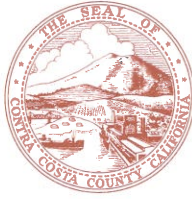


Office of the Auditor-Controller
Contra Costa County

Robert R. Campbell
Auditor-Controller



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October 5, 2021

TO: Honorable Board of Supervisors

FROM: Robert R. Campbell, Auditor-Controller

A handwritten signature in blue ink, appearing to be "R. Campbell", written over the printed name.

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, 2021.

Revolving and Cash Difference Funds within General Fund 100300	\$ 301,980.00
Other Revolving Funds	34,113.02
Overage	3,016.99
Shortages	82,942.47

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

Account #	Title	Officer	Amount
0020-0004	Building Inspection	John Kopchik, Director	\$ 1,600.00
0020-0005	Probation	Esa Ehmen-Krause, Probation Officer	4,050.00
0020-0008	Sheriff-Coroner	David O. Livingston, Sheriff-Coroner	16,000.00
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	Brian Balbas, Director	3,640.00
0020-0013	Personnel Petty Cash	Ann Elliott, Director	700.00
0020-0014	Agriculture Petty Cash	Matthew Slattengren, Commissioner-Director	450.00
0020-0016	Treasurer-Tax Collector	Russell V. Watts, Treasurer-Tax Collector	895.00
0020-0017	County Counsel	Mary Ann McNett Mason, County Counsel	50.00
0020-0019	County Administrator	Monica Nino, County Administrator	100.00
0020-0023	County Clerk-Recorder	Deborah Cooper, Clerk-Recorder	2,620.00
0020-0027	Health Services	Anna Roth, RN, MS, MPH, Director	640.00
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	Diana Becton, 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	Beth 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
0020-0049	EHS Immediate Need Imprest	Kathy Gallagher, Director	200,000.00
0020-0051	Public Administrator	Anna Roth, RN, MS, MPH, Director	2,000.00
0020-0053	MAC Bay Point	Federal D. Glover, Supervisor, District V	100.00
0020-0058	Risk Management	Karen Caoile, County Risk Manager	75.00
		Total	<u>\$ 301,980.00</u>

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

Fund & Account #	Title	Officer	Amount
113100-0020	DA Forfeiture-Fed DOJ	Diana Becton, District Attorney	\$ 3,500.00
113400-0020	CCC Dept. Child Spprt Svcs	Melinda Self, Director	600.00
120600-0020	County Library	Alison McKee, County Librarian	2,710.00
131100-0010	Treasurer-Tax Collector	Russell V. Watts, Treasurer-Tax Collector	(23,746.98)
140100-0020	Airport Enterprise	Brian Balbas, Director	400.00
145000-0020	Hospital Enterprise	Anna Roth, RN, MS, MPH, Director	37,000.00
202000-0020	CCC Fire Protection	Chief Lewis Broschard	500.00
248900-0020	County Service Area M-17	Brian Balbas, Director	5,000.00
275800-0020	County Service Area R-7	Brian Balbas, Director	5,000.00
276000-0020	County Service Area R-10	Brian Balbas, Director	3,000.00
816100-0020-0048	Law Library Trust	Carey Rowan, Director	<u>150.00</u>
		Total	<u>\$ 34,113.02</u>

Overages

Overage Fund 810900

Account #	Title	Amount
OF 5000016	Assessor's Office	\$ 0.09
OF 5000355	Recorder's Office	2,962.77
OF 5001500	Risk Management	1.13
OF 5004500	Public Works	<u>53.00</u>
	Grand Total	<u>\$ 3,016.99</u>

Overages were transferred to General Fund Revenue on July 31, 2021, as permitted by Government Code Section 29380.1.

Shortages

Fund and Account #	Title	Amount
100300-0015	Treasurer-Tax Collector	2,825.30
100300-0025	Management Information System	4,801.85
100300-0242	District Attorney*	74,441.53
100300-0300	Sheriff	626.42
100300-0308	Probation	147.37
100300-0355	Clerk-Recorder	42.00
100300-0501	Employment & Human Services	35.00
145000-0504	Health Services	<u>23.00</u>
	Total	<u>\$ 82,942.47</u>

Shortages were replenished during fiscal year 2020-2021 in accordance with Government Code Section 29390.1.

*Reimbursement for the shortage was received on July 27, 2021.