

Office of the Auditor-Controller
Contra Costa County

Robert R. Campbell
Auditor-Controller

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September 5, 2017

TO: Honorable Board of Supervisors

FROM: Robert R. Campbell, Auditor-Controller

A handwritten signature in blue ink, appearing to be "R. Campbell", enclosed within a blue circular stamp.

SUBJECT: Annual Report on Revolving and Cash Difference Funds, Overage Fund, and Shortages

Provisions of Government Code Sections 29321.1 and 29370.1 and the Contra Costa County Board of Supervisor's Resolution No. 92/525 authorize the County Auditor-Controller to establish, increase, reduce or discontinue Revolving Funds and Cash Difference Funds.

Provisions of Government Code Sections 29380.1 and 29390.1 and the Contra Costa County Board of Supervisor's Resolution No. 83/1062 authorize the County Auditor-Controller to replenish the Cash Difference Funds and to transfer money in the Overage Fund to the General Fund.

With respect to those authorities and to conform to Government Code Sections 29321.1, 29370.1, 29380.1, and 29390.1, this report is submitted to show the details of the following balances as of and for the year ended June 30, 2017.

Revolving and Cash Difference Funds within General Fund 100300	\$ 304,900.00
Other Revolving Funds	38,433.07
Overage	653.79
Shortages	1,144.66

Balances of Revolving Funds and Cash Difference Funds Within General Fund 100300

Account #	Title	Officer	Amount
0020-0004	Building Inspection	John Kopchik, Director	\$ 2,150.00
0020-0005	Probation	Todd Billeci, Probation Officer	4,550.00
0020-0008	Sheriff-Coroner	David O. Livingston, Sheriff-Coroner	18,465.00
0020-0009	Social Services	Kathy Gallagher, Director	12,000.00
0020-0011	In Home Support Services	Kathy Gallagher, Director	500.00
0020-0012	Public Works Petty Cash	Julie Bueren, Director	3,640.00
0020-0013	Personnel Petty Cash	Dianne Dinsmore, Director	700.00
0020-0014	Agriculture Petty Cash	Humberto Izquierdo, Commissioner-Director	450.00
0020-0016	Treasurer-Tax Collector	Russell V. Watts, Treasurer-Tax Collector	895.00
0020-0017	County Counsel	Sharon Anderson, County Counsel	50.00
0020-0019	County Administrator	David Twa, County Administrator	100.00
0020-0023	County Clerk-Recorder	Joseph Canciamilla, Clerk-Recorder	2,020.00
0020-0027	Health Services	William Walker, MD, Director	520.00
0020-0032	Auditor-Controller	Robert R. Campbell, Auditor-Controller	200.00
0020-0035	Community Services	Kathy Gallagher, Director	3,700.00
0020-0037	District Attorney	Douglass MacMaster, Interim District Attorney	50,000.00
0020-0039	Public Defender	Robin Lipetzky, Public Defender	1,000.00
0020-0041	Office of Emergency Services	David O. Livingston, Sheriff-Coroner	100.00
0020-0043	Animal Services	Sarah E. Ward, Director	1,350.00
0020-0045	Veterans' Resources Center	Nathan D. Johnson, Veteran's Services Officer	50.00
0020-0046	Assessor	Gus S. Kramer, Assessor	160.00
0020-0047	Child Support Services	Melinda Self, Director	0.00
0020-0049	EHS Immediate Need Imprest	Kathy Gallagher, Director	200,000.00
0020-0051	Public Administrator	William Walker, MD, Director	2,000.00
0020-0052	Training Institute	David Twa, County Administrator	200.00
0020-0053	MAC Bay Point	Federal D. Glover, Supervisor, District V	100.00
0020-0054	MAC El Sobrante	John M. Gioia, Supervisor, District I	0.00
0020-0055	Kensington MAC	John M. Gioia, Supervisor, District I	0.00
0020-0057	MAC Rodeo	Federal D. Glover, Supervisor, District V	0.00
Total			<u>\$ 304,900.00</u>

Balances of Revolving Funds and Cash Difference Funds Other Than General Fund

Fund & Account #	Title	Officer	Amount
113100-0020	DA Forfeiture-Fed DOJ	Douglass MacMaster, Interim District Attorney	\$ 3,500.00
113400-0020	CCC Dept. Child Spprt Svcs	Melinda Self, Director	600.00
120600-0020	County Library	Melinda Cervantes, County Librarian	2,710.00
131100-0010	Treasurer-Tax Collector	Russell V. Watts, Treasurer-Tax Collector	(19,426.93)
140100-0020	Airport Enterprise	Julie Bueren, Director	400.00
145000-0020	Hospital Enterprise	William Walker, MD, Director	37,000.00
202000-0020	CCC Fire Protection	Chief Jeffrey A. Carman	500.00
248900-0020	County Service Area M-17	Julie Bueren, Director	5,000.00
275800-0020	County Service Area R-7	Julie Bueren, Director	5,000.00
276000-0020	County Service Area R-10	Julie Bueren, Director	3,000.00
816100-0020-0048	Law Library Trust	Carey Rowan, Director	<u>150.00</u>
	Total		<u>\$ 38,433.07</u>

Overages

Overage Fund 810900

Account #	Title	Amount
OF 5000015	Treasurer-Tax Collector's Office	\$ 200.00
OF 5000243	Public Defender	37.06
OF 5000355	Recorder's Office	28.76
OF 5000366	Animal Services	99.00
OF 5000540	Health Services	125.50
OF 5001200	County Administrator	0.25
OF 5002601	Conservation and Development	24.87

Fund #

120600-0621	County Library*	<u>138.35</u>
	Grand Total	<u>\$ 653.79</u>

Overages were transferred to General Fund Revenue on July 17, 2017, as permitted by Government Code Section 29380.1.

*Library overages have been deposited to the County Library Fund.

Shortages

Fund and Account #	Title	Amount
100300-0001	District I- Kensington MAC	\$ 200.00
100300-0001	District V- Rodeo MAC	25.00
100300-0015	Treasurer-Tax Collector	101.00
100300-0043	Elections	75.00
100300-0243	Public Defender	47.73
113400-0249	Child Support Services	5.00
100300-0355	Recorder	270.66
100300-0366	Animal Services	160.00
100300-0451	Conservatorship	50.00
100300-0501	EHSD- Administration Services	0.27
145000-0540	Health Services- Hospital Enterprise	160.00
100300-0841	Airport Operations	<u>50.00</u>
	Total	<u>\$ 1,144.66</u>

Shortages were replenished during fiscal year 2016-2017 in accordance with Government Code Section 29390.1.