COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER

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September 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, 2013**

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, 2013. 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, 2013 were $10,746,490. 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 $2,746,490 in Revolving Funds are assigned to various County departments as detailed in Attachment I. Total RCTF assignments as of June 30, 2013 were $325,500 as detailed in Attachment II.

For Fiscal Year 2012-13, Revolving Fund assignments decreased by a net of $62,551, due to the following:

- The Department of Animal Care & Control decreased its Revolving Fund by $5,000.
- The Department of Community & Senior Services decreased its Revolving Fund by $7,200.
- The Office of County Counsel decreased its Revolving Fund by $35,000.
- The Chief Executive Office closed its Revolving Fund totaling $3,500.
- The Department of Health Services – Olive View Cash Aid increased its Revolving Fund by $124.
- The Internal Services Department decreased its Revolving Fund by $11,200.
- The Department of Parks and Recreation closed one of its Revolving Funds totaling $750.
- The Probation Department closed one of its Revolving Funds totaling $25.

RCTF assignments decreased by $230,220, because the Department of Health Services – King/Drew Medical Center closed its RCTF totaling $5,000; the Probation Department closed one of its RCTFs totaling $220; and the Los Angeles Superior Court closed 6 of its RCTFs totaling $225,000.

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

WLW:RS:HS

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, 2013

	ACCOUNT TITLE	COUNTY OFFICER	FUND (1)	ACCOUNT NUMBER	FY 2012-13 AMOUNT
1	Agricultural Commissioner/Weights & Measures	Kurt E. Floren	A01	1012	$ 3,250
2	Animal Control	Marcia Mayeda	A01	1013	2,500
3	Assessor	John R. Noguez	A01	1015	5,340
4	Auditor-Controller	Wendy L. Watanabe	A01	1016	11,300
5	Beaches and Harbors	Gary Jones	A01	1017	8,200
6	Board of Supervisors (BOS)	Sachi A. Hamai	A01	1018	10,000
7	BOS - Employee Services & Commission for Women	Sachi A. Hamai	A01	1060	6,000
8	BOS - Extra Expenses	Sachi A. Hamai	A01	1019	10,000
9	CEO-Children & Families First (Prop 10)	William T Fujioka	B20	1010	8,000,000
10	Child Support Services	Steven J. Golightly	A01	102A	5,000
11	Children and Family Services	Philip L. Browning	A01	1011	16,000
12	Children and Family Services – Cash Aid	Philip L. Browning	A01	1084	2,500
13	Community and Senior Services	Cynthia D. Banks	A01	1080	1,000
14	Consumer Affairs	Brian J. Stiger	A01	1078	300
15	Medical Examiner - Coroner	Mark Fajardo, M.D.	A01	1020	10,250

	ACCOUNT TITLE	COUNTY OFFICER	FUND (1)	ACCOUNT NUMBER	FY 2012-13 AMOUNT
16	County Counsel	John F. Krattli	A01	1022	$ 10,000
17	Department of Human Resources	Lisa M. Garrett	A01	102B	5,000
18	District Attorney	Jackie Lacey	A01	1024	782,000
19	Executive Office, Chief (CEO)	William T Fujioka	A01	1096	(2)
20	Fire Department	Daryl L. Osby	DA1	1010	25,000
21	Health Care Self-Insurance Plan	Lisa M. Garrett	B02	1010	100,000
22	Department of Health Services (HS) Administration	Mitchell H. Katz, M.D.	A01	1027	34,400
23	HS - Harbor/UCLA - Cash Aid	Mitchell H. Katz, M.D.	MN1	1085	1,350
24	HS - Harbor/UCLA Medical Center	Mitchell H. Katz, M.D.	MN1	1010	3,500
25	HS - King/Drew - Cash Aid	Mitchell H. Katz, M.D.	MN5	1085	1,500
26	HS - King/Drew General Hospital	Mitchell H. Katz, M.D.	MN5	1010	200
27	HS - LAC/USC - Cash Aid	Mitchell H. Katz, M.D.	MN4	1085	5,000
28	HS - LAC/USC Health Care Network	Mitchell H. Katz, M.D.	MN4	1010	23,555
29	HS - Olive View/UCLA - Cash Aid	Mitchell H. Katz, M.D.	MN3	1085	1,300
30	HS - Olive View/UCLA Medical Center	Mitchell H. Katz, M.D.	MN3	1010	7,650
31	HS - Rancho Los Amigos National Rehabilitation Center	Mitchell H. Katz, M.D.	MN7	1010	7,500
32	Internal Services Department (ISD)	Jim Jones	A01	1025	18,150
33	Mental Health Services	Marvin J. Southard, D.S.W.	A01	1031	6,000
34	Military and Veterans Affairs	Ruth A. Wong	A01	1032	2,000
35	Parks and Recreation - Administration	Russ Guiney	A01	1061	25,000
36	Parks and Recreation - Arboretum	Russ Guiney	A01	1014	(2)
37	Probation - Administration	Jerry E. Powers	A01	1079	32,855
38	Probation - Work Furlough Program	Jerry E. Powers	A01	1062	(2)
39	Pub. Admin / Treasurer and Tax Collector (TTC) - Estates Fund	Mark J. Saladino	A01	1066	150,000
40	Public Defender	Ronald L. Brown	A01	1067	1,000
41	Public Library	Margaret Donnellan Todd	B06	1010	15,475

	ACCOUNT TITLE	COUNTY OFFICER	FUND (1)	ACCOUNT NUMBER	FY 2012-13 AMOUNT
42	Public Social Services - Cash Aid	Sheryl L. Spiller	A01	1086	$ 60,000
43	Public Social Services - Director	Sheryl L. Spiller	A01	1069	20,000
44	Public Social Services - Federal Program	Sheryl L. Spiller	A01	1087	5,000
45	Public Works - Administration	Gail Farber	A01	1094	13,618
46	Public Works - Flood (Imprest)	Gail Farber	B07	1010	10,623
47	Public Works - Road (Imprest)	Gail Farber	B03	1010	18,429
48	Regional Planning Department	Richard J. Bruckner	A01	1071	2,000
49	Registrar - Recorder	Dean C. Logan	A01	1072	20,000
50	Sheriff's - Expedited Claims	Leroy D. Baca	A01	1098	20,000
51	Sheriff's - Narcotics Enforcement	Leroy D. Baca	DN2	1093	500,000
52	Sheriff's - Regular	Leroy D. Baca	A01	1075	67,050
53	Sheriff's - Special Investigation	Leroy D. Baca	A01	1095	430,000
54	Superior Court - Alhambra	Sherri R. Carter	A01	1033	1,235
55	Superior Court - Antelope	Sherri R. Carter	A01	1034	350
56	Superior Court - Beverly Hills	Sherri R. Carter	A01	1035	1,050
57	Superior Court - Burbank	Sherri R. Carter	A01	1036	1,570
58	Superior Court - Citrus	Sherri R. Carter	A01	1037	2,000
59	Superior Court - Compton	Sherri R. Carter	A01	1038	7,500
60	Superior Court - Culver	Sherri R. Carter	A01	1039	700
61	Superior Court - Downey	Sherri R. Carter	A01	1040	5,000
62	Superior Court - East LA	Sherri R. Carter	A01	1041	500
63	Superior Court - El Monte	Sherri R. Carter	A01	1042	870
64	Superior Court - Glendale	Sherri R. Carter	A01	1043	2,685
65	Superior Court - Inglewood	Sherri R. Carter	A01	1044	4,000
66	Superior Court - Long Beach	Sherri R. Carter	A01	1045	2,500
67	Superior Court - Los Angeles	Sherri R. Carter	A01	1046	22,800

	ACCOUNT TITLE	COUNTY OFFICER	FUND (1)	ACCOUNT NUMBER	FY 2012-13 AMOUNT
68	Superior Court - Los Cerritos	Sherri R. Carter	A01	1047	$ 1,300
69	Superior Court - Malibu	Sherri R. Carter	A01	1048	1,450
70	Superior Court - Newhall	Sherri R. Carter	A01	1049	2,575
71	Superior Court - Pasadena	Sherri R. Carter	A01	1050	580
72	Superior Court - Planning & Research	Sherri R. Carter	A01	1090	100
73	Superior Court - Pomona	Sherri R. Carter	A01	1051	2,800
74	Superior Court - Santa Anita	Sherri R. Carter	A01	1053	1,500
75	Superior Court - Santa Monica	Sherri R. Carter	A01	1054	1,500
76	Superior Court - So. East Huntington Park	Sherri R. Carter	A01	1052	415
77	Superior Court - South Bay	Sherri R. Carter	A01	1055	6,500
78	Superior Court - South East	Sherri R. Carter	A01	1056	350
79	Superior Court - Whittier	Sherri R. Carter	A01	1057	1,065
80	Treasurer & Tax Collector (TTC) - MHRP	Mark J. Saladino	A01	1100	100,000
81	TTC	Mark J. Saladino	A01	1077	4,800
82	TTC - Budget & Fiscal Services	Mark J. Saladino	A01	1088	2,000
83	TTC - Cash Differences & Overages	Mark J. Saladino	A01	1089	50,000
	TOTAL ASSIGNMENT AMOUNT				**$ 10,746,490**
	TOTAL NUMBER OF ASSIGNMENTS				**80**

(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 2012-13.

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, 2013					
	ACCOUNT TITLE	COUNTY OFFICER	FUND (1)	ACCOUNT NUMBER	FY 2012-13 AMOUNT
1	Medical Examiner - Coroner	Mark Fajardo, M.D.	TK7	11020	$ 10,000
2	Health Services (HS) - Acton Rehab Center	Mitchell H. Katz, M.D.	TK7	1140	7,500
3	HS - Harbor/UCLA Medical Center	Mitchell H. Katz, M.D.	TK7	1136	5,000
4	HS - King/Drew Patient Pers.	Mitchell H. Katz, M.D.	TK7	1137	(2)
5	HS - LAC/USC Patient Pers.	Mitchell H. Katz, M.D.	TK7	1132	16,000
6	HS - Olive View/UCLA Med. Center	Mitchell H. Katz, M.D.	TK7	1139	3,000
7	HS - Rancho Los Amigos Med. Center	Mitchell H. Katz, M.D.	TK7	1138	5,000
8	HS - Warm Springs Rehabilitation Center	Mitchell H. Katz, M.D.	TK7	1141	4,000
9	Probation - Kirby Center	Jerry E. Powers	TK7	1135	(2)
10	Probation - Ward Monies	Jerry E. Powers	TK7	1142	5,000
11	Sheriff's - Central Jail	Leroy D. Baca	TK7	1129	25,000
12	Sheriff's - Mira Loma	Leroy D. Baca	TK7	1143	25,000
13	Sheriff's - Sybil Brand	Leroy D. Baca	TK7	1130	10,000
14	Superior Court -Beverly Hills	Sherri R. Carter	TK7	1106	(2)
15	Superior Court - Burbank	Sherri R. Carter	TK7	1107	(2)
16	Superior Court - Culver	Sherri R. Carter	TK7	1110	(2)
17	Superior Court - Long Beach	Sherri R. Carter	TK7	1116	(2)
18	Superior Court - Los Angeles	Sherri R. Carter	TK7	1117	150,000
19	Superior Court - Malibu	Sherri R. Carter	TK7	1119	15,000
20	Superior Court - Santa Monica	Sherri R. Carter	TK7	1124	(2)

	ACCOUNT TITLE	COUNTY OFFICER	FUND (1)	ACCOUNT NUMBER	FY 2012-13 AMOUNT
21	Superior Court - South Bay	Sherri R. Carter	TK7	1127	$ (2)
22	Superior Court - South Gate	Sherri R. Carter	TK7	1126	20,000
23	Superior Court - Whittier	Sherri R. Carter	TK7	1128	25,000
	TOTAL ASSIGNMENT AMOUNT				**$ 325,500**
	TOTAL NUMBER OF ASSIGNMENTS				**15**

(1) TK7 - Revolving Trust Funds

(2) RCTF was closed during FY 2012-2013.