

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

409



FROM: Auditor-Controller Office

SUBMITTAL DATE:
November 5, 2013

SUBJECT: Fiscal Year 2012-2013 Auditor-Controller Reports of Funds Established, Funds Closed and Funds with Negative Cash Balances as of June 30, 2013 [\$0]

RECOMMENDED MOTION: That the Board of Supervisors receive and file the Auditor-Controller Reports of:

1. Funds Established in Fiscal Year 2012-2013
2. Funds Closed in Fiscal Year 2012-2013
3. Funds with Negative Cash Balances as of June 30, 2013

BACKGROUND:

Summary

Pursuant to Board of Supervisors Policy Number B-14, Section 25252 of the Government Code and Board Resolution No. 91-269, the Auditor-Controller Office reports to the Board of Supervisors all funds established and closed during the fiscal year and all funds resulting in a negative cash balance at the end of the fiscal year.

Paul Angulo

Paul Angulo, CPA, M.A.
County Auditor-Controller

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost:	POLICY/CONSENT (per Exec. Office)
COST	\$ 0	\$ 0	\$ 0	\$ 0	Consent <input checked="" type="checkbox"/> Policy <input type="checkbox"/>
NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0	
SOURCE OF FUNDS:				Budget Adjustment: No	
				For Fiscal Year: FY 12/13	

C.E.O. RECOMMENDATION:

APPROVE

BY: *Karen L. Johnson*
Karen L. Johnson

County Executive Office Signature

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Stone, seconded by Supervisor Ashley and duly carried by unanimous vote, IT WAS ORDERED that the above matter is approved as recommended.

Ayes: Jeffries, Tavaglione, Stone, Benoit and Ashley
 Nays: None
 Absent: None
 Date: November 26, 2013
 xc: Auditor

Kecia Harper-Ihem
Clerk of the Board

By: *Kecia Harper-Ihem*
Deputy

Prev. Agn. Ref.:

District: ALL

Agenda Number:

2-14

FISCAL PROCEDURES APPROVED
PAUL ANGULO, CPA, AUDITOR-CONTROLLER
BY *Tanya S. Harris*
TANYA S. HARRIS, CPA 10/25/13

Departmental Concurrence

- A-30
- 4/5 Vote
- Positions Added
- Change Order

SUBMITTAL TO THE BOARD OF SUPERVISORS, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA
FORM 11: Fiscal Year 2012-2013 Auditor-Controller Reports of Funds Established, Funds Closed and Funds
with Negative Cash Balances as of June 30, 2013

DATE: October 1, 2013

PAGE: Page 2 of 2

BACKGROUND:

Summary (continued)

Attachment "A" represents 105 new funds that were established during the fiscal year; of the 105 funds, 25 were established due to the abolishment of Redevelopment. Attachment "B" includes 31 funds that were closed during the fiscal year and Attachment "C", reports all the funds that had negative cash balances including custodian's explanations for their cash deficit.

Attachment A

Funds Established in Fiscal Year 2012/2013

Fund	Status	Fund Name	Effective Date
11168	A	Public Defender Registration Fees	1/2/2013
20014	A	Butterfield Stage Road STL	6/13/2013
20204	A	GIS Function Cost	4/18/2013
20513	A	L & LMD No 89-1-C, Zone 160	8/13/2012
20514	A	L & LMD No 89-1-C, Zone 164	8/13/2012
20515	A	L & LMD No 89-1-C, Zone 166	8/13/2012
20516	A	L & LMD No 89-1-C, Zone 171	8/13/2012
20517	A	L & LMD No 89-1-C, Zone 172	8/13/2012
20518	A	L & LMD No 89-1-C, Zone 174	8/13/2012
21203	A	Edward Dean Museum Administration	7/3/2012
21204	A	J Edward Eberle & Dean Stout M	7/3/2012
21252	A	Home - Cash Match Contribution	5/30/2013
21271	A	Cal Home Program - Reuse Account	3/21/2013
21375	A	Fannie Mae Grant	8/2/2012
22570	A	Geographical Information System	7/11/2012
25806	A	Child Signature Program	10/15/2012
30702	A	East County Detention Center AB900	3/25/2013
30703	A	Van Horn Juvenile Facility SB81	3/25/2013
31065	A	2012 Public Financing Authority Capital	1/23/2013
31115	A	2012 Series A&B Hospital Refunding	12/13/2012
36260	A	2012 A&B Hospital Refunding	9/26/2012
36270	A	2012 Public Finance Authority Debt	1/23/2013
40610	A	Low and Moderate Income Housing Asset Fund	8/14/2012
45520	A	RCIT PSEC Operations	10/29/2012
51322	A	I-215 Widening Project Escrow Fund	6/13/2013
51741	A	L & LMD No 89-1-C, Zone 167M	7/31/2012
51742	A	L & LMD No 89-1-C STL Zone 105M	7/31/2012
51743	A	L & LMD No 89-1-C, Zone 176M	2/13/2013
51744	A	L & LMD No 89-1-C, STL Z106 M	2/13/2013
51830	A	L & LMD No 89-1-C, ANNEX	7/31/2012
51831	A	L & LMD No 89-1-C, Zone 4J	7/31/2012
51832	A	L & LMD No 89-1-C, Zone 5J	7/31/2012
51833	A	L & LMD No 89-1-C, Zone 6J	7/31/2012
51834	A	L & LMD No 89-1-C, Zone 7J	7/31/2012
51835	A	L & LMD No 89-1-C, Zone 9J	7/31/2012
51836	A	L & LMD No 89-1-C, Zone 14J	7/31/2012
51837	A	L & LMD No 89-1-C, Zone 16J	7/31/2012
51838	A	L & LMD No 89-1-C, Zone 17J	7/31/2012
51839	A	L & LMD No 89-1-C, Zone 21J	7/31/2012
51840	A	L & LMD No 89-1-C, Zone 34J	7/31/2012

Fund	Status	Fund Name	Effective Date
51841	A	L & LMD No 89-1-C, Zone 61J	7/31/2012
51842	A	L & LMD No 89-1-C, Zone 73J	7/31/2012
51843	A	L & LMD No 89-1-C, Zone 78J	7/31/2012
51844	A	L & LMD No 89-1-C, Zone 95J	7/31/2012
51845	A	L & LMD No 89-1-C, Zone 102J	8/1/2012
51846	A	L & LMD No 89-1-C, Zone 106J	7/31/2012
51847	A	L & LMD No 89-1-C, Zone 126J	7/31/2012
51848	A	L & LMD No 89-1-C, Zone 128J	7/31/2012
51849	A	L & LMD No 89-1-C, Zone 132J	7/31/2012
51850	A	L & LMD No 89-1-C, Zone 137J	7/31/2012
51851	A	L & LMD No 89-1-C, Zone 141J	7/31/2012
51852	A	L & LMD No 89-1-C, Zone 142J	7/31/2012
51853	A	L & LMD No 89-1-C, Zone 173J	7/31/2012
51854	A	L & LMD No 89-1-C, STL Zone 5J	7/31/2012
51855	A	L & LMD No 89-1-C, STL Zone 7J	7/31/2012
51856	A	L & LMD No 89-1-C STL Zone 15J	7/31/2012
51857	A	L & LMD No 89-1-C STL Zone 17J	7/31/2012
51858	A	L & LMD No 89-1-C STL Zone 19J	7/31/2012
51859	A	L & LMD No 89-1- STL Zone 39J	7/31/2012
51860	A	L & LMD No 89-1-C STL Zone 41J	7/31/2012
51861	A	L & LMD No 89-1-C STL Zone 62J	7/31/2012
51862	A	L & LMD No 89-1-C STL Zone 69J	7/31/2012
51863	A	L & LMD No 89-1-C STL Zone 86J	7/31/2012
51864	A	L & LMD No 89-1-C STL Zone 91J	7/31/2012
51865	A	L & LMD No 89-1-C STL Zone 93J	7/31/2012
51866	A	L & LMD No 89-1-C STL Zone 94J	7/31/2012
51867	A	L & LMD No 89-1-C STL Zone 102J	7/31/2012
52482	A	SCFA Animal Shelter-Contingency	7/2/2012
52490	A	2012 CAC Annex Pooled Bond Fund	8/7/2012
52495	A	2012 Series A&B Hospital Bond	8/7/2012
52500	A	Coachella Valley Water District	1/16/2013
60045	A	Successor Agency PPTF	12/12/2012
60050	A	Successor Agency PPTF-RORF	12/12/2012
65941	A	SB 1186 Disability Access	1/23/2013
65957	A	AF Human Trafficking-Federal	8/21/2012
65958	A	AF Human Trafficking-Unadjudicated	8/21/2012
65959	A	AF Human Trafficking-Adjudicated	8/21/2012
65960	A	Central Narcotics TF - Federal	3/25/2013
65961	A	Central Narcotics TF - Adjudicated	3/25/2013
65962	A	Central Narcotics TF - Unadjudicated	3/25/2013
66125	A	RDV Asset Proceeds Banning	9/10/2012
66130	A	RDV Asset Proceeds Beaumont	9/10/2012
66135	A	RDV Asset Proceeds Blythe	9/10/2012
66140	A	RDV Asset Proceeds Calimesa	9/10/2012
66145	A	RDV Asset Proceeds Cathedral City	9/10/2012
66150	A	RDV Asset Proceeds Coachella	9/10/2012
66155	A	RDV Asset Proceeds Corona	9/10/2012
66160	A	RDV Asset Proceeds Desert Hot Springs	9/10/2012

Fund	Status	Fund Name	Effective Date
66165	A	RDV Asset Proceeds Hemet	9/10/2012
66170	A	RDV Asset Proceeds Indian Well	9/10/2012
66175	A	RDV Asset Proceeds Indio	9/10/2012
66180	A	RDV Asset Proceeds La Quinta	9/10/2012
66185	A	RDV Asset Proceeds Lake Elsinore	9/10/2012
66190	A	RDV Asset Proceeds March	9/10/2012
66195	A	RDV Asset Proceeds Moreno Valley	9/10/2012
66200	A	RDV Asset Proceeds Murrieta	9/10/2012
66205	A	RDV Asset Proceeds Norco	9/10/2012
66210	A	RDV Asset Proceeds Palm Desert	9/10/2012
66215	A	RDV Asset Proceeds Palm Springs	9/10/2012
66220	A	RDV Asset Proceeds Perris	9/10/2012
66225	A	RDV Asset Proceeds Rancho Mirage	9/10/2012
66230	A	RDV Asset Proceeds Riverside	9/10/2012
66235	A	RDV Asset Proceeds San Jacinto	9/10/2012
66240	A	RDV Asset Proceeds Temecula	9/10/2012
66245	A	RDV Asset Proceeds County EDA	9/10/2012

Attachment B

Funds Closed in FY 2012/2013

Fund	Fund Name	Effective Date
11148	JAG ARRA FY09	6/30/2013
23350	Co Service Area #033	10/23/2012
23650	Co Service Area #067	2/7/2013
23800	Co Service Area #082	2/7/2013
23875	Co Service Area #086	10/23/2012
23975	Co Service Area #092	2/7/2013
24475	Co Service Area #138	10/23/2012
24500	Co Service Area #139 Homeland	2/7/2013
24630	LMD 2006-1 Wildomar	2/7/2013
25111	San Sevaine Channel	6/27/2013
25143	Homeland/Romoland Land Acquisition	6/27/2013
25144	Homeland/Romoland Administration Expense-legal	6/27/2013
30301	Fire Protection	3/4/2013
30532	Cc/Pf-Ap7	11/8/2012
30580	Jurupa Community Plan	7/3/2012
32700	Successor Agency Capital Project	3/20/2013
33201	Parks Quimby Fees	7/2/2012
33202	CSA 152 Zone A Quimby Fees	7/2/2012
37100	SA Debt Service Special Fund	3/20/2013
51030	Banning Library District ACO	2/14/2013
51145	CVAG RSVP-Action	12/20/2012
51321	RCTC Bonds Reserve	10/23/2012
51485	Wildomar Cemetery	7/3/2012
51490	Wildomar Cemetery Deferred Compensation	7/3/2012
51495	Wildomar Cemetery Endowment	7/3/2012
52280	RDA 2006 TARB Series B	5/28/2013
52300	RDA 2006 TARB Series E	5/28/2013
52330	RDA 2005 Non HSG Redevelopment Series A	5/28/2013
52340	RDA 2005 Non HSG Redevelopment Series C	5/28/2013
52350	RDA 2005 Non HSG Redevelopment Series E	5/28/2013
65455	State Board Of Equalization Filing Fees	2/7/2013

Attachment C
County Funds with Negative Cash Balance as of June 30, 2013

FUND NUMBER	FUND NAME	BALANCE AS OF JUNE 30, 2013	EXPLANATION
40050	Riverside County Regional Medical Center	(27,112,219)	Riverside County Regional Medical Center had a negative cash balance through out most of FY12/13. As a result, the Board authorized a consulting firm, Huron to perform a full review of Hospitals Operating and Fiscal Procedures. These results will be included in a detailed report of recommendations which may enable them to improve their cash position.
21450	Office On Aging	(2,215,286)	Office on Aging incurs costs for federal and state funded programs, however, they have not been reimbursed for these costs. The turnaround time of receiving reimbursements from the State is 30 to 45 days. FY13 Year-end schedule reflects \$2M in receivables of which \$421K was received in July.
21760	Hospital Preparedness Program Allocation	(666,417)	This shortage is due to a timing difference between the time the Department has submitted their claims to the State and receiving reimbursements from the State. Department is anticipating to receive over \$759K from the State through out FY2013/14. Department is working closely with the State to expedite the process.
69021	Western TUMF	(308,630)	The negative cash balance is due to timing. Department received reimbursements of fees for June 2013 in July 2013. As of July 2013, fund has a positive cash balance.
35100	Pension Liability Management Fund	(246,995)	The negative cash balance is due to timing. Payments were received and posted in July 2013. As of July 2013, fund has a positive cash balance.
11011	Auditor-Forged Warrants	(183,071)	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.
31634	Signal Mitigation SSA 4	(84,402)	The negative cash balances are due to timing. May 2013 billings were processed in June 2013 and reimbursements were not received until July 2013. As of August 2013, fund has a positive cash balance.
21350	Hud Community Services Grant	(76,622)	Hud Community Services Grant Fund incurs costs for federal and state funded programs, however, they have not been reimbursed for these costs. FY13 Year-end schedule reflects \$206K in receivables. Payments were received and posted in July 2013. As of July 2013, fund has a positive cash balance.
25540	Multi-Species Reserve	(45,019)	The negative cash balance is due to an extended delay by department contracting entity, Municipal Water District, in remitting payment for invoices. The Municipal Water District has been withholding payments due to discrepancies and their auditor concerns with the existing long term contract. Department is actively working with the entity's staff to resolve the issue. As of October 2013, fund has a positive cash balance.
25000	Successor Agency Housing Set Aside	(5,397)	The negative cash balance is due to charges that were posted in error. A journal entry was processed in September 2013 to reverse the charges.
65265	Abstract of Judgment	(3,270)	An estimated 94% of the total negative cash balances were due to timing and the remainder negative cash balances were due to overpayment of garnishment warrants. Department is working in resolving the issue.
21252	Home-Cash Match Contribution	(609)	The negative cash balance is due to timing. Department has processed a payment voucher in July 2013. As of July 2013, fund has a positive cash balance.
21250	Home Program Fund	(123)	The negative cash balance is due to timing. As of August 2013, fund has a positive cash balance.
65900	Court Collection Clearing	(15)	The negative cash balance is due to timing. As of July 2013, fund has an positive cash balance.
36270	2012 Public Finance Authority Debt	(1)	The negative cash balance is due to rounding.
	Grand Total of Negative Cash Balances	(30,948,076)	

Note: Negative cash balance for the above funds is obtained from Pool Detail Report Fiscal Year 2013 Period 13.