

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

370



**FROM:** Auditor-Controller

**SUBMITTAL DATE:**  
June 30, 2013

**SUBJECT:** Cash Overages & Shortages Report for the period of July 2012 through March 2013

**RECOMMENDED MOTION:** That the Board of Supervisors:

- 1) Approve the Cash Overages & Shortages Report for the period of July 2012 through March 2013.
- 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 overages of \$801 and total cash shortages of \$2,486 resulting in a net shortage of \$1,685. Cash overages are deposited into the General Fund and cash shortages are reimbursed accordingly. Attachment "B" identifies Other Funds' total cash overages of \$1,636 and total cash shortages of \$2,931 resulting in a net shortage of \$1,295. Cash shortages in other funds are covered by the entities' respective operating funds.

*Frankie Ezzat*  
Frankie Ezzat for Paul Angulo, CPA, MA  
Auditor-Controller

**FINANCIAL  
DATA**

Current F.Y. Total Cost:	\$2,980	In Current Year Budget:	No
Current F.Y. Net County Cost:	\$1,685	Budget Adjustment:	Yes
Annual Net County Cost:	\$0	For Fiscal Year:	FY 12/13

**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 7/18/13  
SAMUEL WONG

☒ Policy  
☒ Policy  
☐ Consent  
☐ Consent

Dep't Recomm.:  
 Exec. Off.  
 3-17

## Schedule A

Increase Appropriation:

10000-1300100000-523210	Cash Shortage	\$1,685
-------------------------	---------------	---------

Decrease Appropriation:

10000-1109000000-581000	Appropriation for Contingencies	\$1,685
-------------------------	---------------------------------	---------

Attachment "A"  
GENERAL FUND  
SCHEDULE OF CASH OVERAGE & SHORTAGE  
July 1, 2012 through March 31, 2013

DEPARTMENT	MONTH	TOTAL OVERAGE	TOTAL SHORTAGE	TOTAL NET OVERAGE (SHORTAGE) Account 523210
Animal Service	August 2012	11.00		11.00
	September 2012	1.00	1.00	-
	November 2012	25.00	5.00	20.00
	December 2012	1.00	1.00	-
	February 2013		50.00	(50.00)
	March 2013	5.00		5.00
<b>Animal Service Total</b>		<b>43.00</b>	<b>57.00</b>	<b>(14.00)</b>
Board of Supervisor	June 2012	97.72		97.72
	December 2007		1,033.84	(1,033.84)
<b>Board of Supervisor Total</b>		<b>97.72</b>	<b>1,033.84</b>	<b>(936.12)</b>
County Clerk-Recorder	June 2012	7.00		7.00
	July 2012	69.00	4.00	65.00
	August 2012	59.00	12.00	47.00
	September 2012	83.00	11.90	71.10
	October 2012	23.05	53.05	(30.00)
	November 2012	20.70	53.00	(32.30)
	December 2012	15.26	5.00	10.26
	January 2013	82.50	12.00	70.50
	February 2013	36.70	10.25	26.45
	March 2013	34.30	142.30	(108.00)
<b>County Clerk-Recorder Total</b>		<b>430.51</b>	<b>303.50</b>	<b>127.01</b>
Environmental Health	October 2012	15.00		15.00
	January 2013	2.00		2.00
	February 2013	5.00		5.00
<b>Environmental Health Total</b>		<b>22.00</b>		<b>22.00</b>
Health Care System	July 2012	10.00		10.00
	August 2012	15.00	15.00	-
	September 2012	5.00		5.00
	October 2012		10.00	(10.00)
	January 2013	10.00		10.00
	February 2013		21.00	(21.00)
	March 2013		5.00	(5.00)
<b>Health Care System Total</b>		<b>40.00</b>	<b>51.00</b>	<b>(11.00)</b>
Public Health - Finance	October 2012	5.00		5.00
	January 2013		1.00	(1.00)
<b>Public Health - Finance Total</b>		<b>5.00</b>	<b>1.00</b>	<b>4.00</b>
Sheriff	May 2012	0.01		0.01
	June 2012	1.00		1.00
	July 2012		88.00	(88.00)
	August 2012	0.10	1.00	(0.90)
	November 2012	120.00	25.00	95.00
	December 2012		20.00	(20.00)
	January 2013	11.00		11.00
	February 2013	1.09	25.00	(23.91)
	March 2013	10.00	6.00	4.00
<b>Sheriff Total</b>		<b>153.20</b>	<b>465.53</b>	<b>(312.33)</b>
Treasurer/Tax Collector	July 2012		554.25	(554.25)
	August 2012		0.37	(0.37)
	September 2012		5.00	(5.00)
	October 2012	0.76	10.00	(9.24)
	November 2012	1.11	0.01	1.10
	December 2012	2.99	1.35	1.64
	January 2013		1.00	(1.00)
	February 2013		2.00	(2.00)
	March 2013	4.79		4.79
<b>Treasurer/Tax Collector Total</b>		<b>9.65</b>	<b>573.98</b>	<b>(564.33)</b>
<b>General Fund Grand Total</b>		<b>801.08</b>	<b>2,485.85</b>	<b>(1,684.77)</b>

**Attachment "B"**  
**OTHER FUNDS**  
**SCHEDULE OF CASH OVERAGE & SHORTAGE**  
**(NOT REIMBURSED BY THE GENERAL FUND)**  
*July 1, 2012 through March 31, 2013*

DEPARTMENT	MONTH	TOTAL OVERAGE	TOTAL SHORTAGE	TOTAL NET OVERAGE (SHORTAGE) Account 523210
<b>Child Support Services</b>	July 2012		200.00	(200.00)
<b>Child Support Services Total</b>			<b>200.00</b>	<b>(200.00)</b>
<b>EDA Libraries</b>	March 2012	3.96	5.60	(1.64)
	April 2012	32.91	69.00	(36.09)
	May 2012	53.91	52.89	1.02
	June 2012	28.19	73.62	(45.43)
	July 2012	45.93	123.60	(77.67)
	August 2012	41.70	64.69	(22.99)
	September 2012	16.68	22.64	(5.96)
	October 2012	12.00	177.10	(165.10)
	November 2012	23.67	148.60	(124.93)
	December 2012	15.17	21.82	-6.65
	January 2013	101.14	51.22	49.92
<b>EDA Libraries Total</b>		<b>375.26</b>	<b>810.78</b>	<b>(435.52)</b>
<b>EDA National Date Festival</b>	October 2012		43.42	(43.42)
	November 2012		7.00	(7.00)
	February 2013	488.00	948.00	(460.00)
<b>EDA National Date Festival Total</b>		<b>488.00</b>	<b>998.42</b>	<b>(510.42)</b>
<b>OASIS</b>	July 2008	7.53		7.53
<b>OASIS Total</b>		<b>7.53</b>		<b>7.53</b>
<b>RCIT</b>	July 2012	25.50		25.50
<b>RCIT Total</b>		<b>25.50</b>		<b>25.50</b>
<b>Regional Medical</b>	July 2012	2.00	37.22	(35.22)
	August 2012	62.30	12.80	49.50
	September 2012	85.56	29.51	56.05
	October 2012	142.06	133.18	8.88
	November 2012	50.47	106.67	(56.20)
	December 2012	123.82	172.89	(49.07)
	January 2013	67.13	56.27	10.86
	February 2013	72.64	14.03	58.61
	March 2013	61.33	10.46	50.87
<b>Regional Medical Total</b>		<b>667.31</b>	<b>573.03</b>	<b>94.28</b>
<b>TLMA Counter Service</b>	November 2012		5.00	(5.00)
	March 2013		1.00	(1.00)
<b>TLMA Counter Service Total</b>			<b>6.00</b>	<b>(6.00)</b>
<b>Waste Management</b>	June 2012	0.25		0.25
	July 2012	1.00	108.75	(107.75)
	August 2012	7.50	0.65	6.85
	September 2012	23.08	3.25	19.83
	October 2012	2.25	26.25	(24.00)
	November 2012	14.00	6.70	7.30
	December 2012	0.75	42.00	(41.25)
	January 2013	6.31	2.95	3.36
	February 2013	1.00	111.00	(110.00)
	March 2013	15.82	41.25	(25.43)
<b>Waste Management Total</b>		<b>71.96</b>	<b>342.80</b>	<b>(270.84)</b>
<b>Other Fund Grand Total</b>		<b>1,635.56</b>	<b>2,931.03</b>	<b>(1,295.47)</b>

Net Overage (Shortage) Other Funds : **\$ (1,295.47)**

Net Overage (Shortage) General Fund : **(1,684.77)**

Total Net Overage (Shortage) : **\$ (2,980.24)**