

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

970



FROM: Auditor- Controller Office

SUBMITTAL DATE:
November 18, 2012

SUBJECT: Analysis of Negative Cash Balances and List of Closed/Established Funds
As of June 30, 2012.

RECOMMENDED MOTION: The Board of Supervisors approve and file the reports on negative cash balances and established/closed funds as of June 30, 2012.

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 – In FY 11/12, 14 funds with a balance of (\$4,494,566) ended with negative cash balances. This is compared to FY 10/11 which showed 21 funds totaling (\$6,155,710) with negative cash balances.

Explanations have been provided on Attachment A.

B - Established Funds – 107 new funds were established with a majority of them related to the abolishment of Redevelopment, Attachment B.

C - Closed funds - 30 funds were closed, Attachment C.

Paul Angulo

Paul Angulo, CPA, MA
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:	FY12

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

- Dep't Recomm.: Consent
- Per Exec. Ofc.: Consent
- Policy
- Policy

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

Attachment A
Negative Cash Report for Fiscal Year 2011/2012

FUND #	FUND NAME	BALANCE AS OF JUNE 30, 2012	Explanation
21450	Office On Aging	(2,404,346.09)	Office on Aging incurs costs for federal and state funded programs, however, they have not been reimbursed for these costs. Year-end schedules reflecting \$1.7m in receivables of which \$800k was received in July.
21760	Hosp Prep Pkg Allocation	(759,284.43)	Claims are due to the state by 9/30/12 for expenditures incurred for various grants. Department will receive payments from the State in 60 to 90 days. Once the payments are received, this fund will have a positive cash balance.
21770	CDC PHER H1N1 Allocation	(405,861.31)	Claims were due to the state by 9/30/12 for expenditures incurred for various grants. Payments have been received and this fund is currently positive.
69002	County Clearing Warrants	(294,937.66)	A timing issue cause this fund to go negative when a warrants paid journal was posted on July 2nd although those warrants actually cleared the bank on June 29th.
21350	Hud Community Services Grant	(221,599.96)	Hud Community Services Grant fund incurs costs for federal and state funded programs, however, they have not been reimbursed for these costs. Year-end schedules reflecting \$520K in which all reimbursements were received in August, and the balance is currently positive.
11011	Auditor-Forged Warrants	(183,219.07)	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 continues to make progress in recovering the funds from the bank.
30100	Capital Const-Land & Bldg Acq.	(165,988.12)	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 2013.
21353	Com Develop Housing Loan Fund	(41,503.79)	Hud Community Services Grant fund incurs costs for federal and state funded programs, however, they have not been reimbursed for these costs. Year-end schedules reflecting \$520K in which all reimbursements were received in August.
65085	Deferred Comp Co- Nationwide	(12,590.94)	Negative cash balance is due to timing. Fund had a positive cash balance in July.
65145	OASDI Other	(4,852.71)	Negative cash balance is due to timing. Fund had a positive cash balance in August.
65265	Abstract of Judgment	(248.38)	A timing issue cause this fund to go negative when a warrants paid journal was posted on July 2nd when warrants actually cleared the bank on June 29th.
65175	RSA Health	(76.41)	Negative cash balance is due to timing. Fund had a positive cash balance in July.
65185	State Unemployment Ins	(46.44)	Payments are made to various payroll agencies prior to payroll posting to meet due dates.
65125	Long Term Disab-Sheriff Assoc	(10.50)	Negative cash balance is due to timing. Fund had a positive cash balance in July.
		(4,494,565.81)	

Attachment B

Established Funds Fiscal Year 2011/2012

Fund	Fund Name
11161	AB118 Cnty Local Rev Fund 2011
11162	AB118 Community Corr Partnrshp
11163	AB118 One Time Startup Costs
11164	SB678 Comm Cor Perf Incen Act
11165	JAG 2011-DJ-BX-2330
11166	AB158 Soboba FY10/11
11167	Local Revenue Fund 2011
20011	TUMF Security Fund
20013	Highway Users Tax AB 105, 2103
20207	Conservation Land Bank EPD
20502	LMD No 89-1-C, Zone 152
20503	LMD No 89-1-C, STL Zone 101
20505	LMD No 89-1-C, STL Zone 104
20506	LMD No 89-1-C, Zone 154
20507	LMD No 89-1-C, Zone 155
20508	LMD No 89-1-C, Zone 161
20509	L & LMD No 89-1-C, Zone 151E
20510	L & LMD No 89-1-C, Zone 156E
20511	L & LMD No 89-1-C, Zone 162
20512	L & LMD No 89-1-C, Zone 168
21140	Community Centr Administration
21374	Neighborhood StabP3 Prg Income
22430	Health and Juvenile Services
23010	CSA Administration
25000	Successor Agny Hsng Set Aside
30104	Indio Jail Expansion - AB900
30105	Van Horn Youth Treatmnt/Ed Ctr
30302	Development Agreement #20 ML
31055	2012 CAC Refunding Capital Prj
31541	Sycamore Canyon Redev Project
31542	Moreno Valley Redev Project
31543	Palm Desert Redev Projects
32700	Successor Agy Capital Project
36240	2011 Monroe Prk Bldg Lease Fin
36250	2012 CAC Refunding Debt Servic
37250	Redev Obligation Retirement
40232	Environmental
51246	MVCD Endowment Interest
51361	Other Post-Emp Benefits (OPEB)
51634	RCA Mitigation Fees Set Aside
51739	LMD No 89-1-C, Zone 133M
51740	LMD No 89-1-C, Zone 163M
51800	L&LMD Eastvale Z73EANNEX
51801	L&LMD No 89-1-C, Z 41 Eastvale
51802	L&LMD No 89-1-C, Z 79 Eastvale
51803	L&LMD No 89-1-C, Z 85 Eastvale
51804	L&LMD No 89-1-C, Z 111 Eastval
51805	L&LMD No 89-1-C Z 115 Eastvale
51806	L&LMD No 89-1-C 116 Z Eastvale

Fund	Fund Name
51807	L&LMD No 89-1-C Z 147 Eastvale
51808	L&LMD No 89-1-C 151 Z Eastvale
51809	L&LMD No 89-1-C Z 156 Eastvale
51810	L&LMD No 89-1-C, STL Z 10 Etl
51811	L&LMD No 89-1-C, STL Z 33 Etl
52010	RCA Endowment
52011	EMWD - SJ Recharge Endowment
52470	RDA Successor Agcy-Palm Desert
52481	SCFA Animl Shlt Cr Enhancement
65916	Sheriff's Unclaimed Funds
66000	RPTTF RDV Banning
66005	RPTTF RDV Beaumont
66010	RPTTF RDV Blythe
66015	RPTTF RDV Calimesa
66020	RPTTF RDV Cathedral City
66025	RPTTF RDV Coachella
66030	RPTTF RDV Corona
66035	RPTTF RDV Desert Hot Springs
66040	RPTTF RDV Hemet
66045	RPTTF RDV Indian Wells
66050	RPTTF RDV Indio
66055	RPTTF RDV La Quinta
66060	RPTTF RDV Lake Elsinore
66065	RPTTF RDV March Joint Powers
66070	RPTTF RDV Moreno Valley
66075	RPTTF RDV Murrieta
66080	RPTTF RDV Norco
66085	RPTTF RDV Palm Desert
66090	RPTTF RDV Palm Springs
66095	RPTTF RDV Perris
66100	RPTTF RDV Rancho Mirage
66105	RPTTF RDV Riverside County EDA
66110	RPTTF RDV Riverside
66115	RPTTF RDV San Jacinto
66120	RPTTF RDV Temecula
69012	E-Payables Clearing Fund
80310	2012 CAC Refunding Capital Prj
81089	BD Local Enforce Agy Tip Fees
82114	Community Centr Administration
82243	Health and Juvenile Services
82301	CSA Administration
82500	Successor Agny Hsng Set Aside
83624	2011 Monroe Prk Bldg Lease Fin
83625	2012 CAC Refunding Debt Servic
83710	Successor Agency Debt Service
83725	Redev Obligation Retirement
89012	E-Payables Clearing Fund
90310	2012 CAC Refunding Capital Prj
92114	Community Centr Administration
92243	Health and Juvenile Services
92301	CSA Administration
92500	Successor Agny Hsng Set Aside
93270	Successor Agy Capital Project
93624	2011 Monroe Prk Bldg Lease Fin

Fund	Fund Name
93625	2012 CAC Refunding Debt Servic
93710	Successor Agency Debt Service
93725	Redev Obligation Retirement
99012	E-Payables Clearing Fund

Attachment C

Closed Funds FY 2011/2012

Fund	Fund Name
11044	LLEBG 00 DA Yth Blk Grant #5
11124	Sheriff Department Donations
11127	JAG-2007 DJ-BX-0456
11150	JAG 2009 DJ BX 0214
20010	Prop 42-Traffic Cong Relief
20314	L & LMD - Zone 20
21051	Community Action Partnership
21105	Film Permits and Marketing
21271	Cal Home Prg - Reuse Account
30506	Pf-Ap 20
30529	Clb-Sd 4
45870	ISF-Freedom Dental Plan
51020	Banning Library District Endow
51410	Summit Cemetery Mellor
60030	APS Rep-Payee (Sub-Payee)
65003	PacifiCare Health
65006	Blue Shield HMO
65007	Blue Shield PPO
65200	US Savings Bonds County
65215	Concordia Plus Dental
65665	Asbury Street AD #165 Rdmptn5
65670	Box Springs Assessment Dist
65675	El Cerrito Assess 153
65680	North Village Center Assess
65685	Rancho Ca Water 1911 Act
65690	Robin Road Rdmptn 166
65700	Vail Lane Redemption
65845	Spectera Vision Care
85180	L&LMD Eastvale Z73EANNEX
95180	L&LMD Eastvale Z73EANNEX

General Ledger Balance as of 06/30/2012

Fund	Fund Name	Total
21450	Office On Aging	(2,404,346.09)
21760	Hosp Prep Prog Allocation	(759,284.43)
21770	CDC PHER H1N1 Allocation	(405,861.31)
69002	County C Warrants (Bank 02)	(294,937.66)
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65265	Abstract Of Judgment	(248.38)
65175	RSA Health	(76.41)
65185	State Unemployment Ins	(46.44)
65125	Long Term Disab-Sheriff Assoc	(10.50)
	Grand Total	(4,494,565.81)