

FISCAL PROCEDURES APPROVED  
 PAUL ANGULO, CPA, AUDITOR-CONTROLLER  
 BY *Paul Angulo*  
 TANYA S. HARRIS, CPA 8/15/16

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

385  
 (2082)



**FROM:** Auditor Controller

**SUBMITTAL DATE:**  
 August 23, 2016

**SUBJECT:** Cash Overages & Shortages Report for the period of April 2016 through June 2016.  
 All Districts; [\$6,560]; Appropriation for Contingencies and Other Respective Operating Funds.

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

- 1) Approve the Cash Overages & Shortages Report for the period of April 2016 through June 2016.
- 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 \$149 and total cash shortages of \$257 resulting in a net shortage of \$108. 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	\$ 6,560	\$ 0	\$ 6,560	\$ 0	Consent <input type="checkbox"/> Policy <input checked="" type="checkbox"/>
NET COUNTY COST	\$ 108	\$ 0	\$ 108	\$ 0	

**SOURCE OF FUNDS:** Appropriation for Contingencies and Other Respective Operating Funds  
 Budget Adjustment: Yes  
 For Fiscal Year: 15/16

**C.E.O. RECOMMENDATION:** APPROVE  
 BY: *Ivan M. Chand*  
 County Executive Office Signature Ivan M. Chand 8/16/2016

**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, Washington, Benoit and Ashley  
 Nays: None  
 Absent: None  
 Date: August 23, 2016  
 xc: Auditor

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

Prev. Agn. Ref.: 3.8 10/06/15 | District: ALL | Agenda Number:

3-14

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 April 2016 through June 2016. All  
Districts; [\$6,560]; Appropriation for Contingencies and Other Respective Operating Funds.**

**DATE:** August 23, 2016

**PAGE:** Page 2 of 2

**BACKGROUND:**

**Summary (continued)**

Attachment "B" identifies Other Funds' total cash overages of \$471 and total cash shortages of \$6,923 resulting in a net shortage of \$6,452. 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

\$108

Decrease Appropriation:

10000-1109000000-581000

Appropriation for Contingencies

\$108

**Attachment "A"**  
**GENERAL FUND**  
**SCHEDULE OF CASH OVERAGE & SHORTAGE**  
*4th Quarter of 2016*

DEPARTMENT	MONTH	TOTAL OVERAGE	TOTAL SHORTAGE	TOTAL NET OVERAGE (SHORTAGE)
Animal Shelter	04/2016		3.00	(3.00)
	06/2016	10.00	10.00	-
<b>Animal Shelter Total</b>		<b>10.00</b>	<b>13.00</b>	<b>(3.00)</b>
Assessor/Clerk-Recorder	03/2016	28.00	19.50	8.50
	04/2016	38.70	102.50	(63.80)
	05/2016	35.15	3.00	32.15
<b>Assessor/Clerk-Recorder Total</b>		<b>101.85</b>	<b>125.00</b>	<b>(23.15)</b>
EDA - Edward Dean Museum	06/2016		0.05	(0.05)
<b>EDA - Edward Dean Museum Total</b>			<b>0.05</b>	<b>(0.05)</b>
EDA - Facilities Mgmt-Parking Division	04/2016		14.10	(14.10)
<b>EDA - Facilities Mgmt-Parking Division Total</b>			<b>14.10</b>	<b>(14.10)</b>
Sheriff's Department	04/2016	0.10	2.00	(1.90)
	06/2016	10.00		10.00
<b>Sheriff's Department Total</b>		<b>10.10</b>	<b>2.00</b>	<b>8.10</b>
Treasurer/Tax Collector	03/2016	17.01	0.25	16.76
	04/2016	6.19	102.81	(96.62)
	05/2016	3.36		3.36
	06/2016	0.80		0.80
<b>Treasurer/Tax Collector Total</b>		<b>27.36</b>	<b>103.06</b>	<b>(75.70)</b>
<b>Grand Total</b>		<b>\$ 149.31</b>	<b>\$ 257.21</b>	<b>\$ (107.90)</b>

**Attachment "B"**  
**OTHER FUNDS**  
**SCHEDULE OF CASH OVERAGE & SHORTAGE**  
*4th Quarter of 2016*

DEPARTMENT	MONTH	TOTAL OVERAGE	TOTAL SHORTAGE	TOTAL NET OVERAGE (SHORTAGE)
Department of Child Support Services	03/2016		20.00	(20.00)
<b>Department of Child Support Services Total</b>			<b>20.00</b>	<b>(20.00)</b>
EDA County Free Library	02/2016	0.20	2.00	(1.80)
	03/2016	18.16	2.76	15.40
	04/2016	3.76	34.87	(31.11)
	05/2016	11.81	11.00	0.81
	06/2016	4.31	2.66	1.65
<b>EDA County Free Library Total</b>		<b>38.24</b>	<b>53.29</b>	<b>(15.05)</b>
EDA National Date Festival	02/2016	252.00	377.00	(125.00)
	07/2015	0.25		0.25
<b>EDA National Date Festival Total</b>		<b>252.25</b>	<b>377.00</b>	<b>(124.75)</b>
Human Resources/Exclusive Care	04/2016	0.10		0.10
<b>Human Resources/Exclusive Care Total</b>		<b>0.10</b>		<b>0.10</b>
Riverside University Health System- Medical Center	03/2016	51.63	34.20	17.43
	04/2016	27.11	50.04	(22.93)
	05/2016	43.92	27.09	16.83
	06/2016	46.03	32.29	13.74
<b>Riverside University Health System- Medical Center Total</b>		<b>168.69</b>	<b>143.62</b>	<b>25.07</b>
Treasurer/Tax Collector	01/2003		1,880.04	(1,880.04)
	02/2003		242.51	(242.51)
	03/2009		956.01	(956.01)
	04/2008		601.88	(601.88)
	08/2003		1,613.86	(1,613.86)
	08/2006		33.20	(33.20)
	09/2008		957.10	(957.10)
<b>Treasurer/Tax Collector Total</b>			<b>6,284.60</b>	<b>(6,284.60)</b>
Waste Management	04/2016	11.52	44.25	(32.73)
<b>Waste Management Total</b>		<b>11.52</b>	<b>44.25</b>	<b>(32.73)</b>
<b>Grand Total</b>		<b>\$ 470.80</b>	<b>\$ 6,922.76</b>	<b>\$ (6,451.96)</b>

Total Cost (Shortage ) Other Funds : **(\$6,451.96)**

Total Cost (Shortage) General Fund : **(107.90)**

Total Net Cost (Shortage) : **(\$6,559.86)**