

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

413
A



FROM: Auditor Controller

SUBMITTAL DATE:
August 27, 2014

SUBJECT: Cash Overages & Shortages Report for the period of February 2014 through June 2014. All Districts; [\$72]; General Fund.

RECOMMENDED MOTION: That the Board of Supervisors:

- 1) Approve the Cash Overages & Shortages Report for the period of February 2014 through June 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 \$167 and total cash shortages of \$239 resulting in a net shortage of \$72. 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 | \$ 72 | \$ 0 | \$ 72 | \$ 0 | Consent <input type="checkbox"/> Policy <input checked="" type="checkbox"/> |
| NET COUNTY COST | \$ 72 | \$ 0 | \$ 72 | \$ 0 | |

SOURCE OF FUNDS: General Fund

Budget Adjustment: Yes
For Fiscal Year: 14/15

C.E.O. RECOMMENDATION: APPROVE

BY: *Karen L. Johnson*
Karen L. Johnson

County Executive Office Signature

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Tavaglione, seconded by Supervisor Benoit 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: September 9, 2014
xc: Auditor

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

Prev. Agn. Ref.: 3.12 7/15/14 | District: *All* | Agenda Number: **3-20**

FISCAL PROCEDURES APPROVED
PAUL ANGULO, CPA, AUDITOR-CONTROLLER
BY: *Susana Garcia-Bocanegra*
8/21/14
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 February 2014 through June 2014. All
Districts; [\$72]; General Fund.
DATE: August 27, 2014
PAGE: Page 2 of 2

BACKGROUND:
Summary (continued)

Attachment "B" identifies Other Funds' total cash overages of \$456 and total cash shortages of \$384 resulting in a net overage of \$72. Cash shortages in other funds are covered by the entities' respective operating funds.

A. BUDGET ADJUSTMENT

Schedule A

| | | |
|---|---------------------------------|------|
| <u>Increase Appropriation:</u> 10000-1300100000-523210 | Cash Shortage | \$72 |
| <u>Decrease Appropriation:</u> 10000-1109000000-581000 | Appropriation for Contingencies | \$72 |

Attachment "A"
GENERAL FUND
SCHEDULE OF CASH OVERAGE & SHORTAGE
February 1, 2014 through June 30, 2014

| DEPARTMENT | MONTH | TOTAL OVERAGE | TOTAL SHORTAGE | TOTAL NET OVERAGE (SHORTAGE) |
|---|-------|------------------|-------------------|------------------------------------|
| Animal Services | April | | \$ 0.10 | \$ (0.10) |
| | May | \$ 18.00 | | 18.00 |
| EDA-Edward Dean Museum & Gardens Total | | 18.00 | 0.10 | 17.90 |
| Assessor/Clerk-Recorder | April | 48.50 | 12.00 | 36.50 |
| | May | 69.55 | 7.00 | 62.55 |
| EDA-Edward Dean Museum & Gardens Total | | 118.05 | 19.00 | 99.05 |
| EDA-Edward Dean Museum & Gardens | March | | 5.00 | (5.00) |
| EDA-Edward Dean Museum & Gardens Total | | | 5.00 | (5.00) |
| Sheriff's Department | March | 2.00 | 208.95 | (206.95) |
| | April | 22.37 | | 22.37 |
| | May | 4.00 | 0.26 | 3.74 |
| EDA-Edward Dean Museum & Gardens Total | | 28.37 | 209.21 | (180.84) |
| Treasurer/Tax Collector | April | 0.49 | 6.08 | (5.59) |
| | June | 2.53 | | 2.53 |
| EDA-Edward Dean Museum & Gardens Total | | 3.02 | 6.08 | (3.06) |
| Grand Total | | \$ 167.44 | \$ 239.39 | \$ (71.95) |

Attachment "B"
OTHER FUNDS
SCHEDULE OF CASH OVERAGE & SHORTAGE
February 1, 2014 through June 30, 2014

| DEPARTMENT | MONTH | TOTAL OVERAGE | TOTAL SHORTAGE | TOTAL NET OVERAGE (SHORTAGE) |
|---|----------|------------------|-------------------|------------------------------------|
| EDA-National Date Festival | February | \$ 313.25 | \$ 293.00 | \$ 20.25 |
| EDA-National Date Festival Total | | 313.25 | 293.00 | 20.25 |
| HR/EXCLUSIVE CARC -RUBIDOUX PHARMACY | June | 14.00 | | 14.00 |
| HR/EXCLUSIVE CARC -RUBIDOUX PHARMACY Total | | 14.00 | | 14.00 |
| Office on Aging | April | | - | - |
| Office on Aging Total | | | - | - |
| Riverside County Regional Medical Center | April | 25.22 | 61.18 | (35.96) |
| | May | 73.20 | 3.20 | 70.00 |
| Riverside County Regional Medical Center Total | | 98.42 | 64.38 | 34.04 |
| Waste Management | April | 20.25 | 25.00 | (4.75) |
| | May | 9.50 | 1.25 | 8.25 |
| Waste Management Total | | 29.75 | 26.25 | 3.50 |
| Grand Total | | \$ 455.42 | \$ 383.63 | \$ 71.79 |

Net Overage (Shortage) Other Funds : **\$71.79**

Net Overage (Shortage) General Fund : **(71.95)**

Total Net Overage (Shortage) : **(\$0.16)**