

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



ITEM  
3.3  
(ID # 9819)

MEETING DATE:  
Tuesday, June 4, 2019

FROM : AUDITOR CONTROLLER:

SUBJECT: AUDITOR-CONTROLLER: Cash Overage & Shortages Report for the period of  
October 2017 through December 2018, Districts: All. [\$218]

RECOMMENDED MOTION: That the Board of Supervisors:

- 1) Approve the Cash Overages & Shortages Report for the period of October 2017 through  
December 2018.

ACTION: Policy

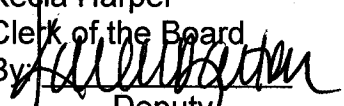
  
Paul A. Angulo, County Auditor-Controller 5/20/2019

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MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes: Jeffries, Spiegel, Washington, Perez and Hewitt  
Nays: None  
Absent: None  
Date: June 4, 2019  
xc: Auditor

Keqia Harper  
Clerk of the Board  
By   
Deputy  
3.3

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

<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>	\$ 0	\$ 218	\$ 218	\$ 0
<b>NET COUNTY COST</b>	\$ 0	\$ 0	\$ 0	\$ 0
<b>SOURCE OF FUNDS:</b> Other Respective Operating Funds			<b>Budget Adjustment:</b> No	
			<b>For Fiscal Year:</b> 17/18 – 18/19	

**C.E.O. RECOMMENDATION:** N/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 \$4,633 and total cash shortages of \$4,200 resulting in a net overage of \$433. Cash overages are deposited into the General Fund and cash shortages are reimbursed accordingly.

Attachment "B" identifies Other Funds' total cash overages of \$2,038 and total cash shortages of \$2,689 resulting in a net shortage of \$651. Cash shortages in other funds are covered by the entities' respective operating funds.

**ATTACHMENT A:**

General Fund Cash Overages and Shortages October 2017 through December 2018

**ATTACHMENT B:**

Other Funds Cash Overages and Shortages October 2017 through December 2018

  
Stephanie Perez, Principal Management Analyst 5/29/2019

  
Oscar Valdez, Assistant Auditor-Controller 5/17/2019

**Attachment "A"**  
**GENERAL FUND**  
**SCHEDULE OF CASH COVERAGE & SHORTAGE**  
*October 2017 through December 2018*

DEPARTMENT	MONTH	TOTAL		TOTAL NET
		OVERAGE	SHORTAGE	OVERAGE (SHORTAGE)
Behavioral Health	Nov-17	0.64		0.64
	Jun-18		40.00	(40.00)
<b>Behavioral Health Total</b>		<b>0.64</b>	<b>40.00</b>	<b>(39.36)</b>
Board of Supervisors	Jul-18		9.00	(9.00)
<b>Board of Supervisors Total</b>			<b>9.00</b>	<b>(9.00)</b>
Department of Public Social Services	Oct-17	973.03		973.03
	Nov-17	98.58		98.58
	Dec-17	2.88		2.88
	Jan-18	53.99		53.99
	Feb-18	15.13		15.13
	Apr-18	192.04		192.04
	May-18	71.06		71.06
	Jun-18	28.87		28.87
	Jul-18	37.95		37.95
	Aug-18	38.11		38.11
	Sep-18	0.52		0.52
	Oct-18	25.21		25.21
	Nov-18	22.50		22.50
Dec-18	15.39		15.39	
<b>Department of Public Social Services Total</b>		<b>1,575.26</b>		<b>1,575.26</b>
EDA - Edward Dean Museum	Nov-17		0.80	(0.80)
	Jan-18	0.42		0.42
	Apr-18	1.00		1.00
	May-18	1.00		1.00
	Jun-18		5.00	(5.00)
	Aug-18	0.20		0.20
	Sep-18		0.10	(0.10)
	Oct-18	0.10		0.10
	Dec-18		0.22	(0.22)
<b>EDA - Edward Dean Museum Total</b>		<b>2.72</b>	<b>6.12</b>	<b>(3.40)</b>
EDA - Facilities Mgmt - Parking Division	Aug-18	13.00		13.00
	Sep-18	3.00	0.47	2.53
	Oct-18		1.00	(1.00)
	Nov-18	3.00		3.00
	Dec-18	106.05	1.45	104.60
<b>EDA - Facilities Mgmt - Parking Division Total</b>		<b>125.05</b>	<b>2.92</b>	<b>122.13</b>
Riverside Animal Shelter	Oct-17		10.00	(10.00)
	Nov-17		106.00	(106.00)
	Dec-17	28.00	2,634.70	(2,606.70)
	Feb-18	2,633.70		2,633.70
	Mar-18	50.00	2.00	48.00
	Apr-18	16.00		16.00
	May-18		180.00	(180.00)
Jun-18	15.00	190.00	(175.00)	
<b>Riverside Animal Shelter Total</b>		<b>2,742.70</b>	<b>3,122.70</b>	<b>(380.00)</b>
Sheriff's Department	Nov-16	20.00		20.00
	Jul-17	1.00	2.00	(1.00)
	Aug-17	5.00		5.00
	Mar-17		1.00	(1.00)
	Oct-17	100.12		100.12
	Nov-17	1.00	135.00	(134.00)
	Dec-17	1.00	151.78	(150.78)
	Feb-18	5.00		5.00
	Mar-18	0.05		0.05
	May-18	5.00	115.00	(110.00)
	Jun-18		1.00	(1.00)
	Jul-18	36.00	7.00	29.00
	Aug-18	3.00	52.60	(49.60)
	Sep-18		200.00	(200.00)
Nov-18		10.05	(10.05)	
Dec-18		29.66	(29.66)	
<b>Sheriff's Department Total</b>		<b>177.17</b>	<b>705.09</b>	<b>(527.92)</b>
Treasurer/Tax Collector	Oct-17	1.10		1.10
	Nov-17	0.01	0.20	(0.19)
	Dec-17	0.06	301.08	(301.02)
	Jan-18	0.20		0.20
	Mar-18	0.11		0.11
	Apr-18	0.24	9.30	(9.06)
	May-18	0.75		0.75
	Jun-18	5.83		5.83
	Aug-18		0.25	(0.25)
	Sep-18	1.00		1.00
	Nov-18		0.01	(0.01)
	Dec-18	0.29	3.75	(3.46)
	<b>Treasurer/Tax Collector Total</b>		<b>9.59</b>	<b>314.59</b>
<b>Grand Total</b>		<b>\$ 4,633.13</b>	<b>\$ 4,200.42</b>	<b>\$ 432.71</b>

**Attachment "B"**  
**OTHER FUNDS**  
**SCHEDULE OF CASH OVERAGE & SHORTAGE**  
*October 2017 through December 2018*

DEPARTMENT	MONTH	TOTAL OVERAGE	TOTAL SHORTAGE	TOTAL NET OVERAGE (SHORTAGE)
EDA County Free Library	Oct-17	1.61	17.04	(15.43)
	Nov-17	3.04	20.56	(17.52)
	Dec-17	17.55	18.25	(0.70)
	Jan-18	6.55	4.40	2.15
	Feb-18	19.10	3.41	15.69
	Mar-18	6.40	37.90	(31.50)
	Apr-18	12.30	6.00	6.30
	May-18	0.09		0.09
	Jun-18	22.90	2.50	20.40
	Jul-18	0.80	3.00	(2.20)
	Aug-18	6.10	6.05	0.05
	Sep-18	4.68	1.20	3.48
	Oct-18	2.12	6.35	(4.23)
	Nov-18	3.14	12.74	(9.60)
Dec-18	8.00	26.70	(18.70)	
<b>EDA County Free Library Total</b>		<b>114.38</b>	<b>166.10</b>	<b>(51.72)</b>
HR/Exculsive Care/Rubidoux Pharmacy	Jan-18	0.12		0.12
	Feb-18	0.11		0.11
	Mar-18	5.00		5.00
<b>HR/Exculsive Care/Rubidoux Pharmacy Total</b>		<b>5.23</b>		<b>5.23</b>
Riverside University Health System- Medical Center	Oct-17	56.80	84.91	(28.11)
	Nov-17	51.95	62.87	(10.92)
	Dec-17	43.84	87.78	(43.94)
	Jan-18	35.32	78.80	(43.48)
	Feb-18	35.66	44.20	(8.54)
	Mar-18	42.95	72.10	(29.15)
	Apr-18	75.08	25.70	49.38
	May-18	51.90	57.97	(6.07)
	Jun-18	33.71	53.99	(20.28)
	Jul-18	69.44	46.39	23.05
	Aug-18	42.31	20.28	22.03
	Sep-18	73.18	79.85	(6.67)
	Oct-18	48.52	62.90	(14.38)
	Nov-18	26.37	26.45	(0.08)
Dec-18	53.25	33.82	19.43	
<b>Riverside University Health System- Medical Center Total</b>		<b>740.28</b>	<b>838.01</b>	<b>(97.73)</b>
TLMA - Counter Services	Mar-18		100.00	(100.00)
	Jun-18		10.00	(10.00)
	Dec-18		20.00	(20.00)
<b>TLMA - Counter Services Total</b>			<b>130.00</b>	<b>(130.00)</b>
Waste Management	Sep-17		242.50	(242.50)
	Oct-17	24.50	59.50	(35.00)
	Nov-17	24.00	28.95	(4.95)
	Dec-17	309.75	312.25	(2.50)
	Jan-18	89.75	10.50	79.25
	Feb-18	276.00	37.00	239.00
	Mar-18	100.75	116.50	(15.75)
	Apr-18	30.95	263.90	(232.95)
	May-18	53.25	31.00	22.25
	Jun-18	4.00	33.50	(29.50)
	Jul-18	131.50	26.75	104.75
	Aug-18	42.50	225.00	(182.50)
	Sep-18	2.20	49.00	(46.80)
	Oct-18	54.49	58.50	(4.01)
Nov-18	4.00	23.75	(19.75)	
Dec-18	30.25	36.25	(6.00)	
<b>Waste Management Total</b>		<b>1,177.89</b>	<b>1,554.85</b>	<b>(376.96)</b>
<b>Grand Total</b>		<b>\$ 2,037.78</b>	<b>\$ 2,688.96</b>	<b>\$ (651.18)</b>

Total Cost (Shortage) Other Funds : **(651.18)**

Total Cost (Shortage) General Fund : **432.71**

Total Net Cost (Shortage) : **(218.47)**