

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

425A



**FROM:** Auditor-Controller Office

**SUBMITTAL DATE:**  
October 6, 2015

**SUBJECT:** Fiscal Year 2014-2015 Auditor-Controller Reports of Funds Established, Funds Closed and Funds with Negative Cash Balances as of June 30, 2015 [ \$0 ]

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

1. Funds Established in Fiscal Year 2014-2015
2. Funds Closed in Fiscal Year 2014-2015
3. Funds with Negative Cash Balances as of June 30, 2015

**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

Departmental Concurrence

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	

<b>SOURCE OF FUNDS:</b>	Budget Adjustment: No
	For Fiscal Year: FY 14/15

**C.E.O. RECOMMENDATION:** APPROVE  
BY: *Samuel Wong 10/9/15*  
County Executive Office Signature Samuel Wong

**MINUTES OF THE BOARD OF SUPERVISORS**

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

Ayes: Jeffries, Tavaglione, Washington and Benoit  
Nays: None  
Absent: Ashley  
Date: October 20, 2015  
xc: 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.: 2.16 of 9/9/14 | District: ALL | Agenda Number:

**2-6**

**SUBMITTAL TO THE BOARD OF SUPERVISORS, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**  
**FORM 11: Fiscal Year 2014-2015 Auditor-Controller Reports of Funds Established, Funds Closed and Funds**  
**with Negative Cash Balances as of June 30, 2015**

**DATE:** October 6, 2015

**PAGE:** Page 2 of 2

**BACKGROUND:**

**Summary (continued)**

Attachment "A" represents 22 new funds that were established during the fiscal year. Attachment "B" includes 13 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 2014/2015**

<b>Fund</b>	<b>Status</b>	<b>Fund Name</b>	<b>Effective Date</b>
11176	A	Enhanced Services Outreach	10/06/14
11177	A	SCAPAP 2014 SB 854	12/03/14
11178	A	Ward Welfare Fund-Probation	06/16/15
20524	A	L & LMD No 89-1-C, Zone 187	07/23/14
20525	A	L & LMD No 89-1-C, Zone 188	08/13/14
20526	A	L & LMD No 89-1-C, Zone 190	10/30/14
21410	A	Community Recidivism Reduction Program	01/28/15
21740	A	State Homeland Security Program	11/04/14
21790	A	Ambulatory Care EPM/EHR_Project	07/17/14
22850	A	Casa Blanca Clinic Operations	07/23/14
30360	A	Cabazon CRA Infrastructure	04/15/15
30370	A	Wine Country Infrastructure	04/15/15
30569	A	West County Multi-Service Center	02/11/15
30570	A	East County Multi-Service Center	02/11/15
32910	A	2015 PFA Capital Facilities Project LRB	06/25/15
37410	A	2015 PFA Capital Facilities Project LRB	06/25/15
38530	A	Flood - Zone 4 Debt Service	06/25/15
52012	A	RCA So.Cal Gas La Paloma Endow	07/08/14
52560	A	2015 PFA Capital Facilities Project Construction Fund	06/08/15
65012	A	United Healthcare HMO	08/21/14
65013	A	United Healthcare PPO	08/21/14
65964	A	Emergency Water Receivership	08/13/14

**Attachment B**

**Funds Closed in Fiscal Year 2014/2015**

Fund	Status	Fund Name	Effective Date
20004		Transpiration Development Act-Article 3	03/03/15
21780		Hospital Preparation Program H1N1 Allocation	02/23/15
25804		School Readiness	07/30/14
30101		Thousand Palms Animal Shelter	02/02/15
52200		RDA 2004 Tax Allocation Housing Bond Series A	02/04/15
52210		RDA 2004 Tax Allocation Refunding Bonds Series E	01/28/15
52220		RDA 2004 Non Housing Residences Series A	02/23/15
52240		RDA 2004 Non Housing Residences Series E	02/23/15
52290		RDA Tax Allocation Refunding Bonds Series D	01/28/15
52320		RDA 2006 Tax Allocation Refunding Bonds Series C	01/28/15
52380		RDA 2010 Tax Allocation Housing BP Series A	01/28/15
52420		RDA 2007 Tax Allocation Refunding Bonds Series B	01/28/15
65312		Riverside County Schools -SRAF	09/24/14

**Attachment C**

**County Funds with Negative Cash Balance as of June 30, 2015**

<b>FUND NUMBER</b>	<b>FUND NAME</b>	<b>BALANCE AS OF JUNE 30, 2015</b>	<b>EXPLANATION</b>
30100	Capital Construction Land & Building Acquisition	(1,345,300)	The negative cash balance is due to expenditures that are incurred in capital projects and reimbursed in arrears which creates a timing issue. In July and August 2015, reimbursements were received to cover FY14/15 expenditures. The fund has also incurred cumulative negative interest charges in the amount of \$1,784,463.37.
21450	Office On Aging	(1,205,333)	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. FY15 year-end schedule reflects \$3.3M in receivables expected to be received in August 2015 and September 2015.
21760	Hospital Preparedness Program Allocation	(526,540)	The negative cash balance is due to a timing difference between the department submitting their claims to the federal and receiving reimbursement. In July 2015, \$260,351.93 was received for FY14/15. They are still waiting to receive reimbursements for FY14/15 in a total amount of \$288,329.01.
25807	Cares Plus	(380,503)	The state reimburses the department every six month in January and June, however, department has to pay their agencies every quarter. The department is anticipating to receive reimbursements between August and October of 2015.
65031	Payroll Reconciliation Clearing	(326,071)	This fund is a clearing account for payroll, therefore, the negative cash is due to timing of contributions paid but not yet reimbursed.
30104	Indio Jail Expansion - AB900	(221,094)	The negative cash balance is due to expenditures that are incurred in capital projects and reimbursed in arrears which creates a timing issue. In FY 15/16, reimbursements were received to cover FY14/15 expenditures in the amount of \$3,127,974.49. The fund has also incurred cumulative negative interest charges in the amount of \$4,680.10.
11011	Auditor-Forged Warrants	(198,469)	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.
69021	Western TUMF	(159,564)	The negative cash balance is due to timing, department received the June 2015 in July 2015. As of July 2015, the fund has a positive cash balance.
30105	Van Horn Youth Treatment/Education Center	(121,055)	The negative cash balance is due to expenditures that are reimbursed in arrears which creates a timing issue. In FY15/16, reimbursements were received to cover FY14/15 expenditures in the amount of \$3,357,242.82. The fund has also incurred cumulative negative interest charges in the amount of \$711.67.
25806	Child Signature Program	(38,213)	The state reimburses the department every six months, in January and June, however, the department pays their agencies every quarter. The department anticipates to receive reimbursements between August and October of 2015.
11131	Parimutuel In-Lieu Tax	(25,715)	The negative cash is due to timing. The department anticipates to receive reimbursements by October 2015.
65190	State Withholding Tax County	(2,451)	Negative cash balance is due to pending state EDD payroll tax refunds from March 2015 and June 2013, reimbursement date is
65140	OASDI County	(1,547)	The negative cash balance is due to pending refunds from the Internal Revenue Service. Refunds are expected to be received by September 2015.
23525	County Service Area #051	(779)	The negative cash is due to timing. As of August 2015, fund has a positive cash balance.
65100	Federal Withholding Tax County	(22)	The negative cash balance is due to timing. As of July, the fund has been in a positive cash position.
<b>Grand Total of Negative Cash Balances</b>		<b><u>(4,552,654)</u></b>	

*Note: Negative cash balances for the above funds are obtained from the Pool Detail Report Negative Cash Only for Fiscal Year 2015 Accounting Period 12 Monthly.*