

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



ITEM: 2.2  
(ID # 13573)

MEETING DATE:

Tuesday, October 20, 2020

**FROM :** AUDITOR CONTROLLER:

**SUBJECT:** AUDITOR-CONTROLLER: Fiscal Year 2019-2020 Auditor-Controller Reports of Funds Established, Funds Closed and Funds with Negative Cash Balances as of June 30, 2020, All Districts. [\$0]

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

1. Funds Established in Fiscal Year 2019-2020
2. Funds Closed in Fiscal Year 2019-2020
3. Funds with Negative Cash Balances as of June 30, 2020

**ACTION:**Consent


  
Paul A. Angulo, County Auditor-Controller 10/8/2020

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MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes: Jeffries, Spiegel, Washington, Perez and Hewitt  
Nays: None  
Absent: None  
Date: October 20, 2020  
xc: Auditor

Kecia R. 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:</b> N/A			<b>Budget Adjustment:</b>	No
			<b>For Fiscal Year:</b>	19/20

**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. 2010-205, 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 43 new funds that were established during the fiscal year.

Attachment "B" represents 185 funds that were closed during the fiscal year, to comply with GASB 84 implementation.

Attachment "C" reports the funds that had negative cash balances as of June 30<sup>th</sup>, 2020 including custodian's explanations for their cash deficit.

**ATTACHMENT A. Funds Established in Fiscal Year 2019/2020**

**ATTACHMENT B. Funds Closed in Fiscal Year 2019/2020**

**ATTACHMENT C. County Funds with Negative Cash Balance as of June 30, 2020**

  
Stephanie P., Principal Management Analyst 10/13/2020



**Attachment A**  
**Funds Established in Fiscal Year 2019/2020**

<b>Fund</b>	<b>Fund Name</b>	<b>Effective Date</b>
37160	Inland Empire Securitization Tobacco Bonds Series 2019	7/3/2019
65942	Stephan's Kangaroo Rat (SKR) Mitigation Fee	7/17/2019
20545	Landscaping & Lighting Maintenance District No 89-1 Consolidated Street Lighting Zone 122	7/22/2019
20546	Landscaping & Lighting Maintenance District No 89-1 Consolidated Street Lighting Zone 127	7/22/2019
20547	Landscaping & Lighting Maintenance District No 89-1 Consolidated Street Lighting Zone 129	7/22/2019
20548	Landscaping & Lighting Maintenance District No 89-1 Consolidated Street Lighting Zone 204	7/22/2019
45501	Information Technology Operational Restricted Capital Asset	7/25/2019
45521	Public Safety Enterprise Communication Operational Restricted Capital Asset	7/25/2019
22750	Riverside County Information Technology - Riverside County TV (Public, Educational, and Governmental)	10/7/2019
22040	County Benefit Contribution	11/26/2019
25620	Lake Skinner Park	12/10/2019
11189	Board of State Community Corrections 0046-18-Mental Health	2/25/2020
36300	2019 A Taxable Asset Leasing Corporation (CORAL) Riverside County Information Technology Refunding Projects	3/3/2020
52016	Riverside Mitigation Bank Endowment #1	3/5/2020
21560	Housing, Homeless, Workforce Solutions	3/19/2020
55025	Inland Empire Health Plan Health Access Assignment	3/19/2020
55030	Inland Empire Health Plan- Assignment	3/19/2020
11190	Department of Public Social Services Donations-Client Use	3/20/2020
40710	Aviation - Operations	3/20/2020
11191	Mental Health Community Donations	4/2/2020
11192	Department of Public Social Services County Childrens Trust	4/2/2020
11193	4 Year Plan	4/14/2020
11194	Bankrupt Payment Trust	4/14/2020
11195	Tax Payments Clearing	4/14/2020
11196	Tax Collector Follow-Up Pre-Deposit	4/14/2020
11197	Tax Collector Non-Sufficient Funds	4/14/2020
11198	Tax Collector Pre-Deposit Secured Prior Year	4/14/2020
11199	Tax Collector Redemption Install	4/14/2020
11200	Tax Collector Shortage-Overage	4/14/2020
11201	Tax Collector Unsecured Partial Payment	4/14/2020
20700	Community Facility District 19-1M La Ventana TR31100	4/15/2020
20710	Community Facility District 19-2M Winchester Ranch TR30807	4/15/2020
20720	Community Facility District 19-3M Brisa Pointe TR36687	4/15/2020
22880	Asset Forfeiture Diversion Fund	4/15/2020
45980	Internal Service Fund-Long Term Disability	4/21/2020
21730	CARES Act Coronavirus Relief	4/23/2020
22270	Inmate Welfare Fund	5/11/2020
35200	2020 Pension Obligation Funds	5/11/2020
11202	Victim Emergency Fund	5/20/2020
11203	Senate Bill-910	5/20/2020
11204	Healthy Kids	5/20/2020
11205	Justice Assistance Grant 2019-DJ_BX-0624	6/12/2020
11206	COVID-19 California Disaster Assistance Act, Grant Federal Emergency Management Agency - 4482	6/25/2020



**Attachment B**  
**Funds Closed in Fiscal Year 2019/2020**

<b>Fund</b>	<b>Fund Name</b>	<b>Effective Date</b>
51336	Riverside County Habitat Conservation Agency	7/3/2019
51337	Riverside County Habitat Conservation Agency	7/3/2019
51338	Riverside County Habitat Conservation Agency	7/3/2019
51339	Riverside County Habitat Conservation Agency	7/3/2019
51341	Riverside County Habitat Conservation Agency	7/3/2019
51342	Riverside County Habitat Conservation Agency	7/3/2019
23425	County Service Area #041A	7/18/2019
21140	Community Center Administration	7/26/2019
45600	Printing Services	10/3/2019
15104	Flood Control Land Management System Surcharge	11/26/2019
48060	Mapping Services	11/26/2019
11187	Board of Supervisors County Public, Educational, and Governmental Channel	12/10/2019
51720	Landscaping & Lighting Maintenance District No 89-1-Consolidated Zone 129 Menifee	2/6/2020
65790	Eastern Transportation Uniform Mitigation Fee	2/6/2020
51700	Landscaping & Lighting Maintenance District Menifee	2/25/2020
51701	Landscaping & Lighting Maintenance District No 89-1-Consolidated Zone 3 Menifee	2/25/2020
51702	Landscaping & Lighting Maintenance District No 89-1-Consolidated Zone 25 Menifee	2/25/2020
51703	Landscaping & Lighting Maintenance District No 89-1-Consolidated Zone 27 Menifee	2/25/2020
51704	Landscaping & Lighting Maintenance District No 89-1-Consolidated Zone 37 Menifee	2/25/2020
51705	Landscaping & Lighting Maintenance District No 89-1-Consolidated Zone 38 Menifee	2/25/2020
51706	Landscaping & Lighting Maintenance District No 89-1-Consolidated Zone 44 Menifee	2/25/2020
51707	Landscaping & Lighting Maintenance District No 89-1-Consolidated Zone 47 Menifee	2/25/2020
51708	Landscaping & Lighting Maintenance District No 89-1-Consolidated Zone 49 Menifee	2/25/2020
51709	Landscaping & Lighting Maintenance District No 89-1-Consolidated Zone 60 Menifee	2/25/2020
51710	Landscaping & Lighting Maintenance District No 89-1-Consolidated Zone 63 Menifee	2/25/2020
51711	Landscaping & Lighting Maintenance District No 89-1-Consolidated Zone 69 Menifee	2/25/2020
51712	Landscaping & Lighting Maintenance District No 89-1-Consolidated Zone 76 Menifee	2/25/2020
51713	Landscaping & Lighting Maintenance District No 89-1-Consolidated Zone 77 Menifee	2/25/2020
51714	Landscaping & Lighting Maintenance District No 89-1-Consolidated Zone 81 Menifee	2/25/2020
51715	Landscaping & Lighting Maintenance District No 89-1-Consolidated Zone 113 Menifee	2/25/2020
51716	Landscaping & Lighting Maintenance District No 89-1-Consolidated Zone 114 Menifee	2/25/2020
51717	Landscaping & Lighting Maintenance District No 89-1-Consolidated Zone 117 Menifee	2/25/2020
51718	Landscaping & Lighting Maintenance District No 89-1-Consolidated Zone 118 Menifee	2/25/2020
51719	Landscaping & Lighting Maintenance District No 89-1-Consolidated Zone 121 Menifee	2/25/2020
51721	Landscaping & Lighting Maintenance District No 89-1-Consolidated Zone 130 Menifee	2/25/2020
51722	Landscaping & Lighting Maintenance District No 89-1-Consolidated Street Lighting Zone 1 Menifee	2/25/2020
51723	Landscaping & Lighting Maintenance District No 89-1-Consolidated Street Lighting Zone 6 Menifee	2/25/2020
51724	Landscaping & Lighting Maintenance District No 89-1-Consolidated Street Lighting Zone 8 Menifee	2/25/2020
51725	Landscaping & Lighting Maintenance District No 89-1-Consolidated Street Lighting Zone 23 Menifee	2/25/2020
51726	Landscaping & Lighting Maintenance District No 89-1-Consolidated Street Lighting Zone 24 Menifee	2/25/2020
51727	Landscaping & Lighting Maintenance District No 89-1-Consolidated Street Lighting Zone 28 Menifee	2/25/2020
51728	Landscaping & Lighting Maintenance District No 89-1-Consolidated Street Lighting Zone 32 Menifee	2/25/2020
51729	Landscaping & Lighting Maintenance District No 89-1-Consolidated Street Lighting Zone 34 Menifee	2/25/2020
51730	Landscaping & Lighting Maintenance District No 89-1-Consolidated Street Lighting Zone 49 Menifee	2/25/2020
51731	Landscaping & Lighting Maintenance District No 89-1-Consolidated Street Lighting Zone 51 Menifee	2/25/2020
51732	Landscaping & Lighting Maintenance District No 89-1-Consolidated Street Lighting Zone 79 Menifee	2/25/2020
51733	Landscaping & Lighting Maintenance District No 89-1-Consolidated Street Lighting Zone 80 Menifee	2/25/2020
51734	Landscaping & Lighting Maintenance District No 89-1-Consolidated Street Lighting Zone 83 Menifee	2/25/2020
51735	Landscaping & Lighting Maintenance District No 89-1-Consolidated Street Lighting Zone 84 Menifee	2/25/2020
51736	Landscaping & Lighting Maintenance District No 89-1-Consolidated Street Lighting Zone 87 Menifee	2/25/2020
51737	Landscaping & Lighting Maintenance District No 89-1-Consolidated Street Lighting Zone 90 Menifee	2/25/2020
51738	Landscaping & Lighting Maintenance District No 89-1-Consolidated Street Lighting Zone 92 Menifee	2/25/2020
51739	Landscape Maintenance District No 89-1-Consolidated Zone 133M	2/25/2020
51740	Landscape Maintenance District No 89-1-Consolidated Zone 163M	2/25/2020
51741	Landscaping & Lighting Maintenance District No 89-1-Consolidated Zone 167M	2/25/2020



51742 Landscaping & Lighting Maintenance District No 89-1-Consolidated Street Lighting Zone 105M	2/25/2020
51743 Landscaping & Lighting Maintenance District No 89-1-Consolidated Zone 176M	2/25/2020
51744 Landscaping & Lighting Maintenance District No 89-1-Consolidated Street Lighting Zone 106M	2/25/2020
51770 Landscaping & Lighting Maintenance District Wildomar	2/25/2020
51771 Landscaping & Lighting Maintenance District No 89-1-Consolidated Zone 3 Wildomar	2/25/2020
51772 Landscaping & Lighting Maintenance District No 89-1-Consolidated Zone 29 Wildomar	2/25/2020
51773 Landscaping & Lighting Maintenance District No 89-1-Consolidated Zone 30 Wildomar	2/25/2020
51774 Landscaping & Lighting Maintenance District No 89-1-Consolidated Zone 42 Wildomar	2/25/2020
51775 Landscaping & Lighting Maintenance District No 89-1-Consolidated Zone 51 Wildomar	2/25/2020
51776 Landscaping & Lighting Maintenance District No 89-1-Consolidated Zone 52 Wildomar	2/25/2020
51777 Landscaping & Lighting Maintenance District No 89-1-Consolidated Zone 59 Wildomar	2/25/2020
51778 Landscaping & Lighting Maintenance District No 89-1-Consolidated Zone 62 Wildomar	2/25/2020
51779 Landscaping & Lighting Maintenance District No 89-1-Consolidated Zone 67 Wildomar	2/25/2020
51780 Landscaping & Lighting Maintenance District No 89-1-Consolidated Zone 71 Wildomar	2/25/2020
51781 Landscaping & Lighting Maintenance District No 89-1-Consolidated Zone 90 Wildomar	2/25/2020
51782 Landscaping & Lighting Maintenance District No 89-1-Consolidated Street Lighting Zone 18 Wildomar	2/25/2020
51783 Landscaping & Lighting Maintenance District No 89-1-Consolidated Street Lighting Zone 26 Wildomar	2/25/2020
51784 Landscaping & Lighting Maintenance District No 89-1-Consolidated Street Lighting Zone 27 Wildomar	2/25/2020
51785 Landscaping & Lighting Maintenance District No 89-1-Consolidated Street Lighting Zone 35 Wildomar	2/25/2020
51786 Landscaping & Lighting Maintenance District No 89-1-Consolidated Street Lighting Zone 50 Wildomar	2/25/2020
51787 Landscaping & Lighting Maintenance District No 89-1-Consolidated Street Lighting Zone 70 Wildomar	2/25/2020
51788 Landscaping & Lighting Maintenance District No 89-1-Consolidated Street Lighting Zone 71 Wildomar	2/25/2020
51789 Landscaping & Lighting Maintenance District No 89-1-Consolidated Street Lighting Zone 73 Wildomar	2/25/2020
51790 Landscaping & Lighting Maintenance District No 89-1-Consolidated Street Lighting Zone 88 Wildomar	2/25/2020
51830 Landscaping & Lighting Maintenance District No 89-1-Consolidated, ANNEX	2/25/2020
51831 Landscaping & Lighting Maintenance District No 89-1-Consolidated Zone 4J	2/25/2020
51832 Landscaping & Lighting Maintenance District No 89-1-Consolidated Zone 5J	2/25/2020
51833 Landscaping & Lighting Maintenance District No 89-1-Consolidated Zone 6J	2/25/2020
51834 Landscaping & Lighting Maintenance District No 89-1-Consolidated Zone 7J	2/25/2020
51835 Landscaping & Lighting Maintenance District 89-1-Consolidated Zone 9J	2/25/2020
51836 Landscaping & Lighting Maintenance District No 89-1-Consolidated Zone 14J	2/25/2020
51837 Landscaping & Lighting Maintenance District No 89-1-Consolidated Zone 16J	2/25/2020
51838 Landscaping & Lighting Maintenance District No 89-1-Consolidated Zone 17J	2/25/2020
51839 Landscaping & Lighting Maintenance District No 89-1-Consolidated Zone 21J	2/25/2020
51840 Landscaping & Lighting Maintenance District No 89-1-Consolidated Zone 34J	2/25/2020
51841 Landscaping & Lighting Maintenance District No 89-1-Consolidated Zone 61J	2/25/2020
51842 Landscaping & Lighting Maintenance District No 89-1-Consolidated Zone 73J	2/25/2020
51843 Landscaping & Lighting Maintenance District No 89-1-Consolidated Zone 78J	2/25/2020
51844 Landscaping & Lighting Maintenance District No 89-1-Consolidated Zone 95J	2/25/2020
51845 Landscaping & Lighting Maintenance District No 89-1-Consolidated Zone 102J	2/25/2020
51846 Landscaping & Lighting Maintenance District No 89-1-Consolidated Zone 106J	2/25/2020
51847 Landscaping & Lighting Maintenance District No 89-1-Consolidated Zone 126J	2/25/2020
51848 Landscaping & Lighting Maintenance District No 89-1-Consolidated Zone 128J	2/25/2020
51849 Landscaping & Lighting Maintenance District No 89-1-Consolidated Zone 132J	2/25/2020
51850 Landscaping & Lighting Maintenance District No 89-1-Consolidated Zone 137J	2/25/2020
51851 Landscaping & Lighting Maintenance District No 89-1-Consolidated Zone 141J	2/25/2020
51852 Landscaping & Lighting Maintenance District No 89-1-Consolidated Zone 142J	2/25/2020
51853 Landscaping & Lighting Maintenance District No 89-1-Consolidated Zone 173J	2/25/2020
51854 Landscaping & Lighting Maintenance District No 89-1-Consolidated Street Lighting Zone 5J	2/25/2020
51855 Landscaping & Lighting Maintenance District No 89-1-Consolidated Street Lighting Zone 7J	2/25/2020
51856 Landscaping & Lighting Maintenance District No 89-1-Consolidated Street Lighting Zone 15J	2/25/2020
51857 Landscaping & Lighting Maintenance District No 89-1-Consolidated Street Lighting Zone 17J	2/25/2020
51858 Landscaping & Lighting Maintenance District No 89-1-Consolidated Street Lighting Zone 19J	2/25/2020
51859 Landscaping & Lighting Maintenance District No 89-1- Street Lighting Zone 39J	2/25/2020
51860 Landscaping & Lighting Maintenance District No 89-1-Consolidated Street Lighting Zone 41J	2/25/2020
51861 Landscaping & Lighting Maintenance District No 89-1-Consolidated Street Lighting Zone 62J	2/25/2020
51862 Landscaping & Lighting Maintenance District No 89-1-Consolidated Street Lighting Zone 69J	2/25/2020
51863 Landscaping & Lighting Maintenance District No 89-1-Consolidated Street Lighting Zone 86J	2/25/2020
51864 Landscaping & Lighting Maintenance District No 89-1-Consolidated Street Lighting Zone 91J	2/25/2020
51865 Landscaping & Lighting Maintenance District No 89-1-Consolidated Street Lighting Zone 93J	2/25/2020
51866 Landscaping & Lighting Maintenance District No 89-1-Consolidated Street Lighting Zone 94J	2/25/2020
51867 Landscaping & Lighting Maintenance District No 89-1-Consolidated Street Lighting Zone 102J	2/25/2020
65515 Southwest Corridor Narcotics Task Force (SWCNTF) Unadjudicated Cases	2/26/2020
65775 Supplemental Law Enforcement	2/27/2020
11170 Indian Gaming Grant	3/9/2020



51560 Park District Fiduciary Trust	3/9/2020
51670 2008 A Southwest Community Financing Authority CPF	3/9/2020
51680 2008 A Southwest Community Financing Authority DSF	3/9/2020
52530 Redevelopment Agency 2011 NH Reserve Series B-T	3/9/2020
65705 State Pass-Through	3/9/2020
65710 Support Services Trust	3/9/2020
65760 Southwest Corridor Narcotics Task Force (SWCNTF) Adjudicated Cases	3/9/2020
65765 Current Supplemental Refund Clearing	3/9/2020
65915 Southwest Corridor Narcotics Task Force (SWCNTF) Federal Equity Share	3/9/2020
65925 Gang Task Force-Federal Equity	3/9/2020
65957 Anti Force Human Trafficking-Federal	3/9/2020
65958 Anti Force Human Trafficking-UnAdj	3/9/2020
65959 Anti Force Human Trafficking-Adj	3/9/2020
65962 Central Narcotics Task Force - Unadj	3/9/2020
65445 CAO-Real Estate	3/18/2020
65840 Wildomar Fiscal Analysis	3/18/2020
65855 Sales & Use Tax Compensation Fund	3/18/2020
65050 Payroll Miscellaneous Adjust Trust	3/25/2020
65075 Credit Union-Other	3/25/2020
65725 Department of Public Social Services Child Support Collections	3/25/2020
65525 Sheriff Riverside Evidence	4/6/2020
65965 Probation Federal Adj Asset Forfeiture	4/6/2020
65320 Housing & Community Fees- Building & Safety	4/16/2020
65967 Probation State UnAdj Asset Forfeiture	4/16/2020
65785 District Attorney Walker Trust	4/20/2020
65870 Child Support Clearing -State Disbursement Unit	4/22/2020
65885 Environmental Protection	4/22/2020
11024 California- Proposition 36 Substance Abuse & Crime Prevention	4/29/2020
11096 Substance Abuse-Federal Unexpended	4/29/2020
51065 Community Facility District 84-2	4/30/2020
51095 Coachella Valley Cemetery Pre-Need	4/30/2020
51130 Coachella Valley Recreation and Park ACO	4/30/2020
51140 Coachella Valley Association of Governments Bond Advances	4/30/2020
51246 Murrieta Valley Cemetery District Endowment Interest	4/30/2020
51340 Western Riverside Co Mshcp	4/30/2020
51361 Other Post-Employment Benefits (OPEB) Fund	4/30/2020
51365 Law Library Trust Fund- Gifts	4/30/2020
45100 Records Management Archives Program	5/5/2020
51335 Riverside County Habitat Conservation Agency	5/5/2020
60100 Flood Stop Notices	5/5/2020
60110 Special Subdivision Trust	5/5/2020
65465 Dog License Remittals	5/19/2020
65966 Probation State Adj Asset Forfeiture	5/19/2020
65750 Coachella Valley Narcotics Task Force Federal Equity Share	5/20/2020
60005 Victims Emergency Fund	6/2/2020
60010 Community Health Donations	6/2/2020
65720 Senate Bill-910	6/2/2020
65865 Healthy Kids	6/2/2020
65920 Coachella Valley Multiple Species Habitat Conservation Plan (MSHCP)	6/2/2020
65530 Department Public Social Services-Donations-Client Use	6/8/2020
65410 Asset Forfeiture Diversion Fund	6/9/2020
11036 Proposition 99 General- CHIP	6/11/2020
11037 Proposition 99 General- CHIP	6/11/2020
65585 4 Year Plan	6/12/2020
65625 Tax Collector Redemption Install	6/12/2020
65645 Tax Payments Clearing	6/12/2020
65615 Tax Collector Non-Sufficient Funds	6/15/2020
65630 Tax Collector Shortage-Overage	6/15/2020
65485 Mental Health Community Donations	6/24/2020
52390 Redevelopment Agency 2010 Tax Allocation Housing Bonds Series A-T	6/25/2020
11110 Robert Howie Monument Fund	6/29/2020
65600 Bankruptcy Payment Trust	6/30/2020
65605 Tax Collector Followup Pre-Deposit	6/30/2020
65620 Tax Collector Pre-Deposit Secured Prior Year	6/30/2020
65640 Tax Collector Unsec Partial Payment	6/30/2020

## Attachment C

## County Funds with Negative Cash Balance as of June 30, 2020



FUND NUMBER	FUND NAME	BALANCE AS OF JUNE 30, 2020	EXPLANATION
40090	Riverside University Health System-Federal Qualified Health Center-Health Care Clinics	(36,170,886)	The purpose of this fund is to capture the activities of regulated federal and qualified health centers under the Riverside University Health System umbrella. With the opening of new clinics and the purchasing of equipment, the clinics have experienced a structural deficit. The management team has been very proactive in exploring and managing their revenue sources in order to resolve these deficiencies.
65100	Federal Withholding Tax County	(6,219,280)	The purpose of this fund is to capture the activities related to the payroll federal withholding tax payments. The negative cash balance as of June 30, 2020 was due to pending payments to the Internal Revenue Service due on July 2, 2020 for pay period 13. The fund had a positive balance as of August 2020.
65140	OASDI County	(5,572,547)	The purpose of this fund is to capture the activities related to the payroll social security payments. The negative cash balance as of June 30, 2020 was due to pending payroll tax refunds from the Internal Revenue Services. The fund had a positive balance as of August 2020.
55010	Corona School B Warrants	(4,965,745)	This fund is used as one of two clearing accounts for vendor payments for the Corona-Norco Unified School District. The fund balance fluctuates throughout the year due to the timing of payments, reimbursements to the fund, and transfers from other clearing accounts.
65190	State Withholding Tax County	(2,609,134)	The purpose of this fund is to capture the activities related to the payroll state tax withholding payments. The negative cash balance was due to pending payments to the Employment Development Department due on July 2, 2020 for pay period 13.
65130	Medicare Tax County	(1,818,061)	The purpose of this fund is to capture the activities related to the payroll Medicare payments. The negative cash balance is due to prior year adjustments which are pending submittal to the Internal Revenue Services. The fund had a positive balance as of August 2020.
21450	Office On Aging	(1,466,389)	The majority of Office on Aging revenue is from the Federal and State governments, and it is paid on a reimbursement basis in arrears. Office on Aging is working with their partners to see if other methods of payment can be used, including advances during the fiscal year. This will serve to minimize or eliminated negative cash by June 30th in future years.
65060	Life Insurance	(861,416)	This fund is a clearing fund. The purpose of this fund is to capture the activities related to employee's deductions for life insurance and to pay County's life insurance vendor. The negative cash balance as of June 30, 2020 was due to timing, payment was disbursed to county's life insurance vendor and employees deductions were not received until July 2020.
65031	Payroll Recon Clearing	(325,779)	This fund is a clearing fund for payroll. The negative cash balance is due to transfers and adjustments between other payroll funds. The fund is comprised of multiple adjustments from different funds and departments for multiple years. There are no transactions going in and out of this fund. Negative balance is due to timing of adjustments.
21790	Ambulatory Care Electronic Practice Management/Electronic Health Records Project	(284,262)	The purpose of this fund is to capture the activities related to the implementation of the patient management and electronic medical records system. Upon completion of this project, charges related to the system should be reimbursed to the Federal Qualified Health Center Clinics. The fund operates in arrears and at times reflects a negative balance, as expenses are incurred and reimbursements are received at later period.
11197	Tax Collection Non-Sufficient Funds	(257,596)	The fund is designated as a non-sufficient fund chargeback. Due to the nature of the fund, the cash balance will always reflect as a negative. Outstanding liabilities are either recovered from taxpayers or bank collections.
21841	California Proposition 56 Local Oral Health	(216,386)	The purpose of this fund is to capture public health expenses qualifying under the California Proposition 56 Local Oral Health plan. Costs are incurred and reimbursement is received in arrears. The fund will be positive once the funds are received from the State. The remaining negative cash balance are 4th Quarter expenses which have been invoiced and mailed. The department is waiting for reimbursement.



11011	Auditor-Forged Warrants	(189,854)	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 the original payee submits a claim to the Auditor Controller's Office. The Auditor Controller's Office then submits the claim to the bank to recover funds, however there is a timing difference between the reissuance and the refunds from the bank.
22200	National Date Festival	(137,501)	This fund is an operational fund for the fairgrounds. The fund has a negative balance due to the loss of revenues due to the COVID pandemic. The Fair operations experienced a significant negative cash impact as planned events were not able to take place. These revenues for interim events, such as the Coachella Festival, were irreplaceable and the negative cash will not be recuperated for FY19/20. It will be necessary for the fairground to resume interim events and rentals to recover cash flow and offset the negative cash in FY20/21.
65035	Direct Deposit Clearing	(127,062)	The fund is a clearing fund for payroll. Negative cash is due to incorrect posting to fund. Deposit was corrected in FY21 July and fund now has a positive balance.
65095	Employees Association Co	(82,838)	The fund has a negative cash balance due to a duplicate payable entry transaction done in December 2019. The transaction will be corrected in FY2021.
65155	RCDDA Association Dues County	(12,390)	The fund has a negative cash balance due to a duplicate payable entry transaction done in December 2019. The transaction will be corrected in FY2021.
11061	Tax Resources Fund	(8,460)	Fund was established to collect property taxes. Negative cash balance is due to timing and will clear when SS4 property tax distribution is process in October 2020 .
21810	Hospital Preparedness Program Allocation	(7,615)	The purpose of this fund is to capture the activities related to emergency disaster preparedness. The program is supported by a federal grant. The negative balance was due to the 4th quarter expenses reimbursed in new fiscal year. The fund had a positive balance as of July 2020.
11186	County Oversight Board Reimbursement Fund	(4,715)	The purpose of the fund is to capture the activities related to managing the County Oversight Board. The negative balance is due to timing of reimbursement. All Successor Agencies receive their recognized obligation payment schedule apportionment in January and June of each year.
65941	SB 1186 Disability Access	(1,991)	The purpose of the fund is to collect business license and renewal fees for Senate Bill 1886-Disability Access. The negative cash balance is due to the County offices being closed due to the COVID pandemic. The payments received for the 4th quarter were deposit in July. As of July 2020 the fund has a positive balance.
	<b>Grand Total of Negative Cash Balances</b>	<b>(61,339,909)</b>	

*Note: Negative cash balances for the above funds are obtained from the "Pool Detail Report Negative Cash Only" for Fiscal Year 2020 Accounting Period 12 Monthly.*