

REPORT FROM

OFFICE OF THE CITY ADMINISTRATIVE OFFICER

Date: June 5, 2024

CAO File No. 0590-00098-5275
Council File No. 23-0600
Council District: ALL

To: Karen Bass, Mayor
Paul Krekorian, Council President
Bob Blumenfield, Chair, Budget, Finance, and Innovation Committee

From: Matthew W. Szabo, City Administrative Officer 

Reference: 2023-24 Budget

Subject: **FOURTH (YEAR-END) FINANCIAL STATUS REPORT**

SUMMARY

This Office is transmitting the Fourth (Year-End) Financial Status Report (FSR) for 2023-24. This report provides an update on the current-year budget including projected departmental and non-departmental expenditures, the status of the Reserve Fund, the revised 2023-24 General Fund revenue budget, and a discussion on issues of concern that may impact the City's finances.

Throughout this fiscal year, this Office has reported on the City's significant financial challenges resulting from high levels of overspending and revenue shortfalls compared to the 2023-24 Budget. To address these challenges this fiscal year, the City curtailed hiring through the Prioritized Critical Hiring (PCH) program. However, increased salary savings alone have not been enough to address the overspending and revenue shortfalls, and as a result, the City has relied heavily on the Reserve Fund. The recommendations in this report will further draw down our Reserve Fund balance to resolve the \$153.67 million in remaining overspending identified in this report, which, combined with the anticipated use of the Reserve Fund to address the year-end revenue shortfall, will cause the Reserve Fund to drop to 3.31 percent of the General Fund budget. This reduction is the first time since the height of the COVID pandemic that the Reserve Fund has fallen below the five percent policy minimum.

With the recent adoption of the 2024-25 Budget, we expect the Reserve Fund to move above five percent to start the new fiscal year, however, even small changes in expenditures and revenues between now and year-end will impact the Reserve Fund.

The revised 2023-24 General Fund revenue budget reflects a net \$170.5 million reduction from the Adopted Budget. Revenues through April are \$77.4 million below the revised plan primarily due to below plan receipts for business tax, sales tax, documentary transfer tax, and grant receipts. While we project that most receipts will meet the revised estimates by year end with minor variances, there is downside risk to departmental receipts, business tax revenue, and grant reimbursements from the Federal Emergency Management Agency (FEMA). In light of the downside risk to these

receipts, General Fund revenues are at risk of falling below the 2023-24 revised budget amount. If this occurs, it will have a negative impact on the July 1 Reserve Fund balance in the amount of the additional revenue shortfall as a result of an increased year-closing transfer requirement and reduced loan repayments. Since the Adopted Budget assumes that the July 1 Reserve Fund balance will only be at 5.07 percent, even a small additional revenue shortfall, all else being equal, will drop the balance below the five percent policy minimum.

In the Mid-Year FSR, we identified \$288.56 million in General Fund expenditures above plan in the current year. After accounting for recommendations in the Mid-Year FSR and other fund transfers, the newly identified over-expenditure amount is now \$153.67 million. Driving the over-expenditures are the Fire Department (\$47.09 million), Police Department (\$48.55 million), and the Liability Claims Fund (\$42.49 million). These three categories account for 90 percent of the currently identified overspending. Of these three overspending categories, the Liability Claims Account will result in the most significant impact as approved and pending liability payouts are projected to reach \$232.05 million for the year, which is more than double the budgeted amount. The Liability Claims Account status is further detailed in the Status of Non-Departmental Funds and Special Accounts section of this report. In addition, in this report we identify a single issue of concern related to employee union negotiations and the impact of the labor agreements approved this year. In this report we recommend \$126.25 million in solutions to partially address the projected budget gap of \$153.67 million, which includes a transfer for \$86.63 million from the Reserve Fund, and identify \$38.27 million in anticipated future actions fully resolve the remaining year-end overspending, leaving surpluses intact that departments must use for require reappropriations to 2024-25.

The Reserve Fund balance is \$261.26 million or 3.31 percent of 2023-24 General Fund revenue, after accounting for transactions approved since July 1 and the recommendations in this report. As the Reserve Fund balance has fallen below the City's five percent Reserve Fund policy, the City will have very limited flexibility to address overspending or revenue shortfalls in subsequent fiscal years without further expenditure reductions. We therefore strongly recommend against any transfer from the Reserve Fund not related to unanticipated emergencies or essential budget balancing.

The challenges the City has faced in the current fiscal year and detailed in this report will continue to apply pressure on the City's financial position in 2024-25. Furthermore, the ongoing costs associated with labor agreements approved this year have resulted in a structural imbalance in the City's budget that we anticipate will remain through 2027-28. This financial reality is reflected in the 2024-25 Adopted Budget, which includes the elimination of approximately 1,700 positions and significant expense account reductions as the City begins the multi-year process of structurally re-balancing our budget. The City will need to maintain financial discipline until our budget is back to structural balance.

General Fund Revenue

Attachment 1 – 2023-24 Adopted General Fund Revenue

Key Findings/Recommendations

- *The revised revenue budget includes a net \$170.5 million reduction to the adopted General Fund revenue budget of \$7.903 billion with revised year-end receipts now estimated at \$7.733 billion.*
- *Adjusted 2023-24 revenue through April is \$5.944 billion, \$205.4 million below the adopted plan of \$6.194 billion and \$77.4 million below the revised plan of \$6.021 billion.*
- *Receipts through April represent 76.9 percent of the revised General Fund revenue budget. Excluding the Reserve Fund transfer and interest earnings, April receipts are 1.7 percent below General Fund receipts from this time last year.*
- *Revenue data through April indicates most receipts will meet the revised estimates, although shortfalls in departmental receipts and business taxes indicate a potential downside risk to these categories.*
- *Anticipated reimbursements from FEMA to repay Reserve Fund loans may be subject to delays.*

The 2023-24 Adopted Budget assumed approximately \$7.903 billion in General Fund revenue based on expectations for lower-than-average growth. Assumptions included declining documentary transfer tax revenue with the real estate market slowing under higher mortgage rates; slowing growth in sales and business taxes with continuing inflation reducing demand for goods and services; and a drop in utility users tax receipts with previously peaking natural gas prices anticipated to return to historical levels. Parking occupancy and transient occupancy (TOT) used higher-than-average growth assumptions as these revenues were still recovering from pandemic era lows; TOT was also anticipated to experience a boost with the return of international tourism from China. Budgeted growth for most other receipts was near historical averages.

Year-end receipts for several economically sensitive receipts are anticipated to fall well short of the assumptions for modest growth or decline primarily due to continuing inflation and the ongoing delay to cuts in the federal reserve rate. Anticipated negative variances for year-end receipts totaling \$204.8 million are offset by positive variances of \$34.3 million. The \$170.5 million net decrease (-2.2 percent) results in a revised budget of \$7.733 billion. Excluding Reserve Fund transfers and FEMA reimbursements for COVID-19 efforts, the revised General Fund estimate represents only 1.2 percent growth from 2022-23 actual receipts, compared to 2.9 percent growth assumed in the adopted budget. Both the adopted and revised growth estimates are below the average annual growth of 3.8 percent (1990 through 2023).

Among the larger shortfalls, continuing inflation, higher interest rates, and the aftermath of the entertainment industry strike contributed to declines in revenue for both business and sales tax, with year-end receipts anticipated to be \$37.7 million lower than 2022-23 actual revenue and \$69.7 million below the adopted budget. Documentary transfer tax, which the adopted budget assumed a 10.2 percent decline from 2022-23 revenue, is now expected to end 28.5 percent below last year's receipts with persistent higher mortgage rates depressing down sales volume and average prices. Final transfer tax receipts are anticipated to be \$63.0 million below 2022-23 actual revenue and \$40.3 million below the adopted budget. Lesser year-end shortfalls totaling \$10.4 million are also predicted for property tax, CRA/LA tax increment revenue, and residential development tax receipts also related to the declining real estate market and higher financing costs for construction. TOT revenue is anticipated to exceed 2022-23 receipts; however, higher growth assumptions in the adopted budget from an anticipated boost in international tourism failed to materialize due to China's sluggish economy. As result, TOT receipts are expected to be \$16.8 million below the adopted budget by year-end. Non-economic-driven shortfalls include revenue from FEMA reimbursements and departmental grant receipts which are anticipated to fall \$52.8 million below the adopted grant receipts estimate. Approximately \$41.7 million of the grant reduction is attributed to reimbursements for COVID-19 response efforts for which an offsetting reduction to the unappropriated balance is recommended in this report. The parking fine revenue estimate has been reduced by \$7.5 million to reflect the impact of traffic officer vacancies and lower collections, and total departmental receipts have been reduced by \$7.3 million for various reasons including lower reimbursements from special funds and proprietary departments from vacancies and lower cost allocation plan rates.

Offsetting increases in the revised budget include higher utility users taxes (\$17.1 million), Power Revenue Fund transfer (\$8.2 million), and franchise income (\$3.1 million), partly attributed to higher electricity receipts for the first two and natural gas receipts for the last. Higher interest rates drove the increase in revised interest earnings (\$4.5 million). Other smaller increases to revised estimates for parking occupancy tax, tobacco settlement monies and state motor vehicle license fee receipts total approximately \$1.4 million.

Table 1 on the next page summarizes the 2023-24 Adopted and Revised General Fund Revenue Budget:

Table 1. 2023-24 Revised General Fund Revenue Budget (in millions)

	Adopted	Revised	Change
Property Tax	\$2,640.3	\$2,636.6	(\$3.7)
Redirection of ex-CRA Tax Increment	143.7	137.6	(6.1)
Departmental Receipts	1,363.3	1,356.0	(7.3)
Business Tax	847.2	820.9	(26.3)
Sales Tax	724.2	680.9	(43.4)
Utility Users Tax	650.5	667.6	17.1
Transient Occupancy Tax	342.4	325.7	(16.8)
Power Revenue Transfer	236.5	244.7	8.2
Documentary Transfer Tax	198.6	158.2	(40.4)
Franchise Income	137.8	140.9	3.1
Parking Occupancy Tax	129.2	129.7	0.5
Parking Fines	115.0	107.5	(7.5)
Grants Receipts	109.2	56.4	(52.8)
Interest	77.0	81.6	4.6
Special Parking Revenue Transfer	32.4	32.4	-
Tobacco Settlement	10.7	10.7	0.0
Residential Development Tax	4.9	4.4	(0.5)
State Motor Vehicle License Fees	4.0	4.8	0.8
Reserve Fund Transfer	136.4	136.4	-
Total General Fund Revenue	\$7,903.3	\$7,732.8	(\$170.5)

General Fund revenue through April is \$5.944 billion. Total receipts are \$77.4 million below the revised plan of \$6.021 billion or \$80.2 million excluding interest earnings that may be owed to special funds. While most receipts are near plan and in line to meet the revised estimates with minor variances; there is downside risk to departmental receipts, business tax revenue, and FEMA grant reimbursements.

The status of April receipts and variances from the revised plan are summarized below and in Attachment 1.

Property taxes and ex-CRA tax increment: Property tax receipts through April are near the revised plan, which has been revised to exclude receipts recorded in the prior fiscal year and include higher growth in assessed value compared to the County Assessor's countywide estimate, increasing delinquencies and refunds, and lower supplemental receipts. Property tax receipts are anticipated to meet the revised estimate with any year-end positive or negative variance to be offset by the July remittance in the 2024-25 fiscal year. The revised estimate for property tax increment receipts from the former CRA reflect lower actual receipts, unrealized proceeds from delayed property sales, and the County Auditor-Controller's estimate for the June 2024 remittance.

Department receipts: Adjusted departmental receipts through April 2024 total \$876.3 million, approximately \$28.4 million below the revised budget after including \$49.9 million in misrecorded

LA Metro reimbursements. Below plan receipts include lower fees (\$2.0 million) and delayed proprietary department and related cost reimbursements (\$18.8 million and \$8.6 million, respectively), which are offset by \$1.0 million in ambulance billing receipts.

Business tax: Business tax receipts through April are \$55.0 million below the revised plan. The Office of Finance has indicated that it is still processing outstanding payments, delayed with issues arising from the transition to an upgraded tax recording system, and anticipates recording most of this revenue this fiscal year. However, the delay in sending out delinquency notices will mean late taxpayer payments will not be collected before the close of the fiscal year.

Sales tax: April receipts are \$2.2 million below the revised plan; however, the May remittance, not reflected in this report, indicates year-end receipts will end near the revised estimate.

Utility users tax: All category receipts through April are near plan. The revised estimates for electric users tax includes an increase of \$30.5 million which offset the \$14.4 million reduction to gas users tax revenue attributed to a larger-than-anticipated correction to natural gas prices from the prior year's peak. Combined with the \$1.0 million increase to the communication users tax estimate, the net add to revised receipts is \$17.1 million.

Transient occupancy tax (TOT): TOT revenue through April is \$3.2 million above the revised plan. The revised estimate for total receipts was decreased by \$16.8 million, with \$16.0 million in reduced hotel tax receipts attributed to the lower-than-assumed growth in international tourism.

Documentary transfer tax: Receipts through April are \$1.0 million above the revised plan. The year-end estimate was reduced to reflect continuing decline in property sales and prices, exceeding assumptions in the adopted budget. As of April, sales are down 42 percent and average prices have fallen 9.0 percent from two years ago (April 2022) following the Federal Reserve's first rate increase after the pandemic.

Parking occupancy tax: Parking occupancy tax is \$2.2 million below the revised plan, after the revised estimate was increased to reflect higher-than-budgeted receipts. Monthly receipts are variable.

Parking fines: April parking fine revenue is \$1.3 million above the revised plan. Parking fine revenue which fell along with parking occupancy receipts during the pandemic has not recovered alongside parking occupancy tax receipts. The revised estimate was provided by the Department of Transportation and was decreased to reflect the impact of traffic officer vacancies, operational demands, and decreased collections.

Grant receipts: Adjusted receipts from grant revenue through April are \$11.7 million and are near the revised plan after deducting \$49.9 million in misrecorded receipts. The revised grant estimate, which was reduced by \$52.8 million, includes \$38.7 million in FEMA reimbursements for COVID-19 response efforts recommended for transfer to the General Fund in this report. Additionally, the revised budget anticipates transferring \$22.1 million of FEMA receipts directly to special funds to repay reserve fund loans, of which \$7.7 million has yet to be remitted. Another \$19.7 million in

FEMA reimbursements previously assumed in the adopted budget is now anticipated to be received in 2024-25, along with \$3.9 million in departmental grant revenue.

Franchise income: Total franchise receipts through April are \$3.4 million above the revised plan. After deducting earlier-than-planned remittances, receipts are near plan. The revised budget reflects an increase of \$3.1 million, of which \$6.3 million in additional natural gas franchise income related to the prior-year's peak pricing and a \$0.5 million net increase to other franchise income offset a \$3.7 million shortfall in cable franchise revenue.

Other receipts: The final tobacco settlement remittance (\$9.6 million) is \$1.2 million below the revised estimate. The revised state motor vehicle license fee estimate was increased by \$0.8 million to match actual receipts. The interest earnings revised estimate was increased by \$4.6 million; however, the positive variance of \$2.7 million above the revised plan through April may include money owed to special funds. Residential development tax income was reduced by \$0.5 million in the revised budget, and April receipts are \$0.2 million below the revised plan.

Expenditures

Key Findings/Recommendations

- *This Office has identified approximately \$153.67 million in projected overspending and unfunded items across various departments and funds.*
- *The recommendations in this FSR address \$126.65 million of this overspending. This Office anticipates other actions that will fully address the remaining overspending.*

Based on expenditure data through the end of March 2024, this Office has identified \$153.67 million in projected overspending and unfunded items across various departments and funds. This amount is largely due to overspending in the Fire Department (\$47.09 million), the Police Department (\$48.55 million), and the Liability Claims Fund (\$42.49 million). Most departments reported year-end surpluses due to salary savings and vacancies.

The year-end overspending is detailed in Table 2 to follow and is primarily due to the following categories:

- Projected overspending of \$47.09 million in the Fire Department primarily due to transfers from the Salaries Sworn Account throughout the fiscal year to meet timely cash flow needs, retirement sick payout liabilities, overtime for fire life safety inspections and fleet maintenance, and an increased backfill rate in light of sworn vacancies.
- Projected overspending of \$48.55 million in the Police Department primarily due to costs associated with the agreement with the Los Angeles Police Protective League, projected hiring, increased sworn overtime, and unbudgeted auto parts and equipment costs.

- Projected overspending of \$42.49 million in the Liability Claims Fund due to approved and pending liability payouts.

Table 2. Year-End FSR Projected Overspending/Unfunded Expenditures (in Millions)				
Departmental and Non-Departmental Overspending				
Department	Mid-Year FSR	Change	Year-End FSR	Reason
City Administrative Officer	\$ 1.27	\$ (1.27)	\$ -	Overspending was resolved by the recommendations of the Mid-Year FSR.
City Attorney	9.41	(4.81)	4.60	Overspending decrease is due to the recommendations of the Mid-Year FSR, partially offset by increased litigation and outside counsel expenses.
Fire	51.54	(4.45)	47.09	Overspending decrease is primarily due to hiring delays and higher than anticipated sworn attrition.
General Services	11.40	(10.89)	0.51	Overspending decrease is due to the recommendations of the Mid-Year FSR and lower than anticipated petroleum and field equipment expenditures.
Police	105.29	(56.74)	48.55	Overspending decrease is primarily due to the recommendations of the Mid-Year FSR.
Transportation	4.69	(1.47)	3.22	Overspending decrease is primarily due to lower than anticipated staff overtime and contract expenditures.
Non-Departmental				
General City Purposes	7.36	(6.13)	1.23	Overspending decrease is primarily due to the recommendations of the Mid-Year FSR.
Human Resources Benefits	6.03	(0.05)	5.98	Overspending decrease is substantially the same as reported in the Mid-Year FSR.
Liability Claims	91.57	(49.08)	42.49	Overspending decrease is due to the recommendations of the Mid-Year FSR.
Total Year-End Overspending	\$ 288.56	\$ (134.89)	\$ 153.67	

Current Year Budget Balancing

As noted in Table 3 below, the recommendations in this report are expected to pay down the year-end overspending from \$153.67 million to \$27.42 million. This Office has identified other actions totaling \$38.27 million, which will pay down the remaining year-end overspending. Our recommended and anticipated budget solutions are approximately \$10.85 million more than the net overspending due to a portion of surplus funds in departmental accounts that were not available for budget balancing due to reappropriation obligations and to provide flexibility due to operational uncertainties through year end.

(See Table 3 on the next page)

Table 3. 2023-24 Budget Balancing Solutions		
Year-End FSR Overspending	\$ (153.67)	
Year-End FSR Recommendations		
UB - Reserve for Mid-Year Adjustments ¹	\$ 2.80	Transfer to the City Attorney to address Litigation overspending.
UB - Reserve for Mid-Year Adjustments ¹	2.08	Transfer to the City Attorney to address Outside Counsel overspending.
UB - Reserve for Mid-Year Adjustments ¹	53.10	Transfer to the Fire Department to address overspending in several accounts.
UB - Reserve for Mid-Year Adjustments ¹	0.93	Transfer to the General Services Department to address Field Equipment Expense overspending.
Disencumbrance and Reappropriation of Prior-Year Funds	0.72	Disencumber and reappropriate prior-year funds to partially address the General Services Department's Field Equipment Expense overspending.
UB - Department Payroll Reconciliation	22.41	Transfer to the Police Department to partially address Salaries Sworn overspending.
UB - Reserve for Mid-Year Adjustments ¹	7.59	Transfer to the Police Department to partially address Salaries Sworn overspending.
UB - Reserve for Mid-Year Adjustments ¹	2.50	Transfer to the Police Department to address Salaries General overspending.
UB - Reserve for Mid-Year Adjustments ¹	20.00	Transfer to the Police Department to address Overtime Sworn overspending.
UB - Reserve for Mid-Year Adjustments ¹	2.33	Transfer to the Department of Transportation to address Salaries General and Contractual Services overspending.
UB - Reserve for Mid-Year Adjustments ¹	1.53	Transfer to the General City Purposes Fund to address overspending in several accounts.
UB - Reserve for Mid-Year Adjustments ¹	3.27	Transfer to the Human Resources Benefits Fund to address Workers' Compensation/Rehabilitation overspending.
UB - Reserve for Mid-Year Adjustments ¹	2.77	Transfer to the Human Resources Benefits Fund to address Civilian Flex Program overspending.
UB - Reserve for Mid-Year Adjustments ¹	4.22	Transfer to the Liability Claims Fund to partially address liability payout overspending.
Subtotal	\$ 126.25	
Other Actions		
Reserve Fund	38.27	Council approved a report to transfer funds to the Liability Claims Fund to partially address liability payout overspending.
Subtotal	\$ 38.27	
Year-End Overspending²	\$ 10.85	

¹Transfers from the UB, Reserve for Mid-Year Adjustments Account is supported by a transfer from the Reserve Fund (\$103.11 million).

City Reserves

Key Findings/Recommendations

- *After accounting for transactions approved since July 1 and the recommendations in this report, including the transfers of \$103.1 million to address expenditure shortfalls and \$170.54 to cover revenue shortfalls, the Reserve Fund balance is \$261.26 million, which represents 3.31 percent of the General Fund budget.*
- *In addition to the transfers included in this report, this Office anticipates transfers of approximately \$40 million to Liability Claims that would reduce the Reserve Fund balance to \$221.26 million, which is 2.80 percent of the General Fund budget.*
- *Based on the 2024-25 Adopted Budget, the Reserve Fund balance will increase to \$656.5 million (or 8.31 percent) by year-end. Of this amount, the City expects to reappropriate \$302.32 million, which will be partially offset by a \$37.76 million appropriation to the Reserve Fund in the 2024-25 Budget. These actions reduce the Reserve Fund balance to \$406.94 million (or 5.07 percent) of the 2024-25 General Fund revenues on July 1.*
- *If General Fund revenues fall below the 2023-24 revised budget amount, it will have a negative impact on the July 1 Reserve Fund balance. Even a small additional revenue shortfall, all else being equal, will drop the balance below the 5 percent Reserve Fund policy.*

The City maintains General Fund reserves to help manage its risks and ensure sufficient resources to meet contingencies. The City's reserves total \$463.15 million or 5.86 percent of the total 2023-24 General Fund revenue.

Table 4. Total General Fund Reserves

Reserves	Balance (In Millions)	%	Purpose
UB, 2023-24 Reserve for Mid-Year Adjustments Account	\$ --	0.00%	Available to address shortfalls that may arise throughout the year.
Reserve Fund	261.26	3.31%	Preserved for the most critical needs and matters of urgent economic necessity; not to be used for ongoing expenses.
Budget Stabilization Fund	201.90	2.55%	Restricted for the maintenance of service levels during years of slow growth and declining revenue.
Total Reserves	\$ 463.16	5.86%	

Unappropriated Balance, 2023-24 Reserve for Mid-Year Adjustments

The transactions in the Mid-Year FSR left the Reserve for Mid-Year Adjustments Account depleted. This report includes recommendations to transfer \$103.1 million from the Reserve Fund into the Unappropriated Balance, Reserve for Mid-Year FSR Adjustments Account, to replenish the account. This report recommends transferring the available balance in this account to address the remaining budget shortfall as described in Table 3.

Reserve Fund

Recommendation Nos. 6 and 7

Attachment 2 – Current Status of Reserve Fund

After accounting for transactions approved since July 1 and the recommendations in this report, the Reserve Fund balance is \$261.26 million, which consists of \$217.34 million in the Emergency Reserve and \$43.92 million in the Contingency Reserve. This balance represents 3.31 percent of the General Fund budget, which is below the five percent Reserve Fund policy.

The Reserve Fund balance of \$261.26 million reflects a reduction from the Mid-Year FSR balance of \$492.03 million. Among the transactions contributing to the decrease and approved since the Mid-Year FSR is \$0.73 million for Liability payouts related to the LA Alliance settlement (C.F. 20-0263-S1).

The reduced Reserve Fund balance also accounts for transfers recommended in this report to address City liabilities. Specifically, this report transfers a total of \$103.11 million to the UB, Reserve for Mid-Year Adjustments Account to address several departments' overspending and unfunded expenditures, which will be partially offset by the recommendation to rescind a previously approved transfer of \$21.35 million for the Gas Company Tower Lease (C.F. 23-0604).

The reduced Reserve Fund balance also accounts for a transfer from the Reserve Fund to offset the year-end revenue shortfall of approximately \$170.54 million based on the 2023-24 revised revenue estimates in the 2024-25 Adopted Budget. General Fund revenues are at risk of falling below the 2023-24 revised budget amount, which would require an increased transfer and further reduce the Reserve Fund balance.

In addition to the transfers included in this report, this Office anticipates transfers to Liability Claims for pending settlement payouts that will require payment in 2023 24. Transfers of up to \$40 million would reduce the Reserve Fund balance to \$221.26 million, which is 2.80 percent of the General Fund budget.

The 2024-25 Adopted Budget projects that the Reserve Fund balance will increase to \$656.50 million (or 8.31 percent) by June 30, 2024. Among the various assumptions that increase the Reserve Fund balance include the receipt of loan repayments (\$38.43 million), special fund reimbursements (\$3.00 million), General Fund reversions (\$426.99 million), and the reversion of prior year encumbrances (\$19.00 million). Of this year-end amount, we estimate that the City will reappropriate \$302.32 million and return \$15.00 million in Charter Section 261i advances on July

1, 2024. The 2024-25 Adopted Budget also assumes an appropriation of \$37.76 million to the Reserve Fund. This will increase the Reserve Fund balance to \$406.94 million, or 5.07 percent of the 2024-25 General Fund Revenues.

If General Fund revenues fall below the 2023-24 revised budget amount, it will have a negative impact on the July 1 Reserve Fund balance in the amount of the additional revenue shortfall as a result of an increased year-closing transfer requirement and reduced loan repayments. Since the Adopted Budget assumes that the July 1 Reserve Fund balance will only be at 5.07 percent, even a small additional revenue shortfall, all else being equal, will drop the balance below the 5 percent policy minimum.

Budget Stabilization Fund

To supplement the Reserve Fund, the City established the Budget Stabilization Fund (BSF) as part of the 2008-09 Budget to prevent overspending during prosperous years and to provide resources to help maintain service levels during lean years. The current balance in the Budget Stabilization Fund is \$201.90 million.

Issues of Concern

Key Findings/Recommendations

- *Additional internal and external factors that may have an impact on the City include costs associated with employee union negotiations.*

Employee Union Negotiations

The projections in this report reflect the incremental costs associated with the recently approved civilian labor agreements (C.F. 24-0427). Negotiations with two civilian bargaining units are ongoing and we will provide updates in future FSRs on the provisions and associated costs of agreements that result from those negotiations. Based on financial data through the end of March 2024, most departments will be able to fully absorb the 2023-24 costs associated with the recently approved civilian labor agreements.

Budgetary Adjustments

Budgetary adjustments totaling approximately \$474.60 million are recommended in Sections 1, 2, 6, and 7 of this report which include:

- \$0.09 million in new appropriations;
- \$24.03 million for transfers between accounts within various departments and funds;
- \$52.14 million for transfers between various departments and funds;
- \$137.52 million in appropriations from the Unappropriated Balance;
- \$29.72 million in reductions to special fund appropriations;
- \$1.32 million in special fund appropriation increases;
- \$0.43 million in MICLA authorizations, adjustments and transfers;
- \$50.58 million in General Fund reappropriations;
- \$4.48 million in special fund reappropriations;
- \$53.04 million in disaster assistance reimbursements;
- \$2.20 million in other 2024-25 actions;
- \$114.82 in exemptions from the prior-year encumbrance policy; and,
- \$4.22 million in other appropriation adjustments.

Attachments

- 1 2023-24 Adopted and Revised General Fund Revenue
- 2 Current Status of Reserve Fund
- 3 New Appropriations
- 4 Transfers between Accounts within Departments and Funds
- 5 Transfers between Departments and Funds
- 6 Appropriations from the Unappropriated Balance
- 7A Status of the Unappropriated Balance-General Account
- 7B Status of the Unappropriated Balance-Reserve for Mid-Year Adjustments
- 7C Status of the Unappropriated Balance-non-General Account
- 8 Status of Liability Claims Account
- 9 Employment Level Report
- 10 2024-25 General Fund Reappropriations
- 11 2024-25 Special Fund Reappropriations
- 12 Exemptions from the General Fund Encumbrance Policy

RECOMMENDATIONS

(Refer to Discussion Sections 1, 2, 6, and 7)

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

1. Appropriate \$88,343.36 to various department and fund accounts as specified in Attachment 3;
2. Transfer \$24,026,716.62 between accounts within various departments and funds as specified in Attachment 4;
3. Transfer \$52,139,197.25 between various department and funds as specified in Attachment 5;
4. Transfer \$137,521,494.42 from the Unappropriated Balance to various departments and funds as specified in Attachment 6;
5. Exempt up to \$114,823,780.13 in FMS prior-year encumbrances from the General Fund Encumbrance Policy as per Attachment 12 with the final amounts to reflect the most current encumbrance balance as of June 30, 2024.
6. Transfer and appropriate \$103,114,181.42 from the Reserve Fund No. 101 to the Unappropriated Balance Fund No. 100/58, Account No. 580196, Reserve for Mid-Year Adjustments for budget balancing.
7. Authorize the Controller to transfer from the Reserve Fund an amount not to exceed the actual revenue shortfall to the Unappropriated Balance and appropriate therefrom to Nondepartmental General Fund No. 100/62 Revenue Source Code No. 5692, Additional Interfund Operating Transfer-Reserve Fund Non-Reimbursable, to reduce the anticipated current-year revenue shortfall and provide sufficient cash flow through the end of the fiscal year.

Cannabis Regulation

8. Authorize the Controller to reduce appropriations in the total amount of \$9,600,811.83 within the Cannabis Regulation Special Revenue Trust Fund No. 60E to reflect actual appropriations to and expenditures from the Fund, as shown in the table below. The Department has conducted an extensive reconciliation of the Fund to review appropriations to the Social Equity Program and expenditures of grant funds on deposit in the Fund. The below changes will ensure the Fund accurately reflects current cash on hand.

Account	Account Name	Current Budget	Change	Revised Budget
13S200	Social Equity Program	\$3,000,000.00	(\$171,480.74)	\$2,828,519.26
13V200	Social Equity Program	\$6,938,334.00	(\$1,874,639.91)	\$5,063,694.09
13W200	Social Equity Program	\$2,954,769.00	(\$2,954,769.00)	\$0
13Y200	Social Equity Program	\$3,500,000.00	(\$2,392,213.35)	\$1,107,786.65
13T302	2021 Cannabis Equity Grant	\$2,030,997.42	(\$203,000.00)	\$1,827,997.42
13V306	2022 Cannabis Equity Grant	\$5,726,309.09	(\$224,321.54)	\$5,501,987.55
13V305	2022 Local Jurisdiction Assistance Grant	\$17,849,888.00	(\$1,505,387.29)	\$16,344,500.71
13T300	Local Equity Grant Funding	\$7,876,170.61	(\$275,000.00)	\$7,601,170.61
TOTAL		\$49,876,468.12	(\$9,600,811.83)	\$40,275,656.29

City Administrative Officer

9. Transfer \$38,676,000.00 from the Disaster Assistance Trust Fund No. 872/10, Account No. 10Y813, Federal Disaster Assistance, to General Fund No. 100/62, Revenue Source Code No. 5425, Disaster Cost Reimbursement from Federal Government.
10. Transfer \$14,364,911.28 from the Disaster Assistance Trust Fund No. 872/10 Account No. 10Y813, Federal Disaster Assistance, to the Housing Department No. 10A/43 Account No. 5425, Disaster Cost Reimbursement from Federal Government, to repay the Reserve Fund loan for activities related to the Homekey 2 Program (C.F. 21-0112).
11. As additional reimbursements are received from FEMA (up to \$7,692,321.78 in accordance with the revised 2023-24 revenue budget), transfer funds from the Disaster Assistance Trust Fund No. 872/10 Account No. 10Y813, Federal Disaster Assistance, to the Housing Department No. 10A/43 Account No. 5425, Disaster Cost Reimbursement from Federal Government, to repay the Reserve Fund loan for activities related to the Homekey 2 Program (C.F. 21-0112, C.F. 21-0112-S5).

Community Investment for Families

12. Realign appropriations within the Community Services Block Grant Trust Fund No. 428/21 with available grant funds and current expenditure patterns:
 - a. Increase appropriations in the amount of \$133,701.77 in Account No. 21Y299, Reimbursement of General Fund Costs;
 - b. Increase appropriations in the amount of \$24,198.62 in Account No. 21Y121, CIFD; and,
 - c. Increase and reduce appropriations in the Community Investment for Families Department Fund No. 100/21 in the following accounts and amounts as follows:

Account No.	Account Name	Amount
001010	Salaries, General	\$ 89,297.00
002130	Travel	(23,600.00)
003040	Contractual Services	(5,000.00)
003310	Transportation	(12,000.00)
006010	Office and Administrative	(24,488.38)
	Total	\$ 24,198.62

13. Realign budgetary appropriations within the Community Development Trust Fund No. 424/21 with available grant funds and current expenditure patterns:

a. Increase appropriations as follows:

Account No.	Account Name	Amount
21Y728	CIFD Program Delivery	\$ (161,931.00)
21Y299	Reimbursement to General Fund Costs	650,000.00
21Y900	Contract Programming – Systems Upgrades	672,680.00
	Total	\$ 1,160,749.00

b. Increase appropriations in the amount of \$55,173 in the Community Investment for Families Department Fund No. 100/21 in Account No. 001010, Salaries General.

Controller

14. Transfer the available cash balance within the E-Payables Rebate Fund No. 60Y/39 to the General Fund No. 100/26, Revenue Source Code 5188 - Miscellaneous Revenue - Other to properly record the receipt of E-Payables rebate revenues.

Cultural Affairs

15. Correct various names and amounts in the Special Appropriations Schedule included in the 2023-24 Adopted Budget as follows:

- a. Within Special Appropriations I Account – Cultural Grants for Families and Youth: reduce the grant awards for Academy of Special Dreams and Community Partners for the benefit of The Young Shakespearians to \$0; increase the grant award for Arts For LA from \$91,000 to \$102,840; decrease the grant award for Center for Cultural Innovation from \$23,260 to \$19,000; decrease the grant award for Sharewell from \$16,840 to \$5,000; and, change the name of Gabriella Foundation to Everybody Dance LA! dba Gabriella Foundation.
- b. Within Special Appropriations II Account – Public Partnerships and Individual Artist Projects: increase the grant award for Southern California Center for Non-Profit Management from \$61,200 to \$63,150; decrease the grant awards for Community

Partners for the benefit of Justice for My Sister and Teada Productions from \$20,000 to \$10,000; and, change the names of Bari Zipperstein to Bari Zipperstein Studio and Debra Scacco to Debra Scacco Studio.

- c. Within Special Appropriations III Account – Citywide/Regional Arts Support and Community Cultural Programs: increase the grant award for Arts Activation/Public-Space Activation Fund from \$200,000 to \$230,000.

General Services

- 16. Authorize the Controller to rescind Recommendation 2 included in C.F. 23-0604 which transferred \$21.35 million from the Reserve Fund to the Unappropriated Balance Fund 100/58 and appropriated therefrom to the Citywide Leasing Account, Fund 100/63, Account No. 000024 as the lease at 555 W. 5th Street will not be executed.
- 17. Authorize the Controller to disencumber up to \$6,985 in 2017-18 encumbrances within GSD's Field Equipment Expense Account, process the early reversion of the disencumbered amount to the Reserve Fund No. 101/62, subsequently transfer the disencumbered amount to the Unappropriated Balance Fund No. 100/58, and appropriate therefrom to GSD's 2023-24 Field Equipment Expense Account to address overspending due to maintenance costs associated with the aging fleet through the end of the fiscal year.
- 18. Authorize the Controller to disencumber up to \$15,973 in 2018-19 encumbrances within GSD's Field Equipment Expense Account, process the early reversion of the disencumbered amount to the Reserve Fund No. 101/62, subsequently transfer the disencumbered amount to the Unappropriated Balance Fund No. 100/58, and appropriate therefrom to GSD's 2023-24 Field Equipment Expense Account to address overspending due to maintenance costs associated with the aging fleet through the end of the fiscal year.
- 19. Authorize the Controller to disencumber up to \$44,516 in 2019-20 encumbrances within ITA's Communication Services Account, process the early reversion of the disencumbered amount to the Reserve Fund No. 101/62, subsequently transfer the disencumbered amount to the Unappropriated Balance Fund No. 100/58, and appropriate therefrom to ITA's 2023-24 Communication Services Account to fund invoices for communication services through the end of the fiscal year.
- 20. Authorize the Controller to disencumber up to \$270,747 in 2019-20 encumbrances within GSD's Field Equipment Expense Account, process the early reversion of the disencumbered amount to the Reserve Fund No. 101/62, subsequently transfer the disencumbered amount to the Unappropriated Balance Fund No. 100/58, and appropriate therefrom to GSD's 2023-24 Field Equipment Expense Account to address overspending due to maintenance costs associated with the aging fleet through the end of the fiscal year.
- 21. Authorize the Controller to disencumber up to \$362,044 in 2020-21 encumbrances within GSD's Field Equipment Expense Account, process the early reversion of the disencumbered amount to the Reserve Fund No. 101/62, subsequently transfer the disencumbered amount

to the Unappropriated Balance Fund No. 100/58, and appropriate therefrom to GSD's 2023-24 Field Equipment Expense Account to address overspending due to maintenance costs associated with the aging fleet through the end of the fiscal year.

22. Authorize the Controller to disencumber up to \$34,119 in 2021-22 encumbrances within GSD's Field Equipment Expense Account, process the early reversion of the disencumbered amount to the Reserve Fund No. 101/62, subsequently transfer the disencumbered amount to the Unappropriated Balance Fund No. 100/58, and appropriate therefrom to GSD's 2023-24 Field Equipment Expense Account to address overspending due to maintenance costs associated with the aging fleet through the end of the fiscal year.
23. Authorize the Controller to disencumber up to \$32,333 in 2022-23 encumbrances within GSD's Field Equipment Expense Account, process the early reversion of the disencumbered amount to the Reserve Fund No. 101/62, subsequently transfer the disencumbered amount to the Unappropriated Balance Fund No. 100/58, and appropriate therefrom to GSD's 2023-24 Field Equipment Expense Account to address overspending due to maintenance costs associated with the aging fleet through the end of the fiscal year.

Housing

24. Reduce appropriations in prior year accounts totaling \$8,505,271 in the Accessible Housing Fund No. 10D/43 to align appropriations with the available cash balance as follows:

Fund/Dept	Appropriation Name	Appropriation Account	Amount
10D/43	Retrofit	43R698	\$(2,450,669)
10D/43	Retrofit	43S698	(1,500,000)
10D/43	Retrofit	43V698	(3,210,560)
10D/43	Retrofit	43W698	(1,300,000)
10D/43	Translation Services	43V560	(42,505)
10D/43	Translation Services	43W560	(1,537)
		Total	\$(8,505,271)

Police

25. Correct the 2021-22 Police Reversion Worksheet to allocate the Intellectual Property Enforcement Program to the General Fund. Authorize the reversal of the reversion amount of \$8,493.24 from the Reserve Fund to the Police Grants Fund No. 339/70 and appropriate therefrom to Fund No. 339/70, Account No. 70V170, Police as part of a correction to the 2021-22 Police Department Reversion Worksheet.
26. Correct the 2021-22 Police Reversion Worksheet to allocate the 2021-22 STEP grant expenditures to the General Fund. Authorize the reversal of the reversion amount of \$8,234.70 from Reserve Fund to Police Grants Fund No. 339/70 and appropriate therefrom

to Fund No. 339/70, Account No. 70V170, Police as part of a correction to the 2021-22 Police Department Reversion Worksheet.

Public Works – Sanitation

27. Encumber the General City Purposes Fund No. 100/56, Account Nos. 000855 and 000856 balances appropriated for the Solid Waste Fee Lifeline Rate Program and Solid Waste Fee Reimbursement, respectively, to pay 2023-24 invoices.

Public Works – Street Lighting

28. Reduce 2023-24 appropriations in the amount of \$8,000,000 within the Street Lighting Maintenance and Assessment Fund No. 347/50, Account No. 50YLTT Energy to align appropriations with projected spending.

29. Authorize the Controller to reduce appropriations in the total amount of \$3,618,222.52 within the Street Lighting Maintenance Assessment Fund to align current-year appropriations with current-year revenues, as shown below:

Account	Account Name	Amount
50K453	LED Fixtures	\$ 0.88
50L453	LED FIXTURES	603.91
50LLPP	FLEET REPLACEMENT	170,905.44
50M453	LED Fixtures	446,212.93
50NKFP	RIVERSIDE DRIVE LIGHTING IMPROVEMENT UNIT 1 CIP/STP	217,131.50
50NLPP	Fleet Replacement	394,932.96
50PLPP	Fleet Replacement	324,568.00
50RLOO	Assessment District Analysis	12.20
50RLPD	VENTURA BL-AMIGO AVE TO CALHOUN AVE (VISION ZERO) STM/STP	12,240.40
50SLAA	High Voltage Conversion Program	807,213.93
50SLZA	Smart Nodes	73,813.64
50TLOO	Assessment District Analysis	206,000.00
50TWSI	Watts Street Lighting Improvements-CD15	121,900.46
50VLIS	Street Lighting Improvements and Supplies	29.34
50VLPP	Fleet Replacement	3,675.00
50W184	Bureau of Street Lighting	675,367.64
50W421	Energy Conservation Assistance Loan Repayment	0.02
50WLIS	Street Lighting Improvements and Supplies	163,614.27
	Total	\$ 3,618,222.52

30. Rescind Recommendation No. 32 included in C.F. 23-0600-S116 relative to the reduction of appropriations within the Street Lighting Maintenance Assessment Fund No. 347/50, on

page 86 of the CAO report, to remove account No. 50TLWB NASA Grant Predicting What We Breathe totaling \$639,863.76 from the list of accounts for reduction. BSL and the Mayor's Office have informed that project work for air quality research and system development using machine learning and predictive data analysis using satellite and ground data is ongoing. A contract extension is underway to expend the remaining grant funds.

Transportation

31. Instruct the Department of Transportation to take all actions necessary to maximize the reimbursement of 2023-24 salary cost from the Los Angeles County Metropolitan Transportation Authority and report in the 2024-25 First FSR with the status of 2023-24 reimbursements.
32. Rescind the Controller's Instruction in Attachment 3 of the 2023-24 Mid-Year Financial Status Report (C.F. 23-0600-S116) relative to the appropriation of \$2,729,617.23 from the Department of Transportation Trust Fund to the Overtime General Account for overtime costs related to special event traffic control services.

Youth Development

33. Approve an appropriation of \$50,000 in MICLA Commercial Paper Program (Youth Development Department) to purchase one non-emergency electric sedan vehicle for the Department, consistent with the intent of the 2023-24 Budget.
34. Authorize the Controller to disencumber up to \$23,934.83 from the Fiscal Year 2022-23 encumbered balances for Contract C-143598, Social Policy Research Associates Inc., within the Youth Development Fund No. 100/19, Contractual Services Account No. 003040, revert the disencumbered amount to the Reserve Fund No. 101/62, subsequently transfer the amount to the amount to the Unappropriated Balance Fund No. 100/58, and reappropriate therefrom to the same fund and account in the current year, for the implementation of the CaliforniansForALL Youth Jobs Corps Program grant. These grant funds will need to be reappropriated in 2024-25.

MICLA

35. Transfer \$38,000 from MICLA Fund No. 298/38, Account 38Y232, Communications Labor, to the Fire Department, Fund No. 100/38, Account No 001010, Salaries General, to reimburse the General Fund for front funding a transfer to the ITA Hiring Hall Account.
36. Transfer \$285,140 from MICLA Fund No. 298/38, Account 38Y232, Communications Labor, to the Information Technology Agency Fund No. 100/32, Account No. 001100, Hiring Hall Salaries, for the installation of communication equipment in Fire Department vehicles, and authorize the Controller to reimburse the General Fund upon receipt of ITA labor services invoices from MICLA. Installation work is ongoing, and due to the need to stay on schedule, funding is needed to reimburse ITA's Hiring Hall Account prior to approval of the 2024-25 First FSR in early November.

37. Approve an equipment list deviation in the MICLA FY 23-24 budget, as follows: Revise the planned purchase of three Passenger Vans at \$65,000 each for a total of \$195,000, to the purchase of two Passenger Vans, as the actual cost of the vehicles has increased and are now priced at \$69,834.81 each.
38. Approve an equipment list deviation in the MICLA 2023-24 and MICLA 2022-23 budgets, as follows: Revise the planned purchase of one Crew 3 Transport Vehicle in each budget. The Department received funding in each MICLA budget year to purchase one Crew 3 Transport vehicle, but the cost of one vehicle is now \$670,000. The Department requests the use of funding in both MICLA budget years to purchase one Crew 3 Vehicle in the MICLA 2023-24 budget.
39. Approve the reallocation of funds as re-authorized by the City Council in the 2023-24 First Construction Projects Report (C.F. 23-0842). The Department purchased additional Emergency Sedans and Ambulances within its allocated MICLA budget, but because of revised quantities, adjustments are needed on the communications equipment and labor costs. The Office of the CAO approved the purchase of additional vehicles, but additional approval is required to reallocate funds within the accounts:

FY 23-24 MICLA Budget (\$18M)	Count	Budget
Existing:		
Ambulance	22	\$6,600,000.00
Sedans-Emergency	29	\$2,175,000.00
Replace with:		
Ambulance	24	\$6,557,544.00
Sedans-Emergency	34	\$1,957,701.98

FY 23-24 MICLA Budget (\$12.29M)	Count	Budget
Existing:		
Ambulance	24	\$7,200,000
Replace with:		
Ambulance	26	\$7,104,006

FY 23-24 MICLA Budget	Acct No	Original Appropriation	Change	Revised Appropriation
Fleet replacement	38Y300	\$27,029,829	(\$355,748.02)	\$26,674,080.98
Communications Equipment	38Y306	\$2,797,879	\$319,316.02	\$3,117,195.02
Communication Labor	38Y232	\$466,708	36,432.00	\$503,140.00
Total		\$30,294,416		\$30,294,416

Various Actions for Fiscal Year 2024-25

40. Instruct the City Clerk to place on the agenda of the first regular Council meeting on July 1, 2024, or shortly thereafter, the following instructions:

Reappropriations/Appropriations

- A. Reappropriate up to the specific General Fund amounts noted, from the unencumbered balance remaining in the funds and accounts identified in Attachment 10 of the 2023-24 Year-End Financial Status Report in the same amount and into the same accounts as exist on June 30, 2024, for the purposes noted therein.
- B. Reappropriate up to the specific special fund amounts noted, from the unencumbered balance remaining in the special fund and accounts identified in Attachment 11 of the 2023-24 Year-End Financial Status Report in the same amount and into the same accounts as exist on June 30, 2024, for the purposes noted therein.

Fire

- C. Authorize the Fire Department to make quarterly payments for the PP-GEMT-IGT Program in accordance with deadlines established by the State, upon receipt of invoices, and report back on the status of the program in subsequent FSRs.

General City Purposes

- D. Transfer \$850,000 from Fund 100/56, General City Purposes, Account No. 000405, Unarmed Response to Homelessness and Non-Violent Calls, to the Board of Public Works, Account No. 003040, Contractual Services, for the Office of Community Beautification to support illegal dumping crews in Council District 8.

Housing

- E. Authorize the Controller to disencumber up to \$292,000 in 2023-24 encumbered balances for Contract No. C-140863, MYCA Multimedia & Training Solutions LLC (SC 43 CO23140863M) within the Housing Department Fund No. 100/43, Account No. 003040, Contractual Services, revert the disencumbered amount to Accessible Housing Fund No. 10D, and reappropriate therefrom to the Housing Department Fund No. 100/43, Account No. 003040, Contractual Services to pay for the development of an online training program for the Accessible Housing Program in 2024-25 (C-140863).
- F. Authorize the Controller to disencumber up to \$76,000 in 2023-24 encumbered balances for Contract No. C-143497, Ellana, Inc. (SC 43 CO24143497Y) within the Housing Department Fund No. 100/43, Account No. 003040, Contractual Services, revert the disencumbered amount to the funding source, and reappropriate therefrom to the Housing Department Fund No. 100/43, Account No. 003040, Contractual Services to pay for cost estimating services in 2024-25.

Los Angeles Fire and Police Pensions

- G. Reappropriate up to \$500,000 from the unencumbered balance within the Excess Benefits Fund No. 918/64, Account No. 649700, Fire and Police Excess Benefits into the same amount and into the same account that exists on June 30, 2024 for excess benefits payments for 2024-25.

Public Works – Board

- H. Authorize the Controller to disencumber up to \$230,650.46 in Fiscal Year (FY) 2022-23 encumbered balances for Contract No. C-138814, Liberty Hill Foundation (SC 74 CO23138814M) within the Board of Public Works Fund No. 100/74, Account No. 003040 Contractual Services, revert the disencumbered amount to the Reserve Fund, and reappropriate therefrom to the Board of Public Works, Fund No 100/74, Account No. 003040 Contractual Services to pay for Climate Emergency Mobilization Office community outreach and engagement.
- I. Authorize the Controller to reappropriate \$250,000 from the unencumbered balance within the Board of Public Works Fund No. 100/74, Account No. 003040 Contractual Services in the same amount and into the same account that exists on June 30, 2024.

Technical

- 41. Authorize the CAO to make technical corrections as necessary to those transactions included in this report to implement Mayor and Council intentions.

FISCAL IMPACT STATEMENT

A total of \$153.67 million in projected over-expenditures are identified in the Fourth (Year-End) Financial Status Report. Transfers, appropriations, and other budgetary adjustments totaling approximately \$474.60 million are recommended in Sections 1, 2, 6, and 7 of this report. This includes \$103.11 million in transfers from the Unappropriated Balance Reserve for Mid-Year Adjustments Account.

DEBT IMPACT STATEMENT

The issuance of Municipal Improvement Corporation of Los Angeles (MICLA) debt is a General Fund obligation. The issuance of MICLA financing for labor reimbursement (\$323,140) connected to the installation of communication equipment on Fire Department vehicle acquisitions authorized in the 2023-24 adopted budget and the acquisition of a Youth Development Department sedan (\$50,000) consistent with the intent of the 2023-24 adopted budget would cause the City to borrow a total of \$373,140 at an approximate 5.5 percent interest rate over a period of 10 years. The total estimated debt service for these capital equipment acquisitions is \$495,037, including interest of approximately \$121,897. During the life of the bonds, the estimated average annual debt service is \$49,505 over a period of 10 years.

Actual interest rates may differ as rates are dependent on market conditions at the time of issuance. We cannot fully predict what interest rates will be in the future. In accordance with the City's Debt Management Policy, the City has an established debt ceiling to guide in evaluating the affordability for future debt. The debt ceiling for non-voted direct debt as a percentage of General Fund revenues is 6.0 percent. The revised 2023-24 Adopted Budget non voter-approved debt ratio is 2.59 percent. The issuance of debt for these projects will not cause the City to exceed the six percent non voter-approved debt limit.

FINANCIAL POLICIES STATEMENT

The recommendations in this report comply with the City's Financial Policies as the recommended transactions use current revenues and balances to pay for current operations.

DISCUSSION

The following is a discussion regarding the recommendations included in the report and other budget related items. The discussion is presented in the following sections:

Section 1. Status of Departmental Budgets	26
Section 2. Status of Non-Departmental Funds and Special Accounts	103
Section 3. Status of Employment	109
Section 4. Status of State Budget.....	109
Section 5. Status of American Rescue Plan Act – State and Local Fiscal Recovery Funds..	110
Section 6. Los Angeles Fire and Police Pensions	111
Section 7. Exemptions from General Fund Encumbrance Policy	112

1. STATUS OF DEPARTMENTAL BUDGETS

This section addresses the status of department expenditures and revenues, presents projected year-end overspending, and highlights issues of concerns. Recommendations include new appropriations, special fund reappropriations, and transfers for operational needs.

A. Aging

Attachment 11 – 2024-25 Special Fund Reappropriations

General Fund			
Account Name	Year-End FSR	Proposed FSR Changes	Projection Basis
<i>Surpluses (Shown as Positive, in millions)</i>			
Salaries General	\$ 0.95	\$ -	Projected surplus is due to staff vacancies. Departmental vacancy rate is nine percent as of March 2024.
Salaries As-Needed	0.21	-	Projected surplus is based on year-to-date and prior-year expenditure trends.
Contractual Services	5.42	-	Projected surplus is primarily due to the delayed implementation of the Rapid Response Senior Meals Program.
Other Surplus Accounts	0.16	-	Projected surpluses are based on year-to-date and prior-year expenditure trends.
General Fund Total	\$ 6.74	\$ -	

Special Funds			
Account Name	Year-End FSR	Proposed FSR Changes	Projection Basis
Surpluses (Shown as Positive, in millions)			
Salaries General	\$ 0.17	\$ -	Projected surplus is due to staff vacancies. Departmental vacancy rate is nine percent as of March 2024.
Salaries As-Needed	0.04	-	Projected surplus is based on year-to-date and prior-year expenditure trends.
Other Expense Accounts	0.10	-	
Special Funds Total	\$ 0.31	\$ -	

General Fund Revenue (Figures in Millions)			
Revised Revenue Budget	Year-End FSR	Variance from Budget	Projection Basis
\$ 0.39	\$ 0.33	\$ (0.06)	Projected revenue shortfall is due to reduced related cost reimbursements associated with special funded vacancies.

The projected General Fund surplus is approximately \$1.01 million higher than previously reported in the Mid-Year FSR primarily due to the delayed implementation of the Rapid Response Senior Meals Program and lower than expected expenditures in grant funds that were transferred to the General Fund. The projected special fund surplus is approximately \$0.10 million lower than previously reported in the Mid-Year FSR due to the transfer of special funds to the General Fund and lower than anticipated expenditures.

Rapid Response Senior Meals Program

On November 7, 2023, the Council approved the Rapid Response Senior Meal Program - Program Design and Implementation (C.F. 23-0600-S40) and authorized the Department to establish a list of four pre-qualified vendors (C.F. 22-0600-S1) for the delivery of senior meals. As part of the former report, the Council instructed the Department to report on the status of the Rapid Response Senior Meals Program in the 2023-24 FSRs, including the expenditure plan, staffing costs, contract amounts, types of meals provided, and number of meals delivered. As of March 26, 2024, the program is fully enrolled (5,800 seniors) with a waitlist of over 1,000 individuals. The Department is currently projecting year-end expenditures of \$4,983,135 and requests to reappropriate the remainder of unspent Contractual Services funding (\$5,422,065) to extend the program through November 2024. The 2024-25 Adopted Budget authorizes the reappropriation of \$2.7 million of these current-year savings to allow the program to ramp down by August 2024. The remaining program savings will revert to the Reserve Fund.

In accordance with C.F. 23-0600-S40, along with a corresponding report regarding staffing of the Rapid Response Senior Meals Program (C.F. 23-0600-S38), the Department received funding to hire 20 As-Needed Program Aides and four As-Needed Project Coordinators. By the time the Department submitted its requests to fill the positions, however, the positions were subject to the Prioritized Critical Hiring (PCH) process. In light of the City's current budget constraints, the PCH Committee subsequently denied the approval to fill these positions. As a result, the Department is reporting increased staffing costs due to having to divert existing staff to help with program implementation. The increased costs are the result of higher paid staff being used rather than the originally planned as-needed staff included in its Program Design and Implementation Plan. It should be noted that although there are increased salary costs, the current staffing expenditures are fully covered by the Department's Salaries General Account. The Department reports it has used approximately 4,100 staff hours year-to-date.

Of the \$15 million budgeted for this program in 2023-24, \$11,054,146 million has been transferred to the Department's current year operating budget and \$3,945,854 million remains in the Unappropriated Balance. The 2024-25 Budget assumes that UB funding will revert to the Reserve Fund. Should the Mayor and Council reappropriate the UB funds for the continuation of the program, it will reduce the projected July 1, 2024, Reserve Fund balance by \$3,945,854 creating a corresponding shortfall in the 2024-25 budget.

This Office recommends the following transactions at this time:

2024-25 Special Fund Reappropriations

- Reappropriate up to \$284,988 from Department's Salaries General (\$242,002) and Office and Administrative (\$42,986) accounts to continue the Modernization Older Californian Act Supportive Services grant programs to cover the grant period ending March 31, 2025.
- Reappropriate up to \$93,179 from the Department's Salaries General Account to continue the Modernization Older Californian Act Nutrition Services grant programs to cover the grant period ending March 31, 2026.
- Reappropriate \$41,344 for related cost reimbursements to the General Fund for the MOCA Nutrition Services grant programs.
- Reappropriate up to \$366,182 from the Department's Salaries General account to continue the Older Adults Recovery and Resilience Grant programs to cover the extended grant period ending December 31, 2024.
- Reappropriate up to \$82,965 from the Department's Salaries General (\$82,128) and Office and Administrative (\$837) accounts to continue the Public Health Workforce grant program to cover the grant period ending September 30, 2024.
- Reappropriate \$34,949 for related cost reimbursements to the General Fund for the Public Health Workforce grant program.

- Reappropriate up to \$20,179 from the Department's Salaries General (\$20,013) and Office and Administrative (\$166) accounts to continue the Digital Connectivity grant program to cover the grant period ending September 30, 2024.

B. Animal Services

Attachment 4 – Transfers between Accounts within Departments and Funds

Attachment 5 – Transfers between Departments and Funds

Attachment 10 – 2024-25 General Fund Reappropriations

General Fund			
Account Name	Year-End FSR	Proposed FSR Changes	Projection Basis
Surpluses (Shown as Positive, in millions)			
Salaries General	\$ 1.25	\$ (1.01)	Projected surplus is due to staff vacancies.
Salaries As-Needed	0.48	0.08	Projected surpluses are based on year-to-date expenditure trends and projected operational needs through year end.
Contractual Services	0.71	-	
Overspending (Shown as Negative, in millions)			
Overtime General	(0.14)	0.14	Projected overspending is due to staff overtime to ensure services on the additional City holiday and to pay down banked overtime.
Office and Administrative	(0.10)	0.10	Projected overspending is due to unanticipated expenditures to replace shelter equipment.
General Fund Total	\$ 2.20	\$ (0.69)	

General Fund Revenue (Figures in Millions)			
Revised Revenue Budget	Year-End FSR	Variance from Budget	Projection Basis
\$ 3.19	\$ 3.07	\$ (0.12)	Revenue shortfall is primarily due to reduced permit processing in light of full time vacancies.

The projected General Fund surplus is approximately \$0.77 million higher than previously projected in the Mid-Year FSR primarily due to transactions recommended in the Mid-Year FSR. This Office recommends using the projected Salaries General surplus to address the Overtime General and Office and Administrative overspending.

This Office recommends the following transactions at this time:

- Transfer \$76,411 from the Salaries General Account to the Salaries As-Needed Account to ensure sufficient funding for hourly rate increases through year end.
- Transfer \$136,669 from the Salaries General Account to the Overtime General Account to ensure sufficient funding for overtime hours paid out for the Memorial Day and Juneteenth holidays and to pay down accrued overtime hours to 40 hours.
- Transfer \$100,000 from the Salaries General Account to the Office and Administrative Account to address unanticipated shelter equipment expenses.
- Transfer \$300,000 from the Salaries General Account to the Citywide Cat Program Account to address anticipated expenditure related to spay and neuter voucher value increases.
- Transfer \$400,000 from the Salaries General Account to the Spay and Neuter Account to address anticipated expenditure related to spay and neuter voucher value increases.

2024-25 General Fund Reappropriations

- Reappropriate up to \$553,860 from the Salaries As-Needed Account to 2024-25 to ensure funding availability for the approved 120 as-needed positions to provide additional staffing support at animal services shelters.
- Reappropriate up to \$706,625 from the Contractual Services Account to 2024-25 to ensure funding availability for the canine enrichment services contract with Dogs Playing for Life.

C. Building and Safety

Attachment 4 – Transfers between Accounts within Departments and Funds

Attachment 5 – Transfers between Departments and Funds

General Fund			
Account Name	Year-End FSR	Proposed FSR Changes	Projection Basis
Surpluses (Shown as Positive, in millions)			
Salaries General	\$ 1.88	\$ -	Projected surplus is due to staff vacancies.
Other Surplus Accounts	1.06	-	Projected surpluses are based on year-to-date expenditure trends.
General Fund Total	\$ 2.94	\$ -	

Special Funds			
Account Name	Year-End FSR	Proposed FSR Changes	Projection Basis
<i>Surpluses (Shown as Positive, in millions)</i>			
Salaries General	\$ 18.84	\$ -	Projected surplus is due to staff vacancies. The Department has a 18 percent vacancy rate.
Other Surplus Accounts	1.63	-	Projected surpluses are based on year-to-date expenditure trends.
Special Funds Total	\$ 20.47	\$ -	

General Fund Revenue (Figures in Millions)			
Revised Revenue Budget	Year-End FSR	Variance from Budget	Projection Basis
\$ 83.64	\$ 83.64	\$ -	The Department anticipates meeting its revised General Fund revenue budget by year end.

The projected General Fund surplus is approximately \$0.90 million higher than previously reported in the Mid-Year FSR due to lower than anticipated expenditures in several accounts. The projected special fund surplus is approximately \$2.75 million lower than previously reported in the Second FSR primarily due to hiring and costs associated with the recently approved civilian labor agreements.

Repair and Demolition Fund

The Repair and Demolition Fund (Fund) partially funds the Department's Salaries General Account in the amount of \$423,677. As a result of the Mayor's Tolling Order during the COVID-19 emergency declaration, delays in property owner reimbursements have impacted the Fund's cashflow for the prior two years. In the 2022-23 fiscal year, the Mayor and Council approved a Reserve Fund loan of \$404,657 to address the Fund's cash flow issues. The Fund received \$501,660 in revenue through March 2024. Since the Mid-Year FSR, there has been an increase in the number of properties requiring demolition and nuisance abatement. Based on this increase, we now project the Fund will not be able to repay the Reserve Fund loan until the end of 2024-25. Further, several properties requiring urgent funding have been identified through various Council motions. This Office recommends the transfer of \$149,499 from the Department's Salaries General 1010 to Fund 346 to cover the abatement, demolition and repair costs of these properties.

This Office recommends the following transaction at this time:

- Transfer \$500,000 within the Building and Safety Permit Enterprise Fund, the Systems Development Project Account to a new account to be titled Code Enforcement Study for the

purpose of funding a comprehensive study on the Department's Code Enforcement operations.

- Transfer \$165,650.69 within the Building and Safety Building Permit Enterprise Fund, Expense and Equipment Account to the General Services Department's Mail Services Account to pay for 2023-24 postage costs.
- Transfer \$149,499 from the Building and Safety Fund 100/08, Account No. 001010, (Salaries, General) to the Repair and Demolition Fund No. 346/08, Account No. TBD (New Bay, Boulevard, and 108 Motels) to fund fencing and barricading of several properties requiring nuisance abatement.

D. Cannabis Regulation Recommendation No. 8

General Fund			
Account Name	Year-End FSR	Proposed FSR Changes	Projection Basis
Surpluses (Shown as Positive, in millions)			
Salaries General	\$ 0.04	\$ -	Projected surplus is due to staff vacancies.
General Fund Total	\$ 0.04	\$ -	

Special Funds			
Account Name	Year-End FSR	Proposed FSR Changes	Projection Basis
Surpluses (Shown as Positive, in millions)			
Salaries General	\$ 0.71	\$ -	Projected surplus is due to staff vacancies.
Salaries As-Needed	0.03	-	Projected surplus is based on year-to-date and prior-year expenditure trends.
Printing and Binding	0.01	-	
Special Funds Total	\$ 0.75	\$ -	

General Fund Revenue (Figures in Millions)			
Revised Revenue Budget	Year-End FSR	Variance from Budget	Projection Basis
\$ 4.19	\$ 4.19	\$ -	This Office projects the Department will meet its revised General Fund revenue budget by year end.

While we reported that the Department would end the year on-budget in its General Fund accounts, we now project a surplus due to staff vacancies. The projected special fund surplus is approximately \$0.70 million higher than previously reported in the Mid-Year FSR due to a transfer from the Department of Cannabis Regulation Special Revenue Trust Fund, Reserve for Future Costs Account to address the projected contract overspending (C.F. 21-0476).

This Office recommends the following transaction at this time:

- Authorize the Controller to reduce appropriations in the total amount of \$9,600,811.83 within the Cannabis Regulation Special Revenue Trust Fund No. 60E to reflect actual appropriations to and expenditures from the Fund, as shown in the table below. The Department has conducted an extensive reconciliation of the Fund to review appropriations to the Social Equity Program and expenditures of grant funds on deposit in the Fund. The below changes will ensure the Fund accurately reflects current cash on hand.

Account	Account Name	Current Budget	Change	Revised Budget
13S200	Social Equity Program	\$3,000,000.00	(\$171,480.74)	\$2,828,519.26
13V200	Social Equity Program	\$6,938,334.00	(\$1,874,639.91)	\$5,063,694.09
13W200	Social Equity Program	\$2,954,769.00	(\$2,954,769.00)	\$0
13Y200	Social Equity Program	\$3,500,000.00	(\$2,392,213.35)	\$1,107,786.65
13T302	2021 Cannabis Equity Grant	\$2,030,997.42	(\$203,000.00)	\$1,827,997.42
13V306	2022 Cannabis Equity Grant	\$5,726,309.09	(\$224,321.54)	\$5,501,987.55
13V305	2022 Local Jurisdiction Assistance Grant	\$17,849,888.00	(\$1,505,387.29)	\$16,344,500.71
13T300	Local Equity Grant Funding	\$7,876,170.61	(\$275,000.00)	\$7,601,170.61
TOTAL		\$49,876,468.12	(\$9,600,811.83)	\$40,275,656.29

**E. City Administrative Officer
Recommendation Nos. 9, 10, and 11
Attachment 4 – Transfers between Accounts within Departments and Funds
Attachment 5 – Transfers between Departments and Funds
Attachment 10 – 2024-25 General Fund Reappropriations**

General Fund			
Account Name	Year-End FSR	Proposed FSR Changes	Projection Basis
<i>Surpluses (Shown as Positive, in millions)</i>			
Contractual Services	\$ 0.50	\$ (0.50)	Projected surplus is based on homeless outreach and engagement services contract savings.
<i>Overspending (Shown as Negative, in millions)</i>			
Salaries General	(0.20)	0.20	Projected overspending is due to the costs associated with the recently approved civilian labor agreements.
Overtime General	(0.30)	0.30	Projected overspending is due to increased staff overtime in light of full-time vacancies and increased workload.
General Fund Total	\$ -	\$ -	

General Fund Revenue (Figures in Millions)			
Revised Revenue Budget	Year-End FSR	Variance from Budget	Projection Basis
\$ 8.92	\$ 8.92	\$ -	The Office anticipates meeting its revised General Fund revenue budget by year end.

While in the Mid-Year FSR we reported General Fund overspending of \$1.27 million, we now project this Office will end the year on-budget as that overspending was resolved by the transactions approved in the Mid-Year FSR. This Office recommends transfers from the projected Contractual Services surplus to address Salaries General and Overtime General overspending.

Disaster Assistance Trust Fund

The revised 2023-24 General Fund revenue budget assumes \$60.73 million in Federal Emergency Management Agency (FEMA) reimbursements for COVID-19 response efforts. As of May 20, 2024, the City has received \$53.04 million from FEMA. There is risk that the City will not receive the remaining \$7.69 million by June 30, 2024, due to delayed reimbursements processed by the State of California Office of Emergency Services (CalOES). The \$53.04 million in reimbursements are deposited to the Disaster Assistance Trust Fund (DATF) and must be transferred to the appropriate

fund to repay Reserve Fund loans in accordance with the revised budget. Therefore, to align with the revised budget, this Office recommends authorizing the transfer of \$38.67 million in FEMA reimbursements to the General Fund to fund existing appropriations. The remaining reimbursements of up to \$22.06 million will be transferred to the Housing Department and subsequently used to repay the prior and current year Reserve Fund loans for Homekey 2 activities (C.F. 21-0112, C.F. 21-0112-S5).

This Office recommends the following transactions at this time:

- Transfer \$38,676,000.00 from the Disaster Assistance Trust Fund No. 872/10, Account No. 10Y813, Federal Disaster Assistance, to General Fund No. 100/62, Revenue Source Code No. 5425, Disaster Cost Reimbursement from Federal Government.
- Transfer \$14,364,911.28 from the Disaster Assistance Trust Fund No. 872/10 Account No. 10Y813, Federal Disaster Assistance, to the Housing Department No. 10A/43 Account No. 5425, Disaster Cost Reimbursement from Federal Government, to repay the Reserve Fund loan for activities related to the Homekey 2 Program (C.F. 21-0112).
- As additional reimbursements are received from FEMA (up to \$7,692,321.78 in accordance with the revised 2023-24 revenue budget), transfer funds from the Disaster Assistance Trust Fund No. 872/10 Account No. 10Y813, Federal Disaster Assistance, to the Housing Department No. 10A/43 Account No. 5425, Disaster Cost Reimbursement from Federal Government, to repay the Reserve Fund loan for activities related to the Homekey 2 Program (C.F. 21-0112, C.F. 21-0112-S5).
- Transfer \$500,000 from the Contractual Services Account to the Salaries General (\$200,000) and Salaries Overtime (\$300,000) to fund anticipated obligations for employees.
- Transfer \$63,870 from the Mayor's Office's Salaries General Account to the CAO's Salaries General Account to reimburse the cost of an employee on loan to the Mayor's Office.

2023-24 General Fund Reappropriations

- Reappropriate up to \$3,015,634 within the Contractual Services Account for unarmed crisis response activities in Council District 3 (\$1,250,000), a consultant study for the Van Nuys Parking lots (\$1,000,000), climate impact analysis (\$300,000), federal grant support (\$206,669), equity index consulting services (\$165,000), and economic and revenue analysis studies (\$93,965).
- Reappropriate up to \$300,000 from the unencumbered balance within the Department's Overtime General Account to fund anticipated overtime obligations in 2024-25.

F. City Attorney

Attachment 4 – Transfers between Accounts within Departments and Funds

Attachment 5 – Transfers between Departments and Funds

Attachment 6 – Appropriations from the Unappropriated Balance

General Fund			
Account Name	Year-End FSR	Proposed FSR Changes	Projection Basis
Surpluses (Shown as Positive, in millions)			
Salaries General	\$ 0.32	\$ (0.04)	Projected surplus is due to staff vacancies.
Overspending (Shown as Negative, in millions)			
Overtime General	(0.04)	0.04	Projected overspending is due to increased staff overtime to maintain service levels in light of full time vacancies and increased workloads.
Litigation Expenses	(2.80)	2.80	Projected overspending based on year-to-date expenditure trends and projected legal services costs through year end.
Outside Counsel	(2.08)	2.08	
General Fund Total	\$ (4.60)	\$ 4.88	

Special Funds			
Account Name	Year-End FSR	Proposed FSR Changes	Projection Basis
Surpluses (Shown as Positive, in millions)			
Salaries General	\$ 1.58	\$ -	Projected surplus is due to staff vacancies.
Special Funds Total	\$ 1.58	\$ -	

General Fund Revenue (Figures in Millions)			
Revised Revenue Budget	Year-End FSR	Variance from Budget	Projection Basis
\$45.12	\$40.08	(\$5.04)	Projected revenue shortfall is due to reduced damage claims and settlement receipts, and reduced related cost reimbursements associated with special funded vacancies.

The projected General Fund overspending is approximately \$4.81 million lower than previously reported in the Mid-Year FSR, primarily due to the transactions recommended in the Mid-Year FSR and partially offset by increased litigation and outside counsel expenses. The projected special

fund surplus is approximately \$0.14 million higher than previously reported in the Mid-Year FSR due to hiring delays. This Office recommends using the projected General Fund Salaries General surplus of to address the projected Overtime General overspending. Additionally, we recommend transfers from the Unappropriated Balance, Reserve for Mid-Year Adjustments Account to address projected Litigation Expense and Outside Counsel overspending through year end.

Outside Counsel

The Outside Counsel Account overspending continues to be driven by the Housing and Urban Development False Claims Act case (“Mei Ling”) and the over 50 police protest cases handled by outside counsel. In the current fiscal year, the Mayor and Council have approved new appropriations to the Outside Counsel Account totaling \$8.96 million. In the Mid-Year FSR, a transfer of \$3.84 million was provided to support projected expenditures through March with a total over expenditure projection of \$5.26 million. Based on year-to-date payments and invoices, and cost estimates from outside counsel firms, we project that the remaining \$2.08 million expenditure is required to address outside counsel costs through year end. Therefore, this Office recommends a transfer from the Unappropriated Balance, Reserve for Mid-Year Adjustments Account to the Outside Counsel Account.

This Office recommends the following transactions at this time:

- Transfer \$40,000 from the Salaries General Account to the Overtime General Account to address projected overspending.
- Transfer \$89,344 from the City Attorney Resiliency in Communities After Stress and Trauma Program to the Police Department’s Overtime Sworn Account to support the LA Data Program.
- Transfer \$2,803,261 from the Unappropriated Balance, Reserve for Mid-Year Adjustments Account to the Litigation Expense Account, to address projected overspending through year end.
- Transfer \$2,083,000 from the Unappropriated Balance, Reserve for Mid-Year Adjustments Account to the Outside Counsel Account, to address projected expenses through year end.

G. City Clerk

Attachment 4 – Transfers between Accounts within Departments and Funds

Attachment 5 – Transfers between Departments and Funds

Attachment 6 – Appropriations from the Unappropriated Balance

Attachment 10 – 2024-25 General Fund Reappropriations

General Fund			
Account Name	Year-End FSR	Proposed FSR Changes	Projection Basis
Surpluses (Shown as Positive, in millions)			
Salaries General	\$ 0.45	\$ (0.08)	Projected surplus is due to staff vacancies. The Department's vacancy rate is 15 percent through March 2024.
Salaries As-Needed	0.09	-	Projected surpluses are based on year-to-date and prior-year expenditure trends.
Office and Administrative	0.11	-	
Contractual Services	0.13	-	
Other Surplus Accounts	0.04	-	
Elections	0.43	10.00	Projected surplus is due to lower than budgeted costs for the Council District 6 2023 June Runoff Election.
General Fund Total	\$ 1.25	\$ 9.92	

Special Funds			
Account Name	Year-End FSR	Proposed FSR Changes	Projection Basis
Surpluses (Shown as Positive, in millions)			
Salaries General	\$ 0.03	\$ -	Projected surplus is due to staff vacancies. The Department's vacancy rate is 15 percent through March 2024.
Special Funds Total	\$ 0.03	\$ -	

General Fund Revenue (Figures in Millions)			
Revised Revenue Budget	Year-End FSR	Variance from Budget	Projection Basis
\$ 0.65	\$ 0.50	\$ (0.15)	Projected revenue shortfall is due to delays in the establishment of the City Clerk's Passport Acceptance Office.

The projected General Fund surplus is approximately \$0.22 million lower than previously reported in the Mid-Year FSR due to the costs associated with the recently approved civilian labor agreements.

This Office recommends the following transactions at this time.

- Transfer \$10,782.62 from the Salaries General Account to reimburse the bank fees associated with the Neighborhood Council Trust Fund.
- Transfer \$13,500 from the Salaries General Account to the Contractual Services Account for Spanish language translation associated with the Budget hearings.
- Transfer \$150,000 from the Business Improvement Trust Fund to the Board of Public Works for the purchase of trash liners to be used by Business Improvement Districts throughout the City.
- Transfer up to \$59,613 from the Salaries General Account to the Office of the City Administrative Officer for overtime associated with the provision of administrative support for the Civil, Human Rights and Equity Department.
- Transfer \$10,000,000 from the Unappropriated Balance to the Department's Election Account and reappropriate those funds to the same account in 2024-25 for the timely payment of the LA County Registrar invoice associated with the March 5, 2024 Primary Election which the Department anticipates receiving in July 2024.

H. City Planning
Attachment 5 – Transfers between Departments and Funds

General Fund			
Account Name	Year-End FSR	Proposed FSR Changes	Projection Basis
Surpluses (Shown as Positive, in millions)			
Salaries General	\$ 0.86	\$ (0.19)	Projected surplus is due to staff vacancies. The current vacancy rate is approximately 18 percent.
General Fund Total	\$ 0.86	\$ (0.19)	

Special Funds			
Account Name	Year-End FSR	Proposed FSR Changes	Projection Basis
Surpluses (Shown as Positive, in millions)			
Salaries General	\$ 6.53	\$ -	Projected surplus is due to staff vacancies. The current vacancy rate is approximately 18 percent.
Overtime General	0.21	-	Projected surpluses are due to lower than anticipated staff overtime and contract expenditures since the Mid-Year FSR.
Contractual Services	0.83		
Special Funds Total	\$ 7.58	\$ -	

General Fund Revenue (Figures in Millions)			
Revised Revenue Budget	Year-End FSR	Variance from Budget	Projection Basis
\$ 11.68	\$ 10.99	\$ (0.69)	Projected revenue shortfall is primarily due to reduced related cost reimbursements associated with special funded vacancies.

The projected General Fund surplus is approximately \$1.32 million lower than previously reported in the Mid-Year FSR due to higher than anticipated hiring of General Fund positions and costs associated with the recently approved civilian labor agreements. The projected special fund surplus is approximately \$2.04 million higher than previously reported in the First FSR due to hiring delays for special funded positions and lower than anticipated staff overtime and contract expenditures.

This Office recommends the following transaction at this time:

- Transfer \$190,000 from the Salaries General Account to the General Services Department's Mail Services Account to pay for postage costs.

I. City Tourism Department
No Recommendation

Special Funds			
Account Name	Year-End FSR	Proposed FSR Changes	Projection Basis
<i>Surpluses (Shown as Positive, in millions)</i>			
Salaries General	\$ 0.25	\$ -	Projected surplus is due to staff vacancies.
Other Surplus Accounts	0.04	-	Projected surpluses in various expense accounts are based on year-to-date and prior-year expenditure trends.
Special Funds Total	\$ 0.29	\$ -	

General Fund Revenue (Figures in Millions)			
Revised Revenue Budget	Year-End FSR	Variance from Budget	Projection Basis
\$ 1.19	\$ 1.19	\$ -	The Department anticipates meeting its revised General Fund revenue budget by year end.

The projected special fund surplus is substantially the same as previously reported in the Mid-Year FSR. This Office does not recommend any transactions at this time.

J. Civil, Human Rights, and Equity
Attachment 4 – Transfers between Accounts within Departments and Funds
Attachment 10 – 2024-25 General Fund Reappropriations

General Fund			
Account Name	Year-End FSR	Proposed FSR Changes	Projection Basis
<i>Surpluses (Shown as Positive, in millions)</i>			
Salaries General	\$ 0.339	\$ (0.183)	Projected surplus is due to staff vacancies.
Salaries As-Needed	0.083	-	Projected surplus is due to delayed Discrimination Enforcement Commission hearings and year-to-date expenditure trends.
Contractual Services	0.802	-	Projected surplus is due to contracting delays.
Office and Administrative	0.010	0.183	Projected surpluses are based on year-to-date expenditure trends and projected operational needs through year end.
Other Surplus Accounts	0.030	-	
General Fund Total	\$ 1.264	\$ -	

The projected General Fund surplus is approximately \$0.699 million higher than previously reported in the Mid-Year FSR primarily due to delays in hiring and contracting delays. The Department does not have a General Fund revenue budget.

L.A. REPAIR Program

The LA REPAIR Innovation Fund currently has a balance of \$9.55 million and this Office projects a year-end surplus of \$9.20 million. The projected surplus is approximately \$3.20 million higher than previously reported in the Mid-Year FSR due to delays in executing agreements between the Department and grantees. Furthermore, the Department faces a shortage of accounting support as the City Clerk has continued to experience challenges filling one Accountant position authorized to support these programs. The City Clerk will continue to use salary savings from the vacant Accountant position to fund overtime expenses for staff within the City Clerk Accounting Unit and the Office of the City Administrative Officer to provide support in the interim. The Department anticipates that contracts will not be executed until 2024-25.

This Office recommends the following transactions at this time:

- Transfer \$182,836 in from the Salaries General Account to the Office and Administrative Account to fund one-time expenses associated with the new office leasing space in the Kajima building in Little Tokyo. These funds will need to be reappropriated in 2024-25 as the lease will not be finalized until 2024-25.

2024-25 General Fund Reappropriations

- Reappropriate up to \$599,200 from the unencumbered balance within the Contractual Services Account into the same account in 2024-25 to fund Black People Experiencing Homelessness Equity Study, Reparations Outreach, Midnight Stroll, and On-Call Community Outreach contracts that may not be executed by year-end.
- Reappropriate up to \$182,836 from the unencumbered balance within the Department's Salaries General Account into the 2024-25 Office and Administrative Account to fund one-time expenses associated with the new office leasing space in the Kajima building as the lease will not be finalized until 2024-25.

K. Community Investment for Families

Recommendation Nos. 12 and 13

Attachment 5 – Transfers between Departments and Funds

Attachment 10 – 2024-25 General Fund Reappropriations

Attachment 11 – 2024-25 Special Fund Reappropriations

General Fund			
Account Name	Year-End FSR	Proposed FSR Changes	Projection Basis
Surpluses (Shown as Positive, in millions)			
Salaries General	\$ 0.277	\$ -	Projected surplus is due to staff vacancies and filling positions in-lieu with lower level classifications and pay grades.
Contractual Services	1.709	(1.559)	Projected surplus is due to delays executing contracts for one FamilySource Center and the Citywide Language Access Program.
General Fund Total	\$ 1.986	\$ (1.559)	

Special Funds			
Account Name	Year-End FSR	Proposed FSR Changes	Projection Basis
Surpluses (Shown as Positive, in millions)			
Overtime General	\$ 0.060	\$ (0.060)	Projected surpluses are based on year-to-date expenditure trends and projected operational needs through year end.
Printing and Binding	0.156	(0.153)	
Contractual Services	0.838	(0.805)	
Office and Administrative	0.115	(0.092)	
Travel	0.024	(0.024)	
Transportation	0.012	(0.012)	
Overspending (Shown as Negative, in millions)			
Salaries General	(0.118)	0.154	Projected overspending is due to costs associated with the recently approved civilian labor agreements.
Special Funds Total	\$ 1.086	\$ (0.990)	

General Fund Revenue (Figures in Millions)			
Revised Revenue Budget	Year-End FSR	Variance from Budget	Projection Basis
\$ 4.504	\$ 4.531	\$ 0.027	Projected revenue surplus is due to increased related costs reimbursements associated with increased salary costs.

The projected General Fund surplus is approximately \$1.055 million higher than previously reported in the Mid-Year FSR due to contracting delays and an increase in grant eligible work. While in the Mid-Year FSR we reported special fund overspending of \$0.958 million, we now project a special fund surplus of \$1.086 million primarily due to a contracting delay for Children's Savings Account Program outreach services. This Office recommends increasing appropriations from the Community Development Trust Fund and Community Services Block Grant Trust Fund to address projected overspending in the Salaries General Account.

This Office recommends the following transactions at this time:

- Increase appropriations totaling \$157,900.39 within various accounts in the Community Services Block Grant Trust Fund to realign the budgetary appropriations with available grant funds and current expenditure patterns.
- Increase appropriations totaling \$1,215,922 within various accounts in the Community

Development Trust Fund to realign budgetary appropriations with available grant funds and current expenditure patterns.

- Transfer \$52,069.53 from the Californians for All Youth Workforce Development Grant Fund to the Department's Salaries, General Account (\$31,151.38) and Related Costs Account (\$20,918.15) to fully fund the Project Assistant position for the Teen Parent Prosper Project through the end of the grant period.

2024-25 General Fund Reappropriations

- Reappropriate up to \$229,247.70 from the unencumbered balance within the Department's Contractual Services Account for translation and interpretation services contract that may not be executed by year end.
- Reappropriate up to \$100,000 from the unencumbered balance within the Department's Contractual Services Account to complete the expanded scope of work for evaluation services through September 30, 2024.
- Reappropriate up to \$750,000 from the unencumbered balance within the Department's Contractual Services for the FamilySource System (FSS) to continue support for the FSS in 2024-25.
- Reappropriate up to \$520,280 from the unencumbered balance within the Department's Contractual Services Account to continue operation of the Crisis to Shelter Program in 2024-25.

2024-25 Special Fund Reappropriations

- Reappropriate up to \$1,079,500 from the unencumbered balance in the following accounts: Overtime, General (\$60,000), Printing and Binding (\$152,500), Contractual Services (\$800,000), and Office and Administrative (\$67,000) within the CIFD Miscellaneous Grants and Awards Fund No. 65G/21 for an outreach services contract for the Children's Savings Account Program and the California Kids Investment and Development Savings Program that may not be executed by year end.
- Reappropriate up to \$35,592.84 from the balance from the Californians for All Youth Workforce Development Grant Fund to the Department's Salaries, General (\$21,293.95) and Related Costs Account (\$14,298.89) to support the Project Assistant salary for the Teen Parent Prosper Project through September 30, 2024.
- Reappropriate up to \$607,925 from the unencumbered balance within the Department's Contractual Services Account to continue temporary housing costs and the Neighborhood Recovery Center associated with the fireworks explosion on East 27th Street.

L. Controller

Recommendation No. 14

Attachment 4 – Transfers between Accounts within Departments and Funds

Attachment 10 – 2024-25 General Fund Reappropriations

General Fund			
Account Name	Year-End FSR	Proposed FSR Changes	Projection Basis
<i>Surpluses (Shown as Positive, in millions)</i>			
Salaries General	\$ 1.57	\$ (0.60)	Projected surplus is due to staff vacancies.
<i>Overspending (Shown as Negative, in millions)</i>			
Contractual Services	(0.20)	0.20	Projected overspending is due to unfunded contractual costs associated with HRP project support.
Overtime General	(0.40)	0.40	Projected overspending for overtime payouts attributed to HRP testing, fiscal year-end closing related functions, financial reporting, and year-end payroll calendar expenditures.
General Fund Total	\$ 0.97	\$ -	

General Fund Revenue (Figures in Millions)			
Revised Revenue Budget	Year-End FSR	Variance from Budget	Projection Basis
\$ 5.66	\$ 5.66	\$ -	This Office projects the Department will meet is revised General Fund revenue budget by year end.

The projected General Fund surplus is approximately \$2.03 million lower than previously reported in the Mid-Year FSR primarily due to new projected Contractual Services and Overtime General overspending. We recommend transferring funds from the Salaries General Account to the Contractual Services and Overtime General accounts to address projected overspending.

This Office recommends the following transactions at this time:

- Transfer the available cash balance within the E-Payables Rebate Fund No. 60Y/39 to the General Fund No.100/26, Revenue Source Code 5188 - Miscellaneous Revenue - Other to properly record the receipt of E-Payables rebate revenues.
- Transfer \$200,000 from the Salaries General Account to the Contractual Services Account

to pay for expenses associated with the HRP project.

- Transfer \$400,000 from the Salaries General Account to the Overtime General Account to pay for fiscal year-end closing related functions, and pay-down accumulated overtime balances for staff prior to the end of the fiscal year.

2024-25 General Fund Reappropriations

- Re-appropriate up to \$105,140 from the unencumbered balance remaining in Controller Fund 100/26, Account 003040, Contractual Services, in the same amount and into the same account, as exists on June 30, 2024, for HRP post-implementation training.

M. Council

Attachment 4 – Transfers between Accounts within Departments and Funds

Attachment 5 – Transfers between Departments and Funds

The Council requests the following transactions at this time:

- Transfer \$3,600,000 from the Council's Salaries, General Account to its Salaries, As-Needed (\$2,000,000), Printing and Binding (\$600,000), Contractual Services (\$400,000), and Office and Administrative (\$600,000) accounts to align with current expenditure patterns.
- Transfer \$510,000 from the General City Purposes Council Community Projects Account (\$300,000 from Jenesse Center and \$210,000 from Leimert Park line items) to the Council District Community Services Account to support community service for Council District 10.
- Transfer \$160,000 from the State AB 1290 City Fund, Council District 4 Redevelopment Fund (\$125,000) and the General City Purposes Fund, Community Services District 4 Account (\$35,000) to the Council's Salaries, As-Needed Account to align with current expenditure patterns for Council District 4.
- Transfer \$501,700 from the General City Purposes Fund, Council District 5 Neighborhood Service Enhancements (\$151,700) and the Council Community Projects Account (\$350,000) to the Council's Salaries, As-Needed Account to support current staffing costs for Council District 5.
- Transfer \$300,000 from the State AB 1290 City Fund, Council District 10 Redevelopment Fund to the Council's Salaries, As-Needed Account to support Council District 10 staffing costs.
- Transfer \$100,000 from the State AB 1290 City Fund, Council District 13 Redevelopment Fund to the Council's Salaries, As-Needed Account to support current staffing costs in Council District 13.

- Transfer \$85,794 from the Council's Office and Administrative Account to the Information Technology Agency (ITA) Communication Services Account for the installation of a security system at the Council District 8 Constituent Service Center and reappropriate any remaining unencumbered/unspent balance of the \$85,794 on June 30, 2024 within the ITA Communication Services Account.
- Transfer \$9,518.19 from the Capital Improvement Expense Program, City Facilities, Maintenance and Improvements Account to the Council's Office and Administrative Account for Council District 11 office transition costs.
- Transfer \$600,000 from the State AB 1290 City Fund, Council District 14 Redevelopment Fund to the Council's Salaries, As-Needed (\$350,000) and Office and Administrative (\$250,000) accounts to align with current expenditure patterns.
- Transfer \$150,000 from the State AB 1290 City Fund, Council District 14 Redevelopment Fund to the Bureau of Street Services Overtime General (\$130,000) and Contractual Services (\$20,000) accounts for tree trimming services.

N. Cultural Affairs

Recommendation No. 15

Attachment 4 – Transfers between Accounts within Departments and Funds

Special Funds			
Account Name	Year-End FSR	Proposed FSR Changes	Projection Basis
Surpluses (Shown as Positive, in millions)			
Salaries General	\$ 0.889	\$ (0.125)	Projected surplus due to staff vacancies. The Department has a 28 percent vacancy rate.
Other Surplus Accounts	0.088	-	Projected surpluses in several accounts are based on year-to-date expenditure trends.
Overspending (Shown as Negative, in millions)			
Salaries As-Needed	(0.200)	-	Projected overspending is due to the increased use of as-needed staff for spring and summer programs in light of full time vacancies.
Printing and Binding	(0.070)	0.070	Projected overspending is due to unbudgeted expenditures.
Contractual Services	(0.055)	0.055	
Special Funds Total	\$ 0.652	\$ -	

General Fund Revenue (Figures in Millions)			
Revised Revenue Budget	Year-End FSR	Variance from Budget	Projection Basis
\$ 6.085	\$ 6.085	\$ -	This Office projects the Department will meet its revised General Fund revenue budget by year end.

The projected special fund surplus is approximately \$0.296 million lower than previously reported in the Mid-Year FSR primarily due to the costs associated with the recently approved civilian labor agreements. This Office recommends transferring funds from the projected Salaries General surplus to address the Printing and Binding and Contractual Services overspending. We anticipate that Motion (Hernandez-Blumenfield), which is currently pending Council consideration, will address the Salaries As-Needed overspending through a transfer from the Salaries General Account as funding is needed to meet payroll prior to the consideration of the Year-End FSR.

This Office recommends the following transactions at this time:

- Correct various names and amounts in the Special Appropriations Schedule included in the 2023-24 Adopted Budget as follows:
 - Within Special Appropriations I Account – Cultural Grants for Families and Youth: reduce the grant awards for Academy of Special Dreams and Community Partners for the benefit of The Young Shakespearians to \$0; increase the grant award for Arts For LA from \$91,000 to \$102,840; decrease the grant award for Center for Cultural Innovation from \$23,260 to \$19,000; decrease the grant award for Sharewell from \$16,840 to \$5,000; and, change the name of Gabriella Foundation to Everybody Dance LA! dba Gabriella Foundation.
 - Within Special Appropriations II Account – Public Partnerships and Individual Artist Projects: increase the grant award for Southern California Center for Non-Profit Management from \$61,200 to \$63,150; decrease the grant awards for Community Partners for the benefit of Justice for My Sister and Teada Productions from \$20,000 to \$10,000; and, change the names of Bari Ziperstein to Bari Ziperstein Studio and Debra Scacco to Debra Scacco Studio.
 - Within Special Appropriations III Account – Citywide/Regional Arts Support and Community Cultural Programs: increase the grant award for Arts Activation/Public-Space Activation Fund from \$200,000 to \$230,000.
- Transfer \$125,000 from the Salaries General Account to the Printing and Binding (\$70,000) and Contractual Services (\$55,000) accounts to cover costs of unbudgeted expenditures.

O. Disability
No Recommendation

General Fund			
Account Name	Year-End FSR	Proposed FSR Changes	Projection Basis
<i>Surpluses (Shown as Positive, in millions)</i>			
Salaries General	\$ 0.50	\$ -	Projected surplus as a result of staff vacancies and hiring delays. Departmental vacancy rate is 28 percent through March 2024.
Contractual Services	0.46	-	Projected surplus is due to lower contract expenditures associated with delays in the implementation of various programs due to staff vacancies.
Other Surplus Accounts	0.14	-	Projected surpluses in several expense accounts are based on prior-year and year-to-date expenditure trends.
<i>Overspending (Shown as Negative, in millions)</i>			
Overtime General	(0.01)	-	Projected surplus is based on prior-year and year-to-date expenditure trends, and projected operational needs through year end.
General Fund Total	\$ 1.10	\$ -	

Special Funds			
Account Name	Year-End FSR	Proposed FSR Changes	Projection Basis
<i>Surpluses (Shown as Positive, in millions)</i>			
Salaries General	\$ 0.09	\$ -	Projected surplus is due to a vacancy in the ADA Compliance Division.
Special Funds Total	\$ 0.09	\$ -	

General Fund Revenue (Figures in Millions)			
Revised Revenue Budget	Year-End FSR	Variance from Budget	Projection Basis
\$ 0.06	\$ 0.06	\$ -	This Office projects the Department will meet its revised General Fund revenue budget by year end.

The projected General Fund and special fund surpluses are approximately \$0.08 million higher primarily due to hiring delays. This Office anticipates that the Overtime General overspending will be addressed by an administrative transfer from one of the accounts with a projected surplus. This Office does not recommend any transactions at this time.

P. Economic and Workforce Development

Attachment 4 – Transfers between Accounts within Departments and Funds

Attachment 10 – 2024-25 General Fund Reappropriations

General Fund			
Account Name	Year-End FSR	Proposed FSR Changes	Projection Basis
<i>Surpluses (Shown as Positive, in millions)</i>			
Salaries General	\$ 0.70	\$ -	Projected surplus is due to staff vacancies.
Contractual Services	0.14	-	Projected surpluses are based on prior-year expenditure trends and projected operational needs through year end.
Other Surplus Accounts	0.01	-	
General Fund Total	\$ 0.84	\$ -	

Special Funds			
Account Name	Year-End FSR	Proposed FSR Changes	Projection Basis
Surpluses (Shown as Positive, in millions)			
Salaries General	\$ 2.72	\$ (0.12)	Projected surplus is due to staff vacancies.
Contractual Services	0.55	-	Projected surpluses are based on prior-year expenditure trends and projected operational needs through year end.
Leasing	0.40	-	
Other Surplus Accounts	0.59	-	
Overspending (Shown as Negative, in millions)			
Overtime General	(0.08)	0.12	Projected overspending is due to increased staff overtime in light of full-time vacancies.
Special Funds Total	\$ 4.18	\$ -	

General Fund Revenue (Figures in Millions)			
Revised Revenue Budget	Year-End FSR	Variance from Budget	Projection Basis
\$ 4.92	\$ 3.95	\$ (0.97)	Revenue shortfall is due to reduced related cost reimbursements associated with special funded vacancies.

The projected General Fund surplus is approximately \$0.10 million lower than previously reported in the Mid-Year FSR primarily due to increased actual and projected expenditures in the Contractual Services Account. The projected special fund surplus is approximately \$0.78 million higher than previously reported in the Mid-Year FSR primarily due to the recommendations of the Mid-Year FSR which resolved Leasing Account overspending. This Office recommends transfers from the projected special funded Salaries General surplus to address Overtime General overspending.

Californians for All Grant

The Californians for All Grant is a \$53.3 million grant awarded by the State of California for youth workforce development programs with a grant performance period of January 2022 through September 2024. Due to significant staffing issues within the Department's Financial Management Division, as well as 100 percent supporting documentation requirements for state reporting, the Department has struggled to cash-flow this reimbursement-based grant. In June 2023 and November 2023, respectively, the Mayor and Council authorized total Reserve Fund loans of \$14.5 million to support grant operations, to be repaid upon completion of the grant performance period and full reimbursement of expenditures by the state. As of May 15, 2024, the state has issued reimbursements of approximately \$9 million. An additional \$11.6 million in reimbursements requested by the Department are pending review by the state.

Gang Injunction Curfew Settlement Program

In April 2017, the federal court approved the Gang Injunction Curfew Settlement Agreement (C.F. 16-0081), which obligated the City, through the EWDD, to provide a variety of work readiness and employment services over four years to help prepare members of the impacted plaintiff class or their qualifying designees to enter the workforce. The number of potentially qualifying participants is approximately 6,000. The City was required to expend a minimum of \$1.125 million to a maximum of \$7.5 million each year for four years to provide jobs, education, and tattoo removal services. EWDD reimburses contractual expenses under this program following the receipt and processing of invoices and expends from the balance of funds on a rolling basis. Uncommitted funds that were available at the close of June 2023 are eligible to support funding needs for the fourth program extension period through June 2024. The judge in the case issued a tentative ruling requiring an audit and review of the program prior to issuing a final ruling in the matter. As such, the Department anticipates additional expenditures may continue into the 2024-25 program year. The Department reports actual expenditures of approximately \$1.2 million from July 2023 through March 2024, and an additional \$747,000 in invoices currently under review. The 2023-24 Adopted Budget also set

aside \$5,023,480 in the Unappropriated Balance with an instruction to the Department to report through the Financial Status Report or other means if funding is needed to support expenditures in the current and final year. In light of the necessary extension of certain program expenses due to the ongoing court audit, this Office recommends reappropriating \$2.5 million in the Unappropriated Balance to 2024-25.

This Office recommends the following transactions at this time:

- Transfer \$124,908 in special fund appropriations from the Department's Salaries General Account to the Department's Overtime General Account to address over-expenditures in the latter.

2023-24 General Fund Reappropriations

- Reappropriate \$2.5 million from the Gang Injunction Curfew Settlement Program line item in the 2023-24 Unappropriated Balance for the same purpose in the 2024-25 Unappropriated Balance.
- Reappropriate up to \$2,505,000 in General Fund from the Department's Contractual Services (up to \$2.5 million) and Office and Administrative accounts (up to \$5,000) for the Jobs and Economic Development Incentive Zones and Legacy Business programs. The Department is currently in the procurement process for these programs funded with one-time funding in 2022-23.

Q. El Pueblo

Attachment 11 – 2024-25 Special Fund Reappropriations

Special Funds			
Account Name	Year-End FSR	Proposed FSR Changes	Projection Basis
Surpluses (Shown as Positive, in millions)			
Salaries General	\$ 0.026	\$ -	Projected surplus is due to staff vacancies. Projected surpluses in several expense accounts are based on year-to-date expenditure trends and anticipated projected needs through year end.
Salaries As-Needed	0.089	-	
Water and Electricity	0.047	-	
Other Surplus Accounts	0.116	-	
Special Funds Total	\$ 0.278	\$ -	

The projected special fund surplus is substantially the same as previously reported in the Mid-Year FSR. The Department does not have a General Fund revenue budget.

This Office recommends the following transaction at this time:

2024-25 Special Fund Reappropriation

- Reappropriate up to \$40,000 from the unencumbered balance within the Contractual Services Account into the same account in 2024-25 for purchasing and installation of new awnings for El Pueblo.

**R. Emergency Management
No Recommendation**

General Fund			
Account Name	Year-End FSR	Proposed FSR Changes	Projection Basis
Surpluses (Shown as Positive, in millions)			
Salaries General	\$ 0.081	\$ -	Projected surplus is due to staff vacancies.
Salaries As-Needed	0.035	-	Projected surplus is based on year-to-date expenditure trends and projected operational needs through year end.
Office and Administrative	0.016	-	Projected surplus is based on prior-year expenditure trends excluding outlier years with pandemic impacts or one-time software purchases.
Contractual Services	0.003	-	Projected surplus is based on lower monthly lease rentals and meter reads.
General Fund Total	\$ 0.135	\$ -	

General Fund Revenue (Figures in Millions)			
Revised Revenue Budget	Year-End FSR	Variance from Budget	Projection Basis
\$ 0.11	\$ 0.11	\$ -	The Department anticipates meeting its revised General Fund revenue budget by year end.

The projected General Fund surplus is approximately \$0.018 million lower than previously reported in the Mid-Year FSR primarily due to the costs associated with the recently approved civilian labor agreements. This Office does not recommend any transactions at this time.

**S. Employee Relations Board
No Recommendation**

General Fund			
Account Name	Year-End FSR	Proposed FSR Changes	Projection Basis
Surpluses (Shown as Positive, in millions)			
Salaries As-Needed	\$ 0.009	\$ -	Projected surplus is due to vacancies on the Employee Relations Board.
Office and Administrative	0.009	-	Projected surpluses are based on year-to-date expenditure trends and projected operational needs through year end.
Other Surplus Accounts	0.006	-	
Overspending (Shown as Negative, in millions)			
Salaries General	(0.010)	-	Projected overspending is primarily due to costs associated with the recently approved civilian labor agreements.
General Fund Total	\$ 0.014	\$ -	

The projected General Fund surplus is approximately \$0.010 million lower than previously reported in the Mid-Year FSR primarily due to resolution of Contractual Services overspending and lower than anticipated expenditures in several accounts. This Office anticipates that the Salaries General overspending will be addressed through administrative transfers from the Department's surplus accounts. The Department does not have a General Fund revenue budget. This Office does not recommend any transactions at this time.

T. Ethics

Attachment 4 – Transfers between Accounts within Departments and Funds

Special Funds			
Account Name	Year-End FSR	Proposed FSR Changes	Projection Basis
Surpluses (Shown as Positive, in millions)			
Salaries As-Needed	\$ 0.12	\$ (0.12)	Projected surpluses are based on year-to-date expenditures and projected operational needs through year end.
Contractual Services	0.03	-	
Overspending (Shown as Negative, in millions)			
Salaries General	(0.11)	0.12	Projected overspending is primarily due to discrepancies in the 2023-24 salaries budget when compared to actuals.
Special Funds Total	\$ 0.04	\$ -	

General Fund Revenue (Figures in Millions)			
Revised Revenue Budget	Year-End FSR	Variance from Budget	Projection Basis
\$ 1.12	\$ 1.12	\$ -	The Department anticipates meeting its revised General Fund revenue budget by year end.

While in the Mid-Year FSR we reported that the Department would end the year on-budget, we now project a special fund surplus of \$0.04 million due to delays in hiring. This Office recommends using a portion of the projected Salaries As-Needed surplus to address Salaries General overspending.

This Office recommends the following transaction at this time:

- Transfer \$115,000 from the Salaries As-Needed Account to the Salaries General Account to address projected overspending.

U. Finance

Attachment 4 – Transfers between Accounts within Departments and Funds

Attachment 5 – Transfers between Departments and Funds

General Fund			
Account Name	Year-End FSR	Proposed FSR Changes	Projection Basis
<i>Surpluses (Shown as Positive)</i>			
Salaries General	\$ 1.03	\$ (0.22)	Projected surplus is due to staff vacancies.
Transportation	0.16	-	Projected surplus is due to reduced field audit and enforcement operations in light of staff vacancies.
<i>Overspending (Shown as Negative)</i>			
Overtime General	(0.10)	0.10	Projected overspending is based on costs to pay down banked overtime.
Printing and Binding	(0.03)	-	Projected overspending is based on year-to-date expenditure trends.
General Fund Total	\$ 1.06	\$ (0.12)	

General Fund Revenue (Figures in Millions)			
Revised Revenue Budget	Year-End FSR	Variance from Budget	Projection Basis
\$ 13.39	\$ 13.39	\$ -	The Department anticipates meeting its revised General Fund revenue budget by year end.

The projected General Fund surplus is approximately \$0.71 million lower than previously reported in the Mid-Year FSR primarily due to costs associated with the recently approved civilian labor agreements. This Office recommends a transfer from the projected Salaries General surplus to the Overtime General Account to address projected overspending. We anticipate that the projected Printing and Binding overspending will be addressed by an administrative transfer prior to year end.

This Office recommends the following transactions at this time:

- Transfer \$100,000 from the Salaries General Account to the Overtime General account to pay down accumulated overtime balances.
- Transfer \$116,137 from the Salaries General Account to the Office and Administrative Account within the Office of Finance, and therefrom to the Information Technology Agency to reimburse the department for a debt management module that was added to the City's

Financial Management System. The debt management module will be used primarily by the Office's Treasury and Accounting divisions.

V. Fire

Recommendation Nos. 35, 36, 37, 38, 39, and 40 C

Attachment 4 – Transfers between Accounts within Departments and Funds

Attachment 6 – Appropriations from the Unappropriated Balance

Attachment 10 – 2024-25 General Fund Reappropriations

Attachment 11 – 2024-25 Special Fund Reappropriations

General Fund			
Account Name	Year-End FSR	Proposed FSR Changes	Projection Basis
<i>Surpluses (Shown as Positive, in millions)</i>			
Unused Sick Time	\$ 1.45	\$ (0.95)	Projected surplus is due to fewer participants leaving the DROP program.
Salaries As-Needed	0.18	-	Projected surplus is due to reduced demand for Hearing Officers.
Overtime Sworn	2.34	(0.58)	Projected surplus is due to lower than anticipated overtime sworn expenditures.
Office and Administrative	0.38	-	Projected surpluses are due to procurement delays.
Operating Supplies	3.11	-	
Other Surplus Accounts	0.11	-	Projected surpluses in various expense accounts are based on prior-year and year-to-date expenditure trends.
<i>Overspending (Shown as Negative, in millions)</i>			
Salaries General	(0.71)	0.71	Projected overspending due to an unbudgeted legal settlement payout.
Salaries Sworn	(30.25)	30.25	Projected overspending is due to transfers made in the fiscal year to various expense accounts to meet timely cash flow needs.
Firefighter Bonuses	(0.22)	0.22	Projected overspending is due to payment of a paramedic bonus to sworn employees by year-end.
Overtime General	(0.25)	0.25	Projected overspending due to the increased use of staff overtime for public safety inspections, fleet maintenance, and Department administration functions.
Overtime Constant Staffing	(23.23)	23.23	Projected overspending is due to an increased backfill rate in light of sworn vacancies.
General Fund Total	\$ (47.09)	\$ 53.13	

General Fund Revenue (Figures in Millions)			
Revised Revenue Budget	Year-End FSR	Variance from Budget	Projection Basis
\$ 302.62	\$ 306.20	\$ 3.58	Revenue surplus is due to projected increased revenues from the PP-GEMT IGT Program and proprietary department billings.

The projected General Fund overspending is approximately \$4.44 million lower than previously reported in the Mid-Year FSR, primarily due to hiring delays and higher than anticipated sworn attrition. This Office recommends using a portion of the projected Unused Sick Time and Overtime Sworn surpluses to partially address projected overspending. Additionally, we recommend transfers from the Unappropriated Balance, Reserve for Mid-Year Adjustments Account to address the remaining overspending.

Public Provider Ground Emergency Medical Transport Intergovernmental Transfer Program

Effective January 1, 2023, the Department of Health Care Services (DHCS) implemented the Public Provider Ground Emergency Medical Transport (PP-GEMT) Intergovernmental Transfer (IGT) Program, which provides increased reimbursements generated by an increased fee to emergency medical transports provided by eligible non-contracted public GEMT providers. This Program requires the City to make payments to the DHCS to participate. The total cost to participate during the 2023 calendar year is \$28.9 million. The funding for the \$28.9 million was provided by a Reserve Fund loan in the amount of \$9.56 million approved in 2022-23 (C.F. 23-0591), which has been repaid; a \$6.7 million from the Ground Emergency Medical Transport QAF Program Account within the Unappropriated Balance in the 2023-24 Adopted Budget, and a transfer from the Department's Salaries Sworn Account (\$12.68 million) approved by the Mayor and Council on September 11, 2023 (C.F. 23-0591-S1). The Department estimates the amount for the 2024 calendar year to be \$27.71 million, although it can only confirm actual amounts once quarterly invoices are received. Of this amount, \$13.31 million was paid as of April 2024. The remainder of the payments required for calendar year 2024 will be needed by July 15th and October 15th in 2024-25.

This Office recommends the following transactions at this time:

- Transfer \$952,097 from the Unused Sick Time Account to the Firefighter Bonuses (\$224,592), Overtime General (\$252,064), and Overtime Constant Staffing (\$475,441) accounts to address over-expenditures and meet payroll obligations for the remainder of the fiscal year.
- Transfer \$500,000 from the Overtime Sworn Account to the Overtime Constant Staffing Account to address year-end over-expenditures.

- Transfer \$75,000 from the Overtime Sworn Account to the Salaries General Account to address year-end over-expenditures.
- Transfer \$53,098,276 from the Unappropriated Balance, Reserve for Mid-Year Adjustments Account to address year-end shortfalls in the Salaries General (\$594,909), Salaries Sworn (\$30,247,207) and Overtime Constant Staffing (\$22,256,160) accounts.

2024-25 Transfers and Appropriations

- Authorize the Fire Department to make quarterly payments for the PP-GEMT-IGT Program in accordance with deadlines established by the State, upon receipt of invoices, and report back on the status of the program in subsequent FSRs.

2024-25 General Fund Reappropriations

- Reappropriate up to \$236,098 in the Fire Department Fund No. 100/38, Account 003040, Contractual Services, for continuing development and replacement of the Network Staffing System a scheduling and time allocation system for sworn personnel.
- Reappropriate up to \$128,198 in the Fire Department Fund No. 100/38, Account 006010, Office and Administrative for the False Fire Alarm Program implementation (CF 12-0122-S1).
- Reappropriate up to \$1,700,000 in the Fire Department Fund No. 100/38, Account 006020, Operating Supplies Account (CF 22-1473) for the purchase of replacement cardiac monitors.
- Reappropriate up to \$150,000 in the Fire Department Fund No. 100/38, Account 003040, Contractual Services, for Apple One temporary staffing services contract.
- Reappropriate up to \$97,903 in the Fire Department Fund No. 100/38, Account 003040, Contractual Services, for the Complaint Tracking System (CTS).
- Reappropriate up to \$375,000 in the Fire Department Fund No. 100/38, Account 006010, Office and Administrative, for Data Management Software system.
- Reappropriate up to \$1,200,000 in the Fire Department Fund No. 100/38, Account 6020, Operating Supplies, comprised of \$500,000 for the NFPA 1851 Uniform Cleansing, \$500,000 for body armor, and \$200,000 for mattresses to be purchased in 2024-25.

2024-25 Special Fund Reappropriations

- Reappropriate up to \$1,075,782 from the Development Services Trust Fund Cash Balance, No. 58V/08, Account 08Y138, to Fire Department Fund No. 100/38, Account 003040 Contractual Services (\$70,952) and 006010 Office and Administrative (\$1,004,830) for the Fire Inspection Management System (FIMS).

- Reappropriate up to \$28,480 from Fund No. 392/34, Account 34Y138, to Fire Department Fund 100/38, Account 006020 Operating Supplies for the continuation of the Solar Emergency WiFi Project.

MICLA

- Transfer \$38,000 from MICLA Fund No. 298/38, Account 38Y232, Communications Labor, to the Fire Department, Fund No. 100/38, Account No 001010, Salaries General, to reimburse the General Fund for front funding a transfer to the ITA Hiring Hall Account.
- Transfer \$285,140 from MICLA Fund No. 298/38, Account 38Y232, Communications Labor, to the Information Technology Agency Fund No. 100/32, Account No. 001100, Hiring Hall Salaries, for the installation of communication equipment in Fire Department vehicles, and authorize the Controller to reimburse the General Fund upon receipt of ITA labor services invoices from MICLA. Installation work is ongoing, and due to the need to stay on schedule, funding is needed to reimburse ITA's Hiring Hall Account prior to approval of the 2024-25 First FSR in early November.
- Approve an equipment list deviation in the MICLA 2023-24 budget, as follows: Revise the planned purchase of three Passenger Vans at \$65,000 each for a total of \$195,000, to the purchase of two Passenger Vans, as the actual cost of the vehicles has increased and are now priced at \$69,834.81 each.
- Approve an equipment list deviation in the MICLA 2023-24 and MICLA 2022-23 budgets, as follows: Revise the planned purchase of one Crew 3 Transport Vehicle in each budget. The Department received funding in each MICLA budget year to purchase one Crew 3 Transport vehicle, but the cost of one vehicle is now \$670,000. The Department requests the use of funding in both MICLA budget years to purchase one Crew 3 Vehicle in the MICLA 2023-24 budget.
- Approve the reallocation of funds as re-authorized by the City Council in the 2023-24 First Construction Projects Report (C.F. 23-0842). The Department purchased additional Emergency Sedans and Ambulances within its allocated MICLA budget, but because of revised quantities, adjustments are needed on the communications equipment and labor costs. The Office of the CAO approved the purchase of additional vehicles, but additional approval is required to reallocate funds within the accounts:

FY 23-24 MICLA Budget (\$18M)	Count	Budget
Existing:		
Ambulance	22	\$6,600,000.00
Sedans-Emergency	29	\$2,175,000.00
Replace with:		
Ambulance	24	\$6,557,544.00

Sedans-Emergency	34	\$1,957,701.98
------------------	----	----------------

FY 23-24 MICLA Budget (\$12.29M)	Count	Budget
Existing:		
Ambulance	24	\$7,200,000
Replace with:		
Ambulance	26	\$7,104,006

FY 23-24 MICLA Budget	Acct No	Original Appropriation	Change	Revised Appropriation
Fleet replacement	38Y300	\$27,029,829	(\$355,748.02)	\$26,674,080.98
Communications Equipment	38Y306	\$2,797,879	\$319,316.02	\$3,117,195.02
Communication Labor	38Y232	\$466,708	36,432.00	\$503,140.00
Total		\$30,294,416		\$30,294,416

W. General Services

Recommendation No. 16, 17, 18, 19, 20, 21, 22, and 23

Attachment 4 – Transfers between Accounts within Departments and Funds

Attachment 6 – Appropriations from the Unappropriated Balance

Attachment 10 – 2024-25 General Fund Reappropriations

General Fund			
Account Name	Year-End FSR	Proposed FSR Changes	Projection Basis
<i>Surpluses (Shown as Positive, in millions)</i>			
Salaries General	\$ 3.30	\$ (3.30)	Projected surplus due to staff vacancies and hiring delays. Departmental vacancy rate is 18.6 percent through April 2024.
Other Surplus Accounts	0.08	(0.08)	Projected surpluses are based on year-to-date expenditure trends and projected operational needs through year end.
<i>Overspending (Shown as Negative, in millions)</i>			
Overtime General	\$ (0.40)	\$ 0.40	Projected overspending is due to the increased use of staff overtime and hiring hall staff to maintain services levels in light of full-time vacancies.
Salaries Hiring Hall	(0.62)	0.62	
Hiring Hall Fringe Benefits	(0.45)	0.45	
Contractual Services	(0.69)	0.69	Projected overspending is due to increased operations and maintenance costs for the Public Works Building.
Field Equipment Expense	(1.23)	1.23	Projected overspending is due to higher maintenance costs associated with the City's aging fleet.
Petroleum Products	(0.50)	0.50	Projected overspending is due to increased fuel prices.
General Fund Total	\$ (0.51)	\$ 0.51	

Special Funds			
Account Name	Year-End FSR	Proposed FSR Changes	Projection Basis
Surpluses (Shown as Positive, in millions)			
Salaries General	\$ 1.18	\$ -	Projected surplus due to staff vacancies and hiring delays. Departmental vacancy rate is 18.6 percent through April 2024.
Petroleum Products	0.67	(0.25)	Projected surplus is due to lower than anticipated expenditures for special funded commodity purchases.
Overspending (Shown as Negative, in millions)			
Field Equipment Expense	(1.40)	1.40	Projected overspending is due to higher SWRRF-funded maintenance costs associated with the City's aging fleet.
Special Funds Total	\$ 0.45	\$ 1.15	

General Fund Revenue (Figures in Millions)			
Revised Revenue Budget	Year-End FSR	Variance from Budget	Projection Basis
\$ 43.27	\$ 43.89	\$ 0.62	Projected revenue surplus is primarily due to unbudgeted prior-year related cost reimbursements.

The projected General Fund overspending is approximately \$10.89 million lower than previously reported in the Mid-Year FSR primarily due to the recommendations of the Mid-Year FSR and lower than anticipated petroleum and field equipment expenditures. This overspending includes an additional \$1.15 million in field equipment costs for special funded vehicles that have become a General Fund liability due to the inability of the Solid Waste Resources Revenue Fund to support these operational costs. The projected special fund overspending is approximately \$3.1 million lower than previously reported in the Mid-Year FSR primarily due to savings for alternative fuels funded by the special funded Petroleum Account and hiring delays. The projected General Fund Petroleum Account overspending has decreased by approximately \$6.6 million due to the recommendations of the Mid-Year FSR, lower than anticipated fuel prices and updated price projections from the United States Energy Information Administration. This Office recommends using \$0.72 million in unused prior-year encumbrances, \$0.93 million in new appropriations from the Unappropriated Balance, Reserve for Mid-Year Adjustments Account, a portion of the projected General Fund Salaries General surplus, and a portion of the projected special fund Petroleum Products surplus to offset the projected overspending.

This Office recommends the following transactions at this time:

- Authorize the Controller to rescind Recommendation 2 included in C.F. 23-0604 which transferred \$21.35 million from the Reserve Fund to the Unappropriated Balance Fund 100/58 and appropriated therefrom to the Citywide Leasing Account, Fund 100/63, Account No. 000024 as the lease at 555 W. 5th Street will not be executed.
- Authorize the Controller to disencumber up to \$6,985 in 2017-18 encumbrances within GSD's Field Equipment Expense Account and reappropriate up to \$6,985 to GSD's 2023-24 Field Equipment Expense Account to address overspending due to maintenance costs associated with the aging fleet through the end of the fiscal year.
- Authorize the Controller to disencumber up to \$15,973 in 2018-19 encumbrances within GSD's Field Equipment Expense Account and reappropriate up to \$15,973 to GSD's 2023-24 Field Equipment Expense Account to address overspending due to maintenance costs associated with the aging fleet through the end of the fiscal year.
- Authorize the Controller to disencumber up to \$44,516 in 2019-20 encumbrances within ITA's Communication Services Account and reappropriate up to \$44,516 to ITA's 2023-24 Communication Services Account to fund invoices for communication services through the end of the fiscal year.
- Authorize the Controller to disencumber up to \$270,747 in 2019-20 encumbrances within GSD's Field Equipment Expense Account and reappropriate up to \$270,747 to GSD's 2023-24 Field Equipment Expense Account to address overspending due to maintenance costs associated with the aging fleet through the end of the fiscal year.
- Authorize the Controller to disencumber up to \$362,044 in 2020-21 encumbrances within GSD's Field Equipment Expense Account and reappropriate up to \$362,044 to GSD's 2023-24 Field Equipment Expense Account to address overspending due to maintenance costs associated with the aging fleet through the end of the fiscal year.
- Authorize the Controller to disencumber up to \$34,119 in 2021-22 encumbrances within GSD's Field Equipment Expense Account and reappropriate up to \$34,119 to GSD's 2023-24 Field Equipment Expense Account to address overspending due to maintenance costs associated with the aging fleet through the end of the fiscal year.
- Authorize the Controller to disencumber up to \$32,333 in 2022-23 encumbrances within GSD's Field Equipment Expense Account and reappropriate up to \$32,333 to GSD's 2023-24 Field Equipment Expense Account to address overspending due to maintenance costs associated with the aging fleet through the end of the fiscal year.

- Transfer \$400,000 from the Salaries General Account to the Overtime General Account to address overspending due to the use of overtime to address high vacancy rates through the end of the fiscal year.
- Transfer \$620,000 from the Salaries General Account to the Hiring Hall Salaries Account to address overspending due to the use of hiring hall employees to address high vacancy rates through the end of the fiscal year.
- Transfer \$450,000 from the Salaries General Account to the Fringe Benefits, Hiring Hall Account to address overspending due to the use of hiring hall employees to address high vacancy rates through the end of the fiscal year.
- Transfer \$592,000 from the Salaries General Account to the Contractual Services Account to address overspending due to overspending related to the operations and maintenance of the Public Works Building, fuel site maintenance, parking transaction fees, and contracted custodial services through the end of the fiscal year.
- Transfer \$427,607 million from the Salaries General Account to the Field Equipment Expense Account to address overspending due to maintenance costs associated with the aging fleet through the end of the fiscal year.
- Transfer \$73,200 from the Travel Account to the Field Equipment Expense Account to address overspending due to maintenance costs associated with the aging fleet through the end of the fiscal year.
- Transfer \$88,000 within the Salaries General Account for cost of living increases for the Publishing Services Division.
- Transfer \$250,000 from the Petroleum Products Account (SWRRF) to the Field Equipment Expense Account (SWRRF) to address overspending due to maintenance costs associated with the aging fleet through the end of the fiscal year.
- Transfer \$500,000 from the Salaries General Account to the Petroleum Products Account to address overspending to address overspending due to high commodity prices through the end of the fiscal year.
- Transfer \$222,201 from the Salaries General Account to the Field Equipment Expense Account (SWRRF) to address overspending due to rising commodity prices through the end of the fiscal year.
- Appropriate \$927,799 million from the Unappropriated Balance, Reserve for Mid-Year Adjustments Account to the Field Equipment Expense Account (SWRRF) to address overspending due to rising commodity prices through the end of the fiscal year.

2024-25 General Fund Reappropriation

- Authorize the Controller to disencumber up to \$711,045 in 2022-23 encumbrances within GSD's Transportation Equipment Account and reappropriate up to \$711,045 to GSD's 2024-25 Transportation Equipment Account to address overspending due to maintenance costs associated with the aging fleet through the end of the fiscal year.

X. Housing

Recommendation No. 24, 40 E, and 40 F

Attachment 3 – New Appropriations

Attachment 4 – Transfers between Accounts within Departments and Funds

Attachment 5 – Transfers between Departments and Funds

General Fund			
Account Name	Year-End FSR	Proposed FSR Changes	Projection Basis
Surpluses (Shown as Positive, in millions)			
Salaries General	\$ 0.69	\$ (0.17)	Projected surplus is due to staff vacancies.
Contractual Service	0.08	0.22	Projected surplus is due to reduced cost estimation contract work as the majority of current phase HHH projects are in the construction phase.
Other Surplus Accounts	0.03	0.12	Projected surpluses are based on year-to-date expenditure trends and projected operational needs through year end.
Overspending (Shown as Negative, in millions)			
Office and Administrative	(0.04)	0.04	Projected overspending is due to increased equipment costs and annual software and license renewal costs.
General Fund Total	\$ 0.76	\$ 0.22	

Special Funds			
Account Name	Year-End FSR	Proposed FSR Changes	Projection Basis
Surpluses (Shown as Positive, in millions)			
Salaries General	\$ 9.74	\$ (0.24)	Projected surplus is due to staff vacancies.
Printing & Binding	0.20	(0.20)	Projected surpluses are based on year-to-date expenditure trends and projected operational needs through year end.
Contractual Services	2.10	(0.80)	
Other Surplus Accounts	1.58	-	
Overspending (Shown as Negative, in millions)			
Office and Administrative	(0.27)	0.27	Projected overspending is due to increased equipment costs and annual software and license renewal costs.
Special Funds Total	\$ 13.35	\$ (0.97)	

General Fund Revenue (Figures in Millions)			
Revised Revenue Budget	Year-End FSR	Variance from Budget	Projection Basis
\$ 50.13	\$ 50.13	\$ -	This Office projects the Department will meet its revised General Fund revenue budget by year end.

The projected General Fund surplus is approximately \$0.46 million higher than previously reported in the Mid-Year FSR due to contracting delays. The projected special fund surplus is approximately \$4.61 million higher than previously reported in the Second FSR primarily due to hiring delays, reduced special funded lease expenditures and the recommendations of the Mid-Year FSR. This Office recommends using the projected Salaries General, Printing and Binding, and Contractual Services surpluses to address projected overspending in the Office and Administrative Account. Additionally, we recommend using a portion of the Salaries General surplus to address Leasing overspending within six special funds.

This Office recommends the following transactions at this time:

- Reduce appropriations in prior year accounts totaling \$8,505,271 in the Accessible Housing Fund No. 10D/43 to align appropriations with the available cash balance.
- Transfer \$38,182 from prior-year accounts within the Housing Opportunities for People with AIDS Fund to the Department's Salaries General Account to pay for salary expenditures related to HOPWA CARES.

- Transfer \$500,000 from the Department's Contractual Services Account to the Contract Programming - Systems Upgrades Account within the Rent Stabilization Trust Fund No. 440 for Tenant Anti-Harassment Ordinance rent registry upgrades.
- Transfer \$115,171 from the Department's Salaries, General (\$82,036) and the Reimbursement of General Fund Costs (\$33,135) accounts within the Housing Production Revolving Fund No. 240 to the Department's Office and Administrative Account for Labor Compliance software renewal costs.
- Transfer \$200,188 from the Department's Salaries, General Account (\$146,482), and the Reimbursement of General Fund Costs (\$53,706) within the General Fund and various special funds to the Department's Office and Administrative Account to pay for department-wide year-end software and license renewal costs.
- Transfer \$12,000 from the Department's Contractual Services Account to the United to House LA Fund No. 66M, Translation Services Account for translation services as part of the United to House LA Program.
- Transfer \$124,516 from the Department's Salaries, General Account to the Department's Leasing Account to address projected overspending.
- Transfer \$207,955 from the Department's Salaries General Account (\$148,127) and the Reimbursement of General Fund Costs (\$59,828) within the Community Development Trust Fund No. 424 to the Department's Contractual Services Account to pay for contractual services costs related to the Handyworker Program for Single Family Home rehabilitation.
- Transfer \$323,667 from the Department's Salaries, General (\$87,105), Printing and Binding (\$200,000), and Reimbursement of General Fund Costs (\$36,562) accounts within various special funds to the General Services Department Fund No. 100/40 Mail Services Account No. 009130 for the reimbursement of postage expenses.
- Transfer \$95,360 from prior-year appropriations in the Department's Affordable Housing & Sustainable Communities Grant to the Department's Reimbursement from Grants revenue account to reimburse the General Fund for eligible salary expense and related costs related to the Affordable Housing & Sustainable Communities Grant.
- Transfer \$300,000 from Development Services Trust Fund (58V), BuildLA IT Project Account to the Housing Department's Contractual Services Account for expenses related to the BuildLA project. Pursuant to Section 5.321(I) of the Los Angeles Administrative Code, the Council previously approved the allocation of \$300,000 to the Los Angeles Housing Department from the Development Services Trust Fund for the continuation of consultant services for the BuildLA Project (C.F. 21-0643).

2024-25 General Fund Reappropriations

- Authorize the Controller to disencumber up to \$76,000 in 2023-24 encumbered balances for Contract No. C-143497, Ellana, Inc. (SC 43 CO24143497Y) within the Housing Department Fund No. 100/43, Account No. 003040, Contractual Services, revert the disencumbered amount to the funding source, and reappropriate therefrom to the Housing Department Fund No. 100/43, Account No. 003040, Contractual Services to pay for cost estimating services in 2024-25.
- Authorize the Controller to disencumber up to \$292,000 in 2023-24 encumbered balances for Contract No. C-140863, MYCA Multimedia & Training Solutions LLC (SC 43 CO23140863M) within the Housing Department Fund No. 100/43, Account No. 003040, Contractual Services, revert the disencumbered amount to Accessible Housing Fund No. 10D, and reappropriate therefrom to the Housing Department Fund No. 100/43, Account No. 003040, Contractual Services to pay for the development of an online training program for the Accessible Housing Program in 2024-25 (C-140863).

Y. Information Technology Agency

Attachment 3 – New Appropriations

Attachment 4 – Transfers between Accounts within Departments and Funds

Attachment 5 – Transfers between Departments and Funds

Attachment 6 – Appropriations from the Unappropriated Balance

Attachment 10 – 2024-25 General Fund Reappropriations

General Fund			
Account Name	Year-End FSR	Proposed FSR Changes	Projection Basis
Surpluses (Shown as Positive, in millions)			
Salaries General	\$ 8.39	\$ -	Projected surplus is due to staff vacancies.
Overtime General	0.54	-	Projected surpluses are due to delays in completion of Communication Service Requests.
Overtime Hiring Hall	0.06	(0.06)	
Communication Services	7.58	(1.20)	Projected surplus is primarily due to delays in the completion of various CSRs and the Green Mountain Radio Site Project, and the anticipated use of hiring hall staff to complete various network projects.
Salaries Hiring Hall	0.23	0.97	Projected surpluses are based on year-to-date expenditure trends.
Operating Supplies	0.46	(0.45)	
Other Surplus Accounts	0.75	-	
General Fund Total	\$ 18.01	\$ (0.74)	

Special Funds			
Account Name	Year-End FSR	Proposed FSR Changes	Projection Basis
Surpluses (Shown as Positive, in millions)			
Salaries General	\$ 0.45	\$ -	Projected surplus is due to staff vacancies.
Special Funds Total	\$ 0.45	\$ -	

General Fund Revenue (Figures in Millions)			
Revised Revenue Budget	Year-End FSR	Variance from Budget	Projection Basis
\$ 6.83	\$ 6.83	\$ -	This Office projects the Department will meet it's revised General Fund revenue budget by year end.

The projected General Fund surplus is approximately \$9.02 million higher than previously reported in the Mid-Year FSR primarily due to hiring delays and delays in the completion of communication services requests. While we projected that the Department would complete the year on-budget for its special fund accounts, we now project a special fund surplus due to hiring delays.

This Office recommends the following transaction at this time:

- Appropriate \$31,658.46 from the Department's Reimbursement from Other Funds (\$16,478.59) and Service to LACERS (\$15,179.87) revenue accounts to the Communication Services Account to fund various Communication Services Requests.
- Transfer \$450,230 from the Operating Supplies Account to the General Services Department for security upgrades to the Elysian Park Radio Site.
- Transfer \$1,200,000 from the Communications Services Account to the Hiring Hall Salaries Account for cabling work to be performed by Hiring Hall staff in-lieu of contracted staffing.
- Transfer \$1,000,000 from the Unappropriated Balance for the MyLA311 Replacement Project to the Department's Contractual Services Account.
- Transfer \$1,000,000 from the Unappropriated Balance for the Human Resources and Payroll Project to the Department's Contractual Services Account.

2024-25 General Fund Reappropriations

- Reappropriate up to \$3.86 million in the Overtime General (\$170,000), Hiring Hall Salaries (\$225,000), Overtime Hiring Hall (\$60,000), and Communication Services (\$3.4 million) accounts to complete various communication service requests from City departments.
- Reappropriate up to \$1,200,000 in the Hiring Hall Salaries Account for network cabling work.
- Reappropriate up to \$201,283 in the Communication Services Account including for the Fire Station Alerting System Project.
- Reappropriate up to \$3.6 million in the Communication Services Account Green Mountain Radio Site Project which is currently in the Request for Proposals process.

Z. Library

Attachment 5 – Transfers between Departments and Funds

Special Funds			
Account Name	Year-End FSR	Proposed FSR Changes	Projection Basis
<i>Surpluses (Shown as Positive, in millions)</i>			
Salaries General	\$ 5.14	\$ -	Projected surplus is due to staff vacancies.
Contractual Services	9.53	(0.997)	Projected surplus is based on year-to-date expenditures and soon to be executed contracts.
Office and Administrative	1.73	-	Projected surpluses in several expense accounts are based on prior-year and year-to-date expenditure trends and projected operational needs through year end.
Other Surplus Accounts	0.77	-	
Special Funds Total	\$ 17.16	\$ (0.997)	

Special Fund Revenue (Figures in Millions)			
Revised Revenue Budget	Year-End FSR	Variance from Budget	Projection Basis
\$ 0.20	\$ 0.33	\$ 0.13	Revenue surplus is from unexpected prior-year reimbursements.

The projected special fund surplus is approximately \$1.42 million higher than previously reported in the Mid-Year FSR, primarily due to delays in hiring and delayed construction projects.

This Office recommends the following transactions at this time:

- Transfer \$940,126.20 from the Library's Contractual Services Account to the General

Services Department's Salaries Construction Projects (\$925,004.20) and Construction Materials (\$15,122) accounts to pay for alterations, improvement, and repairs at Library Facilities.

- Transfer \$37,662 from the Library's Contractual Services Account to the Department of Public Works – Bureau of Engineering's Salaries, General (\$21,459.84) and Related Cost Reimbursement - Others (\$16,202.16) accounts to pay for the Library's Turf Reduction project.

AA. Mayor

Attachment 3 – New Appropriations

Attachment 5 – Transfers between Departments and Funds

The Mayor's Office requests the following transactions at this time:

- Appropriate \$18,502.72 in interest income within the FY 19 Justice Assistance Grant Fund to the Mayor's Salaries, General (\$7,122.67), Related Costs Reimbursement from Grants (\$2,902.16), and Mayor's Office and Administration (\$8,477.89) accounts to reimburse the General Fund for current-year salaries and related costs.
- Transfer \$100,000 from the Salaries General Account to the Travel Account to align appropriations with anticipated expenditures through year end.
- Transfer \$241,819.11 from the Mayor's Salaries, General Account to the Department of City Planning's Salaries, General Account to reimburse salary costs for the Transformative Climate Communities Watts Rising Project.

BB. Neighborhood Empowerment

Attachment 11 – 2024-25 Special Fund Reappropriations

Special Funds			
Account Name	Year-End FSR	Proposed FSR Changes	Projection Basis
<i>Surpluses (Shown as Positive, in millions)</i>			
Salaries General	\$ 0.210	\$ -	Projected surplus is due to staff vacancies.
Printing and Binding	0.050	-	Projected surpluses are based on prior-year expenditure trends and projected operational needs through year end.
Contractual Services	0.104	-	
Office and Administrative	0.054	-	
Other Surplus Accounts	0.007	-	
Special Funds Total	\$ 0.426	\$ -	

The projected special fund surplus is approximately \$0.195 million higher than previously reported in the Mid-Year FSR primarily due to hiring delays and delays in the procurement process. The Department does not have any budgeted General Fund revenue.

This Office recommends the following transactions at this time:

2024-25 Special Fund Reappropriations:

- Reappropriate up to \$43,200 from the unencumbered balance within the Printing and Binding Account into the same account in 2024-25 for preparation and distribution of outreach print materials for the 2025 Neighborhood Council (NC) election cycle.
- Reappropriate up to \$104,000 from the unencumbered balance within the Contractual Services Account into the same account in 2024-25 for several contracts that may not be executed by year end as the procurement process is ongoing.
- Reappropriate up to \$17,000 from the unencumbered balance within the Department's Office and Administrative Account into the same account in 2024-25 for promotional materials for the 2025 NC election cycle.

CC. Personnel

Attachment 4 – Transfers between Accounts within Departments and Funds

Attachment 10 – 2024-25 General Fund Reappropriations

General Fund			
Account Name	Year-End FSR	Proposed FSR Changes	Projection Basis
Surpluses (Shown as Positive, in millions)			
Salaries General	\$ 1.14	\$ (0.45)	Projected surplus is due to staff vacancies.
Printing and Binding	0.06	-	Projected surpluses are based on year-to-date expenditure trends.
Transportation	0.03	-	
Medical Supplies	0.07	-	
Oral Board Expense	0.01	-	
Overspending (Shown as Negative, in millions)			
Contractual Services	(0.45)	0.45	Projected overspending is due to increased sexual assault forensic evidentiary examination rates (C.F. 18-0728-S1).
General Fund Total	\$ 0.85	\$ -	

Special Funds			
Account Name	Year-End FSR	Proposed FSR Changes	Projection Basis
<i>Surpluses (Shown as Positive, in millions)</i>			
Salaries General	\$ 0.56	\$ -	Projected surplus is due to staff vacancies.
Employee Transit Subsidy	0.05	-	Projected surplus is based on year-to-date expenditure trends.
Special Funds Total	\$ 0.61	\$ -	

General Fund Revenue (Figures in Millions)			
Revised Revenue Budget	Year-End FSR	Variance from Budget	Projection Basis
\$ 31.86	\$ 31.86	\$ -	The Department anticipates meeting its revised General Fund revenue budget by year end.

The projected General Fund surplus is approximately \$1.53 million lower than previously reported in the Mid-Year FSR primarily due to the costs associated with the recently approved civilian labor agreements. The projected special fund surplus is approximately \$0.5 million higher than previously reported in the Mid-Year FSR primarily due to the impact of the Prioritized Critical Hiring process. This Office recommends using the projected Salaries General surplus to address the projected Contractual Services overspending.

This Office recommends the following transactions at this time:

- Transfer \$450,000 from the Salaries General Account to the Contractual Services Account to address increased sexual assault forensic evidentiary examination rates (C.F. 18-0728-S1).
- Reappropriate \$590,000 in the Contractual Services Account for contracts supporting the Citywide Inclusion and Anti-Bias Plan (\$140,000) and Equity Review Panel Pilot Program (\$450,000).

DD. Police

Recommendation Nos. 25 and 26

Attachment 4 – Transfers between Accounts within Departments and Funds

Attachment 5 – Transfers between Departments and Funds

Attachment 6 – Appropriations from the Unappropriated Balance

Attachment 10 – 2024-25 General Fund Reappropriations

General Fund			
Account Name	Year-End FSR	Proposed FSR Changes	Projection Basis
<i>Surpluses (Shown as Positive, in millions)</i>			
Firearms Ammunition and Other Devices	1.52	(1.52)	Projected surplus is primarily due to reduced hiring and increased attrition.
Transportation Equipment	2.66	(1.61)	Projected surplus is due to prior year expenditure trends and current usage.
Other Surplus Accounts	1.49	(0.05)	Projected surpluses in several expense accounts are based on prior-year and year-to-date expenditure trends.
<i>Overspending (Shown as Negative, in millions)</i>			
Salaries Sworn	(29.31)	30.00	Overspending is primarily due to costs associated with the agreement with the Los Angeles Police Protective League (LAPPL) and projected hiring.
Salaries General	(2.23)	2.50	Overspending is primarily due to costs associated with the recent MOU and projected hiring.
Overtime Sworn	(20.00)	20.00	Overspending is due to year-to-date expenditure trends and increased overtime costs associated with the agreement with LAPPL.
Accumulated Overtime	(0.90)	1.00	Overspending is based on prior-year expenditure trend and expected usage within the fiscal year.
Contractual Services	(1.18)	1.18	Overspending is based on prior-year expenditure trends, increased contract security demand, and costs associated with the Living Wage Ordinance.
Field Equipment Expense	(0.60)	0.62	Overspending is based on prior-year expenditures and unbudgeted costs for new auto parts for delayed repairs.
General Fund Total	\$ (48.55)	\$ 52.12	

Special Funds			
Account Name	Year-End FSR	Proposed FSR Changes	Projection Basis
<i>Surpluses (Shown as Positive, in millions)</i>			
Overtime Sworn	\$ 3.80	\$ -	Projected surplus due to non-usage of grant funds.
<i>Overspending (Shown as Negative, in millions)</i>			
Contractual Services	(0.13)	0.15	Overspending is based on prior-year expenditure trends, increased contract security demand, and costs associated with the Living Wage Ordinance.
Special Funds Total	\$ 3.67	\$ 0.15	

General Fund Revenue (Figures in Millions)			
Revised Revenue Budget	Year-End FSR	Variance from Budget	Projection Basis
\$ 170.57	\$ 170.20	\$ (0.37)	Revenue shortfall is due to reduced receipts projected from Police Permits and Impound Fees due to approved lower rates and fewer counts, and lower related cost reimbursements from the Library due to reduced CAP rates.

The projected General Fund overspending is approximately \$56.74 million lower than previously reported in the Mid-Year FSR primarily due to the transfers recommended in the Mid-Year FSR. This Office projects that the agreement with the Los Angeles Police Protective League (LAPPL) increased direct spending by a total of \$97.07 million in the Salaries Sworn (\$79.75 million) and Overtime Sworn (\$17.32 million). This is the primary driver of projected overspending for the Department. This projection only includes direct costs that will be paid from on-budget accounts and does not include pension, healthcare, and other benefits costs. The impact of the LAPPL agreement on healthcare and other benefits costs is discussed in the Human Resources Benefits section of this FSR. This Office recommends using a portion of the projected Firearms, Ammunition, and Other Devices, Transportation Equipment, and Transportation surpluses to partially offset projected overspending. We additionally recommend transfers from the Unappropriated Balance Reserve for Mid-Year Adjustments and Department Payroll Reconciliation accounts to address the remaining overspending.

The projected special fund surplus is approximately \$3.65 million higher than previously reported in the Mid-Year FSR primarily due to lower than anticipated special funded sworn overtime. This Office recommends a transfer from the General Fund Transportation Equipment Account to

address the projected special fund Contractual Services overspending while the Department collaborates with the Department of Cultural Affairs to reimburse these costs.

Sworn Hiring

From July 01, 2023, through May 1, 2024, the Department hired eleven recruit classes for a total of 359 additional officers. The Department plans to hire 600 new recruits and 200 officers through the BOUNCE/Recall Program. Based on year-to-date hiring trends, our expenditure projections only assume the Department will hire 419 new recruits and 32 officers through the BOUNCE/Recall Program by year-end. Officer attrition through May 1, 2024, was 562 versus the 516 assumed in the Adopted Budget. Hiring through May 1, 2024, is 54.4 percent lower than assumed in the Adopted Budget (359 actual hires versus 660 adopted). As of May 1, 2024, there are 8,852 officers deployed Citywide, including 18 Municipal Police Officers.

This Office recommends the following transactions at this time:

- Correct the 2021-22 Police Reversion Worksheet to allocate the Intellectual Property Enforcement Program to the General Fund. Authorize the reversal of the reversion amount of \$8,493.24 from the Reserve Fund to the Police Grants Fund No. 339/70 and appropriate therefrom to Fund No. 339/70, Account No. 70V170, Police as part of a correction to the 2021-22 Police Department Reversion Worksheet.
- Correct the 2021-22 Police Reversion Worksheet to allocate the 2021-22 STEP grant expenditures to the General Fund. Authorize the reversal of the reversion amount of \$8,234.70 from Reserve Fund to Police Grants Fund No. 339/70 and appropriate therefrom to Fund No. 339/70, Account No. 70V170, Police as part of a correction to the 2021-22 Police Department Reversion Worksheet.
- Transfer \$1,000,000 from the Transportation Equipment Account to the Accumulated Overtime Account to address anticipated deficit from DROP exits and projected payouts.
- Transfer \$1,017,186 from the Firearms, Ammunition Other Device Account to the Contractual Services Account to address projected overspending due to increased contract security demands.
- Transfer \$620,000 from the Firearms, Ammunition, Other (\$500,000), Transportation (\$50,000), and Transportation Expense (\$70,000) accounts to the Field Equipment Expense Account to address projected overspending due to increased automotive part costs associated with the Department's aging fleet.
- Transfer \$174,479.13 from the Transportation Equipment Account to the Contractual Services (\$163,885) and Office and Administrative (\$10,594.13) accounts to address projected overspending related to unpaid electric vehicle charging services and supplies.
- Transfer \$232,000 from the Transportation Equipment Account to the Information

Technology Agency to fund a Workday technical expert who will assist the Department to efficiently navigating the transition to the Workday software system (C.F. 24-0145).

- Transfer \$151,461 from the General Fund Transportation Equipment Account to the Contractual Services Account to address projected special fund overspending in advance of special fund reimbursements.
- Transfer up to \$267,182.26 from various accounts within the Police Department Grant Funds for leadership training and Project Safe Neighborhood.
- Transfer \$7.59 million from the Unappropriated Balance, Reserve for Mid-Year Adjustments Account to the Salaries Sworn Account to offset projected overspending.
- Transfer \$22.41 million from the Unappropriated Balance, Department Payroll Reconciliation Account to the Salaries Sworn Account to offset projected overspending.
- Transfer \$20 million from the Unappropriated Balance, Reserve for Mid-Year Adjustments Account to the Overtime Sworn Account to offset projected overspending.
- Transfer \$2.5 million from the Unappropriated Balance, Reserve for Mid-Year Adjustments Account to the Salaries General Account to offset projected overspending.

2024-25 General Fund Reappropriations

- Reappropriate up to \$2,103,715 from the unencumbered balance within the Contractual Services Account to the same account in 2024-25 due to the delayed execution of multiple contracts.
- Reappropriate up to \$125,000 from the unencumbered balance within the Transportation Equipment Account to the same account in 2024-25 to complete vehicle purchase for the Community Safety Partnership program expansion to the Algin Sutton Recreation Center (C.F. 23-1424).

EE. Public Accountability
Attachment 5 – Transfers between Departments and Funds

General Fund			
Account Name	Year-End FSR	Proposed FSR Changes	Projection Basis
<i>Surpluses (Shown as Positive, in millions)</i>			
Salaries General	\$ 0.85	\$ -	Projected surplus is due to staff vacancies.
Contractual Services	1.67	(0.25)	Projected surplus is based on year-to-date expenditure trends and anticipated operational needs through year-end.
Other Surplus Accounts	0.04	-	
General Fund Total	\$ 2.57	\$ (0.25)	

General Fund Revenue (Figures in Millions)			
Revised Revenue Budget	Year-End FSR	Variance from Budget	Projection Basis
\$ 2.15	\$ 1.94	\$ (0.21)	Projected revenue shortfall is due to staff vacancies and reduced expense account costs, which are fully reimbursed by the Department of Water and Power.

The projected General Fund surplus is approximately \$1.19 million higher than previously reported in the Mid-Year FSR due to hiring delays and lower than anticipated contract expenditures.

This Office recommends the following transaction at this time:

- Transfer \$250,000 from the Contractual Services Account to the Personnel Department's Contractual Service Account for executive search firm costs to identify a replacement Executive Director.

**FF. Public Works/Board
Recommendation Nos. 40 H and 40 I**

General Fund			
Account Name	Year-End FSR	Proposed FSR Changes	Projection Basis
<i>Surpluses (Shown as Positive, in millions)</i>			
Salaries General	\$ 0.39	\$ -	Projected surplus is due to staff vacancies.
Office and Administrative	0.10	-	Projected surpluses are based on year-to-date and prior-year expenditure trends.
Other Surplus Accounts	0.07	-	
General Fund Total	\$ 0.56	\$ -	

Special Funds			
Account Name	Year-End FSR	Proposed FSR Changes	Projection Basis
Surpluses (Shown as Positive, in millions)			
Salaries General	\$ 0.88	\$ -	Projected surplus is due to staff vacancies.
Contractual Services	8.17	-	Projected surpluses are based on year-to-date and prior-year expenditure trends.
Other Surplus Accounts	0.13	-	
Overspending (Shown as Negative, in millions)			
Overtime General	\$ (0.02)	-	Projected overspending is due to unbudgeted audit and invoice processing costs for Sanitation special funds.
Special Funds Total	\$ 9.16	\$ -	

General Fund Revenue (Figures in Millions)			
Revenue Budget	Year-End FSR	Variance from Budget	Projection Basis
\$ 5.57	\$ 5.37	\$ (0.20)	Projected revenue shortfall is due to reduced related cost reimbursements associated with special funded vacancies.

The projected General Fund surplus is substantially the same as reported in the Mid-Year FSR due to the net impact of delays in hiring and costs associated with the recently approved civilian labor

agreements. The projected special fund surplus is approximately \$0.68 million lower than previously reported due to the recommendations of the Mid-Year FSR and the costs associated with the recently approved civilian labor agreements. While we project an overall Salaries General Surplus across the Board's special funds, this net surplus includes overspending within the Homeless Housing, Hygiene, Assistance, and Prevention Program Round 3 Fund, Bridge Improvement Program Cash Flow Fund, and Sixth Street Viaduct Replacement Fund. We will provide recommendations to resolve this overspending in separate reports to Council. We anticipate that the projected Overtime General overspending will be resolved through an administrative transfer from one of the Board's surplus accounts.

This Office recommends the following transactions at this time:

2024-25 General Fund Reappropriations

- Authorize the Controller to disencumber up to \$230,650.46 in Fiscal Year (FY) 2022-23 encumbered balances for Contract No. C-138814, Liberty Hill Foundation (SC 74 CO23138814M) within the Board of Public Works Fund No. 100/74, Account No. 003040 Contractual Services, revert the disencumbered amount to the Reserve Fund, and reappropriate therefrom to the Board of Public Works, Fund No 100/74, Account No. 003040 Contractual Services to pay for Climate Emergency Mobilization Office community outreach and engagement.
- Authorize the Controller to reappropriate \$250,000 from the unencumbered balance within the Board of Public Works Fund No. 100/74, Account No. 003040 Contractual Services in the same amount and into the same account that exists on June 30, 2024.

GG. Public Works/Bureau of Contract Administration
No Recommendation

General Fund			
Account Name	Year-End FSR	Proposed FSR Changes	Projection Basis
<i>Surpluses (Shown as Positive, in millions)</i>			
Salaries General	\$ 2.48	\$ -	Projected surplus is due to staff vacancies.
Other Surplus Accounts	0.98	-	Projected surpluses are based on year-to-date expenditure trends and projected operational needs through year end.
General Fund Total	\$ 3.46	\$ -	

Special Funds			
Account Name	Year-End FSR	Proposed FSR Changes	Projection Basis
<i>Surpluses (Shown as Positive, in millions)</i>			
Salaries General	\$ 5.64	\$ -	Projected surplus is due to staff vacancies.
Other Surplus Accounts	0.12	-	Projected surpluses are based on year-to-date expenditure trends and projected operational needs through year end.
Special Funds Total	\$ 5.76	\$ -	

General Fund Revenue (Figures in Millions)			
Revised Revenue Budget	Year-End FSR	Variance from Budget	Projection Basis
\$ 30.77	\$ 30.77	\$ -	The Bureau anticipates meeting its revised General Fund revenue budget by year end.

The projected General Fund surplus is approximately \$1.66 million higher than previously reported in the Mid-Year FSR primarily due to earlier than anticipated staff attrition for General Fund supported positions. The projected special fund surplus is approximately \$0.54 million lower than previously reported in the Mid-Year FSR due to the appropriations reductions included in the Mid-Year FSR.

HH. Public Works/Bureau of Engineering
Attachment 4 – Transfers between Accounts within Departments and Funds
Attachment 5 – Transfers between Departments and Funds

General Fund			
Account Name	Year-End FSR	Proposed FSR Changes	Projection Basis
Surpluses (Shown as Positive, in millions)			
Office and Administrative	\$ 0.56	\$ (0.55)	Projected surpluses are based on year-to-date expenditure trends and projected operational needs through year end.
Other Surplus Accounts	0.58	(0.46)	
Overspending (Shown as Negative, in millions)			
Salaries General	\$ (0.13)	\$ 0.75	Projected overspending is due to appropriations reductions and lower than anticipated reimbursements for off-budget positions.
Salaries As-Needed	(0.15)	0.15	Projected overspending is due to the increased use of as-needed and hiring hall staff to maintain service levels in light of full-time vacancies.
Hiring Hall Salaries	(0.07)	0.07	
Benefits Hiring Hall	(0.03)	0.03	
Construction Expense	(0.01)	0.01	Projected overspending is based on year-to-date expenditure trends.
General Fund Total	\$ 0.75	\$ -	

Special Funds			
Account Name	Year-End FSR	Proposed FSR Changes	Projection Basis
Surpluses (Shown as Positive, in millions)			
Office and Administrative	0.50	-	Projected overspending is based on year-to-date expenditure trends.
Furniture, Office, and Technical Equipment	0.35	(0.35)	
Other Surplus Accounts	0.41	-	
Overspending (Shown as Negative, in millions)			
Salaries General	\$ (2.76)	\$ 1.30	Projected overspending is due to appropriations reductions and lower than anticipated reimbursements for off-budget positions.
Special Funds Total	\$ (1.50)	\$ 0.95	

General Fund Revenue (Figures in Millions)			
Revised Revenue Budget	Year-End FSR	Variance from	Projection Basis
\$ 55.00	\$ 55.00	\$ -	This Office projects the Bureau will meet its revised General Fund revenue budget by year end.

The projected General Fund surplus is approximately \$0.65 million lower than previously reported in the Mid-Year FSR primarily due to the costs associated with the recently approved civilian labor agreements. While in the Mid-Year FSR we reported a special fund surplus of \$6.88 million, we now report special fund overspending of \$1.50 million primarily due to appropriation reductions to address revenue shortfalls and lower than anticipated reimbursements for off-budget positions. This Office recommends using the projected surpluses in various accounts to fully address the projected General Fund overspending and partially offset the projected special fund overspending. We anticipate that the remaining overspending will be fully addressed by \$1.55 million in off-budget reimbursements that will be received before year end.

This Office recommends the following transactions at this time:

- Transfer \$200,000 from the Bureau's Overtime General Account funded by the General Fund, to the Salaries General Account to address projected overspending due to sick time payout.
- Transfer \$150,000 from the Bureau's Office and Administrative Account funded by the General Fund, to the Salaries As-Needed Account to address projected overspending.
- Transfer \$70,000 from the Bureau's Operating Supplies Account funded by the General Fund, to the Hiring Hall Salaries Account to address projected overspending.
- Transfer \$30,000 from the Bureau's Printing and Binding Account funded by the General Fund, to the Benefits Hiring Hall to address projected overspending.
- Transfer \$5,000 from the Bureau's Field Equipment Expense Account funded by the General Fund, to the Construction Expense Account to address projected overspending.
- Transfer \$150,000 from the Bureau's Contractual Services Account funded by the General Fund, to the Salaries General Account to address projected overspending due to higher labor costs.
- Transfer \$400,000 from the Bureau's Office and Administrative Account funded by the General Fund, to the Salaries General Account to address projected overspending due to higher labor costs.

- Transfer \$350,000 from the Bureau's Furniture, Office, and Technical Equipment Account funded by the Street Damage Restoration Fee Fund to a new account in the Engineering Special Services Fund 682, Department 50, entitled Survey Division Equipment, for the approved purchase of BOE Survey Division equipment through the Department of General Services.
- Transfer \$1.3 million from the PW-Sanitation Expense and Equipment Account within the Sewer Capital Fund to the Bureau of Engineering's Salaries General Account to address year-end expenditures.

II. Public Works/Bureau of Sanitation

Recommendation No. 27

Attachment 4 – Transfers between Accounts within Departments and Funds

Attachment 5 – Transfers between Departments and Funds

General Fund			
Account Name	Year-End FSR	Proposed FSR Changes	Projection Basis
Surpluses (Shown as Positive, in millions)			
Salaries General	\$ 4.94	\$ (4.20)	Projected surplus is due to staff vacancies.
Contractual Services	2.84	(1.20)	Projected surpluses are due to staff vacancies and hiring delays, resulting in the underutilization of hazardous waste cleaning contracts and operating supplies, and reduced field service.
Operating Supplies	1.00	(0.50)	
Field Equipment	0.34	-	
Other Surplus Accounts	0.39	(0.02)	
Overspending (Shown as Negative, in millions)			
Transportation Expense	(0.03)	-	Projected overspending is due to increased vehicle prices.
Other Overspending Accounts	(0.01)	0.10	Overspending due to higher than anticipated training and outreach materials costs.
General Fund Total	\$ 9.47	\$ (5.83)	

Special Funds			
Account Name	Year-End FSR	Proposed FSR Changes	Projection Basis
<i>Surpluses (Shown as Positive, in millions)</i>			
Salaries General	\$ 12.32	\$ (1.20)	Projected surplus is due to staff vacancies.
Contractual Services	1.45	-	Projected surplus is due to delays in the execution of contracts and lower than anticipated contract expenditures.
Hiring Hall Salaries	1.20	-	Projected surplus is based on year-to-date and prior-year expenditure trends, and projected operational needs through year end.
Other Surplus Accounts	2.74	1.20	Projected surpluses are due to lower expenses associated with staff vacancies.
Special Funds Total	\$ 17.71	\$ -	

General Fund Revenue (Figures in Millions)			
Revised Revenue Budget	Year-End FSR	Variance from Budget	Projection Basis
\$ 94.58	\$ 94.58	\$ -	This Office projects the Bureau will meet its revised General Fund revenue budget by year end.

The projected General Fund surplus is approximately \$5.17 million lower and the projected special fund surplus is approximately \$6.76 million lower than previously reported in the Mid-Year FSR primarily due to costs associated with the recently approved civilian labor agreements and the transfer of funds outside the Bureau of Sanitation's expense budget. This Office recommends transfers from the projected Salaries General surplus to address overspending primarily in the Overtime General Account within the General Fund, Stormwater Pollution Abatement (SPA) and Sewer Construction and Maintenance (SCM) funds and a transfer from the Overtime General Account to the Salaries General Account within the Solid Waste Revenue Resources Fund (SWRRF) to address over-expenditures due to the recently approved civilian labor agreements.

Hyperion Spill

Overtime expenditures related to the wastewater spill in 2021 continue as the Bureau has moved from emergency repairs to recovery efforts. As of August 2023, the Bureau has received payments totaling \$30.2 million from the property insurance policy for damage to the Hyperion Water Reclamation Plant (Hyperion). Additional payments are anticipated but have not been finalized at this time. Consultants are working with the Bureau to determine how these funds will be used to

reimburse the SCM for eligible expenditures. The full impact of the spill is yet to be determined and this Office will provide updates and potential impacts on the SCM in future FSRs.

Solid Waste Resources Revenue Fund

The Solid Resources Fee (SRF), the largest source of revenue to the SWRRF, is projected to have a year-end shortfall of approximately \$18.5 million due to a 9.5 percent decrease in receipts. The Los Angeles Department of Water and Power collects the SRF along with sewer service, water, and electricity fees. The cause of the continued decrease in collections is yet to be determined. This Office will continue to monitor revenues from this fee and will provide updates and potential impacts, including recommended transfers, in future FSRs.

Vacancies and Related Costs

This Office has completed the 2022-23 related costs reconciliation review for the Bureau's special funds, including SCM. Funding is included in the 2024-25 Proposed Budget for this purpose.

In the First FSR, this Office additionally reported on concerns regarding RecycLA program litigation, rate increase needs, and Proposition O reimbursements. There are no major changes to report since the First FSR.

This Office recommends the following transactions at this time:

- Encumber the General City Purposes Fund No. 100/56, Account Nos. 000855 and 000856 balances appropriated for the Solid Waste Fee Lifeline Rate Program and Solid Waste Fee Reimbursement, respectively, to pay 2023-24 invoices.
- Transfer \$200,000 from the Bureau's Overtime General Account to the Salaries General Account within the SWRRF to address potential over-expenditures due to the recently approved civilian labor agreements.
- Transfer \$100,000 from the Bureau's Salaries General Account to the Salaries, As-Needed Account within the General Fund to maintain service levels in light of full-time vacancies.
- Transfer \$1,500,000 from the Bureau's Salaries General Account to the Overtime General Account within the General Fund (\$100,000), Sewer Construction and Maintenance Fund (\$1,200,000), and Stormwater Pollution Abatement Fund (\$200,000) to address increased staff overtime due to 2024 winter storm activities and to maintain service levels in light of full-time vacancies.
- Transfer \$5,825,320 from the Bureau's Salaries General (\$4,000,000), Contractual Services (\$1,203,423), Operating Supplies (\$500,000), Uniforms (\$100,000), and Water and Electricity (\$21,897) accounts within the General Fund to the Reimbursement from Other Funds Account within SWRRF to reimburse the fund for the purchase and use of vehicles for Clean Streets activities during the third and fourth quarter of 2019-20 (\$4,903,423) and 2020-21 (\$921,897).

- Transfer \$300,000 from the Liability Claims Account (2022-23) within SWRRF to the Liability Claims Fund, Public Works, Sanitation Liability Payouts Account for anticipated Solid Waste Resources related claims and settlements.

JJ. Public Works/Bureau of Street Lighting
Recommendation No. 28, 29, and 30
Attachment 5 – Transfers between Departments and Funds

General Fund			
Account Name	Year-End FSR	Proposed FSR Changes	Projection Basis
<i>Surpluses (Shown as Positive, in millions)</i>			
Salaries General	\$ 0.01	\$ 0.12	Projected surplus is due to staff vacancies.
Overtime General	0.05	-	Projected surpluses are based on the prior-year expenditure rates and anticipated operational needs through year end.
Hiring Hall Salaries	0.05	-	
Benefits Hiring Hall	0.04	-	
Operating Supplies	0.07	-	
General Fund Total	\$ 0.22	\$ 0.12	

Special Funds			
Account Name	Year-End FSR	Proposed FSR Changes	Projection Basis
<i>Surpluses (Shown as Positive, in millions)</i>			
Salaries General	\$ 5.41	\$ -	Projected surplus is due to staff vacancies.
Hiring Hall Salaries	0.62	-	Projected surpluses are based on the prior-year expenditure rate and anticipated operational needs through year end.
Operating Supplies	0.46	-	
Street Lighting Improvements and Supplies	0.74	-	
Other Surplus Accounts	0.60	-	
Special Funds Total	\$ 7.83	\$ -	

General Fund Revenue (Figures in Millions)			
Revised Revenue Budget	Year-End FSR	Variance from Budget	Projection Basis
\$ 14.23	\$ 14.23	\$ -	The Bureau anticipates meeting its revised General Fund revenue budget by year end.

The projected General Fund surplus is approximately \$0.20 million lower than previously reported in the Mid-Year FSR primarily due to higher than anticipated hiring and street lighting supply costs. The projected special fund surplus is approximately \$2.02 million higher than previously reported in the Mid-Year FSR primarily due to transfers approved as part of the Second and Third Construction Project Reports.

Street Lighting Maintenance and Assessment Fund

This Office projects year-end revenue shortfall of \$25.49 million from the Street Lighting Maintenance and Assessment Special Fund (SLMAF) revenue budget of \$84.72 million. The shortfall is primarily driven by lower-than-expected rate of construction and lease fees from telecom companies for telecom co-location installations on street lighting poles. In addition, B-Permit and Engineering fee revenues are lagging behind prior year revenues. This shortfall is \$6.28 million higher than previously reported in the Mid-Year FSR due to updated assumptions for construction, lease payments, and reimbursement. To offset this shortfall, this Office assumes \$25.49 million in funds comprised of:

- \$6.85 million year-end balance of SLMAF funds in BSL accounts;
- \$8.42 million from actual expenditures coming in lower than estimated for 2022-23;
- A reduction of \$5.84 million in Related Costs transferred from SLMAF to the General Fund. This is an increased reduction of \$1 million compared to the projection in the Mid-Year FSR; and,
- \$8 million appropriation reduction from SLMAF account 50YLTT from \$19.23 million to \$11.23 million.

This Office recommends the following transaction at this time:

- Reduce 2023-24 appropriations in the amount of \$8,000,000 within the Street Lighting Maintenance and Assessment Fund No. 347/50, Account No. 50YLTT Energy to align appropriations with projected spending.
- Authorize the Controller to reduce appropriations in the total amount of \$3,618,222.52 within the Street Lighting Maintenance Assessment Fund to align current-year appropriations with current-year revenues

- Rescind Recommendation No. 32 included in C.F. 23-0600-S116 relative to the reduction of appropriations within the Street Lighting Maintenance Assessment Fund No. 347/50, on page 86 of the CAO report, to remove account No. 50TLWB NASA Grant Predicting What We Breathe totaling \$639,863.76 from the list of accounts for reduction. BSL and the Mayor's Office have informed that project work for air quality research and system development using machine learning and predictive data analysis using satellite and ground data is ongoing. A contract extension is underway to expend the remaining grant funds.
- Transfer \$159,217.14 from the Capital and Technology Improvement Expenditure Plan Fund Department No. 54, Fund No. 100, Account No. 00P294, 7th Street Streetscape Improvements to the Bureau of Street Lighting Department No. 84, Fund No.100, Account No. 001010, Salaries General (\$120,000) and to the Street Lighting Maintenance and Assessment Fund Department No. 50, Fund No. 347, Revenue Source Code No. 5301 Reimbursement from Other Funds (\$39,217.14) to reimburse for design, staffing, and construction charges for the Bureau of Engineering's 7th Street Streetscape Improvements Project.
- Transfer \$9,453.53 from the following accounts within the Bureau of Street Lighting Department No. 84 from the Street Lighting Maintenance and Assessment Fund Street 347/50, Salaries General (\$5,062.40), Account No. 001010 and the Street Lighting Maintenance and Assessment Fund 347/50, Account No. 50Y299 (\$4,391.13), Reimbursement of General Fund Costs, to the LA Public Library (LAPL) Department No. 44, Library Fund No. 300, Revenue Source Code No. 5188 Miscellaneous Revenue – Others to reimburse for salary and related costs of an employee who transferred from LAPL to BSL.

KK. Public Works/Bureau of Street Services

Attachment 4 – Transfers between Accounts within Departments and Funds

Special Funds			
Account Name	Year-End FSR	Proposed FSR Changes	Projection Basis
<i>Surpluses (Shown as Positive, in millions)</i>			
Salaries General	\$ 5.19	\$ (0.08)	Projected surplus is due to staff vacancies.
Contractual Services	10.51	-	Projected surpluses are based year-to-date and prior-year expenditure trends and projected operational needs through year end.
Other Surplus Accounts	1.05	0.08	
Special Funds Total	\$ 16.75	\$ -	

General Fund Revenue (Figures in Millions)			
Revised Revenue Budget	Year-End FSR	Variance from Budget	Projection Basis
\$ 62.55	\$ 71.00	\$ 8.45	Revenue surplus is due to increased projected related cost reimbursements.

While in the Mid-Year FSR this Office reported a General Fund surplus of \$4.78 million, we now project that the Bureau will finish the year on-budget for its General Fund accounts due to lower than anticipated contract expenditures. The projected special fund surplus is approximately \$5.10 million higher than previously reported in the Mid-Year FSR primarily due to decreased contract spending.

This Office recommends the following transactions at this time:

- Transfer of \$80,000 from the General Fund, Salaries General Account to the Hiring Hall Salaries Account for the construction of access ramps.
- Transfer \$2,757,884.27 from the BSS Transaction Fund's Special Event-General revenue account to the BSS Street Services, Bureau of Street Lighting, Department of Transportation, Solid Waste Resources Fund, Building & Safety, and Los Angeles Fire and Police Departments, for salaries, overtime, and other expenses associated with special events.

LL. Recreation and Parks
No Recommendation

Special Funds			
Account Name	Year-End FSR	Proposed FSR Changes	Projection Basis
<i>Surpluses (Shown as Positive, in millions)</i>			
Salaries General	\$ 14.26	\$ -	Projected surplus is due to staff vacancies. The Department's vacancy rate is 24 percent as of March 2024.
Other Surplus Accounts	1.80	-	Projected surpluses in several expense accounts are based on prior-year and year-to-date expenditure trends and projected operational needs through year end.
<i>Overspending (Shown as Negative, in millions)</i>			
Salaries As-Needed	(0.98)	-	Projected overspending is based on year-to-date expenditure trends, projected operational needs through year end, and inflationary impacts on supply purchases.
Operating Supplies	(1.50)	-	
Special Funds Total	\$ 13.58	\$ -	

Special Fund Revenue (Figures in Millions)			
Revised Revenue Budget	Year-End FSR	Variance from Budget	Projection Basis
\$ 56.92	\$ 56.92	\$ -	The Department anticipates meeting its special fund revenue budget by year end.

The projected special fund surplus is approximately \$0.79 million higher than the previously reported in the Mid-Year FSR primarily due to hiring delays. The Department will use the Salaries General surplus to address projected overspending in the Operating Supplies Account. The Department anticipates the reimbursement of Salaries As-Needed costs associated with the Californians for All Workforce Development grant by year end, which will resolve the projected overspending in the Salaries As-Needed Account. This Office does not recommend any transactions at this time.

Child Care Centers

The Department reports that eight child care centers are currently open: Jim Gilliam, Ralph Parsons, Branford, Victory-Valley, Evergreen, Downey, Ira C. Massey, and Hubert H. Humphrey. The table below summarizes the status of enrollment at the centers opened since 2022:

Status of Open Child Care Centers

Center Name	Date Opened to the Public	Licensed Capacity	No. Enrolled as of March 2024	Available Enrollment Slots
Branford Child Care Center	8/15/2022	50	8	42
Downey Child Care Center	7/10/2023	44	12	32
Evergreen Child Care Center	7/10/2023	46	7	39
Hubert Humphrey Child Care Center	7/10/2023	52	6	46
Ira C. Massey Child Care Center	7/10/2023	30	5	25
Victory Valley Child Care Center	8/15/2022	50	7	43
Total		272	45	227

The soft opening of the Echo Park, Van Ness, and South Park Child Care Centers has been delayed until August 2024 due to challenges to recruit full-time and part-time qualified staff to support the Child Care Program. The Department estimates the completion of construction at Banning Child Care Center in early 2025. Repair work necessary to open the Algin Sutton, Glassell Park, and Mason Child Care Centers has yet to begin. The 2023-24 Adopted Budget includes \$5 million in the Unappropriated Balance (UB) for Child Care and Learning Centers, which is expected to revert at year-end to the Reserve Fund. The 2024-25 Adopted Budget includes \$250,000 to transition City operation of childcare centers to non-City providers. In addition, the Budget, Finance and Innovation Committee asked the Department, in consultation with the Personnel Department and the Community Investment for Families Department, to report on the challenges to increase staffing at childcare centers and center enrollment goals. The study is also to review the cost efficiency of program delivery models that can be considered for implementation by the City.

MM. Transportation

Recommendation Nos. 31 and 32

Attachment 4 – Transfers between Accounts within Departments and Funds

Attachment 5 – Transfers between Departments and Funds

Attachment 6 – Appropriations from the Unappropriated Balance

General Fund			
Account Name	Year-End FSR	Proposed FSR Changes	Projection Basis
<i>Surpluses (Shown as Positive, in millions)</i>			
Overtime General	\$ 1.15	\$ (1.15)	Projected surplus is due to reimbursements for traffic control at special events, which reduces the General Fund costs.
Other Surplus Accounts	0.28	-	Projected surpluses based on year-to-date expenditure trends.
<i>Overspending (Shown as Negative, in millions)</i>			
Salaries General	(3.17)	3.17	Projected overspending is due to the one-time cash payout to Coalition members that the department states are not eligible to be funded by special funds and costs associated with other recently approved civilian labor agreements.
Salaries, As-Needed	(1.17)	2.07	Projected overspending is based on year-to-date expenditure trends and projected operational needs through year end.
Contractual Services	(0.31)	0.31	Projected overspending is primarily due to security services costs at the Department's facilities.
General Fund Total	\$ (3.22)	\$ 4.40	

Special Funds			
Account Name	Year-End FSR	Proposed FSR Changes	Projection Basis
<i>Surpluses (Shown as Positive, in millions)</i>			
Salaries General	\$ 7.89	\$ (0.76)	Projected surplus is due to staff vacancies.
Other Surplus Accounts	0.18	-	Projected surpluses based on year-to-date expenditure trends.
<i>Overspending (Shown as Negative, in millions)</i>			
Salaries As-Needed	(0.23)	-	Projected overspending is due to the increased use of staff overtime and as-needed staff to maintain service levels in light of full-time vacancies.
Overtime General	(1.23)	4.28	
Office and Administrative	(0.76)	0.76	Projected overspending is due to the replacement of radio and associated equipment for field crews, and new and replacement computers.
Special Funds Total	\$ 5.85	\$ 4.28	

General Fund Revenue (Figures in Millions)			
Revised Revenue Budget	Year-End FSR	Variance from Budget	Projection Basis
\$ 89.20	\$ 82.00	\$ (7.20)	Revenue shortfall is primarily due to reduced related cost reimbursements associated with special funded vacancies.

The projected General Fund overspending is approximately \$1.47 million lower than previously reported in the Mid-Year FSR primarily due to lower than anticipated staff overtime and contract expenditures. The projected special fund surplus is approximately \$10.43 million lower than the previously reported in the Mid-Year FSR primarily due to costs associated with the recently approved civilian labor agreements and the appropriation reductions recommended in the Mid-Year FSR. This Office recommends transfers from the Department of Transportation (DOT) Trust Fund, the projected Overtime General surplus and the Unappropriated Balance to address the projected overspending.

This Office recommends the following transactions at this time:

- Instruct the Department of Transportation to take all actions necessary to maximize the reimbursement of 2023-24 salary cost from the Los Angeles County Metropolitan Transportation Authority and report in the 2024-25 First FSR with the status of 2023-24 reimbursements.

- Rescind the Controller's Instruction in Attachment 3 of the 2023-24 Mid-Year Financial Status Report (C.F. 23-0600-S116) relative to the appropriation of \$2,729,617.23 from the Department of Transportation Trust Fund to the Overtime General Account for overtime costs related to special event traffic control services.
- Transfer \$1,502,772.59 in interest income within the Transportation Grants Fund to the Proposition C Anti-Gridlock Transit Improvement Fund to reimburse front-funding salary costs for transportation grant projects.
- Transfer \$9,124,726.91 from the cash balance within the Transportation Grants Fund to the Proposition C Anti-Gridlock Transit Improvement Fund to reimburse front-funding salary costs for transportation grant projects.
- Transfer \$3,225,052.86 from the cash balance to the account, Grant Reimbursements to General Fund, within the Transportation Grants Fund and transfer therefrom to reimburse prior year transportation grants project related costs of the Bureaus of Contract Administration, Engineering, Street Lighting, and Street Services, and the Department of Transportation.
- Transfer \$1,308,896.00 from the cash balance to the account, Reimbursements of General Fund Costs, within the Transportation Grants Fund and transfer therefrom to reimburse current year transportation grants project related costs reimbursements of the Bureaus of Contract Administration, Engineering, Street Lighting, and Street Services, and the Department of Transportation.
- Appropriate \$4,594,028.49 from the Department of Transportation Trust Fund's Special Events revenue account to the Department's Overtime General Account for traffic control services performed for special events.
- Transfer a total of \$84,547.39 from four Department of Transportation Trust Fund project appropriation accounts to the Department's Overtime General Account for the Tujunga Village Speed Tables (\$1,391.94), CD2 Elementary School Area Speed Hump Program (\$5,000), CD2 Pedestrian Hawk Beacon (PHB) at Cleon Ave. and Oxnard St. (\$38,155.45), and Left Turn at Olympic Blvd. and Normandie Ave. (\$40,000) projects.
- Appropriate a total of \$2,743,481.20 from the account, Transportation, within the Department of Transportation Trust Fund to the Department's Overtime General Account for special event venues (\$1,812,887.60), Metro Crenshaw/LAX Transit Corridor (\$214,914.51), CD5 Hughes & Venice Left-Turn Phasing (\$84,000.00), CD5 Girard & Midvale Left-Turn Phasing (\$94,000.00), CD13 Hollywood Area Curb Repainting (\$3,244.72), LADWP Trunk Line Unit 1 (\$496,176.87), Venice Boulevard Project Planning (\$12,179.41), Riverside Drive Improvements (\$4,983.46), La Tuna Canyon and Canter Pedestrian Hybrid Beacon (\$2,562.60), CD3 Speed Reduction (\$3,039.61), People Streets Program (\$3,265.59), and Tujunga Village Speed Tables (\$12,226.83).

- Transfer \$462,000 from the Department's Salaries General Account (Measure M Local Return Fund) to the Department's Office and Administrative Account for the purchase of radio and equipment for the field crews.
- Transfer \$300,000 from the Department's Salaries General Account (Proposition C Anti-Gridlock Transit Fund) to the Department's Office and Administrative Account for new and replacement computers.
- Transfer \$215,260.54 from the Transportation Review Fee Fund's Expedited Permit Fee revenue account to the Department's Overtime General Account for overtime cost.
- Transfer \$2,069,967 from the Department's Overtime General Account (DOT Trust Fund) to the Salaries, As-Needed Account to address fluctuations in payroll for as-needed staff.
- Appropriate a total of \$2,332,430 from the UB-Reserve for Mid-Year Adjustments to the Department's Salaries General (\$2,021,281.00) and Contractual Services (\$311,149) accounts to offset the projected overspending in these accounts.

NN. Youth Development

Recommendation Nos. 33 and 34

Attachment 10 – 2024-25 General Fund Reappropriations

Attachment 11 – 2024-25 Special Fund Reappropriations

General Fund			
Account Name	Year-End FSR	Proposed FSR Changes	Projection Basis
Surpluses (Shown as Positive, in millions)			
Salaries General	\$ 0.237	\$ -	Projected surplus is due to staff vacancies.
Salaries As-Needed	0.050	-	Projected surplus is due to funds budgeted in the Salaries As-Needed Account which are expected to be expended from the Salaries General Account.
Contractual Services	0.489	-	Projected surpluses are based on year-to-date expenditure trends and delayed procurement.
Other Surplus Accounts	0.006	-	
Overspending (Shown as Negative, in millions)			
Office and Administrative	(0.020)	-	Projected overspending is due to unbudgeted costs associated with an office move.
Furniture, Office and Technical Equipment	(0.012)	-	
General Fund Total	\$ 0.750	\$ -	

Special Funds			
Account Name	Year-End FSR	Proposed FSR Changes	Projection Basis
Surpluses (Shown as Positive, in millions)			
Salaries General	\$ 0.179	\$ -	Projected surplus is due to staff vacancies.
Other Surplus Accounts	0.031	-	Projected surpluses in various expense accounts are based on year-to-date expenditure trends.
Special Funds Total	\$ 0.210	\$ -	

The projected General Fund surplus is approximately \$0.173 million higher than previously reported in the Mid-Year FSR due to hiring and procurement delays. The projected special fund surplus is approximately \$0.026 million lower than previously reported in the Mid-Year FSR due to lower than anticipated expenditures in several expense accounts. The Department plans to address its General Fund overspending through administrative transfers using the projected savings from other accounts. The Department has no budgeted General Fund revenues.

Californians for All Youth Workforce Development Grant

As previously reported, the Department is responsible for overseeing the evaluation component of the Californians for All Youth Workforce Development (CA4All) Grant, a multi-year and cost-reimbursement grant awarded by the State of California, for which the Economic and Workforce Development Department (EWDD) is the administrator (C.F. 22-0014). This grant had an original term of April 14, 2022 to May 1, 2024, which has now been extended to September 30, 2024. Due to delays in grant reimbursements from the state to EWDD, the Council approved a \$4.5 million Reserve Fund loan for EWDD to avoid cash flow and service disruptions related to the CA4All grant (C.F. 22-0683-S2). Subsequently, the Council approved a second Reserve Fund loan of \$10 million for the same purpose (C.F. 23-1073), to be repaid at the end of the grant and upon receipt of full reimbursement from the state. As of April 26, 2024, the General Fund has paid \$117,002 for the Department's 2022-23 grant expenditures and has received funds from the State for up to the period ending June 2023. The EWDD notified the Department that there are no additional reimbursements scheduled prior to year end.

This Office recommends the following transactions at this time:

- Approve an appropriation of \$50,000 in MICLA Commercial Paper Program (Youth Development Department) to purchase one non-emergency electric sedan vehicle for the Department, consistent with the intent of the 2023-24 Budget.
- Authorize the Controller to disencumber up to \$23,934.83 from the Fiscal Year 2022-23 encumbered balances for Contract C-143598, Social Policy Research Associates Inc., within the Youth Development Fund No. 100/19, Contractual Services Account No. 003040, revert the disencumbered amount to the Reserve Fund No. 101/62, subsequently transfer the amount to the amount to the Unappropriated Balance Fund No. 100/58, and

reappropriate therefrom to the same fund and account in the current year, for the implementation of the CaliforniansForALL Youth Jobs Corps Program grant. These grant funds will need to be reappropriated in 2024-25.

2024-25 General Fund Reappropriation

- Reappropriate up to \$376,173 from the unencumbered balance within the Department's Contractual Services Account for the further development of its 1) Central information platform project (\$122,000), 2) information technology and website support (\$36,942), 3) translation and interpretation (\$45,000), 4) youth program auditing (\$22,231), 5) youth protection and financial literacy training (\$150,000) (C.F. 23-1325), and 6) Peer-to-Peer Homelessness Youth Ambassadors (\$111,000). The reappropriation of funds is required as the Department may not be able to execute these contracts and encumber the funds prior to the end of the year. All projects were previously authorized by the Mayor and Council and the Department is unable to absorb these costs in 2024-25.

2023-24 Special Fund Reappropriation

- Reappropriate up to \$236,141.83 from the unencumbered balance within various accounts for the CaliforniansForAll Youth Workforce Program Grant. The reappropriation of funds is required for the extended grant period.

OO. Zoo

Attachment 5 – Transfers between Departments and Funds

Special Funds			
Account Name	Year-End FSR	Proposed FSR Changes	Projection Basis
Surpluses (Shown as Positive, in millions)			
Salaries General	\$ 1.281	\$ (0.140)	Projected surplus is due to staff vacancies. The Department has an 11 percent vacancy rate.
Salaries As-Needed	0.531	-	Projected surplus is due to program closures, hiring delays, and attrition.
Printing and Binding	0.056	-	Projected surpluses based on year-to-date and prior-year expenditure trends, and projected operational needs through year-end.
Contractual Services	0.175	-	
Veterinary Supplies and Expense	0.137	-	
Uniforms	0.007	-	
Feed and Grain	0.358	-	
Office and Administrative	0.114	-	
Operating Supplies	0.055	-	
Special Funds Total	\$ 2.714	\$ (0.140)	

The projected special fund surplus is approximately \$0.395 million higher than previously reported in the Mid-Year FSR primarily due to delays in hiring, attrition, and program closures that have not restarted since the pandemic.

Greater Los Angeles Zoo Association (GLAZA) Interim Agreement

The current agreement between the Zoo and GLAZA expired on September 29, 2023. The Zoo is preparing to release a Request for Proposals (RFP) for management and operation of programs on behalf of the Zoo. The Zoo and GLAZA intend to enter into an agreement to continue services during the RFP and contractor selection process. This interim agreement was approved by City Council on October 24, 2023 (C.F. 23-1128). The 2023-24 Adopted Budget included \$1.5 million in the Unappropriated Balance to address potential transition costs. This funding is not needed this fiscal year and will revert to the Reserve Fund at year end.

This Office recommends the following transactions at this time:

- Transfer \$140,000 from the Salaries General Account to LAPD's Overtime Account for services at the Zoo.

2. STATUS OF NON-DEPARTMENTAL FUNDS AND SPECIAL ACCOUNTS

This section addresses the status of non-departmental expenditures and revenues and highlights issues of concern.

A. General City Purposes

Attachment 6 – Appropriations from the Unappropriated Balance

General Fund			
Account Name	Year-End FSR	Proposed FSR Changes	Projection Basis
Surpluses (Shown as Positive, in millions)			
County Service-Massage Parlor Regulation	\$ 0.03	\$ -	Projected surplus is based on prior-year expenditure trends.
Overspending (Shown as Negative, in millions)			
Medicare Contributions	(1.00)	1.20	Projected overspending is due to increased Citywide hiring and unbudgeted salary increases.
Pensions Savings Plans	(0.06)	0.08	Projected overspending is due to higher-than-anticipated hiring, leading to increased contributions.
Social Security Contributions	(0.20)	0.22	Overspending due to higher-than-anticipated hiring and salaries, leading to increased contributions. Contributions will likely fluctuate throughout the year.
General Fund Total	\$ (1.23)	\$ 1.50	

This Office projects overspending in General City Purposes of \$1.23 million, which is \$6.13 million lower than the \$7.36 million that we reported in the Mid-Year FSR largely due to actions taken to partially address overspending in three accounts. We now recommend resolving the remaining overspending in the Medicare Contributions (\$1,005,996), Pension Savings Plans (\$55,359), and Social Security (\$195,888) accounts. Spending in these accounts is variable throughout the year and we recommend transfers slightly higher than each projection to account for this variability. In each account, overspending is the result of hiring above projected levels and unbudgeted salary costs. Even though the City has implemented hiring limitations, there has yet to be a corresponding reduction in spending from these accounts.

Therefore, this Office recommends the following transactions.

- Transfer \$1,200,000 from the Unappropriated Balance, Reserve for Mid-Year Adjustments to the Medicare Contributions Account.
- Transfer \$220,000 from the Unappropriated Balance, Reserve for Mid-Year Adjustments to

the Social Security Contributions Account.

- Transfer \$75,000 from the Unappropriated Balance, Reserve for Mid-Year Adjustments to the Pensions Savings Plans Account.

2024-25 General Fund Reappropriation

- Reappropriate up to \$9.15 million from the unencumbered balance from various Council project accounts within the General City Purposes Fund to 2024-25 to ensure funding availability in 2024-25 for the continued implementation of these projects.

2024-25 Transfers and Appropriations

- On or shortly after July 1, 2024, transfer \$850,000 from the General City Purposes, Unarmed Response to Homelessness and Non-Violent Calls, to the Board of Public Works, Contractual Services Account, for the Office of Community Beautification to support illegal dumping crews in Council District 8.

B. Unappropriated Balance

Attachment 6 – Appropriations from the Unappropriated Balance

Attachment 7A – Status of the UB – General Account

Attachment 7B – Status of the UB – Reserve for Mid-Year Adjustments

Attachment 7C – Status of the UB – Non-General Accounts

Attachment 10 – 2024-25 General Fund Reappropriations

The 2023-24 Adopted Budget includes \$297.1 million for the Unappropriated Balance (UB). Through May 30, 2024, the Mayor and City Council have approved transactions resulting in a net decrease of \$144.4 million, leaving a balance of \$152.7 million in the UB.

The transactions in the Mid-Year FSR left the Reserve for Mid-Year Adjustments Account depleted. This report includes recommendations to transfer \$103.1 million from the Reserve Fund to the UB Reserve for Mid-Year Adjustments Account to replenish the account.

The transactions recommended in this report address several departments' overspending and unfunded expenditures that not only depletes this account, but also depletes the \$22.4 million in the Department Payroll Reconciliation Account.

In addition, this report also includes recommendations to transfer \$12 million from various UB accounts for a net decrease of \$34.4 million. This leaves a remaining balance of approximately \$118.3 million.

This Office recommends the following transactions at this time:

- Transfer \$103,114,181.42 from the Reserve Fund to the UB, Reserve for Mid-Year Adjustments Account to provide additional capacity to address overspending and unfunded expenditures.

- Transfer \$2,803,261 from the UB, Reserve for Mid-Year Adjustments Account to the City Attorney's Litigation Account to address projected overspending for litigation expenses.
- Transfer \$2,083,000 from the UB, Reserve for Mid-Year Adjustments Account to the City Attorney's Outside Counsel Account for expenses related to the various cases, including police protest cases.
- Transfer \$10 million from the UB, Election Expenses - Primary March 2024 Account to the City Clerk's Elections Account to pay the County invoice for the March 2024 Primary Election.
- Transfer \$53,098,276 million from the UB, Reserve for Mid-Year Adjustments Account to the Fire's Salaries General (\$594,909), Salaries Sworn (\$30,247,207), and Overtime Constant Staffing (\$22,256,160) accounts to address over expenditures.
- Transfer \$927,799 million from the UB, Reserve for Mid-Year Adjustments Account to the General Services Department's Field Equipment Expense Account to address overspending associated with rising commodity pieces.
- Transfer \$1 million from the UB, Human Resources and Payroll (HRP) System Contingency Account to Information Technology Agency's Contractual Services Account for the HRP project.
- Transfer \$1 million from the UB, MyLA311 Replacement Account to Information Technology Agency's Contractual Services Account for the MyLA311 Replacement project.
- Transfer \$22,407,313 from the UB, Department Payroll Reconciliation Account to the Police's Salaries Sworn Account to address projected overspending related to labor agreements.
- Transfer \$7,592,687 from the UB, Reserve for Mid-Year Adjustments Account to the Police's Salaries Sworn Account to address projected overspending related to labor agreements.
- Transfer \$20 million from the UB, Reserve for Mid-Year Adjustments Account to the Police's Overtime Sworn Account to address projected overspending related to labor agreements.
- Transfer \$2.5 million from the UB, Reserve for Mid-Year Adjustments Account to the Police's Salaries General Account to address projected overspending.
- Transfer \$2,323,430 million from the UB, Reserve for Mid-Year Adjustments Account to Transportation Department's Salaries General (\$2,021,281) and Contractual Services (\$311,149) accounts to address over expenditures.

- Transfer \$1.2 million from the UB, Reserve for Mid-Year Adjustments Account to the General City Purposes' Medicare Contributions Account.
- Transfer \$220,000 from the UB, Reserve for Mid-Year Adjustments Account to the General City Purposes' Social Security Contributions Account.
- Transfer \$75,000 from the UB, Reserve for Mid-Year Adjustments Account to the General City Purposes' Pensions Savings Plans Account.
- Transfer \$34,136.42 from the UB, Reserve for Mid-Year Adjustments Account to the General City Purposes' Fire and Police Pensions Defrayal Account and transfer therefrom to the Fire and Police Pensions Fund to pay for the City's one percent Fire/Police Pension - Tier 5 contribution defrayal costs.
- Transfer \$3,268,455 million from the UB, Reserve for Mid-Year Adjustments Account to Human Resources Benefits' Workers' Compensation/Rehabilitation Account to address higher costs for claims and medical lien settlements.
- Transfer \$2,763,000 from the UB, Reserve for Mid-Year Adjustments Account to Human Resources Benefits' Workers' Civilian Flex Program Account to address overspending due to increased civilian enrollment.
- Transfer \$4,216,137 from the UB, Reserve for Mid-Year Adjustments Account to the Liability Claims Account, Miscellaneous Liability Payouts Account for anticipated settlements.

2024-25 General Fund Reappropriation

- Reappropriate up to \$2,841,151.15 million from the unencumbered balance in the Unappropriated Balance, Equipment, Expenses, and Alterations and Improvements Account into the same account and in the same amount that exists on June 30, 2024.

C. Human Resources Benefits

Attachment 4 – Transfers between Accounts within Departments and Funds

Attachment 5 – Transfers between Departments and Funds

Attachment 6 – Appropriations from the Unappropriated Balance

General Fund			
Account Name	Year-End FSR	Proposed FSR Changes	Projection Basis
<i>Surpluses (Shown as Positive, in millions)</i>			
Fire Health and Welfare Program	\$ 1.05	\$ (1.00)	Projected surplus is due to the lower than budgeted average actual health rate increases.
Unemployment Insurance	0.72	(0.72)	Projected surplus is due to the lower than budgeted expenditures.
<i>Overspending (Shown as Negative, in millions)</i>			
Civilian Flex Program	(2.76)	2.76	Projected overspending is due to changes in civilian enrollment.
Workers' Compensation/ Rehabilitation	(4.99)	4.99	Projected overspending is due to higher than assumed benefit payments and liens.
General Fund Total	\$ (5.98)	\$ 6.03	

General Fund Revenue (Figures in Millions)			
Revised Revenue Budget	Year-End FSR	Variance from Budget	Projection Basis
\$ 4.94	\$ 4.94	\$ -	This Office projects the Fund will meet its revised General Fund revenue budget by year end.

The projected overspending is substantially the same as reported in the Mid-Year FSR. This Office recommends transfers from the Unemployment Insurance (\$0.72 million) and Fire Health and Welfare Program (\$1.0 million) surpluses to the Workers' Compensation/Rehabilitation Account to partially offset projected overspending. Additionally, this Office recommends transfers from the Unappropriated Balance, Reserve for Mid-Year Adjustments Account to the Workers' Compensation Account (\$3.3 million) and the Civilian Flex Program Account (\$2.8 million) to resolve the remaining projected overspending.

This Office recommends the following transactions at this time:

- Transfer \$722,545 from the Unemployment Insurance Account to the Workers' Compensation/Rehabilitation Account to partially offset projected overspending.

- Transfer \$1.0 million from the Fire Health and Welfare Program Account to the Workers' Compensation/Rehabilitation Account to partially offset projected overspending.
- Transfer \$169,032.47 from the Employee Benefits Trust Fund to the General Services Department's (GSD) Mail Services Account to reimburse GSD for the cost of mailing 2023 Open Enrollment packets to City employees.
- Transfer \$3.27 million from the Unappropriated Balance, Reserve for Mid-Year Adjustments Account to the Workers' Compensation/Rehabilitation Account to partially offset projected overspending.
- Transfer \$2.76 million from the Unappropriated Balance, Reserve for Mid-Year Adjustments Account to the Civilian Flex Program Account to address projected overspending due to increased civilian enrollment.

D. Liability Claims Account

Attachment 8 – Status of Liability Accounts

The 2023-24 Adopted Budget provides \$87.37 million for Liability Payouts, allocated between the Miscellaneous Liability Payouts (\$80 million) and Public Works, Sanitation Liability Payouts (\$7.37 million) accounts. The Unappropriated Balance (UB) Reserve for Extraordinary Liability Account included supplemental funding of \$20 million to pay for both tort liability and tax-related cases beyond the amount provided in the Liability Claims Account. This supplemental amount was transferred into the Liability Claims Account in the Second Financial Status Report, and an additional \$91.57 million was transferred in the Mid-Year Financial Status Report, providing a total available amount of \$198.94 million for Liability payouts in 2023-24.

As of April 25, 2024, \$117.08 million of the adjusted budget of \$198.94 million has been expended from the Liability Claims Account. Including an additional \$81.13 million pending payments, the total committed amount is \$198.21 million. This results in General Fund overspending of \$501,234 and a special fund surplus of \$342,331. Additionally, based on the current rate of payouts pending Council approval (\$40.22 million), and pending final report (\$2.30 million), we project total General Fund spending of \$232.05 million and special fund spending of \$7.03 million. This results in General Fund overspending of approximately \$42.49 million, a Sewer Construction and Maintenance Fund surplus of \$633,833, and Solid Waste Revenue Resource Fund overspending of \$300,000. Based on our review of cases with payouts pending Council approval and cases that have been approved but not paid, this Office recommends a transfer of \$4.22 million from the Unappropriated Balance, Reserve for Mid-Year Adjustments Account to partially offset the projected overspending. The remaining overspending will be addressed by recommendations for appropriations from the Reserve Fund recently approved by Council. Furthermore, a number of previously approved settlements include structured payouts totaling \$36 million set for payment in 2024-25. In addition, several other proposed settlements with payments due in 2024-25 are pending approval. Therefore, the City is likely to experience overspending in 2024-25 as a result of liability payments.

This Office recommends the following transaction at this time:

- Transfer \$4.22 million from the UB, Reserve for Mid-Year Adjustments Account to the Liability Claims Account, Miscellaneous Liability Payouts Account for anticipated settlements.

3. STATUS OF EMPLOYMENT

Attachment 9 – Employment Level Report

Citywide employment authority from all funding sources totaled 39,521 at the end of March for both civilian and sworn classes. There are 32,419 filled positions at the end of March. Departments reported a total of 7,102 vacant positions: 4,451 General Fund and 2,651 special funded.

4. STATE BUDGET

No Recommendation

On May 10, 2024, Governor Newsom released the revised 2024-25 State budget proposal, also referred to as the May Revision. The May Revision estimates a budget gap of \$44.9 billion and erosions of the Governor's January 2024 Budget solutions of \$1.2 billion. The May Revision proposes drawing down funds from the state's reserves (\$4.2 billion), budget reductions (\$19.2 billion), funding shifts from the General Fund (\$7.3 billion), delays in spending (\$5.6 billion), deferrals (\$2.1 billion), and revenue generation and borrowing (\$7.7 billion) to address the projected budget gap. The May Revision includes withdrawals from the Public School System Stabilization Account of \$8.4 billion to maintain predictable support for Local Educational Agencies and Community College Districts. The May Revision also includes proposal to withdraw \$3.3 billion from the Budget Stabilization Account in 2024-25 and \$8.9 billion in 2025-26. This action will assist in balancing the budget through 2025-26. The Governor's May Revision identifies new risks that could significantly change the state's future financial health, which include persistent inflation, elevated interest rates, and uncertainty with financial institutions due to tight credit conditions that could push the economy into a mild recession. Below, we list the budget proposals with potential impacts to the City:

Transit

The May Revision shifts \$555.1 million from General Fund to the Greenhouse Gas Reduction Fund above what was proposed in the Governor's Budget, for a total of \$1.3 billion in proposed fund shifts for transit. These fund shifts are not expected to have any program impact and the May Revision maintains the Formula Transit and Intercity Rail Capital Program (\$4 billion) and the Zero Emission Transit Capital Program (\$1.1 billion) funding levels. The May Revision also reduces \$148 million not used for awarded projects from the Competitive Transit and Intercity Rail Capital Program and maintains 96 percent of the Competitive Transit and Intercity Rail Capital Program (\$3.5 billion of the originally planned \$3.65 billion).

Education

The May Revision pulls back a planned 2025-26 General Fund investment of \$550 million that would have supported the California Preschool, Transitional Kindergarten, and Full-Day Kindergarten Program. Such an investment could be considered for inclusion in education facilities bond proposals being contemplated by the Legislature.

Housing

The May Revision reduces \$132.5 million in 2024-25 and \$207.5 million in 2025-26 for the Behavioral Health Bridge Housing Program, while maintaining \$132.5 million General Fund in 2024-25 and \$117.5 million (\$90 million Mental Health Services Fund and \$27.5 million General Fund) in 2025-26. The May Revision also contains a one-time reduction of \$260 million in 2025-26 for HHAP Round 5 supplemental grant funding. This reduction will not have an impact on the City's HHAP Round 5 award.

Climate

The May Revision shifts \$1.7 billion in 2024-25 from the General Fund to the Greenhouse Gas Reduction Fund for various climate programs. Over the next five years, the May Revision includes shifting \$3.6 billion from the General Fund to the Greenhouse Gas Reduction Fund, including transit programs, clean energy programs, zero-emission vehicle programs, and nature-based solutions programs.

The Legislature is holding hearings on Governor Newsom's revised budget. The constitutional deadline for Legislature to send the Governor a budget is June 15th. This Office will continue to monitor the State budget and will provide status updates as necessary.

5. AMERICAN RESCUE PLAN ACT – STATE AND LOCAL FISCAL RECOVERY FUNDS

No Recommendation

On March 11, 2021, President Biden signed the American Rescue Plan Act (ARPA) into law establishing the Coronavirus State Fiscal Recovery Fund and the Coronavirus Local Fiscal Recovery Fund (SLFRF). The intent of these funds is to provide support to state, territorial, local, and Tribal governments in responding to the economic and public health impacts of COVID-19 and in their efforts to contain impacts on their communities, residents, and businesses.

The SLFRF provided the City with approximately \$1.28 billion in recovery funds. On May 18, 2021, the City received the first tranche of SLFRF totaling \$639,450,464. The City moved the first tranche of SLFRF funding into the General Fund revenue, which allowed the City to balance the 2020-21 General Fund budget without drawing on reserves or deficit borrowing. The City received the second tranche of SLFRF of \$639,450,464 on June 3, 2022. The 2021-22 Budget also treated those funds as General Fund revenue.

The CAO is responsible for administering the SLFRF funds and for preparing all required reports for the U.S. Treasury on behalf of the City. This Office submitted the tenth quarterly Project and Expenditures Report by the April 30, 2024, due date. The purpose of this report is to identify actual and obligated spending. In the report, the CAO identified eligible spending of approximately \$4.3

million from January 1, 2024, through March 31, 2024 and total spending of approximately \$1.194 billion to date.

The status of the SLFRF as of March 2024 is provided in the following table:

Total SLFRF Award (amounts in millions)	\$ 1,278.90	
SLFRF Expenditures by Type as of 03/31/24	Totals	% of total SLFRF Award
Government Services Expenditures	\$ 1,092.12	85.4%
"Stand Alone Project" Expenditures	101.62	7.9%
Total Expenditures Reported	\$ 1,193.74	93.3%
Unexpended SLFRF as of 03/31/24	Totals	% of total SLFRF Award
Budgeted SLFRF Allocated to Stand-Alone Projects	\$ 84.87	6.7%
Unbudgeted SLFRF Allocated to Government Services	0.29	0.0%
Total SLFRF Remaining Balance	\$ 85.16	6.7%

6. LOS ANGELES FIRE AND POLICE PENSIONS

Recommendation No. 40 G

Attachment 5 – Transfers between Departments and Funds

Attachment 6 – Appropriations from the Unappropriated Balance

The City must pay the Tier 5 Fire and Police Pension Plan (Plan) one percent of the service credits that members claimed for periods during which the Plan was at least 100 percent actuarially funded. The Los Angeles Fire and Police Pension (LAFPP) requests payment of \$34,136.42 for the City's obligation for member service buybacks for 2022-23. The service periods that the buybacks cover are between January 1, 2002 and June 30, 2006, during which time the Plan was at least 100 percent actuarially funded.

LAFPP also requests to reappropriate current year unexpended excess benefits funds at year end to the next fiscal year. The Excess Benefit Plan is a General Fund obligation that supplements the benefits of certain retired members of the Plan. The City incorporates this excess benefit payment into the annual General Fund contribution to LAFPP, which is determined pursuant to Section 415(b) of the Internal Revenue Code. The Internal Revenue Service (IRS), however, sets this amount on a calendar year, whereas the City prepares its budget by fiscal year. Therefore, the City's payment may occasionally result in an overpayment or underpayment from the IRS limit. The 2024-25 Excess Benefits Plan budget contribution assumes the use of the reappropriated 2023-24 savings to cover the excess benefits payments required for 2024-25.

This Office recommends the following transactions as this time:

- Transfer \$34,136.42 from the Unappropriated Balance, Reserve for Mid-Year Adjustments to the General City Purposes' Fire and Police Pensions Defrayal Account and transfer therefrom to the Fire and Police Pensions Fund to pay for the City's one percent Fire/Police Pension - Tier 5 contribution defrayal costs.

2024-25 Special Fund Reappropriation

- Reappropriate up to \$500,000 from the unencumbered balance within the Excess Benefits Fund No. 918/64, Account No. 649700, Fire and Police Excess Benefits into the same amount and into the same account that exists on June 30, 2024 for excess benefits payments for 2024-25.

7. EXEMPTIONS FROM GENERAL FUND ENCUMBRANCE POLICY
Attachment 12 – Exemptions from General Fund Encumbrance Policy

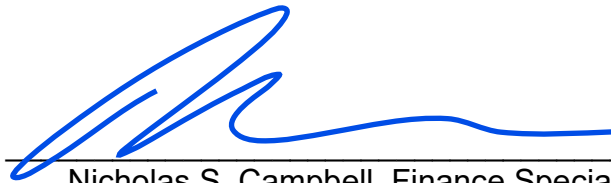
Under the City's General Fund Encumbrance Policy, the City will disencumber and revert any Financial Management System (FMS) encumbered funds that remain unspent for a period longer than one fiscal year and any Supply Management System (SMS) encumbrances that remain unspent after three years. Funds for capital projects are exempt from this policy. Pursuant to this policy, the Office of the Controller and the General Services Department will automatically disencumber any FMS and SMS encumbrances at the designated time.

The General Services Department coordinated with departments relative to prior year SMS encumbrances and exempted approximately \$3.9 million in General Fund encumbrances from the policy due to outstanding obligations, liabilities, and/or contingent liabilities.

Consistent with the General Fund Encumbrance Policy, this report recommends to exempt certain FMS encumbrances from this process based on the following conditions: 1) a legal obligation or liability exists (goods and services must have been provided, but not yet paid); 2) a contingent liability exists (likely to become liabilities as a result of conditions undetermined at a given date, such as unsettled disputed claims, uncompleted contracts, and pending lawsuits); or 3) a legislative appropriation for a specific project cannot be completed within the allowable time frame.

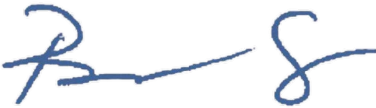
This Office recommends the following action at this time:

- Exempt up to \$114,823,780.13 in FMS prior-year encumbrances from the General Fund Encumbrance Policy as per Attachment 12 with the final amounts to reflect the most current encumbrance balance as of June 30, 2024.

A blue ink handwritten signature, appearing to be 'N. Campbell', written over a horizontal line.

Nicholas S. Campbell, Finance Specialist IV

APPROVED:

A blue ink handwritten signature, appearing to be 'Ben Ceja', written in a cursive style.

Ben Ceja, Assistant City Administrative Officer

MWS:BC:JWW:NSC:01240055C

Attachments

**2023-24 Adopted and Revised General Fund Revenue
Through April
(Thousand Dollars)**

	Adjusted Receipts Through April	Adopted Budget	Adopted Plan Through April	Variance from Adopted Plan	Revised Budget**	Revised Plan Through April	Variance from Revised Plan	Comments on Variance from Revised Plan
Property Tax	\$2,102,058	\$2,640,250	\$2,100,120	\$1,938	\$2,636,562	\$2,101,715	\$343	Total receipts are near revised plan, with higher supplemental receipts offsetting increased refund activity.
CRA Tax Increment	47,001	143,730	53,031	(6,030)	137,589	47,001	-	Second bi-annual payment will be recorded in June.
Utility Users' Tax	560,898	650,490	550,120	10,778	667,560	561,702	(804)	All categories near the revised plan.
Department receipts (LPFF and reimbursements)	876,344	1,363,324	917,465	(41,121)	1,356,001	904,738	(28,394)	Includes adjustment for misrecorded \$49m in Metro receipts.
Business Tax	725,038	847,200	780,265	(55,227)	820,855	780,032	(54,994)	The revised estimate is provided by the Office of Finance.
Sales Tax	568,838	724,230	605,320	(36,482)	680,850	571,048	(2,210)	May receipts, not reflected here, are near plan.
Documentary Transfer Tax	131,420	198,610	163,100	(31,680)	158,240	130,369	1,051	Surplus attributed to higher sales volume.
Power Revenue Transfer	122,348	236,502	157,668	(35,320)	244,695	122,348	-	Receipts are at plan.
Transient Occupancy Tax	264,124	342,430	281,640	(17,516)	325,675	260,852	3,272	Receipts are above the revised plan.
Parking Fines	90,895	115,000	95,850	(4,955)	107,476	89,591	1,304	Receipts are above the revised plan.
Parking Occupancy Tax	104,071	129,195	106,020	(1,949)	129,740	106,268	(2,197)	Additional receipts in LATax, not reflected here, are near plan.
Franchise Income	107,415	137,810	95,541	11,874	140,892	104,002	3,413	Surplus is attributed to OPG and Solid Waste early corrections. Adjusting for this, receipts are near plan.
State Motor Vehicle License Fees	4,812	3,994	3,994	818	4,812	4,812	-	This receipt is final.
Grant Receipts	11,705	109,193	12,903	(1,198)	56,406	11,315	390	Receipts are near plan after including adjustment for \$49m in misrecorded Metro receipts.
Tobacco Settlement	9,555	10,710	10,710	(1,155)	10,715	10,715	(1,160)	This receipt is final.
Residential Development Tax	3,407	4,910	4,091	(684)	4,380	3,626	(219)	Monthly receipts are variable and near plan.
Special Parking Revenue Transfer	-	32,388	-	-	32,388	-	-	
Subtotal General Fund	\$5,729,930	\$7,689,966	\$5,937,838	(\$207,908)	\$7,514,837	\$5,810,134	(\$80,205)	
Interest Income	77,610	77,000	75,149	2,461	81,589	74,840	2,770	Receipts are variable and excess receipts may be owed to special funds. Finance anticipates receipts to end above the adopted budget.
Transfer from Reserve Fund	136,370	136,370	136,370	-	136,370	136,370	-	
Total General Fund	\$5,943,910	\$7,903,336	\$6,149,357	(\$205,447)	\$7,732,796	\$6,021,345	(\$77,435)	

April Receipts as Percent of Budget

75.2%

76.9%

ATTACHMENT 2
STATUS OF RESERVE FUND AS OF 5/30/24

Council File No.	Item Description	Amount
Balance Available, 7/1/2023		\$ 648,275,649.98
Less: Emergency Reserve Account		\$ 217,342,000.00
Contingency Reserve Account 7/1/2023		\$ 430,933,649.98
General Fund Appropriation to the Reserve Fund		-
Loan Repayment and Other Receipts		55,960,618.87
Contingency Reserve Account		\$ 486,894,268.85
Loans and Transfers Approved to Date		
23-0038	House LA Fund for Measure ULA	-
21-0112-S5	Homekey 2.0 Program	(28,390,559.41)
23-0602	Gang Injunction Curfew Settlement Fund	(5,023,480.00)
22-1205-S1	Consolidated Plan Grants Loan	(10,000,000.00)
23-1073	CAForALL Youth Workforce Development Grant Loan	(10,000,000.00)
23-1191	Bureau of Street Services - Median Maintenance	(49,231.00)
First FSR	GCP - Sister Cities of LA - Reappropriation	(160,000.00)
First FSR	Rescind transfer - Gang Injunction Curfew Settlement Fund	5,023,480.00
CAO Memo	City Tourism Department - Los Angeles Tourism and Convention Board	(6,021,991.07)
20-0313-S10	Human Resources and Payroll Project Phase 2 Implementation	(10,961,924.00)
23-0321-S1	Skid Row Housing Trust Receivership Properties HCID Loan	(14,500,000.00)
23-1306	2023-24 Juvenile Justice Crime Prevention Act Grant Loan	(225,000.00)
23-0604	Leasing Account - Gas Company Tower Lease	(21,350,000.00)
23-1320	Proposition 47 Grant Loan - Project Impact	(400,000.00)
23-1320	CalTrans Grant Loan - 2022-25 New Roads Program	(560,000.00)
Mid-Year FSR	Unappropriated Balance, Reserve for Mid-Year Adjustments	(86,631,482.98)
Mid-Year FSR	GCP - Homelessness Prevention Services Rental Assistance	(300,000.00)
20-0263-S1	Liability Claims for LA Alliance Settlement	(725,000.00)
Mid-Year FSR	GCP - Homelessness Prevention Services Rental Assistance	(300,000.00)
23-0842-S3	Bureau of Street Lighting - Architectural Lighting Maintenance	(100,000.00)
Loans and Transfers Approved to Date Subtotal		\$ (190,675,188.46)
Proposed Loans and Transfers		
Year-End FSR	Rescind transfer - Gang Injunction Curfew Settlement Fund	21,350,000.00
Year-End FSR	Unappropriated Balance, Reserve for Mid-Year Adjustments	(103,114,181.42)
Year-End FSR	Transfer to Offset 2023-24 Revenue Shortfall	(170,540,104.00)
Proposed Loans and Transfers Subtotal		\$ (252,304,285.42)
Contingency Reserve Available Balance as of 5/30/2024		\$ 43,914,794.97
Total Emergency and Contingency Reserve Fund		\$ 261,256,794.97

ATTACHMENT 3
FY 2023-24 BUDGET ADJUSTMENTS
NEW APPROPRIATIONS

REQUESTING DEPARTMENT	TRANSFER FROM		TRANSFER TO	
	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
Housing <i>HOPWA CARES</i>	<u>Fund 569/43, Housing Opportunities for People with Aids Fund</u>		<u>Fund 100/43, Housing Department (569/43, 43Y143)</u>	
	43V143, Housing Department	\$ 877.11	001010, Salaries, General	\$ 38,182.18
	43W143, Housing Department	4,186.17		
	43V299, Reimbursement of General Fund Costs	33,118.90		
	Subtotal	<u>\$ 38,182.18</u>		
Information Technology Agency <i>Various CSRs from Other Depts</i>	<u>Fund 100/32, Information Technology Agency</u>		<u>Fund 100/32, Information Technology Agency</u>	
	RSC 5301, Reimb from Other Funds	\$ 16,478.59	003040, Communication Services	\$ 31,658.46
	RSC 4600, Service to LACERS	15,179.87		
	Subtotal	<u>\$ 31,658.46</u>		
Mayor <i>Public Safety Grant</i>	<u>Fund 64B/46, FY19 Justice Assistance Grant Fund</u>		<u>Fund 100/46, Mayor (64B/46, 46Y146)</u>	
	RSC 4903, Interest Income-Other	\$ 18,502.72	001010, Salaries, General	\$ 7,122.67
			<u>Fund 100/46, Mayor (64B/46, 46Y299)</u>	
			RSC 5346, Related Costs Reimbursement from Grants	\$ 2,902.16
			<u>Fund 64B/46, FY19 Justice Assistance Grant Fund</u>	
			46T210, Mayor's Office and Administration	\$ 8,477.89
			Subtotal	<u>\$ 18,502.72</u>
TOTAL ALL DEPARTMENTS AND FUNDS		\$ 88,343.36		\$ 88,343.36

ATTACHMENT 4

FY 2023-24 BUDGET ADJUSTMENTS TRANSFERS BETWEEN ACCOUNTS WITHIN DEPARTMENTS AND FUNDS

REQUESTING DEPARTMENT	TRANSFER FROM		TRANSFER TO	
	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
Animal Services	<u>Fund 100/06, Animal Services (GF)</u>		<u>Fund 100/06, Animal Services</u>	
<i>Shelter Staffing Support</i>	001010, Salaries General	\$ 76,411.00	001070, Salaries, As-Needed	\$ 76,411.00
<i>Holiday and Accrued Overtime</i>	<u>Fund 100/06, Animal Services (GF)</u>		<u>Fund 100/06, Animal Services</u>	
	001010, Salaries General	\$ 136,669.00	001090, Overtime General	\$ 136,669.00
<i>Shelter Equipment Purchases</i>	<u>Fund 100/06, Animal Services</u>		<u>Fund 100/06, Animal Services</u>	
	001010, Salaries General	\$ 100,000.00	006010, Office and Administration	\$ 100,000.00
Building and Safety	<u>Fund 48R/08, Building and Safety Permit Enterprise Fund</u>		<u>Fund 48R/08, Building and Safety Permit Enterprise Fund</u>	
<i>Code Enforcement Consultant</i>	08Y204, Reserve for Future Costs	\$ 500,000.00	TBD, Code Enforcement Study	\$ 500,000.00
<i>Fencing and Barricades</i>	<u>Fund 100/08, Building and Safety</u>		<u>Fund 346/08, Repair and Demolition Fund</u>	
	001010, Salaries, General	\$ 149,499.00	TBD, New Bay, Boulevard, and 108 Motels	\$ 149,499.00
City Administrative Officer	<u>Fund 100/10, City Administrative Officer</u>		<u>Fund 100/10, City Administrative Officer</u>	
<i>Salary Obligations</i>	003040, Contractual Services	\$ 500,000.00	001010, Salaries General	\$ 200,000.00
			001090, Overtime General	300,000.00
			Subtotal	\$ 500,000.00
City Attorney	<u>Fund 100/12 City Attorney</u>		<u>Fund 100/12 City Attorney</u>	
<i>Overtime Overexpenditure</i>	001010, Salaries General	\$ 40,000.00	001090, Overtime General	\$ 40,000.00
City Clerk	<u>Fund 100/14, City Clerk</u>		<u>Fund 59B/14, City Clerk</u>	
<i>Bank Fees</i>	001010, Salaries General	\$ 10,782.62	14S607, Bank Fees	\$ 10,782.62
<i>Spanish Language Translation</i>	<u>Fund 100/14, City Clerk</u>		<u>Fund 100/14, City Clerk</u>	
	001010, Salaries General	\$ 13,500.00	003040, Contractual Services	\$ 13,500.00
Civil, Human Rights and Equity	<u>Fund 100/15, Civil, Human Rights and Equity</u>		<u>Fund 100/15, Civil, Human Rights and Equity</u>	
<i>Kajima Office Space Lease</i>	001010, Salaries General	\$ 182,836.00	006010, Office and Administrative	\$ 182,836.00
Controller	<u>Fund 100/26, Controller</u>		<u>Fund 100/26, Controller</u>	
<i>Overtime & HRP Support</i>	001010, Salaries General	\$ 600,000.00	001090, Overtime General	\$ 400,000.00
			003040, Contractual Services	200,000.00
			Subtotal	\$ 600,000.00
Cultural Affairs	<u>Fund 100/30, Cultural Affairs</u>		<u>Fund 100/30, Cultural Affairs</u>	
<i>Unbudgeted Expenditures</i>	001010, Salaries General	\$ 125,000.00	002120, Printing and Binding	\$ 70,000.00
			003040, Contractual Services	55,000.00
			Subtotal	\$ 125,000.00
Council	<u>Fund 100/28, Council</u>		<u>Fund 100/28, Council</u>	
<i>Staffing and Expenses</i>	001010, Salaries, General	\$ 3,600,000.00	001070, Salaries, As-Needed	\$ 2,000,000.00
			002120, Printing and Binding	600,000.00
			003040, Contractual Services	400,000.00
			006010, Office and Administrative	600,000.00
			Subtotal	\$ 3,600,000.00
<i>Council District 10 Community Services</i>	<u>Fund 100/56 General City Purposes Fund (2021-22)</u>		<u>Fund 100/56 General City Purposes Fund</u>	
	000903, Council Community Projects	\$ 510,000.00	000710, Community Services Council District 10	\$ 510,000.00
Economic and Workforce Development	<u>Fund 100/22, Economic and Workforce Development (424/21, 22Y122)</u>		<u>Fund 100/22, Economic and Workforce Development (424/21, 21Y122)</u>	
<i>CDBG Administration Overtime</i>	001010, Salaries General	\$ 62,978.00	001090, Overtime General	\$ 62,978.00
<i>ARPA Business Assistance Administration Overtime</i>	<u>Fund 100/22, Economic and Workforce Development (64N/22, 21Y122)</u>		<u>Fund 100/22, Economic and Workforce Development (64N/22, 21Y122)</u>	
	001010, Salaries General	\$ 16,413.00	001090, Overtime General	\$ 16,413.00

ATTACHMENT 4

FY 2023-24 BUDGET ADJUSTMENTS TRANSFERS BETWEEN ACCOUNTS WITHIN DEPARTMENTS AND FUNDS

REQUESTING DEPARTMENT	TRANSFER FROM		TRANSFER TO	
	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
Economic and Workforce Development (continued)	<u>Fund 100/22, Economic and Workforce Development (57W/22, 21Y122)</u>		<u>Fund 100/22, Economic and Workforce Development (57W/22, 21Y122)</u>	
Workforce Innovation and Opportunity Act (WIOA)	001010, Salaries General	\$ 45,517.00	001090, Overtime General	\$ 45,517.00
Administration Overtime	Subtotal	\$ 124,908.00	Subtotal	\$ 124,908.00
Ethics Commission	<u>Fund 100/17, Ethics Commission</u>		<u>Fund 100/17, Ethics Commission</u>	
Salaries Overspending	001070 Salaries, As-Needed	\$ 115,000.00	001010 Salaries, General	\$ 115,000.00
Finance	<u>Fund 100/39, Finance</u>		<u>Fund 100/39, Finance</u>	
Overtime Expenses	001010, Salaries General	\$ 100,000.00	001090, Overtime General	\$ 100,000.00
CGI Debt Management Software	<u>Fund 100/39, Finance</u>		<u>Fund 100/39, Finance</u>	
	001010, Salaries General	\$ 116,137.00	006010, Office and Administrative	\$ 116,137.00
Fire	<u>Fund 100/38, Fire</u>		<u>Fund 100/38, Fire</u>	
Overtime and Firefighter Bonuses Shortalls	001050, Unused Sick Time	\$ 952,097.00	001030, Sworn Bonuses	\$ 224,592.00
			001090, Overtime General	252,064.00
			001093, Overtime Constant Staffing	475,441.00
			Subtotal	\$ 952,097.00
Overtime Constant Staffing Overspending	<u>Fund 100/38, Fire</u>		<u>Fund 100/38, Fire</u>	
	001092, Overtime Sworn	\$ 500,000.00	001093, Overtime Constant Staffing	\$ 500,000.00
Salaries General Overspending	<u>Fund 100/38, Fire</u>		<u>Fund 100/38, Fire</u>	
	001092, Overtime Sworn	\$ 75,000.00	001010, Salaries General	\$ 75,000.00
General Services	<u>Fund 100/40, General Services</u>		<u>Fund 100/40, General Services</u>	
Overtime General	001010, Salaries General	\$ 400,000	001090, Overtime General	\$ 400,000
Hiring Hall Salaries	<u>Fund 100/40, General Services</u>		<u>Fund 100/40, General Services</u>	
	001010, Salaries General	\$ 620,000	001100, Hiring Hall Salaries	\$ 620,000
Hiring Hall Benefits	<u>Fund 100/40, General Services</u>		<u>Fund 100/40, General Services</u>	
	001010, Salaries General	\$ 450,000	001120, Benefits Hiring Hall	\$ 450,000
Contractual Services	<u>Fund 100/40, General Services</u>		<u>Fund 100/40, General Services</u>	
	001010, Salaries General	\$ 592,000	003040, Contractual Services	\$ 592,000
Field Equipment	<u>Fund 100/40, General Services</u>		<u>Fund 100/40, General Services</u>	
	001010, Salaries General	\$ 427,607	003090, Field Equipment Expense	\$ 427,607
Field Equipment	<u>Fund 100/40, General Services</u>		<u>Fund 100/40, General Services</u>	
	002130, Travel	\$ 73,200	003090, Field Equipment Expense	\$ 73,200
Publishing Coalition Payments	<u>Fund 100/40, General Services</u>		<u>Fund 100/40, General Services</u>	
	001010, Salaries General	\$ 88,000	001010, Salaries General	\$ 88,000
Field Equipment	<u>Fund 100/40, General Services</u>		<u>Fund 100/40, General Services</u>	
	003230, Petroleum Products (SWRRF)	\$ 250,000	003090, Field Equipment Expense (SWRRF)	\$ 250,000
Petroleum Products	<u>Fund 100/40, General Services</u>		<u>Fund 100/40, General Services</u>	
	001010, Salaries General	\$ 500,000	003230, Petroleum Products	\$ 500,000
Field Equipment	<u>Fund 100/40, General Services</u>		<u>Fund 100/40, General Services</u>	
	001010, Salaries General	\$ 222,201	003090, Field Equipment Expense (SWRRF)	\$ 222,201

ATTACHMENT 4

FY 2023-24 BUDGET ADJUSTMENTS TRANSFERS BETWEEN ACCOUNTS WITHIN DEPARTMENTS AND FUNDS

		TRANSFER FROM		TRANSFER TO	
REQUESTING DEPARTMENT	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT	
Housing <i>Year End License and Software Costs</i>	<u>Fund 100/43, Housing Department (43Y143)</u>		<u>Fund 100/43, Housing Department</u>		
	001010, Salaries, General (100/43)	\$ 40,682.00	006010, Office and Administrative (100/43)	\$ 40,682.00	
	001010, Salaries, General (440/43)	82,814.37	006010, Office and Administrative (440/43)	82,814.37	
	001010, Salaries, General (10D/43)	22,985.97	006010, Office and Administrative (10D/43)	22,985.97	
	Subtotal	\$ 146,482.34	Subtotal	\$ 146,482.34	
	<u>Fund 440/43, Rent Stabilization Trust</u>		<u>Fund 100/43, Housing Department (440/43, 43Y143)</u>		
	43Y299, Reimbursement of General Fund Costs	\$ 44,421.63	006010, Office and Administrative	\$ 44,421.63	
	<u>Fund 10D/43, Accessible Housing Fund</u>		<u>Fund 100/43, Housing Department (10D/43, 43Y143)</u>		
	43Y299, Reimbursement of General Fund Costs	\$ 9,284.03	006010, Office and Administrative	\$ 9,284.03	
	Subtotal	\$ 346,670.34	Subtotal	\$ 346,670.34	
<i>Translation Services Contract</i>	<u>Fund 100/43, Housing Department (43Y143)</u>		<u>Fund 66M/43, House LA Fund</u>		
	003040, Contractual Service (66M/43)	\$ 12,000.00	43Y560, Translation Services	\$ 12,000.00	
<i>Tenant Anti-Harassment Rent Registry Reappropriation</i>	<u>Fund 100/43, Housing Department (43Y143)</u>		<u>Fund 440/43, Rent Stabilization Trust</u>		
	003040, Contractual Service (440/43)	\$ 500,000.00	43A900, Contract Programming - Systems Upgrades	\$ 500,000.00	
<i>Lease Account Balancing</i>	<u>Fund 100/43, Housing Department</u>		<u>Fund 100/43, Housing Department</u>		
	001010, Salaries, General (100/43)	\$ 124,516.00	006030, Leasing (100/43)	\$ 124,516.00	
<i>Handyworker Contractual Services</i>	<u>Fund 100/43, Housing Department (21Y143)</u>		<u>Fund 100/43, Housing Department</u>		
	001010, Salaries, General (424/21)	\$ 148,126.55	003040, Contractual Services (424/21)	\$ 148,126.55	
	<u>Fund 424/21, Community Development Trust Fund</u>		<u>Fund 100/43, Housing Department (424/21, 21Y143)</u>		
	21Y299, Reimbursement of General Fund Costs	\$ 59,828.32	003040, Contractual Services	\$ 59,828.32	
	Subtotal	\$ 207,954.87	Subtotal	\$ 207,954.87	
Human Resources Benefits <i>Workers' Compensation Overspending</i>	<u>Fund 100/61, Human Resources Benefits</u>		<u>Fund 100/61, Human Resources Benefits</u>		
	009100, Unemployment Insurance	\$ 722,545.00	009910, Workers' Compensation/Rehabilitation	\$ 722,545.00	
<i>Workers' Compensation Overspending</i>	<u>Fund 100/61, Human Resources Benefits</u>		<u>Fund 100/61, Human Resources Benefits</u>		
	009210, Fire Health and Welfare Program	\$ 1,000,000.00	009910, Workers' Compensation/Rehabilitation	\$ 1,000,000.00	
Information Technology Agency <i>Hiring Hall Cabling Work</i>	<u>Fund 100/32, Information Technology Agency</u>		<u>Fund 100/32, Information Technology Agency</u>		
	009350, Communications Services	\$ 1,200,000.00	001100, Hiring Hall Salaries	\$ 1,200,000.00	
Mayor <i>Travel Costs</i>	<u>Fund 100/46, Mayor</u>		<u>Fund 100/46, Mayor</u>		
	001010, Salaries, General	\$ 100,000.00	002130, Travel	\$ 100,000.00	
Personnel <i>Contractual Services Overspending</i>	<u>Fund 100/66, Personnel Department</u>		<u>Fund 100/66, Personnel Department</u>		
	001010, Salaries, General	\$ 450,000.00	003040, Contractual Services	\$ 450,000.00	
Police <i>Accumulated Overtime Shortfall</i>	<u>Fund 100/70, Police</u>		<u>Fund 100/70, Police</u>		
	007340, Transportation Equipment	\$ 1,000,000.00	001095, Accumulated Overtime	\$ 1,000,000.00	
<i>Contract Security</i>	<u>Fund 100/70, Police</u>		<u>Fund 100/70, Police</u>		
	003010, Firearms, Ammunition, Others	\$ 1,017,186.00	003040, Contractual Services	\$ 1,017,186.00	

ATTACHMENT 4

FY 2023-24 BUDGET ADJUSTMENTS TRANSFERS BETWEEN ACCOUNTS WITHIN DEPARTMENTS AND FUNDS

TRANSFER FROM		TRANSFER TO		
REQUESTING DEPARTMENT	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
Police (continued)	<u>Fund 100/70, Police</u>		<u>Fund 100/70, Police</u>	
Auto Parts Shortfall	003010, Firearms, Ammunition, Others	\$ 500,000.00	003090, Field Equipment Expense	\$ 620,000.00
	003310, Transportation	70,000.00		
	007340, Transportation Equipment	50,000.00		
	Subtotal	\$ 620,000.00		
 Prior Years' Unpaid Electric Vehicle Charger Services and Supplies	<u>Fund 100/70, Police</u>		<u>Fund 100/70, Police</u>	
	007340, Transportation Equipment	\$ 174,479.13	003040, Contractual Services	\$ 163,885.00
			006010, Office and Administrative Account	10,594.13
			Subtotal	\$ 174,479.13
 Public Works - Engineering	<u>Fund 100/78, Bureau of Engineering</u>		<u>Fund 100/78, Bureau of Engineering</u>	
Salaries General Overspending	001090, Overtime General	\$ 200,000.00	001010, Salaries General	\$ 200,000.00
 Salaries As-Needed Overspending	<u>Fund 100/78, Bureau of Engineering</u>		<u>Fund 100/78, Bureau of Engineering</u>	
	006010, Office and Administrative	\$ 150,000.00	001070, Salaries, As-Needed	\$ 150,000.00
 Hiring Hall Salaries Overspending	<u>Fund 100/78, Bureau of Engineering</u>		<u>Fund 100/78, Bureau of Engineering</u>	
	006020, Operating Supplies	\$ 70,000.00	001100, Hiring Hall Salaries	\$ 70,000.00
 Benefits Hiring Hall Overspending	<u>Fund 100/78, Bureau of Engineering</u>		<u>Fund 100/78, Bureau of Engineering</u>	
	002120, Printing and Binding	\$ 30,000.00	001120, Benefits Hiring Hall	\$ 30,000.00
 Construction Expense Overspending	<u>Fund 100/78, Bureau of Engineering</u>		<u>Fund 100/78, Bureau of Engineering</u>	
	003090, Field Equipment Expense	\$ 5,000.00	003030, Construction Expense	\$ 5,000.00
 Salaries General Overspending	<u>Fund 100/78, Bureau of Engineering</u>		<u>Fund 100/78, Bureau of Engineering</u>	
	003040, Contractual Services	\$ 150,000.00	001010, Salaries General	\$ 150,000.00
 Salaries General Overspending	<u>Fund 100/78, Bureau of Engineering</u>		<u>Fund 100/78, Bureau of Engineering</u>	
	006010, Office and Administrative	\$ 400,000.00	001010, Salaries General	\$ 400,000.00
 Public Works - Sanitation	<u>Fund 100/82, Bureau of Sanitation</u>		<u>Fund 100/82, Bureau of Sanitation</u>	
SWRRF Salaries Overexpenditure	001090, Overtime General (SWRRF)	\$ 200,000.00	001010, Salaries General (SWRRF)	\$ 200,000.00
 As-Needed Overexpenditure	<u>Fund 100/82, Bureau of Sanitation</u>		<u>Fund 100/82, Bureau of Sanitation</u>	
	001010, Salaries General (GF)	\$ 100,000.00	001070, Salaries As Needed (GF)	\$ 100,000.00
 Overtime Overexpenditure	<u>Fund 100/82, Bureau of Sanitation</u>		<u>Fund 100/82, Bureau of Sanitation</u>	
	001010, Salaries General (SCMO Fund 760/50)	\$ 1,200,000.00	001090, Overtime General (SCMO Fund 760/50)	\$ 1,200,000.00
	001010, Salaries General (SPA Fund 511/50)	200,000.00	001090, Overtime General (SPA Fund 511/50)	200,000.00
	001010, Salaries General (GF)	100,000.00	001090, Overtime General (GF)	100,000.00
	Subtotal	\$ 1,500,000.00	Subtotal	\$ 1,500,000.00
 Pubic Works - Street Services	<u>Fund 100/86, Public Works-Street Services</u>		<u>Fund 100/86, Public Works-Street Services</u>	
Hiring Hall Overtime	001010, Salaries General	\$ 80,000.00	001190, Overtime Hiring Hall	\$ 80,000.00
 Transportation	<u>Fund 100/94, Transportation (Fund 59C/94)</u>		<u>Fund 100/94, Transportation (Fund 59C/94)</u>	
Field Crew Equipment	001010, Salaries General	\$ 462,000.00	006010, Office and Administrative	\$ 462,000.00
 New and Replacement Computers	<u>Fund 100/94, Transportation (Fund 540/94)</u>		<u>Fund 100/94, Transportation (Fund 540/94)</u>	
	001010, Salaries General	\$ 300,000.00	006010, Office and Administrative	\$ 300,000.00
 As-Needed Staffing	<u>Fund 100/94, Transportation (Fund 840/94)</u>		<u>Fund 100/94, Transportation (Fund 840/94)</u>	
	001090, Overtime General	\$ 900,000.00	001070, Salaries, As-Needed	\$ 900,000.00
TOTAL ALL DEPARTMENTS AND FUNDS		\$ 24,026,716.62		\$ 24,026,716.62

ATTACHMENT 5

FY 2023-24 BUDGET ADJUSTMENTS TRANSFERS BETWEEN DEPARTMENTS AND FUNDS

TRANSFER FROM		TRANSFER TO		
REQUESTING DEPARTMENT	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
Animal Services	<u>Fund 100/06, Animal Services</u>		<u>Fund 842/06, Animal Sterilization Fund</u>	
Citywide Cat Program	001010, Salaries General	\$ 300,000.00	060053, Community Cat S/N Program	\$ 300,000.00
Spay and Neuter Program	<u>Fund 100/06, Animal Services</u>		<u>Fund 842/06, Animal Sterilization Fund</u>	
	001010, Salaries General	\$ 400,000.00	06005A, Spay & Neuter Program	\$ 400,000.00
Building and Safety	<u>Fund 48R/08, Building and Safety Permit Enterprise Fund</u>		<u>Fund 100/40, General Services (48R/08, 08Y140)</u>	
Postage Costs	08Y601, Expense and Equipment	\$ 165,650.69	009130, Mail Services Account	\$ 165,650.69
City Administrative Officer	<u>Fund 100/46, Mayor</u>		<u>Fund 100/10, City Administrative Officer</u>	
Salary Reimbursement	001010, Salaries General	\$ 63,870.00	001010, Salaries General	\$ 63,870.00
City Attorney	<u>Fund 368/12, City Attorney</u>		<u>Fund 100/70, Police (368/12, 12Y170)</u>	
LA Data Program	12Y350, Resiliency in Communities After Stress and Trauma Program (ReCast)	\$ 89,334.00	001092, Overtime Sworn	\$ 89,334.00
City Clerk	<u>Fund 659/14, BID Trust Fund</u>		<u>Fund 100/74, Public Works-Board</u>	
BID Trash Can Liners	140301, BID General	\$ 150,000.00	006020, Operating Supplies	\$ 150,000.00
CHRED Accountant Overtime	<u>Fund 100/14, City Clerk</u>		<u>Fund 100/10, City Adminstrative Officer</u>	
	001010, Salaries General	\$ 59,613.00	001090, Overtime General	\$ 59,613.00
City Planning	<u>Fund 100/68, City Planning</u>		<u>Fund 100/40, General Services</u>	
Postage Costs	001010, Salaries General	\$ 190,000.00	009130, Mail Services	\$ 190,000.00
Community Investment for Families	<u>Fund 65N/22, Californians for All Youth Workforce Development Grant</u>		<u>Fund 100/21, Community Investment for Families (65N, 21Y121)</u>	
Teen Parent Prosper	22V6AM Teen Parent Prosper Project	\$ 52,069.53	001010, Salaries, General	\$ 31,151.38
			<u>Fund 65N/22, Californians for All Youth Workforce Development Grant</u>	
			22Y299, Reimbursement of General Fund Costs	\$ 20,918.15
			Subtotal	\$ 52,069.53
Council	<u>Fund 53P/28, State AB 1290 City Fund</u>		<u>Fund 100/28, Council</u>	
Council District 4 Expenses	281204, CD 4 Redevelopment Fund	\$ 125,000.00	001070, Salaries, As-Needed	\$ 160,000.00
	<u>Fund 100/56 General City Purposes Fund</u>			
	000704, Community Services District 4	35,000.00		
	Subtotal	\$ 160,000.00		
Council District 5 Expenses	<u>Fund 100/56 General City Purposes Fund</u>		<u>Fund 100/28, Council</u>	
	000978, CD 5 Neighborhood Service Enhancements	\$ 151,700.00	001070, Salaries, As-Needed	\$ 501,700.00
	000903, Council Community Projects	350,000.00		
	Subtotal	\$ 501,700.00		
Council District 10 Expenses	<u>Fund 53P, State AB 1290 City Fund</u>		<u>Fund 100/28, Council</u>	
	281210, CD 10 Redevelopment Fund	\$ 300,000.00	001070, Salaries, As-Needed	\$ 300,000.00
Council District 13 Expenses	<u>Fund 53P, State AB 1290 City Fund</u>		<u>Fund 100/28, Council</u>	
	281213, CD 13 Redevelopment Fund	\$ 100,000.00	001070, Salaries, As-Needed	\$ 100,000.00
Council (continued)	<u>Fund 100/28, Council</u>		<u>Fund 100/32, Information Technology Agency</u>	
Council District 8 Security System	006010, Office and Administrative	\$ 85,794.00	009350, Communication Services Account	\$ 85,794.00
Council District 11 Transition Costs	<u>Fund 100/54 Non-Departmental - Capital Improvement Expense Program</u>		<u>Fund 100/28, Council</u>	
	00T764, City Facilities, Maintenance and Improvements	\$ 9,518.19	006010, Office and Administrative	\$ 9,518.19
Council District 14 Expenses	<u>Fund 53P, State AB 1290 City Fund</u>		<u>Fund 100/28, Council</u>	
	281214, CD 14 Redevelopment Fund	\$ 600,000.00	001070, Salaries, As-Needed	\$ 350,000.00
			006010, Office and Administrative	250,000.00
			Subtotal	\$ 600,000.00
Council District 14 Tree Trimming	<u>Fund 53P, State AB 1290 City Fund</u>		<u>Fund 100/86, Bureau of Street Services</u>	
	281214, CD 14 Redevelopment Fund	\$ 150,000.00	001090, Overtime General	\$ 130,000.00
			003040, Contractual Services	20,000.00
			Subtotal	\$ 150,000.00

ATTACHMENT 5

FY 2023-24 BUDGET ADJUSTMENTS TRANSFERS BETWEEN DEPARTMENTS AND FUNDS

TRANSFER FROM		TRANSFER TO		
REQUESTING DEPARTMENT	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
Finance	<u>Fund 100/39, Finance</u>		<u>Fund 100/32, Information Technology Agency</u>	
CGI Debt Management Software	006010, Office and Administrative	\$ 116,137.00	009350, Communication Services	\$ 116,137.00
Fire	<u>Fund 298/38, MICLA</u>		<u>Fund 100/38, Fire</u>	
Labor Reimbursement	38Y232, Communication Labor	\$ 38,000.00	001010, Salaries General	\$ 38,000.00
ITA Hiring Hall	<u>Fund 298/38, MICLA</u>		<u>Fund 100/32, Information Technology Agency</u>	
	38Y232, Communication Labor	\$ 285,140.00	001100, Hiring Hall Salaries	\$ 285,140.00
General City Purposes	<u>Fund 100/56, General City Purposes</u>		<u>Fund 915/64, Fire and Police Pension Fund - Tier 5 Service Plan</u>	
Fire/Police Pension-Tier 5 Defrayal Costs	000823, Fire/Police Pension Defrayal	\$ 34,136.42	RSC 5503, Retirement Contributions-Employees	\$ 34,136.42
Housing	<u>Fund 60V/43, Affordable Housing & Sustainable Communities Grant</u>		<u>Fund 100/43, Housing</u>	
AHSC Reimbursement	43R776 - Elden Elms	\$ 10,052.00	RSRC 5168, Reimb of Prior Year Salary	\$ 95,359.60
	43R749 - Path Villas Hollywood	11,604.65		
	43T864 - Jordan Downs S3	11,864.46		
	43TA92 - Corazon Del Valle	9,805.82		
	43TA93 - Parkview	26,148.85		
	43TA95 - Santa Monica & Vermont	14,046.17		
	43TA97 - Washington Arts Collective	11,837.65		
	Subtotal	\$95,359.60		
Postage Costs	<u>Fund 100/43, Housing Department (43Y140)</u>		<u>Fund 100/40, General Services</u>	
	001010, Salaries, General (10D/43)	\$ 23,505.95	009130, Mail Services (10D/43)	\$ 33,000.00
	001010, Salaries, General (41M/43)	10,413.95	009130, Mail Services (41M/43)	16,000.00
	001010, Salaries, General (55J/43)	11,396.82	009130, Mail Services (55J/43)	16,000.00
	001010, Salaries, General (815/43)	11,396.82	009130, Mail Services (815/43)	16,000.00
	001010, Salaries, General (59T/43)	4,095.73	009130, Mail Services (59T/43)	5,750.00
	001010, Salaries, General (66M/43)	26,296.03	009130, Mail Services (66M/43)	36,917.00
	<u>Fund 10D/43, Accessible Housing Fund</u>			
	43Y299, Reimbursement of General Fund Costs	\$ 9,494.05		
	<u>Fund 41M/43, Systematic Code Enforcement Fee</u>			
	43Y299, Reimbursement of General Fund Costs	\$ 5,586.05		
	<u>Fund 55J/43, Low and Moderate Income Housing Fund</u>			
	43Y299, Reimbursement of General Fund Costs	\$ 4,603.18		
	<u>Fund 815/43, Municipal Housing Finance Fund</u>			
	43Y299, Reimbursement of General Fund Costs	\$ 4,603.18		
	<u>Fund 59T/43, Housing Impact Trust Fund</u>			
	43Y299, Reimbursement of General Fund Costs	\$ 1,654.27		
	<u>Fund 66M/43, House LA Fund</u>			
	43Y299, Reimbursement of General Fund Costs	\$ 10,620.97		
	<u>Fund 100/43, Housing Department (43Y143)</u>		<u>Fund 100/40, General Services (43Y140)</u>	
	002120, Printing and Binding (440/43)	\$ 200,000.00	009130, Mail Services (440/43)	\$ 200,000.00
	Subtotal	\$ 323,667.00	Subtotal	\$ 323,667.00
BuildLA IT Project	<u>Fund 58V/08, Development Services Trust Fund</u>		<u>Fund 100/43, Los Angeles Housing Department</u>	
	08W543, BuildLA IT Project - LAHD	\$ 300,000.00	003040, Contractual Services	\$ 300,000.00
Labor Compliance Program Software (LCP Tracker)	<u>Fund 100/43, Housing Department (43Y143)</u>		<u>Fund 100/43, Housing Department</u>	
	001010, Salaries, General (240/43)	\$82,036.47	006010, Office and Administrative (240/43)	\$115,171.00
	<u>Fund 240/43, Housing Production Revolving Fund</u>			
	43Y299, Reimbursement of General Fund Costs	\$33,134.53		
	Subtotal	\$115,171.00		
Human Resources Benefits	<u>Fund 899/61, Employee Benefits Trust Fund</u>		<u>Fund 100/40, General Services Department (899/61, 61Y140)</u>	
Open Enrollment 2023 Postage	610000, Benefits Contributions	\$ 169,032.47	009130, Mail Services	\$ 169,032.47

ATTACHMENT 5

FY 2023-24 BUDGET ADJUSTMENTS TRANSFERS BETWEEN DEPARTMENTS AND FUNDS

TRANSFER FROM		TRANSFER TO		
REQUESTING DEPARTMENT	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
Information Technology Agency <i>Elysian Park Radio Site Security Upgrades</i>	<u>Fund 100/32, Information Technology Agency</u>		<u>Fund 100/40, General Services Department</u>	
	006020, Operating Supplies	\$ 450,230.00	001101, Hiring Hall Construction	\$ 126,966.00
			001121, Benefits Hiring Hall Construction	54,414.00
			003180, Construction Materials	268,850.00
			Subtotal	\$ 450,230.00
Library <i>Alterations and Improvements</i>	<u>Fund 300/44, Library Fund</u>		<u>Fund 100/40, General Services</u>	
	003040, Contractual Services	\$ 940,126.20	001014, Salaries, Construction Projects	\$ 925,004.20
			003180, Construction Materials	15,122.00
			Subtotal	\$ 940,126.20
<i>Library Turf Reduction Project</i>	<u>Fund 300/44, Library Fund</u>		<u>Fund 100/78, Public Works Bureau of Engineering</u>	
	003040, Contractual Services	\$ 37,662.00	001010, Salaries, General	\$ 21,459.84
			RSC 5361, Related Cost Reimbursement - Others	16,202.16
			Subtotal	\$ 37,662.00
Mayor <i>Transformative Climate Communities</i>	<u>Fund 100/46, Mayor</u>		<u>Fund 100/68, City Planning</u>	
	001010, Salaries, General	\$ 241,819.11	001010, Salaries, General	\$ 241,819.11
Police <i>Workday Assistance for HRP Implementation</i>	<u>Fund 100/70, Police</u>		<u>Fund 100/32, Information Technology Agency</u>	
	007340, Transportation Equipment	\$ 232,000.00	003040, Contractual Services	\$ 232,000.00
	<u>Fund 885/70, Police Department Trust Fund</u>		<u>Fund 100/70, Police Department (885/70, 70Y170)</u>	
	70Y818, Active Bystandership for Law Enforcement	\$ 224,339.18	001092, Overtime Sworn	\$ 194,281.63
			001090, Overtime General	30,057.55
			Subtotal	224,339.18
<i>2021 Project Safe Neighborhood</i> <i>70W564 (C.F. 22-1188)</i>	<u>Fund 885/70, Police Department Trust Fund</u>		<u>Fund 885/70, Police Department Grant Fund</u>	
	70Y818, Active Bystandership for Law Enforcement	\$ 19,849.08	70Y299, Related Costs	19,849.08
	<u>Fund 100/70, Police Department (339/70, 70Y170)</u>		<u>Fund 339/70, Police Department Grant Fund</u>	
	001092, Overtime Sworn	\$ 22,994.00	70Y299, Related Costs	\$ 22,994.00
	Subtotal	\$ 267,182.26	Subtotal	\$ 267,182.26
<i>Contract Security Services</i>	<u>Fund 100/70, Police</u>		<u>Fund 100/70, Police (480/30, 30170Y)</u>	
	007340, Transportation Equipment	\$ 151,461.00	003040, Contractual Services	\$ 151,461.00
Pubic Accountability <i>Executive Search</i>	<u>Fund 100/11, Public Accountability</u>		<u>Fund 100/66, Personnel</u>	
	003040, Contractual Services	\$ 250,000.00	003040, Contractual Services	\$ 250,000.00
Public Works - Engineering <i>Survey Equipment</i>	<u>Fund 100/78, Bureau of Engineering (761/50)</u>		<u>Fund 682/50, Engineering Special Services Fund</u>	
	007300, Furniture, Office, and Technical Equipment	\$ 350,000.00	TBD, Survey Division Equipment	\$ 350,000.00
	<u>Fund 761/50, Sewer Capital Fund</u>		<u>Fund 100/78, Bureau of Engineering (Fund 761/50, 50Y178)</u>	
	50VX82, PW-Sanitation Expense and Equipment	\$ 1,300,000.00	001010, Salaries General	\$ 1,300,000.00
Public Works - Sanitation <i>Clean Streets Invoices</i>	<u>Fund 100/82, Bureau of Sanitation</u>		<u>Fund 508/50, Solid Waste Resources Revenue Fund</u>	
	001010, Salaries General (GF)	\$ 4,000,000.00	RSRC 5691, Addl Interfund Trans-General Fd	\$ 5,825,320.00
	003040, Contractual Services (GF)	1,203,423.00		
	003340, Water and Electricity (GF)	21,897.00		
	004430, Uniforms (GF)	100,000.00		
	006020, Operating Supplies (GF)	500,000.00		
	Subtotal	\$ 5,825,320.00		
<i>Liability Claims Settlements</i>	<u>Fund 508/50, Solid Waste Resources Revenue Fund</u>		<u>Fund 100/59, Liability Claims</u>	
	50W159, Liability Claims	\$ 300,000.00	009794, Public Works, Sanitation Liability Payouts	\$ 300,000.00
Public Works - Street Lighting <i>7th Street Streetscape Improvements</i>	<u>Fund 100/54, CTIEP</u>		<u>Fund 100/84, Bureau of Street Lighting</u>	
	00P294, 7TH STREET STREETSCAPE IMPROVEMENTS	\$ 159,217.14	001010, Salaries General	\$ 120,000.00
			<u>Fund 347/50 Street Lighting Maintenance and Assessment Fund</u>	
			RSC 5301, Reimbursement from Other Funds	\$ 39,217.14
			Subtotal	\$ 159,217.14

ATTACHMENT 5

FY 2023-24 BUDGET ADJUSTMENTS TRANSFERS BETWEEN DEPARTMENTS AND FUNDS

TRANSFER FROM		TRANSFER TO		
REQUESTING DEPARTMENT	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
Public Works - Street Lighting (continued) Salary and Related Cost Reimbursements	Fund 100/84, Bureau of Street Lighting (Fund 347/50)		Fund 300/44 Library	
	001010, Salaries General	\$ 5,062.40	RSC 5188, Miscellaneous Revenues	\$ 9,453.53
	Fund 347/50 Street Lighting Maintenance and Assessment Fund			
	50Y299, Reimbursement of General Fund Costs	\$ 4,391.13		
	Subtotal	\$ 9,453.53		
Public Works-Street Services Reimb for Special Events	Fund 64C/50, BSS Transaction Fund		Fund 100/86, Public Works-Street Services	
	RSRC 465800, Special Events-General	\$ 2,757,884.27	RSRC 465800, Special Events-General	\$ 247,122.39
			Fund 100/86, Public Works-Street Services	
			001090, Overtime General	\$ 82,830.29
			Fund 347/50 St Lighting Maintenance Assess	
			RSRC 530100 Reimb from Other Funds (Gen)	\$ 7,320.31
			Fund 100/94, Transportation	
	va		001090, Overtime General	\$ 301,917.46
			Fund 508/50, Solid Waste Resources Fund	
			RSRC 518801, Miscellaneous Revenue-Others	\$ 539.25
			Fund 48R/08, Bldg & Safety Permit Enterprise Fund	
			RSRC 3225, Building Permits-Regular	\$ 7,897.00
		Fund 100/38, LAFD		
		001012, Salaries Sworn	\$ 64,007.99	
		Fund 100/70, LAPD		
		001092, Overtime Sworn	\$ 2,046,249.58	
		Subtotal	\$ 2,757,884.27	
Transportation Transportation Grants Fund Interest	Fund 655/94, Transportation Grants Fund		Fund 540/94, Proposition C Anti-Gridlock Transit Improvement Fund	
	RSC 4903, Interest Income - Other	\$ 1,502,772.59	RSC 4903, Interest income - Other	\$ 1,502,772.59
	Transportation Grants Fund Reimbursement to Prop C		Fund 540/94, Proposition C Anti-Gridlock Transit Improvement Fund	
	Fund 655/94, Transportation Grants Fund		RSC 5301, Reimbursements from Other Funds	\$ 9,124,726.91
	Cash	\$ 9,124,726.91		
	Transportation Grant Reimbursements to GF		Fund 655/94, Transportation Grants Fund	
	Fund 655/94, Transportation Grants Fund		94Y799, Grant Reimbursements to General Fund	\$ 3,225,052.86
	Cash	\$ 3,225,052.86		
	Transportation Grant Reimbursements to GF for Related Cost		Fund 100/76, Public Works - Contract Administration	
	Fund 655/94, Transportation Grants Fund		RSC 5331, Reimbursement of Related Cost - Prior Year	\$ 69,357.34
	94Y799, Grant Reimbursements to General Fund	\$ 3,225,052.86		
			Fund 100/78, Public Works - Engineering	
			RSC 5331, Reimbursement of Related Cost - Prior Year	991,356.38
			Fund 100/84, Public Works - Street Lighting	
			RSC 5331, Reimbursement of Related Cost - Prior Year	238,765.47
			Fund 100/86, Public Works - Street Services	
			RSC 5331, Reimbursement of Related Cost - Prior Year	1,440,213.00
		Fund 100/94, Transportation		
		RSC 5331, Reimbursement of Related Cost - Prior Year	485,360.67	
		Subtotal	\$ 3,225,052.86	
Transportation Grant Reimbursements to GF				
	Fund 655/94, Transportation Grants Fund		Fund 655/94, Transportation Grants Fund	
	Cash	\$ 1,308,896.00	94Y299, Reimbursement of General Fund Costs	\$ 1,308,896.00

ATTACHMENT 5

FY 2023-24 BUDGET ADJUSTMENTS TRANSFERS BETWEEN DEPARTMENTS AND FUNDS

TRANSFER FROM		TRANSFER TO		
REQUESTING DEPARTMENT	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
Transportation (continued) <i>Transportation Grant Reimbursements to GF for Related Cost</i>	<u>Fund 655/94, Transportation Grants Fund</u>		<u>Fund 100/76, Public Works - Contract Administration</u>	
	94Y299, Reimbursement of General Fund Costs	\$ 1,308,896.00	RSC 5361, Related Costs Reimbursements - Others	\$ 137,994.93
			<u>Fund 100/78, Public Works - Engineering</u>	
			RSC 5361, Related Costs Reimbursements - Others	168,662.38
			<u>Fund 100/84, Public Works - Street Lighting</u>	
		RSC 5361, Related Costs Reimbursements - Others	92,457.10	
		<u>Fund 100/86, Public Works - Street Services</u>		
		RSC 5361, Related Costs Reimbursements - Others	479,347.08	
		<u>Fund 100/94, Transportation</u>		
		RSC 5361, Related Costs Reimbursements - Others	430,434.51	
		Subtotal	\$ 1,308,896.00	
<i>Special Events Reimbursement</i>	<u>Fund 840/94, Department of Transportation Trust Fund</u>		<u>Fund 100/94, (Transportation (Fund 840/94/94Y194)</u>	
	RSC 4658, Special Events	\$ 4,594,028.49	001090, Overtime General	\$ 4,594,028.49
<i>Tujunga Village Speed Tables</i>	<u>Fund 840/94, Department of Transportation Trust Fund</u>		<u>Fund 100/94, (Transportation (Fund 840/94/94Y194)</u>	
	94WE34, Tujunga Village Speed Tables	\$ 1,391.94	001090, Overtime General	\$ 84,547.39
<i>CD 2 Elementary School Area Speed Hump Program</i>	<u>Fund 840/94, Department of Transportation Trust Fund</u>			
	94WE38, CD 2 Elementary School Area Speed Hump Program	5,000.00		
<i>CD2 PHB Cleon Av & Oxnard St</i>	<u>Fund 840/94, Department of Transportation Trust Fund</u>			
	94WE39, HAWK Beacon at the Intersection of Oxnard St & Cleon Ave	38,155.45		
<i>Left Turn at Olympic Bl & Normandie Av</i>	<u>Fund 840/94, Department of Transportation Trust Fund</u>			
	94WE41, Olympic Blvd & Normandie Av	40,000.00		
	Subtotal	\$ 84,547.39		
<i>Transportation Review Fee Fund</i>	<u>Fund 50Y/94, Transportation Review Fee Fund</u>		<u>100/94, Department of Transportation (50Y/94/94Y194)</u>	
	RSRC 4673, Expedited Permit Fee	\$ 215,260.54	001090, Overtime General	\$ 215,260.54
<i>Special Event Venues</i>	<u>840/94, Department of Transportation Trust Fund</u>		<u>Fund 100/94, (Transportation (Fund 840/94/94Y194)</u>	
	94W194, Transportation	\$ 1,812,887.60	001090, Overtime General	\$ 2,743,481.20
<i>Metro Crenshaw/LAX Transit Corridor</i>	<u>840/94, Department of Transportation Trust Fund</u>			
	94W194, Transportation	214,914.51		
<i>CD5 Hughes & Venice Left-Turn Phasing</i>	<u>840/94, Department of Transportation Trust Fund</u>			
	94W194, Transportation	84,000.00		
<i>CD5 Girard & Midvale Left-Turn Phasing</i>	<u>840/94, Department of Transportation Trust Fund</u>			
	94W194, Transportation	94,000.00		
<i>CD13 Hollywood Area Curb Repainting</i>	<u>840/94, Department of Transportation Trust Fund</u>			
	94W194, Transportation	3,244.72		
<i>LADWP Trunk Line Unit 1</i>	<u>840/94, Department of Transportation Trust Fund</u>			
	94W194, Transportation	496,176.87		
<i>Venice Boulevard Project Planning</i>	<u>840/94, Department of Transportation Trust Fund</u>			
	94W194, Transportation	12,179.41		
<i>Riverside Drive Improvements</i>	<u>840/94, Department of Transportation Trust Fund</u>			
	94W194, Transportation	4,983.46		
<i>La Tuna Canyon & Canter Pedestrian Hybrid Beacon</i>	<u>840/94, Department of Transportation Trust Fund</u>			
	94W194, Transportation	2,562.60		

ATTACHMENT 5

FY 2023-24 BUDGET ADJUSTMENTS TRANSFERS BETWEEN DEPARTMENTS AND FUNDS

TRANSFER FROM		TRANSFER TO				
REQUESTING DEPARTMENT	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT		
Transportation (continued)	840/94, Department of Transportation Trust Fund					
	CD3 Speed Reduction	94W194, Transportation	3,039.61			
	People Streets Program	840/94, Department of Transportation Trust Fund				
		94W194, Transportation	3,265.59			
Tujunga Village Speed Tables	840/94, Department of Transportation Trust Fund					
	94W194, Transportation		12,226.83			
	Subtotal	\$	2,743,481.20			
As-Needed Staffing	Fund 100/94, Transportation (Fund 840/94)		Fund 100/94, Transportation (Fund 100/94)			
	001090, Overtime General	\$	1,200,000.00	001090, Overtime General	\$	1,200,000.00
	Fund 100/94, Transportation (Fund 100/94)		Fund 100/94, Transportation (Fund 100/94)			
	001090, Overtime General	\$	1,200,000.00	001070, Salaries, As-Needed	\$	1,200,000.00
As-Needed Staffing	Fund 100/94, Transportation (Fund 840/94)		Fund 100/94, Transportation (Fund 100/94)			
	001090, Overtime General	\$	2,069,967.00	001090, Overtime General	\$	2,069,967.00
	Fund 100/94, Transportation (Fund 100/94)		Fund 100/94, Transportation (Fund 100/94)			
	001090, Overtime General	\$	2,069,967.00	001070, Salaries, As-Needed	\$	2,069,967.00
Zoo	Fund 100/87, Zoo (40E/87, 87Y187)		Fund 100/70, Police (40E/87, 87Y170)			
Overtime Patrol	001010, Salaries, General	\$	140,000.00	001092, Overtime Sworn	\$	140,000.00
TOTAL ALL DEPARTMENTS AND FUNDS		\$	52,139,197.25		\$	52,139,197.25

ATTACHMENT 6

FY 2023-24 BUDGET ADJUSTMENTS APPROPRIATIONS FROM THE UNAPPROPRIATED BALANCE

APPROPRIATE FROM:	APPROPRIATE TO:	AMOUNT
<u>Fund, 100/58, Unappropriated Balance</u>		
580196, Reserve for Mid-Year Adjustments	<u>Fund 100/12, City Attorney</u> 004200, Litigation	\$ 2,803,261.00
580196, Reserve for Mid-Year Adjustments	<u>Fund 100/12, City Attorney</u> 009301, City Attorney Outside Counsel	\$ 2,083,000.00
580409, Election Expenses - Primary March 2024	<u>Fund 100/14, City Clerk</u> 004170, Elections	\$ 10,000,000.00
580196, Reserve for Mid-Year Adjustments	<u>Fund 100/38, Fire</u> 001010, Salaries General 001012, Salaries Sworn 001093, Overtime Constant Staffing	\$ 594,909.00 30,247,207.00 22,256,160.00
	Subtotal	\$ 53,098,276.00
580196, Reserve for Mid-Year Adjustments	<u>Fund 100/40, General Services</u> 003090, Field Equipment Expense	\$ 927,799.00
580329, Human Resources and Payroll System Contingency	<u>Fund 100/32, Information Technology Agency</u> 003040, Contractual Services	\$ 1,000,000.00
580380, MyLA311 Replacement	<u>Fund 100/32, Information Technology Agency</u> 003040, Contractual Services	\$ 1,000,000.00
580383, Department Payroll Reconciliation	<u>Fund 100/70, Police</u> 001012, Salaries Sworn	\$ 22,407,313.00
580196, Reserve for Mid-Year Adjustments	<u>Fund 100/70, Police</u> 001012, Salaries Sworn	\$ 7,592,687.00
580196, Reserve for Mid-Year Adjustments	<u>Fund 100/70, Police</u> 001092, Overtime Sworn	\$ 20,000,000.00
580196, Reserve for Mid-Year Adjustments	<u>Fund 100/70, Police</u> 001010, Salaries General	\$ 2,500,000.00

ATTACHMENT 6

FY 2023-24 BUDGET ADJUSTMENTS APPROPRIATIONS FROM THE UNAPPROPRIATED BALANCE

APPROPRIATE FROM:	APPROPRIATE TO:	AMOUNT
580196, Reserve for Mid-Year Adjustments	<u>Fund 100/94, Transportation</u>	
	001010, Salaries General	\$ 2,021,281.00
	003040, Contractual Services	311,149.00
	Subtotal	\$ 2,332,430.00
580196, Reserve for Mid-Year Adjustments	<u>Fund 100/56, General City Purposes</u>	
	000510, Medicare Contributions	\$ 1,200,000.00
580196, Reserve for Mid-Year Adjustments	<u>Fund 100/56, General City Purposes</u>	
	000570, Social Security Contributions	\$ 220,000.00
580196, Reserve for Mid-Year Adjustments	<u>Fund 100/56, General City Purposes</u>	
	000577, Pensions Savings Plans	\$ 75,000.00
580196, Reserve for Mid-Year Adjustments	<u>Fund 100/56, General City Purposes</u>	
	000823, Fire Police Pension Defrayal	\$ 34,136.42
580196, Reserve for Mid-Year Adjustments	<u>Fund 100/61, Human Resources Benefits</u>	
	009910, Workers' Compensation/Rehabilitation	\$ 3,268,455.00
580196, Reserve for Mid-Year Adjustments	<u>Fund 100/61, Human Resources Benefits</u>	
	009200, Civilian Flex Program	\$ 2,763,000.00
580196, Reserve for Mid-Year Adjustments	<u>Fund 100/59, Liability Claims</u>	
	009798, Miscellaneous Liability Payouts	\$ 4,216,137.00
TOTAL APPROPRIATIONS FROM THE UNAPPROPRIATED BALANCE		\$ 137,521,494.42

[illegible]

ATTACHMENT 7B
Status of the Unappropriated Balance, Reserve for Mid Year Adjustments

2023-24 Budget **\$ 30,000,000.00**

First FSR Recommendations

Transfer Out:

Transfer to Council - Living Wage Ordinance and Hotel Worker Minimum Wage Ordinance Study	(178,000.00)
Transfer to Council - Public Bank Study (Phase I)	(460,000.00)
Transfer to City Attorney - Outside Counsel	(2,000,000.00)

Subtotal \$ (2,638,000.00)

Subtotal First FSR Recommendations (2,638,000.00)

Year-end Available **\$ 27,362,000.00**

Second FSR Recommendations

Transfer Out:

Transfer to City Attorney - Litigation	(3,500,000.00)
Transfer to City Attorney - Outside Counsel	(3,705,000.00)
Transfer to Communities for Families - Contractual Services	(450,000.00)
Transfer to General Services - Field Equipment Expense	(5,000,000.00)
Transfer to General Services - Petroleum Products	(7,500,000.00)
Transfer to General Services - Utilities Expense	(3,000,000.00)
Transfer to City Administrative Officer - ARPA Contractual Services	(250,000.00)

Subtotal \$ (23,405,000.00)

Subtotal Second FSR Recommendations (23,405,000.00)

Year-end Available **\$ 3,957,000.00**

Mid-year FSR Recommendations

Transfer In:

Transfer from Reserve Fund	86,631,482.98
Transfer from Tax and Revenue Anticipation	12,672,138.67
Transfer from Capital Finance Administration Fund	719,655.35
Transfer from Council - Contractual Services (Public Bank Study)	460,000.00

Subtotal 100,483,277.00

Transfer Out:

Transfer to City Attorney - Litigation	(2,500,000.00)
Transfer to City Attorney - Outside Counsel	(3,840,000.00)
Transfer to General Services - Field Equipment Expense	(2,000,000.00)
Transfer to General Services - Petroleum Products	(3,000,000.00)
Transfer to General City Purposes - LA's Best	(1,449,777.00)
Transfer to General City Purposes - International Visitors Council of Los Angeles	(40,000.00)
Transfer to General City Purposes - Los Angeles Neighborhood Land Trust	(40,500.00)
Transfer to Liability Claims - Miscellaneous Liability Payouts	(91,570,000.00)

Subtotal (104,440,277.00)

Subtotal Mid-Year FSR Recommendations (3,957,000.00)

Year-end Available **\$ -**

ATTACHMENT 7B
Status of the Unappropriated Balance, Reserve for Mid Year Adjustments

Year-end FSR Recommendations

Transfer In:

Transfer from Reserve Fund	103,114,181.42
Subtotal	<u>103,114,181.42</u>

Transfer Out:

Transfer to City Attorney - Litigation	(2,803,261.00)
Transfer to City Attorney - Outside Counsel	(2,083,000.00)
Transfer to Fire - Salaries and Overtime Constant Staffing	(53,098,276.00)
Transfer to General Services - Field Equipment Expense	(927,799.00)
Transfer to Police - Sworn Salaries	(7,592,687.00)
Transfer to Police - Overtime Sworn	(20,000,000.00)
Transfer to Police - Salaries General	(2,500,000.00)
Transfer to Transportation - Salaries and Contractual Services	(2,332,430.00)
Transfer to General City Purposes - Medicare	(1,200,000.00)
Transfer to General City Purposes - Social Security	(220,000.00)
Transfer to General City Purposes - Pension Savings Plans	(75,000.00)
Transfer to General City Purposes - Fire and Police Pension Defrayal	(34,136.42)
Transfer to Human Resources Benefits - Workers' Compensation	(3,268,455.00)
Transfer to Human Resources Benefits - Civilian Flex	(2,763,000.00)
Transfer to Liability Claims - Miscellaneous Liability Payouts	(4,216,137.00)
Subtotal	<u>(103,114,181.42)</u>

Subtotal Year-End FSR Recommendations -

Year End Balance -

Year End Available -

**ATTACHMENT 7C
STATUS OF UNAPPROPRIATED BALANCE NON-GENERAL ACCOUNT**

Account No.	UB Non-General Accounts	Primary Department	Adopted Budget	Transfer In/ Reapprop.	Appropriated during year	First FSR	Appropriated during year	Second FSR	Appropriated during year	Mid-Year FSR	Appropriated during year	Year-End FSR	Available Balance
	General Fund												
580414	Acquisition for Interim and Permanent Housing	GSD	\$ 15,000,000		(15,000,000)								\$ -
580428	After-Action Implementation Plan	Police	\$ 8,832,873								(8,832,873)		\$ -
580424	Animal Services Operations	Animal Services	\$ 277,048							(277,048)			\$ -
580265	Animal Services Sterilization Trust Fund	Animal Services	\$ -	500,000		(500,000)							\$ -
580366	Child Care and Learning Centers	RAP	\$ 5,000,000										\$ 5,000,000.00
580422	Citywide Recreational Vehicle Program	Police	\$ 3,000,000								(750,000)		\$ 2,250,000.00
580407	Civil Case Management System Replacement	City Atty	\$ 100,000										\$ 100,000.00
580420	CleanLA	PW Board	\$ 1,500,000										\$ 1,500,000.00
580416	Community Safety Partnership Program	Police	\$ 1,000,000						(948,000)				\$ 52,000.00
	Decarbonization and Development of Solar on City Facilities	GSD	\$ 22,759,788						(22,759,788)				\$ -
580383	Department Payroll Reconciliation	All	\$ -	73,048,025						(50,640,712)		(22,407,313)	\$ -
580409	Election Expenses - Primary March 2024	City Clerk	\$ 10,000,000									(10,000,000)	\$ -
580410	Election Expenses - Special Runoff 2023	City Clerk	\$ 4,075,000			(2,150,000)							\$ 1,925,000.00
580132	Equipment, Expense, and Alterations & Improv.	Mayor/Council	\$ 5,544,725	1,103,525		(162,374)				(3,644,725)			\$ 2,841,151.15
580395	Fire Psychologist	Fire	\$ -	250,000									\$ 250,000.00
580419	Fire Voice Radio System Upgrade	Fire	\$ 3,800,000										\$ 3,800,000.00
580231	Gang Injunction Settlement Agreement	EWDD	\$ 5,023,480										\$ 5,023,480.00
580363	Gang Reduction and Youth Development	Mayor	\$ 12,920,869		(12,920,869)								\$ -
580001	General (see Attachment 7A)	All	\$ 50,000						(400)				\$ 49,600.00
580304	Ground Emergency Medical Transport QAF Program	Fire	\$ 6,700,000		(6,700,000)								\$ -
580412	Hazardous Materials Response Program	Fire	\$ 169,200										\$ 169,200.00
580329	Human Resources and Payroll System Contingency	ITA		10,961,924					(9,961,924)			(1,000,000)	\$ -
580381	LAHSA Homeless Engagement Teams	GCP	\$ 4,641,754						(2,320,877)				\$ 2,320,877.00
	Los Angeles County Metropolitan Transportation Authority	Police	\$ 10,000,000										\$ 10,000,000.00
580274	Mutual Aid Overtime	Fire	\$ 3,000,000		(3,000,000)								\$ -
580380	MyLA311 Replacement	ITA	\$ -	1,000,000								(1,000,000)	\$ -
580199	Neighborhood Councils	DONE	\$ 32,000										\$ 32,000.00
580168	Office of Public Accountability Studies	OPA	\$ 742,414										\$ 742,414.00
580197	Outside Counsel including Workers' Comp	City Atty	\$ 3,250,000		(200,000)		(3,050,000)						\$ -
580427	Police Department Hiring and Overtime	Police	\$ 10,000,000			(62,712)				(9,937,288)			\$ -
580415	Police Department Hiring Bonus	Police	\$ 3,647,000							(3,647,000)			\$ -
	Police Department Sworn Overtime - Interim Homeless Housing	Police	\$ 6,270,000						(6,270,000)				\$ -
580430	Quiet Zone Study	DOT	\$ 500,000										\$ 500,000.00
580384	Reserve for Allocation of FEMA Reimbursement	All	\$ 41,731,000										\$ 41,731,000.00
580232	Reserve for Extraordinary Liability	All	\$ 20,000,000					(20,000,000)		-			\$ -
580196	Reserve for Mid-Year Adjustments	All	\$ 30,000,000			(2,638,000)		(23,405,000)		(3,957,000)		-	\$ -
580372	Senior Meals Program	Aging	\$ 10,000,000						(6,054,146)				\$ 3,945,854.00
580377	Social Equity Program	Cannabis	\$ -	3,000,000				(3,000,000)					\$ -
580423	Substance Use Disorder Treatment Beds	GCP	\$ 11,810,000		(3,912,829)								\$ 7,897,170.83
580426	Therapeutic Van Pilot Program	Fire	\$ 1,000,000										\$ 1,000,000.00
580418	Tourism Master Plan Amendment	CTD	\$ 250,000										\$ 250,000.00
580185	Tree Trimming Services	St. Svcs	\$ 1,000,000		(1,000,000)								\$ -
580425	Unarmed Crisis Response	CAO	\$ 13,245,176						(1,500,000)	(1,271,726)			\$ 10,473,450.00
580413	Vehicles for Elected Officials	GSD	\$ 600,000				(375,000)						\$ 225,000.00
580396	Wildland Fuel Management Paid Crew	Fire	\$ 424,062	519,039									\$ 943,101.00
580421	Zoo Assessment	Zoo	\$ 1,500,000										\$ 1,500,000.00
			\$ 279,396,389	\$ 90,382,513	\$ (42,733,698)	\$ (5,513,086)	\$ (3,425,000)	\$ (46,405,000)	\$ (49,815,135)	\$ (73,375,499)	\$ (9,582,873)	\$ (34,407,313)	104,521,297.98
	Special Funds												
580238	Accessible Housing Program Retrofit Contracts	Housing	\$ 6,000,000										\$ 6,000,000.00
580388	Opioid Settlement	CAO	\$ 11,668,975		(3,912,829)								\$ 7,756,145.84
			\$ 17,668,975	\$ -	\$ (3,912,829)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,756,145.84
	Grand Total		\$ 297,065,364	\$ 90,382,513	\$ (46,646,527)	\$ (5,513,086)	\$ (3,425,000)	\$ (46,405,000)	\$ (49,815,135)	\$ (73,375,499)	\$ (9,582,873)	\$ (34,407,313)	\$ 118,277,443.82

STATUS OF LIABILITY CLAIMS ACCOUNTS

Department/Bureau	Account	Budget		Paid	Available Balance After Paid Amounts	Pending Payments	Available Balance Based After Paid and Pending Payments	Percent of Available Balance to Adjusted Budget ¹
		(A1)	(A2)	(B)	(C=A2+B)	(D)	(E=C+D)	
		2023-24 Adopted Budget	2023-24 Adjusted Budget	Amount	Amount	Amount	Amount	
Fire	009790	\$ -	\$ 6,341,218	\$ (4,530,500)	\$ 1,810,718	\$ (1,810,718)	\$ -	0%
General Services	009791	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Police	009792	\$ -	\$ 54,120,978	\$ (47,190,537)	\$ 6,930,440	\$ (48,963,960)	\$ (42,033,520)	0%
PW/Engineering	009793	\$ -	\$ 4,750,318	\$ (4,750,318)	\$ -	\$ -	\$ -	0%
PW/Sanitation	009794	\$ 7,370,072	\$ 7,370,072	\$ (5,736,963)	\$ 1,633,109	\$ (753,035)	\$ 880,074	12%
PW/Street Services	009795	\$ -	\$ 15,843,888	\$ (15,488,888)	\$ 355,000	\$ (7,525,993)	\$ (7,170,993)	0%
Recreation & Parks	009796	\$ -	\$ 610,000	\$ (610,000)	\$ -	\$ (725,000)	\$ (725,000)	0%
Transportation	009797	\$ -	\$ 9,510,000	\$ (9,510,000)	\$ -	\$ (8,500,000)	\$ (8,500,000)	0%
Miscellaneous	009798	\$ 80,000,000	\$ 100,393,598	\$ (29,261,026)	\$ 71,132,572	\$ (13,204,293)	\$ 57,928,279	58%
TOTALS		\$ 87,370,072	\$ 198,940,072	\$ (117,078,232)	\$ 81,861,839	\$ (81,482,999)	\$ 378,840	3%

Note:¹ Applies to PW/Sanitation and Miscellaneous Liability Accounts relative to the Adjusted Budget.

**ATTACHMENT 9
EMPLOYMENT LEVEL REPORT
FY 2023-24**

Department	2023-24 Budget	Position Authorities			Filled Positions			Vacancies	Activated Sub. Auth.
		Start of February	Changes	End of March	Start of February	Changes	End of March		
Aging	49	54	-	54	51	1	52	2	1
Animal Services	344	393	-	393	351	(4)	347	46	1
Building and Safety	1,026	1,152	-	1,152	948	5	953	199	1
Cannabis Regulation	26	59	-	59	50	1	51	8	-
City Administrative Officer	156	201	-	201	181	2	183	18	11
City Attorney	899	1,087	-	1,087	993	15	1,008	79	24
City Clerk	117	136	-	136	120	(3)	117	19	1
City Planning	419	578	-	578	472	(2)	470	108	2
City Tourism	12	12	-	12	9	-	9	3	-
Civil, Human Rights and Equity	6	46	-	46	34	1	35	11	2
Community Investment for Families	69	107	-	107	99	-	99	8	5
Controller	158	187	1	188	147	(2)	145	43	9
Cultural Affairs	91	107	-	107	78	2	80	27	-
Disability	27	36	-	36	26	1	27	9	-
Economic & Workforce Development	87	174	-	174	133	(3)	130	44	3
El Pueblo	10	12	-	12	10	-	10	2	1
Emergency Management	27	34	-	34	30	(1)	29	5	-
Employee Relations Board	3	3	-	3	3	-	3	-	-
Ethics Commission	37	45	-	45	42	-	42	3	-
Finance	358	400	-	400	329	(3)	326	74	8
Fire - Civilian	415	489	-	489	355	-	355	134	52
Fire - Sworn	3,520	3,813	-	3,813	3,379	(12)	3,367	446	274
General Services	1,458	1,508	-	1,508	1,228	1	1,229	279	5
Housing	531	778	1	779	672	(2)	670	109	3
Information Technology Agency	451	462	-	462	370	(3)	367	95	-
Neighborhood Empowerment	35	42	-	42	34	2	36	6	-
Personnel	586	673	-	673	606	(2)	604	69	17
Police - Civilian	3,321	3,363	-	3,363	2,637	7	2,644	719	-
Police - Sworn	10,597	10,767	-	10,767	8,895	12	8,907	1,860	19
Public Accountability	9	10	-	10	4	-	4	6	1
PW/Board of Public Works	90	136	-	136	113	(1)	112	24	-
PW/Bureau of Contract Administration	308	407	(1)	406	342	(2)	340	66	-
PW/Bureau of Engineering	773	985	-	985	794	(1)	793	192	4
PW/Bureau of Sanitation	3,164	3,827	1	3,828	3,070	(2)	3,068	760	21
PW/Bureau of Street Lighting	214	409	-	409	339	(6)	333	76	4
PW/Bureau of Street Services	994	1,598	-	1,598	1,190	-	1,190	408	30
Transportation	1,441	1,838	-	1,838	1,490	6	1,496	342	8
Youth Development	5	23	-	23	20	-	20	3	1
Zoo	275	297	-	297	258	9	267	30	4
Subtotal	32,108	36,248	2	36,250	29,902	16	29,918	6,332	512
Library	1,284	1,284	-	1,284	984	1	985	299	-
Recreation and Parks	1,612	1,987	-	1,987	1,513	3	1,516	471	276
Subtotal	2,896	3,271	-	3,271	2,497	4	2,501	770	276
Total	35,004	39,519	2	39,521	32,399	20	32,419	7,102	788

"Position Authorities-Start of March" includes resolution authority and substitute positions.

Monthly Summary	2023-24 Budget	Position Authorities			Filled Positions			Vacancies	Activated Sub. Auth.
		Start of Month	Changes	End of Month	Start of Month	Changes	End of Month		
July	35,004	39,395	22	39,417	31,886	16	31,902	7,515	704
August	35,004	39,417	7	39,424	31,902	9	31,911	7,513	711
September	35,004	39,424	7	39,431	31,911	71	31,982	7,449	718
October	35,004	39,431	27	39,458	31,982	66	32,048	7,410	745
November	35,004	39,458	29	39,487	32,048	98	32,146	7,341	759
December	35,004	39,487	20	39,507	32,146	96	32,242	7,265	775
January	35,004	39,507	11	39,518	32,242	(8)	32,234	7,284	785
February	35,004	39,518	1	39,519	32,234	165	32,399	7,120	786
March	35,004	39,519	2	39,521	32,399	20	32,419	7,102	788

ATTACHMENT 10

FY 2024-25 BUDGET ADJUSTMENTS GENERAL FUND REAPPROPRIATIONS

TRANSFER FROM		TRANSFER TO		
REQUESTING DEPARTMENT	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
Animal Services	<u>Fund 100/06, Animal Services</u>		<u>Fund 100/06, Animal Services</u>	
Shelter Staffing Support	001070, Salaries, As-Needed (FY 2023-24)	\$ 553,860.00	001070, Salaries, As-Needed (FY 2024-25)	\$ 553,860.00
Dogs Playing for Life Contract	<u>Fund 100/06, Animal Services</u>		<u>Fund 100/06, Animal Services</u>	
	003040, Contractual Services (FY 2023-24)	\$ 706,625.00	003040, Contractual Services (FY 2024-25)	\$ 706,625.00
City Administrative Officer	<u>Fund 100/10, City Administrative Officer</u>		<u>Fund 100/10, City Administrative Officer</u>	
Various Ongoing Projects	003040, Contractual Services (FY 2023-24)	\$ 3,015,634.00	003040, Contractual Services (FY 2024-25)	\$ 3,015,634.00
Overtime Obligations	<u>Fund 100/10, City Administrative Officer</u>		<u>Fund 100/10, City Administrative Officer</u>	
	001090, Overtime General (FY 2023-24)	\$ 300,000.00	001090, Overtime General (FY 2024-25)	\$ 300,000.00
City Clerk	<u>Fund 100/14, City Clerk</u>		<u>Fund 100/14, City Clerk</u>	
March 2024 Primary Election Reappropriation	004170, Elections (FY 2023-24)	\$ 10,000,000.00	004170, Elections (FY 2024-25)	\$ 10,000,000.00
Civil, Human Rights and Equity	<u>Fund 100/15, Civil, Human Rights and Equity</u>		<u>Fund 100/15, Civil, Human Rights and Equity</u>	
Kajima Office Space Lease	006010, Office and Administrative (FY 2023-24)	\$ 182,836.00	006010, Office and Administrative (FY 2024-25)	\$ 182,836.00
Delayed Contracts	<u>Fund 100/15, Civil, Human Rights and Equity</u>		<u>Fund 100/15, Civil, Human Rights and Equity</u>	
	003040, Contractual Services (FY 2023-24)	\$ 599,200.00	003040, Contractual Services (FY 2024-25)	\$ 599,200.00
Community Investment for Families	<u>Fund 100/21, Community Investment for Families</u>		<u>Fund 100/21, Community Investment for Families</u>	
Citywide Language Access Program	003040, Contractual Services (FY 2023-24)	\$ 229,247.70	003040, Contractual Services (FY 2024-25)	\$ 229,247.70
FamilySource Center Evaluation	<u>Fund 100/21, Community Investment for Families</u>		<u>Fund 100/21, Community Investment for Families</u>	
	003040, Contractual Services (FY 2023-24)	\$ 100,000.00	003040, Contractual Services (FY 2024-25)	\$ 100,000.00
FamilySource System	<u>Fund 100/21, Community Investment for Families</u>		<u>Fund 100/21, Community Investment for Families</u>	
	003040, Contractual Services (FY 2023-24)	\$ 750,000.00	003040, Contractual Services (FY 2024-25)	\$ 750,000.00
Crisis to Shelter Program	<u>Fund 100/21, Community Investment for Families</u>		<u>Fund 100/21, Community Investment for Families</u>	
	003040, Contractual Services (FY 2023-24)	\$ 520,280.00	003040, Contractual Services (FY 2024-25)	\$ 520,280.00
Controller	<u>Fund 100/26, Controller</u>		<u>Fund 100/26, Controller</u>	
HRP Training	003040, Contractual Services (Fiscal Year 2023-24)	\$ 105,140.00	003040, Contractual Services (Fiscal Year 2024-25)	\$ 105,140.00
Economic and Workforce Development	<u>Fund 100/58, Unappropriated Balance (FY 2023-24)</u>		<u>Fund 100/58, Unappropriated Balance (FY 2024-25)</u>	
Gang Injunction Settlement Agreement	580231, Gang Injunction Settlement Agreement	\$ 2,500,000.00	580231, Gang Injunction Settlement Agreement	\$ 2,500,000.00
Jobs and Economic Development Incentive (JEDI) Zones	<u>Fund 100/22 Economic and Workforce Development</u>		<u>Fund 100/22 Economic and Workforce Development</u>	
Facade Improvement, Technology Services, and Marketing Strategies	003040, Contractual Services (FY 2023-24)	\$ 1,250,000.00	003040, Contractual Services (FY 2024-25)	\$ 1,250,000.00
	006010, Office and Administrative (FY 2023-24)	5,000.00	006010, Office and Administrative (FY 2024-25)	5,000.00
	Subtotal	\$ 1,255,000.00	Subtotal	\$ 1,255,000.00
Legacy Business Program Facade Improvement and Consulting Services	<u>Fund 100/22 Economic and Workforce Development</u>		<u>Fund 100/22 Economic and Workforce Development</u>	
	003040, Contractual Services (FY 2023-24)	\$ 1,250,000.00	003040, Contractual Services (FY 2024-25)	\$ 1,250,000.00
Fire	<u>Fund 100/38, Fire</u>		<u>Fund 100/38, Fire</u>	
Network Staffing System	003040, Contractual Services (FY 2023-24)	\$ 236,098.00	003040, Contractual Services (FY 2024-25)	\$ 236,098.00
False Alarm Program	<u>Fund 100/38, Fire</u>		<u>Fund 100/38, Fire</u>	
	006010, Office and Administrative (FY 2023-24)	\$ 128,198.00	006010, Office and Administrative (FY 2024-25)	\$ 128,198.00
Replacement Cardiac Monitors	<u>Fund 100/38, Fire</u>		<u>Fund 100/38, Fire</u>	
	006020, Operating Supplies (FY 2023-24)	\$ 1,700,000.00	006020, Operating Supplies (FY 2024-25)	\$ 1,700,000.00
AppleOne Contract	<u>Fund 100/38, Fire</u>		<u>Fund 100/38, Fire</u>	
	003040, Contractual Services (FY 2023-24)	\$ 150,000.00	003040, Contractual Services (FY 2024-25)	\$ 150,000.00
Complaint Tracking System	<u>Fund 100/38, Fire</u>		<u>Fund 100/38, Fire</u>	
	003040, Contractual Services (FY 2023-24)	\$ 97,903.00	003040, Contractual Services (FY 2024-25)	\$ 97,903.00
Data Management Software System	<u>Fund 100/38, Fire</u>		<u>Fund 100/38, Fire</u>	
	006010, Office and Administrative (FY 2023-24)	\$ 375,000.00	006010, Office and Administrative (FY 2024-25)	\$ 375,000.00
Firefighter Supplies Funding	<u>Fund 100/38, Fire</u>		<u>Fund 100/38, Fire</u>	
	006020, Operating Supplies (FY 2023-24)	\$ 1,200,000.00	006020, Operating Supplies (FY 2024-25)	\$ 1,200,000.00

ATTACHMENT 10

FY 2024-25 BUDGET ADJUSTMENTS GENERAL FUND REAPPROPRIATIONS

TRANSFER FROM		TRANSFER TO		
REQUESTING DEPARTMENT	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
General City Purposes	<u>Fund 100/56, General City Purposes</u>		<u>Fund 100/56, General City Purposes</u>	
Various Council Districts	000405, Unarmed Response to Homelessness and Non-Violent Calls (2023-24)	\$ 7,754,000.00	000405, Unarmed Response to Homelessness and Non-Violent Calls (2024-25)	\$ 7,754,000.00
Council Districts 8 and 9	000408, Safe Passages in South Los Angeles - CDs 8 and 9 (2023-24)	240,000.00	000408, Safe Passages in South Los Angeles - CDs 8 and 9 (2024-25)	240,000.00
Council District 14	000410, Gang Intervention, Youth Dev., & Re-entry Services - CD 14 (2023-24)	100,000.00	000410, Gang Intervention, Youth Dev., & Re-entry Services - CD 14 (2024-25)	100,000.00
Council District 8	000417, Assist Homeless Multidisciplinary Outreach Teams - CD 8 (2023-24)	500,000.00	000417, Assist Homeless Multidisciplinary Outreach Teams - CD 8 (2024-25)	500,000.00
Council District 10	000456, Therapeutic Van Pilot Program - CD 10 (2023-24)	300,000.00	000456, Therapeutic Van Pilot Program - CD 10 (2024-25)	300,000.00
Council District 8	000463, Homeless Encamp Outreach, Services & Public Education - CD 8 (2023-24)	260,000.00	000463, Homeless Encamp Outreach, Services & Public Education - CD 8 (2024-25)	260,000.00
	Subtotal	\$ 9,154,000.00	Subtotal	\$ 9,154,000.00
General Services	<u>Fund 100/40, General Services (FY 2023-24)</u>		<u>Fund 100/40, General Services (FY 2024-25)</u>	
Reappropriate Funds from 2023-24 Transportation Equipment	007340, Transportation Equipment	\$ 711,045	007340, Transportation Equipment	\$ 711,045
Information Technology Agency	<u>Fund 100/32, Information Technology Agency</u>		<u>Fund 100/32, Information Technology Agency</u>	
Various CSRs	001090, Overtime General (FY23-24)	\$ 170,000.00	001090, Overtime General (FY24-25)	\$ 170,000.00
	001100, Hiring Hall Salaries (FY23-24)	225,000.00	001100, Hiring Hall Salaries (FY24-25)	225,000.00
	001190, Overtime Hiring Hall (FY23-24)	60,000.00	001190, Overtime Hiring Hall (FY24-25)	60,000.00
	009350, Communication Services (FY23-24)	3,409,059.00	009350, Communication Services (FY24-25)	3,409,059.00
	Subtotal	\$ 3,864,059.00	Subtotal	\$ 3,864,059.00
LAFD Fire Station Alerting System	<u>Fund 100/32, Information Technology Agency</u>		<u>Fund 100/32, Information Technology Agency</u>	
	009350, Communication Services (FY23-24)	\$ 201,283.00	009350, Communication Services (FY24-25)	\$ 201,283.00
Green Mountain Radio Project	<u>Fund 100/32, Information Technology Agency</u>		<u>Fund 100/32, Information Technology Agency</u>	
	009350, Communication Services (FY23-24)	\$ 3,600,000.00	009350, Communication Services (FY24-25)	\$ 3,600,000.00
Various Cabling Work	<u>Fund 100/32, Information Technology Agency</u>		<u>Fund 100/32, Information Technology Agency</u>	
	001100, Hiring Hall Salaries (FY23-24)	\$ 1,200,000.00	001100, Hiring Hall Salaries (FY24-25)	\$ 1,200,000.00
Personnel	<u>Fund 100/66, Personnel Department</u>		<u>Fund 100/66, Personnel Department</u>	
Citywide Inclusion and Anti-Bias Plan	003040, Contractual Services (FY 2023-24)	\$ 140,000.00	003040, Contractual Services (FY 2024-25)	\$ 140,000.00
Equity Review Panel Pilot Program	<u>Fund 100/66, Personnel Department</u>		<u>Fund 100/66, Personnel Department</u>	
	003040, Contractual Services (FY 2023-24)	\$ 450,000.00	003040, Contractual Services (FY 2024-25)	\$ 450,000.00
Police	<u>Fund 100/70, Police</u>		<u>Fund 100/70, Police</u>	
Delayed Contracts	003040, Contractual Services (FY 2023-24)	\$ 1,853,715.00	003040, Contractual Services (FY 2024-25)	\$ 1,853,715.00
Community Safety Partnership Bureau Vehicles	<u>Fund 100/70, Police</u>		<u>Fund 100/70, Police</u>	
Algin Sutton Recreation Center (C.F. 23-1424)	007300, Furniture, Office and Technical Equipment (FY 2023-24)	\$ 125,000.00	007340, Transportation Equipment (FY 2024-25)	\$ 125,000.00
Unappropriated Balance	<u>Fund 100/58, Unappropriated Balance (FY 2023-24)</u>		<u>Fund 100/58, Unappropriated Balance (FY 2024-25)</u>	
Reappropriate Funds from 2023-24 Equipment, Expense, A&I	580132, Equipment, Expense, and Alterations and Improvements	\$ 2,841,151.15	007340, Transportation Equipment	\$ 2,841,151.15
Youth Development	<u>Fund 100/19, Youth Development</u>		<u>Fund 100/19, Youth Development</u>	
Delayed Procurement	003040, Contractual Services (FY2023-24)	\$ 487,173.00	003040, Contractual Services (FY2024-25)	\$ 487,173.00
TOTAL ALL DEPARTMENTS AND FUNDS		\$ 50,582,447.85	\$ 50,582,447.85	

ATTACHMENT 11

FY 2024-25 BUDGET ADJUSTMENTS SPECIAL FUND REAPPROPRIATIONS

TRANSFER FROM		TRANSFER TO		
REQUESTING DEPARTMENT	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
Aging	<u>Fund 100/02, Aging (2023-24) (67A/02/02Y102)</u>		<u>Fund 100/02, Aging (2024-25) (67A/02/02A102)</u>	
	Modernizing the Older Californians Act Grant (C.F. 23-0665)			
	001010, Salaries General	\$ 242,002.00	001010, Salaries General	\$ 242,002.00
	006010, Office and Administrative	42,986.00	006010, Office and Administrative	42,986.00
	Subtotal	\$ 284,988.00	Subtotal	\$ 284,988.00
	<u>Fund 100/02, Aging (2023-24) (67A/02/02Y102)</u>		<u>Fund 100/02, Aging (2024-25) (67A/02/02A102)</u>	
	Modernizing the Older Californians Act Grant (C.F. 23-0708)			
	Nutrition Services	\$ 93,179.00	001010, Salaries General	\$ 93,179.00
	<u>Fund 67A/02, Funds for Other Aging Grants & Misc. Programs</u>		<u>Fund 67A/02, Funds for Other Aging Grants & Misc. Programs</u>	
	Modernizing the Older Californians Act Grant (C.F. 23-0708)			
Related Costs	\$ 41,344.00	02A299, Reimbursement of General Fund	\$ 41,344.00	
Aging	<u>Fund 100/02, Aging (395/02/02Y102)</u>		<u>Fund 100/02, Aging (395/02/02A102)</u>	
	Older Adults Recovery and Resilience Grant (C.F. 22-0497)			
	001010, Salaries General (2023-24)	\$ 366,182.00	001010, Salaries General (2024-25)	\$ 366,182.00
	<u>Fund 100/02, Aging (395/02/02Y102)</u>		<u>Fund 100/02, Aging (395/02/02A102)</u>	
	Public Health Workforce Program Grant (C.F. 23-0669)			
	Salaries and Expenses	\$ 82,128.00	001010, Salaries General (2024-25)	\$ 82,128.00
	006010, Office and Administrative (2023-24)	837.00	006010, Office and Administrative (2024-25)	837.00
	Subtotal	\$ 82,965.00	Subtotal	\$ 82,965.00
	<u>Fund 395/02, Area Plan for The Aging Tit 7</u>		<u>Fund 395/02, Area Plan for The Aging Tit 7</u>	
	Public Health Workforce Program Grant (C.F. 23-0669)			
Related Costs	\$ 34,949.00	02A299, Reimburesment of General Fund	\$ 34,949.00	
Aging	<u>Fund 100/02, Aging (395/02/02Y102)</u>		<u>Fund 100/02, Aging (395/02/02A102)</u>	
	Digital Connectivity Program Grant (C.F. 23-0650)			
	001010, Salaries General (2023-24)	\$ 20,013.00	001010, Salaries General (2024-25)	\$ 20,013.00
	006010, Office and Administrative (2023-24)	166.00	006010, Office and Administrative (2024-25)	166.00
	Subtotal	\$ 20,179.00	Subtotal	\$ 20,179.00
	<u>Fund 100, Community Investment for Families (65G/21, 21Y121)</u>		<u>Fund 100, Community Investment for Families (65G/21, 21A121)</u>	
	Children's Savings Account Program - Outreach Services			
	001090, Overtime, General (FY 2023-24)	\$ 60,000.00	001090, Overtime, General (FY 2024-25)	\$ 60,000.00
	002120, Printing and Binding (FY 2023-24)	152,500.00	002120, Printing and Binding (FY 2024-25)	152,500.00
	003040, Contractual Services (FY 2023-24)	800,000.00	003040, Contractual Services (FY 2024-25)	800,000.00
006010, Office and Administrative (FY 2023-24)	67,000.00	006010, Office and Administrative (FY 2024-25)	67,000.00	
Subtotal	\$ 1,079,500.00	Subtotal	\$ 1,079,500.00	
Community Investment for Families	<u>Fund 100/21, Community Investment for Families (65N, 21Y121)</u>		<u>Fund 100/21, Community Investment for Families (65N, 21A121)</u>	
	Teen Parent Prosper			
	001010, Salaries, General	\$ 21,293.95	001010 Salaries General	\$ 21,293.95
	<u>Fund 65N, Californians for All Youth Workforce Development Grant</u>		<u>Fund 65N, Californians for All Youth Workforce Development Grant</u>	
	22Y299, Reimbursement to General Fund	14,298.89	22A299, Reimbursement to General Fund	14,298.89
	Subtotal	\$ 35,592.84	Subtotal	\$ 35,592.84
	<u>Fund 100/21, Community Investment for Families</u>		<u>Fund 100/21, Community Investment for Families</u>	
	27th Street Temporary Housing			
	003040, Contractual Services (FY 2023-24)	\$ 607,925.00	003040, Contractual Services (FY 2024-25)	\$ 607,925.00
	<u>Fund 100/33, El Pueblo (737/33/33133Y)</u>		<u>Fund 100/33, El Pueblo (737/33/33133A)</u>	
El Pueblo				
Purchase and Installation of New Awnings	\$ 40,000.00	003040, Contractual Services (2024-25)	\$ 40,000.00	
Fire	<u>Fund 100/38, Fire (Fund 58V/08, 08Y138)</u>		<u>Fund 100/38, Fire (Fund 58V/08, 08A138)</u>	
	Fire Inspection Management System			
	003040, Contractual Services (FY 2023-24)	\$ 70,952.00	003040, Contractual Services (FY 2024-25)	\$ 70,952.00
	006010, Office and Administrative (FY 2023-24)	1,004,830.00	006010, Office and Administrative (FY 2024-25)	1,004,830.00
	Subtotal	\$ 1,075,782.00	Subtotal	\$ 1,075,782.00
	<u>Fund 100/38, Fire (Fund 392/34, 34Y138)</u>		<u>Fund 100/38, Fire (Fund 392/34, 34A138)</u>	
	Solar Emergency Wi-Fi Pilot Project			
	006020, Operating Supplies (FY 2023-24)	\$ 28,480.00	006020, Operating Supplies (FY 2024-25)	\$ 28,480.00
	<u>Fund 100/43, Housing Department (Fund 10D/43, 43Y143)</u>		<u>Fund 100/43, Housing Department (Fund 10D/43, 43A143)</u>	
	Housing			
MYCA Contract	\$ 292,000.00	003040, Contractual Services (FY 2024-25)	\$ 292,000.00	
Neighborhood Empowerment	<u>Fund 100/47, Neighborhood Empowerment (44B/47/47Y147)</u>		<u>Fund 100/47, Neighborhood Empowerment (44B/47/47A147)</u>	
	Print Material for NC Elections			
	002120, Printing and Binding (2023-24)	\$ 43,200.00	002120, Printing and Binding (2024-25)	\$ 43,200.00
	<u>Fund 100/47, Neighborhood Empowerment (44B/47/47Y147)</u>		<u>Fund 100/47, Neighborhood Empowerment (44B/47/47A147)</u>	
	Civic Leadership, Translation Services, Training Portal, and Website Upgrade			
	003040, Contractual Services (2023-24)	\$ 104,000.00	003040, Contractual Services (2024-25)	\$ 104,000.00

ATTACHMENT 11

FY 2024-25 BUDGET ADJUSTMENTS SPECIAL FUND REAPPROPRIATIONS

TRANSFER FROM		TRANSFER TO	
REQUESTING DEPARTMENT	FUND/ACCOUNT	FUND/ACCOUNT	AMOUNT
Neighborhood Empowerment (continued)	<u>Fund 100/47, Neighborhood Empowerment (44B/47/47Y147)</u>	<u>Fund 100/47, Neighborhood Empowerment (44B/47/47A147)</u>	
<i>Promotional Material for NC Elections</i>	006010, Office and Administrative (2023-24)	006010, Office and Administrative (2024-25)	\$ 17,000.00
Youth Development	<u>Fund 100/19, Youth Development (Fund 65N/22, 22Y119)</u>	<u>Fund 100/19, Youth Development (Fund 65N/22, 22A119)</u>	
<i>Californians For All Youth Workforce Development</i>	001010, Salaries, General (FY 2023-24)	001010, Salaries, General (FY 2024-25)	\$ 181,394.00
<i>Grant Fund (C.F. 22-0014)</i>	002120, Printing and Binding (FY 2023-24)	002120, Printing and Binding (FY 2024-25)	10,609.00
	006010, Office and Administrative (FY 2023-24)	006010, Office and Administrative (FY 2024-25)	8,422.00
	007300, Furniture, Office and Technical Equipment (FY 2023-24)	007300, Furniture, Office and Technical Equipment (FY 2024-25)	11,782.00
	003040, Contractual Services	003040, Contractual Services	23,934.83
	Subtotal	Subtotal	\$ 236,141.83
TOTAL ALL DEPARTMENTS AND FUNDS			\$ 4,483,407.67

FINANCIAL MANAGEMENT SYSTEM (FMS) ENCUMBRANCE EXEMPTIONS

Attachment 12

DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
City Administrative Officer							
GAEID	2021	10	ID212100101	LA City Employees Retirement System	AL1	\$ 25,000.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2021	10	CO21133365M	DOWNTOWN CENTER BUSINESS IMPROVEMENT DISTRICT M	CL2 AL1	\$ 1,520.08	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	10	CO22140218M	AECOM TECHNICAL SERVICES INC	CL1 AL1	\$ 21,442.94	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	10	CO22139851M	VOLUNTEERS OF AMERICA OF LOS ANGELES /C	CL1 AL1	\$ 1,765,248.20	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	10	CO22139823M	COUNTY OF LOS ANGELES	CL1 AL1	\$ 57,098.70	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	10	CO23143495M	KEYSER MARSTON ASSOCIATES	CL1 AL1	\$ 90,000.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	10	CO23143494M	RSG INC	CL1 AL1	\$ 90,000.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	10	CO23142802M	TIERRA WEST ADVISORS INC	CL1 AL1	\$ 8,376.25	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	10	CO23138396M	Ernst & Young U.S. LLP	CL1 AL1	\$ 975,813.37	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	10	CO23135642M	LOS ANGELES COUNTY	CL1 AL1	\$ 52,421.81	A legal obligation/liability exists and/or a contingent liability exists.
Subtotal						\$ 3,086,921.35	
City Attorney							
SC	2018	12	CO18129459A	COLANTUONO HIGHSMITH & WHATLEY PC	CL1 AL1	\$ 16,196.11	A legal obligation/liability exists and/or contingent liability exists
SC	2019	12	CO19129460A	COLANTUONO HIGHSMITH & WHATLEY PC	CL1 AL1	\$ 26,550.50	A legal obligation/liability exists and/or contingent liability exists
SC	2020	12	CO20133099A	MEYERS NAVE RIBACK SILVER & WILSON APC	CL1 AL1	\$ 81,639.27	A legal obligation/liability exists and/or contingent liability exists
SC	2020	12	CO20134678A	PEARLMAN, BROWN & WAX LLP	CL1 AL1	\$ 31,812.75	A legal obligation/liability exists and/or contingent liability exists
SC	2022	12	SC22139508A	SANDERS ROBERTS LLP	CL1 CL2 AL1	\$ 88,768.10	A legal obligation/liability exists and/or contingent liability exists
SC	2022	12	CO22139626A	Olson Remcho LLP	CL1 AL1	\$ 40,210.00	A legal obligation/liability exists and/or contingent liability exists
SC	2022	12	CO22133099A	MEYERS NAVE, A PROFESSIONAL CORPORATION	CL1 AL1	\$ 60,459.00	A legal obligation/liability exists and/or contingent liability exists
SC	2022	12	CO22130402A	SANDERS ROBERTS LLP	CL1 AL1	\$ 2,200.53	A legal obligation/liability exists and/or contingent liability exists
SC	2022	12	CO22140561M	AEON NEXUS CORP	CL1 AL1	\$ 9,750.00	A legal obligation/liability exists and/or contingent liability exists
SC	2022	12	CO22134093M	LA BUSINESS PERSONNEL, INC.	CL1 AL1	\$ 6,829.65	A legal obligation/liability exists and/or contingent liability exists
SC	2022	12	CO22134008M	PARTNERS IN DIVERSITY INC	CL1 AL1	\$ 71.28	A legal obligation/liability exists and/or contingent liability exists
SC	2022	12	CO22133359M	COALITION OF COURT REPORTERS OF LOS ANGELES	CL1 AL1	\$ 10,453.28	A legal obligation/liability exists and/or contingent liability exists

FINANCIAL MANAGEMENT SYSTEM (FMS) ENCUMBRANCE EXEMPTIONS

Attachment 12

DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
City Attorney (Continued)							
SC	2022	12	CO22133358M	BEN HYATT CORPORATION	CL1 AL1	\$ 9,897.85	A legal obligation/liability exists and/or contingent liability exists
SC	2022	12	CO22133341M	PLATINUM REPORTERS & INTERPRETERS	CL1 AL1	\$ 9,268.71	A legal obligation/liability exists and/or contingent liability exists
SC	2022	12	CO22131698M	ANP REPORTING	CL1 AL1	\$ 779.90	A legal obligation/liability exists and/or contingent liability exists
SC	2022	12	CO22126875M	STORETRIEVE LLC	CL1 AL1	\$ 24,967.34	A legal obligation/liability exists and/or contingent liability exists
SC	2022	12	CO22126137M	US BANK	CL1 AL5	\$ 3,838.13	A legal obligation/liability exists and/or contingent liability exists
SC	2023	12	CO23143265A	COLANTUONO HIGHSMITH & WHATLEY PC	CL1 AL1	\$ 373,822.92	A legal obligation/liability exists and/or contingent liability exists
SC	2023	12	CO23142161A	REMY MOOSE MANLEY LLP	CL1 AL1	\$ 209,274.82	A legal obligation/liability exists and/or contingent liability exists
SC	2023	12	CO23142046A	THARPE & HOWELL, LLP	CL1 AL1	\$ 304,425.68	A legal obligation/liability exists and/or contingent liability exists
SC	2023	12	CO23140486A	COLANTUONO HIGHSMITH & WHATLEY PC	CL1 CL2 AL1	\$ 338,053.82	A legal obligation/liability exists and/or contingent liability exists
SC	2023	12	CO23139740A	BEST BEST & KRIEGER LLP	CL1 AL1	\$ 10.00	A legal obligation/liability exists and/or contingent liability exists
SC	2023	12	CO23139508A	SANDERS ROBERTS LLP	CL1 AL1	\$ 875,000.00	A legal obligation/liability exists and/or contingent liability exists
SC	2023	12	CO23138873A	COLE HUBER LLP	CL1 AL1	\$ 350,390.14	A legal obligation/liability exists and/or contingent liability exists
SC	2023	12	CO23135524A	HOGAN LOVELLS US LLP	CL1 AL1	\$ 471,747.84	A legal obligation/liability exists and/or contingent liability exists
SC	2023	12	CO23135030A	BARRAGAN & SATZMAN LLP	CL1 AL1	\$ 17.60	A legal obligation/liability exists and/or contingent liability exists
SC	2023	12	CO23133518A	KAPLAN KIRSCH & ROCKWELL LLP	CL1 AL1	\$ 8,116.42	A legal obligation/liability exists and/or contingent liability exists
SC	2023	12	CO23133343A	ICE MILLER LLP	CL1 AL1	\$ 3,568.44	A legal obligation/liability exists and/or contingent liability exists
SC	2023	12	CO23129459A	COLANTUONO HIGHSMITH & WHATLEY PC	CL1 AL1	\$ 2,980.00	A legal obligation/liability exists and/or contingent liability exists
SC	2023	12	CO23115552A	KRONICK/MOSKOVITZ/TIEDMANN & GIRARD APC	CL1 AL1	\$ 25,198.46	A legal obligation/liability exists and/or contingent liability exists
SC	2023	12	CO23142665A	BURKE WILLIAMS & SORENSEN LLP	CL1 AL1	\$ 134,694.68	A legal obligation/liability exists and/or contingent liability exists
GAEAE	2023	12	AE23001064M		AL1	\$ 36,275.00	A legal obligation/liability exists and/or contingent liability exists
GAEAE	2023	12	AE23001061M		AL1	\$ 37,595.00	A legal obligation/liability exists and/or contingent liability exists
SC	2023	12	CO23142415M	LEGAL SUPPORT NETWORK	CL1 AL1	\$ 198.50	A legal obligation/liability exists and/or contingent liability exists
SC	2023	12	CO23142414M	MADDEN CORPORATION	CL1 AL1	\$ 43.80	A legal obligation/liability exists and/or contingent liability exists
SC	2023	12	CO23141770M	REGENTS OF THE UNIVERSITY OF CALIFORNIA AT LOS ANG	CL1 AL1	\$ 38,422.33	A legal obligation/liability exists and/or contingent liability exists

FINANCIAL MANAGEMENT SYSTEM (FMS) ENCUMBRANCE EXEMPTIONS

Attachment 12

DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
City Attorney (Continued)							
SC	2023	12	CO23140656M	COALITION OF COURT REPORTERS OF LOS ANGELES	CL1 AL1	\$ 91.94	A legal obligation/liability exists and/or contingent liability exists
SC	2023	12	CO23140561M	AEON NEXUS CORP	CL1 AL1	\$ 293,137.80	A legal obligation/liability exists and/or contingent liability exists
SC	2023	12	CO23140459M	STENO AGENCY INC	CL2 AL1	\$ 276.59	A legal obligation/liability exists and/or contingent liability exists
SC	2023	12	CO23140458M	LITIGATION SERVICES & TECHNOLOGIES OF CALIFORNIA LL	CL2 AL1	\$ 152.74	A legal obligation/liability exists and/or contingent liability exists
SC	2023	12	CO23140395M	KENNEDY COURT REPORTERS INCORPORATED	CL2 AL1	\$ 84.87	A legal obligation/liability exists and/or contingent liability exists
SC	2023	12	CO23140394M	PLATINUM REPORTERS & INTERPRETERS	CL1 AL1	\$ 233.43	A legal obligation/liability exists and/or contingent liability exists
SC	2023	12	CO23140393M	BEN HYATT CORPORATION	CL1 AL1	\$ 7.63	A legal obligation/liability exists and/or contingent liability exists
SC	2023	12	CO23140392M	KUSAR LEGAL SERVICES, INC.	CL1 AL1	\$ 55.98	A legal obligation/liability exists and/or contingent liability exists
SC	2023	12	CO23140167M	GAILEY ASSOCIATES, INC.	CL2 AL1	\$ 648.29	A legal obligation/liability exists and/or contingent liability exists
SC	2023	12	CO23137828M	CA DEPT OF PUBLIC HEALTH	CL1 AL1	\$ 0.32	A legal obligation/liability exists and/or contingent liability exists
SC	2023	12	CO23134932M	TEAM LEGAL INC	CL1 AL1	\$ 601.50	A legal obligation/liability exists and/or contingent liability exists
SC	2023	12	CO23134457M	R & R PROCESS SERVING & INVESTIGATION LLC	CL2 AL1	\$ 9,392.32	A legal obligation/liability exists and/or contingent liability exists
SC	2023	12	CO23134008M	PARTNERS IN DIVERSITY INC	CL1 AL1	\$ 280.68	A legal obligation/liability exists and/or contingent liability exists
SC	2023	12	CO23133460M-1	TLC INTERPRETING & TRANSLATION	CL1 AL1	\$ 607.00	A legal obligation/liability exists and/or contingent liability exists
SC	2023	12	CO23129295M	CYCOM DATA SYSTEMS INC	CL1 AL1	\$ 1,689.00	A legal obligation/liability exists and/or contingent liability exists
Subtotal						\$ 3,940,787.94	
City Clerk							
SC	2022	14	CO22139086M	WARD ECONOMIC DEVELOPMENT CORPORATION	CL1 AL1	\$ 20,000.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	14	CO22139009M	LEX LINGUA COURT INTERPRETERS, INC.	CL1 AL1	\$ 1,385.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	14	CO22138878P	LAYLA HAMED I	CL1 AL1	\$ 5,394.07	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	14	CO22138861M	HEATHERLYNN GONZALEZ	CL1 AL1	\$ 11,200.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	14	CO22138552P	ARIANNA BANKLER-JUKES	CL2 AL1	\$ 4,000.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	14	CO22138118M	FRANK CARDENAS & ASSOCIATES	CL1 AL1	\$ 58,499.18	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	14	CO22133357M	KENNEDY COURT REPORTERS INCORPORATED	CL1 AL1	\$ 4,166.15	A legal obligation/liability exists and/or a contingent liability exists.

FINANCIAL MANAGEMENT SYSTEM (FMS) ENCUMBRANCE EXEMPTIONS

Attachment 12

DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
City Clerk (Continued)							
GAEID	2023	14	ID2314A0001	Department of General Services	AL1	\$ 834.57	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	14	CO23126137M	US BANK	CL2 AL1	\$ 241.99	A legal obligation/liability exists and/or a contingent liability exists.
Subtotal						\$ 105,720.96	
City Planning							
SC	2017	68	MSACO17124572M	RINCON CONSULTANTS INC	CL1 AL2	\$ 8,500.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2019	68	CO19126628M	BAE URBAN ECONOMICS INC	CL1 AL3	\$ 15,520.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2019	68	CO19126628M	BAE URBAN ECONOMICS INC	CL1 AL1	\$ 9,344.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2020	68	CO20134773M	TERRY A HAYES ASSOCIATES INC	CL1 AL2	\$ 200,000.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2020	68	CO20134771M	EYESTONE JONES ENVIRONMENTAL LLC	CL1 AL1	\$ 67,349.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2020	68	CO20134753M	CHS Consulting Inc	CL1 AL1	\$ 157,108.18	A legal obligation/liability exists and/or a contingent liability exists.
SC	2020	68	CO20134725M	DUDEK	CL1 AL1	\$ 71,397.50	A legal obligation/liability exists and/or a contingent liability exists.
SC	2020	68	CO20134715M	RINCON CONSULTANTS INC	CL1 AL1	\$ 70,024.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2020	68	CO20126625M	HR&A ADVISORS INC	CL1, AL2	\$ 4,275.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2021	68	CO21136440M	NORTHSOUTHGIS LLC	CL1 AL1	\$ 62,066.75	A legal obligation/liability exists and/or a contingent liability exists.
SC	2021	68	CO21134771M	EYESTONE JONES ENVIRONMENTAL LLC	CL1 AL1	\$ 137,955.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2021	68	CO21134725M	DUDEK	CL1 AL1	\$ 2,719.96	A legal obligation/liability exists and/or a contingent liability exists.
SC	2021	68	CO21134715M	RINCON CONSULTANTS INC	CL1 AL1	\$ 85,198.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2021	68	CO21126628M	BAE URBAN ECONOMICS INC	CL1 AL2	\$ 20,000.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2021	68	CO21126628M	BAE URBAN ECONOMICS INC	CL1 AL3	\$ 47,390.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2021	68	CO21124574M	EYESTONE JONES ENVIRONMENTAL LLC	CL1 AL1	\$ 20,866.08	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	68	CO22140424M	NEIGHBORHOOD HOUSING SERVICES OF LOS ANGELES CO	CL1 AL1	\$ 176,000.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	68	CO22139964M	INTERPRETERS UNLIMITED INC	CL1 AL1	\$ 160,607.04	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	68	CO22139758M	BAE URBAN ECONOMICS INC	CL1 AL1	\$ 76,250.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	68	CO22139698M	HR&A ADVISORS INC	CL1 AL1	\$ 109,183.50	A legal obligation/liability exists and/or a contingent liability exists.

FINANCIAL MANAGEMENT SYSTEM (FMS) ENCUMBRANCE EXEMPTIONS

Attachment 12

DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
City Planning (Continued)							
SC	2022	68	CO22136440M	NORTHSOUTHGIS LLC	CL1 AL1	\$ 33,873.75	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	68	CO22136187M	Trinus Corporation	CL2 AL1	\$ 4,764.70	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	68	CO22134773M	TERRY A HAYES ASSOCIATES INC	CL1 AL2	\$ 266,784.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	68	CO22134715M	RINCON CONSULTANTS INC	CL1 AL1	\$ 125,000.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	68	CO22134714M	PLACEWORKS INC	CL1 AL1	\$ 89,236.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	68	CO22126629M	AECOM TECHNICAL SERVICES INC	CL1 AL1	\$ 74,032.21	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	68	CO22126628M	BAE URBAN ECONOMICS INC	CL1 AL2	\$ 80,000.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	68	CO22126628M	BAE URBAN ECONOMICS INC	CL1 AL1	\$ 31,324.64	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	68	CO22124577M	TERRY A HAYES ASSOCIATES INC	CL1 AL4	\$ 575,899.29	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	68	CO22124577M	TERRY A HAYES ASSOCIATES INC	CL1 AL3	\$ 103,575.50	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	68	CO22124573M	PLACEWORKS INC	CL1 AL1 AL2	\$ 685,788.74	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	68	CO22124572M	RINCON CONSULTANTS INC	CL1 AL2	\$ 686,222.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	68	CO22124572M	RINCON CONSULTANTS INC	CL1 AL1	\$ 700,927.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	68	CO22124559M	IMPACT SCIENCES INC	CL1 AL4	\$ 6,128.05	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	68	CO22124559M	IMPACT SCIENCES INC	CL1 AL3	\$ 68,495.79	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	68	CO22122418M	CODE STUDIO INC	CL1 AL1	\$ 1,702.86	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2023	68	AE23MSC008M	REGISTRAR RECORDER	AL1	\$ 350.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2023	68	AE23MSC007M	Baker Tilly US LLP	AL1	\$ 9,440.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2023	68	AE23MSC003M	LOS ANGELES DAILY NEWS PUBLISHING CO	AL1	\$ 4,671.26	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2023	68	AE23MSC002M	LOS ANGELES TIMES COMMUNICATIONS LLC	AL1	\$ 12,651.43	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	68	CO23141772M	Lord Cultural Resources Planning & Management Inc	CL1 AL1	\$ 158,950.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	68	CO23139755M	NBS GOVERNMENT FINANCE GROUP	CL1 AL1	\$ 14,020.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	68	CO23139698M	HR&A ADVISORS INC	CL1 AL1	\$ 4,250.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	68	CO23138146M	Dyett & Bhatia, Urban and Regional Planners	CL1 AL1	\$ 314,989.50	A legal obligation/liability exists and/or a contingent liability exists.

FINANCIAL MANAGEMENT SYSTEM (FMS) ENCUMBRANCE EXEMPTIONS

Attachment 12

DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
City Planning (Continued)							
SC	2023	68	CO23136188M	URBAN INSIGHT, INC	CL1 AL1	\$ 26,779.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	68	CO23136187M	Trinus Corporation	CL1 AL2	\$ 21,515.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	68	CO23136187M	Trinus Corporation	CL2 AL1	\$ 8,464.10	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	68	CO23134800M	HISTORIC RESOURCES GROUP, LLC	CL1 AL1	\$ 70,000.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	68	CO23134800M	HISTORIC RESOURCES GROUP, LLC	CL2 AL1	\$ 70,000.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	68	CO23134794M	ARCHITECTURAL RESOURCES GROUP INC	CL2 AL1	\$ 42,050.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	68	CO23134776M	MICHAEL BAKER INTERNATIONAL INC	CL2 AL1	\$ 371.22	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	68	CO23134776M	MICHAEL BAKER INTERNATIONAL INC	CL1 AL1	\$ 185,736.67	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	68	CO23134775M	IMPACT SCIENCES INC	CL1 AL2	\$ 513,323.75	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	68	CO23134722M	ENVIRONMENTAL SCIENCE ASSOCIATES INC	CL1 AL1	\$ 117,502.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	68	CO23122418M	CODE STUDIO INC	CL1 AL1	\$ 55,564.20	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	68	CO23003875M	TETRA TECH INC	CL1 AL1	\$ 428,572.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	68	CO22134754M	FEHR & PEERS	CL1 AL1	\$ 4,550.00	A legal obligation/liability exists and/or a contingent liability exists.
Subtotal						\$ 7,099,258.67	
Civil, Human Rights and Equity							
SC	2022	15	CO22140006P	ARAKSYA NORDIKYAN	CL1 AL1	\$ 363.79	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	15	CO22140271M	CAL INTERPRETING & TRANSLATIONS INC.	CL1 AL1	\$ 15,480.91	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2023	15	AE23150008M	MASAKI KOIKE	AL1	\$ 1,100.00	A legal obligation/liability exists and/or a contingent liability exists.
GAETL	2023	15	TL231500003		AL1 AL3	\$ 1,948.50	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	15	CO23143415M	MOCKINGBIRD ANALYTICS, INC	CL1 AL1	\$ 126,192.50	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	15	CO23143414M	THE UNIVERSITY CORPORATION	CL1 AL1	\$ 141,889.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	15	CO23141550M	ABSOLUTE SECURITY INTERNATIONAL CORP	CL1 AL1	\$ 9,369.26	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	15	CO23140210M	UNIVERSITY OF SOUTHERN CALIFORNIA	CL1 AL1	\$ 70,000.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	15	CO23134756M	ARGUS INC	CL1 AL1	\$ 34.00	A legal obligation/liability exists and/or a contingent liability exists.
Subtotal						\$ 366,377.96	

FINANCIAL MANAGEMENT SYSTEM (FMS) ENCUMBRANCE EXEMPTIONS

Attachment 12

DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
Community Investment for Families Department							
GAEAE	2023	21	AE23000014M	JACQUELINE RODRIGUEZ	AL1	\$ 150.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	21	CO23143391Y	Focus Language International Inc	CL1 AL1	\$ 460,000.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	21	CO23142727Y	HAVEN HILLS INC	CL1 AL1	\$ 92,400.70	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	21	CO23142710Y	JENESSE CENTER, INC.	CL1 AL1	\$ 76,732.61	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	21	CO23140985Y	Focus Language International Inc	CL3 AL1	\$ 5,608.96	A legal obligation/liability exists and/or a contingent liability exists.
Subtotal						\$ 634,892.27	
Controller							
GAEAE	2020	26	AE20260016M	BKD, LLP	AL 1	\$ 24,202.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2021	26	CO21129528M	LANCE, SOLL & LUNGHARD, LLP	CL1 AL1	\$ 81,689.55	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2023	26	AE23260018M	ECIVIS INC	AL 1	\$ 20,000.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2023	26	AE23260013M	LOS ANGELES COUNTY - AUDITOR/	AL 1	\$ 168.25	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2023	26	AE23260010M	UNIVERSAL BUILDING MAINTENANCE LLC	AL 1	\$ 5,625.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2023	26	AE23260008M	API FUND FOR PAYROLL EDUCATION	AL 1	\$ 2,520.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	26	CO23142609M	CGI TECHNOLOGIES AND SOLUTIONS INC	CL1 AL1	\$ 200,000.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	26	CO23139825M	CROWE LLP	CL1 AL1	\$ 71,940.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	26	CO23139678M	GRANT THORNTON LLP	CL1 AL1	\$ 16,830.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	26	CO23134759M	ODESUS INC	CL1 AL1	\$ 58,707.50	A legal obligation/liability exists and/or a contingent liability exists.
Subtotal						\$ 481,682.30	
Council							
SC	2017	28	MSACO17129407M	KEYSER MARSTON ASSOCIATES	CL1 AL1	\$ 5,765.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2019	28	CO19131571M	KEYSER MARSTON ASSOCIATES	CL1 AL1	\$ 2,610.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2019	28	CO19133026M	KEYSER MARSTON ASSOCIATES	CL1 AL1	\$ 9.37	A legal obligation/liability exists and/or a contingent liability exists.
SC	2020	28	CO20131571M	KEYSER MARSTON ASSOCIATES	CL1 AL1	\$ 25,000.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2020	28	CO20133768M	RSG, INC	CL1 AL1	\$ 1,210.00	A legal obligation/liability exists and/or a contingent liability exists.

FINANCIAL MANAGEMENT SYSTEM (FMS) ENCUMBRANCE EXEMPTIONS

Attachment 12

DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
Council (Continued)							
SC	2020	28	CO20135018P	JAY BEEBER	CL 1 AL 1	\$ 20,000.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2022	28	AE22280004M	VERACITY LLC	AL 1	\$ 500.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2022	28	AE22280002M	TIME WARNER CABLE INFORMATION SERVICES (CA) LLC	AL3 AL5 AL6 AL7 AL8 AL9 AL12 AL13 AL14 AL15	\$ 4,002.29	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2022	28	ID222800017	Department of General Services	AL 1	\$ 23,467.76	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2022	28	ID222800016	Department of General Services	AL 1	\$ 7,269.01	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2022	28	ID222800015	Department of General Services	AL 1	\$ 3,769.59	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2022	28	ID222800013	Department of General Services	AL 1	\$ 12,602.94	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2022	28	ID222800012	Department of General Services	AL 1	\$ 6,483.90	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2022	28	ID222800011	Department of General Services	AL 1	\$ 3,052.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2022	28	ID222800010	Department of General Services	AL 1	\$ 1,484.73	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2022	28	ID222800009	Department of General Services	AL 1	\$ 2,658.78	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2022	28	ID222800008	Department of General Services	AL 1	\$ 4,903.10	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2022	28	ID222800007	Department of General Services	AL 1	\$ 22,440.32	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2022	28	ID222800006	Department of General Services	AL 1	\$ 5,511.05	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2022	28	ID222800005	Department of General Services	AL 1	\$ 2,195.38	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2022	28	ID222800003	Department of General Services	AL 1	\$ 4,426.79	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2022	28	ID222800001	Department of General Services	AL 1	\$ 15,947.15	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	28	CO22135207M	Marlene Gomez	CL 1 AL 1	\$ 50.79	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	28	CO22133446M	COMPASS DEMOGRAPHICS INC	CL 1 AL 1	\$ 24,000.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	28	CO22128953M	GSG PROTECTIVE SERVICES CA INC.	CL 2 AL 1	\$ 3,100.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	28	CO22126137M	US BANK	CL 1 AL 1	\$ 1,240.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2023	28	AE23280056P	ERIC KELLY	AL 1	\$ 300.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2023	28	AE23280038P	JORGE LUIS MACIAS	AL 1	\$ 3,300.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2023	28	AE23280037M	SB STRATEGIES INC	AL 1	\$ 20,000.00	A legal obligation/liability exists and/or a contingent liability exists.

FINANCIAL MANAGEMENT SYSTEM (FMS) ENCUMBRANCE EXEMPTIONS

Attachment 12

DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
Council (Continued)							
GAEAE	2023	28	AE23280036M	LA NEWS CLIPS, INC	AL1	\$ 2,400.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2023	28	AE23280032P	STEPHANIE MARTINEZ	AL1	\$ 3,045.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2023	28	AE23280029M	WATERLOGIC USA INC	AL1	\$ 70.26	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2023	28	AE23280017M	SWANK MOTION PICTURES INC	AL3	\$ 305.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2023	28	AE23280015P	MICHAEL L CHAN	AL1	\$ 1,645.50	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2023	28	AE23280007M	3DNA CORP	AL1	\$ 759.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2023	28	AE23280005P	CHEY ESPEJO	AL1	\$ 1,000.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2023	28	AE23280002M	TIME WARNER CABLE INFORMATION SERVICES (CA) LLC	AL1 AL3 AL5 AL6 AL7 AL8 AL9 AL10 AL11 AL12 AL13 AL15 AL17	\$ 5,881.57	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2023	28	AE23280001P	CAROLYN HISSONG	AL8	\$ 160.31	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2023	28	AE23280001P	CAROLYN HISSONG	AL6	\$ 156.50	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2023	28	AE23280001P	CAROLYN HISSONG	AL1	\$ 94.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2023	28	AE23280001P	CAROLYN HISSONG	AL2	\$ 50.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2023	28	AE23280001P	CAROLYN HISSONG	AL5	\$ 94.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2023	28	ID2328CD14SAN	Non-Departmental - Appropriations to Special Purpose Fund	AL1 AL2 AL3 AL4 AL5 AL6	\$ 11,368.86	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2023	28	ID2328CD14N	Department of Recreation and Parks	AL1	\$ 340.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2023	28	ID2328CD14M	Department of Recreation and Parks	AL1	\$ 850.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2023	28	ID2328CD14L	Department of Recreation and Parks	AL1	\$ 940.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2023	28	ID2328CD14K	Department of Recreation and Parks	AL1	\$ 190.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2023	28	ID2328CD14J	Department of Recreation and Parks	AL1	\$ 1,570.70	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2023	28	ID2328CD14I	Department of Recreation and Parks	AL1	\$ 790.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2023	28	ID2328CD14H	Department of Recreation and Parks	AL1	\$ 75.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2023	28	ID2328CD14G	Department of Recreation and Parks	AL1	\$ 1,344.50	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2023	28	ID2328CD14F	Department of Recreation and Parks	AL1	\$ 2,644.50	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2023	28	ID2328CD14E	Department of Recreation and Parks	AL1	\$ 431.28	A legal obligation/liability exists and/or a contingent liability exists.

FINANCIAL MANAGEMENT SYSTEM (FMS) ENCUMBRANCE EXEMPTIONS

Attachment 12

DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
Council (Continued)							
GAEID	2023	28	ID2328CD14D	Department of Recreation and Parks	AL1	\$ 431.28	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2023	28	ID2328CD14C	Department of Recreation and Parks	AL1	\$ 315.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2023	28	ID2328CD10A	Department of Recreation and Parks	AL1	\$ 1,342.59	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2023	28	ID232800017	Department of General Services	AL1	\$ 5,000.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2023	28	ID232800016	Department of General Services	AL1	\$ 14,563.52	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2023	28	ID232800015	Department of General Services	AL1	\$ 9,902.38	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2023	28	ID232800012	Department of General Services	AL1	\$ 1,580.41	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2023	28	ID232800011	Department of General Services	AL1	\$ 6,241.09	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2023	28	ID232800009	Department of General Services	AL1	\$ 12,524.41	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2023	28	ID232800005	Department of General Services	AL1	\$ 9,855.66	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2023	28	ID232800004	Department of General Services	AL1	\$ 13,644.91	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2023	28	ID232800003	Department of General Services	AL1	\$ 9,381.05	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2023	28	ID232800002	Department of General Services	AL1	\$ 14,796.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2023	28	ID232800001	Department of General Services	AL1	\$ 13,106.31	A legal obligation/liability exists and/or a contingent liability exists.
GAETL	2023	28	TL232801205		AL1	\$ 20.01	A legal obligation/liability exists and/or a contingent liability exists.
GAETL	2023	28	TL232801201		AL3	\$ 950.00	A legal obligation/liability exists and/or a contingent liability exists.
GAETL	2023	28	TL232801001		AL1	\$ 1,166.21	A legal obligation/liability exists and/or a contingent liability exists.
GAETL	2023	28	TL232800905		AL1	\$ 220.25	A legal obligation/liability exists and/or a contingent liability exists.
GAETL	2023	28	TL232800304		AL1 AL2 AL3	\$ 1,169.00	A legal obligation/liability exists and/or a contingent liability exists.
GAETL	2023	28	TL232800303		AL1	\$ 1,032.00	A legal obligation/liability exists and/or a contingent liability exists.
GAETL	2023	28	TL232800302		AL1 AL2 AL3	\$ 780.34	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	28	CO23143124P	AURELIA VENTURA	CL1 AL1	\$ 30,050.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	28	CO23142967M	INDIGOV CORPORATION	CL1 AL1	\$ 14,758.30	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	28	CO23141555M	THE GADITE GROUP INC	CL1 AL1	\$ 1,663.58	A legal obligation/liability exists and/or a contingent liability exists.

FINANCIAL MANAGEMENT SYSTEM (FMS) ENCUMBRANCE EXEMPTIONS

Attachment 12

DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
Council (Continued)							
SC	2023	28	CO23141358M	INDIGOV CORPORATION	CL1 AL1	\$ 8,708.31	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	28	CO23139747M	COUNTERINTUITY LLC	CL1 AL1	\$ 8,800.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	28	CO23138097P	STEVEN PAUL WEINGARTEN	CL1 AL1	\$ 20,265.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	28	CO23137897P	JETHRO ROTHE-KUSHEL	CL1 AL1	\$ 9,714.96	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	28	CO23137349P	DANIEL L REEVES	CL1 AL1	\$ 59,400.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	28	CO23133505P	DELIA TORRES	CL1 AL1	\$ 25.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	28	CO23128949M	CLOSE RANGE INTERNATIONAL, INC.	CL1 AL1	\$ 2,030.91	A legal obligation/liability exists and/or a contingent liability exists.
Subtotal						\$ 536,944.41	
Cultural Affairs							
SC	2014	30	MSACO14111935M	FLIGHT COMMUNITY SERVICES INC.	CL1 AL1	\$ 23,019.44	A legal obligation and/or contingent liability exists
SC	2015	30	MSACO15125091M	FLIGHT COMMUNITY SERVICES INC.	CL1 AL1	\$ 1,999.83	A legal obligation and/or contingent liability exists
SC	2016	30	MSACO16127456Y	FLIGHT COMMUNITY SERVICES INC.	CL1 AL1	\$ 3,501.52	A legal obligation and/or contingent liability exists
SC	2018	30	CO18127456M	FLIGHT COMMUNITY SERVICES INC.	CL1 AL3	\$ 10,318.66	A legal obligation and/or contingent liability exists
SC	2018	30	CO18130057M	BURNS OWENS PARTNERSHIP LTD	CL1 AL1	\$ 4,815.00	A legal obligation and/or contingent liability exists
SC	2018	30	CO18130574M	COROVAN CORPORATION	CL1 AL1	\$ 1,169.12	A legal obligation and/or contingent liability exists
SC	2019	30	CO19128782M	COMMUNITY PARTNERS	CL1 AL1	\$ 550.00	A legal obligation and/or contingent liability exists
SC	2019	30	CO19132176M	MELVYN GREEN AND ASSOCIATES	CL1 AL1	\$ 3,355.00	A legal obligation and/or contingent liability exists
SC	2019	30	CO19132199M	VER SALES INC	CL1 AL1	\$ 2,509.30	A legal obligation and/or contingent liability exists
SC	2020	30	CO20135746M	NAACP SPECIAL CONTRIBUTION FUND	CL1 AL1	\$ 100,000.00	A legal obligation and/or contingent liability exists
SC	2020	30	CO20135340P	Phyllis M Lynes	CL1 AL1	\$ 11,123.30	A legal obligation and/or contingent liability exists
SC	2020	30	CO20134746M	COMMUNITY BUILD INC	CL1 AL1	\$ 3,718.75	A legal obligation and/or contingent liability exists
SC	2020	30	CO20134592M	MELVYN GREEN AND ASSOCIATES	CL1 AL1	\$ 13,600.00	A legal obligation and/or contingent liability exists
SC	2020	30	CO20134554M	PUKUU CULTURAL COMMUNITY SERVICES	CL1 AL1	\$ 12,000.00	A legal obligation and/or contingent liability exists
SC	2020	30	CO20134279M	WHITLEY COMPANY INC	CL1 AL1	\$ 1,250.00	A legal obligation and/or contingent liability exists

FINANCIAL MANAGEMENT SYSTEM (FMS) ENCUMBRANCE EXEMPTIONS

Attachment 12

DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
Cultural Affairs (Continued)							
SC	2020	30	CO20134223M	INTERNATIONAL EYE-LOS ANGELES	CL1 AL2	\$ 4,250.00	A legal obligation and/or contingent liability exists
SC	2020	30	CO20134001M	FRIENDS OF WATTS TOWERS ARTS CENTER	CL1 AL1	\$ 7,000.00	A legal obligation and/or contingent liability exists
SC	2020	30	CO20133944M	Marcus G Mitchell	CL1 AL1	\$ 4,800.00	A legal obligation and/or contingent liability exists
SC	2020	30	CO20133721M	GRAND PERFORMANCES /C	CL1 AL1	\$ 303.93	A legal obligation and/or contingent liability exists
SC	2021	30	CO21138257M	MELVYN GREEN AND ASSOCIATES	CL1 AL1	\$ 19,648.59	A legal obligation and/or contingent liability exists
SC	2021	30	CO21138244M	JIVE LIVE LLC	CL1 AL1	\$ 12,611.16	A legal obligation and/or contingent liability exists
SC	2021	30	CO21138185P	ADRIANA BAUTISTA	CL1 AL1	\$ 871.40	A legal obligation and/or contingent liability exists
SC	2021	30	CO21137571P	Diane Burbie	CL1 AL1	\$ 500.00	A legal obligation and/or contingent liability exists
SC	2021	30	CO21137508M	COMMUNITY PARTNERS	CL1 AL1	\$ 25,000.00	A legal obligation and/or contingent liability exists
SC	2021	30	CO21137031M	LOS ANGELES COUNTY MUSEUM OF NATURAL HISTORY FOUNDATION	CL1 AL1	\$ 25,040.00	A legal obligation and/or contingent liability exists
SC	2021	30	CO21136913M	COMMUNITY PARTNERS	CL1 AL1	\$ 5,080.00	A legal obligation and/or contingent liability exists
SC	2021	30	CO21136827M	COMMUNITY PARTNERS	CL1 AL1	\$ 11,280.00	A legal obligation and/or contingent liability exists
SC	2021	30	CO21135942M	Judith Ann Bartek Toretta	CL1 AL1	\$ 71,000.00	A legal obligation and/or contingent liability exists
SC	2021	30	CO21134655M	FREE ARTS FOR ABUSED CHILDREN /C	CL1 AL1	\$ 7,500.00	A legal obligation and/or contingent liability exists
SC	2021	30	CO21109570M	FRIENDS OF MCGROARTY CULTURAL ARTS CENTER /C	CL1 AL1	\$ 18,101.50	A legal obligation and/or contingent liability exists
SC	2022	30	CO22140302M	Obey Giant Art Inc	CL1 AL1	\$ 6,000.00	A legal obligation and/or contingent liability exists
SC	2022	30	CO22140257M	FRIENDS OF THE CHINESE AMERICAN MUSEUM	CL1 AL1	\$ 5,660.00	A legal obligation and/or contingent liability exists
SC	2022	30	CO22140250M	FRIENDS OF THE CHINESE AMERICAN MUSEUM	CL1 AL1	\$ 10,660.00	A legal obligation and/or contingent liability exists
SC	2022	30	CO22140194P	RICARDO MENDOZA	CL1 AL1	\$ 9,000.00	A legal obligation and/or contingent liability exists
SC	2022	30	CO22140187M	JAZZANTIQUA INC	CL1 AL1	\$ 100.00	A legal obligation and/or contingent liability exists
SC	2022	30	CO22139893M	WACO THEATER CENTER	CL1 AL1	\$ 33,580.00	A legal obligation and/or contingent liability exists
SC	2022	30	CO22139795M	FRIENDS OF MCGROARTY CULTURAL ARTS CENTER /C	CL1 AL1	\$ 6,980.00	A legal obligation and/or contingent liability exists
SC	2022	30	CO22139794M	FRIENDS OF MCGROARTY CULTURAL ARTS CENTER /C	CL1 AL1	\$ 8,480.00	A legal obligation and/or contingent liability exists
SC	2022	30	CO22139791M	GRAMMY MUSEUM FOUNDATION INC	CL1 AL1	\$ 24,110.00	A legal obligation and/or contingent liability exists

FINANCIAL MANAGEMENT SYSTEM (FMS) ENCUMBRANCE EXEMPTIONS

Attachment 12

DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
Cultural Affairs (Continued)							
SC	2022	30	CO22139632M	METROPOLITAN MASTER CHORALE	CL1 AL1	\$ 4,280.00	A legal obligation and/or contingent liability exists
SC	2022	30	CO22139609M	LOS ANGELES COUNTY MUSEUM OF NATURAL HISTORY FOUNDATION	CL1 AL1	\$ 42,530.00	A legal obligation and/or contingent liability exists
SC	2022	30	CO22139584M	THE GROUP REPERTORY THEATRE INC	CL1 AL1	\$ 2,890.00	A legal obligation and/or contingent liability exists
SC	2022	30	CO22139554M	SAN FERNANDO VALLEY ARTS & CULTURAL CENTER	CL1 AL1	\$ 11,160.00	A legal obligation and/or contingent liability exists
SC	2022	30	CO22139302M	THAI COMMUNITY DEVELOPMENT CENTER /C	CL1 AL1	\$ 10,000.00	A legal obligation and/or contingent liability exists
SC	2022	30	CO22139157M	COMMUNITY PARTNERS	CL1 AL1	\$ 7,250.00	A legal obligation and/or contingent liability exists
SC	2022	30	CO22138782M	KINGS AND CLOWNS INC	CL1 AL1	\$ 11,990.00	A legal obligation and/or contingent liability exists
SC	2022	30	CO21116087M	TIME WARNER CABLE INFORMATION SERVICES (CA) LLC	CL1 AL3	\$ 70.72	A legal obligation and/or contingent liability exists
GAEAE	2023	30	AE23000147P	MARLENE MCCURTIS	AL1	\$ 3,344.50	A legal obligation and/or contingent liability exists
GAEAE	2023	30	AE23000143M	The Leela Institute	AL1	\$ 2,000.00	A legal obligation and/or contingent liability exists
GAEAE	2023	30	AE23000138M	Joy of Sharing Foundation	AL1	\$ 2,000.00	A legal obligation and/or contingent liability exists
GAEAE	2023	30	AE23000064P	DOV ABRAMS	AL1	\$ 10,000.00	A legal obligation and/or contingent liability exists
GAEAE	2023	30	AE23000032M	TIME WARNER CABLE INFORMATION SERVICES (CA) LLC	AL1	\$ 2,604.25	A legal obligation and/or contingent liability exists
GAEAE	2023	30	AE23000008P	SYDNEY WARD	AL1	\$ 300.00	A legal obligation and/or contingent liability exists
GAEID	2023	30	ID233000001	Department of General Services	AL1	\$ 6,531.16	A legal obligation and/or contingent liability exists
SC	2023	30	CO23143595M	LULA WASHINGTON CONTEMPORARY DANCE FOUNDATION /C	CL1 AL1	\$ 10,000.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23143594M	CONTRA-TIEMPO	CL1 AL1	\$ 7,290.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23143532M	WEST COAST SINGERS	CL1 AL1	\$ 3,720.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23143529M	STILL ROOM CO.	CL1 AL1	\$ 8,400.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23143526M	WOMENS CENTER FOR CREATIVE WORK	CL1 AL1	\$ 14,730.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23143515M	PONY BOX DANCE THEATRE	CL1 AL1	\$ 5,990.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23143440M	BILINGUAL FOUNDATION OF THE ARTS - FUNDACION BILINGUE DE LAS	CL1 AL1	\$ 3,080.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23143437M	LULA WASHINGTON CONTEMPORARY DANCE FOUNDATION /C	CL1 AL1	\$ 4,020.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23143333M	VALLEY CULTURAL CENTER	CL1 AL1	\$ 11,099.80	A legal obligation and/or contingent liability exists

FINANCIAL MANAGEMENT SYSTEM (FMS) ENCUMBRANCE EXEMPTIONS

Attachment 12

DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
Cultural Affairs (Continued)							
SC	2023	30	CO23143074M	ASSOCIATION FOR THE ADVANCEMENT OF FILIPINO AMERICAN ARTS &	CL1 AL1	\$ 2,890.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23142913M	FRIENDS OF MCGROARTY CULTURAL ARTS CENTER /C	CL1 AL1	\$ 6,560.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23142891M	LOS ANGELES COUNTY MUSEUM OF NATURAL HISTORY FOUNDATION	CL1 AL1	\$ 34,070.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23142870M	LA CONTEMPORARY DANCE	CL1 AL1	\$ 5,790.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23142866M	FRIENDS OF MCGROARTY CULTURAL ARTS CENTER /C	CL1 AL1	\$ 3,740.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23142804M	VIVER BRASIL DANCE COMPANY	CL1 AL1	\$ 6,425.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23142733M	VIVER BRASIL DANCE COMPANY	CL1 AL1	\$ 5,000.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23142728M	EBONY REPERTORY THEATRE	CL1 AL1	\$ 10,000.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23142719M	INTERNATIONAL EYE-LOS ANGELES	CL1 AL1	\$ 2,855.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23142700M	CRE OUTREACH FOUNDATION INC	CL1 AL1	\$ 11,350.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23142657M	THE LOS ANGELES CHAMBERS ORCHESTRA SOCIETY INC	CL1 AL1	\$ 22,250.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23142650M	LOOK WHAT SHE DID	CL1 AL1	\$ 1,880.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23142646M	LOS ANGELES THEATRESPTS	CL1 AL1	\$ 6,510.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23142645M	DANCE CAMERA WEST	CL1 AL1	\$ 3,850.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23142617M	OUTFEST	CL1 AL1	\$ 15,790.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23142604M	LAXART	CL1 AL1	\$ 16,920.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23142599M	THE VINCENT PRICE ART MUSEUM FOUNDATION	CL1 AL1	\$ 18,980.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23142598M	PIETER	CL1 AL1	\$ 4,980.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23142596M	GET LIT-WORDS IGNITE INC	CL1 AL1	\$ 10,430.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23142556M	SOCIAL AND PUBLIC ART RESOURCE CENTER	CL1 AL1	\$ 15,840.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23142552M	COMMUNITY PARTNERS	CL1 AL1	\$ 8,930.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23142551M	COMMUNITY PARTNERS	CL1 AL1	\$ 8,700.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23142523M	CONGA KIDS	CL1 AL1	\$ 17,720.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23142522M	FILIPINO AMERICAN SYMPHONY ORCHESTRA	CL1 AL1	\$ 6,110.00	A legal obligation and/or contingent liability exists

FINANCIAL MANAGEMENT SYSTEM (FMS) ENCUMBRANCE EXEMPTIONS

Attachment 12

DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
Cultural Affairs (Continued)							
SC	2023	30	CO23142521M	AVENUE 50 STUDIO, INC.	CL1 AL1	\$ 3,410.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23142520M	CLOCKSHOP	CL1 AL1	\$ 3,000.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23142519M	YIDDISHKAYT LOS ANGELES	CL1 AL1	\$ 13,960.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23142518M	THAI COMMUNITY DEVELOPMENT CENTER /C	CL1 AL1	\$ 10,000.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23142515M	METROPOLITAN MASTER CHORALE	CL1 AL1	\$ 4,020.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23142499M	THAI COMMUNITY DEVELOPMENT CENTER /C	CL1 AL1	\$ 15,000.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23142498M	THAI COMMUNITY DEVELOPMENT CENTER /C	CL1 AL1	\$ 13,910.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23142437M	Musicians at Play Foundation Inc.	CL1 AL1	\$ 4,770.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23142430M	DANCE CAMERA WEST	CL1 AL1	\$ 2,400.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23142426M	THE STRINDBERG LABORATORY	CL1 AL1	\$ 4,110.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23142413M	DANCE CAMERA WEST	CL1 AL1	\$ 4,736.60	A legal obligation and/or contingent liability exists
SC	2023	30	CO23142411M	THE MUSIC CIRCLE / C	CL1 AL1	\$ 2,716.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23142406M	FLORICANTO DANCE THEATRE	CL1 AL2	\$ 7,979.33	A legal obligation and/or contingent liability exists
SC	2023	30	CO23142405M	THE ARROYO ARTS COLLECTIVE /C	CL1 AL1	\$ 650.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23142398M	COMMUNITY COALITION FOR SUBSTANCE ABUSE PREVENTION AND TREAT	CL1 AL1	\$ 10,000.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23142397M	COMMUNITY COALITION FOR SUBSTANCE ABUSE PREVENTION AND TREAT	CL1 AL1	\$ 13,250.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23142388M	THE ARROYO ARTS COLLECTIVE /C	CL1 AL1	\$ 5,965.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23142387M	HISTORIC ITALIAN HALL FOUNDATION	CL1 AL1	\$ 15,040.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23142375M	COLLAGE DANCE THEATRE	CL1 AL1	\$ 16,130.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23142370M	RAZORCAKE GORSKY PRESS INC	CL1 AL1	\$ 7,100.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23142310M	WACO THEATER CENTER	CL1 AL1	\$ 27,330.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23142297M	MUSEUM OF JURASSIC TECHNOLOGY	CL1 AL1	\$ 14,730.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23142295M	HATCHERY ARTS	CL1 AL1	\$ 14,730.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23142293M	GOLDEN PERFORMING ARTS CENTER	CL1 AL1	\$ 5,675.00	A legal obligation and/or contingent liability exists

FINANCIAL MANAGEMENT SYSTEM (FMS) ENCUMBRANCE EXEMPTIONS

Attachment 12

DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
Cultural Affairs (Continued)							
SC	2023	30	CO23142246M	TIA CHUCHA'S CENTRO CULTURAL INC	CL1 AL1	\$ 10,000.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23142239M	SOUTHERN CALIFORNIA INSTITUTE OF ARCHITECTURE /C	CL1 AL1	\$ 16,920.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23142235M	PUKUU CULTURAL COMMUNITY SERVICES	CL1 AL1	\$ 13,000.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23142162M	IMMACULATE HEART COMMUNITY INC	CL1 AL1	\$ 6,670.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23142133M	KIDS IN THE SPOTLIGHT INC	CL1 AL1	\$ 5,640.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23142132M	SHAREWELL	CL1 AL1	\$ 1,430.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23142106M	ENRICHMENT WORKS	CL1 AL1	\$ 4,490.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23142050M	LOS ANGELES DRAMA CLUB	CL1 AL1	\$ 5,330.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23142048M	ELYSIAN VALLEY ARTS COLLECTIVE	CL1 AL1	\$ 3,930.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23141892P	JENNIFER SCHANEN RIDER	CL1 AL1	\$ 1,000.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23141802M	COMMUNITY BUILD INC	CL1 AL1	\$ 2,500.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23141678M	Curatorial Inc	CL1 AL1	\$ 11,603.41	A legal obligation and/or contingent liability exists
SC	2023	30	CO23141562M	VALLEY RELICS	CL1 AL1	\$ 512.50	A legal obligation and/or contingent liability exists
SC	2023	30	CO23141495M	THE GABRIELLA FOUNDATION	CL1 AL1	\$ 34,430.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23141488M	AWOKE	CL1 AL1	\$ 2,165.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23141463M	Turbine Arts Collective Inc	CL1 AL1	\$ 5,220.12	A legal obligation and/or contingent liability exists
SC	2023	30	CO23141390M	SOCIAL AND PUBLIC ART RESOURCE CENTER	CL1 AL1	\$ 24,110.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23141363M	ALLIANCE FOR COMMUNITY EMPOWERMENT	CL1 AL1	\$ 4,150.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23141339M	FRIENDS OF WATTS TOWERS ARTS CENTER	CL1 AL1	\$ 7,000.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23141261M	DANCE CAMERA WEST	CL1 AL1	\$ 429.20	A legal obligation and/or contingent liability exists
SC	2023	30	CO23141261M	DANCE CAMERA WEST	CL1 AL1	\$ 6,850.80	A legal obligation and/or contingent liability exists
SC	2023	30	CO23141254M	LA THEATRE WORKS	CL1 AL1	\$ 28,910.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23141240M	NDICA	CL1 AL1	\$ 7,600.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23140941M	STREET POETS INC	CL1 AL1	\$ 6,945.00	A legal obligation and/or contingent liability exists

FINANCIAL MANAGEMENT SYSTEM (FMS) ENCUMBRANCE EXEMPTIONS

Attachment 12

DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
Cultural Affairs (Continued)							
SC	2023	30	CO23140939M	COMMUNITY PARTNERS	CL1 AL1	\$ 12,120.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23140759M	VALLEY CULTURAL CENTER	CL1 AL1	\$ 13,160.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23138090M	TONALITY	CL1 AL1	\$ 4,680.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23116087M	TIME WARNER CABLE INFORMATION SERVICES (CA) LLC	CL1 AL1	\$ 935.20	A legal obligation and/or contingent liability exists
SC	2023	30	CO23109570M	FRIENDS OF MCGROARTY CULTURAL ARTS CENTER /C	CL1 AL2	\$ 6,033.52	A legal obligation and/or contingent liability exists
SC	2023	30	CO23109402M	SINERGIA THEATRE GROUP /C	CL1 AL1	\$ 2,333.35	A legal obligation and/or contingent liability exists
SC	2023	30	CO22139894M	COMMUNITY PARTNERS	CL1 AL2	\$ 1,581.00	A legal obligation and/or contingent liability exists
SC	2023	30	CO23142292M	PABLOVE FOUNDATION INC.	CL1 AL1	\$ 7,990.00	A legal obligation and/or contingent liability exists
Subtotal						\$ 1,423,617.96	
Disability							
SC	65	2018	CO18125551M	VENICE FAMILY CLINIC /C	CL1 AL1	\$ 2,311.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	65	2018	CO18125552M	ST JOHN'S WELL CHILD & FAMILY CENTER	CL1 AL1	\$ 21,437.15	A legal obligation/liability exists and/or a contingent liability exists.
SC	65	2018	CO18125554M	SPECIAL SERVICE FOR GROUPS INC	CL1 AL1	\$ 26,859.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	65	2018	CO18125557M	TARZANA TREATMENT CENTER INC	CL1 AL1	\$ 13,685.06	A legal obligation/liability exists and/or a contingent liability exists.
SC	65	2018	CO18125561M	THE PUBLIC HEALTH FOUNDATION ENTERPRISES INC	CL1 AL1	\$ 16,029.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	65	2018	CO18125563M	CENTER FOR HEALTH JUSTICE	CL1 AL1	\$ 11,708.42	A legal obligation/liability exists and/or a contingent liability exists.
SC	65	2018	CO18125629M	BIENESTAR HUMAN SERVICES /C	CL1 AL1	\$ 8,872.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	65	2019	CO19132784M	BIENESTAR HUMAN SERVICES /C	CL1 AL1	\$ 8,738.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	65	2019	CO19132785M	APLA HEALTH & WELLNESS INC	CL1 AL1	\$ 9,073.24	A legal obligation/liability exists and/or a contingent liability exists.
SC	65	2019	CO19133041M	TARZANA TREATMENT CENTER INC	CL1 AL1	\$ 28,109.61	A legal obligation/liability exists and/or a contingent liability exists.
SC	65	2020	CO20135873M	Community Works Design Group, LLC	CL1 AL1	\$ 22,346.67	A legal obligation/liability exists and/or a contingent liability exists.
SC	65	2020	CO20135872M	OWEN GROUP LIMITED PARTNERSHIP	CL1 AL1	\$ 45,309.67	A legal obligation/liability exists and/or a contingent liability exists.
SC	65	2020	CO20135869M	CARDE TEN ARCHITECTS /C	CL1 AL1	\$ 1,045.67	A legal obligation/liability exists and/or a contingent liability exists.
SC	65	2020	CO20133041M	TARZANA TREATMENT CENTER INC	CL1 AL1	\$ 21,078.92	A legal obligation/liability exists and/or a contingent liability exists.
SC	65	2020	CO20133040M	CHILDRENS HOSPITAL OF LOS ANGELES	CL1 AL1	\$ 39,382.20	A legal obligation/liability exists and/or a contingent liability exists.

FINANCIAL MANAGEMENT SYSTEM (FMS) ENCUMBRANCE EXEMPTIONS

Attachment 12

DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
Disability (Continued)							
SC	65	2020	CO20133039M	VALLEY COMMUNITY HEALTHCARE	CL1 AL1	\$ 2,393.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	65	2020	CO20133038M	CHILDRENS HOSPITAL OF LOS ANGELES	CL1 AL1	\$ 13,982.08	A legal obligation/liability exists and/or a contingent liability exists.
SC	65	2020	CO20132796M	CENTER FOR HEALTH JUSTICE	CL1 AL1	\$ 26,013.82	A legal obligation/liability exists and/or a contingent liability exists.
SC	65	2020	CO20132794M	THE PUBLIC HEALTH FOUNDATION ENTERPRISES INC	CL1 AL1	\$ 29,825.62	A legal obligation/liability exists and/or a contingent liability exists.
SC	65	2020	CO20132785M	APLA HEALTH & WELLNESS INC	CL1 AL1	\$ 18,693.90	A legal obligation/liability exists and/or a contingent liability exists.
SC	65	2020	CO20132784M	BIENESTAR HUMAN SERVICES /C	CL1 AL1	\$ 46,744.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	65	2021	CO21135872M	OWEN GROUP LIMITED PARTNERSHIP	CL1 AL1	\$ 65,307.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	65	2021	CO21134830M	INTERPRETERS UNLIMITED INC	CL1 AL1	\$ 472.70	A legal obligation/liability exists and/or a contingent liability exists.
SC	65	2021	CO21134829M	TOTAL RECALL REALTIME CAPTIONING INC	CL1 AL1	\$ 16,251.25	A legal obligation/liability exists and/or a contingent liability exists.
SC	65	2021	CO21134828M	LIFESIGNS NOW, INC	CL1 AL1	\$ 7,187.50	A legal obligation/liability exists and/or a contingent liability exists.
SC	65	2021	CO21134827M	LIFESIGNS NOW, INC	CL1 AL1	\$ 13,354.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	65	2021	CO21134826M	GLOBAL WORKS INC	CL1 AL1	\$ 708.75	A legal obligation/liability exists and/or a contingent liability exists.
SC	65	2021	CO21133116M	ST JOHN'S WELL CHILD & FAMILY CENTER	CL1 AL1	\$ 7,791.72	A legal obligation/liability exists and/or a contingent liability exists.
SC	65	2021	CO21133041M	TARZANA TREATMENT CENTER INC	CL1 AL1	\$ 15,118.03	A legal obligation/liability exists and/or a contingent liability exists.
SC	65	2021	CO21133040M	CHILDRENS HOSPITAL OF LOS ANGELES	CL1 AL1	\$ 21,842.96	A legal obligation/liability exists and/or a contingent liability exists.
SC	65	2021	CO21133039M	VALLEY COMMUNITY HEALTHCARE	CL1 AL1	\$ 14,864.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	65	2021	CO21133038M	CHILDRENS HOSPITAL OF LOS ANGELES	CL1 AL1	\$ 5,244.66	A legal obligation/liability exists and/or a contingent liability exists.
SC	65	2021	CO21132797M	VENICE FAMILY CLINIC /C	CL1 AL1	\$ 6,000.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	65	2021	CO21132796M	CENTER FOR HEALTH JUSTICE	CL1 AL1	\$ 55,000.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	65	2021	CO21132794M	THE PUBLIC HEALTH FOUNDATION ENTERPRISES INC	CL1 AL1	\$ 2,019.62	A legal obligation/liability exists and/or a contingent liability exists.
SC	65	2021	CO21132792M	ASIAN AMERICAN DRUG ABUSE PROGRAM INC	CL1 AL1	\$ 5,245.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	65	2021	CO21132788M	THE AMAAD INSTITUTE	CL1 AL1	\$ 24,897.84	A legal obligation/liability exists and/or a contingent liability exists.
SC	65	2021	CO21132786M	APLA HEALTH & WELLNESS INC	CL1 AL1	\$ 17,930.48	A legal obligation/liability exists and/or a contingent liability exists.
SC	65	2021	CO21132785M	APLA HEALTH & WELLNESS INC	CL1 AL1	\$ 43,145.55	A legal obligation/liability exists and/or a contingent liability exists.

FINANCIAL MANAGEMENT SYSTEM (FMS) ENCUMBRANCE EXEMPTIONS

Attachment 12

DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
Disability (Continued)							
SC	65	2021	CO21132784M	BIENESTAR HUMAN SERVICES /C	CL1 AL1	\$ 3,067.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	65	2022	CO22138748M	CHILDRENS HOSPITAL OF LOS ANGELES	CL1 AL1	\$ 19,371.92	A legal obligation/liability exists and/or a contingent liability exists.
SC	65	2022	CO22138747M	HOMELESS HEALTH CARE LOS ANGELES/C	CL1 AL1	\$ 4,621.60	A legal obligation/liability exists and/or a contingent liability exists.
SC	65	2022	CO22138746M	ST JOHN'S WELL CHILD & FAMILY CENTER	CL1 AL1	\$ 832.15	A legal obligation/liability exists and/or a contingent liability exists.
SC	65	2022	CO22138744M	TARZANA TREATMENT CENTER INC	CL1 AL1	\$ 10,953.49	A legal obligation/liability exists and/or a contingent liability exists.
SC	65	2022	CO22138743M	THE WALL LAS MEMORIAS	CL1 AL1	\$ 25,322.29	A legal obligation/liability exists and/or a contingent liability exists.
SC	65	2022	CO22138742M	VOLUNTEERS OF AMERICA OF LOS ANGELES /C	CL1 AL1	\$ 20,700.44	A legal obligation/liability exists and/or a contingent liability exists.
SC	65	2022	CO22138741M	THE PUBLIC HEALTH FOUNDATION ENTERPRISES INC	CL1 AL1	\$ 653.55	A legal obligation/liability exists and/or a contingent liability exists.
SC	65	2022	CO22138740M	CENTER FOR HEALTH JUSTICE	CL1 AL1	\$ 55,000.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	65	2022	CO22138736M	BIENESTAR HUMAN SERVICES /C	CL1 AL1	\$ 7,923.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	65	2022	CO22138734M	APLA HEALTH & WELLNESS INC	CL1 AL1	\$ 39,388.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	65	2022	CO22134830M	INTERPRETERS UNLIMITED INC	CL1 AL1	\$ 500.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	65	2022	CO22134829M	TOTAL RECALL REALTIME CAPTIONING INC	CL1 AL1	\$ 155,295.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	65	2022	CO22134827M	LIFESIGNS NOW, INC	CL1 AL1	\$ 295.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	65	2022	CO22134826M	GLOBAL WORKS INC	CL1 AL1	\$ 28,945.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	65	2022	CO22134784M	ACCOMMODATING IDEAS INC	CL1 AL1	\$ 138.75	A legal obligation/liability exists and/or a contingent liability exists.
GAETL	65	2023	TL2365A00003		AL1	\$ 830.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	65	2023	ID2310000005	Department of General Services	AL1	\$ 15.50	A legal obligation/liability exists and/or a contingent liability exists.
SC	65	2023	CO23138748M	CHILDRENS HOSPITAL OF LOS ANGELES	CL1 AL1	\$ 13,706.29	A legal obligation/liability exists and/or a contingent liability exists.
SC	65	2023	CO23138740M	CENTER FOR HEALTH JUSTICE	CL1 AL1	\$ 20,000.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	65	2023	CO23138736M	BIENESTAR HUMAN SERVICES /C	CL1 AL1	\$ 22,152.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	65	2023	CO23138735M	AFRICAN AMERICAN AIDS POLICY & TRAINING INSTITUTE CORP	CL1 AL1	\$ 4,585.23	A legal obligation/liability exists and/or a contingent liability exists.
SC	65	2023	CO23138734M	APLA HEALTH & WELLNESS INC	CL1 AL1	\$ 11,528.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	65	2023	CO23135873M	Community Works Design Group, LLC	CL1 AL1	\$ 33,878.00	A legal obligation/liability exists and/or a contingent liability exists.

FINANCIAL MANAGEMENT SYSTEM (FMS) ENCUMBRANCE EXEMPTIONS

Attachment 12

DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
Disability (Continued)							
SC	65	2023	CO23135872M	Bureau Veritas North	CL1 AL1	\$ 26,843.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	65	2023	CO23135871M	MARK ANDERSON ARCHITECTS, INC	CL1 AL1	\$ 39,053.45	A legal obligation/liability exists and/or a contingent liability exists.
SC	65	2023	CO23135870M	Jensen Hughes, Inc	CL2	\$ 40,000.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	65	2023	CO23135868M	Sally Swanson Architects, Inc	CL1 AL1	\$ 4,522.17	A legal obligation/liability exists and/or a contingent liability exists.
SC	65	2023	CO23134830M	INTERPRETERS UNLIMITED INC	CL1 AL1	\$ 500.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	65	2023	CO23134828M	LIFESIGNS NOW, INC	CL1 AL1	\$ 18,671.25	A legal obligation/liability exists and/or a contingent liability exists.
SC	65	2023	CO23134827M	LIFESIGNS NOW, INC	CL1 AL1	\$ 7,219.50	A legal obligation/liability exists and/or a contingent liability exists.
SC	65	2023	CO23134826M	GLOBAL WORKS INC	CL1 AL1	\$ 41,028.75	A legal obligation/liability exists and/or a contingent liability exists.
SC	65	2023	CO23126137M	US BANK	CL1 AL1	\$ 30.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	65	2023	CO23111811M	JP MORGAN CHASE BANK NA	CL1 AL1	\$ 8,951.32	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	65	2023	AE236500048M	THE WALL LAS MEMORIAS	AL1	\$ 25.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	65	2023	AE236500047M	COMMUNITY PARTNERS	AL1	\$ 5,000.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	65	2023	AE236500037M	CENTER FOR HEALTH JUSTICE	AL1	\$ 9,000.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	65	2023	AE236500009M	LACBA Counsel for Justice	AL1	\$ 6,667.00	A legal obligation/liability exists and/or a contingent liability exists.
Subtotal						\$ 1,423,232.74	
Economic and Workforce Development							
SC	2021	22	CO20133685M	DAVIS FARR LLP	CL1 AL4	\$ 45,715.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2022	22	ID221510061	Department of General Services	AL1	\$ 3,706.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2022	22	ID221001002	Department of Water and Power	AL1	\$ 280.86	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2022	22	ID221001001	Department of Water and Power	AL1	\$ 1,540.83	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	22	CO21131952M	UNIVERSAL BUILDING MAINTENANCE LLC	CL3 AL1	\$ 3,292.43	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2023	22	AE23220010M	CUSHMAN & WAKEFIELD WESTERN INC	AL1	\$ 10,000.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2023	22	AE23051603M	COSTAR REALTY INFORMATION INC	AL1	\$ 7,121.92	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2023	22	AE23051603M	COSTAR REALTY INFORMATION INC	AL1	\$ 7,121.93	A legal obligation/liability exists and/or a contingent liability exists.

FINANCIAL MANAGEMENT SYSTEM (FMS) ENCUMBRANCE EXEMPTIONS

Attachment 12

DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
Economic and Workforce Development (Continued)							
GAEID	2023	22	ID232200048	Department of Recreation and Parks	AL2	\$ 52.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2023	22	ID232200048	Department of Recreation and Parks	AL1	\$ 104.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2023	22	ID232200048	Department of Recreation and Parks	AL3	\$ 104.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2023	22	ID232200047	Department of General Services	AL1	\$ 3,965.98	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2023	22	ID232200047	Department of General Services	AL2	\$ 3,965.98	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2023	22	ID232200027	Board of Public Works - Sanitation	AL1	\$ 945.40	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2023	22	ID232200012	Department of Building and Safety	AL1	\$ 1,151.92	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2023	22	ID232200002	City Planning Department	AL1	\$ 3,287.79	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2023	22	ID231001022	Department of Water and Power	AL1	\$ 173.13	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2023	22	ID231001001	Department of Water and Power	AL1	\$ 293.04	A legal obligation/liability exists and/or a contingent liability exists.
GAETL	2023	22	TL232200018		AL2	\$ 1,292.80	A legal obligation/liability exists and/or a contingent liability exists.
GAETL	2023	22	TL232200018		AL1	\$ 1,589.81	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	22	CO23143596M	ECONOMIC DEVELOPMENT CORPORATION OF LOS ANGELE	CL1 AL3	\$ 50,000.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	22	CO23142806M	ADCO SERVICES INC	CL1 AL1	\$ 4,200.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	22	CO23142188M	Social Impact Collective LLC	CL1 AL1	\$ 1,036.90	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	22	CO23141551M	ALLIED PROTECTION SERVICES INC	CL2 AL1	\$ 19,726.89	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	22	CO23141550M	ABSOLUTE SECURITY INTERNATIONAL CORP	CL1 AL1	\$ 1,550.31	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	22	CO23140237M	MDG ASSOCIATES, INC.	CL1 AL1	\$ 3,106.50	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	22	CO23140099	KEYSER MARSTON ASSOCIATES	CL1 AL1	\$ 16,575.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	22	CO23139636M	REGENTS OF THE UNIVERSITY OF CALIFORNIA RIVERSIDE	CL1 AL1	\$ 28,067.25	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	22	CO23134757M	COMMERCIAL PROGRAMMING SYSTEMS INC	CL1 CL2 AL1	\$ 18,330.38	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	22	CO23134432M	KOSMONT & ASSOCIATES INC	CL1 AL1	\$ 7,422.22	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	22	CO23126137M	US BANK	CL1 AL2	\$ 4,465.55	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	22	CO23107802L1	PCAM LLC	CL2 AL1	\$ 28,457.60	A legal obligation/liability exists and/or a contingent liability exists.

FINANCIAL MANAGEMENT SYSTEM (FMS) ENCUMBRANCE EXEMPTIONS

Attachment 12

DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
Economic and Workforce Development (Continued)							
SC	2023	22	CO23107802L	HRRP GARLAND LLC	CL1 CL2 AL1	\$ 52,240.68	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	22	CO21131952M	UNIVERSAL BUILDING MAINTENANCE LLC	CL4 AL1	\$ 660.98	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	22	CO20133685M	DAVIS FARR LLP	CL2 AL4	\$ 6,675.00	A legal obligation/liability exists and/or a contingent liability exists.
Subtotal						\$ 338,220.08	
El Pueblo							
GAEAE	2023	33	AE23334001M	SOUTHERN CALIFORNIA GAS CO /C	AL 1	\$ 24,504.57	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2023	33	AE23304004M	AMANO MCGANN INC	AL 1	\$ 2,410.53	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2023	33	ID233340W01	Department of Water and Power	AL 1	\$ 99.81	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2023	33	ID233340E01	Department of Water and Power	AL 1	\$ 14,892.12	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2023	33	ID232120P01	Department of General Services	AL 1	\$ 865.92	A legal obligation/liability exists and/or a contingent liability exists.
Subtotal						\$ 42,772.95	
Employee Relations Board							
SC	2023	36	CO23141328	KENNEDY COURT REPORTERS, INCORPORATED	CL1 AL1	\$ 1,412.25	A legal obligation/liability exists and/or a contingent liability exists.
Subtotal						\$ 1,412.25	
Ethics Commission							
SC	2021	17	CO21136323M	LASR LLC	CL1 AL1	\$ 2,000.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2021	17	CO21136949M	PATRICIA MASSEY	CL1 AL1	\$ 10,000.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	17	CO22134757M	COMMERCIAL PROGRAMMING SYSTEMS INC	CL1 AL1	\$ 33,230.55	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	17	CO22136949M	PATRICIA MASSEY	CL1 AL1	\$ 17,000.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	17	CO23136949M	PATRICIA MASSEY	CL1 AL1	\$ 8,000.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	17	CO23134757M	COMMERCIAL PROGRAMMING SYSTEMS INC	CL1 AL1	\$ 46,000.00	A legal obligation/liability exists and/or a contingent liability exists.
Subtotal						\$ 116,230.55	

FINANCIAL MANAGEMENT SYSTEM (FMS) ENCUMBRANCE EXEMPTIONS

Attachment 12

DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
Fire							
GAEID	2023	38	ID231003801	Department of Water and Power	AL1	\$ 6,000.00	A legal obligation/liability exists and/or a contingent liability exists.
GAE	2023	38	CF23230591M	CALIF. DEPT OF HEALTH CARE SRVCS	AL1	\$ 832,710.35	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2023	38	AE23380022M	STATE OF CALIFORNIA EMERGENCY MEDICAL SERVICES AL	AL1	\$ 28,906.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2023	38	AE23380021M	LOS ANGELES COUNTY DHS	AL1	\$ 24,420.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2023	38	AE23380024M	NATIONAL FIRE PROTECTION ASSOCIATION	AL4	\$ 1,727.50	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2023	38	AE23380013M	FEDEX GROUND PACKAGE SYSTEM INC.	AL1	\$ 1,959.86	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2023	38	AE23380013M	FEDEX GROUND PACKAGE SYSTEM INC.	AL2	\$ 1,519.17	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2023	38	AE23380002M	RELX INC.	AL4	\$ 854.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2023	38	AE23380002M	RELX INC.	AL2	\$ 533.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2023	38	AE23380002M	RELX INC.	AL3	\$ 1,354.50	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2023	38	AE23380002M	RELX INC.	AL1	\$ 0.01	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	38	CO23134932M	TEAM LEGAL INC	CL1 AL1	\$ 16,169.00	A legal obligation/liability exists and/or a contingent liability exists.
Subtotal						\$ 916,153.39	
General Services							
SC	2019	40	CO19128352M	PALP, INC DBA EXCEL PAVING COMPANY	CL1 AL1	\$ 56,684.93	A legal obligation/liability exists and/or a contingent liability exists.
SC	2019	40	CO19132561M	FENNARC STUDIO INC	CL1 AL2	\$ 54.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2019	40	CO19132561M	FENNARC STUDIO INC	CL1 AL3	\$ 1,327.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2020	40	ID204000511	LADWP	AL1 AL2	\$ 7,152.91	A legal obligation/liability exists and/or a contingent liability exists.
SC	2020	40	CO20134076M	PALP, INC DBA EXCEL PAVING COMPANY	CL1 AL 1	\$ 27,219.50	A legal obligation/liability exists and/or a contingent liability exists.
SC	2020	40	CO20134076M	PALP, INC DBA EXCEL PAVING COMPANY	CL1 AL2	\$ 6,960.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2020	40	CO20132561M	FENNARC STUDIO INC	CL1 AL	\$ 56,766.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2020	40	CO20132561M	FENNARC STUDIO INC	CL1 AL3	\$ 27,190.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2020	40	CO20132561M	FENNARC STUDIO INC	CL1 AL4	\$ 10,325.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2020	40	CO20132561M	FENNARC STUDIO INC	CL1 AL5	\$ 1,009.00	A legal obligation/liability exists and/or a contingent liability exists.

FINANCIAL MANAGEMENT SYSTEM (FMS) ENCUMBRANCE EXEMPTIONS

Attachment 12

DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
General Services (Continued)							
SC	2021	40	CO21135940M	ARAKELIAN ENTERPRISES INC DBA ATHENS SERVICES	CL1 AL2	\$ 3,262.94	A legal obligation/liability exists and/or a contingent liability exists.
SC	2021	40	CO21135940M	ARAKELIAN ENTERPRISES INC DBA ATHENS SERVICES	CL1 AL3	\$ 5,381.65	A legal obligation/liability exists and/or a contingent liability exists.
SC	2021	40	CO21135940M	ARAKELIAN ENTERPRISES INC DBA ATHENS SERVICES	CL1 AL4	\$ 319.70	A legal obligation/liability exists and/or a contingent liability exists.
SC	2021	40	CO21134076M	PALP, INC DBA EXCEL PAVING COMPANY	CL1 AL1	\$ 624.63	A legal obligation/liability exists and/or a contingent liability exists.
SC	2021	40	CO21128352M	PALP, INC DBA EXCEL PAVING COMPANY	CL1 AL1	\$ 1,908.90	A legal obligation/liability exists and/or a contingent liability exists.
SC	2021	40	CO21128352M	PALP, INC DBA EXCEL PAVING COMPANY	CL1 AL2	\$ 1,908.90	A legal obligation/liability exists and/or a contingent liability exists.
SC	2021	40	CO21128352M	PALP, INC DBA EXCEL PAVING COMPANY	CL1 AL3	\$ 2,333.10	A legal obligation/liability exists and/or a contingent liability exists.
SC	2021	40	CO21128352M	PALP, INC DBA EXCEL PAVING COMPANY	CL1 AL4	\$ 387.61	A legal obligation/liability exists and/or a contingent liability exists.
SC	2021	40	CO21137362L	L & R CONSTRUCTION INC	CL1 AL1	\$ 1,228,299.38	A legal obligation/liability exists and/or a contingent liability exists.
SC	2021	40	CO21130721M	BUILDING SAFETY SOLUTIONS INC	CL1 AL1	\$ 31,354.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	40	CO22140060M	COMMERCIAL PROGRAMMING SYSTEMS INC	CL1 AL1	\$ 53,691.89	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2022	40	AE22400089M	LARSEN ZIENKIEWICZ INC	AL 2	\$ 20,000.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2022	40	ID224000507	LADWP	AL 1	\$ 835.50	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2022	40	ID224000506	LADBS	AL 1	\$ 954.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2022	40	ID224000504	LADWP	AL 1	\$ 7,021.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	40	CO22138295M	J. C. CHANG & ASSOCIATES INC	CL1 AL2	\$ 49,366.98	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	40	CO22135940M	ARAKELIAN ENTERPRISES INC DBA ATHENS SERVICES	CL1 AL2	\$ 2,359.70	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	40	CO22135940M	ARAKELIAN ENTERPRISES INC DBA ATHENS SERVICES	CL1 AL9	\$ 1,623.57	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	40	CO22135940M	ARAKELIAN ENTERPRISES INC DBA ATHENS SERVICES	CL1 AL31	\$ 1,378.88	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	40	CO22135940M	ARAKELIAN ENTERPRISES INC DBA ATHENS SERVICES	CL1 AL32	\$ 3,417.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	40	CO22135940M	ARAKELIAN ENTERPRISES INC DBA ATHENS SERVICES	CL1 AL36	\$ 1,473.26	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	40	CO22135940M	ARAKELIAN ENTERPRISES INC DBA ATHENS SERVICES	CL1 AL41	\$ 7,635.80	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	40	CO22135940M	ARAKELIAN ENTERPRISES INC DBA ATHENS SERVICES	CL1 AL43	\$ 7.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	40	CO22135940M	ARAKELIAN ENTERPRISES INC DBA ATHENS SERVICES	CL1 AL45	\$ 722.00	A legal obligation/liability exists and/or a contingent liability exists.

FINANCIAL MANAGEMENT SYSTEM (FMS) ENCUMBRANCE EXEMPTIONS

Attachment 12

DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
General Services (Continued)							
SC	2022	40	CO22135940M	ARAKELIAN ENTERPRISES INC DBA ATHENS SERVICES	CL1 AL46	\$ 992.46	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	40	CO22135940M	ARAKELIAN ENTERPRISES INC DBA ATHENS SERVICES	CL1 AL47	\$ 408.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	40	CO22135940M	ARAKELIAN ENTERPRISES INC DBA ATHENS SERVICES	CL1 AL50	\$ 2,492.84	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	40	CO22134077M	HOUALLA ENTERPRISES LTD	CL1 AL1	\$ 1,368,385.65	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	40	CO22134072M	RESOURCE ENVIRONMENTAL INC	CL1 AL1	\$ 10,339.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	40	CO22133043M-1	UNISERVE FACILITIES SERVICES CORP	CL1 AL1	\$ 213.45	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	40	CO22133043M-1	UNISERVE FACILITIES SERVICES CORP	CL1 AL2	\$ 243.91	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	40	CO22133043M-1	UNISERVE FACILITIES SERVICES CORP	CL1 AL3	\$ 4,995.31	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	40	CO22133043M-1	UNISERVE FACILITIES SERVICES CORP	CL1 AL4	\$ 160.03	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	40	CO22133043M-1	UNISERVE FACILITIES SERVICES CORP	CL1 AL5	\$ 22,228.70	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	40	CO22132041M	QUALITY FENCE CO INC	CL1 AL8	\$ 9,280.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	40	CO22131802M	SAFWAY INTERMEDIATE HOLDING LLC	CL1 AL2	\$ 31.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	40	CO22129759M	NATIONAL GLASS, LLC	CL2 AL3	\$ 20.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	40	CO22129489M	GS FIRE PROTECTION, INC	CL1 AL1	\$ 40.05	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	40	CO22129172M	ARM GLASS & WINDOW INC	CL1 AL2	\$ 69.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	40	CO22128953M	GSG PROTECTIVE SERVICES CA INC.	CL1 AL7	\$ 425.70	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	40	CO22128953M	GSG PROTECTIVE SERVICES CA INC.	CL1 AL8	\$ 2,754.54	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	40	CO22128352M	PALP, INC DBA EXCEL PAVING COMPANY	CL1 AL1	\$ 35,976.86	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	40	CO22128352M	PALP, INC DBA EXCEL PAVING COMPANY	CL1 AL7	\$ 23,103.62	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	40	CO22128352M	PALP, INC DBA EXCEL PAVING COMPANY	CL1 AL11	\$ 1,100.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	40	CO22128352M	PALP, INC DBA EXCEL PAVING COMPANY	CL1 AL12	\$ 20,597.50	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	40	CO22128352M	PALP, INC DBA EXCEL PAVING COMPANY	CL1 AL13	\$ 6,600.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	40	CO22128352M	PALP, INC DBA EXCEL PAVING COMPANY	CL1 AL15	\$ 2,591.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	40	CO22128352M	PALP, INC DBA EXCEL PAVING COMPANY	CL1 AL16	\$ 2,591.09	A legal obligation/liability exists and/or a contingent liability exists.

FINANCIAL MANAGEMENT SYSTEM (FMS) ENCUMBRANCE EXEMPTIONS

Attachment 12

DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
General Services (Continued)							
SC	2022	40	CO22128352M	PALP, INC DBA EXCEL PAVING COMPANY	CL1 AL19	\$ 1,980.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	40	CO22139916M-1	RD SYSTEMS INC	CL1 AL2	\$ 32,329.01	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	40	CO23134757M	COMMERCIAL PROGRAMMING SYSTEMS INC	CL1 AL1	\$ 123,013.08	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2023	40	AE23400077M	Maier International, Inc.	AL1	\$ 9,850.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2023	40	AE23400011M	CHARTER COMMUNICATIONS HOLDING COMPANY LLC	AL2	\$ 2,120.72	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2023	40	ID234000507	LADBS	AL 1	\$ 327.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2023	40	ID234000505	LADWP	AL 1	\$ 170.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2023	40	ID234000502	LADWP	AL 1	\$ 73.61	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	40	CO23140020M	KHAZRA & ASSOCIATES INC	CL1 AL1	\$ 1,700.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	40	CO23140020M	KHAZRA & ASSOCIATES INC	CL1 AL2	\$ 1,700.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	40	CO23140020M	KHAZRA & ASSOCIATES INC	CL1 AL3	\$ 600.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	40	CO23139916M	RD SYSTEMS INC	CL1 AL4	\$ 590.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	40	CO23138953M	OWEN GROUP LIMITED PARTNERSHIP	CL1 AL1	\$ 2,428.75	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	40	CO23138953M	OWEN GROUP LIMITED PARTNERSHIP	CL1 AL2	\$ 13,835.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	40	CO23138295M	J. C. CHANG & ASSOCIATES INC	CL1 AL1	\$ 104.94	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	40	CO23138295M	J. C. CHANG & ASSOCIATES INC	CL1 AL2	\$ 309.67	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	40	CO23135940M	ARAKELIAN ENTERPRISES INC DBA ATHENS SERVICES	CL1 AL1	\$ 1,675.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	40	CO23135940M	ARAKELIAN ENTERPRISES INC DBA ATHENS SERVICES	CL1 AL2	\$ 3,273.60	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	40	CO23135940M	ARAKELIAN ENTERPRISES INC DBA ATHENS SERVICES	CL1 AL3	\$ 2,057.87	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	40	CO23135940M	ARAKELIAN ENTERPRISES INC DBA ATHENS SERVICES	CL1 AL4	\$ 0.50	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	40	CO23135940M	ARAKELIAN ENTERPRISES INC DBA ATHENS SERVICES	CL1 AL9	\$ 1,050.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	40	CO23135940M	ARAKELIAN ENTERPRISES INC DBA ATHENS SERVICES	CL1 AL10	\$ 525.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	40	CO23135940M	ARAKELIAN ENTERPRISES INC DBA ATHENS SERVICES	CL1 AL12	\$ 6,100.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	40	CO23135940M	ARAKELIAN ENTERPRISES INC DBA ATHENS SERVICES	CL1 AL13	\$ 810.01	A legal obligation/liability exists and/or a contingent liability exists.

FINANCIAL MANAGEMENT SYSTEM (FMS) ENCUMBRANCE EXEMPTIONS

Attachment 12

DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
General Services (Continued)							
SC	2023	40	CO23135940M	ARAKELIAN ENTERPRISES INC DBA ATHENS SERVICES	CL1 AL14	\$ 658.50	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	40	CO23135940M	ARAKELIAN ENTERPRISES INC DBA ATHENS SERVICES	CL1 AL15	\$ 125.50	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	40	CO23135940M	ARAKELIAN ENTERPRISES INC DBA ATHENS SERVICES	CL1 AL16	\$ 171.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	40	CO23135940M	ARAKELIAN ENTERPRISES INC DBA ATHENS SERVICES	CL1 AL17	\$ 1,436.38	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	40	CO23135940M	ARAKELIAN ENTERPRISES INC DBA ATHENS SERVICES	CL1 AL18	\$ 1,621.10	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	40	CO23135236M	COMMERCIAL COATING COMPANY INC	CL1 AL9	\$ 86,156.39	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	40	CO23135236M	COMMERCIAL COATING COMPANY INC	CL1 AL11	\$ 21,500.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	40	CO23135163M	FAR EAST LANDSCAPE & MAINTENANCE INC	CL1 AL4	\$ 2,500.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	40	CO23134977M	TED W PAGE ENTERPRISES INC	CL1 AL1	\$ 0.50	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	40	CO23134977M	TED W PAGE ENTERPRISES INC	CL1 AL5	\$ 230.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	40	CO23134077M	HOUALLA ENTERPRISES LTD	CL1 AL1	\$ 12,468.20	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	40	CO23134077M	HOUALLA ENTERPRISES LTD	CL1 AL2	\$ 7,953.75	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	40	CO23134068M	UNITED RIGGERS/ERECTORS INC	CL3 AL3	\$ 161,419.48	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	40	CO23133043M-1	UNISERVE FACILITIES SERVICES CORP	CL1 AL1	\$ 3,056.11	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	40	CO23133043M-1	UNISERVE FACILITIES SERVICES CORP	CL1 AL2	\$ 8,022.27	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	40	CO23133043M-1	UNISERVE FACILITIES SERVICES CORP	CL1 AL3	\$ 0.02	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	40	CO23133043M-1	UNISERVE FACILITIES SERVICES CORP	CL1 AL4	\$ 0.05	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	40	CO23133043M-1	UNISERVE FACILITIES SERVICES CORP	CL1 AL5	\$ 668.47	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	40	CO23131802M	SAFWAY INTERMEDIATE HOLDING LLC	CL1 AL1	\$ 13,271.85	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	40	CO23131802M	SAFWAY INTERMEDIATE HOLDING LLC	CL1 AL3	\$ 22,776.84	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	40	CO23131802M	SAFWAY INTERMEDIATE HOLDING LLC	CL1 AL7	\$ 585.04	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	40	CO23131802M	SAFWAY INTERMEDIATE HOLDING LLC	CL1 AL8	\$ 2,545.61	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	40	CO23131052M	CHAMPION FIRE SYSTEMS INC	CL2 AL1	\$ 661.65	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	40	CO23129759M	NATIONAL GLASS, LLC	CL1 AL3	\$ 28.92	A legal obligation/liability exists and/or a contingent liability exists.

FINANCIAL MANAGEMENT SYSTEM (FMS) ENCUMBRANCE EXEMPTIONS

Attachment 12

DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
General Services (Continued)							
SC	2023	40	CO23129759M	NATIONAL GLASS, LLC	CL1 AL4	\$ 110.24	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	40	CO23129759M	NATIONAL GLASS, LLC	CL1 AL5	\$ 499.46	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	40	CO23129759M	NATIONAL GLASS, LLC	CL1 AL6	\$ 13.09	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	40	CO23129759M	NATIONAL GLASS, LLC	CL1 AL7	\$ 110.56	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	40	CO23129759M	NATIONAL GLASS, LLC	CL1 AL9	\$ 15.35	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	40	CO23129759M	NATIONAL GLASS, LLC	CL1 AL10	\$ 49,679.93	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	40	CO23129489M	GS FIRE PROTECTION, INC	CL1 AL3	\$ 3.81	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	40	CO23129371M	TITAN ENVIRONMENTAL SOLUTIONS INC	CL1 AL1	\$ 12,970.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	40	CO23129371M	TITAN ENVIRONMENTAL SOLUTIONS INC	CL1 AL2	\$ 300.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	40	CO23129370M	TERRA ENVIRONMENTAL SERVICES INC	CL2 AL4	\$ 1,800.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	40	CO23129370M	TERRA ENVIRONMENTAL SERVICES INC	CL2 AL11	\$ 1,230.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	40	CO23129370M	TERRA ENVIRONMENTAL SERVICES INC	CL2 AL15	\$ 2,375.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	40	CO23129367M	CLARK SEIF CLARK INC	CL1 AL1	\$ 27.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	40	CO23129329M	SUN ENVIRONMENTAL ENGINEERING SERVICES INC	CL1 AL1	\$ 7,000.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	40	CO23129327M	ASBESTOS INSTANT RESPONSE INC	CL1 AL4	\$ 1,655.10	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	40	CO23129169M	FIRST FIRE SYSTEMS INC	CL2 AL2	\$ 633.56	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	40	CO23128352M	PALP, INC DBA EXCEL PAVING COMPANY	CL1 AL1	\$ 167,146.04	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	40	CO23128352M	PALP, INC DBA EXCEL PAVING COMPANY	CL1 AL2	\$ 4,416.30	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	40	CO23128352M	PALP, INC DBA EXCEL PAVING COMPANY	CL1 AL3	\$ 28,106.42	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	40	CO23128352M	PALP, INC DBA EXCEL PAVING COMPANY	CL1 AL9	\$ 1,196.70	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2023	40	AE23400004M	DEPT OF TOXIC SUBSTANCES CNTRL	AL1	\$ 11,000.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	40	CO23137085M	GLADSTEIN/NEANDROSS & ASSOCIATES LLC	CL1 AL1	\$ 54,338.75	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	40	CO23128432M-1	ASSETWORKS INC	CL1 AL1	\$ 524,240.97	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	40	CO23139916M-1	RD SYSTEMS INC	CL1 AL1	\$ 7,400.76	A legal obligation/liability exists and/or a contingent liability exists.

FINANCIAL MANAGEMENT SYSTEM (FMS) ENCUMBRANCE EXEMPTIONS

Attachment 12

DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
General Services (Continued)							
GAEID	2023	40	ID234000302	Non-Departmental - Appropriations to Special Purpose Fund	AL1	\$ 101.34	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2023	40	ID234000301	Non-Departmental - Appropriations to Special Purpose Fund	AL1	\$ 155.28	A legal obligation/liability exists and/or a contingent liability exists.
GAETL	2023	40	TL234000021	Rollin Nelson	AL1	\$ 101.74	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	40	CO23143510M	CHICAGO TITLE COMPANY	CL1 AL1	\$ 38,090.60	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	40	CO23139144M	BUILDING SAFETY SOLUTIONS INC	CL1 AL1	\$ 62,995.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	40	CO23136761M-1	PITNEY BOWES PRESORT SERVICES, LLC	CL1 AL1	\$ 1,422.42	A legal obligation/liability exists and/or a contingent liability exists.
Subtotal						\$ 4,670,212.25	
Housing							
SC	2023	43	CO23143134Y	GCAP Services	CL1 AL1	\$ 30,111.25	A legal obligation/liability exists and/or a contingent liability exists.
Subtotal						\$ 30,111.25	
Information Technology Agency							
SC	2022	32	CO22139972M	Kainos Worksmart Inc	CL1 AL1	\$ 55,988.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	32	CO22137736M	INSIGHT PUBLIC SECTOR INC	CL1 AL1	\$ 268,950.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	32	CO22137736M	INSIGHT PUBLIC SECTOR INC	CL2 AL1	\$ 61,590.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	32	CO22116087M	TIME WARNER CABLE INFORMATION SERVICES (CA) LLC	CL2 AL1 CL3 AL1	\$ 320,501.01	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	32	CO23142307M	CHARTER COMMUNICATIONS HOLDING COMPANY LLC	CL1 AL1	\$ 1,246,208.29	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	32	CO23141497M	COM PLUS INC	CL1 AL1	\$ 100,000.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	32	CO23140888M	WC COMPUTER RECYCLER INC	CL1 AL1	\$ 8,500.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	32	CO23139944M	L TECH NETWORK SERVICES INC	CL1 AL1	\$ 394,441.51	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	32	CO23139887M	AT&T CORP	CL1 AL1	\$ 2,021,319.29	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	32	CO23135368M	Workday, Inc.	CL1 AL1	\$ 5,055,861.97	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	32	CO23134760M	3DI INC	CL1 AL1	\$ 82,200.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	32	CO23134758M	Satwic Inc	CL2 AL1	\$ 76,415.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	32	CO23134757M	COMMERCIAL PROGRAMMING SYSTEMS INC	CL1 AL1 AL2	\$ 78,895.60	A legal obligation/liability exists and/or a contingent liability exists.

FINANCIAL MANAGEMENT SYSTEM (FMS) ENCUMBRANCE EXEMPTIONS

Attachment 12

DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
Information Technology Agency (Continued)							
SC	2023	32	CO23128896M	CGI TECHNOLOGIES AND SOLUTIONS INC	CL3 AL1	\$ 5,760,375.31	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	32	CO23114342M	CGI TECHNOLOGIES AND SOLUTIONS INC	CL2 AL1	\$ 1,200,000.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	32	CO23105458M	HESS & ASSOCIATES, INC.	CL4 AL1	\$ 162,100.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	32	CO23105458M	HESS & ASSOCIATES, INC.	CL3 AL1	\$ 13,642.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	32	CO23061787M	UNDERGROUND SERVICE ALERT OF SOUTHERN CALIFORNI	CL1 AL1	\$ 1,208.95	A legal obligation/liability exists and/or a contingent liability exists.
Subtotal						\$ 16,908,196.93	
Mayor							
SC	2021	46	CO21137255M2	Southern California Crossroads	CL1 AL1	\$ 7,576.65	A legal obligation/liability exists and/or a contingent liability exists.
SC	2021	46	CO21137255M	Southern California Crossroads	CL1 AL1 AL2	\$ 9,399.35	A legal obligation/liability exists and/or a contingent liability exists.
SC	2021	46	CO21132397M	HARDER + COMPANY COMMUNITY RESEARCH, INC.	CL1 AL1	\$ 3,539.97	A legal obligation/liability exists and/or a contingent liability exists.
SC	2021	46	CO21132203M2	COMMUNITY PARTNERS	CL1 AL1	\$ 6,098.38	A legal obligation/liability exists and/or a contingent liability exists.
SC	2021	46	CO21132203M1	COMMUNITY PARTNERS	CL1 AL1	\$ 81,214.70	A legal obligation/liability exists and/or a contingent liability exists.
SC	2021	46	CO21132202M	CAL STATE LA UNIVERSITY AUXILIARY SERVICES INC	CL1 AL1	\$ 36,175.80	A legal obligation/liability exists and/or a contingent liability exists.
SC	2021	46	CO21132200M	VOLUNTEERS OF AMERICA OF LOS ANGELES /C	CL1 AL1 AL2 AL3	\$ 84,861.73	A legal obligation/liability exists and/or a contingent liability exists.
SC	2021	46	CO21132106M3	COMMUNITY COALITION FOR SUBSTANCE ABUSE PREVENT	CL1 AL1	\$ 26,451.58	A legal obligation/liability exists and/or a contingent liability exists.
SC	2021	46	CO21132106M2	COMMUNITY COALITION FOR SUBSTANCE ABUSE PREVENT	CL1 AL1	\$ 9,615.50	A legal obligation/liability exists and/or a contingent liability exists.
SC	2021	46	CO21132106M	COMMUNITY COALITION FOR SUBSTANCE ABUSE PREVENT	CL1 AL1	\$ 98,054.50	A legal obligation/liability exists and/or a contingent liability exists.
SC	2021	46	CO21131939M	COMMUNITY PARTNERS	CL1 AL1 AL2	\$ 53,974.39	A legal obligation/liability exists and/or a contingent liability exists.
SC	2021	46	CO21131936M	EX OFFENDERS FELLOWSHIP NETWORK	CL1 AL1	\$ 29,067.07	A legal obligation/liability exists and/or a contingent liability exists.
SC	2021	46	CO21131933M	WATTS LABOR COMMUNITY ACTION COMMITTEE	CL1 AL1 AL2	\$ 95,451.35	A legal obligation/liability exists and/or a contingent liability exists.
SC	2021	46	CO21131834M	COMMUNITIES IN SCHOOLS OF SAN FERNANDO VALLEY INC	CL1 AL1 AL2	\$ 36,579.27	A legal obligation/liability exists and/or a contingent liability exists.
SC	2021	46	CO21131783M4	EL CENTRO DEL PUEBLO	CL1 AL1	\$ 492.49	A legal obligation/liability exists and/or a contingent liability exists.
SC	2021	46	CO21131783M	EL CENTRO DEL PUEBLO	CL1 AL4	\$ 1,308.65	A legal obligation/liability exists and/or a contingent liability exists.
SC	2021	46	CO21131716M2	CHAPTER TWO INC	CL1 AL1	\$ 8,980.00	A legal obligation/liability exists and/or a contingent liability exists.

FINANCIAL MANAGEMENT SYSTEM (FMS) ENCUMBRANCE EXEMPTIONS

Attachment 12

DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
Mayor (Continued)							
SC	2021	46	CO21131716M1	CHAPTER TWO INC	CL1 AL1	\$ 6,336.60	A legal obligation/liability exists and/or a contingent liability exists.
SC	2021	46	CO21131716M	CHAPTER TWO INC	CL1 AL1	\$ 20,607.79	A legal obligation/liability exists and/or a contingent liability exists.
SC	2021	46	CO21131715M	TOBERMAN NEIGHBORHOOD CENTER INC	CL1 AL1	\$ 59,081.11	A legal obligation/liability exists and/or a contingent liability exists.
SC	2021	46	CO21131714M	ALLIANCE FOR COMMUNITY EMPOWERMENT	CL1 AL1	\$ 875.38	A legal obligation/liability exists and/or a contingent liability exists.
SC	2021	46	CO21131713M2	COMMUNITY BUILD INC	CL1 AL1	\$ 3,160.80	A legal obligation/liability exists and/or a contingent liability exists.
SC	2021	46	CO21131713M1	COMMUNITY BUILD INC	CL1 AL1	\$ 2,646.60	A legal obligation/liability exists and/or a contingent liability exists.
SC	2021	46	CO21131713M	COMMUNITY BUILD INC	CL1 AL1	\$ 11,838.46	A legal obligation/liability exists and/or a contingent liability exists.
SC	2021	46	CO21131712M	VENICE 2000 / HELPER FOUNDATION	CL1 AL1	\$ 30,651.40	A legal obligation/liability exists and/or a contingent liability exists.
SC	2021	46	CO21131711M	THE PUBLIC HEALTH FOUNDATION ENTERPRISES INC	CL1 AL1 AL2	\$ 81,254.17	A legal obligation/liability exists and/or a contingent liability exists.
SC	2021	46	CO21131710M	COMMUNITY PARTNERS	CL1 AL1	\$ 6,336.25	A legal obligation/liability exists and/or a contingent liability exists.
SC	2021	46	CO21131709M3	SOLEDAD ENRICHMENT ACTION INC	CL1 AL1	\$ 4,726.61	A legal obligation/liability exists and/or a contingent liability exists.
SC	2021	46	CO21131709M	SOLEDAD ENRICHMENT ACTION INC	CL1 AL1 AL2 AL3 AL4 AL5	\$ 57,071.56	A legal obligation/liability exists and/or a contingent liability exists.
SC	2021	46	CO21131705M	TOBERMAN NEIGHBORHOOD CENTER INC	CL1 AL1	\$ 17,295.41	A legal obligation/liability exists and/or a contingent liability exists.
SC	2021	46	CO21131704M	SOLEDAD ENRICHMENT ACTION INC	CL1 AL1 AL2	\$ 4,268.54	A legal obligation/liability exists and/or a contingent liability exists.
SC	2021	46	CO21131702M	P F BRESEE FOUNDATION /C	CL1 AL1	\$ 3,341.65	A legal obligation/liability exists and/or a contingent liability exists.
SC	2021	46	CO21125874Y	CHILDREN'S INSTITUTE INC	CL1 AL1	\$ 4,815.93	A legal obligation/liability exists and/or a contingent liability exists.
SC	2021	46	CO21125872Y	PROJECT PEACEMAKERS INC	CL1 AL1	\$ 112,586.12	A legal obligation/liability exists and/or a contingent liability exists.
SC	2021	46	CO21125871Y	DOMESTIC ABUSE CENTER	CL1 AL1	\$ 9,819.15	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	46	CO22140562M	THE CONNIE RICE INSTITUTE	CL1 AL1	\$ 28,956.20	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	46	CO22140534M	COMMUNITY PARTNERS	CL1 AL1	\$ 9,652.10	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	46	CO22140378	THE CONNIE RICE INSTITUTE	CL1 AL1	\$ 22,928.12	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	46	CO22137255M1	Southern California Crossroads	CL1 AL1	\$ 36,299.47	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	46	CO22137255M	Southern California Crossroads	CL1 AL1 AL2	\$ 92,089.47	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	46	CO22132397M	HARDER + COMPANY COMMUNITY RESEARCH, INC.	CL1 AL1	\$ 1,297.09	A legal obligation/liability exists and/or a contingent liability exists.

FINANCIAL MANAGEMENT SYSTEM (FMS) ENCUMBRANCE EXEMPTIONS

Attachment 12

DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
Mayor (Continued)							
SC	2022	46	CO22132203M1	COMMUNITY PARTNERS	CL1 AL1 AL2	\$ 140,081.28	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	46	CO22132203M	COMMUNITY PARTNERS	CL1 AL2	\$ 137,235.52	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	46	CO22132202M	CAL STATE LA UNIVERSITY AUXILIARY SERVICES INC	CL1 AL1	\$ 69,895.20	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	46	CO22132200M1	VOLUNTEERS OF AMERICA OF LOS ANGELES /C	CL1 AL1	\$ 23,208.64	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	46	CO22132200M	VOLUNTEERS OF AMERICA OF LOS ANGELES /C	CL1 AL1 AL2 AL3 AL4	\$ 30,846.32	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	46	CO22132106M2	COMMUNITY COALITION FOR SUBSTANCE ABUSE PREVENT	CL1 AL1	\$ 23,000.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	46	CO22132106M1	COMMUNITY COALITION FOR SUBSTANCE ABUSE PREVENT	CL1 AL1	\$ 30,393.56	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	46	CO22132106M	COMMUNITY COALITION FOR SUBSTANCE ABUSE PREVENT	CL1 AL1	\$ 62,025.66	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	46	CO22131939M1	COMMUNITY PARTNERS	CL1 AL1 AL2	\$ 44,000.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	46	CO22131939M	COMMUNITY PARTNERS	CL1 AL1 AL2	\$ 146,649.53	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	46	CO22131938M	LEGACY LA YOUTH DEVELOPMENT CORP	CL1 AL1	\$ 18,823.70	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	46	CO22131937M	EL NIDO FAMILY CENTERS /C	CL1 AL1	\$ 58,332.50	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	46	CO22131936M1	EX OFFENDERS FELLOWSHIP NETWORK	CL1 AL1	\$ 23,672.12	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	46	CO22131936M	EX OFFENDERS FELLOWSHIP NETWORK	CL1 AL1	\$ 23,623.22	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	46	CO22131935M	LOS ANGELES BROTHERHOOD CRUSADE - BLACK UNITED F	CL1 AL1	\$ 62,322.10	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	46	CO22131934M1	ALMA FAMILY SERVICES	CL1 AL1	\$ 17,776.68	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	46	CO22131934M	ALMA FAMILY SERVICES	CL1 AL1 AL2 AL3	\$ 205,672.15	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	46	CO22131933M	WATTS LABOR COMMUNITY ACTION COMMITTEE	CL1 AL1 AL2	\$ 188,887.96	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	46	CO22131834M	CHAMPIONS IN SERVICE SFVGLA	CL1 AL1 AL2	\$ 66,507.04	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	46	CO22131783M	EL CENTRO DEL PUEBLO	CL1 AL1 AL2 AL3 AL4	\$ 176,984.45	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	46	CO22131781M	BARRIO ACTION YOUTH AND FAMILY CENTER	CL1 AL1	\$ 4,037.08	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	46	CO22131716M2	CHAPTER TWO INC	CL1 AL2	\$ 4,002.63	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	46	CO22131716M1	CHAPTER TWO INC	CL1 AL1	\$ 7,149.99	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	46	CO22131716M	CHAPTER TWO INC	CL1 AL1	\$ 23,724.94	A legal obligation/liability exists and/or a contingent liability exists.

FINANCIAL MANAGEMENT SYSTEM (FMS) ENCUMBRANCE EXEMPTIONS

Attachment 12

DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
Mayor (Continued)							
SC	2022	46	CO22131715M	TOBERMAN NEIGHBORHOOD CENTER INC	CL1 AL1	\$ 64,568.17	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	46	CO22131714M	ALLIANCE FOR COMMUNITY EMPOWERMENT	CL1 CL2 AL1	\$ 4,026.53	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	46	CO22131713M2	COMMUNITY BUILD INC	CL1 AL1 AL2	\$ 166,738.68	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	46	CO22131713M1	COMMUNITY BUILD INC	CL1 AL1	\$ 14,698.71	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	46	CO22131713M	COMMUNITY BUILD INC	CL1 AL1	\$ 32,834.71	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	46	CO22131712M	VENICE 2000 / HELPER FOUNDATION	CL1 AL1	\$ 41,994.28	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	46	CO22131711M	THE PUBLIC HEALTH FOUNDATION ENTERPRISES INC	CL1 AL1 AL2	\$ 61,532.19	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	46	CO22131710M	COMMUNITY PARTNERS	CL1 AL1	\$ 356,494.83	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	46	CO22131709M2	SOLEDAD ENRICHMENT ACTION INC	CL1 AL1	\$ 5,665.75	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	46	CO22131709M1	SOLEDAD ENRICHMENT ACTION INC	CL1 AL1 AL2	\$ 29,593.83	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	46	CO22131709M	SOLEDAD ENRICHMENT ACTION INC	CL1 AL1 AL2 AL3 AL4 AL5	\$ 117,528.71	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	46	CO22131707M1	VENICE 2000 / HELPER FOUNDATION	CL1 AL1	\$ 2,447.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	46	CO22131707M	VENICE 2000 / HELPER FOUNDATION	CL1 AL1	\$ 31,788.85	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	46	CO22131706M	COMMUNITY BUILD INC	CL1 AL1 AL2	\$ 180,055.50	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	46	CO22131705M	TOBERMAN NEIGHBORHOOD CENTER INC	CL1 AL1	\$ 27,780.02	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	46	CO22131704M1	SOLEDAD ENRICHMENT ACTION INC	CL1 AL1	\$ 76,817.52	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	46	CO22131704M	SOLEDAD ENRICHMENT ACTION INC	CL1 AL1 AL2	\$ 5,962.83	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	46	CO22131703M	ASIAN AMERICAN DRUG ABUSE PROGRAM INC	CL1 AL1 AL2	\$ 137,152.89	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	46	CO22131702M	P F BRESEE FOUNDATION /C	CL1 AL1	\$ 5,515.22	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	46	CO22131701M	NEW DIRECTIONS FOR YOUTH INC	CL1 AL1 AL2	\$ 158,329.82	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2023	46	AE23460003M	WEST PUBLISHING CORPORATION	AL1	\$ 4,255.92	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2023	46	ID234600001	Department of General Services	AL1	\$ 15.09	A legal obligation/liability exists and/or a contingent liability exists.
GAETL	2023	46	TL234600087		AL 2	\$ 6.00	A legal obligation/liability exists and/or a contingent liability exists.
GAETL	2023	46	TL234600082		AL2	\$ 2.00	A legal obligation/liability exists and/or a contingent liability exists.

FINANCIAL MANAGEMENT SYSTEM (FMS) ENCUMBRANCE EXEMPTIONS

Attachment 12

DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
Mayor (Continued)							
GAETL	2023	46	TL234600081		AL1 AL2	\$ 11.50	A legal obligation/liability exists and/or a contingent liability exists.
GAETL	2023	46	TL234600080		AL2	\$ 18.00	A legal obligation/liability exists and/or a contingent liability exists.
GAETL	2023	46	TL234600079		AL2	\$ 6.00	A legal obligation/liability exists and/or a contingent liability exists.
GAETL	2023	46	TL234600076		AL1	\$ 197.56	A legal obligation/liability exists and/or a contingent liability exists.
GAETL	2023	46	TL234600075		AL1	\$ 9.50	A legal obligation/liability exists and/or a contingent liability exists.
GAETL	2023	46	TL234600074		AL1	\$ 0.20	A legal obligation/liability exists and/or a contingent liability exists.
GAETL	2023	46	TL234600069		AL1	\$ 449.36	A legal obligation/liability exists and/or a contingent liability exists.
GAETL	2023	46	TL234600062		AL1	\$ 19.80	A legal obligation/liability exists and/or a contingent liability exists.
GAETL	2023	46	TL234600054		AL1 AL3	\$ 1,373.94	A legal obligation/liability exists and/or a contingent liability exists.
GAETL	2023	46	TL234600044		AL2	\$ 244.65	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	46	CO23143559M	COMMUNITY PARTNERS	CL1 AL1 AL2	\$ 176,456.29	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	46	CO23143195M	ROBERTO H ALDAPE	CL1 AL1	\$ 43,045.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	46	CO23142680M	The Reverence Project	CL1 AL1	\$ 86,658.33	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	46	CO23142674M	Southern California Crossroads	CL1 AL1	\$ 50,187.17	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	46	CO23142673M	The BUILD Program	CL1 AL1	\$ 18,533.01	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	46	CO23142672M	COMMUNITY COALITION FOR SUBSTANCE ABUSE PREVENT	CL1 CL2 AL1 AL2	\$ 114,109.76	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	46	CO23142627	EX OFFENDERS FELLOWSHIP NETWORK	CL1 CL2 AL1 AL2	\$ 24,794.23	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	46	CO23142060M	COMMUNITY BUILD INC	CL1AL1 AL2 AL3	\$ 103,442.79	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	46	CO23142037M	CAL STATE LA UNIVERSITY AUXILIARY SERVICES INC	CL 1 AL1 AL2	\$ 88,631.56	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	46	CO23141970M	TOBERMAN NEIGHBORHOOD CENTER INC	CL 1 AL1 AL2	\$ 104,856.41	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	46	CO23141902M	TOBERMAN NEIGHBORHOOD CENTER INC	CL1 CL2 AL1 AL2	\$ 228,470.70	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	46	CO23141894M	SOLEDAD ENRICHMENT ACTION INC	CL1 CL2 AL2 AL3 AL4 AL9 AL10 AL11 AL13	\$ 53,733.46	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	46	CO23141841M	VENICE 2000 / HELPER FOUNDATION	CL 1 AL1 AL2	\$ 118,279.54	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	46	CO23141830M	ALMA FAMILY SERVICES	CL1 AL1 AL2 AL3 AL 4 AL5 AL6	\$ 76,934.56	A legal obligation/liability exists and/or a contingent liability exists.

FINANCIAL MANAGEMENT SYSTEM (FMS) ENCUMBRANCE EXEMPTIONS

Attachment 12

DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
Mayor (Continued)							
SC	2023	46	CO23141829M1	COMMUNITY PARTNERS	CL1 AL1	\$ 147,225.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	46	CO23141829M	COMMUNITY PARTNERS	CL1 AL1	\$ 29,798.64	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	46	CO23141760M	EL NIDO FAMILY CENTERS /C	CL1 AL1 AL 2	\$ 164,885.34	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	46	CO23141723M	ERIN MCCALLUM	CL1 AL1	\$ 502.50	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	46	CO23141616M	WATTS LABOR COMMUNITY ACTION COMMITTEE	CL1 AL1 AL2 AL3 AL 4 AL5 AL6	\$ 738,764.78	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	46	CO23141570M	ALLIANCE FOR COMMUNITY EMPOWERMENT	CL1 AL1 AL 2	\$ 4,717.32	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	46	CO23141518M	VENICE 2000 / HELPER FOUNDATION	CL1 AL1 AL 2	\$ 10,981.39	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	46	CO23141496M	CHAPTER TWO INC	CL1 CL2 AL1 AL2 AL3 AL 4 AL5	\$ 82,334.53	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	46	CO23141487M-1	LOS ANGELES BROTHERHOOD CRUSADE - BLACK UNITED F	CL1 AL1	\$ 1,119.25	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	46	CO23141487M	LOS ANGELES BROTHERHOOD CRUSADE - BLACK UNITED F	CL1 AL1 AL 2	\$ 59,525.71	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	46	CO23141474M	ALLIANCE FOR COMMUNITY EMPOWERMENT	CL1 CL2 AL1 AL2	\$ 35,914.75	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	46	CO23141453M	THE PUBLIC HEALTH FOUNDATION ENTERPRISES INC	CL1 AL1 AL 2	\$ 6,111.65	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	46	CO23141342M	NEW DIRECTIONS FOR YOUTH INC	CL1 AL1 AL 2	\$ 67,594.46	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	46	CO23141144M	COMMUNITY BUILD INC	CL1 AL1 AL2 AL3 AL 4	\$ 250,000.04	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	46	CO23141134M	HARDER + COMPANY COMMUNITY RESEARCH, INC.	CL1 AL1	\$ 3,574.69	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	46	CO23141060M	SOLEDAD ENRICHMENT ACTION INC	CL1 AL1 AL2 AL3 AL 4	\$ 16,510.96	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	46	CO23140960M	VOLUNTEERS OF AMERICA OF LOS ANGELES /C	CL1 CL2 AL1 AL2 AL3 AL 4 AL5 AL6 AL7 AL8	\$ 142,394.35	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	46	CO23140886M	LEGACY LA YOUTH DEVELOPMENT CORP	CL1 AL1 AL 2	\$ 23,181.40	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	46	CO23140885M1	EL CENTRO DEL PUEBLO	CL1 AL1 AL2	\$ 33,500.25	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	46	CO23140885M	EL CENTRO DEL PUEBLO	CL1 AL1 AL2 AL3 AL 4 AL5 AL6	\$ 102,590.43	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	46	CO23140884M	Latino Coalition for Community Leadership	CL1 CL2 AL1 AL2 AL3 AL 4 AL5 AL6	\$ 254,512.31	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	46	CO23140883M	CHAMPIONS IN SERVICE SFVGLA	CL1 CL2 AL1 AL2 AL3 AL 4	\$ 195,167.79	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	46	CO23140878P	LYNNETTE AMERIAN	CL1 AL1	\$ 1,825.09	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	46	CO23140762M	ASIAN AMERICAN DRUG ABUSE PROGRAM INC	CL1 CL2 AL1 AL2 AL3 AL 4	\$ 111,132.73	A legal obligation/liability exists and/or a contingent liability exists.

FINANCIAL MANAGEMENT SYSTEM (FMS) ENCUMBRANCE EXEMPTIONS

Attachment 12

DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
Mayor (Continued)							
SC	2023	46	CO23140761M	P F BRESEE FOUNDATION /C	CL1 AL1 AL 2	\$ 13,667.81	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	46	CO23140713M	COMMUNITY PARTNERS	CL1 AL1	\$ 236,152.51	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	46	CO23140562M2	THE CONNIE RICE INSTITUE	CL1 AL1	\$ 12,130.50	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	46	CO23140562M1	THE CONNIE RICE INSTITUE	CL1 AL1	\$ 12,294.32	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	46	CO23140414M	OCEAN & MOUNTAIN COMMUNICATIONS INC	CL1 AL1	\$ 34,100.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	46	CO23126137M	US BANK	CL1 AL1	\$ 2,845.62	A legal obligation/liability exists and/or a contingent liability exists.
Subtotal						\$ 8,416,954.12	
Neighborhood Empowerment							
SC	2022	47	CO22140607M	YMCA OF METROPOLITAN LOS ANGELES /C	CL1 AL1	\$ 20,000.00	A legal obligation/liability exists
GAEAE	2023	47	AE23470017M	CENTER FOR ASIAN AMERICAN	AL1	\$ 5,000.00	A legal obligation/liability exists
GAEAE	2023	47	AE23470015M	CLINICA MSR OSCAR A ROMERO/C	AL1	\$ 5,000.00	A legal obligation/liability exists
GAEAE	2023	47	AE23470014M	Pars Equality Center	AL1	\$ 5,000.00	A legal obligation/liability exists
Subtotal						\$ 35,000.00	
Personnel							
GAEAE	2008	66	FMISAE8A08037M	Various	AL1	\$ 103,275.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2021	66	AE21AF9000M	Various	AL1	\$ 171,658.10	A legal obligation/liability exists and/or a contingent liability exists.
SC	2021	66	CO21137334	PSI SERVICES LLC	CL1 AL1	\$ 8,699.44	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	66	CO22139104M	RALPH ANDERSEN & ASSOC /C	CL1 AL1	\$ 79,750.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	66	CO22138425M	VIATRON SYSTEMS INC	CL1 AL1	\$ 159,084.90	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	66	CO22137977M	STEER, DAVIES & GLEAVE INC	CL1 AL1	\$ 19,890.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	66	CO22136949M	PATRICIA MASSEY	CL1 AL1 AL2	\$ 21,961.83	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2023	66	AE23AX1001M	Various	AL1	\$ 1,571.55	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2023	66	AE23661003M	Various	AL1	\$ 3,599.50	A legal obligation/liability exists and/or a contingent liability exists.

FINANCIAL MANAGEMENT SYSTEM (FMS) ENCUMBRANCE EXEMPTIONS

Attachment 12

DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
Personnel (Continued)							
GAEAE	2023	66	AE23661001M	Various	AL1	\$ 1,355.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	66	CO23141193M	BRIOTIX INC	CL1 AL1	\$ 19,628.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	66	CO23140216M	PARTNERS IN DIVERSITY INC	CL1 AL1	\$ 3,398.22	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	66	CO23140215M	CORNERSTONE ONDEMAND INC	CL4 AL1	\$ 101,323.18	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	66	CO23137431M	CAL STATE LA UNIVERSITY AUXILIARY SERVICES INC	CL3 AL1	\$ 1,200.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	66	CO23133329	PSI SERVICES LLC	CL1 AL1	\$ 29,247.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	66	CO23126875M	VRC COMPANIES, LLC	CL1 AL1	\$ 11,375.93	A legal obligation/liability exists and/or a contingent liability exists.
Subtotal						\$ 737,017.65	
Police							
GAEAE	2018	70	AE18000010M		AL1	\$ 8.11	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2018	70	AE18000010M		AL3	\$ 13,813.72	A legal obligation/liability exists and/or a contingent liability exists.
SC	2018	70	CO18128938M	Towwerks, LLC	CL1 AL1	\$ 2,225.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2018	70	CO18121705M	ABSOLUTE TOWING HOLLENBECK DIVISION INC	CL1 AL2	\$ 1,915.61	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2019	70	AE19000010M		AL3	\$ 9,319.50	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2019	70	AE19000010M		AL2	\$ 6,513.10	A legal obligation/liability exists and/or a contingent liability exists.
SC	2019	70	CO19121705M	ABSOLUTE TOWING HOLLENBECK DIVISION INC	CL1 AL2	\$ 20,000.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2019	70	CO19121705M	ABSOLUTE TOWING HOLLENBECK DIVISION INC	CL1 AL1	\$ 3,621.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2020	70	CO20123897M	MOTOROLA SOLUTIONS INC	CL1 AL2	\$ 539,266.50	A legal obligation/liability exists and/or a contingent liability exists.
SC	2020	70	CO20121705M	ABSOLUTE TOWING HOLLENBECK DIVISION INC	CL1 AL2	\$ 10,000.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2020	70	CO20121705M	ABSOLUTE TOWING HOLLENBECK DIVISION INC	CL1 AL1	\$ 1,177.25	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2021	70	AE21000010M		AL3	\$ 4,081.45	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2021	70	AE21000010M		AL2	\$ 9,099.50	A legal obligation/liability exists and/or a contingent liability exists.
SC	2021	70	CO21134148M	PLATINUM REPORTERS & INTERPRETERS	CL1 AL1	\$ 875.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2021	70	CO21134148M	PLATINUM REPORTERS & INTERPRETERS	CL1 AL2	\$ 446.55	A legal obligation/liability exists and/or a contingent liability exists.

FINANCIAL MANAGEMENT SYSTEM (FMS) ENCUMBRANCE EXEMPTIONS

Attachment 12

DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
Police (Continued)							
SC	2021	70	CO21133357M	KENNEDY COURT REPORTERS INCORPORATED	CL1 AL1	\$ 821.40	A legal obligation/liability exists and/or a contingent liability exists.
SC	2021	70	CO21127407M	Towwerks, LLC	CL1 AL1	\$ 554.50	A legal obligation/liability exists and/or a contingent liability exists.
SC	2021	70	CO21121705M	ABSOLUTE TOWING HOLLENBECK DIVISION INC	CL1 AL1	\$ 3,027.75	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2022	70	AE22000641M	BARRY GOLDMAN	AL1	\$ 1,100.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2022	70	AE22000010M		AL3	\$ 20,000.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2022	70	AE22000010M		AL2	\$ 11,930.22	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2022	70	AE22000010M		AL1	\$ 31,215.12	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	70	CO22130574M	COROVAN CORPORATION	CL3 AL1	\$ 62,626.90	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	70	CO22130574M	COROVAN CORPORATION	CL4 AL1	\$ 38,413.40	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	70	CO22128938M	Towwerks, LLC	CL1 AL1	\$ 594.50	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	70	CO22127413M	KELMARK TOW LLC	CL1 AL1	\$ 3,242.25	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	70	CO22127407M	Towwerks, LLC	CL1 AL1	\$ 2,317.50	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	70	CO22127405M	VIERTELS AUTOMOTIVE SERVICE INC	CL1 AL1	\$ 6,299.75	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	70	CO22121705M	ABSOLUTE TOWING HOLLENBECK DIVISION INC	CL1 AL1	\$ 3,874.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	70	CO22117048M	CENTURYLINK COMMUNICATIONS LLC	CL1 AL1	\$ 16,089.08	A legal obligation/liability exists and/or a contingent liability exists.
GAE	2023	70	OR23140180M	MULTIVENDOR	AL1	\$ 409.28	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2023	70	AE23000659M	INSIGHT PUBLIC SECTOR INC	AL1	\$ 33,301.80	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2023	70	AE23000659M	INSIGHT PUBLIC SECTOR INC	AL2	\$ 29,155.28	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2023	70	AE23000658M	ORACLE AMERICA INC	AL1	\$ 12,737.25	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2023	70	AE23000032M	OPEN ORDER	AL1	\$ 33,980.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2023	70	AE23000016M	HOTTINGER BRUEL & KJAER INC	AL1	\$ 2,888.30	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2023	70	AE23000010M		AL1	\$ 3,882.70	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	70	CO23141556M	GSG PROTECTIVE SERVICES CA INC.	CL1 AL1	\$ 3,855.45	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	70	CO23141549M	ABET SECURITY SERVICES, INC.	CL1 AL1	\$ 12,326.26	A legal obligation/liability exists and/or a contingent liability exists.

FINANCIAL MANAGEMENT SYSTEM (FMS) ENCUMBRANCE EXEMPTIONS

Attachment 12

DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
Police (Continued)							
SC	2023	70	CO23140743M	MOTOROLA SOLUTIONS INC	CL1 AL1	\$ 10,413,454.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	70	CO23140394M	PLATINUM REPORTERS & INTERPRETERS	CL2 AL1	\$ 4,601.25	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	70	CO23138373M	3DI INC	CL1 AL1	\$ 40,890.65	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	70	CO23138018M	SUPERIOR COURT OF CALIFORNIA	CL1 AL1	\$ 73,206.16	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	70	CO23130128M	QUICK SILVER TOWING INC	CL1 AL1	\$ 1,153.75	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	70	CO23130128M	QUICK SILVER TOWING INC	CL1 AL2	\$ 0.50	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	70	CO23129868M	CLEAN HARBORS ENVIRONMENTAL SERVICES INC	CL1 AL1	\$ 4,067.99	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	70	CO23129868M	CLEAN HARBORS ENVIRONMENTAL SERVICES INC	CL1 AL7	\$ 70,952.83	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	70	CO23129868M	CLEAN HARBORS ENVIRONMENTAL SERVICES INC	CL1 AL4	\$ 1,696.69	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	70	CO23129868M	CLEAN HARBORS ENVIRONMENTAL SERVICES INC	CL1 AL3	\$ 16,567.68	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	70	CO23129868M	CLEAN HARBORS ENVIRONMENTAL SERVICES INC	CL2 AL1	\$ 9,882.24	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	70	CO23129767M	HANKS WILSHIRE TOW INC	CL1 AL1	\$ 1,960.75	A legal obligation/liability exists and/or a contingent liability exists.
Subtotal						\$ 11,595,439.47	
Public Accountability							
SC	2021	11	CO21138463M	THE BRATTLE GROUP INC	CL1 AL1	\$ 237,885.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	11	CO23140589M	OLIVER WYMAN ACTUARIAL CONSULTING INC	CL1 AL1	\$ 760,000.00	A legal obligation/liability exists and/or a contingent liability exists.
Subtotal						\$ 997,885.00	
Public Works - Board							
SC	2018	74	CO18124509M	LOS ANGELES CONSERVATION CORPS INC	CL2 AL1	\$ 22,152.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2019	74	CO19122589M	LOS ANGELES CONSERVATION CORPS INC	CL2 CL6 AL1	\$ 42,587.25	A legal obligation/liability exists and/or a contingent liability exists.
SC	2019	74	CO19124509M	LOS ANGELES CONSERVATION CORPS INC	CL1 AL1 AL2	\$ 55,173.50	A legal obligation/liability exists and/or a contingent liability exists.
SC	2020	74	CO20122589M	LOS ANGELES CONSERVATION CORPS INC	CL3 AL1 AL2 AL3 AL4 AL5	\$ 154,611.89	A legal obligation/liability exists and/or a contingent liability exists.
SC	2020	74	CO20124509M	LOS ANGELES CONSERVATION CORPS INC	CL1 AL1 AL2	\$ 93,298.39	A legal obligation/liability exists and/or a contingent liability exists.
SC	2020	74	CO20134573M	CENTRAL CITY ACTION COMMITTEE /C	CL1 AL1	\$ 64,602.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2020	74	CO20134740M	COALITION FOR RESPONSIBLE	CL2 AL1	\$ 51,911.22	A legal obligation/liability exists and/or a contingent liability exists.

FINANCIAL MANAGEMENT SYSTEM (FMS) ENCUMBRANCE EXEMPTIONS

Attachment 12

DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
Public Works - Board (Continued)							
SC	2021	74	CO21136804M	NEW DIRECTIONS FOR YOUTH INC	CL3 AL1	\$ 2,612.50	A legal obligation/liability exists and/or a contingent liability exists.
SC	2021	74	CO21136662M	LOS ANGELES CONSERVATION CORPS INC	CL2 CL3 CL5 CL6 AL1 AL2	\$ 135,777.26	A legal obligation/liability exists and/or a contingent liability exists.
SC	2021	74	CO21136655M	HOLLYWOOD BEAUTIFICATION TEAM /C	CL1 AL1	\$ 20,823.28	A legal obligation/liability exists and/or a contingent liability exists.
SC	2021	74	CO21136652M	KOREATOWN YOUTH AND COMMUNITY CENTER INC	CL2 CL3CL5 CL7 AL1	\$ 159,781.95	A legal obligation/liability exists and/or a contingent liability exists.
SC	2021	74	CO21136650M	COALITION FOR RESPONSIBLE	CL1 CL4 CL5 AL1	\$ 198,746.13	A legal obligation/liability exists and/or a contingent liability exists.
SC	2021	74	CO21136632M	SYLMAR GRAFFITI BUSTERS INC	CL2 AL1	\$ 10,000.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2021	74	CO21136631M	NORTHEAST GRAFFITI BUSTERS	CL1 AL1 AL2 AL3	\$ 208,703.26	A legal obligation/liability exists and/or a contingent liability exists.
SC	2021	74	CO21136595M	HARBOR AREA GANG ALTERNATIVES PROGRAM /C	C3 AL2	\$ 15,297.28	A legal obligation/liability exists and/or a contingent liability exists.
SC	2021	74	CO21136591M	WEST VALLEY ALLIANCE /C	CL2 CL3 AL1	\$ 46,666.71	A legal obligation/liability exists and/or a contingent liability exists.
SC	2021	74	CO21122617M	NORTHEAST GRAFFITI BUSTERS	CL1 AL1	\$ 40,000.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2021	74	CO21122614M	HARBOR AREA GANG ALTERNATIVES PROGRAM /C	CL1 AL1	\$ 30,240.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2022	74	ID227401001	Department of General Services	AL1	\$ 308.30	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	74	CO22139819M	WOODS MAINTENANCE SERVICES INC	CL1 CL2 AL1	\$ 4,954.16	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	74	CO22138814M	LIBERTY HILL FOUNDATION	CL1 AL3	\$ 16,623.61	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	74	CO22136804M	NEW DIRECTIONS FOR YOUTH INC	CL1 CL2 CL3 AL1 AL2 AL3	\$ 219,674.92	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	74	CO22136662M	LOS ANGELES CONSERVATION CORPS INC	CL2 CL3 CL5 CL6 CL7 AL1 AL2 AL3 AL4	\$ 799,364.94	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	74	CO22136655M	HOLLYWOOD BEAUTIFICATION TEAM /C	CL1 AL2	\$ 5,833.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	74	CO22136652M	KOREATOWN YOUTH AND COMMUNITY CENTER INC	CL5 CL6 CL7 AL1 AL2	\$ 987,969.36	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	74	CO22136650M	COALITION FOR RESPONSIBLE	CL1 CL6 CL7 CL8 AL1 AL2	\$ 1,263,772.08	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	74	CO22136632M	SYLMAR GRAFFITI BUSTERS INC	CL2 AL1	\$ 15,000.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	74	CO22136631M	NORTHEAST GRAFFITI BUSTERS	CL4 AL1 AL2	\$ 200,000.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	74	CO22136595M	HARBOR AREA GANG ALTERNATIVES PROGRAM /C	CL1 CL2 CL5 CL6 AL1 AL2 AL3	\$ 1,356,698.01	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	74	CO22136591M	WEST VALLEY ALLIANCE /C	CL1 CL2 CL4 AL1 AL2	\$ 554,741.45	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	74	CO22129100M	COMMUNITY PARTNERS	CL1 AL1	\$ 37,776.00	A legal obligation/liability exists and/or a contingent liability exists.

FINANCIAL MANAGEMENT SYSTEM (FMS) ENCUMBRANCE EXEMPTIONS

Attachment 12

DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
Public Works - Board (Continued)							
SC	2023	74	CO23143146M	ALVAREZ / MARSAL TRANSACTION ADVISORY GROUP, LLC	CL1 AL1	\$ 250,000.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	74	CO23142696M	CJM Petroleum Consulting INC.	CL1 AL1	\$ 470,280.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	74	CO23142695M	Baker & O'Brien INC	CL1 AL1	\$ 2,071,750.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	74	CO23142350M	INTERPRETERS UNLIMITED INC	CL1 AL1 AL2	\$ 35,491.33	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	74	CO23141552M	UNIVERSAL PROTECTION SERVICE LP	CL1 AL1	\$ 334.63	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	74	CO23140429M	Los Angeles Black Worker Center	CL1 AL1	\$ 500,000.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	74	CO23139819M	WOODS MAINTENANCE SERVICES INC	CL1 CL2 AL1	\$ 28,918.08	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	74	CO23139755M	NBS GOVERNMENT FINANCE GROUP	CL1 AL1	\$ 7,880.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	74	CO23138814M	LIBERTY HILL FOUNDATION	CL1 AL1 AL2 AL3	\$ 380,000.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	74	CO23136804M	NEW DIRECTIONS FOR YOUTH INC	CL1 CL3 CL4 CL6 AL1 AL2	\$ 343,835.21	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	74	CO23136662M	LOS ANGELES CONSERVATION CORPS INC	CL2 CL3 CL5 CL7 CL8 CL9 CL11 CL12 AL1 AL2 AL3	\$ 585,800.95	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	74	CO23136655M	HOLLYWOOD BEAUTIFICATION TEAM /C	CL1 CL2 AL1 AL2	\$ 26,361.65	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	74	CO23136652M	KOREATOWN YOUTH AND COMMUNITY CENTER INC	CL2 CL3 CL4 CL5 CL6 CL8 AL1 AL2	\$ 1,336,778.62	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	74	CO23136650M	COALITION FOR RESPONSIBLE	CL1 CL2 CL4 CL5 CL6 CL7 AL1 AL2	\$ 527,613.66	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	74	CO23136631M	NORTHEAST GRAFFITI BUSTERS	CL1 CL2 CL6 CL7 CL8 AL1 AL2	\$ 190,721.87	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	74	CO23136626M	THE APPLE ORCHARD	CL6 AL1 AL2	\$ 16,682.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	74	CO23136595M	HARBOR AREA GANG ALTERNATIVES PROGRAM /C	CL1 CL7 AL1 AL2	\$ 1,447,129.56	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	74	CO23129643M	ARUP NORTH AMERICA, LTD.	CL1 AL1	\$ 100,000.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	74	CO23128948M	UNIVERSAL PROTECTION SERVICE LP	CL1 AL1	\$ 470.72	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2023	74	AE23740512M	POCHO VILLA PRODUCTIONS LLC	AL1	\$ 10,000.00	A legal obligation/liability exists and/or a contingent liability exists.
Subtotal						\$ 15,145,748.73	
Public Works - Contract Administration							
GAEAE	2020	76	AE20760008M	CSU DOMINGUEZ HILLS	CL1	\$ 29,325.00	Services rendered; Pending receipt of invoice from institution
GAEAE	2023	76	AE23760008M	Academy of Culinary Education, Inc	CL1	\$ 5,600.00	Outstanding invoice unpaid, pending

FINANCIAL MANAGEMENT SYSTEM (FMS) ENCUMBRANCE EXEMPTIONS

Attachment 12

DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
Public Works - Contract Administration (Continued)							
GAEAE	2023	76	AE23760003M	(VARIOUS LA CITY EMPLOYEES)	CL1	\$ 9,050.40	Outstanding employee reimbursement needed per MOU No. 5, unpaid
GAEAE	2023	76	AE23760002M	(VARIOUS LA CITY EMPLOYEES)	CL1	\$ 9,959.84	Outstanding employee reimbursement needed per MOU No. 5, unpaid
GAEAE	2023	76	AE23760001M	C0034609 - OWS - OUTREACH (Various)	CL1	\$ 47,796.35	Outstanding invoice unpaid, pending
GAEAE	2023	76	AE23760008M	Academy of Culinary Education, Inc	CL1	\$ 5,600.00	Outstanding invoice unpaid, pending
GAEID	2023	76	ID237600001	Department of General Services	CL1	\$ 8,087.08	Outstanding invoice unpaid, pending
SC	2023	76	CO23143250M	CHARTER COMMUNICATIONS HOLDING COMPANY LLC	CL1	\$ 485.18	Outstanding invoice unpaid, pending
SC	2023	76	CO23142242M	CAL INTERPRETING & TRANSLATIONS INC.	CL1	\$ 119.60	Outstanding invoice unpaid, pending
SC	2023	76	CO23126137M	US BANK	CL1	\$ 646.22	Outstanding invoice unpaid, pending
SC	2023	76	CO23116087M	TIME WARNER CABLE INFORMATION SERVICES (CA) LLC	CL1	\$ 2,730.04	Outstanding invoice unpaid, pending
Subtotal						\$ 119,399.71	
Public Works - Engineering							
GAEAE	2021	78	AE21780001M	(PROF LIC REIMB)	AL1	\$ 10,547.50	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2021	78	AE21780002M	(STATE REGISTRATION EXAM REIMB)	AL1	\$ 11,074.45	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2021	78	AE21780005M	DATA TRACE INFORMATION SERVICES LLC	AL1	\$ 12,532.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2021	78	CO21116087M	TIME WARNER CABLE INFORMATION SERVICES (CA) LLC	CL1 AL1	\$ 20,417.84	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	78	CO22127907M	E2020 TECHNOLOGY INC	CL1 AL2	\$ 181.72	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	78	CO22127907M	E2020 TECHNOLOGY INC	CL1 AL1	\$ 1,274.24	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	78	CO22126875M	STORETRIEVE LLC	CL1 AL1	\$ 136.28	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	78	CO22116087M	TIME WARNER CABLE INFORMATION SERVICES (CA) LLC	CL1 AL1	\$ 15,737.02	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2022	78	AE22780017M	DATA TRACE INFORMATION SERVICES LLC	AL1	\$ 3,857.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2022	78	AE22780005M	TIME WARNER CABLE INFORMATION SERVICES (CA) LLC	AL1	\$ 930.82	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2022	78	AE22780002M	(STATE REGISTRATION EXAM REIMB)	AL1	\$ 11,526.80	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2022	78	AE22780001M	(PROF LIC REIMB)	AL1	\$ 7,940.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	78	CO23142307M	CHARTER COMMUNICATIONS HOLDING COMPANY LLC	CL1 AL1	\$ 3,216.97	A legal obligation/liability exists and/or a contingent liability exists.

FINANCIAL MANAGEMENT SYSTEM (FMS) ENCUMBRANCE EXEMPTIONS

Attachment 12

DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
Public Works - Engineering (Continued)							
SC	2023	78	CO23141859M	Engeo Incorporated	CL1 AL1	\$ 53,500.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	78	CO23134522M	MOFFATT/NICHOL	CL1 AL1	\$ 199,654.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	78	CO23116087M	TIME WARNER CABLE INFORMATION SERVICES (CA) LLC	CL1 AL1	\$ 53,924.35	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2023	78	AE23780003M	TIME WARNER CABLE INFORMATION SERVICES (CA) LLC	AL1	\$ 707.28	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2023	78	AE23780002M	(STATE REGISTRATION EXAM REIMB)	AL1	\$ 9,780.97	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2023	78	AE23780001M	(PROF LIC REIMB)	AL1	\$ 9,180.00	A legal obligation/liability exists and/or a contingent liability exists.
Subtotal						\$426,119.24	
Public Works - Sanitation							
GAEID	2017	82	ID171000631	Department of General Services	AL1	\$ 7,600.69	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2017	82	ID171000633	Department of General Services	AL1	\$ 18,532.16	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2017	82	ID171000645	Department of General Services	AL1	\$ 102.91	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2017	82	ID171000820	Department of General Services	AL1	\$ 2,992.73	A legal obligation/liability exists and/or a contingent liability exists.
SC	2017	82	MSACO17116087M	Department of General Services	CL1 AL1	\$ 4,611.29	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2018	82	ID181000863	Department of General Services	AL1	\$ 15,840.26	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2019	82	ID191000982	Department of General Services	AL1	\$ 18,682.11	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2019	82	ID191000998	Department of General Services	AL1 AL2 AL3	\$ 332.93	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2019	82	ID191001026	Department of General Services	AL1 AL2	\$ 1,498.47	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2019	82	ID191001034	Non-Departmental - Appropriations to Special Purpose Fund	AL1	\$ 6,000.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2019	82	ID191001037	Department of Building and Safety	AL1	\$ 896.65	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2020	82	ID201001112	Department of General Services	AL1	\$ 8,217.30	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2020	82	ID201001115M	Department of General Services	AL1	\$ 29,839.80	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2020	82	ID201001141	Department of General Services	AL1	\$ 9,703.06	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2020	82	ID201001147	Department of Water and Power	AL1 AL2	\$ 22,670.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2020	82	ID201001153	Department of Building and Safety	AL2	\$ 1,500.00	A legal obligation/liability exists and/or a contingent liability exists.

FINANCIAL MANAGEMENT SYSTEM (FMS) ENCUMBRANCE EXEMPTIONS

Attachment 12

DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
Public Works - Sanitation (Continued)							
SC	2020	82	CO20116087M	TIME WARNER CABLE INFORMATION SERVICES (CA) LLC	CL1 AL1	\$ 5,040.96	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2021	82	ID211001225	Department of General Services	AL1	\$ 342.41	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2021	82	ID211001246	Department of General Services	AL1 AL2 AL3	\$ 7,266.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2021	82	ID211001256	Department of General Services	AL2	\$ 2,809.36	A legal obligation/liability exists and/or a contingent liability exists.
SC	2021	82	CO21116087M	TIME WARNER CABLE INFORMATION SERVICES (CA) LLC	CL1 AL1	\$ 13,262.89	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2022	82	AE22100245M	SOUTHERN CALIFORNIA EDISON COMPANY	AL1	\$ 365.37	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2022	82	AE22100246M	CHARTER COMMUNICATIONS HOLDING COMPANY LLC	AL1	\$ 2,586.21	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2022	82	AE22100427M	TRACI J MINAMIDE	AL1	\$ 180.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2022	82	ID221001299M	Department of General Services	AL1	\$ 28,872.76	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2022	82	ID221001306	Department of General Services	AL1	\$ 10,000.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2022	82	ID221001315	Department of General Services	AL1	\$ 6,854.93	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2022	82	ID221001336	Department of General Services	AL1	\$ 17,562.68	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2022	82	ID221001340	Department of General Services	AL1	\$ 38,767.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	82	CO22125401M	PACWEST AMERICAN SCALE LLC	CL1 AL1	\$ 9,410.87	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	82	CO22139248M	ON-SITE TRUCK WASH INC	CL2 AL1	\$ 4,926.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	82	CO22139271M	USA WASTE OF CALIFORNIA INC	CL1 AL1	\$ 18,000.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2023	82	AE23100470M	GOVERNMENT FINANCE OFFICERS ASSOCIATION OF THE U:	AL1	\$ 150.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2023	82	AE23100586M	CDFA 90361	AL1	\$ 945.75	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2023	82	AE23100588M	SOUTH COAST AIR QUALITY MANAGEMENT DISTRICT	AL1	\$ 31,127.94	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2023	82	AE23100592M	US COMPOSTING COUNCIL	AL1	\$ 1,510.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2023	82	AE23100703M	KREATE INK, INC.	AL1	\$ 3,787.60	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2023	82	ID231001372	Department of General Services	AL1	\$ 3,291.36	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2023	82	ID231001385	Department of General Services	AL1	\$ 45,000.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2023	82	ID231001387	Department of General Services	AL1	\$ 30,000.00	A legal obligation/liability exists and/or a contingent liability exists.

FINANCIAL MANAGEMENT SYSTEM (FMS) ENCUMBRANCE EXEMPTIONS

Attachment 12

DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
Public Works - Sanitation (Continued)							
GAEID	2023	82	ID231001390	Department of General Services	AL1	\$ 15,000.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2023	82	ID231001394	Department of Building and Safety	AL1	\$ 1,200.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2023	82	ID231001395	Department of General Services	AL1	\$ 8,000.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2023	82	ID231001415	Department of General Services	AL1	\$ 4,000.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2023	82	ID231001429	Department of General Services	AL1	\$ 24,500.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2023	82	ID231001431	Department of General Services	AL1	\$ 14,497.07	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2023	82	ID231001434	Non-Departmental - Appropriations to Special Purpose Fund	AL1	\$ 14,500.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2023	82	ID231001436	Non-Departmental - Appropriations to Special Purpose Fund	AL1	\$ 10,000.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	82	CO23116087M	CHARTER COMMUNICATIONS HOLDING COMPANY LLC	CL1 AL1	\$ 140.06	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	82	CO23121334M	CLEAN HARBORS ENVIRONMENTAL SERVICES INC	CL1 AL2 AL3 AL4 AL5 AL6 AL7	\$ 3,236,069.15	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	82	CO23121334M	CLEAN HARBORS ENVIRONMENTAL SERVICES INC	CL3 AL1	\$ 56,716.86	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	82	CO23125401M	PACWEST AMERICAN SCALE LLC	CL1 AL1 AL2 AL3 AL4	\$ 36,017.19	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	82	CO23126875M	VRC COMPANIES LLC	CL1 AL2	\$ 4,096.90	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	82	CO23133150M	UCLA CEED	CL1 AL1	\$ 141,967.50	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	82	CO23136182M	MURRAY PLUMBING AND HEATING CORP.	CL1 AL1, 2, 3, 4	\$ 64,569.27	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	82	CO23136949M	PATRICIA MASSEY	CL1 AL1	\$ 4,760.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	82	CO23138634M	FIVE KEYS SCHOOLS AND PROGRAMS	CL1 AL1	\$ 156,991.02	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	82	CO23139248M	ON-SITE TRUCK WASH INC	CL1 AL1	\$ 461.44	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	82	CO23139248M	ON-SITE TRUCK WASH INC	CL1 AL2 AL3 AL4	\$ 1,665.92	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	82	CO23141552M	UNIVERSAL PROTECTION SERVICE LP	CL2 AL1 AL 2	\$ 21,554.43	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	82	CO23142307M	CHARTER COMMUNICATIONS HOLDING COMPANY LLC	CL1 AL1	\$ 840.19	A legal obligation/liability exists and/or a contingent liability exists.
Subtotal						\$ 4,248,627.45	
Public Works - Street Lighting							
GAEID	2021	84	ID218400062	DEPARTMENT OF GENERAL SERVICES	AL1	\$ 500.00	A legal obligation/liability exists and/or a contingent liability exists.

FINANCIAL MANAGEMENT SYSTEM (FMS) ENCUMBRANCE EXEMPTIONS

Attachment 12

DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
Public Works - Street Lighting (Continued)							
GAEID	2022	84	ID228400069	DEPARTMENT OF GENERAL SERVICES	AL1	\$ 500.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2022	84	AE22840225M	TELCON SERVICES, LLC	AL1	\$ 19,800.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2022	84	AE22840218M	(PROF LIC REIMB)	AL1	\$ 380.00	A legal obligation/liability exists and/or a contingent liability exists.
GAETL	2023	84	TL238400057	DEPARTMENT OF GENERAL SERVICES	AL1 AL3	\$ 1,625.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2023	84	ID238400082	Non-Departmental - Appropriations to Special Purpose Fund	AL1	\$ 126,410.83	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2023	84	ID238400078	Non-Departmental - Appropriations to Special Purpose Fund	AL2	\$ 168.18	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2023	84	ID238400078	Non-Departmental - Appropriations to Special Purpose Fund	AL1	\$ 56.06	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2023	84	ID238400076	DEPARTMENT OF GENERAL SERVICES	AL5	\$ 209.39	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2023	84	ID238400076	DEPARTMENT OF GENERAL SERVICES	AL1	\$ 1,000.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2023	84	ID238400076	DEPARTMENT OF GENERAL SERVICES	AL2	\$ 200.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2023	84	ID238400076	DEPARTMENT OF GENERAL SERVICES	AL4	\$ 200.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2023	84	ID238400076	DEPARTMENT OF GENERAL SERVICES	AL3	\$ 413.48	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2023	84	ID238400075	DEPARTMENT OF GENERAL SERVICES	AL1	\$ 500.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	84	CO23141560M	SCI CONSULTING GROUP	CL1 AL1	\$ 10,000.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	84	CO23117048M	CENTURYLINK COMMUNICATIONS LLC	CL1 AL1	\$ 53,576.62	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2023	84	AE23840009M	REGISTRAR-RECORDER/COUNTY	AL1	\$ 75.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2023	84	AE23840002M	(VARIOUS LA CITY EMPLOYEES)	AL1	\$ 825.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2023	84	AE23840001M	(PROF LIC REIMB)	AL1	\$ 1,100.00	A legal obligation/liability exists and/or a contingent liability exists.
Subtotal						\$ 217,539.56	

Public Works - Street Services

SC	2019	86	CO19127608M	ALL AMERICAN ASPHALT INC	CL1 AL1	\$74,959.60	A legal obligation/liability exists. Services provided but not yet paid.
GAEID	2020	86	ID200000015	Department of Water and Power	CL1 AL1	\$30,371.62	A legal obligation/liability exists. Services provided but not yet paid.
SC	2020	86	CO20129545M	SANI GROUP INC.	CL3 AL1	\$24,852.00	A legal obligation/liability exists. Services provided but not yet paid.
SC	2020	86	CO20129545M	SANI GROUP INC.	CL1 AL1	\$35,989.57	A legal obligation/liability exists. Services provided but not yet paid.

FINANCIAL MANAGEMENT SYSTEM (FMS) ENCUMBRANCE EXEMPTIONS

Attachment 12

DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
Public Works - Street Services (Continued)							
SC	2020	86	CO20129536M	MARIPOSA LANDSCAPES INC	CL1 AL1	\$31,179.83	A legal obligation/liability exists. Services provided but not yet paid.
SC	2020	86	CO20003686M	DAVEY RESOURCE GROUP, INC	CL1 AL1	\$331,332.68	A legal obligation/liability exists. Services provided but not yet paid.
SC	2021	86	CO21137063M	SANI GROUP INC.	CL4 AL1	\$41,984.55	A legal obligation/liability exists. Services provided but not yet paid.
SC	2021	86	CO21136595M	HARBOR AREA GANG ALTERNATIVES PROGRAM /C	CL1 AL1	\$52,555.17	A legal obligation/liability exists. Services provided but not yet paid.
SC	2021	86	CO21115342M	ALL AMERICAN ASPHALT INC	CL1 AL1	\$16,975.22	A legal obligation/liability exists. Services provided but not yet paid.
SC	2021	86	CO21110629M	TRANSPORTATION FOUNDATION OF LOS ANGELES /C	CL1 AL1	\$8,209.73	A legal obligation/liability exists. Services provided but not yet paid.
GAEID	2022	86	ID220000018	Department of Water and Power	AL1	\$32,355.00	A legal obligation/liability exists. Services provided but not yet paid.
GAEID	2022	86	ID220000011	Department of Water and Power	AL1	\$27,237.00	A legal obligation/liability exists. Services provided but not yet paid.
GAEID	2022	86	ID220000008	Department of Water and Power	AL1	\$20,000.00	A legal obligation/liability exists. Services provided but not yet paid.
GAEID	2022	86	ID220000006	Department of Water and Power	AL1	\$13,594.88	A legal obligation/liability exists. Services provided but not yet paid.
GAEID	2022	86	ID220000004	Department of Water and Power	AL1	\$13,322.92	A legal obligation/liability exists. Services provided but not yet paid.
SC	2022	86	CO22137062M	MARIPOSA LANDSCAPES INC	CL1 AL1	\$85,125.22	A legal obligation/liability exists. Services provided but not yet paid.
SC	2022	86	CO22136631M	NORTHEAST GRAFFITI BUSTERS	CL1 AL1	\$83,750.00	A legal obligation/liability exists. Services provided but not yet paid.
SC	2022	86	CO22134894M	ARAKELIAN ENTERPRISES, INC	CL1 AL1	\$61,005.09	A legal obligation/liability exists. Services provided but not yet paid.
SC	2022	86	CO21134891M	AMERICAN RECLAMATION INC	CL1 AL1	\$219,353.00	A legal obligation/liability exists. Services provided but not yet paid.
SC	2022	86	CO22129662M	PSOMAS /C	CL4 AL1	\$134,793.94	A legal obligation/liability exists. Services provided but not yet paid.
SC	2022	86	CO22127608M	ALL AMERICAN ASPHALT INC	CL1 AL1	\$84,078.87	A legal obligation/liability exists. Services provided but not yet paid.
SC	2022	86	CO22126137M	US BANK	CL1 AL2	\$4,378.72	A legal obligation/liability exists. Services provided but not yet paid.
SC	2022	86	CO22126137M	US BANK	CL1 AL1	\$2,856.63	A legal obligation/liability exists. Services provided but not yet paid.
SC	2022	86	CO22115342M	ALL AMERICAN ASPHALT INC	CL1 AL1	\$66,065.99	A legal obligation/liability exists. Services provided but not yet paid.
SC	2022	86	CO22003878M	DAVEY RESOURCE GROUP, INC	CL1 AL1	\$442,443.81	A legal obligation/liability exists. Services provided but not yet paid.
GAEAE	2022	86	AE22000003M	SWRCB ACCOUNTING OFFICE	AL1	\$1,772.01	A legal obligation/liability exists. Services provided but not yet paid.
GAEID	2023	86	ID230000019	Non-Departmental - Appropriations to Special Purpose Fund	AL1	\$43,150.00	A legal obligation/liability exists. Services provided but not yet paid.
GAEID	2023	86	ID230000018	Department of Water and Power	AL1	\$10,623.67	A legal obligation/liability exists. Services provided but not yet paid.

FINANCIAL MANAGEMENT SYSTEM (FMS) ENCUMBRANCE EXEMPTIONS

Attachment 12

DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
Public Works - Street Services (Continued)							
GAEID	2023	86	ID230000017	Board of PW/Contract Administration	AL1	\$45,000.00	A legal obligation/liability exists. Services provided but not yet paid.
GAEID	2023	86	ID230000016	Board of Public Works - Engineering	AL1	\$50,000.00	A legal obligation/liability exists. Services provided but not yet paid.
GAEID	2023	86	ID230000015	Non-Departmental - Appropriations to Special Purpose Fund	AL1	\$9,755.41	A legal obligation/liability exists. Services provided but not yet paid.
GAEID	2023	86	ID230000013	Department of Water and Power	AL1	\$179,483.36	A legal obligation/liability exists. Services provided but not yet paid.
GAEID	2023	86	ID230000012	Non-Departmental - Appropriations to Special Purpose Fund	AL1	\$169,990.00	A legal obligation/liability exists. Services provided but not yet paid.
GAEID	2023	86	ID230000010	Department of Building and Safety	AL1	\$1,532.44	A legal obligation/liability exists. Services provided but not yet paid.
GAEID	2023	86	ID230000009	Department of Water and Power	AL1	\$21,092.00	A legal obligation/liability exists. Services provided but not yet paid.
GAEID	2023	86	ID230000008	Department of Water and Power	AL1	\$17,216.90	A legal obligation/liability exists. Services provided but not yet paid.
GAEID	2023	86	ID230000006	Department of Water and Power	AL1	\$30,000.00	A legal obligation/liability exists. Services provided but not yet paid.
GAEID	2023	86	ID230000005	Department of Water and Power	AL1	\$453.84	A legal obligation/liability exists. Services provided but not yet paid.
GAEID	2023	86	ID230000004	Department of General Services	AL1	\$22,868.59	A legal obligation/liability exists. Services provided but not yet paid.
GAEID	2023	86	ID230000003	Department of Water and Power	AL1	\$8,998.00	A legal obligation/liability exists. Services provided but not yet paid.
GAEID	2023	86	ID230000002	Department of Water and Power	AL1	\$9,079.00	A legal obligation/liability exists. Services provided but not yet paid.
SC	2023	86	CO23141556M	GSG PROTECTIVE SERVICES CA INC.	CL1 AL1	\$46,073.53	A legal obligation/liability exists. Services provided but not yet paid.
SC	2023	86	CO23141551M	ALLIED PROTECTION SERVICES INC	CL1 AL1	\$36,773.74	A legal obligation/liability exists. Services provided but not yet paid.
SC	2023	86	CO23141181M	Redeemer Community Partnership	CL1 AL1	\$43,592.00	A legal obligation/liability exists. Services provided but not yet paid.
SC	2023	86	CO23134895M	USA WASTE OF CALIFORNIA INC	CL1 AL1	\$2,569.98	A legal obligation/liability exists. Services provided but not yet paid.
SC	2023	86	CO23134894M	ARAKELIAN ENTERPRISES, INC	CL1 AL1	\$461,988.92	A legal obligation/liability exists. Services provided but not yet paid.
SC	2023	86	CO23134893M	RECYCLED AGGREGATE MATERIALS COMPANY INC	CL1 AL1	\$143,109.37	A legal obligation/liability exists. Services provided but not yet paid.
SC	2023	86	CO23134484M	TETRA TECH INC	CL1 AL2	\$3,538.96	A legal obligation/liability exists. Services provided but not yet paid.
SC	2023	86	CO23134469M	MGE / V&A, A JOINT VENTURE LLP	CL1 AL2	\$206,438.25	A legal obligation/liability exists. Services provided but not yet paid.
SC	2023	86	CO23129662M	PSOMAS /C	CL1 AL1	\$82,544.78	A legal obligation/liability exists. Services provided but not yet paid.
SC	2023	86	CO23127608M	ALL AMERICAN ASPHALT INC	CL1 AL1	\$2,326,668.51	A legal obligation/liability exists. Services provided but not yet paid.
SC	2023	86	CO23126137M	US BANK	CL1 AL2	\$80,000.00	A legal obligation/liability exists. Services provided but not yet paid.

FINANCIAL MANAGEMENT SYSTEM (FMS) ENCUMBRANCE EXEMPTIONS

Attachment 12

DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
Public Works - Street Services (Continued)							
SC	2023	86	CO23126137M	US BANK	CL1 AL1	\$50,000.00	A legal obligation/liability exists. Services provided but not yet paid.
SC	2023	86	CO23124108M	CLEAN HARBORS ENVIRONMENTAL SERVICES INC	CL1 AL1	\$13,692.43	A legal obligation/liability exists. Services provided but not yet paid.
SC	2023	86	CO23115342M	ALL AMERICAN ASPHALT INC	CL1 AL1	\$1,242,656.84	A legal obligation/liability exists. Services provided but not yet paid.
GAEAE	2023	86	AE23000028M	AMERICAN RED CROSS	AL1	\$184.00	A legal obligation/liability exists. Services provided but not yet paid.
GAEAE	2023	86	AE23000018M	DEDICATED BUILDING SERVICES LLC	AL1	\$272,330.42	A legal obligation/liability exists. Services provided but not yet paid.
GAEAE	2023	86	AE23000010M	LOS ANGELES COUNTY RECORDER	AL1	\$975.00	A legal obligation/liability exists. Services provided but not yet paid.
GAEAE	2023	86	AE23000005M	DEPARTMENT OF GENERAL SERVICES	AL1	\$214.56	A legal obligation/liability exists. Services provided but not yet paid.
GAEAE	2023	86	AE23000004M	SOUTH COAST AIR QUALITY MANAGEMENT DISTRICT	AL1	\$32.93	A legal obligation/liability exists. Services provided but not yet paid.
GAEAE	2023	86	AE23000003M	SWRCB ACCOUNTING OFFICE	AL1	\$1,786.00	A legal obligation/liability exists. Services provided but not yet paid.
GAEAE	2023	86	AE23000001M	CONTRACT TRUCKER FY23 AS-NEEDED TRUCKING PROGRA	AL1	\$1,281,533.15	A legal obligation/liability exists. Services provided but not yet paid.
Subtotal						\$8,856,489.63	

Transportation

SC	2019	94	CO19111426M	Department of Transportation CALTRANS	CL1 AL1	\$ 11,149.56	A legal obligation/liability exists and/or a contingent liability exists.
SC	2020	94	CO20082083M	CITY OF CARSON	CL1 AL1	\$ 15,000.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2021	94	CO21082083M	CITY OF CARSON	CL1 AL1	\$ 15,000.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2021	94	CO21111426M	Department of Transportation CALTRANS	CL1 AL1	\$ 59,060.21	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2022	94	AE22100A42M	UNIVERSAL COURIER LTD	AL1	\$ 5,000.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2022	94	AE22100A05M	Various Citizens for towing impound refunds	AL1	\$ 33,423.05	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	94	CO22082083M	CITY OF CARSON	CL1 AL1	\$ 15,000.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	94	CO22111426M	Department of Transportation CALTRANS	CL1 AL1	\$ 36,000.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	94	CO22128772M	ILIUM ASSOCIATES INC	CL1 AL1	\$ 153,666.96	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2023	94	AE23100A120M	Various Employees-Taxicab Test Ride Reimb	AL1	\$ 1,000.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	94	CO23124197M	CITY OF GLENDALE	CL1 AL2	\$ 458.31	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	94	CO23082083M	CITY OF CARSON	CL1 AL1	\$ 15,000.00	A legal obligation/liability exists and/or a contingent liability exists.

FINANCIAL MANAGEMENT SYSTEM (FMS) ENCUMBRANCE EXEMPTIONS

Attachment 12

DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
Transportation (Continued)							
SC	2023	94	CO23111426M	Department of Transportation CALTRANS	CL1 AL1	\$ 36,000.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	94	CO23124676M	CONDUENT STATE & LOCAL SOLUTIONS, INC	CL1 AL1	\$ 705,695.30	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	94	CO23131691M	URT KEYSTONE, INC.	CL1 AL1	\$ 97.50	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	94	CO23130128M	QUICK SILVER TOWING INC	CL1 AL1	\$ 918.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	94	CO23129788M	TOWING SPECIALISTS INC	CL1 AL1	\$ 143.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	94	CO23129767M	HANKS WILSHIRE TOW INC	CL1 AL1	\$ 523.25	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	94	CO23129765M	PAVON ENTERPRISES INC	CL1 AL1	\$ 824.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	94	CO23129764M	ROSS BAKER TOWING INC	CL1 AL1	\$ 1,000.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	94	CO23127412M	BRUFFYS INC	CL1 AL1	\$ 1,000.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	94	CO23127407M	Towwerks, LLC	CL1 AL1	\$ 847.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	94	CO23127405M	VIERTELS AUTOMOTIVE SERVICE INC	CL1 AL1	\$ 660.50	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	94	CO23127404M	HOLLYWOOD TOW SERVICE INC	CL1 AL1	\$ 298.50	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	94	CO23127403M	BLACK & WHITE GARAGE INC	CL1 AL1	\$ 902.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	94	CO23121705M	ABSOLUTE TOWING HOLLENBECK DIVISION INC	CL1 AL1	\$ 868.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	94	CO23135151M	SAM SCHWARTZ ENGINEERING D.P.C.	CL1 AL1	\$ 40,164.01	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	94	CO23125191M	CLEAN HARBORS ENVIRONMENTAL SERVICES INC	CL1 AL1	\$ 4,744.84	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	94	CO23134754M	FEHR & PEERS	CL1 AL1	\$ 355,477.50	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	94	CO23127106M	IBI GROUP	CL1 AL1	\$ 425,720.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	94	CO23141421M	The Glue LLC	CL1 AL2	\$ 9,945.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2023	94	AE23100A113M	VARIOUS EMPLOYEES-Class B License Fee Reimb	AL1	\$ 26,970.13	A legal obligation/liability exists and/or a contingent liability exists.
GAETL	2023	94	TL239410006	Employee Travel Expense Reimbursement	AL1	\$ 496.50	A legal obligation/liability exists and/or a contingent liability exists.
GAETL	2023	94	TL239410004	Employee Travel Expense Reimbursement	AL1 AL3	\$ 1,596.00	A legal obligation/liability exists and/or a contingent liability exists.
Subtotal						\$ 1,974,649.12	

FINANCIAL MANAGEMENT SYSTEM (FMS) ENCUMBRANCE EXEMPTIONS

Attachment 12

DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
Youth Development							
SC	2023	19	CO23143598M	SOCIAL POLICY RESEARCH ASSOCIATES INC	CL1	\$ 23,934.83	A legal obligation/liability exists and/or a contingent liability exists.
					Subtotal	\$ 23,934.83	
Zoo							
SC	2023	87	ID230000004	DEPARTMENT OF WATER AND POWER	AL1	\$ 307.98	A legal obligation/liability exists and/or a contingent liability exists.
					Subtotal	\$ 307.98	
Non-Departmental							
General City Purposes							
SC	2020	56	CO20134258M	HARBOR AREA GANG ALTERNATIVES PROGRAM /C	CL1 AL1	\$ 4,968.84	A legal obligation / liability exists and/or a contingent liability exists
SC	2021	56	CO21137724M	COMMUNITY COALITION FOR SUBSTANCE ABUSE PREVENTION AND TREAT	CL1 AL1	\$ 3,042.80	A legal obligation / liability exists and/or a contingent liability exists
SC	2021	56	CO21137290M	WORLD TRADE CENTER ASSOCIATION LOS ANGELES-LONG BEACH	CL1 AL1	\$ 8,500.00	A legal obligation / liability exists and/or a contingent liability exists
GAEID	2021	56	ID215600015	Non-Departmental - Appropriations to Special Purpose Fund	AL1	\$ 262,229.30	Pending Invoices for Payment
SC	2022	56	CO22138672Y	PEACE OVER VIOLENCE	CL1 AL1	\$ 757.83	A legal obligation / liability exists and/or a contingent liability exists
SC	2022	56	CO22133662Y	THE UNIVERSITY CORPORATION	CL1 AL1	\$ 3,667.41	A legal obligation / liability exists and/or a contingent liability exists
SC	2022	56	CO22132105Y	THE UNIVERSITY CORPORATION	CL1 AL1	\$ 4,000.32	A legal obligation / liability exists and/or a contingent liability exists
SC	2022	56	CO22132104Y	PEACE OVER VIOLENCE	CL1 AL1	\$ 16,347.80	A legal obligation / liability exists and/or a contingent liability exists
SC	2022	56	CO22131679Y	JENESSE CENTER, INC.	CL1 AL1	\$ 20,510.72	A legal obligation / liability exists and/or a contingent liability exists
SC	2022	56	CO22131632Y	1736 FAMILY CRISIS CENTER	CL1 AL1	\$ 6,396.58	A legal obligation / liability exists and/or a contingent liability exists
GAEID	2022	56	ID225600062	Non-Departmental - Appropriations to Special Purpose Fund	AL1 AL2	\$ 2,673,631.65	A legal obligation / liability exists and/or a contingent liability exists
SC	2022	56	CO22139432M	BRIDGE CITIES ALLIANCE	CL1 AL1	\$ 57,500.00	A legal obligation / liability exists and/or a contingent liability exists
SC	2022	56	CO22140212M	COALITION FOR RESPONSIBLE	CL1 AL1	\$ 133,988.00	A legal obligation / liability exists and/or a contingent liability exists
SC	2022	56	CO22139360M	COMMUNITY PARTNERS	CL1 AL1	\$ 178,972.55	A legal obligation / liability exists and/or a contingent liability exists
SC	2022	56	CO22139537M	COMMUNITY PARTNERS	CL1 AL1	\$ 50,000.00	A legal obligation / liability exists and/or a contingent liability exists
SC	2022	56	CO22139538M	EL CENTRO DEL PUEBLO	CL1 AL1	\$ 50,000.00	A legal obligation / liability exists and/or a contingent liability exists

FINANCIAL MANAGEMENT SYSTEM (FMS) ENCUMBRANCE EXEMPTIONS

Attachment 12

DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
General City Purposes (Continued)							
SC	2022	56	CO23141458M	FEED AND BE FED	CL1 AL1	\$ 300,000.00	A legal obligation / liability exists and/or a contingent liability exists
SC	2022	56	CO22140234M	HARBOR INTERFAITH SERVICES INC	CL1 AL1	\$ 119,308.00	A legal obligation / liability exists and/or a contingent liability exists
SC	2022	56	CO22140176M	INCLUSIVE ACTION FOR THE CITY	CL1 AL1	\$ 25,000.00	A legal obligation / liability exists and/or a contingent liability exists
SC	2022	56	CO22139772M	LA WORKS /C	CL1 AL1	\$ 7,500.00	A legal obligation / liability exists and/or a contingent liability exists
SC	2022	56	CO22140193M	LEGACY LADIES, INC.	CL1 AL1	\$ 3,535.76	A legal obligation / liability exists and/or a contingent liability exists
SC	2022	56	CO22140758M	LOS ANGELES COUNTY BICYCLE COALITION	CL1 AL1	\$ 23,314.00	A legal obligation / liability exists and/or a contingent liability exists
SC	2022	56	CO22140421M	LOS ANGELES UNIFIED SCHOOL DISTRICT	CL1 AL1	\$ 34,000.00	A legal obligation / liability exists and/or a contingent liability exists
SC	2022	56	CO22140322M	LOS ANGELES UNIFIED SCHOOL DISTRICT	CL1 AL1	\$ 45,000.00	A legal obligation / liability exists and/or a contingent liability exists
SC	2022	56	CO22139689M	PATH/C	CL1 AL1	\$ 178,000.00	A legal obligation / liability exists and/or a contingent liability exists
SC	2022	56	CO22139911M	PROYECTO PASTORAL	CL1 AL1	\$ 25,000.00	A legal obligation / liability exists and/or a contingent liability exists
SC	2022	56	CO22138890M	SHELTER PARTNERSHIP INC	CL1 AL1	\$ 10,406.25	A legal obligation / liability exists and/or a contingent liability exists
SC	2022	56	CO22139452M	SOLEDAD ENRICHMENT ACTION INC	CL1 AL1	\$ 135,929.23	A legal obligation / liability exists and/or a contingent liability exists
SC	2022	56	CO22138982M	The People Concern	CL1 AL1	\$ 439,954.69	A legal obligation / liability exists and/or a contingent liability exists
SC	2022	56	CO22139857M	VICTORY RESOURCES	CL1 AL1	\$ 150,000.00	A legal obligation / liability exists and/or a contingent liability exists
SC	2022	56	CO22139849M	VOLUNTEERS OF AMERICA OF LOS ANGELES /C	CL1 AL1	\$ 39,909.56	A legal obligation / liability exists and/or a contingent liability exists
SC	2022	56	CO22140178M	ACCELERATE EDUCATION GROUP	CL1 AL1	\$ 300.00	A legal obligation / liability exists and/or a contingent liability exists
SC	2022	56	CO22139386M	AWOKE	CL1 AL1	\$ 342,320.00	A legal obligation / liability exists and/or a contingent liability exists
SC	2022	56	CO22139688M	LOS ANGELES CONSERVATION CORPS INC	CL1 AL1	\$ 250,000.00	A legal obligation / liability exists and/or a contingent liability exists
SC	2022	56	CO22140475M	P F BRESEE FOUNDATION /C	CL1 AL1	\$ 1,134,827.60	A legal obligation / liability exists and/or a contingent liability exists
SC	2022	56	CO22140023M	SPECIAL SERVICE FOR GROUPS INC	CL1 AL1	\$ 750,000.00	A legal obligation / liability exists and/or a contingent liability exists
SC	2023	56	CO23141693Y	CASA DE LA FAMILIA	CL1 AL1	\$ 79,711.36	A legal obligation / liability exists and/or a contingent liability exists
SC	2023	56	CO23141665Y	1736 FAMILY CRISIS CENTER	CL1 AL1	\$ 34,870.51	A legal obligation / liability exists and/or a contingent liability exists
SC	2023	56	CO23141614Y	CASA DE LA FAMILIA	CL1 AL1	\$ 20,181.22	A legal obligation / liability exists and/or a contingent liability exists
SC	2023	56	CO23141544Y	PEACE OVER VIOLENCE	CL1 AL1	\$ 32,163.32	A legal obligation / liability exists and/or a contingent liability exists

FINANCIAL MANAGEMENT SYSTEM (FMS) ENCUMBRANCE EXEMPTIONS

Attachment 12

DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
General City Purposes (Continued)							
SC	2023	56	CO23141525Y	JENESSE CENTER, INC.	CL1 AL1	\$ 43,014.02	A legal obligation / liability exists and/or a contingent liability exists
SC	2023	56	CO23140932Y	THE UNIVERSITY CORPORATION	CL1 AL1	\$ 19,249.47	A legal obligation / liability exists and/or a contingent liability exists
SC	2023	56	CO23140930Y	DOMESTIC ABUSE CENTER	CL1 AL1	\$ 9,120.94	A legal obligation / liability exists and/or a contingent liability exists
SC	2023	56	CO23140929Y	PEACE OVER VIOLENCE	CL1 AL1	\$ 8,026.14	A legal obligation / liability exists and/or a contingent liability exists
SC	2023	56	CO23139200M	URBAN ALCHEMY	CL1 AL1	\$ 15,022.94	A legal obligation / liability exists and/or a contingent liability exists
SC	2023	56	CO23138672Y	PEACE OVER VIOLENCE	CL1 AL1	\$ 3,751.12	A legal obligation / liability exists and/or a contingent liability exists
SC	2023	56	CO23138671Y	THE UNIVERSITY CORPORATION	CL1 AL1	\$ 2,625.17	A legal obligation / liability exists and/or a contingent liability exists
GAEID	2023	56	ID235600032	Non-Departmental - Appropriations to Special Purpose Fund	AL3	\$ 343,826.00	A legal obligation / liability exists and/or a contingent liability exists
GAEID	2023	56	ID235600032	Non-Departmental - Appropriations to Special Purpose Fund	AL2	\$ 1,027,575.32	A legal obligation / liability exists and/or a contingent liability exists
GAEID	2023	56	ID235600032	Non-Departmental - Appropriations to Special Purpose Fund	AL1	\$ 984,833.27	A legal obligation / liability exists and/or a contingent liability exists
SC	2023	56	CO23141692M	24TH STREET THEATRE COMPANY	CL1 AL1	\$ 25,000.00	A legal obligation / liability exists and/or a contingent liability exists
SC	2023	56	CO23143538M	ASIAN AMERICAN DRUG ABUSE PROGRAM INC	CL1 AL1	\$ 10,000.00	A legal obligation / liability exists and/or a contingent liability exists
SC	2023	56	CO23141509M	AVALON ARTS AND CULTURAL ALLIANCE	CL1 AL1	\$ 45,000.00	A legal obligation / liability exists and/or a contingent liability exists
SC	2023	56	CO23141448M	LAPD DEVONSHIRE POLICE ACTIVITY LEAGUE SUPPORTER	CL1 AL1	\$ 184,673.87	A legal obligation / liability exists and/or a contingent liability exists
SC	2023	56	CO23140864M	LAPD DEVONSHIRE POLICE ACTIVITY LEAGUE SUPPORTER	CL1 AL1	\$ 100,000.00	A legal obligation / liability exists and/or a contingent liability exists
SC	2023	56	CO23141370M	LOS ANGELES COMMUNITY COLLEGE DISTRICT	CL1 AL1	\$ 35,000.00	A legal obligation / liability exists and/or a contingent liability exists
SC	2023	56	CO23140817M	PACOIMA BEAUTIFUL /C	CL1 AL1	\$ 125,000.00	A legal obligation / liability exists and/or a contingent liability exists
SC	2023	56	CO23140951M	WATTS GANG TASK FORCE COUNCIL	CL1 AL1	\$ 7,106.71	A legal obligation / liability exists and/or a contingent liability exists
GAENV	2023	56	CF23CF971776M	CS020001 - Council District Community Services 02	AL2	\$ 4,855.49	A legal obligation / liability exists and/or a contingent liability exists
GAENV	2023	56	CF23CF971776M	CS010001 - Council District Community Services 01	AL1	\$ 21,000.00	A legal obligation / liability exists and/or a contingent liability exists
GAENV	2023	56	CF23CF971776M	CS040001 - Council District Community Services 04	AL4	\$ 15,072.36	A legal obligation / liability exists and/or a contingent liability exists
GAENV	2023	56	CF23CF971776M	CS150001 - Council District Community Services 15	AL15	\$ 27,750.00	A legal obligation / liability exists and/or a contingent liability exists
GAENV	2023	56	CF23CF971776M	CS140001 - Council District Community Services 14	AL14	\$ 2,213.88	A legal obligation / liability exists and/or a contingent liability exists
GAENV	2023	56	CF23CF971776M	CS130001 - Council District Community Services 13	AL13	\$ 40,639.31	A legal obligation / liability exists and/or a contingent liability exists

FINANCIAL MANAGEMENT SYSTEM (FMS) ENCUMBRANCE EXEMPTIONS

Attachment 12

DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
General City Purposes (Continued)							
GAENV	2023	56	CF23CF971776M	CS120001 - Council District Community Services 12	AL12	\$ 1,460.94	A legal obligation / liability exists and/or a contingent liability exists
GAENV	2023	56	CF23CF971776M	CS110001 - Council District Community Services 11	AL11	\$ 40,000.00	A legal obligation / liability exists and/or a contingent liability exists
GAENV	2023	56	CF23CF971776M	CS100001 - Council District Community Services 10	AL10	\$ 7,926.57	A legal obligation / liability exists and/or a contingent liability exists
GAENV	2023	56	CF23CF971776M	CS090001 - Council District Community Services 09	AL9	\$ 15,900.00	A legal obligation / liability exists and/or a contingent liability exists
GAENV	2023	56	CF23CF971776M	CS080001 - Council District Community Services 08	AL8	\$ 2,200.00	A legal obligation / liability exists and/or a contingent liability exists
GAENV	2023	56	CF23CF971776M	CS070001 - Council District Community Services 07	AL7	\$ 11,000.00	A legal obligation / liability exists and/or a contingent liability exists
GAENV	2023	56	CF23CF971776M	CS060001 - Council District Community Services 06	AL6	\$ 21,500.00	A legal obligation / liability exists and/or a contingent liability exists
GAENV	2023	56	CF23CF971776M	CS050001 - Council District Community Services 05	AL5	\$ 23,000.00	A legal obligation / liability exists and/or a contingent liability exists
GAENV	2023	56	CF23CF971776M	CS030001 - Council District Community Services 03	AL3	\$ 1,006.20	A legal obligation / liability exists and/or a contingent liability exists
GAEID	2023	56	ID235600026	Department of Recreation and Parks	AL1	\$ 4,464.30	A legal obligation / liability exists and/or a contingent liability exists
GAEID	2023	56	ID235600016	Department on Disability	AL1	\$ 1,500.00	A legal obligation / liability exists and/or a contingent liability exists
SC	2023	56	CO23143212M	BOY SCOUTS OF AMERICA	CL1 AL1	\$ 240,700.00	A legal obligation / liability exists and/or a contingent liability exists
SC	2023	56	CO23141895M	GRAMMY MUSEUM FOUNDATION INC	CL1 AL1	\$ 125,000.00	A legal obligation / liability exists and/or a contingent liability exists
SC	2023	56	CO23142139M	KOREATOWN YOUTH AND COMMUNITY CENTER INC	CL1 AL1	\$ 144,000.00	A legal obligation / liability exists and/or a contingent liability exists
SC	2023	56	CO23141492M	WATTS CENTURY LATINO	CL1 AL1	\$ 100,000.00	A legal obligation / liability exists and/or a contingent liability exists
Subtotal						\$ 11,495,759.32	
Human Resources Benefits							
SC	2021	61	CO21129579M	CALIF CLAIMS MNGMT SVCS INC	CL1 AL1	\$ 64,144.81	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	61	CO22121812M	TRISTAR RISK MANAGEMENT INC	CL1 AL1	\$ 869,558.49	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	61	CO23142249M	Benefit Coordinators of America, LLC	CL1 AL1	\$ 67,436.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	61	CO23139357M	PRIME ACTUARIAL CONSULTING LLC	CL2 AL1	\$ 111,187.50	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	61	CO2023PERAM	OPENORDER	CL1 AL1	\$ 242,757.52	A legal obligation/liability exists and/or a contingent liability exists.
Subtotal						\$ 1,355,084.32	

FINANCIAL MANAGEMENT SYSTEM (FMS) ENCUMBRANCE EXEMPTIONS

Attachment 12

DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
Leasing							
GAEAE	2022	63	AE22630001M	EX NOVO INC	AL1	\$ 11,286.77	A legal obligation/liability exists and/or a contingent liability exists.
SC	2022	63	CO22130922L	LR LITTLE TOKYO MALL LLC	CL1 AL1	\$ 550,000.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEAE	2023	63	AE23630001M	EXPONENT INC	AL1	\$ 32,376.00	A legal obligation/liability exists and/or a contingent liability exists.
SC	2023	63	CO23107802L	HRRP GARLAND LLC		\$ 109,945.83	A legal obligation/liability exists and/or a contingent liability exists.
Subtotal						\$ 703,608.60	
Water and Electricity							
GAEID	2022	60	ID220000083	Board of Public Works - Street Lighting	AL1	\$ 2,300,000.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2023	60	ID230000083	Board of Public Works - Street Lighting	AL1	\$ 2,600,000.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2023	60	ID230000062	Department of Water and Power	AL1	\$ 21,997.22	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2023	60	ID230000061	Department of Water and Power	AL1	\$ 56,192.43	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2023	60	ID230000042	Department of Water and Power	AL1	\$ 203,665.54	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2023	60	ID230000041	Department of Water and Power	AL1	\$ 369,346.91	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2023	60	ID230000022	Department of Water and Power	AL1	\$ 390,572.00	A legal obligation/liability exists and/or a contingent liability exists.
GAEID	2023	60	ID230000021	Department of Water and Power	AL1	\$ 409,695.09	A legal obligation/liability exists and/or a contingent liability exists.
Subtotal						\$ 6,351,469.19	
Grand Total						\$ 114,823,780.13	