

REPORT FROM

## OFFICE OF THE CITY ADMINISTRATIVE OFFICER

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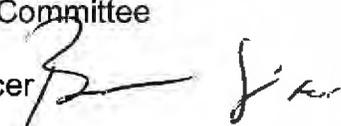
Date: January 3, 2017

CAO File No. 0590-00098-5099

Council File No. --

Council District: --

To: Eric Garcetti, Mayor  
Herb J. Wesson, Jr, City Council President  
Paul Krekorian, Chair Budget and Finance Committee

From: Miguel A. Santana, City Administrative Officer 

Subject: **ANNUAL RESERVE FUND LOAN REVIEW**

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### RECOMMENDATIONS

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

1. Write off \$748,087.82 in Reserve Fund loans and advances listed on Attachment 1;
2. Instruct departments with pending billings to work with the special fund administrators and report back 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 continue to submit invoices as soon as possible 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 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). Our Office reviewed a total of 222 loans valued at approximately \$40.3 million that were on the City's books as of June 30, 2016. Of these, 77 remain unpaid or partially paid as of December 31, 2016. Loans made after June 30, 2016 are not included in this study.

The CAO worked with departments and special fund administrators to determine the status and estimated repayment dates of each loan and to identify uncollectible loans. The result of this

study, as detailed on Attachment 1, is summarized as follows:

<b>Status of Reserve Fund Loans</b>	<b>Amount (in millions)</b>
Loans Paid	\$11.5
Long-term Loans	7.9
Loans to be repaid by 6/30/17	15.8
Loans recommended to be written off	0.7
Loans requiring further analysis	4.4
<b>Total</b>	<b>\$40.3</b>

The Controller reports that the preliminary June 30, 2016, Reserve Fund cash balance was approximately \$475.3 million. After return of short-term loans made by the Controller at year-end and adjustments initiated in the prior year and included in the 2016-17 Adopted Budget, the July 1, 2016 Reserve Fund Available Balance was approximately \$334.2 million, representing 5.99 percent of the General Fund budget.

## **BACKGROUND**

In general, a majority of Reserve Fund loans serve to front-fund and cash-flow departments for salaries and expenses related to County, State, or Federal grants where expenditures are reimbursed only upon submission of invoices according to grantor schedule and timeline. These grant awards are approved by the Mayor and Council on a case-by-case basis. Payments to the Reserve Fund are processed as soon as the grantors reimburse departments. However, timing of reimbursement receipts is often difficult to predict depending on workload and capacity of the grantor. Further, in order to repay Reserve Fund loans in a timely fashion, departments must prioritize preparation and submission of expense reports for grant reimbursement.

Reserve Fund loans are processed by the Controller 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<sup>st</sup> of the new fiscal year. Advances for unfunded expenditures become necessary when special and bond fund receipts are below budget or delayed. These advances can also be triggered by a delay in accounting, reporting, and approval of expenditures by departments and special or bond administrators.

There are 10 loans recommended for write-off for a total of approximately \$0.75 million. Of significance are the following:

- **Office of Finance (Finance):** A Reserve Fund loan in the amount of \$2,533.20 was issued for Finance to meet a payroll shortage in its 2014-15 Transportation account for mileage reimbursements. Finance had sufficient savings in various departmental accounts to offset the deficit, however the Department was unable to meet the Controller's year-end deadline for the transfer of funds. According to the Controller's Preliminary Financial Report,

Finance reverted approximately \$1.2 million to the Reserve Fund at year-end for 2015-16.

- **General City Purposes Fund (GCP):** Reserve Funds loans were issued for GCP totaling \$55,317.89 to cover payroll shortages in the Pensions Savings Plan for 2014-15 and 2015-16. The shortfall was attributed to higher than anticipated enrollees in the Pensions Savings Plan in the last pay period of 2014-15 and 2015-16. The GCP had sufficient savings in various accounts at year-end for both 2014-15 and 2015-16 to cover these shortfalls. According to the Controller's Preliminary Financial Reports, the GCP reverted approximately \$5.8 million in 2014-15 and \$0.53 million in 2015-16 to the Reserve Fund at year-end.
- **Information Technology Agency (ITA):** A Reserve Fund loan in the amount of \$1,135.85 was issued for ITA to meet a payroll shortage in the Overtime account. This was due to an unanticipated payout for banked overtime at year-end. According to the Controller's Preliminary Financial Report, the ITA reverted \$2.5 million to the Reserve Fund at year-end for 2015-16, which would have offset the deficit in ITA's Overtime account.
- **Los Angeles Fire Department (LAFD):** A Reserve Fund loan in the amount of \$43,517.65 was issued for the LAFD in 2015-16 for a payroll shortage in the Department's Sworn Overtime account at year-end. The LAFD reports that this shortfall was attributed to prolonged strike team deployments during the latter part of the fiscal year. The Department had sufficient savings in various accounts to cover the shortfall; however they were unable to meet the Controller's year-end deadline for the transfer of funds. According to the Controller, LAFD reverted approximately \$12.5 million to the Reserve Fund at year-end, which would have more than fully offset the deficit in its Sworn Overtime account.
- **Various:** Five unfunded expenditures and advances totaling \$645,583.23. In accordance with Charter Section 261(i), the Controller transfers funds from the Reserve Fund to cover expenditures yet to be reimbursed by special funds either due to a lag in receipts or billing delays. A majority of these are uncollectible primarily because actual expenses eligible for reimbursement by special funds were lower than year-end estimates. Other reasons for non-payment include: departments submitted disallowed costs; special fund actual receipts were below projections or have inadequate funds; and, departments were unable to verify payment to the Reserve Fund due to age of the loans. Departmental requests to write-off loans are provided in Attachment 2.

At the time of this report, departments were unable to provide definitive repayment information for approximately \$4.4 million. Most of these are for special fund expenditures that require submission of cost reports and invoices prior to reimbursement. Although these loans may need to be written off, the CAO defers such recommendation pending further reconciliation between departments. Our Office 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 2016-17 Budget does not assume the repayment of these loans. Additionally, these actions will not impact the current status of the Reserve Fund.

*MAS:JWW/jl: 01170033c*

**Attachments**

**CITY OF LOS ANGELES**  
**SCHEDULE OF RESERVE FUND ADVANCES TO GENERAL FUND AND SPECIAL PURPOSE FUNDS**  
 June 30, 2016

**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 Fund	Dept	Council File	Date	Funds Advanced In Current Year	Funds Advanced In Prior Years	June 2016 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 Americans Act title III/VII loans (same as above).
Aging	02	40F	Aging	40F	02	99-0989	08/02/99	--	75,000.00	75,000.00	Long Term	1999-2000 Community -Based Services Program (same as above).
Aging	02	40F	Aging	40F	02	01-1507	08/13/01	--	150,000.00	150,000.00	Long Term	State and Federal Grant Funds/Senior Services 2001-2002 Program (same as above).
Aging	02	410	Aging	410	02	02-1035	08/13/02	--	350,000.00	350,000.00	Long Term	Title V Senior Community Service Employment Program (SCSEP) same as above.
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).
General Services	40	100	General Services	100	40	15-1240-S3	06/24/16	554,059.28	--	554,059.28	PAID	Payment posted 11/4/16
Potrero Canyon Trust Fd	50	50F	Potrero Canyon Storm Drain Project	100	54	85-0578	12/23/87	--	2,100,000.00	2,100,000.00	Long Term	Council File No. 04-1587 held in abeyance the write-off of the Reserve Fund loans until the Potrero Canyon Project is completed. If there are excess funds after completion of the project, the loans will be addressed first before moving forward with other projects.
Potrero Canyon Trust Fd	50	50F	Potrero Canyon Storm Drain Project	100	54	85-0578	04/19/85	--	550,000.00	550,000.00	Long Term	
Potrero Canyon Trust Fd	50	50F	Potrero Canyon Stabilization	100	54	91-0702-S2	11/26/91	--	700,000.00	700,000.00	Long Term	
Potrero Canyon Trust Fd	50	50F	Potrero Canyon Storm Drain Project	100	54	85-0578	06/21/88	--	1,130,000.00	1,130,000.00	Long Term	
Engineering Sp. Services Fund	50	682	Engineering Sp. Services Fund	682	50	11-0600-S159	06/18/12	--	250,000.00	250,000.00	TBD	Pending response from Bureau
City Planning	68	100	City Planning	100	68	14-0239	01/20/15	--	171,651.10	171,651.10	6/30/2017	Payment (\$20,109.51) posted 8/19/16
City Planning	68	100	City Planning	100	68	14-1169	02/08/16	291,770.00	--	291,770.00	TBD	Balance (\$151,541.59) pending Pending response from Department
PW- Street Services	86	100	PW-Street Services	100	86	12-0600-S179	06/05/13	--	2,784,466.57	2,784,466.57	TBD	Pending response from Bureau
Recreation & Parks	88	437	Runyon Canyon Trust	437	88	86-0698	05/15/86	--	1,500,000.00	1,500,000.00	Long Term	This is an advance against the future sale of Runyon Canyon development. However there may be legal issues due to the possibility of converting the property to a dedicated park land.
<b>Year-End Special Borrowings:</b>												
Finance	39	100	Finance	100	39	14-0600-S258	06/17/15	--	2,533.20	2,533.20	Write-Off	Department requests write-off
General Services	40	100	General Services	100	40	14-0600-S258	06/17/15	--	38.76	38.76	TBD	Year End Payroll Shortage - recommend write-off
General City Purpose	56	100	General City Purpose	100	56	14-0600-S258	06/17/15	--	21,857.32	21,857.32	Write-Off	Department requests write-off
Disability	65	100	Disability	100	65	14-0600-S258	06/17/15	--	250.00	250.00	6/30/2017	Payment pending

ITA	32	100	ITA	100	32	15-0600-S97	06/15/16	1,135.85	--	1,135.85	Write-Off	Department requests write-off
Fire	38	100	Fire	100	38	15-0600-S97	06/15/16	43,517.65	--	43,517.65	Write-Off	Department requests write-off
General City Purpose	56	100	General City Purpose	100	56	15-0600-S97	06/15/16	33,460.57	--	33,460.57	Write-Off	Department requests write-off

**SCHEDULE OF RESERVE FUND ADVANCES FOR UNFUNDED EXPENDITURES IN GENERAL FUND**

Reimbursing Department Name	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	June 2016 Total	Anticipated Repayment	COMMENTS
Aging	02	395	Aging	395	02	JV02CHRTADX16	06/30/16	66,050.51		66,050.51	PAID	Payment posted 11/2/16
Aging	02	410	Aging	410	02	JV02CHRTADX16	06/30/16	57,975.58		57,975.58	PAID	Payment posted 11/2/16
Aging	02	42J	Aging	42J	02	JV02CHRTADX16	06/30/16	14,832.19		14,832.19	PAID	Payment posted 11/2/16
Aging	02	47Y	Aging	47Y	02	JV02CHRTADX16	06/30/16	1,518.85		1,518.85	PAID	Payment posted 11/2/16
Aging	02	53M	Aging	53M	02	JV02CHRTADX14	06/30/14		7,236.87	7,236.87	6/30/2017	New Freedom: Waiting for reimbursement from MTA.
Aging	02	53M	Aging	53M	02	JV02CHRTADX15	06/30/15		119,118.86	119,118.86	6/30/2017	Partial payment (\$17,407.28) posted 11/2/16. Pending payments from MTA New Freedom (\$100,241.82) and JARC (\$1,469.76)
Aging	02	53M	Aging	53M	02	JV02CHRTADX16	06/30/16	4,145.61		4,145.61	6/30/2017	New Freedom: Waiting for reimbursement from MTA.
Building & Safety	08	48R	City Attorney	48R	12	JV12CHRTADX16	06/30/16	55,875.19	--	55,875.19	PAID	Payment posted 11/29/16.
Building & Safety	08	48R	ITA	48R	32	JV32CHRTADX16	06/30/16	43,433.72	--	43,433.72	PAID	Payment posted 10/20/16
Building & Safety	08	48R	Finance	48R	39	JV39CHRTADX16	06/30/16	84,195.69	--	84,195.69	PAID	Payment posted 11/29/16.
Building & Safety	08	48R	General Services	48R	40	JV40CHRTADX16	06/30/16	65,311.19	--	65,311.19	PAID	Payment posted 11/29/16.
Building & Safety	08	48R	Personnel	48R	66	JV66CHRTADX16	06/30/16	101,110.96	--	101,110.96	6/30/2017	Invoice submitted to DBS; payment pending
CAO	10	43K	General Services	43K	40	JV40CHRTADX16	06/30/16	143,320.45		143,320.45	PAID	Payment posted 10/26/16
CAO	10	43L	General Services	43L	40	JV40CHRTADX16	06/30/16	26,504.23		26,504.23	6/30/2017	Payment (\$25,237.67) posted 10/21/16 Balance (\$1,266.56) to be repaid June 2017
City Attorney	12	368	City Attorney	368	12	JV12CHRTADX15	06/30/15		595,997.15	\$ 595,997.15	PAID	Payment posted 9/30/16
City Attorney	12	368	City Attorney	368	12	JV12CHRTADX16	06/30/16	528,635.37		528,635.37	PAID	Payment posted 9/30/16
City Attorney	12	550	City Attorney	550	12	JV12CHRTADX15	06/30/15		562,917.90	562,917.90	PAID	Payment posted 9/29/16
EWDD	22	356	EWDD	356	22	JV22CHRTADX16	06/30/16	5,025.82		\$ 5,025.82	PAID	Payment posted 12/5/16
EWDD	22	43F	City Attorney	43F	12	JV12CHRTADX16	06/30/16	607.35		607.35	6/30/2017	Department has been billed; pending payment
EWDD	22	43F	EWDD	43F	22	JV22CHRTADX16	06/30/16	6,244.33		6,244.33	6/30/2017	
EWDD	22	44A	City Attorney	44A	12	JV12CHRTADX15	06/30/15		5,390.17	5,390.17	PAID	Payment posted 11/17/16
EWDD	22	44A	EWDD	44A	22	JV22CHRTADX15	06/30/15		354,695.61	354,695.61	3/31/2017	The 15-year WIA grant has ended but EWDD's closeout reconciliation and clean-up are still on-going. EWDD states that this process will take longer as they have to research outstanding old items. They must first complete the SEFA (Single Audit) report, due in early December. EWDD requests to hold off on paying the Reserve Fund until they have completed their final reconciliation.
EWDD	22	45D	EWDD	45D	22	JV22CHRTADX15	06/30/15		44,128.19	44,128.19	PAID	Payment posted 12/1/16

Reimbursing Department Name	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	June 2016 Total	Anticipated Repayment	COMMENTS
EWDD	22	45D	EWDD	45D	22	JV22CHRTADX16	06/30/16	116,168.97		116,168.97	6/30/2017	Payment (\$115,683.64) posted 12/1/19. Remaining balance (\$485.33) billed to the Grantor. Estimated repayment by June 2017
EWDD	22	45L	EWDD	45L	22	JV22CHRTADX15	06/30/15		8,756.83	8,756.83	PAID	Payment posted 11/14/16
EWDD	22	45L	EWDD	45L	22	JV22CHRTADX16	06/30/16	54,797.82		54,797.82	PAID	Payment (\$25,983.07) posted 11/14/16 Balance (\$28,814.75) transferred to Workforce Investment Opportunity Act Fund (FUND 57W)
EWDD	22	48L	EWDD	48L	22	JV22CHRTADX16	06/30/16	27,496.56		27,496.56	PAID	Payment posted 11/7/16
EWDD	22	51G	EWDD	51G	22	JV22CHRTADX15	06/30/15		3.23	3.23	6/30/2017	Pending payment
EWDD	22	54N	EWDD	54N	22	JV22CHRTADX15	06/30/15		96,018.46	96,018.46	PAID	Payment posted 12/1/16
EWDD	22	54N	EWDD	54N	22	JV22CHRTADX16	06/30/16	9,485.95		9,485.95	11/30/2016	To be processed in 11/2016; will pay \$9428.54; Balance of \$57.41 is part of Fund 54N, L122 (06/30/15).
EWDD	22	54R	EWDD	54R	22	JV22CHRTADX16	06/30/16	169,109.06		169,109.06	6/30/2017	Payment (\$164,301.96) posted 12/1/16 Balance (\$4,807.10) to be repaid 6/30/17
EWDD	22	54T	EWDD	54T	22	JV22CHRTADX15	06/30/15		93,293.77	93,293.77	PAID	Payment posted 11/14/16
EWDD	22	54T	EWDD	54T	22	JV22CHRTADX16	06/30/16	51,626.86		51,626.86	6/30/2017	Payment (\$44,970.78) posted 11/14/16. Salary adjustment of \$6,656.08 to be verified.
EWDD	22	551	EWDD	551	22	JV22CHRTADX15	06/30/15		25,584.91	25,584.91	PAID	Payment posted 12/1/16
EWDD	22	551	EWDD	551	22	JV22CHRTADX16	06/30/16	17,537.34		17,537.34	PAID	Payment posted 12/1/16
EWDD	22	55M	EWDD	55M	22	JV22CHRTADX15	06/30/15		1,758.36	1,758.36	PAID	Payment posted 12/1/16
EWDD	22	55M	EWDD	55M	22	JV22CHRTADX16	06/30/16	41,913.22		41,913.22	PAID	Payment (\$41,567.74) posted 12/1/16. Remaining balance (\$345.48) to be requested for write-off. Balance exceeded salary cap.
EWDD	22	56E	EWDD	56E	22	JV22CHRTADX16	06/30/16	70,186.93		70,186.93	PAID	Payment posted 12/1/16
EWDD	22	56F	EWDD	56F	22	JV22CHRTADX16	06/30/16	139,220.54		139,220.54	3/31/2017	Awaiting reimbursement
EWDD	22	56J	EWDD	56J	22	JV22CHRTADX15	06/30/16		1,740.05	1,740.05	3/31/2017	Billing to grantor in process.
EWDD	22	56J	EWDD	56J	22	JV22CHRTADX16	06/30/16	8.48		8.48	3/31/2017	Billing to grantor in process.
EWDD	22	56K	EWDD	56K	22	JV22CHRTADX16	06/30/16	61,482.00		61,482.00	12/31/2016	Pending payment
EWDD	22	56L	EWDD	56L	22	JV22CHRTADX15	06/30/15		3,229.73	3,229.73	PAID	Payment posted 12/1/16
EWDD	22	56L	EWDD	56L	22	JV22CHRTADX16	06/30/16	140,089.95		140,089.95	PAID	Payment posted 12/1/16
EWDD	22	56T	EWDD	56T	22	JV22CHRTADX16	06/30/16	3,039.35		3,039.35	PAID	Payment posted 12/1/16
EWDD	22	57A	EWDD	57A	22	JV22CHRTADX16	06/30/16	5,167.76		5,167.76	PAID	Payment posted 11/7/16
EWDD	22	57C	EWDD	57C	22	JV22CHRTADX16	06/30/16	24,554.79		24,554.79	PAID	Payment posted 9/29/16
EWDD	22	57W	Personnel	57W	66	JV66CHRTADX16	06/30/16	194,163.93		194,163.93	PAID	Payment (\$119,980.39) posted 11/14/16. Balance of \$74,183.54 disallowed. Pending write off request.
EWDD	22	58E	EWDD	58E	22	JV22CHRTADX16	06/30/16	8,514.35		8,514.35	12/31/2016	Awaiting reimbursement from Grantor.
EWDD	22	593	EWDD	593	22	JV22CHRTADX13	06/28/13		1,352.01	1,352.01	PAID	Payment posted 12/1/16
EWDD	22	593	EWDD	593	22	JV22CHRTADX15	06/30/15		4,018.57	4,018.57	PAID	Payment posted 12/1/16
EWDD	22	816	EWDD	816	22	JV22CHRTADX16	06/30/16	2,171.69		2,171.69	PAID	Payment posted 11/7/16
ITA	32	298	General Services	298	40	JV40CHRTADX15	06/30/15		62.16	62.16	PAID	Payment posted 9/1/16
ITA	32	298	General Services	298	40	JV40CHRTADX16	06/30/16	44,593.30		44,479.10	6/30/2017	Payment (\$42,865.70) posted 10/31/16 Balance (\$1,613.40) Pending. Amount modified from \$44,593.30 to \$44,479.10. Mt Lee Communication Elec Upgrade.

Reimbursing Department Name	No.	Reimbursing Fund/Agency	Disbursing Dept, Fund or Project	Disbursing Fund	Disbursing Dept	Council File	Date	Funds Advanced In Current Year	Funds Advanced In Prior Years	June 2016 Total	Anticipated Repayment	COMMENTS
Fire	38	298	ITA	298	32	JV32CHRTADX16	06/30/16	106,828.30	-	106,828.30	PAID	Amount revised to from \$151,748.88 to \$106,828.30 in Oct 2016 by ITA; Payment posted 12/1/16
General Services	40	298	General Services	298	40	JV40CHRTADX16	06/30/16	715,169.25		715,169.25	6/30/2017	Payment (\$631,340.65) posted 11/23/16 Balance (\$83,828.40) pending
Housing	43	240	Housing	240	43	JV43CHRTADX16	06/30/16	20,428.51		20,428.51	PAID	PAID AS OF 10/31/16
Housing	43	41M	City Attorney	41M	12	JV12CHRTADX16	06/30/16	9,975.47		9,975.47	PAID	PAID AS OF 10/31/16
Housing	43	41M	Housing	41M	43	JV43CHRTADX16	06/30/16	5,721.46		5,721.46	PAID	Payment posted 9/14/16
Housing	43	424	Aging	424	02	JV02CHRTADX16	06/30/16	46,584.89		46,584.89	PAID	Payment posted 11/7/16
Housing	43	424	Building & Safety	424	08	JV08CHRTADX16	06/30/16	246,306.17		246,306.17	PAID	Payment posted 11/7/16
Housing	43	424	City Attorney	424	12	JV12CHRTADX16	06/30/16	99,976.56		99,976.56	PAID	Payment posted 11/18/16
Housing	43	424	EWDD	424	43	JV22CHRTADX15	06/30/15		9,886.38	9,886.38	PAID	Payment posted 12/5/16
Housing	43	424	EWDD	424	43	JV22CHRTADX16	06/30/16	423,143.14		423,143.14	6/30/2017	Payment (\$214,771.17) posted 11/7/16 Payment (\$33,615.55) posted 12/19/16 Balance (\$174,756.42) Pending
Housing	43	424	General Services	424	40	JV40CHRTADX15	06/30/15		498,101.12	498,101.12	12/31/2016	Invoice under review Payment (\$30,443.11) posted 9/15/16 Payment (\$18,353.03) posted 11/9/16 Payment (\$15,185.41) posted 11/14/16
Housing	43	424	General Services	424	40	JV40CHRTADX16	06/30/16	578,563.74		578,563.74	12/31/2016	Balance (\$514,582.19) pending
Housing	43	424	Housing	424	43	JV43CHRTADX16	06/30/16	3,588,040.45		3,588,040.45	12/31/2016	Payment pending
Housing	43	424	PW-Board	424	74	JV74CHRTADX16	06/30/16	235,653.09		235,653.09	12/31/2016	Invoice under review
Housing	43	424	PW-Contract Administration	424	76	JV76CHRTADX16	06/30/16	305.05		305.05	12/31/2016	Invoice pending from ConAd
Housing	43	424	PW-Engineering	424	78	JV78CHRTADX16	06/30/16	26,000.00		565.87	1/31/2016	Originally \$26,000. 10/20/16 Reduced borrowing by \$25,434.13. Balance pending \$565.87
Housing	43	424	PW-Street Lighting	424	84	JV84CHRTADX15	06/30/15		664.20	664.20	Write-Off	Department requests write-off
Housing	43	424	PW-Street Lighting	424	84	JV84CHRTADX16	06/30/16	213,576.57		213,475.83	PAID	Payment (\$4,880.68) posted 9/27/16 Payment (\$208,595.15) posted 10/19/16 Borrowing reduced by \$100.74 on 10/20/16 Payment (\$286.74) posted 9/23/16
Housing	43	424	PW-Street Services	424	86	JV86CHRTADX16	06/30/16	17,214.42		17,214.42	PAID	Payment (\$16,927.18) posted 12/5/16
Housing	43	428	Housing	428	43	JV43CHRTADX16	06/30/16	179.34		179.34	PAID	Payment posted 9/16/16
Housing	43	440	City Attorney	440	12	JV12CHRTADX16	06/30/16	16,490.61		16,490.61	PAID	Payment posted 8/23/16
Housing	43	440	Housing	440	43	JV43CHRTADX16	06/30/16	15.44		15.44	PAID	Payment posted 9/14/16
Housing	43	44G	Housing	44G	43	JV43CHRTADX16	06/30/16	3,708.56		3,708.56	PAID	Payment posted 8/14/16
Housing	43	45C	EWDD	45C	22	JV22CHRTADX14	06/30/14		208.53	208.53	12/31/2016	Invoices under review
Housing	43	45C	Housing	45C	43	JV43CHRTADX16	06/30/16	104,651.45		104,651.45	PAID	Payment posted 9/23/16
Housing	43	49N	Housing	49N	43	JV43CHRTADX16	06/30/16	5,692.19		5,692.19	12/31/2016	Invoices under review
Housing	43	50T	Housing	50T	43	JV43CHRTADX16	06/30/16	1,835.63		1,835.63	PAID	Payment posted 9/16/16
Housing	43	51S	Housing	51S	43	JV43CHRTADX16	06/30/16	528.00		528.00	PAID	Payment posted 9/29/16
Housing	43	52P	Housing	52P	43	JV43CHRTADX16	06/30/16	1,110.46		1,110.46	PAID	Payment posted 9/29/16
Housing	43	53T	Housing	53T	43	JV43CHRTADX16	06/30/16	35,896.26		35,896.26	PAID	Payment posted 9/29/16
Housing	43	55A	Housing	55A	43	JV43CHRTADX16	06/30/16	1,443.60		1,443.60	PAID	Payment posted 8/29/16
Housing	43	55J	City Attorney	55J	12	JV12CHRTADX16	06/30/16	3,662.93		3,662.93	PAID	Payment posted 8/29/16
Housing	43	55J	General Services	55J	40	JV40CHRTADX16	06/30/16	14,881.35		14,881.35	PAID	Payment posted 9/2/16
Housing	43	55J	Housing	55J	43	JV43CHRTADX16	06/30/16	614.52		614.52	PAID	Payment posted 9/14/16
Housing	43	561	City Attorney	561	12	JV12CHRTADX16	06/30/16	11,835.20		11,835.20	PAID	Payment posted 9/12/16
Housing	43	561	Housing	561	43	JV43CHRTADX16	06/30/16	240,267.71		240,267.71	PAID	Payment posted 9/16/16

Reimbursing Department Name	No.	Reimbursing Fund/Agency	Disbursing Dept, Fund or Project	Disbursing Fund	Disbursing Dept	Council File	Date	Funds Advanced In Current Year	Funds Advanced In Prior Years	June 2016 Total	Anticipated Repayment	COMMENTS
Housing	43	569	Housing	569	43	JV43CHRTADX16	06/30/16	4,880.28		4,880.28	PAID	Payment posted 9/21/16
Housing	43	57R	Housing	57R	43	JV43CHRTADX16	06/30/16	121,541.59		121,541.59	PAID	Payment (\$57,287.28) posted 8/19/16
Housing	43	815	Housing	815	43	JV43CHRTADX16	06/30/16	72.48		72.48	PAID	Payment (\$64,254.31) posted 9/14/16
Mayor	46	45D	Mayor	45D	46	JV46CHARTADX11	06/30/11		73,986.66	\$ 73,986.66	TBD	Amount to be reversed via Reversion Worksheet to correct amount received from LA Probation Department.
Mayor	46	55E	ITA	55E	32	JV32CHRTADX16	06/30/16	275,038.90		275,038.90	PAID	Payment posted 8/31/16
Mayor	46	55E	Police	55E	70	JV70CHRTADX16	06/30/16	65,778.58		65,778.58	6/30/2017	Payment (\$62,990.40) posted 8/31/16
Mayor	46	55K	Mayor	55K	46	JV46CHRTADX16	06/30/16	17,546.72		17,546.72	PAID	Balance (\$2,788.18) pending
Mayor	46	55N	Mayor	55N	46	JV46CHRTADX16	06/30/16	420.51		420.51	PAID	Payment (\$17,006.88) posted 9/21/16
Mayor	46	55Y	Mayor	55Y	46	JV46CHRTADX16	06/30/16	464,663.44		464,663.44	PAID	Payment (\$539.84) posted 10/20/16
Mayor	46	55X	Fire	55X	38	JV38CHRTADX16	06/30/16	7,268.11		7,268.11	PAID	Payment posted 8/26/16
Mayor	46	55X	Mayor	55X	46	JV46CHRTADX16	06/30/16	63,637.90		63,637.90	PAID	Payment posted 9/9/16
Mayor	46	56A	Mayor	56A	46	JV46CHRTADX14	06/30/14		1,604.39	1,604.39	1/31/2017	Payment posted (\$887.28) 10/20/16
Mayor	46	56A	Mayor	56A	46	JV46CHRTADX16	06/30/16	1,028.16		1,028.16	1/31/2017	Payment posted (\$6,380.83) 10/24/16
Mayor	46	56D	Mayor	56D	46	JV46CHRTADX16	06/30/16	10,763.08		10,763.08	PAID	Payment posted 10/24/16
Mayor	46	56G	Mayor	56G	46	JV46CHRTADX16	06/30/16	75.73		75.73	PAID	Payment posted 10/31/16
Mayor	46	56H	Mayor	56H	46	JV46CHRTADX16	06/30/16	22,830.06		22,830.06	PAID	Payment posted 8/28/16
Mayor	46	56Y	ITA	56Y	32	JV32CHRTADX16	06/30/16	7,248.88		7,248.88	PAID	Payment (\$22,510.44) posted 9/21/16
Mayor	46	56Y	Emergency Management	56Y	35	JV35CHRTADX16	06/30/16	283,739.14		283,739.14	PAID	Payment (\$319.62) posted 10/20/16
Mayor	46	56Y	Fire	56Y	38	JV38CHRTADX16	06/30/16	244,539.27		244,539.27	PAID	Payment posted 8/29/16
Mayor	46	56Y	General Services	56Y	40	JV40CHRTADX16	06/30/16	15,614.93		15,614.93	PAID	Payment (\$162,009.60) posted on 8/29/16
Mayor	46	56Y	Mayor	56Y	46	JV46CHRTADX16	06/30/16	35,237.48		35,237.48	12/31/2016	Payment (\$121,729.92) posted 9/9/16
Mayor	46	56Y	Police	56Y	70	JV70CHRTADX16	06/30/16	95,090.49		95,090.49	PAID	Payment (\$101,524.70) posted 8/29/19
Mayor	46	57B	Mayor	57B	46	JV46CHRTADX16	06/30/16	45,926.93		45,926.93	PAID	Payment (\$89,181.35) posted 9/19/16
Mayor	46	57M	Mayor	57M	46	JV46CHRTADX16	06/30/16	39,559.00		39,559.00	PAID	Payment (\$53,833.22) posted 10/20/16
Mayor	46	57N	Mayor	57N	46	JV46CHRTADX16	06/30/16	7,099.05		7,099.05	PAID	Payment (\$8,434.17) posted 9/28/16
Mayor	46	58B	Mayor	58B	46	JV46CHRTADX16	06/30/16	2,271.00		2,271.00	PAID	Balance (\$7,180.76) pending
Mayor	46	58C	City Attorney	58C	12	JV12CHRTADX16	06/30/16	172,150.21		172,150.21	PAID	To be repaid December 2016
Mayor	46	58H	Emergency Management	58H	35	JV35CHRTADX16	06/30/16	420,773.24		420,773.24	1/31/2016	Payment (\$63,262.66) posted 8/29/16
Mayor	46	58H	Fire	58H	38	JV38CHRTADX16	06/30/16	546,725.14		546,725.14	12/31/2016	Balance (\$31,827.83) pending
Mayor	46	58H	Mayor	58H	46	JV46CHRTADX16	06/30/16	5,562.59		5,562.59	PAID	Payment posted 8/26/16
Mayor	46	58H	Police	58H	70	JV70CHRTADX16	06/30/16	166,040.60		125,580.03	12/31/2016	Payment posted 10/27/16
Mayor	46	58L	Mayor	58L	46	JV46CHRTADX16	06/30/16	46,045.22		46,045.22	PAID	Payment (\$125,580.03) pending
Mayor	46	58P	Mayor	58P	46	JV46CHRTADX16	06/30/16	575,967.00		575,967.00	1/31/2016	Payment posted 9/28/16
Mayor	46	667	Police	667	70	JV70CHRTADX15	06/30/15		207,035.39	207,035.39	12/31/2016	Amount adjusted from \$166,040.60 to \$125,580.03
Mayor	46	667	Police	667	70	JV70CHRTADX16	06/30/16	4,864,888.00		4,864,888.00	12/31/2016	Payment pending
Non-Dept-SPF	50	15A	CAO	15A	10	JV10CHARTERADX9	06/30/09		5,868.99	\$ 5,868.99	TBD	Invoice submitted, pending payment
												Invoice submitted, pending payment
												Pending reversal DOC ID JV10CHARTERUFX9

Reimbursing Department Name	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	June 2016 Total	Anticipated Repayment	COMMENTS
Non-Dept-SPF	50	15E	PW-Engineering	15E	78	JV78CHRTAD11	06/30/11		23,750.51	23,750.51	Write-Off	Department requests write-off
Non-Dept-SPF	50	15H	General Services	15H	40	JV40CHRTAD16	06/30/16	11,072.00		11,072.00	PAID	Payment posted 9/16/16
Non-Dept-SPF	50	15K	General Services	15K	40	JV40CHRTAD16	06/30/16	322,813.74		322,813.74	PAID	Payment posted 9/23/16
Non-Dept-SPF	50	15M	PW-Engineering	15M	78	JV78CHRTAD14	06/30/14		74,271.00	74,271.00	Write-Off	Department requests write-off
Non-Dept-SPF	50	15M	PW-Engineering	15M	78	JV78CHRTAD16	06/30/16	107,885.02		107,885.02	PAID	Payment posted 9/29/16
Non-Dept-SPF	50	15S	General Services	15S	40	JV40CHRTAD16	06/30/16	325,258.62		325,258.62	6/30/2017	Payment (\$112,969.15) posted 9/19/16 Balance (\$212,289.47) to be repaid by June 2017
Non-Dept-SPF	50	15S	PW-Engineering	15S	78	JV78CHRTAD16	06/30/16	50,000.00		50,000.00	PAID	Payment posted 9/29/16
Non-Dept-SPF	50	15T	Fire	15T	38	JV38CHRTAD16	06/30/16	26,066.99		26,066.99	PAID	Payment posted 9/29/16
Non-Dept-SPF	50	15U	PW-Contract Administration	15U	76	JV78CHARTERAD9	06/30/09		28,230.00	28,230.00	TBD	BOE met with BCA in April 2016. BCA is disputing Accounting's salary reimbursement info. Resolution pending.
Non-Dept-SPF	50	156	General Services	156	40	JV40CHRTAD16	06/30/16	26,466.79		26,466.79	PAID	Payment posted 11/4/16
Non-Dept-SPF	50	16A	CAO	16A	10	JV10CHRTAD16	06/30/16	2,151.39		2,151.39	PAID	Payment posted 10/21/16
Non-Dept-SPF	50	16A	General Services	16A	40	JV40CHRTAD16	06/30/16	207,429.66		207,429.66	1/31/2017	Payment (\$194,689.29) posted 10/21/16 Payment (\$2,582.58) posted 11/22/16 Balance (\$10,157.79) pending January 2017
Non-Dept-SPF	50	16A	PW-Board	16A	74	JV74CHRTAD16	06/30/16	7,485.76		7,485.76	PAID	Payment posted 10/21/16
Non-Dept-SPF	50	16A	PW-Contract Administration	16A	76	JV76CHARTERAD9	06/30/09		91,735.51	91,735.51	TBD	BOE met with BCA in April 2016. BCA is disputing Accounting's salary reimbursement info. Payment pending resolution.
Non-Dept-SPF	50	16A	PW-Contract Administration	16A	76	JV76CHRTAD14	06/30/14		7,721.25	7,721.25	TBD	BOE met with BCA in April 2016. BCA is disputing Accounting's salary reimbursement info. Payment pending resolution.
Non-Dept-SPF	50	16A	PW-Contract Administration	16A	76	JV76CHRTAD16	06/30/16	100,465.63		100,465.63	PAID	Payment posted 10/21/16
Non-Dept-SPF	50	16A	PW-Engineering	16A	78	JV78CHRTAD16	06/30/16	49,784.65		49,784.65	PAID	Payment posted 10/21/16
Non-Dept-SPF	50	16D	CAO	16D	10	JV10CHARTERAD9	06/30/09		2,281.15	2,281.15	TBD	Department expected to request write-off for ineligible costs.
Non-Dept-SPF	50	16D	ITA	16D	32	JV32CHRTAD16	06/30/16	1,181.94		1,181.94	PAID	Payment posted 9/29/16
Non-Dept-SPF	50	16D	General Services	16D	40	JV40CHRTAD16	06/30/16	47,955.82		47,955.82	PAID	Payment posted 9/16/16
Non-Dept-SPF	50	16D	PW-Board	16D	74	JV74CHRTAD16	06/30/16	8,785.42		8,785.42	PAID	Payment posted 9/29/16
Non-Dept-SPF	50	16D	PW-Contract Administration	16D	76	JV76CHRTAD13	06/28/13		10,671.47	10,671.47	TBD	BOE met with BCA in April 2016. BCA is disputing Accounting's salary reimbursement info. Payment pending resolution.
Non-Dept-SPF	50	16J	General Services	16J	40	JV40CHRTAD16	06/30/16	17,762.08		17,762.08	PAID	Payment posted 9/16/16
Non-Dept-SPF	50	16K	CAO	16K	10	JV10CHRTAD16	06/30/16	4,088.13		4,088.13	PAID	Payment posted 9/29/16
Non-Dept-SPF	50	16K	PW-Board	16K	74	JV74CHRTAD16	06/30/16	9,883.44		9,883.44	PAID	Payment posted 9/29/16
Non-Dept-SPF	50	16K	PW-Contract Administration	16K	76	JV76CHRTAD16	06/30/16	1,362.66		1,362.66	PAID	Payment posted 9/29/16
Non-Dept-SPF	50	16K	PW-Engineering	16K	78	JV78CHRTAD16	06/30/16	21,784.11		21,784.11	PAID	Payment posted 9/29/16
Non-Dept-SPF	50	16L	General Services	16L	40	JV40CHRTAD16	06/30/16	7,984.96		7,984.96	PAID	Payment posted 10/21/16
Non-Dept-SPF	50	16Q	PW-Engineering	16Q	78	JV78CHRTAD13	06/28/13		95,829.13	95,829.13	TBD	Response pending from Bureau
Non-Dept-SPF	50	16Q	PW-Engineering	16Q	78	JV78CHRTAD16	06/30/16	681,954.68		134,908.76	TBD	Amount adjusted from \$681,954.68 to \$131,908.76 on 10/20/16. Response pending from Bureau
Non-Dept-SPF	50	16Q	PW-Sanitation	16Q	82	JV82CHARTERAD9	06/30/09		62,928.03	62,928.03	6/30/2017	To be reimbursed by the Stormwater Pollution Abatement Fund in the current year

Reimbursing Department Name	Reimbursing No.	Reimbursing Fund/Agency	Disbursing Dept, Fund or Project	Disbursing Fund	Disbursing Dept	Council File	Date	Funds Advanced In Current Year	Funds Advanced In Prior Years	June 2016 Total	Anticipated Repayment	COMMENTS
Non-Dept-SPF	50	16Q	PW-Sanitation	16Q	82	JV82CHARTADX10	06/30/10		4,769.07	4,769.07	6/30/2017	To be reimbursed by the Stormwater Pollution Abatement Fund in the current year
Non-Dept-SPF	50	16Q	PW-Contract Administration	16Q	76	JV76CHRTADX16	06/30/16	67,856.66		67,856.66	TBD	Response pending from Bureau
Non-Dept-SPF	50	16T	PW-Contract Administration	16T	76	JV76CHARTADX11	06/30/11		48,179.73	48,179.73	TBD	Response pending from Bureau
Non-Dept-SPF	50	16T	PW-Sanitation	16T	82	JV82CHARTADX10	06/30/10		146,003.02	146,003.02	6/30/2017	To be reimbursed by the Stormwater Pollution Abatement Fund in the current year
Non-Dept-SPF	50	16T	PW-Sanitation	16T	82	JV82CHARTADX11	06/30/11		72,791.73	72,791.73	6/30/2017	To be reimbursed by the Stormwater Pollution Abatement Fund in the current year
Non-Dept-SPF	50	16T	PW-Sanitation	16T	82	JV82CHRTADX14	06/30/14		306,832.57	306,832.57	6/30/2017	To be reimbursed by the Stormwater Pollution Abatement Fund in the current year
Non-Dept-SPF	50	16V	PW-Contract Administration	16V	76	JV76CHRTADX15	06/30/15		273.00	273.00	TBD	Response pending from Bureau
Non-Dept-SPF	50	172	General Services	172	40	JV40CHRTADX16	06/30/16	137,960.03		137,960.03	PAID	Payment posted 11/4/16
Non-Dept-SPF	50	26G	General Services	26G	40	JV40CHRTADX16	06/30/16	85,992.52		85,992.52	1/31/2017	Payment (\$27,943.46) posted 9/30/16 Remaining balance (\$58,049.06) anticipated January 2017.
Non-Dept-SPF	50	26K	General Services	26K	40	JV40CHRTADX16	06/30/16	75,000.00		75,000.00	PAID	Payment posted 9/30/16
Non-Dept-SPF	50	29B	PW-Engineering	29B	78	JV78CHRTADX16	06/30/16	58,900.00		58,900.00	TBD	Response pending from Bureau
Non-Dept-SPF	50	298	General Services	298	40	JV40CHRTADX16	06/30/16	296,055.36		296,055.36	1/31/2017	Payment pending
Non-Dept-SPF	50	298	PW-Street Services	298	86	JV86CHARTERADX8	06/30/08		820.00	820.00	TBD	Response pending from Bureau
Non-Dept-SPF	50	298	PW-Street Services	298	86	JV86CHARTADX10	06/30/10		4,562.23	4,562.23	TBD	Response pending from Bureau
Non-Dept-SPF	50	299	PW-Contract Administration	299	76	JV76CHARTADX11	06/30/11		2,502.18	2,502.18	TBD	Response pending from Bureau
Non-Dept-SPF	50	299	PW-Street Services	299	86	JV86CHARTADX10	06/30/10		4,262.40	4,262.40	TBD	Response pending from Bureau
Non-Dept-SPF	50	299	PW-Street Services	299	86	JV86CHRTADX12	06/29/12		300,000.00	300,000.00	TBD	Response pending from Bureau
Non-Dept-SPF	50	438	General Services	438	40	JV40CHRTADX16	06/30/16	2,445.11		2,445.11	1/31/2017	Anticipated payment January 2017 Lopez Canyon canopy. Invoice submitted pending PW approval
Non-Dept-SPF	50	49Y	General Services	49Y	40	JV40CHRTADX16	06/30/16	31,879.62		31,879.62	6/30/2017	pending PW approval
Non-Dept-SPF	50	54W	PW-Street Lighting	54W	84	JV84CHRTADX15	06/30/15		30.00	30.00	Write-Off	Department requests write-off
Non-Dept-SPF	50	537	PW-Street Services	537	86	JV86CHRTADX14	06/30/14		46,713.22	46,713.22	TBD	Response pending from Bureau
Non-Dept-SPF	50	608	PW-Board	608	74	JV74CHRTADX16	06/30/16	27,340.06		27,340.06	PAID	Payment posted 10/27/16
Non-Dept-SPF	50	608	PW-Engineering	608	78	JV78CHRTADX14	06/30/14		546,867.52	546,867.52	Write-Off	Department requests write-off
Non-Dept-SPF	50	608	PW-Engineering	608	78	JV78CHRTADX16	06/30/16	775,100.11		775,100.11	PAID	Payment posted 10/27/16
Non-Dept-SPF	50	608	PW-Street Lighting	608	84	JV84CHRTADX16	06/30/16	29,487.65		29,487.65	PAID	Payment posted 10/27/16
Non-Dept-SPF	50	682	General Services	682	40	JV40CHRTADX16	06/30/16	41,324.27		41,317.05	PAID	Amount adjusted from \$41,324.27 to \$41,317.05. Payment posted 11/4/16
Police	70	339	City Attorney	339	12	JV12CHRTADX16	06/30/16	6,839.10		6,839.10	PAID	Payment posted 11/14/16
Police	70	339	Police	339	70	JV70CHRTADX16	06/30/16	2,282,772.44		2,353,824.38	PAID	Amount adjusted from \$2,282,772.44 to \$2,353,824.38. Payment posted 11/10/10
Recreation & Parks	88	209	General Services	209	40	JV40CHRTADX16	06/30/16	17,562.17		17,562.17	PAID	Payment posted 9/7/16
Transportation	94	363	General Services	363	40	JV40CHRTADX16	06/30/16	13,009.33		13,009.33	PAID	Payment posted 11/22/16
Transportation	94	385	PW-Contract Administration	385	76	JV76CHRTADX16	06/30/16	3,411.94		3,411.94	TBD	Response pending from Bureau
Transportation	94	385	PW-Street Services	385	86	JV86CHARTERADX9	06/30/09		63,895.84	63,895.84	PAID	Payment posted 12/12/16
Transportation	94	385	PW-Street Services	385	86	JV86CHARTADX10	06/30/10		46,887.07	46,887.07	TBD	Response pending from Bureau
Transportation	94	385	PW-Street Services	385	86	JV86CHARTADX11	06/30/11		222.38	222.38	TBD	Response pending from Bureau
Transportation	94	385	PW-Street Services	385	86	JV86CHRTADX13	06/28/13		3,657.68	3,657.68	TBD	Response pending from Bureau
Transportation	94	385	PW-Street Services	385	86	JV86CHRTADX14	06/30/14		8,318.32	8,318.32	TBD	Response pending from Bureau
Transportation	94	51X	PW-Street Services	51X	86	JV86CHRTADX12	06/29/12		72.79	72.79	PAID	Payment posted 10/28/16

Reimbursing Department Name	Reimbursing No.	Reimbursing Fund/Agency	Disbursing Dept, Fund or Project	Disbursing Fund	Disbursing Dept	Council File	Date	Funds Advanced In Current Year	Funds Advanced In Prior Years	June 2016 Total	Anticipated Repayment	COMMENTS
Transportation	94	528	Mayor	528	46	JV46CHRTADX16	06/30/16	2,873.86		2,873.86	PAID	Payment posted 10/3/16
Transportation	94	528	Personnel	528	66	JV66CHRTADX16	06/30/16	95,501.78		95,501.78	PAID	Payment posted 10/3/16
Transportation	94	528	PW-Engineering	528	78	JV78CHRTADX16	06/30/16	246.86		246.86	PAID	Payment posted 10/3/16
Transportation	94	596	Police	596	70	JV70CHRTADX16	06/30/16	183,622.95		183,622.95	PAID	Payment posted 10/28/16
Transportation	94	655	General Services	655	40	JV40CHRTADX16	06/30/16	5,769.93		5,769.93	PAID	Payment posted 10/31/16
<b>GRAND TOTAL</b>										<b>\$ 40,318,381.91</b>		

RECAP		
Total Loans to be repaid by 6/30/17		15,825,848.66
Total Loans to be repaid after 6/30/17		-
Total loans written off		748,087.82
Total "long term" loans		7,905,000.00
Total Loans requiring further department research		4,374,075.06
Total Loans Paid		11,465,370.37
<b>Total</b>		<b>\$ 40,318,381.91</b>

# **ATTACHMENT 2**

CLAIRE BARTELS  
DIRECTOR of FINANCE  
CITY TREASURER

CITY OF LOS ANGELES  
CALIFORNIA

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

(213) 978-1774



ERIC GARCETTI  
MAYOR

November 8, 2016

Honorable Members of the Budget and Finance Committee  
200 North Spring Street, Room 295  
Los Angeles, CA 90012  
C/O Office of the City Administrative Officer

REQUEST TO WRITE OFF OUTSTANDING ADVANCE FROM THE RESERVE FUND

Honorable Members:

The Office of Finance respectfully requests to write-off the following loan from the Reserve Fund:

<u>Year</u>	<u>Council File</u>	<u>Amount</u>
2015	14-0600-S258	\$2,533.20

This Reserve Fund loan amount represents costs associated with a shortage in the FY 2014-15 Transportation Account for mileage reimbursements. The requested amount was advanced to this Office for the year-end closing. The Controller is authorized to process Reserve Fund loan advances to departments in order to perform the year end closing without departments returning to Council to request additional appropriations. The Reserve Fund loan was necessary due to the deadlines established by the Office of the Controller to process FMS documents that allowed for the transfer of funds between accounts.

If you have any questions, please contact Saul Romo at (213) 978-1757 or Tiffany Liaw at (213) 978-1742.

Respectfully,

Claire Bartels,  
Director of Finance/City Treasurer

Attachment

C: Zara Bukirin-Garcia, Office of the City Administrative Officer  
Jenniffer Lopez, Office of the City Administrative Officer

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

DATE: October 24, 2016

TO: The Budget and Finance Committee

FROM:   
Holly Walcott, City Clerk  
Office of the City Clerk

SUBJECT: **REQUEST FOR RESERVE FUND LOAN WRITE-OFF FOR 2014-15  
AND 2015-16 GENERAL CITY PURPOSES PAYROLL SHORTAGE  
(CF 13-0600-S153)**

In conjunction with the Office of the City Controller and the City Administrative Officer, the Office of the City Clerk is requesting approval to write off outstanding advances from the Reserve Fund for the General City Purposes Fund in the amount of \$55,317.89. This amount was used by the CAO to cover payroll shortages for the Pensions Savings Plan account in 2014-15 (\$21,857.32) and 2015-16 (\$33,460.57). The expenses in these accounts are a General Fund and obligatory City expense and cannot be reimbursed by any other source of funds.

If you have any questions or require additional information on this matter, please contact John Chavez, Chief Management Analyst at 213-978-1101.

# CITY OF LOS ANGELES

CALIFORNIA



ERIC GARCETTI  
MAYOR

## INFORMATION TECHNOLOGY AGENCY

ROOM 1400, CITY HALL EAST  
200 NORTH MAIN STREET  
LOS ANGELES, CA 90012  
(213) 978-3311  
FAX (213) 978-3310

ITA.LACITY.ORG

TED M. ROSS  
GENERAL MANAGER  
CHIEF INFORMATION OFFICER

JOYCE J. EDSON  
ASSISTANT GENERAL MANAGER

RUSSELL M. KAURLOTO  
ASSISTANT GENERAL MANAGER

JEANNE M. HOLM  
ASSISTANT GENERAL MANAGER

November 1, 2016

REF: FAS-230-16

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

Attention: Councilmember Paul Krekorian  
Chair, Budget and Finance Committee

Dear Councilmembers:

Subject: **THE INFORMATION TECHNOLOGY AGENCY (ITA) IS REQUESTING TO  
WRITE-OFF THE FOLLOWING LOAN FROM THE RESERVE FUND**

FY	Authority/Funding Source	Amount
FY 2015 – 2016	CF 15-0600-S97: ITA Fund 100, Appropriation #001090 Overtime, FY 15-16	\$1,135.85
	Total	\$1,135.85

ITA paid out banked overtime hours at year end. The shortage in overtime was due to an unanticipated payout. The balance \$1,135.85 needs to be written off.

If you need additional information, please contact Laura Ito, Director of Finance and Administration Services at (213) 978-3322.

Respectfully submitted,

Handwritten signature of Ted Ross in cursive.

Ted Ross  
General Manager

cc: Claudia Aguilar, Office of the City Administrative Officer  
Laura Ito, ITA



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

Date: November 1, 2016

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

Attn: Janice Chan-Yu, Senior Administrative Analyst

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

Subject: RESERVE FUND LOAN

The Los Angeles Fire Department (LAFD) requests approval for write-off of a Reserve Fund loan made in Fiscal Year (FY) 15-16 in the amount of \$43,571.65. The LAFD requested this loan to meet payroll needs in Fund 100/38, Overtime Sworn Account 001092 at the close of the fiscal year. Although transfers to this account from departmental savings occurred throughout the year to address anticipated shortages, expenditures exceeded the appropriation due to prolonged strike team deployments in the latter part of the fiscal year. As reported in the FY 16-17 First Financial Status Report, the Department had reversions well in excess of this amount to cancel out this debt.

If you have any questions, please contact Emilio Rodriguez, Senior Management Analyst II, Financial Services Division, at (213) 978-3478.

CITY OF LOS ANGELES  
CALIFORNIA

BOARD OF PUBLIC WORKS  
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-----  
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VICE PRESIDENT

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COMMISSIONER

LUZ M. RIVAS  
COMMISSIONER

FERNANDO CAMPOS  
EXECUTIVE OFFICER



ERIC GARCETTI  
MAYOR

DEPARTMENT OF  
PUBLIC WORKS

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

ED EBRAHIMIAN  
DIRECTOR

(213) 847-2020  
(213) 847-1860 Fax

E-mail: [streetlighting@lacity.org](mailto:streetlighting@lacity.org)  
<http://bel.lacity.org>

October 27, 2016

Honorable Paul Krekorian  
Chair, Budget and Finance Committee  
City Hall, Room 435

**RESERVE FUND WRITE-OFF REQUESTS**

The Bureau of Street Lighting (BSL) has reviewed its current outstanding Reserve Fund loans and requests to write-off the Reserve Fund loan listed below:

- Reimbursing Department – No-Dept-SPF, Fund 54W, \$ 30.00
- Reimbursing Department – Housing, Fund 424, \$ 664.20

BSL over reported expenditures in the final revised reversion spreadsheet.

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

Sincerely,

  
Ed Ebrahimiyan  
Director

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EXECUTIVE OFFICER

CITY OF LOS ANGELES

CALIFORNIA



ERIC GARCETTI  
MAYOR

DEPARTMENT OF  
PUBLIC WORKS

BUREAU OF  
ENGINEERING

GARY LEE MOORE, PE, ENV SP  
CITY ENGINEER

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

<http://eng.lacity.org>

Date: December 7, 2016

To: Honorable Paul Krekorian, Budget & Finance Committee Chair  
Miguel A. Santana, City Administrative Officer

Attn: Roy Cervantes, Office of the City Administrative Officer

**BUREAU OF ENGINEERING REQUEST TO WRITE OFF RESERVE FUND LOANS**

In accordance with directions from the Office of the City Administrative Officer (CAO), the Bureau of Engineering (Engineering) is submitting a letter to the Budget & Finance Committee requesting the write off of three prior year Reserve Fund loans ranging from Fiscal Year (FY) 2010-11 to FY 2013-14. The three outstanding advances from the Reserve Fund totaling \$644,889.03 are connected to the Library Construction, Fire Construction and Seismic Rehabilitation Bond funds. Although Engineering has no remaining options available at this time to resolve these Reserve Fund loans other than to request their write off, our Development Services Program (DSP) was able to generate an additional \$2.8 million in revenues for the General Fund in FY 2013-14. The additional \$2.8 million in revenues for the General Fund more than offset the requested write off amount of \$644,889.03.

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

Sincerely,

A handwritten signature in black ink, appearing to read "Gary Lee Moore".

Gary Lee Moore, PE, ENV SP  
City Engineer

Attachment

cc: David Hirano, Office of the City Administrative Officer  
Victoria Santiago, Office of Accounting

C:\GLM\rmk\B&F Comm\_Reserve Fund Write Off Memo\_12072016.doc

