

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

403  
A



**FROM:** Auditor-Controller

**SUBMITTAL DATE:**  
July 14, 2009

**SUBJECT:** Cash Overages & Shortages Report for the period of January 2009 through March 2009

**RECOMMENDED MOTION:** That the Board of Supervisors approve the Cash Overages & Shortages Report for the period of January 2009 through March 2009 and direct the Auditor-Controller to make the following budget adjustments to relieve cash shortage as presented on Attachment "A":

Increase Appropriation 10000-1300100000-523210 Cash Shortage \$52  
Decrease Appropriation 10000-1109000000-581000 Appropriation for Contingencies \$52

**BACKGROUND:** Pursuant to section 29390.1 of the Government Code and in accordance with provisions of the Board of Supervisors resolution adopted May 10, 1965, County entities' cash overages and shortages are reported to the Office of the Auditor-Controller. Attachment "A" identifies General Fund total cash shortages of \$396.61 and total cash overages of \$344.50 resulting in a net shortage of \$52.11. Cash overages are deposited into the General Fund and cash shortages are reimbursed accordingly. Attachment "B" identifies Other Funds total cash shortages of \$1,752.42 and total cash overages of \$859.46 resulting in a net shortage of \$892.96. Cash shortages in Other Funds are covered by the entities' respective operating funds.

*Robert E. Byrd*  
Robert E. Byrd, Auditor-Controller

FISCAL PROCEDURES APPROVED  
ROBERT E. BYRD, AUDITOR-CONTROLLER  
BY *Samuel Wong* 6/24/09  
SAMUEL WONG

Departmental Concurrence

<b>FINANCIAL DATA</b>	Current F.Y. Total Cost:	\$ 945	In Current Year Budget:	No
	Current F.Y. Net County Cost:	\$ 52	Budget Adjustment:	Yes
	Annual Net County Cost:	\$ 0	For Fiscal Year:	FY 09/10

<b>SOURCE OF FUNDS:</b> General Fund – Appropriation For Contingencies	Positions To Be Deleted Per A-30	<input type="checkbox"/>
	Requires 4/5 Vote	<input checked="" type="checkbox"/>

**C.E.O. RECOMMENDATION:** APPROVE  
BY: *Rob Rockwell*  
County Executive Office Signature Rob Rockwell

- Policy  Policy
- Consent  Consent
- Dept't Recomm.: \_\_\_\_\_
- Per Exec. Ofc.: \_\_\_\_\_

2009-07-14 10:51 AM  
John R. Rockwell

Prev. Agn. Ref.: \_\_\_\_\_ | District: \_\_\_\_\_ | Agenda Number: \_\_\_\_\_

3.12

## Attachment "A"

**GENERAL FUND**  
**SCHEDULE OF CASH OVERAGE & SHORTAGE**  
*January 1, 2009 through March 31, 2009*

DEPARTMENT	DEPT ID	DATE	FUND	ACCOUNT	OVERAGE	SHORTAGE	NET OVERAGE (SHORTAGE) Account 523210
Community Health	4200101600	02/09/09	10000	781080		76.50	(76.50)
Agency	4200430000	02/24/09	10000	781080	5.00		5.00
	4200430000	03/10/09	10000	774600		10.20	(10.20)
	4200100300	03/10/09	10000	781080		10.00	(10.00)
	4200600400	03/14/09	10000	781080	2.00		2.00
	4200600400	03/19/09	10000	781080	18.00		18.00
				Sub Total	25.00	96.70	(71.70)
Mental Health	4100204680	12/07/06	10000	523210		18.00	(18.00)
	4100202685	12/10/08	10000	523210		8.00	(8.00)
				Sub Total	-	26.00	(26.00)
Department of Child Support Services	2300100000	12/22/08	10000	781080		10.00	(10.00)
	2300100000	01/29/09	10000	781080		50.00	(50.00)
				Sub Total	-	60.00	(60.00)
County Clerk-Recorder	1200200000	01/06/09	10000	781080		10.00	(10.00)
	1200200000	01/07/09	10000	781080		1.00	(1.00)
	1200200000	01/08/09	10000	781080	1.00		1.00
	1200200000	01/12/09	10000	781080		2.00	(2.00)
	1200200000	01/13/09	10000	781080	5.00	4.00	1.00
	1200200000	01/14/09	10000	781080	2.00		2.00
	1200200000	01/20/09	10000	781080	6.00		6.00
	1200200000	01/21/09	10000	781080		1.00	(1.00)
	1200200000	01/22/09	10000	781080	2.00		2.00
	1200200000	01/23/09	10000	781080		14.00	(14.00)
	1200200000	01/29/09	10000	781080	0.06		0.06
	1200200000	01/30/09	10000	781080	3.00		3.00
	1200200000	02/06/09	10000	781080		16.00	(16.00)
	1200200000	02/09/09	10000	781080	3.00		3.00
	1200200000	02/10/09	10000	781080		1.00	(1.00)
	1200200000	02/11/09	10000	781080	18.00		18.00
	1200200000	02/13/09	10000	781080	1.00		1.00
	1200200000	02/17/09	10000	781080	11.00	21.00	(10.00)
	1200200000	02/18/09	10000	781080		6.00	(6.00)
	1200200000	02/20/09	10000	781080	1.00		1.00
	1200200000	02/23/09	10000	781080		13.00	(13.00)
	1200200000	02/24/09	10000	781080	3.00		3.00
	1200200000	02/25/09	10000	781080	1.00		1.00
	1200200000	02/26/09	10000	781080	1.00		1.00
	1200200000	02/27/09	10000	781080		8.00	(8.00)
	1200200000	03/02/09	10000	781080		1.00	(1.00)
	1200200000	03/03/09	10000	781080	6.00	10.00	(4.00)
	1200200000	03/04/09	10000	781080		1.00	(1.00)
	1200200000	03/05/09	10000	781080		8.00	(8.00)
	1200200000	03/06/09	10000	781080	1.00	2.00	(1.00)
	1200200000	03/09/09	10000	781080	19.00		19.00
	1200200000	03/11/09	10000	781080		18.00	(18.00)
	1200200000	03/13/09	10000	781080	0.06		0.06

DEPARTMENT	DEPT ID	DATE	FUND	ACCOUNT	OVERAGE	SHORTAGE	NET OVERAGE (SHORTAGE) Account 523210
	1200200000	03/18/09	10000	781080	7.00		7.00
	1200200000	03/19/09	10000	781080	9.00	10.00	(1.00)
	1200200000	03/25/09	10000	781080		16.00	(16.00)
	1200200000	03/27/09	10000	781080	2.00		2.00
				Sub Total	102.12	163.00	(60.88)
Treasurer/Tax Collector	1400100000	02/13/09	10000	781080	0.05		0.05
	1400100000	02/18/09	10000	781080	0.05		0.05
	1400100000	02/19/09	10000	781080	0.50		0.50
	1400100000	03/02/09	10000	781080	0.10		0.10
	1400100000	03/05/09	10000	781080	0.52		0.52
	1400100000	03/10/09	10000	781080		0.01	(0.01)
	1400100000	03/11/09	10000	781080		0.05	(0.05)
	1400100000	03/16/09	10000	781080	0.01		0.01
	1400100000	03/19/09	10000	781080	0.05		0.05
				Sub Total	1.28	0.06	1.22
Sheriff	2500403300	12/02/08	10000	781080	100.00		100.00
	2500403300	12/08/08	10000	781080		40.59	(40.59)
	2500403100	12/26/08	10000	781080	1.00		1.00
	2500403100	12/30/08	10000	781080	0.10		0.10
	2500404100	01/14/09	10000	781080	5.00		5.00
	2500403100	02/06/09	10000	781080		0.25	(0.25)
	2500402200	02/25/09	10000	781080	20.00		20.00
	2500406300	03/06/09	10000	781080	90.00		90.00
	2500503100	03/09/09	10000	781080		10.00	(10.00)
	2500403100	03/20/09	10000	781080		0.01	(0.01)
				Sub Total	216.10	50.85	165.25

General Fund Grand Total	\$	344.50	\$	396.61	\$	(52.11)
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## Attachment "B"

**OTHER FUNDS  
SCHEDULE OF CASH OVERAGE & SHORTAGE  
(NOT REIMBURSED BY THE GENERAL FUND)  
January 1, 2009 through March 31, 2009**

DEPARTMENT	DEPT ID	DATE	FUND	ACCOUNT	OVERAGE	SHORTAGE	NET OVERAGE (SHORTAGE) <small>Account 523210</small>
Regional Parks and Open-Space District	931400	01/16/09	25400	776740	1.00		1.00
	931400	01/26/09	25400	776740	5.00		5.00
	931400	02/21/09	25400	776740	10.00	20.00	(10.00)
				Sub Total	16.00	20.00	(4.00)
Waste Management	4500100000	01/05/09	40200	781080	8.00	1.50	6.50
	4500100000	01/06/09	40200	781080	10.00	0.75	9.25
	4500100000	01/08/09	40200	781080		60.50	(60.50)
	4500100000	01/14/09	40200	781080	0.01		0.01
	4500100000	01/15/09	40200	781080		1.50	(1.50)
	4500100000	01/16/09	40200	781080	1.00	2.00	(1.00)
	4500100000	01/17/09	40200	781080		10.00	(10.00)
	4500100000	01/19/09	40200	781080	10.00		10.00
	4500100000	01/21/09	40200	781080		1.00	(1.00)
	4500100000	01/24/09	40200	781080	0.25		0.25
	4500100000	01/26/09	40200	781080	0.50		0.50
	4500100000	01/28/09	40200	781080	0.25		0.25
	4500100000	01/29/09	40200	781080		3.00	(3.00)
	4500100000	01/30/09	40200	781080		1.50	(1.50)
	4500100000	01/31/09	40200	781080		19.50	(19.50)
	4500100000	02/02/09	40200	781080	5.00		5.00
	4500100000	02/03/09	40200	781080	0.25		0.25
	4500100000	02/06/09	40200	781080		10.00	(10.00)
	4500100000	02/10/09	40200	781080	1.00	8.75	(7.75)
	4500100000	02/16/09	40200	781080		0.75	(0.75)
	4500100000	02/18/09	40200	781080		10.00	(10.00)
	4500100000	02/21/09	40200	781080		21.00	(21.00)
	4500100000	02/26/09	40200	781080		4.97	(4.97)
	4500100000	02/27/09	40200	781080	0.27	5.00	(4.73)
	4500100000	03/07/09	40200	781080		4.25	(4.25)
	4500100000	03/11/09	40200	781080	0.50		0.50
	4500100000	03/12/09	40200	781080		0.75	(0.75)
	4500100000	03/13/09	40200	781080		37.75	(37.75)
	4500100000	03/14/09	40200	781080	50.00	0.25	49.75
	4500100000	03/16/09	40200	781080	0.25		0.25
	4500100000	03/18/09	40200	781080	0.50		0.50
	4500100000	03/19/09	40200	781080	11.00		11.00
	4500100000	03/20/09	40200	781080		0.75	(0.75)
	4500100000	03/23/09	40200	781080	0.50	0.25	0.25
	4500100000	03/27/09	40200	781080	0.25	0.50	(0.25)
	4500100000	03/30/09	40200	781080		1.00	(1.00)
				Sub Total	99.53	207.22	(107.69)
Economic Development Agency	1920100000	12/27/08	22200	781080	0.70		0.70
	1920100000	01/04/09	22200	781080	0.75		0.75
	1920100000	01/08/09	22200	781080	1.25		1.25
	1920100000	01/09/09	22200	781080	0.60		0.60
	1920100000	01/10/09	22200	781080	3.00		3.00
	1920100000	01/15/09	22200	781080	0.25		0.25
	1920100000	01/19/09	22200	781080	0.75		0.75
	1920100000	01/20/09	22200	781080	4.00		4.00
	1920100000	02/05/09	22200	523210		7.00	(7.00)

DEPARTMENT	DEPT ID	DATE	FUND	ACCOUNT	OVERAGE	SHORTAGE	NET OVERAGE (SHORTAGE) Account 523210
	1920100000	02/06/09	22200	781080	25.00		25.00
	1920100000	02/06/09	22200	523210		110.00	(110.00)
	1920100000	02/07/09	22200	781080	22.00		22.00
	1920100000	02/08/09	22200	523210		10.00	(10.00)
	1920100000	02/09/09	22200	523210		9.90	(9.90)
	1920100000	02/10/09	22200	523210		224.90	(224.90)
	1920100000	02/11/09	22200	523210		2.00	(2.00)
	1920100000	02/12/09	22200	781080	358.00		358.00
	1920100000	02/12/09	22200	523210		0.50	(0.50)
	1920100000	02/13/09	22200	523210		2.00	(2.00)
	1920100000	02/14/09	22200	523210		245.60	(245.60)
	1920100000	02/15/09	22200	781080	54.00		54.00
	1920100000	02/16/09	22200	523210		43.00	(43.00)
	1920100000	02/17/09	22200	523210		42.00	(42.00)
	1920100000	02/18/09	22200	523210		4.00	(4.00)
	1920100000	02/19/09	22200	523210		10.00	(10.00)
	1920100000	02/20/09	22200	523210		119.00	(119.00)
	1920100000	02/21/09	22200	523210		91.00	(91.00)
	1920100000	02/22/09	22200	523210		530.33	(530.33)
	1920100000	02/26/09	22200	781080	18.15		18.15
	1920100000	03/26/09	22200	781080	5.00		5.00
				Sub Total	493.45	1,451.23	(957.78)
Riverside County	4300183390	01/09/09	40050	781080	2.46		2.46
Regional Medical	4300183400	01/09/09	40050	781080	72.74		72.74
Center	4300183900	01/09/09	40050	781080		22.29	(22.29)
	4300185100	01/09/09	40050	781080		0.95	(0.95)
	4300185300	01/09/09	40050	781080		20.00	(20.00)
	4300183390	02/09/09	40050	781080	10.22		10.22
	4300183400	02/09/09	40050	781080	85.37		85.37
	4300183900	02/09/09	40050	781080	12.65		12.65
	4300185100	02/09/09	40050	781080		0.75	(0.75)
	4300185300	02/09/09	40050	781080		21.00	(21.00)
	4300183390	03/09/09	40050	781080	1.73		1.73
	4300183400	03/09/09	40050	781080	57.79		57.79
	4300183900	03/09/09	40050	781080	7.52		7.52
	4300185300	03/09/09	40050	781080		8.98	(8.98)
				Sub Total	250.48	73.97	176.51

Other Funds Grand Total	\$	859.46	\$	1,752.42	\$	(892.96)
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Net Overage (Shortage) Other Funds : \$ (892.96)

Net Overage (Shortage) General Fund : (52.11)

Total Net Overage (Shortage) : \$ (945.07)