

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

817A



FROM: Treasurer-Tax Collector

SUBMITTAL DATE:
January 3, 2005

SUBJECT: Replenishment of Tax Collector Payment Remittance Cash Shortage Fund

FISCAL PROCEDURES APPROVED
ROBERT E. BYRD, Auditor-Controller

1/5/05

Departmental Concurrence
Deputy

RECOMMENDED MOTION: That the Board of Supervisors, in keeping with Section 29377 of the California Government Code, receive and file the Tax Collector's December 2004 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 \$2,681 Cash Difference/Tax Collector
Decrease Appropriation 10000-1109000000-581000 by \$2,681 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, 1,574 accounts totaling \$2,681 were short and the average amount was approximately \$2. Upon inclusion of this money in the department's budget, the shortage fund will be reimbursed accordingly.

Don Kent
Assistant Treasurer

FINANCIAL DATA	Current F.Y. Total Cost:	\$2,681	In Current Year Budget:	No
	Current F.Y. Net County Cost:	\$2,681	Budget Adjustment:	Yes
	Annual Net County Cost:	\$0	For Fiscal Year:	2004-2005

SOURCE OF FUNDS: Appropriation for Contingency	Positions To Be Deleted Per A-30	<input type="checkbox"/>
	Requires 4/5 Vote	<input checked="" type="checkbox"/>

C.E.O. RECOMMENDATION: APPROVE.

County Executive Office Signature

Consent
 Policy
 Consent
 Policy
 Dep't Recomm.:
 Per Exec. Ofc.:

ATTACHMENTS FILED
WITH THE CLERK OF THE BOARD

Agenda Number:

3.43