

Office of the Auditor-Controller
Contra Costa County

Robert R. Campbell
Auditor-Controller



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September 20, 2022

TO: Honorable Board of Supervisors

FROM: Robert R. Campbell, Auditor-Controller

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

Provisions of California 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 California 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 California 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, 2022.

Revolving and Cash Difference Funds within General Fund 100300	\$ 301,660.00
Other Revolving Funds	34,104.68
Overages	1,160.79
Shortages	458.85

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	Marla Stuart, Director	15,700.00
0020-0011	In Home Support Services	Marla Stuart, 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
0020-0023	County Clerk-Recorder	Deborah Cooper, Clerk-Recorder	3,050.00
0020-0027	Health Services	Anna Roth, RN, MS, MPH, Director	640.00
0020-0032	Auditor-Controller	Robert R. Campbell, Auditor-Controller	200.00
0020-0037	District Attorney	Diana Becton, District Attorney	50,000.00
0020-0039	Public Defender	Ellen McDonnell, 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	700.00
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	Marla Stuart, 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	<u>75.00</u>
		Total	<u>\$ 301,660.00</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	Lori Cruz, 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	(23,755.32)
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>\$ 34,104.68</u>

Overages

Overage Fund 810900

Account #	Title	Amount
OF 5000355	Recorder's Office	\$ 1,038.50
OF 5001000	Treasurer-Tax Collector's Office	100.00
OF 5001200	County Administrator	19.79
OF 5001600	Assessor's Office	1.00
OF 5002601	Conservation and Development	1.00
OF 5004500	Public Works	<u>0.50</u>
	Total	<u>\$ 1,160.79</u>

Overages were transferred to General Fund Revenue on July 15, 2022, as permitted by California Government Code Section 29380.1.

Shortages

Fund and Account #	Title	Amount
100300-0355	Clerk-Recorder	\$ 95.95
100300-0466	Alcohol & Other Drugs Services	<u>362.90</u>
	Total	<u>\$ 458.85</u>

Shortages were replenished during fiscal year 2021-2022 in accordance with California Government Code Section 29390.1.