

FISCAL PROCEDURES APPROVED
PAUL ANGULO, CPA, AUDITOR-CONTROLLER
 BY *Susana Garcia-Bocanegra* 7/11/14

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

950
A



FROM: Auditor Controller

SUBMITTAL DATE:
July 15, 2014

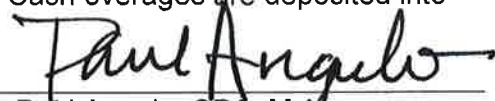
SUBJECT: Cash Overages & Shortages Report for the period of January 2014 through March 2014. All Districts; [\$620]; General Fund and Other Non-General Operating funds.

RECOMMENDED MOTION: That the Board of Supervisors:

- 1) Approve the Cash Overages & Shortages Report for the period of January 2014 Through March 2014.
- 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 \$328 and total cash shortages of \$851 resulting in a net shortage of \$523. Cash overages are deposited into the General Fund and cash shortages are reimbursed accordingly.


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

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost:	POLICY/CONSENT (per Exec. Office)
COST	\$ 620	\$ 0	\$ 620	\$ 0	Consent <input type="checkbox"/> Policy <input checked="" type="checkbox"/>
NET COUNTY COST	\$ 523	\$ 0	\$ 523	\$ 0	

SOURCE OF FUNDS: General Fund and Other Non-General Operating funds

Budget Adjustment: Yes
For Fiscal Year: 13/14

C.E.O. RECOMMENDATION: APPROVE
 BY: *Samuel Wong* 7/18/14
 Samuel Wong
 County Executive Office Signature

MINUTES OF THE BOARD OF SUPERVISORS

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

Prev. Agn. Ref.: 3.6 3/11/14 | District: | Agenda Number:

3-12

SUBMITTAL TO THE BOARD OF SUPERVISORS, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA
FORM 11: Cash Overages & Shortages Report for the period of January 2014 through March 2014. All Districts; [\$620]; General Fund and Other Non-General Operating funds.
DATE: July 15, 2014
PAGE: Page 2 of 2

BACKGROUND:
Summary (continued)

Attachment "B" identifies Other Funds' total cash overages of \$278 and total cash shortages of \$375 resulting in a net shortage of \$97. 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

\$523

Decrease Appropriation:

10000-1109000000-581000

Appropriation for Contingencies

\$523

Attachment "A"
GENERAL FUND
SCHEDULE OF CASH OVERAGE & SHORTAGE
January 1, 2014 through March 31, 2014

DEPARTMENT	MONTH	TOTAL OVERAGE	TOTAL SHORTAGE	TOTAL NET OVERAGE (SHORTAGE) Account 523210
Assessor/County Clerk/ Recorder	January	\$ 91.00	\$ 70.35	\$ 20.65
	February	90.08	60.75	29.33
	March	45.75	68.50	(22.75)
	December	46.00	30.00	16.00
Assessor/County Clerk/ Recorder Total		272.83	229.60	43.23
Economic Development Agency	January	1.93		1.93
	November		0.10	(0.10)
	December	5.04		5.04
Economic Development Agency Total		6.97	0.10	6.87
EDA- Facilities Mgmt-Parking Divison	January	2.00	1.20	0.80
	February	1.00	0.10	0.90
	March	5.05		5.05
	December		5.25	(5.25)
EDA- Facilities Mgmt-Parking Divison Total		8.05	6.55	1.50
SHERIFF'S DEPARTMENT	February	3.00		3.00
	March	4.00	1.00	3.00
	August		105.00	(105.00)
	November	20.00	5.00	15.00
	December	10.00	25.22	(15.22)
SHERIFF'S DEPARTMENT Total		37.00	136.22	(99.22)
Treasurer/Tax Collector	January	1.00	10.18	(9.18)
	February	1.47	25.00	(23.53)
	March	0.74	0.85	(0.11)
Treasurer/Tax Collector Total		3.21	36.03	(32.82)
Office of Aging	May		442.76	(442.76)
Office of Aging Total			442.76	(442.76)
General Fund Grand Total		\$ 328.06	\$ 851.26	\$ (523.20)

Attachment "B"
OTHER FUNDS
SCHEDULE OF CASH OVERAGE & SHORTAGE
(NOT REIMBURSED BY GENERAL FUND)
January 1, 2014 through March 31, 2014

DEPARTMENT	MONTH	TOTAL OVERAGE	TOTAL SHORTAGE	TOTAL NET OVERAGE (SHORTAGE) Account 523210
EDA Libraries	January	\$ 6.20	\$ 36.06	\$ (29.86)
	February	2.50	8.76	(6.26)
	September	1.19	64.01	(62.82)
	October	5.90	79.49	(73.59)
	November	11.63	18.48	(6.85)
	December	13.06	43.30	(30.24)
EDA Libraries Total		40.48	250.10	(209.62)
Riverside County Regional Medical Center	January	41.70	20.00	21.70
	February	42.88	3.00	39.88
	November	43.54	10.04	33.50
	December	97.98	10.00	87.98
Riverside County Regional Medical Center Total		226.10	43.04	183.06
Waste Management	January	1.00	5.76	(4.76)
	February	4.75	10.00	(5.25)
	March	1.50	15.00	(13.50)
	December	3.75	50.75	(47.00)
Waste Management Total		11.00	81.51	(70.51)
Other Fund Grand Total		\$ 277.58	\$ 374.65	\$ (97.07)

Net Overage (Shortage) Other Funds : **(97.07)**

Net Overage (Shortage) General Fund : **(523.20)**

Total Net Overage (Shortage) : **(\$620.27)**