

287
**SUBMITTAL TO THE BOARD OF SUPERVISORS
 COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**



FROM: Executive Office

SUBMITTAL DATE:
 November 17, 2014

SUBJECT: Fiscal Year 13/14 Year-End Cleanup, All Districts [\$1,769,184 – OASIS Fund Balance]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Authorize and direct the Auditor-Controller to make the budget adjustments applicable to Fiscal Year 13/14 as listed in Attachment A

BACKGROUND:

Summary

After the end of each fiscal year, the Executive Office reviews the position of all county departments/agencies and recommends action to the Board as appropriate. Typically, adjustments are (continued on the next page)

FISCAL PROCEDURES APPROVED
PAUL ANGULO, CPA, AUDITOR-CONTROLLER
 BY: Susana Garcia-Bocanegra 11/17/14
 Susana Garcia-Bocanegra

Karen L. Johnson
 Principal Management Analyst

| FINANCIAL DATA | Current Fiscal Year: | Next Fiscal Year: | Total Cost: | Ongoing Cost: | POLICY/CONSENT (per Exec. Office) |
|-----------------|----------------------|-------------------|--------------|---------------|---|
| COST | \$ 1,769,184 | \$ 0 | \$ 1,769,184 | \$ 0 | Consent <input type="checkbox"/> Policy X |
| NET COUNTY COST | \$ 0 | \$ 0 | \$ 0 | \$ 0 | |

| | |
|---|----------------------------------|
| SOURCE OF FUNDS: 100% OASIS Fund Balance | Budget Adjustment: Yes |
| | For Fiscal Year: FY 13/14 |

C.E.O. RECOMMENDATION: **APPROVE**
 BY: Ivan M. Chand
 County Executive Office Signature **Ivan M. Chand** 11/17/2014

MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes: Jeffries, Stone, Benoit and Ashley
 Nays: None
 Absent: Tavaglione
 Date: November 24, 2014
 xc: E.O., Auditor

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

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

Prev. Agn. Ref.: 9/23/14, Item #3-70 | District: ALL | Agenda Number:

3-13

DATE: November 17, 2014

PAGE: 2 of 2

BACKGROUND:

Summary (continued)

required to balance a department's budget to its actual revenue and expenses. This year the cleanup process was divided into two phases. The first phase took place in September so that timely decisions related to discretionary spending were made. The adjustments in attachment A are related to funds that do not affect the General Fund and do not have any bearing on discretionary spending decisions. The recommended adjustments (see attachment A) correct instances where expenses exceed approved appropriations due to the year-end posting of depreciation related expenses and the consolidation of Information Technology funds. The adjustments are made by use of available fund balance.

Impact on Citizens and Businesses

There is no direct impact on citizens and businesses.

Attachment A

FISCAL YEAR 13/14 YEAR-END CLEANUP ADJUSTMENTS

| Fund | DeptID | Name | Acct | Account Description | Amount | Note |
|----------------------------------|------------|--------------------------------|--------|---------------------------------|-------------|-------------------------|
| Adjustments – Other Funds | | | | | | |
| 45420 | 1103100000 | OnlineAdmSvcsInfoSys(OASIS) | 551000 | Operating Transfers-Out | 3,413,982 | Increase appropriations |
| 45420 | 1103100000 | OnlineAdmSvcsInfoSys(OASIS) | 380100 | Unrestricted Net Assets | (3,413,982) | Expected Offset |
| 45420 | 1109300000 | OASIS HRMS Production | 551000 | Operating Transfers-Out | 1,429,093 | Increase appropriations |
| 45420 | 1109300000 | OASIS HRMS Production | 380100 | Unrestricted Net Assets | (1,429,093) | Expected Offset |
| 45420 | 1109200000 | OASIS Financials Production | 533780 | Cap Lease - Equip Interest Pmt | 408 | Increase appropriations |
| 45420 | 1109200000 | OASIS Financials Production | 538780 | Cap Lease Interest Contra-Equip | 408 | Increase appropriations |
| 45420 | 1109200000 | OASIS Financials Production | 551000 | Operating Transfers-Out | 455,652 | Increase appropriations |
| 45420 | 1109200000 | OASIS Financials Production | 380100 | Unrestricted Net Assets | (456,468) | Expected Offset |
| 45420 | 7400100000 | Information Technology | 551000 | Operating Transfers-Out | 6,000 | Increase appropriations |
| 45420 | 7400100000 | Information Technology | 777100 | Enterprise Solutions Financials | (6,000) | Increase Revenue |
| 45420 | 7400500000 | Business Systems Tech Architct | 532600 | Cap Lease-Purch Principal | 809,559 | Increase appropriations |
| 45420 | 7400500000 | Business Systems Tech Architct | 533780 | Cap Lease - Equip Interest Pmt | 633 | Increase appropriations |
| 45420 | 7400500000 | Business Systems Tech Architct | 538780 | Cap Lease Interest Contra-Equip | 633 | Increase appropriations |
| 45420 | 7400500000 | Business Systems Tech Architct | 551000 | Operating Transfers-Out | 1,983,254 | Increase appropriations |
| 45420 | 7400500000 | Business Systems Tech Architct | 380100 | Unrestricted Net Assets | (2,794,079) | Expected Offset |
| 45500 | 7400700000 | RCIT-Gov | 535560 | Depreciation-Equipment | 22,228 | Increase appropriations |
| 45500 | 7400700000 | RCIT-Gov | 781560 | Contrib Fr Non-County Agencies | 22,228 | Increase revenue |
| 45520 | 7400600000 | RCIT Communications Solutions | 535510 | Amortization-Equipment | 1,740,956 | Increase appropriations |
| 45520 | 7400600000 | RCIT Communications Solutions | 790500 | Operating Transfer-In | 1,740,956 | Increase revenue |