

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

330



**FROM:** Auditor Controller

**SUBMITTAL DATE:**  
October 6, 2015

**SUBJECT:** Cash Overages & Shortages Report for the period of April 2015 through June 2015. All Districts; [\$186]; Appropriation for Contingencies.

**RECOMMENDED MOTION:** That the Board of Supervisors:

- 1) Approve the Cash Overages & Shortages Report for the period of April 2015 through June 2015.
- 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 \$434 and total cash shortages of \$620 resulting in a net shortage of \$186. 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	\$ 186	\$ 0	\$ 186	\$ 0	Consent <input type="checkbox"/> Policy <input checked="" type="checkbox"/>
NET COUNTY COST	\$ 186	\$ 0	\$ 186	\$ 0	

<b>SOURCE OF FUNDS:</b> Appropriation for Contingencies	<b>Budget Adjustment:</b> Yes
	<b>For Fiscal Year:</b> 15/16

**C.E.O. RECOMMENDATION:**

APPROVE

County Executive Office Signature BY: *Samuel Wong 9/28/15*  
Samuel Wong

**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, Washington, Benoit and Ashley  
Nays: None  
Absent: None  
Date: October 6, 2015  
xc: Auditor

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

Prev. Agn. Ref.: 3.10 6/30/2015 | District: ALL | Agenda Number:

**3-8**

FISCAL PROCEDURES APPROVED  
PAUL ANGULO, CPA, AUDITOR-CONTROLLER  
BY: *Susana Garcia-Bocanegra* 9/22/15  
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 April 2015 through June 2015. All Districts;  
[\$186]; Appropriation for Contingencies.**

**DATE:** October 6, 2015

**PAGE:** Page 2 of 2

**BACKGROUND:**

**Summary (continued)**

Attachment "B" identifies Other Funds' total cash overages of \$309 and total cash shortages of \$174 resulting in a net overage of \$135. 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	\$186
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Decrease Appropriation:

10000-1109000000-581000	Appropriation for Contingencies	\$186
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**Attachment "A"**  
**GENERAL FUND**  
**SCHEDULE OF CASH OVERAGE & SHORTAGE**  
*April 1, 2015 through June 30, 2015*

DEPARTMENT	MONTH	TOTAL OVERAGE	TOTAL SHORTAGE	TOTAL NET OVERAGE (SHORTAGE)
Animal Shelter	5/2015		10.00	(10.00)
	6/2015		80.00	(80.00)
<b>Animal Shelter Total</b>			<b>90.00</b>	<b>(90.00)</b>
Assessor/Clerk-Recorder	4/2015	31.10	271.50	(240.40)
	5/2015	247.00	5.00	242.00
	6/2015	113.00	128.99	(15.99)
<b>Assessor/Clerk-Recorder Total</b>		<b>391.10</b>	<b>405.49</b>	<b>(14.39)</b>
EDA - Edward Dean Museum & Gardens	3/2015		0.10	(0.10)
<b>EDA - Edward Dean Museum &amp; Gardens Total</b>			<b>0.10</b>	<b>(0.10)</b>
EDA - Facilities MGME - Parking Division	6/2015	10.00	4.00	6.00
<b>EDA - Facilities MGME - Parking Division Total</b>		<b>10.00</b>	<b>4.00</b>	<b>6.00</b>
Enviornmental Health Department	3/2015		100.00	(100.00)
	4/2015	1.00		1.00
	5/2015		5.00	(5.00)
<b>Enviornmental Health Department Total</b>		<b>1.00</b>	<b>105.00</b>	<b>(104.00)</b>
Registrar of Voters	8/2014	1.00		1.00
<b>Registrar of Voters Total</b>		<b>1.00</b>		<b>1.00</b>
Sheriff's Department	4/2015	2.00	15.00	(13.00)
<b>Sheriff's Department Total</b>		<b>2.00</b>	<b>15.00</b>	<b>(13.00)</b>
Treasurer/Tax Collector	1/2015	5.00		5.00
	3/2015	5.26	0.01	5.25
	4/2015	10.70	0.15	10.55
	5/2015	0.50		0.50
	6/2015	7.44		7.44
<b>Treasurer/Tax Collector Total</b>		<b>28.90</b>	<b>0.16</b>	<b>28.74</b>
<b>Grand Total</b>		<b>\$ 434.00</b>	<b>\$ 619.75</b>	<b>\$ (185.75)</b>

**Attachment "B"**  
**OTHER FUNDS**  
**SCHEDULE OF CASH OVERAGE & SHORTAGE**  
*April 1, 2015 through June 30, 2015*

DEPARTMENT	MONTH	TOTAL OVERAGE	TOTAL SHORTAGE	TOTAL NET OVERAGE (SHORTAGE)
EDA County Free Library	4/2015	1.36	14.26	(12.90)
	5/2015	29.78	7.91	21.87
	6/2015	17.20	20.71	(3.51)
<b>EDA County Free Library Total</b>		<b>48.34</b>	<b>42.88</b>	<b>5.46</b>
Riverside County Regional Medical Center	9/2014		0.30	(0.30)
	2/2015	4.46		4.46
	3/2015	19.34	2.32	17.02
	1/2015	10.85		10.85
	4/2015	96.13	19.26	76.87
	5/2015	74.57	39.56	35.01
	6/2015	47.41	23.68	23.73
<b>Riverside County Regional Medical Center Total</b>		<b>252.76</b>	<b>85.12</b>	<b>167.64</b>
Waste Management	4/2015	0.75	23.00	(22.25)
	5/2015	5.00	10.50	(5.50)
	6/2015	1.85	12.50	(10.65)
<b>Waste Management Total</b>		<b>7.60</b>	<b>46.00</b>	<b>(38.40)</b>
<b>Grand Total</b>		<b>308.70</b>	<b>174.00</b>	<b>134.70</b>