

REPORT FROM

OFFICE OF THE CITY ADMINISTRATIVE OFFICER

Date: January 13, 2020

CAO File No. 0590-00098-5170

Council File No. --

Council District: --

To: The Mayor
The City Council

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



Subject: **ANNUAL RESERVE FUND LOAN REVIEW**

RECOMMENDATIONS

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

1. Write off \$2,639,066.60 in Reserve Fund loans and advances listed on Attachment 1;
2. Instruct departments with outstanding loans to work with the special fund administrators and report 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). The CAO reviewed a total of 225 loans valued at approximately \$84.80 million that were on the City's books as of September 30, 2019. Of these, 159 remain unpaid or partially paid as of December 31, 2019.

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

Status of Reserve Fund Loans	Amount (in millions)
Loans Paid	\$2.82
Long-term Loans	6.85
Loans to be Repaid by 6/30/20	58.54
Loans to be Repaid after 6/30/20	9.07
Loans Recommended to be Written Off	2.64
Loans Requiring Further Analysis	4.88
Total	\$84.80

The information presented in this report does not impact the reported July 1, 2019 Reserve Fund level. The July 1, 2019 Reserve Fund Available Balance was approximately \$407.3 million, representing 6.20 percent of the General Fund budget.

BACKGROUND

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

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

The CAO recommends the write-off of 10 loans, which total approximately \$2.64 million. The requested write-offs are due to a variety of reasons including ineligible expenses against grants, special funds and/or bond proceeds, corrections to year-end reversion worksheets, and not being able to process transfers timely due to Controller accounting deadlines. Attachment 2 includes departmental requests to write off loans.

At the time of this report, departments were unable to provide definitive repayment information for approximately \$4.88 million. These loans are primarily for special fund expenditures that require submission of cost reports and invoices prior to reimbursement. Although these loans may need a write-off, the CAO defers such recommendation pending further reconciliation by departments.

The CAO will continue to monitor and work with departments to expedite repayment of Reserve Fund advances.

FISCAL IMPACT STATEMENT

There is no General Fund impact resulting from the actions recommended within this report, as the 2019-20 Budget does not assume the repayment of these loans. In addition, these actions will not impact the current status of the Reserve Fund.

RHL:JWW:JL: 01200021c
Attachments

**CITY OF LOS ANGELES
SCHEDULE OF RESERVE FUND ADVANCES TO GENERAL FUND AND SPECIAL PURPOSE FUNDS
September 30, 2019**

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

Reimbursing Department Name	Reimbursing No.	Reimbursing Fund/Agency	Disbursing Dept, Fund or Project	Disbursing		Council File	Date	Funds Advanced In		September 30, 2019 Total	Anticipated Repayment	COMMENTS
				Fund	Dept			Current Year	Prior Years			
Aging	02	564	Aging	564	02	97-0966-S2	08/02/99	\$ --	\$ 25,000.00	\$ 25,000.00	Long Term	Per C.F. 97-0966 S2, 1998-99 Older American Act Title III/VII loans to be carried as long term to provide cash flow due to the difference between City fiscal year and grant fiscal year until such time as program is terminated.
Aging	02	395	Aging	395	02	97-0966-S2	08/02/99	--	1,250,000.00	1,250,000.00	Long Term	Per C.F. 97-0966 S2, 1998-99 Older American Act Title III/VII loans to be carried as long term to provide cash flow due to the difference between City fiscal year and grant fiscal year until such time as program is terminated.
Aging	02	410	Aging	410	02	02-1035	08/13/02	--	350,000.00	350,000.00	Long Term	Per C.F. 97-0966 S2, 1998-99 Older American Act Title III/VII loans to be carried as long term to provide cash flow due to the difference between City fiscal year and grant fiscal year until such time as program is terminated.
Aging	02	47Y	Aging	47Y	02	05-1077	07/26/05	--	75,000.00	75,000.00	Long Term	2005-06 Health Insurance Counseling and Advocacy Program same as above.
CAO	10	429	CAO	429	10	CAO Letter	8/9/2019	2,272,863.92	--	2,272,863.92		6/30/2020
City Attorney	12	368	City Attorney	368	12	Petty Cash	1/28/2019	--	1,500.00	1,500.00		3/31/2020
City Attorney	12	550	City Attorney	550	12	Petty Cash	1/28/2019	--	1,000.00	1,000.00		3/31/2020
EWDD	22	51N	EWDD	51N	22	16-0600-S167	11/02/16	--	1,080,000.00	1,080,000.00	TBD	To be paid upon sale of the Lanzit property (C.F. 16-0600-S167).
Fire	38	100	Fire	100	38	19-0472	05/10/19	--	6,936,308.00	6,936,308.00		6/30/2020
Mayor	46	57M	Mayor	57M	46	13-0723-S6	05/02/17	--	4,752.76	4,752.76	PAID	
Mayor	46	59S	Mayor	59S	46	17-0758	07/03/18	--	400,000.00	400,000.00		12/31/2020
Mayor	46	60R	Mayor	60R	46	18-0800	10/19/18	--	350,000.00	350,000.00	PAID	

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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 Prior Years	September 30, 2019 Total	Anticipated Repayment	COMMENTS
Potrero Canyon Trust Fd	50	50F	Potrero Canyon Storm Drain Proj	100	54	85-0578	12/23/87	--	2,100,000.00	2,100,000.00	Long Term	CAO is working with Controller on resolving loan.
Potrero Canyon Trust Fd	50	50F	Potrero Canyon Storm Drain Proj	100	54	85-0578	04/19/85	--	550,000.00	550,000.00	Long Term	CAO is working with Controller on resolving loan.
Potrero Canyon Trust Fd	50	50F	Potrero Canyon Stabilization	100	54	91-0702-S2	11/26/91	--	700,000.00	700,000.00	Long Term	CAO is working with Controller on resolving loan.
Potrero Canyon Trust Fd	50	50F	Potrero Canyon Storm Drain Proj	100	54	85-0578	06/21/88	--	1,130,000.00	1,130,000.00	Long Term	CAO is working with Controller on resolving loan.
CIEP	54	100	CIEP	100	54	11-0363-S1	09/26/18	--	2,050,000.00	2,050,000.00	12/31/2020	Revolving loan for Prop 1 Crenshaw project. Reimbursement from the State expected in FY 2020-21.
City Planning	68	100	City Planning	100	68	14-1635-S7	04/16/18	--	485,609.00	485,609.00	6/30/2020	
Police	70	100	Police	100	70	18-0600-S161	12/12/18	--	6,873,055.08	6,873,055.08	1/31/2020	
Police	70	100	Police	100	70	18-0600-S164	03/08/19	--	895,557.00	895,557.00	1/31/2020	
Police	70	100	Police	100	70	19-0219	03/08/19	--	4,743,243.81	4,743,243.81	6/30/2020	
Recreation & Parks	88	437	Runyon Canyon Trust	437	88	86-0698	05/15/86	--	670,423.15	670,423.15	Long Term	This is an advance against the future sale of Runyon Canyon development. There may be legal issues due to the possibility of converting the property to a dedicated park land.
Year-End Special Borrowings:												
General Services	40	100	General Services	100	40	17-0600-S115	06/12/18	--	27,501.32	27,501.32	TBD	To be resolved in 2020-21.

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	FMS Reference	Date	Funds Advanced In Current Year	Funds Advanced Prior Years	September 30, 2019 Total	Anticipated Repayment	COMMENTS
Aging	02	395	Aging	395	02	JV02CHRTADX19	06/28/19	174,559.69		174,559.69	PAID	
Aging	02	410	Aging	410	02	JV02CHRTADX19	06/28/19	26,084.95		26,084.95	PAID	
Aging	02	42J	Aging	42J	02	JV02CHRTADX19	06/28/19	3,688.10		3,688.10	PAID	
Aging	02	47Y	Aging	47Y	02	JV02CHRTADX19	06/28/19	2,785.64		2,785.64	PAID	

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			Dept				Current Year	Prior Years				
Aging	02	53M	Aging	53M	02	JV02CHRTADX14	06/30/14	-	7,236.87	7,236.87	TBD	Awaiting for reimbursement from MTA.
Aging	02	53M	Aging	53M	02	JV02CHRTADX15	06/30/15	-	22,502.93	22,502.93	TBD	Awaiting for reimbursement from MTA.
CAO	10	17A	General Services	17A	10	JV40CHRTADX19	06/28/19	6,690.70		6,690.70	PAID	
CAO	10	17C	General Services	17C	10	JV40CHRTADX19	06/28/19	760,812.18		760,812.18	PAID	
CAO	10	43K	ITA	43K	10	JV32CHRTADX17	06/30/17		6,403.00	6,403.00		1/31/2020 Invoice pending review.
CAO	10	43K	ITA	43K	10	JV32CHRTADX19	06/28/19	25,768.00		25,768.00		1/31/2020 Invoice pending review.
CAO	10	43K	General Services	43K	10	JV40CHRTADX19	06/28/19	42,393.98		42,393.98		6/30/2020 Invoice pending review.
CAO	10	43L	General Services	43L	10	JV40CHRTADX19	06/28/19	5,427.39		5,427.39		6/30/2020 Invoice pending review.
CAO	10	43M	General Services	43M	10	JV40CHRTADX19	06/28/19	9,834.00		9,834.00		6/30/2020 Invoice pending review.
CAO	10	43M	General Services	43M	10	JV02CHRTADX18	06/29/18		3,890.25	3,890.25		12/31/2019
City Attorney	12	368	Aging	368	12	JV12CHRTADX19	06/28/19	1,327,565.81		1,327,565.81		6/30/2020
City Attorney	12	368	City Attorney	368	12	JV12CHRTADX19	06/28/19	458,528.76		458,528.76		6/30/2020
City Attorney	12	368	Police	368	12	JV70CHRTADX19	06/28/19	250,000.00		250,000.00		12/31/2019
City Attorney	12	550	City Attorney	550	12	JV12CHRTADX19	06/28/19	250,000.00		250,000.00		6/30/2020
City Attorney	12	60D	City Attorney	60D	12	JV12CHRTADX18	06/29/18		100,000.00	100,000.00		6/30/2020
City Attorney	12	60D	City Attorney	60D	12	JV12CHRTADX19	06/28/19	257.06		257.06		3/31/2020 Invoice pending review.
EWDD	22	57D	City Attorney	57D	22	JV12CHRTADX19	06/28/19	39,901.62		39,901.62		3/31/2020 Invoice pending review.
EWDD	22	57W	City Attorney	57W	22	JV12CHRTADX19	06/28/19	68,615.61		68,615.61	PAID	
EWDD	22	551	EWDD	551	22	JV22CHRTADX19	06/28/19					3/31/2020
EWDD	22	593	EWDD	593	22	JV22CHRTADX18	06/29/18		39,663.46	39,663.46		3/31/2020
EWDD	22	45D	EWDD	45D	22	JV22CHRTADX16	06/30/16		485.33	485.33		3/31/2020
EWDD	22	45D	EWDD	45D	22	JV22CHRTADX17	06/30/17		14,883.62	14,883.62		3/31/2020
EWDD	22	45D	EWDD	45D	22	JV22CHRTADX19	06/28/19	26,557.23		26,557.23	PAID	
EWDD	22	45L	EWDD	45L	22	JV22CHRTADX18	06/29/18		2,473.27	2,473.27		3/31/2020
EWDD	22	54N	EWDD	54N	22	JV22CHRTADX19	06/28/19	10,037.88		10,037.88	PAID	
EWDD	22	56E	EWDD	56E	22	JV22CHRTADX17	06/30/17		35,936.69	35,936.69		3/31/2020
EWDD	22	56E	EWDD	56E	22	JV22CHRTADX19	06/28/19	63,810.78		63,810.78	PAID	
EWDD	22	56F	EWDD	56F	22	JV22CHRTADX19	06/28/19	0.95		0.95	PAID	
EWDD	22	56J	EWDD	56J	22	JV22CHRTADX15	06/30/15		1,740.05	1,740.05		3/31/2020
EWDD	22	56J	EWDD	56J	22	JV22CHRTADX16	06/30/16		8.48	8.48		3/31/2020
EWDD	22	56L	EWDD	56L	22	JV22CHRTADX19	06/28/19	684.80		684.80	PAID	
EWDD	22	56L	EWDD	56L	22	JV22CHRTADX19	06/28/19	47,485.59		47,485.59	PAID	
EWDD	22	56T	EWDD	56T	22	JV22CHRTADX19	06/28/19	38,245.61		38,245.61	PAID	
EWDD	22	56T	EWDD	56T	22	JV22CHRTADX19	06/28/19	37,767.71		37,767.71	PAID	
EWDD	22	57C	EWDD	57C	22	JV22CHRTADX19	06/28/19					3/31/2020
EWDD	22	57W	EWDD	57W	22	JV22CHRTADX18	06/29/18		11,896.51	11,896.51		3/31/2020
EWDD	22	57W	EWDD	57W	22	JV22CHRTADX19	06/28/19	55,957.96		55,957.96	PAID	
EWDD	22	57W	EWDD	57W	22	JV22CHRTADX18	06/29/18		250.17	250.17		3/31/2020
EWDD	22	58E	EWDD	58E	22	JV22CHRTADX19	06/28/19	3,089.67		3,089.67	PAID	
EWDD	22	58E	EWDD	58E	22	JV22CHRTADX19	06/28/19		8,647.50	8,647.50		3/31/2020
EWDD	22	58Y	EWDD	58Y	22	JV22CHRTADX18	06/29/18					3/31/2020
EWDD	22	58Y	EWDD	58Y	22	JV22CHRTADX19	06/28/19	5,822.13		5,822.13	PAID	
EWDD	22	59A	EWDD	59A	22	JV22CHRTADX18	06/29/18		2,230.56	2,230.56		3/31/2020
EWDD	22	59A	EWDD	59A	22	JV22CHRTADX19	06/28/19	11,744.40		11,744.40	PAID	

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Reimbursing Department Name	No.	Reimbursing Fund/Agency	Disbursing Dept, Fund or Project	Disbursing		Council File	Date	Funds Advanced in	Funds Advanced	September 30, 2019	Anticipated Repayment	COMMENTS
				Fund	Dept			Current Year	Prior Years	Total		
EWDD	22	59N	EWDD	59N	22	JV22CHRTADX19	06/28/19	63,932.28		63,932.28	PAID	
EWDD	22	59P	EWDD	59P	22	JV22CHRTADX18	06/29/18		8,535.16	8,535.16		3/31/2020
EWDD	22	59P	EWDD	59P	22	JV22CHRTADX19	06/28/19	1,232.16		1,232.16		3/31/2020
EWDD	22	59Q	EWDD	59Q	22	JV22CHRTADX19	06/28/19	1,742.41		1,742.41	PAID	
EWDD	22	59R	EWDD	59R	22	JV22CHRTADX18	06/29/18		981.64	981.64		3/31/2020
EWDD	22	59R	EWDD	59R	22	JV22CHRTADX19	06/28/19	25,713.64		25,713.64	PAID	
EWDD	22	59W	EWDD	59W	22	JV22CHRTADX19	06/28/19	471.39		471.39	PAID	
EWDD	22	60A	EWDD	60A	22	JV22CHRTADX19	06/28/19	8,287.08		8,287.08	PAID	
EWDD	22	60K	EWDD	60K	22	JV22CHRTADX19	06/28/19	7,945.58		7,945.58	PAID	
EWDD	22	62H	EWDD	62H	22	JV22CHRTADX19	06/28/19	1,224.12		1,224.12	PAID	
EWDD	22	551	General Services	551	22	JV40CHRTADX19	06/28/19	28,080.00		28,080.00	PAID	
EWDD	22	57W	General Services	57W	22	JV40CHRTADX19	06/28/19	15,000.00		15,000.00	PAID	
EWDD	22	43F	Mayor	43F	22	JV46CHRTADX18	06/29/18		5,576.00	5,576.00	TBD	Potential write-off. Reviewing eligibility.
EWDD	22	57W	Mayor	57W	22	JV46CHRTADX17	06/30/17		161,666.00	161,666.00		3/31/2020 Invoice pending review.
EWDD	22	57W	Mayor	57W	22	JV46CHRTADX19	06/28/19	144,204.68		144,204.68		3/31/2020 Invoice pending review.
EWDD	22	45D	Personnel	45D	22	JV66CHRTADX17	06/30/17		2,263.00	2,263.00		3/31/2020 Invoice pending review.
EWDD	22	45D	Personnel	45D	22	JV66CHRTADX19	06/28/19	584.21		584.21		3/31/2020 Invoice pending review.
EWDD	22	56E	Personnel	56E	22	JV66CHRTADX17	06/30/17		16,039.00	16,039.00		3/31/2020 Invoice pending review.
EWDD	22	56E	Personnel	56E	22	JV66CHRTADX19	06/28/19	2,573.48		2,573.48		3/31/2020 Invoice pending review.
EWDD	22	57C	Personnel	57C	22	JV66CHRTADX19	06/28/19	62.74		62.74		3/31/2020 Invoice pending review.
EWDD	22	57D	Personnel	57D	22	JV66CHRTADX19	06/28/19	2,080.95		2,080.95	PAID	
EWDD	22	58E	Personnel	58E	22	JV66CHRTADX19	06/28/19	13.08		13.08		3/31/2020 Invoice pending review.
EWDD	22	59N	Personnel	59N	22	JV66CHRTADX19	06/28/19	1,062.15		1,062.15		3/31/2020 Invoice pending review.
EWDD	22	59Q	Personnel	59Q	22	JV66CHRTADX19	06/28/19	65.81		65.81		3/31/2020 Invoice pending review.
EWDD	22	59R	Personnel	59R	22	JV66CHRTADX19	06/28/19	466.67		466.67		3/31/2020 Invoice pending review.
EWDD	22	59W	Personnel	59W	22	JV66CHRTADX18	06/29/18		280.10	280.10		3/31/2020 Invoice pending review.
EWDD	22	59X	Personnel	59X	22	JV66CHRTADX19	06/28/19	118.16		118.16		3/31/2020 Invoice pending review.
EWDD	22	59Y	Personnel	59Y	22	JV66CHRTADX19	06/28/19	51.93		51.93		3/31/2020 Invoice pending review.
EWDD	22	60A	Personnel	60A	22	JV66CHRTADX19	06/28/19	103.44		103.44		3/31/2020 Invoice pending review.
EWDD	22	60L	Personnel	60L	22	JV66CHRTADX19	06/28/19	58.62		58.62		3/31/2020 Invoice pending review.
EWDD	22	62F	Personnel	62F	22	JV66CHRTADX19	06/28/19	1,220.44		1,220.44		3/31/2020 Invoice pending review.
EWDD	22	62H	Personnel	62H	22	JV66CHRTADX19	06/28/19	2,406.17		2,406.17		3/31/2020 Invoice pending review.
EWDD	22	57D	PW-Board	57D	22	JV74CHRTADX17	06/30/17		9,576.84	9,576.84		6/30/2020 Invoice pending review.
EWDD	22	57D	PW-Board	57D	22	JV74CHRTADX18	06/29/18		211,997.23	211,997.23		6/30/2020 Invoice pending review.
EWDD	22	57D	PW-Board	57D	22	JV74CHRTADX19	06/28/19	76,560.84		76,560.84		6/30/2020 Invoice pending review.
EWDD	22	58G	PW-Board	58G	22	JV74CHRTADX17	06/30/17		750,000.00	750,000.00		6/30/2020 Invoice pending review.
EWDD	22	551	PW-Contract Administration	551	22	JV78CHRTADX19	06/28/19	6,948.00		6,948.00	PAID	
EWDD	22	10B	PW-Contract Administration	10B	22	JV78CHRTADX19	06/28/19	5,243.00		5,243.00	PAID	
EWDD	22	10C	PW-Contract Administration	10C	22	JV78CHRTADX19	06/28/19	1,496.00		1,496.00	PAID	
EWDD	22	45D	PW-Contract Administration	45D	22	JV78CHRTADX19	06/28/19	581.00		581.00	PAID	
EWDD	22	54N	PW-Contract Administration	54N	22	JV76CHRTADX19	06/28/19	71.00		71.00	PAID	
EWDD	22	56E	PW-Contract Administration	56E	22	JV78CHRTADX19	06/28/19	1,366.00		1,366.00	PAID	
EWDD	22	56L	PW-Contract Administration	56L	22	JV76CHRTADX19	06/28/19	255.00		255.00	PAID	

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Reimbursing Department Name	Reimbursing No.	Reimbursing Fund/Agency	Disbursing Dept, Fund or Project		Disbursing Fund Dept		Council File	Date	Funds Advanced In	Funds Advanced	September 30, 2019 Total	Anticipated Repayment	COMMENTS
			Current Year	Prior Years									
EWDD	22	56T	PW-Contract Administration	56T	22	JV76CHRTADX19	06/28/19	578.00		578.00	PAID		
EWDD	22	57C	PW-Contract Administration	57C	22	JV76CHRTADX19	06/28/19	55.00		55.00	PAID		
EWDD	22	57D	PW-Contract Administration	57D	22	JV76CHRTADX19	06/28/19	2,094.00		2,094.00	PAID		
EWDD	22	57W	PW-Contract Administration	57W	22	JV76CHRTADX19	06/28/19	28,635.00		28,635.00	PAID		
EWDD	22	58E	PW-Contract Administration	58E	22	JV76CHRTADX19	06/28/19	13.00		13.00	PAID		
EWDD	22	59N	PW-Contract Administration	59N	22	JV76CHRTADX19	06/28/19	1,055.00		1,055.00	PAID		
EWDD	22	59Q	PW-Contract Administration	59Q	22	JV76CHRTADX19	06/28/19	50.00		50.00	PAID		
EWDD	22	59R	PW-Contract Administration	59R	22	JV76CHRTADX19	06/28/19	353.00		353.00	PAID		
EWDD	22	59X	PW-Contract Administration	59X	22	JV76CHRTADX19	06/28/19	117.00		117.00	PAID		
EWDD	22	59Y	PW-Contract Administration	59Y	22	JV76CHRTADX19	06/28/19	52.00		52.00	PAID		
EWDD	22	60A	PW-Contract Administration	60A	22	JV76CHRTADX19	06/28/19	103.00		103.00	PAID		
EWDD	22	60K	PW-Contract Administration	60K	22	JV76CHRTADX19	06/28/19	555.00		555.00	PAID		
EWDD	22	60L	PW-Contract Administration	60L	22	JV76CHRTADX19	06/28/19	13.00		13.00	PAID		
EWDD	22	62E	PW-Contract Administration	62E	22	JV76CHRTADX19	06/28/19	19.00		19.00	PAID		
EWDD	22	62F	PW-Contract Administration	62F	22	JV76CHRTADX19	06/28/19	213.00		213.00	PAID		
EWDD	22	57D	PW-Engineering	57D	22	JV78CHRTADX17	06/30/17		4,120.51	4,120.51			
EWDD	22	57D	PW-Engineering	57D	22	JV78CHRTADX18	06/29/18		117,072.67	117,072.67		6/30/2020 Invoice pending review.	
EWDD	22	57D	PW-Engineering	57D	22	JV78CHRTADX19	06/28/19	116,613.64		116,613.64		6/30/2020 Invoice pending review.	
EWDD	22	57D	PW-Street Services	57D	22	JV86CHRTADX18	06/29/18		835.04	835.04	PAID		
EWDD	22	57D	PW-Street Services	57D	22	JV86CHRTADX19	06/28/19	43,019.79		43,019.79		6/30/2020	
Cultural Affairs	30	480	General Services	480	30	JV40CHRTADX19	06/28/19	70,067.09		70,067.09	PAID		
Cultural Affairs	30	516	General Services	516	30	JV40CHRTADX19	06/28/19	1,021.84		1,021.84	PAID		
FIRE	38	298	ITA	298	38	JV32CHRTADX19	06/28/19	62,347.38		62,347.38		3/31/2020	
FIRE	38	40J	PW-Street Service	40J	38	JV86CHRTADX19	06/28/19	134,107.00		134,107.00		6/30/2020	
General Services	40	298	General Services	298	40	JV40CHRTADX18	06/29/18		1,027,968.40	1,027,968.40		6/30/2020 Invoice pending review.	
General Services	40	298	General Services	298	40	JV40CHRTADX19	06/28/19	1,199,364.31		1,199,364.31		6/30/2020 Invoice pending review.	
General Services	40	298	PW-Engineering	298	40	JV78CHRTADX17	06/30/17		10,000.00	10,000.00	TBD		
General Services	40	298	PW-Engineering	298	40	JV78CHRTADX18	06/29/18		114,148.28	114,148.28	TBD		
Housing	43	424	City Attorney	424	43	JV12CHRTADX19	06/28/19	60,981.11		60,981.11		3/31/2020	
Housing	43	424	EWDD	424	43	JV22CHRTADX19	06/28/19	168,380.26		168,380.26		3/31/2020 Invoice pending review.	
Housing	43	424	PW-Contract Administration	424	43	JV76CHRTADX19	06/28/19	7,145.00		7,145.00		6/30/2020 Awaiting invoices from	
Housing	43	424	PW-Street Lighting	424	43	JV84CHRTADX19	06/28/19	59,648.55		59,648.55		3/31/2020 ConAd.	
Housing	43	424	PW-Street Service	424	43	JV86CHRTADX19	06/28/19	63,139.04		63,139.04		6/30/2020 Invoice pending review.	
Housing	43	44G	City Planning	44G	43	JV68CHRTADX19	06/28/19	688.75		688.75	PAID		
Housing	43	45C	Housing	45C	43	JV43CHRTADX19	06/28/19	59,086.30		59,086.30	PAID		
Housing	43	55J	General Services	55J	43	JV40CHRTADX19	06/28/19	56,233.71		56,233.71		6/30/2020	
Mayor	46	58K	City Attorney	58K	46	JV12CHRTADX19	06/28/19	52,235.00		52,235.00		3/31/2020	
Mayor	46	60F	Fire	60F	46	JV38CHRTADX19	06/28/19	194,903.07		194,903.07		6/30/2020	
Mayor	46	60S	Fire	60S	46	JV38CHRTADX19	06/28/19	115,053.89		115,053.89		6/30/2020	
Mayor	46	62K	Fire	62K	46	JV38CHRTADX19	06/28/19	3,767.10		3,767.10		6/30/2020	
Mayor	46	58K	Mayor	58K	46	JV46CHRTADX19	06/28/19	3,263.00		3,263.00		3/31/2020	
Mayor	46	59M	Mayor	59M	46	JV46CHRTADX19	06/28/19	5,000.00		5,000.00	PAID		
Mayor	46	60H	Mayor	60H	46	JV46CHRTADX19	06/28/19	6,236.93		6,236.93	PAID		

CITY OF LOS ANGELES
SCHEDULE OF RESERVE FUND ADVANCES TO GENERAL FUND AND SPECIAL PURPOSE FUNDS
 September 30, 2019

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

Reimbursing Department Name	Reimbursing No.	Reimbursing Fund/Agency	Disbursing Dept, Fund or Project		Disbursing Fund Dept		Council File	Date	Funds Advanced In	Funds Advanced	September 30, 2019	Anticipated	COMMENTS
			Current Year	Prior Years	Total	Repayment							
Mayor	46	62C	Mayor	62C	46	JV46CHRTADX19	06/28/19	4,782.38		4,782.38	PAID		
Mayor	46	62G	Mayor	62G	46	JV46CHRTADX19	06/28/19	1,868.26		1,868.26	3/31/2020		
Mayor	46	62J	Mayor	62J	46	JV46CHRTADX19	06/28/19	1,505.86		1,505.86	3/31/2020		
Mayor	46	654	Police	654	46	JV70CHRTADX18	06/29/18		500,465.00	500,465.00	6/30/2021	Awaiting invoices from LAPD.	
Mayor	46	664	Police	664	46	JV70CHRTADX18	06/29/18		617,808.00	617,808.00	6/30/2021	Awaiting invoices from LAPD.	
Mayor	46	667	Police	667	46	JV70CHRTADX16	06/30/16	--	390,493.26	390,493.26	6/30/2020	Invoice pending review.	
Mayor	46	667	Police	667	46	JV70CHRTADX17	06/30/17		2,027,072.42	2,027,072.42	6/30/2020	Invoice pending review.	
Mayor	46	667	Police	667	46	JV70CHRTADX18	06/29/18		770,857.90	770,857.90	6/30/2020	Invoice pending review.	
Mayor	46	667	Police	667	46	JV70CHRTADX19	06/28/19	5,493,085.89		5,493,085.89	6/30/2020	Invoice pending review.	
Mayor	46	668	Police	668	46	JV70CHRTADX18	06/29/18		2,475,162.00	2,475,162.00	6/30/2021	Awaiting invoices from LAPD.	
Mayor	46	40B	Police	40B	46	JV70CHRTADX18	06/29/18		2,845,967.00	2,845,967.00	6/30/2021	Awaiting invoices from LAPD.	
Mayor	46	58X	Police	58X	46	JV70CHRTADX18	06/29/18		28,478.89	28,478.89	PAID		
Mayor	46	58X	Police	58X	46	JV70CHRTADX19	06/28/19	109,629.63		109,629.63	PAID		
Mayor	46	60H	Police	60H	46	JV70CHRTADX19	06/28/19	2,573.12		2,573.12	PAID		
Non-Dept-SPF	50	214	Fire	214	50	JV38CHRTADX18	06/29/18		100,000.00	100,000.00	6/30/2020		
Non-Dept-SPF	50	298	General Services	298	50	JV40CHRTADX18	06/29/18		13,787.87	13,787.87	6/30/2020		
Non-Dept-SPF	50	298	General Services	298	50	JV40CHRTADX19	06/28/19	3,961,850.71		3,961,850.71	6/30/2020		
Non-Dept-SPF	50	16A	General Services	16A	50	JV40CHRTADX17	06/30/17		100,000.00	100,000.00	6/30/2020		
Non-Dept-SPF	50	26G	General Services	26G	50	JV40CHRTADX18	06/29/18		182,606.56	182,606.56	6/30/2021	Partial write-off (\$153K) anticipated due to MICLA eligibility deadline.	
Non-Dept-SPF	50	26K	General Services	26K	50	JV40CHRTADX18	06/29/18		146,287.93	146,287.93	6/30/2020		
Non-Dept-SPF	50	46D	General Services	46D	50	JV40CHRTADX19	06/28/19	369.89		369.89	6/30/2020		
Non-Dept-SPF	50	298	ITA	298	50	JV32CHRTADX18	06/29/18		60,253.95	60,253.95	6/30/2020	Invoice pending review.	
Non-Dept-SPF	50	298	ITA	298	50	JV32CHRTADX19	06/28/19	132,027.07		132,027.07	6/30/2020	Invoice pending review.	
Non-Dept-SPF	50	16J	ITA	16J	50	JV32CHRTADX19	06/28/19	54,198.00		54,198.00	6/30/2020	Invoice pending review.	
Non-Dept-SPF	50	508	Liability Claims	508	50	JV59CHRTADX18	06/29/18		965,699.85	965,699.85	6/30/2020	Invoice pending review.	
Non-Dept-SPF	50	760	Liability Claims	760	50	JV56CHRTADX18	06/29/18		30,000.00	30,000.00	TBD		
Non-Dept-SPF	50	760	Liability Claims	760	50	JV59CHRTADX17	06/30/17		717,035.10	717,035.10	6/30/2020	Invoice pending review.	
Non-Dept-SPF	50	760	Liability Claims	760	50	JV59CHRTADX19	06/28/19	3,427.56		3,427.56	6/30/2020	Invoice pending review.	
Non-Dept-SPF	50	16K	PW-Board	16K	50	JV74CHRTADX19	06/28/19	4,885.61		4,885.61	6/30/2020		
Non-Dept-SPF	50	50D	PW-Board	50D	50	JV74CHRTADX19	06/28/19	200,000.00		200,000.00	TBD	Department did not provide a response.	
Non-Dept-SPF	50	298	PW-Contract Administration	298	50	JV76CHRTADX18	06/29/18		12,233.34	12,233.34	TBD	Department did not provide a response.	
Non-Dept-SPF	50	16J	PW-Contract Administration	16J	50	JV76CHRTADX18	06/29/18		147,056.80	147,056.80	TBD	Department did not provide a response.	
Non-Dept-SPF	50	16K	PW-Contract Administration	16K	50	JV76CHRTADX18	06/29/18		79,253.86	79,253.86	TBD	Department did not provide a response.	

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

Reimbursing Department Name	Reimbursing Fund/Agency No.	Disbursing Dept, Fund or Project	Disbursing Fund	Disbursing Dept	Council File	Date	Funds Advanced In Current Year	Funds Advanced Prior Years	September 30, 2019 Total	Anticipated Repayment	COMMENTS	
Non-Dept-SPF	50	16Q	PW-Contract Administration	16Q	50	JV76CHRTADX16	06/30/16		67,856.66	67,856.66	TBD	Department did not provide a response.
Non-Dept-SPF	50	16Q	PW-Contract Administration	16Q	50	JV76CHRTADX17	06/30/17		65,792.08	65,792.08	TBD	Department did not provide a response.
Non-Dept-SPF	50	16T	PW-Contract Administration	16T	50	JV76CHARTADX11	06/30/11		48,179.73	48,179.73	TBD	Department did not provide a response.
Non-Dept-SPF	50	16V	PW-Contract Administration	16V	50	JV76CHRTADX15	06/30/15		273.00	273.00	TBD	Department did not provide a response.
Non-Dept-SPF	50	298	PW-Engineering	298	50	JV78CHRTADX18	06/29/18		317,065.00	317,065.00	6/30/2020	
Non-Dept-SPF	50	15M	PW-Engineering	15M	50	JV78CHRTADX16Z	10/20/16	--	2,448.65	2,448.65	TBD	Write-off may be required pending Prop F eligibility.
Non-Dept-SPF	50	16A	PW-Engineering	16A	50	JV78CHRTADX17	06/30/17		25,059.00	25,059.00	TBD	Write-off may be required pending Prop F eligibility.
Non-Dept-SPF	50	16J	PW-Engineering	16J	50	JV78CHRTADX18	06/29/18		465,157.71	465,157.71	TBD	Write-off may be required pending Prop F eligibility.
Non-Dept-SPF	50	16K	PW-Engineering	16K	50	JV78CHRTADX18	06/29/18		346,936.19	346,936.19	TBD	Write-off may be required pending Prop F eligibility.
Non-Dept-SPF	50	16Q	PW-Engineering	16Q	50	JV78CHRTADX13	06/28/13		95,829.13	95,829.13	TBD	Write-off may be required pending Prop F eligibility.
Non-Dept-SPF	50	16Q	PW-Engineering	16Q	50	JV78CHRTADX16	06/30/16		134,908.76	134,908.76	TBD	Write-off may be required pending Prop F eligibility.
Non-Dept-SPF	50	16T	PW-Engineering	16T	50	JV78CHRTADX17Z	10/24/17		76,074.05	76,074.05	TBD	Write-off may be required pending Prop F eligibility.
Non-Dept-SPF	50	16T	PW-Engineering	16T	50	JV78CHRTADX18	06/29/18		1,102,815.11	1,102,815.11	TBD	Write-off may be required pending Prop F eligibility.
Non-Dept-SPF	50	16V	PW-Engineering	16V	50	JV78CHRTADX18	06/29/18		265,399.13	265,399.13	TBD	Write-off may be required pending Prop F eligibility.
Non-Dept-SPF	50	29B	PW-Engineering	29B	50	JV78CHRTADX16	06/30/16		58,900.00	58,900.00	TBD	Write-off may be required pending Prop F eligibility.
Non-Dept-SPF	50	29B	PW-Engineering	29B	50	JV78CHRTADX17	06/30/17		292,948.58	292,948.58	TBD	Write-off may be required pending Prop F eligibility.

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

Reimbursing Department Name	Reimbursing No.	Reimbursing Fund/Agency	Disbursing		Council File	Date	Funds Advanced In Current Year	Funds Advanced Prior Years	September 30, 2019 Total	Anticipated Repayment	COMMENTS	
			Dept.	Fund								
Non-Dept-SPF	50	29B	PW-Engineering	29B	50	JV78CHRTADX18	06/29/18		61,700.00	61,700.00	TBD	Write-off may be required pending Prop F eligibility.
Non-Dept-SPF	50	54W	PW-Engineering	54W	50	JV78CHRTADX17Z	10/24/17		29,722.25	29,722.25	TBD	Write-off may be required pending Prop F eligibility.
Non-Dept-SPF	50	16Q	PW-Sanitation	16Q	50	JV82CHRTADX18	06/29/18		150,935.81	150,935.81	PAID	
Non-Dept-SPF	50	26Y	PW-Street Lighting	26Y	50	JV84CHRTADX19	06/28/19	378,850.39		378,850.39	PAID	
Non-Dept-SPF	50	43U	PW-Street Lighting	43U	50	JV84CHRTADX19	06/28/19	85,667.08		85,667.08	PAID	
Non-Dept-SPF	50	57F	PW-Street Lighting	57F	50	JV84CHRTADX19	06/28/19	6,930.80		6,930.80		3/31/2020
Non-Dept-SPF	50	41A	PW-Street Services	41A	50	JV86CHRTADX18	06/29/18		2,600,000.00	2,600,000.00		6/30/2020
Non-Dept-SPF	50	41A	PW-Street Services	41A	50	JV86CHRTADX19	06/28/19	2,799,271.97		2,799,271.97		6/30/2020
Police	70	339	City Attorney	339	70	JV12CHRTADX19	06/28/19	75,889.00		75,889.00		6/30/2020
Police	70	339	Police	339	70	JV70CHRTADX19	06/28/19	4,497,844.52		4,497,844.52		6/30/2020
Police	70	863	Police	863	70	JV70CHRTADX19	06/28/19	11,825.20		11,825.20		6/30/2020
Transportation	94	484	ITA	484	94	JV32CHRTADX19	06/28/19	14,000.00		14,000.00	PAID	
Transportation	94	59C	General Services	59C	94	JV40CHRTADX19	06/28/19	1,479.92		1,479.92		6/30/2020
Transportation	94	59C	PW-Contract Administration	59C	94	JV76CHRTADX19	06/28/19	118,468.31		118,468.31		6/30/2020
Transportation	94	59C	PW-Engineering	59C	94	JV78CHRTADX18	06/29/18		261,218.00	261,218.00		6/30/2020
Transportation	94	59C	PW-Engineering	59C	94	JV78CHRTADX19Z	06/28/19	560,477.69		560,477.69		6/30/2020
Transportation	94	59C	PW-Street Service	59C	94	JV86CHRTADX19	06/28/19	2,686,813.60		2,686,813.60		6/30/2020
Transportation	94	596	Police	596	94	JV70CHRTADX19	06/28/19	177,653.71		177,653.71		6/30/2020

CITY OF LOS ANGELES
SCHEDULE OF RESERVE FUND ADVANCES TO GENERAL FUND AND SPECIAL PURPOSE FUNDS
 September 30, 2019

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

Reimbursing Department Name	Reimbursing Fund/Agency No.	Disbursing Dept, Fund or Project	Disbursing Fund	Dept	Council File	Date	Funds Advanced in Current Year	Funds Advanced Prior Years	September 30, 2019 Total	Anticipated Repayment	COMMENTS	
WRITE-OFF REQUESTS												
Year-End Special Borrowings - Requests for Write-Off												
Fire	38	100	Fire	100	38	18-0600-S166	05/08/19	--	219,793.80	219,793.80	Write-off	Department requests write-off.
General City Purposes	56	100	General City Purposes	100	56	18-0600-S166	05/08/19	--	133,505.82	133,505.82	Write-off	Department requests write-off.
Disability	65	100	Disability	100	65	14-0600-S258	08/17/15	--	250.00	250.00	Write-off	Department requests write-off.
Personnel	66	100	Personnel	100	66	17-0600-S115	06/12/18	--	4,123.46	4,123.46	Write-off	Department requests write-off.
Reserve Fund Advances for Unfunded Expenditures in General Fund - Requests for Write-Off												
Mayor	46	60S	Fire	60S	46	JV38CHRTADX19	06/26/19	2,035.01		2,035.01	Write-off	Department requests write-off.
Mayor	46	58P	Mayor	58P	46	JV46CHRTADX16	06/30/16	--	575,967.00	575,967.00	Write-off	Department requests write-off. Funds were deposited as GF revenue. Reversion correction.
Mayor	46	59L	Mayor	59L	46	JV46CHRTADX18	06/29/18	--	628.50	628.50	Write-off	Department requests write-off.
Non-Dept-SPF	50	16T	PW-Sanitation	16T	50	JV82CHRTADX14	06/30/14	--	306,832.57	306,832.57	Write-off	Department requests write-off. Ineligible for Prop O.
Non-Dept-SPF	50	16T	PW-Sanitation	16T	50	JV82CHRTADX18	06/29/18	--	628,285.12	628,285.12	Write-off	Department requests write-off. Ineligible for Prop O.
Non-Dept-SPF	50	16V	PW-Sanitation	16V	50	JV82CHRTADX17	06/30/17	--	133,913.25	133,913.25	Write-off	Department requests write-off. Ineligible for Prop O.
Non-Dept-SPF	50	16V	PW-Sanitation	16V	50	JV82CHRTADX18	06/29/18	--	633,732.07	633,732.07	Write-off	Department requests write-off. Ineligible for Prop O.
GRAND TOTAL									\$ 84,796,651.93			

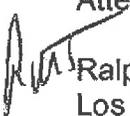
ATTACHMENT 2

CITY OF LOS ANGELES
INTERDEPARTMENTAL CORRESPONDENCE

November 8, 2019

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

Attention: Delilah Puche, Senior Administrative Analyst II

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

SUBJECT: RESERVE FUND ADVANCES AND LOANS

The Los Angeles Fire Department (LAFD) requests approval for write-off of Year-End Reserve Fund Loans activated in Fiscal Year 2018-19 for the following:

Reserve Fund Year-End Special Borrowing: \$219,793.80

Special borrowing was requested in the amount of \$219,793.80 to meet a payroll shortage in Fund 100/38, Sworn Salaries Account 001012 attributed to a slight deviation from year-end projections as a result of grant reimbursement delays and other factors. Although a substantial surplus was available to cover this deficit (the Department had an overall reversion of \$9.2 million), it was too late in the fiscal year to transfer funds from other accounts.

Quality Assurance Fee (QAF) Program – Medi-Cal reimbursements: \$6,936,308

A Reserve Fund Loan was authorized via Council motion (C.F. 19-0472) on May 10, 2019, to fund a mandatory Ground Emergency Medical Transport (GEMT) QAF remittance to the State Department of Health Care Services by stated deadlines. Funding of \$6.7 million was approved in the FY 19-20 Adopted Budget, Unappropriated Balance, to repay the Reserve Fund loan. The City has begun receiving net revenues under this program.

State Homeland Security Grant Program (SHSP) 17: \$2,035.01

The originally reported FY 18-19 expenditures by LAFD for grant reimbursement from Special Fund 60S/46 amounted to \$117,088.90. An amended reimbursement request of \$115,053.89 was made due to an adjustment in sworn hours that could be billed to the grant, resulting in a discrepancy from reversion worksheets. A write-off of the \$2,035.01 difference will allow the Office of the Mayor to reconcile its accounting of this grant.

If you have any questions concerning this matter, please contact Emilio Rodriguez, Sr. Management Analyst II, Financial Services Division, at 213-978-3478.

CITY OF LOS ANGELES
INTER-DEPARTMENTAL CORRESPONDENCE

Date: November 14, 2019

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

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

Subject: Request to Write Off Outstanding Reserve Fund Advance –
FY16 Safe & Thriving Communities (59L)

It is requested that \$628.50 in reserve fund advances administered by this office be written off. The Controller is authorized to process Reserve Fund advances in order to perform the year end closing without departments returning to Council to request additional appropriations. The aforementioned amount was the result of overstated salary expenditures that needed to be reversed out on the Reversion worksheet but never done.

See details as follows:

Reimbursing Fund 59L – FY16 Safe & Thriving Communities - \$628.50
Mayor's Office overstated salary expenditures

RF Advances for Unfunded Expenditures

Fund #	Document #	Date	Amount	Fund Name
59L	JV46CHARTADX18	06/30/18	\$628.50	FY16 Safe & Thriving Communities

If you need any additional information, please contact me at (213) 978-0675 or Travon Moss at (213) 978-3343.



ERIC GARCETTI
MAYOR

Date: January 8, 2020

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

From: Alma Guerrero, Executive Officer 
Mayor's Office of Budget and Innovation

Subject: Request to Write Off Outstanding Reserve Fund Advance –
Bloomberg Philanthropies iTeam Program Grant Fund (58P)

It is requested that \$575,967 in reserve fund advances administered by this office be written off. The Controller is authorized to process Reserve Fund advances in order to perform the year end closing without departments returning to Council to request additional appropriations. The aforementioned amount was the result of unfunded expenditures at the end of Fiscal Year 2015-16. Payment was received during the subsequent fiscal year (May 19, 2017) but never addressed in the Reversion worksheet.

See details as follows:

Reimbursing Fund 58P – Bloomberg Philanthropies iTeam Program Grant Fund - \$575,967
Mayor's Office unfunded salary expenditures

RF Advances for Unfunded Expenditures

Fund #	Document #	Date	Amount	Fund Name
58P	JV46CHARTADX16	06/30/16	\$575,967	Bloomberg Philanthropies iTeam Grant Fund

If you need any additional information, please contact me at (213) 473-2386 or Deserie Flores at (213) 978-1717.

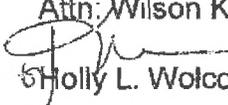
Attachments

CITY OF LOS ANGELES
INTERDEPARTMENTAL CORRESPONDENCE

DATE: January 6, 2020

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

Attn:  Wilson K. Poon, Senior Administrative Analyst II

FROM:  Holly L. Wolcott, City Clerk

SUBJECT: **RESERVE FUND AVANCES AND LOANS**

The City Clerk's Office requests approval to write-off of a Year End Reserve Fund Loan activated in the General City Purposes (GCP) budget during Fiscal Year 2019 for the following:

Reserve Fund Year-End Special Borrowing \$133,505.82

Special fund borrowing was requested in the amount of 133,505.82 to meet a payroll shortage in the General City Purposes Medicare Contributions Account (100/56/000510) as expenses came in higher than what was originally budgeted. Due to time constraints at the end of the Fiscal Year, funds were not available to be transferred from other accounts.

CITY OF LOS ANGELES
INTER-DEPARTMENTAL MEMORANDUM

Ar 8

Date: May 2, 2019

To: Honorable Paul Krekorian, Chair
Budget and Finance Committee

From: Stephen David Simon, Executive Director 
Department on Disability

Subject: **REQUEST FOR WRITE-OFF – OUTSTANDING RESERVE FUND LOAN**

The Department on Disability incurred a \$250.00 shortage in the Transportation Account (3310) that was advanced by the Reserve Fund under the following authority:

Council File	Fiscal Year	Date	Amount
14-0600-S258	2014-2015	June 10, 2015	\$250.00

The loan covered the shortfall in the Transportation Allowance (Account #3310) of the Executive Director, which was created when a lump sum advance payment was demanded in FY 2014-2015, despite the fact that the majority of the pay period was in the subsequent fiscal year (2015-2016). When the appropriation listed above was authorized, the Department's intent was to pay off the loan with funds from the subsequent fiscal year. Unfortunately, the loan was never repaid.

After some turnover in the administrative staff, the Department was notified about the outstanding loan balance on January 2, 2019. The Department attempted to pay it through a direct expenditure. However, due to the age of the loan, the Controller's Office advised the Department to pay for it through a special fund or request a write off instead.

The Department currently has no special funds to cover the loan, and would therefore like to request a write off in the amount of \$250.00. The amount is minimal and would not have a financial impact on the City's Reserve Fund.

If you have any questions, please contact Sergio Samayoa at (213) 202-2752. Thank you for your consideration of this request.

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ERIC GARCETTI
MAYOR

PERSONNEL DEPARTMENT

PERSONNEL BUILDING
700 EAST TEMPLE STREET
LOS ANGELES, CA 90012

Wendy G. Macy
GENERAL MANAGER

December 9, 2019

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

REQUEST TO WRITE-OFF RESERVE FUND LOAN

The Personnel Department requests write-off approval for a Year-End Reserve Fund Loan pursuant to Council action C.F.17-0600-S115 made in Fiscal Year 2017-18. The Personnel Department requested the loan from the Reserve Fund to the General Fund in the amount of \$4,123.46 to meet a payroll shortage in Fund 100/66 in as-needed account 001070. The shortage was due to as-needed staff required to attend training for the implementation of the newly-acquired electronic medical records system in the City jail dispensaries. Although there were sufficient savings in the other salary accounts, there was no opportunity to transfer funds between these accounts.

As reported in the Fiscal Year 2017-18 Reversion Worksheet, Personnel Department had substantial surplus and reversion. We are therefore requesting to write-off of this loan in the amount of \$4,123.46.

Please contact Michael De La Rosa, Chief Management Analyst, Administrative Services Division, at (213) 281-8508 for any questions.

WENDY G. MACY
General Manager

cc: Richard H. Llewellyn, Jr., City Administrative Officer
Office of the City Administrative Officer

CITY OF LOS ANGELES
INTER-DEPARTMENTAL CORRESPONDENCE

DATE: November 18, 2019

TO: Honorable Paul Krekorian, Chair
Honorabile Curren D. Price, Jr., Member
Honorabile Paul Koretz, Member
Honorabile Bob Blumenfield, Member
Honorabile Mike Bonin, Member
Budget and Finance Committee

FROM:  Enrique C. Zaldivar, Director and General Manager
LA Sanitation and Environment

SUBJECT: REQUEST TO WRITE-OFF RESERVE FUND LOANS

LA Sanitation and Environment (LASAN) is requesting to write-off Proposition O (Fund 16T, Fund 16V, and Fund 16Q) Reserve Fund loans.

LASAN employees from the Watershed Protection Division worked on Proposition O projects and used Proposition O work orders. In the past, Reserve Fund loans incurred by LASAN staffing charges were reimbursed by Proposition O. Under the City Attorney's review of the program, it was decided that only works that are relating to pre-design, design, and construction would be reimbursed by Proposition O. As a result, Prop O did not reimburse LASAN for the expenditures, which triggered the Reserve Fund loans.

Therefore, LASAN requests to write-off the balance on the following loans from the Reserve Fund:

Disbursing Fund/Dept.	Reimbursing Fund/Dept.	CF/JV No.	CF/JV Date	Amount	Comments
Non-Dept-SPF	16T/50	JV82CHRTADX14	06/30/14	\$306,832.57	Not eligible for Prop "O" expenditures reimbursement.
Non-Dept-SPF	16V/50	JV82CHRTADX17	06/30/2017	\$133,913.25	Not eligible for Prop "O" expenditures reimbursement.
Non-Dept-SPF	16Q/50	JV82CHRTADX18	6/29/2018	\$150,935.81	Not eligible for Prop "O" expenditures reimbursement.
Non-Dept-SPF	16T/50	JV82CHRTADX18	6/29/2018	\$628,285.12	Not eligible for Prop "O" expenditures reimbursement.
Non-Dept-SPF	16V/50	JV82CHRTADX18	6/29/2018	\$633,732.07	Not eligible for Prop "O" expenditures reimbursement.

If you have any questions, please contact Eva Sung of my staff at (213) 485-3227.

Cc: Sarai Bhaga, CAO
Claudia Aguilar, CAO
Shahram Kharaghani, LASAN
Eva Sung, LASAN