

REPORT FROM

OFFICE OF THE CITY ADMINISTRATIVE OFFICER

Date: March 16, 2022

CAO File No. 0590-00098-5220

Council File No. --

Council District: --

To: The Mayor
The City Council

From: Matthew W. Szabo, City Administrative Officer



Subject: **ANNUAL RESERVE FUND LOAN REVIEW**

RECOMMENDATION

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

1. Write off \$5,745,197.29 in Reserve Fund loans and advances listed on Attachment 1;
2. Instruct departments with outstanding loans to work with the special fund administrators and report to the Office of the City Administrative Officer in 90 days on the status of loans listed on Attachment 1 as requiring further analysis;
3. Instruct departments to prioritize and expedite the submission of invoices to the appropriate City department(s) in order to recover Reserve Fund loans made for special fund expenditures; and,
4. Authorize the City Administrative Officer to make technical corrections as necessary to those transactions included in this report to implement Mayor and City Council intentions.

SUMMARY

The City Council instructed the Office of the City Administrative Officer (CAO) to annually review the status of Reserve Fund loans and recommend loan write-offs (C.F. 99-1794-S1). The CAO reviewed 225 loans valued at approximately \$79.68 million that were on the City's books as of September 30, 2021. Of these, 144 remain outstanding as of February 28, 2022.

The CAO worked with departments and special fund administrators to determine the status and estimated repayment dates of each loan, and to identify the loans that are uncollectible. Attachment 1 provides the results of this review and is summarized below:

Status of Reserve Fund Loans	Amount (in millions)
Loans Paid	\$11.41
Long-term Loans	3.45
Loans to be Repaid by 6/30/22	20.68
Loans to be Repaid after 6/30/22	2.38
Loans Recommended to be Written Off	5.75
Loans Requiring Further Analysis (TBD)	36.01
Total	\$79.68

The information presented in this report does not impact the reported July 1, 2021 Reserve Fund level. The July 1, 2021 Reserve Fund Available Balance was approximately \$647.04 million, representing 8.62 percent of General Fund revenues. As of the 2021-22 Third Financial Status Report, the Reserve Fund balance was \$487.13 million, or 6.49 percent.

BACKGROUND

A majority of Reserve Fund loans generally serve to front-fund and cash flow departments for salaries and expenses related to County, State, or Federal grants. The Mayor and Council approve these grant awards on a case-by-case basis. The grantors reimburse expenditures based upon submission of invoices according to the grantor schedule and timeline. The departments then repay the Reserve Fund loans upon receipt of grant reimbursements.

The Controller also processes Reserve Fund loans during year-end closing to comply with Charter Section 261(i) for unfunded encumbrances and expenditures. Unfunded encumbrances represent a technical adjustment at year-end and are reversed on July 1 of the new fiscal year. Advances for unfunded expenditures become necessary when special and bond fund receipts are below budget or delayed. Advances can also become necessary if departments and special fund or bond administrators experience delays in accounting, reporting, and approval of expenditures.

The CAO recommends the write-off of 28 loans, which total approximately \$5.75 million. The requested write-offs are due to a variety of reasons including ineligible expenses against grants, special funds, and/or bond proceeds, and over-stated expenditures. Attachment 2 includes departmental requests to write off loans.

At the time of this report, this Office is unable to provide definitive repayment information for approximately \$36.01 million. A significant portion of these outstanding loans is attributable to the following:

- Aging - \$8,636,901 – Senior Meals Emergency Response Program (C.F. 20-0862) – Repayment of this loan requires further analysis of whether, to what extent, and when FEMA will reimburse Senior Meals Program expenditures and the method by which the City chooses to process those reimbursements.

- General Services - \$10,988,108.42 – Victory LA Program (C.F. 20-0463) – The timing of the repayment of this loan is dependent on whether and when the City decides to ramp down and discontinue this program, as the loan served as seed money, and the amount that is available in the Fund upon its closure.

The remaining of these loans are primarily for special fund expenditures that require submission of cost reports and invoices prior to reimbursement. Although these loans may need a write-off, the CAO defers such recommendation pending further reconciliation by the departments. The CAO will continue to monitor and work with departments to expedite repayment of Reserve Fund advances.

FISCAL IMPACT STATEMENT

There is no General Fund impact resulting from the actions recommended within this report, as the 2021-22 Budget does not assume the repayment of these loans. In addition, these actions will not impact the current status of the Reserve Fund.

MWS:MCL:01220059

Attachments

CITY OF LOS ANGELES
SCHEDULE OF RESERVE FUND ADVANCES TO GENERAL FUND AND SPECIAL PURPOSE FUNDS
September 30, 2021

Attachment 1

SCHEDULE OF RESERVE FUND ADVANCES TO GENERAL FUND AND SPECIAL PURPOSE FUNDS (INCLUDING YEAR END SPECIAL BORROWING)

Reimbursing Department Name	No.	Reimbursing Fund/Agency	Disbursing Dept, Fund or Project	Disbursing		Council File	Date	Funds Advanced in Current Year	Funds Advanced in Prior Years	Total	Anticipated Repayment	Comments
				Fund	Dept							
Aging	02	564	Aging	564	02	97-0966-S2	08/02/99	\$ --	\$ 25,000.00	\$ 25,000.00	Long Term	Per C.F. 97-0966 S2, 1998-99 Older American Act Title III/VI loans to be carried as long term to provide cash flow due to the difference between City fiscal year and grant fiscal year until such time as program is terminated.
Aging	02	395	Aging	395	02	97-0966-S2	08/02/99	--	1,250,000.00	1,250,000.00	Long Term	Per C.F. 97-0966 S2, 1998-99 Older American Act Title III/VI 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	410	Aging	410	02	02-1035	08/13/02	--	350,000.00	350,000.00	Long Term	Per C.F. 97-0966 S2, 1998-99 Older American Act Title III/VI 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	47Y	Aging	47Y	02	05-1077	07/26/05	--	75,000.00	75,000.00	Long Term	2005-06 Health Insurance Counseling and Advocacy Program same as above.
Aging	02	100	Aging	100	02	20-0862	11/24/20	--	8,636,901.00	8,636,901.00	TBD	Pending FEMA reimbursement
CAO	10	429	CAO	429	10	CAO Letter	7/27/2021	1,092,654.01	--	1,092,654.01	6/30/2022	To be repaid upon receipt of sufficient TOT within the Fund.
City Attorney	12	368	City Attorney	368	12	Petty Cash	1/28/2019	--	1,500.00	1,500.00	6/30/2022	Pending review of invoices
City Attorney	12	550	City Attorney	550	12	Petty Cash	1/28/2019	--	1,000.00	1,000.00	6/30/2022	Pending review of invoices

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Reimbursing Department Name	No.	Reimbursing Fund/Agency	Disbursing Dept, Fund or Project	Disbursing		Council File	Date	Funds Advanced In Current Year	Funds Advanced In Prior Years	Total	Anticipated Repayment	Comments
				Fund	Dept							
EWDD	22	51N	EWDD	51N	22	16-0600-S167	11/02/16	--	1,080,000.00	1,080,000.00	Long Term	To be paid upon the sale of the Lanzit property (C.F. 16-0600-S167)
EWDD	22	579	EWDD	579	22	13-1493	11/08/19	--	202,967.37	202,967.37	6/30/2022	Pending review of invoices
El Pueblo	33	737	El Pueblo	737	33	20-0600-S90	04/07/21	--	650,000.00	650,000.00	Paid	
General Services	40	63E	General Services	63E	40	20-0600	07/06/20	--	9,944,746.02	9,944,746.02	TBD	VictoryLA for COVID-19 emergency
General Services	40	63E	General Services	63E	40	20-0600-S94	06/09/21	--	1,043,362.40	1,043,362.40	TBD	VictoryLA for COVID-19 emergency
Mayor	46	59S	Mayor	59S	46	17-0758	07/03/18	--	400,000.00	400,000.00	Paid	
Mayor	46	62G	Mayor	62G	46	19-0162	10/02/19	--	50,000.00	50,000.00	Paid	
												Repayment will be made upon final reimbursement from the grantor.
Mayor	46	62T	Mayor	62T	46	19-0936	10/17/19	--	700,000.00	700,000.00	6/30/2022	Repayment will be made upon final reimbursement from the grantor.
Mayor	46	63H	Mayor	63H	46	20-0233	04/29/20	--	350,000.00	350,000.00	6/30/2023	Repayment will be made upon final reimbursement from the grantor.
Mayor	46	63J	Mayor	63J	46	20-0234	04/29/20	--	100,000.00	100,000.00	6/30/2022	Repayment will be made upon final reimbursement from the grantor.
Mayor	46	64L	Mayor	64L	46	21-0463	06/22/21	350,000.00	--	350,000.00	6/30/2023	Repayment will be made upon final reimbursement from the grantor.
												Funds will be paid back after completion of the project and receipt of the grant reimbursements.
CIEP	54	100	CIEP	100	54	11-0363-S1	09/26/18	--	1,395,043.19	1,395,043.19	6/30/2023	Funds will be paid back after completion of the project and receipt of the grant reimbursements.
CIEP	54	100	CIEP	100	54	21-0600-S104	08/03/21	280,712.72	--	280,712.72	6/30/2023	This is an advance against the future sale of Runyon Canyon development. There may be legal issues due to the possibility of converting the property to a dedicated park land.
Recreation & Parks	88	437	Runyon Canyon Trust	437	88	86-0698	05/15/86	--	670,050.04	670,050.04	Long Term	
Year-End Special Borrowings:												
Personnel	66	100	Personnel	100	66	20-0600-S91	06/22/21	--	21,913.39	21,913.39	TBD	Write off anticipated

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Reimbursing Department		Reimbursing Fund		Disbursing Dept		Disbursing Fund		Reference Doc No.	Date	June 30, 2021 Expenditures	Prior Years	Total	Anticipated Repayment	Comments
Dept		Fund		Dept		Fund								
Aging	02	395	Aging	02	JV02CHRTAD	395	02	JV02CHRTAD	06/30/21	112,313.08		112,313.08	Paid	
Aging	02	410	Aging	02	JV02CHRTAD	410	02	JV02CHRTAD	06/30/21	23,690.02		23,690.02	Paid	
Aging	02	42J	Aging	02	JV02CHRTAD	42J	02	JV02CHRTAD	06/30/21	6,996.66		6,996.66	Paid	
Aging	02	597	Aging	02	JV02CHRTAD	597	02	JV02CHRTAD	06/30/21	1,891.71		1,891.71	Paid	
Building and Safety	08	48R	Personnel	66	JV66CHRTAD	48R	66	JV66CHRTAD	06/30/21	30.01		30.01	Paid	
	08	58V	Fire	38	JV38CHRTAD	58V	38	JV38CHRTAD	06/30/21	13,808.24		13,808.24	Paid	
CAO	10	17A	General Services	40	JV40CHRTAD	17A	40	JV40CHRTAD	06/30/21	546,464.11		546,464.11	6/30/2022	Pending review of invoices
CAO	10	17A	PW-Engineering	78	JV78CHRTAD	17A	78	JV78CHRTAD	06/30/21	417.55		417.55	Paid	
CAO	10	17C	General Services	40	JV40CHRTAD	17C	40	JV40CHRTAD	06/30/21	284,991.08		284,991.08	6/30/2022	Pending review of invoices
CAO	10	17C	PW-Engineering	78	JV78CHRTAD	17C	78	JV78CHRTAD	06/30/21	75,709.18		75,709.18	6/30/2022	Pending review of invoices
CAO	10	43K	ITA	32	JV32CHRTAD	43K	32	JV32CHRTAD	06/30/21	36,277.34		36,277.34	6/30/2022	Pending review of invoices
CAO	10	43K	General Services	40	JV40CHRTAD	43K	40	JV40CHRTAD	06/30/21	259,396.58		259,396.58	Paid	
CAO	10	43M	General Services	40	JV40CHRTAD	43M	40	JV40CHRTAD	06/30/20		2,528.15	2,528.15	6/30/2022	Pending review of invoices
City Attorney	12	368	City Attorney	12	JV12CHRTAD	368	12	JV12CHRTAD	06/30/20	908,339.38		908,339.38	6/30/2022	Pending review of invoices
City Attorney	12	368	Police	70	JV70CHRTAD	368	70	JV70CHRTAD	06/30/21	45,803.00		45,803.00	6/30/2022	Pending review of invoices
City Attorney	12	550	General Services	40	JV40CHRTAD	550	40	JV40CHRTAD	06/30/21	41,177.29		41,177.29	Paid	
EWDD	22	43F	Mayor	46	JV46CHRTAD	43F	46	JV46CHRTAD	06/29/18	--	5,576.00	5,576.00	6/30/2022	Pending review of invoices
EWDD	22	45D	EWDD	22	JV22CHRTAD	45D	22	JV22CHRTAD	06/30/16	--	485.33	485.33	6/30/2022	Pending review of invoices
EWDD	22	45D	EWDD	22	JV22CHRTAD	45D	22	JV22CHRTAD	06/30/17	--	14,883.62	14,883.62	6/30/2022	Pending review of invoices
EWDD	22	45D	Personnel	66	JV66CHRTAD	45D	66	JV66CHRTAD	06/30/17	--	2,263.00	2,263.00	6/30/2022	Pending review of invoices
EWDD	22	45D	Personnel	66	JV66CHRTAD	45D	66	JV66CHRTAD	06/28/19	--	584.21	584.21	6/30/2022	Pending review of invoices
EWDD	22	45L	EWDD	22	JV22CHRTAD	45L	22	JV22CHRTAD	06/29/18	--	2,473.27	2,473.27	6/30/2022	Pending review of invoices
EWDD	22	551	General Services	40	JV40CHRTAD	551	40	JV40CHRTAD	06/30/20		18,097.63	18,097.63	TBD	Write off anticipated
EWDD	22	551	General Services	40	JV40CHRTAD	551	40	JV40CHRTAD	06/30/21	22,096.41		22,096.41	6/30/2022	Pending review of invoices
EWDD	22	56E	EWDD	22	JV22CHRTAD	56E	22	JV22CHRTAD	06/30/21	82,218.30		82,218.30	6/30/2022	Pending review of invoices
EWDD	22	56E	Personnel	66	JV66CHRTAD	56E	66	JV66CHRTAD	06/30/17	--	16,039.00	16,039.00	6/30/2022	Pending review of invoices
EWDD	22	56E	Personnel	66	JV66CHRTAD	56E	66	JV66CHRTAD	06/28/19	--	2,573.48	2,573.48	6/30/2022	Pending review of invoices
EWDD	22	56L	EWDD	22	JV22CHRTAD	56L	22	JV22CHRTAD	06/30/21	59,937.86		59,937.86	6/30/2022	Pending review of invoices
EWDD	22	56T	EWDD	22	JV22CHRTAD	56T	22	JV22CHRTAD	06/30/21	23,044.48		23,044.48	6/30/2022	Pending review of invoices
EWDD	22	57C	Personnel	66	JV66CHRTAD	57C	66	JV66CHRTAD	06/28/19	--	62.74	62.74	6/30/2022	Pending review of invoices
EWDD	22	57D	General Services	40	JV40CHRTAD	57D	40	JV40CHRTAD	06/30/21	3,112.76		3,112.76	6/30/2022	Pending review of invoices
EWDD	22	57D	Personnel	66	JV66CHRTAD	57D	66	JV66CHRTAD	06/30/20		4,953.25	4,953.25	6/30/2022	Pending review of invoices

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Reimbursing Department	Dept	Reimbursing Fund		Disbursing Dept		Disbursing Fund	Dept Reference Doc No.	Date	June 30, 2021 Expenditures	Prior Years	Total	Anticipated Repayment	Comments
		Fund		Dept									
EWDD	22	57D		PW-Engineering		57D	78 JV78CHRTADX17	06/30/17	--	4,120.51	4,120.51	6/30/2022	Pending review of invoices
EWDD	22	57D		PW-Engineering		57D	78 JV78CHRTADX18	06/29/18	--	117,072.67	117,072.67	6/30/2022	Pending review of invoices
EWDD	22	57D		PW-Engineering		57D	78 JV78CHRTADX20	06/30/20		75,533.48	75,533.48	6/30/2022	Pending review of invoices
EWDD	22	57D		PW-Engineering		57D	78 JV78CHRTADX19	06/28/19	--	92,544.91	92,544.91	6/30/2022	Pending review of invoices
EWDD	22	57D		PW-Engineering		57D	78 JV78CHRTADX21	06/30/21	0.44		0.44	TBD	Write off anticipated
EWDD	22	57D		PW-Street Services		57D	86 JV86CHRTADX19	06/28/19	--	43,019.79	43,019.79	6/30/2022	Pending review of invoices
EWDD	22	57D		PW-Street Services		57D	86 JV86CHRTADX20	06/30/20		4,980.21	4,980.21	6/30/2022	Pending review of invoices
EWDD	22	57D		PW-Street Services		57D	86 JV86CHRTADX21	06/30/21	247,984.53		247,984.53	6/30/2022	Pending review of invoices
EWDD	22	57W		City Attorney		57W	12 JV12CHRTADX19	06/28/19	--	39,901.62	39,901.62	6/30/2022	Pending review of invoices
EWDD	22	57W		City Attorney		57W	12 JV12CHRTADX21	06/30/21	3,578.00		3,578.00	Paid	
EWDD	22	57W		EWDD		57W	22 JV22CHRTADX18	06/29/18	--	11,896.51	11,896.51	6/30/2022	Pending review of invoices
EWDD	22	57W		EWDD		57W	22 JV22CHRTADX21	06/30/21			3,367,724.18	6/30/2022	Pending review of invoices
EWDD	22	57W		General Services		57W	40 JV40CHRTADX21	06/30/21	15,000.00		15,000.00	6/30/2022	Pending review of invoices
EWDD	22	57W		Mayor		57W	46 JV46CHRTADX17	06/30/17	--	161,666.00	161,666.00	6/30/2022	Pending review of invoices
EWDD	22	57W		Personnel		57W	66 JV66CHRTADX21	06/30/21	42,302.36		42,302.36	6/30/2022	Pending review of invoices
EWDD	22	58E		EWDD		58E	22 JV22CHRTADX18	06/29/18	--	250.17	250.17	6/30/2022	Pending review of invoices
EWDD	22	58E		Personnel		58E	66 JV66CHRTADX19	06/28/19	--	13.08	13.08	6/30/2022	Pending review of invoices
EWDD	22	58Y		EWDD		58Y	22 JV22CHRTADX18	06/29/18	--	8,647.50	8,647.50	6/30/2022	Pending review of invoices
EWDD	22	59A		EWDD		59A	22 JV22CHRTADX18	06/29/18	--	2,230.56	2,230.56	6/30/2022	Pending review of invoices
EWDD	22	59N		EWDD		59N	22 JV22CHRTADX21	06/30/21	7,931.39		7,931.39	6/30/2022	Pending review of invoices
EWDD	22	59N		Personnel		59N	66 JV66CHRTADX19	06/28/19	--	1,062.15	1,062.15	6/30/2022	Pending review of invoices
EWDD	22	59P		EWDD		59P	22 JV22CHRTADX18	06/29/18	--	8,535.16	8,535.16	6/30/2022	Pending review of invoices
EWDD	22	59P		EWDD		59P	22 JV22CHRTADX19	06/28/19	--	1,232.16	1,232.16	6/30/2022	Pending review of invoices
EWDD	22	59Q		Personnel		59Q	66 JV66CHRTADX19	06/28/19	--	65.81	65.81	6/30/2022	Pending review of invoices
EWDD	22	59Q		EWDD		59Q	22 JV22CHRTADX21	06/30/21	2,774.42		2,774.42	6/30/2022	Pending review of invoices
EWDD	22	59R		EWDD		59R	22 JV22CHRTADX18	06/29/18	--	981.64	981.64	6/30/2022	Pending review of invoices
EWDD	22	59R		EWDD		59R	22 JV22CHRTADX21	06/30/21	23,124.59		23,124.59	6/30/2022	Pending review of invoices
EWDD	22	59R		Personnel		59R	66 JV66CHRTADX19	06/28/19	--	466.67	466.67	6/30/2022	Pending review of invoices

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		Fund		Dept									
EWDD	22	59W	Personnel	66	JV66CHRTADX18	59W	66	06/29/18	--	280.10	280.10	6/30/2022	Pending review of invoices
EWDD	22	59X	EWDD	22	JV22CHRTADX21	59X	22	06/30/21	11,991.94		11,991.94	6/30/2022	Pending review of invoices
EWDD	22	59X	Personnel	66	JV66CHRTADX19	59X	66	06/28/19	--	118.16	118.16	6/30/2022	Pending review of invoices
EWDD	22	59Y	Personnel	66	JV66CHRTADX19	59Y	66	06/28/19	--	51.93	51.93	6/30/2022	Pending review of invoices
EWDD	22	593	EWDD	22	JV22CHRTADX18	593	22	06/29/18	--	39,663.46	39,663.46	6/30/2022	Pending review of invoices
EWDD	22	60A	EWDD	22	JV22CHRTADX20	60A	22	06/30/20		10,045.25	10,045.25	6/30/2022	Pending review of invoices
EWDD	22	60A	Personnel	66	JV66CHRTADX19	60A	66	06/28/19	--	103.44	103.44	6/30/2022	Pending review of invoices
EWDD	22	60A	Personnel	66	JV66CHRTADX21	60A	66	06/30/21	3,730.00		3,730.00	TBD	Write off anticipated
EWDD	22	60K	EWDD	22	JV22CHRTADX21	60K	22	06/30/21	17,837.43		17,837.43	6/30/2022	Pending review of invoices
EWDD	22	60L	Personnel	66	JV66CHRTADX19	60L	66	06/28/19	--	58.62	58.62	6/30/2022	Pending review of invoices
EWDD	22	60N	EWDD	22	JV22CHRTADX20	60N	22	06/30/20		32,990.49	32,990.49	6/30/2022	Pending review of invoices
EWDD	22	60N	EWDD	22	JV22CHRTADX21	60N	22	06/30/21	117,145.41		117,145.41	6/30/2022	Pending review of invoices
EWDD	22	60N	Personnel	66	JV66CHRTADX20	60N	66	06/30/20		701.00	701.00	6/30/2022	Pending review of invoices
EWDD	22	62E	EWDD	22	JV22CHRTADX20	62E	22	06/30/20		309.35	309.35	6/30/2022	Pending review of invoices
EWDD	22	62E	EWDD	22	JV22CHRTADX21	62E	22	06/30/21	10,759.11		10,759.11	6/30/2022	Pending review of invoices
EWDD	22	62F	EWDD	22	JV22CHRTADX21	62F	22	06/30/21	3,413.50		3,413.50	6/30/2022	Pending review of invoices
EWDD	22	62F	Personnel	66	JV66CHRTADX19	62F	66	06/28/19	--	1,220.44	1,220.44	6/30/2022	Pending review of invoices
EWDD	22	62H	EWDD	22	JV22CHRTADX21	62H	22	06/30/21	36,736.55		36,736.55	6/30/2022	Pending review of invoices
EWDD	22	62H	Personnel	66	JV66CHRTADX19	62H	66	06/28/19	--	2,406.17	2,406.17	6/30/2022	Pending review of invoices
EWDD	22	62L	EWDD	22	JV22CHRTADX21	62L	22	06/30/21	48,029.82		48,029.82	TBD	Loans have been reassigned to 63P and 62L
EWDD	22	62P	EWDD	22	JV22CHRTADX21	62P	22	06/30/21	53,147.97		53,147.97	6/30/2022	Repayment will be made upon final reimbursement from the grantor.
EWDD	22	62Q	EWDD	22	JV22CHRTADX21	62Q	22	06/30/21	27,434.58		27,434.58	6/30/2022	Pending review of invoices
EWDD	22	63P	EWDD	22	JV22CHRTADX21	63P	22	06/30/21	143,932.18		143,932.18	TBD	Department requests \$135,752.18 of \$279,684.46 loan for write off. Remaining balance of \$143,932.18 requires further analysis.

CITY OF LOS ANGELES
SCHEDULE OF RESERVE FUND ADVANCES TO GENERAL FUND AND SPECIAL PURPOSE FUNDS
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Attachment 1

SCHEDULE OF RESERVE FUND ADVANCES FOR UNFUNDED EXPENDITURES IN GENERAL FUND

Reimbursing Department	Dept	Reimbursing Fund		Disbursing Dept	Disbursing Fund		Reference Doc No.	Date	June 30, 2021 Expenditures	Prior Years	Total	Anticipated Repayment	Comments
		Fund			Fund								
EWDD Cultural Affairs	22	63S		EWDD	63S		JV22CHRTADX21	06/30/21	8,858.32		8,858.32	TBD	\$4,019.95 of \$12,878.27 loan for write off. Remaining balance of \$8,858.32 requires further analysis.
	30	480		General Services	480		JV40CHRTADX21	06/30/21	6,995.53		6,995.53	Paid	
ITA Fire	32	298		General Services	298		JV40CHRTADX21	06/30/21	34,274.65		34,274.65	6/30/2022	Pending correction to invoice
	38	40J		General Services	40J		JV40CHRTADX21	06/30/21	15,728.51		15,728.51	Paid	
General Services	40	298		ITA	298		JV32CHRTADX21	06/30/21	32,827.03		32,827.03	6/30/2022	Pending review of invoices
General Services	40	298		General Services	298		JV40CHRTADX20	06/30/20		24,059.47	24,059.47	TBD	Requires further analysis
General Services Housing	40	298		General Services	298		JV40CHRTADX21	06/30/21	2,366,661.21		2,366,661.21	TBD	Requires further analysis. Anticipated to be partially paid and partially written off.
	43	10D		General Services	10D		JV40CHRTADX21	06/30/21	4,500.00		4,500.00	Paid	
	43	41M		General Services	41M		JV40CHRTADX21	06/30/21	49,500.00		49,500.00	Paid	
	43	424		Aging	424		JV02CHRTADX21	06/30/21	75,517.03		75,517.03	Paid	
	43	424		City Attorney	424		JV12CHRTADX21	06/30/21	1,312.00		1,312.00	Paid	
	43	424		Building and Safety	424		JV08CHRTADX21	06/30/21	354,530.68		354,530.68	Paid	
	43	424		EWDD	424		JV22CHRTADX21	06/30/21	439,176.20		439,176.20	Paid	
	43	424		General Services	424		JV40CHRTADX21	06/30/21	1,326,025.28		1,326,025.28	Paid	
	43	424		PW-Street Lighting	424		JV84CHRTADX21	06/30/21	150,333.53		150,333.53	Paid	
	43	424		PW-Street Services	424		JV86CHRTADX19	06/28/19		57,239.36	57,239.36	TBD	
	43	424		PW-Street Services	424		JV86CHRTADX20	06/30/20		3,751.00	3,751.00	TBD	
	43	424		PW-Street Services	424		JV86CHRTADX21	06/30/21	1,541,001.83		1,541,001.83	Paid	
Housing	43	44G		General Services	44G		JV40CHRTADX21	06/30/21	10,800.00		10,800.00	Paid	
	43	55J		General Services	55J		JV40CHRTADX21	06/30/21	4,500.00		4,500.00	Paid	
	43	561		General Services	561		JV40CHRTADX21	06/30/21	4,500.00		4,500.00	Paid	
	43	815		General Services	815		JV40CHRTADX21	06/30/21	4,500.00		4,500.00	Paid	
	43	815		General Services	815		JV40CHRTADX21	06/30/21	4,500.00		4,500.00	Paid	
Mayor	46	55X		Mayor	55X		JV46CHRTADX20	06/30/20		47,759.37	47,759.37	6/30/2022	Pending review of invoices
Mayor	46	55X		Mayor	55X		JV46CHRTADX21	06/30/21	13,109.38		13,109.38	Paid	
Mayor	46	55X		Fire	55X		JV38CHRTADX21	06/30/21	10,659.83		10,659.83	6/30/2022	Pending review of invoices
Mayor	46	55X		Police	55X		JV70CHRTADX19Z	10/25/19	--	740.48	740.48	6/30/2022	Pending review of invoices
Mayor	46	55X		Police	55X		JV70CHRTADX21	06/30/21	72,927.71		72,927.71	Paid	
Mayor	46	59M		Mayor	59M		JV46CHRTADX21	06/30/21	37,669.06		37,669.06	Paid	
Mayor	46	59S		Mayor	59S		JV46CHRTADX21	06/30/21	57,680.83		57,680.83	Paid	\$57,680.83 of \$57,739.48 loan paid. See corresponding write off request for \$58.65.
	46	60S		Fire	60S		JV38CHRTADX21	06/30/21	10,274.72		10,274.72	Paid	
	46	60S		Police	60S		JV70CHRTADX21	06/30/21	34,894.77		34,894.77	Paid	

CITY OF LOS ANGELES
SCHEDULE OF RESERVE FUND ADVANCES TO GENERAL FUND AND SPECIAL PURPOSE FUNDS
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SCHEDULE OF RESERVE FUND ADVANCES FOR UNFUNDED EXPENDITURES IN GENERAL FUND

Reimbursing Department		Reimbursing Fund		Disbursing Dept		Disbursing Fund		Reference Doc No.	Date	June 30, 2021 Expenditures	Prior Years	Total	Anticipated Repayment	Comments
Dept		Fund		Dept		Fund								
Mayor	46	62J	Mayor	62J	40	JV40CHRTADX20	62J	JV40CHRTADX20	06/30/20		193.32	193.32	Paid	
Mayor	46	62R	Mayor	62R	46	JV46CHRTADX21	62R	JV46CHRTADX21	06/30/21	79,788.82		79,788.82	Paid	
Mayor	46	62T	Mayor	62T	46	JV46CHRTADX20	62T	JV46CHRTADX20	06/30/20		16,490.80	16,490.80	6/30/2022	Pending review of invoices
Mayor	46	62T	Mayor	62T	46	JV46CHRTADX21	62T	JV46CHRTADX21	06/30/21	88,883.24		88,883.24	6/30/2022	Pending review of invoices
Mayor	46	63G	Fire	63G	38	JV38CHRTADX21	63G	JV38CHRTADX21	06/30/21	572,030.83		572,030.83	Paid	
Mayor	46	63G	Mayor	63G	46	JV46CHRTADX21	63G	JV46CHRTADX21	06/30/21	2,454.45		2,454.45	Paid	
Mayor	46	63H	Mayor	63H	46	JV46CHRTADX21	63H	JV46CHRTADX21	06/30/21	34,783.33		34,783.33	6/30/2022	Pending review of invoices
Mayor	46	63W	Fire	63W	38	JV38CHRTADX21	63W	JV38CHRTADX21	06/30/21	91,454.37		91,454.37	Paid	
Mayor	46	63W	Mayor	63W	46	JV46CHRTADX21	63W	JV46CHRTADX21	06/30/21	2,877.59		2,877.59	Paid	
Mayor	46	64E	Fire	64E	38	JV38CHRTADX21	64E	JV38CHRTADX21	06/30/21	1,154,251.42		1,154,251.42	TBD	Pending correction to reversion worksheet
Mayor	46	667	Police	667	70	JV70CHRTADX16	667	JV70CHRTADX16	06/30/16	--	390,493.26	390,493.26	TBD	Requires further analysis.
Mayor	46	667	Police	667	70	JV70CHRTADX17	667	JV70CHRTADX17	06/30/17	--	2,027,072.42	2,027,072.42	TBD	Requires further analysis.
Mayor	46	667	Police	667	70	JV70CHRTADX18	667	JV70CHRTADX18	06/29/18	--	770,857.90	770,857.90	TBD	Requires further analysis.
Mayor	46	667	Police	667	70	JV70CHRTADX20	667	JV70CHRTADX20	06/30/20		4,463,422.07	4,463,422.07	TBD	Requires further analysis.
Mayor	46	667	Police	667	70	JV70CHRTADX21	667	JV70CHRTADX21	06/30/21	8,658,873.34		8,658,873.34	6/30/2022	Pending review of invoices
Non-Dept-SPF	50	15M	PW-Engineering	15M	78	JV78CHRTADX16Z	15M	JV78CHRTADX16Z	10/20/16	--	2,448.65	2,448.65	TBD	Write off anticipated
Non-Dept-SPF	50	16A	PW-Engineering	16A	78	JV78CHRTADX17	16A	JV78CHRTADX17	06/30/17	--	25,059.00	25,059.00	TBD	Write off anticipated
Non-Dept-SPF	50	16D	General Services	16D	40	JV40CHRTADX21	16D	JV40CHRTADX21	06/30/21	337,650.49		337,650.49	6/30/2022	Pending review of invoices
Non-Dept-SPF	50	16J	PW-Engineering	16J	78	JV78CHRTADX20	16J	JV78CHRTADX20	06/30/20		482,990.04	482,990.04	TBD	Write off anticipated
Non-Dept-SPF	50	16J	PW-Contract Administration	16J	76	JV76CHRTADX18	16J	JV76CHRTADX18	06/29/18	--	147,056.80	147,056.80	Paid	
Non-Dept-SPF	50	16J	PW-Engineering	16J	78	JV78CHRTADX18	16J	JV78CHRTADX18	06/29/18	--	485,157.71	485,157.71	Paid	
Non-Dept-SPF	50	16K	PW-Contract Administration	16K	76	JV76CHRTADX18	16K	JV76CHRTADX18	06/29/18	--	79,253.86	79,253.86	Paid	
Non-Dept-SPF	50	16K	PW-Engineering	16K	78	JV78CHRTADX18	16K	JV78CHRTADX18	06/29/18	--	346,936.19	346,936.19	Paid	
Non-Dept-SPF	50	16K	PW-Engineering	16K	78	JV78CHRTADX20	16K	JV78CHRTADX20	06/30/20		29,584.91	29,584.91	TBD	Write off anticipated
Non-Dept-SPF	50	16L	General Services	16L	40	JV40CHRTADX20	16L	JV40CHRTADX20	06/30/20		11,047.54	11,047.54	Paid	
Non-Dept-SPF	50	16L	General Services	16L	40	JV40CHRTADX21	16L	JV40CHRTADX21	06/30/21	516.42		516.42	Paid	
Non-Dept-SPF	50	16Q	PW-Contract Administration	16Q	76	JV76CHRTADX16	16Q	JV76CHRTADX16	06/30/16	--	67,856.66	67,856.66	TBD	Requires further analysis.
Non-Dept-SPF	50	16Q	PW-Contract Administration	16Q	76	JV76CHRTADX17	16Q	JV76CHRTADX17	06/30/17	--	65,792.08	65,792.08	TBD	Requires further analysis.
Non-Dept-SPF	50	16Q	PW-Engineering	16Q	78	JV78CHRTADX13	16Q	JV78CHRTADX13	06/28/13	--	95,829.13	95,829.13	TBD	Requires further analysis.
Non-Dept-SPF	50	16Q	PW-Engineering	16Q	78	JV78CHRTADX16	16Q	JV78CHRTADX16	06/30/16	--	134,908.76	134,908.76	TBD	Requires further analysis.
Non-Dept-SPF	50	16T	PW-Contract Administration	16T	76	JV76CHARTADX11	16T	JV76CHARTADX11	06/30/11	--	48,179.73	48,179.73	TBD	Requires further analysis.
Non-Dept-SPF	50	16T	PW-Engineering	16T	78	JV78CHRTADX17Z	16T	JV78CHRTADX17Z	10/24/17	--	76,074.05	76,074.05	TBD	Requires further analysis.
Non-Dept-SPF	50	16T	PW-Engineering	16T	78	JV78CHRTADX18	16T	JV78CHRTADX18	06/29/18	--	79,148.83	79,148.83	TBD	Requires further analysis.
Non-Dept-SPF	50	16T	PW-Engineering	16T	78	JV78CHRTADX21	16T	JV78CHRTADX21	06/30/21	893,752.45		893,752.45	TBD	Requires further analysis.
Non-Dept-SPF	50	16V	PW-Contract Administration	16V	76	JV76CHRTADX15	16V	JV76CHRTADX15	06/30/15	--	273.00	273.00	TBD	Requires further analysis.

CITY OF LOS ANGELES
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SCHEDULE OF RESERVE FUND ADVANCES FOR UNFUNDED EXPENDITURES IN GENERAL FUND

Reimbursing Department	Dept	Reimbursing Fund	Disbursing Dept	Disbursing Fund		Reference Doc No.	Date	June 30, 2021 Expenditures	Prior Years	Total	Anticipated Repayment	Comments
				Fund	Dept							
Non-Dept-SPF	50	16V	PW-Engineering	16V	78	JV78CHRTADX18	06/29/18	--	265,399.13	265,399.13	TBD	Requires further analysis.
Non-Dept-SPF	50	214	Fire	214	38	JV38CHRTADX18	06/29/18	--	100,000.00	100,000.00	6/30/2022	Pending review of invoices
Non-Dept-SPF	50	26G	General Services	26G	40	JV40CHRTADX18	06/29/18	--	1.07	1.07	TBD	Write off anticipated
Non-Dept-SPF	50	29B	PW-Engineering	29B	78	JV78CHRTADX21	06/30/21	356,851.62		356,851.62	TBD	Pending correction to reversion worksheet
Non-Dept-SPF	50	298	ITA	298	32	JV32CHRTADX18	06/29/18	--	59,677.58	59,677.58	TBD	Requires further analysis.
Non-Dept-SPF	50	298	ITA	298	32	JV32CHRTADX20	06/30/20		19,957.90	19,957.90	TBD	Requires further analysis.
Non-Dept-SPF	50	298	ITA	298	32	JV32CHRTADX21	06/30/21	60,931.50		60,931.50	6/30/2022	Pending review of invoices
Non-Dept-SPF	50	298	General Services	298	40	JV40CHRTADX20	06/30/20	--	0.64	0.64	TBD	Write off anticipated
Non-Dept-SPF	50	298	General Services	298	40	JV40CHRTADX21	06/30/21	1,458,781.21		1,458,781.21	6/30/2022	Pending review of invoices
Non-Dept-SPF	50	298	PW-Contract Administration	298	76	JV76CHRTADX18	06/29/18	--	12,233.34	12,233.34	TBD	Requires further analysis.
Non-Dept-SPF	50	43U	PW-Street Lighting	43U	84	JV84CHRTADX21	06/30/21	36,166.63		36,166.63	Paid	
Non-Dept-SPF	50	46D	General Services	46D	40	JV40CHRTADX19	06/28/19	--	369.89	369.89	Paid	
Non-Dept-SPF	50	54W	PW-Engineering	54W	78	JV78CHRTADX17Z	10/24/17	--	29,722.25	29,722.25	TBD	Pending close out of project
Non-Dept-SPF	50	57F	PW-Street Services	57F	86	JV86CHRTADX21	06/30/21	910,894.47		910,894.47	6/30/2022	Pending review of invoices
Non-Dept-SPF	50	57Q	PW-Board	57Q	74	JV74CHRTADX21	06/30/21	0.58		0.58	TBD	Write off anticipated
Police	70	339	City Attorney	339	12	JV12CHRTADX21	06/30/21	49,000.00		49,000.00	Paid	
Police	70	339	Police	339	70	JV70CHRTADX21	06/30/21	3,237,694.90		3,237,694.90	Paid	
Police	70	885	Police	885	70	JV70CHRTADX21	06/30/21	8,239.15		8,239.15	Paid	
Transportation	94	385	Aging	385	02	JV02CHRTADX21	06/30/21	38,982.79		38,982.79	Paid	
Transportation	94	385	Personnel	385	66	JV66CHRTADX21	06/30/21	63,239.30		63,239.30	Paid	
Transportation	94	385	PW-Contract Administration	385	76	JV76CHRTADX21	06/30/21	35,697.42		35,697.42	Paid	
Transportation	94	59C	General Services	59C	40	JV40CHRTADX21	06/30/21	33,123.52		33,123.52	TBD	Requires further analysis.
Transportation	94	59C	PW-Contract Administration	59C	76	JV76CHRTADX19	06/28/19	--	118,468.31	118,468.31	Paid	
Transportation	94	59C	PW-Engineering	59C	78	JV78CHRTADX18	06/29/18	--	261,218.00	261,218.00	TBD	Requires further analysis.
Transportation	94	59C	PW-Engineering	59C	78	JV78CHRTADX19Z	06/28/19	--	567,332.93	567,332.93	TBD	Requires further analysis.
Transportation	94	59C	PW-Engineering	59C	78	JV78CHRTADX21	06/30/21	247,796.75		247,796.75	Paid	
Transportation	94	59C	PW-Street Lighting	59C	84	JV84CHRTADX21	06/30/21	389,928.56		389,928.56	TBD	Requires further analysis.
Transportation	94	59C	PW-Street Services	59C	86	JV86CHRTADX21	06/30/21	906,767.00		906,767.00	TBD	Requires further analysis.

CITY OF LOS ANGELES
SCHEDULE OF RESERVE FUND ADVANCES TO GENERAL FUND AND SPECIAL PURPOSE FUNDS
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REQUESTS FOR WRITE OFF

Department	Dept	Reimbursing Fund	Disbursing Dept	Disbursing Fund	Dept Reference Doc No.	Date	June 30, 2021 Expenditures	Prior Years	Total	Anticipated Repayment	Comments
Potrero Canyon Trust Fd	50	50F	Potrero Canyon Storm Drain Project	100	54 85-0578	12/23/87	--	2,100,000.00	2,100,000.00	Write off	Department requests write-off
Potrero Canyon Trust Fd	50	50F	Potrero Canyon Storm Drain Project	100	54 85-0578	04/19/85	--	550,000.00	550,000.00	Write off	Department requests write-off
Potrero Canyon Trust Fd	50	50F	Potrero Canyon Stabilization Project	100	54 91-0702-S2	11/26/91	--	700,000.00	700,000.00	Write off	Department requests write-off
Potrero Canyon Trust Fd	50	50F	Potrero Canyon Storm Drain Project	100	54 85-0578	06/21/88	--	1,130,000.00	1,130,000.00	Write off	Department requests write-off
Fire	38	100	Fire	100	38 20-0600-S91	06/22/21	--	83,319.90	83,319.90	Write off	Department requests write-off
Aging	02	53M	Aging	53M	02 JV02CHRTADX14	06/30/14	--	5,935.87	5,935.87	Write off	Department requests write-off
Aging	02	53M	Aging	53M	02 JV02CHRTADX15	06/30/15	--	22,502.93	22,502.93	Write off	Department requests write-off
EWDD	22	56J	EWDD	56J	22 JV22CHRTADX15	60/30/15	--	1,740.05	1,740.05	Write off	Department requests write-off
EWDD	22	56J	EWDD	56J	22 JV22CHRTADX16	06/30/16	--	8.48	8.48	Write off	Department requests write-off
EWDD	22	57D	PW-Board	57D	74 JV74CHRTADX17	06/30/17	--	2,633.08	2,633.08	Write off	Department requests write-off
EWDD	22	57D	PW-Board	57D	74 JV74CHRTADX18	06/29/18	--	15,548.40	15,548.40	Write off	Department requests write-off
EWDD	22	57D	PW-Board	57D	74 JV74CHRTADX19	06/28/19	--	7,351.35	7,351.35	Write off	Department requests write-off
EWDD	22	60A	City Attorney	60A	12 JV12CHRTADX21	06/30/21	1,192.00		1,192.00	Write off	Department requests write-off
EWDD	22	60A	EWDD	60A	22 JV22CHRTADX21	06/30/21	1,441.75		1,441.75	Write off	Department requests write-off
EWDD	22	63P	EWDD	63P	22 JV22CHRTADX21	06/30/21	135,752.28		135,752.28	Write off	Department requests write-off \$135,752.18 of \$279,684.46 loan for write off. Remaining balance of \$143,932.18 requires further analysis.
EWDD	22	63S	EWDD	63S	22 JV22CHRTADX21	06/30/21	4,019.95		4,019.95	Write off	Department requests write-off \$4,019.95 of \$12,878.27 loan for write off. Remaining balance of \$8,858.32 requires further analysis.
CIF	43	424	EWDD	424	22 JV22CHRTADX20	06/30/20		91,059.49	91,059.49	Write off	Department requests write-off
General Services	40	298	PW-Engineering	298	78 JV78CHRTADX17	06/30/17	--	10,000.00	10,000.00	Write off	Department requests write-off
General Services	40	298	PW-Engineering	298	78 JV78CHRTADX18	06/29/18	--	91,242.35	91,242.35	Write off	Department requests write-off
Mayor	46	59S	Mayor	59S	46 JV46CHRTADX21	06/30/21	58.65		58.65	Write Off	\$57,680.83 paid and remaining \$58.65 for write off.
Mayor	46	60H	Police	60H	70 JV70CHRTADX21	06/30/21	100.10		100.10	Write Off	Department requests write-off

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REQUESTS FOR WRITE OFF

Department	Dept	Reimbursing Fund	Disbursing Dept	Disbursing Fund	Dept	Reference Doc No.	Date	June 30, 2021 Expenditures	Prior Years	Total	Anticipated Repayment	Comments
Non-Dept-SPF	50	16K	PW-Board	16K	74	JV74CHRTADX19	06/28/19	--	4,885.61	4,885.61	Write off	Department requests write-off
Non-Dept-SPF	50	29B	PW-Engineering	29B	78	JV78CHRTADX16	06/30/16	--	58,900.00	58,900.00	Write off	Department requests write-off
Non-Dept-SPF	50	29B	PW-Engineering	29B	78	JV78CHRTADX17	06/30/17	--	6,264.64	6,264.64	Write off	Department requests write-off
Non-Dept-SPF	50	29B	PW-Engineering	29B	78	JV78CHRTADX18	06/29/18	--	61,700.00	61,700.00	Write off	Department requests write-off
Non-Dept-SPF	50	29B	PW-Engineering	29B	78	JV78CHRTADX20	06/30/20		241,475.71	241,475.71	Write off	Department requests write-off
Non-Dept-SPF	50	298	PW-Engineering	298	78	JV78CHRTADX18	06/29/18	--	317,065.00	317,065.00	Write off	Department requests write-off
Non-Dept-SPF	50	298	PW-Engineering	298	78	JV78CHRTADX19Z	10/25/19	--	101,000.00	101,000.00	Write off	Department requests write-off

TOTAL \$ 35,062,772.15 \$ 44,656,862.39 \$ 79,675,257.54

ATTACHMENT 2

CITY OF LOS ANGELES

CALIFORNIA

Matthew W. Szabo
CITY ADMINISTRATIVE OFFICER



ERIC GARCETTI
MAYOR

ASSISTANT
CITY ADMINISTRATIVE OFFICERS

PATRICIA J. HUBER
MALAIKA BILLUPS
BEN CEJA
YOLANDA CHAVEZ

0220-05940-0000

Date: March 9, 2022

To: Honorable Member of the City Council
City of Los Angeles
Room 395, City Hall
Los Angeles, CA 90012

Attn: Budget and Finance Committee

From: CAO Staff

Subject: **REQUEST TO WRITE-OFF RESEVE FUND LOAN**

Dear Council Members,

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

Year	Council File	Description	Amount
1987	CF 85-0578	100/54 Potrero Canyon Storm Drain Proj	\$ 2,100,000
1985	CF 85-0578	100/54 Potrero Canyon Storm Drain Proj	550,000
1991	CF 91-0702-S2	100/54 Potrero Canyon Stabilization	700,000
1988	CF 85-0578	100/54 Potrero Canyon Storm Drain Proj	1,130,000
TOTAL:			\$ 4,480,000

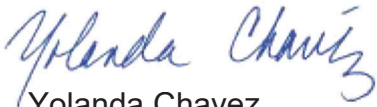
As part of the Annual Reserve Fund Review report dated June 16, 2006 (Attachment A), the CAO determined that \$4.48 million would be written off (0116-00012-0000). The CAO noted that it was anticipated that repayment would come from the sale of property in the surrounding area. However, Council approved C.F. 04-1587 to dedicate use of the property revenue for the restoration of the Potrero Canyon project as a first priority, with any repayment of the General Fund loan to be subject to the availability of remaining funds following the completion of the authorized project scope. Therefore, a determination on the availability of funding for repayment could not be determined until closeout of the final project.

In February 2020, a preliminary discussion with the Controller over the possibility of a loan repayment occurred based on a forecast of projected savings. However, due to cost escalations it does not appear that these savings will be realized and no further action has been taken to date.

As there are no funds available within the Potrero Canyon Trust Fund to repay the Reserve Fund loan, we are requesting that \$4.48 million to be written off from the Reserve Fund loans.

If you need additional information, please contact Bernyce Hollins, Chief Administrative Analyst at (213) 473-7547 or Bernyce.Hollins@lacity.org.

Respectfully submitted,

A handwritten signature in blue ink that reads "Yolanda Chavez". The signature is fluid and cursive, with the first name "Yolanda" and last name "Chavez" clearly distinguishable.

Yolanda Chavez
Assistant City Administrative Officer
Office of the City Administrative Officer

Attachment:

Attachment A - CAO Annual Reserve Fund Loan Review – dated June 16, 2006

CITY OF LOS ANGELES
INTERDEPARTMENTAL CORRESPONDENCE

February 3, 2022

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

Attention: Lindsey Estes, Senior Administrative Analyst II

FROM:  Ralph M. Terrazas, Fire Chief
Los Angeles Fire Department

SUBJECT: RESERVE FUND LOAN WRITE-OFF REQUEST

The Los Angeles Fire Department (LAFD) requests approval for write-off of a Year-End Reserve Fund Loan made in Fiscal Year 2020-21 (20-0600-S91). The LAFD requested special borrowing from the Reserve Fund to the General Fund in the amount of \$83,319.90 to meet a payroll shortage in Fund 100/38, Overtime Sworn Account 001092 attributed to ongoing mutual aid response, fire-watch activities and emergency recall overtime. Although an adequate surplus was available in other accounts to cover this deficit, there was no authority for account adjustments. As reported in the Fiscal Year-End 2021 Reversion Worksheet, the Department had a total reversion of \$1.6 million.

If you have any questions concerning this matter, please contact Emilio Rodriguez, Chief Management Analyst, Financial Management Division, at 213-978-3478.

CITY OF LOS ANGELES
INTER-DEPARTMENTAL CORRESPONDENCE

Date: February 28, 2022

To: Budget and Finance Committee

From: Clara Kim, Principal Accountant
Department of Aging

Subject: **REFERENCE MEMO REGARDING UNCOLLECTIBLE NEW FREEDOM
GRANT EXPENDITURES**

New Freedom program was administered by Department of Aging (DOA) for a period from FY 12-13 to FY 14-15. A total grant expenditure of \$262,231.43 was incurred. DOA billed to Metropolitan Transportation Authority (MTA) for reimbursement. Metropolitan Transportation Authority is a grantor of program.

Billing invoices were submitted with supporting documents by a project manager to MTA. DOA was reimbursed for grant expenditures except for \$5,935.87 (FY 13-14) and \$22,502.93 (FY 14-15).

At this time DOA doesn't anticipate additional reimbursement from MTA since a New Freedom project manager is no longer with the City. It appears \$28,438.80 is unfunded expenditure which is uncollectible.

Therefore, DOA requests Budget and Finance committee approve a write off of \$28,438.80 unfunded expenditures of New Freedom

If you have any questions regarding this matter, please contact Mariella Freire-Reyes, Interim General Manager at (213) 482-7242

CITY OF LOS ANGELES

CALIFORNIA

CAROLYN M. HULL
GENERAL MANAGER



ERIC GARCETTI
MAYOR

ECONOMIC AND WORKFORCE
DEVELOPMENT DEPARTMENT

1200 W. 7TH STREET
LOS ANGELES, CA 90017

December 9, 2021

Budget and Finance Committee
City Clerk
200 North Spring Street, Room 395
Los Angeles, CA 90012

**SUBJECT: ECONOMIC AND WORKFORCE DEVELOPMENT DEPARTMENT REQUEST FOR
WRITE-OFFS OF RESERVE FUND LIABILITIES**

The Economic and Workforce Development Department (EWDD) respectfully requests that the following reserve fund loans for a total of \$235,214 be written off for the reasons described below:

Fund	Date	Amount	Reason for Write-Off
56J	6/30/2015	\$1,740.05	These are EWDD costs incurred in FY 2014-15 that were not reimbursed by the grantor.
56J	6/30/2016	\$8.48	These are EWDD costs incurred in FY 2015-16 that were not reimbursed by the grantor.
60A	6/30/2021	\$2,633.75	These are EWDD (\$1,442) and City Attorney (\$1,192) costs that were not reimbursed by the grantor.
63P	6/30/2021	\$135,752.28	These are EWDD's indirect costs and City Central Services that are not allowable under the CARES Act Fund.
63S	6/30/2021	\$4,019.95	These are EWDD's indirect costs and City Central Services that are not allowable under the CARES Act Fund.
424	6/30/2021	\$91,059.49	This amount reflects administrative expenditures incurred by EWDD during the course of administrative oversight of Community Development Block Grant (CDBG) projects and programs that exceeded the EWDD's allotted administrative CDBG funds.
Total:		\$235,214.00	

Please feel free to contact Anthony Sanchez at anthony.a.sanchez@lacity.org should you have any questions or need further information.

Sincerely,

CAROLYN M. HULL
General Manager

CMH:AS

CITY OF LOS ANGELES
INTER-DEPARTMENTAL CORRESPONDENCE

Date: Janaury 11, 2022

To: Paul Krekorian, Chair, Budget and Finance Committee
Matt Szabo, City Administrative Officer

From: Gabriela Jasso, Director of Grants and Finance
Mayor's Office of Public Safety



Subject: Request to Write Off Outstanding Reserve Fund Advances

The Mayor's Office requests that a total of \$100.10 in reserve fund advances administered by this office be written off. The Controller is authorized to process Reserve Fund advances in order to perform the year end closing without departments returning to Council to request additional appropriations. Funds in the amount of \$38,500.00 were advanced for the Police Department (LAPD) to implement Fiscal Year 2021 for Complex Coordinated Terrorist Attacks (CCTA) Grant activities. The aforementioned write-off amount was the result of overstated salary expenditures. Due to adjustments made to LAPD salary expenditures, there is a discrepancy between actual salary expenditures and the reserve fund advance amount. A final payment for CCTA is anticipated no later than June 2021 for actual salary expenditures totaling \$38,399.90.

Listed below are the summary details on the reserve fund advances:

Fund Name	FMS Reference	RFL Amount	Actual Expenditures	Write-Off Amount
60H – CCTA	JV,26,70CHRTADX21,1	\$38,500.00	\$38,399.90	\$ 100.10
			TOTAL:	\$ 100.10

If you need any additional information, please contact me at (213) 978-0753 or Raksmei (Hannah) Houn at (562) 221-1938.

CITY OF LOS ANGELES
INTER-DEPARTMENTAL CORRESPONDENCE

Date: February 2, 2022

To: Paul Krekorian, Chair, Budget and Finance Committee
Richard H. Llewellyn, City Administrative Officer

From: Gabriela Jasso, Director of Grants and Finances
Mayor's Office of Public Safety



Subject: **Request to Write Off Outstanding Reserve Fund Advances**

The Mayor's Office requests that \$58.65 be written off relative to a reserve fund loan advance of \$57,739.48 issued for Mayor's Office to implement the Proposition 47 (59S) grant activities. The aforementioned write-off amount was the result of overstated salary expenditures. There is a discrepancy between actual salary expenditures and the reserve fund advance amount. A final payment for Proposition 47 is anticipated no later than November 30, 2021 for actual expenditures totaling \$57,680.83.

Fund Name	FMS Reference	FRL Amount	Actual Expenditures	Write-Off Amount
59S – Porposition 47	JV46CHRTADX21	\$57,739.48	\$57,680.83	\$58.65

If you have any questions, please contact Sally.liang@lacity.org.

BOARD OF PUBLIC WORKS
MEMBERS

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AURA GARCIA
VICE PRESIDENT

DR. MICHAEL R. DAVIS
PRESIDENT PRO TEMPORE

JESSICA M CALOZA
COMMISSIONER

M. TERESA VILLEGAS
COMMISSIONER

CITY OF LOS ANGELES

CALIFORNIA



ERIC GARCETTI
MAYOR

OFFICE OF THE
BOARD OF PUBLIC WORKS

DR. FERNANDO CAMPOS
EXECUTIVE OFFICER

200 NORTH SPRING STREET
ROOM 361, CITY HALL
LOS ANGELES, CA 90012

TEL: (213) 978-0261
TDD: (213) 978-2310
FAX: (213) 978-0278

<http://bpw.lacity.org>

November 23, 2021

Honorable Paul Krekorian, Chair
Budget and Finance Committee

SUBJECT: BOARD OF PUBLIC WORKS – RESERVE FUND LOAN WRITE OFF REQUEST

On November 4, 2021, the Office of the City Administrative Officer (CAO) requested a response from the Board of Public Works (Board) on its four outstanding reserve fund loans, and instructed departments to submit a memo to the Budget and Finance Committee with write-off justifications.

Therefore, the Board is requesting to write-off four (4) Reserve Fund loans at a total of \$30,418.44.

Reimbursing Fund	Fund No.	Reference Doc No.	Amount
GOB Series 2006A Animal Shelter Const.	16K	JV74CHRTADX19	\$ 4,885.61
CRA/LA Excess Non-Housing Bond Proceeds	57D	JV74CHRTADX17	\$ 2,633.08
CRA/LA Excess Non-Housing Bond Proceeds	57D	JV74CHRTADX18	\$ 15,548.40
CRA/LA Excess Non-Housing Bond Proceeds	57D	JV74CHRTADX19	\$ 7,351.35
TOTAL:			\$ 30,418.44

The expenditure for Fund 16K, GOB Series 2006A Animal Shelter Const., was from Fiscal Year (FY) 2017-18 appropriations for the Board, Office of Accounting salary expenditures. A reserve fund loan in the amount of \$4,885.61 was initiated due to the defeasance of the bond program. The Board was advised by the CAO that bond proceeds are no longer available. The Board intended to pay off the reserve fund loan using general funds yet advised by the Controller's office that general funds could not be used for the reimbursement.

The expenditures for Fund 57D CRA/LA Excess Non-Housing Bond Proceeds were from FYs 2016-17 through 2018-19 appropriations for the Board, Office of Community Beautification. These appropriations were for CD 4's Infrastructure Improvements Projects (CF # 14-1174-S10). The Board submitted \$272,602.08 in expenses for reimbursements to the Economic and Workforce Development but \$25,532.83 were identified as disallowable expenses per the bond covenants.

At the time when the appropriations were authorized, these project activities were determined to be eligible for bond funding. Subsequently, bond proceeds are no longer available. Therefore, the Board is requesting to write-off four (4) outstanding Reserve Fund loans as listed above.

Sincerely,

DR. FERNANDO CAMPOS
Executive Officer, Board of Public Works



**BOARD OF PUBLIC WORKS
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Vacant
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AURA GARCIA
VICE PRESIDENT

DR. MICHAEL R. DAVIS
PRESIDENT PRO TEMPORE

JESSICA M. CALOZA
COMMISSIONER

M. TERESA VILLEGAS
COMMISSIONER

DR. FERNANDO CAMPOS
EXECUTIVE OFFICER

CITY OF LOS ANGELES

CALIFORNIA



ERIC GARCETTI
MAYOR

**DEPARTMENT OF
PUBLIC WORKS**

**BUREAU OF
ENGINEERING**

GARY LEE MOORE, PE, ENV SP
CITY ENGINEER

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

<http://eng.lacity.org>

March 11, 2022

Honorable Paul Krekorian, Committee Chair
Budget & Finance Committee

BUREAU OF ENGINEERING REQUEST TO WRITE OFF RESERVE FUND LOANS

In accordance with directions from the Office of the City Administrative Officer (CAO), the Bureau of Engineering (Engineering) is submitting a letter to the Budget & Finance Committee requesting the write off of eight (8) prior year Reserve Fund loans ranging from Fiscal Year (FY) 2015-16 to FY 2019-20. The eight (8) outstanding advances from the Reserve Fund totaling \$887,647.70 are connected to MICLA financed City capital projects completed in these prior fiscal years. Engineering has been informed by the CAO that these MICLA funded project-related expenditures are no longer eligible to be reimbursed from MICLA as they exceed the 18-month reimbursement window.

Although MICLA funds are currently available, Engineering has no remaining options available to resolve these Reserve Fund loans other than to request their write off.

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

Sincerely,

Gary Lee Moore, PE, ENV SP
City Engineer

Attachment

cc: Matthew W. Szabo, City Administrative Officer

C:\GLM\rmk\B&F Comm_MICLA Reserve Fund Write Off Letter_03112022.doc



CITY OF LOS ANGELES
SCHEDULE OF RESERVE FUND ADVANCES FOR UNFUNDED EXPENDITURES IN GENERAL FUND
September 30, 2021

Department	Reimbursing		Reference Doc No.	Date	Prior Years	Total	Comments
	Fund	Dept					
General Services (MICLA)	298	40	PW-Engineering	JV78CHRTADX17	06/30/17	10,000.00	For write-off since these expenditures are no longer eligible for MICLA reimb (exceeds the 18-month reimbursement window)
General Services (MICLA)	298	40	PW-Engineering	JV78CHRTADX18	06/29/18	91,242.35	For write-off since these expenditures are no longer eligible for MICLA reimb (exceeds the 18-month reimbursement window)
Non-Dept-SPF (MICLA)	29B	50	PW-Engineering	JV78CHRTADX16	06/30/16	58,900.00	For write-off since these expenditures are no longer eligible for MICLA reimb (exceeds the 18-month reimbursement window)
Non-Dept-SPF (MICLA)	29B	50	PW-Engineering	JV78CHRTADX17	06/30/17	6,264.64	For write-off since these expenditures are no longer eligible for MICLA reimb (exceeds the 18-month reimbursement window)
Non-Dept-SPF (MICLA)	29B	50	PW-Engineering	JV78CHRTADX18	06/29/18	61,700.00	For write-off since these expenditures are no longer eligible for MICLA reimb (exceeds the 18-month reimbursement window)
Non-Dept-SPF (MICLA)	29B	50	PW-Engineering	JV78CHRTADX20	06/30/20	241,475.71	For write-off since these expenditures are no longer eligible for MICLA reimb (exceeds the 18-month reimbursement window)
Non-Dept-SPF (MICLA)	298	50	PW-Engineering	JV78CHRTADX18	06/29/18	317,065.00	For write-off since these expenditures are no longer eligible for MICLA reimb (exceeds the 18-month reimbursement window)
Non-Dept-SPF (MICLA)	298	50	PW-Engineering	JV78CHRTADX19Z	10/25/19	101,000.00	For write-off since these expenditures are no longer eligible for MICLA reimb (exceeds the 18-month reimbursement window)