

FISCAL PROCEDURES APPROVED
 PAUL ANGULO, CPA, AUDITOR-CONTROLLER
 BY *Paul Angulo*
 TANYA S. HARRIS, CPA 8/15/16

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

385
(2082)



FROM: Auditor Controller

SUBMITTAL DATE:
 August 23, 2016

SUBJECT: Cash Overages & Shortages Report for the period of April 2016 through June 2016.
 All Districts; [\$6,560]; Appropriation for Contingencies and Other Respective Operating Funds.

RECOMMENDED MOTION: That the Board of Supervisors:

- 1) Approve the Cash Overages & Shortages Report for the period of April 2016 through June 2016.
- 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 \$149 and total cash shortages of \$257 resulting in a net shortage of \$108. Cash overages are deposited into the General Fund and cash shortages are reimbursed accordingly.

Paul Angulo

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	\$ 6,560	\$ 0	\$ 6,560	\$ 0	Consent <input type="checkbox"/> Policy <input checked="" type="checkbox"/>
NET COUNTY COST	\$ 108	\$ 0	\$ 108	\$ 0	

SOURCE OF FUNDS: Appropriation for Contingencies and Other Respective Operating Funds	Budget Adjustment: Yes
	For Fiscal Year: 15/16

C.E.O. RECOMMENDATION:

APPROVE

BY: *Ivan M. Chand*

Ivan M. Chand 8/16/2016

County Executive Office Signature

MINUTES OF THE BOARD OF SUPERVISORS

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

Prev. Agn. Ref.: 3.8 10/06/15 | District: ALL | Agenda Number:

3-14

Departmental Concurrence

SUBMITTAL TO THE BOARD OF SUPERVISORS, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA
FORM 11: Cash Overages & Shortages Report for the period of April 2016 through June 2016. All
Districts; [\$6,560]; Appropriation for Contingencies and Other Respective Operating Funds.

DATE: August 23, 2016

PAGE: Page 2 of 2

BACKGROUND:

Summary (continued)

Attachment "B" identifies Other Funds' total cash overages of \$471 and total cash shortages of \$6,923 resulting in a net shortage of \$6,452. 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

\$108

Decrease Appropriation:

10000-1109000000-581000

Appropriation for Contingencies

\$108

Attachment "A"
GENERAL FUND
SCHEDULE OF CASH OVERAGE & SHORTAGE
4th Quarter of 2016

DEPARTMENT	MONTH	TOTAL OVERAGE	TOTAL SHORTAGE	TOTAL NET OVERAGE (SHORTAGE)
Animal Shelter	04/2016		3.00	(3.00)
	06/2016	10.00	10.00	-
Animal Shelter Total		10.00	13.00	(3.00)
Assessor/Clerk-Recorder	03/2016	28.00	19.50	8.50
	04/2016	38.70	102.50	(63.80)
	05/2016	35.15	3.00	32.15
Assessor/Clerk-Recorder Total		101.85	125.00	(23.15)
EDA - Edward Dean Museum	06/2016		0.05	(0.05)
EDA - Edward Dean Museum Total			0.05	(0.05)
EDA - Facilities Mgmt-Parking Division	04/2016		14.10	(14.10)
EDA - Facilities Mgmt-Parking Division Total			14.10	(14.10)
Sheriff's Department	04/2016	0.10	2.00	(1.90)
	06/2016	10.00		10.00
Sheriff's Department Total		10.10	2.00	8.10
Treasurer/Tax Collector	03/2016	17.01	0.25	16.76
	04/2016	6.19	102.81	(96.62)
	05/2016	3.36		3.36
	06/2016	0.80		0.80
Treasurer/Tax Collector Total		27.36	103.06	(75.70)
Grand Total		\$ 149.31	\$ 257.21	\$ (107.90)

Attachment "B"
OTHER FUNDS
SCHEDULE OF CASH OVERAGE & SHORTAGE
4th Quarter of 2016

DEPARTMENT	MONTH	TOTAL OVERAGE	TOTAL SHORTAGE	TOTAL NET OVERAGE (SHORTAGE)
Department of Child Support Services	03/2016		20.00	(20.00)
Department of Child Support Services Total			20.00	(20.00)
EDA County Free Library	02/2016	0.20	2.00	(1.80)
	03/2016	18.16	2.76	15.40
	04/2016	3.76	34.87	(31.11)
	05/2016	11.81	11.00	0.81
	06/2016	4.31	2.66	1.65
EDA County Free Library Total		38.24	53.29	(15.05)
EDA National Date Festival	02/2016	252.00	377.00	(125.00)
	07/2015	0.25		0.25
EDA National Date Festival Total		252.25	377.00	(124.75)
Human Resources/Exclusive Care	04/2016	0.10		0.10
Human Resources/Exclusive Care Total		0.10		0.10
Riverside University Health System- Medical Center	03/2016	51.63	34.20	17.43
	04/2016	27.11	50.04	(22.93)
	05/2016	43.92	27.09	16.83
	06/2016	46.03	32.29	13.74
Riverside University Health System- Medical Center Total		168.69	143.62	25.07
Treasurer/Tax Collector	01/2003		1,880.04	(1,880.04)
	02/2003		242.51	(242.51)
	03/2009		956.01	(956.01)
	04/2008		601.88	(601.88)
	08/2003		1,613.86	(1,613.86)
	08/2006		33.20	(33.20)
	09/2008		957.10	(957.10)
Treasurer/Tax Collector Total			6,284.60	(6,284.60)
Waste Management	04/2016	11.52	44.25	(32.73)
Waste Management Total		11.52	44.25	(32.73)
Grand Total		\$ 470.80	\$ 6,922.76	\$ (6,451.96)

Total Cost (Shortage) Other Funds : **(\$6,451.96)**

Total Cost (Shortage) General Fund : **(107.90)**

Total Net Cost (Shortage) : **(\$6,559.86)**