

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



FROM: Treasurer-Tax Collector

SUBMITTAL DATE: August 6, 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 July 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 \$959 Cash Difference/Tax Collector
Decrease Appropriation 10000-1109000000-581000 by \$959 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, 349 accounts totaling \$959 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:

CURRENT YEAR COST	\$959	ANNUAL COST:	\$ 0
NET COUNTY COST	\$959	IN CURRENT YEAR BUDGET:	\$ 0
		NO	
		BUDGET ADJUSTMENT FY:	\$959
		YES FY: 2003-2004	

SOURCE OF FUNDS: Appropriation for Contingency

C.E.O. RECOMMENDATION:

APPROVE

County Executive Office Signature

FISCAL PROCEDURES APPROVED
ROBERT E. BYRD, Auditor-Controller

BY *Sup. Paul* Deputy
8/13/03

Consent Policy

Consent Policy

Department Recommendation:

Per Executive Office:

3.54