

FISCAL PROCEDURES APPROVED
 PAUL ANGULO, CPA, AUDITOR-CONTROLLER
 BY Paul Angulo
 TANVA S. HARRIS, CPA 6/18/15

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

395A



FROM: Auditor Controller

SUBMITTAL DATE:
June 30, 2015


SUBJECT: Cash Overages & Shortages Report for the period of October 2014 through March 2015.
All Districts; [\$1,181]; Appropriation for Contingencies.

RECOMMENDED MOTION: That the Board of Supervisors:

- 1) Approve the Cash Overages & Shortages Report for the period of October 2014 through March 2015.
- 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 \$430 and total cash shortages of \$1,611 resulting in a net shortage of \$1,181. 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	\$ 1,181	\$ 0	\$ 1,181	\$ 0	Consent <input type="checkbox"/> Policy <input checked="" type="checkbox"/>
NET COUNTY COST	\$ 1,181	\$ 0	\$ 1,181	\$ 0	

SOURCE OF FUNDS: Appropriation for Contingencies	Budget Adjustment: Yes
	For Fiscal Year: 14/15

C.E.O. RECOMMENDATION: APPROVE
 BY: Samuel Wong 6/23/15
 Samuel Wong
 County Executive Office Signature

MINUTES OF THE BOARD OF SUPERVISORS

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

Prev. Agn. Ref.: 3.9 3/10/15 | District: ALL | Agenda Number:

3-10

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

FORM 11: Cash Overages & Shortages Report for the period of October 2014 through March 2015. All Districts; [\$1,181]; Appropriation for Contingencies.

DATE: June 30, 2015

PAGE: Page 2 of 2

BACKGROUND:

Summary (continued)

Attachment "B" identifies Other Funds' total cash overages of \$513 and total cash shortages of \$1,446 resulting in a net shortage of \$933. 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

\$1,181

Decrease Appropriation:

10000-1109000000-581000

Appropriation for Contingencies

\$1,181

Attachment "A"
GENERAL FUND
SCHEDULE OF CASH OVERAGE & SHORTAGE
October 1, 2014 through March 31, 2015

DEPARTMENT	MONTH	TOTAL OVERAGE	TOTAL SHORTAGE	TOTAL NET OVERAGE (SHORTAGE)
Animal Services	11/2014	\$ 30.00		\$ 30.00
	12/2014		10.00	(10.00)
Animal Services Total		30.00	10.00	20.00
Assessor/Clerk-Recorder	1/2015	4.10	10.00	(5.90)
	11/2014	23.05	19.85	3.20
	12/2014	229.20	228.00	1.20
	2/2015	70.40	93.30	(22.90)
	3/2015	5.60	7.53	(1.93)
Assessor/Clerk-Recorder Total		332.35	358.68	(26.33)
EDA - Facilities MGME - Parking Division	2/2015	1.00	4.00	(3.00)
	4/2015	2.00		2.00
EDA - Facilities MGME - Parking Division Total		3.00	4.00	(1.00)
Mental Health - Substance Use - Drinking Driver Prog	3/2015		1,045.00	(1,045.00)
Mental Health - Substance Use - Drinking Driver Prog Total			1,045.00	(1,045.00)
Riverside Animal Shelter	2/2015	10.00		10.00
	3/2015	8.00		8.00
Riverside Animal Shelter Total		18.00		18.00
Sheriff's Department	11/2014	2.00	101.00	(99.00)
	12/2014	10.00	9.00	1.00
	01/2015	0.09	0.21	(0.12)
	02/2015	11.00	12.00	(1.00)
	04/2014	1.00		1.00
	08/2014	20.00		20.00
	09/2014	2.00	41.37	(39.37)
	10/2014		1.50	(1.50)
Sheriff's Department Total		46.09	165.08	(118.99)
Treasurer/Tax Collector	11/2014	0.15	9.15	(9.00)
	02/2015	0.21	19.01	(18.80)
	10/2014	0.30	0.27	0.03
Treasurer/Tax Collector Total		0.66	28.43	(27.77)
Grand Total		\$ 430.10	\$ 1,611.19	\$ (1,181.09)

Attachment "B"
OTHER FUNDS
SCHEDULE OF CASH OVERAGE & SHORTAGE
October 1, 2014 through March 31, 2015

DEPARTMENT	MONTH	TOTAL OVERAGE	TOTAL SHORTAGE	TOTAL NET OVERAGE (SHORTAGE)
EDA - Facilities Mgmt-Real Estate Division	2/2015	\$ 6.14		\$ 6.14
EDA - Facilities Mgmt-Real Estate Division Total		6.14		6.14
EDA County Free Library	12/2014	2.75	33.85	(31.10)
	2/2015	33.30	22.48	10.82
	11/2014	10.05	2.50	7.55
	3/2015	6.75	29.30	(22.55)
	1/2015	9.24	35.36	(26.12)
	07/2014	1.00	0.10	0.90
	08/2014	6.75	14.62	(7.87)
	09/2014	15.85	14.40	1.45
	10/2014	2.86	27.92	(25.06)
EDA County Free Library Total		88.55	180.53	(91.98)
EDA-National Date Festival	2/2015	133.00	393.00	(260.00)
	3/2015	15.50		15.50
EDA-National Date Festival Total		148.50	393.00	(244.50)
HR/Exclusive Care -Rubidoux Pharmacy	12/2014	7.22		7.22
HR/Exclusive Care -Rubidoux Pharmacy Total		7.22		7.22
Riverside County Regional Medical Center	12/2014	5.25	102.43	(97.18)
	11/2014	11.54	17.80	(6.26)
	01/2015	47.40	25.00	22.40
	02/2015	51.86	567.21	(515.35)
	03/2015	69.54	2.00	67.54
	10/2014	23.12		23.12
Riverside County Regional Medical Center Total		208.71	714.44	(505.73)
TLMA Total	2/2015		0.03	(0.03)
TLMA Total Total			0.03	(0.03)
Waste Management	12/2014	1.25	3.25	(2.00)
	11/2014	12.25	33.50	(21.25)
	01/2015	8.50	47.50	(39.00)
	02/2015	5.00	0.50	4.50
	03/2015	6.00	6.28	(0.28)
	10/2014	21.25	67.00	(45.75)
Waste Management Total		54.25	158.03	(103.78)
Grand Total		\$ 513.37	\$ 1,446.03	\$ (932.66)