

REPORT FROM

OFFICE OF THE CITY ADMINISTRATIVE OFFICER

Date: June 28, 2024

CAO File No. 0590-00098-5286

Council File No. --

Council District: --

To: The Mayor
The City Council

From: Matthew W. Szabo, City Administrative Officer 

Subject: **ANNUAL RESERVE FUND LOAN REVIEW**

RECOMMENDATION

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

1. Write off \$460,795.92 in Reserve Fund loans and advances listed on Attachment 1;
2. Instruct departments with outstanding loans to work with the special fund administrators and report to the Office of the City Administrative Officer in 90 days on the status of loans listed on Attachment 1 as requiring further analysis;
3. Instruct departments to prioritize and expedite the submission of invoices to the appropriate City department(s) in order to recover Reserve Fund loans made for special fund expenditures; and,
4. Authorize the City Administrative Officer to make technical corrections as necessary to those transactions included in this report to implement Mayor and City Council intentions.

SUMMARY

The City Council instructed the Office of the City Administrative Officer (CAO) to annually review the status of Reserve Fund loans and recommend loan write-offs (C.F. 99-1794-S1). The CAO reviewed 308 loans valued at approximately \$113.84 million that were on the City's books as of September 30, 2023. Of these, 204 remain outstanding as of May 31, 2024.

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

Status of Reserve Fund Loans	Amount (in millions)
Loans Paid	\$24.00
Long-term Loans	3.45
Loans to be Repaid by 6/30/24	24.48
Loans to be Repaid after 6/30/24	43.35
Loans Recommended to be Written Off	0.46
Loans Requiring Further Analysis (TBD)	18.10
Total	\$113.84

The July 1, 2023 Reserve Fund Available Balance was approximately \$648.27 million, representing 8.20 percent of General Fund revenues. As of the 2023-24 Year-End Financial Status Report, the Reserve Fund balance was \$261.26 million, or 3.31 percent. The 2024-25 Adopted Budget projects the Reserve Fund balance will increase to \$406.94 million on July 1, 2024, or 5.07 percent of the 2024-25 General Fund revenues. The recommendations in this report do not impact this projection.

BACKGROUND

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

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

The CAO recommends the write-off of seven loans, which total approximately \$0.46 million. The requested write-offs are due to a variety of reasons including ineligible expenses against grants and/or special funds, corrections to year-end reversion worksheets, and over-stated expenditures. Attachment 2 includes departmental requests to write off loans.

At the time of this report, this Office is unable to provide definitive repayment information for approximately \$18.10 million. The remaining of these loans are primarily for special fund expenditures that require submission of cost reports and invoices prior to reimbursement. Although these loans may need a write-off, the CAO defers such recommendation pending further reconciliation by the departments. The CAO will continue to monitor and work with departments to expedite repayment of Reserve Fund advances.

FISCAL IMPACT STATEMENT

There is no General Fund impact resulting from the actions recommended within this report, as the 2023-24 and 2024-25 Budgets do not assume the repayment of these loans. In addition, these actions will not impact the current status of the Reserve Fund.

MWS:JJ:01240064

Attachments

CITY OF LOS ANGELES
SCHEDULE OF RESERVE FUND ADVANCES TO GENERAL FUND AND SPECIAL PURPOSE FUNDS
 September 30, 2023

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

Reimbursing Department Name	No.	Reimbursing Fund/Agency	Disbursing Dept, Fund or Project	Disbursing		Council File	Date	Funds Advanced In Current Year	Funds Advanced In Prior Years	Total	Anticipated Repayment	Comments
				Fund	Dept							
Aging	02	564	Aging	564	02	97-0966-S2	08/02/99	\$ --	\$ 25,000.00	\$ 25,000.00	Long Term	Per C.F 97-0966-S2, 1998-99 Older American Act Title III/VII loans to be carried as long term to provide cash flow due to the difference between City fiscal year and grant fiscal year until such time as program is terminated.
Aging	02	395	Aging	395	02	97-0966-S2	08/02/99	--	1,250,000.00	1,250,000.00	Long Term	Per C.F 97-0966-S2, 1998-99 Older American Act Title III/VII loans to be carried as long term to provide cash flow due to the difference between City fiscal year and grant fiscal year until such time as program is terminated.
Aging	02	410	Aging	410	02	02-1035	08/13/02	--	350,000.00	350,000.00	Long Term	Per C.F 97-0966-S2, 1998-99 Older American Act Title III/VII loans to be carried as long term to provide cash flow due to the difference between City fiscal year and grant fiscal year until such time as program is terminated.
Aging	02	47Y	Aging	47Y	02	05-1077	07/26/05	--	75,000.00	75,000.00	Long Term	Per C.F. 05-1077, 2005-06 Health Insurance Counseling and Advocacy Program loans to be carried as long term to provide cash flow until such time as program is terminated.
Building and Safety	08	346	Building and Safety	346	08	22-0600-S104	06/09/23	--	404,657.00	404,657.00	6/30/2025	To be repaid upon receipt of sufficient lien funds within the Fund.
City Attorney	12	368	City Attorney	368	12	Petty Cash	01/28/19	--	1,500.00	1,500.00	6/30/2024	Pending review of invoices
City Attorney	12	550	City Attorney	550	12	Petty Cash	01/28/19	--	1,000.00	1,000.00	6/30/2024	Pending review of invoices
CIFD	21	424	CIFD	424	21	21-0112	03/02/22	--	7,602,877.25	7,602,877.25	6/30/2025	Pending FEMA reimbursement
EWDD	22	51N	EWDD	51N	22	16-0600-S167	11/02/16	--	1,080,000.00	1,080,000.00	Long Term	To be repaid upon the sale of the Lanzit property (C.F. 16-0600-S167)
EWDD	22	579	EWDD	579	22	13-1493	11/08/19	--	202,967.37	202,967.37	6/30/2025	Pending review of invoices
EWDD	22	65N	EWDD	65N	22	22-0683-S2	05/23/23	--	4,500,000.00	4,500,000.00	6/30/2025	To be repaid upon final reimbursement from the grantor.
Fire	38	100	Fire	100	38	21-0600-S115	06/10/22	--	3,100,000.00	3,100,000.00	Paid	
Fire	38	100	Fire	100	38	23-0591	06/09/23	--	8,727,103.47	8,727,103.47	Paid	
Housing	43	65L	Housing	65L	43	21-0112	07/27/22	--	322,729.00	322,729.00	6/30/2024	Pending FEMA reimbursement
Housing	43	10A	Housing	10A	43	21-0112	07/27/22	--	15,115,346.42	15,115,346.42	6/30/2024	Pending FEMA reimbursement
Mayor	46	62T	Mayor	62T	46	19-0936	10/17/19	--	700,000.00	700,000.00	Paid	
Mayor	46	63H	Mayor	63H	46	20-0233	04/29/20	--	350,000.00	350,000.00	Paid	
Mayor	46	63J	Mayor	63J	46	20-0234	04/29/20	--	100,000.00	100,000.00	Paid	
Mayor	46	64L	Mayor	64L	46	21-0463	06/22/21	--	350,000.00	350,000.00	6/30/2024	To be repaid upon final reimbursement from the grantor.
Mayor	46	64S	Mayor	64S	46	21-1064	02/02/22	--	250,000.00	250,000.00	Paid	
Mayor	46	66G	Mayor	66G	46	22-1056	11/22/22	--	100,000.00	100,000.00	6/30/2025	To be repaid upon final reimbursement from the grantor.
Mayor	46	66J	Mayor	66J	46	22-1151	12/13/22	--	200,000.00	200,000.00	6/30/2025	To be repaid upon final reimbursement from the grantor.
Mayor	46	66K	Mayor	66K	46	22-1149	12/13/22	--	200,000.00	200,000.00	6/30/2025	To be repaid upon final reimbursement from the grantor.
Mayor	46	66N	Mayor	66N	46	22-1442	04/14/23	--	750,000.00	750,000.00	6/30/2024	To be repaid upon final reimbursement from the grantor.
Mayor	46	66P	Mayor	66P	46	22-1148	04/14/23	--	700,000.00	700,000.00	6/30/2026	To be repaid upon final reimbursement from the grantor.

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Reimbursing Department		Reimbursing Fund/Agency	Disbursing Dept, Fund or Project	Disbursing		Council File	Date	Funds Advanced In Current Year	Funds Advanced In Prior Years	Total	Anticipated Repayment	Comments
Name	No.			Fund	Dept							
CIEP	54	100	CIEP	100	54	11-0363-S1	09/26/18	--	1,395,043.19	1,395,043.19	6/30/2025	To be repaid after completion of the project and receipt of the grant reimbursements.
CIEP	54	100	CIEP	100	54	22-0600-S92	08/02/22	--	3,409,976.72	3,409,976.72	6/30/2025	To be repaid after completion of the project and receipt of the grant reimbursements.
General City Purposes	56	100	General City Purposes	100	56	22-0600	05/25/22	--	16,982,675.43	16,982,675.43	6/30/2025	Pending FEMA reimbursement
General City Purposes	56	100	General City Purposes	100	56	22-0756	06/28/22	--	1,494,777.49	1,494,777.49	6/30/2025	Pending FEMA reimbursement
LAFPP	64	804	LAFPP	804	64	Petty Cash	06/30/23	--	2,000.00	2,000.00	Paid	
Recreation and Parks	88	437	Runyon Canyon Trust	437	88	86-0698	05/15/86	--	670,048.34	670,048.34	Long Term	This is an advance against the future sale of Runyon Canyon development. There may be legal issues due to the possibility of converting the property to a dedicated park land.

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

Reimbursing Department		Reimbursing Fund	Disbursing Department		Disbursing		Reference Doc No.	Date	June 30, 2023		Total	Anticipated Repayment	Comments
Name	No.		Name	Fund	Dept	Fund			Expenditures	Prior Years			
Aging	02	395	Aging	395	02	JV02CHRTADX23	06/30/23	200,601.83	--	200,601.83	Paid		
Aging	02	410	Aging	410	02	JV02CHRTADX23	06/30/23	12,455.83	--	12,455.83	Paid		
Aging	02	42J	Aging	42J	02	JV02CHRTADX23	06/30/23	7,738.95	--	7,738.95	Paid		
Aging	02	47Y	Aging	47Y	02	JV02CHRTADX23	06/30/23	11,470.08	--	11,470.08	Paid		
Aging	02	597	Aging	597	02	JV02CHRTADX23	06/30/23	4,786.45	--	4,786.45	Paid		
Building and Safety	08	46F	Building and Safety	46F	08	JV08CHRTADX23	06/30/23	197,534.58	--	197,534.58	TBD	Requires further analysis.	
CAO	10	17C	PW-Engineering	17C	78	JV78CHRTADX21	06/30/21	--	5,088.12	5,088.12	TBD	Requires further analysis.	
CAO	10	43K	ITA	43K	32	JV32CHRTADX21	06/30/21	--	36,277.34	36,277.34	Paid		
CAO	10	43M	General Services	43M	40	JV40CHRTADX20	06/30/20	--	2,528.15	2,528.15	6/30/2024	Pending review of invoices.	
City Attorney	12	368	City Attorney	368	12	JV12CHRTADX22	06/30/22	--	1,027,619.75	1,027,619.75	Paid		
City Attorney	12	368	Police	368	70	JV70CHRTADX22	06/30/22	--	561,798.62	561,798.62	Paid		
City Attorney	12	368	City Attorney	368	12	JV12CHRTADX23	06/30/23	850,467.02	--	850,467.02	Paid		
CIFD	21	424	EWDD	424	22	JV22CHRTADX22	06/30/22	--	511,459.93	511,459.93	TBD	Requires further analysis.	
CIFD	21	424	Aging	424	02	JV02CHRTADX23	06/30/23	65,861.94	--	65,861.94	Paid		
CIFD	21	424	Building and Safety	424	08	JV08CHRTADX23	06/30/23	255,879.58	--	255,879.58	Paid		
CIFD	21	424	City Attorney	424	12	JV12CHRTADX23	06/30/23	136,705.51	--	136,705.51	6/30/2024	Pending review of invoices.	
CIFD	21	428	CIFD	428	21	JV21CHRTADX23	06/30/23	120,328.06	--	120,328.06	Paid		
CIFD	21	45C	CIFD	45C	21	JV21CHRTADX23	06/30/23	50,745.90	--	50,745.90	Paid		
CIFD	21	424	EWDD	424	22	JV22CHRTADX23	06/30/23	700,411.53	--	700,411.53	TBD	Requires further analysis.	
CIFD	21	424	ITA	424	32	JV32CHRTADX23	06/30/23	290,161.98	--	290,161.98	Paid		
CIFD	21	424	General Services	424	40	JV40CHRTADX23	06/30/23	55,560.45	--	55,560.45	TBD	Requires further analysis.	
CIFD	21	424	General Services	424	40	JV40CHRTADX23	06/30/23	175,452.88	--	175,452.88	TBD	Requires further analysis.	
CIFD	21	424	Housing	424	43	JV43CHRTADX23	06/30/23	45,175.77	--	45,175.77	Paid		
CIFD	21	428	Housing	428	43	JV43CHRTADX23	06/30/23	64,406.33	--	64,406.33	Paid		
CIFD	21	45C	Housing	45C	43	JV43CHRTADX23	06/30/23	4,947.41	--	4,947.41	Paid		
CIFD	21	424	Personnel	424	66	JV66CHRTADX23	06/30/23	26,573.77	--	26,573.77	Paid		
CIFD	21	424	PW-Street Lighting	424	84	JV84CHRTADX23	06/30/23	698,709.22	--	698,709.22	Paid		
CIFD	21	424	PW-Street Services	424	86	JV86CHRTADX23	06/30/23	240,257.68	--	240,257.68	Paid		
EWDD	22	43F	Mayor	43F	46	JV46CHRTADX18	06/29/18	--	5,576.00	5,576.00	TBD	Requires further analysis.	
EWDD	22	45D	EWDD	45D	22	JV22CHRTADX16	06/30/16	--	485.33	485.33	Paid		
EWDD	22	45D	EWDD	45D	22	JV22CHRTADX17	06/30/17	--	14,883.62	14,883.62	Paid		
EWDD	22	45D	Personnel	45D	66	JV66CHRTADX17	06/30/17	--	2,263.00	2,263.00	Paid		
EWDD	22	45D	Personnel	45D	66	JV66CHRTADX19	06/28/19	--	584.21	584.21	Paid		
EWDD	22	45L	EWDD	45L	22	JV22CHRTADX18	06/29/18	--	2,473.27	2,473.27	Paid		
EWDD	22	551	City Attorney	551	12	JV12CHRTADX22	06/30/22	--	17,108.00	17,108.00	Paid		
EWDD	22	551	EWDD	551	22	JV22CHRTADX22	06/30/22	--	1,343,573.43	1,343,573.43	Paid		
EWDD	22	551	General Services	551	40	JV40CHRTADX20	06/30/20	--	18,097.63	18,097.63	TBD	Write off anticipated	
EWDD	22	551	General Services	551	40	JV40CHRTADX21	06/30/21	--	22,096.41	22,096.41	TBD	Requires further analysis.	
EWDD	22	551	General Services	551	40	JV40CHRTADX22	06/30/22	--	28,080.00	28,080.00	TBD	Requires further analysis.	
EWDD	22	551	Mayor	551	46	JV46CHRTADX22	06/30/22	--	300,000.00	300,000.00	6/30/2024	Pending review of invoices.	
EWDD	22	56L	EWDD	56L	22	JV22CHRTADX22	06/30/22	--	1,038.82	1,038.82	Paid		
EWDD	22	56T	EWDD	56T	22	JV22CHRTADX21	06/30/21	--	23,044.48	23,044.48	Paid		
EWDD	22	56T	EWDD	56T	22	JV22CHRTADX22	06/30/22	--	2,072.75	2,072.75	Paid		
EWDD	22	57C	Personnel	57C	66	JV66CHRTADX19	06/28/19	--	62.74	62.74	Paid		
EWDD	22	57D	General Services	57D	40	JV40CHRTADX21	06/30/21	--	3,112.76	3,112.76	TBD	Requires further analysis.	
EWDD	22	57D	General Services	57D	40	JV40CHRTADX22	06/30/22	--	425,252.35	425,252.35	TBD	Requires further analysis.	
EWDD	22	57D	Personnel	57D	66	JV66CHRTADX20	06/30/20	--	4,953.25	4,953.25	TBD	Requires further analysis.	
EWDD	22	57D	PW-Street Lighting	57D	84	JV84CHRTADX22	06/30/22	--	21,443.20	21,443.20	Paid		
EWDD	22	57D	PW-Engineering	57D	78	JV78CHRTADX17	06/30/17	--	4,120.51	4,120.51	TBD	Requires further analysis.	
EWDD	22	57D	PW-Engineering	57D	78	JV78CHRTADX18	06/29/18	--	117,072.67	117,072.67	TBD	Requires further analysis.	
EWDD	22	57D	PW-Engineering	57D	78	JV78CHRTADX19	06/28/19	--	92,544.91	92,544.91	TBD	Requires further analysis.	
EWDD	22	57D	PW-Engineering	57D	78	JV78CHRTADX20	06/30/20	--	75,533.48	75,533.48	TBD	Requires further analysis.	
EWDD	22	57D	PW-Street Services	57D	86	JV86CHRTADX19	06/28/19	--	43,019.79	43,019.79	TBD	Requires further analysis.	
EWDD	22	57D	PW-Street Services	57D	86	JV86CHRTADX20	06/30/20	--	4,980.21	4,980.21	TBD	Requires further analysis.	
EWDD	22	57D	PW-Street Services	57D	86	JV86CHRTADX21	06/30/21	--	247,984.53	247,984.53	TBD	Requires further analysis.	
EWDD	22	57W	City Attorney	57W	12	JV12CHRTADX19	06/28/19	--	39,901.62	39,901.62	TBD	Requires further analysis.	
EWDD	22	57W	City Attorney	57W	12	JV12CHRTADX22	06/30/22	--	34,213.00	34,213.00	TBD	Requires further analysis.	

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SCHEDULE OF RESERVE FUND ADVANCES FOR UNFUNDED EXPENDITURES IN GENERAL FUND

Reimbursing Department		Reimbursing Fund	Disbursing Department Name	Disbursing		Reference Doc No.	Date	June 30, 2023 Expenditures	Prior Years	Total	Anticipated Repayment	Comments
Name	No.			Fund	Fund							
EWDD	22	57W	EWDD	57W	22	JV22CHRTADX18	06/29/18	--	11,896.51	11,896.51	6/30/2024	Pending review of invoices.
EWDD	22	57W	EWDD	57W	22	JV22CHRTADX21	06/30/21	--	549,884.32	549,884.32	6/30/2024	Pending review of invoices.
EWDD	22	57W	General Services	57W	40	JV40CHRTADX21	06/30/21	--	15,000.00	15,000.00	TBD	Requires further analysis.
EWDD	22	57W	General Services	57W	40	JV40CHRTADX22	06/30/22	--	8,078.88	8,078.88	6/30/2024	Pending review of invoices.
EWDD	22	57W	Mayor	57W	46	JV46CHRTADX17	06/30/17	--	161,666.00	161,666.00	6/30/2024	Pending review of invoices.
EWDD	22	57W	Mayor	57W	46	JV46CHRTADX22	06/30/22	--	13,672.00	13,672.00	6/30/2024	Pending review of invoices.
EWDD	22	57W	Personnel	57W	66	JV66CHRTADX21	06/30/21	--	42,302.36	42,302.36	TBD	Write off anticipated
EWDD	22	58E	EWDD	58E	22	JV22CHRTADX18	06/29/18	--	250.17	250.17	Paid	
EWDD	22	58E	Personnel	58E	66	JV66CHRTADX19	06/28/19	--	13.08	13.08	Paid	
EWDD	22	59A	EWDD	59A	22	JV22CHRTADX18	06/29/18	--	2,230.56	2,230.56	6/30/2024	Pending review of invoices.
EWDD	22	59N	Personnel	59N	66	JV66CHRTADX19	06/28/19	--	1,062.15	1,062.15	6/30/2024	Pending review of invoices.
EWDD	22	59P	EWDD	59P	22	JV22CHRTADX18	06/29/18	--	8,079.16	8,079.16	TBD	Write off anticipated
EWDD	22	59P	EWDD	59P	22	JV22CHRTADX19	06/28/19	--	1,232.16	1,232.16	TBD	Requires further analysis.
EWDD	22	59Q	City Attorney	59Q	12	JV12CHRTADX22	06/30/22	--	1,368.00	1,368.00	TBD	Write off anticipated
EWDD	22	59Q	EWDD	59Q	22	JV22CHRTADX21	06/30/21	--	812.62	812.62	TBD	Write off anticipated
EWDD	22	59Q	EWDD	59Q	22	JV22CHRTADX22	06/30/22	--	16,504.78	16,504.78	TBD	Write off anticipated
EWDD	22	59Q	Personnel	59Q	66	JV66CHRTADX19	06/28/19	--	65.81	65.81	TBD	Write off anticipated
EWDD	22	59R	EWDD	59R	22	JV22CHRTADX18	06/29/18	--	981.64	981.64	Paid	
EWDD	22	59R	EWDD	59R	22	JV22CHRTADX21	06/30/21	--	23,124.59	23,124.59	Paid	
EWDD	22	59R	Personnel	59R	66	JV66CHRTADX19	06/28/19	--	466.67	466.67	Paid	
EWDD	22	59X	City Attorney	59X	12	JV12CHRTADX22	06/30/22	--	1,369.00	1,369.00	Paid	
EWDD	22	59X	EWDD	59X	22	JV22CHRTADX21	06/30/21	--	11,991.94	11,991.94	6/30/2024	Pending review of invoices.
EWDD	22	59X	EWDD	59X	22	JV22CHRTADX22	06/30/22	--	57,072.25	57,072.25	Paid	
EWDD	22	59X	EWDD	59X	22	JV22CHRTADX22	06/30/22	--	98.86	98.86	6/30/2024	Pending review of invoices.
EWDD	22	59X	Personnel	59X	66	JV66CHRTADX19	06/28/19	--	118.16	118.16	6/30/2024	Pending review of invoices.
EWDD	22	59Y	Personnel	59Y	66	JV66CHRTADX19	06/28/19	--	51.93	51.93	6/30/2024	Pending review of invoices.
EWDD	22	60A	City Attorney	60A	12	JV12CHRTADX22	06/30/22	--	684.00	684.00	TBD	Write off anticipated
EWDD	22	60A	EWDD	60A	22	JV22CHRTADX20	06/30/20	--	10,045.25	10,045.25	TBD	Write off anticipated
EWDD	22	60A	Personnel	60A	66	JV66CHRTADX19	06/28/19	--	103.44	103.44	TBD	Write off anticipated
EWDD	22	60K	City Attorney	60K	12	JV12CHRTADX22	06/30/22	--	2,053.00	2,053.00	Paid	
EWDD	22	60K	EWDD	60K	22	JV22CHRTADX21	06/30/21	--	17,837.43	17,837.43	TBD	Write off anticipated
EWDD	22	60K	EWDD	60K	22	JV22CHRTADX22	06/30/22	--	52,044.00	52,044.00	Paid	
EWDD	22	60L	Personnel	60L	66	JV66CHRTADX19	06/28/19	--	58.62	58.62	TBD	Write off anticipated
EWDD	22	60N	EWDD	60N	22	JV22CHRTADX20	06/30/20	--	0.02	0.02	6/30/2024	Pending review of invoices.
EWDD	22	60N	EWDD	60N	22	JV22CHRTADX21	06/30/21	--	98,936.68	98,936.68	TBD	Requires further analysis
EWDD	22	60N	EWDD	60N	22	J,22CHRTADX22	06/30/22	--	57,902.89	57,902.89	TBD	Requires further analysis
EWDD	22	60N	Personnel	60N	66	JV66CHRTADX20	06/30/20	--	701.00	701.00	TBD	Requires further analysis
EWDD	22	62E	EWDD	62E	22	JV22CHRTADX20	06/30/20	--	309.35	309.35	Paid	
EWDD	22	62E	EWDD	62E	22	JV22CHRTADX21	06/30/21	--	10,759.11	10,759.11	Paid	
EWDD	22	62E	EWDD	62E	22	JV22CHRTADX22	06/30/22	--	172.45	172.45	Paid	
EWDD	22	62F	City Attorney	62F	12	JV12CHRTADX22	06/30/22	--	684.00	684.00	Paid	
EWDD	22	62F	EWDD	62F	22	JV22CHRTADX21	06/30/21	--	3,413.50	3,413.50	Paid	
EWDD	22	62F	EWDD	62F	22	JV22CHRTADX22	06/30/22	--	48.20	48.20	Paid	
EWDD	22	62F	Personnel	62F	66	JV66CHRTADX19	06/28/19	--	1,220.44	1,220.44	Paid	
EWDD	22	62H	City Attorney	62H	12	JV12CHRTADX22	06/30/22	--	11,633.00	11,633.00	Paid	
EWDD	22	62H	EWDD	62H	22	JV22CHRTADX21	06/30/21	--	36,736.55	36,736.55	Paid	
EWDD	22	62H	EWDD	62H	22	JV22CHRTADX22	06/30/22	--	81,921.50	81,921.50	Paid	
EWDD	22	62H	Personnel	62H	66	JV66CHRTADX19	06/28/19	--	2,406.17	2,406.17	Paid	
EWDD	22	62L	EWDD	62L	22	JV22CHRTADX21	06/30/21	--	11,387.95	11,387.95	6/30/2024	Pending review of invoices.
EWDD	22	62L	EWDD	62L	22	JV22CHRTADX22	06/30/22	--	1,115.91	1,115.91	6/30/2024	Pending review of invoices.
EWDD	22	62P	City Attorney	62P	12	JV12CHRTADX22	06/30/22	--	684.00	684.00	6/30/2024	Pending review of invoices.
EWDD	22	62P	EWDD	62P	22	JV22CHRTADX21	06/30/21	--	53,147.97	53,147.97	6/30/2024	Pending review of invoices.
EWDD	22	62P	EWDD	62P	22	JV22CHRTADX22	06/30/22	--	59,303.16	59,303.16	6/30/2024	Pending review of invoices.
EWDD	22	62Q	EWDD	62Q	22	JV22CHRTADX21	06/30/21	--	27,434.58	27,434.58	6/30/2024	Pending review of invoices.
EWDD	22	62Q	EWDD	62Q	22	JV22CHRTADX22	06/30/22	--	24,908.64	24,908.64	TBD	Write off anticipated
EWDD	22	63P	City Attorney	63P	12	JV12CHRTADX22	06/30/22	--	684.00	684.00	Paid	
EWDD	22	63P	EWDD	63P	22	JV22CHRTADX21	06/30/21	--	143,932.18	143,932.18	Paid	

CITY OF LOS ANGELES
SCHEDULE OF RESERVE FUND ADVANCES TO GENERAL FUND AND SPECIAL PURPOSE FUNDS
 September 30, 2023

SCHEDULE OF RESERVE FUND ADVANCES FOR UNFUNDED EXPENDITURES IN GENERAL FUND

Reimbursing Department		Reimbursing Fund	Disbursing Department		Disbursing		Reference Doc No.	Date	June 30, 2023		Total	Anticipated Repayment	Comments
Name	No.		Name	Fund	Dept	Fund			Expenditures	Prior Years			
EWDD	22	63P	EWDD	63P	22	JV22CHRTADX21Z	10/27/21	--	33,925.75	33,925.75	Paid		
EWDD	22	63P	EWDD	63P	22	JV22CHRTADX22	06/30/22	--	142,915.45	142,915.45	Paid		
EWDD	22	63S	EWDD	63S	22	JV22CHRTADX21	06/30/21	--	8,858.32	8,858.32	Paid		
EWDD	22	63S	EWDD	63S	22	JV22CHRTADX21Z	10/27/21	--	2,716.12	2,716.12	Paid		
EWDD	22	63S	EWDD	63S	22	JV22CHRTADX22	06/30/22	--	10,948.92	10,948.92	Paid		
EWDD	22	64N	City Attorney	64N	12	JV12CHRTADX22	06/30/22	--	681.00	681.00	6/30/2024	Pending review of invoices.	
EWDD	22	57W	City Attorney	57W	12	JV12CHRTADX23	06/30/23	10,385.00	--	10,385.00	6/30/2024	Pending review of invoices.	
EWDD	22	65N	City Attorney	65N	12	JV12CHRTADX23	06/30/23	9,228.00	--	9,228.00	Paid		
EWDD	22	66T	City Attorney	66T	12	JV12CHRTADX23	06/30/23	611.00	--	611.00	TBD	Requires further analysis	
EWDD	22	65N	CIFD	65N	21	JV21CHRTADX23	06/30/23	82,650.56	--	82,650.56	Paid		
EWDD	22	56E	EWDD	56E	22	JV22CHRTADX23	06/30/23	34,634.00	--	34,634.00	TBD	Requires further analysis	
EWDD	22	56L	EWDD	56L	22	JV22CHRTADX23	06/30/23	5,926.67	--	5,926.67	6/30/2024	Pending review of invoices.	
EWDD	22	56T	EWDD	56T	22	JV22CHRTADX23	06/30/23	35.21	--	35.21	6/30/2024	Pending review of invoices.	
EWDD	22	57W	EWDD	57W	22	JV22CHRTADX23	06/30/23	1,645,246.31	--	1,645,246.31	6/30/2024	Pending review of invoices.	
EWDD	22	59N	EWDD	59N	22	JV22CHRTADX23	06/30/23	62,785.34	--	62,785.34	Paid		
EWDD	22	59Q	EWDD	59Q	22	JV22CHRTADX23	06/30/23	2,046.23	--	2,046.23	TBD	Write off anticipated	
EWDD	22	59X	EWDD	59X	22	JV22CHRTADX23	06/30/23	8,393.17	--	8,393.17	Paid		
EWDD	22	60K	EWDD	60K	22	JV22CHRTADX23	06/30/23	4,022.62	--	4,022.62	Paid		
EWDD	22	60N	EWDD	60N	22	JV22CHRTADX23	06/30/23	52,940.28	--	52,940.28	6/30/2024	Pending review of invoices.	
EWDD	22	62H	EWDD	62H	22	JV22CHRTADX23	06/30/23	48,632.86	--	48,632.86	Paid		
EWDD	22	62L	EWDD	62L	22	JV22CHRTADX23	06/30/23	85.91	--	85.91	6/30/2024	Pending review of invoices.	
EWDD	22	64N	EWDD	64N	22	JV22CHRTADX23	06/30/23	7,836.54	--	7,836.54	TBD	Write off anticipated	
EWDD	22	65N	EWDD	65N	22	JV22CHRTADX23	06/30/23	368,872.32	--	368,872.32	Paid		
EWDD	22	66A	EWDD	66A	22	JV22CHRTADX23	06/30/23	18,733.19	--	18,733.19	6/30/2024	Pending review of invoices.	
EWDD	22	57D	General Services	57D	40	JV40CHRTADX23	06/30/23	967,130.50	--	967,130.50	TBD	Requires further analysis	
EWDD	22	57D	General Services	57D	40	JV40CHRTADX23	06/30/23	63,866.55	--	63,866.55	TBD	Requires further analysis	
EWDD	22	57W	Mayor	57W	46	JV46CHRTADX23	06/30/23	189,519.35	--	189,519.35	Paid		
EWDD	22	551	Personnel	551	66	JV66CHRTADX23	06/30/23	24,780.18	--	24,780.18	Paid		
EWDD	22	57W	Personnel	57W	66	JV66CHRTADX23	06/30/23	2,012.41	--	2,012.41	Paid		
EWDD	22	59N	Personnel	59N	66	JV66CHRTADX23	06/30/23	505.99	--	505.99	Paid		
EWDD	22	59Q	Personnel	59Q	66	JV66CHRTADX23	06/30/23	172.00	--	172.00	TBD	Write off anticipated	
EWDD	22	62H	Personnel	62H	66	JV66CHRTADX23	06/30/23	42.74	--	42.74	Paid		
EWDD	22	65N	Personnel	65N	66	JV66CHRTADX23	06/30/23	4,820.12	--	4,820.12	Paid		
Cultural Affairs	30	480	General Services	480	40	JV40CHRTADX22	06/30/22	--	134,221.95	134,221.95	TBD	Requires further analysis	
Cultural Affairs	30	480	General Services	480	40	JV40CHRTADX23	06/30/23	383,184.06	--	383,184.06	TBD	Requires further analysis	
ITA	32	298	General Services	298	40	JV40CHRTADX21	06/30/21	--	34,274.65	34,274.65	TBD	Write off anticipated	
Fire	38	298	ITA	298	32	JV32CHRTADX23	06/30/23	73,241.93	--	73,241.93	Paid		
Fire	38	298	General Services	298	40	JV40CHRTADX23	06/30/23	3,873.72	--	3,873.72	TBD	Requires further analysis	
General Services	40	298	General Services	298	40	JV40CHRTADX20	06/30/20	--	23,152.86	23,152.86	TBD	Requires further analysis	
General Services	40	298	General Services	298	40	JV40CHRTADX21	06/30/21	--	307,320.41	307,320.41	TBD	Requires further analysis	
General Services	40	298	Animal Services	298	40	JV06CHRTADX22	06/30/22	--	16,754.56	16,754.56	TBD	Requires further analysis	
General Services	40	298	General Services	298	40	JV40CHRTADX22	06/30/22	--	9,902.68	9,902.68	TBD	Requires further analysis	
General Services	40	298	ITA	298	32	JV32CHRTADX22	06/30/22	--	11,912.94	11,912.94	TBD	Requires further analysis	
General Services	40	298	PW-Engineering	298	78	JV78CHRTADX22	06/30/22	--	13,247.00	13,247.00	TBD	Requires further analysis	
General Services	40	298	Animal Services	298	06	JV06CHRTADX23	06/30/23	33,245.44	--	33,245.44	TBD	Requires further analysis	
General Services	40	298	ITA	298	32	JV32CHRTADX23	06/30/23	15,794.00	--	15,794.00	6/30/2024	Pending review of invoices.	
General Services	40	298	General Services	298	40	JV40CHRTADX23	06/30/23	311,069.99	--	311,069.99	TBD	Requires further analysis	
General Services	40	298	General Services	298	40	JV40CHRTADX23	06/30/23	151,200.64	--	151,200.64	TBD	Requires further analysis	
Housing	43	424	EWDD	424	22	JV22CHRTADX22	06/30/22	--	119,552.40	119,552.40	TBD	Requires further analysis	
Housing	43	424	PW-Street Services	424	86	JV86CHRTADX19	06/28/19	--	57,239.36	57,239.36	TBD	Requires further analysis	
Housing	43	424	PW-Street Services	424	86	JV86CHRTADX20	06/30/20	--	3,751.00	3,751.00	TBD	Requires further analysis	
Housing	43	49N	Housing	49N	43	JV,43CHRTADX22	06/30/22	--	43,609.96	43,609.96	Paid		
Housing	43	56V	Building and Safety	56V	08	JV08CHRTADX23	06/30/23	2,492.00	--	2,492.00	TBD	Requires further analysis	
Housing	43	65M	CIFD	65M	21	JV21CHRTADX23	06/30/23	21,599.31	--	21,599.31	TBD	Requires further analysis	
Housing	43	424	EWDD	424	22	JV22CHRTADX23	06/30/23	22,360.00	--	22,360.00	TBD	Requires further analysis	
Housing	43	55J	General Services	55J	40	JV40CHRTADX23	06/30/23	1,289.24	--	1,289.24	6/30/2024	Pending review of invoices.	
Housing	43	47X	Housing	47X	43	JV43CHRTADX23	06/30/23	23,388.99	--	23,388.99	6/30/2024	Pending review of invoices.	

CITY OF LOS ANGELES
SCHEDULE OF RESERVE FUND ADVANCES TO GENERAL FUND AND SPECIAL PURPOSE FUNDS
September 30, 2023

SCHEDULE OF RESERVE FUND ADVANCES FOR UNFUNDED EXPENDITURES IN GENERAL FUND

Reimbursing Department		Reimbursing Fund	Disbursing Department		Disbursing		Reference Doc No.	Date	June 30, 2023		Total	Anticipated Repayment	Comments
Name	No.		Name	Fund	Dept	Fund			Expenditures	Prior Years			
Housing	43	49N	Housing	49N	43	JV43CHRTADX23	06/30/23	57,525.35	--	57,525.35	Paid		
Housing	43	561	Housing	561	43	JV43CHRTADX23	06/30/23	1,492,178.09	--	1,492,178.09	Paid		
Housing	43	569	Housing	569	43	JV43CHRTADX23	06/30/23	70,964.21	--	70,964.21	Paid		
Housing	43	63C	Housing	63C	43	JV43CHRTADX23	06/30/23	464,494.63	--	464,494.63	6/30/2024	Pending review of invoices.	
Housing	43	65M	Housing	65M	43	JV43CHRTADX23	06/30/23	43,934.00	--	43,934.00	Paid		
Housing	43	561	Planning	561	68	JV68CHRTADX23	06/30/23	35,497.00	--	35,497.00	Paid		
Mayor	46	55X	Police	55X	70	JV70CHRTADX19Z	10/25/19	--	740.48	740.48	TBD	Requires further analysis	
Mayor	46	55X	Police	55X	70	JV70CHRTADX21Z	10/28/21	--	0.01	0.01	TBD	Requires further analysis	
Mayor	46	55X	Police	55X	70	JV70CHRTADX22	06/30/22	--	2,273.37	2,273.37	TBD	Requires further analysis	
Mayor	46	62R	Mayor	62R	46	JV46CHRTADX22Z	10/27/22	--	61,069.30	61,069.30	TBD	Requires further analysis	
Mayor	46	62T	Mayor	62T	46	JV46CHRTADX20	06/30/20	--	16,490.80	16,490.80	TBD	Requires further analysis	
Mayor	46	62T	Mayor	62T	46	JV46CHRTADX21	06/30/21	--	88,883.24	88,883.24	TBD	Requires further analysis	
Mayor	46	62T	Mayor	62T	46	JV46CHRTADX22	06/30/22	--	38,844.90	38,844.90	TBD	Requires further analysis	
Mayor	46	63H	Mayor	63H	46	JV46CHRTADX21	06/30/21	--	34,783.33	34,783.33	TBD	Requires further analysis	
Mayor	46	63H	Mayor	63H	46	JV46CHRTADX22	06/30/22	--	50,312.42	50,312.42	TBD	Requires further analysis	
Mayor	46	63L	Mayor	63L	46	JV46CHRTADX22	06/30/22	--	143,241.03	143,241.03	TBD	Requires further analysis	
Mayor	46	64L	Mayor	64L	46	JV46CHRTADX22	06/30/22	--	179,043.40	179,043.40	TBD	Requires further analysis	
Mayor	46	667	Police	667	70	JV70CHRTADX16	06/30/16	--	390,493.26	390,493.26	TBD	Requires further analysis	
Mayor	46	667	Police	667	70	JV70CHRTADX17	06/30/17	--	2,027,072.42	2,027,072.42	TBD	Requires further analysis	
Mayor	46	667	Police	667	70	JV70CHRTADX18	06/29/18	--	770,857.90	770,857.90	TBD	Requires further analysis	
Mayor	46	62W	City Attorney	62W	12	JV12CHRTADX23	06/30/23	1,923.51	--	1,923.51	Paid		
Mayor	46	64B	City Attorney	64B	12	JV12CHRTADX23	06/30/23	6,395.79	--	6,395.79	Paid		
Mayor	46	667	ITA	667	32	JV32CHRTADX23	06/30/23	131,000.00	--	131,000.00	6/30/2024	Pending review of invoices.	
Mayor	46	64E	Fire	64E	38	JV38CHRTADX23	06/30/23	431,909.58	--	431,909.58	Paid		
Mayor	46	65R	Fire	65R	38	JV38CHRTADX23	06/30/23	791,837.47	--	791,837.47	TBD	Requires further analysis	
Mayor	46	667	General Services	667	40	JV40CHRTADX23	06/30/23	25,879.55	--	25,879.55	TBD	Requires further analysis	
Mayor	46	63H	Mayor	63H	46	JV46CHRTADX23	06/30/23	28,338.03	--	28,338.03	TBD	Requires further analysis	
Mayor	46	63L	Mayor	63L	46	JV46CHRTADX23	06/30/23	58,086.85	--	58,086.85	TBD	Requires further analysis	
Mayor	46	64E	Mayor	64E	46	JV46CHRTADX23	06/30/23	356,634.37	--	356,634.37	Paid		
Mayor	46	64G	Mayor	64G	46	JV46CHRTADX23	06/30/23	99,088.42	--	99,088.42	Paid		
Mayor	46	64L	Mayor	64L	46	JV46CHRTADX23	06/30/23	178,503.00	--	178,503.00	TBD	Requires further analysis	
Mayor	46	64V	Mayor	64V	46	JV46CHRTADX23	06/30/23	48,930.61	--	48,930.61	TBD	Department requests \$938.74 of \$49,869.35 loan for write off. Remaining balance of \$48,930.61 requires further analysis.	
Mayor	46	64W	Mayor	64W	46	JV46CHRTADX23	06/30/23	160.54	--	160.54	Paid		
Mayor	46	66N	Mayor	66N	46	JV46CHRTADX23	06/30/23	89,481.76	--	89,481.76	TBD	Requires further analysis	
Mayor	46	55X	Police	55X	70	JV70CHRTADX23	06/30/23	(49.55)	--	(49.55)	Paid		
Mayor	46	64G	Police	64G	70	JV70CHRTADX23	06/30/23	699.48	--	699.48	Paid		
Mayor	46	64K	Police	64K	70	JV70CHRTADX23	06/30/23	251,680.37	--	251,680.37	Paid		
Mayor	46	65R	Police	65R	70	JV70CHRTADX23	06/30/23	5,647.07	--	5,647.07	TBD	Requires further analysis	
Mayor	46	667	Police	667	70	JV70CHRTADX23	06/30/23	5,909,650.21	--	5,909,650.21	6/30/2025	Pending review of invoices.	
Mayor	46	66F	Police	66F	70	JV70CHRTADX23	06/30/23	58,537.12	--	58,537.12	TBD	Requires further analysis	
Mayor	46	66J	Police	66J	70	JV70CHRTADX23	06/30/23	92,817.53	--	92,817.53	TBD	Requires further analysis	
Non-Dept-SPF	50	15M	PW-Engineering	15M	78	JV78CHRTADX16Z	10/20/16	--	2,448.65	2,448.65	TBD	Write off anticipated	
Non-Dept-SPF	50	16A	PW-Engineering	16A	78	JV78CHRTADX17	06/30/17	--	25,059.00	25,059.00	TBD	Write off anticipated	
Non-Dept-SPF	50	16D	General Services	16D	40	JV40CHRTADX21	06/30/21	--	3,777.93	3,777.93	TBD	Write off anticipated	
Non-Dept-SPF	50	16J	PW-Engineering	16J	78	JV78CHRTADX20	06/30/20	--	462,990.04	462,990.04	TBD	Write off anticipated	
Non-Dept-SPF	50	16K	PW-Engineering	16K	78	JV78CHRTADX20	06/30/20	--	29,584.91	29,584.91	TBD	Write off anticipated	
Non-Dept-SPF	50	16Q	PW-Contract Administration	16Q	76	JV76CHRTADX16	06/30/16	--	67,856.66	67,856.66	TBD	Requires further analysis	
Non-Dept-SPF	50	16Q	PW-Contract Administration	16Q	76	JV76CHRTADX17	06/30/17	--	65,792.08	65,792.08	TBD	Requires further analysis	
Non-Dept-SPF	50	16Q	PW-Engineering	16Q	78	JV78CHRTADX13	06/28/13	--	95,829.13	95,829.13	TBD	Requires further analysis	
Non-Dept-SPF	50	16Q	PW-Engineering	16Q	78	JV78CHRTADX16	06/30/16	--	134,908.76	134,908.76	TBD	Requires further analysis	

CITY OF LOS ANGELES
SCHEDULE OF RESERVE FUND ADVANCES TO GENERAL FUND AND SPECIAL PURPOSE FUNDS
 September 30, 2023

SCHEDULE OF RESERVE FUND ADVANCES FOR UNFUNDED EXPENDITURES IN GENERAL FUND

Reimbursing Department		Reimbursing Fund	Disbursing Department		Disbursing		Reference Doc No.	Date	June 30, 2023 Expenditures	Prior Years	Total	Anticipated Repayment	Comments
Name	No.		Name	Fund	Dept	Fund							
Non-Dept-SPF	50	16T	PW-Engineering	16T	78	JV78CHRTADX22	06/30/22	--	157,351.82	157,351.82	TBD	Requires further analysis	
Non-Dept-SPF	50	16T	PW-Sanitation	16T	82	JV82CHRTADX22	06/30/22	--	173,809.15	173,809.15	TBD	Requires further analysis	
Non-Dept-SPF	50	16T	PW-Contract Administration	16T	76	JV76CHRTADX11	06/30/11	--	48,179.73	48,179.73	TBD	Requires further analysis	
Non-Dept-SPF	50	16T	PW-Engineering	16T	78	JV78CHRTADX17Z	10/24/17	--	76,074.05	76,074.05	TBD	Requires further analysis	
Non-Dept-SPF	50	16T	PW-Engineering	16T	78	JV78CHRTADX18	06/29/18	--	79,148.83	79,148.83	TBD	Requires further analysis	
Non-Dept-SPF	50	16T	PW-Engineering	16T	78	JV78CHRTADX21	06/30/21	--	243,890.30	243,890.30	TBD	Requires further analysis	
Non-Dept-SPF	50	16V	PW-Contract Administration	16V	76	JV76CHRTADX15	06/30/15	--	273.00	273.00	TBD	Requires further analysis	
Non-Dept-SPF	50	16V	PW-Engineering	16V	78	JV78CHRTADX18	06/29/18	--	265,399.13	265,399.13	TBD	Requires further analysis	
Non-Dept-SPF	50	206	General Services	206	40	JV40CHRTADX22	06/30/22	--	90,000.00	90,000.00	TBD	Requires further analysis	
Non-Dept-SPF	50	206	PW-Street Lighting	206	84	JV84CHRTADX22	06/30/22	--	250,000.00	250,000.00	6/30/2025	Pending review of invoices.	
Non-Dept-SPF	50	298	ITA	298	32	JV32CHRTADX18	06/29/18	--	59,677.58	59,677.58	6/30/2024	Pending review of invoices.	
Non-Dept-SPF	50	298	ITA	298	32	JV32CHRTADX20	06/30/20	--	19,957.90	19,957.90	TBD	Write off anticipated	
Non-Dept-SPF	50	298	ITA	298	32	JV32CHRTADX21	06/30/21	--	28,759.51	28,759.51	TBD	Requires further analysis	
Non-Dept-SPF	50	298	ITA	298	32	JV32CHRTADX22	06/30/22	--	6,949.50	6,949.50	TBD	Requires further analysis	
Non-Dept-SPF	50	298	General Services	298	40	JV40CHRTADX20	06/30/20	--	0.64	0.64	TBD	Requires further analysis	
Non-Dept-SPF	50	298	General Services	298	40	JV40CHRTADX21	06/30/21	--	142,998.81	142,998.81	TBD	Requires further analysis	
Non-Dept-SPF	50	298	General Services	298	40	JV40CHRTADX22	06/30/22	--	27,324.94	27,324.94	TBD	Requires further analysis	
Non-Dept-SPF	50	298	PW-Contract Administration	298	76	JV76CHRTADX18	06/29/18	--	12,233.34	12,233.34	TBD	Requires further analysis	
Non-Dept-SPF	50	29B	PW-Engineering	29B	78	JV78CHRTADX21	06/30/21	--	271,839.94	271,839.94	TBD	Requires further analysis	
Non-Dept-SPF	50	347	General Services	347	40	JV40CHRTADX22	06/30/22	--	2,000.00	2,000.00	TBD	Requires further analysis	
Non-Dept-SPF	50	43U	PW-Street Lighting	43U	84	JV84CHRTADX22	06/30/22	--	35,410.27	35,410.27	Paid		
Non-Dept-SPF	50	54W	PW-Engineering	54W	78	JV78CHRTADX17Z	10/24/17	--	29,722.25	29,722.25	TBD	Requires further analysis	
Non-Dept-SPF	50	579	PW-Street Services	579	86	JV86CHRTADX22	06/30/22	--	1,049,780.00	1,049,780.00	TBD	Requires further analysis	
Non-Dept-SPF	50	57F	PW-Street Services	57F	86	JV86CHRTADX22	06/30/22	--	149,517.00	149,517.00	TBD	Requires further analysis	
Non-Dept-SPF	50	57F	PW-Street Services	57F	86	JV86CHRTADX21	06/30/21	--	910,894.47	910,894.47	TBD	Requires further analysis	
Non-Dept-SPF	50	57Q	PW-Board	57Q	74	JV74CHRTADX21	06/30/21	--	0.58	0.58	TBD	Requires further analysis	
Non-Dept-SPF	50	60W	PW-Sanitation	60W	82	JV82CHRTADX22	06/30/22	--	903.38	903.38	Paid		
Non-Dept-SPF	50	298	ITA	298	32	JV32CHRTADX23	06/30/23	77,354.55	--	77,354.55	TBD	Requires further analysis	
Non-Dept-SPF	50	26K	General Services	26K	40	JV40CHRTADX23	06/30/23	6,465.13	--	6,465.13	TBD	Requires further analysis	
Non-Dept-SPF	50	298	General Services	298	40	JV40CHRTADX23	06/30/23	413,500.36	--	413,500.36	TBD	Requires further analysis	
Non-Dept-SPF	50	298	General Services	298	40	JV40CHRTADX23	06/30/23	143,516.46	--	143,516.46	Paid		
Non-Dept-SPF	50	16T	PW-Engineering	16T	78	JV78CHRTADX23	06/30/23	250,000.00	--	250,000.00	TBD	Requires further analysis	
Non-Dept-SPF	50	682	PW-Engineering	682	78	JV78CHRTADX23	06/30/23	31,577.51	--	31,577.51	TBD	Requires further analysis	
Non-Dept-SPF	50	43U	PW-Street Lighting	43U	84	JV84CHRTADX23	06/30/23	48,737.71	--	48,737.71	Paid		
Non-Dept-SPF	50	298	PW-Street Services	298	86	JV86CHRTADX23	06/30/23	334,883.79	--	334,883.79	TBD	Requires further analysis	
Police	70	339	City Attorney	339	12	JV12CHRTADX23	06/30/23	64,826.00	--	64,826.00	Paid		
Police	70	339	Police	339	70	JV70CHRTADX23	06/30/23	4,153,709.83	--	4,153,709.83	6/30/2024	Pending review of invoices.	
Transportation	94	385	Aging	385	02	JV02CHRTADX22	06/30/22	--	38,131.55	38,131.55	Paid		
Transportation	94	385	Personnel	385	66	JV66CHRTADX22	06/30/22	--	3,432.36	3,432.36	Paid		
Transportation	94	385	PW-Contract Administration	385	76	JV76CHRTADX22	06/30/22	--	12,198.36	12,198.36	TBD	Requires further analysis	
Transportation	94	59C	General Services	59C	40	JV40CHRTADX21	06/30/21	--	33,123.52	33,123.52	TBD	Requires further analysis	
Transportation	94	59C	PW-Contract Administration	59C	76	JV76CHRTADX22	06/30/22	--	194,278.98	194,278.98	TBD	Requires further analysis	
Transportation	94	59C	PW-Engineering	59C	78	JV78CHRTADX22	06/30/22	--	78,193.38	78,193.38	TBD	Requires further analysis	
Transportation	94	59C	PW-Street Lighting	59C	84	JV84CHRTADX22	06/30/22	--	123,158.13	123,158.13	TBD	Requires further analysis	
Transportation	94	59C	PW-Engineering	59C	78	JV78CHRTADX18	06/29/18	--	261,218.00	261,218.00	TBD	Requires further analysis	
Transportation	94	59C	PW-Engineering	59C	78	JV78CHRTADX19Z	06/28/19	--	567,332.93	567,332.93	TBD	Requires further analysis	
Transportation	94	385	Aging	385	02	JV02CHRTADX23	06/30/23	17,574.13	--	17,574.13	Paid		
Transportation	94	59C	General Services	59C	40	JV40CHRTADX23	06/30/23	1,749.78	--	1,749.78	TBD	Requires further analysis	
Transportation	94	385	Personnel	385	66	JV66CHRTADX23	06/30/23	8,994.04	--	8,994.04	Paid		
Transportation	94	59C	Personnel	59C	66	JV66CHRTADX23	06/30/23	15,280.94	--	15,280.94	TBD	Requires further analysis	

CITY OF LOS ANGELES
SCHEDULE OF RESERVE FUND ADVANCES TO GENERAL FUND AND SPECIAL PURPOSE FUNDS
 September 30, 2023

REQUESTS FOR WRITE OFF

Reimbursing Department		Reimbursing Fund	Disbursing Department Name	Disbursing		Reference Doc No.	Date	June 30, 2023 Expenditures	Prior Years	Total	Anticipated Repayment	Comments
Name	No.			Fund	Dept							
Year-End Special Borrowings:												
Personnel	66	100	Personnel	100	66	20-0600-S91	06/22/21	--	21,913.39	21,913.39	Write off	Department requests write-off
General City Purposes	56	100	General City Purposes	100	56	21-0600-S113	05/31/22	--	7,458.99	7,458.99	Write off	Department requests write-off
General City Purposes	56	100	General City Purposes	100	56	22-0600-S103	06/16/23	--	18,335.25	18,335.25	Write off	Department requests write-off
CIFD	21	424	Personnel	424	66	JV66CHRTADX22	06/30/22	--	18,490.99	18,490.99	Write off	Department requests write-off
EWDD	22	60A	Personnel	60A	66	JV66CHRTADX21	06/30/21	--	3,730.00	3,730.00	Write off	Department requests write-off
												Department requests \$938.74 of \$49,869.35 loan for write off. Remaining balance of \$48,930.61 requires further analysis.
Mayor	46	64V	Mayor	64V	46	JV46CHRTADX23	06/30/23	938.74	--	938.74	Write off	
Transportation	94	59C	PW-Street Lighting	59C	84	JV84CHRTADX21	06/30/21	--	389,928.56	389,928.56	Write off	Department requests write-off

TOTAL **\$ 25,175,741.08 \$ 88,665,067.01 \$ 113,840,808.09**

ATTACHMENT 2

**BOARD OF CIVIL SERVICE
COMMISSIONERS**

Room 360, PERSONNEL BUILDING

RAUL PEREZ
PRESIDENT

KARLA M. GOULD
VICE PRESIDENT

JEANNE A. FUGATE
GUY LIPA
NANCY P. McCLELLAND

BRUCE E. WHIDDEN
COMMISSION EXECUTIVE DIRECTOR

CITY OF LOS ANGELES
CALIFORNIA



ERIC GARCETTI
MAYOR

PERSONNEL DEPARTMENT

PERSONNEL BUILDING
700 EAST TEMPLE STREET
LOS ANGELES, CA 90012

Dana H. Brown
GENERAL MANAGER

November 21, 2022

Honorable Paul Krekorian
Chair, Budget and Finance Committee
200 N Spring St., Room 435
Los Angeles, CA 90012

REQUEST TO WRITE-OFF FISCAL YEAR 2020-21 RESERVE FUND LOAN

The Personnel Department requests write-off approval for a Year-End Reserve Fund loan in the amount of \$21,913.39 pursuant to Council action 20-0600-S91 made in Fiscal Year 2020-21. The Personnel Department requested the loan to resolve a payroll shortage in the As-Needed, Salaries account due to overspending for As-Needed staff supporting the department's critical operations and functions. Although there were sufficient savings in the other salary accounts, there was limited time to transfer funds between accounts before the year-end.

As reported in the Fiscal Year 2020-21 Reversion Worksheet, the Personnel Department had sufficient surplus that was reverted to the General Fund to cover the shortfall in the As-Needed, Salaries account. Accordingly, the Personnel Department requests to write-off the Reserve Fund loan in the amount of \$21,913.39.

Please contact Su Huang, Principal Accountant, Administrative Services Division, at (213) 473-9125 for any questions.

Jenny M. Yau
Chief Management Analyst
Personnel Department

cc: Melissa Velasco, Office of the City Administrative Officer
Robert Roth, Office of the City Administrative Officer

CITY OF LOS ANGELES
INTER-DEPARTMENTAL CORRESPONDENCE

DATE: November 29, 2023

TO: Honorable Bob Blumenfield
Chair, Budget, Finance and Innovation Committee
c/o City Administrative Officer 

FROM: Edward Moreno, Chief Management Analyst
Office of the City Clerk

SUBJECT: **Reserve Fund Year-End Special Borrowing Write-Off Request**

The Office of the City Clerk requests approval to write-off of a year-end Reserve Fund loan activated in the General City Purposes (GCP) budget during Fiscal Year 2022 and 2023 for the following:

Reserve Fund Year-End Special Borrowing \$25,794.24

Special fund borrowing was requested in the amount of \$7,458.99 in 2021-22 and \$18,335.25 in 2022-23 to cover a funding shortage in the General City Purposes Pensions Savings Plan Account (100/56/000577). The Office of the City Clerk submitted the request as an administrative remedy in its capacity as overseer of Department 56 – General City Purposes. Payroll expenses came in higher than what was originally budgeted. Due to time constraints at the end of the fiscal year, funds were not available to be transferred from other accounts.



**COMMUNITY
INVESTMENT
FOR FAMILIES
DEPARTMENT**
Paths to Prosperity



KAREN BASS, MAYOR
ABIGAIL R. MARQUEZ, GENERAL MANAGER

INTERDEPARTMENTAL MEMORANDUM

TO: BUDGET, FINANCE, AND INNOVATION COMMITTEE

FROM: ROSA E. BENAVIDES, ASSISTANT GENERAL MANAGER
Community Investment for Families Department 

DATE: December 22, 2023

REGARDING: **Request for Reserve Fund Loan Write Off - 2021-22 Personnel Department Expenditures - Community Development Trust Fund**

As the City administrator of the Community Development Trust Fund (Fund 424), the Community Investment for Families Department (CIFD) requests approval of the write off of a Reserve Fund loan in the amount of \$18,490.99 recorded as being owed by the Community Development Trust Fund for Personnel Department expenditures in Fiscal Year 2021-22 (FMS Reference Document Number JV66CHRTADX22). Personnel Department accounting staff have verified that the Personnel Department erroneously attributed expenditures to the Community Development Trust Fund in the excess amount of \$18,490.99 in their year-end 2021-22 Reversion exercise to the Controller. Personnel Department staff have requested CIFD to request approval for write off of the aforementioned Reserve Fund loan.

CIFD would appreciate your approval of the write off request. If you have questions, please contact Shafia Mir, Chief Management Analyst, Administrative and Financial Management Division, CIFD, at shafia.mir@lacity.org

City Of Los Angeles
INTRADEPARTMENTAL CORRESPONDENCE

DATE: April 14, 2022

TO: Mara Legaspi, Finance Specialist IV
Office of the City Administrative Officer

Attn: Robert Roth, Senior Administrative Analyst II
Office of the City Administrative Officer

FROM: Su Huang, Principal Accountant II 
Personnel Department

**SUBJECT: REQUEST FOR FY 2020-21 RESERVE FUND LOAN WRITE-OFF –
FUND 60A**

The Personnel Department requests to write off an outstanding advance from the Reserve Fund in the amount of \$3,730.00. The Reserve Fund loan was due to an error made on the Fiscal Year 2020-21 Reversion Worksheet, column (5), for Fund 60A. The correct entry should be zero. The error was discovered after the Controller's Office deadline for making corrections on the Reversion Worksheet, thus resulting in the Reserve Fund loan.

If you have any questions, please contact me at (213) 473-9125 or via email at su.huang@lacity.org.

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

January 29, 2024

TO: Honorable Budget & Finance Committee

FROM: Lena Hwang, Assistant Director of Finance
Mayor's Office of Public Safety



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

It is requested that the following advance provided to the Mayor's Office in FY 22-23 be written off:

Fund	Council file #	Amount
100	21-1364	\$938.74

This amount was for salary expenses related to the Justice Assistance Grant Program (Fund 64V, Department 46). At the end that fiscal year, it was reported that the total appropriated amount of \$64,373.45 was expended however based on a revised summary of labor costs, \$938.74 in salary expenses were disallowed. It is not expected that the grant will reimburse the office for these costs.

If you need additional information, please contact Jasmin Madrigal at (213) 978-0438.

CITY OF LOS ANGELES
INTER-DEPARTMENTAL CORRESPONDENCE

DATE: November 30, 2023

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

FROM: Miguel Sangalang, Executive Director
Department of Public Works / Bureau of Street Lighting



SUBJECT: Reserve Fund Loan Write-off Request

The Bureau of Street Lighting (BSL) respectfully requests approval for the write-off of a Year-End Reserve Fund Loan made in Fiscal Year 2020-21, as advised by the Office of City Administrative Officer. BSL reported the Disaster Service Workers' charges in the amount of \$389,928.56 for the positions funded by 59C – Measure M in the Revised FY 2020-21 Reversion Worksheet. Subsequently, BSL submitted an invoice to LADOT in order to recover the cost, however the reimbursement request was declined on the grounds that the charges are not related to any LADOT projects.

Fund Name	Fund No.	FMS Reference Doc. No.	Write-off Amount
Measure M	59C	JV84CHRTADX21	\$389,928.56

If you have any questions regarding this request, please contact Mark Yonemura, Senior Management Analyst II, at 213-847-1327.

Attachment:
Journal Voucher Review Form 84CHRTADX21