

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

807



**FROM:** Auditor-Controller

**SUBMITTAL DATE:**  
February 9, 2010

**SUBJECT:** Analysis of Negative Cash Balances and List of Closed/Established Funds  
As of June 20, 2009.

**RECOMMENDED MOTION:** The Board of Supervisors approve and file the reports on negative cash balances and established/closed funds as of June 30, 2009.

**BACKGROUND:** Pursuant to Board of Supervisors Policy Number B-14; Section 25252 of the Government Code; and Board Resolution No. 91-269. See attachments below.

- A - Negative Cash Report – During FY 2008/2009, 27 funds ended with a negative balance. Explanations have been provided on Attachment A.
- B - Established Funds – During FY 2008/2009, 81 new funds were established.
- C - Closed funds - During FY 2008/2009, 18 funds were closed.

ROBERT E. BYRD  
County Auditor-Controller

<b>FINANCIAL DATA</b>	Current F.Y. Total Cost:	\$ 0	In Current Year Budget:	No
	Current F.Y. Net County Cost:	\$ 0	Budget Adjustment:	No
	Annual Net County Cost:	\$ 0	For Fiscal Year:	FY09

<b>SOURCE OF FUNDS:</b>	Positions To Be Deleted Per A-30	<input type="checkbox"/>
	Requires 4/5 Vote	<input type="checkbox"/>

**C.E.O. RECOMMENDATION:**

**RECEIVE AND FILE**

BY:   
Rob Rockwell

County Executive Office Signature

- Exec. Comm. Policy
- Consent Policy
- Consent

2.9

**Attachment A**  
**Negative Cash Report for Fiscal Year 2008/2009**

FUND #	FUND NAME	BALANCE AS OF JUNE 30, 2009	Explanation
65645	Tax Payments Clearing	(22,162,404.24)	Property tax revenue was received in July for June tax payments. The Treasurer's Office disbursing the cash in June for revenue in fiscal year 2009 prior to receiving the money.
65620	Tax Coll Predeposit Sec Pr Yr	(5,454,173.78)	Property tax revenue was received in July for June tax payments. The Treasurer's Office disbursing the cash in June for revenue in fiscal year 2009 prior to receiving the money.
30100	Capital Const-Land & Bldg Acq.	(5,213,192.02)	Facilities Management incurs costs related to capital projects and bills departments when projects are completed. This fund will be reimbursed for those projects during FY 2010.
65165	Retirement County	(5,177,500.41)	Payments are made to various payroll agencies prior to payroll posting to adhere to due dates.
30103	Cove Community Sheriff Station	(1,719,176.39)	Facilities Management incurs costs related to capital projects and will be reimbursed when the projects are completed. Estimated to received reimbursement during fiscal year 2010.
21450	Office On Aging	(873,026.89)	Office on Aging incurs the costs for federal and state funded programs. The department will complete the necessary cost reimbursement forms and will be reimbursed. Expected reimbursement for 4th quarter claims is October 2009.
65625	Tax Coll Redemption Install	(546,852.25)	Property tax revenue was received in July for June tax payments. The Treasurer's Office disbursing the cash in June for revenue in fiscal year 2009 prior to receiving the money.
21750	Bio-terrorism Preparedness	(385,231.59)	Community Health Agency accidentally posted monies received to the General Fund instead of this fund. An adjustment was made to correct these errors in July 2009.
65031	Payroll Recon Clearing	(300,670.24)	This fund is a clearing account for payroll. Every two weeks, this fund receives the County payroll from departments. The money stays in the fund until the warrants are cashed. Occasionally there are incorrect department IDs that prevent the transfer of this money to the clearing fund, however, employees will still receive their warrants. The Payroll department is in the process of reconciling these items. Estimated time for completion is FY 2010.
65615	Tax Coll non Sufficient Funds	(232,456.75)	This fund reflects transactions for returned or rejected checks received from property taxes. The Treasurer's Office works on a monthly basis to contact property tax owners to recover the amounts owed to the county.
11011	Auditor-Forged Warrants	(171,105.43)	Recipients of welfare warrants will submit a claim to the county for warrants they have not received. In the process of researching, occasionally, the county will find the warrant was paid. A claim is made with the bank to recover the cost since it was cashed by someone other than the payee. The county will reissue a new warrant to the payee and recover the money from the bank.

FUND #	FUND NAME	BALANCE AS OF JUNE 30, 2009	Explanation
22705	Prop 10 Nutrition Services	(99,599.70)	Community Health Agency accidently posted monies received to the General Fund instead of this fund. An adjustment was made to correct this error in July 2009.
65175	RSA Health	(74,000.00)	Payments are made to various payroll agencies prior to payroll posting to adhere to due dates.
30300	Fire Capital Project Fund	(29,981.49)	Facilities Management incurs costs related to capital projects and bills Palm Desert Financing Authority when projects are completed. This fund will be reimbursed for those projects during FY 2010.
20303	L&LMD Zone 4	(21,514.72)	Due to declining property tax, Zone 4 has more expenditures than revenue collected for the fiscal year.
20306	L&LMD Zone 7	(8,446.84)	Due to declining property tax, Zone 7 has more expenditures than revenue collected for the fiscal year.
65268	Post Employment Health Savings	(3,571.54)	Payments are made to various payroll agencies prior to payroll posting to adhere to due dates.
45510	RCIT Pass Thru	(1,534.47)	Riverside County Information Technology incurs cost related to purchased equipment on behalf of another County departments. This fund will be reimbursed for the cost of equipment by other departments.
11102	CHA Animal Control Services	(1,138.00)	Community Health Agency accidently posted payment voucher to this fund. An adjustments was made to correct this error in July 2009.
65130	Medicare Tax County	(725.93)	Payments are made to various payroll agencies prior to payroll posting to adhere to due dates.
65261	Superior Court Payroll	(449.14)	As of July 2009, Superior Courts reimbursed the County for their payroll charges. The fund has since been closed.
65080	Credit Union County	(356.53)	Payments are made to various payroll agencies prior to payroll posting to adhere to due dates.
65190	State Withholding Tax County	(50.42)	Payments are made to various payroll agencies prior to payroll posting to adhere to due dates.
65185	State Unemployment Ins	(8.18)	Payments are made to various payroll agencies prior to payroll posting to adhere to due dates.
20451	L&LMD Zone NO 89-1-C Zone 71	(2.21)	Due to declining property tax, Zone 71 has more expenditures than revenue collected for the fiscal year.
20462	L&LMD Zone NO 89-1-C Zone 100	(1.17)	Due to declining property tax, Zone 100 has more expenditures than revenue collected for the fiscal year.
20474	L&LMD Zone NO 89-1-C STL Zone 87	(0.40)	Due to declining property tax, Zone 87 has more expenditures than revenue collected for the fiscal year.
	<b>Total</b>	<b><u>(42,477,170.73)</u></b>	

Notes: Negative cash balance for the above funds is obtained from Pool Detail Report , Fiscal Year 2009 - Period 12th.

## **Attachment B - Established Funds Fiscal Year 2008/2009**

<b>Fund</b>	<b>Description</b>
11131	Parimutuel In-Lieu Tax
11132	JAG 2008 DJ-BX-0161
11133	Criminal Forfeit Adjudicated
11135	AB158 Pechanga
11136	AB158 Morongo
11137	AB158 Cabazon
11138	AB158 Augustine
11139	AB158 Aqua Caliente
11140	AB158 Twenty-Nine Palms
20260	Survey
20261	Survey Monument Preservation
20454	L & LMD NO 89-1-C Zone 106
20462	L & LMD NO 89-1-C Zone 100
20463	L & LMD NO 89-1-C Zone 110
20464	L & LMD NO 89-1-C Zone 112
20465	L & LMD NO 89-1-C Zone 115
20466	L & LMD NO 89-1-C Zone 116
20467	L & LMD NO 89-1-C Zone 117
20468	L & LMD NO 89-1-C Zone 118
20469	L & LMD NO 89-1-C STL Zone 82
20470	L & LMD NO 89-1-C STL Zone 83
20471	L & LMD NO 89-1-C STL Zone 84
20472	L & LMD NO 89-1-C STL Zone 85
20473	L & LMD NO 89-1-C STL Zone 86
20474	L & LMD NO 89-1-C STL Zone 87
20475	L & LMD NO 89-1-C Zone 114
21370	Neighborhood Stabilization NSP
22830	AB 158 Tribal Casino SDF
25420	Recreation
25535	Natural Resource Education
25800	RC Children & Family Commission
33150	Prop 84 Const & Land Acq-Parks
33700	2008 A Palm Dzt Fn-Cty Fac Prj
35900	Capital Finance Administration
36210	2008 A SWJC Refunding Project
37500	2003 A Palm Dzt Fn-Cty Fac Prj
37510	2008 A Palm Dzt Fn-Cty Fac Prj
40053	Restricted Grants
51321	RCTC Bonds Reserve
51350	CV Conservation Commission
51670	2008 A SW Comnty Fin Auth CPF
51680	2008 A SW Comnty Fin Auth DSF
52009	TET Sedco Hills Endowment
65001	Health Net Health
65008	SCAN Health
65271	Other Post Employment Benefits
65385	Med-Performance Incent-Cs
65925	Gang Task Force-Federal Equity
65930	Gang Task Force-Unadjudicated
65935	Gang Task Force Adjudicated

<b>Fund</b>	<b>Description</b>
65940	SB 1473 Green Building Fee
65945	Tourism B.I.D.
69011	Cat5 P Tx Stale Dated Warrants
80011	Natural Resource Education
81350	CV Conservation Commission
82026	BD Survey
82137	Neighborhood Stabilization
82283	AB 158 Tribal Casino SDF
82542	Recreation
82580	RC Children & Family Commission
83370	2008 A Palm Dzt Fn-Cty Fac Prj
83590	Capital Finance Administration
83621	2008 A SWJC Refunding Project
83750	2003 A Palm Dzt Fn-Cty Fac Prj
83751	2008 A Palm Dzt Fn-Cty Fac Prj
85167	2008 A SW Comnty Fin Auth CPF
85168	2008 A SW Comnty Fin Auth DSF
90011	Natural Resource Education
91350	CV Conservation Commission
92026	BD Survey
92137	Neighborhood Stabilization
92283	AB 158 Tribal Casino SDF
92542	Recreation
92580	RC Children & Family Commission
93370	2008 A Palm Dzt Fn-Cty Fac Prj
93590	Capital Finance Administration
93621	2008 A SWJC Refunding Project
93750	2003 A Palm Dzt Fn-Cty Fac Prj
93751	2008 A Palm Dzt Fn-Cty Fac Prj
95167	2008 A SW Comnty Fin Auth CPF
95168	2008 A SW Comnty Fin Auth DSF

## **Attachment C - Closed Funds FY 2008/2009**

<b>Fund</b>	<b>Description</b>
11025	Excess Revenue-Child Support
11080	Probation Trainee Fee
11119	Educational Support Program
11122	Commission for Women
11125	Tobacco Securitization Proceed
30350	Monterey Ave Interchange
31620	Sun City Valley Blvd Trust
48100	Photography
48101	Flood County Flight Photos
51040	Bradley Rd #4-5 Redemption
51045	Beaumont CV Deferred Comp
51050	San Jacinto #4-2 Redemption
51090	CV Cem Endowment
51120	CV Public Cemetery ACO
51525	Assmt Dist 4-3 Reserve
51530	Assmt Dist 4-3 Redemption
51535	Assmt Dist 4-3 Adm
60120	San Jacinto #4-2 Redemption