



WENDY GREUEL
CONTROLLER

October 28, 2009

Budget and Finance Committee
c/o City Clerk
Room 395, City Hall

Dear Honorable Members:

SUBJECT: RESERVE FUND LOANS

Attached are the Reserve Fund Statement of Condition Report and the Status of all Reserve Fund loans as of September 30, 2009 required under Council File Nos. 99-1794 and 00-2094.

The Mayor and Council approve loans to the General Fund and other special purpose funds to be repaid upon receipt of revenues. As of September 30, 2009, the balance for this type of loan from the Reserve Fund was \$30.1 million. Included in this amount is \$19.6 million that the Controller borrowed from the Reserve Fund on behalf of six City departments to cover expenditures that exceeded appropriations and/or available receipts at June 30, 2009. This is more than the previous year of \$0.5 million because the anticipated transfer from the Special Parking Revenue Fund (\$19.6 million) did not occur. Council File Nos. 07-0600-S88 and 08-0600-S66 authorized the year-end Controller borrowings. The borrowings enabled the Controller to reconcile the budget without departments returning to Council at year-end to request additional appropriations. This process helps prevent delay in the closing of the City's General Ledger.

Charter Section 261(i) indicates that the Controller shall maintain each fund on parity with its obligations by transferring from the Reserve Fund as a loan to any fund that becomes depleted through tardy receipt of revenues. As of September 30, 2009, the year-end loans for unfunded expenditures totaled \$24.2 million.

A summary of Reserve Fund loan transactions is shown in Table I below:

Table I			
Reserve Fund Loans			
As of September 30			
	<u>FY 2009-10</u>	<u>FY 2008-09</u>	<u>Increase (Decrease)</u>
Council Approved			
Beginning Balance, July 1	\$ 30,492,501	\$ 13,272,835	\$ 17,219,666
Add - Loans granted during the year	1,148,681	1,096,859	51,822
Less: Repayments	<u>(1,546,528)</u>	<u>(124,789)</u>	<u>(1,421,739)</u>
Ending Balance, September 30	<u>30,094,654</u>	<u>14,244,905</u>	<u>15,849,749</u>
Charter Section 261(i)			
Beginning Balance, July 1	44,398,812	37,597,426	6,801,386
Less: Repayments	(20,264,490)	(19,909,788)	(354,702)
Adjustments	<u>34,045</u>	<u>--</u>	<u>34,045</u>
Ending Balance, September 30	<u>24,168,367</u>	<u>17,687,638</u>	<u>6,480,729</u>
Total Loans Outstanding, September 30	<u><u>\$ 54,263,021</u></u>	<u><u>\$ 31,932,543</u></u>	<u><u>\$ 22,330,478</u></u>

As of September 30, 2009, departments paid \$1.5 million of the Council approved advances and \$4.7 million of the advances under Charter Section 261(i) or a total of \$6.2 million. The total repayments under Charter Section 261(i) amounted to \$20.2 million, which included \$15.5 million temporary borrowings for unfunded year-end encumbrances that were reversed on July 1, 2009.

Table II below summarizes the plan by City departments to liquidate their outstanding Reserve Fund loans.

	<u>Council Approved</u>	<u>Charter Section 261(i)</u>	<u>Total</u>
Loans to be repaid by 6/30/10	\$ 497	\$ 2,633,958	\$ 2,634,455
Loans to be repaid upon receipt of invoice from other City departments and/or for investigation	19,589,275	18,521,235	38,110,510
Loans to be repaid upon receipt of revenue from other government agencies	2,167,733	2,139,644	4,307,377
Long-term loans	8,323,465	--	8,323,465
Loans departments have recommended or will recommend for write-off	13,684	873,530	887,214
Total	\$ 30,094,654	\$ 24,168,367	\$ 54,263,021

Attachment I presents the cash condition of the Reserve Fund as of September 30, 2009. Attachment II provides more information on the outstanding Reserve Fund loans.

Sincerely,



CLAIRE BARTELS
Chief Deputy Controller

Attachments

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**CITY OF LOS ANGELES
RESERVE FUND
STATEMENT OF CASH CONDITION
AS OF SEPTEMBER 30, 2009**

Cash Balance, July 1, 2009:

Emergency Reserve	\$ 125,226,000	
Contingency Reserve	49,025,554	\$ 174,251,554

Receipts:

Return of Advances Under Charter Section 261(i) for:		
Unfunded Expenditures	5,238,982	
Unfunded Encumbrances	15,025,508	
Return of Loans to Other Funds	1,547,928	
Miscellaneous	1,305,695	
		<u>23,118,113</u>

Total Available Cash and Receipts

197,369,667

Disbursements:

Transfers to Other Funds	4,144,431	
Loans to Other Funds	1,148,681	
Reappropriations of Prior Year Funds for Capital Improvement Projects and Other Departmental Accounts	36,412,477	
Miscellaneous	49,045	
		<u>41,754,634</u>

Condition at September 30, 2009

Emergency Reserve	120,994,000	
Contingency Reserve	34,621,033	\$ 155,615,033

City of Los Angeles
 Council Approved Reserve Fund Advances to the General Fund and Special Purpose Funds
 As of September 30, 2009

Reimbursing		Disbursing			Council File			Expected	Comments
Department	Fund/Agency	Department/Project	Fund	Number	Date	Amount	Pymt Date		
Aging	564	Aging	564	97-0966-S2	08/02/99	\$ 25,000.00	Long-term		
Aging	395	Aging	395	97-0966-S2	08/02/99	1,250,000.00	Long-term		
Aging	40F	Aging	40F	99-0989	08/02/99	75,000.00	Long-term		
Aging	40F	Aging	40F	01-1507	08/13/01	150,000.00	Long-term	Per CF97-0966-S2, loans are to be carried as long-term until such time as program is terminated.	
Aging	410	Aging	410	02-1035	08/13/02	350,000.00	Long-term		
Aging	47Y	Aging	47Y	05-1077	07/26/05	75,000.00	Long-term		
						1,925,000.00			
Controller	CRA	Controller	100	09-1189	06/23/09	76,450.00		Will be paid upon receipt of reimbursement from CRA.	
El Pueblo	737	El Pueblo	737	03-1250-S84	08/03/04	205,491.00		Will be paid when El Pueblo shows a surplus over and above the amount needed for its operating budget & multi-year reserved accounts.	
El Pueblo	737	El Pueblo	737	04-0844	11/24/04	212,974.00			
						418,465.00			
Emergency Management	50A	Emergency Management	50A	05-2476	07/03/07	188,594.33		Will be paid as grantor (Americorps) reimburse EMD.	
General Services	Casa Nicaragua	General Services	100	03-0909	05/16/06	468.00		Account was submitted to Citwide Collection Unit for collection.	
General Services	Office of Mike Davis	General Services	100	08-0564-S1	03/20/09	282.00		Event was cancelled; will revise reversion worksheet in November.	
General Services	Comm on Status of Wort	General Services	100	09-0685	04/16/09	423.00		Received \$222 partial payment; will follow up balance with Council District 15.	
General Services	Amer. Society of Civil En	General Services	100	09-2181	09/17/09	497.00	Oct 2009	Paid per JV4092181CFR015 dated 10/14/09.	
						1,670.00			
Mayor	47N	Police	47N	07-0600-S82	04/09/08	91,554.88		Will be paid upon receipt of grant funds from the State.	
General City Purpose	Children's Museum of LA	General City Purpose	100	05-1330-S2	05/17/07	1,147,666.00		CF05-1330-S3 dated 07/08/08 has extended the loan repayment date to 06/30/09 but in April 2009, the Children's Museum of Los Angeles has decided to file for bankruptcy under Chapter 7 of federal bankruptcy laws and cease operations due to financial troubles.	
Police	339	Police	339	07-1233-S1	01/30/08	693,000.00		2007 Six Site Initiative - No current expenditures, therefore, no invoice/billing. The delay is due to contracting issues with the vendor.	
						693,000.00			
Potrero Canyon Storm Drain	50F	Rec & Parks	100	85-0578	12/23/87	2,100,000.00	Long-Term	Council File No. 04-1587 held in abeyance the write-off of the Reserve Fund loans as recommended by CAO (C.F. 05-0988) until the Potrero Canyon Project is completed. If there are excess funds after completion of the project, the loans will be addressed first before going forward with other projects	
Potrero Canyon Storm Drain	50F	Rec & Parks	100	85-0578	04/19/85	550,000.00	Long-Term		
Potrero Canyon Stabilization	50F	Rec & Parks	100	91-0702-S2	11/26/91	700,000.00	Long-Term		
Potrero Canyon Storm Drain	50F	Rec & Parks	100	85-0578	06/21/88	1,130,000.00	Long-Term		
						4,480,000.00			

City of Los Angeles
 Council Approved Reserve Fund Advances to the General Fund and Special Purpose Funds
 As of September 30, 2009

Reimbursing		Disbursing		Council File		Expected	Comments	
Department	Fund/Agency	Department/Project	Fund	Number	Date	Amount	Pymt Date	
Rec & Parks	437	Runyon Canyon Project	437	86-0698	05/15/86	1,500,000.00	Long-Term	This is an advance against the future sale of Runyon Canyon development. However, there may be a legal issue due to the possibility of converting the property to a dedicated parkland.
City Attorney	100	City Attorney	100	07-0600-S88	06/11/08	289.46	Write-off	Shortage for Mileage account in FY07-08; City Attorney submitted request for write-off on 03/06/09.
City Attorney	100	City Attorney	100	08-0600-S66	06/23/09	3,680.42	Write-off	Shortage for Mileage account in FY08-09; City Attorney submitted request for write-off on 09/15/09.
COSW	100	COSW	100	07-0600-S88	06/11/08	9,052.26	Write-off	Payroll shortage; COSW submitted request for write-off on 06/24/09; does not have special fund to pay loan.
Liability Claims	100	Liability Claims	100	08-0600-S66	06/23/09	33.79	Write-off	Liability payouts shortage for FY08-09; City Attorney submitted request for write-off on 09/10/09.
Disability	100	Disability	100	07-0600-S88	06/11/08	100.00	Write-off	Payroll shortage; Dept of Disability requested for write-off on 02/16/09, does not have special fund to pay loan.
Disability	100	Disability	100	08-0600-S66	06/23/09	278.40	Write-off	Payroll shortage; Dept of Disability to request for write-off, does not have special fund to pay loan.
Transportation	100	Transportation	100	08-0600-S66	06/23/09	19,588,569.44		Waiting for Council's approval to transfer the Special Parking Revenue Fund excess revenues.
Office of the Treasurer	100	Office of the Treasurer	100	07-0600-S88	06/11/08	250.00	Write-off	Payroll shortage for Transportation Acct 3310. The Treasurer's Office is working with CAO to write-off the loan.
Total						\$ 30,094,653.98		
Recap:								
Loans to be repaid by 6/30/10						\$	497.00	
Loans to be repaid upon receipt of invoice from other City departments and/or for research							19,589,274.44	
Loans to be repaid upon receipt of revenue from other government agencies							2,167,733.21	
Loans recommended to be written-off							13,684.33	
Long-term loans							8,323,465.00	
Total						\$	30,094,653.98	

City of Los Angeles
Reserve Fund Advances Under Charter Section 261(i)
As of September 30, 2009

Reimbursing		Disbursing		Document Number	Date	Unfunded Expenditures	Expected Pymt Date	Comments
Department	Fund	Department	Fund					
Building & Safety	48R	ITA		JV32CHARTERADX6	06/30/06	31,124.03	Write-off	Ineligible expenses; request for write-off submitted to Budget & Finance Committee on 7/16/09.
Building & Safety	48R	ITA		JV32CHARTERADX7	06/29/07	16,060.66	Write-off	Ineligible expenses; request for write-off submitted to Budget & Finance Committee on 7/16/09.
Building & Safety	48R	ITA		JV32CHARTERADX8	06/30/08	229,535.84	Write-off	Ineligible expenses; request for write-off submitted to Budget & Finance Committee on 7/16/09.
Building & Safety	48R	ITA		JV32CHARTERADX8	06/30/08	63,309.00	Write-off	Invoice #10-029 sent to Building & Safety 09/17/09.
Building & Safety	48R	ITA		JV32CHARTERADX9	06/30/09	57,680.21		Repayment will be made upon receipt from ITA of the breakdown of expenses to support the billing.
						397,709.74		
CAO	43K	General Services		JV40CHARTERADX9	06/30/09	158,797.82	Oct 2009	Paid \$158,797.82 on 10/06/09 per JV50Unfexp071S; balance will be paid upon receipt of invoice from GSD.
CAO	43K	General Services		JV40CHARTERADX9	06/30/09	157,248.35		
						316,046.17		
City Attorney	368	City Attorney		JV12CHARTERADX9	06/30/09	166,231.79		Will be paid upon receipt of grant funds.
						166,231.79		
CDD	424	CAO		JV10CHARTERADX9	06/30/09	15,000.00		Awaiting invoice from CAO.
CDD	424	ITA		JV32CHARTERADX9	06/30/09	66,401.86		Project eligibility under review - funding contingent to approval.
CDD	424	General Services		JV40CHARTERADX3	06/30/03	249.18	Write-off	Overstated expenditures for the Early Learning Center; GSD will request authority to write-off
CDD	424	General Services		JV40CHARTERADX9	06/30/09	108,008.97		Billing in progress.
CDD	424	PW-Board		JV74CHARTERADX9	06/30/09	431.86	Oct 2009	Paid per JV22Unfexp066J dated 10/06/09.
CDD	424	PW-Street Lighting		JV84CHARTERADX8	06/30/08	1,316.94	Write-off	BSL will request write-off. Funds were deposited to General Fund.
CDD	424	PW-Street Lighting		JV84CHARTERADX9	06/30/09	807.09		BSL will revise Reversion worksheet to zero out loan balance.
CDD	424	PW-Street Services		JV86CHARTERADX9	06/30/09	63,048.54	Oct 2009	Paid per JV22Unfexp077J dated 10/14/09; billing in progress for the balance.
CDD	424	PW-Street Services		JV86CHARTERADX9	06/30/09	4,243.23		
CDD	44A	General Services		JV40CHARTERADX9	06/30/09	1,700.00		Billing in progress.
CDD	47W	General Services		JV40CHARTERADX9	06/30/09	177,446.42		Billing in progress.
						438,654.09		

City of Los Angeles
Reserve Fund Advances Under Charter Section 261(i)
As of September 30, 2009

Reimbursing		Disbursing		Document Number	Date	Unfunded Expenditures	Expected Pymt Date	Comments
Department	Fund	Department						
ITA	298	CAO		JV10CHARTERADX9	06/30/09	75,007.74		Awaiting invoice and supporting documents from CAO.
ITA	298	Controller		JV26CHARTERADX9	06/30/09	137,248.01		Invoice received from Controller in August 2009 has been approved for payment by ITA on 09/15/09. Payment to be processed.
ITA	298	ITA		JV32CHARTERADX9	06/30/09	17,167.00		For FMS Project Staff. Payment of \$130,253.42 was processed on 9/28/09; the remaining balance is for reversion through revised Reversion worksheet.
ITA	298	General Services		JV40CHARTERADX9	06/30/09	67,415.68		Billing in progress.
						296,838.43		
Fire	298	ITA		JV32CHARTERADX9	06/30/09	282,810.31		LAFD is reviewing the billing submitted by ITA.
General Services	45E	General Services		JV40CHARTERADX9	06/30/09	17,110.87		Billing in progress.
Mayor	303	Mayor		JV46CHARTERADX7	06/29/07	9,649.20	Write-off	Balance represent overstated expenditures; working with CAO to write-off loan.
Mayor	40B	General City Purpose		JV56CHARTERADX7	06/29/07	806.42		For review/research.
Mayor	46N	Mayor		JV46CHARTERADX4	06/30/04	17,934.55	Write-off	This fund is inactive since FY04-05; the remaining cash was used to partially pay-off the loan. Mayor will request authority to write-off the balance.
Mayor	47N	ITA		JV32CHARTERADX8	06/30/08	118,184.78	Oct 2009	Paid per JV26Unfexp080 dated 10/20/09.
Mayor	47N	ITA		JV32CHARTERADX9	06/30/09	321,262.50	Oct 2009	Paid per JV26Unfexp065 dated 10/05/09.
Mayor	47N	Emergency Management		JV35CHARTERADX8	06/30/08	4,081.34	Oct 2009	Paid \$4,081.34 on 10/20/09 per JV26Unfexp081; balance will be paid upon receipt of grant funds.
Mayor	47N	Emergency Management		JV35CHARTERADX8	06/30/08	94,459.53		upon receipt of grant funds.
Mayor	47N	Emergency Management		JV35CHARTERADX9	06/30/09	97,639.52		Awaiting receipt of grant funds.
Mayor	47N	Fire		JV38CHARTERADX8	06/30/08	260,517.34	Oct 2009	Paid per JV26Unfexp067 dated 10/07/09.
Mayor	47N	Fire		JV38CHARTERADX9	06/30/09	668,678.11	Oct 2009	Paid per JV26Unfexp064 dated 10/05/09.
Mayor	49T	Fire		JV38CHARTERADX9	06/30/09	5,774.40		Awaiting supporting documents from LAFD.
Mayor	50G	ITA		JV32CHARTERADX9	06/30/09	27,715.00	Oct 2009	Paid per JV26Unfexp082 dated 10/21/09.
Mayor	50G	Fire		JV38CHARTERADX9	06/30/09	705,850.10		Awaiting revised invoice from LAFD.
Mayor	50H	City Attorney		JV12CHARTERADX9	06/30/09	110,000.00		Awaiting supporting documents from City Attorney.

City of Los Angeles
Reserve Fund Advances Under Charter Section 261(i)
As of September 30, 2009

Reimbursing		Disbursing		Document Number	Date	Unfunded Expenditures	Expected Pymt Date	Comments
Department	Fund	Department						
Mayor	50P	City Attorney		JV12CHARTERADX9	06/30/09	69,783.52	Oct 2009	Paid per JV26Unfexp072 dated 10/09/09.
Mayor	50P	City Attorney		JV12CHARTERADX9	06/30/09	0.02		Reversion adjustment to be corrected.
Mayor	50P	Mayor		JV46CHARTERADX9	06/30/09	19,094.86	Oct 2009	Paid per JV26Unfexp073 dated 10/09/09.
Mayor	50V	City Attorney		JV12CHARTERADX9	06/30/09	131,355.73		Awaiting receipt of grant funds.
Mayor	51B	City Attorney		JV12CHARTERADX9	06/30/09	40,729.92		Awaiting receipt of grant funds.
Mayor	649	Mayor		JV46CHARTERADX9	06/30/09	97,092.00	Oct 2009	Payment in process.
Mayor	667	Police		JV70CHARTERADX8	06/30/08	8,781.86		For research.
Mayor	667	Police		JV70CHARTERADX9	06/30/09	342,767.54	Oct 2009	Paid per JV26Unfexp068 dated 10/07/09; billing in progress for the balance.
Mayor	667	Police		JV70CHARTERADX9	06/30/09	532,618.53		
						3,684,776.77		
P W-Non Dept SPF	15A	CAO		JV10CHARTERADX9	06/30/09	5,868.99		Awaiting actual Staff Cost Report using modified Cap Rates.
P W-Non Dept SPF	15G	General Services		JV40CHARTERADX9	06/30/09	2,559.00		Awaiting invoice from GSD.
P W-Non Dept SPF	15G	PW-Contract Admin		JV76CHARTERADX9	06/30/09	3,007.97		Awaiting actual Staff Cost Report using modified Cap Rates.
P W-Non Dept SPF	15L	CAO		JV10CHARTERADX9	06/30/09	866.64		Awaiting actual Staff Cost Report using modified Cap Rates.
P W-Non Dept SPF	15L	ITA		JV32CHARTERADX9	06/30/09	2,744.24		Prop F Animal Project; ITA will send final bill to PW.
P W-Non Dept SPF	15L	General Services		JV40CHARTERADX9	06/30/09	3,393.60		Awaiting invoice from GSD.
P W-Non Dept SPF	15M	General Services		JV40CHARTERADX9	06/30/09	81,073.78		Awaiting invoice from GSD.
P W-Non Dept SPF	15N	ITA		JV32CHARTERADX8	06/30/08	14,527.00		Resolution efforts between ITA & PW are in progress.
P W-Non Dept SPF	15N	ITA		JV32CHARTERADX9	06/30/09	15,090.00		Awaiting actual Staff Cost Report using modified Cap Rates.
P W-Non Dept SPF	15N	General Services		JV40CHARTERADX9	06/30/09	107,397.61		Billing in progress.
P W-Non Dept SPF	15N	Police		JV70CHARTERADX9	06/30/09	5,445.00		Awaiting actual Staff Cost Report using modified Cap Rates.
P W-Non Dept SPF	15T	ITA		JV32CHARTERADX9	06/30/09	9,171.44		Prop F Fire Facilities Project; ITA will send final bill to PW.
P W-Non Dept SPF	15T	General Services		JV40CHARTERADX9	06/30/09	12,785.78		Awaiting invoice from GSD.
P W-Non Dept SPF	15U	ITA		JV32CHARTERADX8	06/30/08	6,864.00		Resolution efforts between ITA & PW are in progress.
P W-Non Dept SPF	15U	Fire		JV38CHARTERADX8	06/30/08	8,237.00		LAFD is preparing the final charges for submission to PW.
P W-Non Dept SPF	15U	General Services		JV40CHARTERADX8	06/30/08	5,396.65	Oct 2009	Paid \$5,396.65 on 10/01/09 per JV50Unfexp070S; balance will be paid upon receipt of invoice from GSD.
P W-Non Dept SPF	15U	General Services		JV40CHARTERADX8	06/30/08	88,796.66		
P W-Non Dept SPF	15U	General Services		JV40CHARTERADX9	06/30/09	5,815.13		Billing in progress.
P W-Non Dept SPF	15U	Police		JV70CHARTERADX9	06/30/09	5,445.00		Awaiting actual Staff Cost Report using modified Cap Rates.

City of Los Angeles
Reserve Fund Advances Under Charter Section 261(i)
As of September 30, 2009

Reimbursing		Disbursing		Document Number	Date	Unfunded Expenditures	Expected Pymt Date	Comments
Department	Fund	Department	Fund					
P W-Non Dept	SPF 15U	PW-Contract Admin		JV76CHARTERADX9	06/30/09	28,230.00		Awaiting actual Staff Cost Report using modified Cap Rates.
P W-Non Dept	SPF 16A	CAO		JV10CHARTERADX9	06/30/09	5,591.91		Awaiting actual Staff Cost Report using modified Cap Rates.
P W-Non Dept	SPF 16A	ITA		JV32CHARTERADX9	06/30/09	15,239.04		Prop Q Project; ITA will send bill to PW.
P W-Non Dept	SPF 16A	Emergency Management		JV35CHARTERADX8	06/30/08	10,807.27	Write-off	There are no costs to support the loan; PW will inform EMD to request for write-off
P W-Non Dept	SPF 16A	Emergency Management		JV35CHARTERADX9	06/30/09	24,469.00		Awaiting actual Staff Cost Report using modified Cap Rates.
P W-Non Dept	SPF 16A	Fire		JV38CHARTERADX8	06/30/08	57,501.84		LAFD is preparing the final charges for submission to PW.
P W-Non Dept	SPF 16A	Fire		JV38CHARTERADX9	06/30/09	12,023.64		Awaiting actual Staff Cost Report using modified Cap Rates.
P W-Non Dept	SPF 16A	General Services		JV40CHARTERADX7	06/30/07	5,695.72		Awaiting invoice from GSD.
P W-Non Dept	SPF 16A	General Services		JV40CHARTERADX8	06/30/08	4,143.21		Awaiting invoice from GSD.
P W-Non Dept	SPF 16A	General Services		JV40CHARTERADX9	06/30/09	282,035.68		Billing in progress.
P W-Non Dept	SPF 16A	Police		JV70CHARTERADX8	06/30/08	1,355.66	Write-off	There are no costs to support the loan; PW will inform LAPD to request for write-off
P W-Non Dept	SPF 16A	Police		JV70CHARTERADX9	06/30/09	5,445.00		PW claimed that payment was made but recorded as revenue (RSRC 4852); For research
P W-Non Dept	SPF 16A	PW-Contract Admin		JV76CHARTERADX9	06/30/09	109,148.21		Awaiting actual Staff Cost Report using modified Cap Rates.
P W-Non Dept	SPF 16D	CAO		JV10CHARTERADX9	06/30/09	2,533.15		Awaiting actual Staff Cost Report using modified Cap Rates.
P W-Non Dept	SPF 16D	Fire		JV38CHARTERADX8	06/30/08	52,887.44		LAFD is preparing the final charges for submission to PW.
P W-Non Dept	SPF 16D	Fire		JV38CHARTERADX9	06/30/09	13,907.55		Awaiting actual Staff Cost Report using modified Cap Rates.
P W-Non Dept	SPF 16D	General Services		JV40CHARTERADX7	06/30/07	7,142.12	Write-off	Prop F labor reimbursement disapproved by PW. GSD will request authority to write-off.
P W-Non Dept	SPF 16D	PW-Contract Admin		JV76CHARTERADX9	06/30/09	16,914.28		Awaiting actual Staff Cost Report using modified Cap Rates.
P W-Non Dept	SPF 16F	PW-Engineering		JV78CHARTERADX7	06/30/07	24,945.10	Write-off	Overstated expenditures reported in Reversion worksheet. Request for write-off submitted to CAO on 07/07/09.
P W-Non Dept	SPF 16L	General Services		JV40CHARTERADX9	06/30/09	17,330.92		Billing in progress.
P W-Non Dept	SPF 16L	Police		JV70CHARTERADX9	06/30/09	5,445.00		PW claimed that payment was made but recorded as revenue (RSRC 4852); For research
P W-Non Dept	SPF 16Q	PW-Sanitation		JV82CHARTERADX9	06/30/09	62,928.03		Awaiting invoice from BOS.
P W-Non Dept	SPF 168	General Services		JV40CHARTERADX9	06/30/09	29,696.71		Awaiting invoice from GSD.
P W-Non Dept	SPF 174	General Services		JV40CHARTERADX9	06/30/09	118,924.43	Oct 2009	Paid per JV50Unfexp075S dated 10/14/09.
P W-Non Dept	SPF 174	General Services		JV40CHARTERADX9	06/30/09	2,933.96		Awaiting approval of invoice by CAO.

City of Los Angeles
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Reimbursing		Disbursing		Document Number	Date	Unfunded Expenditures	Expected Pymt Date	Comments
Department	Fund	Department	Fund					
P W-Non Dept SPF	189	General Services		JV40CHARTERADX0	06/30/00	79,721.00	Write-off	GSD will request authority to write-off.
P W-Non Dept SPF	206	General Services		JV40CHARTERADX8	06/30/08	8,702.00		Billing in progress.
P W-Non Dept SPF	206	General Services		JV40CHARTERADX9	06/30/09	86,707.39		Will be paid upon receipt of invoice from GSD.
P W-Non Dept SPF	26A	ITA		JV32CHARTERADX9	06/30/09	14,917.77		Police Admin Bldg (PAB) Project; ITA will send bill to PW.
P W-Non Dept SPF	26A	General Services		JV40CHARTERADX9	06/30/09	12,653.06		Billing in progress.
P W-Non Dept SPF	26A	Police		JV70CHARTERADX9	06/30/09	2,000.00		PW claimed that payment was made but recorded as revenue (RSRC 4852); For research
P W-Non Dept SPF	26A	PW-Contract Admin		JV76CHARTERADX7	06/29/07	1,360.60	Write-off	Expenditures overstated in FY 07; Bureau is working with CAO to write-off the loan.
P W-Non Dept SPF	26A	PW-Contract Admin		JV76CHARTERADX8	06/30/08	6,613.22		For research.
P W-Non Dept SPF	26A	PW-Contract Admin		JV76CHARTERADX9	06/30/09	445,010.09		Awaiting actual Staff Cost Report using modified Cap Rates.
P W-Non Dept SPF	26B	General Services		JV40CHARTERADX9	06/30/09	17,454.66		Awaiting invoice from GSD.
P W-Non Dept SPF	298	ITA		JV32CHARTERADX9	06/30/09	6,260.00		Police Admin Bldg (PAB) Project; ITA will send bill to PW.
P W-Non Dept SPF	298	General Services		JV40CHARTERADX8	06/30/08	1,091.21		Awaiting invoice from GSD.
P W-Non Dept SPF	298	General Services		JV40CHARTERADX9	06/30/09	836,886.25		Will be paid upon receipt of invoice from GSD.
P W-Non Dept SPF	298	PW-Contract Admin		JV76CHARTERADX6Z	12/13/06	51,175.54	Write-off	These charges were incurred by police facility projects but were not for the Police Administration Bldg. This amount was charged in error to this fund. Bureau is working with CAO to write-off the loan.
P W-Non Dept SPF	298	PW-Engineering		JV78CHARTERADX6	06/30/06	111,933.65	Write-off	Overstated expenditures reported in Reversion worksheet. Request for write-off submitted to CAO on 07/07/09.
P W-Non Dept SPF	298	PW-Engineering		JV78CHARTERADX7	06/29/07	13,251.58	Write-off	Overstated expenditures reported in Reversion worksheet. Request for write-off submitted to CAO on 07/07/09.
P W-Non Dept SPF	298	PW-Street Services		JV86CHARTERADX8	06/30/08	820.00	Write-off	Cost for equipment usage that were ineligible for the Storm Damage recovery Program in 2007-08 funded by Micia. Request for write-off submitted to Budget & Finance on 03/04/09.
P W-Non Dept SPF	298	PW-Street Services		JV86CHARTERADX9	06/30/09	244,785.00		BSS billing is pending CAO's approval.
P W-Non Dept SPF	305	Transportation		JV94CHARTERADX8	06/30/08	3,216.13		Awaiting invoice from DOT
P W-Non Dept SPF	305	Transportation		JV94CHARTERADX9	06/30/09	2,599.41		Awaiting invoice from DOT
P W-Non Dept SPF	48H	PW-Sanitation		JV82CHARTERADX9	06/30/09	77,137.88	Oct 2009	Paid per JV50Unfexp074S dated 10/14/09.
P W-Non Dept SPF	49G	PW-Engineering		JV78CHARTERADX9	06/30/09	30,000.00	Oct 2009	Paid per JV50Unfexp078S dated 10/15/09.

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Reimbursing		Disbursing		Document Number	Date	Unfunded Expenditures	Expected Pymt Date	Comments
Department	Fund	Department	Fund					
P W-Non Dept SPF	49Y	General Services		JV40CHARTERADX9	06/30/09	78,345.89	Oct 2009	Paid \$78,345.89 on 10/19/09 per JV50Unfexp079S; balance will be paid upon receipt of invoice from GSD.
P W-Non Dept SPF	49Y	General Services		JV40CHARTERADX9	06/30/09	46,472.06		
P W-Non Dept SPF	511	General Services		JV40CHARTERADX9	06/30/09	61,784.64		Awaiting invoice from GSD.
P W-Non Dept SPF	608	General Services		JV40CHARTERADX1	06/30/01	2,183.00		Re-programming under CAO's review.
P W-Non Dept SPF	608	General Services		JV40CHARTERADX2	06/30/02	214,649.00	Write-off	Pico Garnier, Old N Police Station project, will recommend for write-off
P W-Non Dept SPF	608	General Services		JV40CHARTERADX3	06/30/03	446,773.00		GSD is working with BOE to request for Council approval to change the funding source of the expenditures.
P W-Non Dept SPF	608	General Services		JV40CHARTERADX5	06/30/05	746,325.00		BSL overstated expenditures in FY 07-08 Reversion Worksheet; will submit request for write-off
P W-Non Dept SPF	608	PW-Street Lighting		JV84CHARTERADX8	06/30/08	112.00	Write-off	
P W-Non Dept SPF	608	PW-Street Lighting		JV84CHARTERADX9	06/30/09	7,140.85		Awaiting actual Staff Cost Report using modified Cap Rates.
P W-Non Dept SPF	682	General Services		JV40CHARTERADX9	06/30/09	40,291.39		Awaiting invoice from GSD.
						5,000,133.63		
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Police	339	Police		JV70CHARTERADX9	06/30/09	690,989.92		Expenditures had been reported to the grantor; currently awaiting receipt of reimbursement.
						690,989.92		
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Recreation & Parks	190/88	General Services		JV40CHARTERADX9	06/30/09	7,391.20		Awaiting invoice from GSD.
Recreation & Parks	205/88	General Services		JV40CHARTERADX8	06/30/08	24,212.53		Awaiting revised invoice from GSD.
Recreation & Parks	205/88	General Services		JV40CHARTERADX9	06/30/09	86,553.45		Awaiting receipt of funds from the State for \$47,787.47; billing in progress for the balance.
Recreation & Parks	205/89	General Services		JV40CHARTERADX9	06/30/09	35,162.00	Oct 2009	Paid per JV89Unfexp10/07/09.
Recreation & Parks	205/89	General Services		JV40CHARTERADX9	06/30/09	10,059.56		Awaiting reimbursement from the State.
						163,378.74		
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Transportation	207	General Services		JV40CHARTERADX9	06/30/09	2,071.94		Billing in progress.
Transportation	363	General Services		JV40CHARTERADX9	06/30/09	391,434.88		Billing in progress.
Transportation	363	PW-Street Services		JV86CHARTERADX9	06/30/09	67,108.45		Billing in progress.
Transportation	385	Fire		JV38CHARTERADX9	06/30/09	259,184.00		DOT and LAFD are working to reconcile costs/billings.
Transportation	385	Police		JV70CHARTERADX9	06/30/09	69,101.20		DOT and LAPD are working to reconcile costs/billings.

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Reimbursing		Disbursing		Document Number	Date	Unfunded Expenditures	Expected Pymt Date	Comments
Department	Fund	Department						
Transportation	385	PW-Contract Admin		JV76CHARTERADX9	06/30/09	149,463.26		DOT and Contract Admin are working to reconcile costs/billings.
Transportation	385	PW-Engineering		JV78CHARTERADXTZ	04/18/08	35,081.64	Write-off	Reimbursement already received in the General Fund in FY07-08 under Rsrc 4635 & Rsrc 4657; request for write off submitted thru CAO 07/07/09.
Transportation	385	PW-Engineering		JV78CHARTERADX8	06/30/08	7,540.56	Write-off	BOE overstated expenditures reported in FY07-08 Reversion worksheet; request for write-off submitted thru CAO on 07/07/09.
Transportation	385	PW-Engineering		JV78CHARTERADX9	06/30/09	228,808.44		DOT and Engineering are working to reconcile costs/billings.
Transportation	385	PW-Street Lighting		JV84CHARTERADX9	06/30/09	26,164.59		DOT and St Lighting are working to reconcile costs/billings.
Transportation	385	PW-Street Services		JV86CHARTERADX8Z	06/30/08	24,283.04		DOT and St Services are working to reconcile costs/billings.
Transportation	385	PW-Street Services		JV86CHARTERADX9	06/30/09	430,459.30		DOT and St Services are working to reconcile costs/billings.
Transportation	523	Transportation		JV94CHARTERADX9	06/30/09	288.00		Will process payment by 10/30/09.
Transportation	540	City Attorney		JV12CHARTERADX9	06/30/09	4,304.66		DOT and City Attorney are working to reconcile costs/billings.
Transportation	540	PW-Contract Admin		JV76CHARTERADX9	06/30/09	258,040.54		DOT and Contract Admin are working to reconcile costs/billings.
Transportation	540	PW-Engineering		JV78CHARTERADX9	06/30/09	9,338.97		DOT and Engineering are working to reconcile costs/billings.
Transportation	540	PW-Street Lighting		JV84CHARTERADX7	06/29/07	7,763.96	Write-off	Request for write-off will be submitted thru the FSR. This amount has already been paid through an incorrect revenue source.
Transportation	540	PW-Street Lighting		JV84CHARTERADX9	06/30/09	77,833.90		Billing in progress.
Transportation	540	PW-Street Services		JV86CHARTERADX9	06/30/09	2,460,199.60		Billing in progress.
Transportation	655	General Services		JV40CHARTERADX8	06/30/08	74.14		Billing in progress.
Transportation	655	General Services		JV40CHARTERADX9	06/30/09	16,562.91		Billing in progress.
Transportation	655	PW-Engineering		JV78CHARTERADX8Z	06/30/08	1,175,602.65		Billing in progress.
Transportation	655	PW-Engineering		JV78CHARTERADX9	06/30/09	3,073,851.14		Billing in progress.
Transportation	655	PW-Street Lighting		JV84CHARTERADX9	06/30/09	1,322,110.18		DOT Accounting is waiting for PW -Acctg & BSL to reconcile FY08-09 invoices and send the final amount to DOT.
Transportation	655	PW-Street Services		JV86CHARTERADX8Z	06/18/09	131,026.71		DOT and St Services are working to reconcile costs/billings.
Transportation	655	PW-Street Services		JV86CHARTERADX9	06/30/09	2,485,987.84		Billing in progress.
						12,713,686.50		

Total Advances Under Charter Section 261(f)

\$ 24,168,366.96

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Reimbursing Department	Fund	Disbursing Department	Document Number	Date	Unfunded Expenditures	Expected Pymt Date	Comments
Recap:							
					\$ 2,633,958.07		
					18,521,234.89		
					2,139,643.92		
					873,530.08		
					<u>\$ 24,168,366.96</u>		

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