

**COUNTY OF ORANGE
ANNUAL REPORT OF COUNTY CASH DIFFERENCE FUNDS AND ACTIVITY
FOR FISCAL YEAR 2024-25**

EXISTING CASH DIFFERENCE FUNDS:

DEPARTMENT/BUDGET CONTROL NAME	OFFICER	AMOUNT	BUDGET CONTROL
ASSESSOR	CLAUDE PARRISH	\$ 25.00	002
CHILD SUPPORT SERVICES	MARIA ARZOLA	\$ 200.00	027
CLERK-RECORDER	HUGH NGUYEN	\$ 2,000.00	059
DISTRICT ATTORNEY	TODD SPITZER	\$ 300.00	026
HEALTH CARE AGENCY	VERONICA KELLEY	\$ 320.00	042
OC COMMUNITY RESOURCES	DYLAN WRIGHT	\$ 230.00	012
OCCR - OC PUBLIC LIBRARIES	DYLAN WRIGHT	\$ 300.00	120
OC PUBLIC WORKS	KEVIN ONUMA	\$ 700.00	080
OC WASTE & RECYCLING	TOM KOUTROULIS	\$ 1,500.00	299
PROBATION	DANIEL HERNANDEZ	\$ 50.00	057
REGISTRAR OF VOTERS	BOB PAGE	\$ 200.00	031
SHERIFF-CORONER	DON BARNES	\$ 700.00	060
SOCIAL SERVICES AGENCY	AN TRAN	\$ 100.00	063
TREASURER-TAX COLLECTOR	SHARI FREIDENRICH	\$ 4,000.00	074
	TOTAL	\$ 10,625.00	

Description of Cash Difference Funds

The Cash Difference Funds are used to reimburse cash deficits that occur from employee mishandling of cash receipts or disbursements. These deficits arise during daily operations such as accepting money and making change in over-the-counter transactions. The Cash Difference Funds are also used to increase an underpayment received on an account by the Treasurer-Tax Collector or any officer when the difference is \$10 or less.

Government Code Sections 29370 through 29381 govern County officers' Cash Difference Funds, and provide for the method of establishing, using, increasing, accounting for, and transferring Cash Difference Funds.

Government Code Section 29370.1 provides that, by resolution, the Board of Supervisors may authorize the Auditor-Controller to perform the functions of the Board in establishing, increasing, reducing or discontinuing any county officer's Cash Difference Fund. The Auditor shall render a written report to the Board at the end of each fiscal year.

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REPLENISHMENT OF CASH DIFFERENCE FUNDS:

DEPARTMENT/BUDGET CONTROL NAME	OFFICER	AMOUNT	DATE OF REPLENISHMENT	NO. OF TRANS
CLERK-RECORDER	HUGH NGUYEN	24.00	10/07/24	5
		32.40	10/07/24	6
		12.00	01/03/25	3
		29.00	03/27/25	5
		554.00	02/20/25	101
		32.00	06/26/25	8
		857.00	05/22/25	131
OC WASTE & RECYCLING	TOM KOUTROULIS	122.46	10/07/24	23
SHERIFF-CORONER	DON BARNES	11.34	06/03/25	2
SOCIAL SERVICES AGENCY	AN TRAN	0.20	04/23/25	1
TREASURER-TAX COLLECTOR	SHARI FREIDENRICH	3,274.44	05/23/25	3,726
	TOTAL	\$ 4,948.84		

Description of Cash Difference Fund Replenishment

Government Code Section 29380.1 provides that, by resolution, the Board of Supervisors may delegate Cash Difference Fund replenishments to the County Auditor-Controller and may authorize the Auditor-Controller to perform the functions of the Board to replenish the Cash Difference Fund. The Auditor shall render a written report to the Board at the end of each fiscal year.

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DISCONTINUANCE, ESTABLISHMENT, INCREASES, DECREASES AND TRANSFER
IN CASH DIFFERENCE FUNDS:

DEPARTMENT/BUDGET CONTROL NAME	DATE	OFFICER	AMOUNT	BUDGET CONTROL
DISCONTINUANCE:				
<i>NONE</i>				
ESTABLISHMENT:				
<i>NONE</i>				
TRANSFER:				
OC PUBLIC WORKS	11/26/24	FROM JAMES TREADAWAY TO KEVIN ONUMA	\$ 700.00	080
INCREASES:				
<i>NONE</i>				
DECREASES:				
<i>NONE</i>				