

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

400



**FROM:** Auditor-Controller Office

**SUBMITTAL DATE:**  
August 20, 2014

**SUBJECT:** Fiscal Year 2013-2014 Auditor-Controller Reports of Funds Established, Funds Closed and Funds with Negative Cash Balances as of June 30, 2014 [ \$0 ]

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

1. Funds Established in Fiscal Year 2013-2014
2. Funds Closed in Fiscal Year 2013-2014
3. Funds with Negative Cash Balances as of June 30, 2014

**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 13/14

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

APPROVE

BY:

*Karen E. Johnson*  
Karen E. Johnson

County Executive Office Signature

**MINUTES OF THE BOARD OF SUPERVISORS**

On motion of Supervisor Tavaglione, seconded by Supervisor Benoit and duly carried by unanimous vote, IT WAS ORDERED that the above matter is received and filed as recommended.

Ayes: Jeffries, Tavaglione, Stone, Benoit and Ashley  
Nays: None  
Absent: None  
Date: September 9, 2014  
xc: Auditor

Kecia Harper-Ihem  
Clerk of the Board  
By: *Kecia Harper-Ihem*  
Deputy

Prev. Agn. Ref.: 2.14 of 11/26/13 | District: ALL | Agenda Number:

2-16

Departmental Concurrence

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

**SUBMITTAL TO THE BOARD OF SUPERVISORS, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**  
**FORM 11: Fiscal Year 2013-2014 Auditor-Controller Reports of Funds Established, Funds Closed and Funds**  
**with Negative Cash Balances as of June 30, 2014**  
**DATE:** August 20, 2014  
**PAGE:** Page 2 of 2

**BACKGROUND:**

**Summary (continued)**

Attachment "A" represents 24 new funds that were established during the fiscal year. Attachment "B" includes 41 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 2013/2014***

<b>Fund</b>	<b>Status</b>	<b>Fund Name</b>	<b>Effective Date</b>
11169	A	JAG 2013-DJ-BX-0324	10/17/13
11170	A	Indian Gaming Grant	10/24/13
11174	A	Disability & Healthcare Insurance Fraud	10/24/13
11175	A	Realignment - Family Support	01/24/14
20015	A	Indian Gaming Mitigation Fund	10/07/13
20519	A	L & LMD No 89-1-C STL Zone 107	08/20/13
20520	A	L & LMD No 89-1-C STL Zone 108	08/20/13
20521	A	L & LMD No 89-1-C, Zone 175	02/26/14
20522	A	L & LMD No 89-1-C, Zone 180	02/26/14
20523	A	L & LMD No 89-1-C STL Zone 109	02/26/14
22840	A	Solar Payment Revenue Fund	07/03/13
25600	A	CSA Park Maintenance & Operations	10/24/13
31095	A	2013A Public Defender/Probation Building & Technology Solutions	09/12/13
36280	A	2013A Public Defender/Probation Building & Technology Debt	09/23/13
36290	A	2014A&B Court Facilities Refunding Project	06/11/14
40054	A	RCRMC-Huron Consulting payments	11/27/13
52510	A	RDA 2011 NH Reserve Series D	10/07/13
52520	A	RDA 2011 NHSG Reserve Series B	10/07/13
52530	A	RDA 2011 NH Reserve Series B-T	10/07/13
52540	A	RDA 2011 NH Reserve Series E	10/07/13
52550	A	CAC Police Department Building Pooled Project FD	03/25/14
60055	A	Independent Living Program Youth Accounts	12/09/13
65963	A	SA Low & Moderate Income Housing Fund - Due Diligence Review Fund	01/27/14
66250	A	Redevelopment Property Tax Trust Fund Clearing Fund	08/01/13

**Attachment B**

**Funds Closed in FY 2013/2014**

Fund	Status	Fund Name	Effective Date
20322		L & LMD 89-1, Zone 30	01/07/14
20332		L & LMD 89-1, STL Zone 10	01/07/14
20340		L & LMD 89-1, STL Zone 18	01/07/14
20347		L & LMD 89-1, STL Zone 27	01/07/14
20356		L & LMD 89-1C Zone 41	01/07/14
20357		L & LMD 89-1C Zone 42	01/07/14
20361		L & LMD 89-1C Zone 46	12/18/13
20364		L & LMD 89-1C Zone 51	01/07/14
20368		L & LMD 89-1 STL Zone 26	01/07/14
20374		L & LMD 89-1 STL Zone 35	01/07/14
20388		L & LMD No 89-1-C, STL Zone 50	01/07/14
20398		L & LMD No 89-1-C, Zone 59	01/07/14
20402		L & LMD No 89-1-C, Zone 62	01/06/14
20406		L & LMD No 89-1-C, Zone 67	01/06/14
20409		L & LMD No 89-1-C, Zone 71	01/07/14
20412		L & LMD No 89-1-C, STL Zone 33	01/07/14
20425		L & LMD No 89-1-C, STL Zone 70	01/07/14
20426		L & LMD No 89-1-C, STL Zone 71	01/07/14
20428		L & LMD No 89-1-C, STL Zone 73	01/07/14
20435		L & LMD No 89-1-C, Zone 79	01/07/14
20439		L & LMD No 89-1-C, Zone 85	01/07/14
20443		L & LMD No 89-1-C, Zone 90	01/07/14
20449		L & LMD No 89-1-C, Zone 52	01/07/14
20450		L & LMD 89-1-C Zone 111	01/07/14
20465		L & LMD NO 89-1-C Zone 115	01/06/14
20466		L & LMD NO 89-1-C Zone 116	01/06/14
20493		L & LMD No 89-1-C, Zone 147	01/06/14
20509		L & LMD No 89-1-C, Zone 151E	01/06/14
20510		L & LMD No 89-1-C, Zone 156E	01/06/14
21203		Edward Dean Museum Administration	12/31/13
21204		J Edward Eberle & Dean Stout M	10/03/13
23725		County Service Area #072	07/09/13
23750		County Service Area #073	07/09/13
25143		Homeland/Romoland Land Acquisition	09/26/14
30526		Community Center/Park Facility-Ap5	10/30/13
31631		Signal Mitigation Secured Supplemental Apportionment 1	03/12/14
31634		Signal Mitigation Secured Supplemental Apportionment 4	03/12/14
40420		County Service Area #62 Sewer	07/18/13
51250		Northwest Mosquito & Vector Control ACO	06/12/14
		Western Riverside Council of Governments - Riverside County	
51510		Habitat Conservation Agency	04/23/14
52490		2012 CAC Annex Pooled Bond Fund	04/03/14

**Attachment C**  
**County Funds with Negative Cash Balance as of June 30, 2014**

<b>FUND NUMBER</b>	<b>FUND NAME</b>	<b>BALANCE AS OF JUNE 30, 2014</b>	<b>EXPLANATION</b>
40050	Riverside County Regional Medical Center	(40,944,431)	Riverside County Regional Medical Center had a negative cash balance through out FY13/14. Department is diligently working to resolve the issue.
30100	Capital Construction Land & Building Acquisit	(1,936,631)	Facilities Management incurs costs related to capital projects and bills departments when projects are completed. Expenditures are reimbursed in arrears. The fund has also incurred cumulative negative interest charges in the amount of \$1.7M. Facilities is also anticipating to receive reimbursements of \$1.3M from Ben Clark Training Center and The Indio Criminal Justice Building.
21450	Office On Aging	(3,208,315)	Office on Aging incurs costs for federal and state funded programs, however, reimbursement is in arrears. The turnaround time for receiving reimbursements from the state is at least 30 to 45 days. FY14 year-end schedule reflects \$3.2M in receivables. Reimbursements will be received by September 2014.
21760	Hospital Preparedness Program Allocation	(420,454)	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. FY14 year-end schedule reflects \$4.2K in receivables. Reimbursements will be received by December 2014.
11011	Auditor-Forged Warrants	(185,018)	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.
46040	ISF - Safety Loss Control	(125,310)	The negative cash balance is due to a large retirement payout that was unexpected thus not budgeted. As of July 2014 fund has a positive cash balance.
25540	Multi-Species Reserve	(46,410)	The negative cash balance is due to timing. Department has received payment in July 2014. As of July 2014, fund has a positive cash balance.
69021	Western TUMF	(33,567)	The negative cash balance is due to timing. Department received reimbursements of fees for June 2014 in July 2014. As of July 2014, fund has a positive cash balance.
21350	Hud Community Services Grant	(56,000)	Hud Community Service Grant fund incurs costs for federal and state funded programs. FY14 year-end schedule reflects \$186k in receivables. As of July 2014, fund has a positive cash balance.
69006	CAT 5-Property Tax EFT	(14,547)	The negative cash balance is due to timing. Fund will have a positive cash balance in the next property tax supplemental apportionment, which will be in December 2014.
22820	DNA Identification - County	(10,001)	The negative cash is due to misposted transactions in June 2014, a correcting journal will be processed in September 2014 thus making the fund positive in September 2014.
65190	Stat Withholding Tax County	(4,421)	Negative cash balance is due to timing. Payments are made to various payroll agencies prior to payroll posting to adhere to due dates.
33170	Prop 50 River Pwys Grant SART	(1,568)	A correcting journal will be processed in September 2014, as the result, fund will have a positive cash balance.
65035	Direct Deposit Clearing	(110)	This payroll fund negative cash balance is due to timing. The negative balance will be cleared when reimbursements are received for payment against this fund.
65220	UPEC Dues	(17)	This payroll fund negative cash balance is due to timing. The negative balance will be cleared when reimbursements are received for payment against this fund.
<b>Grand Total of Negative Cash Balances</b>		<b>(46,986,800)</b>	

*Note: Negative cash balance for the above funds is obtained from Pool Detail Report Fiscal Year 2014 Period 12.*