

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



FROM: Auditor-Controller

SUBMITTAL DATE:
November 6, 2012

SUBJECT: Cash Overages & Shortages Report for the period of January 2012 through June 2012

RECOMMENDED MOTION: That the Board of Supervisors:

Approve the Cash Overages & Shortages Report for the period of January 2012 through June 2012.

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 overages of \$577 and total cash shortages of \$482 resulting in a net overage of \$96. Cash overages are deposited into the General Fund and cash shortages are reimbursed accordingly. Attachment "B" identifies Other Funds' total cash overages of \$973 and total cash shortages of \$1,869 resulting in a net shortage of \$896. Cash shortages in other funds are covered by the entities' respective operating funds.

Paul Angulo

Paul Angulo, CPA, MA
Auditor-Controller

FISCAL PROCEDURES APPROVED
 PAUL ANGULO, CPA, AUDITOR-CONTROLLER
 BY *Samuel Wong* 10/22/12
 SAMUEL WONG
 Departmental Concurrence

| | | | | |
|-----------------------|-------------------------------|-------|-------------------------|----------|
| FINANCIAL DATA | Current F.Y. Total Cost: | \$799 | In Current Year Budget: | No |
| | Current F.Y. Net County Cost: | \$0 | Budget Adjustment: | No |
| | Annual Net County Cost: | \$0 | For Fiscal Year: | FY 11/12 |

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

C.E.O. RECOMMENDATION: APPROVE

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

County Executive Office Signature

- Consent
- Policy
- Consent
- Policy

Dep't Recomm.:
Exec. Ofc.:

Attachment "A"

GENERAL FUND
SCHEDULE OF CASH OVERAGE & SHORTAGE
January 1, 2012 through June 30, 2012

| DEPARTMENT | DATE | OVERAGE | SHORTAGE | NET OVERAGE (SHORTAGE) |
|---|---------------|---------|----------|------------------------|
| County Clerk-Recorder | January 2012 | 49.00 | 12.10 | 36.90 |
| | February 2012 | 36.06 | 70.00 | (33.94) |
| | March 2012 | 16.00 | 63.00 | (47.00) |
| | April 2012 | 26.10 | 4.05 | 22.05 |
| | May 2012 | 61.05 | 15.00 | 46.05 |
| | June 2012 | 118.50 | 43.00 | 75.50 |
| | Sub Total | 306.71 | 207.15 | 99.56 |
| Treasurer/Tax Collector | January 2012 | 0.01 | - | 0.01 |
| | February 2012 | 0.10 | 0.03 | 0.07 |
| | March 2012 | 0.30 | 1.95 | (1.65) |
| | April 2012 | 5.82 | 25.00 | (19.18) |
| | May 2012 | 10.00 | - | 10.00 |
| | June 2012 | 0.05 | 0.20 | (0.15) |
| | Sub Total | 16.28 | 27.18 | (10.90) |
| Human Resources | May 2012 | 20.00 | - | 20.00 |
| | Sub Total | 20.00 | - | 20.00 |
| Registrar of Voters | June 2012 | - | 20.00 | (20.00) |
| | Sub Total | - | 20.00 | (20.00) |
| Economic Development Agency Parking Division | February 2012 | 8.00 | - | 8.00 |
| | Sub Total | 8.00 | - | 8.00 |
| Animal Services | August 2011 | 4.00 | - | 4.00 |
| | November 2011 | 11.00 | - | 11.00 |
| | January 2012 | - | 20.00 | (20.00) |
| | February 2012 | 13.20 | 20.00 | (6.80) |
| | March 2012 | 12.00 | 5.00 | 7.00 |
| | May 2012 | 4.00 | 33.00 | (29.00) |
| | June 2012 | - | 16.00 | (16.00) |
| Sub Total | 44.20 | 94.00 | (49.80) | |
| Public Health | January 2012 | 6.00 | - | 6.00 |
| | February 2012 | 10.00 | - | 10.00 |
| | March 2012 | 15.00 | 10.00 | 5.00 |
| | April 2012 | 36.00 | - | 36.00 |
| | May 2012 | 77.00 | - | 77.00 |
| Sub Total | 144.00 | 10.00 | 134.00 | |
| Sheriff | December 2011 | 2.00 | - | 2.00 |
| | January 2012 | - | 3.00 | (3.00) |
| | February 2012 | 3.00 | - | 3.00 |
| | March 2012 | 5.10 | 100.11 | (95.01) |
| | April 2012 | 28.08 | 20.00 | 8.08 |
| Sub Total | 38.18 | 123.11 | (84.93) | |

| | | | | | | |
|--------------------------|----|--------|----|--------|----|-------|
| General Fund Grand Total | \$ | 577.37 | \$ | 481.44 | \$ | 95.93 |
|--------------------------|----|--------|----|--------|----|-------|

Attachment "B"

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

January 1, 2012 through June 30, 2012

| DEPARTMENT | DATE | OVERAGE | SHORTAGE | NET OVERAGE (SHORTAGE) |
|--|---------------|---------|----------|------------------------|
| TLMA/Counter Services | March 2012 | - | 10.00 | (10.00) |
| | Sub Total | - | 10.00 | (10.00) |
| Riverside County Regional Medical Center | January 2012 | 71.76 | 47.78 | 23.98 |
| | February 2012 | 1.57 | 162.11 | (160.54) |
| | March 2012 | 100.83 | 54.47 | 46.36 |
| | April 2012 | 112.43 | 56.38 | 56.05 |
| | May 2012 | 121.28 | 42.30 | 78.98 |
| | June 2012 | 68.95 | 103.78 | (34.83) |
| | Sub Total | 476.82 | 466.82 | 10.00 |
| EDA County Free Libraries | October 2011 | 3.65 | - | 3.65 |
| | November 2011 | 6.85 | 13.13 | (6.28) |
| | December 2011 | 4.86 | 263.10 | (258.24) |
| | January 2012 | 19.87 | 70.04 | (50.17) |
| | February 2012 | 52.31 | 70.46 | (18.15) |
| | March 2012 | 32.99 | 35.12 | (2.13) |
| | Sub Total | 120.53 | 451.85 | (331.32) |
| EDA National Date Festival | February 2012 | 242.00 | 726.00 | (484.00) |
| | April 2012 | | 100.00 | (100.00) |
| | Sub Total | 242.00 | 826.00 | (584.00) |
| Waste Management | January 2012 | 2.25 | 22.11 | (19.86) |
| | February 2012 | 21.25 | 1.25 | 20.00 |
| | March 2012 | 47.00 | 11.00 | 36.00 |
| | April 2012 | 1.25 | 10.75 | (9.50) |
| | May 2012 | 54.50 | 21.25 | 33.25 |
| | June 2012 | 7.70 | 47.50 | (39.80) |
| | Sub Total | 133.95 | 113.86 | 20.09 |

| | | | |
|--------------------------------|------------------|--------------------|--------------------|
| Other Funds Grand Total | \$ 973.30 | \$ 1,868.53 | \$ (895.23) |
|--------------------------------|------------------|--------------------|--------------------|

Net Overage (Shortage) Other Funds : **\$ (895.23)**

Net Overage (Shortage) General Fund : **95.93**

Total Net Overage (Shortage) : **\$ (799.30)**