



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

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ARLENE BARRERA  
ACTING AUDITOR-CONTROLLER

October 1, 2019

**ADOPTED**

BOARD OF SUPERVISORS  
COUNTY OF LOS ANGELES

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

**72      OCTOBER 1, 2019**

CELIA ZAVALA  
EXECUTIVE OFFICER

Dear Supervisors:

**REQUEST TO APPROVE THE FINAL  
BUDGET ADJUSTMENT FOR FISCAL YEAR 2018-19  
(ALL DISTRICTS - 4 VOTES)**

**SUBJECT**

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

**IT IS RECOMMENDED THAT THE BOARD:**

Approve the attached final budget adjustment for Fiscal Year (FY) 2018-19.

**PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION**

Approval of the final budget adjustment will allow the Acting Auditor-Controller to close the FY 2018-19 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 2018-19, 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 is the significant program 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 2018-19, the SB90 long-term receivable balances, and its related reserves, were \$18.2 million. During FY 2018-19, there was a net decrease of \$3.2 million from the following transactions:

- SB90 collections of \$7.9 million were received for FY 2017-18 claims.
- New reserves of \$4.7 million were established for FY 2018-19 SB90 claims, which will not be collected within the next fiscal year.

At the end of FY 2018-19, the SB90 long-term receivables and reserves balances were \$15 million.

### **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 2018-19, approximately \$57.4 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 \$19 million in FY 2018-19. This amount consists of tobacco settlement revenues of \$14.6 million in excess of budget, interest earnings from unused funds of \$2.1 million, and unused funds that were previously allocated to the Department of Health Services (DHS), Department of Public Health (DPH), and Capital Project budget units for tobacco programs of \$2.3 million.

### **Committed for Board Budget Policies and Priorities CRA Liquidation**

On September 30, 2014, the Board of Supervisors (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 2018-19, the County received a total of \$15.3 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. Of the \$15.3 million, \$14.2 million was approved by your Board on June 24, 2019, and the remaining amount of \$1.1 million is included in this Board action.

### **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 2018-19, we evaluated the unspent realignment funds for the Department of Mental Health (DMH), the Department of Children and Family Services (DCFS), and DPH Substance Abuse Prevention and Control (DPH-SAPC).

	<u>Beginning Balance</u> <u>7/1/18</u>	<u>Ending Balance</u> <u>6/30/19</u>	<u>Increase/</u> <u>(Decrease)</u>
DPH-SAPC (GP5N)	\$85 million	\$31 million	(\$54 million)
DMH (GR5)	\$323 million	\$367 million	\$44 million
DCFS (GP5M)	\$205 million	\$222 million	\$17 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 Acting Auditor-Controller.

Respectfully submitted,



ARLENE BARRERA  
Acting Auditor-Controller

AB:CY:EB:SJS:LS:bh

H:\Budget\_Publications\Budget Adjustments\Year-end closing\2018-19\Board Letter

Attachments

c: Sachi A. Hamai, Chief Executive Officer

**AUDITOR-CONTROLLER  
FINAL 4-VOTE BUDGET ADJUSTMENT  
FISCAL YEAR 2018-19**

**ESTABLISH APPROPRIATIONS FOR CONTINGENCIES - GANN**

<b>SOURCES:</b>	<b>USES:</b>
<p><b>GENERAL FUND-FINANCING ELEMENTS</b> A01-AO-80-8094-99999 AB1290 STATUTORY CURRENT YEAR PROPERTY TAX REVENUE INCREASE REVENUE</p>	<p><b>GENERAL FUND</b> A01-3307 APPROPRIATION FOR CONTINGENCIES - GANN INCREASE APPROPRIATION</p>
60,327,000	60,327,000
<p><b>PUBLIC WORKS - ROAD FUND</b> B03-PW-81-8022-47000  SALES TAX-ART 8 TRANS SVS INCREASE REVENUE</p>	<p><b>PUBLIC WORKS - ROAD FUND</b> B03-3307 APPROPRIATION FOR CONTINGENCIES - GANN INCREASE APPROPRIATION</p>
172,000	173,000
<p><b>PUBLIC WORKS - ROAD FUND</b> B03-PW-86-8605-47000 INTEREST FROM TREASURY POOL DEPOSITS INCREASE REVENUE</p>	
1,000	
<p><b>TOTAL PUBLIC WORKS</b></p>	<p><b>TOTAL PUBLIC WORKS</b></p>
173,000	173,000
<p><b>LA COUNTY LIBRARY</b> B06-PL-80-8006-41200 ABX1 26 PROPERTY TAX REVENUE RESIDUAL INCREASE REVENUE</p>	<p><b>LA COUNTY LIBRARY</b> B06-3307 APPROPRIATION FOR CONTINGENCIES - GANN INCREASE APPROPRIATION</p>
890,000	890,000
<p><b>HS - MEASURE B-FINANCING ELEMENTS</b> BW9-HS-81-8064-41010-41011  VOTER APPROVED SPECIAL TAX INCREASE REVENUE</p>	<p><b>HS - MEASURE B SPECIAL TAX FUND</b> BW9-3307 APPROPRIATION FOR CONTINGENCIES - GANN INCREASE APPROPRIATION</p>
853,000	2,309,000
<p><b>HS - MEASURE B-FINANCING ELEMENTS</b> BW9-HS-86-8605-41010-41011 INTEREST FROM TREASURY POOL DEPOSITS INCREASE REVENUE</p>	
1,456,000	
<p><b>TOTAL HS - MEASURE B</b></p>	<p><b>TOTAL HS - MEASURE B</b></p>
2,309,000	2,309,000
<p><b>GRAND TOTAL</b></p>	<p><b>GRAND TOTAL</b></p>
<b>\$ 63,699,000</b>	<b>\$ 63,699,000</b>

**ADOPTED**  
BOARD OF SUPERVISORS  
COUNTY OF LOS ANGELES

72      OCT 01 2019

*Celia Zavala*  
CELIA ZAVALA  
EXECUTIVE OFFICER

**AUDITOR-CONTROLLER  
FINAL 4-VOTE BUDGET ADJUSTMENT  
FISCAL YEAR 2018-19**

**NONSPENDABLE FOR LONG-TERM RECEIVABLES SB90**

<b>SOURCES:</b>		<b>USES:</b>	
<b>GENERAL FUND</b>		<b>GENERAL FUND</b>	
A01-3036		A01-3301	
NONSPENDABLE FOR LONG-TERM		OTHER FUND BALANCE	
RECEIVABLES SB90		AVAILABLE	
DECREASE OBLIGATED FD BALANCE	3,230,407	INCREASE FUND BALANCE	3,230,407
<b>TOTAL</b>	<b>\$ 3,230,407</b>	<b>TOTAL</b>	<b>\$ 3,230,407</b>

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COUNTY OF LOS ANGELES

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OCT 01 2019

*Celia Zavala*  
CELIA ZAVALA  
EXECUTIVE OFFICER

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**AUDITOR-CONTROLLER  
FINAL 4-VOTE BUDGET ADJUSTMENT  
FISCAL YEAR 2018-19**

**RESTRICTED FOR LOCAL TAXES-UUT & UTILITY USER TAX**

**SOURCES:**

**USES:**

**AUDITOR-CONTROLLER**

A01-AU-2000-10700  
SERVICES AND SUPPLIES  
DECREASE APPROPRIATION 296,000

**GENERAL FUND**

A01-3022  
RESTRICTED FOR UTILITY USER TAX  
INCREASE OBLIGATED FUND BAL 40,039,000

**BOARD OF SUPERVISORS**

A01-BS-2000-10010  
SERVICES AND SUPPLIES  
DECREASE APPROPRIATION 16,051,000

**GENERAL FUND**

A01-302A  
RESTRICTED FOR LOCAL TAXES-UUT  
INCREASE OBLIGATED FUND BAL 17,331,000

**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 340,000

**PARKS AND RECREATION**

**WHITTIER AQUATIC CENTER**

A01-CP-6014-65043-69838  
CAPITAL ASSETS - B&I  
DECREASE APPROPRIATION 17,941,000

**PARKS AND RECREATION**

**WOODCREST POCKET PARK**

A01-CP-6014-65043-69808  
CAPITAL ASSETS - B&I  
DECREASE APPROPRIATION 14,000

**PARKS AND RECREATION**

**WALNUT PARK PROPERTY ACQUISITION**

A01-CP-6006-65043-77613  
CAPITAL ASSETS - B&I  
DECREASE APPROPRIATION 4,000

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*Celia Zavala*  
CELIA ZAVALA  
EXECUTIVE OFFICER

**AUDITOR-CONTROLLER  
FINAL 4-VOTE BUDGET ADJUSTMENT  
FISCAL YEAR 2018-19**

**RESTRICTED FOR LOCAL TAXES-UUT & UTILITY USER TAX**

**SOURCES:**

**USES:**

**PUBLIC LIBRARY**

**LLOYD TABER MARINA DEL REY LIBRARY**

A01-CP-6014-65044-87573

CAPITAL ASSETS - B&I

DECREASE APPROPRIATION

400,000

**CHIEF EXECUTIVE OFFICE**

A01-AO-1000-10100

SALARIES & EMPLOYEE BENEFITS

DECREASE APPROPRIATION

17,000

**EMERGENCY PREPAREDNESS & RESPONSE**

A01-OE-2000-12600

SERVICES AND SUPPLIES

DECREASE APPROPRIATION

29,000

**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

5,009,000

**PARKS AND RECREATION**

A01-PK-1000-27640

SALARIES & EMPLOYEE BENEFITS

DECREASE APPROPRIATION

926,000

**PARKS AND RECREATION**

A01-PK-2000-27640

SERVICES AND SUPPLIES

DECREASE APPROPRIATION

1,296,000

**PARKS AND RECREATION**

A01-PK-6030-27640

CAPITAL ASSETS - EQUIPMENT

DECREASE APPROPRIATION

16,000

**PROVISIONAL FINANCING USES-VARIOUS**

A01-CB-2000-13749-13760

SERVICES AND SUPPLIES

DECREASE APPROPRIATION

11,982,000

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CELIN ZAVALA  
EXECUTIVE OFFICER

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**AUDITOR-CONTROLLER  
FINAL 4-VOTE BUDGET ADJUSTMENT  
FISCAL YEAR 2018-19**

**RESTRICTED FOR LOCAL TAXES-UUT & UTILITY USER TAX**

**SOURCES:**

**USES:**

**PUBLIC WORKS**

A01-PW-2000-47000  
SERVICES AND SUPPLIES  
DECREASE APPROPRIATION 331,000

**REGIONAL PLANNING**

A01-RP-1000-19350  
SALARIES & EMPLOYEE BENEFITS  
DECREASE APPROPRIATION 26,000

**REGIONAL PLANNING**

A01-RP-2000-19350  
SERVICES AND SUPPLIES  
DECREASE APPROPRIATION 3,000

**SHERIFF-PATROL-CLEARING**

A01-SH-1000-15681-15682  
SALARIES & EMPLOYEE BENEFITS  
DECREASE APPROPRIATION 564,000

**SHERIFF-PATROL-CLEARING**

A01-SH-1357-15681-15682  
S&EB EXPENDITURE DIST  
INCREASE APPROPRIATION 564,000

**SHERIFF-PATROL-CLEARING**

A01-SH-2000-15681-15682  
SERVICES AND SUPPLIES  
DECREASE APPROPRIATION 411,000

**SHERIFF-PATROL-CLEARING**

A01-SH-5350-15681-15682  
S&S EXPENDITURE DIST  
INCREASE APPROPRIATION 411,000

**SHERIFF-PATROL-UNINCORPORATED AREA**

A01-SH-2000-15681-15690  
SERVICES AND SUPPLIES  
DECREASE APPROPRIATION 353,000

**SHERIFF-PATROL-SPECIALIZED AND UNALLOC**

A01-SH-1000-15681-15692  
SALARIES & EMPLOYEE BENEFITS  
DECREASE APPROPRIATION 564,000

**SHERIFF-PATROL-SPECIALIZED AND UNALLOC**

A01-SH-2000-15681-15692  
SERVICES AND SUPPLIES  
DECREASE APPROPRIATION 58,000

**SHERIFF-PATROL-SPECIALIZED AND UNALLOC**

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

**SHERIFF-COUNTY SERVICES**

A01-SH-1000-15681-15689  
SALARIES & EMPLOYEE BENEFITS  
DECREASE APPROPRIATION 57,000

**SHERIFF-COUNTY SERVICES**

A01-SH-2000-15681-15689  
SERVICES AND SUPPLIES  
DECREASE APPROPRIATION 10,000

**ADOPTED**  
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*Celia Zavala*  
CELIA ZAVALA  
EXECUTIVE OFFICER

**AUDITOR-CONTROLLER  
FINAL 4-VOTE BUDGET ADJUSTMENT  
FISCAL YEAR 2018-19**

**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

159,000

**WORKFORCE DEVELOPMENT, AGING,  
AND COMMUNITY SERVICES - ADMIN**

A01-CS-2000-26560

SERVICES AND SUPPLIES  
DECREASE APPROPRIATION

255,000

**GENERAL FUND**

A01-3306

APPROPRIATION FOR CONTINGENCIES-  
CANCELLED COMMITMENT & A/P  
DECREASE APPROPRIATION

5,000

**TOTAL**

**\$ 58,345,000**

**TOTAL**

**\$ 58,345,000**

**ADOPTED**  
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*Celia Zavala*  
CELIA ZAVALA  
EXECUTIVE OFFICER

**AUDITOR-CONTROLLER  
FINAL 4-VOTE BUDGET ADJUSTMENT  
FISCAL YEAR 2018-19**

**COMMITTED FOR HEALTH SERVICES - TOBACCO SETTLEMENT**

**SOURCES:**

**NONDEPARTMENTAL REVENUE**

A01-CB-94-9364-10000-10001

TOBACCO SETTLEMENT

INCREASE REVENUE 14,638,000

**NON DEPARTMENTAL SPECIAL ACCOUNTS**

A01-CB-86-8605-13690

INTEREST FROM TREASURY

INCREASE REVENUE 2,056,000

**HEALTH SERVICES ADMINISTRATION**

A01-HS-5500-20000

OTHER CHARGES

DECREASE APPROPRIATION 2,000,000

**TOBACCO HS CAPITAL IMPROVEMENTS**

**LAC+USC POST OCCUPANCY REFURB**

A01-CP-6014-64040-87011

CAPITAL ASSETS - B&I

DECREASE APPROPRIATION 301,000

**PUBLIC HEALTH**

A01-PH-2000-24500

SERVICES & SUPPLIES

DECREASE APPROPRIATION 1,000

**TOTAL GENERAL FUND \$ 18,996,000**

**USES:**

**GENERAL FUND**

A01 - 3096

COMMITTED FOR HS-TOBACCO  
SETTLEMENT

INCREASE OBLIGATED FD BALANCE 18,996,000

**TOTAL GENERAL FUND \$ 18,996,000**

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COUNTY OF LOS ANGELES

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*Celia Zavala*  
CELIA ZAVALA  
EXECUTIVE OFFICER

**AUDITOR-CONTROLLER  
FINAL 4-VOTE BUDGET ADJUSTMENT  
FISCAL YEAR 2018-19**

**COMMITTED FOR BOARD BUDGET POLICIES AND PRIORITIES  
CRA LIQUIDATION**

<b>SOURCES:</b>	<b>USES:</b>
<p><b>FINANCING ELEMENTS</b> A01-AO-91-9063-99999</p> <p>ABX1 26 - CRA LIQ – SALES OF FIXED ASSETS AND RESERVES INCREASE REVENUE</p>	<p><b>GENERAL FUND</b> A01-301K</p> <p>COMMITTED FOR BOARD BUDGET POLICIES AND PRIORITIES INCREASE OBLIGATED FD BALANCE</p>
1,055,000	1,055,000
<p><b>TOTAL</b> <span style="float: right;"><b>\$ 1,055,000</b></span></p>	<p><b>TOTAL</b> <span style="float: right;"><b>\$ 1,055,000</b></span></p>

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**72**

OCT 01 2019

*[Signature]*  
DIRECTOR

AUDITOR-CONTROLLER  
FINAL 4-VOTE BUDGET ADJUSTMENT  
FISCAL YEAR 2018-19

**NONSPENDABLE FOR LT RECEIVABLES – FIRE DEPARTMENT**

**SOURCES:**

**FIRE DEPARTMENT**

DA1-3301

OTHER FUND BALANCE  
AVAILABLE

DECREASE FUND BALANCE                    4,915,257.62

**TOTAL**

**\$ 4,915,257.62**

**USES:**

**FIRE DEPARTMENT**

DA1-303F

NONSPENDABLE FOR LT  
RECEIVABLES – FIRE DEPT

INCREASE OBLIGATED FD BALANCE                    4,915,257.62

**TOTAL**

**\$ 4,915,257.62**

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OCT 01 2019

  
CELINA ALVAREZ  
EXECUTIVE DIRECTOR

**AUDITOR-CONTROLLER  
FINAL 4-VOTE BUDGET ADJUSTMENT  
FISCAL YEAR 2018-19**

**NONSPENDABLE FOR LT LOANS RECEIVABLE – MLK COMMUNITY HOSPITAL**

<b>SOURCES:</b>	<b>USES:</b>
<p><b>GENERAL FUND</b> A01-303B NONSPENDABLE FOR LT LOANS RECEIVABLE-MLK COMMUNITY HOSP DECREASE OBLIGATED FD BALANCE          1,785,714</p>	<p><b>GENERAL FUND</b> A01-3047 COMMITTED FOR BUDGET UNCERTAINTIES INCREASE OBLIGATED FD BALANCE          1,785,714</p>
<p><b>TOTAL</b>                                    \$    1,785,714</p>	<p><b>TOTAL</b>                                    \$    1,785,714</p>

ADOPTED

BOARD OF SUPERVISORS  
COUNTY OF LOS ANGELES

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OCT 01 2019

*Christina Quintero*  
CHRISTINA QUINTERO  
EXECUTIVE OFFICER

**AUDITOR-CONTROLLER  
FINAL 4-VOTE BUDGET ADJUSTMENT  
FISCAL YEAR 2018-19**

**NONSPENDABLE FOR DEPOSIT WITH OTHERS**

**SOURCES:**

**GENERAL FUND**

A01-3301

OTHER FUND BALANCE

AVAILABLE

DECREASE FUND BALANCE

1,107,940.12

**TOTAL**

**\$ 1,107,940.12**

**USES:**

**GENERAL FUND**

A01-3027

NONSPENDABLE FOR DEPOSIT

WITH OTHERS

INCREASE OBLIGATED FD BALANCE

1,107,940.12

**TOTAL**

**\$ 1,107,940.12**

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*Celia Zavala*  
CELIA ZAVALA  
EXECUTIVE OFFICER

AUDITOR-CONTROLLER  
FINAL 4-VOTE BUDGET ADJUSTMENT  
FISCAL YEAR 2018-19

NONSPENDABLE FOR LT RECEIVABLES ALHAMBRA-GARVEY

<u>SOURCES:</u>		<u>USES:</u>	
<b>GENERAL FUND</b>		<b>GENERAL FUND</b>	
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
<b>TOTAL</b>	<u>\$ 117,902</u>	<b>TOTAL</b>	<u>\$ 117,902</u>

**ADOPTED**  
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OCT 01 2019

*Celia Canales*  
CELIA CANALES  
EXECUTIVE OFFICER



**AUDITOR-CONTROLLER  
FINAL 4-VOTE BUDGET ADJUSTMENT  
FISCAL YEAR 2018-19**

**SOURCES:**

**USES:**

**ALTERNATE PUBLIC DEFENDER**

A01-AD-1000-15575  
SALARIES & EMPLOYEE BENEFITS  
DECREASE APPROPRIATION 419,000

**ALTERNATE PUBLIC DEFENDER**

A01-AD-2000-15575  
SERVICES & SUPPLIES  
INCREASE APPROPRIATION 419,000

**DCFS - FOSTER CARE**

A01-CH-5500-26440-26445  
OTHER CHARGES  
DECREASE APPROPRIATION 3,406,000

**DCFS - KINGAP PROGRAM**

A01-CH-5500-26440-26318  
OTHER CHARGES  
INCREASE APPROPRIATION 1,428,000

**DCFS - ADOPTIONS ASSISTANCE PROGRAM**

A01-CH-5500-26440-26441  
OTHER CHARGES  
INCREASE APPROPRIATION 1,978,000

**TOTAL DEPARTMENT OF CHILDREN  
& FAMILY SERVICES**

3,406,000

**TOTAL DEPARTMENT OF CHILDREN  
& FAMILY SERVICES**

3,406,000

**DISTRICT ATTORNEY**

A01-DA-2000-14030  
SERVICES & SUPPLIES  
DECREASE APPROPRIATION 156,000

**DISTRICT ATTORNEY**

A01-DA-5500-14030  
OTHER CHARGES  
INCREASE APPROPRIATION 156,000

**NONDEPARTMENTAL SPECIAL ACCOUNTS**

A01-CB-1000-13690  
SALARIES & EMPLOYEE BENEFITS  
DECREASE APPROPRIATION 10,818,000

**EMPLOYEE BENEFITS-EMPLOYEE SICK LEAVE PAY**

A01-EB-1000-12765-12775  
SALARIES & EMPLOYEE BENEFITS  
INCREASE APPROPRIATION 10,818,000

**MEDICAL EXAMINER - CORONER**

A01-ME-2000-19150  
SERVICES & SUPPLIES  
DECREASE APPROPRIATION 164,000

**MEDICAL EXAMINER - CORONER**

A01-ME-5500-19150  
OTHER CHARGES  
INCREASE APPROPRIATION 164,000

**SHERIFF - ADMINISTRATION**

A01-SH-1000-15681-15684  
SALARIES & EMPLOYEE BENEFITS  
DECREASE APPROPRIATION 916,000

**SHERIFF - ADMINISTRATION**

A01-SH-2000-15681-15684  
SERVICES & SUPPLIES  
INCREASE APPROPRIATION 916,000

**SHERIFF - CUSTODY**

A01-SH-2000-15681-15685  
SERVICES & SUPPLIES  
DECREASE APPROPRIATION 20,319,000

**SHERIFF - CUSTODY**

A01-SH-1000-15681-15685  
SALARIES & EMPLOYEE BENEFITS  
INCREASE APPROPRIATION 63,583,000

**SHERIFF - CUSTODY**

A01-SH-5500-15681-15685  
OTHER CHARGES  
DECREASE APPROPRIATION 69,000

**SHERIFF - CUSTODY**

A01-SH-6030-15681-15685  
CAPITAL ASSETS-EQUIPMENT  
DECREASE APPROPRIATION 3,136,000

**ADOPTED**  
BOARD OF SUPERVISORS  
COUNTY OF LOS ANGELES

72

OCT 01 2019

*Celia Zavala*  
CELIA ZAVALA  
EXECUTIVE OFFICER

**AUDITOR-CONTROLLER  
FINAL 4-VOTE BUDGET ADJUSTMENT  
FISCAL YEAR 2018-19**

**SOURCES:**

**USES:**

**SHERIFF - CUSTODY**

A01-SH-6800-15681-15685  
INTRAFUND TRANSFERS  
DECREASE APPROPRIATION 817,000

**SHERIFF - PATROL - SPECIALIZED AND UNALLOCATED**

A01-SH-6030-15681-15692  
CAPITAL ASSETS-EQUIPMENT  
DECREASE APPROPRIATION 10,534,000

**SHERIFF - COURT SERVICES**

A01-SH-2000-15681-15686  
SERVICES & SUPPLIES  
DECREASE APPROPRIATION 3,438,000

**SHERIFF - COURT SERVICES**

A01-SH-1000-15681-15686  
SALARIES & EMPLOYEE BENEFITS  
INCREASE APPROPRIATION 6,833,000

**SHERIFF - COURT SERVICES**

A01-SH-5500-15681-15686  
OTHER CHARGES  
DECREASE APPROPRIATION 37,000

**SHERIFF - COURT SERVICES**

A01-SH-6800-15681-15686  
INTRAFUND TRANSFERS  
DECREASE APPROPRIATION 131,000

**SHERIFF - GENERAL SUPPORT**

A01-SH-2000-15681-15687  
SERVICES & SUPPLIES  
DECREASE APPROPRIATION 10,194,000

**SHERIFF - GENERAL SUPPORT**

A01-SH-1000-15681-15687  
SALARIES & EMPLOYEE BENEFITS  
INCREASE APPROPRIATION 18,646,000

**SHERIFF - GENERAL SUPPORT**

A01-SH-6030-15681-15687  
CAPITAL ASSETS-EQUIPMENT  
DECREASE APPROPRIATION 4,178,000

**SHERIFF - GENERAL SUPPORT**

A01-SH-5500-15681-15687  
OTHER CHARGES  
INCREASE APPROPRIATION 9,388,000

**SHERIFF - DETECTIVE SERVICES**

A01-SH-2000-15681-15683  
SERVICES & SUPPLIES  
DECREASE APPROPRIATION 1,891,000

**SHERIFF - DETECTIVE SERVICES**

A01-SH-1000-15681-15683  
SALARIES & EMPLOYEE BENEFITS  
INCREASE APPROPRIATION 17,915,000

**SHERIFF - DETECTIVE SERVICES**

A01-SH-5500-15681-15683  
OTHER CHARGES  
DECREASE APPROPRIATION 230,000

**SHERIFF - DETECTIVE SERVICES**

A01-SH-6030-15681-15683  
CAPITAL ASSETS-EQUIPMENT  
DECREASE APPROPRIATION 626,000

**ADOPTED**  
BOARD OF SUPERVISORS  
COUNTY OF LOS ANGELES

72

OCT 9 2019

*Celia Zavala*  
CELIA ZAVALA  
EXECUTIVE OFFICER

**AUDITOR-CONTROLLER  
 FINAL 4-VOTE BUDGET ADJUSTMENT  
 FISCAL YEAR 2018-19**

72

OCT 01 2019

**SOURCES:**

**USES:**

*Celia Zavala*  
 CELIA ZAVALA  
 EXECUTIVE OFFICER

<b>SHERIFF - SHERIFF CLEARING</b>	
A01-SH-2000-15681-15688	
SERVICES & SUPPLIES	
DECREASE APPROPRIATION	60,765,000
<b>TOTAL SHERIFF</b>	<u>117,281,000</u>
<b>TOTAL GENERAL FUND</b>	<u>\$ 132,244,000</u>

<b>TOTAL SHERIFF</b>	<u>117,281,000</u>
<b>TOTAL GENERAL FUND</b>	<u>\$ 132,244,000</u>

<b>FIRE DEPARTMENT - ADMINISTRATIVE BUDGET UNIT</b>	
DA1-FR-2000-40100-40111	
SERVICES & SUPPLIES	
DECREASE APPROPRIATION	309,000

<b>FIRE DEPARTMENT - ADMINISTRATIVE BUDGET UNIT</b>	
DA1-FR-1000-40100-40111	
SALARIES & EMPLOYEE BENEFITS	
INCREASE APPROPRIATION	309,000

<b>FIRE DEPARTMENT - EXECUTIVE BUDGET UNIT</b>	
DA1-FR-2000-40100-40129	
SERVICES & SUPPLIES	
DECREASE APPROPRIATION	83,000

<b>FIRE DEPARTMENT - EXECUTIVE BUDGET UNIT</b>	
DA1-FR-1000-40100-40129	
SALARIES & EMPLOYEE BENEFITS	
INCREASE APPROPRIATION	83,000

<b>FIRE DEPARTMENT - HEALTH HAZ-MAT BUDGET UNIT</b>	
DA1-FR-2000-40100-40177	
SERVICES & SUPPLIES	
DECREASE APPROPRIATION	1,000

<b>FIRE DEPARTMENT - HEALTH HAZ-MAT BUDGET</b>	
DA1-FR-5500-40100-40177	
OTHER CHARGES	
INCREASE APPROPRIATION	1,000

<b>FIRE DEPARTMENT - SPECIAL SRVCS BUDGET UNIT</b>	
DA1-FR-2000-40100-40191	
SERVICES & SUPPLIES	
DECREASE APPROPRIATION	311,000

<b>FIRE DEPARTMENT - SPECIAL SRVCS BUDGET UNIT</b>	
DA1-FR-1000-40100-40191	
SALARIES & EMPLOYEE BENEFITS	
INCREASE APPROPRIATION	71,000

<b>FIRE DEPT - EMERGENCY MED SRVCS BUDGET UNIT</b>	
DA1-FR-2000-40100-40650	
SERVICES & SUPPLIES	
DECREASE APPROPRIATION	107,000

<b>FIRE DEPT - EMERGENCY MED SRVCS BUDGET UNIT</b>	
DA1-FR-1000-40100-40650	
SALARIES & EMPLOYEE BENEFITS	
INCREASE APPROPRIATION	350,000

<b>FIRE DEPT - EMERGENCY MED SRVCS BUDGET UNIT</b>	
DA1-FR-6030-40100-40650	
CAPITAL ASSETS - EQUIPMENT	
DECREASE APPROPRIATION	3,000

<b>TOTAL FIRE DEPARTMENT</b>	<u>814,000</u>
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<b>TOTAL FIRE DEPARTMENT</b>	<u>814,000</u>
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<b>HOMELESS AND HOUSING - MEASURE H SPECIAL TAX FUND</b>	
GQ8-CB-5500-41183	
OTHER CHARGES	
DECREASE APPROPRIATION	2,824,000

<b>HOMELESS AND HOUSING - MEASURE H SPECIAL TAX FUND</b>	
GQ8-CB-2000-41183	
SERVICES & SUPPLIES	
INCREASE APPROPRIATION	2,824,000

<b>WATERWORK DISTRICT GENERAL # 40 FUND</b>	
N63-PW-2000-47000	
SERVICES & SUPPLIES	
DECREASE APPROPRIATION	61,000

<b>WATERWORK DISTRICT GENERAL # 40 FUND</b>	
N63-PW-6100-47000	
OTHER FINANCING USES	
INCREASE APPROPRIATION	61,000

<b>TOTAL NON GENERAL FUND</b>	<u>\$ 3,699,000</u>
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<b>TOTAL NON GENERAL FUND</b>	<u>\$ 3,699,000</u>
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<b>GRAND TOTAL</b>	<u>\$ 135,943,000</u>
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<b>GRAND TOTAL</b>	<u>\$ 135,943,000</u>
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