

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

801



**FROM:** Treasurer-Tax Collector

**SUBMITTAL DATE:** July 24, 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 June 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 \$3,164 Cash Difference/Tax Collector  
Decrease Appropriation 10000-1109000000-581000 by \$3,164 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, 1,091 accounts totaling \$3,164 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.

**REQUIRES  
4/5 VOTE**

*Rochelle Johnson*  
\_\_\_\_\_  
Rochelle Johnson  
Asst. Treasurer-Tax Collector

**FINANCIAL DATA:**

<b>CURRENT YEAR COST</b>	\$3,164	<b>ANNUAL COST:</b>	\$ 0
<b>NET COUNTY COST</b>	\$3,164	<b>IN CURRENT YEAR BUDGET:</b>	\$ 0
		<b>NO</b>	
		<b>BUDGET ADJUSTMENT FY:</b>	\$3,164
		<b>YES FY: 2003-2004</b>	

**SOURCE OF FUNDS:** Appropriation for Contingency

**C.E.O. RECOMMENDATION:** **APPROVE** *[Signature]*

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**County Executive Office Signature**

FISCAL PROCEDURES APPROVED  
ROBERT E. BYRD, Auditor-Controller

BY *[Signature]* 7/28/03  
Deputy

Department Recommendation:  Policy  
Per Executive Office:  Policy