

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



ITEM  
2.23  
(ID # 8944)

**MEETING DATE:**

Tuesday, January 29, 2019

**FROM :** AUDITOR CONTROLLER:

**SUBJECT:** AUDITOR-CONTROLLER: Fiscal Year 2017-2018 Auditor-Controller Reports of Funds Established, Funds Closed and Funds with Negative Cash Balances as of June 30, 2018. All Districts. [\$0]

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

1. Funds Established in Fiscal Year 2017-2018
2. Funds Closed in Fiscal Year 2017-2018
3. Funds with Negative Cash Balances as of June 30, 2018

**ACTION:** Consent


  
Paul A. Angulo, County Auditor-Controller 1/17/2019

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**MINUTES OF THE BOARD OF SUPERVISORS**

On motion of Supervisor Hewitt, 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, Spiegel, Washington, Perez and Hewitt  
Nays: None  
Absent: None  
Date: January 29, 2019  
xc: Auditor

Kecia Harper  
Clerk of the Board  
By:   
Deputy

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

<b>FINANCIAL DATA</b>	<b>Current Fiscal Year:</b>	<b>Next Fiscal Year:</b>	<b>Total Cost:</b>	<b>Ongoing Cost</b>
<b>COST</b>	\$ 0	\$ 0	\$ 0	\$ 0
<b>NET COUNTY COST</b>	\$ 0	\$ 0	\$ 0	\$ 0
<b>SOURCE OF FUNDS: N/A</b>			<b>Budget Adjustment:</b>	No
			<b>For Fiscal Year:</b>	17/18

**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 27 new funds that were established during the fiscal year. Attachment "B" represents 26 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 2017/2018**

**ATTACHMENT B. Funds Closed in Fiscal Year 2017/2018**

**ATTACHMENT C. County Funds with Negative Cash Balance as of June 30, 2018**

  
 Stephanie Peralta, Principal Management Analyst 1/23/2019