

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

265 A



FROM: Auditor Controller

SUBMITTAL DATE:  
March 10, 2015

SUBJECT: Cash Overages & Shortages Report for the period of February 2014 through October 2014.  
All Districts; [\$1,774]; Appropriation for Contingencies.

RECOMMENDED MOTION: That the Board of Supervisors:

- 1) Approve the Cash Overages & Shortages Report for the period of February 2014 through October 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 \$1,076 and total cash shortages of \$2,850 resulting in a net shortage of \$1,774. 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	\$ 1,774	\$ 0	\$ 1,774	\$ 0	Consent <input type="checkbox"/> Policy <input checked="" type="checkbox"/>
NET COUNTY COST	\$ 1,774	\$ 0	\$ 1,774	\$ 0	

SOURCE OF FUNDS: Appropriation for Contingencies

Budget Adjustment: Yes

For Fiscal Year: 14/15

## C.E.O. RECOMMENDATION:

APPROVE

BY: *Samuel Wong* 2/26/15  
Samuel Wong

County Executive Office Signature

## MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes: Jeffries, Tavaglione, Washington, Benoit and Ashley  
Nays: None  
Absent: None  
Date: March 10, 2015  
xc: Auditor

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

Prev. Agn. Ref.:

District: ALL

Agenda Number:

3-9

FISCAL PROCEDURES APPROVED  
PAUL ANGULO, CPA, AUDITOR-CONTROLLER  
2-26-15  
Susana Garcia-Bocanegra

Departmental Concurrence

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

**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 October 2014. All  
Districts; [\$1,774]; Appropriation for Contingencies.  
**DATE:** March 10, 2015  
**PAGE:** Page 2 of 2

**BACKGROUND:**  
**Summary (continued)**

Attachment "B" identifies Other Funds' total cash overages of \$316 and total cash shortages of \$536 resulting in a net shortage of \$220. 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

\$1,774

**Decrease Appropriation:**

10000-1109000000-581000

Appropriation for Contingencies

\$1,774

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

DEPARTMENT	MONTH	TOTAL OVERAGE	TOTAL SHORTAGE	TOTAL NET OVERAGE (SHORTAGE)
Animal Services	9/2014		20.00	(20.00)
<b>Animal Services Total</b>			<b>20.00</b>	<b>(20.00)</b>
Assessor/Clerk-Recorder	9/2014	36.33	26.00	10.33
	6/2014	126.40	98.50	27.90
	7/2014	33.50	24.50	9.00
	8/2014	194.00	223.50	(29.50)
	10/2014	116.00	87.50	28.50
<b>Assessor/Clerk-Recorder Total</b>		<b>506.23</b>	<b>460.00</b>	<b>46.23</b>
Auditor-Controller	12/2013		2,216.53	(2,216.53)
<b>Auditor-Controller Total</b>			<b>2,216.53</b>	<b>(2,216.53)</b>
EDA - Facilities Mgmt-Parking Divison	9/2014	4.00	2.10	1.90
	6/2014	2.00		2.00
	7/2014		0.25	(0.25)
	8/2014		11.00	(11.00)
	10/2014		1.00	(1.00)
	4/2014	1.00		1.00
	5/2014	1.00		1.00
<b>EDA - Facilities Mgmt-Parking Divison Total</b>		<b>8.00</b>	<b>14.35</b>	<b>(6.35)</b>
Sheriff's Department	9/2014	1.00	2.00	(1.00)
	6/2014	26.00		26.00
	7/2014	1.70	22.00	(20.30)
	8/2014	12.00	100.00	(88.00)
	5/2014	20.00	10.00	10.00
<b>Sheriff's Department Total</b>		<b>60.70</b>	<b>134.00</b>	<b>(73.30)</b>
Treasurer/Tax Collector	9/2014	1.00		1.00
	8/2014	500.11	5.00	495.11
<b>Treasurer/Tax Collector Total</b>		<b>501.11</b>	<b>5.00</b>	<b>496.11</b>
<b>Grand Total</b>		<b>\$ 1,076.04</b>	<b>\$ 2,849.88</b>	<b>\$ (1,773.84)</b>

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

DEPARTMENT	MONTH	TOTAL OVERAGE	TOTAL SHORTAGE	TOTAL NET OVERAGE (SHORTAGE)
EDA - National Date Festival	9/2014	7.50		7.50
<b>EDA - National Date Festival Total</b>		<b>7.50</b>		<b>7.50</b>
EDA County Free Library	2/2014	6.70	56.58	(49.88)
	3/2014	4.80	62.95	(58.15)
	4/2014	5.57	27.35	(21.78)
	5/2014	53.75	16.31	37.44
	6/2014	41.26	18.36	22.90
	7/2014	12.68	36.01	(23.33)
<b>EDA County Free Library Total</b>		<b>124.76</b>	<b>217.56</b>	<b>(92.80)</b>
Riverside County Regional Medical Center	4/2014	25.22	61.18	(35.96)
	6/2014	29.83	22.00	7.83
	7/2014	26.31	9.10	17.21
	9/2014	43.34		43.34
	8/2014	2.88	18.47	(15.59)
<b>Riverside County Regional Medical Center Total</b>		<b>127.58</b>	<b>110.75</b>	<b>16.83</b>
TLMA	8/2014		8.40	(8.40)
<b>TLMA Total</b>			<b>8.40</b>	<b>(8.40)</b>
Waste Management	6/2014	12.00	17.00	(5.00)
	7/2014	14.50	42.50	(28.00)
	9/2014	28.00	95.75	(67.75)
	8/2014	1.25	44.00	(42.75)
<b>Waste Management Total</b>		<b>55.75</b>	<b>199.25</b>	<b>(143.50)</b>
<b>Grand Total</b>		<b>315.59</b>	<b>535.96</b>	<b>(220.37)</b>