

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



ITEM
2.2
(ID # 5609)

MEETING DATE:

Tuesday, December 5, 2017

FROM : AUDITOR CONTROLLER:

SUBJECT: AUDITOR-CONTROLLER: Fiscal Year 2016-2017 Auditor-Controller Reports of Funds Established, Funds Closed and Funds with Negative Cash Balances as of June 30, 2017, All Districts. [\$0]

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

1. Funds Established in Fiscal Year 2016-2017
2. Funds Closed in Fiscal Year 2016-2017
3. Funds with Negative Cash Balances as of June 30, 2017

ACTION: Consent

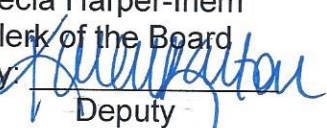

Paul Angulo, Director of Auditor Controller 10/25/2017

MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes: Jeffries, Tavaglione, Washington, Perez and Ashley
Nays: None
Absent: None
Date: December 5, 2017
xc: Auditor

Kecia Harper-Ihem
Clerk of the Board

By: 
Deputy

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

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost
COST	\$ 0	\$ 0	\$ 0	\$ 0
NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0
SOURCE OF FUNDS: N/A			Budget Adjustment:	No
			For Fiscal Year:	16/17

C.E.O. RECOMMENDATION: Approve

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.

Attachment "A" represents 14 new funds that were established during the fiscal year. Attachment "B" includes 19 funds that were closed during the fiscal year. 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 2016/2017

ATTACHMENT B. Funds Closed in Fiscal Year 2016/2017

ATTACHMENT C. County Funds with Negative Cash Balance as of June 30, 2017


Stephanie P. Rossi 10/25/2017

Attachment A
Funds Established in Fiscal Year 2016/2017

Fund	Status	Fund Name	Effective Date
11183	A	Proceeds From Sale Of County Property	08/12/16
11184	A	Whole Person Care Pilot Project	02/07/17
20600	A	Community Facilities District - CFD	09/06/16
21150	A	USEDA Grant	08/26/16
21830	A	Economic Development Agency Community Park and Centers	03/07/17
21840	A	California Prop 56 Tobacco Tax of 2016	06/28/17
25809	A	Dental Transformation Initiative	03/16/17
33800	A	2016 Infrastructure Financing Authority	02/08/17
37430	A	2016 Infrastructure Financing Authority	12/28/16
45310	A	Internal Service Fund-Fleet Service Vehicle Holdings	12/20/16
50420	A	Section 115 Trust	12/28/16
52013	A	Toscana Donation Endowment	12/27/16
52014	A	El Sol Fence Endowment	01/17/17
65947	A	Temecula Wine Country Tourism Marketing District (TMD)	10/05/16

Attachment B
Funds Closed in Fiscal Year 2016/2017

Fund	Status	Fund Name	Effective Date
11103		STSA Escrow	05/18/17
20015		Indian Gaming Mitigation Fund	01/24/17
25521		Habitat/Open Space Management	12/19/16
25522		Off Road Vehicle Management	12/19/16
33122		East County Parks - Development Impact Fee	12/20/16
33123		Trails West County Parks - Development Impact Fee	12/20/16
33124		Trails East County - Developer Impact Fee	12/20/16
33150		Prop 84 Const & land Acq-Parks	12/19/16
33170		Proposals 50 River Parkways Grant Santa Ana River Trail	12/20/16
36020		85 Aces	09/07/16
36080		97 Historic Courthouse	09/07/16
36140		2003A Historic Courthouse Project	09/07/16
36150		2003B Capital Facilities Project	09/07/16
37200		Bankruptcy Courthouse Project	09/07/16
37500		2003 A Palm Desert Finance County Facilities Projects	09/07/16
40610		Low Moderate Income Housing Asset Fund	10/05/16
40620		Internal Service Fund-Property Insurance Fund	02/23/17
65235		LIUNA Pension	07/01/16
65290		Delinquent Mobile Home Fees	01/24/17

Attachment C



County Funds with Negative Cash Balance as of June 30, 2017

FUND NUMBER	FUND NAME	BALANCE AS OF JUNE 30, 2017	EXPLANATION
21450	Office On Aging	(2,910,495)	The fund 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.
69002	County C Warrants (Bank 02)	(1,473,641)	The fund is a clearing fund for DPSS accounts payable warrants. The negative cash balance is due to timing, hence as of July 2017, fund has a positive cash balance.
21610	Riverside University Health System, Federal Qualified Health Centers (FQHC)	(1,122,587)	The purpose of the fund is to capture activities of the federal qualified health centers related to Medi-Cal and Medicare services. The negative cash balance is due to pending disbursements/reimbursements from Medi-Cal, Medicare and other intergovernmental agencies.
30100	Capital Construction Land & Building Acquisition	(824,932)	The purpose of this fund is to capture the activities related to capital construction projects, land, and building acquisitions processed by EDA. The department is not anticipating for the fund to be in a positive cash position until a policy decision is made in regards to the cash inflows related to the costs incurred for capital projects.
30105	Van Horn Youth Treatment/Education Center	(494,474)	The purpose of this fund is to capture the activities related to Senate Bill 81 (SB81) funds for local youth offender rehabilitative facilities. The negative cash balance is due to outstanding receivables from Development Impact Fee (DIF) funds.
65031	Payroll Reconciliation Clearing	(325,779)	The fund is a clearing fund for payroll. The negative cash balance is due to timing in transfers and adjustments between other payroll funds
11011	Auditor-Forged Warrants	(190,353)	The purpose of this fund is to capture activities related to the replacement of forged warrants. Forged warrants are warrants presented and cashed by someone other than the payee. The county becomes aware of forged warrants when original payee submits a claim to the Auditor Controllers Office. The Auditor Controller's Office submits the claim to the bank to recover funds, however there is a timing difference between the reissuance and the refunds from the bank.
65035	Direct Deposit Clearing	(39,557)	The purpose of this fund is to capture the activities related to employees direct deposits. The negative cash balance is due to timing between payroll interface journals and the transmittal to the bank.
30106	Indio Youth Treatment/Education Center	(5,340)	The purpose of this fund is to capture the activities related to Senate Bill 81 (SB81) funds for Local Youth Offender Rehabilitative facilities. A reimbursement of \$25K is expected from the Executive Office.
51832	L & LMD No 89-1-C, Zone 5J	(2,938)	The purpose of this fund is to capture the activities related to the landscape maintenance costs for the City of Jurupa Valley. The City has been incorporated, and the negative cash balance is due to the timing of expense reimbursements from the city.
65190	State Withholding Tax County	(2,439)	The purpose of this fund is to capture the activities related to payroll state tax withholding payments. The negative cash balance as of June 30, 2017 was due to pending payroll tax refunds from the Internal Revenue Services (IRS).
51837	L & LMD No 89-1-C, Zone 16J	(1,507)	The purpose of this fund is to capture the activities related to the landscape maintenance costs for City of Jurupa Valley. The negative cash balance is due to the timing of expense reimbursement from the city.
65130	Medicare Tax County	(1,360)	The purpose of this fund is to capture the activities related to payroll Medicare payments. The negative cash balance as of June 30, 2017 was due to pending payroll tax refunds from the Internal Revenue Services (IRS).
65140	OASDI County	(611)	The purpose of this fund is to capture the activities related to payroll social security payments. The negative cash balance as of June 30, 2017 was due to pending payroll tax refunds from the Internal Revenue Services (IRS).
20463	L & LMD NO 89-1-C Zone 110	(266)	The purpose of this fund is to capture activities related to the landscape maintenance costs of Zone 110. The negative cash balance will clear when the secured settlement of property tax distribution is recorded in January 2018.
65265	Abstract Of Judgment	(43)	The purpose of this fund is to capture the activities related to employees garnishment payments and deposits. The Auditor-Controller's Office is waiting to receive reimbursement from the departments of Child Support Services and Sheriff.
51834	L & LMD No 89-1-C, Zone 7J	(25)	The purpose of this fund is to capture activities related to the landscape maintenance costs for the City of Jurupa Valley. The negative cash balance is due to the timing of expense reimbursements from the city.
Grand Total of Negative Cash Balances		(7,396,349)	

Note: Negative cash balances for the above funds are obtained from the Pool Detail Report Negative Cash Only for Fiscal Year 2017 Accounting Period 12 Monthly.

MINUTES OF THE BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA



2-2

On motion of Supervisor Ashley, seconded by Supervisor Perez and duly carried by unanimous vote, IT WAS ORDERED that the recommendation from Auditor-Controller regarding Fiscal Year 2016-2017 Auditor-Controller Reports of Funds Established, Funds Closed and Funds with Negative Cash Balances as of June 30, 2017, All Districts, is continued to Tuesday, December 5, 2017 at 9:00 a.m. or as soon as possible thereafter.

Roll Call:

Ayes: Jeffries, Tavaglione, Washington, Perez and Ashley
Nays: None
Absent: None

I hereby certify that the foregoing is a full true, and correct copy of an order made and entered on October 31, 2017 of Supervisors Minutes.

(seal)

WITNESS my hand and the seal of the Board of Supervisors
Dated: October 31, 2017
Kecia Harper-Ihem, Clerk of the Board of Supervisors, in
and for the County of Riverside, State of California.

By: Kecia Harper-Ihem Deputy

AGENDA NO.

2-2

xc: Auditor, COB

2.2

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COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**



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ACTION: Consent


Paul Angulo, Director of Auditor Controller 10/25/2017

MINUTES OF THE BOARD OF SUPERVISORS

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C.E.O. RECOMMENDATION: Approve

BACKGROUND:

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Attachment "A" represents 16 new funds that were established during the fiscal year. Attachment "B" includes 15 funds that were closed during the fiscal year. 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 2016/2017

ATTACHMENT B. Funds Closed in Fiscal Year 2016/2017

ATTACHMENT C. County Funds with Negative Cash Balance as of June 30, 2017


 Stephanie P. Rossi 10/25/2017