

**MANAGEMENT DIRECTIVE**  
**TRUST FUND/DONATION POLICY**

**Management Directive #12-04**

Date Issued: **05/31/12**

- New Policy Release
- Revision of existing Management Directive

**Revision Made: NOTE:**

Cancels: **MD 97-02**, Donations to the Department of Children and Family Services

**POLICY/BACKGROUND STATEMENT**

The Department continues to focus on the three priority outcomes. We have identified improved safety for children, reduced reliance on out-of-home care, and improved timelines to permanency. Timely permanence is achieved, with the first permanency option being reunification, followed by adoption and legal guardianship with a relative followed by legal guardianship with an unrelated caregiver.

**APPLICABLE TO**

This Management Directive is applicable to Department employees who handle donations and donation trust funds/donation accounts, and trust fund expenditure withdrawals.

**OPERATIONAL IMPACT**

This is to provide a standard method of establishing and monitoring donation trust funds. Further, it is to provide guidance on what actions and documentation is required to manage the donations.

## **PURPOSE**

The purpose of this Management Directive is to establish procedures and controls used by Department of Children and Family Services (DCFS) employees to solicit, receive, secure, report, account for and disburse cash and non-cash donations made to the Department. The fiscal policies, procedures and controls are contained in the Los Angeles County Auditor-Controller Fiscal Manual, Section 2.4.0.

### **1. DEFINITIONS**

#### **A. Trust Fund**

Trust funds consist of monies received and held by the Department as a trustee, custodian, or agent for other parties or jurisdictions. Government Code Section 24351 requires each Department to deposit all trust money with the County Treasurer. Trust funds are controlled and disbursed in conformance with the Government Code and the authority and purpose of the specific fund.

#### **B. Cash Donations**

Coin, currency (paper money), cash equivalents (credit card sales, money orders, traveler's checks, and personal checks) given to benefit Department of Children and Family Services (DCFS) clients.

#### **C. Donation**

A gift or contribution made to support and benefit children and families serviced by DCFS. The gift can be in the form of cash, check, credit card, and gift card.

#### **D. In-Kind Donation**

A bequest/gift in the form of goods, merchandise, property, services, etc., excluding cash.

#### **E. Acknowledgment Letter**

A letter prepared on Department of Children and Family Services' letterhead, thanking the donor for the donation, that includes a brief description of the donation and its value. The letter is mailed to the donor and a copy forwarded to the Fiscal Operations Division, Accounting Services Section – Deposit Unit.

#### **F. Donation Account**

A donation subsidiary account under a trust fund.

## G. Fund Raising

An endeavor/outreach to solicit money or in-kind donations for the benefit of children and families served by DCFS.

## H. Locked Bag

A small canvas bag with a zipper lock and key. The locked bag can be obtained from Accounting Services Section – Deposit Unit.

## 2. **FORMS**

**DCFS 293**, Cash Deposit Form

**DCFS 294**, In-Kind/Non Cash Donation Receipt

**DCFS 295**, Check/Credit Card Deposit Form

**DCFS 296**, Authorized Signature For Donation Account Withdrawal

**DCFS 297**, Donation Account Review

**DCFS 299**, Spending Plan

**DCFS 300**, Demand Letter

**DCFS 301**, Donation Account Withdrawal Request

**DCFS 302**, DCFS Trust Fund Reconciliation

Departmental Receipt

## 3. **POLICIES AND STANDARDS**

### A. Donations and Donation Trust Funds

Government Code Section 25355 permits the County to accept donations or other gifts for any public purpose. A Donation Trust Fund may be required to temporarily account for donations pending their use. All donation amounts are subject to County budgetary guidelines and policies, e.g., donations must be recorded as departmental revenues when earned and amounts expended from donated funds must be charged to departmental appropriations.

- The Department receives donations that are either restricted or unrestricted:

Restricted donations – Donor prescribes the lawful uses and purposes under the terms of the gift.

Unrestricted donations – Donation is unaccompanied by limit on use of property or income received.

- Restricted donations received that are to be spent or used by the Department over a period encompassing two or more fiscal years should be deposited to a Donations Trust Fund.

## B. Internal Controls Over Trust Funds

- Each section (Regional Office and Accounting Services Section – Deposit Unit) must maintain historical data documenting the trust fund's purpose and authority.
- Restricted donations and funds received from outside agencies/third parties must be immediately deposited into a departmental trust account.
- The documentation supporting disbursements from trust funds must be cancelled or otherwise identified as "paid" to prevent reuse. Also, the date paid and/or warrant number should be recorded to facilitate as needed payment tracing.
- Records identifying the source and disposition of all trust monies must be maintained by a person with no cash handling responsibilities. These records should include receipts for trust monies received, supporting (cancelled) documentation for disbursements made from trust fund, and monthly reconciliations (to eCAPS, bank records, etc.) of trust fund activity.
- When the need for the trust fund (purpose for which the trust fund was established) no longer exists, the trust fund should be closed by reconciling the trust and disposition of all fund balances. The Chief Fiscal Office should sign off on the trust reconciliation and prepare a letter requesting the Auditor-Controller's Accounting Division to close the trust fund.
- Each trust account must be reconciled monthly by staff independent of the trust requisition process. Documentation of trust account reconciliations must be retained by the Department for audit purposes.

## C. Establishment of Trust Funds

Each regional office/program must obtain approval to establish a new trust fund. Regional Administrators (RA's)/Office Heads must submit a written request to the Chief Finance Officer. The request must state the proposed purpose and use of the trust fund. All appropriate correspondence supporting the need to establish the trust fund (e.g., Board letters, etc.) should be attached to the request. The Accounting Services Section – Deposit Unit will submit the request to the Auditor Controller.

## D. Trust Fund Monitoring

Trust funds must be closely monitored by the RA or designee to ensure they are being utilized as intended. Department staff should examine trust fund deposits

and withdrawals to ensure they are in compliance with the purpose of the trust fund. Also, management should develop spending plans each fiscal year.

#### E. Usage of Donated Funds

Unrestricted donations can be used for almost any purpose that directly benefits DCFS clients. However, unrestricted funds are never to be used for parties, awards, conferences or gifts for County employees. Any time restricted donations are received, they can only be used for the purpose specified by the donor (in writing, signed by the donor).

**Donations solicited on behalf of the Department become Los Angeles County assets, and not assets of individual offices.** Therefore, donated assets are subject to County fiscal policies, and procedures. For more detailed information, see County Fiscal Manual, Section 2.4.0 Donations and Donation Trust Funds.

#### F. Donation Reporting Requirements

All Department Regional Offices must report all cash and in-kind contributions under \$10,000 to the Executive Officer-Clerk of the Board of Supervisors. Any donation in excess of \$10,000 must be placed on the Board Agenda for the Board's consideration and acceptance. Accounting Services Section – Deposit Unit must file a quarterly report of all donations to the Executive Office.

The Accounting Services Section – Deposit Unit must file a “statement of donations, receipts and expenditures” with the Auditor-Controller's office at the end of each fiscal year. The report is due within 90 days after the end of the fiscal year.

#### G. Cash/Check Donations Deposits

All collections must be receipted promptly, through the use of a cash register, Departmental Receipt, credit card receipts, etc.

Regional Offices that collect \$500 or more in cash or checks daily should submit the deposit to the Accounting Services Section – Deposit Unit by the close of each business day using a locked bag. Collections of less than \$500 per day may, at the discretion of the regional office, be held and deposited when the total reaches \$500 or the deposit is made weekly regardless of the amount collected.

#### H. Securing Approvals for Fundraisers

Soliciting/fundraising shall be restricted to designated staff, e.g. Fundraising Resource Development Section and Resource Staff, etc. Staff in special

services/programs interested in planning fundraisers must secure approval from their Regional Administrator/Office Head for specific fundraising tasks and specialized programs/services. All proceeds from any fundraising activity must be reported to the Accounting Services Section – Deposit Unit.

I. Tax Deduction Guidelines for Donations

Contributions or gifts to DCFS or to any of its Departments are tax deductible if they are for public purposes.

Los Angeles County's Federal Identification Number is 95-6000927, and its California Tax Identification Number is 800-9593.

4. **REGIONAL OFFICE TRUST FUND PROCEDURES**

**Regional Administrator (RA)/Program Manager (PM)/Designee Responsibilities**

A. Establishment of Trust Fund or Donation Account

1. Obtain approval to establish a new trust fund or a donation account.
2. Prepare a letter to the Finance Officer requesting to establish a trust fund or donation account. The request must state the purpose and use of the trust fund. Include any correspondence supporting the need for the trust fund (e.g., Board letter, grant letter, etc.).
3. Submit the written letter to the Accounting Services Section – Deposit Unit, 425 Shatto Place, Rm. 204, Los Angeles, CA 90020, Attn: Finance Officer.
4. Assign a custodian who will be responsible for monitoring the trust fund or donation account to ensure the donations are used as intended.

B. Acceptance of Cash/Checks

1. Submit all cash/checks to the Cashier/Designee for prompt receipting.
2. Stamp all checks upon receipt, "**For Deposit Only, County of Los Angeles.**" (To obtain an endorsement stamp, contact the Accounting Services Section – Deposit Unit).
3. Ensure checks are made payable to the Department of Children and Family Services. Post dated checks shall not be accepted unless received through the mail. Two party checks (e.g. the payee is other than DCFS) should **NOT** be accepted.

4. Complete Departmental Receipt immediately in the presence of the donor. (To obtain a Departmental Receipt book, contact the Accounting Services Section – Deposit Unit.)
5. Distribute copies of the Departmental Receipt as follows:
  - a. The white copy shall be given to the donor.
  - b. The pink and yellow copy shall be attached to the DCFS 293, Cash Deposit Form, and/or the DCFS 295, Check/Credit Card Deposit Form.
  - c. The green copy shall be filed in the Regional Office folder for audit purposes.
  - d. The gold copy shall be filed in the Departmental Receipt Book and returned to Accounting Services Section – Deposit Unit when all receipts in the book have been used.
6. Ensure the receipts in the book are used in sequential order.
7. Document the reason for voiding a receipt. Voided receipts should be reviewed and signed by the supervisor.
8. Report missing, stolen or destroyed used or unused receipt book(s) immediately to the Regional Administrator or designee.
9. Investigate the above mentioned situation (step 8) in coordination with the Human Resources Division.
10. Prepare a written report of the investigation and submit the report to the Internal Controls Section and the Accounting Services Section – Deposit Unit.
11. Complete a DCFS 293 and/or DCFS 295 after completing and giving the donor a Departmental Receipt.

C. Completion of the DCFS 293, Cash Deposit Form for Cash Donations Received

1. Complete the DCFS 293 as follows:

Part I – Staff Receiving Cash

- Indicate name of staff receiving donation
- Telephone number or cell phone
- Section/Office
- Print Name
- Signature
- Trust Fund account number

- Date cash was received

#### Part II – List Cash For Deposit

##### Donor information:

- Name of individual or organization making the donation
- Departmental receipt number
- Amount of cash donation
- Total amount of cash donation

#### Part III – Type of Donation/Deposit

- Check the box if donation is restricted (Donor determines the use and purpose of the donation)
- Check the box if donation is unrestricted (The donation is unaccompanied by limit on use of donation)
- Identify and describe the restrictions and purpose of the donation

#### Part IV – FOR COMPLETION BY THE ACCOUNTING SERVICES SECTION – DEPOSIT UNIT ONLY

2. Submit the cash donation, the DCFS 293 and the Departmental Receipt (pink/yellow) for each deposit entry on the form, via County Messenger in a locked bag or hand carry to the Accounting Services Section – Deposit Unit.

#### D. Completion of the DCFS 295, Check/Credit Card Deposit Form for Donations

1. Complete the DCFS 295 as follows:

##### Part I – Staff Receiving Checks/Credit Cards

- Indicate name of staff receiving donation
- Telephone number or cell phone
- Section/Office
- Print name
- Signature
- Trust Fund account number
- Date check was received

##### Part II – List Checks/Credit Cards For Deposit

##### Donor information:

- Name of individual or organization making the donation
- Departmental receipt number

- Indicate if credit card or check donation
- Check date
- Amount of check donation
- Total amount of check donation

Part III – Type of Donation/Deposit

- Check the box if donation is restricted (Donor determines the use and purpose of the donation)
- Check the box if donation is unrestricted (The donation is unaccompanied by limit on use of donation)
- Identify and describe the restrictions and purpose of the donation

Part IV – FOR COMPLETION BY THE ACCOUNTING SERVICES SECTION – DEPOSIT UNIT ONLY

2. Submit the check/credit card information the DCFS 295 and the Departmental Receipt (pink/yellow) for each deposit entry on the form via County Messenger in a locked bag or hand carry to the Accounting Services Section – Deposit Unit.

E. Acceptance of In-Kind Donations

1. Complete the DCFS 294, In-Kind (Non-Cash) Donation Receipt as follows:

Part I – Staff Receiving Donation

- Indicate name of staff receiving donation
- Telephone number or cell phone
- Section/Office
- Print name
- Signature
- Trust fund account number
- Date in-kind was received

Part II – Donor Information

Donor information:

- Name of organization making the donation
- Name & title of individual or contact person making the donation
- Address
- Telephone number
- City
- State

- Zip code

### Part III – Type of Donation

- Fair Market Value: Dollar amount (Value assessed by the donor)
- Description of donated items/services
- Check the box if donation is restricted (Donor determines the use and purpose of the donation)
- Check the box if donation is unrestricted (The donation is unaccompanied by limit on use of donation)
- Identify and describe the restrictions and purpose of the donation

### Part IV – FOR COMPLETION BY THE ACCOUNTING SERVICES SECTION – DEPOSIT UNIT ONLY

2. Provide a copy of the DCFS 294 to the donor and maintain a copy for the Regional office file.
3. Prepare the Acknowledgement Letter and mail original to the donor.
4. Submit the original DCFS 294 along with a copy of the Acknowledgement Letter via County Messenger or hand carry to the Accounting Services Section – Deposit Unit.

**NOTE:** All DCFS 294s must be submitted to the Accounting Services Section – Deposit Unit by the 25<sup>th</sup> of the following month the donation was received

5. Ensure in-kind donations are secured in locked areas within the office. Access to the donated items must be restricted to a limited number of authorized personnel only.
6. Maintain an accurate up-to-date inventory of all in-kind donated items on hand at all times. The inventory list should include at a minimum: date received, item description, quantity, date issued, issued to, receiver's signature, etc.

### F. Donation Trust Fund/Donation Account Withdrawals

1. Ensure there are enough funds available before completing the DCFS 301 for reimbursements or advancements.

**NOTE:** The RA or designee is responsible for determining the appropriateness of withdrawals in accordance with fiscal policies and requirements set by the donors.

2. Complete a DCFS 301, Donation Account Withdrawal Request as follows:
  - Name of staff requesting the funds
  - Bureau/Regional office
  - Telephone number
  - Trust fund/donation account number and title
  - Name of the donation account (Regional office name, Program/Event)
  - Description of item(s) purchased/or to be purchased
  - Reason for withdrawal – state the purpose for which the goods, services will be used
  - Check amount – enter the dollar amount of the expenditure
  - Payee’s name – disbursements from trust fund must indicate a payee that is an individual, group or company, and not indicate a payment to “Cash” or “Bearer”
  - Contact person’s name and phone number (if different from requestor) to call when the warrant is ready for pick-up
  - RA or designee signature of approval
  - Date of approval
3. Attach supporting documentation (e.g., invoices, store estimated costs for purchasing goods, program/event flyers, etc.) to the DCFS 301.
4. Attach the original receipt of purchase for reimbursements or advancements to the DCFS 301 and forward to the Accounting Services Section – Deposit Unit. Submit original receipt of purchase within ten (10) business days following the purchase. If original receipt is not attached to the DCFS 301, it will be rejected and no future DCFS 301(s) will be accepted or processed.
5. Submit a memo explaining the circumstances when the original receipt is lost, and attach memo to the DCFS 301.
6. Allow five (5) business days for reimbursements or advancements on requests of \$100.00 or less and allow ten (10) business days for \$100.00 or more.

**NOTE:** For withdrawals from the restricted trust funds, Family Children's Trust Fund, Adoption Trust Fund, Scholarship Trust Fund, and the Teague Scholarship Trust Fund, use the pertinent withdrawal request form for these trust funds.

#### G. Trust Fund Donation Log

1. Maintain an up to date Excel log for all donations and withdrawals. The log should contain the following information:
  - Date donations are received
  - Name of the donor/payee
  - Departmental Receipt number
  - Cash/check amount
  - Check number/invoice number
  - Deposit permit number
  - Deposit amount
  - Expenditure amount
  - Balance
2. Reconcile the Trust Fund Donation Log with the monthly "Statement of Donations and Expenditures" provided by the Accounting Services Section – Deposit Unit. Identify all reconciling items that are outstanding (not resolved at the time of the reconciliation). All outstanding reconciling items must be followed up and resolved promptly or justified in writing.

#### H. Review of Statement of Donations and Expenditures Report

1. Review the "Statement of Donations and Expenditures" and report any discrepancies to the Accounting Services Section – Deposit Unit. The statement is e-mailed by the 25<sup>th</sup> of the following month by the Accounting Services Section – Deposit Unit to all Regional Offices who handle trust fund/donation accounts. The statement consists of two (2) parts:

##### Part I – Yearly Summary

This statement shows the beginning balance, all donations and expenditures received, and ending balance for the current fiscal year reporting.

## Part II – Donation Sub-ledger

This sub-ledger contains:

Name and information of the RA or designee responsible for the trust fund/donation account.

- Date donations were received by the Accounting Services Section – Deposit Unit
- Current fiscal year
- Donor/payee name
- Departmental receipt number
- Cash and check amount
- Check number or invoice number
- Deposit permit number
- Deposit amount Expenditure amount
- Balance

### I. Trust Fund Spending Plan

1. Develop Spending Plans on a fiscal year basis that are approved by management to prevent the accumulation of trust monies.
2. Complete the DCFS 299, Spending Plan memo. The DCFS 299 should contain the following information:
  - The purpose the account was established
  - Where the donations came from
  - For what purpose were the donations made
  - A plan for spending the balance with a target date
3. Send original DCFS 299 to the Bureau Director's Office. Provide copies of the DCFS 299 to the Accounting Services Section – Deposit Unit and Internal Control Section. Maintain a copy of the DCFS 299 in the Regional Office.

## 5. **ACCOUNTING SERVICES SECTION – DEPOSIT UNIT PROCEDURES**

### **Account Clerk II Responsibilities**

#### A. Deposits:

1. Receive all daily deposits (cash/checks), along with the DCFS 293, and/or DCFS 295 from the Intermediate Typist Clerk (ITC). This occurs after the ITC has scanned and logged the deposits into the Cash Management System (CMS).

**NOTE:** Safekeeping of Cash – All collections should be kept in a locked safe overnight, during the lunch hour or any other period of absence.

2. Receive the DCFS 301, Donation Account Withdrawal Request from the supervisor (Accountant II).
3. Post all deposits/expenditures to the trust fund general journals and donation account subsidiary ledgers on Excel worksheet. Forward expenditures to Accounts Payable Unit after supervisor approval and make a copy for the Deposit Expenditure binder.

#### B. Authorized Signature for Donation Account Withdrawal

1. Ensure that each Regional Office with a Donation Account completes a DCFS 296, Authorized Signature for Donation Account Withdrawal form at the end of the fiscal year or whenever a new donation trust fund/donation account is established.
2. Receive the updated/new original signed DCFS 296(s) back from the Regional Offices and maintain in the appropriate Regional Office folder.
3. Enter the updated information in the trust funds, subsidiary ledger donation accounts and Statement of Donations and Expenditures on the appropriate Excel worksheet.

#### C. Donation Account Withdrawal Requests

1. Receive DCFS 301 from Supervisor (Accountant II). Ensure the DCFS 301 indicates the payee is an individual, group or company, and not "Cash" or "Bearer". Review the DCFS 301 for completeness.
2. Post the expenditure request to the appropriate subsidiary ledger by date received, payee name, and the amount of expenditure.
3. Copy expenditure request and file it in the Donation/Expenditure binder.
4. Hand carry the DCFS 301 to the Accounts Payable Unit for processing.
5. Ensure the Accounts Payable Unit staff signs the expenditure log for acknowledgement of acceptance.

D. Statement of Donation and Expenditures Reports for Regional Office Reports:

1. Prepare and e-mail, after supervisor's review, the monthly "Statement of Donations and Expenditures" in Excel to the Program Managers.
2. Ensure all subsidiary ledger balances equal the trust fund general journal balance in Excel. E-mail all monthly Statement of Donations and Expenditures by the 25<sup>th</sup> of the following month to the Program Managers. File the statement in the Regional Office.

E. Balance Status of the subsidiary ledgers report:

1. Update an Excel spreadsheet of donations and expenditures (as received daily) for all subsidiary ledgers and trust fund donation accounts. This is used to report annual donations and expenditures to the Auditor-Controller.
2. Ensure the balance of the donation accounts subsidiary ledgers match the trust fund general journal balance in Excel.
3. Print out the donation account subsidiary ledgers. File the print outs in the monthly folder.

F. Documentation Preparation for Monthly Reconciliation of Trust Fund Accounts:

1. Prepare Trust Fund folders for monthly reconciliation with deposits, expenditures and adjustments.
2. Include the general journal Excel summary of each Trust Fund and attach the eCAPS Balance Sheet Activity for reconciliation.
3. Prepare Journal Voucher on Excel worksheet for revenue recognition after supervisor's approval.

G. Quarterly Report of In-Kind Donations for Over/Under \$10,000 and Cash Donations:

1. Receive DCFS 294, In-Kind/Non Cash Donation Receipt, along with the copy of the Acknowledgment Letter from Regional Offices, programs or events. DCFS 294 receipts include the donor's information, description of the donation, and the value.
2. Review information from the DCFS 294 (donor's information, description of the donation, and the value) and enter in the Excel worksheet. The donations are then totaled for that particular regional office. The DCFS 294 receipt is filed in a binder per month.

3. Prepare a quarterly summary (contains monetary donations and in-kind donations) on Excel. The quarterly summary lists the donations by trust fund, regional office, program/event and month.
4. Forward the in-kind quarterly report to Supervisor for completion. The Supervisor will submit the report to the Board of Supervisors.

#### H. Departmental Receipts (DR):

1. Receive the pink and yellow copies of the Departmental Receipt from Regional Offices for all cash/check deposits.
2. File the deposit with the pink and yellow copy of the DR in the Deposit Permit folder for preparation of the Deposit Permit.

#### I. Departmental Receipt Book Controls Log

1. Maintain an Excel DR log for new and used receipt books. Enter the beginning and ending serial numbers of each book on to the Excel DR log.
2. Write on top of DR book the range of serial numbers.
3. Store all new and used DR books in a secured location.
4. Issue new DR books to Regional Offices that are receiving donations. Ensure the authorized employee from the regional office signs the DR Excel log when receiving the new book.
5. Log in the date when used DR book is returned.

**NOTE:** Used receipt books may be destroyed after five (5) years or when audited by the Auditor-Controller.

Individuals who maintain and control receipt books should not have cash handling responsibilities.

#### J. RedChecks (Bank Returned Checks):

1. Receive RedChecks (NSF) from the Treasurer and Tax Collector (TTC) for Non-Sufficient Funds. Log in RedChecks to the NSF log in Excel.
2. Pull source documents pertaining to the RedChecks from files. Attach source documents to the RedChecks and forward to supervisor (Accountant II) who will prepare the DCFS 300, Demand Letter.

## Accountant II (Supervisor of Deposit Unit) Responsibilities

### A. Deposit Permits:

1. Receive daily deposits with Departmental Receipt via County mail, U.S. mail, or delivered in a locked bag and hand it to the ITC to log it into the Cash Management System (CMS). ITC will deliver the deposits to the Account Clerk II to prepare the Deposit Permit on eCAPS.

**NOTE:** All collections should be kept in a locked safe overnight, during the lunch hour or any other period of absence.

2. Review and ensure daily deposit permits are prepared daily in eCAPS by Account Clerk II neatly and free of errors.

**NOTE:** Deposit Permit is attached to the cash/checks when delivered to the ITC by the Intermediate Typist Clerk (ITC).

### B. Trust Fund Reconciliations:

1. Reconcile un-restricted and restricted Trust Funds monthly using the DCFS 302, DCFS Trust Fund Reconciliation form.
2. Ensure daily transactions are posted correctly to their respective trust funds/donation account subsidiary ledgers.
3. Review deposits, expenditures and adjustments to each Trust Fund. Ensure postings are included in the trust fund general journal and the eCAPS monthly Balance Detail Activity Sheet to acquire equal balances.
4. Forward the monthly DCFS 302 to the Department's Finance Officer or supervisory staff who does not have trust fund responsibilities to review and approve the reconciliation. The review/approval should be documented with the approver's signature on the reconciliation.

### C. Trust Fund Statement Of Donations and Expenditures:

1. Review monthly Statements of Donation and Expenditure Reports for various Regional Office donation accounts and the five (5) restricted Trust Funds for accuracy, neatness and legibility.

D. Quarterly In-Kind Report:

1. Review DCFS 294 receipts for over/under \$10,000 from Regional Offices, Departmental Programs and Events.
2. Review DCFS 294 receipts for accuracy on description of items and the value assessed. Verify the totals per month and quarterly.
3. Prepare the In-Kind Donation Board letters to submit the report (in excess of \$10,000) to the Board of Supervisors and prepare the in-kind donation Board letter for \$10,000 and under to the Executive Officer-Clerk of the Board of Supervisors.

E. Monthly Cash Deposit Report:

1. Reconcile all monthly deposit permits prepared on the eCAPS Deposit Permit Organization Report (DPOR). Ensure the DPOR monthly total is equal to the Department's deposit permit monthly total.

F. Annual Statement of Donation Receipts and Expenditure Report:

1. Prepare an excel worksheet for each trust fund showing the monthly donations and expenditures received throughout the fiscal year.
2. Reconcile the trust fund fiscal year ending balances to the eCAPS Balance Sheet Activity Report to acquire equal year-end balances.
3. Prepare the Annual Statement of Donations and Expenditure Report on Excel worksheet for the unrestricted and restricted trust funds for submission (90 days after the year end closure) to the Auditor-Controller, Audit Division, World Trade Center, 8<sup>th</sup> Floor, 350 S. Figueroa St., Los Angeles, CA 90071.

G. Fiscal Year End DCFS 297, Donation Account Review

1. Prepare DCFS 297 memo to all Program Managers with donation accounts that have five (5) or less activities in a fiscal year.
2. Forward the DCFS 297, Donation Account Review Closure Notice to Program Managers at the end of every fiscal year inquiring if donation accounts with minimal or no activity should be kept opened or closed.
3. Receive the request for donation account closure from the Program Manager(s). Ensure the donation funds are spent per the DCFS 299, Spending Plan Fiscal Year memo. Remaining balances of closed donation accounts should be transferred to the Family & Children trust fund; or,

Receive request for the donation account to remain open from the Program Manager.

**NOTE:** If the donation account is to be kept opened, a Spending Plan Fiscal Year memo must be submitted.

4. File DCFS 299 memo in the Regional Office Fiscal folder.
5. Review the DCFS 299 memo for all Regional Offices and compare them to the subsidiary ledgers to make sure the funds have been used. If the funds are not being spent throughout the fiscal year, e-mail Program Manager at Regional office.

H. DCFS 299, Spending Plan

1. File DCFS 299 memo in the Regional Office Fiscal folder.
2. Review the DCFS 299 memo for all Regional Offices and compare to the subsidiary ledgers to make sure the funds are expended. If the funds are not being spent throughout the fiscal year, e-mail Program Manager at Regional Office.

I. DCFS 300 Demand Letter

1. Receive the RedCheck (Not Sufficient Fund (NSF) check) and source documents from the Account Clerk II.
2. Notify payer through a certified DCFS 300 of the RedCheck. Review DCFS 300 for legibility and accuracy.
3. Prepare and mail 1<sup>st</sup>, 2<sup>nd</sup> and 3<sup>rd</sup> certified notices to the owner of the RedCheck. Post notices in the NSF log. Monitor the aging of the RedCheck to ensure every effort is made to obtain collection. When collection efforts are exhausted, complete referral forms and forward to TTC for collection.

## FORM(S) REQUIRED/LOCATION

**HARD COPY:** Departmental Receipt

**LA Kids:** **DCFS 293**, Cash Deposit Form  
**DCFS 294**, In-Kind/Non Cash Donation Receipt  
**DCFS 295**, Check/Credit Card Deposit Form  
**DCFS 296**, Authorized Signature for Donation Account Withdrawal  
**DCFS 297**, Donation Account Review  
**DCFS 299**, Spending Plan  
**DCFS 300**, Demand Letter  
**DCFS 301**, Donation Account Withdrawal Request  
**DCFS 302**, DCFS Trust Fund Reconciliation

**CWS/CMS:** None

**SDM:** None