

**GOVERNMENT CODE SECTION 29370-29390.1**

29370. The board of supervisors may establish a county officers cash difference fund for the use of any county officer or administrative head of any county department handling county funds by adopting a resolution setting forth the amount of the fund. Certified copies of the resolution shall be transmitted to the county auditor and to each county officer or administrative head of a county department who has such fund.

29370.1. (a) As an alternative to Section 29370, the board of supervisors may, by resolution, authorize the county auditor to perform the functions of the board in establishing, increasing, reducing, or discontinuing any county officers cash difference fund.

(b) The resolution adopted by the board of supervisors may set the amount of the fund. If the board of supervisors adopts the resolution, the county auditor shall do all of the following:

(1) Be subject to the same requirements and limitations otherwise prescribed for the board of supervisors in this article.

(2) In lieu of acting by resolution, act by signed statement having the same content otherwise prescribed in this article for resolutions.

(3) Render a written report to the board of supervisors at the end of each fiscal year identifying the cash difference funds in existence during the fiscal year, the amount of those funds, and the officer using the fund. The board of supervisors may require the county auditor to give an account of the cash difference fund at any other time.

(c) The county auditor shall send a copy of his or her signed statement to each county officer or administrative head of a county department who has the fund.

29371. If the board elects to establish a cash difference fund, it shall by the same resolution also establish an overage fund for the use of each county officer or administrative head of a county department affected.

29372. Upon the adoption of the resolution, the auditor shall draw a warrant in favor of the county officer or administrative head of a county department in the amount set forth in the resolution, and the treasurer shall pay the warrant. The county officer or administrative head of a county department shall use this fund only for cash deficits pursuant to this article.

29373. Any person in any county office or department in which a cash difference fund has been established who receives and disburses money placed in the person's custody as directed by law or by official authority, shall render a written report to the county officer or administrative head of a county department at the close of each business day, setting forth the exact sum of any cash deficit or overage in the person's account for that day. Failure to report any cash deficit or overage at the close of the business day in which it occurred is a violation of this article.

29373.1. The cash difference fund when authorized by resolution of the board of supervisors may be used to increase the amount tendered to any county officer so as to equal the amount due the county, for any account when a difference in an amount of ten dollars (\$10) or less exists. A record of that use shall be maintained, containing sufficient information to identify the account, identify the person making the payment which was not equal to the amount due the county, and show the amount of the difference.

## ATTACHMENT D

29374. If a cash deficit is reported to the county officer or administrative head of a county department, the county officer or administrative head shall immediately reimburse the cash charged to the person in the amount of the cash deficit. The reimbursement shall not exceed the amount in the cash difference fund unless that fund is replenished by the board of supervisors, and in any event is not to exceed the sum appropriated by the board.

29375. If an overage is reported to the county officer or administrative head of a county department involved, the county officer or administrative head shall immediately deposit the overage in the overage fund in the county treasury.

29375.1. When an amount paid to any county officer exceeds the amount due the county for any account, and such excess does not exceed ten dollars (\$10), the officer may deposit the excess in the overage fund in the county treasury. If the excess is not so deposited, it shall be refunded to the person making the payment.

29376. Each county officer or administrative head of a county department having a cash difference fund shall upon demand of the auditor or the board of supervisors give an account of the cash difference fund.

29377. If the cash difference fund becomes exhausted, the county officer or administrative head of a county department involved may make a written application to the board of supervisors to have it replenished. In the application, the county officer or administrative head shall itemize each cash deficit as to amount, date of occurrence, and the name of the person whose account was reimbursed from the fund.

29378. Upon application the board may replenish the cash difference fund by resolution directing the county auditor to draw his special warrant for that purpose upon the general fund. The treasurer shall pay the warrant to the person designated in the resolution.

29379. The board may at any time discontinue the cash difference fund. If the cash difference fund is discontinued, the county officer or administrative head of a county department shall immediately give an account thereof and deposit any balance in that fund into the county general fund.

29380. At the end of the fiscal year the board shall transfer any money in an overage fund to the county general fund.

29380.1. By resolution, the board of supervisors may provide that applications to have the cash difference fund replenished shall be made with the auditor of the county instead of with the board and may authorize the auditor to perform the functions of the board to replenish the cash difference fund and to transfer money in the overage fund to the county general fund prescribed in this article. In the event the board authorizes the auditor to perform such functions of the board, the auditor shall render a written report and give an account to the board of the cash difference fund and the overage fund at the end of each fiscal year and at such other times as the board directs.

29381. Any violation of this article is a misdemeanor.

## **ATTACHMENT D**

29390. The board of supervisors may, by a resolution incorporating such limitations and safeguards as may be deemed in the best interests of the county, provide that county officers and employees who are responsible for receiving and paying out money may be relieved of shortages in their accounts, where there is no proof of fraud or gross negligence in connection with the shortage and where the loss is not covered by insurance. If the board of supervisors after an investigation and report by the county auditor approves the coverage of such shortage, it shall be entered in its minutes and shall be a charge against the general fund of the county.

29390.1. By resolution, the board of supervisors may provide that an application to have a shortage in county funds replenished shall be made with the auditor of the county instead of with the board and may authorize the auditor to perform the functions of the board to replenish the shortage. In the event the board authorizes the auditor to perform such functions of the board, the auditor shall render a written report and give an account to the board of shortage reimbursements at the end of the fiscal year and at such other times as the board directs.

Website: <http://www.leginfo.ca.gov/cgi-bin/displaycode?section=gov&group=29001-30000&file=29370-29390.1>

### **CALIFORNIA REVENUE AND TAXATION CODE SECTION 2611.4**

2611.4. Any county department, officer or employee may refrain from collecting any tax, assessment, penalty or cost, license fees or money owing to the county where the amount to be collected is twenty dollars (\$20) or less. Nothing in this section shall be construed as releasing any person from the payment of any tax, assessment, penalty or cost, license fee or any other money which is due and owing to the county.

Website: <http://www.leginfo.ca.gov/cgi-bin/displaycode?section=rtc&group=02001-03000&file=2601-2636>