

COUNTY OF ORANGE
ANNUAL REPORT OF REVOLVING FUNDS
FOR FISCAL YEAR 2018-19

DEPARTMENT/BUDGET CONTROL NAME	OFFICER	AMOUNT	BUDGET CONTROL	NOTES
ASSESSOR	CLAUDE PARRISH	80,000.00	002	
AUDITOR-CONTROLLER	ERIC H. WOOLERY	9,325.00	003	
CEO/INFORMATION AND TECHNOLOGY ISF	FRANK KIM	3,000.00	289	
CEO/PROPERTY & CASUALTY RISK ISF	FRANK KIM	5,000.00	294	
CHILD SUPPORT SERVICES	STEVEN ELDRED	40,000.00	027	
CLERK OF THE BOARD	ROBIN STIELER	20,000.00	011	
CLERK-RECORDER	HUGH NGUYEN	11,600.00	059	
COUNTY COUNSEL	LEON PAGE	8,000.00	025	
COUNTY EXECUTIVE OFFICE	FRANK KIM	10,000.00	017	
DISTRICT ATTORNEY	TODD SPITZER	250,000.00	026	
DISTRICT ATTORNEY	TODD SPITZER	70,000.00	026	A
DISTRICT ATTORNEY - PUBLIC ADMINISTRATOR	TODD SPITZER	155,000.00	029	B
HEALTH CARE AGENCY	RICHARD SANCHEZ	80,000.00	042	
HEALTH CARE AGENCY - PUBLIC GUARDIAN	RICHARD SANCHEZ	95,000.00	030	B
INTERAL AUDIT	AGRIPINO ALONSO	3,000.00	079	
JOHN WAYNE AIRPORT	BARRY RONDINELLA	14,000.00	280	
OC COMMUNITY RESOURCES	DYLAN WRIGHT	40,390.00	012	
OC PUBLIC WORKS	SHANE SILSBY	90,319.67	080	
OC WASTE & RECYCLING	TOM KOUTROULIS	35,000.00	299	
PROBATION	STEVEN SENTMAN	70,000.00	057	
PUBLIC DEFENDER	SHARON PETROSINO	250,000.00	058	
PUBLIC DEFENDER	SHARON PETROSINO	50,000.00	058	C
REGISTRAR OF VOTERS	NEAL P. KELLEY	3,000.00	031	
SHERIFF-CORONER	DON BARNES	247,000.00	060	
SHERIFF-CORONER/EMERGENCY MANAGEMENT	DON BARNES	3,000.00	032	
SOCIAL SERVICES AGENCY	DEBRA BAETZ	100,000.00	063	
SOCIAL SERVICES AGENCY-HARDSHIP GRANTS	DEBRA BAETZ	147,750.00	063	D
SOCIAL SERVICES AGENCY-DONATIONS AND FEES	DEBRA BAETZ	45,000.00	12S	
TREASURER-TAX COLLECTOR	SHARI FREIDENRICH	5,000.00	074	
	Total	\$ 1,940,384.67		

Description of Revolving Funds

Revolving Funds are established under Government Code Section 29320 through 29334. They are used for making change, purchasing supplies and services, or making cash advances for travel. These Funds are constantly being used and are replenished as needed. Some special Revolving Funds are established for specific purposes, refer to notes A through D.

COUNTY OF ORANGE
ANNUAL REPORT OF REVOLVING FUNDS ACTIVITY
FOR FISCAL YEAR 2018-19

DISCONTINUANCE, ESTABLISHMENT, INCREASES, DECREASES AND TRANSFER
IN REVOLVING FUNDS:

DEPARTMENT/BUDGET CONTROL NAME	DATE	OFFICER	AMOUNT	BUDGET CONTROL	NOTES
DISCONTINUANCE:					
NONE					
ESTABLISHMENT:					
INTERNAL AUDIT	09/07/18	AGRIPINO ALONSO	\$ 3,000.00	079	F
TRANSFER:					
DISTRICT ATTORNEY	02/06/19	FROM TONY RACKAUCKAS TO TODD SPITZER	475,000.00	026 / 029	
INTERNAL AUDIT	05/06/19	FROM SCOTT SUZUKI TO AGRIPINO ALONSO	3,000.00	079	
SHERIFF-CORONER	01/22/19	FROM SANDRA HUTCHENS TO DON BARNES	250,000.00	060 / 032	
INCREASES:					
OC COMMUNITY RESOURCES	09/19/18	DYLAN WRIGHT	390.00	012	E
	01/29/19	DYLAN WRIGHT	390.00	012	E
DECREASES:					
NONE					
BUDGET CONTROL CHANGES:					
NONE					

**COUNTY OF ORANGE
ANNUAL REPORT OF REVOLVING FUNDS NOTES
FOR FISCAL YEAR 2018-19**

NOTES:

- A. District Attorney Revolving Fund pursuant to Government Code Section 29321 and Board Resolution 09-050 is solely used to disburse payments for the investigation and prosecution of crime.
- B. The District Attorney - Public Administrator and HCA - Public Guardian Revolving Funds are authorized by Government Code Section 29460 - 29464.
- C. Public Defender Revolving Fund pursuant to Government Code Section 29321 and Board Resolution 09-050 is solely used to disburse payments for the investigation and defense to the Public Defender's clients.
- D. SSA Hardship Grants Revolving Fund authorized by Government Code Section 29334.
- E. In February 2018 a \$390.00 transaction was processed, GAX-003-18005441, as a Cash Difference. In June 2018 the department incorrectly processed a transaction, CR-012 18021006, that resulted in a decrease to the Revolving Fund balance from \$40,000 to \$30,610. This transaction was corrected in September 2018, JVAUD-012-19001928, restoring the Revolving Fund balance to \$40,000. In January 2019, Auditor-Controller processed a transaction, JVAUD-003-19005167, per the Department Head request to reclassify the initial Cash Difference transaction to Revolving Fund, increasing the balance to \$40,390.
- F. In September 2018, a Revolving Fund was established for Internal Audit Department in the amount of \$3,000.