

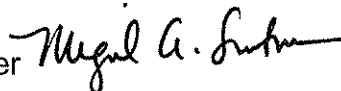
CITY OF LOS ANGELES
INTER-DEPARTMENTAL CORRESPONDENCE

0116-00001-0000

Date: May 27, 2011

To: Budget and Finance Committee
Attn: Erika Pulst, Office of the City Clerk

From: Miguel A. Santana, City Administrative Officer

Subject: **ADDENDUM TO THE 2010-11 YEAR-END (FOURTH) FINANCIAL STATUS REPORT (C.F. NO. 10-0600-S72)**

The City Administrative Officer issued the Year-End Financial Status Report (FSR) on May 20, 2011. This addendum to the Year-End FSR includes recommendations for technical corrections and modifications to transfers recommended in the Year-End report, as well as new recommendations for requests received after the release of the report. These recommendations include:

- A \$100,000 reduction to the transfer to the Convention Center's Salaries, As Needed account given the recently approved motion (C.F. No. 10-0600-S73) to transfer this funding in advance of the approval of the FSR. (Attachment 5 revised)
- Technical corrections to account names and numbers in order to process recommendations as intended. (Attachments 8 and 10 revised)
- A technical correction to recommendation language in order to process the recommendation as intended.
- A new recommendation to transfer \$84,712 in 2009 Justice Assistance Grant Funds to the Office of the City Attorney to pay for current year salary costs in support of the program.
- A new recommendation to transfer \$15,120 from the Department of Water and Power to the Personnel Department to pay for the background investigation of security officer candidates. A previous recommendation in the Third FSR (C.F. No. 10-0600-S60) to transfer \$75,000 for this purpose has been rescinded.
- New recommendations to transfer \$2,633,259 between accounts (Office of Finance, General Services Department, Police Department, and Bureau of Engineering) and to appropriate \$163,311 from the Unappropriated Balance, Reserve for Economic Uncertainty (Animal Services Department and Office of the City Attorney) to address salary account shortfalls arising from the reduced furlough savings related to the recently ratified Tentative Agreement between the City and Coalition Bargaining Unit 3. (Attachment 16 new)

- A new recommendation to transfer \$340,000 from the Mayor's Office Salaries, General account to the Salaries, As-Needed account to pay for temporary staffing.

Additionally, replacement pages for the Year-End FSR, provided for informational purposes, are attached to reflect technical corrections and other changes recommended in this addendum.

Revised and New Attachments for the Year-End FSR

- 3 revised Summary of Expenditure and Revenue Variations from Budget
- 5 pg1 revised Recommendations: Transfers between Accounts within Departments and Funds
- 8 revised Recommendations: Transfers to the UB, Reserve for Economic Uncertainty
- 10 revised Recommendations: Transfers to Consolidate Department Funds and Accounts
- 11-B revised Status of the Unappropriated Balance – non-General Accounts
- 16 new Recommendations: Transfers/Appropriations for the Coalition Furlough Offset
- 1.LL revised Discussion Section: Consolidated Departments

RECOMMENDATIONS

That the Council, subject to the approval of the Mayor:

1. Reduce the amount to be transferred within the Convention Center Fund for the E3 Conference, as specified in Recommendation No. 2 (Attachment 5, page 1), by \$100,000 to \$557,866, as follows:

<u>Fund 100/48, Convention Center</u>		<u>Fund 100/48, Convention Center</u>	
1010, Salaries General	\$ 225,000.00	1070, Salaries, As Needed	\$ 557,866.00
1090, Salaries Overtime	82,866.00		
3160, Maintenance, Materials & Supplies	50,000.00		
3380, Electrical Services	30,000.00		
6010, Office and Administrative	10,000.00		
6020, Operating Supplies	10,000.00		
9150, Modifications, Repairs & Addition	20,000.00		
9190, Advertising, Travel & Promotional	30,000.00		
9480, Building Operating Equipment	0		
<i>Subtotal</i>	<u>\$ 557,866.00</u>	<i>Subtotal</i>	<u>\$ 557,866.00</u>

2. Correct the Account Number specified in Recommendation No. 5 (Attachment 8) for the Police Account Surplus transfer, as follows:

From: 1098, Accumulated Overtime
 To: 1095, Accumulated Overtime

3. Correct the Account Name and Number specified in Recommendation No. 42, (Attachment 10) for the transfer of YWAR Funds to Reserve Fund, as follows:

From: 2535, Fund Balance – Correction of Prior Years
 To: 4610, Reimbursement from Other Funds

4. Amend language in Recommendation No. 21 as follows:

From:

Authorize the City Clerk to place on the agenda for the first regular Council meeting after July 1, 2011, or shortly thereafter, the following instruction:

Authorize the Controller to transfer all unencumbered funds from all funding sources in the Council District Community Services line-item in the General City Purposes Fund No. 100/56 on July 30, 2011 to Council Fund No. 100/28, Account No. 1010, Salaries General;

To:

Authorize the Controller to transfer all unencumbered funds from all funding sources in the Council District Community Services line-item in the General City Purposes Fund No. 100/56 on June 30, 2011 to Council Fund No. 100/28, Account No. 1010, Salaries General;

5. For the 2009 Justice Assistance Grant (FY09 JAG), authorize the Controller to:

- a. Transfer appropriations and create a new appropriation account within the 2009 Justice Assistance Grant Fund No. 52A/46, as follows:

FROM:

<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
F112	City Attorney Salaries	\$ 8,124.55
F212	City Attorney Salaries – Reserve (Admin)	76,588.00
	TOTAL:	\$ 84,712.55

TO:

<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
G112	Salaries – City Attorney	\$ 84,712.55

- b. Transfer appropriations from Fund No. 52A/46, 2009 Justice Assistance Grant on an as needed basis to City Attorney Funds to pay for current salary costs in support of the FY09 JAG program as follows:

FROM:

<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
G112	Salaries – City Attorney	\$ 84,712.55

TO:

<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
100/12/1010	Salaries – General	\$ 84,712.55

6. Transfer \$15,120 in funds from the Department of Water and Power Fund 01 to the Personnel Department Fund No 100/66, Account No. 1070, Salaries, As-Needed to pay for security officer background investigations.

7. Transfer a total \$2,796,570.00, as specified on Attachment 16, from accounts within department funds (\$2,633,259) and from the Unappropriated Balance Fund, Reserve from

Economic Uncertainty account (\$163,311) to department salary accounts to address deficits attributable to reduced savings from furloughs for Coalition-represented employees.

8. Transfer \$340,000 in funds from within the Mayor's Office Fund No 100/46, Account No. 1010, Salaries General to Account No. 1070, Salaries, As-Needed to pay for temporary staffing.

MAS:RPC:BC/MCK: 01110067

Attachments

**Attachment 3 Revised
Summary of Expenditure and Revenue Variations from Budget**

DEPARTMENTS	Post Third FSR Surplus/(Deficit)	Changes since Third FSR	Year-End Reported Surplus/(Deficit)	MOU 3 Changes	Year-End Recommended Transfers	Year-End Balance Surplus/(Deficit)
Animal Services		(56,131)	(56,131)	(18,000)	74,131	
City Attorney	(8,100,000)	4,607,763	(3,492,237)	(145,311)	1,837,548	(1,800,000)
City Attorney Pending Solutions		1,800,000	1,800,000			1,800,000
City Clerk		(400,000)	(400,000)		400,000	
Disability	(30,000)	24,500	(5,500)		5,500	
Fire Department	(8,600,000)	2,600,000	(6,000,000)		6,000,000	
General Services	(125,000)	(3,852,000)	(3,977,000)		3,977,000	
Personnel						
Police	(3,700,000)	4,700,000	1,000,000		(1,000,000)	
Public Works - Board						
Public Works - Contract Administration	(156,000)	(1,023,055)	(1,179,055)		1,179,055	
Public Works - Engineering						
Treasurer		(2,135,699)	(2,135,699)		2,135,699	
SUBTOTAL DEPARTMENT DEFICIT	(20,821,000)	6,375,378	(14,445,622)	(163,311)	14,608,933	0
NON-DEPARTMENTAL FUNDS						
General City Purposes (Solid Waste Lifeline Fee)	(3,600,000)	1,400,000	(2,200,000)		2,200,000	
General City Purposes (Soc. Sec. and Pension)		400,000	400,000		(400,000)	
Human Resources Benefits		700,000	700,000		(700,000)	
Water and Electricity		15,911,713	15,911,713		(15,911,713)	
Unappropriated Balance						
Multiple Account Surpluses		2,003,306	2,003,306		(2,003,306)	
Reserve for Economic Uncertainty	74,330,824	(1,229,050)	73,101,774		2,206,086	75,307,860
SUBTOTAL NON-DEPARTMENTAL SURPLUS	70,730,824	19,185,969	89,916,793	0	(14,608,933)	75,307,860
* City Attorney Pending Solutions	5,400,000	(5,400,000)				
* Police Hiring Savings	725,000	(725,000)				
* Alternative Plan Dept and Non-Dept Solutions	6,733,627	(6,733,627)				
TOTAL EXPENDITURE SURPLUS	62,768,451	12,702,720	75,471,171	(163,311)	0	75,307,860
Projected Revenue Loss (All Sources)	(84,544,000)	9,485,000	(75,059,000)			(75,059,000)
* Alternative Plan Revenue Solutions	4,662,075	(4,662,075)				0
* Ambulance Billing Revenue	6,000,000	(6,000,000)				0
* Gas Tax Related Cost	7,000,000	(7,000,000)				0
TOTAL REVENUE DEFICIT	(66,881,925)	(8,177,075)	(75,059,000)	0	0	(75,059,000)
TOTAL CITYWIDE SURPLUS	(4,113,474)	4,525,645	412,171	(163,311)	0	248,860

*Realization of any proposed solutions reported in the Third FSR are reflected in department and non-departmental account balances and revenue.

Attachment 5 Revised
TRANSFERS BETWEEN ACCOUNTS WITHIN DEPARTMENTS AND FUNDS

REQUESTING DEPARTMENT	TRANSFER FROM		TRANSFER TO	
	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
Animal Services Salaries General Deficit	<u>Fund 100/06, Animal Services</u> 3040, Contractual Services	\$ 97,546.00	<u>Fund 100/06, Animal Services</u> 1010, Salaries, General	\$ 97,546.00
City Attorney Salaries General Deficit	<u>Fund 100/12, City Attorney</u> 1020, Salaries Grant Reimbursed	\$ 573,158.00	<u>Fund 100/12, City Attorney</u> 1010, Salaries General	\$ 573,158.00
City Clerk Reduced Furloughs for Elections Staff	<u>Fund 100/14, City Clerk</u> 1070, Salaries, As-Needed	\$ 90,000.00	<u>Fund 100/14, City Clerk</u> 1010, Salaries, General	\$ 90,000.00
Election Printing Costs	<u>Fund 100/14, City Clerk</u> 1070, Salaries, As-Needed	\$ 1,200,000.00	<u>Fund 100/14, City Clerk</u> 4170, Elections	\$ 1,200,000.00
Convention Center E3 Conference	<u>Fund 100/48, Convention Center</u> 1010, Salaries General 1090, Salaries Overtime 3160, Maintenance, Materials & Supplies 3380, Electrical Services 6010, Office and Administrative 6020, Operating Supplies 9150, Modifications, Repairs & Addition 9190, Advertising, Travel and Promotional 9480, Building Operating Equipment	\$ 225,000.00 \$ 82,866.00 \$ 50,000.00 \$ 30,000.00 \$ 10,000.00 \$ 10,000.00 \$ 120,000.00 \$ 30,000.00 \$ -	<u>Fund 100/48, Convention Center</u> 1070, Salaries, As Needed	\$ 557,866.00
	Subtotal	\$ 557,866.00		Subtotal \$ 557,866.00
Fire Constant Staffing Overtime Deficit	<u>Fund 100/38, Fire</u> 1012, Salaries, Sworn 1030, Sworn Bonuses 1050, Unused Sick Time 1070, Salaries, As-Needed 1092, Overtime Sworn 1098, Variably Staffed Overtime 2120, Printing and Binding 3030, Construction Expense 3040, Contractual Services 4430, Uniforms 6010, Office and Administrative 6020, Operating Expense	\$ 1,600,000.00 \$ 68,812.00 \$ 69,176.00 \$ 84,468.00 \$ 100,000.00 \$ 600,000.00 \$ 50,000.00 \$ 75,000.00 \$ 20,000.00 \$ 75,000.00 \$ 150,000.00 \$ 200,000.00	<u>Fund 100/38, Fire</u> 1093, Constant Staffing Overtime	\$ 3,092,456.00
	Subtotal	\$ 3,092,456.00		Subtotal \$ 3,092,456.00
Salaries General Deficit	3040, Contractual Services	\$ 230,000.00	1010, Salaries, General	\$ 230,000.00

Attachment 8 Revised

TRANSFERS TO THE UNAPPROPRIATED BALANCE RESERVE FOR ECONOMIC UNCERTAINTY

<u>DEPARTMENT</u>	<u>APPROPRIATE FROM:</u>	<u>APPROPRIATE TO:</u>	<u>AMOUNT</u>
Police	<u>Fund 100/70. Police</u>	<u>Fund 100/58. Unappropriated Balance</u>	
<i>Account surplus</i>	1012, Salaries Sworn	0037, Reserve for Economic Uncertainty	\$ 300,000.00
	1092, Sworn Overtime		\$ 300,000.00
	1095, Accumulated Overtime		\$ 400,000.00
General City Purposes	<u>100/56. General City Purposes</u>	<u>Fund 100/58. Unappropriated Balance</u>	
<i>Account surplus</i>	0570, Social Security Contributions	0037, Reserve for Economic Uncertainty	\$ 300,000.00
	0577, Pension Savings Plan		\$ 100,000.00
Human Services Benefits	<u>Fimd 100/61. Human Resources Benefits</u>	<u>Fund 100/58. Unappropriated Balance</u>	
<i>Account surplus</i>	9210, Fire Health and Welfare Program	0037, Reserve for Economic Uncertainty	\$ 200,000.00
	9220, Police Health and Welfare Program		\$ 500,000.00
Unappropriated Balance	<u>Fund 100/58. Unappropriated Balance</u>	<u>Fund 100/58. Unappropriated Balance</u>	
<i>Operational Plan Savings</i>	0254, Budget Balancing Bridge	0037, Reserve for Economic Uncertainty	\$ 1,084,357.00
	0255, Early Retirement Incentive Program (GF)		\$ 1,871,752.96
Professional Standards	<u>Fund 100/58. Unappropriated Balance</u>	<u>Fund 100/58. Unappropriated Balance</u>	
	0259, Professional Standards Division	0037, Reserve for Economic Uncertainty	\$ 163,996.00
Total Transfers to the Unappropriated Balance, Reserve for Economic Uncertainty			\$ 5,220,105.96

Attachment 10 Revised
TRANSFERS TO CONSOLIDATE DEPARTMENT FUNDS AND ACCOUNTS

		TRANSFER FROM		TRANSFER TO	
CONSOLIDATED DEPARTMENT	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT	
Commission on the Status of Women <i>Modify YWAR Funds to Reserve Fund</i>	<u>Fund 45D/49, Schiff Cardenas Act (CSW)</u> XXXX, Related Costs	10,396.86	<u>Fund 101/62, Reserve</u> 4610, Reimbursement from Other Funds	10,396.86	
TOTAL ALL DEPARTMENTS AND FUNDS		\$ 10,396.86		\$ 10,396.86	

Attachment 11-B Revised
STATUS OF UNAPPROPRIATED BALANCE NON-GENERAL ACCOUNT AS OF APRIL 30, 2011

Council File No.	UB Non-General Accounts	Primary Department	Adopted Budget	Transfer In/ Reapprop.	Amount Appropriated during year	Previous Transfer Reserve for Economic Uncertainties	Year-End Approp/Trans Reserve for Economic Uncertainties	Available Balance (\$)
	Reserve for Economic Uncertainties Account Detail							
3rd FSR	Operational Plan Savings			23,108,610				23,108,610
3rd FSR	Alternative Plan Savings			7,187,272				7,187,272
3rd FSR	Ethics Trust Fund Surplus			483,043				483,043
3rd FSR	FLEX Benefit Savings			13,400,000				13,400,000
3rd FSR	Service Reduction Mitigation			11,151,483				11,151,483
3rd FSR	Remaining Water and Electricity			600,000				600,000
3rd FSR	Capital Improvement Expenditure Program (Alt Plan)			2,000,416				2,000,416
3rd FSR	Capital Finance (PAB) Surplus (Alt Plan + New)			18,100,000				18,100,000
3rd FSR	Human Resources Benefits Fund			2,900,000				2,900,000
3rd FSR	Special Parking Revenue Fund			4,000,000				4,000,000
3rd FSR	Recreation and Parks			2,800,000				2,800,000
3rd FSR	Appropriation to Police Department				(11,400,000)			(11,400,000)
Alt Plan	Council Reductions			788,000				788,000
10-1454	Appropriation to City Attorney				(2,017,050)			(2,017,050)
4th FSR	Police Sworn Salary Surplus						1,000,000	1,000,000
4th FSR	GCP Social Security and Pension Savings						400,000	400,000
4th FSR	HRB Police Health & Welfare						700,000	700,000
4th FSR	Water and Electricity Fund (RAP)						15,911,713	15,911,713
4th FSR	UB ERIP and Budget Balancing Bridge						2,956,110	2,956,110
4th FSR	UB Professional Standards Division (Fire)						163,996	163,996
4th FSR	Appropriation to Animal Services (Coalition)						(74,131)	(74,131)
4th FSR	Appropriation to City Attorney						(1,837,548)	(1,837,548)
4th FSR	Appropriation to City Clerk (Election Materials)						(400,000)	(400,000)
4th FSR	Appropriation to Disability						(5,500)	(5,500)
4th FSR	Appropriation to Fire						(6,000,000)	(6,000,000)
4th FSR	Appropriation to GSD (Coalition Salaries)						(3,977,000)	(3,977,000)
4th FSR	Appropriation to ITA (EAA Furlough Offset)						(1,110,283)	(1,110,283)
4th FSR	Appropriation to PW Contract Administration						(1,179,055)	(1,179,055)
4th FSR	Appropriation to Treasurer (Bank Fees)						(2,135,699)	(2,135,699)
4th FSR	Appropriation for Solid Waste Fee Lifeline						(2,200,000)	(2,200,000)
4th FSR	GCP Fire and Police Pension Defrayal						(6,517)	(6,517)
								0
	Reserve for Economic Uncertainties Balance		\$ -	\$ 86,518,824	\$ (13,417,050)	\$ -	\$ 2,206,086	\$ 75,307,860

Attachment 16 New
FY 2010-11 BUDGET ADJUSTMENTS
INTRADEPARTMENTAL TRANSFERS AND APPROPRIATIONS FROM THE UNAPPROPRIATED BALANCE, RESERVE FOR ECONOMIC UNCERTAINTY
Coalition (MOU 3) Furlough Saving Offset

REQUESTING DEPARTMENT	FUND/ACCOUNT	AMOUNT	TRANSFER TO	AMOUNT
Animal Services	<u>Fund 100/58, Unappropriated Balance</u>		<u>Fund 100/12, Department</u>	
<i>Salaries General Deficit -</i>	0037, Reserve for Economic Uncertainty	\$ 18,000.00	1010, Salaries, General	\$ 18,000.00
<i>UB Reserve Appropriation</i>				
City Attorney	<u>Fund 100/58, Unappropriated Balance</u>		<u>Fund 100/12, Department</u>	
<i>Salaries General and Proprietary</i>	0037, Reserve for Economic Uncertainty	\$ 145,311.00	1010, Salaries, General	\$ 131,946.00
<i>Deficits - UB Reserve Appropriation</i>			1080, Salaries Proprietary	\$ 13,365.00
		Subtotal		Subtotal
		<u>\$ 145,311.00</u>		<u>\$ 145,311.00</u>
Finance	<u>Fund 100/39, Finance</u>		<u>Fund 100/39, Finance</u>	
<i>Salaries General Deficit -</i>	1090, Overtime General	\$ 33,000.00	1010, Salaries, General	\$ 33,000.00
<i>Internal Transfer</i>				
General Services	<u>Fund 100/40, General Services</u>		<u>Fund 100/40, General Services</u>	
<i>Salaries General Deficit -</i>	1090, Overtime	\$ 65,000.00	1010, Salaries, General	\$ 65,000.00
<i>Internal Transfer</i>				
Police	<u>Fund 100/70, Police</u>		<u>Fund 100/70, Police</u>	
<i>Salaries General Deficit -</i>	1092, Sworn, Overtime	\$ 2,500,000.00	1010, Salaries, General	\$ 2,500,000.00
<i>Internal Transfer</i>				
Public Works - Engineering	<u>Fund 100/78, Engineering</u>		<u>Fund 100/78, Engineering</u>	
<i>Salaries General Deficit -</i>	1090, Salaries, Overtime	\$ 35,259.00	1010, Salaries, General	\$ 35,259.00
<i>Internal Transfer</i>				
TOTAL ALL DEPARTMENTS AND FUNDS		\$ 2,796,570.00		\$ 2,796,570.00

**1.LL. Consolidated Departments
Recommendation Nos. 40 through 43**

In the face of budget shortfalls, the City Council and the Mayor approved to eliminate the Human Services Department (HSD) as of June 30, 2010 and to transfer functions to other City Departments (C.F. No.10-0706-S1). HSD was established in Fiscal Year 2010 as a result of prior consolidation of three City Departments: Commission on Status of Women (CSW), Commission on Children, Youth and their Families (CCYF), and Human Relations Commission (HRC).

With the elimination of HSD, the three volunteer Commissions were transferred to the Community Development Department (CDD). The Young Women from Adversity to Resiliency (YWAR) program was transferred to the Mayor's Office. The responsibility to oversee the Joy Picus Child Care Center was moved to Recreation and Parks. HSD's major funding sources were the City General Fund, the Schiff Cardenas Act Fund (YWAR), and the First and Broadway Child Care Trust Fund. As reported in the First FSR, an analysis of funds, accounts and grants assigned to HSD as of October 31, 2010 was conducted to close out accounting of its financial operations; ensure a proper accounting of all assets, liabilities and fund balances; return unexpended cash in accordance with the provisions of each funding source; and, where applicable, transfer funds to the appropriate department.

The resulting accounting close out balances and adjustments are summarized below:

<u>General Fund 100</u>	
Total uncommitted fund balance reverted to the Reserve Fund	\$ 47,450.73
Add: Reimbursement <i>due from</i> Fund 45D YWAR for grant expenditures paid within the General Fund	10,396.86
Less: Reimbursement <i>due to</i> Fund 536 for trust funds reverted to the Reserve Fund	<u>(95,003.51)</u>
Net <i>decrease</i> in the Reserve Fund	<u>(\$37,155.92)</u>

<u>Schiff Cardenas (YWAR) Grant Fund 45D</u>	
Cash balance	\$42,340.29
Less: Reimbursement <i>due to</i> the Reserve Fund for Fund 45D YWAR grant expenditures paid out of the General Fund	<u>(10,396.86)</u>
Adjusted Cash Balance	<u>\$ 31,943.43</u>

<u>First & Broadway Trust Fund 536</u>	
Cash Balance	\$ 265.71
Add: Reimbursement <i>due from</i> the Reserve Fund for trust funds reverted to the Reserve Fund	<u>95,003.51</u>
Adjusted Cash Balance	<u>\$ 95,269.22</u>

Vermont/Western Station Neighborhood Area Plan (SNAP) Fund 45A

Total annual installment payments per Kaiser (4 payments @ \$60,000).....	\$240,000.00
Cash received from Kaiser per City	<u>(180,000.00)</u>
Difference to be accounted for.....	<u>\$ 60,000.00</u>

Installment payments received from Kaiser recorded as Revenue Source 4403	
<i>Interest Income – Other</i>	<u>\$120,000.00</u>
Should be accounted for as <i>Revenue Source Miscellaneous Revenue 4551</i>	<u>\$120,000.00</u>

The following transactions are recommended to close out the Human Services Department and other previously consolidated departments in accordance with Council File No. 10-0706-S1:

- Reimburse the Reserve Fund (\$10,397) from the Schiff Cardenas Act (YWAR) Fund for Fiscal Year 2009 YWAR expenditures paid out of CCYF general funds in Fiscal Year 2009.
- Transfer the administration of the First and Broadway Child Care Trust Fund to the Recreation and Parks Department.
- Correct Fiscal Years 2009 and 2010 reversion to the Reserve Fund from the First and Broadway Child Care Trust Fund in 2008 and 2009.
- Reconcile the discrepancy of \$60,000 in cash receipts per the October 31, 2010 cash reconciliation between the City and Kaiser Foundation Hospitals (Kaiser). CCYF administered Vermont/Western Station Neighborhood Area Plan (SNAP) Child Care Trust Fund which included the receipt of payments made by Kaiser in accordance with a Covenant and Agreement between it and the City.