

REPORT FROM

OFFICE OF THE CITY ADMINISTRATIVE OFFICER

Date: January 14, 2021

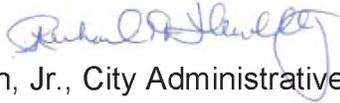
CAO File No. 0590-00098-5195

Council File No. --

Council District: --

To: The Mayor
The City Council

From: Richard H. Llewellyn, Jr., City Administrative Officer



Subject: **ANNUAL RESERVE FUND LOAN REVIEW**

RECOMMENDATIONS

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

1. Write off \$146,809.97 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). In addition, the Mayor's Fiscal Year 2020-21 Instructions for Fiscal Restraint instructed the Controller and this Office to work with General Managers to expedite processing of grant and bond reimbursements and Reserve Fund loan repayments. The CAO reviewed 224 loans valued at approximately \$72.06 million that were on the City's books as of September 30, 2020. Of these, 183 remain outstanding as of December 31, 2020.

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 illustrates the result of this study, summarized below:

Status of Reserve Fund Loans	Amount (in millions)
Loans Paid	\$8.53
Long-term Loans	2.37
Loans to be Repaid by 6/30/21	35.53
Loans to be Repaid after 6/30/21	6.08
Loans Recommended to be Written Off	0.15
Loans Requiring Further Analysis (TBD)	19.40
Total	\$72.06

The information presented in this report does not impact the reported July 1, 2020 Reserve Fund level. The July 1, 2020 Reserve Fund Available Balance was approximately \$262.54 million, representing 3.93 percent of General Fund revenues. As of the 2020-21 Second Financial Status Report, the Reserve Fund balance was \$325.84 million, or 4.87 percent.

BACKGROUND

A majority of Reserve Fund loans generally serve to front-fund and cash-flow departments for salaries and expenses related to County, State, or Federal grants for which expenditures are reimbursed only upon submission of invoices according to the grantor schedule and timeline. The Mayor and Council approve these grant awards on a case-by-case basis. While there are some delays in processing payments to the Reserve Fund upon their receipt from grantors, several factors can further delay payments. In some cases, for example, the grantor may have heavy workload or capacity limitations. Further, in order to repay Reserve Fund loans in a timely fashion, departments must prioritize preparation and submission of expense reports for grant reimbursement.

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 1st 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 six loans, which total approximately \$0.15 million. The requested write-offs are due to a variety of reasons including ineligible expenses against grants, special funds, and/or bond proceeds, corrections to year-end reversion worksheets, and overstated expenditures. Attachment 2 includes departmental requests to write off loans.

At the time of this report, departments were unable to provide definitive repayment information for approximately \$19.40 million. 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 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 2020-21 Budget does not assume the repayment of these loans. In addition, these actions will not impact the current status of the Reserve Fund.

RHL:JWW:JL: 01210043c
Attachments

CITY OF LOS ANGELES
SCHEDULE OF RESERVE FUND ADVANCES TO GENERAL FUND AND SPECIAL PURPOSE FUNDS
 September 30, 2020

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

Reimbursing Department Name	Reimbursing No.	Reimbursing Fund/Agency	Disbursing Dept, Fund or Project	Disbursing Fund	Dept	Council File	Date	Funds Advanced In Current Year	Funds Advanced In Prior Years	September 30, 2020 Total	Anticipated Repayment	COMMENTS
Aging	02	564	Aging	564	02	97-0966-S2	08/02/99	\$ --	\$ 25,000.00	\$ 25,000.00	Long Term	Per C.F 97-0966 S2, 1998-99 Older 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	2005-06 Health Insurance Counseling and Advocacy Program same as above.

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CAO	10	429	CAO	429	10	CAO Letter	07/29/20	3,182,711.89	--	3,182,711.89	6/30/2021	Repaid upon sufficient receipt of TOT within the LATCB Trust Fund.
City Attorney	12	368	City Attorney	368	12	Petty Cash	1/28/2019	--	1,500.00	1,500.00	6/30/2021	
City Attorney	12	550	City Attorney	550	12	Petty Cash	1/28/2019	--	1,000.00	1,000.00	6/30/2021	
EWDD	22	51N	EWDD	51N	22	16-0600-S167	11/02/16	--	1,080,000.00	1,080,000.00	TBD	To be paid upon 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	6/30/2021	Awaiting Invoice.
EWDD	22	62L	EWDD	62L	22	20-0147-S34	03/17/20	--	10,000,000.00	10,000,000.00	1/31/2021	Council Approved payment; pending transfer.
General Services	40	63E	General Services	63E	40	20-0600	07/06/20	9,944,746.02	--	9,944,746.02	TBD	VictoryLA for COVID-19 emergency
Mayor	46	59S	Mayor	59S	46	17-0758	07/03/18	--	400,000.00	400,000.00	6/30/2022	
Mayor	46	62C	Mayor	62C	46	19-0022	10/02/19	--	25,000.00	25,000.00	PAID	
Mayor	46	62G	Mayor	62G	46	19-0162	10/02/19	--	50,000.00	50,000.00	6/30/2022	
Mayor	46	62T	Mayor	62T	46	19-0936	10/17/19	--	700,000.00	700,000.00	9/30/2021	
Mayor	46	63H	Mayor	63H	46	20-0233	04/29/20	--	350,000.00	350,000.00	9/30/2021	
Mayor	46	63J	Mayor	63J	46	20-0234	04/29/20	--	100,000.00	100,000.00	9/30/2021	
Potrero Canyon Trust Fd	50	50F	Potrero Canyon Storm Drain Proj	100	54	85-0578	12/23/87	--	2,100,000.00	2,100,000.00	6/30/2022	CAO is working with Controller on resolving loan.
Potrero Canyon Trust Fd	50	50F	Potrero Canyon Storm Drain Proj	100	54	85-0578	04/19/85	--	550,000.00	550,000.00	6/30/2022	CAO is working with Controller on resolving loan.
Potrero Canyon Trust Fd	50	50F	Potrero Canyon Stabilization	100	54	91-0702-S2	11/26/91	--	700,000.00	700,000.00	6/30/2022	CAO is working with Controller on resolving loan.
Potrero Canyon Trust Fd	50	50F	Potrero Canyon Storm Drain Proj	100	54	85-0578	06/21/88	--	1,130,000.00	1,130,000.00	6/30/2022	CAO is working with Controller on resolving loan.
Stormwater Pollution Abate Fnd	50	511	Stormwater Pollution Abate Fnd	511	50	19-0600-S172	12/11/19	--	660,000.00	660,000.00	3/31/2021	Awaiting County disbursement of Measure W funds.

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CIEP	54	100	CIEP	100	54	11-0363-S1	09/26/18	--	2,219,287.28	2,219,287.28	TBD	Revolving loan for Prop 1 Crenshaw project. Reimbursement from the State expected upon completion of the project.
Zoo	87	40E	Zoo	40E	87	19-0600-S180	06/10/20	--	410,000.00	410,000.00	TBD	Demand letter sent to GLAZA. Pending resolution.
Recreation & Parks	88	437	Runyon Canyon Trust	437	88	86-0698	05/15/86	--	670,050.04	670,050.04	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.
Year-End Special Borrowings:												
General Services	40	100	General Services	100	40	17-0600-S115	06/12/18		27,501.32	27,501.32	TBD	Write off anticipated.
General Services	40	100	General Services	100	40	19-0600-S179	06/30/20		500.00	500.00	TBD	Write off anticipated.

SCHEDULE OF RESERVE FUND ADVANCES FOR UNFUNDED EXPENDITURES IN GENERAL FUND

Reimbursing Department Name	Reimbursing No.	Reimbursing Fund/Agency	Disbursing Dept, Fund or Project	Disbursing Fund	Dept	FMS Reference	Date	June 30, 2020 Expenditures	Prior Years	September 30, 2020 Total	Anticipated Repayment	COMMENTS
Aging	02	395	Aging	395	02	JV02CHRTADX20	06/30/20	103,292.15	--	103,292.15	PAID	
Aging	02	410	Aging	410	02	JV02CHRTADX20	06/30/20	22,343.54		22,343.54	PAID	
Aging	02	42J	Aging	42J	02	JV02CHRTADX20	06/30/20	10,498.64		10,498.64	PAID	
Aging	02	47Y	Aging	47Y	02	JV02CHRTADX20	06/30/20	10,062.76		10,062.76	1/31/2021	Awaiting invoice.
Aging	02	53M	Aging	53M	02	JV02CHRTADX14	06/30/14	--	7,236.87	7,236.87	TBD	Awaiting reimbursement from MTA.

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Aging	02	53M	Aging	53M	02	JV02CHRTADX15	06/30/15	--	22,502.93	22,502.93	TBD	Awaiting reimbursement from MTA.
Aging	02	57E	Aging	57E	02	JV02CHRTADX20	06/30/20	17,432.85		17,432.85	1/31/2021	Awaiting invoice.
Building and Safety	08	48R	General Services	48R	40	JV40CHRTADX20	06/30/20	104,879.57		104,879.57	6/30/2021	Pending review of invoices.
Building and Safety	08	48R	City Planning	48R	68	JV68CHRTADX20	06/30/20	3,949.69		3,949.69	PAID	
CAO	10	17C	General Services	17C	40	JV40CHRTADX20	06/30/20	401,774.41		401,774.41	PAID	
CAO	10	43K	General Services	43K	40	JV40CHRTADX20	06/30/20	98,091.30		98,091.30	PAID	
CAO	10	43K	General Services	43K	40	JV40CHRTADX20	06/30/20	285.83		285.83	PAID	
CAO	10	43L	General Services	43L	40	JV40CHRTADX19	06/28/19	--	5,427.39	5,427.39	PAID	
CAO	10	43M	General Services	43M	40	JV40CHRTADX19	06/28/19	--	9,834.00	9,834.00	PAID	
CAO	10	43M	General Services	43M	40	JV40CHRTADX20	06/30/20	2,528.15		2,528.15	6/30/2021	Billing issue pending resolution.
City Attorney	12	368	Aging	368	02	JV02CHRTADX18	06/29/18	--	3,890.25	3,890.25	PAID	
City Attorney	12	368	City Attorney	368	12	JV12CHRTADX20	06/30/20	776,967.63		776,967.63	PAID	
City Attorney	12	368	Police	368	70	JV70CHRTADX19	06/28/19	--	458,528.76	458,528.76	PAID	
City Attorney	12	368	Police	368	70	JV70CHRTADX20	06/30/20	1,062,568.37		1,062,568.37	PAID	
City Attorney	22	550	General Services	550	40	JV40CHRTADX20	06/30/20	4,210.77		4,210.77	6/30/2021	Pending review of invoices.
City Attorney	22	60D	City Attorney	60D	12	JV12CHRTADX18	06/29/18	--	100,000.00	100,000.00	PAID	
EWDD	22	10B	General Services	10B	40	JV40CHRTADX20	06/30/20	946.00		946.00	6/30/2021	Pending review of invoices.
EWDD	40	43F	Mayor	43F	46	JV46CHRTADX18	06/29/18	--	5,576.00	5,576.00	3/31/2021	Pending review of invoices.
EWDD	22	45D	EWDD	45D	22	JV22CHRTADX16	06/30/16	--	485.33	485.33	3/31/2021	Pending review of invoices.
EWDD	22	45D	EWDD	45D	22	JV22CHRTADX17	06/30/17	--	14,883.62	14,883.62	3/31/2021	Pending review of invoices.
EWDD	22	45D	Personnel	45D	66	JV66CHRTADX17	06/30/17	--	2,263.00	2,263.00	3/31/2021	Pending review of invoices.
EWDD	22	45D	Personnel	45D	66	JV66CHRTADX19	06/28/19	--	584.21	584.21	3/31/2021	Pending review of invoices.
EWDD	22	45D	Personnel	45D	66	JV66CHRTADX20	06/30/20	2,946.87		2,946.87	3/31/2021	Pending review of invoices.
EWDD	22	45L	EWDD	45L	22	JV22CHRTADX18	06/29/18	--	2,473.27	2,473.27	3/31/2021	Pending review of invoices.
EWDD	22	551	General Services	551	40	JV40CHRTADX20	06/30/20	18,097.63		18,097.63	TBD	Write off anticipated.

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Reimbursing Department Name	Reimbursing No.	Reimbursing Fund/Agency	Disbursing Dept, Fund or Project	Disbursing Fund	Dept	Council File	Date	Funds Advanced In Current Year	Funds Advanced In Prior Years	September 30, 2020 Total	Anticipated Repayment	COMMENTS
EWDD	22	551	General Services	551	40	JV40CHRTADX20	06/30/20	9,982.37		9,982.37	3/31/2021	Pending review of invoices.
EWDD	22	551	Personnel	551	66	JV66CHRTADX20	06/30/20	8,923.70		8,923.70	3/31/2021	Pending review of invoices.
EWDD	22	56E	EWDD	56E	22	JV22CHRTADX17	06/30/17	--	35,936.69	35,936.69	3/31/2021	Pending review of invoices.
EWDD	22	56E	Personnel	56E	66	JV66CHRTADX17	06/30/17	--	16,039.00	16,039.00	3/31/2021	Pending review of invoices.
EWDD	22	56E	Personnel	56E	66	JV66CHRTADX19	06/28/19	--	2,573.48	2,573.48	3/31/2021	Pending review of invoices.
EWDD	22	56E	Personnel	56E	66	JV66CHRTADX20	06/30/20	3,569.12		3,569.12	3/31/2021	Pending review of invoices.
EWDD	22	56J	EWDD	56J	22	JV22CHRTADX15	60/30/15	--	1,740.05	1,740.05	3/31/2021	Pending review of invoices.
EWDD	22	56J	EWDD	56J	22	JV22CHRTADX16	06/30/16	--	8.48	8.48	3/31/2021	Pending review of invoices.
EWDD	22	56L	Personnel	56L	66	JV66CHRTADX20	06/30/20	1,595.00		1,595.00	3/31/2021	Pending review of invoices.
EWDD	22	56T	EWDD	56T	22	JV22CHRTADX20	06/30/20	58,457.20		58,457.20	3/31/2021	Pending review of invoices.
EWDD	22	56T	Personnel	56T	66	JV66CHRTADX20	06/30/20	366.61		366.61	3/31/2021	Pending review of invoices.
EWDD	22	57C	Personnel	57C	66	JV66CHRTADX19	06/28/19	--	62.74	62.74	3/31/2021	Pending review of invoices.
EWDD	22	57D	Personnel	57D	66	JV66CHRTADX20	06/30/20	4,953.25		4,953.25	3/31/2021	Pending review of invoices.
EWDD	22	57D	PW-Board	57D	74	JV74CHRTADX17	06/30/17	--	2,633.08	2,633.08	TBD	Write off anticipated.
EWDD	22	57D	PW-Board	57D	74	JV74CHRTADX18	06/29/18	--	15,548.40	15,548.40	TBD	Write off anticipated.
EWDD	22	57D	PW-Board	57D	74	JV74CHRTADX19	06/28/19	--	7,351.35	7,351.35	TBD	Write off anticipated.
EWDD	22	57D	PW-Engineering	57D	78	JV78CHRTADX17	06/30/17	--	4,120.51	4,120.51	6/30/2021	Awaiting invoice
EWDD	22	57D	PW-Engineering	57D	78	JV78CHRTADX18	06/29/18	--	117,072.67	117,072.67	6/30/2021	Awaiting invoice
EWDD	22	57D	PW-Engineering	57D	78	JV78CHRTADX20	06/30/20	75,533.48		75,533.48	TBD	Expenses under review.
EWDD	22	57D	PW-Engineering	57D	78	JV78CHRTADX19	06/28/19	--	92,544.91	92,544.91	TBD	Expenses under review.
EWDD	22	57D	PW-Street Services	57D	86	JV86CHRTADX19	06/28/19	--	43,019.79	43,019.79	6/30/2021	Pending review of invoices.
EWDD	22	57D	PW-Street Services	57D	86	JV86CHRTADX20	06/30/20	4,980.21		4,980.21	6/30/2021	Pending review of invoices.

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EWDD	22	57W	City Attorney	57W	12	JV12CHRTADX19	06/28/19	--	39,901.62	39,901.62	6/30/2021	Pending review of invoices.
EWDD	22	57W	EWDD	57W	22	JV22CHRTADX18	06/29/18	--	11,896.51	11,896.51	3/31/2021	
EWDD	22	57W	EWDD	57W	22	JV22CHRTADX20	06/30/20	716,078.60		716,078.60	3/31/2021	
EWDD	22	57W	General Services	57W	40	JV40CHRTADX20	06/30/20	15,000.00		15,000.00	6/30/2021	
EWDD	22	57W	Mayor	57W	46	JV46CHRTADX17	06/30/17	--	161,666.00	161,666.00	3/31/2021	
EWDD	22	57W	Mayor	57W	46	JV46CHRTADX19	06/28/19	--	144,204.68	144,204.68	3/31/2021	
EWDD	22	57W	Personnel	57W	66	JV66CHRTADX20	06/30/20	33,090.30		33,090.30	3/31/2021	
EWDD	22	58E	EWDD	58E	22	JV22CHRTADX18	06/29/18	--	250.17	250.17	3/31/2021	
EWDD	22	58E	Personnel	58E	66	JV66CHRTADX19	06/28/19	--	13.08	13.08	3/31/2021	
EWDD	22	58G	PW-Board	58G	74	JV74CHRTADX17	06/30/17	--	750,000.00	750,000.00	3/31/2021	
EWDD	22	58Y	EWDD	58Y	22	JV22CHRTADX18	06/29/18	--	8,647.50	8,647.50	3/31/2021	
EWDD	22	59A	EWDD	59A	22	JV22CHRTADX18	06/29/18	--	2,230.56	2,230.56	3/31/2021	
EWDD	22	59N	Personnel	59N	66	JV66CHRTADX19	06/28/19	--	1,062.15	1,062.15	3/31/2021	
EWDD	22	59N	Personnel	59N	66	JV66CHRTADX20	06/30/20	1,013.53		1,013.53	3/31/2021	
EWDD	22	59P	EWDD	59P	22	JV22CHRTADX18	06/29/18	--	8,535.16	8,535.16	3/31/2021	
EWDD	22	59P	EWDD	59P	22	JV22CHRTADX19	06/28/19	--	1,232.16	1,232.16	3/31/2021	
EWDD	22	59Q	Personnel	59Q	66	JV66CHRTADX19	06/28/19	--	65.81	65.81	3/31/2021	
EWDD	22	59Q	Personnel	59Q	66	JV66CHRTADX20	06/30/20	118.88		118.88	3/31/2021	
EWDD	22	59R	EWDD	59R	22	JV22CHRTADX18	06/29/18	--	981.64	981.64	3/31/2021	
EWDD	22	59R	Personnel	59R	66	JV66CHRTADX19	06/28/19	--	466.67	466.67	3/31/2021	
EWDD	22	59R	Personnel	59R	66	JV66CHRTADX20	06/30/20	944.00		944.00	3/31/2021	
EWDD	22	59W	Personnel	59W	66	JV66CHRTADX18	06/29/18	--	280.10	280.10	3/31/2021	
EWDD	22	59X	Personnel	59X	66	JV66CHRTADX19	06/28/19	--	118.16	118.16	3/31/2021	
EWDD	22	59X	Personnel	59X	66	JV66CHRTADX20	06/30/20	152.60		152.60	3/31/2021	
EWDD	22	59Y	Personnel	59Y	66	JV66CHRTADX19	06/28/19	--	51.93	51.93	3/31/2021	
EWDD	22	593	EWDD	593	22	JV22CHRTADX18	06/29/18	--	39,663.46	39,663.46	3/31/2021	
EWDD	22	60A	EWDD	60A	22	JV22CHRTADX20	06/30/20	10,045.25		10,045.25	6/30/2021	Pending reimbursement from grantor.
EWDD	22	60A	Personnel	60A	66	JV66CHRTADX19	06/28/19	--	103.44	103.44	3/31/2021	
EWDD	22	60A	Personnel	60A	66	JV66CHRTADX20	06/30/20	328.00		328.00	3/31/2021	
EWDD	22	60K	Personnel	60K	66	JV66CHRTADX20	06/30/20	588.93		588.93	3/31/2021	
EWDD	22	60L	Personnel	60L	66	JV66CHRTADX19	06/28/19	--	58.62	58.62	3/31/2021	
EWDD	22	60L	Personnel	60L	66	JV66CHRTADX20	06/30/20	7.23		7.23	3/31/2021	
EWDD	22	60N	EWDD	60N	22	JV22CHRTADX20	06/30/20	32,990.49		32,990.49	6/30/2021	Pending reimbursement from grantor.
EWDD	22	60N	Personnel	60N	66	JV66CHRTADX20	06/30/20	701.00		701.00	3/31/2021	

CITY OF LOS ANGELES
SCHEDULE OF RESERVE FUND ADVANCES TO GENERAL FUND AND SPECIAL PURPOSE FUNDS
September 30, 2020

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

Reimbursing Department Name	Reimbursing No.	Reimbursing Fund/Agency	Disbursing Dept, Fund or Project	Disbursing Fund	Dept	Council File	Date	Funds Advanced In Current Year	Funds Advanced In Prior Years	September 30, 2020 Total	Anticipated Repayment	COMMENTS
EWDD	22	62E	EWDD	62E	22	JV22CHRTADX20	06/30/20	309.35		309.35	3/31/2021	
EWDD	22	62E	Personnel	62E	66	JV66CHRTADX20	06/30/20	452.00		452.00	3/31/2021	
EWDD	22	62F	Personnel	62F	66	JV66CHRTADX19	06/28/19	--	1,220.44	1,220.44	3/31/2021	
EWDD	22	62F	Personnel	62F	66	JV66CHRTADX20	06/30/20	299.59		299.59	3/31/2021	
EWDD	22	62H	Personnel	62H	66	JV66CHRTADX19	06/28/19	--	2,406.17	2,406.17	3/31/2021	
EWDD	22	62H	Personnel	62H	66	JV66CHRTADX20	06/30/20	2,124.00		2,124.00	3/31/2021	
EWDD	22	62P	EWDD	62P	22	JV22CHRTADX20	06/30/20	23,494.26		23,494.26	3/31/2021	
EWDD	22	62P	Personnel	62P	66	JV66CHRTADX20	06/30/20	3,657.00		3,657.00	3/31/2021	
EWDD	22	62Q	Personnel	62Q	66	JV66CHRTADX20	06/30/20	891.06		891.06	3/31/2021	
Cultural Affairs	30	480	General Services	480	40	JV40CHRTADX20	06/30/20	9,302.43		9,302.43	6/30/2021	Pending review of invoices.
Cultural Affairs	30	516	PW-Street Services	516	86	JV86CHRTADX20	06/30/20	9,600.25		9,600.25	PAID	
General Services	40	298	General Services	298	40	JV40CHRTADX20	06/30/20	27,594.65		27,594.65	TBD	Write off anticipated.
General Services	40	298	General Services	298	40	JV40CHRTADX20	06/30/20	19,423.84		19,423.84	PAID	
General Services	40	298	General Services	298	40	JV40CHRTADX20	06/30/20	40,764.66		40,764.66	6/30/2021	Pending review of invoices.
General Services	40	298	PW-Engineering	298	78	JV78CHRTADX17	06/30/17	--	10,000.00	10,000.00	6/30/2021	Awaiting invoice.
General Services	40	298	PW-Engineering	298	78	JV78CHRTADX18	06/29/18	--	114,148.28	114,148.28	6/30/2021	Awaiting invoice.
Housing	43	424	Aging	424	02	JV02CHRTADX20	06/30/20	4,186.32	--	4,186.32	PAID	
Housing	43	424	EWDD	424	22	JV22CHRTADX20	06/30/20	91,059.49		91,059.49	3/31/2021	
Housing	43	424	General Services	424	40	JV40CHRTADX20	06/30/20	211,564.95		211,564.95	PAID	
Housing	43	424	PW-Street Services	424	86	JV86CHRTADX19	06/28/19		57,239.36	57,239.36	3/31/2021	Pending review of invoices.
Housing	43	424	PW-Street Services	424	86	JV86CHRTADX20	06/30/20	884,439.44		884,439.44	PAID	
Housing	43	424	PW-Street Services	424	86	JV86CHRTADX20	06/30/20	3,751.00		3,751.00	TBD	Potential Write-Off
Housing	43	55J	General Services	55J	40	JV40CHRTADX20	06/30/20	12,711.68		12,711.68	PAID	
Housing	43	55J	General Services	55J	40	JV40CHRTADX20	06/30/20	11,123.61		11,123.61	6/30/2021	Awaiting invoice.
Mayor	46	40B	Police	40B	70	JV70CHRTADX18	06/29/18	--	2,845,967.00	2,845,967.00	6/30/2021	Awaiting invoice.
Mayor	46	55X	Mayor	55X	46	JV46CHRTADX20	06/30/20	47,759.37		47,759.37	12/31/2020	
Mayor	46	55X	Police	55X	70	JV70CHRTADX19Z	10/25/19	--	27,818.88	27,818.88	PAID	
Mayor	46	55X	Police	55X	70	JV70CHRTADX19Z	10/25/19	--	740.48	740.48	TBD	Billing error; write off anticipated.
Mayor	46	59M	Mayor	59M	46	JV46CHRTADX20	06/30/20	7,155.86		7,155.86	3/31/2021	
Mayor	46	60H	Fire	60H	38	JV38CHRTADX20	06/30/20	1,154.06		1,154.06	PAID	
Mayor	46	60H	Fire	60H	38	JV38CHRTADX20	06/30/20	732.10		732.10	3/31/2021	
Mayor	46	60H	Mayor	60H	46	JV46CHRTADX20	06/30/20	773.24		773.24	PAID	
Mayor	46	60H	Police	60H	70	JV70CHRTADX20	06/30/20	2,291.16		2,291.16	PAID	
Mayor	46	60R	Mayor	60R	46	JV46CHRTADX20	06/30/20	27,875.33		27,875.33	PAID	
Mayor	46	60S	Police	60S	70	JV70CHRTADX20	06/30/20	126,515.72		126,515.72	3/31/2020	

CITY OF LOS ANGELES
SCHEDULE OF RESERVE FUND ADVANCES TO GENERAL FUND AND SPECIAL PURPOSE FUNDS
September 30, 2020

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

Reimbursing Department Name	Reimbursing No.	Reimbursing Fund/Agency	Disbursing Dept, Fund or Project	Disbursing Fund	Dept	Council File	Date	Funds Advanced In Current Year	Funds Advanced In Prior Years	September 30, 2020 Total	Anticipated Repayment	COMMENTS
Mayor	46	62G	Mayor	62G	46	JV46CHRTADX20	06/30/20	29,617.47		29,617.47	3/31/2020	
Mayor	46	62K	Fire	62K	38	JV38CHRTADX20	06/30/20	289,010.29		289,010.29	PAID	
Mayor	46	62K	Fire	62K	38	JV38CHRTADX20	06/30/20	111,903.41		111,903.41	3/31/2021	
Mayor	46	62K	Mayor	62K	46	JV46CHRTADX20	06/30/20	43,918.93		43,918.93	1/31/2021	
Mayor	46	62R	Mayor	62R	46	JV46CHRTADX20	06/30/20	11,805.39		11,805.39	PAID	
Mayor	46	62S	Mayor	62S	46	JV46CHRTADX20	06/30/20	107,195.06		107,195.06	PAID	
Mayor	46	63G	Fire	63G	38	JV38CHRTADX20	06/30/20	14,293.69		14,293.69	3/31/2021	Pending review of invoices.
Mayor	46	63H	Mayor	63H	46	JV46CHRTADX20	06/30/20	12,598.20		12,598.20	PAID	
Mayor	46	654	Police	654	70	JV70CHRTADX18	06/29/18	--	500,465.00	500,465.00	6/30/2021	Awaiting additional documentation.
Mayor	46	664	Police	664	70	JV70CHRTADX18	06/29/18	--	617,808.00	617,808.00	6/30/2021	Awaiting additional documentation.
Mayor	46	667	Police	667	70	JV70CHRTADX16	06/30/16	--	390,493.26	390,493.26	TBD	Write off anticipated.
Mayor	46	667	Police	667	70	JV70CHRTADX17	06/30/17	--	2,027,072.42	2,027,072.42	TBD	Write off anticipated.
Mayor	46	667	Police	667	70	JV70CHRTADX18	06/29/18	--	770,857.90	770,857.90	TBD	Write off anticipated.
Mayor	46	667	Police	667	70	JV70CHRTADX20	06/30/20	4,463,422.07		4,463,422.07	6/30/2021	Awaiting additional documentation.
Mayor	46	668	Police	668	70	JV70CHRTADX18	06/29/18	--	2,475,162.00	2,475,162.00	6/30/2021	Awaiting additional documentation.
Non-Dept-SPF	50	15M	PW-Engineering	15M	78	JV78CHRTADX16Z	10/20/16	--	2,448.65	2,448.65	TBD	Bond funds may no longer be available. Write-off may be required.
Non-Dept-SPF	50	16A	General Services	16A	40	JV40CHRTADX17	06/30/17	--	100,000.00	100,000.00	PAID	
Non-Dept-SPF	50	16A	PW-Engineering	16A	78	JV78CHRTADX17	06/30/17	--	25,059.00	25,059.00	6/30/2021	Pending review of invoices.
Non-Dept-SPF	50	16J	ITA	16J	32	JV32CHRTADX19	06/28/19	--	54,198.00	54,198.00	PAID	
Non-Dept-SPF	50	16J	PW-Engineering	16J	78	JV78CHRTADX20	06/30/20	462,990.04		462,990.04	6/30/2021	Pending review of invoices.
Non-Dept-SPF	50	16J	PW-Contract Administratio	16J	76	JV76CHRTADX18	06/29/18	--	147,056.80	147,056.80	TBD	Pending response from department.
Non-Dept-SPF	50	16J	PW-Engineering	16J	78	JV78CHRTADX18	06/29/18	--	465,157.71	465,157.71	6/30/2021	Pending review of invoices.
Non-Dept-SPF	50	16K	ITA	16K	32	JV32CHRTADX20	06/30/20	24,610.16		24,610.16	PAID	
Non-Dept-SPF	50	16K	PW-Board	16K	74	JV74CHRTADX19	06/28/19	--	4,885.61	4,885.61	TBD	Pending response from department.
Non-Dept-SPF	50	16K	PW-Contract Administratio	16K	76	JV76CHRTADX18	06/29/18	--	79,253.86	79,253.86	TBD	Pending response from department.

CITY OF LOS ANGELES
SCHEDULE OF RESERVE FUND ADVANCES TO GENERAL FUND AND SPECIAL PURPOSE FUNDS
September 30, 2020

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

Reimbursing Department Name	Reimbursing No.	Reimbursing Fund/Agency	Disbursing Dept, Fund or Project	Disbursing Fund	Dept	Council File	Date	Funds Advanced In Current Year	Funds Advanced In Prior Years	September 30, 2020 Total	Anticipated Repayment	COMMENTS
Non-Dept-SPF	50	16K	PW-Engineering	16K	78	JV78CHRTADX18	06/29/18	--	346,936.19	346,936.19	6/30/2021	Pending review of invoices.
Non-Dept-SPF	50	16K	PW-Engineering	16K	78	JV78CHRTADX20	06/30/20	29,584.91		29,584.91	6/30/2021	Pending review of invoices.
Non-Dept-SPF	50	16L	General Services	16L	40	JV40CHRTADX20	06/30/20	11,047.54		11,047.54	6/30/2021	Pending review of invoices.
Non-Dept-SPF	50	16Q	PW-Contract Administratio	16Q	76	JV76CHRTADX16	06/30/16	--	67,856.66	67,856.66	TBD	Pending response from department.
Non-Dept-SPF	50	16Q	PW-Contract Administratio	16Q	76	JV76CHRTADX17	06/30/17	--	65,792.08	65,792.08	TBD	Pending response from department.
Non-Dept-SPF	50	16Q	PW-Engineering	16Q	78	JV78CHRTADX13	06/28/13	--	95,829.13	95,829.13	6/30/2021	Pending review of invoices.
Non-Dept-SPF	50	16Q	PW-Engineering	16Q	78	JV78CHRTADX16	06/30/16	--	134,908.76	134,908.76	6/30/2021	Pending review of invoices.
Non-Dept-SPF	50	16T	PW-Contract Administratio	16T	76	JV76CHARTADX11	06/30/11	--	48,179.73	48,179.73	TBD	Pending response from department.
Non-Dept-SPF	50	16T	PW-Engineering	16T	78	JV78CHRTADX17Z	10/24/17	--	76,074.05	76,074.05	6/30/2021	Pending review of invoices.
Non-Dept-SPF	50	16T	PW-Engineering	16T	78	JV78CHRTADX18	06/29/18	--	79,148.83	79,148.83	TBD	Expenses under review.
Non-Dept-SPF	50	16V	PW-Contract Administratio	16V	76	JV76CHRTADX15	06/30/15	--	273.00	273.00	TBD	Pending response from department.
Non-Dept-SPF	50	16V	PW-Engineering	16V	78	JV78CHRTADX18	06/29/18	--	265,399.13	265,399.13	6/30/2021	Pending review of invoices.
Non-Dept-SPF	50	214	Fire	214	38	JV38CHRTADX18	06/29/18	--	100,000.00	100,000.00	6/30/2021	
Non-Dept-SPF	50	26G	General Services	26G	40	JV40CHRTADX18	06/29/18	--	2,994.07	2,994.07	6/30/2021	Pending review of invoices.
Non-Dept-SPF	50	29B	PW-Engineering	29B	78	JV78CHRTADX16	06/30/16	--	58,900.00	58,900.00	6/30/2021	Pending review of invoices.
Non-Dept-SPF	50	29B	PW-Engineering	29B	78	JV78CHRTADX17	06/30/17	--	6,264.64	6,264.64	6/30/2021	Pending review of invoices.
Non-Dept-SPF	50	29B	PW-Engineering	29B	78	JV78CHRTADX18	06/29/18	--	61,700.00	61,700.00	6/30/2021	Pending review of invoices.
Non-Dept-SPF	50	29B	PW-Engineering	29B	78	JV78CHRTADX20	06/30/20	241,475.71		241,475.71	TBD	Pending review of invoices.
Non-Dept-SPF	50	298	ITA	298	32	JV32CHRTADX18	06/29/18	--	59,677.58	59,677.58	PAID	
Non-Dept-SPF	50	298	ITA	298	32	JV32CHRTADX19	06/28/19	--	67,733.80	67,733.80	6/30/2021	Pending review of invoices.
Non-Dept-SPF	50	298	ITA	298	32	JV32CHRTADX20	06/30/20	9,041.31		9,041.31	PAID	

CITY OF LOS ANGELES
SCHEDULE OF RESERVE FUND ADVANCES TO GENERAL FUND AND SPECIAL PURPOSE FUNDS
September 30, 2020

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

Reimbursing Department Name	Reimbursing No.	Reimbursing Fund/Agency	Disbursing Dept, Fund or Project	Disbursing Fund	Dept	Council File	Date	Funds Advanced In Current Year	Funds Advanced In Prior Years	September 30, 2020 Total	Anticipated Repayment	COMMENTS
Non-Dept-SPF	50	298	ITA	298	32	JV32CHRTADX20	06/30/20	19,957.90		19,957.90	6/30/2021	Pending review of invoices.
Non-Dept-SPF	50	298	General Services	298	40	JV40CHRTADX19	06/28/19	--	460.48	460.48	TBD	Write off anticipated.
Non-Dept-SPF	50	298	General Services	298	40	JV40CHRTADX20	06/30/20	15,189.23		15,189.23	TBD	Write off anticipated.
Non-Dept-SPF	50	298	General Services	298	40	JV40CHRTADX20	06/30/20	164,002.53		164,002.53	6/30/2021	Pending review of invoices.
Non-Dept-SPF	50	298	PW-Contract Administration	298	76	JV76CHRTADX18	06/29/18	--	12,233.34	12,233.34	TBD	Pending response from department.
Non-Dept-SPF	50	298	PW-Engineering	298	78	JV78CHRTADX18	06/29/18	--	317,065.00	317,065.00	TBD	Expenses under review.
Non-Dept-SPF	50	298	PW-Engineering	298	78	JV78CHRTADX19Z1	10/25/19	--	101,000.00	101,000.00	TBD	Expenses under review.
Non-Dept-SPF	50	43U	PW-Street Lighting	43U	86	JV84CHRTADX20	06/30/20	107,477.00		107,477.00	PAID	
Non-Dept-SPF	50	46D	General Services	46D	40	JV40CHRTADX19	06/28/19	--	369.89	369.89	6/30/2021	Pending review of invoices.
Non-Dept-SPF	50	508	Liability Claims	508	59	JV59CHRTADX18	06/29/18	--	965,699.85	965,699.85	TBD	Write off anticipated; invoice transmitted
Non-Dept-SPF	50	54W	PW-Engineering	54W	78	JV78CHRTADX17Z	10/24/17	--	29,722.25	29,722.25	6/30/2021	Pending review of invoices.
Non-Dept-SPF	50	57F	PW-Street Lighting	57F	84	JV84CHRTADX19	06/28/19	--	6,930.80	6,930.80	PAID	
Non-Dept-SPF	50	60W	PW-Sanitation	60W	82	JV82CHRTADX20	06/30/20	1,367,345.05		1,367,345.05	3/31/2021	Awaiting County disbursement of Measure W funds.
Police	70	339	City Attorney	339	12	JV12CHRTADX20	06/30/20	82,373.00	--	82,373.00	6/30/2021	Invoice transmitted for review
Police	70	339	Police	339	70	JV70CHRTADX20	06/30/20	3,229,214.78		3,229,214.78	PAID	
Transportation	94	385	Aging	385	02	JV02CHRTADX20	06/30/20	50,597.49	--	50,597.49	PAID	
Transportation	94	59C	General Services	59C	40	JV40CHRTADX19	06/28/19	--	1,479.92	1,479.92	PAID	
Transportation	94	59C	PW-Contract Administration	59C	76	JV76CHRTADX19	06/28/19	--	118,468.31	118,468.31	TBD	Pending response from department.
Transportation	94	59C	PW-Engineering	59C	78	JV78CHRTADX18	06/29/18	--	261,218.00	261,218.00	6/30/2021	Pending review of invoices.
Transportation	94	59C	PW-Engineering	59C	78	JV78CHRTADX19Z	06/28/19	--	567,332.93	567,332.93	6/30/2021	Pending review of invoices.

CITY OF LOS ANGELES
SCHEDULE OF RESERVE FUND ADVANCES TO GENERAL FUND AND SPECIAL PURPOSE FUNDS
September 30, 2020

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Transportation	94	59C	PW-Street Services	59C	86	JV86CHRTADX19	06/28/19	--	2,659,366.10	2,659,366.10	6/30/2021	Pending review of invoices.
Transportation	94	596	Police	596	70	JV70CHRTADX19	06/28/19		177,653.71	177,653.71	PAID	

Reserve Fund Advances for Unfunded Expenditures in General Fund - Requests for Write-Off												
Reimbursing Department Name	Reimbursing No.	Reimbursing Fund/Agency	Disbursing Dept, Fund or Project	Disbursing Fund	Dept	Council File	Date	Funds Advanced In Current Year	Funds Advanced In Prior Years	September 30, 2020 Total	Anticipated Repayment	COMMENTS
EWDD	22	57D	City Attorney	57D	12	JV12CHRTADX19	06/28/19	--	257.06	257.06	Write-Off	Department requests write-off.
Housing	43	424	EWDD	424	22	JV22CHRTADX19	06/28/19	--	68,861.59	68,861.59	Write-Off	Department requests write-off.
Mayor	46	62K	Fire	62K	38	JV38CHRTADX20	06/30/20	7,979.25		7,979.25	Write-Off	Department requests write-off.
Mayor	46	63G	Fire	63G	38	JV38CHRTADX20	06/30/20	4,842.43		4,842.43	Write-Off	Department requests write-off.
Non-Dept-SPF	50	298	ITA	298	32	JV32CHRTADX18	06/29/18	--	576.37	576.37	Write-Off	Department requests write-off.
Non-Dept-SPF	50	298	ITA	298	32	JV32CHRTADX19	06/28/19	--	64,293.27	64,293.27	Write-Off	Department requests write-off.

GRAND TOTAL

\$ 72,061,940.63

ATTACHMENT 2

CITY OF LOS ANGELES
INTER-DEPARTMENTAL CORRESPONDENCE

November 10, 2020

TO: Honorable Members Budget & Finance Committee

FROM: Leela Kapur, Executive Assistant City Attorney *LAK*
Office of the City Attorney

RE: Request to Write Off Outstanding Reserve Fund Advance

It is requested that the following reserve fund advance provided to the Office of the City Attorney in FY 18-19 be written off:

Fund	Council File #	Amount
57D	14-1174-S51	\$257.06

The Controller is authorized to process reserve funds advances in order to perform the year end closing without departments returning to Council to request additional appropriations. In FY 18-19, an advance was processed in order to cover the full amount of expenses reported under Fund 57D CRA/LA Excess Non-Housing Bond proceeds. However, after a more thorough review of expenses by EWDD, it was determined that the CTO adjustment to salary expenses in the amount of \$257.06 is not eligible under fund guidelines.

Attached for your reference is the final FY 18-19 Reversion worksheet for department 12.

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

Reversion To Reserve Fund and Other Funds
June 30, 2019

DEPT 12 CITY ATTORNEY

AUTHORITY	CF DATE	Funding Source PURPOSE	TRSF	APPR	RSBC	B/S ACCT	ALLOCATIONS FROM FUNDING SOURCE		AVAIL ABF		EXPENDITURES		ENCUMBRANCES		AMOUNT TO BE REVERTED (OVEREXPENDED / OVERCOMMITTED)				
							CASH ALLOC NOT TRANSFERRED TO GENERAL FUND (1)	CASH TRANSFERRED TO GENERAL FUND (2)	AMOUNT APPROPRIATED IN CURRENT FY COL(1)-(2)-(3)	ENCUMBRANCE BALANCE -JULY 1 PRIOR YEAR (4)	FROM CURRENT YEAR'S RECEIPTS (5)	FROM LAST YEAR'S ENCUMB (6)	FROM CURRENT YEAR'S RECEIPTS (7)	FROM LAST YEAR'S ENCUMB (8)	FROM CURRENT YEAR'S RECEIPTS COL(2)-(5)-(7)-(8)* COL(3)-(6)-(7)-(8)**	FROM LAST YEAR'S ENCUMB COL(2)-(6)-(8)-(10) COL(4)-(8)-(9)-(10)*			
SUBTOTAL - 561							0.00	171,472.00	171,472.00	0.00	171,472.00	0.00	0.00	0.00	0.00	0.00	0.00		
56V 43		FORECLOSURE REGISTRY PROGRAM FUND																	
BUDGET		FY 2018-19	43R112	5654			147,424.82	98,814.18	246,239.00	0.00	121,147.86	0.00	0.00	0.00	-22,333.68	0.00			
SUBTOTAL - 56V							147,424.82	98,814.18	246,239.00	0.00	121,147.86	0.00	0.00	0.00	-22,333.68	0.00			
57B 46		FY14 JUSTICE ASSISTANCE GRANT FUND																	
18-0600-S159	11/2/2018	FY2018-19 First FSR	46R112	5693			0.00	1,465.00	1,465.00	0.00	1,465.00	0.00	0.00	0.00	0.00	0.00	0.00		
MF19000059	12/3/2018	Transfer from 46L846 TO 46R112	46R112	5693			0.00	301.02	301.02	0.00	301.02	0.00	0.00	0.00	0.00	0.00	0.00		
SUBTOTAL - 57B							0.00	1,766.02	1,766.02	0.00	1,766.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
57D 22		CRA/LA EXCESS NON-HOUSING BOND PROCEEDS																	
14-1174-S51	12/4/2018	Excess Bond Proceeds cover FY19 Staff costs	22R112	5693			5,925.85	4,074.15	10,000.00	0.00	4,331.21	0.00	0.00	0.00	-257.06	0.00			
SUBTOTAL - 57D							5,925.85	4,074.15	10,000.00	0.00	4,331.21	0.00	0.00	0.00	-257.06	0.00			
57F 50		SIDEWALK AND CURB REPAIR FUND																	
BUDGET		FY 2018-19	50R112	5664			0.00	70,571.00	70,571.00	0.00	42,765.92	0.00	0.00	0.00	27,805.08	0.00			
SUBTOTAL - 57F							0.00	70,571.00	70,571.00	0.00	42,765.92	0.00	0.00	0.00	27,805.08	0.00			
57W 22		WORKFORCE INNOVATION OPPORTUNITY ACT																	
BUDGET		FY 2018-19	22R112	5663			130,037.62	85,324.38	215,362.00	0.00	125,226.00	0.00	0.00	0.00	-39,901.62	0.00			
18-0543	6/27/2018	FY19 Workforce Dev Board Annual Plan	22R112	5663			-90,136.00	0.00	-90,136.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
SUBTOTAL - 57W							39,901.62	85,324.38	125,226.00	0.00	125,226.00	0.00	0.00	0.00	-39,901.62	0.00			
58C 46		FY15 JUSTICE ASSISTANCE GRANT FUND																	
18-0600-S159	11/2/2018	FY2018-19 First FSR	46R112	5693			31,163.34	0.00	31,163.34	0.00	31,163.34	0.00	0.00	0.00	-31,163.34	0.00			
SUBTOTAL - 58C							31,163.34	0.00	31,163.34	0.00	31,163.34	0.00	0.00	0.00	-31,163.34	0.00			
58K 46		FY15 SEXUAL ASSAULT JUSTICE INITIATIVE																	
16-0235	2/26/2019	FY18 Sexual Assault Justice Initiative	46R112	5693			52,235.00	0.00	52,235.00	0.00	52,235.00	0.00	0.00	0.00	-52,235.00	0.00			
SUBTOTAL - 58K							52,235.00	0.00	52,235.00	0.00	52,235.00	0.00	0.00	0.00	-52,235.00	0.00			
60E 13		DEPARTMENT OF CANNABIS REGULATION SPECIAL REVENUE T																	
BUDGET		FY 2018-19	13R112	5654			0.00	135,736.00	135,736.00	0.00	135,736.00	0.00	0.00	0.00	0.00	0.00	0.00		
SUBTOTAL - 60E							0.00	135,736.00	135,736.00	0.00	135,736.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
760 50		Sewer Operations & Maintenance																	
BUDGET		FY 2018-19	50R112	5615			0.00	315,684.00	315,684.00	0.00	315,684.00	0.00	0.00	0.00	0.00	0.00	0.00		

CITY OF LOS ANGELES

CALIFORNIA

CAROLYN M. HULL
GENERAL MANAGER

ECONOMIC AND WORKFORCE
DEVELOPMENT DEPARTMENT



1200 W. 7TH STREET
LOS ANGELES, CA 90017

ERIC GARCETTI
MAYOR

November 12, 2020

Budget and Finance Committee
c/o Andrew Choi
City Clerk
200 North Spring Street, Room 395
Los Angeles, CA 90012

SUBJECT: ECONOMIC AND WORKFORCE DEVELOPMENT DEPARTMENT REQUEST FOR WRITE-OFF OF RESERVE FUND LIABILITY

The Economic and Workforce Development Department (EWDD) respectfully requests that the City write off a reserve fund loan in the total amount of \$110,335 that EWDD incurred in Fiscal Year (FY) 2018-19.

This amount reflects administrative expenditures incurred by EWDD during the course of administrative oversight of Community Development Block Grant (CDBG) projects and programs, that exceeded the EWDD's allotted administrative CDBG funds. Funding for CDBG administration and project oversight is divided into Administrative (Admin) funds and Program funds. Recipients of these funds (including EWDD) are not able to intermingle Admin and Program funding.

In FY 2018-19, the excess was due to the need to provide a level of administrative oversight, including salaries of EWDD administrative staff in all CDBG-funded Divisions, which exceeded the EWDD's allotted Admin funding. The amount includes \$68,862 for EWDD's own administrative expenditures, as well as \$41,473 in expenditures incurred for Personnel services that same fiscal year.

The EWDD has been communicating with staff from the Housing and Community Investment Department (HCID) to determine the exact totals of amounts that the EWDD incurred in excess of the CDBG Administrative cap. The EWDD is not able to charge administrative work to other funding sources, including CDBG Program funding.

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

Sincerely,



CAROLYN M. HULL
General Manager

CMH:AS

CITY OF LOS ANGELES

CALIFORNIA



ERIC GARCETTI
MAYOR



INFORMATION TECHNOLOGY AGENCY

CITY HALL EAST
200 N MAIN ST, ROOM 1400
LOS ANGELES, CA 90012
213.978.3311

ita.lacity.org

TED M. ROSS
GENERAL MANAGER
CHIEF INFORMATION OFFICER

JOYCE J. EDSON
EXECUTIVE OFFICER

ANTHONY MOORE
ASSISTANT GENERAL MANAGER

LAURA ITO
ASSISTANT GENERAL MANAGER

MARYAM ABBASSI
ASSISTANT GENERAL MANAGER

November 13, 2020

REF: EXE-197-20

Honorable Members of the City Council
City of Los Angeles
Room 395, City Hall
Los Angeles, CA 90012

Attention: Budget & Finance Committee

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

Dear Councilmembers:

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

<u>Year</u>	<u>Council File</u>	<u>Description</u>	<u>Amount</u>
2018	CF14-1604	298/50 MICLA Demolition LA Street Civic Center Build. Proj.	\$ 576.37
2019	CF18-0829	298/50 MICLA Demolition LA Street Civic Center Build. Proj.	\$64,293.27

In fiscal year 2017/18 and 2018/19, ITA received two special funding appropriations for the Civic Center Building Project from MICLA 298/50 for a total amount of \$756,343.17, CF14-1604 - \$60,253.95 and CF18-0829 - \$696,089.22 respectively. On the 17-18 Reversion Worksheet, ITA reported an expenditure of \$60,253.95 for CF14-1604. On the 18-19 Reversion Worksheet, ITA reported an expenditure of \$346,084.03 for CF18-0829. However, after further review, the department determined that the expenditure reported in FY18-19 incorrectly included the prior year amount of \$64,869.64. This resulted in an overstatement of \$64,869.64 in the expenditures reported in our reversion worksheet.

As ITA no longer has access to these prior year unexpended General Funds with which to reimburse the Special Fund, we are requesting that \$64,869.64 be written off from the Reserve Fund loans.

If you need additional information, please contact Tita Zara, Director of Finance and Admin Services at (213) 978-3346 or tita.zara@lacity.org.

Honorable Members of the City Council

November 13, 2020

Page 2

Respectfully submitted,



Laura Ito

Assistant General Manager

Information Technology Agency

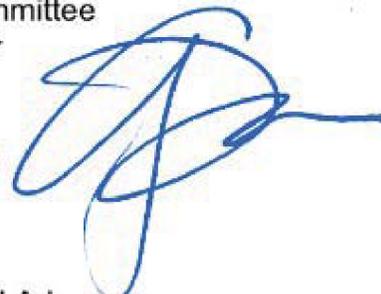
cc: Melissa Velasco, City Administrative Office
Maria Ramos, City Administrative Office
Tita Zara, Information Technology Agency
Mary Lee, Information Technology Agency

CITY OF LOS ANGELES
 INTER-DEPARTMENTAL CORRESPONDENCE

Date: December 23, 2020

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

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



Subject: Request to Write Off Outstanding Reserve Fund Advances

The Mayor's Office requests that a total of \$7,979.25 in reserve fund advances administered by this office be written off. The Controller is authorized to process Reserve Fund advances in order to perform the year end closing without departments returning to Council to request additional appropriations. Funds in the amount of \$408,892.95 were advanced for the Fire Department (LAFD) to implement Fiscal Year 2018 Urban Area Security Initiative (UASI 18) Grant activities. The aforementioned write-off amount was the result of overstated salary expenditures. Due to adjustments made to LAFD salary expenditures, there is a discrepancy between actual salary expenditures and the reserve fund advance amount. A final payment for UASI 18 is anticipated no later than March 2021 for actual salary expenditures totaling \$400,913.70.

The Mayor's Office also requests that \$4,842.43 be written off relative to a reserve fund loan advance of \$19,136.12 issued for LAFD implementation of the Fiscal Year 2019 Urban Area Security Initiative (UASI 19) Grant activities. The aforementioned write-off amount was the result of overstated salary expenditures. Due to adjustments made to LAFD salary expenditures, there is a discrepancy between actual salary expenditures and the reserve fund advance amount. A final payment for UASI 19 is anticipated no later than March 2021 for actual salary expenditures totaling \$14,293.69.

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

Fund Name	FMS Reference	RFL Amount	Actual Expenditures	Write-Off Amount
62K – UASI 18	JV38CHRTADX20	\$408,892.95	\$400,913.70	\$ 7,979.25
63G – UASI 19	JV38CHRTADX20	\$ 19,136.12	\$ 14,293.69	\$ <u>4,842.43</u>
			TOTAL:	\$ 12,821.68

If you need any additional information, please contact me at (213) 978-0756 or Beatriz Robles at (626) 522-3129.