

621

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



FROM: Auditor-Controller

SUBMITTAL DATE:
November 1, 2011

SUBJECT: Cash Overages & Shortages Report for the period of April 2011 through June 2011

RECOMMENDED MOTION: That the Board of Supervisors:

- 1) Approve the Cash Overages & Shortages Report for the period of April 2011 through June 2011;
- 2) Approve 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 \$458 and total cash overages of \$450 resulting in a net shortage of \$8.00. Cash overages are deposited into the General Fund and cash shortages are reimbursed accordingly. Attachment "B" identifies Other Funds' total cash shortages of \$2,347 and total cash overages of \$2,560 resulting in a net overage of \$213. Cash overages in Other Funds are deposited into the entities' respective operating funds.

Paul Angulo

Paul Angulo, CPA, MA
Auditor-Controller

FINANCIAL DATA	Current F.Y. Total Cost:	\$8	In Current Year Budget:	No
	Current F.Y. Net County Cost:	\$8	Budget Adjustment:	Yes
	Annual Net County Cost:	\$0	For Fiscal Year:	FY 11/12

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

C.E.O. RECOMMENDATION:

APPROVE

BY: *Karen L. Johnson*
Karen L. Johnson

County Executive Office Signature

FISCAL PROCEDURES APPROVED
PAUL ANGULO, CPA, AUDITOR-CONTROLLER
BY: *Samuel Wong 10/19/11*
SAMUEL WONG

<input checked="" type="checkbox"/> Policy	<input checked="" type="checkbox"/> Policy
<input type="checkbox"/> Consent	<input type="checkbox"/> Consent

Prev. Agn. Ref.:

District: ALL

Agenda Number:

3.4

11/15/11 11:09

Dept't Recomm.:

Exec. Ofc.:

Schedule A

<u>Increase Appropriation:</u>		
10000-1300100000-523210	Cash Shortage	\$8
<u>Decrease Appropriation:</u>		
10000-1109000000-581000	Appropriation for Contingencies	\$8

Attachment "A"

GENERAL FUND
SCHEDULE OF CASH OVERAGE & SHORTAGE
April 1, 2011 through June 30, 2011

DEPARTMENT	DATE	OVERAGE	SHORTAGE	NET OVERAGE (SHORTAGE)
County Clerk-Recorder	April 2011	23.31	110.10	(86.79)
	May 2011	57.05	15.00	42.05
	June 2011	42.50	65.00	(22.50)
	Sub Total	122.86	190.10	(67.24)
Treasurer/Tax Collector	April 2011	1.02	4.59	(3.57)
	June 2011	25.00	-	25.00
	Sub Total	26.02	4.59	21.43
TLMA/Planning	April 2010	-	120.00	(120.00)
	Sub Total	-	120.00	(120.00)
Board of Supervisor	May 2011	-	12.70	(12.70)
	Sub Total	-	12.70	(12.70)
EDA/ Facilities Management	April 2011	-	2.00	(2.00)
	Sub Total	-	2.00	(2.00)
Community Health	September 2010	5.00	-	5.00
	October 2010	20.00	16.00	4.00
	November 2010	37.00	24.00	13.00
	December 2010	9.00	19.00	(10.00)
	January 2011	-	32.00	(32.00)
	April 2011	-	11.00	(11.00)
	May 2011	69.00	-	69.00
	June 2011	159.00	25.00	134.00
	Sub Total	299.00	127.00	172.00
Sheriff	April 2011	-	1.00	(1.00)
	May 2011	2.00	-	2.00
	Sub Total	2.00	1.00	1.00

General Fund Grand Total	\$	449.88	\$	457.39	\$	(7.51)
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Attachment "B"

OTHER FUNDS
 SCHEDULE OF CASH OVERAGE & SHORTAGE
 (NOT REIMBURSED BY THE GENERAL FUND)
 April 1, 2011 through June 30, 2011

DEPARTMENT	DATE	OVERAGE	SHORTAGE	NET OVERAGE (SHORTAGE)
EDA - National Date Festival	February 2011	1,114.00	687.00	427.00
	May 2011	-	0.87	(0.87)
	Sub Total	1,114.00	687.87	426.13
TLMA/Counter Services	June 2011	40.00	-	40.00
	Sub Total	40.00	-	40.00
Riverside Local Agency Formation Commission	August 2011	-	100.00	(100.00)
	Sub Total	-	100.00	(100.00)
Riverside County Regional Medical Center	April 2011	109.25	215.84	(106.59)
	May 2011	125.26	17.32	107.94
	June 2011	88.91	119.54	(30.63)
	Sub Total	323.42	352.70	(29.28)
Waste Management	April 2011	17.50	30.10	(12.60)
	May 2011	6.50	49.25	(42.75)
	June 2011	44.25	62.05	(17.80)
	Sub Total	68.25	141.40	(73.15)
EDA County Free Libraries	August 2010	7.58	40.63	(33.05)
	September 2010	49.27	92.78	(43.51)
	October 2010	111.13	150.08	(38.95)
	November 2010	137.94	162.79	(24.85)
	December 2010	105.71	48.32	57.39
	January 2011	74.37	99.81	(25.44)
	February 2011	24.67	76.32	(51.65)
	March 2011	175.16	100.19	74.97
	April 2011	119.20	187.78	(68.58)
	May 2011	46.80	55.52	(8.72)
	June 2011	162.17	50.70	111.47
	Sub Total	1,014.00	1,064.92	(50.92)
Other Funds Grand Total		\$ 2,559.67	\$ 2,346.89	212.78

Net Overage (Shortage) Other Funds : \$ 212.78

Net Overage (Shortage) General Fund : (7.51)

Total Net Overage (Shortage) : \$ 205.27