

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



ITEM
3.8
(ID # 5636)

MEETING DATE:

Tuesday, October 31, 2017

FROM : AUDITOR CONTROLLER:

SUBJECT: AUDITOR-CONTROLLER: Cash Overage & Shortages Report for the period of January 2017 through March 2017, All Districts. [\$0 - Appropriation for Contingencies and Other Respective Operating Funds] (4/5 vote required)

RECOMMENDED MOTION: That the Board of Supervisors:

- 1) Approve the Cash Overages & Shortages Report for the period of January 2017 through March 2017.
- 2) Approve and direct the Auditor-Controller to make the budget adjustments on Schedule A to relieve cash shortages as presented on Attachment "A".

ACTION: (4/5 Vote Required) Policy


Paul Angulo, Director of Auditor Controller 10/19/2017

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Jeffries, 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, Perez and Ashley
Nays: None
Absent: None
Date: October 31, 2017
xc: Auditor

Kecia Harper-Ihem
Clerk of the Board

By: 
Deputy

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

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost:
COST	\$ 0	\$ 0	\$ 0	\$ 0
NET COUNTY COST	\$ 27	\$ 0	\$ 27	\$ 0
SOURCE OF FUNDS: Transfer funds from Appropriation for Contingencies and Other Respective Operating Funds			Budget Adjustment: Yes	
			For Fiscal Year: 17/18	

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 overages of \$265 and total cash shortages of \$292 resulting in a net shortage of \$27. Cash overages are deposited into the General Fund and cash shortages are reimbursed accordingly.

Attachment "B" identifies Other Funds' total cash overage of \$653 and total cash shortages of \$446 resulting in a net shortage of \$207. Cash shortages in other funds are covered by the entities' respective operating funds.

BUDGET ADJUSTMENT

Schedule A

Increase Appropriation:

10000-1300100000-523210	Cash Shortage	\$27
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Expected Offset Fund Balance:

10000-1300100000-370100	Unassigned Fund Balance	\$27
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Decrease Appropriation:

10000-1109000000-581000	Appropriation for Contingencies	\$27
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Expected Offset Fund Balance:

10000-1109000000-370100	Unassigned Fund Balance	\$27
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ATTACHMENT A:

Cash Overages and Shortages 3rd Quarter

ATTACHMENT B:

Cash Overages and Shortages 3rd Quarter

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


Stephanie Pasi 10/24/2017

Attachment "A"
GENERAL FUND
SCHEDULE OF CASH OVERAGE & SHORTAGE
Fiscal Year 2017 - 3rd Quarter

DEPARTMENT	MONTH	TOTAL OVERAGE	TOTAL SHORTAGE	TOTAL NET OVERAGE (SHORTAGE)
Animal Shelter	01/2017	1.00		1.00
Animal Shelter Total		1.00		1.00
Assessor/Clerk-Recorder	12/2016	83.00	3.30	79.70
	01/2017	81.82	87.77	(5.95)
	02/2017	61.00	59.00	2.00
	03/2017	16.00	18.25	(2.25)
Assessor/Clerk-Recorder Total		241.82	168.32	73.50
County Counsel	01/2017	11.04		11.04
County Counsel Total		11.04		11.04
EDA - Facilities Mgmt-Parking Division	01/2017	10.00		10.00
	02/2017	1.00	2.00	(1.00)
	03/2017		20.00	(20.00)
EDA - Facilities Mgmt-Parking Division Total		11.00	22.00	(11.00)
RUHS - Behavioral Health	02/2017		100.00	(100.00)
RUHS - Behavioral Health Total			100.00	(100.00)
Sheriff's Department	01/2017		1.00	(1.00)
Sheriff's Department Total			1.00	(1.00)
Grand Total		\$ 264.86	\$ 291.32	\$ (26.46)

Attachment "B"
OTHER FUNDS
SCHEDULE OF CASH OVERAGE & SHORTAGE
Fiscal Year 2017 - 3rd Quarter

DEPARTMENT	MONTH	TOTAL OVERAGE	TOTAL SHORTAGE	TOTAL NET OVERAGE (SHORTAGE)
EDA County Free Library	10/2016	12.29	13.25	(0.96)
	11/2016	21.63	1.35	20.28
	12/2016	33.96	20.61	13.35
	01/2017	8.13	43.32	(35.19)
	02/2017	6.95	14.85	(7.90)
	03/2017	10.50	19.67	(9.17)
EDA County Free Library Total		93.46	113.05	(19.59)
HR - Exclusive Care	01/2017	0.23		0.23
HR - Exclusive Care Total		0.23		0.23
RCIT	08/2016	210.69		210.69
RCIT Total		210.69		210.69
Riverside University Health System- Medical Center	01/2017	96.69	41.87	54.82
	02/2017	172.72	38.75	133.97
	03/2017	47.34	99.21	(51.87)
Riverside University Health System- Medical Center Total		316.75	179.83	136.92
Waste Management	05/2016	12.50	12.00	0.50
	01/2017	10.75	31.00	(20.25)
	02/2017	1.50	99.50	(98.00)
	03/2017	6.25	10.25	(4.00)
Waste Management Total		31.00	152.75	(121.75)
Grand Total		\$ 552.13	\$ 445.63	\$ 206.50

Total Cost (Overage) Other Funds : **\$206.50**

Total Cost (Shortage) General Fund : **(26.46)**

Total Net Cost (Overage) : **\$180.04**