

FISCAL PROCEDURES APPROVED
 PAUL ANGULO, CPA, AUDITOR-CONTROLLER
 BY Susana Garcia-Bocanegra 8/21/14

Departmental Concurrence

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

413
A



FROM: Auditor Controller

SUBMITTAL DATE:
 August 27, 2014

SUBJECT: Cash Overages & Shortages Report for the period of February 2014 through June 2014. All Districts; [\$72]; General Fund.

RECOMMENDED MOTION: That the Board of Supervisors:

- 1) Approve the Cash Overages & Shortages Report for the period of February 2014 through June 2014.
- 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 \$167 and total cash shortages of \$239 resulting in a net shortage of \$72. 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	\$ 72	\$ 0	\$ 72	\$ 0	Consent ☐ Policy ☒
NET COUNTY COST	\$ 72	\$ 0	\$ 72	\$ 0	
SOURCE OF FUNDS: General Fund				Budget Adjustment: Yes	
				For Fiscal Year: 14/15	

C.E.O. RECOMMENDATION:

APPROVE

BY:

Karen L. Johnson
 Karen L. Johnson

County Executive Office Signature

MINUTES OF THE BOARD OF SUPERVISORS

- ☐ A-30
☒ 4/5 Vote
☐ Positions Added
☐ Change Order

Prev. Agn. Ref.: 3.12 7/15/14

District: 411

Agenda Number:

3-20

BACKGROUND:
Summary (continued)

Attachment "B" identifies Other Funds' total cash overages of \$456 and total cash shortages of \$384 resulting in a net overage of \$72. 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	\$72
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Decrease Appropriation:

10000-1109000000-581000	Appropriation for Contingencies	\$72
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Attachment "A"
GENERAL FUND
SCHEDULE OF CASH OVERAGE & SHORTAGE
February 1, 2014 through June 30, 2014

DEPARTMENT	MONTH	TOTAL OVERAGE	TOTAL SHORTAGE	TOTAL NET OVERAGE (SHORTAGE)
Animal Services	April		\$ 0.10	\$ (0.10)
	May	\$ 18.00		18.00
EDA-Edward Dean Museum & Gardens Total		18.00	0.10	17.90
Assessor/Clerk-Recorder	April	48.50	12.00	36.50
	May	69.55	7.00	62.55
EDA-Edward Dean Museum & Gardens Total		118.05	19.00	99.05
EDA-Edward Dean Museum & Gardens	March		5.00	(5.00)
EDA-Edward Dean Museum & Gardens Total			5.00	(5.00)
Sheriff's Department	March	2.00	208.95	(206.95)
	April	22.37		22.37
	May	4.00	0.26	3.74
EDA-Edward Dean Museum & Gardens Total		28.37	209.21	(180.84)
Treasurer/Tax Collector	April	0.49	6.08	(5.59)
	June	2.53		2.53
EDA-Edward Dean Museum & Gardens Total		3.02	6.08	(3.06)
Grand Total		\$ 167.44	\$ 239.39	\$ (71.95)

Attachment "B"
OTHER FUNDS
SCHEDULE OF CASH OVERAGE & SHORTAGE
February 1, 2014 through June 30, 2014

DEPARTMENT	MONTH	TOTAL OVERAGE	TOTAL SHORTAGE	TOTAL NET OVERAGE (SHORTAGE)
EDA-National Date Festival	February	\$ 313.25	\$ 293.00	\$ 20.25
EDA-National Date Festival Total		313.25	293.00	20.25
HR/EXCLUSIVE CARC -RUBIDOUX PHARMACY	June	14.00		14.00
HR/EXCLUSIVE CARC -RUBIDOUX PHARMACY Total		14.00		14.00
Office on Aging	April		-	-
Office on Aging Total			-	-
Riverside County Regional Medical Center	April	25.22	61.18	(35.96)
	May	73.20	3.20	70.00
Riverside County Regional Medical Center Total		98.42	64.38	34.04
Waste Management	April	20.25	25.00	(4.75)
	May	9.50	1.25	8.25
Waste Management Total		29.75	26.25	3.50
Grand Total		\$ 455.42	\$ 383.63	\$ 71.79

Net Overage (Shortage) Other Funds : **\$71.79**

Net Overage (Shortage) General Fund : **(71.95)**

Total Net Overage (Shortage) : **(\$0.16)**