



County of El Dorado

330 Fair Lane, Building A
Placerville, California
530 621-5390
FAX 622-3645
www.edcgov.us/bos/

Legislation Text

File #: 13-0384, Version: 1

Community Development Agency, Administration and Finance Division, recommending the Board consider the following:

- 1) Adopt Resolution **095-2013** to consolidate and transfer responsibility of the current imprest cash funds for the Development Services, Transportation, and Environmental Management Divisions to the Community Development Agency and reduce the total amount of imprest funds by \$500 in the Development Services Division for an Agency total imprest of \$3,950;
- 2) Adopt Resolution **096-2013** transferring responsibility of the Henningsen Lotus Park imprest cash fund in the amount of \$100 to the Chief Administrative Office; and
- 3) Authorize the relief of accountability in the amount of \$380 for a cash shortage in the Development Services Division, and authorize the Auditor-Controller to reduce the imprest general ledger by the same.

FUNDING: General Fund.

| BUDGET SUMMARY: | |
|--------------------------------|----------|
| Total Estimated Cost..... | \$380.00 |
| | |
| Budgeted..... | \$380.00 |
| New Funding..... | |
| Savings..... | |
| Other..... | |
| Total Funding Available..... | |
| | |
| Change To Net County Cost..... | \$380.00 |

Fiscal Impact/Change to Net County Cost

The Development Services Division will be depositing \$120 cash to the General Fund to reduce the overall cash in the Division to \$200. A general ledger reduction of \$380 is required to account for the current fund cash shortfall.

Background

As a result of the BOS approved Community Development Agency, each division brings with it their own imprest cash funds. The funds are as follows:

Transportation Division:

- 1) Resolution 51-92 in the amount of \$100. This is located in the Placerville office.
- 2) Resolution 003-2002 in the amount of \$100. This is located in the Emerald Bay office.
- 3) Resolution 301-98 in the amount of \$200. This is located in the Placerville office.
- 4) Resolution 22-96 in the amount of \$3,000. This is located at the 49er Federal Credit Union.

5) Resolution 5-91 in the amount of \$100. This is located at the Placerville Airport.

Total cash on hand for the Transportation Division \$3,500.

Environmental Management Division:

- 1) Resolution 128-96 in the amount of \$100. This is located at Henningsen Lotus Park
- 2) Resolution 265-92 in the amount of \$50. This is located in the South Lake Tahoe office.
- 3) Resolution 291-99 in the amount of \$200. This is located in the Placerville office.

Total cash on hand for the Environmental Management Division \$350.

Development Services Division:

Resolution 338-2000 in the amount of \$700.

Total cash on hand for the Development Services Division: \$320.

Resolution 96-97 approved on May 13, 1997, established an imprest (petty) cash account for the Building Department's Placerville Office in the amount of \$400. The BOS approved Resolution 338-2000 on December 12, 2000, which increased the imprest cash amount from \$500 to \$700 to establish a \$200 change fund for the El Dorado Hills office. The Department is unable to locate a resolution that increased the imprest account from the original \$400 established by Resolution 96-97 to the \$500 amount stated in Resolution 338-2000. It appears that the Resolution 338-2000 was incorrect and the total amount of the fund should have been reflected at Six Hundred Dollars (\$600). A journal entry in FAMIS increased the cash amount by \$200 to coincide with Resolution 338-2000 and a check was issued for this fund in this amount. There is no record that the cash was received from the El Dorado Hills office upon its closure.

At this time, \$320 can be confirmed and accounted for in imprest accounts for the Development Services Division. There is a change fund in the amount of \$220 used by Building and Planning Services in Placerville and \$100 for the South Lake Tahoe Office. The Development Services Division will return \$120 to the General Fund, resulting in an imprest cash fund of \$200 to be used as a change fund in the Placerville Office.

Reason for Recommendation

The Board approved the development of the Community Development Agency which combined the Environmental Management, Development Services, and Transportation Departments into one agency. As a result, the Community Development Agency is now responsible for all the imprest funds that each of these former Departments had established. When the funds were received from Development Services, there were only Three Hundred Twenty Dollars (\$320) in the fund, resulting in a shortfall of \$380 from the amount that was originally established per Resolution 338-2000.

The Community Development Agency is requesting that the Auditor-Controller be authorized to reduce the general ledger account in the amount of Three Hundred Eighty Dollars (\$380) to resolve the fund shortfall and bring it to the new authorized total of Two Hundred Dollars (\$200). The Community Development Agency has established internal controls for the management of the fund to ensure the fund maintains the funding level as established by the Board.

Action(s) to be taken following Board approval

1. The Clerk of the Board will forward executed Resolutions to the Community Development Agency and CAO respectively.
2. The Auditor-Controller's office will process a journal entry in the amount of \$380 to reduce the Community Development Agency imprest fund established by Resolution 338-2000 for the current shortfall.

Contact

Kim Kerr, Acting Director
Community Development Agency