COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER

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WENDY L. WATANABE
AUDITOR-CONTROLLER

July 23, 2013

TO: Supervisor Mark Ridley-Thomas, Chairman
Supervisor Gloria Molina
Supervisor Zev Yaroslavsky
Supervisor Don Knabe
Supervisor Michael D. Antonovich

FROM: Wendy L. Watanabe
Auditor-Controller

Subject: **COUNTY DEPARTMENTS' REVOLVING FUNDS AND REVOLVING CASH TRUST FUNDS AS OF JUNE 30, 2011 AND 2012**

Attached are detailed reports on County departments' Revolving Fund (Attachment I) and Revolving Cash Trust Fund (Attachment II) assignments. The reports show the responsible County officer, fund number, account number, and amount for each assignment as of June 30, 2011 and 2012. The Auditor-Controller (A-C) is required to file this report with your Board annually.

Background

On April 4, 1978, your Board adopted a resolution, pursuant to Government Code Section 29321.1, authorizing the A-C to perform the functions of your Board to establish, discontinue, increase or decrease revolving funds. Departments use revolving funds to make change, small purchases, and for other specific purposes such as Cash Aid disbursements.

Similarly, on October 21, 1980, your Board adopted a resolution, pursuant to Government Code Section 25252.6, authorizing the A-C to perform the functions of your Board to establish and determine the amount of Revolving Cash Trust Funds (RCTF). Departments use RCTFs to expedite high volume refunds.

Summary of Activity

Total Revolving Fund assignments as of June 30, 2012 were $10,809,041. The Children and Families First Proposition 10 Commission (Commission) accounted for $8 million of the total Revolving Fund assignments. The Commission is required to keep its funds in the County Treasury. The remaining $2,809,041 in Revolving Funds is assigned to various County departments as detailed in Attachment I. Total RCTF assignments as of June 30, 2012 were $555,720 as detailed in Attachment II.

For Fiscal Years 2011-12, Revolving Fund assignments decreased by $161,000, due to the following:

- The Department of Children and Family Services decreased one of its Revolving Funds by $106,000.
- The Office of County Counsel decreased its Revolving Fund by $5,000.
- The Department of Parks and Recreation decreased one of its Revolving Funds by $25,000.
- The Department of Public Social Services decreased two of its Revolving Funds by a total of $25,000.

RCTF assignments decreased by $705,000, because the Child Support Services Department closed its RCTF totaling $350,000, and the Los Angeles Superior Court closed 14 of its RCTFs totaling $355,000.

Please call me if you have any questions, or you may contact Robert Smythe at (213) 253-0101.

WLW:RS:TK

Attachments

c: William T Fujioka, Chief Executive Officer
Department Heads
Sachi A. Hamai, Executive Officer, Board of Supervisors
Public Information Office
Audit Committee

Revolving Fund Assignments

Revolving fund monies, established in accordance with Government Code Section 29321.1, are available for use by department heads to make change when necessary in carrying out official County business, and to make authorized purchases of services and materials which are legal charges against the County. A departmental revolving fund can be assigned or sub-assigned to various locations (sections, divisions, etc.) within a department. Departments handle each sub-assignment in the same manner as the regular fund assignment.

Departments may also request revolving funds for specific purposes such as Cash Aid disbursements and grants. Regardless of the purpose, authority to spend funds must be granted in the Board approved budgetary process, and operating funds must be encumbered prior to making expenditures.

REVOLVING FUND ASSIGNMENTS AS OF JUNE 30, 2011 and 2012

	ACCOUNT TITLE	COUNTY OFFICER	FUND (1)	ACCOUNT NUMBER	FY '10-'11 AMOUNT	FY '11-'12 AMOUNT	Increase/ (Decrease)
1	Agricultural Commissioner/Weights & Measures	Kurt E. Floren	A01	1012	$ 3,250	$ 3,250	$ -
2	Animal Control	Marcia Mayeda	A01	1013	7,500	7,500	-
3	Assessor	John R. Noguez	A01	1015	5,340	5,340	-
4	Auditor-Controller	Wendy L. Watanabe	A01	1016	11,300	11,300	-
5	Beaches and Harbors	Santos H. Kreimann	A01	1017	8,200	8,200	-
6	Board of Supervisors (BOS)	Sachi A. Hamai	A01	1018	10,000	10,000	-
7	BOS - Emply. Srv. & Comm for Women	Sachi A. Hamai	A01	1060	6,000	6,000	-
8	BOS - Extra Expenses	Sachi A. Hamai	A01	1019	10,000	10,000	-
9	CEO-Children & Families First (Prop 10)	William T Fujioka	B20	1010	8,000,000	8,000,000	-
10	Child Support Services	Steven J. Golightly	A01	102A	5,000	5,000	-
11	Children and Family Services	Philip L. Browning	A01	1011	122,000	16,000	(106,000)
12	Children and Family Services - Cash Aid	Philip L. Browning	A01	1084	2,500	2,500	-
13	Community and Senior Services	Cynthia D. Banks	A01	1080	8,200	8,200	-
14	Consumer Affairs	Brian J. Stiger	A01	1078	300	300	-
15	Coroner - Medical Examiner	Lakshmanan Sathyavagiswaran, M.D.	A01	1020	10,250	10,250	-

	ACCOUNT TITLE	COUNTY OFFICER	FUND (1)	ACCOUNT NUMBER	FY '10-'11 AMOUNT	FY '11-'12 AMOUNT	Increase/ (Decrease)
16	County Counsel	John F. Krattli	A01	1022	50,000	45,000	(5,000)
17	Department of Human Resources	Lisa M. Garrett	A01	102B	$ 5,000	$ 5,000	$ -
18	District Attorney	Steve Cooley	A01	1024	782,000	782,000	-
19	Executive Office, Chief (CEO)	William T Fujioka	A01	1096	3,500	3,500	-
20	Fire Department	Daryl L. Osby	DA1	1010	25,000	25,000	-
21	Health Care Self-Insurance Plan	Lisa M. Garrett	B02	1010	100,000	100,000	-
22	Health Services (HS) Administration	Mitchell H. Katz, M.D.	A01	1027	34,400	34,400	-
23	HS - Harbor/UCLA - Cash Aid	Mitchell H. Katz, M.D.	MN1	1085	1,350	1,350	-
24	HS - Harbor/UCLA Medical Center	Mitchell H. Katz, M.D.	MN1	1010	3,500	3,500	-
25	HS - King/Drew - Cash Aid	Mitchell H. Katz, M.D.	MN5	1085	1,500	1,500	-
26	HS - King/Drew General Hospital	Mitchell H. Katz, M.D.	MN5	1010	200	200	-
27	HS - LAC/USC - Cash Aid	Mitchell H. Katz, M.D.	MN4	1085	5,000	5,000	-
28	HS - LAC/USC Health Care Network	Mitchell H. Katz, M.D.	MN4	1010	23,555	23,555	-
29	HS - Olive View/UCLA - Cash Aid	Mitchell H. Katz, M.D.	MN3	1085	1,176	1,176	-
30	HS - Olive View/UCLA Medical Center	Mitchell H. Katz, M.D.	MN3	1010	7,650	7,650	-
31	HS - Rancho Los Amigos National Rehabilitation Center	Mitchell H. Katz, M.D.	MN7	1010	7,500	7,500	-
32	Human Relations Commission	Cynthia D. Banks	A01	1028	(2)	N/A	-
33	Internal Services Department (ISD)	Tom Tindall	A01	1025	29,350	29,350	-
34	Mental Health Services	Marvin J. Southard, D.S.W.	A01	1031	6,000	6,000	-
35	Military and Veterans Affairs	Joseph N. Smith	A01	1032	2,000	2,000	-
36	Office of County Security	Leroy D. Baca	A01	1030	(2)	N/A	-
37	Parks and Recreation - Administration	Russ Guiney	A01	1061	50,000	25,000	(25,000)
38	Parks and Recreation - Arboretum	Russ Guiney	A01	1014	750	750	-
39	Probation - Administration	Jerry E. Powers	A01	1079	32,855	32,855	-
40	Probation - Work Furlough Program	Jerry E. Powers	A01	1062	25	25	-

	ACCOUNT TITLE	COUNTY OFFICER	FUND (1)	ACCOUNT NUMBER	FY '10-'11 AMOUNT	FY '11-'12 AMOUNT	Increase/ (Decrease)
41	Pub. Admin / Treasurer and Tax Collector (TTC) - Estates Fund	Mark J. Saladino	A01	1066	150,000	150,000	-
42	Public Defender	Ronald L. Brown	A01	1067	$ 1,000	$ 1,000	$ -
43	Public Library	Margaret Donnellan Todd	B06	1010	15,475	15,475	-
44	Public Social Services - Cash Aid	Sheryl L. Spiller	A01	1086	80,000	60,000	(20,000)
45	Public Social Services - Director	Sheryl L. Spiller	A01	1069	20,000	20,000	-
46	Public Social Services - Federal Program	Sheryl L. Spiller	A01	1087	10,000	5,000	(5,000)
47	Public Works - Administration	Gail Farber	A01	1094	13,618	13,618	-
48	Public Works - Flood (Imprest)	Gail Farber	B07	1010	10,623	10,623	-
49	Public Works - Road (Imprest)	Gail Farber	B03	1010	18,429	18,429	-
50	Regional Planning Department	Richard J. Bruckner	A01	1071	2,000	2,000	-
51	Registrar - Recorder	Dean C. Logan	A01	1072	20,000	20,000	-
52	Sheriff's - Expedited Claims	Leroy D. Baca	A01	1098	20,000	20,000	-
53	Sheriff's - Narcotics Enforcement	Leroy D. Baca	DN2	1093	500,000	500,000	-
54	Sheriff's - Regular	Leroy D. Baca	A01	1075	67,050	67,050	-
55	Sheriff's - Special Investigation	Leroy D. Baca	A01	1095	430,000	430,000	-
56	Superior Court - Alhambra	John A. Clarke	A01	1033	1,235	1,235	-
57	Superior Court - Antelope	John A. Clarke	A01	1034	350	350	-
58	Superior Court - Beverly Hills	John A. Clarke	A01	1035	1,050	1,050	-
59	Superior Court - Burbank	John A. Clarke	A01	1036	1,570	1,570	-
60	Superior Court - Citrus	John A. Clarke	A01	1037	2,000	2,000	-
61	Superior Court - Compton	John A. Clarke	A01	1038	7,500	7,500	-
62	Superior Court - Culver	John A. Clarke	A01	1039	700	700	-
63	Superior Court - Downey	John A. Clarke	A01	1040	5,000	5,000	
64	Superior Court - East LA	John A. Clarke	A01	1041	500	500	-
65	Superior Court - El Monte	John A. Clarke	A01	1042	870	870	-

	ACCOUNT TITLE	COUNTY OFFICER	FUND (1)	ACCOUNT NUMBER	FY '10-'11 AMOUNT	FY '11-'12 AMOUNT	Increase/ (Decrease)
66	Superior Court - Glendale	John A. Clarke	A01	1043	2,685	2,685	-
67	Superior Court - Inglewood	John A. Clarke	A01	1044	4,000	4,000	-
68	Superior Court - Long Beach	John A. Clarke	A01	1045	$ 2,500	$ 2,500	$ -
69	Superior Court - Los Angeles	John A. Clarke	A01	1046	22,800	22,800	-
70	Superior Court - Los Cerritos	John A. Clarke	A01	1047	1,300	1,300	-
71	Superior Court - Malibu	John A. Clarke	A01	1048	1,450	1,450	-
72	Superior Court - Newhall	John A. Clarke	A01	1049	2,575	2,575	-
73	Superior Court - Pasadena	John A. Clarke	A01	1050	580	580	-
74	Superior Court - Planning & Research	John A. Clarke	A01	1090	100	100	-
75	Superior Court - Pomona	John A. Clarke	A01	1051	2,800	2,800	-
76	Superior Court - Santa Anita	John A. Clarke	A01	1053	1,500	1,500	-
77	Superior Court - Santa Monica	John A. Clarke	A01	1054	1,500	1,500	-
78	Superior Court - So. East Huntington Park	John A. Clarke	A01	1052	415	415	-
79	Superior Court - South Bay	John A. Clarke	A01	1055	6,500	6,500	-
80	Superior Court - South East	John A. Clarke	A01	1056	350	350	-
81	Superior Court - Whittier	John A. Clarke	A01	1057	1,065	1,065	-
82	TTC - MHRP	Mark J. Saladino	A01	1100	100,000	100,000	-
83	TTC	Mark J. Saladino	A01	1077	4,800	4,800	-
84	TTC - Budget & Fiscal Services	Mark J. Saladino	A01	1088	2,000	2,000	-
85	TTC - Cash Differences & Overages	Mark J. Saladino	A01	1089	50,000	50,000	-
	TOTAL ASSIGNMENT AMOUNT				**$ 10,970,041**	**$ 10,809,041**	**$ (161,000)**
	TOTAL NUMBER OF ASSIGNMENTS				**83**	**83**	

(1) A01 - General Fund
B02, B03, B06, B07, B20 - Special Revenue Funds
MN1, MN3, MN4, MN5, MN7 - Enterprise Funds
DA1 - Consolidated Fire District Fund
DN2 - Other Public Protection Funds

(2) Revolving Fund was closed during FY 2010-11.

Revolving Cash Trust Fund Assignments

Revolving Cash Trust Funds (RCTF) are established in accordance with Section 25252.6 of the Government Code. An RCTF is an amount of cash requisitioned from trust and set aside to expedite high volume refunds. An RCTF can only be used by an officer or department head for payments which are legally payable out of the deposits in the trust fund from which the cash is being requisitioned.

RCTF ASSIGNMENTS AS OF JUNE 30, 2011 and 2012							
	ACCOUNT TITLE	COUNTY OFFICER	FUND (1)	ACCOUNT NUMBER	FY '10-'11 AMOUNT	FY '11-'12 AMOUNT	Increase/ (Decrease)
1	Child Support Services - DA-Intercept	Steven J. Golightly	TQ2	1103	$ 350,000	$ (3)	$ (350,000)
2	Coroner	Lakshmanan Sathyavagiswaran, M.D.	TK7	1102	10,000	10,000	-
3	Health Services (HS) - Acton Rehab Center	Mitchell H. Katz, M.D.	TK7	1140	7,500	7,500	-
4	HS - Harbor/UCLA Medical Center	Mitchell H. Katz, M.D.	TK7	1136	5,000	5,000	-
5	HS - King/Drew Patient Pers.	Mitchell H. Katz, M.D.	TK7	1137	5,000	5,000	-
6	HS - LAC/USC - Resident Sec.	Mitchell H. Katz, M.D.	TK7	1134	(2)	N/A	-
7	HS - LAC/USC Patient Pers.	Mitchell H. Katz, M.D.	TK7	1132	16,000	16,000	-
8	HS - Olive View/UCLA Med. Center	Mitchell H. Katz, M.D.	TK7	1139	3,000	3,000	-
9	HS - Rancho Los Amigos Med. Center	Mitchell H. Katz, M.D.	TK7	1138	5,000	5,000	-
10	HS - Warm Springs Rehabilitation Center	Mitchell H. Katz, M.D.	TK7	1141	4,000	4,000	-
11	Probation - Kirby Center	Jerry E. Powers	TK7	1135	220	220	-
12	Probation - Ward Monies	Jerry E. Powers	TK7	1142	5,000	5,000	-
13	Sheriff's - Central Jail	Leroy D. Baca	TK7	1129	25,000	25,000	-
14	Sheriff's - Mira Loma	Leroy D. Baca	TK7	1143	25,000	25,000	-
15	Sheriff's - Sybil Brand	Leroy D. Baca	TK7	1130	10,000	10,000	-
16	Superior Court - Alhambra	John A. Clarke	TK7	1104	20,000	(3)	(20,000)
17	Superior Court - Antelope Valley	John A. Clarke	TK7	1105	40,000	(3)	(40,000)

	ACCOUNT TITLE	COUNTY OFFICER	FUND (1)	ACCOUNT NUMBER	FY '10-'11 AMOUNT	FY '11-'12 AMOUNT	Increase/ (Decrease)
18	Superior Court - Beverly Hills	John A. Clarke	TK7	1106	30,000	30,000	-
19	Superior Court - Burbank	John A. Clarke	TK7	1107	$ 20,000	$ 20,000	$ -
20	Superior Court - Citrus	John A. Clarke	TK7	1108	40,000	(3)	(40,000)
21	Superior Court - Compton	John A. Clarke	TK7	1109	50,000	(3)	(50,000)
22	Superior Court - Culver	John A. Clarke	TK7	1110	20,000	20,000	-
23	Superior Court - Downey	John A. Clarke	TK7	1111	15,000	(3)	(15,000)
24	Superior Court - East LA	John A. Clarke	TK7	1112	20,000	(3)	(20,000)
25	Superior Court - Glendale	John A. Clarke	TK7	1114	20,000	(3)	(20,000)
26	Superior Court - Huntington Park	John A. Clarke	TK7	1125	20,000	(3)	(20,000)
27	Superior Court - Inglewood	John A. Clarke	TK7	1115	35,000	(3)	(35,000)
28	Superior Court - Long Beach	John A. Clarke	TK7	1116	50,000	50,000	-
29	Superior Court - Los Angeles	John A. Clarke	TK7	1117	150,000	150,000	-
30	Superior Court - Los Cerritos	John A. Clarke	TK7	1118	20,000	(3)	(20,000)
31	Superior Court - Malibu	John A. Clarke	TK7	1119	15,000	15,000	-
32	Superior Court - Newhall	John A. Clarke	TK7	1120	15,000	(3)	(15,000)
33	Superior Court - Pasadena	John A. Clarke	TK7	1121	25,000	(3)	(25,000)
34	Superior Court - Rio Hondo	John A. Clarke	TK7	1113	20,000	(3)	(20,000)
35	Superior Court - Santa Anita	John A. Clarke	TK7	1123	15,000	(3)	(15,000)
36	Superior Court - Santa Monica	John A. Clarke	TK7	1124	30,000	30,000	-
37	Superior Court - South Bay	John A. Clarke	TK7	1127	75,000	75,000	-
38	Superior Court - South Gate	John A. Clarke	TK7	1126	20,000	20,000	-
39	Superior Court - Whittier	John A. Clarke	TK7	1128	25,000	25,000	-
	TOTAL ASSIGNMENT AMOUNT				**$ 1,260,720**	**$ 555,720**	**$ (705,000)**
	TOTAL NUMBER OF ASSIGNMENTS				**38**	**23**	

(1) TK7 - Revolving Trust Funds
TQ2 - Other Agency Funds

(2) RCTF was closed during FY 2010-11.

(3) RCTF was closed during FY 2011-12.