

CITY OF LOS ANGELES												
SCHEDULE OF RESERVE FUND ADVANCES TO GENERAL FUND AND SPECIAL PURPOSE FUNDS												
May 31, 2015												
Reimbursing Department	Reimbursing	Disbursing	Disbursing	Council File/		Funds Advanced In	Funds Advanced In	May 2015	Anticipated			
Name	No.	Fund/Agency Dept, Fund or Project	Fund Dept	Reference Doc. No.	Date	Current Year	Prior Years	Total	Repayment	COMMENTS		
Aging	02	564	Aging	564 02	97-0966-S2	08/02/99	\$ --	\$ 25,000.00	\$ 25,000.00	Long Term	Per C.F. 97-0966 S2, 1998-99 Older Americans Act Title II/VII loans to be carried as long term to provide cash flow due to the difference between City fiscal year and grant fiscal year until such time as program is terminated.	
Aging	02	395	Aging	395 02	97-0966-S2	08/02/99	--	1,250,000.00	1,250,000.00	Long Term	Per C.F. 97-0966 S2, 1998-99 Older Americans Act Title II/VII loans to be carried as long term until such time as program is terminated.	
Aging	02	40F	Aging	40F 02	99-0989	08/02/99	--	75,000.00	75,000.00	Long Term	1999-2000 Community-Based Services Program, same as above.	
Aging	02	40F	Aging	40F 02	01-1507	08/13/01	--	150,000.00	150,000.00	Long Term	State and Federal Grant Funds/Senior Services 2001-2002 Program, same as above.	
Aging	02	410	Aging	410 02	02-1035	08/13/02	--	350,000.00	350,000.00	Long Term	Title V Senior Community Service Employment Program (SCSEP), same as above.	
Aging	02	47Y	Aging	47Y 02	05-1077	07/26/05	--	75,000.00	75,000.00	Long Term	2005-06 Health Insurance Counseling and Advocacy Program, same as above.	
Unappropriated Balance	58	Excess TOT & Sales Tax Revenue above the FY13 Budget	UB/Economic Development Model		12-0600-S154	06/06/12			2,000,000.00	Write-off		
Potrero Canyon Stabilization	50	50F	Potrero Canyon Stabilization	100 54	85-0578	12/23/87	--	2,100,000.00	2,100,000.00	Long Term	Council File No. 04-1587 held in abeyance the write-off of the Reserve Fund loans until the Potrero Canyon Project is completed. If there are excess funds after completion of the project, the loans will be addressed first before moving forward with other projects.	
Potrero Canyon Storm Drain Project	50	50F	Potrero Canyon Storm Drain Project	100 54	85-0578	04/19/85	--	550,000.00	550,000.00	Long Term	See above.	
Potrero Canyon Stabilization	50	50F	Potrero Canyon Stabilization	100 54	91-0702-S2	11/26/91	--	700,000.00	700,000.00	Long Term	See above.	
Potrero Canyon Storm Drain Project	50	50F	Potrero Canyon Storm Drain Project	100 54	85-0578	06/21/88	--	1,130,000.00	1,130,000.00	Long Term	See above.	
Potrero Canyon Storm Drain Project	50	50F	Potrero Canyon Storm Drain Project	100 54	85-0578	06/18/12	--	250,000.00	250,000.00	Long Term	See above.	
City Planning	68	100	City Planning	100 68	14-0239	01/01/15	200,000.00	--	200,000.00	03/31/16	Will be reimbursed upon receipt of grant funds. It's an advance to fund for "Planning for Infill" Project. Funds were encumbered in May to a consultant. Expenditures will be reimbursed from the SCG grant. DCP expects to expend the advance and get reimbursed around Feb 2016. The loan is anticipated to be repaid by Mar 2016.	
PW-Street Services	86	100	PW-Street Services	100 86	12-0600-S179	06/05/13	--	2,784,466.57	2,784,466.57	TBD	This amount is a General Fund expenditure in FY 2011-12 due to unfunded expenditures. Street Services currently reviewing reversion worksheet for FY 2012-13.	

CITY OF LOS ANGELES
SCHEDULE OF RESERVE FUND ADVANCES TO GENERAL FUND AND SPECIAL PURPOSE FUNDS
 May 31, 2015

Reimbursing Department Name	Reimbursing No.	Reimbursing Fund/Agency	Disbursing Dept, Fund or Project	Disbursing Fund	Disbursing Dept	Council File/ Reference Doc. No.	Date	Funds Advanced In Current Year	Funds Advanced In Prior Years	May 2015 Total	Anticipated Repayment	COMMENTS
Recreation & Parks	88	437	Runyon Canyon Trust	437	88	86-0698	05/15/86	--	1,500,000.00	1,500,000.00	Long Term	This is an advance against the future sale of Runyon Canyon development. However, there may be legal issues due to the possibility of converting the property to a dedicated parkland.
Year-End Closing Advances:												
Animal Services	6	100	Animal Services	100	6	12-0600-S178	06/13/13		4,342.88	4,342.88	Write-off	Shortage in FY12-13 Salaries-As Needed account. Animal Services submitted request for write-off to Budget and Finance Committee on 01/14/14.
Controller	26	100	Controller	100	26	13-0600-S153	08/07/14	--	250.00	250.00	Write-off	Shortage in FY13-14 Transportation account.
Emergency Management	35	100	Emergency Management	100	20	12-0600-S178	06/13/13	--	2,506.88	2,506.88	Write-off	Shortage in FY2012-13 Salaries-Overtime account. Emergency Management submitted request for write-off to CAO on 12/03/2014.
Fire	38	100	Fire			12-0600-S178	06/13/13		1,093,017.87	1,093,017.87	Write-off	Shortage in FY2012-13 Salaries-Sworn account. Fire Department will request write-off. There was enough surplus in various accounts that reverted to cover the Reserve Fund loan.
Fire	38	100	Fire	100	38	13-0600-S153	06/17/14	--	943,391.70	943,391.70	Write-off	Shortage in FY2013-14 overtime constant staffing account. Fire Department will request for loan write-off. There was enough surplus in various accounts that reverted to cover the Reserve Fund loan.
Finance	39	100	Finance	100	59	12-0600-S178	06/30/13	--	4,566.02	4,566.02	Write-off	Shortage in FY2012-13 Transportation account. Office of Finance's request for write-off was submitted to Budget and Finance Committee on 12/18/13.
General City Purpose	56	100	General City Purpose	100	56	13-0600-S153	06/17/14	--	76,577.87	76,577.87	Write-off	Shortage in FY2013-14 Pension Savings account & Medicare Contributions account.

SCHEDULE OF RESERVE FUND ADVANCES FOR UNFUNDED EXPENDITURES IN GENERAL FUND

Reimbursing Department Name	Reimbursing No.	Reimbursing Fund/Agency	Disbursing Dept, Fund or Project	Disbursing Fund	Disbursing Dept	Council File/ Reference Doc. No.	Date	Funds Advanced In June 30, 2014	Funds Advanced In Prior Years	May 2015 Total	Anticipated Repayment	COMMENTS
Aging	53M	02	Aging			JV02CHRTADX14	06/30/14	42,861.38	--	42,861.38	09/30/15	Aging still awaiting reimbursement for New Freedom program (\$7,236.87). On 6/29/15 rec'd reimbursement for JARC program only and a \$35,624.51 payment is in progress (UNFX16000001).
EWDD	45C	22	EWDD			JV22CHRTADX14	06/30/14	208.53	--	208.53	12/31/15	EWDD will process payment by September 2015.
EWDD	54G	22	EWDD			JV22CHRTADX13	06/28/13	--	756.24	756.24	12/31/15	EWDD paid \$5.37 on 6/23/15 and will process balance of \$750.87 by Dec. 2015.

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Reimbursing Department	Reimbursing	Disbursing	Disbursing	Council File/		Funds Advanced In	Funds Advanced In	May 2015	Anticipated			
Name	No.	Fund/Agency	Dept, Fund or Project	Fund	Dept	Reference Doc. No.	Date	Current Year	Prior Years	Total	Repayment	COMMENTS
EWDD	593	22	EWDD			JV22CHRTADX13	06/28/13	--	1,352.01	1,352.01	12/31/15	EWDD will process payment by September 2015.
Fire	298	38	ITA			JV32CHARTADX11	06/30/11	--	10,490.43	10,490.43	Write-off	Overstated expenditures.
General Services	26G	40	General Services			JV40CHRTADX14	06/30/14	816.21	--	816.21	Paid	Billing in progress; Figueroa Plaza Tenant Improvement.
General Services	298	40	General Services			JV40CHRTADX14	06/30/14	139,031.58	--	139,031.58	06/30/16	Billing in progress; Small Equip Repair, El Pueblo Italian Hall, Figueroa Plaza, Boyle Heights C15036,C15060,C15035,C15070, Civic Center Tenant Improvement FY15-0045. \$117,137.25 was paid on 6/23/15 (JV 40 UNFX15000007); \$19,928.06 payment in progress (JV 40 UNFX16000001). \$1,966.27 to be paid by 6/30/16 for Boyle Heights Neighborhood City Hall.
Housing	41M	43	CAO			JV10CHRTADX13	06/28/13	--	5,818.00	5,818.00	Write-off	Overstated expenditures.
Housing	424	43	General Services			JV40CHRTADX14	06/30/14	102,785.04	--	102,785.04	06/30/16	Aliso Pico Comm Ctr Tenant Improvement C15041, invoice pending approval from EWDD
Housing	424	43	Mayor			JV46CHRTADX13	06/28/13	--	4,045.60	4,045.60	Write-off	Overbilled FY 2013 salaries.
Housing	440	43	CAO			JV10CHRTADX13	06/28/13	--	2,086.00	2,086.00	Write-off	Overstated expenditures.
Housing	52J	43	Building & Safety			JV08CHRTADX13	06/28/13	--	499.99	499.99	Write-off	HCID will work with Building & Safety for the loan
Housing	561	43	CAO			JV10CHRTADX13	06/28/13	--	878.00	878.00	Write-off	Overstated expenditures.
Mayor	45D	46	Mayor			JV46CHARTADX11	06/30/11	--	73,986.66	73,986.66	TBD	Overstated expenditures.
Mayor	45D	46	Mayor			JV46CHRTADX13	06/28/13	--	55,290.39	55,290.39	Write-off	Overstated expenditures.
Mayor	54V	46	Mayor			JV46CHRTADX14	06/30/14	50.64	--	50.64	06/30/16	Awaiting receipt of grant funds.
Mayor	55P	46	Mayor			JV46CHRTADX14	06/30/14	37,558.04	--	37,558.04	06/30/16	Repayment memo to be submitted
Mayor	56A	46	Mayor			JV46CHRTADX14	05/30/14	1,604.39	--	1,604.39	06/30/16	Awaiting receipt of grant funds.
Mayor	56G	46	City Attorney			JV12CHRTADX14	06/30/14	288,548.00	--	288,548.00	Paid	
Non-Dept-SPF	15A	50	CAO			JV10CHARTERADX9	06/30/09	--	5,868.99	5,868.99	Paid	
Non-Dept-SPF	15E	50	PW-Engineering			JV78CHARTADX11	06/30/11	--	23,750.51	23,750.51	Paid	The Reserve Fund loan was repaid via Doc ID: JVA 26 FMISDE816114
Non-Dept-SPF	15L	50	ITA			JV32CHARTERADX9	06/30/09	--	17.46	17.46	Write-off	
Non-Dept-SPF	15M	50	PW-Engineering			JV78CHRTADX14	06/30/14	74,271.00	--	74,271.00	06/30/16	BOE is working with CAO to resolve the issue through the Financial Status Report.
Non-Dept-SPF	15N	50	ITA			JV32CHRTADX14	06/30/14	1,999.45	--	1,999.45	06/30/16	Awaiting invoice from ITA.
Non-Dept-SPF	15U	50	ITA			JV32CHARTERADX8	06/30/08	--	4,864.00	4,864.00	Write-off	Overstated expenditures.
Non-Dept-SPF	15U	50	PW-Contract Administration			JV76CHARTERADX9	06/30/09	--	28,230.00	28,230.00	06/30/16	BCA will coordinate with BOE to resolve the payment
Non-Dept-SPF	16A	50	CAO			JV10CHARTERADX9	06/30/09	--	5,591.91	5,591.91	TBD	Balance of expenditures are under review.
Non-Dept-SPF	16A	50	PW-Contract Administration			JV76CHARTERADX9	06/30/09	--	91,735.51	91,735.51	06/30/16	BCA will coordinate with BOE to resolve issues why the loan was not paid in full.
Non-Dept-SPF	16A	50	PW-Contract Administration			JV76CHRTADX14	06/30/14	7,721.25	--	7,721.25	06/30/16	BCA will coordinate with BOE to resolve the underpayment of the invoice.
Non-Dept-SPF	16D	50	CAO			JV10CHARTERADX9	06/30/09	--	2,281.15	2,281.15	TBD	Overstated expenditures. BOE to request for loan write-
Non-Dept-SPF	16D	50	PW-Contract Administration			JV76CHRTADX13	06/28/13	--	19,870.14	19,870.14	06/30/16	BCA will coordinate with BOE to resolve the underpayment of the invoice.

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Name	No. Fund/Agency	Dept, Fund or Project	Fund Dept	Reference Doc. No.	Date	Current Year	Prior Years	Total	Repayment	COMMENTS	
Non-Dept-SPF	16D	50	PW-Contract Administration	JV76CHRTADX14	06/30/14	9,198.67	--	9,198.67	Write-off	Paid \$3,238.25 per JV50Unfx1516DP22 dated 12/17/14 based on actual expenditure invoice. Per Office of Accounting, Reversion Worksheet was overstated by \$9,198.67.	
Non-Dept-SPF	16J	50	ITA	JV32CHRTADX14	06/30/14	8,677.14	--	8,677.14	06/30/16	Waiting for adjusted/actual Cost Report from ITA. BOE staff is working with CAO to resolve any issue on this loan.	
Non-Dept-SPF	16Q	50	PW-Engineering	JV78CHRTADX13	06/28/13	--	95,829.13	95,829.13	TBD		
Non-Dept-SPF	16Q	50	PW-Sanitation	JV82CHARTERADX9	06/30/09	--	62,928.03	62,928.03	TBD		
Non-Dept-SPF	16Q	50	PW-Sanitation	JV82CHARTADX10	06/30/10	--	4,769.07	4,769.07	TBD		
Non-Dept-SPF	16T	50	PW-Contract Administration	JV76CHARTADX11	06/30/11	--	48,179.73	48,179.73	TBD	BCA is working with CAO on the status of the loan. Per Office of Accounting, Reversion Worksheet is overstated and no payment is due.	
Non-Dept-SPF	16T	50	PW-Sanitation	JV82CHARTADX10	06/30/10	--	146,003.02	146,003.02	TBD	Awaiting receipt of invoice from BOS.	
Non-Dept-SPF	16T	50	PW-Sanitation	JV82CHARTADX11	06/30/11	--	72,791.73	72,791.73	TBD	Awaiting receipt of invoice from BOS.	
Non-Dept-SPF	16T	50	PW-Sanitation	JV82CHRTADX14	06/30/14	306,832.57	--	306,832.57	TBD	Paid \$1,647,493.43 on 2/09/15; the balance of \$306,832.57 was due to CAO adjustment. For further	
Non-Dept-SPF	16T	50	General Services	JV40CHRTADX14	06/30/14	79,030.70	--	79,030.70	Paid	Billing in progress; Prop 2 SID Construction 2nd Fl	
Non-Dept-SPF	26A	50	ITA	JV32CHARTERADX9	06/30/09	--	13,838.91	13,838.91	06/30/16	PAB - BOE is working with ITA for final invoice.	
Non-Dept-SPF	26B	50	General Services	JV40CHRTADX14	06/30/14	385,973.18	--	385,973.18	Paid		
Non-Dept-SPF	26G	50	General Services	JV40CHRTADX14	06/30/14	77,182.22	--	77,182.22	06/30/16	Billing in progress; El Pueblo Puesto Renovation C15009.	
Non-Dept-SPF	298	50	PW-Street Services	JV86CHARTERADX8	06/30/08	--	820.00	820.00	06/30/16	In FY 2007-08, MICLA was billed a total of approximately \$2.7M (\$2.6M for SDRP projects & \$1M for Topanga Canyon St Services Yard Project). BSS will work with CAO to pay the loan.	
Non-Dept-SPF	298	50	PW-Street Services	JV86CHARTADX10	06/30/10	--	4,562.23	4,562.23	08/30/15	Work order # M0014022 was provided to the Office of Accounting on 07/01/15. Previously, the Office of Accounting "had requested the work order associated with the revised invoice."	
Non-Dept-SPF	299	50	PW-Contract Administration	JV76CHARTADX11	06/30/11	--	2,502.18	2,502.18	06/30/16	Waiting for BCA to report additional FY 2011 ARRA Staff Costs.	
Non-Dept-SPF	299	50	PW-Street Services	JV86CHARTADX10	06/30/10	--	4,262.40	4,262.40	06/30/16	Waiting for BCA to report additional FY 2011 ARRA Staff Costs.	
Non-Dept-SPF	299	50	PW-Street Services	JV86CHRTADX12	06/29/12	--	300,000.00	300,000.00	06/30/16	CAO was billed a total of approximately \$24.7M for ARRA MICLA Projects. BSS will work with CAO on the payment of the balance.	
Non-Dept-SPF	299	50	Transportation	JV94CHARTADX11	06/30/11	--	724.55	724.55	Write-off	Waiting for DOT to report additional FY 2011 ARRA Staff Costs.	
Non-Dept-SPF	537	50	PW-Street Services	JV86CHRTADX14	06/30/14	46,713.22	--	46,713.22	06/30/16	Back up documents were submitted to Office of Accounting on 07/01/15 to support the expenditures of \$121,713.22 that were reported on the Reversion Worksheet. BOS will process payment soon.	
Non-Dept-SPF	608	50	PW-Engineering	JV78CHRTADX14	06/30/14	546,867.52	--	546,867.52	TBD	BOE is working with the CAO to resolve this issue through the Financial Status Report.	
Transportation	299	94	PW-Street Lighting	JV84CHRTADX12	06/29/12	--	169.38	169.38	Write-off		

**BOARD OF
ANIMAL SERVICES
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**ERIC GARCETTI
MAYOR**

**DEPARTMENT OF
ANIMAL SERVICES**
350 South Grand Avenue
45TH Floor, Suite # 4501
Los Angeles, CA 90071

(888) 452-7381
FAX (213) 482-9511

BRENDA F. BARNETTE
GENERAL MANAGER

DANA H. BROWN
ACTING ASSISTANT GENERAL MANAGER

DR. JEREMY PRUPAS
CHIEF VETERINARIAN

July 1, 2015

Honorable Paul Krekorian, Chair
Budget and Finance Committee
200 North Spring Street
Room 435, City Hall
Los Angeles CA 90012

REQUEST TO WRITE-OFF OF RESERVE FUND ADVANCE OF \$4,342.88

The Department of Animal Services is requesting the write-off of \$4,342.88 from the Reserve Fund. The Department borrowed money from the Fund to pay for shortages in the as-needed expense account. (These shortages occurred in the last pay period of 2012-13 and the first pay period of the 2013-14.) This relatively small loan was done in conformance with C.F. 12-0600-S178, which allows departments to borrow from the Reserve Fund, within certain limits, and speeds up year-end closings.

The Reserve Fund borrowing resulted when Animal Services significantly increased the number of in-house spay/neuter surgeries. In 2011-12, the Department performed 1,768 in-house sterilizations; in 2012-13, this number jumped to 4,238 – a 140% increase.

This increased activity required the Department to hire more as-needed Veterinarians and Veterinarian Technicians. When the Department prepared the as-needed expense account encumbrance, it did not adequately forecast the spike in year-end surgeries. By the time it did, the fiscal year was over and it was too late to increase the encumbrance, thereby creating a Reserve Fund loan.

Inasmuch as special funds must be used to pay for these loans, the Department has two: the Animal Welfare Trust Fund and the Sterilization Trust Fund. The Animal Welfare Trust Fund prohibits the use of the Fund to pay for (as-needed) salaries. The remaining fund, Animal Sterilization, was cut by \$400,000 this fiscal year. With an underfunded Sterilization Trust Fund, the Department is struggling to meet its

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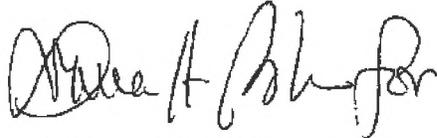
Website: www.LAAnimalServices.com

REQUEST TO WRITE-OFF RESERVE FUND

obligations to pay its contracted veterinarians, private spay/neuter clinics at its shelters, and its mobile spay/neuter clinic.

Under these circumstances, the Department respectfully requests writing-off this loan.

Should you have any further questions, your staff can contact Lilia A. Licican, Chief Accounting Employee, at (213) 482-9526 or lilia.licican@lacity.org.



BRENDA F. BARNETTE
General Manager

Cc: Janice Chang Yu, CAO
Ana Mae Yutan, CAO
Matt Hale, Council District 2
Dana H. Brown, Acting Assistant General Manager
Chron file

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CITY OF LOS ANGELES
INTER-DEPARTMENTAL CORRESPONDENCE

DATE: July 7, 2015

TO: Council Member Paul Krekorian, Chairman
Budget and Finance Committee

ATTN: Miguel A. Santana, City Administrative Officer

FROM: Claire Bartels, Chief Deputy Controller 
Office of the Controller

SUBJECT: REQUEST FOR WRITE OFF – RESERVE FUND ADVANCE/LOAN

The Controller's Office requests a \$250.00 write off for Fiscal Year 2013-14. This amount was for car allowance that was charged to Fiscal Year 2013-14 instead of Fiscal Year 2014-15 as intended.

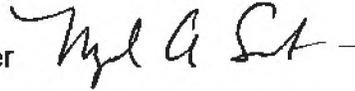
Please contact JoVonne Lavender at (213) 978-7257 or jovonne.lavender@lacity.org should you have any questions or require additional information regarding this request.

CITY OF LOS ANGELES
INTER-DEPARTMENTAL CORRESPONDENCE

Date: October 14, 2015

To: The Budget and Finance Committee

From: Miguel A. Santana, City Administrative Officer



Subject: **UNAPPROPRIATED BALANCE RESERVE FUND LOAN WRITE-OFF REQUEST**

The Office of the City Administrative Officer is requesting to write-off the following Reserve Fund loan:

Reimbursing Fund/Dept:	100/58
Council File No.:	12-0600-S154
Project:	Economic Development Model
Amount:	\$2,000,000.00

In June 2012, the Council authorized a transfer of \$2 million from the Reserve Fund to the Unappropriated Balance (UB) for the establishment of a new economic development structure. The \$2 million would be used after privately raised economic development funds of the same amount were identified and/or spent in accordance with the City's policy direction. In addition, the Council instructed this Office to identify either excess 2011-12 reversions to the Reserve Fund above 2012-13 budget and/or incremental revenue from Transit Occupancy Tax (TOT) or sales tax above 2012-13 to repay the \$2 million loan.

In October 2013, this Office reported that actual General Fund receipts came in at 2.6 percent (\$116.7 million) above the 2012-13 adopted budget of \$4.55 billion (C.F. 13-0600-S146). Included in the \$116.7 million actual receipts are \$10 million in TOT receipts (above the adopted TOT budget of \$157.8 million). Since the Reserve Fund already received these additional revenue, it is recommended that the \$2 million Reserve Fund loan be written off.

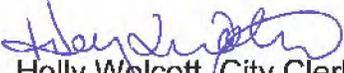
If you have any questions, please contact Ana Mae Yutan at (213) 978-7682.

MAS:AMY:01160025c

CITY OF LOS ANGELES
INTER-DEPARTMENTAL CORRESPONDENCE*emailed to
CAO
7/22/15*

Date: July 22, 2015

To: The Budget and Finance Committee

From: 
Holly Wolcott, City Clerk
Office of the City ClerkSubject: **REQUEST FOR RESERVE FUND LOAN WRITE-OFF FOR 2013-14 GENERAL
CITY PURPOSES PAYROLL SHORTAGE (C.F. NO. 13-0600-S153)**

In conjunction with the Office of the City Controller and the City Administrative Officer, the Office of the City Clerk is requesting approval to write off an outstanding advance from the Reserve Fund for the General City Purposes Fund in the amount of \$76,577.87. This amount was used to cover payroll shortages for the Medicare Contributions and Pensions Savings Plan accounts in 2013-14. The expenses in these accounts are a General Fund and obligatory City expense and cannot be reimbursed by any other source of fund.

If you have any questions or required additional information on this matter, please contact Glenn Robison, Chief Management Analyst at 213-978-1101.

2015 JUL 23 PM 3:06
CITY ADMINISTRATIVE OFFICER

CITY OF LOS ANGELES
INTER-DEPARTMENTAL CORRESPONDENCE



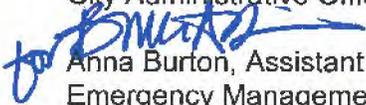
DATE: June 29, 2015

2015 JUL -1 PM 3:01

TO: Paul M. Krekorian, Chair
Budget and Finance Committee

CITY ADMINISTRATIVE OFFICER

Miguel A. Santana
City Administrative Officer

FROM:  Anna Burton, Assistant General Manager
Emergency Management Department

SUBJECT: RESERVE FUND LOAN WRITE-OFF

The Emergency Management Department (EMD) is requesting that the following outstanding Reserve Fund loan be written off.

<u>Department</u>	<u>Council File No.</u>	<u>CF Date</u>	<u>Loan Amount</u>
35	12-0600-S178	6/13/13	\$2,506.88

In Fiscal Year 2013, EMD received a loan from the City's Reserve Fund to meet its overtime payroll obligation in the last pay period of the fiscal year (pay period 26). Because EMD employees are required to work overtime during unforeseen events, planning for overtime costs is a challenge. The options available to EMD for repayment of the Reserve Fund loan are limited to the General Fund as the overtime expenditure is not eligible for reimbursement from Homeland Security Grant funds, the Department's other source of funding. Therefore, EMD is requesting that the Reserve Fund loan (\$2,506.88) be written off.

Thank you in advance for your assistance.

Should you have any further questions, please contact Bruce Aoki at (213) 978-0540.



ERIC GARCETTI
MAYOR

July 10, 2015

Councilman Paul Krekorian
Honorable Chair of Budget and Finance Committee
c/o City Administrative Officer

RE: REQUEST TO WRITE OFF OUTSTANDING ADVANCE FROM THE RESERVE FUND

The Office of Finance respectfully requests to write-off the following loan from the Reserve Fund.

Year	Council File	Amount
2013	12-0600-S178	\$4,566.02

This Reserve Fund loan amount represents costs associated with a shortage in the FY 2012-13 Transportation Account for mileage reimbursements. The requested amount was advance to this Office for the year-end closing. The Controller is authorized to process Reserve Fund loan advances to departments in order to perform the year-end closing without departments returning to Council to request additional appropriations. The Reserve Fund loan was necessary due to the deadlines established by the Office of the Controller to process FMS documents that allowed for the transfer of funds between accounts.

If you have any questions or require additional information on this matter, please contact Sandra Ocon, Chief Management Analyst at (213) 978-3087.

Respectfully,

Antoinette Christovale, CPA
Director of Finance/City Treasurer

Attachment

cc: Emily Mayeda, Senior Administrative Analyst, Office of the City Administrative Officer
Anne Papa, Principal Accountant, Office of the Controller
Saul Romo, Assistant Director of Finance

CITY OF LOS ANGELES
INTERDEPARTMENTAL CORRESPONDENCE

July 13, 2015

2015 JUL 15 AM 9:03

TO: Miguel A. Santana, City Administrative Officer
Office of the City Administrative Officer

CITY ADMINISTRATIVE OFFICER

FROM:  Attn: Annemarie Sauer, Senior Management Analyst II
Ralph M. Terrazas, Fire Chief
Fire Department

SUBJECT: RESERVE FUND LOANS

The Los Angeles Fire Department (LAFD) requests approval for write-offs of several Reserve Fund loans. Per the instructions from the Office of the Controller, this is the only mechanism to clear-up these outstanding loans. The following provides an explanation for each request:

1) Fiscal Year 2013-14 – Write-Off \$943,391.70

The LAFD requested special borrowing from the Reserve Fund to the General Fund in the amount of \$943,391.70 to meet payroll needs at the end of FY 2013-14 in Fund 100/38, Constant Staffing Overtime Account 001093. Although we anticipated having enough surpluses in various accounts to cover this specific account deficit, it was too late to transfer surplus funds from other accounts. However, in the Fiscal Year-End 2014 Reversion Worksheet, the LAFD reported \$5,016,530.29 in total surpluses in various appropriation accounts in Fund 100/38 that reverted back to the Reserve Fund.

2) Fiscal Year 2012-13 – Write-Off \$1,112,886.67

The LAFD also requested a Reserve Fund loan to cover a salary account deficit due to delays in reimbursements from various grants. Included in this request was a loan in the amount of \$914,508.44 for the pending grant reimbursement from the 2011 and 2012 FEMA US&R Grant (FEMA 2011, FEMA 2012) and 2011 Assistance to Firefighter's Program Grant (AFG 11) Fund 335/38.

The final actual grant expenditure and reimbursement amount totaled \$775,239.44, which was less than initially reported and resulted in savings that reverted back to the Reserve Fund.

In addition, the LAFD reported \$1,893,470 in savings in various appropriation accounts in Fund 100/38 in the Fiscal Year-End 2013 Reversion Worksheet that reverted back to the Reserve Fund.

Thank you for your review and consideration. If you have any questions regarding these requests, please contact Salvador Martinez, Chief Management Analyst, at 213-978-3434.

cc: Ana Mae Yutan, Senior Administrative Analyst II



Eric Garcetti, Mayor
Rushmore D. Cervantes, General Manager

INTER-DEPARTMENTAL MEMORANDUM

TO: COUNCILMEMBER PAUL KREKORIAN, CHAIR
BUDGET AND FINANCE COMMITTEE

MIGUEL A. SANTANA, CITY ADMINISTRATIVE OFFICER

FROM: RUSHMORE D. CERVANTES, GENERAL MANAGER *[Signature]*
LOS ANGELES HOUSING + COMMUNITY INVESTMENT DEPARTMENT *[Signature]*

DATE: JULY 13, 2015

REGARDING: RESERVE FUND LOAN WRITE-OFF

The Los Angeles Housing + Community Investment Department requests write-off of the following Reserve Fund loans totaling \$9,281.99.

Reimbursing Dept/Fund	Disbursing Dept	Reference Document	Amount	Write-off Request Reason
HCIDLA/41M- Code Enforcement Trust	CAO	JV10CHRTADX13	\$5,818.00	Overstated expenditures
HCIDLA/440- Rent Stabilization Trust	CAO	JV10CHRTADX13	\$2,086.00	Overstated expenditures
HCIDLA/561- Home Investment Partnership Program	CAO	JV10CHRTADX13	\$ 878.00	Overstated expenditures
		Total CAO	\$8,782.00	
HCIDLA/52J- ARRA Neighborhood Stabilization	Building and Safety	JV08CHRTADX13	\$ 499.99	Overstated expenditures

If you have any questions, please contact Lyndon Salvador at (213) 744-9044 or Lyndon.Salvador@lacity.org.

RDC:los

CITY OF LOS ANGELES

CALIFORNIA

TED M. ROSE
GENERAL MANAGER
CHIEF INFORMATION OFFICER

MARK P. WOLF
EXECUTIVE OFFICER



ERIC GARCETTI
MAYOR

INFORMATION TECHNOLOGY
AGENCY

ROOM 1400, CITY HALL EAST
200 NORTH MAIN STREET
LOS ANGELES, CA 90012
(213) 978-3311
FAX (213) 978-3310

ITA.LACITY.ORG

August 26, 2015

REF: ASB-224-15

The Honorable City Council
City of Los Angeles
c/o City Clerk
Room 395, City Hall
200 North Spring Street
Los Angeles, CA 90012

Attention: Councilmember Paul Krekorian
Chair, Budget and Finance Committee

Dear Honorable Members:

Subject: **THE INFORMATION TECHNOLOGY AGENCY (ITA) IS REQUESTING TO
WRITE-OFF THE FOLLOWING LOANS FROM THE RESERVE FUND**

FY	Authority/Funding Source	Amount
FY 2007 – 2008	CF 06-1977-S1: 15U/50 GOB Series 2003A 911/P/F Const (Prop Q). CIEP Van Nuys Police Station PA System	\$4,864.00
FY 2008 – 2009	CF 08-2475-S2: 15L/50 – GOB Series 2002A Animal Shelter Const. Animal Bond Project.	\$17.46
FY 2010 – 2011	CF 10-0600-S60: 298/38 MICLA Lease Rev Com Paper Ntes for the installation of Comm. Equip. in Fire Dept. Vehicles	\$10,490.43
	Total	\$15,371.89

Public Works Police GO Bond, CIEP Van Nuys Police Station PA System, ITA estimated the amount to be at \$6,864.00 and the actual amount was \$2,000.00. Public Works paid the \$2,000.00. ITA overestimated the labor hours needed to complete the task. The balance \$4,864.00 needs to be written off.

Public Works GO Bond Series 2002A Animal Shelter Construction, ITA billed \$35,050.48 and Public Works paid \$35,033.02 leaving a balance of \$17.46. The balance of \$17.46 needs to be written off.



The Honorable City Council
August 26, 2015
Page 2

MICLA Lease Rev Com Paper Notes for the installation of communication equipment in the Fire Dept. vehicles. ITA billed for Hiring Hall Salaries \$115,000.00 and was reimbursed \$104,509.57 leaving a balance of \$10,490.43. The \$10,490.43 represents the last pay period (June 19 – 30, 2011) of FY 2011. ITA invoiced for this amount in 2013; however, it was determined to be unnecessary to debt finance labor charges already paid for by the General Fund. The balance of \$10,490.43 needs to be written off.

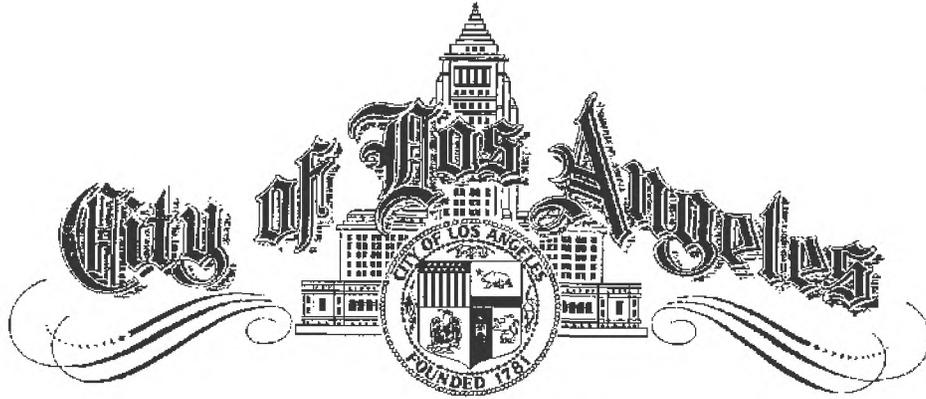
If you need additional information, please contact Laura Ito, Director of Finance and Administration Services at 978-3322.

Respectfully,



Ted Ross
General Manager

cc: Claudia Aguilar, CAO
Mark Wolf, ITA
Laura Ito, ITA



ERIC GARCETTI
MAYOR

September 9, 2015

TO: Paul Krekorian, Chair, Budget & Finance Committee
Miguel Santana, City Administrative Officer

FROM: Alisa Finsten, Director of Grants & Finance FOR
Mayor's Office of Public Safety *Alisa Finsten*

SUBJECT: Request to Write Off Outstanding Reserve Fund Advances

It is requested that \$59,335.99 in reserve fund advances administered by this office be written off. The Controller is authorized to process Reserve Fund advances in order to perform the year end closing without departments returning to Council to request additional appropriations. Listed below are the advances for various City departments which received grant funding from our office.

- I. Reimbursing Fund 424 – Community Development Trust \$4,045.60
Mayor's office overstated salary expenditures.
- II. Reimbursing Fund 45D – Schiff Cardenas Act Fund \$55,335.99
Mayor's office overstated salary expenditures.

RF ADVANCES FOR UNFUNDED EXPENDITURES

Reim Fund	Document Number	Date	Amount	Grant
424	JV46CHRTADX13	6/28/13	4,045.60	Community Development Trust
45D	JV46CHRTADX13	6/28/13	55,290.39	Schiff Cardenas Act Fund
		TOTAL	59,335.99	

If you need any additional information, please contact me at (213) 978-0730 or Deserie Flores at (213) 978-3343.

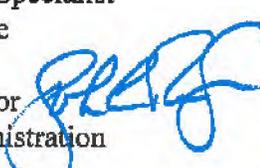


CITY OF LOS ANGELES
INTER-DEPARTMENTAL CORRESPONDENCE

DATE: August 20, 2015

TO: Budget and Finance Committee

ATTN: Ana Mae Yutan, Finance Specialist
 City Administrative Office

FROM: John L. Reamer Jr. Director 
 Bureau of Contract Administration

SUBJECT: REQUEST TO WRITE-OFF RESERVE FUND LOAN

The Bureau of Contract Administration (BCA) is requesting to write-off the remaining balance on the following loan from the Reserve Fund:

Disbursing Fund/Dept	Reimbursing Fund/Dept	Council File/JV No.	CF/JV Date	Amount	Remarks
100/76	540/94	JV76CHARTERADX9	6/30/2009	\$11,376.89	The expenditures were overstated in Fiscal Year 2008-09, the total direct cost calculated on the labor cost report were less than the amount of the loan and now the difference cannot be reimbursed.
100/76	385/94	JV76CHRTADX14	6/30/2014	\$2,247.39	A total of \$37,129.78 of the original \$39,377.17 loan amount was paid. The remaining \$2,247.39 was an overstatement and the difference cannot be reimbursed.
100/76	16D/50	JV76CHRTADX14	6/30/2014	\$9,198.67	Per JV50UNFX1516DP22 dated 12/17/14, paid \$3,238.25 based on actual expenditure invoice. Per Office of Accounting, Reversion Worksheet was overstated by \$9,198.67.
			Total	\$22,822.95	

If you need any additional information, please contact Katherine O'Connell, Senior Management Analyst at (213) 847-2483.

CITY OF LOS ANGELES
CALIFORNIA

BOARD OF PUBLIC WORKS
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FERNANDO CAMPOS
EXECUTIVE OFFICER



ERIC GARCETTI
MAYOR

DEPARTMENT OF
PUBLIC WORKS

BUREAU OF
STREET LIGHTING
1149 S. BROADWAY, STE. 200
LOS ANGELES, CA 90015

ED EBRAHIMIAN
DIRECTOR

(213) 847-2020
(213) 847-1860 Fax

E-mail: streetlighting@lacity.org
<http://bsl.lacity.org>

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July 10, 2015

Honorable Paul Krekorian
Chair, Budget and Finance Committee
City Hall, Room 435

RESERVE FUND WRITE-OFF REQUESTS

The Bureau of Street Lighting (BSL) has reviewed its current outstanding Reserve Fund loans and requests to write-off the Reserve Fund loan listed below:

- Reimbursing Department – Dept. of Transportation, Fund 299, \$169.38

BSL included the projected salary expenditure in the final revised reversion spreadsheet instead of the actual costs.

If you have any questions regarding this write-off request, please contact Carleen Marquez of my staff at (213) 847-1323.

Sincerely,

Ed Ebrahiman
Director

CITY A/E

CITY OF LOS ANGELES
INTER-DEPARTMENTAL CORRESPONDENCE

DATE: July 6, 2015

TO: Budget and Finance Committee

ATTN: Ana Mac Yutan, Finance Specialist
 City Administrative Office

FROM: Bernie Apolonio, Fiscal Systems Specialist
 Department of Transportation

SUBJECT: REQUEST TO WRITE-OFF RESERVE FUND LOAN

The Department of Transportation is requesting to write-off the remaining balance on the following loan from the Reserve Fund:

Disbursing Fund/Dept	Reimbursing Fund/Dept	Council File/JV No.	CF/JV Date	Amount	Remarks
94	299/50	JV94CHARTADX11	6/30/2011	724.56	The expenditures were overstated in Fiscal Year 2010-11, the total direct cost calculated on the labor cost report were less than the amount of the loan.

If you need any additional information, please contact May Ly, Senior Accountant at 213-972-5939.