

APPROVED
JUN 06 2011

REPORT OF GENERAL MANAGER

NO. 11-179

DATE June 6, 2011

**BOARD OF RECREATION
and PARK COMMISSIONERS**

C.D. Various

BOARD OF RECREATION AND PARK COMMISSIONERS

SUBJECT: GOLF DIVISION - CLOSURE OF VARIOUS ACCOUNTS

R. Adams _____
H. Fujita _____
V. Israel _____

*K. Regan RF
M. Shull _____
N. Williams _____

[Signature]
General Manager

Approved _____

Disapproved _____

Withdrawn _____

RECOMMENDATIONS:

That the Board:

1. Authorize the Department's Chief Accounting Employee to close seven of nine old golf accounts and transfer the balance and any uncommitted balance thereafter of old golf accounts, as detailed in Attachment 1, to the Golf Special Fund 52H, Department 89, Account G402, Capital Improvement; and,
2. Authorize the Department's Chief Accounting Employee to make necessary technical corrections.

SUMMARY:

On July 1, 2010, the City of Los Angeles (City), Department of Recreation and Parks (RAP), Golf Division ceased receiving General Fund support and began operating as a self-sustaining Division within the Department of Recreation and Parks. At that time, Special Fund 52H was created, with four new accounts for the operations of the Golf Division. Nine old golf special accounts and MRP accounts continued to remain open during FY 2010-11 while encumbered expenses were being processed. The Golf Surcharge Account 321K continued to remain active to complete six projects that had started in FY 2009-10.

REPORT OF GENERAL MANAGER

PG. 2

NO. 11-179

In order to facilitate the Department's transfer from the FMIS to FMS accounting systems, the Golf Division is proposing closing seven of the old nine special and MRP accounts and transferring the remaining balances to the new Golf Capital Improvement Account (Fund 52H, Department 89, Account G402) pursuant to Attachment 1. Accounts 321K and 400K will continue to remain active until all existing encumbrances are disencumbered, at which time these accounts will cease to exist.

FISCAL IMPACT STATEMENT:

There is no fiscal impact to the RAP General Fund.

This report was prepared by James N. Ward, Golf Manager.

**CITY OF LOS ANGELES
DEPARTMENT OF RECREATION AND PARKS
Golf Division Account Allocations**

Account	Account Description	Balance Per FMIS as of 05/02/2011	Amount to Transfer Account G402	Remaining Balance
080K	Golf Cart Path Installation Program	\$ 17,213.94	\$ (17,213.94)	\$ -
770K	Armand Hammer Golf	\$ 12,825.88	\$ (12,825.88)	\$ -
807M	Golf Operation	\$ 105,324.17	\$ (105,324.17)	\$ -
838M	Golf Donation	\$ 21.65	\$ (21.65)	\$ -
850K-00	Automated Golf Reservations	\$ 127,307.29	\$ (127,307.29)	\$ -
013M-197	Tregnan Golf Academy	\$ 3,784.25	\$ (3,784.25)	\$ -
065M	Golf Tournament	\$ 54,399.35	\$ (54,399.35)	\$ -
Total		\$ 320,876.53	\$ (320,876.53)	\$ -