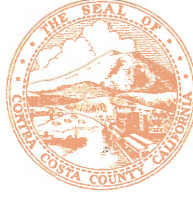


Office of the Auditor-Controller
Contra Costa County

Robert R. Campbell
Auditor-Controller

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Harjit S. Nahal
Assistant Auditor-Controller

Joanne M. Bohren
Assistant Auditor-Controller

October 1, 2024

TO: Honorable Board of Supervisors

FROM: Robert R. Campbell, Auditor-Controller

A handwritten signature in black ink, appearing to read "Robert R. Campbell".

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, 2024.

Revolving and Cash Difference Funds within General Fund 100300	\$ 296,210.00
Other Revolving Funds	31,451.77
Overages	940.72
Shortages	127.00

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

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

Ledger Account #	Title	Officer	Amount
0008	Sheriff-Coroner	David O. Livingston, Sheriff-Coroner	\$ 16,000.00
0009	Social Services	Marla Stuart, Director	15,700.00
0012	Public Works	Warren Lai, Director	3,640.00
0013	Personnel	Ann Elliott, Director	700.00
0014	Agriculture	Matthew Slattengren, Commissioner-Director	450.00
0016	Treasurer-Tax Collector	Daniel M. Mierzwa, Treasurer-Tax Collector	1,095.00
0018	County Counsel	Thomas L. Geiger, County Counsel	50.00
0023	County Clerk-Recorder	Kristin B. Connelly, Clerk-Recorder	3,050.00
0024	In Home Support Services	Marla Stuart, Director	500.00
0027	Health Services	Anna Roth, RN, MS, MPH, Chief Executive Officer	640.00
0032	Auditor-Controller	Robert R. Campbell, Auditor-Controller	200.00
0033	Public Defender	Ellen McDonnell, Public Defender	1,000.00
0037	District Attorney	Diana Becton, District Attorney	50,000.00
0041	Office of Emergency Services	David O. Livingston, Sheriff-Coroner	100.00
0043	Animal Services	Ben Winkleblack, Director	700.00
0045	Veterans' Resources Center	Joshua Zebley, Veteran's Services Officer	50.00
0046	Assessor	Gus S. Kramer, Assessor	160.00
0049	EHSD Immediate Need Imprest	Marla Stuart, Director	200,000.00
0051	Public Administrator	Marla Stuart, Director	2,000.00
0053	MAC Bay Point	Federal D. Glover, Supervisor, District V	100.00
0058	Risk Management	Karen Caoile, County Risk Manager	75.00
Total			<u>\$ 296,210.00</u>

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

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

Fund & Ledger 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	100.00
120600-0020	County Library	Alison McKee, County Librarian	2,710.00
131100-0010	Treasurer-Tax Collector	Daniel M. Mierzwa, Treasurer-Tax Collector	(25,908.23)
140100-0020	Airport Enterprise	Warren Lai, Director	400.00
145000-0020	Hospital Enterprise	Anna Roth, RN, MS, MPH, Chief Executive Officer	37,000.00
202000-0020	CCC Fire Protection	Lewis Broschard, Fire Chief	500.00
248900-0020	County Service Area M-17	Warren Lai, Director	5,000.00
275800-0020	County Service Area R-7	Warren Lai, Director	5,000.00
276000-0020	County Service Area R-10	Warren Lai, Director	3,000.00
816100-0048	Law Library Trust	Carey Rowan, Director	<u>150.00</u>
		Total	<u>\$ 31,451.77</u>

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

Overages

Overage Fund 810900

Account #	Title	Amount
OF 5000015	Treasurer-Tax Collector's Office	\$ 40.00
OF 5000280	Conservation and Development	1.16
OF 5000355	Recorder's Office	894.90
<u>Fund and</u>		
<u>Department #</u>		
120600-0621	County Library*	<u>4.66</u>
	Total	<u>\$ 940.72</u>

Overages were transferred to General Fund Revenue on July 24, 2024, as permitted by California Government Code Section 29380.1.

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

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

Shortages

Fund and Department #	Title	Amount
100300-0015	Treasurer-Tax Collector's Office	\$ 49.00
100300-0355	Recorder's Office	<u>78.00</u>
	Total	<u>\$ 127.00</u>

Shortages were replenished during fiscal year 2023-2024 in accordance with California Government Code Section 29390.1.