

COUNTY OF ORANGE
ANNUAL REPORT OF COUNTY CASH SHORTAGES
FOR FISCAL YEAR 2025-26

REPLENISHMENT OF CASH SHORTAGES:

DEPARTMENT/BUDGET CONTROL NAME	OFFICER	AMOUNT	DATE OF REPLENISHMENT BY AUDITOR- CONTROLLER (1)	DATE OF BOARD APPROVAL OF REPLENISHMENT
CHILD SUPPORT SERVICES	MARIA ARZOLA	\$ 7,637.00	10/02/25	N/A
		60.00	04/16/26	N/A
CLERK-RECORDER	HUGH NGUYEN	143.30	07/10/25	N/A
		145.00	12/31/25	N/A
		70.47	01/16/26	N/A
		203.00	04/02/26	N/A
		95.00	05/21/26	N/A
JOHN WAYNE AIRPORT (2)	N/A (2)	10.00	12/12/25	N/A
OC WASTE & RECYCLING	TOM KOUTROULIS	1,364.00	01/15/26	N/A
		919.00	05/28/26	N/A
				N/A
SHERIFF-CORONER	DON BARNES	50.00	07/10/25	N/A
		100.47	01/16/26	N/A
		14.00	04/02/26	N/A
TREASURER-TAX COLLECTOR	SHARI FREIDENRICH	100.00	11/13/25	NA
	TOTAL	\$ 10,911.24		

Descriptions of Cash Shortages

A cash shortage is a loss or deficit of more than \$10 in a county officer's account where there is no proof of fraud or gross negligence in connection with the deficit and the loss is not covered by insurance.

Government Code Section 29390 provides that the Board of Supervisors may, by a resolution, provide that County officers and employees who are responsible for receiving and paying out money may be relieved of shortages in their accounts, where there is no proof of fraud or gross negligence.

Government Code Section 29390.1 provides that, by resolution, the Board of Supervisors may delegate replenishment of shortages in County funds to the County Auditor and may authorize the Auditor to perform the functions of the Board to replenish shortages. The Auditor shall render a written report to the Board at the end of each fiscal year.

Notes

1. Board of Supervisor's Resolution No. 88-767 authorizes the Auditor-Controller to perform the functions of the Board to replenish cash shortages not exceeding \$300. On February 15, 2005, Board of Supervisor's Resolution No. 05-033 authorized an increase from \$300 to \$2,500 for replenishment of cash shortages.

2. John Wayne Airport does not have a Cash Difference Fund; therefore, a Cash Shortage was processed instead in accordance to the County Accounting Manual C-7 Section 2.5.1.