

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

908



FROM: Auditor-Controller


SUBMITTAL DATE:
April 10, 2012

SUBJECT: Cash Overages & Shortages Report for the period of July 2011 through December 2011

RECOMMENDED MOTION: That the Board of Supervisors:

- 1) Approve the Cash Overages & Shortages Report for the period of July 2011 through December 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 \$520 and total cash overages of \$460 resulting in a net shortage of \$60. Cash overages are deposited into the General Fund and cash shortages are reimbursed accordingly. Attachment "B" identifies Other Funds' total cash shortages of \$1,663 and total cash overages of \$1,183 resulting in a net shortage of \$480. Cash shortages in other funds are covered by the entities' respective operating funds.


Paul Angulo, CPA, MA
Auditor-Controller

FINANCIAL DATA	Current F.Y. Total Cost:	\$540	In Current Year Budget:	No
	Current F.Y. Net County Cost:	\$60	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

County Executive Office Signature BY: 
Karen L. Johnson

FISCAL PROCEDURES APPROVED
PAUL ANGULO, CPA, AUDITOR-CONTROLLER
BY:  5/11/12
SAMUEL WONG

Departmental Concurrence

Consent
 Policy
 Consent
 Policy

Dept's Recomm.:
 Exec. Ofc.:

Schedule A

Increase Appropriation:

10000-1300100000-523210	Cash Shortage	\$60
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Decrease Appropriation:

10000-1109000000-581000	Appropriation for Contingencies	\$60
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Attachment "A"

GENERAL FUND
SCHEDULE OF CASH OVERAGE & SHORTAGE
July 1, 2011 through December 31, 2011

DEPARTMENT	DATE	OVERAGE	SHORTAGE	NET OVERAGE (SHORTAGE)
County Clerk-Recorder	July 2011	48.25	10.00	38.25
	August 2011	34.00	89.75	(55.75)
	September 2011	20.00	5.25	14.75
	October 2011	22.10	5.00	17.10
	November 2011	26.00	7.05	18.95
	December 2011	36.00	63.00	(27.00)
	Sub Total		186.35	180.05
Treasurer/Tax Collector	August 2011	-	7.00	(7.00)
	September 2011	5.10	-	5.10
	October 2011	-	5.25	(5.25)
	November 2011	0.13	0.20	(0.07)
	December 2011	9.05	6.11	2.94
	Sub Total		14.28	18.56
Human Resources	August 2011	1.00	-	1.00
	September 2011	1.00	-	1.00
	Sub Total	2.00	-	2.00
EDA Facilities Mgmt (Parking)	November 2011	5.00	-	5.00
	Sub Total	5.00	-	5.00
Animal Services	July 2011	24.00	30.00	(6.00)
	August 2011	3.00	2.00	1.00
	September 2011	5.00	-	5.00
	October 2011	18.00	26.00	(8.00)
	November 2011	-	85.00	(85.00)
	December 2011	21.01	26.00	(4.99)
	Sub Total		71.01	169.00
Public Health	July 2011	29.00	6.00	23.00
	August 2011	36.00	20.00	16.00
	September 2011	11.00	-	11.00
	October 2011	30.00	-	30.00
	November 2011	11.00	5.00	6.00
	December 2011	12.00	10.00	2.00
	Sub Total		129.00	41.00
Sheriff	April 2011	-	100.00	(100.00)
	August 2011	12.00	-	12.00
	September 2011	-	1.00	(1.00)
	October 2011	7.50		7.50
	November 2011	3.00		3.00
	December 2011	30.00	10.00	20.00
	Sub Total		52.50	111.00

General Fund Grand Total	\$	460.14	\$	519.61	\$	(59.47)
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Attachment "B"

**OTHER FUNDS
SCHEDULE OF CASH OVERAGE & SHORTAGE
(NOT REIMBURSED BY THE GENERAL FUND)
July 1, 2011 through December 31, 2011**

DEPARTMENT	DATE	OVERAGE	SHORTAGE	NET OVERAGE (SHORTAGE)
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Assesor-County Clerk Recorder - RMAP	July 2011	0.30	-	0.30
	Sub Total	0.30	-	0.30
TLMA/Counter Services	September 2011	-	10.00	(10.00)
	Sub Total	-	10.00	(10.00)
Riverside County Regional Medical Center	July 2011	110.09	129.63	(19.54)
	August 2011	156.61	38.25	118.36
	September 2011	80.02	26.82	53.20
	October 2011	79.81	51.72	28.09
	November 2011	90.95	55.60	35.35
	December 2011	110.44	64.71	45.73
	Sub Total	627.92	366.73	261.19
Human Resources (Exclusive Care)	February 2010	-	10.00	(10.00)
Rubidoux Pharmacy	June 2010	283.14	-	283.14
	July 2010	-	4.33	(4.33)
	December 2010	-	6.00	(6.00)
	January 2011	-	37.00	(37.00)
	February 2011	-	10.00	(10.00)
	April 2011	-	65.00	(65.00)
	May 2011	0.22	0.50	(0.28)
	July 2011	27.73	-	27.73
	August 2011	4.33	199.00	(194.67)
	Sub Total	315.42	331.83	(16.41)
Temporary Assistance Program	May 2010	-	7.00	(7.00)
	December 2011	0.25	-	0.25
	Sub Total	0.25	7.00	(6.75)
EDA County Free Libraries	June 2011	4.44	4.15	0.29
	July 2011	40.14	133.71	(93.57)
	August 2011	37.30	61.74	(24.44)
	September 2011	41.22	30.91	10.31
	October 2011	24.10	49.07	(24.97)
	November 2011	5.00	61.82	(56.82)
	Sub Total	152.20	341.40	(189.20)
EDA National Date Festival	November 2011	4.50	10.00	(5.50)
	Sub Total	4.50	10.00	(5.50)
Waste Management	October 2006	-	150.00	(150.00)
	April 2011	-	100.00	(100.00)
	July 2011	11.50	1.75	9.75
	August 2011	21.25	232.40	(211.15)
	September 2011	12.00	4.00	8.00
	October 2011	5.00	30.25	(25.25)
	November 2011	15.50	28.50	(13.00)
	December 2011	17.00	48.75	(31.75)
	Sub Total	82.25	595.65	(513.40)

Other Funds Grand Total	\$ 1,182.84	\$ 1,662.61	\$ (479.77)
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Net Overage (Shortage) Other Funds : \$ (479.77)

Net Overage (Shortage) General Fund : (59.47)

Total Net Overage (Shortage) : \$ (539.24)