



JOHN NAIMO
AUDITOR-CONTROLLER

**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

KENNETH HAHN HALL OF ADMINISTRATION
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October 2, 2018

ADOPTED
BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

53

OCT 02 2018

The Honorable Board of Supervisors
County of Los Angeles
383 Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles, California 90012

Celia Zavala
CELIA ZAVALA
EXECUTIVE OFFICER

Dear Supervisors:

**REQUEST TO APPROVE THE FINAL
BUDGET ADJUSTMENT FOR FISCAL YEAR 2017-18
ALL DISTRICTS (4 VOTES)**

SUBJECT

Approval of the recommended action will authorize closing of the financial records and establish ending fund balance available.

IT IS RECOMMENDED THAT THE BOARD:

Approve the attached final budget adjustment for Fiscal Year (FY) 2017-18.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

Approval of the final budget adjustment will allow the Auditor-Controller to close the FY 2017-18 financial records and prepare various required financial reports.

JUSTIFICATION

A final budget adjustment is necessary to cover various appropriation overdrafts, to appropriate overrealized proceeds of taxes to comply with GANN initiative requirements, and to adjust various components of fund balance in the County's General Fund.

Implementation of Strategic Plan Goals

This action is consistent with the County's Strategic Plan Strategy III.3 - Pursue Operational Effectiveness, Fiscal Responsibility, and Accountability.

FISCAL IMPACT/FINANCING

This action adjusts the various budgets to reflect financial activity that has already taken place. Included in this action are adjustments to various obligated fund balances as follows:

Nonspendable for Long-Term Accounts Receivable

The County's budgetary and accounting policies require that fund balance be reserved for accounts receivable that are not collectible within one year. Such amounts are categorized as Nonspendable Fund Balance and are currently not available for appropriation. At the end of FY 2017-18, we evaluated the County's receivables and determined that certain programs accrued new receivables which require additions to the reserves. We also reevaluated accounts receivable for which reserves were established in prior fiscal years to determine if those reserves can be released or adjusted downward. Listed below are the significant programs for which there were adjustments to reserves, due to changes in long-term accounts receivable:

SB90 Programs

We annually adjust the SB90 long-term receivables and reserves to recognize the SB90 collections received and the claims submitted for reimbursement during the year. At the beginning of FY 2017-18, the SB90 long-term receivable balances, and its related reserves, were \$77.1 million. During FY 2017-18, the following transactions affected the balances:

- SB90 collections of \$9 million were received for FY 2016-17 claims
- New reserves of \$6.5 million were established for FY 2017-18 SB90 claims, which will not be collected within the next fiscal year

At the end of FY 2017-18, the SB90 long-term receivables and reserves were \$74.6 million.

Cost Based Reimbursement Clinics (CBRC)

During FY 2009-10, the General Fund established a reserve account (Nonspendable for Long-Term Receivables-CBRC) due to significant delays in collecting CBRC accounts receivable from the State. In FY 2017-18, a portion of the reserve funded by the County General Fund is being decreased by \$84.5 million. The \$84.5 million is being returned to the General Fund since the Department of Health Services (DHS) Enterprise Funds have sufficient fund balance to fund the long-term receivable balance. The year-end CBRC Reserve balance remaining in the General Fund is \$15.4 million. The \$84.5 million is allocated to these accounts:

- \$10.7 million to the General Fund's available fund balance
- \$30.6 million to Committed for HS-Tobacco Settlement
- \$43.2 million to Committed for CP / Extraordinary Maintenance

Restricted for Utility Users' Taxes

In conjunction with voter approval of County Measure U, your Board adopted a policy to ensure that utility users' taxes are dedicated to unincorporated area services. During FY 2017-18, approximately \$56 million of appropriations associated with such tax revenues were not expended and remained available for programs in unincorporated areas. Accordingly, the Restricted for Utility Users' Taxes account has been increased by the above amount to ensure that these funds are set aside and restricted in accordance with your Board's directive.

Committed for Health Services-Tobacco Settlement

We annually set aside unspent tobacco settlement funds in a General Fund account (Committed for Health Services-Tobacco Settlement) as directed by your Board. Accordingly, this action increases the account balance by \$20.6 million in FY 2017-18. This amount consists of tobacco settlement revenues of \$17 million in excess of budget, interest earnings from unused funds of \$0.9 million, and unused funds that were previously allocated to Health Services, Public Health, and Capital Project budget units for tobacco programs of \$2.7 million.

Committed for Board Budget Policies and Priorities CRA Liquidation

On September 30, 2014, the Board adopted changes to Board Policy No. 4.030.17, Budget Policies and Priorities (ABx1 26, the Redevelopment Dissolution Act included in 2011-12 State Budget Act), which requires that beginning in FY 2015-16, all revenues received from Redevelopment Agency Asset Sales be used for General Fund Capital Projects and Deferred Maintenance, Low and Moderate Income Housing and/or economic development. During FY 2017-18, the County received \$3.5 million of such

revenues, which were recorded in a General Fund account (Committed for Board Budget Policies and Priorities) in accordance with the Board's policy.

Realignment Trust Funds

The 2011 State Realignment revenues from Vehicle License Fees (VLF) and Sales and Use Taxes are available for the County to support Mental Health, Social Services, and Substance Abuse Prevention and Control programs. These revenues are recognized based on qualified eligible expenditures incurred by the department. At the end of FY 2017-18, we evaluated the unspent realignment funds for the Department of Mental Health (DMH), the Department of Children and Family Services (DCFS), and Public Health Substance Abuse Prevention and Control (PH-SAPC).

| | <u>Beginning Balance</u> <u>7/1/17</u> | <u>Ending Balance</u> <u>6/30/18</u> | <u>Increase/</u> <u>(Decrease)</u> |
|----------------|---|---|---|
| PH-SAPC (GP5N) | \$85 million | \$88 million | \$3 million |
| DMH (GR5) | \$272 million | \$323 million | \$51 million |
| DCFS (GP5M) | \$245 million | \$205 million | (\$40 million) |

Per State law, these funds are carried forward and will be available for future eligible expenditures, subject to authorization and appropriation by the Board of Supervisors.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

This action is in accordance with Government Code Sections 29125 through 29130 and will allow the County to demonstrate legal compliance with the budget. This action does not include the adjustments required for DHS. DHS is submitting a separate letter that discusses final budgetary transactions required for DHS General Fund organizations and the Hospital Funds.

IMPACT ON CURRENT SERVICES (OR PROJECTS)

None.

CONCLUSION

Please return two adopted copies of this Board letter to the Executive Office, Board of Supervisors. It is requested that the Executive Office, Board of Supervisors return one stamped copy of the approved Board letter to the Auditor-Controller.

The Honorable Board of Supervisors
October 2, 2018
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Respectfully submitted,


JOHN NAIMO
Auditor-Controller

JN:AB:CY:SJS:LS:bh

H:\Budget_Publications\Budget Adjustments\Year-end closing\2017-2018\Board Letter

Attachments

c: Sachi A. Hamai, Chief Executive Officer
Celia Zavala, Acting Executive Officer, Board of Supervisors

**AUDITOR-CONTROLLER
FINAL 4-VOTES BUDGET ADJUSTMENT
FISCAL YEAR 2017-18**

ESTABLISH APPROPRIATIONS FOR CONTINGENCIES - GANN

SOURCES:

GENERAL FUND-FINANCING ELEMENTS

A01-AO-80-8094-99999
AB1290 STATUTORY CURRENT
YEAR PROPERTY TAX REVENUE
INCREASE REVENUE 23,539,000

TOTAL 23,539,000

PW-FLOOD CONTROL DISTRICT

B07-PW-80-8003-47000

PROP TAXES-CURRENT-SEC
INCREASE REVENUE 3,100,000

PW-FLOOD CONTROL DISTRICT

B07-PW-80-8006-47000
ABX1 26 PROPERTY TAX REVENUE
RESIDUAL
INCREASE REVENUE 2,126,000

PW-FLOOD CONTROL DISTRICT

B07-PW-86-8605-47000
INTEREST FROM TREASURY POOL
DEPOSITS
INCREASE REVENUE 398,000

TOTAL 5,624,000

MEASURE B-FINANCING ELEMENTS

BW9-HS-81-8065-41010-41011

VOTER APPROVED SPECIAL TAX
INCREASE REVENUE 312,000

MEASURE B-FINANCING ELEMENTS

BW9-HS-86-8605-41010-41011
INTEREST FROM TREASURY POOL
DEPOSITS
INCREASE REVENUE 1,211,000

TOTAL 1,523,000

GRAND TOTAL \$ 30,686,000

USES:

GENERAL FUND

A01-3307
APPROPRIATION FOR
CONTINGENCIES - GANN
INCREASE APPROPRIATION 23,539,000

TOTAL 23,539,000

PW-FLOOD CONTROL DISTRICT

B07-3307
APPROPRIATION FOR
CONTINGENCIES - GANN
INCREASE APPROPRIATION 5,624,000

TOTAL 5,624,000

HS - MEASURE B SPECIAL TAX FUND

BW9-3307
APPROPRIATION FOR
CONTINGENCIES - GANN
INCREASE APPROPRIATION 1,523,000

TOTAL 1,523,000

GRAND TOTAL \$ 30,686,000

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EXECUTIVE OFFICER

AUDITOR-CONTROLLER
FINAL 4-VOTES BUDGET ADJUSTMENT
FISCAL YEAR 2017-18

NONSPENDABLE FOR LONG-TERM RECEIVABLES SB90

SOURCES:

GENERAL FUND

A01-3036

NONSPENDABLE FOR LT

RECEIVABLES SB90

DECREASE OBLIGATED FD BALANCE 2,546,628

TOTAL

\$ 2,546,628

USES:

GENERAL FUND

A01-3301

OTHER FUND BALANCE

AVAILABLE

INCREASE FUND BALANCE 2,546,628

TOTAL

\$ 2,546,628

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**AUDITOR-CONTROLLER
FINAL 4-VOTES BUDGET ADJUSTMENT
FISCAL YEAR 2017-18**

NONSPENDABLE FOR LT RECEIVABLES (GENERAL FUND) - CBRC

SOURCES:

GENERAL FUND

A01-3012

NONSPENDABLE FOR LT
RECEIVABLES CBRC (HOSP)

DECREASE OBLIGATED FD BALANCE 84,098,169.31

GENERAL FUND

A01-301A

NONSPENDABLE FOR LTR
(GENERAL FUND)

DECREASE OBLIGATED FD BALANCE 354,009.52

USES:

GENERAL FUND

A01-3301

OTHER FUND BALANCE
AVAILABLE

INCREASE FUND BALANCE 10,634,000.00

GENERAL FUND

A01 - 3096

COMMITTED FOR HS-TOBACCO
SETTLEMENT

INCREASE OBLIGATED FD BALANCE 30,617,178.83

GENERAL FUND

A01 - 3077

COMMITTED FOR CP AND
EXTRAORDINARY MAINT

INCREASE OBLIGATED FD BALANCE 43,201,000.00

TOTAL

\$84,452,178.83

TOTAL

\$84,452,178.83

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**AUDITOR-CONTROLLER
FINAL 4-VOTES BUDGET ADJUSTMENT
FISCAL YEAR 2017-18**

RESTRICTED FOR LOCAL TAXES-UUT & UTILITY USER TAX

SOURCES:

AUDITOR-CONTROLLER

A01-AU-2000-10700

SERVICES AND SUPPLIES

DECREASE APPROPRIATION 289,000

BOARD OF SUPERVISORS

A01-BS-2000-10010

SERVICES AND SUPPLIES

DECREASE APPROPRIATION 18,248,000

HEALTH SERVICES

LAC-USC 150 BED INPATIENT EXPANSION

A01-CP-6014-65036-69822

CAPITAL ASSETS - B&I

DECREASE APPROPRIATION 731,000

PUBLIC LIBRARY

HACIENDA HEIGHTS LIBRARY REFURBISHMENT

A01-CP-6014-65044-87168

CAPITAL ASSETS - B&I

DECREASE APPROPRIATION 366,000

PUBLIC LIBRARY

ROWLAND HEIGHTS LIBRARY REFURBISHMENT

A01-CP-6014-65044-87169

CAPITAL ASSETS - B&I

DECREASE APPROPRIATION 377,000

PARKS AND RECREATION

DEVILS PUNCHBOWL REFURBISHMENT

A01-CP-6014-65043-87390

CAPITAL ASSETS - B&I

DECREASE APPROPRIATION 40,000

PARKS AND RECREATION

WOODCREST POCKET PARK

A01-CP-6014-65043-69808

CAPITAL ASSETS - B&I

DECREASE APPROPRIATION 193,000

CHIEF EXECUTIVE OFFICE

A01-AO-1000-10100

SALARIES & EMPLOYEE BENEFITS

DECREASE APPROPRIATION 13,000

USES:

GENERAL FUND

A01-3022

RESTRICTED FOR UTILITY USER TAX

INCREASE OBLIGATED FD BALANCE 41,540,000

GENERAL FUND

A01-302A

RESTRICTED FOR LOCAL TAXES-UUT

INCREASE OBLIGATED FD BALANCE 14,435,000

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FINAL 4-VOTES BUDGET ADJUSTMENT
FISCAL YEAR 2017-18

RESTRICTED FOR LOCAL TAXES-UUT & UTILITY USER TAX

SOURCES:

USES:

EMERGENCY PREPAREDNESS & RESPONSE

A01-OE-2000-12600
SERVICES AND SUPPLIES
DECREASE APPROPRIATION 16,000

MILITARY AND VETERANS AFFAIRS

A01-MV-2000-26500
SERVICES AND SUPPLIES
DECREASE APPROPRIATION 4,000

NONDEPARTMENTAL SPECIAL ACCOUNTS

A01-CB-2000-13690
SERVICES AND SUPPLIES
DECREASE APPROPRIATION 107,000

NONDEPARTMENTAL SPECIAL ACCOUNTS

A01-CB-6100-13690
OTHER FINANCING USES
DECREASE APPROPRIATION 5,101,000

PARKS AND RECREATION

A01-PK-1000-27640
SALARIES & EMPLOYEE BENEFITS
DECREASE APPROPRIATION 402,000

PARKS AND RECREATION

A01-PK-2000-27640
SERVICES AND SUPPLIES
DECREASE APPROPRIATION 1,086,000

PARKS AND RECREATION

A01-PK-6030-27640
CAPITAL ASSETS - EQUIPMENT
DECREASE APPROPRIATION 2,000

CIVIC ART SPECIAL FUND

B14-BS-2000-40050
SERVICES AND SUPPLIES
DECREASE APPROPRIATION 33,000

CIVIC ART SPECIAL FUND

B14-BS-6100-40050
OTHER FINANCING USES
INCREASE APPROPRIATION 33,000

PROJECT & FACILITY DEVELOPMENT

A01-CF-96-9911-10190
OPERATING TRANSFERS IN
INCREASE REVENUE 33,000

PROVISIONAL FINANCING USES-VARIOUS

A01-CB-2000-13749-13760
SERVICES AND SUPPLIES
DECREASE APPROPRIATION 27,170,000

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FINAL 4-VOTES BUDGET ADJUSTMENT
FISCAL YEAR 2017-18

RESTRICTED FOR LOCAL TAXES-UUT & UTILITY USER TAX

SOURCES:

USES:

PUBLIC WORKS

A01-PW-2000-47000
SERVICES AND SUPPLIES
DECREASE APPROPRIATION 258,000

REGIONAL PLANNING

A01-RP-1000-19350
SALARIES & EMPLOYEE BENEFITS
DECREASE APPROPRIATION 51,000

SHERIFF-PATROL-CLEARING

A01-SH-1000-15681-15682
SALARIES & EMPLOYEE BENEFITS
DECREASE APPROPRIATION 726,000

SHERIFF-PATROL-CLEARING

A01-SH-1357-15681-15682
S&EB EXPENDITURE DIST
INCREASE APPROPRIATION 726,000

SHERIFF-PATROL-CLEARING

A01-SH-2000-15681-15682
SERVICES AND SUPPLIES
DECREASE APPROPRIATION 347,000

SHERIFF-PATROL-CLEARING

A01-SH-5350-15681-15682
S&S EXPENDITURE DIST
INCREASE APPROPRIATION 347,000

SHERIFF-PATROL-UNINCORPORATED AREA

A01-SH-1000-15681-15690
SALARIES & EMPLOYEE BENEFITS
DECREASE APPROPRIATION 332,000

SHERIFF-PATROL-UNINCORPORATED AREA

A01-SH-2000-15681-15690
SERVICES AND SUPPLIES
DECREASE APPROPRIATION 293,000

SHERIFF-PATROL-SPECIALIZED AND UNALLOC

A01-SH-1000-15681-15692
SALARIES & EMPLOYEE BENEFITS
DECREASE APPROPRIATION 394,000

SHERIFF-PATROL-SPECIALIZED AND UNALLOC

A01-SH-2000-15681-15692
SERVICES AND SUPPLIES
DECREASE APPROPRIATION 54,000

SHERIFF-PATROL-SPECIALIZED AND UNALLOC

A01-SH-6030-15681-15692
CAPITAL ASSETS - EQUIPMENT
DECREASE APPROPRIATION 20,000

SHERIFF-COUNTY SERVICES

A01-SH-2000-15681-15689
SERVICES AND SUPPLIES
DECREASE APPROPRIATION 58,000

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FINAL 4-VOTES BUDGET ADJUSTMENT
FISCAL YEAR 2017-18

RESTRICTED FOR LOCAL TAXES-UUT & UTILITY USER TAX

SOURCES:

USES:

WORKFORCE DEVELOPMENT, AGING,
AND COMMUNITY SERVICES - ADMIN

A01-CS-1000-26560

SALARIES & EMPLOYEE BENEFITS
DECREASE APPROPRIATION

131,000

WORKFORCE DEVELOPMENT, AGING,
AND COMMUNITY SERVICES - ADMIN

A01-CS-2000-26560

SERVICES AND SUPPLIES
DECREASE APPROPRIATION

205,000

WORKFORCE DEVELOPMENT, AGING,
AND COMMUNITY SERVICES - ADMIN

A01-CS-6030-26560

CAPITAL ASSETS - EQUIPMENT
DECREASE APPROPRIATION

1,000

TOTAL

\$ 57,081,000

TOTAL

\$ 57,081,000

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EXECUTIVE OFFICER

**AUDITOR-CONTROLLER
FINAL 4-VOTES BUDGET ADJUSTMENT
FISCAL YEAR 2017-18**

COMMITTED FOR HEALTH SERVICES - TOBACCO SETTLEMENT

SOURCES:

NONDEPARTMENTAL REVENUE

A01-CB-94-9364-10000-10001

TOBACCO SETTLEMENT
INCREASE REVENUE 17,001,000

NON DEPARTMENTAL SPECIAL ACCOUNTS

A01-CB-86-8605-13690

INTEREST FROM TREASURY
INCREASE REVENUE 931,000

HEALTH SERVICES ADMINISTRATION

A01-HS-5500-20000

OTHER CHARGES
DECREASE APPROPRIATION 1,647,000

**TOBACCO HS CAPITAL IMPROVEMENTS
LAC+USC POST OCCUPANCY REFURB**

A01-CP-6014-64040-87011

CAPITAL ASSETS - B&I
DECREASE APPROPRIATION 479,000

**HEALTH SERVICES
RFRUB-HUCLA CT SCANNER**

A01-CP-6014-65036-86840

CAPITAL ASSETS - B&I
DECREASE APPROPRIATION 1,000

**HEALTH SERVICES
RFRUB-MLK/DREW CT SCANNER**

A01-CP-6014-65036-86844

CAPITAL ASSETS - B&I
DECREASE APPROPRIATION 580,000

TOTAL GENERAL FUND

\$ 20,639,000

USES:

GENERAL FUND

A01 - 3096

COMMITTED FOR HS-TOBACCO
SETTLEMENT
INCREASE OBLIGATED FD BALANCE 20,639,000

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**CELIA ZAVALA
EXECUTIVE OFFICER**

TOTAL GENERAL FUND

\$ 20,639,000

AUDITOR-CONTROLLER
FINAL 4-VOTES BUDGET ADJUSTMENT
FISCAL YEAR 2017-18

COMMITTED FOR BOARD BUDGET POLICIES AND PRIORITIES
CRA LIQUIDATION

SOURCES:

FINANCING ELEMENTS

A01-AO-91-9063-99999

ABX1 26 - CRA LIQ - SALES OF
FIXED ASSETS AND RESERVES
INCREASE REVENUE

3,544,000

TOTAL

\$ 3,544,000

USES:

GENERAL FUND

A01-301K

COMMITTED FOR BOARD BUDGET
POLICIES AND PRIORITIES

INCREASE OBLIGATED FD BALANCE

3,544,000

TOTAL

\$ 3,544,000

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AUDITOR-CONTROLLER
FINAL 4-VOTES BUDGET ADJUSTMENT
FISCAL YEAR 2017-18

NONSPENDABLE FOR LT RECEIVABLES – SHERIFF – STATE
CRIMINAL ALIEN ASSISTANCE PROGRAM (SCAAP)

SOURCES:

GENERAL FUND

A01-3301

OTHER FUND BALANCE

AVAILABLE

DECREASE FUND BALANCE 3,000,000

TOTAL

\$ 3,000,000

USES:

GENERAL FUND

A01-303G

NONSPENDABLE FOR LT

RECEIVABLES – SH-SCAAP

INCREASE OBLIGATED FD BALANCE 3,000,000

TOTAL

\$ 3,000,000

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AUDITOR-CONTROLLER
FINAL 4-VOTES BUDGET ADJUSTMENT
FISCAL YEAR 2017-18

NONSPENDABLE FOR LT RECEIVABLES – CAL FIRE

SOURCES:

FIRE DEPARTMENT

DA1-3301

OTHER FUND BALANCE

AVAILABLE

DECREASE FUND BALANCE 3,715,355

TOTAL

\$ 3,715,355

USES:

FIRE DEPARTMENT

DA1-303F

NONSPENDABLE FOR LT
RECEIVABLES – CAL FIRE

INCREASE OBLIGATED FD BALANCE 3,715,355

TOTAL

\$ 3,715,355

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FINAL 4-VOTES BUDGET ADJUSTMENT
FISCAL YEAR 2017-18

NONSPENDABLE FOR LT LOANS RECEIVABLE – MLK COMMUNITY HOSPITAL

SOURCES:

GENERAL FUND

A01-303B

NONSPENDABLE FOR LT LOANS
RECEIVABLE-MLK COMMUNITY HOSP

DECREASE OBLIGATED FD BALANCE 1,786,429

TOTAL

\$ 1,786,429

USES:

GENERAL FUND

A01-3047

COMMITTED FOR BUDGET
UNCERTAINTIES

INCREASE OBLIGATED FD BALANCE 1,786,429

TOTAL

\$ 1,786,429

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FINAL 4-VOTES BUDGET ADJUSTMENT
FISCAL YEAR 2017-18

NONSPENDABLE FOR DEPOSIT WITH OTHERS

SOURCES:

GENERAL FUND

A01-3027

NONSPENDABLE FOR DEPOSIT
WITH OTHERS

DECREASE OBLIGATED FD BALANCE 427,458.78

TOTAL

\$ 427,458.78

USES:

GENERAL FUND

A01-3301

OTHER FUND BALANCE
AVAILABLE

INCREASE FUND BALANCE 427,458.78

TOTAL

\$ 427,458.78

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CELIA ZAVALA
EXECUTIVE OFFICER

CELESTIA

ALICE H. W.

1.3

[Signature]
FISCAL YEAR 2017-18

NONSPENDABLE FOR LT RECEIVABLES ALHAMBRA-GARVEY.

| SOURCES: | | USES: | |
|-------------------------------|------------|-----------------------|------------|
| GENERAL FUND | | GENERAL FUND | |
| A01-3035 | | A01-3301 | |
| NONSPENDABLE FOR LT RCV - | | OTHER FUND BALANCE | |
| ALHAMBRA-GARVEY | | AVAILABLE | |
| DECREASE OBLIGATED FD BALANCE | 117,902 | INCREASE FUND BALANCE | 117,902 |
| TOTAL | \$ 117,902 | TOTAL | \$ 117,902 |

[illegible]

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**AUDITOR-CONTROLLER
FINAL 4-VOTES BUDGET ADJUSTMENT
FISCAL YEAR 2017-18**

SOURCES:

DCFS - FOSTER CARE
A01-CH-5500-26440-26445
OTHER CHARGES
DECREASE APPROPRIATION 2,927,000

DISTRICT ATTORNEY
A01-DA-2000-14030
SERVICES & SUPPLIES
DECREASE APPROPRIATION 907,000

NONDEPARTMENTAL SPECIAL ACCOUNTS
A01-CB-1000-13690
SALARIES & EMPLOYEE BENEFITS
DECREASE APPROPRIATION 3,117,000

**HS - INTEGRATED CORRECTIONAL
HEALTH SERVICES**
A01-HC-1000-22100
SALARIES & EMPLOYEE BENEFITS
DECREASE APPROPRIATION 6,452,000

JUDGEMENTS & DAMAGES
A01-JD-5350-13630
S & S EXPENDITURE DISTRIBUTION
DECREASE APPROPRIATION 2,167,000

NONDEPARTMENTAL SPECIAL ACCOUNTS
A01-CB-1000-13690
SALARIES & EMPLOYEE BENEFITS
DECREASE APPROPRIATION 724,000

NONDEPARTMENTAL SPECIAL ACCOUNTS
A01-CB-2000-13690
SERVICES & SUPPLIES
DECREASE APPROPRIATION 37,271,000

NONDEPARTMENTAL SPECIAL ACCOUNTS
A01-CB-6030-13690
CAPITAL ASSETS-EQUIPMENT
DECREASE APPROPRIATION 10,403,000

TOTAL JUDGEMENTS & DAMAGES 50,565,000

PROBATION - JUVENILE INSTITUTIONS SERVICES
A01-PB-1000-17000-17250
SALARIES & EMPLOYEE BENEFITS
DECREASE APPROPRIATION 421,000

USES:

DCFS - ADOPTIONS ASSISTANCE PROGRAM
A01-CH-5500-26440-26441
OTHER CHARGES
INCREASE APPROPRIATION 2,927,000

DISTRICT ATTORNEY
A01-DA-1000-14030
SALARIES & EMPLOYEE BENEFITS
INCREASE APPROPRIATION 907,000

EMPLOYEE BENEFITS-EMPLOYEE SICK LEAVE PAY
A01-EB-1000-12765-12775
SALARIES & EMPLOYEE BENEFITS
INCREASE APPROPRIATION 3,117,000

**HS - INTEGRATED CORRECTIONAL
HEALTH SERVICES**
A01-HC-2000-22100
SERVICES & SUPPLIES
INCREASE APPROPRIATION 6,452,000

JUDGEMENTS & DAMAGES
A01-JD-5500-13630
OTHER CHARGES
INCREASE APPROPRIATION 50,565,000

ADOPTED
BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

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OCT 02 2018

Celia Zavala
CELIA ZAVALA
EXECUTIVE OFFICER

TOTAL JUDGEMENTS & DAMAGES 50,565,000

PROBATION - JUVENILE INSTITUTIONS SERVICES
A01-PB-2000-17000-17250
SERVICES & SUPPLIES
INCREASE APPROPRIATION 421,000

**AUDITOR-CONTROLLER
FINAL 4-VOTES BUDGET ADJUSTMENT
FISCAL YEAR 2017-18**

SOURCES:

| | |
|---|-----------|
| REGISTRAR-RECORDER/COUNTY CLERK | |
| A01-RR-2000-11300 | |
| SERVICES & SUPPLIES | |
| DECREASE APPROPRIATION | 1,107,000 |
| REGISTRAR-RECORDER/COUNTY CLERK | |
| A01-RR-5500-11300 | |
| OTHER CHARGES | |
| DECREASE APPROPRIATION | 89,000 |
| REGISTRAR-RECORDER/COUNTY CLERK | |
| A01-RR-6030-11300 | |
| CAPITAL ASSETS-EQUIPMENT | |
| DECREASE APPROPRIATION | 426,000 |
| NONDEPARTMENTAL SPECIAL ACCOUNTS | |
| A01-CB-1000-13690 | |
| SALARIES & EMPLOYEE BENEFITS | |
| DECREASE APPROPRIATION | 187,000 |
| TOTAL REGISTRAR-RECORDER/ COUNTY CLERK | |
| | 1,809,000 |
| DPSS - ASSISTANCE IHSS | |
| A01-SS-2000-26300-26410 | |
| SERVICES & SUPPLIES | |
| DECREASE APPROPRIATION | 2,677,000 |
| DPSS - ASSISTANCE IHSS | |
| A01-SS-88-8899-26300-26410 | |
| 1991 REALIGNMENT - SOCIAL SVCS | |
| INCREASE REVENUE | 2,683,000 |
| TOTAL DPSS - ASSISTANCE IHSS | |
| | 5,360,000 |
| SHERIFF - ADMINISTRATION | |
| A01-SH-2000-15681-15684 | |
| SERVICES & SUPPLIES | |
| DECREASE APPROPRIATION | 2,537,000 |
| SHERIFF - ADMINISTRATION | |
| A01-SH-6030-15681-15684 | |
| CAPITAL ASSETS-EQUIPMENT | |
| DECREASE APPROPRIATION | 185,000 |
| SHERIFF - ADMINISTRATION | |
| A01-SH-6800-15681-15684 | |
| INTRAFUND TRANSFERS | |
| DECREASE APPROPRIATION | 277,000 |

USES:

| | |
|--|-----------|
| REGISTRAR-RECORDER/COUNTY CLERK | |
| A01-RR-1000-11300 | |
| SALARIES & EMPLOYEE BENEFITS | |
| INCREASE APPROPRIATION | 1,809,000 |

ADOPTED
BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

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OCT 02 2018

Celia Zavala
CELIA ZAVALA
EXECUTIVE OFFICER

| | |
|---|-----------|
| TOTAL REGISTRAR-RECORDER/ COUNTY CLERK | 1,809,000 |
|---|-----------|

| | |
|-------------------------------|-----------|
| DPSS - ASSISTANCE IHSS | |
| A01-SS-5500-26300-26410 | |
| OTHER CHARGES | |
| INCREASE APPROPRIATION | 5,360,000 |

| | |
|-------------------------------------|-----------|
| TOTAL DPSS - ASSISTANCE IHSS | 5,360,000 |
|-------------------------------------|-----------|

| | |
|---------------------------------|-----------|
| SHERIFF - ADMINISTRATION | |
| A01-SH-1000-15681-15684 | |
| SALARIES & EMPLOYEE BENEFITS | |
| INCREASE APPROPRIATION | 3,005,000 |

**AUDITOR-CONTROLLER
FINAL 4-VOTES BUDGET ADJUSTMENT
FISCAL YEAR 2017-18**

SOURCES:

SHERIFF - ADMINISTRATION

A01-SH-92-9325-15681-15684
PRIVATE ENTITY SERVICES
INCREASE REVENUE 6,000

SHERIFF - CUSTODY

A01-SH-2000-15681-15685
SERVICES & SUPPLIES
DECREASE APPROPRIATION 14,311,000

SHERIFF - CUSTODY

A01-SH-6030-15681-15685
CAPITAL ASSETS-EQUIPMENT
DECREASE APPROPRIATION 2,316,000

SHERIFF - CUSTODY

A0-SH-88-8944-15681-15685
2011 REALIGNMENT-AB109
INCREASE REVENUE 4,234,000

SHERIFF - SHERIFF CLEARING

A01-SH-2000-15681-15688
SERVICES & SUPPLIES
DECREASE APPROPRIATION 38,103,000

SHERIFF - COURT SERVICES

A01-SH-2000-15681-15686
SERVICES & SUPPLIES
DECREASE APPROPRIATION 4,580,000

SHERIFF - SHERIFF CLEARING

A01-SH-2000-15681-15688
SERVICES & SUPPLIES
DECREASE APPROPRIATION 5,271,000

SHERIFF - GENERAL SUPPORT

A01-SH-5500-15681-15687
OTHER CHARGES
INCREASE APPROPRIATION 8,463,000

SHERIFF - DETECTIVE SERVICES

A01-SH-2000-15681-15683
SERVICES & SUPPLIES
INCREASE APPROPRIATION 1,317,000

SHERIFF - DETECTIVE SERVICES

A01-SH-5500-15681-15683
OTHER CHARGES
INCREASE APPROPRIATION 542,000

USES:

SHERIFF - CUSTODY

A01-SH-1000-15681-15685
SALARIES & EMPLOYEE BENEFITS
INCREASE APPROPRIATION 58,964,000

SHERIFF - COURT SERVICES

A01-SH-1000-15681-15686
SALARIES & EMPLOYEE BENEFITS
INCREASE APPROPRIATION 9,851,000

SHERIFF - GENERAL SUPPORT

A01-SH-1000-15681-15687
SALARIES & EMPLOYEE BENEFITS
INCREASE APPROPRIATION 8,463,000

SHERIFF - DETECTIVE SERVICES

A01-SH-1000-15681-15683
SALARIES & EMPLOYEE BENEFITS
INCREASE APPROPRIATION 20,313,000

ADOPTED
BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

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CELIA ZAVALA
EXECUTIVE OFFICER

**AUDITOR-CONTROLLER
FINAL 4-VOTES BUDGET ADJUSTMENT
FISCAL YEAR 2017-18**

SOURCES:

USES:

SHERIFF - DETECTIVE SERVICES

A01-SH-6030-15681-15683
CAPITAL ASSETS-EQUIPMENT
INCREASE APPROPRIATION 352,000

SHERIFF - SHERIFF CLEARING

A01-SH-2000-15681-15688
SERVICES & SUPPLIES
DECREASE APPROPRIATION 18,102,000

SHERIFF - GENERAL SUPPORT

A01-SH-5500-15681-15687
OTHER CHARGES
DECREASE APPROPRIATION 5,159,000

SHERIFF - COUNTY SERVICES

A01-SH-1000-15681-15689
SALARIES & EMPLOYEE BENEFITS
INCREASE APPROPRIATION 4,343,000

SHERIFF - MEDICAL SERVICES BUREAU BUDGET UNIT

A01-SH-1000-15681-15693
SALARIES & EMPLOYEE BENEFITS
INCREASE APPROPRIATION 816,000

TOTAL SHERIFF

105,755,000

TOTAL SHERIFF

105,755,000

PFU - PROBATION

A01-CB-2000-13749-13758
SERVICES & SUPPLIES
DECREASE APPROPRIATION 1,488,000

PFU - VARIOUS

A01-CB-2000-13749-13760
SERVICES & SUPPLIES
INCREASE APPROPRIATION 1,488,000

**VARIOUS CAPITAL PROJECTS
KENYON JUSTICE CENTER RENOVATION**

A01-CP-94-9924-65099-87456
OTHER MISC/CP - EXCL GRANTS & CNTRBS
INCREASE REVENUE 300,000

**VARIOUS CAPITAL PROJECTS
KENYON JUSTICE CENTER RENOVATION**

A01-CP-96-9919-65099-87456
OPERATING TRANSFERS IN - CP
DECREASE REVENUE 300,000

TOTAL GENERAL FUND

\$179,101,000

TOTAL GENERAL FUND

\$179,101,000

SHERIFF - SPECIAL TRAINING FUND

BR8-SH-2000-40738
SERVICES & SUPPLIES
DECREASE APPROPRIATION 20,000

SHERIFF - SPECIAL TRAINING FUND

BR8-SH-6100-40738
OTHER FINANCING USES
INCREASE APPROPRIATION 20,000

FIRE DEPARTMENT - LIFEGUARD BUDGET UNIT

DA1-FR-2000-40100-40055
SERVICES & SUPPLIES
DECREASE APPROPRIATION 220,000

FIRE DEPARTMENT - LIFEGUARD BUDGET UNIT

DA1-FR-1000-40100-40055
SALARIES & EMPLOYEE BENEFITS
INCREASE APPROPRIATION 1,342,000

ADOPTED
BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

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OCT 02 2018

Julia Zavala
CELIA ZAVALA
EXECUTIVE OFFICER

**AUDITOR-CONTROLLER
FINAL 4-VOTES BUDGET ADJUSTMENT
FISCAL YEAR 2017-18**

SOURCES:

USES:

FIRE DEPARTMENT - LIFEGUARD BUDGET UNIT

DA1-FR-6030-40100-40055
CAPITAL ASSETS - EQUIPMENT
DECREASE APPROPRIATION 36,000

FIRE DEPARTMENT - ADMINISTRATIVE BUDGET UNIT

DA1-FR-2000-40100-40111
SERVICES & SUPPLIES
DECREASE APPROPRIATION 1,086,000

FIRE DEPARTMENT - ADMINISTRATIVE BUDGET UNIT

DA1-FR-2000-40100-40111
SERVICES & SUPPLIES
DECREASE APPROPRIATION 230,000

FIRE DEPARTMENT - ADMINISTRATIVE BUDGET UNIT

DA1-FR-1000-40100-40111
SALARIES & EMPLOYEE BENEFITS
INCREASE APPROPRIATION 230,000

FIRE DEPARTMENT - EXECUTIVE BUDGET UNIT

DA1-FR-2000-40100-40129
SERVICES & SUPPLIES
DECREASE APPROPRIATION 227,000

FIRE DEPARTMENT - EXECUTIVE BUDGET UNIT

DA1-FR-1000-40100-40129
SALARIES & EMPLOYEE BENEFITS
INCREASE APPROPRIATION 227,000

FIRE DEPARTMENT - PREVENTION BUDGET UNIT

DA1-FR-2000-40100-40161
SERVICES & SUPPLIES
DECREASE APPROPRIATION 607,000

FIRE DEPARTMENT - PREVENTION BUDGET UNIT

DA1-FR-1000-40100-40161
SALARIES & EMPLOYEE BENEFITS
INCREASE APPROPRIATION 607,000

FIRE DEPARTMENT - OPERATIONS BUDGET UNIT

DA1-FR-2000-40100-40215
SERVICES & SUPPLIES
DECREASE APPROPRIATION 4,425,000

FIRE DEPARTMENT - OPERATIONS BUDGET UNIT

DA1-FR-1000-40100-40215
SALARIES & EMPLOYEE BENEFITS
INCREASE APPROPRIATION 8,009,000

FIRE DEPARTMENT - OPERATIONS BUDGET UNIT

DA1-FR-6030-40100-40215
CAPITAL ASSETS - EQUIPMENT
DECREASE APPROPRIATION 567,000

FIRE DEPARTMENT - OPERATIONS BUDGET UNIT

DA1-FR-92-932K-40100-40215
ADVANCED LIFE SUPPORT FEES (TRANSPORT)
INCREASE REVENUE 3,017,000

FIRE DEPARTMENT - SPECIAL SVCS BUDGET UNIT

DA1-FR-1000-40100-40191
SALARIES & EMPLOYEE BENEFITS
DECREASE APPROPRIATION 120,000

FIRE DEPARTMENT - SPECIAL SVCS BUDGET UNIT

DA1-FR-2000-40100-40191
SERVICES & SUPPLIES
INCREASE APPROPRIATION 607,000

ADOPTED
BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

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OCT 02 2018


CELIA ZAVALA
EXECUTIVE OFFICER

**AUDITOR-CONTROLLER
FINAL 4-VOTES BUDGET ADJUSTMENT
FISCAL YEAR 2017-18**

SOURCES:

FIRE DEPARTMENT - SPECIAL SVCS BUDGET UNIT

DA1-FR-5500-40100-40191

OTHER CHARGES

DECREASE APPROPRIATION 487,000

TOTAL FIRE DEPARTMENT 11,022,000

**HOMELESS AND HOUSING - MEASURE H
SPECIAL TAX FUND**

GQ8-CB-5500-41183

OTHER CHARGES

DECREASE APPROPRIATION 2,009,000

MHSA FUND - PROP 63

BT1-MH-6100-41189

OTHER FINANCING USES

DECREASE APPROPRIATION 50,000,000

RPOSD MEAS A MAINT & SERVICING FUND

HG3-3017

COMMITTED FOR PROGRAM

DECREASE OBLIGATED FD BALANCE 265,000

RPOSD MEAS A ASSMT GRANT FUND

HG4-3017

COMMITTED FOR PROGRAM

DECREASE OBLIGATED FD BALANCE 1,373,000

RPOSD MEAS A BOS PROJECT FUND

HG5-3017

COMMITTED FOR PROGRAM

DECREASE OBLIGATED FD BALANCE 37,000

TOTAL NON GENERAL FUND \$ 64,726,000

GRAND TOTAL \$243,827,000

USES:

TOTAL FIRE DEPARTMENT 11,022,000

**HOMELESS AND HOUSING - MEASURE H
SPECIAL TAX FUND**

GQ8-CB-2000-41183

SERVICES & SUPPLIES

INCREASE APPROPRIATION 2,009,000

MHSA FUND - PROP 63

BT1-MH-5500-41189

OTHER CHARGES

INCREASE APPROPRIATION 50,000,000

RPOSD MEAS A MAINT & SERVICING FUND

HG3-3301

OTHER FUND BALANCE AVAILABLE

INCREASE FUND BALANCE 265,000

RPOSD MEAS A ASSMT GRANT FUND

HG4-3301

OTHER FUND BALANCE AVAILABLE

INCREASE FUND BALANCE 1,373,000

RPOSD MEAS A BOS PROJECT FUND

HG5-3301

OTHER FUND BALANCE AVAILABLE

INCREASE FUND BALANCE 37,000

TOTAL NON GENERAL FUND \$ 64,726,000

GRAND TOTAL \$243,827,000

ADOPTED
BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

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OCT 02 2018

Celia Zavala
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