

CITY OF LOS ANGELES
SCHEDULE OF RESERVE FUND ADVANCES TO GENERAL FUND AND SPECIAL PURPOSE FUNDS
 June 30, 2013

| Name | Reimbursing Department | No. | Fund/Agency | Reimbursing Dept, Fund or Projec | Disbursing Dept, Fund or Projec | Council File/ Reference Doc. No. | Date | March 2013 | | Anticipated Repayment | COMMENTS |
|------------------------------------|------------------------|-----|--|------------------------------------|---------------------------------|----------------------------------|----------|--------------|--|-----------------------|--|
| | | | | | | | | Total | | | |
| Aging | | 02 | 564 | Aging | | 97-0966-S2 | 08/02/99 | \$ 25,000.00 | | Long Term | Per C.F. 97-0966 S2, 1998-99 Older Americans Act Title II/III 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 | | 97-0966-S2 | 08/02/99 | 1,250,000.00 | | Long Term | Per C.F. 97-0966 S2, 1998-99 Older Americans Act Title II/III loans to be carried as long term until such time as program is terminated. |
| Aging | | 02 | 40F | Aging | | 99-0989 | 08/02/99 | 75,000.00 | | Long Term | 1999-2000 Community-Based Services Program, same as above. |
| Aging | | 02 | 40F | Aging | | 01-1507 | 08/13/01 | 150,000.00 | | Long Term | State and Federal Grant Funds/Senior Services 2001-2002 Program, same as above. |
| Aging | | 02 | 410 | Aging | | 02-1035 | 08/13/02 | 350,000.00 | | Long Term | Title V Senior Community Service Employment Program (SCSEP), same as above. |
| Aging | | 02 | 47Y | Aging | | 05-1077 | 07/26/05 | 75,000.00 | | Long Term | 2005-06 Health Insurance Counseling and Advocacy Program, same as above. |
| Fire | | 38 | 335 | Fire | | 11-0600-S159 | 06/18/12 | 25,045.18 | | Write-Off | See Fire write-off request memo. |
| General Services | | 40 | Com. On the Status of Women | General Services | | 09-0685 | 04/16/09 | 222.00 | | Write-Off | See GSD write-off request memo. |
| General Services | | 40 | LAWA | General Services | | 12-1409-S5 | 06/28/13 | 2,254,310.25 | | 06/30/14 | |
| General City Purpose | | 56 | Children's Museum of LA | General City Purpose | | 05-1330-S2 | 05/17/07 | 1,147,666.00 | | Write-Off | See CAO write-off request memo. |
| 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 | | 07/31/13 | Will be paid from excess 2012-13 reversions to the Reserve Fund above the 2012-13 Budget. |
| Potrero Canyon Stabilization | | 50 | 50F | Potrero Canyon Stabilization | | 85-0578 | 12/23/87 | 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 | | 85-0578 | 04/19/85 | 550,000.00 | | Long Term | See above. |
| Potrero Canyon Stabilization | | 50 | 50F | Potrero Canyon Stabilization | | 91-0702-S2 | 11/26/91 | 700,000.00 | | Long Term | See above. |
| Potrero Canyon Storm Drain Project | | 50 | 50F | Potrero Canyon Storm Drain Project | | 85-0578 | 06/21/88 | 1,130,000.00 | | Long Term | See above. |
| Potrero Canyon Storm Drain Project | | 50 | 50F | Potrero Canyon Storm Drain Project | | 85-0578 | 06/18/12 | 250,000.00 | | Long Term | See above. |

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 June 30, 2013

| Reimbursing Department Name | No. | Fund/Agency | Reimbursing Dept, Fund or Project | Disbursing Dept, Fund or Project | Council File/ Reference Doc. No. | Date | March 2013 | | Anticipated Repayment | COMMENTS |
|-----------------------------------|-----|-------------|-----------------------------------|----------------------------------|----------------------------------|----------|--------------|--|-----------------------|--|
| | | | | | | | Total | | | |
| PW-Street Services | 86 | 100 | | PW-Street Services | 12-0600-S179 | 06/05/13 | 2,784,466.57 | | 06/30/14 | |
| Recreation & Parks | 88 | 437 | | Runyon Canyon Trust | 86-0698 | 05/15/86 | 1,500,000.00 | | TBD | |
| Year-End Closing Advances: | | | | | | | | | | |
| Animal Services | 6 | 100 | | Animal Services | 12-0600-S178 | 06/13/13 | 4,342.88 | | 06/30/14 | |
| City Attorney | 12 | 100 | | City Attorney | 07-0600-S88 | 06/11/08 | 289.46 | | Write-Off | See City Attorney write-off request memo. |
| City Attorney | 12 | 100 | | City Attorney | 08-0600-S66 | 06/23/09 | 3,680.42 | | Write-Off | See City Attorney write-off request memo. |
| City Attorney | 12 | 100 | | City Attorney | 09-0600-S208 | 06/16/10 | 195,579.19 | | Write-Off | See City Attorney write-off request memo. |
| City Attorney | 12 | 100 | | City Attorney | 11-0600-S158 | 06/25/12 | 64,849.87 | | Write-Off | See City Attorney write-off request memo. |
| Com. on the Status of Women | 20 | 100 | | Com. on the Status of Women | 07-0600-S88 | 06/11/08 | 9,052.26 | | Write-Off | Payroll Shortage; CSOW submitted a request for write-off to the Budget & Finance Cmte. on 6/24/09. CSOW was eliminated in Fiscal Year 2010. |
| Emergency Management | 35 | 100 | | Emergency Management | 12-0600-S178 | 06/13/13 | 2,506.88 | | 06/30/14 | |
| Fire | 38 | 100 | | Fire | 09-0600-S208 | 06/16/10 | 3,048.77 | | Write-Off | See Fire write-off request memo. |
| Fire | 38 | 100 | | Fire | 11-0600-S158 | 06/25/12 | 1,252,853.03 | | Write-Off | See Fire write-off request memo. |
| Fire | 38 | 100 | | Fire | 12-0600-S178 | 06/13/13 | 1,112,886.67 | | 06/30/14 | |
| Finance | 39 | 100 | | Finance | 12-0600-S178 | 06/30/13 | 4,566.02 | | 06/30/14 | |
| Neighborhood Empowerment | 47 | 100 | | Neighborhood Empowerment | 12-0600-S178 | 06/30/13 | 1,899.18 | | 06/30/14 | |
| Liability Claims | 59 | 100 | | Liability Claims | 08-0600-S66 | 06/23/09 | 33.79 | | Write-Off | See City Attorney write-off request memo. |
| Disability | 65 | 100 | | Disability | 07-0600-S88 | 06/11/08 | 100.00 | | Write-Off | See Disability write-off request memo. |
| Disability | 65 | 100 | | Disability | 08-0600-S66 | 06/23/09 | 278.40 | | Write-Off | See Disability write-off request memo. |
| Disability | 65 | 100 | | Disability | 09-0600-S208 | 06/16/10 | 7,173.84 | | Write-Off | See Disability write-off request memo. |
| Disability | 65 | 100 | | Disability | 10-0600-S71 | 06/07/11 | 516.16 | | Write-Off | See Disability write-off request memo. |
| Police | 70 | 100 | | Police | 10-0600-S71 | 06/07/11 | 1,186,073.31 | | Write-Off | Revenue fund loan as a result of insufficient encumbrance for Civilian salaries at year end closing , 06/30/11. See LAPD write-off request memo. |
| PW- Street Services | 86 | 100 | | PW-Street Services | 09-0600-S208 | 06/16/10 | 1,390,874.27 | | Write-Off | PW/BoSS' 2009-10 Final Reversion Worksheet was adjusted, eliminating the need for this RF loan. The expenditures in this fund were reduced by \$1.4M and the GF expenditures were increased by the same amount. There is sufficient funding in the GF to absorb this fund's shortfall. |

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|--|------------------------|-----------------|-----------------------------------|----------------------------------|----------------------------------|----------|------------|-----------|-----------------------|-------------------------------------|
| | | | | | | | Total | Write-Off | | |
| Treasurer | | 96 | 100 | Treasurer | 07-0600-S88 | 06/11/08 | 250.00 | Write-Off | Write-Off | See Finance write-off request memo. |
| SCHEDULE OF RESERVE FUND ADVANCES FOR UNFUNDED EXPENDITURES IN GENERAL FUND | | | | | | | | | | |
| Aging | | 395 | 02 | Aging | JV02CHRTADX13 | 06/28/13 | 21,942.80 | 06/30/14 | | |
| Aging | | 42J | 02 | Aging | JV02CHRTADX13 | 06/28/13 | 5,863.72 | 06/30/14 | | |
| Aging | | 47Y | 02 | Aging | JV02CHRTADX13 | 06/28/13 | 6,111.00 | 06/30/14 | | |
| Building & Safety | | 48R | 08 | ITA | JV32CHARTERADX6 | 06/30/06 | 31,124.03 | Write-Off | Write-Off | See ITA write-off request memo. |
| Building & Safety | | 48R | 08 | ITA | JV32CHARTERADX7 | 06/29/07 | 16,060.66 | Write-Off | Write-Off | See ITA write-off request memo. |
| Building & Safety | | 48R | 08 | ITA | JV32CHARTERADX8 | 06/30/08 | 76,701.21 | Write-Off | Write-Off | See ITA write-off request memo. |
| Building & Safety | | 48R | 08 | Personnel | JV02CHRTADX13 | 06/28/13 | 28,659.82 | 10/31/13 | | |
| CAO | | 43K | 10 | ITA | JV02CHRTADX13 | 06/28/13 | 16,004.00 | 06/30/14 | | |
| CAO | | 43K | 10 | General Services | JV02CHRTADX13 | 06/28/13 | 936,160.37 | 06/30/14 | | |
| CAO | | 46A | 10 | General Services | JV02CHRTADX13 | 06/28/13 | 206,360.83 | Paid | | |
| City Clerk | | 699 | 14 | Building & Safety | JV02CHRTADX13 | 06/28/13 | 19,565.72 | 06/30/14 | | |
| CDD | | 356 | 22 | CDD | JV02CHRTADX13 | 06/28/13 | 9,285.00 | 06/30/14 | | |
| CDD | | 424 | 22 | Aging | JV02CHRTADX13 | 06/28/13 | 75,142.65 | 06/30/14 | | |
| CDD | | 424 | 22 | Building & Safety | JV02CHRTADX13 | 06/28/13 | 269,634.94 | 06/30/14 | | |
| CDD | | 424 | 22 | City Attorney | JV02CHRTADX13 | 06/28/13 | 283,200.00 | 06/30/14 | | |
| CDD | | 424 | 22 | CDD | JV02CHRTADX13 | 06/28/13 | 6,752.91 | 06/30/14 | | |
| CDD | | 424 | 22 | General Services | JV40CHARTERADX3 | 06/30/03 | 249.18 | Write-Off | Write-Off | See GSD write-off memo. |
| CDD | | 424 | 22 | General Services | JV40CHRTADX12 | 06/29/12 | 169,844.00 | Paid | | |
| CDD | | 424 | 22 | General Services | JV02CHRTADX13 | 06/28/13 | 357,277.13 | 06/30/14 | | |
| CDD | | 424 | 22 | Mayor | JV46CHARTADX11 | 06/30/11 | 8,396.95 | Write-Off | Write-Off | See Mayor write-off request memo. |
| CDD | | 424 | 22 | Mayor | JV02CHRTADX13 | 06/28/13 | 8,091.20 | 06/30/14 | | |
| CDD | | 424 | 22 | Disability | JV02CHRTADX13 | 06/28/13 | 169,267.92 | Paid | | |
| CDD | | 424 | 22 | PW-Street Lighting | JV02CHRTADX13 | 06/28/13 | 25,668.17 | 06/30/14 | | |
| CDD | | 424 | 22 | PW-Street Services | JV02CHRTADX13 | 06/28/13 | 17,838.59 | 06/30/14 | | |
| CDD | | 424 | 22 | Transportation | JV02CHRTADX13 | 06/28/13 | 19,057.25 | 06/30/14 | | |
| CDD | | 428 | 22 | CDD | JV02CHRTADX13 | 06/28/13 | 111,156.02 | 06/30/14 | | |
| CDD | | 43F | 22 | City Attorney | JV02CHRTADX13 | 06/28/13 | 13,805.32 | Paid | | |
| CDD | | 43F | 22 | CDD | JV02CHRTADX13 | 06/28/13 | 59,979.96 | 06/30/14 | | |
| CDD | | 44A | 22 | City Attorney | JV02CHRTADX13 | 06/28/13 | 631.29 | 06/30/14 | | |
| CDD | | 44A | 22 | CDD | JV02CHRTADX13 | 06/28/13 | 539,323.67 | 06/30/14 | | |
| CDD | | 44A | 22 | General Services | JV02CHRTADX13 | 06/28/13 | 15,578.00 | 06/30/14 | | |
| CDD | | 44A | 22 | Mayor | JV02CHRTADX13 | 06/28/13 | 50,660.72 | 06/30/14 | | |
| CDD | | 45C | 22 | CDD | JV02CHRTADX13 | 06/28/13 | 67,145.77 | 06/30/14 | | |
| CDD | | 45D | 22 | CDD | JV02CHRTADX13 | 06/28/13 | 48,024.17 | 06/30/14 | | |
| CDD | | 45D | 22 | General Services | JV02CHRTADX13 | 06/28/13 | 2,500.00 | 06/30/14 | | |
| CDD | | 45L | 22 | CDD | JV02CHRTADX13 | 06/28/13 | 46,489.03 | 06/30/14 | | |

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 June 30, 2013

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|-----------------------------|-----|-------------|-------------------|----------------------------|----------------------------------|----------|------------|--|-----------------------|--|
| | | | | | | | Total | | | |
| CDD | 48L | 22 | CDD | JV02CHRTADX13 | | 06/28/13 | 156.87 | | Paid | |
| CDD | 51G | 22 | CDD | JV02CHRTADX13 | | 06/28/13 | 68.05 | | Paid | |
| CDD | 51N | 22 | CDD | JV02CHRTADX13 | | 06/28/13 | 128.67 | | 06/30/14 | |
| CDD | 51S | 22 | CDD | JV02CHRTADX13 | | 06/28/13 | 1,977.19 | | Paid | |
| CDD | 52W | 22 | CDD | JV02CHRTADX13 | | 06/28/13 | 213.26 | | 06/30/14 | |
| CDD | 53W | 22 | CDD | JV02CHRTADX13 | | 06/28/13 | 15,869.12 | | 06/30/14 | |
| CDD | 53W | 22 | Planning | JV02CHRTADX13 | | 06/28/13 | 21,894.53 | | 06/30/14 | |
| CDD | 54G | 22 | CDD | JV02CHRTADX13 | | 06/28/13 | 1,970.64 | | 06/30/14 | |
| CDD | 54N | 22 | CDD | JV02CHRTADX13 | | 06/28/13 | 46,105.14 | | 06/30/14 | |
| CDD | 54P | 22 | CDD | JV02CHRTADX13 | | 06/28/13 | 3,507.32 | | 06/30/14 | |
| CDD | 54T | 22 | Mayor | JV02CHRTADX13 | | 06/28/13 | 28,246.00 | | 06/30/14 | |
| CDD | 55A | 22 | CDD | JV02CHRTADX13 | | 06/28/13 | 24,269.89 | | 06/30/14 | |
| CDD | 55M | 22 | CDD | JV02CHRTADX13 | | 06/28/13 | 25,433.47 | | 06/30/14 | |
| CDD | 593 | 22 | CDD | JV02CHRTADX13 | | 06/28/13 | 109,060.65 | | 06/30/14 | |
| CDD | 816 | 22 | CDD | JV02CHRTADX13 | | 06/28/13 | 1,881.70 | | Paid | |
| ITA | 298 | 32 | CAO | JV10CHARTADX09 | | 06/30/09 | 24,800.74 | | Write-Off | FMS Project: Recommended for write-off: it is in the City's best financial interest to write-off the loan rather than pay with MICLA funds, since the General Fund would have to repay MICLA debt later at a higher cost due to the interest charges the City would incur. |
| ITA | 298 | 32 | CAO | JV10CHARTADX10 | | 06/30/10 | 30,000.00 | | Write-Off | See above. |
| ITA | 298 | 32 | CAO | JV10CHARTADX11 | | 06/30/11 | 63,765.77 | | Write-Off | See above. |
| ITA | 298 | 32 | Controller | JV26CHRTADX12 | | 06/29/12 | 74,425.10 | | Write-Off | See above. |
| ITA | 298 | 32 | General Services | JV02CHRTADX13 | | 06/28/13 | 55,875.82 | | 06/30/14 | |
| Fire | 298 | 38 | ITA | JV32CHARTERADX9 | | 06/30/09 | 1.01 | | Write-Off | MICLA Lease Rev Com Paper NTES - Balance was due to rounding of amount. |
| Fire | 298 | 38 | ITA | JV32CHARTADX11 | | 06/30/11 | 10,490.43 | | 06/30/14 | LAFD will process payment. |
| Fire | 298 | 38 | ITA | JV02CHRTADX13 | | 06/28/13 | 24,392.37 | | 06/30/14 | |
| Finance | 298 | 39 | General Services | JV02CHRTADX13 | | 06/28/13 | 13,621.51 | | Paid | |
| General Services | 26G | 40 | General Services | JV02CHRTADX13 | | 06/28/13 | 11,334.67 | | 06/30/14 | |
| General Services | 26M | 40 | General Services | JV02CHRTADX13 | | 06/28/13 | 728,758.81 | | 06/30/14 | |
| General Services | 298 | 40 | General Services | JV02CHRTADX13 | | 06/28/13 | 851,150.32 | | 06/30/14 | |
| General Services | 843 | 40 | PW-Board | JV02CHRTADX13 | | 06/28/13 | 7,390.95 | | Paid | |
| Housing | 41M | 43 | CAO | JV02CHRTADX13 | | 06/28/13 | 93,616.00 | | 06/30/14 | |
| Housing | 41M | 43 | General Services | JV02CHRTADX13 | | 06/28/13 | 18,368.00 | | 06/30/14 | |
| Housing | 41M | 43 | Housing | JV02CHRTADX13 | | 06/28/13 | 865,442.86 | | Paid | |
| Housing | 440 | 43 | CAO | JV02CHRTADX13 | | 06/28/13 | 33,560.00 | | 06/30/14 | |
| Housing | 440 | 43 | General Services | JV02CHRTADX13 | | 06/28/13 | 18,367.00 | | 06/30/14 | |
| Housing | 47X | 43 | Housing | JV02CHRTADX13 | | 06/28/13 | 20,346.14 | | Paid | |
| Housing | 49E | 43 | Housing | JV02CHRTADX13 | | 06/28/13 | 1,491.11 | | Paid | |
| Housing | 49N | 43 | Housing | JV02CHRTADX13 | | 06/28/13 | 41,253.75 | | Paid | |

CITY OF LOS ANGELES
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 June 30, 2013

| Name | Reimbursing Department | No. Fund/Agency | Reimbursing Dept. Fund or Project | Disbursing | Council File/ Reference Doc. No. | Date | March 2013 | | Anticipated Repayment | COMMENTS |
|---------|------------------------|-----------------|-----------------------------------|----------------------|-------------------------------------|----------|------------|--|--------------------------|--|
| | | | | | | | Total | | | |
| Housing | | 43 | | Housing | JV02CHRTAD13 | 06/28/13 | 184,075.52 | | Paid | |
| Housing | | 43 | | Housing | JV02CHRTAD13 | 06/28/13 | 9,008.55 | | Paid | |
| Housing | | 43 | | Building & Safety | JV02CHRTAD13 | 06/28/13 | 8,034.78 | | 06/30/14 | |
| Housing | | 43 | | Housing | JV02CHRTAD13 | 06/28/13 | 24,176.33 | | Paid | |
| Housing | | 43 | | Housing | JV02CHRTAD13 | 06/28/13 | 4,750.64 | | Paid | |
| Housing | | 43 | | Housing | JV02CHRTAD13 | 06/28/13 | 313.65 | | 06/30/14 | |
| Housing | | 43 | | Housing | JV02CHRTAD13 | 06/28/13 | 11,630.64 | | Paid | |
| Housing | | 43 | | Housing | JV02CHRTAD13 | 06/28/13 | 23,768.88 | | Paid | |
| Housing | | 43 | | CAO | JV02CHRTAD13 | 06/28/13 | 14,131.00 | | 06/30/14 | |
| Mayor | | 46 | | Mayor | JV46CHARTERAD7 | 06/29/07 | 9,649.20 | | Write-Off | See Mayor write-off request memo. |
| Mayor | | 46 | | General City Purpose | JV56CHARTERAD7 | 06/29/07 | 806.42 | | Write-Off | See Mayor write-off request memo. |
| Mayor | | 46 | | Mayor | JV46CHARTAD11 | 06/30/11 | 73,985.66 | | TBD | High Risk/High Need Services Program |
| Mayor | | 46 | | Mayor | JV02CHRTAD13 | 06/28/13 | 159,757.15 | | 06/30/14 | |
| Mayor | | 46 | | Mayor | JV46CHARTERAD4 | 06/30/04 | 17,934.55 | | Write-Off | See Mayor write-off request memo. |
| Mayor | | 46 | | Emergency Management | JV35CHARTERAD8 | 06/30/08 | 94,459.53 | | Write-Off | Homeland Security Assistance - UASI 06 - Per Mayor's Office, EMD charges disallowed by grantor. Grant has since closed and no other grants can be used to repay Reserve Fund loan. See Mayor write-off request memo. |
| Mayor | | 46 | | Fire | JV02CHRTAD13 | 06/28/13 | 142.26 | | 06/30/14 | |
| Mayor | | 46 | | Police | JV70CHARTAD10 | 06/30/10 | 10,968.87 | | Write-Off | See Mayor write-off request memo. |
| Mayor | | 46 | | City Attorney | JV12CHARTERAD9 | 06/30/09 | 4,681.70 | | Write-Off | See Mayor write-off request memo. |
| Mayor | | 46 | | Mayor | JV46CHARTAD10 | 06/30/10 | 59.80 | | Write-Off | See Mayor write-off request memo. |
| Mayor | | 46 | | Police | JV70CHARTAD11 | 06/30/11 | 0.26 | | Write-Off | See Mayor write-off request memo. |
| Mayor | | 46 | | City Attorney | JV12CHRTAD12 | 06/29/12 | 0.74 | | Write-Off | See Mayor write-off request memo. |
| Mayor | | 46 | | City Attorney | JV02CHRTAD13 | 06/28/13 | 210,679.98 | | Paid | |
| Mayor | | 46 | | General Services | JV02CHRTAD13 | 06/28/13 | 97,342.65 | | 06/30/14 | |
| Mayor | | 46 | | City Attorney | JV12CHRTAD12 | 06/29/12 | 1.46 | | Write-Off | See Mayor write-off request memo. |
| Mayor | | 46 | | City Attorney | JV02CHRTAD13 | 06/28/13 | 0.11 | | 06/30/14 | |
| Mayor | | 46 | | Mayor | JV02CHRTAD13 | 06/28/13 | 1,167.20 | | Paid | |
| Mayor | | 46 | | ITA | JV02CHRTAD13 | 06/28/13 | 642,297.60 | | Paid | |
| Mayor | | 46 | | Fire | JV02CHRTAD13 | 06/28/13 | 109,532.76 | | Paid | |
| Mayor | | 46 | | Mayor | JV02CHRTAD13 | 06/28/13 | 115,921.06 | | Paid | |
| Mayor | | 46 | | Police | JV02CHRTAD13 | 06/28/13 | 107,517.12 | | Paid | |
| Mayor | | 46 | | City Attorney | JV02CHRTAD13 | 06/28/13 | 62,569.08 | | 06/30/14 | |
| Mayor | | 46 | | Emergency Management | JV02CHRTAD13 | 06/28/13 | 4,785.63 | | Paid | |
| Mayor | | 46 | | City Attorney | JV12CHRTAD12 | 06/29/12 | 0.55 | | Write-Off | See Mayor write-off request memo. |
| Mayor | | 46 | | Emergency Management | JV02CHRTAD13 | 06/28/13 | 8,205.20 | | 06/30/14 | |
| Mayor | | 46 | | Mayor | JV02CHRTAD13 | 06/28/13 | 1,885.78 | | 06/30/14 | |
| Mayor | | 46 | | Emergency Management | JV02CHRTAD13 | 06/28/13 | 360,001.00 | | 06/30/14 | |
| Mayor | | 46 | | Fire | JV02CHRTAD13 | 06/28/13 | 179,999.34 | | Paid | |
| Mayor | | 46 | | Housing | JV02CHRTAD13 | 06/28/13 | 131,015.80 | | 06/30/14 | |

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|------------------------|-----|-------------|-----------------------------------|----------------------------------|----------------------------------|----------|------------|--|-----------------------|--|
| | | | | | | | Total | | | |
| Mayor | 54H | 46 | JV02CHRTAD13 | Mayor | JV02CHRTAD13 | 06/28/13 | 55,580.96 | | Paid | |
| Mayor | 54J | 46 | JV38CHRTAD12 | Fire | JV38CHRTAD12 | 06/29/12 | 181,898.45 | | 06/30/14 | |
| Mayor | 54J | 46 | JV02CHRTAD13 | Fire | JV02CHRTAD13 | 06/28/13 | 319,417.30 | | 06/30/14 | |
| Mayor | 54J | 46 | JV02CHRTAD13 | Police | JV02CHRTAD13 | 06/28/13 | 22,169.00 | | 06/30/14 | |
| Mayor | 54M | 46 | JV02CHRTAD13 | ITA | JV02CHRTAD13 | 06/28/13 | 129,901.56 | | Paid | |
| Mayor | 54M | 46 | JV02CHRTAD13 | Emergency Management | JV02CHRTAD13 | 06/28/13 | 150,715.80 | | 06/30/14 | |
| Mayor | 54M | 46 | JV02CHRTAD13 | Fire | JV02CHRTAD13 | 06/28/13 | 679,712.10 | | 06/30/14 | |
| Mayor | 54M | 46 | JV02CHRTAD13 | Police | JV02CHRTAD13 | 06/28/13 | 26,672.40 | | 06/30/14 | |
| Mayor | 54Q | 46 | JV02CHRTAD13 | Mayor | JV02CHRTAD13 | 06/28/13 | 81,200.23 | | 06/30/14 | |
| Mayor | 55F | 46 | JV02CHRTAD13 | City Attorney | JV02CHRTAD13 | 06/28/13 | 113,277.33 | | 06/30/14 | |
| Mayor | 55F | 46 | JV02CHRTAD13 | Mayor | JV02CHRTAD13 | 06/28/13 | 3,855.76 | | 06/30/14 | |
| Mayor | 55H | 46 | JV02CHRTAD13 | Emergency Management | JV02CHRTAD13 | 06/28/13 | 55,564.55 | | 06/30/14 | |
| Mayor | 55K | 46 | JV02CHRTAD13 | Mayor | JV02CHRTAD13 | 06/28/13 | 16,052.48 | | 06/30/14 | |
| Mayor | 55N | 46 | JV02CHRTAD13 | City Attorney | JV02CHRTAD13 | 06/28/13 | 345,102.00 | | 06/30/14 | |
| Mayor | 649 | 46 | JV46CHARTAD10 | Mayor | JV46CHARTAD10 | 06/30/10 | 48,360.00 | | TBD | Infrastructure |
| Mayor | 649 | 46 | JV46CHARTAD11Z | Mayor | JV46CHARTAD11Z | 01/12/12 | 38,067.68 | | TBD | Infrastructure |
| Mayor | 649 | 46 | JV02CHRTAD13 | Mayor | JV02CHRTAD13 | 06/28/13 | 4,267.89 | | 06/30/14 | |
| Mayor | 667 | 46 | JV70CHARTERAD13 | Police | JV70CHARTERAD13 | 06/30/08 | 8,781.86 | | Write-Off | See Mayor write-off request memo. |
| Non-Dept-SPF | 15A | 50 | JV10CHARTERAD13 | CAO | JV10CHARTERAD13 | 06/30/09 | 5,868.99 | | TBD | Awaiting additional Staff Cost report. |
| Non-Dept-SPF | 15A | 50 | JV12CHARTAD11 | City Attorney | JV12CHARTAD11 | 06/30/11 | 8,172.00 | | Write-Off | GOB Ser 2000A Library Construction |
| Non-Dept-SPF | 15A | 50 | JV40CHRTAD12 | General Services | JV40CHRTAD12 | 06/29/12 | 3,199.67 | | 12/31/13 | 1989 Library, pending release of invoice C13039. |
| Non-Dept-SPF | 15E | 50 | JV78CHARTAD11 | PW-Engineering | JV78CHARTAD11 | 06/30/11 | 23,750.51 | | 12/31/13 | Awaiting approval of Staff Cost Report. |
| Non-Dept-SPF | 15L | 50 | JV10CHARTERAD13 | CAO | JV10CHARTERAD13 | 06/30/09 | 866.64 | | TBD | Awaiting additional Staff Cost Report. |
| Non-Dept-SPF | 15L | 50 | JV32CHARTERAD13 | ITA | JV32CHARTERAD13 | 06/30/09 | 211.20 | | Long Term | GOB Series 2002A Animal Shelter Construction - ITA indicates this amount was fully billed via invoice 10-031. Only \$2,523.96 was paid, leaving a balance of \$211.20. Reported labor are all dedicated employee salary. ITA indicates this amount should be repaid. |
| Non-Dept-SPF | 15L | 50 | JV32CHARTERAD13 | ITA | JV32CHARTERAD13 | 06/30/11 | 3,979.02 | | Long Term | GOB Series 2002A Animal Shelter Construction - ITA indicates this amount was fully billed via invoice 11-095. The remaining balance of \$3979.03 is reported labor for dedicated employee salary. ITA indicates this amount should be repaid. |
| Non-Dept-SPF | 15N | 50 | JV32CHARTERAD13 | ITA | JV32CHARTERAD13 | 06/30/08 | 3,695.19 | | Write-Off | GOB Series 2002A 911/P/F construction - ITA indicates that the \$3,695.19 loan is associated with estimated expenditures that exceeded actuals. ITA indicates this amount should be written off. |
| Non-Dept-SPF | 15N | 50 | JV32CHARTERAD13 | ITA | JV32CHARTERAD13 | 06/30/09 | 15,090.00 | | Long Term | GOB Series 2002A 911/P/F construction - ITA indicates that this \$15,090 loan is for Prop Metro Detention Center fiber connect, CSR#78-00008. ITA fully billed this amount as of June 30, 2009. ITA indicates this amount should be repaid. |
| Non-Dept-SPF | 15N | 50 | JV02CHRTAD13 | ITA | JV02CHRTAD13 | 06/28/13 | 18,546.71 | | 06/30/14 | |

**CITY OF LOS ANGELES
SCHEDULE OF RESERVE FUND ADVANCES TO GENERAL FUND AND SPECIAL PURPOSE FUNDS
June 30, 2013**

| Reimbursing Department Name | No. Fund/Agency | Reimbursing Dept, Fund or Projec | Disbursing Dept, Fund or Projec | Council File/ Reference Doc. No. | Date | March 2013 Total | Anticipated Repayment | COMMENTS |
|-----------------------------|-----------------|----------------------------------|---------------------------------|----------------------------------|----------|------------------|-----------------------|---|
| | | | | | | | | |
| Non-Dept-SPF | 15N | 50 | Police | JV70CHARTERADX9 | 06/30/09 | 241.65 | Write-Off | GOB Series 2002A 911/P/F construction - over reported expenditures on Reversion Worksheet. See LAPD write-off request memo. GOB Series 2003A Animal Shelter Construction - ITA indicates this amount was fully billed via invoice 11-095. The remaining balance of \$6,546.64 is reported labor for dedicated employee salary. ITA indicates this amount should be repaid. |
| Non-Dept-SPF | 15S | 50 | ITA | JV32CHARTADX11 | 06/30/11 | 6,546.64 | Long Term | See PW/Board write-off request memo. |
| Non-Dept-SPF | 15S | 50 | General Services | JV02CHRTADX13 | 06/28/13 | 8,374.02 | 06/30/14 | GOB Series 2003A Fire/PR Construction - ITA indicates this amount was fully billed by invoice 10-031. This invoice reported a total of \$103,957, which was all dedicated employee salary. ITA indicates that PW should pay the balance of \$7,938.91. |
| Non-Dept-SPF | 15S | 50 | PW-Board | JV74CHARTADX11 | 06/30/11 | 1,813.26 | Write-Off | |
| Non-Dept-SPF | 15T | 50 | ITA | JV32CHARTERADX9 | 06/30/09 | 7,938.91 | Long Term | GOB Series 2003A Fire/PR Construction - ITA indicates this amount was fully billed via invoice 11-095. The bulk of the invoice was associated with dedicated employee salary; only \$1,554 of the remaining RF loan is associated with non-dedicated salary (Non-dedicated refers to other ITA employees who perform work on the project whose positions were not authorized specifically for the project). ITA indicates the entire amount should be repaid. |
| Non-Dept-SPF | 15T | 50 | ITA | JV32CHARTADX11 | 06/30/11 | 8,369.51 | Long Term | GOB Series 2003A 911/P/F Construction - ITA indicates that the actual expenditures should be \$2,000; it was reported incorrectly as \$6864. An amount of \$4,864.00 will be written off when the balance is paid. The \$2,000 was invoiced via CSR#78-00108. |
| Non-Dept-SPF | 15U | 50 | ITA | JV32CHARTERADX8 | 06/30/08 | 6,864.00 | Long Term | See Fire write-off request memo. |
| Non-Dept-SPF | 15U | 50 | Fire | JV38CHARTERADX8 | 06/30/08 | 8,237.00 | Write-Off | See Fire write-off request memo. |
| Non-Dept-SPF | 15U | 50 | Fire | JV38CHARTADX10 | 06/30/10 | 10,044.41 | Write-Off | See Fire write-off request memo. |
| Non-Dept-SPF | 15U | 50 | General Services | JV40CHRTADX12 | 06/29/12 | 1,650.72 | Long Term | Funds are being re-programmed in the 4th CPR. |
| Non-Dept-SPF | 15U | 50 | Police | JV70CHARTERADX9 | 06/30/09 | 465.45 | Write-Off | GOB Series 2003A 911/P/F Construction - over reported expenditures on Reversion Worksheet. See LAPD write-off request memo. Researching additional Staff Cost Report from PW/Con |
| Non-Dept-SPF | 15U | 50 | PW-Contract Administration | JV76CHARTERADX9 | 06/30/09 | 28,230.00 | TBD | Ad. |
| Non-Dept-SPF | 15U | 50 | PW-Engineering | JV78CHARTADX11 | 06/30/11 | 2,000.00 | Write-Off | See PW/BOE write-off request memo. |
| Non-Dept-SPF | 156 | 50 | General Services | JV02CHRTADX13 | 06/28/13 | 208,140.47 | 06/30/14 | |
| Non-Dept-SPF | 16A | 50 | CAO | JV10CHARTERADX9 | 06/30/09 | 5,591.91 | TBD | Awaiting additional Staff Cost Report. |

CITY OF LOS ANGELES
SCHEDULE OF RESERVE FUND ADVANCES TO GENERAL FUND AND SPECIAL PURPOSE FUNDS
 June 30, 2013

| Reimbursing Department Name | No. Fund/Agency | Reimbursing Dept, Fund or Projec | Disbursing Dept, Fund or Projec | Council File/ Reference Doc. No. | Date | March 2013 Total | Anticipated Repayment | COMMENTS |
|-----------------------------|-----------------|----------------------------------|---------------------------------|----------------------------------|----------|------------------|-----------------------|---|
| Non-Dept-SPF | 16A | 50 | ITA | JV32CHARTADX11 | 06/30/11 | 1,706.48 | Long Term | GOB Series 2004A 911/P/F Construction - ITA indicates this amount was billed via invoice 11-095 (revised). The \$1,706.48 RF Loan balance is non-dedicated employee salary. ITA indicates this amount should be repaid. |
| Non-Dept-SPF | 16A | 50 | Emergency Management | JV35CHARTERADX8 | 06/30/08 | 8,714.69 | Write-Off | See EMD write-off request memo. |
| Non-Dept-SPF | 16A | 50 | Fire | JV38CHARTERADX8 | 06/30/08 | 57,501.84 | Write-Off | See Fire write-off request memo. |
| Non-Dept-SPF | 16A | 50 | General Services | JV40CHRTADX12 | 06/29/12 | 208,071.08 | Long Term | Funds are being re-programmed in the 4th CPR. |
| Non-Dept-SPF | 16A | 50 | General Services | JV02CHRTADX13 | 06/28/13 | 110,304.34 | 06/30/14 | |
| Non-Dept-SPF | 16A | 50 | Police | JV70CHARTERADX8 | 06/30/08 | 1,355.66 | Write-Off | GOB Series 2004A 911/P/F Construction - over reported expenditures on Reversion Worksheet. See LAPD write-off request memo. |
| Non-Dept-SPF | 16A | 50 | Police | JV70CHARTERADX9 | 06/30/09 | 45.82 | Write-Off | GOB Series 2004A 911/P/F Construction - over reported expenditures on Reversion Worksheet. See LAPD write-off request memo. |
| Non-Dept-SPF | 16A | 50 | PW-Contract Administration | JV76CHARTERADX9 | 06/30/09 | 91,735.51 | TBD | Researching additional Staff Cost Report from PW/Contract Administration. |
| Non-Dept-SPF | 16A | 50 | PW-Engineering | JV78CHARTADX11 | 06/30/11 | 61,231.72 | Write-Off | See PW/BOE write-off request memo. |
| Non-Dept-SPF | 16D | 50 | CAO | JV10CHARTERADX9 | 06/30/09 | 2,281.15 | TBD | GOB Series 2005A Fire/Para Con |
| Non-Dept-SPF | 16D | 50 | Fire | JV38CHARTERADX8 | 06/30/08 | 52,887.44 | Write-Off | See Fire write-off request memo. |
| Non-Dept-SPF | 16D | 50 | Fire | JV38CHARTERADX9 | 06/30/09 | 13,907.55 | Write-Off | See Fire write-off request memo. |
| Non-Dept-SPF | 16D | 50 | General Services | JV40CHARTERADX7 | 06/29/07 | 7,142.12 | Write-Off | See GSD write-off request memo. |
| Non-Dept-SPF | 16D | 50 | PW-Board | JV02CHRTADX13 | 06/28/13 | 5,476.40 | 06/30/14 | |
| Non-Dept-SPF | 16D | 50 | PW-Contract Administration | JV76CHRTADX12 | 06/29/12 | 7,493.07 | TBD | Researching additional Staff Cost Report from PW/Contract Administration. |
| Non-Dept-SPF | 16D | 50 | PW-Contract Administration | JV02CHRTADX13 | 06/28/13 | 32,201.70 | 06/30/14 | |
| Non-Dept-SPF | 16F | 50 | PW-Board | JV02CHRTADX13 | 06/28/13 | 110,000.00 | 06/30/14 | |
| Non-Dept-SPF | 16F | 50 | PW-Contract Administration | JV02CHRTADX13 | 06/28/13 | 872,701.38 | 06/30/14 | |
| Non-Dept-SPF | 16F | 50 | PW-Engineering | JV78CHARTERADX7 | 06/29/07 | 24,945.10 | Write-Off | See PW/BOE write-off request memo. |
| Non-Dept-SPF | 16K | 50 | ITA | JV02CHRTADX13 | 06/28/13 | 8,444.30 | 06/30/14 | |
| Non-Dept-SPF | 16K | 50 | PW-Board | JV02CHRTADX13 | 06/28/13 | 2,537.18 | 06/30/14 | |
| Non-Dept-SPF | 16K | 50 | PW-Engineering | JV78CHRTADX12 | 06/29/12 | 0.39 | Write-Off | See PW/BOE write-off request memo. |
| Non-Dept-SPF | 16L | 50 | Police | JV70CHARTERADX9 | 06/30/09 | 101.75 | Write-Off | GOB Series 2006A 911/P/F Construction - over reported expenditures on Reversion Worksheet. See LAPD write-off request memo. |
| Non-Dept-SPF | 16Q | 50 | PW-Engineering | JV02CHRTADX13 | 06/28/13 | 1,412,347.69 | 06/30/14 | |
| Non-Dept-SPF | 16Q | 50 | PW-Sanitation | JV82CHARTERADX9 | 06/30/09 | 62,928.03 | 12/31/13 | Prop O reimbursement; billing in progress. |
| Non-Dept-SPF | 16Q | 50 | PW-Sanitation | JV82CHARTADX10 | 06/30/10 | 4,769.07 | 12/31/13 | Prop O reimbursement; billing in progress. |
| Non-Dept-SPF | 16Q | 50 | PW-Sanitation | JV02CHRTADX13 | 06/28/13 | 1,599,507.44 | 06/30/14 | |
| Non-Dept-SPF | 16T | 50 | PW-Contract Administration | JV76CHARTADX11 | 06/30/11 | 48,179.73 | TBD | Researching additional Staff Cost Report from PW-Con Ad. |
| Non-Dept-SPF | 16T | 50 | PW-Sanitation | JV82CHARTADX10 | 06/30/10 | 146,003.02 | 12/31/13 | Prop O reimbursement; billing in progress. |
| Non-Dept-SPF | 16T | 50 | PW-Sanitation | JV82CHARTADX11 | 06/30/11 | 72,791.73 | 12/31/13 | Prop O reimbursement; billing in progress. |

**CITY OF LOS ANGELES
SCHEDULE OF RESERVE FUND ADVANCES TO GENERAL FUND AND SPECIAL PURPOSE FUNDS
June 30, 2013**

| Reimbursing Department | Reimbursing No. | Fund/Agency | Disbursing Dept, Fund or Project | Council File/ Reference Doc. No. | Date | March 2013 | | Anticipated Repayment | COMMENTS |
|------------------------|-----------------|-------------|----------------------------------|----------------------------------|----------|--------------|--|-----------------------|--|
| | | | | | | Total | | | |
| Non-Dept-SPF | 16V | 50 | PW-Board | JV02CHRTADTX13 | 06/28/13 | 375,250.00 | | 06/30/14 | |
| Non-Dept-SPF | 167 | 50 | General Services | JV40CHRTADTX11 | 06/30/11 | 2,873.10 | | Long Term | Funds are being re-programmed in the 4th CPR. |
| Non-Dept-SPF | 168 | 50 | General Services | JV02CHRTADTX13 | 06/28/13 | 168,483.51 | | 06/30/14 | |
| Non-Dept-SPF | 183 | 50 | ITA | JV02CHRTADTX13 | 06/28/13 | 18,007.00 | | 06/30/14 | |
| Non-Dept-SPF | 186 | 50 | General Services | JV02CHRTADTX13 | 06/28/13 | 31,022.00 | | 06/30/14 | |
| Non-Dept-SPF | 187 | 50 | General Services | JV40CHARTADTX10 | 06/30/10 | 74,487.12 | | Long Term | Funds are being re-programmed in the 4th CPR. |
| Non-Dept-SPF | 187 | 50 | General Services | JV40CHARTADTX11 | 06/30/11 | 510.54 | | Long Term | Funds are being re-programmed in the 4th CPR. |
| Non-Dept-SPF | 187 | 50 | General Services | JV02CHRTADTX13 | 06/28/13 | 4,382.91 | | 06/30/14 | |
| Non-Dept-SPF | 189 | 50 | General Services | JV40CHARTERADTX0 | 06/30/00 | 79,721.00 | | Write-Off | See GSD write-off request memo. |
| Non-Dept-SPF | 206 | 50 | General Services | JV40CHARTERADTX8 | 06/30/08 | 1,106.29 | | Write-Off | See GSD write-off request memo. |
| Non-Dept-SPF | 206 | 50 | General Services | JV40CHRTADTX12 | 06/29/12 | 8,040.03 | | 12/31/13 | Pending release of invoice. |
| Non-Dept-SPF | 206 | 50 | General Services | JV02CHRTADTX13 | 06/28/13 | 28,972.52 | | 06/30/14 | |
| Non-Dept-SPF | 26A | 50 | ITA | JV32CHARTERADTX9 | 06/30/09 | 13,838.91 | | Long Term | MICLA Ser2006A Police Facilities Construction - ITA indicates this amount was fully billed by invoice 10-031. The total reported expenditures via this invoice were \$134,358(\$132,358 dedicated employee salary and \$2,000 non-dedicated employee salary). Remaining unpaid balance is \$13,838.91. ITA indicated this amount should be repaid. |
| Non-Dept-SPF | 26A | 50 | ITA | JV32CHARTADTX10 | 06/30/10 | 44,283.02 | | Long Term | |
| Non-Dept-SPF | 26G | 50 | General Services | JV40CHRTADTX12 | 06/29/12 | 25,354.77 | | 12/31/13 | Billing in progress. |
| Non-Dept-SPF | 26G | 50 | General Services | JV02CHRTADTX13 | 06/28/13 | 47,646.06 | | 06/30/14 | |
| Non-Dept-SPF | 26K | 50 | General Services | JV02CHRTADTX13 | 06/28/13 | 121,238.15 | | 06/30/14 | |
| Non-Dept-SPF | 298 | 50 | General Services | JV02CHRTADTX13 | 06/28/13 | 1,752,128.64 | | 06/30/14 | |
| Non-Dept-SPF | 298 | 50 | PW-Contract Administration | JV76CHARTRADX6Z | 12/31/06 | 51,175.54 | | Write-Off | See PW/BCA write-off request memo. |
| Non-Dept-SPF | 298 | 50 | PW-Engineering | JV78CHARTERADTX6 | 06/30/06 | 111,933.65 | | Write-Off | See PW/BOE write-off request memo. |
| Non-Dept-SPF | 298 | 50 | PW-Engineering | JV78CHARTERADTX7 | 06/29/07 | 13,251.58 | | Write-Off | See PW/BOE write-off request memo. |
| Non-Dept-SPF | 298 | 50 | PW-Street Services | JV86CHARTERADTX8 | 06/30/08 | 820.00 | | 12/31/13 | In 2007-08, MICLA was billed a total of approximately \$2.7M (\$2.6M for SDRP projects & \$0.1M for Topanga Canyon St Services Yard Project). |
| Non-Dept-SPF | 298 | 50 | PW-Street Services | JV86CHARTERADTX9 | 06/30/09 | 244,785.00 | | 12/31/13 | As of 6/19/09, GSD & CAO were billed \$521,621.30 for the 2008-09 MICLA Topanga Canyon St Services Yard Project. |
| Non-Dept-SPF | 298 | 50 | PW-Street Services | JV86CHARTADTX10 | 06/30/10 | 4,562.23 | | 12/31/13 | As of 10/29/10, GSD & CAO were billed \$4,562.23 for the 2009-10 MICLA North Central Yard Truck Wash Project. |

CITY OF LOS ANGELES
SCHEDULE OF RESERVE FUND ADVANCES TO GENERAL FUND AND SPECIAL PURPOSE FUNDS
 June 30, 2013

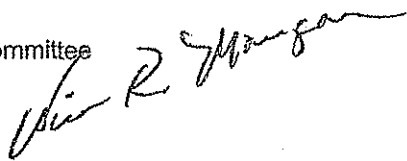
| Name | Reimbursing Department No. | Fund/Agency | Reimbursing Dept, Fund or Project | Disbursing Reference Doc. No. | Council File/ Reference Doc. No. | Date | March 2013 | | Anticipated Repayment | COMMENTS |
|--------------------|----------------------------|-------------|-----------------------------------|-------------------------------|----------------------------------|----------|------------|-----------|---|----------|
| | | | | | | | Total | | | |
| Non-Dept-SPF | 299 | 50 | PW-Contract Administration | JV76CHARTADX11 | | 06/30/11 | 2,502.18 | TBD | Researching additional FY 2010 ARRA staff costs. This amount was encumbered in 2009-10 but did not get recorded as an expenditure (paid) until 2010-11. Therefore, this amount was billed as part of the expenditures for the 2010-11 ARRA MICLA funding. CAO was billed a total of approximately \$24.7M for ARRA MICLA Projects to repay the full amount. | |
| Non-Dept-SPF | 299 | 50 | PW-Street Services | JV86CHARTADX10 | | 06/30/10 | 4,262.40 | 12/31/13 | ARRA-MICLA CP Special Fund NTES | |
| Non-Dept-SPF | 299 | 50 | PW-Street Services | JV86CHRTADX12 | | 06/29/12 | 300,000.00 | 12/13/13 | | |
| Non-Dept-SPF | 299 | 50 | Transportation | JV94CHARTADX11 | | 06/30/11 | 724.55 | TBD | | |
| Non-Dept-SPF | 49Y | 50 | General Services | JV02CHRTADX13 | | 06/28/13 | 36,815.50 | 06/30/14 | | |
| Non-Dept-SPF | 608 | 50 | General Services | JV40CHARTERADX2 | | 06/30/02 | 214,649.00 | Write-Off | See GSD write-off request memo. | |
| Non-Dept-SPF | 608 | 50 | General Services | JV40CHARTERADX3 | | 06/30/03 | 84,982.00 | Write-Off | See GSD write-off request memo. | |
| Non-Dept-SPF | 608 | 50 | PW-Board | JV74CHARTADX11 | | 06/30/11 | 7,139.52 | Write-Off | See PW/Board write-off request memo. | |
| Non-Dept-SPF | 608 | 50 | PW-Engineering | JV78CHARTADX11 | | 06/30/11 | 198,700.29 | Write-Off | See PW/BOE write-off request memo. | |
| Non-Dept-SPF | 608 | 50 | PW-Street Lighting | JV84CHARTERADX8 | | 06/30/08 | 112.00 | Write-Off | See PW/BLS write-off request memo. | |
| Police | 339 | 70 | Police | JV70CHARTADX11 | | 06/30/11 | 233,872.25 | Write-Off | Police Department Grant Fund - Over reported expenditures on the Reversion Worksheet. See LAPD write-off request memo. | |
| Police | 339 | 70 | City Attorney | JV12CHRTADX12 | | 06/29/12 | 18,692.40 | Paid | Police Department Grant Fund - will be paid upon receipt of grant funds. | |
| Police | 339 | 50 | Police | JV02CHRTADX13 | | 06/28/13 | 334,540.83 | 06/30/14 | | |
| Police | 47J | 70 | Police | JV70CHARTADX11 | | 06/30/11 | 65.61 | Write-Off | COPS Enhancement Comm Policing - COPS National Executive Session on Gangs Grant. Prior year unallowable expenses resulted in a short payment of \$65.61 from the Grantor. See LAPD write-off request memo. | |
| Recreation & Parks | 190 | 88 | General Services | JV02CHRTADX13 | | 06/28/13 | 53,655.17 | 06/30/14 | | |
| Recreation & Parks | 209 | 88 | General Services | JV02CHRTADX13 | | 06/28/13 | 20,594.91 | 06/30/14 | | |
| Recreation & Parks | 302 | 88 | General Services | JV02CHRTADX13 | | 06/28/13 | 5,292.86 | 06/30/14 | | |
| Recreation & Parks | 302 | 88 | PW-Street Lighting | JV02CHRTADX13 | | 06/28/13 | 21,766.42 | 06/30/14 | | |
| Transportation | 299 | 94 | PW-Street Lighting | JV84CHRTADX12 | | 06/29/12 | 169.38 | 12/31/13 | Working with PW/BLS to clarify the charges. | |
| Transportation | 363 | 94 | General Services | JV02CHRTADX13 | | 06/28/13 | 7,784.00 | 06/30/14 | | |
| Transportation | 385 | 94 | Aging | JV02CHRTADX13 | | 06/28/13 | 101,210.69 | 06/30/14 | | |
| Transportation | 385 | 94 | PW - Engineering | JV78CHARTERADX7 | | 04/18/08 | 35,081.64 | Write-Off | See PW/BOE write-off request memo. | |
| Transportation | 385 | 94 | PW - Engineering | JV78CHARTERADX8 | | 06/30/08 | 7,540.56 | Write-Off | See PW/BOE write-off request memo. | |
| Transportation | 385 | 94 | PW - Engineering | JV78CHARTERADX9 | | 06/30/09 | 71,184.39 | Write-Off | See PW/BOE write-off request memo. | |
| Transportation | 385 | 94 | PW-Street Services | JV86CHARTERADX9 | | 06/30/09 | 79,512.98 | 12/31/13 | As of 10/27/09, DOT was billed a total of approximately \$1.5M for 2008-09 Prop A Bus Pads & MTA Rail Programs; BSS will work with DOT regarding the discrepancy in the amount paid vs. billed. | |

Form Gen. 160 (Rev. 80)

**CITY OF LOS ANGELES
INTER-DEPARTMENTAL CORRESPONDENCE**

May 23, 2013

TO: Honorable Members Budget & Finance Committee

FROM: William R. Mangan, Chief Budget Analyst
Office of the City Attorney 

RE: Request to Write Off Outstanding Reserve Fund Advances

It is requested that \$277,289.18 in reserve fund advances provided to this office during the past 5 fiscal years be written off. Of this amount, \$264,432.73 is for year-end closing advances. The Controller is authorized to process reserve funds advances in order to perform the year end closing without departments returning to Council to request additional appropriations. Listed below are the advances to our office during the past 5 fiscal years due to appropriation shortfalls in the specified accounts.

| Fiscal Year | Council File | Date | Amount | Comments |
|----------------------------------|--------------|----------|------------|-------------------------------------|
| YEAR END CLOSING ADVANCES | | | | |
| FY 07-08 | 07-0600-S88 | 06/11/08 | 289.46 | Mileage account deficit |
| FY 08-09 | 08-0600-S66 | 06/23/09 | 3,680.42 | Mileage account deficit |
| FY 08-09 | 08-0600-S66 | 06/23/09 | 33.79 | Liability Claims account deficit |
| FY 09-10 | 09-0600-S208 | 06/16/10 | 195,579.19 | Salary and mileage account deficits |
| FY 11-12 | 11-0600-S158 | 06/25/12 | 64,849.87 | Salary account deficit |
| | | | 264,432.73 | |

The reserve fund advances became necessary only due to the deadlines established by the Controller's office to process FMS or FMIS documents that would allow the transfer of funds between accounts. Because of the early cut off to process documents, we were unable to transfer funds between the appropriation accounts and encumber them to cover these expenses.

During this same 5 year period, a total of \$525,250.84 in general fund appropriations reverted at year end. This means that the advances were eventually offset by the reversions and no actual deficit resulted to the City. Therefore, while it was necessary to increase the appropriation in mileage and payroll accounts during these fiscal years, there were also general fund appropriations that reverted from other accounts within our office budget. If we had the opportunity to transfer the appropriation, the reserve fund advance would not be necessary. The office is requesting that these advances be offset against the general funds that reverted each fiscal year and that reserve fund advances to be written off.

In addition to the year-end closing advances, it was also necessary for the Controller to authorize charter advances to transfer cash to cover unfunded appropriations authorized from other special funds. Listed below are the charter advances authorized during the past five fiscal years. It is also requested that these advances, a total of \$12,865.45, be written off.

In most cases, the year-end reversion report was finalized before adjustments could be made for either disallowed costs or over stated expense amounts.

- Fund nos. 51V, 52A, 53H - expenses reported on the year-end reversion report were slightly overstated.
- Fund no. 51B – adjustment due to disallowed salary
- Fund no. 15A - general fund expenses were charged to this funding source

Reimbursing

| fund | Document Number | Date | Amount | Comments |
|--|-----------------|----------|-----------|------------------------------------|
| RF ADVANCES FOR UNFUNDED EXPENDITURES | | | | |
| 51B | JV12CHARTERADX9 | 06/30/09 | 4,681.70 | FY 07-08 Earmark Clear Foothill |
| 51V | JV12CHRTADX12 | 06/29/12 | 0.74 | ARRA-Justice Assistance Grant |
| 52A | JV12CHRTADX12 | 06/29/12 | 1.46 | FY 09 Justice Assistance Grant |
| 53H | JV12CHRTADX12 | 06/29/12 | 0.55 | FY 10 Earmark Clear Hollenbeck |
| 15A | JV12CHARTADX11 | 06/30/11 | 8,172.00 | GOB Ser 2000A Library Construction |
| | | | 12,856.45 | |

Attached for your reference are write off requests previously submitted for some of these advances. The prior chair of Budget and Finance Committee did not act on our previous write off requests.

If you need any additional information, please contact me at (213) 978-8100 or Michiko Reyes at (213) 978-7020.

**CITY OF LOS ANGELES
INTER-DEPARTMENTAL CORRESPONDENCE**

March 6, 2009

TO: Honorable Budget & Finance Committee

FROM: Michiko M. Reyes, Budget Director
Office of the City Attorney

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

It is requested that the following advance provided to the Office of the City Attorney in FY 07-08 be written off:

| Fund | Council file # | Amount |
|------|----------------|----------|
| 100 | | \$289.46 |

This amount was for mileage expenses incurred during FY 07-08. At the end of that fiscal year, the Mileage account did not have sufficient funds to cover the total expenses and was short by \$289.46. The office has been advised by the Controller that this expense cannot be charged to the FY 08-09 appropriation and that a Council approved write off is required to clear this advance.

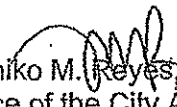
If you need additional information, please contact me at (213) 978-7020.

CITY OF LOS ANGELES
INTER-DEPARTMENTAL CORRESPONDENCE

2009 SEP 15 PM 2:01
CITY ADMINISTRATIVE OFFICER

September 15, 2009

TO: Honorable Budget & Finance Committee

FROM:  Michiko M. Reyes, Budget Director
Office of the City Attorney

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

It is requested that the following advance provided to the Office of the City Attorney in FY 08-09 be written off:

| Fund | Council file # | Amount |
|------|----------------|------------|
| 100 | 08-0600-S66 | \$3,680.42 |

This amount was for mileage expenses incurred during FY 08-09. At the end that fiscal year, the Mileage account did not have sufficient funds to cover the total expenses and was short by \$3,680.42. The office has been advised by the Controller that this expense cannot be charged to the FY 09-10 appropriation and that a Council approved write off is required to clear this advance.


If you need additional information, please contact me at (213) 978-7020.

*See a
Rue Lawrence
9/15/09*

CITY OF LOS ANGELES
INTER-DEPARTMENTAL CORRESPONDENCE

September 10, 2009

TO: Honorable Budget & Finance Committee

FROM: 
Michiko M. Reyes, Budget Director
Office of the City Attorney

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

It is requested that the following advance provided to the Liability Claims Fund 100, Department 59 in FY 08-09 be written off:

| Fund | Council file # | Amount |
|------|----------------|---------|
| 100 | | \$33.79 |

This amount was for liability payouts made in fiscal year 2008-09. Given the limited funding made available in the new fiscal year 2009-10, we managed our payouts so that we minimized any unused funds that will revert to the General Fund. In the process, we inadvertently overspent \$33.79, which should have reverted to one of the special funding sources.

This Office has been advised by the Controller that this expense cannot be charged to the new fiscal year's appropriations and that a Council-approved write-off is required to clear this advance.

If you need additional information, please contact me at (213) 978-7020.

CITY OF LOS ANGELES
INTER-DEPARTMENT CORRESPONDENCE

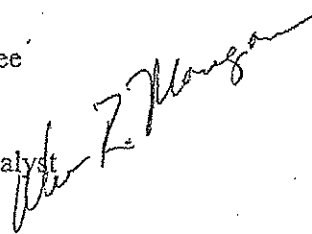
2010 OCT -8 PM 1:57

CITY ADMINISTRATIVE OFFICER

DATE: September 30, 2010

TO: Honorable Budget & Finance Committee

FROM: William R. Mangan – Chief Budget Analyst
Office of the City Attorney



SUBJECT: REQUEST TO WRITE OFF OUTSTANDING ADVANCES FROM
THE RESERVE FUND

It is requested that the following advances provided to the Office of the City Attorney in FY 09-10 be written off:

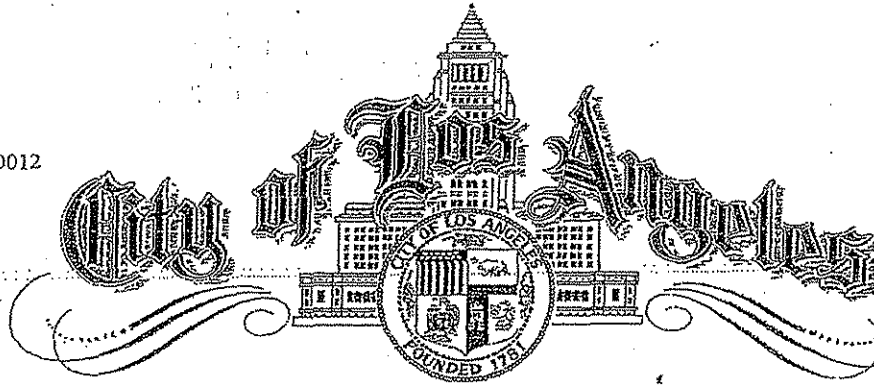
| Fund | Council File # | Amount |
|------|----------------|--------------|
| 100 | 09-0600-S208 | \$195,579.19 |

This amount was for mileage expenses and salary account incurred during FY09-10. At the end of that fiscal year, the mileage (\$3,576.45) and salary (\$192,002.74) account did not have sufficient funds to cover the total expenses and were short by \$195,579.19. The office has been advised by the Controller that this expenses cannot be charged to the FY 10-11 appropriation and that a council approved write off is requires to clear these advances.

If you need additional information, please contact Michie Reyes at (213) 978-7020.

Hall East
200 N. Main Street
Room 800
Los Angeles, CA 90012

(213) 978-8100 Tel
(213) 978-8312 Fax
CTrutanich@lacity.org
www.lacity.org/atty



CARMEN A. TRUTANICH
City Attorney

2010 JUL 20 PM 4:09
FUNDS & CITY APPROPRIATION

July 20, 2010

Ms. Claire T. Bartels
Chief Deputy Controller
Office of the City Controller

Dear Ms. Bartels:

This memo is intended to address the shortfall in the General Fund appropriations which occurred at the close of fiscal year 2009-2010. As reflected in the year-end reversion report recently submitted to the Controller's Office, our shortfall is \$192,002.74, requiring a special borrowing from the Reserve Fund.

Our Office had intended to backfill vacated special-funded positions resulting from the City's Early Retirement Incentive Program (ERIP) with General Funded employees. Unfortunately, we were not able to implement the transfer process in accordance with targeted goals for reasons beyond our control (eg. employees rescinding their election to ERIP; proprietary departments not approving General Funded employees designated for transfer).

The delays in effecting the transfers resulted in a General Fund shortfall in the salaries account. Had we been able to implement the transfers as planned to the vacated special-funded positions, we would have had sufficient special fund appropriations to cover the expenditures.

If you have any questions, please contact our Budget Director, Michiko Reyes, at (213) 978-7020. Thank you.

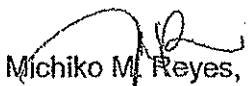
Respectfully,


WILLIAM R. MANGAN
Chief Budget Analyst

CITY OF LOS ANGELES
INTER-DEPARTMENTAL CORRESPONDENCE

January 26, 2010

TO: Honorable Budget & Finance Committee

FROM: 
Michiko M. Reyes, Budget Director
Office of the City Attorney

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

It is requested that the following advance provided to the Office of the City Attorney in FY 08-09 be written off:

| Fund | Council file # | Amount |
|------|----------------|------------|
| 100 | 09-0275 | \$4,681.60 |

This amount was for salary expenses related to the Foothill CLEAR Program (Fund 51B, Department 46). At the end that fiscal year, it was reported that the total appropriated amount of \$40,729.92 was expended however based on a revised summary of labor costs, \$4,681.60 in salary expenses were disallowed. It is not expected that the grant will reimburse the office for these costs.

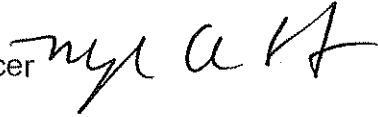
If you need additional information, please contact me at (213) 978-7020.

CITY OF LOS ANGELES
INTER-DEPARTMENTAL CORRESPONDENCE

Date: June 12, 2013

To: The Budget and Finance Committee

From: Miguel A. Santana, City Administrative Officer



Subject: **MICLA FUND 298 RESERVE FUND LOAN WRITE-OFF REQUESTS**

The City Administrative Officer is requesting to write-off the following loans from the Reserve Fund:

| Reimbursing Department | Fund | Disbursing Department | Reference | Date | Amount |
|------------------------|------|-----------------------|----------------|----------|--------------|
| ITA | 298 | CAO | JV10CHARTADX09 | 06/30/09 | \$ 24,800.74 |
| ITA | 298 | CAO | JV10CHARTADX10 | 06/30/10 | \$ 30,000.00 |
| ITA | 298 | CAO | JV10CHARTADX11 | 06/30/11 | \$ 63,765.77 |
| ITA | 298 | Controller | JV26CHRTADX12 | 06/29/12 | \$ 74,425.10 |

These loans are associated with staff costs in support of the Financial Management System (FMS) Replacement Project. The FMS Replacement Project was debt financed by the Municipal Improvement Corporation of Los Angeles (MICLA) and is a General Fund obligation. The FMS Replacement Project utilized the MICLA Commercial Paper (CP) Note Program (Fund 298) as an interim financing mechanism. After project completion, the debt issued under the MICLA CP Program was permanently refinanced into long-term bonds associated with this project. FMS was implemented in July 2011, and therefore the Replacement Project is completed. As the Reserve Fund has already front-funded the staff costs incurred for this project, it is not recommended to repay these loans from the MICLA Fund 298, as the City would have to incur additional General Fund debt associated with these expenditures.

Please contact Melissa Fleming of my staff if you have any questions.

CITY OF LOS ANGELES
INTER-DEPARTMENTAL CORRESPONDENCE

0220-04308-0003

Date: June 12, 2013

To: Paul Krekorian, Chair, Budget and Finance Committee

From: Miguel A. Santana, City Administrative Officer Subject: **THE CHILDREN'S MUSEUM OF LOS ANGELES: WRITE-OFF OF
OUTSTANDING RESERVE FUND LOAN**

The Reserve Fund shows a \$1,146,666 loan to the now defunct Los Angeles Children's Museum non-profit organization (CMLA NPO). The CMLA NPO declared bankruptcy in 2009 and ceased operations. Since the original loan recipient is no longer in existence, the loan cannot be repaid and it is therefore recommended that this loan repayment be considered a write-off.

In May 2007, the Council authorized a loan to the CMLA NPO in an amount not to exceed \$1.75 million from the Reserve Fund, with repayment originally due by June 30, 2008. Release of the monies was conditioned upon proof that the CMLA NPO had received private pledges equal to the amount of the loan. A total of \$1,146,666 of the authorized loan amount was released to the CMLA NPO.

In June 2008, the Council authorized a one year extension of the Reserve Fund loan repayment deadline from June 30, 2008 to June 30, 2009 (C.F. 05-1330-S3). However, before the project could be completed or the funds repaid, the CMLA NPO filed for bankruptcy in April 2009. Since there is no ability for the City to collect the outstanding loan balance of \$1,146,666, a loan write-off in this amount is recommended.

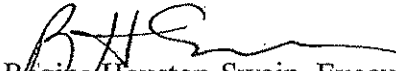
RECOMMENDATION:

That the Council, subject to the approval of the Mayor, approve the write-off of a Reserve Fund Loan totaling \$1,146,666 to the Children's Museum of Los Angeles.

MAS:BCH:05130089

CITY OF LOS ANGELES
INTER-DEPARTMENTAL CORRESPONDENCE

To: Councilmember Paul Krekorian, Chair
Budget and Finance Committee

From: 
Regina Houston-Swain, Executive Director
Department on Disability

Subject: Request Write-Offs of Reserve Fund Advances

I have attached a spreadsheet requesting a \$8,068.40 write-off for the four (4) advances from the Reserve Fund. The table below provides the reasons for the write-offs in the "Comments" column.

| Council File | Date | Total | Comments |
|--------------|----------|----------|---|
| 07-0600-S88 | 06/11/08 | 100.00 | Request write off. No existing funds to pay this amount. |
| 08-0600-S66 | 06/23/09 | 278.40 | Request write off. No existing funds to pay this amount. |
| 09-0600-S208 | 06/16/10 | 7,173.84 | Request write off. And excess of \$7,173.84 was transferred from Account 001010 to the Reserve Fund, therefore the "Special Borrowing" was required to retrieve it. |
| 10-0600-S71 | 06/07/11 | 516.16 | Request write off. No existing funds to pay this amount. |

Please note that the third advance of \$7,173.84 arose from a "Special Borrowing," insofar that the Department had an ample salary surplus but miscalculated how much to transfer to the Reserve Fund, thereby transferring funds needed to meet its final end-of-fiscal-year payroll. The Special Borrowing satisfied the payroll requirement.

If you have questions, please contact Tony Abraham at (213) 202-2746.

Attachment

CITY OF LOS ANGELES
INTER-DEPARTMENTAL CORRESPONDENCE



Date: June 12, 2013

To: Honorable Paul Krekorian, Chair
Budget and Finance Committee

From: James G. Featherstone, General Manager
Emergency Management Department

A handwritten signature in black ink, appearing to be "JG Featherstone", written over the name in the "From:" field.

SUBJECT: RESERVE FUND LOAN WRITE-OFF

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

Reimbursing Fund / Dept: 16A / 50
Council File: JV35CHARTERADX8
Project: GOB Series 2004A - 911 Police /Fire Construction
Amount: \$8,714.69

EMD received an allocation of funds for the reimbursement of salaries paid to EMD employees whose work supported the development and construction of the City's Emergency Operations Center (EOC). The salaries were to be paid from Proposition Q and EMD received an allocation of funds based on a preliminary estimate of staff project-related hours. Because the actual project hours were less than the original estimate and allocation of funds, a loan was incurred by the City's Reserve Fund. The EOC construction project was completed several years ago and it is requested that the Reserve Fund loan be written off.

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

ANTOINETTE CHRISTOVALE
DIRECTOR OF FINANCE
CITY TREASURER

CITY OF LOS ANGELES
CALIFORNIA

OFFICE OF FINANCE
200 N. SPRING ST.
ROOM 220 - CITY HALL
LOS ANGELES, CA 90012

(213) 978-1774



ANTONIO R. VILLARAIGOSA
MAYOR

June 12, 2013

Honorable Budget and Finance Committee
200 North Spring Street, Room 395
Los Angeles, California 90012

Attn: Erika Pulst, Legislative Assistant I

Re: Request to Write-Off Reserve Fund Loan

Honorable Members:

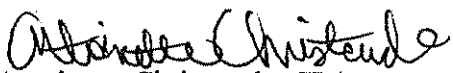
The Office of Finance (Finance) respectfully requests to write-off the following loan from the Reserve Fund since.

| <u>Year</u> | <u>Council File</u> | <u>Amount</u> |
|-------------|---------------------|---------------|
| 2008 | 07-0600-S88 | \$250.00 |

This reserve fund loan amount represents costs associated with a shortage in the FY 2007-08 Office of the Treasurer's Transportation Account. The Office of the Controller identified a deficit of \$250 in the Department's Transportation Account, which is used to pay the general manager's monthly transportation allowance. Since the Department does not have special funds to reimburse the deficit, a write-off is requested.

If you have any questions or require additional information on this matter, please contact Saul Romo, Chief Management Analyst, at (213) 978-1757.

Respectfully,


Antoinette Christovale, CPA
Director of Finance/City Treasurer

cc: Emily Mayeda, Senior Administrative Analyst I, Office of the City Administrative Officer
Ana Mae Yutan, Senior Administrative Analyst II, Office of the City Administrative Officer
Jan Zatorski, Assistant Director of Finance

CITY OF LOS ANGELES
INTERDEPARTMENTAL CORRESPONDENCEMUB
C

May 21, 2013

2013 MAY 24 AM 8:17

CITY ADMINISTRATIVE OFFICER

TO: Honorable Paul Krekorian
Chair, Budget and Finance Committee
c/o City Administrative Officer

Attention: Ana Mae Yutan, Senior Administrative Analyst II

FROM: Los Angeles Fire Department

SUBJECT: RESERVE FUND ADVANCES AND LOANS

The Fire Department requests approval for write-offs of several Reserve Fund advances and 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 2011-12 – Write-Off \$1,252,853.03
The Fire Department requested special borrowing from the Reserve Fund to the General Fund in the amount of \$1,252,853.03 to meet payroll needs at the end of FY 2011-12 in Fund 100/38, Sworn Salary Account 001012. 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 2012 Reversion Worksheet, the Department reported \$2,734,333.92 in total surpluses in various appropriation accounts in Fund 100/38 that reverted back to the Reserve Fund.
- 2) Fiscal Year 2011-12 – Write-Off \$25,045.18
The Fire Department 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 \$359,814.31 for the pending estimated grant reimbursement from the 2009 Port Security Grant (09 PSGP) Fund 335/38.

The final actual expenditure and reimbursement amount totaled \$334,769.13, which was less than initially reported and resulted in savings that reverted back to the Reserve Fund.
- 3) Fiscal Year 2009-10 – Write-Off \$3,048.77
The Fire Department requested special borrowing from the Reserve Fund to the General Fund in the amount of \$3,048.77 to meet payroll needs at the end of FY 2009-10. In the Fiscal Year-End Reversion 2010 Worksheet, \$3 million in savings in various appropriation accounts in Fund 100/38 reverted back to the Reserve Fund.

- 4) Fiscal Year 2007-08, 2008-09 and 2009-10 – Write-Off \$142,578.24
The Department requests write-offs of the following remaining balances advanced by the Reserve Fund to cover Public Works' special fund projected expenditures that were initially anticipated as indicated below. However, the actual expenditures were less than initially reported and resulted in savings that reverted back to the Reserve Fund.

| Disbursing Fund/Dept | Reimbursing Fund/Dept | Council File No. | CF/JV Date | Amount |
|----------------------|-----------------------|------------------|------------|-------------|
| 100/38 | 15U/50 | JV38CHARTERADX8 | 6/30/08 | \$ 8,237.00 |
| 100/38 | 15U/50 | JV38CHATERADX10 | 6/30/10 | \$10,044.41 |
| 100/38 | 16A/50 | JV38CHARTERADX8 | 6/30/08 | \$57,501.84 |
| 100/38 | 16D/50 | JV38CHARTERADX8 | 6/30/08 | \$52,887.44 |
| 100/38 | 16D/50 | JV38CHARTERADX9 | 6/30/09 | \$13,907.55 |

- 5) Fiscal Year 2008-09 – Write-off \$1.01
The Department requests the write-off of \$1.01. This small balance amount was due to rounding up of the total. The actual expenditures were \$1.01 less.

| Disbursing Fund/Dept | Reimbursing Fund/Dept | Council File No. | CF/JV Date | Amount |
|----------------------|-----------------------|------------------|------------|---------|
| 298/38 | ITA | JV32CHARTERADX9 | 6/30/09 | \$ 1.01 |

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

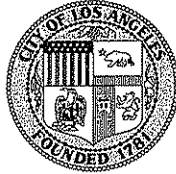
Sincerely,


BRIAN CUMMINGS
Fire Chief

c: Mark Davis, Senior Administrative Analyst

CITY OF LOS ANGELES
CALIFORNIA

TONY M. ROYSTER
GENERAL MANAGER
AND
CITY PURCHASING AGENT



ANTONIO R. VILLARAIGOSA
MAYOR

DEPARTMENT OF
GENERAL SERVICES
ROOM 701
CITY HALL SOUTH
111 EAST FIRST STREET
LOS ANGELES, CA 90012
(213) 928-9555
FAX No. (213) 928-9515

June 11, 2013

Honorable Paul Krekorian
Chairman, Budget and Finance Committee
c/o Office of the City Clerk
Room 395, City Hall

Attention: Erika Pulst, Legislative Assistant

REQUEST TO WRITE OFF OUTSTANDING RESERVE FUND ADVANCES

Over the course of several years since 1998, the Department of General Services (GSD) received a cumulative total of \$44,141,503 in appropriations to perform certain projects that were to be reimbursed from various specific funding sources. Of the total appropriations, \$43,753,731.41 was expended and reimbursed from the specified funding sources as required. The remaining \$387,771.59 was not reimbursed and was advanced from the City Reserve Fund consistent with the Charter. GSD is requesting approval to write off the following balances of Reserve Fund loans and advances as detailed below:

Fire Station #27 \$12,000 (CF 00-2434) Funding Source 608/50

GSD's Construction Forces Division received a total of \$2,023,000 to perform seismic renovations to Fire Station #27. The \$2,023,000 appropriation was authorized by Council (CF98-1959, \$1,544,000), (CF00-2268, \$300,000) and (CF00-2434, \$179,000). Of the total appropriation, the reported expenditures of \$2,011,000 were approved for payment and paid. However, in FY 2002, GSD over reported its expenditures for this project by \$12,000. GSD recommends that this amount be written off.

Pico Garnier \$8,217 (CF 98-1959) Funding Source 608/50

GSD's Construction Forces Division received a total appropriation of \$16,901,258 (CF 98-1959) to perform seismic renovations to Pico Garnier. The amount of \$16,893,041 was approved for payment and paid. However, in FY 2002, GSD over reported expenditures for this project by \$8,217. GSD recommends that this amount be written off.

CITY ADMINISTRATIVE RECORDS
JUN 11 2013 11:04 AM



Fire Station #70 \$175,448 (CF 00-2268) Funding Source 608/50

GSD's Construction Forces Division received a total appropriation of \$1,250,000 to perform seismic renovations to Fire Station #70. Council authorized the \$1,250,000 appropriation (CF97-0241, \$450,000) and (CF00-2268, \$800,000). The amount of \$1,074,552 was approved for payment. However, in FY 2002, GSD over reported its expenditures for this project by \$158,194 and in FY 2003 by \$17,254 for a total amount of \$175,448. GSD recommends that this amount be written off.

Washington Irving Library \$1,657 (CF 00-2434) Funding Source 608/50

GSD's Construction Forces Division received a total appropriation of \$82,500 (CF 00-2434) to perform seismic renovations to the Washington Irving Library. The amount of \$80,843 was approved for payment. However, in FY 2002, GSD over reported its expenditures for this project by \$1,657. GSD recommends that this amount be written off.

Old Northeast Police Station \$34,581 (CF 00-2434) Funding Source 608/50

GSD's Construction Forces Division received funding to perform substantial seismic renovations to Old Northeast Police Station. Council authorized a total of \$4,753,000 to GSD (CF94-1054, \$900,000), (CF98-1959, \$3,100,000), (CF00-2268, \$450,000), (CF00-2434, \$303,000). The amount of \$4,718,419 was approved for payment. However, in FY 2002, GSD over reported expenditures for this project by \$34,581. GSD recommends that this amount be written off.

San Pedro City Hall \$27,768 (CF 98-1959) Funding Source 608/50

GSD's Construction Forces Division received a total of \$10,950,033 to perform seismic renovations to San Pedro City Hall (CF98-1959). The amount of \$10,922,265 was approved for payment. However, in FY 2003, GSD over reported expenditures for this project by \$27,768. GSD recommends that this amount be written off.

Fire Station #94 \$39,660 (CF 00-2268) Funding Source 608/50

GSD's Construction Forces Division received funding to perform seismic renovations to Fire Station #94. Council authorized a \$1,369,651 appropriation to GSD (CF00-0186, \$846,600) and (CF01-0600-S61, \$523,051). The amount of \$1,329,991 was approved for payment. However, in FY 2003, GSD over reported expenditures for this project by \$39,660. GSD recommends that this amount be written off.

Various Projects \$79,721 (CF 98-1959) Funding Source 189/50

Council provided funding incrementally to GSD Construction Forces Division through various Council actions to perform seismic renovations to public buildings. Council appropriated a total of \$6,725,744 to GSD via CF 98-1959 to perform seismic renovations to Northeast Police Station, Fire Station #6, Junipero Serra Library, Ebony Theatre, Fire Station #68, Fire Station #27, DOT Saticoy Warehouse, City Hall East, and San Pedro City Hall. In FY 2000, GSD over reported expenditures totaling to \$79,721. GSD recommends that this amount be written off.

Early Learning Center \$249.18 (CF 98-2342) Funding Source 424/22

In FY 2002-03, GSD Construction Forces Division performed renovations to CDD's Early Learning Center. On the 2003 Reversion Worksheet, GSD over reported the expenditures by \$249.18 from CF98-2342, thereby creating a Reserve Fund Loan. GSD recommends that this amount be written off.

Medina Road Project \$1,106.29 (CF 07-1788) Funding Source 205/50

In FY 2006-2007, GSD Construction Forces Division received funding to construct a 120 ft. long reinforced concrete wall along Medina Road. On the FY2008 Reversion Worksheet, GSD over reported the expenditures by \$1,106.29 from CF07-1788, thereby creating a Reserve Fund Loan. GSD recommends that this amount be written off.

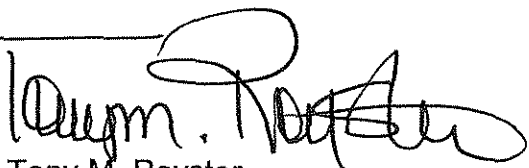
Prop F Projects \$7,142.12 (CF 05-0600-S56) Funding Source 16D/50

In FY 2006-07, CF05-0600-S56 dated 3/31/2006 authorized GSD Asset Management Division to be reimbursed for staff costs in connection with Prop. F Construction of Municipal Facilities. Of the total reported expenditures of \$69,902.98, only \$62,760.86 was applicable to this project. This amount was approved and reimbursed. The remaining balance of \$7,142.12 was the result of an over reported expenditure. GSD recommends that this amount be written off.

Special Event \$222.00 (CF 09-0685) Funding Source 100/58

In FY 2008-09, CF09-0685 dated 4/16/2009 authorized the Commission on the Status of Women to reimburse the General Fund for the special event held in the City Hall Rotunda. GSD received the total reimbursement of \$423.00 from the Commission on the Status of Women. A total of \$222 was received in the appropriation accounts instead of the revenue source. At the year end, the surplus in the appropriation accounts was transferred to the City's General Fund. GSD recommends that this amount be written off.

If you require additional information or have any questions, please contact Ivy Yan at (213) 928-9596.



Tony M. Royster
General Manager

Attachment

City of Los Angeles

California

STEVE RENEKER
GENERAL MANAGER
CHIEF TECHNOLOGY OFFICER

MARK P. WOLF
Executive Officer

ASSISTANT GENERAL MANAGERS
Ted M. Ross
Greg R. Stoddard



ANTONIO R. VILLARAIGOSA
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

May 24, 2013

REF: ASB-117-13

Honorable Councilmember Paul Krekorian, Chair
Budget & Finance Committee
City of Los Angeles
Room 395, City Hall
Los Angeles, CA 90012

The Information Technology Agency (ITA) is requesting to write-off the following loans from the Reserve Fund:

| FY | Authority/Funding Source | Amount |
|-------|---|-------------------|
| 05-06 | Budget: Fund 48R/08 Building & Safety Enterprise Fund | 31,124.03 |
| 06-07 | Budget: Fund 48R/08 Building & Safety Enterprise Fund | 16,060.66 |
| 07-08 | Budget: Fund 48R/08 Building & Safety Enterprise Fund | 76,701.21 |
| | Total | 123,885.90 |

These costs were reported against the adopted budget allocations provided by the Building and Safety (BAS) to the Information Technology Agency for the 3-1-1 Call Center, the Plan Check and Inspection Status (PCIS) System and the Code Enforcement Information System (CEIS) projects. They consist of the following invoiced expenses:

| Item | Amount |
|---|-------------------|
| (1) Equipment for the 3-1-1 Call Center | 86,085.76 |
| (2) Overtime | 1,672.48 |
| (3) On-Call Pay | 31,006.00 |
| (4) Excess Sick Time/Vacation Payout | 2,786.00 |
| (5) Employee Flex Benefits | 2,335.66 |
| Total | 123,885.90 |

The original Reserve Fund Loan related to the 3-1-1 equipment was \$238,920.39. After extensive research and discussions with BAS, ITA was able to evidence Enterprise Fund eligible expenses related to the construction of the 3-1-1 Call Center totaling \$152,834.63. This



Budget & Finance Committee
May 24, 2013
Page 2

amount was reimbursed to the Reserve Fund by BAS in August, 2011. The amount of \$86,085.76 was billed to BAS in excess of the appropriate share for that Special Fund. The remaining balance of the total loan for three fiscal years, \$37,800.14 is for overtime and on-call support that was requested but not specifically authorized by BAS and incidental employee benefits that were billed in error.

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

Respectfully,



Steve Reneker
General Manager


cc: Honorable Councilmember Mitchell Englander
Honorable Councilmember Tom LaBonge
Honorable Councilmember Paul Koretz
Honorable Councilmember Bill Rosendahl
Melissa Fleming, CAO
Mark Wolf, ITA
Laura Ito, ITA



OFFICE OF THE MAYOR
ANTONIO R. VILLARAIGOSA

June 10, 2013

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

FROM: Alisa Finsten, Director of Grants & Finance 
Mayor's Office of Homeland Security and Public Safety

SUBJECT: Request to Write Off Outstanding Reserve Fund Advances

It is requested that \$119,761.19 in reserve fund advances administered by this office during the past six fiscal years 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 40B – Local Law Enforcement Block Grant \$806.42
City Clerk received an allocation from the Law Enforcement Block Grant for program costs associated with the grant. However, actual expenditures were lower than originally reported on the reversion work sheet, therefore resulting in an outstanding reserve fund loan of \$806.42. City Clerk can not produce invoice/backup documentation for this expenditure.
- II. Reimbursing Fund 47N – FY 06 Urban Area Security Initiative \$94,459.53
The Emergency Management Department (EMD) received a FY 06 Urban Area Security Initiative (UASI) Grant allocation supporting four (4) Emergency Preparedness Coordinator I (EPCI) positions. This allocation was for support of direct salaries for Fiscal Year 07-08. The staff assigned worked on a UASI based project dealing with regional planning. When the project was originally submitted for inclusion, all salary expenditures were projected through the fiscal year. As the quarterly reimbursement requests were submitted, the projections were replaced with actual expenditures. The last quarter total, however, did not reflect actual expenditures and remained as the projected amount which resulted in a \$15,169.80 discrepancy.



The listed non-retrievable loan amount is \$94,459.53. However, \$79,289.73 of that has already been reimbursed to the City. EMD received a reimbursement through the Office of the Mayor for a first quarter expenditure (JV4602315KA dated 1/29/08). Unfortunately, an error on the invoice date resulted in the use of funds from a prior grant fiscal year and as such, this amount of \$79,289.73 for the EMD reimbursement was deposited directly to the General Fund. Given the original allocation to the department, the full \$94,459.53 loan is still reflected as outstanding.

III. Reimbursing Fund 50X – FY 08 Urban Area Security Initiative \$10,968.87

In FY 09/10, the Los Angeles Police Department (LAPD) was allocated \$373,522 out of the FY 08 UASI Grant. Of the \$373,522, a total of \$362,553.13 was expended and paid in full for LAPD salaries. Their year-end reversion report was finalized before LAPD could make adjustments for overstated expense amounts due to actual labor costs. The amount reported on the FY 09/10 Reversion worksheet was \$373,522, resulting in an outstanding loan of \$10,968.87. The remaining loan amount cannot be reimbursed from the Grant since it ended as of May 30, 2012.

IV. Reimbursing Fund 51B – FY 07-08 Earmark Clear Foothill \$4,681.70

The City Attorney's Office received an allocation from the FY 07-08 Earmark Clear Foothill Grant for salary expenses related to the Foothill CLEAR program. At the end of that fiscal year, it was reported that the total appropriated amount of \$40,729.92 was expended, however based on a revised summary of labor costs, \$4,681.60 in salary expenses were disallowed per the grant guidelines.

V. Reimbursing Fund 51T – FY 07/08 Regional Catastrophic Preparedness Grant \$59.80

The Mayor's Office received an allocation from the FY 07/08 Regional Catastrophic Preparedness Grant for program costs associated with the grant. The amount of \$59.80 was over reported to the Reserve Fund and has not been reimbursed due to the lack of necessary back-up documentation.

The Los Angeles Police Department also received an allocation for program costs related to this grant. The amount of \$0.26 was over reported to the reserve fund and has not been reimbursed due to the lack of necessary back-up documentation.

VI. Reimbursing Fund 51V – 2009 ARRA Justice Assistance Grant \$ \$0.74

The City Attorney's Office received an allocation from the 2009 ARRA Justice Assistance Grant for salaries. Their year-end reversion report was finalized before the City Attorney could make adjustments for overstated expense amounts due to rounding issues. Payments are paid according to actual amounts.

- VII. Reimbursing Fund 52A - FY 09 Justice Assistance Grant \$1.46
 City Attorney received an allocation from the FY 09 Justice Assistance Grant for salaries. Their year-end reversion report was finalized before City Attorney could make adjustments for overstated expense amounts.
- VIII. Reimbursing Fund 53H – FY 10 Earmark Clear Hollenbeck \$0.55
 City Attorney received an allocation from the FY 10 Earmark Clear Hollenbeck Grant for salaries. Their year-end reversion report was finalized before City Attorney could make adjustments for overstated expense amounts due to rounding. Payments are paid according to actual amounts.
- IX. Reimbursing Fund 667 – Supplemental Law Enforcement Services Fund \$8,781.86
 For the Fiscal Year 07/08, \$7,966,425 was authorized in the 07/08 adopted budget. The remaining \$2.5 million was later approved in Council File 07-0600-S90, Recommendation #29. The LAPD expended the total amount provided (\$10,466,425), yet only received a transfer of \$10,457,643.14 from the SLESF. The difference of \$8,781.86 was borrowed from the Reserve Fund at the close of the fiscal year to balance the books. However, the Mayor's Office never approved the additional transfer of \$2.5 million and yet was obligated to transfer to the LAPD the entire amount sitting in the SLESF account. The account did not have sufficient funds to cover the amount promised to them in the CAO report dated May 22, 2008. Therefore, I am requesting that this Reserve Fund loan be written off.

RF ADVANCES FOR UNFUNDED EXPENDITURES

| Reim Fund | Document Number | Date | Amount | Grant |
|-----------|-----------------|---------|------------|---|
| 40B | JV56CHARTERADX7 | 6/29/07 | 806.42 | Local Law Enforcement Block Grant |
| 47N | JV35CHARTERADX8 | 6/30/08 | 94,459.53 | FY 06 Urban Area Security Initiative Grant |
| 50X | JV70CHARTADX10 | 6/30/10 | 10,968.87 | FY 08 Urban Area Security Initiative Grant |
| 51B | JV12CHARTERADX9 | 6/30/09 | 4,681.70 | FY 07-08 Earmark Clear Foothill Grant |
| 51T | JV46CHARTADX10 | 6/30/10 | 59.80 | FY 07/08 Regional Catastrophic Preparedness Grant |
| 51T | JV70CHARTADX11 | 6/30/11 | 0.26 | FY 07/08 Regional Catastrophic Preparedness Grant |
| 51V | JV12CHRTADX12 | 6/29/12 | 0.74 | ARRA-Justice Assistance Grant |
| 52A | JV12CHRTADX12 | 6/29/12 | 1.46 | FY 09 Justice Assistance Grant |
| 53H | JV12CHRTADX12 | 6/29/12 | 0.55 | FY 10 Earmark Clear Hollenbeck Grant |
| 667 | JV70CHARTERADX8 | 6/30/08 | 8,781.86 | Supplemental Law Enforcement Services Fund |
| | | TOTAL | 119,761.19 | |

Attached for your reference are write off requests previously submitted for some of these advances. The prior chair of Budget and Finance Committee did not act on our previous write off requests.

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: June 11, 2013

TO: Honorable Paul Krekorian, Chair of Budget and Finance Committee
Miguel Santana, Chief Administrative Officer

FROM: Monique Earl, Deputy Mayor *ME*
Office of the Mayor

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

It is requested that the following 3 advances provided to the Mayor's Office be written off:

| | | | |
|----|------|-----------------|------------|
| 1. | Fund | Council File | Amount |
| | 303 | JV46CHARTERADX7 | \$9,649.20 |

This amount was for the Mayor's Office Urban Development Agency Grant. This was an advance provided to the previous administration. The office has been advised that this expense cannot be charged to the FY 12-13 appropriation and that a Council approved write off is required to clear this advance.

| | | | |
|----|------|--------------|-------------|
| 2. | Fund | Council File | Amount |
| | 46N | 02-2547 | \$17,934.55 |

This amount was for the LAUSD Outreach Program Fund, designed to have the Los Angeles Minority Business Opportunity Committee's (LA MBOC's) role would be to provide certified minority-owned businesses to contractors that are bidding on Los Angeles Unified School District projects. This was an advance provided to the previous administration. The office has been advised that this expense cannot be charged to the FY 12-13 appropriation and that a Council approved write off is required to clear this advance.

| | | | |
|----|------|----------------|------------|
| 3. | Fund | Council File | Amount |
| | 424 | 06-139/06-0100 | \$8,396.95 |

This amount was for the Neighborhood Block Grant (NBG), designed to revitalize communities and improve the quality of life in Los Angeles through public/private partnerships. The office has been advised that this expense cannot be charged to the FY 12-13 appropriation and that a Council approved write off is required to clear this advance.

If you need additional information, please contact Alma Guerrero at 473-2386.

① AB-15

LOS ANGELES POLICE DEPARTMENT



CHARLIE BECK
Chief of Police

P. O. Box 30158
Los Angeles, Calif. 90030
Telephone: (213) 486-8590
TDD: (877) 275-5273
Ref #: 14.7

ANTONIO R. VILLARAIGOSA
Mayor

June 12, 2013

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

RE: REQUEST TO WRITE OFF RESERVE FUND LOANS

Attached is a revised Los Angeles Police Department (LAPD) worksheet with details on the ten outstanding advances from the Reserve Fund ranging from Fiscal Year (FY) 2007-08 to FY2010-11. The eight Reserve Fund "loans" totaling \$247,051.71 is a result of the LAPD overestimating the FY expenditures for each Special Fund identified during the 4th quarter of that particular FY. Unfortunately, actual expenditures for the Special Fund for that particular FY were determined after the Controller's Office deadline for updates to the LAPD's final Reversion Worksheet. Citizen's Option for Public Safety (COPS) Grant File JV70CHRTADX11, with Reserve Fund loan amount of \$65.61 is the result of short payment from the Grantor because of prior year unallowable expenses. Reserve Fund loan of \$1,186,073.31, Council File 10-0600-S71, was for payment of sworn salaries during FY 2010-11. Although the LAPD had sufficient funds in its accounts, the deadline for encumbering funds had already passed. A total of \$4,302,703.64 was reverted back to the general fund.

If you need additional information, please contact Roger Dimaano, Senior Management Analyst, at (213) 486-8593.

Very truly yours,

CHARLIE BECK
Chief of Police

LAURA LUNA, Police Administrator
Fiscal Operations Division

Attachment

| CITY OF LOS ANGELES | | | | | | | | | | |
|---|-----------------|----------------------------------|-----------------|----------|------------------|-----------------------|---|--|--|---------|
| SCHEDULE OF RESERVE FUND ADVANCES TO GENERAL FUND AND SPECIAL PURPOSE FUNDS | | | | | | | | | | |
| March 31, 2013 | | | | | | | | | | |
| Reimbursing Dept/Agency Name | No. Fund/Agency | Disbursing Dept, Fund or Project | Council File | Date | March 2013 Total | Anticipated Repayment | COMMENTS | | | Analyst |
| Year-End Closing Advances: | | | | | | | | | | |
| Police | 70 | 100 | 10-0600-S71 | 06/07/11 | 1,186,073.31 | Write off | Revenue fund loan as a result of insufficient encumbrance for sworn salaries at year end closing, 06/30/11. Amount reverted back is \$4,302,703.64. | | | AS |
| SCHEDULE OF RESERVE FUND ADVANCES FOR UNFUNDED EXPENDITURES IN GENERAL FUND | | | | | | | | | | |
| Mayor | 50X | 46 | JV70CHARTADX10 | 06/30/10 | 10,968.87 | Write off | FY08 UASI Homeland Security - The estimated expenditures exceeded the actual expenditures. | | | |
| Mayor | 51T | 46 | JV70CHARTADX11 | 06/30/11 | 0.26 | Write off | Reg Catastrophic Prepare Grant - The estimated expenditures exceeded the actual expenditures. | | | |
| Non-Dept-SPF | 15N | 50 | JV70CHARTERADX9 | 06/30/09 | 241.65 | Write off | GOB Series 2002A 911/P/F construction - 2008-2009 First Construction Project Report. The estimated expenditures exceeded the actual expenditures. | | | |
| Non-Dept-SPF | 15U | 50 | JV70CHARTERADX9 | 06/30/09 | 465.45 | Write off | GOB Series 2003A 911/P/F Construction - 2008-2009 First Construction Project Report. The estimated expenditures exceeded the actual expenditures. | | | |
| Non-Dept-SPF | 16A | 50 | JV70CHARTERADX8 | 06/30/08 | 1,355.66 | Write off | GOB Series 2004A 911/P/F Construction - 2007-2008 First Construction Project Report. The estimated expenditures exceeded the actual expenditures. | | | |
| Non-Dept-SPF | 16A | 50 | JV70CHARTERADX9 | 06/30/09 | 45.82 | Write off | GOB Series 2006A 911/P/F Construction - 2008-2009 First Construction Project Report. The estimated expenditures exceeded the actual expenditures. | | | |
| Non-Dept-SPF | 16L | 50 | JV70CHARTERADX9 | 06/30/09 | 101.75 | Write off | GOB Series 2006A 911/P/F Construction - 2008-2009 First Construction Project Report. The estimated expenditures exceeded the actual expenditures. | | | |
| Police | 339 | 70 | JV70CHARTADX11 | 06/30/11 | 233,872.25 | Write off | Police Department Grant Fund - The estimated expenditures exceeded the actual expenditures. | | | |
| Police | 47J | 70 | JV70CHARTADX11 | 06/30/11 | 65.61 | Write off | CUPS Enhancement Comm Policing - CUPS National Executive Session on Gangs Grant. Prior year unallowable expenses resulted in a short payment of \$65.61 from the Grantor. Remaining loan to be written- | | | |
| | | | | | 1,433,190.63 | | | | | |

CITY OF LOS ANGELES

CALIFORNIA



ANTONIO R. VILLARAIGOSA
MAYOR

OFFICE OF THE BOARD OF PUBLIC WORKS

200 NORTH SPRING STREET
ROOM 361, CITY HALL
LOS ANGELES, CA 90012
(213) 978-0261
(213) 978-0278 Fax

ARLEEN P. TAYLOR
EXECUTIVE OFFICER

<http://www.bpw.lacity.org>

BOARD OF PUBLIC WORKS MEMBERS

CAPRI W. MADDOX
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COMMISSIONER

JERILYN LÓPEZ-MENDOZA
COMMISSIONER

June 11, 2013

Councilmember Paul Krekorian, Chair
Budget and Finance Committee
City of Los Angeles
200 N. Spring Street, Room 425
Los Angeles, CA 90012

RE: BOARD OF PUBLIC WORKS' RESERVE FUND LOAN WRITE-OFF REQUEST

Dear Councilmember Krekorian,

The Board of Public Works is requesting the write-off of two loans: \$1,813.26 (Prop F-Animal Services) and \$7,139.52 (Seismic). These two items were reported in error on the June 30, 2011 Reversion Worksheet due to a staffing shortage. They were later found to exceed the actual charges.

We apologize for any inconvenience. If you have any questions, please contact Teri Schmidt at (213) 978-0256. Thank you for your consideration.

Sincerely,

ARLEEN TAYLOR, Executive Officer
Board of Public Works

CC: Elyse Matson, CAO Budget Analyst

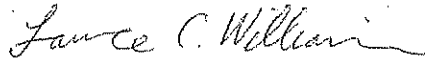


CITY OF LOS ANGELES
 INTER-DEPARTMENTAL CORRESPONDENCE

Date: June 12, 2013

To: Councilmember Paul Krekorian, Chair,
 Budget and Finance Committee

From: Lawrence C. Williams, Chief Management Analyst
 Bureau of Contract Administration



Subject: **REQUEST TO WRITE OFF RESERVE FUND LOANS**

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

| Disbursing Fund/Dept | Reimbursing Fund/Dept | Council File/JV No. | CF/JV Date | Amount | Remarks |
|----------------------|-----------------------|---------------------|------------|-------------|--|
| 100/76 | 26A/50 | JV76CharterADX7 | 06/29/2007 | \$1,360.60 | The expenditures were overstated in Fiscal Year 2006-07 and now this amount cannot be reimbursed. |
| 100/76 | 298/50 | JV76CharterADX6Z | 12/13/2006 | \$51,175.54 | The Charges were incurred by police facility projects but were not for the Police Administration Building. This amount was charged against the Police Administration Building fund in error in Fiscal Year 2005-06 and cannot be reimbursed. |
| | | | Total | \$52,536.14 | |

If you need any additional information, please contact Lawrence Williams, Chief Management Analyst, at 213-847-2466, or Katherine O'Connell, Senior Management Analyst, at (213) 847-2483.

BOARD OF PUBLIC WORKS
MEMBERS

CAPRI W. MADDOX
PRESIDENT

VALERIE LYNNE SHAW
VICE PRESIDENT

STEVEN T. NUTTER
PRESIDENT PRO TEMPORE

WARREN T. FURUTANI
COMMISSIONER

JERILYN LÓPEZ-MENDOZA
COMMISSIONER

ARLEEN P. TAYLOR
EXECUTIVE OFFICER

CITY OF LOS ANGELES
CALIFORNIA



ANTONIO R. VILLARAIGOSA
MAYOR

DEPARTMENT OF
PUBLIC WORKS

BUREAU OF
ENGINEERING

GARY LEE MOORE, P.E.
CITY ENGINEER

1149 S. BROADWAY, SUITE 700
LOS ANGELES, CA 90015-2213

<http://eng.lacity.org>

June 11, 2013

To: Honorable Paul Krekorian, Councilmember 2nd District
Miguel A. Santana, City Administrative Officer

Attn: Ana Mae Yutan, Office of the City Administrative Officer

Dear Councilmember Krekorian and Mr. Santana:

BUREAU OF ENGINEERING REQUEST TO WRITE OFF RESERVE FUND LOANS

In accordance with directions from the Office of the City Administrative Officer (CAO) on May 2, 2013 to submit a letter requesting the write off of departmental Reserve Fund loans, the Bureau of Engineering (BOE) has attached a list of 12 outstanding advances from the Reserve Fund ranging from Fiscal Year (FY) 2005-06 to FY2011-12. The 12 outstanding advances from the Reserve Fund totaling \$685,624.25 is a result of the BOE overestimating the FY expenditures for each Special Fund identified during the 4th quarter of that particular FY. Unfortunately, actual expenditures for the Special Fund for that particular FY were determined after the Controller's Office deadline for updates to the BOE's final Reversion Worksheet. As the Controller's Office deadline had already passed for updating the BOE's final Reversion Worksheet during those specific FYs, the BOE had no other options available to resolve the Reserve Fund loans other than to request approval to write off these Reserve Fund loans.

If you need additional information on this request to write off the 12 BOE Reserve Fund loans, please contact Robert Kadomatsu of my staff at (213) 485-4944.

Sincerely,

Gary Lee Moore, P. E.
City Engineer



Honorable Paul Krekorian & Miguel A. Santana
June 11, 2013
Page 2

Attachment

cc: David Hirano, Office of the City Administrative Officer
Alma Gibson, Office of the City Administrative Officer
Victoria Santiago, Office of Accounting
Ching Ilagan, Office of Accounting
Ivan Masayon, Bureau of Engineering

C:\GLM\rmk\B&F Comm Memo_Reserve Fund_06112013.doc

OFFICE OF THE CONTROLLER
OUTSTANDING ADVANCES FROM RESERVE FUND

DEPT: PW - ENGINEERING (78)
REIMBURSING DEPT: NON DEPT SPECIAL PURPOSE FUND (50)

| DISBURSING FUND/DEPT | REIMBURSING FUND/DEPT | COUNCIL FILE/JV NO. | CF/JV DATE | AMOUNT | REPAYMENT DATE | REMARKS |
|----------------------|-----------------------|---------------------|------------|------------|----------------|--|
| 100/78 | 15U/50 | JV78CHARTADX11 | 06/30/11 | 2,000.00 | 6/30/2013 | The BOE requests the write off of this overestimate of expenditures for FY2010-11 for the Prop Q Bond Program as the estimated expenditures for the FY exceeded the actual expenditures by \$2,000. |
| 100/78 | 16A/50 | JV78CHARTADX11 | 06/30/11 | 61,231.72 | 6/30/2013 | The BOE requests the write off of this overestimate of expenditures for FY2010-11 for the Prop Q Bond Program as the estimated expenditures for the FY exceeded the actual expenditures by \$61,231.72. |
| 100/78 | 16F/50 | JV78CHARTERADX7 | 06/29/07 | 24,945.10 | 6/30/2013 | The BOE requests the write off of this overestimate of expenditures for FY2006-07 for the Prop O Bond program. The estimated expenditures for the FY exceeded the actual expenditures for the FY by \$24,945.10. |
| 100/78 | 16K/50 | JV78CHRTADX12 | 06/29/12 | 0.39 | 6/30/2013 | The BOE requests the write off of this overestimate of expenditures for FY2011-12 for the Prop F Animal Bond Program as the estimated expenditures for the FY exceeded the actual expenditures by \$0.39. |
| 100/78 | 298/50 | JV78CHARTERADX6 | 06/30/06 | 111,933.65 | 6/30/2013 | The BOE requests the write off of this overestimate of expenditures for FY2005-06 for the Police Administration Building project. The estimated expenditures for the FY exceeded the actual expenditures for the FY by \$111,933.65. |
| 100/78 | 298/50 | JV78CHARTERADX7 | 06/29/07 | 13,251.58 | 6/30/2013 | The BOE requests the write off of this overestimate of expenditures for FY2006-07 for the Storm Damage Repair Program. The estimated expenditures for the FY exceeded the actual expenditures for the FY by \$13,251.58. |
| 100/78 | 608/50 | JV78CHARTADX11 | 06/30/11 | 198,700.29 | 6/30/2013 | The BOE requests the write off of this overestimate of expenditures for FY2010-11 for the Bridge Improvement Program. The estimated expenditures for the FY exceeded the actual expenditures for the FY by \$198,700.29. |
| | | TOTAL | | 412,062.73 | | |

COMPLETED BY: Robert Kadomatsu
DATE: June 11, 2013

PRINT NAME
TEL NO: X54944

OFFICE OF THE CONTROLLER
OUTSTANDING ADVANCES FROM RESERVE FUND

DEPT: PW - ENGINEERING (78)
REIMBURSING DEPT: TRANSPORTATION (94)

| DISBURSING FUND/DEPT | REIMBURSING FUND/DEPT | COUNCIL FILE/JV NO. | CF/JV DATE | AMOUNT | REPAYMENT DATE | REMARKS |
|----------------------|-----------------------|---------------------|------------|------------|----------------|--|
| 100/78 | 385/94 | JV78CHARTERADK7Z | 04/18/08 | 35,081.64 | 6/30/2013 | The BOE requests the write off of this overestimate of expenditures for FY2007-08 for the Prop A Local Transit program. The estimated expenditures through the 3rd quarter of the FY exceeded the actual expenditures for the period by \$35,081.64. |
| 100/78 | 385/94 | JV78CHARTERADX8 | 06/30/08 | 7,540.56 | 6/30/2013 | The BOE requests the write off of this overestimate of expenditures for FY2007-08 for the Prop A Local Transit program. The estimated expenditures for the remainder of the FY (4th quarter) exceeded the actual expenditures for the period by \$7,540.56. |
| 100/78 | 385/94 | JV78CHARTERADX9 | 06/30/09 | 71,184.39 | 6/30/2013 | The BOE requests the write off of this overestimate of expenditures for FY2008-09 for the Prop A Local Transit program. The estimated expenditures for the FY exceeded the actual expenditures for the FY by \$71,184.39. |
| 100/78 | 528/94 | JV78CHRTADX12 | 06/29/12 | 2,930.66 | 6/30/2013 | During FY2012-13, the BOE submitted revised actuals to the Controller's Office and the original Reserve Fund loan amount of \$2,930.66 has been reduced by \$205.62 to \$2,725.04. The remaining balance of \$2,725.04 is requested for write off as the BOE overestimated the FY expenditures for the Mobile Source Air Pollution Program. The estimated expenditures for the FY exceeded the actual expenditures for the FY by \$2,725.04. |
| 100/78 | 540/94 | JV78CHARTADX10Z | 12/30/10 | 140,723.94 | 6/30/2013 | The BOE requests the write off of this overestimate of expenditures for FY2009-10 for the Proposition C/TGF Street Improvement program. The estimated expenditures for the FY exceeded the actual expenditures for the FY by \$140,723.94. |
| | | TOTAL | | 257,255.57 | | |

COMPLETED BY: Robert Kadomatsu
PRINT NAME

DATE: June 11, 2013

TEL NO: X54944

**OFFICE OF THE CONTROLLER
OUTSTANDING ADVANCES FROM RESERVE FUND**

**DEPT: PW - ENGINEERING (78)
REIMBURSING DEPT: MAYOR (46)**

| DISBURSING FUND/DEPT | REIMBURSING FUND/DEPT | COUNCIL FILE/JV NO. | CF/JV DATE | AMOUNT | REPAYMENT DATE | REMARKS |
|----------------------|-----------------------|---------------------|------------|-----------|----------------|--|
| 100/78 | 51V/46 | JV78CHARTADX11 | 06/30/11 | 16,305.95 | 6/30/2013 | JV26 UNFX1351V040 and UNFX1351V055 were processed in FY2012-13 and the Reserve Fund loan of \$16,305.95 has been fully repaid from ARRA JAG grant funds. |
| | | | TOTAL | 16,305.95 | | |

COMPLETED BY: Robert Kadomatsu

PRINT NAME

TEL NO: X54944

DATE: June 11, 2013

CITY OF LOS ANGELES

CALIFORNIA



ANTONIO R. VILLARAIGOSA
MAYOR

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DEPARTMENT OF PUBLIC WORKS

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

ED EBRAHIMIAN
DIRECTOR

(213) 847-2020
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E-mail: streetlighting@lacity.org
World Wide Web (WWW): <http://bsl.lacity.org>

May 17, 2013

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 loans listed below:

- Reimbursing Department – Dept. of Transportation, Fund 540, \$1,997.70

The reimbursing department deposited the reimbursement in Fund 100/84/4610, "Reimbursement from Other Funds/Depts" instead of Fund 100/84/4920, "Interfund Operating Transfer – Prop C, Anti-grid". Per Controller's instructions, this reimbursement to the General Fund could not be reported in the Reversion Worksheet as "Cash Transferred to General Fund" which resulted in a loan to the Reserve Fund.

The Bureau of Street Lighting also requests to write off the following:

- Reimbursing Department – Non-Dept. SPF Fund 608, \$112

On the FY 07-08 Reversion Worksheet, BSL over reported expenditures for Seismic Bond Special Fund by \$112. This resulted in a loan to the Reserve Fund.

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

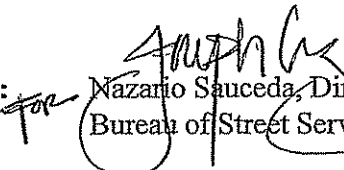
Sincerely,


Ed Ebrahimian
Director

CITY OF LOS ANGELES
INTER-DEPARTMENTAL CORRESPONDENCE

DATE: October 22, 2013

TO: Miguel A. Santana, City Administrative Officer (CAO)
Attention: Ana Mae Yutan, Finance Specialist III
Office of the CAO

FROM:  Nazario Saucedo, Director
Bureau of Street Services

SUBJECT: RESERVE FUND LOAN WRITE-OFF – FISCAL YEAR 2009-10

In Fiscal Year (FY) 2009-10, the Bureau of Street Services (BSS) reported in the Preliminary Reversion Worksheet full expenditure of appropriations provided from the Traffic Safety Fund (TSF) in the approximate amount of \$8.5 million. Subsequently, the BSS was notified that the TSF revenue of \$7.1 million was insufficient for the reported TSF expenditures by BSS. As a result, a Reserve Fund Loan of \$1.4 million was recorded.

The BSS also reported in the Preliminary Reversion Worksheet for FY 2009-10 a surplus of \$6.7 million within the General Fund (GF) appropriation to the bureau. The General Fund surplus was sufficient to mitigate the Reserve Fund Loan from the TSF revenue shortfall.

Upon submitting the FY 2009-10 Final Reversion Worksheet, BSS revised expenditures assigned to the TSF downward and shifted expenditures to the GF surplus with the intent of eliminating the need for the Reserve Fund Loan. Unfortunately, adjustments made in the Final Reversion Worksheet were not implemented because the actions required approval by the City Council which did not occur.

At this time, the Reserve Fund Loan can only be resolved through a write-off. In retrospect, whether (1) an adjustment to the Final Reversion Worksheet was implemented to eliminate the need for a Reserve Fund Loan; or (2) a write-off of a Reserve Fund Loan was necessary, use of the GF would have been required to mitigate the TSF revenue shortfall.

The BSS recommends a write-off of the Reserve Fund Loan in the amount of \$1,390,874.27 that was created due to a revenue shortfall in the TSF. If additional information is required, please contact Victoria Villa-Agustin at 213-847-2815.

NS:JFC:vpv