COUNTY OF LOS ANGELES
TREASURER AND TAX COLLECTOR

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TREASURER AND TAX COLLECTOR

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January 18, 2005

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 $2,525.58.

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 $1,948.76 (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 $576.82 (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.

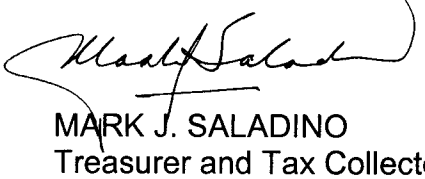
CONCLUSION

The total shortage amount to be replaced from the General Fund into the Cash Difference Fund is $2,525.58.

The total amount of Petty Shys for the reporting period is $1,948.76 (see Attachment I for detail).

The total shortage for all cashiers for the reporting period is $576.82 (see Attachment II for detail).

Respectfully submitted,



MARK J. SALADINO
Treasurer and Tax Collector

MJS:MMO
SP:tfw
wd:d/cashdiff.Bdltr1-05

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 4, 2004 through January 4, 2005	$ 1,948.76
	$ 1,948.76

RESOLUTION REGARDING CASH DIFFERENCE FUND

CASHIER WINDOW SHORTAGES

Date	Amount
April 6, 2004	0.05
October 18, 2004	10.00
November 29, 2004	2.37
December 1, 2004	1.60
December 3, 2004	9.92
December 7, 2004	1.01
December 8, 2004	.05
December 9, 2004	4.00
December 10, 2004	4.96
December 23, 2004	482.86
February 19, 2004	<100.00> *
February 19, 2004	<100.00> *
TAX WINDOWS - TOTAL	$316.82

*Reflects recovery of funds reported as a shortage on the 2/24/04 report to the Board of Supervisors.

ERROR IN COINS AND COUNTERFEIT BILLS

February 26, 2004	$ 120.00
April 30, 2004	120.00
April 30, 2004	20.00
COUNTERFEIT BILLS - TOTAL	$ 260.00
GRAND TOTAL - WINDOW CASHIERS	$576.82

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 4, 2003 through January 4, 2005 the amount of cash deficits paid from this fund amounted to TWO THOUSAND FIVE HUNDRED TWENTY FIVE DOLLARS AND FIFTY-EIGHT CENTS ($2,525.58); 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 TWO THOUSAND FIVE HUNDRED TWENTY FIVE DOLLARS AND FIFTY-EIGHT CENTS ($2,525.58) 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 _____, 2005 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:

RAYMOND G. FORTNER
COUNTY COUNSEL

Deputy County Counsel