

COUNTY OF ORANGE
ANNUAL REPORT OF COUNTY CASH DIFFERENCE FUNDS AND ACTIVITY
FOR FISCAL YEAR 2018-19

EXISTING CASH DIFFERENCE FUNDS:

DEPARTMENT NAME	OFFICER	AMOUNT	BUDGET CONTROL
ASSESSOR	CLAUDE PARRISH	\$ 25.00	002
CHILD SUPPORT SERVICES	STEVEN ELDRED	200.00	027
CLERK-RECORDER	HUGH NGUYEN	2,000.00	059
DISTRICT ATTORNEY	TODD SPITZER	300.00	026
HEALTH CARE AGENCY	RICHARD SANCHEZ	320.00	042
OC COMMUNITY RESOURCES	DYLAN WRIGHT	230.00	012
OCCR - OC PUBLIC LIBRARIES	DYLAN WRIGHT	300.00	120
OC PUBLIC WORKS	SHANE L. SILSBY	700.00	080
OC WASTE & RECYCLING	TOM KOUTROULIS	1,500.00	299
PROBATION	STEVEN J. SENTMAN	50.00	057
REGISTRAR OF VOTERS	NEAL KELLEY	200.00	031
SHERIFF-CORONER	DON BARNES	700.00	060
SOCIAL SERVICES AGENCY	DEBRA BAETZ	100.00	063
TREASURER-TAX COLLECTOR	SHARI L. FREIDENRICH	4,000.00	074
	TOTAL	\$ 10,625.00	

Description of Cash Difference Funds

The cash difference fund is used to reimburse cash shortages. A cash shortage is a deficit occurring from employee mishandling of cash receipts or disbursements. These deficits occur 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 of \$20.00 or \$10.00, respectively.

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
SOCIAL SERVICES AGENCY	DEBRA BAETZ	60.00	09/04/18	1
OC WASTE & RECYCLING	TOM KOUTROULIS	363.00	09/19/18	27
TREASURER-TAX COLLECTOR	SHARI L. FREIDENRICH	1,018.11 (1)	09/19/18	1,252
CLERK RECORDER	HUGH NGUYEN	127.73	09/25/18	14
		132.97	02/26/19	14
SHERIFF-CORONER	DON BARNES	110.30	10/09/18	1
CHILD SUPPORT SERVICES	STEVEN ELDRED	103.00	01/17/19	2
		13.10	05/30/19	3
OC COMMUNITY RESOURCES	DYLAN WRIGHT	50.76	02/19/19	17
OCCR - OC PUBLIC LIBRARIES	DYLAN WRIGHT	299.47	05/21/19	12
	TOTAL	\$ 2,278.44		
<u>OTHER CASH SHORTAGES:</u>				
OC PUBLIC WORKS - GREEN RIVER GOLF COURSE	SHANE L. SILSBY	38.17 (2)	Various	Unknown
	TOTAL	\$ 38.17		

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.

Notes

1. The majority of the Treasurer-Tax Collector's cash difference fund transactions are to make up property tax payment shortages of \$20.00 or less pursuant to Revenue and Taxation Code Section 2611.4, which allows the Treasurer-Tax Collector to increase the amount tendered to the County for payment of property taxes when a difference of \$20.00 or less exists between the taxpayer's payment and the amount due.

2. Application for replenishment for these cash shortages were not submitted by OCPW to the Auditor-Controller since there is no established cash difference fund for the Green River Golf Course. Shortages are being recorded by OCPW through deposit orders and journal vouchers, charging Object Source 1701.

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

DEPARTMENT NAME		OFFICER	AMOUNT	DATE OF BOARD APPROVAL
DISCONTINUANCE:				
NONE				
ESTABLISHMENT:				
NONE				
TRANSFER:				
DISTRICT ATTORNEY	FROM TONY RACKAUCKAS TO TODD SPITZER		\$ 300.00	01/08/19
SHERIFF-CORONER	FROM SANDRA HUTCHENS TO DON BARNES		700.00	01/04/19
SOCIAL SERVICES AGENCY	FROM CAROL WISEMAN TO DEBRA BAETZ		100.00	07/18/18
INCREASES:				
NONE				
DECREASES:				
OC COMMUNITY RESOURCES	DYLAN WRIGHT		\$ 390.00 (1)	01/29/19

Notes:

1. The \$390.00 transaction was originally processed as an increase in cash difference, but it should have been an increase in revolving fund (petty cash). The transaction was reclassified on 1/29/19, increasing the revolving fund and decreasing the cash difference fund.