

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



ITEM: 3.17  
(ID # 28703)

**MEETING DATE:**  
Monday, September 22, 2025

**FROM :** AUDITOR CONTROLLER

**SUBJECT:** AUDITOR-CONTROLLER: Revolving Funds Report for Fiscal Year 2024-2025, All District [\$0]

**RECOMMENDED MOTION:** That the Board of Supervisors:

1. That the Board of Supervisors receive and file the attached Revolving Fund Report for the period of July 1, 2024 through June 30, 2025.

**ACTION:**Policy


  
Ben J. Benoit, COUNTY AUDITOR-CONTROLLER 9/16/2025

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**MINUTES OF THE BOARD OF SUPERVISORS**

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

Ayes: Medina, Spiegel, Washington, Perez and Gutierrez  
Nays: None  
Absent: None  
Date: September 22, 2025  
xc: Auditor

Kimberly A. Rector  
Clerk of the Board  
By:   
Deputy

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

<b>FINANCIAL DATA</b>	<b>Current Fiscal Year:</b>	<b>Next Fiscal Year:</b>	<b>Total Cost:</b>	<b>Ongoing Cost</b>
COST	\$0	\$0	\$0	\$0
NET COUNTY COST	\$0	\$0	\$0	\$0
<b>SOURCE OF FUNDS: N/A</b>			<b>Budget Adjustment: No</b>	
			<b>For Fiscal Year: 24/25</b>	

**C.E.O. RECOMMENDATION:** Approve.

**BACKGROUND:**

**Summary**

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

As of June 30, 2025, the total balance of revolving funds was \$688,097, we had an increase of \$10,050 when compared to June 30, 2024, which had a balance of \$678,047. The increase of \$10,050 is due to the discontinuances and increases in the approved amounts of revolving funds.

Breakdown of changes during FY 2025:

RF# 8 Facilities Management Administration..... Discontinued (\$200)  
 RF# 14 Animal Services - Shelter Services..... Increased \$700  
 RF# 32 Riverside University Health System (RUHS)-CLINIC..... Increased \$50  
 RF# 92 San Jacinto Valley Cemetery District..... Increased \$10,000  
 RF# 119 Western RC Regional Conservation Authority..... Discontinued (\$500)

**ATTACHMENT A.** Revolving Fund as of June 30, 2025

*Dolores Reyna*  
 Dolores Reyna, Principal Management Analyst 9/16/2025

**RIVERSIDE COUNTY AUDITOR-CONTROLLER**

Revolving Fund Report  
As of June 30, 2025  
Fiscal Year 2024-2025

Treasurer's Number	Department Name	Department Number	Fund	Custodian	Authorized Amounts		Differences	Notes
					Fiscal Year	Fiscal Year		
					2024	2025		
1	Executive Office	1100100000	10000	Victor Aguirre	5,000.00	5,000.00	-	
3	Environmental Health	4200400000	10000	Celine Nguyen	5,000.00	5,000.00	-	
4	EDA-Agency Administration	1900100000	21100	Mary Wilson	2,000.00	2,000.00	-	
5	TLMA-Aviation	1910700000	40710	Angela Jamison	500.00	500.00	-	
6	Auditor-Controller	1300100000	10000	Kerstin Justus	400.00	400.00	-	
8	Facilities Management Administration	7200100000	10000	Cristina Diaz	200.00	-	(200.00)	Discontinued (3)
10	County Clerk Recorder	1200200000	10000	MaryAnn Simmons	10,000.00	10,000.00	-	Connie Quintero (1)
12	Public Health Department - Fiscal Services	4200102400	10000	Kim Saruwatari	7,650.00	7,650.00	-	
13	EDA - CSA 51	905102	23525	David Alvarez	500.00	500.00	-	
14	Animal Services - Shelter Services	4200600300	10000	Mark Sigman	1,990.00	2,690.00	700.00	Increased (2)
17	Riverside University Health System (RUHS)	4300100000	40050	Jennifer Cruikshank	10,000.00	10,000.00	-	
18	Riverside County Sheriff/Public Admin	2501100000	10000	Coby Webb	10,000.00	10,000.00	-	
19	Registrar of Voters	1700100000	10000	Candice Gordon	500.00	500.00	-	Alma Del Carmen (1)
24	Riverside County Flood Control - Admin	947200	15100	Darrylenn Prudholme-Brockington	600.00	600.00	-	
25	Mental Health Dept - Admin	4100400000	10000	Zenaida Nunez	20,000.00	20,000.00	-	
27	Public Defender	2400100000	10000	Steve Harmon	2,800.00	2,800.00	-	
28	LAFCO	2900100000	51215	Elizabeth Valdez	1,000.00	1,000.00	-	
30	Sheriff - PSEC	7400600000	45520	Andrea Gutierrez	500.00	500.00	-	
32	Riverside University Health System (RUHS)-CLINIC	4300600000	40090	Juana Gonzales	3,400.00	3,450.00	50.00	Increased (2)
35	Regional Park & Open Space	931104	25400	Michael Alferez	10,000.00	10,000.00	-	
36	Personnel Human Resources	1130100000	10000	Cheri Davis	3,300.00	3,300.00	-	
37	Probation	2600200000	10000	Brittini Minor	10,000.00	10,000.00	-	
41	Sheriff Admin	2500100000	10000	Claudia Preciado Arroyo	85,000.00	85,000.00	-	
44	Board of Supervisors	1000100000	10000	Alex Acosta	200.00	200.00	-	
45	Treasurer Tax Collector	1400100000	10000	Erica Cervantes	5,000.00	5,000.00	-	
47	DPSS - Admin	5100100000	10000	Michelle Lozano	25,000.00	25,000.00	-	
48	Assessment Appeals Branch	1000200000	10000	Cleyra Cordova	50.00	50.00	-	
49	Riverside County Dept of Child Support Services	2300100000	10000	Brant Christianson	15,000.00	15,000.00	-	
53	Assessor Office	1200100000	10000	Shereka Willis	5,000.00	5,000.00	-	
54	Office on Aging	5300100000	21450	Jewel Lee	3,600.00	3,600.00	-	
55	Information Technology	7400100000	45500	James Smith	8,000.00	8,000.00	-	
58	CVAG	920001	51135	Tom Kirk	100,000.00	100,000.00	-	
59	CAP/HHPWS	5500500000	21050	Brandon Trahan	10,000.00	10,000.00	-	
61	HHPWS-Workforce Dev	5500400000	21550	Megan Gomez	10,000.00	10,000.00	-	
66	Palo Verde Valley Library	960201	51295	Kime J Williams	1,000.00	1,000.00	-	
73	Waste Management	4500100000	40200	Donna Kukrall	14,990.00	14,990.00	-	
74	Mental Health - Public Guardian	4100100000	10000	Ellen Walls	25,000.00	25,000.00	-	
75	MISP	4300200000	10000	Maria Martinez	200.00	200.00	-	
81	DA - Admin	2200100000	10000	Jared Haringsma	50,500.00	50,500.00	-	
82	DA-Admin Indio	2200100000	10000	Rodney Tethal	5,250.00	5,250.00	-	
92	San Jacinto Valley Cemetery District	980601-980602	51375	Carol Griese	85,000.00	95,000.00	10,000.00	Increased (2)
95	DA	2200100000	10000	Melissa Donaldson	10,800.00	10,800.00	-	
98	Board of Supervisors - District 4	1000140000	10000	Margarita Felix	300.00	300.00	-	
102	Public Defender	2400100000	10000	Valerie Bowman	500.00	500.00	-	
104	TLMA	3100200000	20200	Jenna Perez	925.00	925.00	-	
112	DA Office-Southwest	2200100000	10000	Michael Cabral	5,250.00	5,250.00	-	
113	Public Defender	2400100000	10000	Suzi Van Schaack	500.00	500.00	-	
118	Mental Health Treatment	4100200000	10000	Amoreena Esparza	200.00	200.00	-	
119	Western RC Regional Conservation Authority	935100	51630	Theresa Trevino	500.00	-	(500.00)	Discontinued (3)
125	Temecula Valley Cemetery District	980801	51425	Cindi Beaudet	40,542.33	40,542.33	-	
126	Palm Springs Cemetery District	980304	51270	Lynn T. Malotto	14,400.00	14,400.00	-	
133	Human Resources Risk Management	1131000000	45960	Lari Camarra	50,000.00	50,000.00	-	
<b>Total for Revolving Fund by Fiscal Year</b>					<b>678,047.33</b>	<b>688,097.33</b>	<b>10,050.00</b>	

- (1) Change in Custodian in FY2025-2026
- (2) Revolving Fund amount increased/decreased throughout fiscal year.
- (3) Revolving Fund established/discontinued throughout fiscal year.

General Ledger Revolving Fund Balances by Fund		
As of 06/30/2025		
10000 Total		311,090.00
15100 Total		600.00
20200 Total		925.00
21050 Total		10,000.00
21100 Total		2,000.00
21210 Total		-
21450 Total		3,600.00
21550 Total		10,000.00
23525 Total		500.00
25400 Total		10,000.00
40050 Total		10,000.00
40090 Total		3,450.00
40200 Total		14,990.00
40710 Total		500.00
45500 Total		8,000.00
45520 Total		500.00
45960 Total		50,000.00
51135 Total		100,000.00
51215 Total		1,000.00
51270 Total		14,400.00
51295 Total		1,000.00
51375 Total		95,000.00
51425 Total		40,542.33
51630 Total		-
<b>Total Revolving Funds</b>		<b>688,097.33</b>