

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



**ITEM  
3.15  
(ID # 3991)**

**MEETING DATE:**

Tuesday, April 11, 2017

**FROM :** AUDITOR CONTROLLER:

**SUBJECT:** AUDITOR-CONTROLLER: Cash Overage & Shortage Report for the period of October 2016 through December 2016, All Districts. [\$769 - Appropriation for Contingencies and Other Respective Operating Funds] (4/5 vote required)

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

- 1) Approve the Cash Overage & Shortage Report for the period of October 2016 through December 2016.
- 2) Approve and direct the Auditor-Controller to make the budget adjustments on Schedule A to relieve cash shortages.

**ACTION:** (4/5 Vote Required) Policy

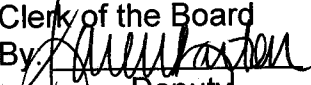
  
Paul Angulo, Director of Auditor Controller 3/30/2017

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**MINUTES OF THE BOARD OF SUPERVISORS**

On motion of Supervisor Jeffries, 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 and Ashley  
**Nays:** None  
**Absent:** None  
**Date:** April 11, 2017  
**xc:** Auditor

Kecia Harper-Ihem  
Clerk of the Board  
By   
Deputy

**SUBMITTAL TO THE BOARD OF SUPERVISORS COUNTY OF RIVERSIDE,  
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<b>FINANCIAL DATA</b>	<b>Current Fiscal Year:</b>	<b>Next Fiscal Year:</b>	<b>Total Cost:</b>	<b>Ongoing Cost</b>
<b>COST</b>	\$ 769.00	\$ 0	\$ 769.00	\$
<b>NET COUNTY COST</b>	\$ 465.00	\$ 0	\$ 465.00	\$
<b>SOURCE OF FUNDS:</b> Appropriation for Contingencies and Other Respective Operating Funds			<b>Budget Adjustment:</b>	Yes
			<b>For Fiscal Year:</b>	16/17

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

**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 overage of \$293 and total cash shortage of \$758 resulting in a net shortage of \$465. Cash overages are deposited into the General Fund and cash shortages are reimbursed accordingly.

Attachment "B" identifies Other Funds' total cash overage of \$241 and total cash shortage of \$545 resulting in a net shortage of \$304. Cash shortages in other funds are covered by the entities' respective operating funds.

**BUDGET ADJUSTMENT**

**Schedule A**

**Increase Appropriation:**

10000-1300100000-523210	Cash Shortage	\$465
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**Expected Offset Fund Balance:**

10000-1300100000-370100	Unassigned Fund Balance	\$465
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**Decrease Appropriation:**

10000-1109000000-581000	Appropriation for Contingencies	\$465
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**Expected Offset Fund Balance:**

10000-1109000000-370100	Unassigned Fund Balance	\$465
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STATE OF CALIFORNIA

  
Stephanie P. Rossi 4/4/2017   
Susana Garcia-Bocanegra 3/30/2017

**Attachment "A"**  
**GENERAL FUND**  
**SCHEDULE OF CASH OVERAGE & SHORTAGE**  
*Fiscal Year 2017 - 2nd Quarter*

DEPARTMENT	MONTH	TOTAL OVERAGE	TOTAL SHORTAGE	TOTAL NET OVERAGE (SHORTAGE)
Animal Shelter	10/2016		13.00	(13.00)
	11/2016	1.00	45.56	(44.56)
<b>Animal Shelter Total</b>		<b>1.00</b>	<b>58.56</b>	<b>(57.56)</b>
Assessor/Clerk-Recorder	06/2016		28.00	(28.00)
	10/2016	150.50	5.86	144.64
	11/2016	65.36	11.00	54.36
<b>Assessor/Clerk-Recorder Total</b>		<b>215.86</b>	<b>44.86</b>	<b>171.00</b>
EDA - Facilities Mgmt-Parking Division	10/2016	10.00	0.25	9.75
	11/2016	8.00	0.25	7.75
	12/2016	6.10	6.10	-
<b>EDA - Facilities Mgmt-Parking Division Total</b>		<b>24.10</b>	<b>6.60</b>	<b>17.50</b>
Sheriff's Department	04/2016		610.89	(610.89)
	10/2016	30.10	10.00	20.10
	12/2016	20.00		20.00
<b>Sheriff's Department Total</b>		<b>50.10</b>	<b>620.89</b>	<b>(570.79)</b>
Treasurer/Tax Collector	10/2016	2.36	0.05	2.31
	11/2016		0.55	(0.55)
	12/2016	0.15	26.40	(26.25)
<b>Treasurer/Tax Collector Total</b>		<b>2.51</b>	<b>27.00</b>	<b>(24.49)</b>
<b>Grand Total</b>		<b>\$ 293.57</b>	<b>\$ 757.91</b>	<b>\$ (464.34)</b>

**Attachment "B"**  
**OTHER FUNDS**  
**SCHEDULE OF CASH OVERAGE & SHORTAGE**  
*Fiscal Year 2017 - 2nd Quarter*

DEPARTMENT	MONTH	TOTAL OVERAGE	TOTAL SHORTAGE	TOTAL NET OVERAGE (SHORTAGE)
HR - Exclusive Care	10/2016	0.25		0.25
	11/2016	0.65		0.65
	12/2016	1.00		1.00
<b>HR - Exclusive Care Total</b>		<b>1.90</b>		<b>1.90</b>
Riverside University Health System- Medical Center	08/2016	43.46	103.23	(59.77)
	09/2016	49.48	35.26	14.22
	10/2016	39.25	243.98	(204.73)
	11/2016	66.08	10.50	55.58
	12/2016	34.39	44.58	(10.19)
<b>Riverside University Health System- Medical Center Total</b>		<b>232.66</b>	<b>437.55</b>	<b>(204.89)</b>
Waste Management	10/2016	3.35	28.10	(24.75)
	11/2016	2.25	12.75	(10.50)
	12/2016	0.75	67.00	(66.25)
<b>Waste Management Total</b>		<b>6.35</b>	<b>107.85</b>	<b>(101.50)</b>
<b>Grand Total</b>		<b>\$ 240.91</b>	<b>\$ 545.40</b>	<b>\$ (304.49)</b>

Total Cost (Shortage ) Other Funds : **(\$304.49)**

Total Cost (Shortage) General Fund : **(464.34)**

Total Net Cost (Shortage) : **(\$768.83)**