COUNTY OF LOS ANGELES
TREASURER AND TAX COLLECTOR

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TREASURER AND TAX COLLECTOR

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November 12, 2002

The Honorable Board of Supervisors
County of Los Angeles
383 Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles, CA 90012

Dear Supervisors:

RESOLUTION TO REPLENISH THE TREASURER AND TAX COLLECTOR'S CASH DIFFERENCE FUND (3 - VOTES)

IT IS RECOMMENDED THAT YOUR BOARD:

Adopt the attached Resolution (Attachment III), pursuant to the provisions of Section 29378 of the Government Code, replenishing the Cash Difference Fund of the Treasurer and Tax Collector in the amount of $5,949.69

PURPOSE OF RECOMMENDED ACTION

On July 5, 1966, the Board of Supervisors, in accordance with the provisions of Section 29370 et seq. of the Government Code, established a Cash Difference Fund for the combined Treasurer and Tax Collector Department.

JUSTIFICATION

The fund was deemed necessary to replenish shortages in the tax collection process. Shortages occur as a result of the following:

Petty Shys – Mail Payments

These are minor amounts of money ranging from $.01 to $10.00 short of the amount due in processing mail payments. The usage of the Cash Difference Fund is authorized by Section 29373.1 of the Government Code. The total amount of petty shys for the reporting period is $2,964.99 (see Attachment I for detail).

Cashier Window Shortages

Those amounts of money, which are unaccounted cash transactions for Treasurer and Tax Collector windows since the last reporting period are called cashier window shortages. The total shortage for all cashiers for the reporting period is $2,984.70 (see Attachment II for detail).

Implementation of Strategic Plan Goals:

This action is consistent with the Countywide Strategic Plan Goal of Fiscal Responsibility and is in accordance with the Revenue and Taxation Code provisions.

FISCAL IMPACT

Inability to pay for Cashier Window Shortages and Petty Shys – Mail Payments.

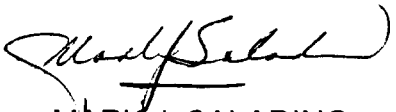
CONCLUSION

The total shortage amount to be replaced from the General Fund into the Cash Difference Fund is $5,949.69.

The total amount of Petty Shys for the reporting period is $2,964.99 (see Attachment I for detail).

The total shortage for all cashiers for the reporting period is $2,984.70 (see Attachment II for detail).

Respectfully submitted,



MARK J. SALADINO
Treasurer and Tax Collector

MJS:MO
JRM:yr
wd:d/cashdiff.Bdltr11-02

Attachments (III)

c: Chief Administrative Officer
Executive Officer, Board of Supervisors
County Counsel
Auditor-Controller

ATTACHMENT I

RESOLUTION REGARDING CASH DIFFERENCE FUND

PETTY SHYS – MAIL PAYMENTS

Date	Amount
February 14, 2002 through September 9, 2002	$ 2,964.99
	$ 2,964.99

ATTACHMENT II

RESOLUTION REGARDING CASH DIFFERENCE FUND

CASHIER WINDOW SHORTAGES

Date	Amount
TAX WINDOWS	
February 4, 2002	$ .01
February 8, 2002	999.99
February 13, 2002	.10
March 6, 2002	10.00
March 13, 2002	39.60
March 28, 2002	500.00
April 5, 2002	200.00
April 10, 2002	100.00
June 21, 2002	4.00
June 26, 2002	1.00
TAX WINDOWS - TOTAL	$1,854.70

COUNTERFEIT BILLS

February 7, 2002	$ 100.00
March 18, 2002	100.00
April 22, 2002	100.00
April 29, 2002	320.00
August 19, 2002	10.00
COUNTERFEIT BILLS - TOTAL	$ 630.00

DEPOSIT SHORTAGES

November 30, 2001	$ 500.00
DEPOSIT SHORTAGES - TOTAL	$ 500.00
GRAND TOTAL - WINDOW CASHIERS	$2,984.70

RESOLUTION REPLENISHING THE COUNTY TREASURER AND TAX COLLECTOR CASH DIFFERENCE FUND

WHEREAS, on July 5, 1966, the Board of Supervisors established a Cash Difference Fund for the COUNTY TREASURER AND TAX COLLECTOR; and

WHEREAS, during the period February 14, 2002 through September 5, 2002 the amount of cash deficits paid from this fund amounted to FIVE THOUSAND NINE HUNDRED FORTY NINE DOLLARS AND SIXTY-NINE CENTS ($5,949.69); and

WHEREAS, the COUNTY TREASURER AND TAX COLLECTOR had applied to the Board of Supervisors for the replenishment of the Fund in the total amount of the shortages paid therefrom and has itemized each deficit as to amount, date of occurrence and the name of the cashier, where applicable, who was reimbursed from the Fund in the manner required by law:

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of the County of Los Angeles that pursuant to the provisions of Section 29378 of the Government Code, the COUNTY TREASURER AND TAX COLLECTOR'S Cash Difference Fund, established by the Board on July 5, 1966, is hereby replenished in the amount of FIVE THOUSAND NINE HUNDRED FORTY NINE DOLLARS AND SIXTY-NINE CENTS ($5,949.69) and the County Auditor-Controller is hereby directed to transfer this amount from the County General Fund to the credit of the TK7 7389 COUNTY TREASURER AND TAX COLLECTOR'S Cash Difference Fund for that purpose; and

BE IT FURTHER RESOLVED THAT THE COUNTY TREASURER AND TAX COLLECTOR shall use said Fund only for cash deficits pursuant to Sections 29370 through 29380 of the Government Code and that certified copies of this Resolution be transmitted by the Clerk of this Board to the County Auditor-Controller and the County Treasurer.

The foregoing Resolution was on the _____ day of _____, 2002, adopted by the Board of Supervisors of the County of Los Angeles, and Ex-Officio governing body of all other special assessments and taxing districts for which said Board so acts.

Violet Varona-Lukens, Executive Officer-Clerk of the Board of Supervisors and Ex-Officio Clerk of the governing body of all other special assessment and taxing districts for which said Board so acts.

BY:_____
DEPUTY

APPROVED AS TO FORM:

LLOYD W. PELLMAN
COUNTY COUNSEL

Deputy County Counsel