

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

511



FROM: Auditor Controller

SUBMITTAL DATE:
February 4, 2014

SUBJECT: Cash Overages & Shortages Report for the period of July 2013 through December 2013

RECOMMENDED MOTION: That the Board of Supervisors:

- 1) Approve the Cash overages & Shortages Report for the period of July 2013 Through December 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:
Summary

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 \$336 and total cash shortages of \$360 resulting in a net shortage of \$24. Cash overages are deposited into the General Fund and cash shortages are reimbursed accordingly.

Paul Angulo
Paul Angulo, CPA, M.A.
County Auditor-Controller

Departmental Concurrence

FISCAL PROCEDURES APPROVED
RAUL ANGULO, CPA, AUDITOR-CONTROLLER
BY: *[Signature]* 2/24/14

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost:	POLICY/CONSENT (per Exec. Office)
COST	\$ 618	\$ 0	\$ 618	\$	Consent <input type="checkbox"/> Policy <input checked="" type="checkbox"/>
NET COUNTY COST	\$ 24	\$ 0	\$ 24	\$	
SOURCE OF FUNDS: General Fund and Other Respective Operating funds				Budget Adjustment: Yes	
				For Fiscal Year: 13/14	

C.E.O. RECOMMENDATION: APPROVE
BY: *[Signature]*
Karen L. Johnson
County Executive Office Signature

MINUTES OF THE BOARD OF SUPERVISORS

- A-30
- Positions Added
- 4/5 Vote
- Change Order

Prev. Agn. Ref.: 2.9 11/5/13 | District: ALL | Agenda Number:

3-6

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

FORM 11: Cash Overages & Shortages Report for the period of July 2013 through December 2013

DATE: February 4, 2014

PAGE: Page 2 of 2

BACKGROUND:

Summary (continued)

Attachment "B" identifies Other Funds' total cash overages of \$317 and total cash shortages of \$912 resulting in a net shortage of \$595. Cash shortages in other funds are covered by the entities' respective operating funds.

A. BUDGET ADJUSTMENT

Schedule A

Increase Appropriation:

10000-1300100000-523210

Cash Shortage

\$24

Decrease Appropriation:

10000-1109000000-581000

Appropriation for Contingencies

\$24

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

DEPARTMENT	MONTH	TOTAL OVERAGE	TOTAL SHORTAGE	TOTAL NET OVERAGE (SHORTAGE) Account 523210
Animal Service	September	1.00	5.00	(4.00)
	November	2.00	30.00	(28.00)
Animal Service Total		3.00	35.00	(32.00)
Assessor/Clerk - Recorder	September	0.50		0.50
Assessor/Clerk - Recorder Total		0.50		0.50
County Clerk-Recorder	August	43.50	41.95	1.55
	September	121.20	100.75	20.45
	October	65.60	3.50	62.10
	November	7.00	1.10	5.90
County Clerk-Recorder Total		237.30	147.30	90.00
EDA - Facilities Mgmt-Parking	August	0.30		0.30
EDA - Facilities Mgmt-Parking Total		0.30		0.30
Environmental Health	September	6.00	20.00	(14.00)
Environmental Health Total		6.00	20.00	(14.00)
Health Care System	August	10.00		10.00
	September	5.55		5.55
	October	5.00		5.00
Health Care System Total		20.55		20.55
Sheriff	May	3.00		3.00
	July	2.00	10.00	(8.00)
	August		125.00	(125.00)
	September	3.00		3.00
	October	0.15		0.15
	November	1.68		1.68
	December		2.00	(2.00)
Sheriff Total		9.83	137.00	(127.17)
Treasurer/Tax Collector	August	54.30		54.30
	October	2.00		2.00
	November	0.91	0.08	0.83
	December	1.57	20.68	(19.11)
Treasurer/Tax Collector Total		58.78	20.76	38.02
General Fund Grand Total		336.26	360.06	(23.80)

Attachment "B"
OTHER FUNDS
SCHEDULE OF CASH OVERAGE & SHORTAGE
(NOT REIMBURSED BY THE GENERAL FUND)
July 1, 2013 through November 30, 2013

DEPARTMENT	MONTH	TOTAL OVERAGE	TOTAL SHORTAGE	TOTAL NET OVERAGE (SHORTAGE) Account 523210
EDA Libraries	May		0.55	(0.55)
	June	12.25	16.24	(3.99)
	July	6.55	70.17	(63.62)
	August	3.08	37.68	(34.60)
	September	6.11	24.43	(18.32)
EDA Libraries Total		27.99	149.07	(121.08)
Regional Medical	July	20.77	40.31	(19.54)
	August	49.05	6.20	42.85
	September	39.26	30.22	9.04
	October	70.38	25.53	44.85
Regional Medical Total		179.46	102.26	77.20
Waste Management	August	27.25	74.75	(47.50)
	September	53.25	321.42	(268.17)
	October	28.25	262.75	(234.50)
	November	0.75	1.25	(0.50)
Waste Management Total		109.50	660.17	(550.67)
Other Fund Grand Total		316.95	911.50	(594.55)

Net Overage (Shortage) Other Funds : \$ (594.55)

Net Overage (Shortage) General Fund : (23.80)

Total Net Overage (Shortage) : \$ (618.35)