

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

833A



FROM: Auditor- Controller

SUBMITTAL DATE:
December 7, 2010

SUBJECT: Analysis of Negative Cash Balances and List of Closed/Established Funds
As of June 30, 2010.

RECOMMENDED MOTION: The Board of Supervisors approve and file the reports on negative cash balances and established/closed funds as of June 30, 2010

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 2009 -10, 36 funds ended with a negative balance. Explanations have been provided on Attachment A.
- B - Established Funds – During FY 2009 -10, 163 new funds were established.
- C - Closed funds - During FY 2009 -10, 7 funds were closed.

Bruce Kincaid
BRUCE KINCAID - ASST. AUD-CONTR
for **ROBERT E. BYRD**
County Auditor-Controller

**FINANCIAL
DATA**

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:	FY10

SOURCE OF FUNDS:

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

C.E.O. RECOMMENDATION:

APPROVE

BY:

Karen L. Johnson
Karen L. Johnson

County Executive Office Signature

Dept't Recomm.:
Per Exec. Ofc.:

Consent ☒ Policy ☐
Consent ☒ Policy ☐

Prev. Agn. Ref.:

District: A11

Agenda Number:

2.1

Attachment A
Negative Cash Report for Fiscal Year 2009-10

FUND #	FUND NAME	BALANCE AS OF JUNE 30, 2010	Explanation
30100	Capital Const-Land & Bldg Acq.	(4,832,458.29)	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 2011.
21450	Office On Aging	(2,952,925.44)	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. The negative cash balance for this fund is due to timing.
30103	Cove Community Sheriff Station	(2,761,716.54)	Facilities Management incurs costs related to capital projects and will be reimbursed when the projects are completed. This fund will be reimbursed during FY 2011.
21050	Community Action Agency	(1,285,771.46)	Community Action Agency submits claims to the State. The State takes about 45 days to reimburse the department. The reimbursement for these claims was received in August 2010.
65280	Current Secured Suppl	(768,811.96)	Current Secured Supplemental tax refunds must be distributed to the taxpayers within 90 days of notice. Therefore, refunds were sent out in June 2010. This fund will not be reimbursed until 3rd Quarter of FY 2011.
65620	Tax Coll Predeposit Sec Pr Yr	(672,733.68)	Property tax revenue was received in July for June tax revenue. The Treasurer's Office disburses June property tax revenue prior to receiving the cash in July 2010. Currently, the fund has a positive balance.
65615	Tax Coll Non-Sufficient Funds	(580,783.05)	This fund reflects transactions for returned or rejected checks received from property taxes. Approximately, \$400,000 of this total amount appears to be in miscellaneous issues. \$247,000 has been resolved in the new year and the remaining \$150,000 are internal audit findings that will be resolved in the future. The Treasurer's Office works on a monthly basis to contact property tax owners to recover amounts owed to the County.
21350	Hud Community Services Grant	(335,561.38)	Funding from HUD Grant was received in the new year. The negative cash is due to timing.
65031	Payroll Recon Clearing	(299,125.89)	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 2011.
65268	Post Employment Health Savings	(264,122.12)	Payments are made to various payroll agencies prior to payroll (PP 14) posting to adhere to due dates, the negative cash is due to timing.
21354	Economics Development	(259,648.54)	EDA incurs cost for various programs provided and is reimbursed when claims are submitted. This reimbursement was received in July 2010.

FUND #	FUND NAME	BALANCE AS OF JUNE 30, 2010	Explanation
11011	Auditor-Forged Warrants	(173,882.91)	The negative balance is a result of forged warrants being presented to the bank fraudulently and cashed by someone other than the payee. The County is researching to recover the money from the bank.
11136	AB158 Morongo	(137,863.59)	The negative cash is due to duplicate entries to fund 11136. Revenue was recognized in general fund and expenditures were posted to this fund. As the result, cash and revenue of 11136 was understated. A correcting journal was processed in the new year, thus returning this to a positive balance.
65085	Deferred Comp Co- Nationwide	(47,287.82)	A wire transfer was processed on 6/30/10 for Payroll/Deferred Comp Co-Nationwide payment, however, reimbursements from departments got posted on 7/1/10. The negative cash balance is due to timing.
11138	AB158 Augustine	(38,071.47)	The negative cash is due to duplicate entries to fund 11138. Revenue was recognized in general fund and expenditures were posted to this fund. As the result, cash and revenue of was understated. A correcting journal was processed in the new year, thus returning this to a positive balance.
11137	AB158 Cabazon	(33,060.68)	The negative cash is due to duplicate entries fund 11137. Revenue was recognized in general fund and expenditures were posted this fund. As the result, cash and revenue of was understated. A correcting journal was processed in the new year, thus returning this to a positive balance.
21111	EDA - EECBG ARRA	(32,164.30)	July expenditures were paid in June. EDA received reimbursement from the federal government in August 2010.
33500	PSEC 800 Mhz Radio Project	(17,613.49)	RCIT requests the Executive Office funding in advance per projected expenses. June's transfer was processed in July 2010.
65140	OASDI County	(10,323.34)	Negative cash balance is due to refunds to employees W-2 correction adjustments. The County is anticipating reimbursement for the refunds from IRS during FY 2011.
11139	AB158 Aqua Caliente	(10,302.70)	The negative cash is due to duplicate entries to fund 11139. Revenue was recognized in general fund and expenditures were posted to this fund. As the result, cash and revenue of was understated. A correcting journal was processed in the new year, thus returning this to a positive balance.
	Sixteen miscellaneous funds balanced under \$10,000.	(42,423.67)	The majority of these funds negative cash balance is due timing. Departments incur costs before receiving reimbursements for their services.
Total		(15,556,652.32)	

Notes: Negative cash balance for the above funds is obtained from Pool Detail Report , Fiscal Year 2010 - Period 12th.

Attachment B

Established Funds Fiscal Year 2009/2010

Fund	Fund Name
11142	Illegal dumping Program
11143	AB158 Casino Morongo DA
11144	AB158 Pechanga Resort DA
11145	AB158 Soboba Casino DA
11146	AB158 Spotlight 29 Casino DA
11147	AB158 Augustine Casino DA
11148	JAG ARRA FY09
11149	Dispute Resolution Program
11150	JAG 2009 DJ BX 0214
20476	L & LMD No 89-1-C, STL Zone 89
20477	L & LMD No 89-1-C, Zone 123
20478	L & LMD No 89-1-C, Zone 128
20479	L & LMD No 89-1-C, Zone 132
20480	L & LMD No 89-1-C, Zone 137
20481	L & LMD No 89-1-C, STL Zone 93
20482	L & LMD No 89-1-C, Zone 119
20483	L & LMD No 89-1-C, Zone 124
20484	L & LMD No 89-1-C, Zone 135
20485	L & LMD No 89-1-C, Zone 138
20486	L & LMD No 89-1-C, Zone 142
20487	L & LMD No 89-1-C, STL Zone 94
20488	L & LMD No 89-1-C, STL Zone 95
20489	L & LMD No 89-1-C, STL Zone 91
20490	L & LMD No 89-1-C, STL Zone 97
20491	L & LMD No 89-1-C STL Zone 126
20492	L & LMD No 89-1-C, Zone 146
20493	L & LMD No 89-1-C, Zone 147
20494	L & LMD No 89-1-C, Zone 148
20495	L & LMD No 89-1-C, STL Zone 99
21051	Community Action Partnership
21111	EDA - EECBG ARRA
21270	Cal Home Program
21271	Cal Home Prg - Reuse Account
21371	NSHP Program Income
21760	Hosp Prep Prog Allocation
21770	CDC PHER H1N1 Allocation
21780	Hosp Prep Prog H1N1 Allocation
25801	SCALAR
25802	CARES
25803	Healthy Kids
25804	School Readiness
25805	Special Needs
25806	ABCD Construction Connections
30701	Palm Desert Fin Auth DS RSV
33170	Prop 50 River Pkwys Grant SART
36220	2009 Larson Jus Cntr Ref Proj
36230	2009 PSEC & Woodcrt Lib Rf Prj
40070	Community Based Clinic
40080	School Based Clinic

Fund	Fund Name
40231	OPEB Funds for District
47200	EDA-Custodial Services
47210	EDA-Maintenance Services
47220	EDA-Real Estate
51690	Jurupa Comm. Services District
51700	L & LMD Menifee
51701	L & LMD No 89-1-C, Z 3 Menifee
51702	L & LMD No 89-1-C Z 25 Menifee
51703	L & LMD No 89-1-C Z 27 Menifee
51704	L & LMD No 89-1-C Z 37 Menifee
51705	L & LMD No 89-1-C Z 38 Menifee
51706	L & LMD No 89-1-C Z 44 Menifee
51707	L & LMD No 89-1-C Z 47 Menifee
51708	L & LMD No 89-1-C Z 49 Menifee
51709	L & LMD No 89-1-C Z 60 Menifee
51710	L & LMD No 89-1-C Z 63 Menifee
51711	L & LMD No 89-1-C Z 69 Menifee
51712	L & LMD No 89-1-C Z 76 Menifee
51713	L & LMD No 89-1-C Z 77 Menifee
51714	L & LMD No 89-1-C Z 81 Menifee
51715	L & LMD No 89-1-C Z 113 Menifee
51716	L & LMD No 89-1-C Z 114 Menifee
51717	L & LMD No 89-1-C Z 117 Menifee
51718	L & LMD No 89-1-C Z 118 Menifee
51719	L & LMD No 89-1-C Z 121 Menifee
51720	L & LMD No 89-1-C Z 129 Menifee
51721	L & LMD No 89-1-C Z 130 Menifee
51722	L & LMD No 89-1-C, STL Z 1 Mfe
51723	L & LMD No 89-1-C, STL Z 6 Mfe
51724	L & LMD No 89-1-C, STL Z 8 Mfe
51725	L & LMD No 89-1-C, STL Z23 Mfe
51726	L & LMD No 89-1-C, STL Z24 Mfe
51727	L & LMD No 89-1-C, STL Z28 Mfe
51728	L & LMD No 89-1-C, STL Z32 Mfe
51729	L & LMD No 89-1-C, STL Z34 Mfe
51730	L & LMD No 89-1-C, STL Z49 Mfe
51731	L & LMD No 89-1-C, STL Z51 Mfe
51732	L & LMD No 89-1-C, STL Z79 Mfe
51733	L & LMD No 89-1-C, STL Z80 Mfe
51734	L & LMD No 89-1-C, STL Z83 Mfe
51735	L & LMD No 89-1-C, STL Z84 Mfe
51736	L & LMD No 89-1-C, STL Z87 Mfe
51737	L & LMD No 89-1-C, STL Z90 Mfe
51738	L & LMD No 89-1-C, STL Z92 Mfe
51770	L & LMD Wildomar
51771	L & LMD No 89-1-C Z 3 Wildomr
51772	L & LMD No 89-1-C Z29 Wildomr
51773	L & LMD No 89-1-C Z30 Wildomr
51774	L & LMD No 89-1-C Z42 Wildomr
51775	L & LMD No 89-1-C Z51 Wildomr
51776	L & LMD No 89-1-C Z52 Wildomr
51777	L & LMD No 89-1-C Z59 Wildomr
51778	L & LMD No 89-1-C Z62 Wildomr
51779	L & LMD No 89-1-C Z67 Wildomr

Fund	Fund Name
51780	L & LMD No 89-1-C Z71 Wldomr
51781	L & LMD No 89-1-C Z90 Wldomr
51782	L & LMD No 89-1-C STL Z18 Wdr
51783	L & LMD No 89-1-C STL Z26 Wdr
51784	L & LMD No 89-1-C STL Z27 Wdr
51785	L & LMD No 89-1-C STL Z35 Wdr
51786	L & LMD No 89-1-C STL Z50 Wdr
51787	L & LMD No 89-1-C STL Z70 Wdr
51788	L & LMD No 89-1-C STL Z71 Wdr
51789	L & LMD No 89-1-C STL Z73 Wdr
51790	L & LMD No 89-1-C, STL Z88 Wdr
52200	RDA 2004 TA HSG Bond Series A
52210	RDA 2004 TARB Series E
52220	RDA 2004 NHSG RES Series A
52230	RDA 2004 NHSG RES Series C
52240	RDA 2004 NHSG RES Series E
52250	RDA 2005 NHSG RES Series A
52260	RDA 2005 NHSG RES Series C
52270	RDA 2005 NHSG RES Series E
52280	RDA 2006 TARB Series B
52290	RDA TARB Series D
52300	RDA 2006 TARB Series E
52310	RDA 2006 TARB Series C
52320	RDA 2006 TARB Series C
52330	RDA 2005 Non HSG Redv Series A
52340	RDA 2005 Non HSG Redv Series C
52350	RDA 2005 Non HSG Redv Series E
65312	Riverside County Schools -SRAF
65313	Riverside County Schools-SERAF
65520	Course Fee
65950	TRANS Repayment Fund
65955	Prop 172 - Public Safety
82127	Cal Home Program
82176	Hosp Prep Prog Allocation
82177	CDC PHER H1N1 Allocation
82178	Hosp Prep Prog H1N1 Allocation
82290	Perris Cemetery District
83317	Prop 50 River Pkwys Grant SART
83622	2009 Larson Jus Cntr Ref Proj
83623	2009 PSEC & Woodcrt Lib Rf Prj
83981	Perris Valley Cemetery Endowmt
84007	Community Based Clinic
84008	School Based Clinic
84720	EDA-Custodial Services
84721	EDA-Maintenance Services
84722	EDA-Real Estate
92127	Cal Home Program
92176	Hosp Prep Prog Allocation
92177	CDC PHER H1N1 Allocation
92178	Hosp Prep Prog H1N1 Allocation
92290	Perris Cemetery District
93317	Prop 50 River Pkwys Grant SART
93622	2009 Larson Jus Cntr Ref Proj
93623	2009 PSEC & Woodcrt Lib Rf Prj

Fund	Fund Name
93981	Perris Valley Cemetery Endowmt
94007	Community Based Clinic
94008	School Based Clinic
94720	EDA-Custodial Services
94721	EDA-Maintenance Services
94722	EDA-Real Estate

Attachment C

Closed Funds FY 2009/2010

Fund	Fund Name
22651	Nicholas Lease French Villy Air
23981	Do not use
25570	Jensen Ranch Trust
51200	Jurupa Area Rec & Park ACO
60115	Bradley Rd #4-5 Redemption
87420	EDA-Custodial Services