



WENDY GREUEL  
CONTROLLER

March 18, 2010

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 December 31, 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 December 31, 2009, the balance for this type of loan from the Reserve Fund was \$44.7 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 loan 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) provides 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 December 31, 2009, the year-end loans for unfunded expenditures totaled \$15.9 million.



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

**Table I**  
**Reserve Fund Loans**  
**As of December 31**

	<u>FY 2009-10</u>	<u>FY 2008-09</u>	<u>Increase (Decrease)</u>
<b>Council Approved</b>			
Beginning Balance, July 1	\$ 30,492,501	\$ 13,272,835	\$ 17,219,666
Add - Loans granted during the year	17,109,318	1,435,430	15,673,888
Less: Repayments	<u>(2,883,469)</u>	<u>(1,313,421)</u>	<u>(1,570,048)</u>
Ending Balance, December 31	<u>44,718,350</u>	<u>13,394,844</u>	<u>31,323,506</u>
<b>Charter Section 261(i)</b>			
Beginning Balance, July 1	44,398,812	37,597,426	6,801,386
Less: Repayments	(28,578,964)	(23,517,136)	(5,061,828)
Adjustments	<u>34,045</u>	<u>--</u>	<u>34,045</u>
Ending Balance, December 31	<u>15,853,893</u>	<u>14,080,290</u>	<u>1,773,603</u>
<b>Total Loans Outstanding, December 31,</b>	<u>\$ 60,572,243</u>	<u>\$ 27,475,134</u>	<u>\$ 33,097,109</u>

As of December 31, 2009, departments paid \$2.9 million of the Council approved advances and \$13.6 million of the advances under Charter Section 261(i) or a total of \$16.5 million. The total repayments under Charter Section 261(i) amounted to \$28.6 million, which included \$15.0 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.

<b>Table II</b>			
<b>Reserve Fund Loan Liquidation Plan</b>			
	<b>Council</b>	<b>Charter</b>	
	<b>Approved</b>	<b>Section 261(i)</b>	<b>Total</b>
Loans to be repaid by 6/30/10	\$ 14,983,592	\$ 3,526,316	\$ 18,509,908
Loans to be repaid upon receipt of invoice from other City departments and/or for investigation	10,581	11,275,164	11,285,745
Loans to be repaid upon receipt of revenue from other government agencies	1,900,990	86,516	1,987,506
Long-term loans	8,220,465	--	8,220,465
Loans departments have recommended or will recommend for write-off	19,602,722	965,897	20,568,619
<b>Total</b>	<b>\$ 44,718,350</b>	<b>\$ 15,853,893</b>	<b>\$ 60,572,243</b>

Attachment I presents the cash condition of the Reserve Fund as of December 31, 2009. Attachment II provides more information on the outstanding Reserve Fund loans.

Sincerely,



CLAIRE BARTELS  
 Chief Deputy Controller

Attachments

**CITY OF LOS ANGELES  
RESERVE FUND  
STATEMENT OF CASH CONDITION  
AS OF DECEMBER 31, 2009**

**Cash Balance, July 1, 2009:**

Emergency Reserve	\$ 125,226,000	
Contingency Reserve	49,025,554	<b>\$ 174,251,554</b>

**Receipts:**

Return of Advances Under Charter Section 261(i) for:		
Unfunded Expenditures	13,553,456	
Unfunded Encumbrances	15,025,508	
Return of Temporary Loan to the General Fund	100,000,000	
Return of Loans to Other Funds	2,884,869	
Miscellaneous	5,071,730	136,535,563

**Total Available Cash and Receipts**

310,787,117

**Disbursements:**

Transfers to Other Funds	6,723,000	
Loans to Other Funds	17,109,318	
Temporary Loan to the General Fund	100,000,000	
Reappropriations of Prior Year Funds for Capital Improvement Projects and Other Departmental Accounts	36,412,477	
Miscellaneous	248,690	160,493,485

**Cash Balance, December 31, 2009**

150,293,632

Less: Authorized But Not Yet Transferred to Other Funds

(833,038)

**Condition at December 30, 2009**

Emergency Reserve	120,994,000	
Contingency Reserve	28,466,594	<b>\$ 149,460,594</b>

City of Los Angeles  
 Council Approved Reserve Fund Advances to the General Fund and Special Purpose Funds  
 As of December 31, 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	08/02/09	\$ 25,000.00	Long-term
Aging	395	Aging	395	97-0966-S2	08/02/09	1,250,000.00	Long-term
Aging	40F	Aging	40F	99-0989	08/02/09	75,000.00	Long-term
Aging	40F	Aging	40F	01-1507	08/13/01	150,000.00	Long-term
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	\$40,105 reimbursement in process; balance will be billed after the work is completed.
El Pueblo	737	El Pueblo	737	03-1250-S84	08/03/04	102,481.00	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	
						315,465.00	
Emergency Management	50A	Emergency Management	50A	05-2476	07/03/07	87,183.77	Paid per JV3552476CFR026 dated 01/22/10.
General Services	Casa Nicaragua	General Services	100	06-0909	05/16/06	488.00	Written-off per JV2660909CFR031 dated 02/26/10.
General Services	Office of Mike Davis	General Services	100	08-0564-S1	03/20/09	282.00	Event was cancelled; funds returned in revised Reversion worksheet.
General Services	Comm on Status of Work	General Services	100	09-0685	04/16/09	423.00	Received \$222 partial payment; Council District 15 will pay balance.
						1,173.00	
Mayor	47N	Police	47N	07-0600-S82	04/09/08	10,158.64	Reported in incorrect fund; working with Controller to resolve issue.
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.
Liability Claims	100	Liability Claims	100	08-2793	11/12/09	12,750,000.00	June 2010
Liability Claims	100	Liability Claims	100	29-2632	11/25/09	1,150,000.00	June 2010
Liability Claims	100	Liability Claims	100	09-2627	12/10/09	1,000,000.00	June 2010
						14,900,000.00	Will be paid upon receipt of JOB proceeds.
Police	339	Police	339	07-1233-S1	01/30/08	16,126.00	Feb 2010
Police	339	Police	339	07-1233-S1	01/30/08	676,874.00	Feb 2010
						693,000.00	2007 Six Site Initiative - Paid \$16,126 on 02/10/10 per JV7071233CFR29M; remaining balance will be paid upon receipt of grant funds.

City of Los Angeles  
 Council Approved Reserve Fund Advances to the General Fund and Special Purpose Funds  
 As of December 31, 2009

Reimbursing		Disbursing				Council File		Expected	
Department	Fund/Agency	Department/Project	Fund	Number	Date	Amount	Pymt Date	Comments	
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 Stabilizator	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		
						<b>4,480,000.00</b>			
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	08/11/08	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	Write-off	Recommended for write-off by CAO per CF09-2815.	
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.	
						<b>19,602,253.77</b>			
						<b>\$ 44,718,350.18</b>			
		<b>Recap:</b>							
		Loans to be repaid by 6/30/10				\$ 14,983,591.77			
		Loans to be repaid upon receipt of invoice from other City departments and/or for research				10,581.64			
		Loans to be repaid upon receipt of revenue from other government agencies				1,900,990.00			
		Loans recommended to be written-off				19,602,721.77			
		Long-term loans				8,220,465.00			
		<b>Total</b>				<b>\$ 44,718,350.18</b>			

City of Los Angeles  
Reserve Fund Advances Under Charter Section 261(f)  
As of December 31, 2009

Reimbursing Department	Fund	Disbursing Department	Document Number	Date	Unfunded Expenditures	Expected Pymt Date	Comments
Building & Safety	48R	ITA	JV32CHARTERADX6	06/30/06	31,124.03		
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. (CF 07-0328-S4)
Building & Safety	48R	ITA	JV32CHARTERADX8	06/30/08	229,535.84		Borrowing decreased to \$57,145.08 per revised Reversion worksheet; repayment will be made upon receipt from ITA of the breakdown of expenses supporting the billing.
Building & Safety	48R	ITA	JV32CHARTERADX9	06/30/09	57,680.21		
					<b>334,400.74</b>		
CAO	43K	General Services	JV40CHARTERADX9	06/30/09	96,427.37	Feb/Mar 2010	Borrowing reduced by \$16,399.45 per revised Reversion worksheet; balance of \$80,027.92 was paid on 03/08/10 per JV50Unfexp167 & 168.
City Attorney	368	City Attorney	JV12CHARTERADX9	06/30/09	114,483.79	Jan 2010	Paid per JV12Unfexp132Y dated 01/06/10.
CDD	424	ITA	JV32CHARTERADX9	06/30/09	66,401.86	Jan 2010	Paid per JV22Unfexp0134J dated 01/29/10.
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	5,397.89	Feb 2010	Paid per JV22Unfexp143 dated 02/09/10.
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	Feb 2010	Paid per JV22Unfexp148 J & 149J dated 02/09/10.
CDD	424	PW-Street Services	JV86CHARTERADX9	06/30/09	4,243.23		Will be paid upon approval of revised Reversion worksheet.
CDD	44A	General Services	JV40CHARTERADX9	06/30/09	1,700.00	Feb 2010	Adjusted per revised Reversion worksheet.
					<b>80,116.19</b>		
ITA	298	CAO	JV10CHARTERADX9	06/30/09	50,207.00	Feb 2010	Paid \$50,207 on 02/19/10 per JV32Unfexp154Q; balance will be paid upon receipt of invoice from CAO.
ITA	298	CAO	JV10CHARTERADX9	06/30/09	24,800.74		
ITA	298	Controller	JV26CHARTERADX9	06/30/09	137,248.01	Feb 2010	Paid per JV32Unfexp160 dated 02/26/10.
ITA	298	ITA	JV32CHARTERADX9	06/30/09	17,167.00	Jan 2010	Adjusted per revised Reversion worksheet.
ITA	298	General Services	JV40CHARTERADX9	06/30/09	30,994.84	Feb 2010	Paid per JV32Unfexp138Q dated 02/05/10.

City of Los Angeles  
Reserve Fund Advances Under Charter Section 261(i)  
As of December 31, 2009

Reimbursing Department	Fund	Disbursing Department	Document Number	Date	Unfunded Expenditures	Expected Pymt Date	Comments
<b>260,417.59</b>							
Fire	298	ITA	JV32CHARTERADX9	06/30/09	282,810.31		Payment will be made after verification of ITA's unpaid invoices at the end of fiscal year.
General Services	45E	General Services	JV40CHARTERADX9	06/30/09	17,110.87	Feb 2010	Paid per JV40Unfexp153Q dated 02/16/10.
Mayor	303	Mayor	JV46CHARTERADX7	06/29/07	9,649.20	Write-off	Balance represents overstated expenditures, working with CAO to write-off the 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's Office requested authority to write-off the balance. When the project was originally submitted, all salary expenditures were based on estimates. However, reimbursement requests submitted were based on actual expenditures. Payment of 79,289.73 was received on 01/29/08 but was recorded under Rsrc 4610; balance of \$15,169.80 is unretrievable. Request for write-off submitted to Council on 02/16/10.
Mayor	47N	Emergency Management	JV35CHARTERADX8	06/30/08	94,459.53	Write-off	
Mayor	49T	Fire	JV38CHARTERADX9	06/30/09	5,774.40		Awaiting supporting documents from LAFD.
Mayor	50G	Fire	JV38CHARTERADX9	06/30/09	705,850.10	Jan 2010	Paid per JV26Unfexp135 dated 01/29/10.
Mayor	50H	City Attorney	JV12CHARTERADX9	06/30/09	35,369.60	Feb 2010	Paid per JV26Unfexp156 dated 02/25/10.
Mayor	50V	City Attorney	JV12CHARTERADX9	06/30/09	131,355.73	Feb 2010	Paid per JV26Unfexp150 dated 02/12/10.
Mayor	51B	City Attorney	JV12CHARTERADX9	06/30/09	36,048.22	Feb 2010	Paid \$36,048.22 on 02/12/10 per JV26Unfexp151; balance will be paid upon receipt of grant funds.
Mayor	51B	City Attorney	JV12CHARTERADX9	06/30/09	4,681.70		
Mayor	667	Police	JV70CHARTERADX8	06/30/08	8,781.86		State funding for the COPS program received through the County was less than the amount expended.
Mayor	667	Police	JV70CHARTERADX9	06/30/09	532,618.53		
<b>1,583,329.84</b>							
P.W-Non Dept SPF	15A	CAO	JV10CHARTERADX9	06/30/09	5,868.99		Awaiting actual Staff Cost Report using Final 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 Final Cap Rates.
P.W-Non Dept SPF	15L	CAO	JV10CHARTERADX9	06/30/09	866.64		Awaiting actual Staff Cost Report using Final Cap Rates.

City of Los Angeles  
Reserve Fund Advances Under Charter Section 261(i)  
As of December 31, 2009

Reimbursing		Disbursing		Document Number	Date	Unfunded Expenditures	Expected Pymt Date	Comments
Department	Fund	Department						
P W-Non Dept SPF	15L	ITA	JV32CHARTERADX9	06/30/09	2,744.24			Awaiting receipt of additional cost report from ITA.
P W-Non Dept SPF	15L	General Services	JV40CHARTERADX9	06/30/09	3,393.60			Awaiting invoice from GSD.
P W-Non Dept SPF	15N	ITA	JV32CHARTERADX8	06/30/08	14,527.00			ITA & PW are working to resolve the billing issues.
P W-Non Dept SPF	15N	ITA	JV32CHARTERADX9	06/30/09	4,258.19			Awaiting actual Staff Cost Report using Final Cap Rates.
P W-Non Dept SPF	15N	General Services	JV40CHARTERADX9	06/30/09	17,640.72	Jan 2010		Paid \$17,640.72 on 01/20/10 per JV50Unfexp0133S; billing in progre for the balance.
P W-Non Dept SPF	15N	General Services	JV40CHARTERADX9	06/30/09	89,756.89			Awaiting actual Staff Cost Report using Final Cap Rates.
P W-Non Dept SPF	15N	Police	JV70CHARTERADX9	06/30/09	5,445.00			
P W-Non Dept SPF	15T	ITA	JV32CHARTERADX9	06/30/09	1,232.53	Feb 2010		Borrowing decreased by \$1,232.53 per revised Reversion worksheet; balance will be paid upon receipt of additional cost report form ITA.
P W-Non Dept SPF	15T	ITA	JV32CHARTERADX9	06/30/09	7,938.91			
P W-Non Dept SPF	15U	ITA	JV32CHARTERADX8	06/30/08	6,864.00			ITA & PW are working to resolve the billing issues.
P W-Non Dept SPF	15U	Fire	JV38CHARTERADX8	06/30/08	8,237.00			LAFD & Public Works - Accounting are working together to reconcile the charges.
P W-Non Dept SPF	15U	General Services	JV40CHARTERADX8	06/30/08	88,796.66			Billing in progress.
P W-Non Dept SPF	15U	General Services	JV40CHARTERADX9	06/30/09	5,815.13			Reduced to zero on Feb 2010 per revised Reversion worksheet.
P W-Non Dept SPF	15U	Police	JV70CHARTERADX9	06/30/09	5,445.00			Awaiting actual Staff Cost Report using Final Cap Rates.
P W-Non Dept SPF	15U	PW-Contract Admin	JV76CHARTERADX9	06/30/09	28,230.00			Awaiting actual Staff Cost Report using Final Cap Rates.
P W-Non Dept SPF	16A	CAO	JV10CHARTERADX9	06/30/09	5,591.91			Awaiting actual Staff Cost Report using Final Cap Rates.
P W-Non Dept SPF	16A	ITA	JV32CHARTERADX9	06/30/09	15,239.04			Awaiting actual Staff Cost Report using Final Cap Rates.
P W-Non Dept SPF	16A	Emergency Management	JV35CHARTERADX8	06/30/08	8,714.69	Write-off		There are no costs to support the loan; EMD submitted request for write-off to Council on 02/16/10.
P W-Non Dept SPF	16A	Emergency Management	JV35CHARTERADX9	06/30/09	24,469.00			Awaiting actual Staff Cost Report using Final Cap Rates.
P W-Non Dept SPF	16A	Fire	JV38CHARTERADX8	06/30/08	57,501.84			LAFD & Public Works - Accounting are working together to reconcile the charges.
P W-Non Dept SPF	16A	Fire	JV38CHARTERADX9	06/30/09	12,023.64			Awaiting actual Staff Cost Report using Final Cap Rates.
P W-Non Dept SPF	16A	General Services	JV40CHARTERADX7	06/30/07	5,695.72			Billing in progress.
P W-Non Dept SPF	16A	General Services	JV40CHARTERADX8	06/30/08	6,235.79			Awaiting invoice from GSD.
P W-Non Dept SPF	16A	General Services	JV40CHARTERADX9	06/30/09	120,285.80			Awaiting invoice from GSD.
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

City of Los Angeles  
Reserve Fund Advances Under Charter Section 261(f)  
As of December 31, 2009

Reimbursing		Disbursing		Document Number	Date	Unfunded Expenditures	Expected Pymt Date	Comments
Department	Fund	Department	Fund					
P W-Non Dept SPF	16A	PW-Contract Admin		JV76CHARTERADX9	06/30/09	109,148.21		Awaiting actual Staff Cost Report using Final Cap Rates.
P W-Non Dept SPF	16D	CAO		JV10CHARTERADX9	06/30/09	2,533.15		Awaiting actual Staff Cost Report using Final Cap Rates. LAFD & Public Works - Accounting are working together to reconcile the charges.
P W-Non Dept SPF	16D	Fire		JV38CHARTERADX8	06/30/08	52,887.44		Awaiting actual Staff Cost Report using Final Cap Rates.
P W-Non Dept SPF	16D	Fire		JV38CHARTERADX9	06/30/09	13,907.55		Prop F labor reimbursement disapproved by PW. GSD will request authority to write-off.
P W-Non Dept SPF	16D	General Services		JV40CHARTERADX7	06/30/07	7,142.12	Write-off	Awaiting actual Staff Cost Report using Final Cap Rates.
P W-Non Dept SPF	16D	PW-Contract Admin		JV76CHARTERADX9	06/30/09	16,914.28		Overstated expenditures reported in Reversion worksheet. Request for write-off submitted to CAO on 07/07/09.
P W-Non Dept SPF	16F	PW-Engineering		JV78CHARTERADX7	06/30/07	24,945.10	Write-off	Awaiting invoice from GSD
P W-Non Dept SPF	16L	General Services		JV40CHARTERADX9	06/30/09	17,330.92		PW claimed that payment was made but recorded as revenue (RSRC 4852); For research
P W-Non Dept SPF	16L	Police		JV70CHARTERADX9	06/30/09	5,445.00		Payment of \$60,301.62 in process; balance will be paid upon receipt of invoice from BOS.
P W-Non Dept SPF	16Q	PW-Sanitation		JV82CHARTERADX9	06/30/09	62,928.03		Borrowing increased to \$61,277.97 per revised Reversion worksheet; billing in progress.
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	2,933.96		GSD will request authority to write-off.
P W-Non Dept SPF	189	General Services		JV40CHARTERADX0	06/30/00	79,721.00	Write-off	Paid \$7,595.71 per JV50Unfexp136 & 137 dated 01/29/10; balance w be paid upon receipt of invoice from GSD.
P W-Non Dept SPF	206	General Services		JV40CHARTERADX8	06/30/08	7,595.71	Jan 2010	Will be paid upon receipt of invoice from GSD.
P W-Non Dept SPF	206	General Services		JV40CHARTERADX8	06/30/08	1,106.29		Paid \$1,489.70 on 02/26/10 per JV50Unfexp0159S; balance will be paid upon approval of invoice by CAO.
P W-Non Dept SPF	206	General Services		JV40CHARTERADX9	06/30/09	7,463.23		Paid per JV50Unfexp0158S dated 02/26/10.
P W-Non Dept SPF	26A	ITA		JV32CHARTERADX9	06/30/09	1,489.70	Feb 2010	Expenditures overstated in FY 07; Bureau is working with CAO to write-off the loan.
P W-Non Dept SPF	26A	ITA		JV32CHARTERADX9	06/30/09	13,428.07		For research.
P W-Non Dept SPF	26A	Police		JV70CHARTERADX9	06/30/09	2,000.00	Feb 2010	Paid \$7,404.58 per JV50Unfexp0157S dated 02/26/10; balance will be paid upon approval of invoice by CAO.
P W-Non Dept SPF	26A	PW-Contract Admin		JV76CHARTERADX7	06/29/07	1,360.60	Write-off	Paid per JV50Unfexp141S & 161S dated 02/02/10 & 02/26/10 respectively.
P W-Non Dept SPF	26A	PW-Contract Admin		JV76CHARTERADX8	06/30/08	6,613.22		
P W-Non Dept SPF	26A	PW-Contract Admin		JV76CHARTERADX9	06/30/09	7,404.58	Feb 2010	
P W-Non Dept SPF	26A	PW-Contract Admin		JV76CHARTERADX9	06/30/09	437,605.51		
P W-Non Dept SPF	26B	General Services		JV40CHARTERADX9	06/30/09	17,454.66	Feb 2010	

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Reimbursing		Disbursing		Document Number	Date	Unfunded Expenditures	Expected Pymt Date	Comments
Department	Fund	Department	Fund					
P W-Non Dept SPF	298	ITA	298	JV32CHARTERADX9	06/30/09	6,260.00	Feb 2010	Paid per JV50Unfexp152S dated 02/12/10.
P W-Non Dept SPF	298	General Services	298	JV40CHARTERADX9	06/30/09	4,851.70	Feb 2010	Paid \$4,851.70 on 02/04/10 per JV50Unfexp142S, billing in progress for the remaining balance.
P W-Non Dept SPF	298	General Services	298	JV40CHARTERADX9	06/30/09	50,608.56		
P W-Non Dept SPF	298	PW-Contract Admin	298	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	298	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	298	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	298	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 Micla. Request for write-off submitted to Budget & Finance on 03/04/09.
P W-Non Dept SPF	298	PW-Street Services	298	JV86CHARTERADX9	06/30/09	244,785.00	Write-off	Borrowing increased to \$473,883.74 per revised reversion worksheet; BSS billing was submitted to CAO for approval.
P W-Non Dept SPF	305	Transportation	305	JV94CHARTERADX8	06/30/08	3,216.13		PW states that there was no approved budget for operating expenses. DOT is working with CAO to resolve the issue.
P W-Non Dept SPF	305	Transportation	305	JV94CHARTERADX9	06/30/09	2,599.41		PW states that there was no approved budget for administration. DOT is working with CAO to resolve the issue.
P W-Non Dept SPF	49Y	General Services	49Y	JV40CHARTERADX9	06/30/09	24,523.13		Billing in progress.
P W-Non Dept SPF	608	General Services	608	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	608	JV40CHARTERADX3	06/30/03	84,682.00	Write-off	San Pedro CG, Fire Station #94 & 70, will recommend for write-off
P W-Non Dept SPF	608	PW-Street Lighting	608	JV84CHARTERADX8	06/30/08	112.00	Write-off	BSL overstated expenditures in FY 07-08 Reversion Worksheet; will submit request for write-off
P W-Non Dept SPF	608	PW-Street Lighting	608	JV84CHARTERADX9	06/30/09	7,140.85		Borrowing increased to \$8,954.88 on Jan 2010 per revised Reversion worksheet; awaiting actual Staff Cost Report using Final Cap Rates.
						<b>2,314,849.15</b>		

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Reimbursing		Disbursing		Document Number	Date	Unfunded Expenditures	Expected Pymt Date	Comments
Department	Fund	Department	Fund					
Police	339	Police		JV70CHARTERADX9	06/30/09	690,989.92	Feb 2010	Paid per JV70Unfexp147M dated 02/11/10.
Recreation & Parks	205/88	General Services		JV40CHARTERADX8	06/30/08	24,212.53		Payment is contingent upon project close-out from State (Prop 40 PC & Prop 40 RZH) and receipt of State reimbursement check.
Recreation & Parks	205/88	General Services		JV40CHARTERADX8	06/30/09	41,787.47		Payment is contingent upon project close-out from State (Prop 40 PC & Prop 40 RZH) and receipt of State reimbursement check.
Recreation & Parks	205/89	General Services		JV40CHARTERADX9	06/30/09	10,059.56		Payment is contingent upon project close-out from State (Prop 40 MH) and receipt of State reimbursement check.
						<b>76,059.56</b>		
Transportation	363	General Services		JV40CHARTERADX9	06/30/09	391,434.88	Feb 2010	Paid per JV94Unfexp0139Y dated 02/08/10.
Transportation	363	PW-Street Services		JV86CHARTERADX9	06/30/09	67,108.45		Borrowing increased to \$77,591.78 per revised Reversion worksheet. DOT is reviewing the invoices.
Transportation	385	Fire		JV38CHARTERADX9	06/30/09	163,686.47	Feb 2010	Paid \$163,686.47 on 02/24/10 per JV94Unfexp0155N; LAFD received payment for the balance but was credited to Fund 100/38; For research so Controller could make the adjustment.
Transportation	385	Fire		JV38CHARTERADX9	06/30/09	95,497.53		
Transportation	385	Police		JV70CHARTERADX9	06/30/09	23,745.20	Feb 2010	Paid per JV94Unfexp0144Y dated 02/09/10; \$45,356 was paid and deposited to Rsrc 4635. For adjustment.
Transportation	385	Police		JV70CHARTERADX9	06/30/09	45,356.00		Reimbursement already received in the General Fund in FY07-08 under Rsrc 4635 & Rsrc 4657; request for write off submitted thru CAAC 07/07/09.
Transportation	385	PW-Engineering		JV78CHARTERADXTZ	04/18/08	35,081.64	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		JV78CHARTERADX8	06/30/08	7,540.56	Write-off	
Transportation	385	PW-Engineering		JV78CHARTERADX9	06/30/09	157,624.05	Feb 2010	Paid \$157,624.05 on 02/26/10 per JV94Unfexp162 & 163. BOE is researching and compiling more information for DOT on the remaining balance of \$71,184.39.
Transportation	385	PW-Engineering		JV78CHARTERADX9	06/30/09	71,184.39		
Transportation	385	PW-Street Services		JV86CHARTERADX9	06/30/09	370,164.48	Feb 2010	Paid per JV94Unfexp145Y & 146Y dated 02/09/10; balance will be paid after the Controller approves the Revised Reversion worksheet.
Transportation	385	PW-Street Services		JV86CHARTERADX9	06/30/09	60,294.82		

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Reimbursing Department	Fund	Disbursing Department	Document Number	Date	Unfunded Expenditures	Expected Pymt Date	Comments
Transportation	523	Transportation	JV94CHARTERADX9	06/30/09	288.00	Feb 2010	Paid per JV94Unfexp140Y dated 02/08/10.
Transportation	540	PW-Contract Admin	JV76CHARTERADX9	06/30/09	200,063.24	Mar 2010	Paid \$200,063.24 on 03/24/10 per JV94Unfexp164; balance will be paid upon receipt of detailed Cost Report.
Transportation	540	PW-Contract Admin	JV76CHARTERADX9	06/30/09	57,977.30		Request for write-off will be submitted thru the CAO. Payment was recorded as revenue.
Transportation	540	PW-Street Lighting	JV84CHARTERADX7	06/29/07	7,763.96	Write-off	Borrowing increased to \$57,413.26 per revised Reversion worksheet. Paid on 03/04/10 per JV50Unfexp0165.
Transportation	540	PW-Street Lighting	JV84CHARTERADX9	06/30/09	42,870.90	Mar 2010	Will reimburse by 03/31/10.
Transportation	655	General Services	JV40CHARTERADX8	06/30/08	74.14	Mar 2010	Will reimburse by 03/31/10.
Transportation	655	General Services	JV40CHARTERADX9	06/30/09	16,562.91	Mar 2010	Will reimburse by 03/31/10.
Transportation	655	PW-Engineering	JV78CHARTERADX8Z	06/30/08	1,175,602.65		DOT is reviewing cost submitted by BOE.
Transportation	655	PW-Engineering	JV78CHARTERADX9	06/30/09	3,073,851.14		DOT is reviewing cost submitted by BOE.
Transportation	655	PW-Street Lighting	JV84CHARTERADX9	06/30/09	10,005.99		Decreased borrowing by \$10,005.99 on Jan 2010 per revised Reversion worksheet; DOT is reviewing cost submitted by BSL.
Transportation	655	PW-Street Lighting	JV84CHARTERADX9	06/30/09	1,312,104.19		DOT is reviewing cost submitted by BSS.
Transportation	655	PW-Street Services	JV86CHARTERADX8Z	06/18/09	131,026.71		DOT is reviewing cost submitted by BSS.
Transportation	655	PW-Street Services	JV86CHARTERADX9	06/30/09	2,485,987.84		DOT is reviewing cost submitted by BSS.
					<b>10,002,897.44</b>		

**Total Advances Under Charter Section 261(i)** \$ 15,853,892.77

**Recap:**  
 Loans to be repaid by 6/30/10 \$ 3,526,316.33  
 Loans to be repaid upon receipt of invoice from other City departments and for research 11,275,163.75  
 Loans to be repaid upon receipt of revenue from other government agencies 86,515.66  
 Loans recommended to be written-off 965,897.03  
 Long-term loans -  
**Total** \$ 15,853,892.77