

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

259 A



FROM: Auditor-Controller

SUBMITTAL DATE:
September 28, 2010

SUBJECT: Cash Overages & Shortages Report for the period of January 2010 through June 2010

RECOMMENDED MOTION: That the Board of Supervisors approve the Cash Overages & Shortages Report for the period of January 2010 through June 2010 and direct the Auditor-Controller to make the budget adjustments on schedule A to relieve cash shortages as presented on Attachment A.

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 \$671 and total cash overages of \$520 resulting in a net shortage of \$151. Cash overages are deposited into the General Fund and cash shortages are reimbursed accordingly. Attachment "B" identifies Other Funds' total cash shortages of \$3,823 and total cash overages of \$1,235 resulting in a net shortage of \$2,588. Cash shortages in Other Funds are covered by the entities' respective operating funds. As part of Attachment "B", the Economic Development Agency (EDA) reported a shortage of \$1,997 due to ticket sale proceeds lost. Appropriate due diligence was pursued by the department to determine the nature and cause of significant shortage. Corrective actions have been taken. The internal audit report and details are filed in the Office of the Auditor-Controller.

Departmental Concurrence

FISCAL PROCEDURES APPROVED
ROBERT E. BYRD, AUDITOR-CONTROLLER
BY Samuel Wong 9/16/10
SAMUEL WONG

Robert E. Byrd, Auditor- Controller

FINANCIAL DATA	Current F.Y. Total Cost:	\$2,739	In Current Year Budget:	No
	Current F.Y. Net County Cost:	\$151	Budget Adjustment:	Yes
	Annual Net County Cost:	\$0	For Fiscal Year:	FY 10/11

SOURCE OF FUNDS:		Positions To Be Deleted Per A-30	<input type="checkbox"/>
General Fund and Other Respective Operating Funds		Requires 4/5 Vote	<input checked="" type="checkbox"/>

C.E.O. RECOMMENDATION: APPROVE

BY:
Karen L. Johnson

County Executive Office Signature

Consent Policy
 Consent Policy

Dep't Recomm.:
 Exec. Ofc.:

3.14

Auditor-Controller Office

Cash Overages & Shortages for the period of January 2010 through June 2010

September 28, 2010

Page 2

Schedule A

Increase Appropriation:

10000-1300100000-523210	Cash Shortage	\$151
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Decrease Appropriation:

10000-1109000000-581000	Appropriation for Contingencies	\$151
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Attachment "A"

GENERAL FUND
SCHEDULE OF CASH OVERAGE & SHORTAGE
 January 1, 2010 through June 30, 2010

DEPARTMENT	DEPT ID	DATE	FUND	ACCOUNT	OVERAGE	SHORTAGE	NET OVERAGE (SHORTAGE)
Community Health Agency	4200100300	03/16/09	10000	781080	10.00		10.00
	4200100300	03/23/09	10000	781080	1.00		1.00
	4200100300	03/25/09	10000	781080	5.00		5.00
	4200101900	10/05/09	10000	781080	3.00		3.00
	4200600300	10/16/09	10000	781080		100.00	(100.00)
	4200101900	02/23/10	10000	781080		1.00	(1.00)
	4200101900	04/20/10	10000	781080	10.00		10.00
				Sub Total	29.00	101.00	(72.00)
Child Support Service	2300100000	03/24/10	10000	527780		100.00	(100.00)
				Sub Total	-	100.00	(100.00)
County Clerk-Recorder	1200200000	01/04/10	10000	781080		6.00	(6.00)
	1200200000	01/05/10	10000	781080	1.00		1.00
	1200200000	01/05/10	10000	781080	1.00		1.00
	1200200000	01/05/10	10000	781080		25.00	(25.00)
	1200200000	01/06/10	10000	781080	10.00		10.00
	1200200000	01/07/10	10000	781080		1.00	(1.00)
	1200200000	01/07/10	10000	781080	1.00		1.00
	1200200000	01/08/10	10000	781080	1.00		1.00
	1200200000	01/13/10	10000	781080	1.00		1.00
	1200200000	01/13/10	10000	781080	40.00		40.00
	1200200000	01/15/10	10000	781080	6.00		6.00
	1200200000	01/21/10	10000	781080	5.00		5.00
	1200200000	01/25/10	10000	781080		1.00	(1.00)
	1200200000	01/26/10	10000	781080	2.00		2.00
	1200200000	01/26/10	10000	781080	3.00		3.00
	1200200000	01/27/10	10000	781080	1.00		1.00
	1200200000	01/28/10	10000	781080		3.00	(3.00)
	1200200000	02/01/10	10000	781080	1.00		1.00
	1200200000	02/04/10	10000	781080		2.00	(2.00)
	1200200000	02/05/10	10000	781080	5.00		5.00
	1200200000	02/08/10	10000	781080	1.00		1.00
	1200200000	02/09/10	10000	781080	1.00		1.00
	1200200000	02/09/10	10000	781080	2.00		2.00
	1200200000	02/09/10	10000	781080		10.00	(10.00)
	1200200000	02/10/10	10000	781080		10.00	(10.00)
	1200200000	02/11/10	10000	781080		10.00	(10.00)
	1200200000	02/11/10	10000	781080	2.00		2.00
	1200200000	02/17/10	10000	781080		5.00	(5.00)
	1200200000	02/18/10	10000	781080		1.00	(1.00)
	1200200000	02/19/10	10000	781080	1.00		1.00
	1200200000	02/22/10	10000	781080		65.00	(65.00)
	1200200000	02/24/10	10000	781080	65.00		65.00
	1200200000	03/01/10	10000	781080		0.30	(0.30)
	1200200000	03/01/10	10000	781080		1.00	(1.00)
	1200200000	03/02/10	10000	781080		20.00	(20.00)
	1200200000	03/02/10	10000	781080		8.00	(8.00)
	1200200000	03/02/10	10000	781080	1.00		1.00
	1200200000	03/03/10	10000	781080	1.00		1.00
	1200200000	03/04/10	10000	781080		0.50	(0.50)
	1200200000	03/04/10	10000	781080	5.00		5.00
	1200200000	03/04/10	10000	781080		1.00	(1.00)
	1200200000	03/08/10	10000	781080		1.00	(1.00)
	1200200000	03/09/10	10000	781080	3.00		3.00
	1200200000	03/09/10	10000	781080	1.00		1.00

DEPARTMENT	DEPT ID	DATE	FUND	ACCOUNT	OVERAGE	SHORTAGE	NET OVERAGE (SHORTAGE)
County Clerk-Recorder	1200200000	03/11/10	10000	781080		1.00	(1.00)
	1200200000	03/12/10	10000	781080	2.00		2.00
	1200200000	03/18/10	10000	781080	5.00		5.00
	1200200000	03/18/10	10000	781080	3.00		3.00
	1200200000	03/18/10	10000	781080	3.00		3.00
	1200200000	03/18/10	10000	781080	0.07		0.07
	1200200000	03/18/10	10000	781080		3.00	(3.00)
	1200200000	03/22/10	10000	781080		5.00	(5.00)
	1200200000	03/22/10	10000	781080		15.00	(15.00)
	1200200000	03/22/10	10000	781080		47.00	(47.00)
	1200200000	03/29/10	10000	781080	47.00		47.00
	1200200000	03/30/10	10000	781080		7.00	(7.00)
	1200200000	03/31/10	10000	781080	7.00		7.00
	1200200000	04/06/10	10000	781080	3.00		3.00
	1200200000	04/09/10	10000	781080		1.00	(1.00)
	1200200000	04/09/10	10000	781080	0.55		0.55
	1200200000	04/13/10	10000	781080	3.00		3.00
	1200200000	04/15/10	10000	781080	5.00		5.00
	1200200000	04/16/10	10000	781080		9.00	(9.00)
	1200200000	04/20/10	10000	781080	1.00		1.00
	1200200000	04/26/10	10000	781080		8.00	(8.00)
	1200200000	04/28/10	10000	781080	0.40		0.40
	1200200000	04/28/10	10000	781080	1.00		1.00
	1200200000	05/03/10	10000	781080	6.00		6.00
	1200200000	05/03/10	10000	781080	1.00		1.00
	1200200000	05/03/10	10000	781080	1.00		1.00
	1200200000	05/05/10	10000	781080	1.00		1.00
	1200200000	05/05/10	10000	781080	3.20		3.20
	1200200000	05/07/10	10000	781080	1.00		1.00
	1200200000	05/10/10	10000	781080		20.00	(20.00)
	1200200000	05/11/10	10000	781080	5.00		5.00
	1200200000	05/12/10	10000	781080	2.00		2.00
	1200200000	05/12/10	10000	781080		1.00	(1.00)
	1200200000	05/13/10	10000	781080		0.05	(0.05)
	1200200000	05/14/10	10000	781080	1.00		1.00
	1200200000	05/14/10	10000	781080		7.00	(7.00)
	1200200000	05/17/10	10000	781080		1.00	(1.00)
	1200200000	05/25/10	10000	781080	1.00		1.00
	1200200000	05/26/10	10000	781080	5.00		5.00
	1200200000	05/28/10	10000	781080	3.00		3.00
	1200200000	06/01/10	10000	781080	2.00		2.00
	1200200000	06/02/10	10000	781080	1.00		1.00
	1200200000	06/07/10	10000	781080	1.00		1.00
	1200200000	06/08/10	10000	781080		1.00	(1.00)
	1200200000	06/11/10	10000	781080	2.00		2.00
	1200200000	06/16/10	10000	781080		1.00	(1.00)
	1200200000	06/16/10	10000	781080	1.00		1.00
	1200200000	06/17/10	10000	781080	1.00		1.00
	1200200000	06/17/10	10000	781080	3.00		3.00
	1200200000	06/21/10	10000	781080	2.00		2.00
	1200200000	06/22/10	10000	781080	5.00		5.00
	1200200000	06/24/10	10000	781080		8.00	(8.00)
	1200200000	06/25/10	10000	781080	1.00		1.00
	1200200000	06/25/10	10000	781080		1.00	(1.00)
	1200200000	06/28/10	10000	781080		1.00	(1.00)
	1200200000	06/28/10	10000	781080	3.00		3.00
				Sub Total	294.22	307.85	(13.63)

DEPARTMENT	DEPT ID	DATE	FUND	ACCOUNT	OVERAGE	SHORTAGE	NET OVERAGE (SHORTAGE)
Treasurer/Tax Collector	1400100000	01/12/10	10000	781080	0.34		0.34
	1400100000	02/11/10	10000	781080	1.56		1.56
	1400100000	02/23/10	10000	781080	0.25		0.25
	1400100000	03/11/10	10000	781080		0.01	(0.01)
	1400100000	03/16/10	10000	781080	8.80		8.80
	1400100000	03/22/10	10000	781080		10.00	(10.00)
	1400100000	03/30/10	10000	781080	0.54		0.54
	1400100000	03/30/10	10000	781080	0.16		0.16
	1400100000	04/05/10	10000	781080		9.00	(9.00)
	1400100000	04/06/10	10000	781080	0.07		0.07
	1400100000	04/08/10	10000	781080		0.14	(0.14)
	1400100000	04/08/10	10000	781080		0.60	(0.60)
	1400100000	04/08/10	10000	781080	0.10		0.10
	1400100000	04/08/10	10000	781080	0.50		0.50
	1400100000	04/12/10	10000	781080		0.05	(0.05)
	1400100000	04/12/10	10000	781080	0.02		0.02
	1400100000	04/12/10	10000	781080	2.00		2.00
	1400100000	04/13/10	10000	781080		1.95	(1.95)
	1400100000	04/29/10	10000	781080	0.40		0.40
	1400100000	05/04/10	10000	781080	0.68		0.68
	1400100000	05/27/10	10000	781080	0.06		0.06
	1400100000	06/15/10	10000	781080	0.38		0.38
	1400100000	06/24/10	10000	781080	1.75		1.75
				Sub Total	17.61	21.75	(4.14)
Sheriff	2500404100	02/16/09	10000	781080	25.00		25.00
	2500403300	04/30/09	10000	780060		5.00	(5.00)
	2500403100	06/04/09	10000	781080		20.00	(20.00)
	2500406300	07/24/09	10000	781080		10.00	(10.00)
	2500307500	11/05/09	10000	781080	17.50		17.50
	2500404100	11/12/09	10000	781080	3.00		3.00
	2500404100	11/12/09	10000	781080		1.00	(1.00)
	2500403100	12/10/09	10000	781080	0.05		0.05
	2500402200	12/11/09	10000	781080		0.25	(0.25)
	2500201400	12/30/09	10000	781080		10.00	(10.00)
	2500403300	01/06/10	10000	781080	5.00		5.00
	2500406300	01/13/10	10000	781080	10.00		10.00
	2500403300	01/24/10	10000	781080		10.00	(10.00)
	2500403300	02/16/10	10000	781080		40.00	(40.00)
	2500406300	02/19/10	10000	781080		10.00	(10.00)
	2500303200	03/03/10	10000	781080		9.00	(9.00)
	2500404100	03/06/10	10000	781080	5.00		5.00
	2500404100	03/13/10	10000	781080	0.90		0.90
	2500403300	03/16/10	10000	781080	5.00		5.00
	2500201400	03/17/10	10000	781080		9.00	(9.00)
	2500406300	03/17/10	10000	781080	1.00		1.00
	2500403300	03/19/10	10000	781080	0.05		0.05
	2500402200	03/19/10	10000	781080	0.95		0.95
	2500403300	04/06/10	10000	781080	95.00		95.00
	2500403300	04/07/10	10000	781080	5.00		5.00
	2500402200	04/10/10	10000	781080	1.00		1.00
	2500403100	04/14/10	10000	781080		0.25	(0.25)
	2500402200	04/15/10	10000	781080		5.25	(5.25)
	2500402200	04/19/10	10000	781080	5.00		5.00
	2500403300	04/23/10	10000	781080		2.00	(2.00)
	2500402200	04/29/10	10000	781080		5.00	(5.00)
	2500201400	05/07/10	10000	781080		4.00	(4.00)
				Sub Total	179.45	140.75	38.70

General Fund Grand Total	\$	520.28	\$	671.35	\$	(151.07)
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Attachment "B"

OTHER FUNDS
SCHEDULE OF CASH OVERAGE & SHORTAGE
(NOT REIMBURSED BY THE GENERAL FUND)

January 1, 2010 through June 30, 2010

DEPARTMENT	DEPT ID	DATE	FUND	ACCOUNT	OVERAGE	SHORTAGE	
EDA- National Date	1920100000	10/03/09	22200	781080	5.50		5.50
Festival	1920100000	01/30/10	22200	781080	2.45		2.45
	1920100000	02/02/10	22200	523210		5.00	(5.00)
	1920100000	02/02/10	22200	781080	24.00		24.00
	1920100000	02/04/10	22200	781080	1.00		1.00
	1920100000	02/05/10	22200	781080	19.00		19.00
	1920100000	02/07/10	22200	781080	40.00		40.00
	1920100000	02/07/10	22200	523210		20.00	(20.00)
	1920100000	02/09/10	22200	781080	6.00		6.00
	1920100000	02/10/10	22200	523210		10.00	(10.00)
	1920100000	02/10/10	22200	781080	1.00		1.00
	1920100000	02/11/10	22200	523210		25.00	(25.00)
	1920100000	02/11/10	22200	523210		1,997.00	(1,997.00)
	1920100000	02/11/10	22200	523210		8.00	(8.00)
	1920100000	02/12/10	22200	781080	4.00		4.00
	1920100000	02/12/10	22200	781080	2.00		2.00
	1920100000	02/12/10	22200	781080	4.00		4.00
	1920100000	02/12/10	22200	781080	2.00		2.00
	1920100000	02/13/10	22200	781080	1.00		1.00
	1920100000	02/13/10	22200	523210		9.00	(9.00)
	1920100000	02/13/10	22200	523210		15.12	(15.12)
	1920100000	02/13/10	22200	523210		53.00	(53.00)
	1920100000	02/13/10	22200	523210		22.00	(22.00)
	1920100000	02/14/10	22200	781080	8.00		8.00
	1920100000	02/14/10	22200	523210		26.00	(26.00)
	1920100000	02/14/10	22200	523210		22.00	(22.00)
	1920100000	02/14/10	22200	523210		11.80	(11.80)
	1920100000	02/14/10	22200	523210		6.00	(6.00)
	1920100000	02/14/10	22200	523210		54.00	(54.00)
	1920100000	02/14/10	22200	523210		40.00	(40.00)
	1920100000	02/14/10	22200	523210		12.00	(12.00)
	1920100000	02/14/10	22200	781080	1.00		1.00
	1920100000	02/14/10	22200	781080	5.00		5.00
	1920100000	02/15/10	22200	781080	200.00		200.00
	1920100000	02/15/10	22200	781080	1.00		1.00
	1920100000	02/15/10	22200	523210		8.00	(8.00)
	1920100000	02/15/10	22200	523210		3.00	(3.00)
	1920100000	02/15/10	22200	781080	6.00		6.00
	1920100000	02/15/10	22200	523210		1.00	(1.00)
	1920100000	02/15/10	22200	523210		12.00	(12.00)
	1920100000	02/15/10	22200	523210		30.00	(30.00)
	1920100000	02/15/10	22200	523210		176.00	(176.00)
	1920100000	02/16/10	22200	523210		6.00	(6.00)
	1920100000	02/16/10	22200	781080	2.00		2.00
	1920100000	02/16/10	22200	523210		33.00	(33.00)
	1920100000	02/17/10	22200	523210		1.00	(1.00)
	1920100000	02/17/10	22200	523210		24.00	(24.00)
	1920100000	02/17/10	22200	781080	16.00		16.00
	1920100000	02/17/10	22200	523210		10.00	(10.00)
	1920100000	02/17/10	22200	523210		14.00	(14.00)
	1920100000	02/17/10	22200	523210		26.00	(26.00)
	1920100000	02/17/10	22200	523210		9.00	(9.00)
	1920100000	02/18/10	22200	781080	4.00		4.00
	1920100000	02/18/10	22200	523210		12.00	(12.00)
	1920100000	02/18/10	22200	523210		16.00	(16.00)
	1920100000	02/19/10	22200	781080	10.00		10.00
	1920100000	02/19/10	22200	523210		2.00	(2.00)
	1920100000	02/19/10	22200	523210		105.00	(105.00)
	1920100000	02/19/10	22200	781080	5.00		5.00
	1920100000	02/19/10	22200	523210		10.00	(10.00)
	1920100000	02/19/10	22200	781080	0.10		0.10
	1920100000	02/19/10	22200	523210		60.00	(60.00)

DEPARTMENT	DEPT ID	DATE	FUND	ACCOUNT	OVERAGE	SHORTAGE	NET OVERAGE (SHORTAGE)
EDA- National Date Festival	1920100000	02/19/10	22200	523210		5.00	(5.00)
	1920100000	02/19/10	22200	781080	100.00		100.00
	1920100000	02/20/10	22200	523210		14.00	(14.00)
	1920100000	02/20/10	22200	781080	50.00		50.00
	1920100000	02/20/10	22200	523210		51.00	(51.00)
	1920100000	02/20/10	22200	523210		6.00	(6.00)
	1920100000	02/20/10	22200	523210		12.00	(12.00)
	1920100000	02/20/10	22200	523210		14.00	(14.00)
	1920100000	02/20/10	22200	523210		79.00	(79.00)
	1920100000	02/20/10	22200	523210		56.00	(56.00)
	1920100000	02/20/10	22200	523210		91.00	(91.00)
	1920100000	02/21/10	22200	523210		31.00	(31.00)
	1920100000	02/21/10	22200	523210		2.00	(2.00)
	1920100000	02/21/10	22200	523210		19.00	(19.00)
	1920100000	02/21/10	22200	781080	2.00		2.00
	1920100000	02/21/10	22200	523210		42.00	(42.00)
	1920100000	02/21/10	22200	523210		30.00	(30.00)
	1920100000	02/21/10	22200	523210		11.00	(11.00)
	1920100000	02/21/10	22200	523210		6.00	(6.00)
	1920100000	02/21/10	22200	523210		100.00	(100.00)
	1920100000	02/21/10	22200	781080	4.00		4.00
	1920100000	02/21/10	22200	523210		2.00	(2.00)
	1920100000	02/21/10	22200	523210		6.00	(6.00)
1920100000	02/21/10	22200	781080	148.00		148.00	
1920100000	02/22/10	22200	781080	10.00		10.00	
1920100000	03/28/10	22200	781080	1.00		1.00	
				Sub Total	685.05	3,470.92	(2,785.87)
Riverside County Regional Medical Center	4300183390	12/31/09	40050	781080	15.83		15.83
	4300183400	12/31/09	40050	781080	57.85		57.85
	4300183900	12/31/09	40050	781080	25.93		25.93
	4300185300	12/31/09	40050	781080	10.00		10.00
	4300183390	01/30/10	40050	781080	12.58		12.58
	4300183400	01/30/10	40050	781080	65.77		65.77
	4300183900	01/30/10	40050	781080	17.77		17.77
	4300185300	01/30/10	40050	781080	6.02		6.02
	4300185100	01/30/10	40050	781080		70.00	(70.00)
	4300183390	02/28/10	40050	781080	30.98		30.98
	4300183400	02/28/10	40050	781080	5.43		5.43
	4300183900	02/28/10	40050	781080		129.51	(129.51)
	4300185300	02/28/10	40050	781080	16.00		16.00
	4300183390	03/31/10	40050	781080		2.42	(2.42)
	4300183400	03/31/10	40050	781080	48.13		48.13
	4300183900	03/31/10	40050	781080	5.02		5.02
	4300185300	03/31/10	40050	781080		12.00	(12.00)
	4300183390	04/30/10	40050	781080	18.90		18.90
	4300183400	04/30/10	40050	781080	67.39		67.39
	4300183900	04/30/10	40050	781080		8.02	(8.02)
	4300185300	04/30/10	40050	781080	10.00		10.00
	4300183390	05/31/10	40050	781080	11.51		11.51
	4300183400	05/31/10	40050	781080	25.14		25.14
	4300183900	05/31/10	40050	781080		14.29	(14.29)
	4300185300	05/31/10	40050	781080		3.00	(3.00)
	4300185100	05/31/10	40050	781080		50.00	(50.00)
	4300183390	06/30/10	40050	781080	0.23		0.23
	4300183400	06/30/10	40050	781080	88.90		88.90
	4300183900	06/30/10	40050	781080		7.83	(7.83)
	4300185300	06/30/10	40050	781080	11.00		11.00
	4300185100	06/30/10	40050	781080		55.00	(55.00)
				Sub Total	550.38	352.07	198.31

Other Funds Grand Total \$ 1,235.43 \$ 3,822.99 \$ (2,587.56)

Net Overage (Shortage) Other Funds : \$ (2,587.56)

Net Overage (Shortage) General Fund : (151.07)

Total Net Overage (Shortage) : \$ (2,738.63)