

**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
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 7/15/14*
Samuel Wong

County Executive Office Signature

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Benoit, seconded by Supervisor Tavaglione 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: July 15, 2014
 xc: Auditor

Kecia Harper-Ihem
Clerk of the Board
By: *[Signature]*
Deputy

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

3-12

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

Departmental Concurrence

A-30
 Positions Added
 4/5 Vote
 Change Order

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)**