

**SUBMITTAL TO THE BOARD OF SUPERVISORS  
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA** 114



**FROM:** Treasurer-Tax Collector

**SUBMITTAL DATE:** March 5, 2003

**SUBJECT:** Replenishment of Tax Collector Payment Remittance Cash Shortage Fund

**RECOMMENDED MOTION:** That the Board of Supervisors, in keeping with Section 29377 of the California Government Code, receive and file the Tax Collector's February 2003 Monthly Report on Payment Remittance Cash Shortages of \$10 or less.; and instruct the Auditor-Controller to make the following budget adjustments in replenishment of the Cash Shortage Fund:

Increase Appropriation 10000-1400100000-523210 by \$2,138 Cash Difference/Tax Collector  
Decrease Appropriation 10000-1109000000-581000 by \$2,138 Contingency

**BACKGROUND:** Section 29370, et. Seq., of the Government Code governs the establishment, usage, and reporting of payment overages and shortages of \$10 or less. Our position has been to accept payment on these accounts since the cost of collection would exceed the shortage amount. Section 29377 requires that in submitting a report on cash shortages to the Board of Supervisors for purposes of requesting replenishment of the fund, that the report "...itemize each cash deficit as to amount, date of occurrence, and the name of the person whose account was reimbursed from the fund." The attached report provides the required information. During the reporting period, 739 accounts totaling \$2,138 were short and the average shortage amount was approximately \$3. Upon inclusion of this money in the department's budget, the shortage fund will be reimbursed accordingly.

Paul McDonnell  
Treasurer-Tax Collector

**FINANCIAL DATA:**

<b>CURRENT YEAR COST</b>	\$2,138	<b>ANNUAL COST:</b>	\$ 0
<b>NET COUNTY COST</b>	\$2,138	<b>IN CURRENT YEAR BUDGET:</b>	\$ 0
		<b>NO</b>	
		<b>BUDGET ADJUSTMENT FY:</b>	\$2,138
		<b>YES FY: 2002-2003</b>	

**SOURCE OF FUNDS:** Appropriation for Contingency

**C.E.O. RECOMMENDATION:** APPROVE.

**REQUIRES  
4/5 VOTE**

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County Executive Office Signature

FISCAL PROCEDURES APPROVED  
 ROBERT E. BYRD, Auditor-Controller  
 BY: Deputy  
 3/17/03  
 Department Recommendation:  Consent  Policy  
 Per Executive Office:  Consent  Policy

3.19