

GOVERNMENT CODE SECTION 29320-29334

29320. As used in this article, "officer of the county" includes any elective or appointive officer of a county and any person in charge of any office, department, service, or institution of the county, or a division or branch thereof.

29321. The board of supervisors may establish a revolving fund for the use of any officer of the county by adopting a resolution setting forth: (a) the necessity for the fund, (b) the office, department, service, or institution for which the fund is available, and (c) the amount of the fund, which shall not exceed two hundred fifty thousand dollars (\$250,000).

29321.1. The board of supervisors may, by ordinance or resolution, authorize the county auditor to perform the functions of the board in establishing, increasing, reducing, or discontinuing any of the revolving funds provided for in this article. In the event that the board authorizes the county auditor to perform such functions of the board, the county auditor shall (a) be subject to the same requirements and limitations otherwise prescribed for the board in this article, (b) in lieu of acting by resolution, act by signed statement having the same content otherwise prescribed in this article for resolutions, and (c) render a written report to the board 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.

29322. Certified copies of the resolution shall be transmitted to the county auditor and county treasurer.

29323. Before any money is withdrawn from the county treasury to be placed in the revolving fund, the officer for whose use the fund is created shall file with the clerk of the board of supervisors a bond executed by himself as principal and by an admitted surety insurer, in an amount equal to that of the revolving fund. The bond shall be conditioned upon the faithful administration of the fund and upon the willingness and ability of the principal to account for and pay over the fund upon demand of the board of supervisors at any time. In lieu of the bond provided in the preceding paragraph, any officer of the county required by statute to furnish an official bond, and any county which purchases and maintains a blanket bond on all or certain of its employees not otherwise required by statute to provide a bond, may cause such a bond or bonds to be issued or amended by endorsement to be conditioned, in addition to its other provisions, upon the faithful administration of the revolving fund and upon the willingness and ability of the principal, or principals, for whose use such a fund or funds have been established, as the case may be, to account for and pay over the fund or funds upon demand of the board of supervisors at any time.

29324. Upon the filing of the required bond the auditor shall draw his warrant in favor of the officer for whose benefit the revolving fund is created, and the treasurer shall pay the warrant.

29325. The officer may be authorized to use the fund for making change, when necessary in carrying on his official work.

29326. The officer shall not be authorized to expend any portion of the revolving fund except for services or material which are a legal charge against the county.

29327. Any expenditure in excess of one dollar (\$1) shall not be made unless a receipt is obtained, setting forth the date, purpose of the expenditure, and the amount expended.

29328. Demand shall be made upon the county for reimbursement of the fund in the same manner that other demands are made and shall be supported by receipts. All sums received in satisfaction of the demands shall be returned to the revolving fund.

ATTACHMENT B

29329. Upon demand of the auditor or board of supervisors, the officer entrusted with the fund shall give an account of the fund.

29330. The board may at any time increase, reduce or discontinue any revolving fund established by its order. If the revolving fund is ordered reduced, the officer using it shall immediately return to the county treasurer the amount necessary to reduce the fund as ordered by the board. If the fund is discontinued, the officer shall immediately refund it to the county treasurer. A reasonable time shall be allowed the officer to reimburse himself by demand on the county for expenditures legally made from the fund. If the revolving fund is ordered increased, the officer entrusted with the fund shall comply with the provisions of this article relative to the amount of the fund as increased by the board.

29331. The board of supervisors in any county having more than 900,000 population may, in addition to any other revolving fund, establish a revolving fund to be used by the purchasing agent of the county in paying for services, materials and articles of personal property which he is authorized by law to purchase and which constitute a legal charge against the county. When any materials or articles of personal property designed for building construction work are purchased from the revolving fund provided for in this section, such materials or articles of personal property shall be used only in connection with repairs to existing structures. Such revolving fund may be fixed in an amount sufficient to enable the purchasing agent to meet the cost of the services, materials and articles of personal property purchased by him. In all other respects, the provisions of this article shall apply to the revolving fund provided for in this section.

29332. In any county having more than 50,000 population, the board of supervisors may establish a revolving fund to be used by the purchasing agent, or other authorized officer, to maintain a stock of general office supplies for the use of the several county departments. The fund shall not exceed five thousand dollars (\$5,000). In all other respects, the provisions of this article shall apply to the revolving fund provided for in this section.

29333. In any county having a population of over 200,000 according to the 1950 federal census, the board of supervisors may establish a revolving fund not to exceed five thousand dollars (\$5,000) to be used for the benefit of all county departments. The fund shall be administered by an officer designated by the board, and shall be used to pay for services and supplies which county officers are authorized to purchase, and to meet other expenses county officers are authorized to incur, which constitute a legal charge against the county. The officer charged with administering the fund shall obtain a receipt for each disbursement and periodically shall file such receipts with the county auditor or controller to obtain reimbursement to the fund. The officer administering the fund shall be bonded as provided in Section 29323. The board of supervisors may establish a procedure by which officers of county departments may submit requests to the officer administering the fund for payment of authorized expenses incurred by them. In all other respects, the provisions of this article shall apply to the revolving fund provided for in this section.

29334. The board of supervisors in any county having a population of over 1,400,000, as determined by the 1970 federal census, may, in addition to any other revolving fund, establish a revolving fund to be used by the director of the county department established for the administration of aid and services provided pursuant to Division 9 (commencing with Section 10000) of the Welfare and Institutions Code. Such revolving fund shall be for the purpose of administering payments to meet the immediate or emergent needs of persons entitled to aid or services under the provisions of Division 9 of the Welfare and Institutions Code, and may be fixed by the board of supervisors in an amount sufficient to enable the director of the county department to meet the immediate and emergent needs of the persons entitled thereto. In all other respects, the provisions of this article shall apply to the revolving fund provided for in this section.

Website: <http://www.leginfo.ca.gov/cgi-bin/displaycode?section=gov&group=29001-30000&file=29320-29334>

GOVERNMENT CODE SECTION 29460-29464

29460. The board of supervisors in any county in which the public administrator or guardian receives a salary in lieu of fees may, in addition to any other revolving fund, establish a revolving fund to be used by the public administrator and a revolving fund to be used by the public guardian in paying the respective fees, expenses, and charges incurred by them: (a) in securing the possession or protecting the assets of any estate, or (b) for the purpose of securing letters of administration, or letters of guardianship or conservatorship, in any estate in which the public administrator or guardian has no funds for the payment of such fees, charges, or expenses but anticipates securing sufficient assets to reimburse the county for such amounts, or (c) where accounting convenience would be served by making a single payment on behalf of several estates and funds are available for immediate reimbursement of the fund by cash transfer. When the offices of public administrator and public guardian are held by the same person, one revolving fund may be established to serve the purposes of both offices as provided herein.

29461. The fees, charges, and expenses incurred in connection with any estate required to be administered by the public administrator or guardian in which the assets of the estate prove insufficient are county charges.

29462. The board shall fix the amount of the public administrator's revolving fund and the amount of the public guardian's revolving fund in a sum sufficient to enable the public administrator and the public guardian at all times to meet necessary fees, charges, and expenses.

29463. As soon as sufficient assets of an estate are received by the public administrator or guardian, he shall replenish his revolving fund by payment from such assets. If the assets are insufficient therefor, the revolving fund shall be replenished by a warrant drawn by the auditor on the order of the board, based upon such vouchers as show proper evidence of the facts.

29464. In all other respects, the provisions of Article 2 shall govern this fund.

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