

**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

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: *Karen E. Johnson*

Karen E. Johnson

County Executive Office Signature

**MINUTES OF THE BOARD OF SUPERVISORS**

On motion of Supervisor Benoit, seconded by Supervisor Jeffries and duly carried by unanimous vote, IT WAS ORDERED that the above matter is approved as recommended.

Ayes: Jeffries, Tavaglione, Stone, Benoit and Ashley  
 Nays: None  
 Absent: None  
 Date: March 11, 2014  
 xc: Auditor

Kecia Harper-Ihem  
 Clerk of the Board  
 By: *Renee Pope*  
 Deputy

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

3-6

FISCAL PROCEDURES APPROVED  
 RAUL ANGULO, CPA, AUDITOR-CONTROLLER  
 BY: *Renee Pope* 2/24/14

Departmental Concurrence

A-30  
 Positions Added  
 Change Order  
 4/5 Vote

**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)
<b>Animal Service Total</b>		<b>3.00</b>	<b>35.00</b>	<b>(32.00)</b>
Assessor/Clerk - Recorder	September	0.50		0.50
<b>Assessor/Clerk - Recorder Total</b>		<b>0.50</b>		<b>0.50</b>
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
<b>County Clerk-Recorder Total</b>		<b>237.30</b>	<b>147.30</b>	<b>90.00</b>
EDA - Facilities Mgmt-Parking	August	0.30		0.30
<b>EDA - Facilities Mgmt-Parking Total</b>		<b>0.30</b>		<b>0.30</b>
Environmental Health	September	6.00	20.00	(14.00)
<b>Environmental Health Total</b>		<b>6.00</b>	<b>20.00</b>	<b>(14.00)</b>
Health Care System	August	10.00		10.00
	September	5.55		5.55
	October	5.00		5.00
<b>Health Care System Total</b>		<b>20.55</b>		<b>20.55</b>
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
<b>Sheriff Total</b>		<b>9.83</b>	<b>137.00</b>	<b>(127.17)</b>
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)
<b>Treasurer/Tax Collector Total</b>		<b>58.78</b>	<b>20.76</b>	<b>38.02</b>
<b>General Fund Grand Total</b>		<b>336.26</b>	<b>360.06</b>	<b>(23.80)</b>

**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)
<b>EDA Libraries Total</b>		<b>27.99</b>	<b>149.07</b>	<b>(121.08)</b>
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
<b>Regional Medical Total</b>		<b>179.46</b>	<b>102.26</b>	<b>77.20</b>
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)
<b>Waste Management Total</b>		<b>109.50</b>	<b>660.17</b>	<b>(550.67)</b>
<b>Other Fund Grand Total</b>		<b>316.95</b>	<b>911.50</b>	<b>(594.55)</b>

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

Net Overage (Shortage) General Fund : (23.80)

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