

849A

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



SUBMITTAL DATE:
December 7, 2010

FROM: Auditor-Controller

SUBJECT: Revolving Fund Accounts for Fiscal Year 2009-2010

RECOMMENDED MOTION: Receive and file the attached Revolving Fund Report for period July 1, 2009 through June 30, 2010.

BACKGROUND: In accordance to Section 29321.1 of the Government Code, the County Auditor shall render a written report to the Board of Supervisors at the end of each fiscal year identifying the revolving funds in existence during the fiscal year, the amount of such fund, and the officer using the fund.

As of June 30, 2009, the total balance of revolving funds was \$1,841,897 compared to a June 30, 2010 balance of \$1,497,897. The difference of \$344,000 is due to the discountenance of the revolving fund for Riverside County Children and Families Commissions.

Robert Kincaid
ROBERT E. BYRD
County Auditor-Controller
for

| | | | | |
|-----------------------|-------------------------------|-----|-------------------------|---------|
| FINANCIAL DATA | Current F.Y. Total Cost: | -0- | In Current Year Budget: | No |
| | Current F.Y. Net County Cost: | -0- | Budget Adjustment: | No |
| | Annual Net County Cost: | -0- | For Fiscal Year: | FY09/10 |

| | | |
|-------------------------|----------------------------------|--------------------------|
| SOURCE OF FUNDS: | Positions To Be Deleted Per A-30 | <input type="checkbox"/> |
| | Requires 4/5 Vote | <input type="checkbox"/> |

C.E.O. RECOMMENDATION: APPROVE
BY: *Karen L. Johnson*
Karen L. Johnson
County Executive Office Signature

Dept Recomm: Consent Policy
Per Exec. Ofc.: Consent Policy

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Stone, seconded by Supervisor Benoit and duly carried by unanimous vote, IT WAS ORDERED that the above matter is received and filed as recommended.

Ayes: Buster, Tavaglione, Stone, Benoit and Ashley
Nays: None
Absent: None
Date: December 7, 2010
xc: Auditor

Kecia Harper-Ihem
Clerk of the Board
By: *Kecia Harper-Ihem*
Deputy

RIVERSIDE COUNTY AUDITOR-CONTROLLER

Revolving Fund Accounts as of June 30, 2010

| Treasurer's Number | Department Name | Department Number | Fund Number | Custodian | Authorized Amount |
|--------------------|--|-----------------------|-------------|----------------------------|-------------------|
| 1 | CEO | 1100100000 | 10000 | Kathryn Field | 1,000.00 |
| 6 | Auditor-Controller | 1300100000 | 10000 | Judy Green | 400.00 |
| 8 | Facilities Management | 7200100000 | 10000 | Catherine Lovell | 1,500.00 |
| 10 | Clerk Recorder | 1200200000 | 10000 | Larry Ward | 9,950.00 |
| 11 | County Counsel | 1500100000 | 10000 | Pamela J. Walls | 1,600.00 |
| 12 | Public Health Department | 4200310000 | 10000 | Carley Linn | 10,000.00 |
| 15 | Edward Dean Museum | 1930100000 | 10000 | Sarah Mundy | 500.00 |
| 19 | Registrar of Voters | 1700100000 | 10000 | Susan Martine | 200.00 |
| 25 | Mental Health | 4100400000 | 10000 | Jerry A. Wengerd | 20,000.00 (a) |
| 26 | Probation | 2600200000 | 10000 | Tom Gardner | 500.00 |
| 27 | Public Defender | 2400100000 | 10000 | Helen Hyder | 2,800.00 |
| 36 | Human Resources | 1130100000 | 10000 | Barbara A. Oliver | 3,300.00 |
| 37 | Probation | 2600200000 | 10000 | Alan M. Crogan | 11,950.00 (a) |
| 41 | Sheriff | 2500100000 | 10000 | Doug Cady | 85,000.00 (a) |
| | | 1000100000 | | | |
| 44 | Board of Supervisors | 1000130000 | 10000 | Kecia Ihem | 7,000.00 |
| 45 | Treasurer | 1400100000 | 10000 | Sue Bauer | 5,000.00 |
| 47 | DPSS | 5100100000 | 10000 | Howard Boylan | 25,000.00 (a) |
| 49 | Child Support Services | 2300100000 | 10000 | John Replogle | 15,000.00 (a) |
| 50 | Sheriff-Coroner | 2501100000 | 10000 | Kristina Cannis | 500.00 |
| 52 | Fire | 2700200000 | 10000 | Diane Sinclair | 1,000.00 |
| 53 | Assessors | 1200100000 | 10000 | Bobbi Schutte | 20,000.00 (a) |
| 56 | Sheriff | 2500100000 | 10000 | Essam Ali | 5,000.00 |
| 74 | Public Guardian | 4100100000 | 10000 | William Van Der Poorten | 25,000.00 (a) |
| 75 | MISP | 4300200000 | 10000 | Donna Posey | 200.00 |
| 81 | DA-Criminal | 2200100000 | 10000 | Kelly Keenan | 50,500.00 (a) |
| 82 | DA-Criminal Division-Eastern | 2200100000 | 10000 | Sara Danville | 5,250.00 |
| 95 | DA | 2200100000 | 10000 | Kristine Thornberry | 10,300.00 (a) |
| 98 | Board of Supervisors | 1000140000 | 10000 | Leticia DeLara | 300.00 |
| 99 | Purchasing/Fleet | 7300500000 | 10000 | Robert Howdysshell | 250.00 |
| 102 | Public Defender | 2400100000 | 10000 | Griselda Bautista-Espinoza | 500.00 |
| 106 | Board of Supervisors | 1000200000 | 10000 | Debra Bishop | 100.00 |
| 109 | Human Resources | 1130100000 | 10000 | Dianne Williamson | 25,000.00 (a) |
| 112 | DA Office-Southwest | 2200100000 | 10000 | Chuck Hughes | 5,250.00 |
| 113 | Public Defender | 2400100000 | 10000 | Suzan Sonoda | 500.00 |
| 117 | Planning Dept | 3120100000 | 10000 | Yolanda Tyler-Jackson | 500.00 |
| 118 | Mental Health | 4100200000 | 10000 | Jerry A. Wengerd | 200.00 * |
| 121 | Board of Supervisors | 1000100000 | 10000 | Lynda Gregory | 10,000.00 |
| 129 | Board of Supervisors | 100014000 | 10000 | Robin Reid | 10,000.00 |
| 131 | Human Resources | 1130100000 | 10000 | Doris Lackey | 200.00 |
| 24 | Flood Control | 947200 | 15100 | Ivan M. Chand | 600.00 |
| 132 | TLMA | 3130100000 | 20000 | Daksha Pathak | 500.00 |
| 104 | TLMA | 3100200000 | 20200 | Laura Johnson | 1,925.00 |
| 108 | TLMA | 3100200000 | 20200 | Robert Brooks | 10,000.00 |
| 59 | Community Action | 5200100000 | 21050 | Lois J. Carson | 50,000.00 (a) |
| 4 | EDA-Agency Administration | 1900100000 | 21100 | Sylvia Frazee | 3,500.00 |
| 54 | Office on Aging | 5300100000 | 21450 | Edward Walsh | 5,600.00 |
| 61 | EDA-WDC | 1900300000 | 21550 | Peggy Sanchez | 10,000.00 |
| 5 | EDA-Aviation | 1910700000 | 22100 | Zaskia Ruiz-Jones | 1,500.00 |
| 2 | EDA-National Date Festival | 1920100000 | 22200 | James Baucom | 10,000.00 |
| 16 | National Date Festival | 1920100000 | 22200 | Janet McFall | 1,500.00 |
| 89 | EDA-Fair | 1920100000 | 22200 | Colby Cataldi | 12,600.00 (a) |
| 128 | TLMA/Planning Department | 3130800000 | 22650 | Edward Cooper | 400.00 |
| 115 | IHSS Program | 985101 | 22800 | Lorenzo Garcia | 5,000.00 |
| 133 | Perris Valley Cemetery District | 980501 | 22900 | T. J. Reilly | 150.00 |
| 13 | CSA-51 | 905102 | 23525 | Steve H. Jones | 500.00 |
| 35 | Parks | 931104 | 25400 | Cesar Quinones | 5,000.00 |
| 114 | Children/Families | 938002 | 25800 | Harry Freedman | 5,000.00 |
| 124 | Public Safety Enterprise Communication | 7400300000 | 33500 | Elsa McCarthy | 200.00 |
| 17 | RCRMC | 4300100000 | 40050 | Douglas Bagley | 10,000.00 |
| 73 | Waste Mgmt | 4500100000 | 40200 | Sandra Green | 6,850.00 |
| 84 | CSA-62 | 906203 | 40440 | Bill Brown | 500.00 |
| 120 | Assessors Clerk Recorder Record Management | 1200300000 | 45100 | Tauna L. Mallis | 200.00 |
| 130 | Assessor Office- RMAP | 1200300000 | 45100 | Mary M. Cox | 50.00 |
| 9 | Fleet Services | 7300500000 | 45300 | Doug Baracz | 250.00 |

| Treasurer's Number | Department Name | Department Number | Fund Number | Custodian | Authorized Amount |
|--------------------|------------------------------------|-------------------|-------------|------------------|---------------------|
| 107 | Rifmis-EFS Project (Oasis) | 1103100000 | 45420 | Michael Dearman | 10,000.00 |
| 55 | Information Technology | 7400100000 | 45500 | Deboah Zellner | 8,000.00 |
| 122 | Human Resources-Exclusive Care EPO | 1132000000 | 45800 | Zina McDavid | 200.00 |
| 127 | Exclusive Care -Rubidoux Pharmacy | 1132000000 | 45800 | Jahan Shams | 200.00 |
| 116 | TAP- Human Resource | 1131800000 | 47000 | Tiffany Mendez | 100.00 |
| 64 | Coachella Valley Cemetery | 980001 | 51100 | Gay O. Smith | 29,000.00 (a) |
| 87 | Coachella Valley Mosquito | 944001 | 51115 | Denise Carter | 267,922.00 (a) |
| 58 | CVAG | 920001 | 51135 | John. M Wohlmuth | 100,000.00 (a) |
| 83 | Elsinore Valley Cemetery | 980101 | 51175 | Richard Staley | 27,500.00 (a) |
| 28 | LAFCO | 2900100000 | 51215 | George Spilotis | 1,000.00 |
| 105 | Murrieta Valley Cemetery | 980201 | 51235 | Annette Jennings | 10,000.00 (a) |
| 51 | Northwest Mosquito | 944001-944101 | 51255 | Major S. Dhillon | 395,000.00 (a) |
| 126 | Palm Springs Cemetery | 980304 | 51270 | George Stettler | 14,400.00 (a) |
| 66 | Palo Verde Library | 960201 | 51295 | Brenda Sue Lugo | 1,000.00 |
| 92 | San Jacinto Valley Cemetery | 980601-980602 | 51375 | Carol Griese | 70,000.00 (a) |
| 125 | Termeclula Public Cemetery Dist | 980801 | 51425 | Cindi Beaudet | 50,000.00 (a) |
| 119 | Western RC Regional Conser A | 935100 | 51630 | Honey Bernas | 500.00 |
| Total | | | | | 1,497,897.00 |

* Mental Health New Custodian is Maria Marquez
Timing Difference. Change has been made
in FY11.

(a) See attachment A

Attachment A

FY 2009-2010

Auditor Controller's Office

Government Code 53961

| FUND | DEPTID | Special District, City or Agency Name | Budget Expense Amount | 1/12 of District Adopted Budget | Revolving Fund Amount | Exceeds 100% of 1/12 of District Budget |
|-------|--------|--|-----------------------|---------------------------------|-----------------------|---|
| 51255 | 944101 | Northwest Mosquito & Vector Control District | 4,701,000.00 | 430,925.00 | 395,000.00 | No |
| 51100 | 980001 | Coachella Valley Public Cemetery District | 900,000.00 | 82,500.00 | 29,000.00 | No |
| 51175 | 980102 | Elsinore Valley Cemetery District | 655,722.00 | 60,107.85 | 27,500.00 | No |
| 51115 | 944001 | Coachella Valley Mosquito & Vector Control Dis | 7,981,950.00 | 731,678.75 | 267,922.00 | No |
| 51375 | 980602 | San Jacinto Valley Cemetery District | 832,408.00 | 76,304.07 | 70,000.00 | No |
| 51235 | 980201 | Murrieta Valley Cemetery District | 328,150.00 | 30,080.42 | 10,000.00 | No |
| 51425 | 980801 | Temecula Public Cemetery | 690,120.00 | 63,261.00 | 50,000.00 | No |
| 51270 | 980304 | Palm Springs Cemetery District | 882,362.00 | 80,883.18 | 14,400.00 | No |

CVAG exceeds Government Code 53952. We are investigating if there are any exceptions.

| FUND | DEPTID | Special District, City or Agency Name | Revolving Fund Amount |
|-------|--------|---------------------------------------|-----------------------|
| 51135 | 920001 | CVAG | 100,000.00 |

Board Resolution 74-156 Departments exceeding \$ 10,000 Limit

| FUND | DEPTID | Special District, City or Agency Name | Revolving Fund Amount |
|-------|------------|---------------------------------------|-----------------------|
| 10000 | 4100400000 | Mental Health | 20,000.00 |
| 10000 | 2500100000 | Sheriff | 85,000.00 |
| 10000 | 5100100000 | DPSS | 25,000.00 |
| 10000 | 2300100000 | Child Support Services | 15,000.00 |
| 10000 | 2600200000 | Probation | 11,950.00 |
| 10000 | 1200100000 | Assessors | 20,000.00 |
| 21050 | 5200100000 | Community Action | 50,000.00 |
| 10000 | 4100100000 | Public Guardian | 25,000.00 |
| 10000 | 2200100000 | DA-Criminal | 50,500.00 |
| 22200 | 1920100000 | EDA-Fair | 12,600.00 |
| 10000 | 2200100000 | DA | 10,300.00 |
| 10000 | 1130100000 | Human Resources | 25,000.00 |

Board Resolution 74-156 is in the process of being updated to be congruent to

Government Code 29320-29334 and Government Code 53950-53961.

Testing is currently being conducted on Departments exceeding \$10,000 to validate amount.