

REPORT FROM

OFFICE OF THE CITY ADMINISTRATIVE OFFICER

Date: January 17, 2018

CAO File No. 0590-00098-5124
Council File No. --
Council District: --

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

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

Subject: **ANNUAL RESERVE FUND LOAN REVIEW**

RECOMMENDATIONS

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

1. Write off \$3,006,061.63 in Reserve Fund loans and advances listed on Attachment 1;
2. Instruct departments with pending billings to work with the special fund administrators and report back to the Office of the City Administrative Officer in 90 days on the status of loans listed on Attachment 1 as requiring further analysis;
3. Instruct departments to continue to submit invoices as soon as possible to the appropriate City department(s) in order to recover Reserve Fund loans made for special fund expenditures;
4. Write off \$38,949,166.12 in Reserve Fund loans, identified as Judgment Obligation Bonds on Attachment 1, if the receipt of Judgment Obligation Bond proceeds does not occur by April 4, 2018 (C.F. 16-1322); and,
5. Authorize the City Administrative Officer to make technical corrections as necessary to those transactions included in this report to implement Mayor and Council intentions.

SUMMARY

The City Council instructed the Office of the City Administrative Officer (CAO) to annually review the status of Reserve Fund loans and recommend loan write-offs (C.F. 99-1794-S1). Our Office reviewed a total of 217 loans valued at approximately \$92.2 million that were on the City's books as of September 30, 2017. Of these, 129 remain unpaid or partially paid as of

December 31, 2017. Loans made after September 30, 2017 are not included in this study. Of the \$92.2 million outstanding, \$38.9 million is attributed to liability settlements that were to be reimbursed from proceeds following the issuance of a Judgment Obligation Bond (JOB). Currently, there has been no action by the City Council to issue a JOB. A report was released from this Office on the status of the JOB (C.F 16-1322), which is pending before the Budget and Finance Committee. The report references that reimbursement from a JOB is only eligible within 18 months from the date the expenditure took place. The expenditure for the first liability settlement considered for reimbursement by a JOB occurred on October 4, 2016 (C.F. 12-0014-S23). As a result, a JOB must close and proceeds received by the City no later than April 4, 2018 in order to obtain reimbursement. It is therefore recommended that in the event that proceeds from a JOB are not received by April 4, 2018, that the \$38.9 million in Reserve Fund loans be written off.

The CAO worked with departments and special fund administrators to determine the status and estimated repayment dates of each loan and to identify uncollectible loans. The result of this study, as detailed on Attachment 1, is summarized as follows:

Status of Reserve Fund Loans	Amount (in millions)
Loans Paid	\$7.78
Long-term Loans	7.91
Loans to be Repaid by 6/30/18	29.43
Loans Recommended to be Written Off	3.01
Loans Pending Judgment Obligation Bond	38.95
Loans Requiring Further Analysis	5.12
Total	\$92.20

The Controller reported that the preliminary June 30, 2017 Reserve Fund cash balance was approximately \$414.9 million. After return of short-term loans made by the Controller at year-end and adjustments initiated in the prior year and included in the 2017-18 Adopted Budget, the July 1, 2017 Reserve Fund Available Balance was approximately \$354.5 million, representing 6.08 percent of the General Fund budget.

BACKGROUND

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

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

There are ten loans recommended for write-off for a total of approximately \$3.0 million. Departmental requests to write off loans are provided in Attachment 2. Of significance are the following:

- Los Angeles Fire Department (LAFD): A Reserve Fund loan in the amount of \$3,290.12 was issued for the LAFD in 2016-17 for a payroll shortage in the Department's Sworn Bonuses account at year-end. The LAFD reports that this shortfall was attributed to a large payout of the Paramedic Certification Bonus that was completed at the close of the fiscal year. The Department had sufficient savings in various accounts to cover the shortfall; however they were unable to meet the Controller's year-end deadline for the transfer of funds. According to the Controller, LAFD reverted approximately \$9.3 million to the Reserve Fund at year-end, which would have more than fully offset the deficit in its Sworn Bonuses account.
- General Services Department (GSD): A Reserve Fund loan in the amount of \$38.76 was issued for GSD in 2016-17 for a payroll shortage in the Overtime – Hiring Hall account. The Department had sufficient savings in various accounts to cover the shortfall; however they were unable to meet the Controller's year-end deadline for the transfer of funds. According to the Controller, GSD reverted a net amount of \$5.5 million to the Reserve Fund at year-end, which would have more than fully offset the deficit in its Overtime – Hiring Hall account.
- Public Works – Street Services (BSS): A Reserve Fund loan in the amount of \$2,784,466.57 was issued in 2012-13 resulting from a revision to the BSS 2011-12 Reversion Worksheet. The Bureau's costs exceeded their funding allocation in 2011-12 by \$5.6 million, which were partially reimbursed by special funds. The remaining balance reflected expenditures for unanticipated General Fund-related activities including a wind storm event, additional weed abatement, landscape maintenance, and Early Retirement Incentive Program payouts. This loan cannot be reimbursed, as these costs were General Fund obligations
- Seven unfunded expenditures and advances totaling \$218,266.18 were issued to the Personnel Department (\$74,183.54), the Bureau of Contract Administration (\$140,202.58), and the Bureau of Street Services (\$3,880.06). In accordance with Charter Section 261(i), the Controller transfers funds from the Reserve Fund to cover expenditures yet to be reimbursed by special funds either due to a lag in receipts or billing delays. The primary reasons for why these loans are uncollectible are detailed as follows:

- Personnel Department: A Reserve Fund loan in the amount of \$74,183.54 was issued for the Personnel Department in 2015-16 related to personnel services support for the Economic and Workforce Development Department (EWDD). This loan was to be reimbursed by the Workforce Investment Opportunity Act (WIOA) Fund. The Personnel Department billed 100 percent of its salary costs to the WIOA Fund, however the WIOA Fund may only charge up to 75 percent of departmental costs against this fund. The balance of \$74,183.54 was a disallowed cost from the WIOA Fund.
- Public Works – Contract Administration (BCA):
 - Two Reserve Fund loans were issued for BCA totaling \$119,965.51 in 2008-09 relative to Proposition Q projects. Upon further review, the actual expenditures against these projects were lower than originally reported due to the billing of duplicate labor costs. As such, the balance of \$119,965.51 is ineligible for reimbursement.
 - One Reserve Fund loan was issued in 2013-14 for BCA in the amount of \$7,721.25. The BCA reports that actual expenditures for this project were overstated due to the incorrect classification of work orders. Therefore, this cost is ineligible for reimbursement.
 - One Reserve Fund loan was issued in 2015-16 for BCA in the amount of \$12,515.82 related to Proposition A (Prop A) projects. Upon review of BCA's invoices, it was determined that the amount submitted for reimbursement was a disallowable cost against Prop A and will not be reimbursed.
- Public Works – Street Services (BSS): Two Reserve Fund loans were issued for BSS in 2010-11 (\$222.38) and 2012-13 (\$3,657.68) against the Traffic Safety Fund (TSF). The BSS was unable to provide supporting documentation to obtain reimbursement from the TSF.

At the time of this report, departments were unable to provide definitive repayment information for approximately \$5.1 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 to be written off, the CAO defers such recommendation pending further reconciliation between departments. Our Office will continue to monitor and work with departments to expedite repayment of Reserve Fund advances.

FISCAL IMPACT STATEMENT

There is no General Fund impact resulting from the actions recommended within this report, as the 2017-18 Budget does not assume the repayment of these loans. In addition, these actions will not impact the current status of the Reserve Fund.

CITY OF LOS ANGELES
SCHEDULE OF RESERVE FUND ADVANCES TO GENERAL FUND AND SPECIAL PURPOSE FUNDS
September 30, 2017

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

Reimbursing Department		Reimbursing	Disbursing		Disbursing			Funds Advanced In	Funds Advanced In	September 30 ,2017	Anticipated	
Name	No.	Fund/Agency	Dept, Fund or Project	Fund	Dept	Council File	Date	Current Year	Prior Years	Total	Repayment	COMMENTS
Aging	02	564	Aging	564	02	97-0966-S2	08/02/99	\$ --	\$ 25,000.00	\$ 25,000.00	Long Term	Per C.F 97-0966 S2, 1998-99 Older American Act Title III/VII loans to be carried as long term to provide cash flow due to the difference between City fiscal year and grant fiscal year until such time as program is terminated.
Aging	02	395	Aging	395	02	97-0966-S2	08/02/99	--	1,250,000.00	1,250,000.00	Long Term	Per C.F 97-0966 S2, 1998-99 Older Americans Act title III/VII loans to be carried as long term until such time as program is terminated.
Aging	02	40F	Aging	40F	02	99-0989	08/02/99	--	75,000.00	75,000.00	Long Term	1999-2000 Community - Based Services Program same as above
Aging	02	40F	Aging	40F	02	01-1507	08/13/01	--	150,000.00	150,000.00	Long Term	State and Federal Grant Funds/Senior Services 2001-2002 Program same as above.
Aging	02	410	Aging	410	02	02-1035	08/13/02	--	350,000.00	350,000.00	Long Term	Title V Senior Community Service Employment Program (SCSEP) same as above.
Aging	02	47Y	Aging	47Y	02	05-1077	07/26/05	--	75,000.00	75,000.00	Long Term	2005-06 Health Insurance Counseling and Advocacy Program same as above.
CAO	10	429	CAO	429	10	CAO Memo	4/4/2017		1,903,680.72	1,903,680.72	PAID	Payment posted 11/22/17
EWDD	22	51N	EWDD	51N	22	16-0600-S167	11/02/16	--	1,080,000.00	1,080,000.00	TBD	To be reimbursed upon sale of the Lanzit property.
HCID	43	424	HCID	424	43	16-1091	02/24/17	--	478,787.00	478,787.00	01/31/18	Awaiting release of HUD
HCID	43	424	HCID	424	43	16-1091	02/24/17	1,034,062.40	--	1,034,062.40	01/31/18	Awaiting release of HUD
Mayor	46	57M	Mayor	57M	46	13-0723-S6	05/02/17	--	700,000.00	700,000.00	04/30/18	Pending receipt of grant

Reimbursing Department		Reimbursing	Disbursing		Disbursing		Funds Advanced In	Funds Advanced In	September 30 ,2017	Anticipated		
Name	No.	Fund/Agency	Dept, Fund or Project	Fund	Dept	Council File	Date	Current Year	Prior Years	Total	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	C. F. 04-1587 held in abeyance of Reserve Fund
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	
Potrero Canyon Trust Fd	50	50F	Potrero Canyon Stabilization	100	54	91-0702-S2	11/26/91	--	700,000.00	700,000.00	Long Term	
Potrero Canyon Trust Fd	50	50F	Potrero Canyon Storm Drain Proj	100	54	85-0578	06/21/88	--	1,130,000.00	1,130,000.00	Long Term	Loan write-off until the Potrero Canyon Project is completed. If there are excess funds after completion of the project, the loan will be addressed first before moving forward with other projects.
Engineering Sp. Services Fd	50	682	Engineering Sp. Services Fd	682	50	11-0600-S159	06/18/12	--	250,000.00	250,000.00	TBD	Pending response
Judgment Obligation Bonds	10	JOB	Liability Claims	100	59	12-0014-S23	10/05/16	--	5,249,166.12	5,249,166.12	Pending JOB	Reimbursement contingent upon JOB Issuance
Judgment Obligation Bonds	10	JOB	Liability Claims	100	59	16-1042	12/13/16	--	2,500,000.00	2,500,000.00	Pending JOB	Reimbursement contingent upon JOB Issuance
Judgment Obligation Bonds	10	JOB	Liability Claims	100	59	16-1362	12/13/16	--	1,650,000.00	1,650,000.00	Pending JOB	Reimbursement contingent upon JOB Issuance
Judgment Obligation Bonds	10	JOB	Liability Claims	100	59	16-1363	12/13/16	--	4,000,000.00	4,000,000.00	Pending JOB	Reimbursement contingent upon JOB Issuance
Judgment Obligation Bonds	10	JOB	Liability Claims	100	59	15-0772	01/11/17	--	3,500,000.00	3,500,000.00	Pending JOB	Reimbursement contingent upon JOB Issuance
Judgment Obligation Bonds	10	JOB	Liability Claims	100	59	16-1425	01/11/17	--	8,500,000.00	8,500,000.00	Pending JOB	Reimbursement contingent upon JOB Issuance
Judgment Obligation Bonds	10	JOB	Liability Claims	100	59	15-0206-S1	02/01/17	--	5,200,000.00	5,200,000.00	Pending JOB	Reimbursement contingent upon JOB Issuance
Judgment Obligation Bonds	10	JOB	Liability Claims	100	59	16-0179	02/08/17	--	1,500,000.00	1,500,000.00	Pending JOB	Reimbursement contingent upon JOB Issuance
Judgment Obligation Bonds	10	JOB	Liability Claims	100	59	16-0218	02/01/17	--	2,100,000.00	2,100,000.00	Pending JOB	Reimbursement contingent upon JOB Issuance
Judgment Obligation Bonds	10	JOB	Liability Claims	100	59	17-0026	02/01/17	--	2,750,000.00	2,750,000.00	Pending JOB	Reimbursement contingent upon JOB Issuance
Judgment Obligation Bonds	10	JOB	Liability Claims	100	59	17-0056	02/01/17	--	2,000,000.00	2,000,000.00	Pending JOB	Reimbursement contingent upon JOB Issuance
City Planning	68	100	City Planning	100	68	14-1169	02/08/16	--	241,056.16	241,056.16	03/31/18	
PW- Street Services	86	100	PW-Street Services	100	86	12-0600-S179	06/05/13	--	2,784,466.57	2,784,466.57	Write-Off	Department requests write-off
Recreation & Parks	88	437	Runyon Canyon Trust	437	88	86-0698	05/15/86	--	1,500,000.00	1,500,000.00	Long Term	This is an advance against the future sale of Runyon Canyon development. However there may be legal issues due to the possibility of converting the property to a dedicated park land.
Year-End Special Borrowings:												
General Services	40	100	General Services	100	40	14-0600-S258	06/17/15	--	38.76	38.76	Write-Off	Department requests write-off

Reimbursing Department		Reimbursing	Disbursing		Disbursing			Funds Advanced In	Funds Advanced In	September 30 ,2017	Anticipated	
Name	No.	Fund/Agency	Dept, Fund or Project	Fund	Dept	Council File	Date	Current Year	Prior Years	Total	Repayment	COMMENTS
Disability	65	100	Disability	100	65	14-0600-S258	06/17/15	--	250.00	250.00	TBD	Response pending from department.
Fire	38	100	Fire	100	38	6-0600-S175	06/13/17	--	3,290.12	3,290.12	Write-Off	Department requests write-off

SCHEDULE OF RESERVE FUND ADVANCES FOR UNFUNDED EXPENDITURES IN GENERAL FUND

Reimbursing Department		Reimbursing	Disbursing		Disbursing			Funds Advanced In	Funds Advanced In	September 30 ,2017	Anticipated	
Name	No.	Fund/Agency	Dept, Fund or Project	Fund	Dept	FMS Reference No.	Date	Current Year	Prior Years	Total	Repayment	COMMENTS
Aging	02	53M	Aging	53M	02	JV02CHRTADX14	06/30/14		\$ 7,236.87	\$ 7,236.87	6/30/2018	Awaiting reimbursement from MTA
Aging	02	53M	Aging	53M	02	JV02CHRTADX15	06/30/15		101,711.58	101,711.58	6/30/2018	Partial payment (\$77,738.89 and \$1,469.76) posted 11/30/17 Awaiting reimbursement from MTA Balance = \$22,502.93
Aging	02	53M	Aging	53M	02	JV02CHRTADX16	06/30/16		4,145.61	4,145.61	PAID	Payment posted 11/30/17
Building & Safety	08	48R	ITA	48R	32	JV32CHRTADX17	06/30/17	132,144.97	--	132,144.97	PAID	Partial payment (\$15,910.21) posted 10/24/17 Final payment (\$116,234.16) posted 12/15/17
Building & Safety	08	48R	General Services	48R	40	JV40CHRTADX17	06/30/17	129,162.37	--	129,162.37	PAID	Payment posted 10/31/17
CAO	10	105	Mayor	105	46	JV46CHRTADX17	06/30/17	25,000.00	--	25,000.00	PAID	Payment posted 12/21/17
CAO	10	43K	ITA	43K	32	JV32CHRTADX17	06/30/17	6,403.00	--	6,403.00	6/30/2018	
CAO	10	43K	General Services	43K	40	JV40CHRTADX17	06/30/17	309,552.49	--	309,552.49	6/30/2018	Partial payment (\$19,821.30) posted 12/18/17 Partial payment (\$172.08 and \$159.64) posted on 12/22/17 Balance = \$289,399.47
City Attorney	12	368	Aging	368	02	JV02CHRTADX17	06/30/17	6,122.94	--	6,122.94	01/31/18	Pending reimbursement
City Attorney	12	368	City Attorney	368	12	JV12CHRTADX17	06/30/17	381,263.25	--	381,263.25	01/31/18	Response pending from dept
EWDD	22	43F	City Attorney	43F	12	JV12CHRTADX17	06/30/17	2,499.30	--	2,499.30	PAID	Payment posted 11/14/17
EWDD	22	44A	EWDD	44A	22	JV22CHRTADX17	06/30/17	75,440.41	--	75,440.41	03/31/18	
EWDD	22	44A	Personnel	44A	66	JV66CHRTADX17	06/30/17	2,600.00	--	2,600.00	03/31/18	
EWDD	22	45D	EWDD	45D	22	JV22CHRTADX16	06/30/16	--	485.33	485.33	03/31/18	
EWDD	22	45D	EWDD	45D	22	JV22CHRTADX17	06/30/17	71,649.33	--	71,649.33	01/31/18	Partial payment (\$56,768.29) posted 12/29/17 Balance = \$14,881.04
EWDD	22	45D	Personnel	45D	66	JV66CHRTADX17	06/30/17	2,263.00	--	2,263.00	TBD	Under review by dept
EWDD	22	45L	EWDD	45L	22	JV22CHRTADX16	06/30/16	--	24,967.53	24,967.53	PAID	Payment posted 12/29/17

Reimbursing Department		Reimbursing	Disbursing		Disbursing		Funds Advanced In	Funds Advanced In	September 30 ,2017	Anticipated		
Name	No.	Fund/Agency	Dept, Fund or Project	Fund	Dept	Council File	Date	Current Year	Prior Years	Total	Repayment	COMMENTS
EWDD	22	45L	EWDD	45L	22	JV22CHRTADX17	06/30/17	34,802.63	--	34,802.63	PAID	Payment posted 12/29/17
EWDD	22	45L	Personnel	45L	66	JV66CHRTADX17	06/30/17	1,163.00	--	1,163.00	TBD	Under review by dept
EWDD	22	54N	EWDD	54N	22	JV22CHRTADX17	06/30/17	2,881.22	--	2,881.22	01/31/18	
EWDD	22	54R	EWDD	54R	22	JV22CHRTADX16	06/30/16	--	4,807.10	4,807.10	PAID	Payment posted 12/29/17
EWDD	22	54R	EWDD	54R	22	JV22CHRTADX17	06/30/17	39,838.80	--	39,838.80	PAID	Payment posted 12/29/17
EWDD	22	54R	EWDD	54R	22	JV66CHRTADX17	06/30/17	1,472.00	--	1,472.00	PAID	Payment posted 12/29/17
EWDD	22	54T	EWDD	54T	22	JV22CHRTADX16	06/30/16	--	6,656.08	6,656.08	01/31/18	
EWDD	22	55M	EWDD	55M	22	JV22CHRTADX16	06/30/16	--	345.48	345.48	TBD	Under review by dept
EWDD	22	55M	EWDD	55M	22	JV22CHRTADX17	06/30/17	220.25	--	220.25	TBD	Under review by dept
EWDD	22	551	EWDD	551	22	JV22CHRTADX17	06/30/17	122,690.44	--	122,690.44	01/31/18	
EWDD	22	551	General Services	551	40	JV40CHRTADX17	06/30/17	25,000.00	--	25,000.00	PAID	Payment posted 12/26/17
												Partial payment (\$274,939.14) posted 12/28/17
EWDD	22	56E	EWDD	56E	22	JV22CHRTADX17	06/30/17	290,806.18	--	290,806.18	01/31/18	Balance = \$15,867.04
EWDD	22	56E	Personnel	56E	66	JV66CHRTADX17	06/30/17	16,039.00	--	16,039.00	TBD	Under review by dept
												Partial payment (\$97,708.85) posted 11/7/17
EWDD	22	56F	EWDD	56F	22	JV22CHRTADX17	06/30/17	108,453.14	--	108,453.14	PAID	Final payment (\$10,746.55) posted 11/14/17
EWDD	22	56F	Personnel	56F	66	JV66CHRTADX17	06/30/17	2,523.00	--	2,523.00	PAID	Payment posted 11/7/17
												Correction pending. Expenditure charge against incorrect fund.
EWDD	22	56J	EWDD	56J	22	JV22CHRTADX15	06/30/15	--	1,740.05	1,740.05	06/30/18	
												Correction pending. Expenditure charged against incorrect fund.
EWDD	22	56J	EWDD	56J	22	JV22CHRTADX16	06/30/16	--	8.48	8.48	06/30/18	
EWDD	22	56K	EWDD	56K	22	JV22CHRTADX16	06/30/16	--	61,482.00	61,482.00	PAID	Payment posted 12/29/17
EWDD	22	56K	EWDD	56K	22	JV22CHRTADX17	06/30/17	57,210.81	--	57,210.81	PAID	Payment posted 12/29/17
EWDD	22	56K	Personnel	56K	66	JV66CHRTADX17	06/30/17	1,364.00	--	1,364.00	PAID	Payment posted 12/28/17
												Partial payment (\$176,239.32) posted 12/29/17
EWDD	22	56L	EWDD	56L	22	JV22CHRTADX17	06/30/17	176,256.22	--	176,256.22	01/31/18	Balance = \$16.90
												Under review by department.
EWDD	22	56L	Personnel	56L	66	JV66CHRTADX17	06/30/17	2,587.00	--	2,587.00	TBD	
EWDD	22	56T	EWDD	56T	22	JV22CHRTADX17	06/30/17	107.47	--	107.47	PAID	Payment posted 12/29/17
EWDD	22	56T	Personnel	56T	66	JV66CHRTADX17	06/30/17	1,101.00	--	1,101.00	PAID	Payment posted 12/29/17
												Under review by department.
EWDD	22	57A	EWDD	57A	22	JV22CHRTADX17	06/30/17	88,050.69	--	88,050.69	TBD	
EWDD	22	57C	EWDD	57C	22	JV22CHRTADX17	06/30/17	19,217.53	--	19,217.53	PAID	Payment posted 12/26/17
EWDD	22	57C	Personnel	57C	66	JV66CHRTADX17	06/30/17	6,772.00	--	6,772.00	PAID	Payment posted 12/26/17
EWDD	22	57D	CAO	57D	10	JV10CHRTADX17	06/30/17	5,958.65	--	5,958.65	06/30/18	Payment pending
EWDD	22	57D	EWDD	57D	22	JV22CHRTADX17	06/30/17	19,202.44	--	19,202.44	01/31/18	Payment pending

Reimbursing Department		Reimbursing	Disbursing		Disbursing		Funds Advanced In	Funds Advanced In	September 30 ,2017	Anticipated		
Name	No.	Fund/Agency	Dept, Fund or Project	Fund	Dept	Council File	Date	Current Year	Prior Years	Total	Repayment	COMMENTS
EWDD	22	57D	PW-Board	57D	74	JV74CHRTADX17	06/30/17	10,076.84	--	10,076.84	TBD	OCB has authorized the payment but EWDD will not transfer cash until a motion is approved by Council authorizing the change in contractor.
EWDD	22	57D	PW-Engineering	57D	76	JV78CHRTADX17	06/30/17	5,000.26	--	5,000.26	06/30/18	Decreased borrowing (\$879.75) 10/24/17 Balance = \$4,120.51 pending invoice from BOE
EWDD	22	57D	PW-Street Services	57D	86	JV86CHRTADX17	06/30/17	392,554.49	--	392,554.49	06/30/18	Increase borrowing (\$5,197.79) posted 10/24/17 Balance = \$397,752.28
EWDD	22	57W	EWDD	57W	22	JV22CHRTADX17	06/30/17	152,753.88	--	152,753.88	TBD	\$4,770.78 modified reversion 10/24/17 Under review by department Balance = \$147,983.10
EWDD	22	57W	General Services	57W	40	JV40CHRTADX17	06/30/17	22,994.54	--	22,994.54	PAID	Partial payment (\$7,994.54) posted 12/6/17 Final payment (\$15,000) posted 12/26/17
EWDD	22	57W	Mayor	57W	46	JV46CHRTADX17	06/30/17	161,666.00	--	161,666.00	01/31/18	Partial payment (\$138,286) posted 12/26/17 Balance = \$23,380.00
EWDD	22	57W	Personnel	57W	66	JV66CHRTADX16	06/30/16	--	74,183.54	74,183.54	Write-Off	Department requests write-off
EWDD	22	57W	Personnel	57W	66	JV66CHRTADX17	06/30/17	8,596.57	--	8,596.57	01/31/18	
EWDD	22	58E	EWDD	58E	22	JV22CHRTADX17	06/30/17	45,809.17	--	45,809.17	03/31/18	Increase loan by \$6.89; Increase loan \$7,687.19; Decrease loan \$1,258 adjusted amount 10/24/17 Partial payment (\$41,045.60) posted 12/26/17 Balance = \$11,199.75
EWDD	22	58E	Personnel	58E	66	JV66CHRTADX17	06/30/17	1,258.00	--	1,258.00	PAID	Payment posted 12/26/17
EWDD	22	58G	PW-Board	58G	74	JV74CHRTADX17	06/30/17	750,000.00	--	750,000.00	06/30/18	Invoice under review
EWDD	22	58Y	EWDD	58Y	22	JV22CHRTADX17	06/30/17	4,823.92	--	4,823.92	PAID	Payment posted 12/26/17
EWDD	22	59A	EWDD	59A	22	JV22CHRTADX17	06/30/17	62,654.49	--	62,654.49	PAID	Payment posted 11/7/17
EWDD	22	59A	Personnel	59A	66	JV66CHRTADX17	06/30/17	3,239.00	--	3,239.00	PAID	Payment posted 11/7/17
EWDD	22	593	EWDD	593	22	JV22CHRTADX17	06/30/17	49,858.34	--	49,858.34	01/31/18	Partial payment (\$13.07) posted 10/24/17 Balance = \$49,845.27
Cultural Affairs	30	480	General Services	480	40	JV40CHRTADX17	06/30/17	1,685.83	--	1,685.83	PAID	Payment posted 11/21/17
Cultural Affairs	30	516	General Services	516	40	JV40CHRTADX17	06/30/17	7,402.34	--	7,402.34	PAID	Payment posted 11/21/17
ITA	32	298	General Services	298	40	JV40CHRTADX17	06/30/17	139.21	--	139.21	06/30/18	

Reimbursing Department		Reimbursing	Disbursing		Disbursing		Funds Advanced In	Funds Advanced In	September 30 ,2017	Anticipated		
Name	No.	Fund/Agency	Dept, Fund or Project	Fund	Dept	Council File	Date	Current Year	Prior Years	Total	Repayment	COMMENTS
ITA	32	342	General Services	342	40	JV40CHRTADX17	06/30/17	298,965.94	--	298,965.94	PAID	Payment posted 11/27/17
Fire	38	290	ITA	290	32	JV32CHRTADX17	06/30/17	100,000.00	--	100,000.00	03/31/18	Partial payment (\$43,648.40) posted 12/14/17 Balance = \$56,351.60
General Services	40	298	General Services	298	40	JV40CHRTADX17	06/30/17	549,080.63	--	549,080.63	06/30/18	Partial payment (\$115,893.89 and \$330,148.26 and \$7,158.71) posted 11/29/17 Partial payment (\$93,461.33) posted 12/20/17 Balance = \$2,418.44
General Services	40	298	PW-Engineering	298	78	JV78CHRTADX17	06/30/17	10,000.00	--	10,000.00	06/30/18	Invoice under review
Housing	43	41M	CAO	41M	10	JV10CHRTADX17	06/30/17	109,315.00	--	109,315.00	PAID	Payment posted 11/15/17
Housing	43	424	Building & Safety	424	08	JV08CHRTADX17	06/30/17	262,735.86	--	262,735.86	01/31/18	Awaiting release of HUD grants
Housing	43	424	City Attorney	424	12	JV12CHRTADX17	06/30/17	51,709.01	--	51,709.01	01/31/18	Awaiting release of HUD grants
Housing	43	424	EWDD	424	22	JV22CHRTADX16	06/30/16	--	161,413.48	161,413.48	TBD	Under review by department to identify potential savings
Housing	43	424	EWDD	424	22	JV22CHRTADX17	06/30/17	720,987.92	--	720,987.92	06/30/18	Under review by department; will be partially reimbursed by 1/31/18
Housing	43	424	ITA	424	32	JV32CHRTADX17	06/30/17	7,000.00	--	7,000.00	PAID	Payment posted 12/1/17
Housing	43	424	General Services	424	40	JV40CHRTADX17	06/30/17	699,760.50	--	699,760.50	06/30/18	Partial payment (\$12,839.96) posted 10/17/17 Partial payment (\$3,496.06) posted 10/26/17 Partial payment (\$1,259.15) posted 10/26/17 Partial payment (\$236,062.43) posted 12/11/17 Partial payment (\$57,485.57) posted 12/21/17 Partial payment (\$1,580.48) posted 12/26/17 Balance = \$387,036.85
Housing	43	424	Housing	424	43	JV43CHRTADX17	06/30/17	2,526,789.07	--	2,526,789.07	01/31/18	Awaiting release of HUD grants
Housing	43	424	PW-Board	424	74	JV74CHRTADX16	06/30/16	--	34,212.18	34,212.18	01/31/18	Invoice under review
Housing	43	424	PW-Board	424	74	JV74CHRTADX17	06/30/17	113,500.50	--	113,500.50	PAID	Payment posted 12/28/17

Reimbursing Department		Reimbursing	Disbursing		Disbursing			Funds Advanced In	Funds Advanced In	September 30 ,2017	Anticipated	
Name	No.	Fund/Agency	Dept, Fund or Project	Fund	Dept	Council File	Date	Current Year	Prior Years	Total	Repayment	COMMENTS
Housing	43	424	PW-Street Services	424	86	JV86CHRTADX17	06/30/17	143,999.48	--	143,999.48	PAID	Increase borrowing (\$1,113.04) posted 10/24/17
Housing	43	440	CAO	440	10	JV10CHRTADX17	06/30/17	39,877.00	--	39,877.00	PAID	Payment (\$145,112.52) posted 10/27/17
Housing	43	45C	Housing	45C	43	JV43CHRTADX17	06/30/17	61,783.00	--	61,783.00		06/30/18 Partial payment expected 1/31/18. Awaiting for cash drawn from State. Loan includes disallowed cost.
Housing	43	47X	Housing	47X	43	JV43CHRTADX17	06/30/17	541.09	--	541.09	PAID	Payment posted 11/7/17
Housing	43	49N	Housing	49N	43	JV43CHRTADX17	06/30/17	2,334.64	--	2,334.64	PAID	Payment posted 12/13/17
Housing	43	50T	Housing	50T	43	JV43CHRTADX17	06/30/17	3.86	--	3.86	PAID	Payment posted 11/7/17
Housing	43	53T	City Attorney	53T	12	JV12CHRTADX17	06/30/17	10,000.00	--	10,000.00		03/31/18 Waiting for grant budget increase for drawdown.
Housing	43	53T	Housing	53T	43	JV43CHRTADX17	06/30/17	12,108.55	--	12,108.55		03/31/18 Waiting for grant budget increase for drawdown.
Housing	43	55J	General Services	55J	40	JV40CHRTADX17	06/30/17	191,694.65	--	191,694.65		06/30/18 Partial payment (\$180,439.94) posted 11/1/17
Housing	43	56V	City Attorney	56V	12	JV12CHRTADX17	06/30/17	8,412.11	--	8,412.11	PAID	Final invoice pending
Housing	43	561	CAO	561	10	JV10CHRTADX17	06/30/17	17,970.00	--	17,970.00	PAID	Payment posted 12/13/17
Housing	43	561	Housing	561	43	JV43CHRTADX17	06/30/17	1,044,722.07	--	1,044,722.07		01/31/18 Awaiting release of HUD grants
Housing	43	569	Housing	569	43	JV43CHRTADX17	06/30/17	12,614.47	--	12,614.47	PAID	Partial payment (\$329.93) posted 11/7/17
Mayor	46	45D	Mayor	45D	46	JV46CHARTADX11	06/30/11	--	73,986.66	73,986.66	TBD	Final payment (\$12,284.54) posted 11/7/17
Mayor	46	55X	Mayor	55X	46	JV46CHARTADX17	06/30/17	21,530.19	--	21,530.19	PAID	Amount to be reversed via Reversion Worksheet to correct amount received by the Probation Department.
Mayor	46	55X	Police	55X	70	JV70CHARTADX17	06/30/17	416,767.71	--	416,767.71	PAID	Adjustment decrease (\$823) 10/24/17
Mayor	46	55Y	Mayor	55Y	46	JV46CHARTADX17	06/30/17	56,293.32	--	56,293.32		01/31/18 Payment posted (\$415,944.71) 10/24/17
Mayor	46	56D	Mayor	56D	46	JV46CHARTADX17	06/30/17	7,420.95	--	7,420.95		03/31/18
Mayor	46	56Y	Mayor	56Y	46	JV46CHARTADX17	06/30/17	241,266.00	--	241,266.00	PAID	Payment posted 10/10/17
Mayor	46	57M	Mayor	57M	46	JV46CHARTADX17	06/30/17	40,187.19	--	40,187.19	PAID	Payment posted 11/21/17
Mayor	46	57N	Mayor	57N	46	JV46CHARTADX17	06/30/17	3,776.12	--	3,776.12	PAID	Payment posted 12/6/17
Mayor	46	58C	Mayor	58C	46	JV2646CHRTADX17Z	10/24/17	264.68	--	264.68	PAID	Modified reversions 10/24/17
												Payment posted 12/21/17

Reimbursing Department		Reimbursing	Disbursing		Disbursing		Funds Advanced In	Funds Advanced In	September 30 ,2017	Anticipated		
Name	No.	Fund/Agency	Dept, Fund or Project	Fund	Dept	Council File	Date	Current Year	Prior Years	Total	Repayment	COMMENTS
Mayor	46	58H	ITA	58H	32	JV32CHARTADX17	06/30/17	65,882.63	--	65,882.63	04/30/18	Partial payment (\$361.75) posted 11/21/17 Balance = \$62,447.88
Mayor	46	58H	Emergency Management	58H	35	JV35CHRTADX17	06/30/17	238,453.96	--	238,453.96	04/30/18	Partial payment (\$30,730.69) posted 10/24/17 Balance = \$207,723.27
Mayor	46	58H	Fire	58H	38	JV38CHRTADX17	06/30/17	1,587,884.89	--	1,587,884.89	04/30/18	Partial payment (\$72,068.73) posted 10/18/17 Partial payment (\$152,340.76) posted 10/20/17 \$88,069.20 posted 10/30/17 \$140,116.65 posted 10/20/17 \$47,349.51 posted 10/24/17 \$78,931.10 posted 10/24/17 \$176,398.68 posted 10/24/17 \$276,111.24 posted 10/30/17 \$36,766.52 posted 10/30/17 \$172,573.05 posted 12/5/17 \$145,846 posted 12/5/17 \$76,534.09 posted 12/8/17 \$18,938.86 posted 12/21/17 Balance = \$105,840.50
Mayor	46	58H	General Services	58H	40	JV40CHRTADX17	06/30/17	38,802.50	--	38,802.50	04/30/18	
Mayor	46	58H	Mayor	58H	46	JV46CHRTADX17	06/30/17	15,964.05	--	15,964.05	04/30/18	Modified reversions 10/24/17 increase \$105,426.56 Balance = \$121,390.61
Mayor	46	58H	Police	58H	46	JV2670CHRTADX17	10/24/17	5,094.23		5,094.23	PAID	Adjustment (\$5,094.23) 10/24/17 Partial payment (\$4,699.03) posted 11/21/17 Final payment (\$395.20) posted 12/6/17
Mayor	46	58K	City Attorney	58K	12	JV12CHRTADX17	06/30/17	4,235.20	--	4,235.20	PAID	Payment posted 10/12/17
Mayor	46	58L	Mayor	58L	46	JV46CHRTADX17	06/30/17	82,407.94	--	82,407.94	04/30/18	
Mayor	46	58P	Mayor	58P	46	JV46CHRTADX16	06/30/16	--	575,967.00	575,967.00	04/30/18	Pending in ITGS Committee
Mayor	46	58S	Mayor	58S	46	JV46CHRTADX17	06/30/17	69,081.04	--	69,081.04	PAID	Payment posted 10/4/17
Mayor	46	58W	City Attorney	58W	12	JV12CHRTADX17	06/30/17	197,500.00	--	197,500.00	PAID	Payment posted 10/4/17

Reimbursing Department		Reimbursing	Disbursing		Disbursing		Funds Advanced In	Funds Advanced In	September 30 ,2017	Anticipated		
Name	No.	Fund/Agency	Dept, Fund or Project	Fund	Dept	Council File	Date	Current Year	Prior Years	Total	Repayment	COMMENTS
Mayor	46	58X	Police	58X	70	JV70CHRTADX17	06/30/17	78,881.52	--	78,881.52	06/30/18	Adjustment (\$236.16) posted 10/24/17 Balance = \$78,645.36
Mayor	46	59E	ITA	59E	32	JV32CHRTADX17	06/30/17	341,307.00	--	341,307.00	04/30/18	Partial payment (\$9,851.09) posted 10/24/17 Balance = \$331,455.91
Mayor	46	59E	Emergency Management	59E	35	JV35CHRTADX17	06/30/17	182,832.14	--	182,832.14	04/30/18	
Mayor	46	59E	Fire	59E	38	JV38CHRTADX17	06/30/17	167,482.46	--	167,482.46	04/30/18	Adjustment increase loan by \$22,208.49 10/24/17 Balance = \$189,690.55
Mayor	46	667	Police	667	70	JV70CHRTADX15	06/30/15	--	207,035.39	207,035.39	04/30/18	
Mayor	46	667	Police	667	70	JV70CHRTADX16	06/30/16	--	390,493.26	390,493.26	06/30/18	
Mayor	46	667	Police	667	70	JV70CHRTADX17	06/30/17	10,426,623.72	--	10,426,623.72	06/30/18	
Non-Dept-SPF	50	15A	CAO	15A	10	JV10CHARTERADX9	06/30/09	--	5,868.99	5,868.99	TBD	Pending reversal DOC ID JV10CHARTERUFX9
Non-Dept-SPF	50	15L	PW-Engineering	15L	78	JV78CHRTADX17	06/30/17	10.68	--	10.68	PAID	Payment posted 12/22/17
Non-Dept-SPF	50	15M	PW-Engineering	15M	78	JV78CHRTADX16Z	10/20/16	--	2,448.65	2,448.65	TBD	Under review by department
Non-Dept-SPF	50	15N	PW-Engineering	15N	78	JV78CHRTADX17	06/30/17	231,724.33	--	231,724.33	PAID	Payment posted 10/2/17
Non-Dept-SPF	50	15S	PW-Board	15S	74	JV74CHRTADX17	06/30/17	9,042.71	--	9,042.71	PAID	Payment posted 12/22/17
Non-Dept-SPF	50	15S	PW-Engineering	15S	78	JV78CHRTADX17	06/30/17	19,313.83	--	19,313.83	PAID	Payment posted 12/22/17
Non-Dept-SPF	50	15U	General Services	15U	40	JV40CHRTADX17	06/30/17	2,074.43	--	2,074.43	PAID	Payment posted 11/28/17
Non-Dept-SPF	50	15U	PW-Contract Administration	15U	76	JV76CHARTERADX9	06/30/09	--	28,230.00	28,230.00	Write-Off	Bureau inadvertently calculated costs charged against Prop Q due to duplicate entry. Bureau requests write-off.
Non-Dept-SPF	50	15U	PW-Engineering	15U	78	JV78CHRTADX17	06/30/17	107,597.10	--	107,597.10	PAID	Payment posted 10/2/17
Non-Dept-SPF	50	16A	General Services	16A	40	JV40CHRTADX17	06/30/17	121,491.39	--	121,491.39	06/30/18	Partial payment (\$5,682.11) and (\$1,217.62) posted 11/28/17 Partial payment (\$1,209.50) posted 11/30/17 Partial payment (\$3,382.16 & \$10,000) posted 12/29/17 invoices under review Balance = \$100,000
Non-Dept-SPF	50	16A	PW-Board	16A	74	JV74CHRTADX17	06/30/17	86,883.35	--	86,883.35	PAID	Payment posted 10/2/17
Non-Dept-SPF	50	16A	PW-Contract Administration	16A	76	JV76CHARTERADX9	06/30/09	--	91,735.51	91,735.51	Write-Off	Bureau inadvertently calculated costs charged against Prop Q due to duplicate entry. Bureau requests write-off.
Non-Dept-SPF	50	16A	PW-Contract Administration	16A	76	JV76CHRTADX14	06/30/14	--	7,721.25	7,721.25	Write-Off	Bureau applied the incorrect CAP Rate. Bureau requests write-off.
Non-Dept-SPF	50	16A	PW-Contract Administration	16A	76	JV76CHRTADX17	06/30/17	229,553.35	--	229,553.35	PAID	Payment posted 10/2/17

Reimbursing Department		Reimbursing	Disbursing		Disbursing			Funds Advanced In	Funds Advanced In	September 30 ,2017	Anticipated	
Name	No.	Fund/Agency	Dept, Fund or Project	Fund	Dept	Council File	Date	Current Year	Prior Years	Total	Repayment	COMMENTS
Non-Dept-SPF	50	16A	PW-Engineering	16A	78	JV78CHRTADX17	06/30/17	431,863.45	--	431,863.45	PAID	Corrected reversion worksheet. Total should be \$406,320.01 Final payment posted 10/2/17 Decrease borrowing (\$484.44) 10/24/17
Non-Dept-SPF	50	16D	CAO	16D	10	JV10CHARTERADX9	06/30/09	--	2,281.15	2,281.15	TBD	Will require correction as expenditures were overstated. Write off request pending.
Non-Dept-SPF	50	16D	PW-Board	16D	74	JV74CHRTADX17	06/30/17	11,119.46	--	11,119.46	PAID	Payment posted 12/22/17
Non-Dept-SPF	50	16D	PW-Contract Administration	16D	76	JV76CHRTADX13	06/28/13	--	10,671.47	10,671.47	PAID	Payment posted 12/15/17
Non-Dept-SPF	50	16D	PW-Engineering	16D	78	JV78CHRTADX17	06/30/17	37,290.24	--	37,290.24	PAID	Payment posted 12/22/17
Non-Dept-SPF	50	16L	CAO	16L	10	JV10CHRTADX17	06/30/17	7,010.92	--	7,010.92	PAID	Payment posted 10/6/17
Non-Dept-SPF	50	16M	PW-Contract Administration	16M	76	JV76CHRTADX17	06/30/17	(360.00)	--	(360.00)	PAID	Payment (\$80,487) posted reversal posted (\$80,847) 10/18/17
Non-Dept-SPF	50	16Q	PW-Board	16Q	74	JV74CHRTADX17	06/30/17	(5,415.90)	--	(5,415.90)	PAID	Adjustment \$101,239.78 Payment (\$95,823.88) posted 11/30/17
Non-Dept-SPF	50	16Q	PW-Contract Administration	16Q	76	JV76CHRTADX17	06/30/17	96,240.37	--	96,240.37	TBD	Decrease borrowing (\$30,448.29) posted 10/24/17 Response pending from Bureau Balance = \$65,792.08
Non-Dept-SPF	50	16Q	PW-Contract Administration	16Q	76	JV76CHRTADX16	06/30/16	--	67,856.66	67,856.66	TBD	Response pending from Bureau
Non-Dept-SPF	50	16Q	PW-Engineering	16Q	78	JV78CHRTADX13	06/28/13	--	95,829.13	95,829.13	06/30/18	Response pending from Bureau
Non-Dept-SPF	50	16Q	PW-Engineering	16Q	78	JV78CHRTADX16	06/30/16	--	134,908.76	134,908.76	06/30/18	Response pending from Bureau
Non-Dept-SPF	50	16Q	PW-Engineering	16Q	78	JV2678CHRTADX17Z	10/24/17	747,622.00	--	747,622.00	PAID	Increase borrowing (\$747,622) 10/24/17 payment posted 11/30/17
Non-Dept-SPF	50	16T	PW-Contract Administration	16T	76	JV76CHARTADX11	06/30/11	--	48,179.73	48,179.73	TBD	Response pending from Bureau
Non-Dept-SPF	50	16T	PW-Sanitation	16T	82	JV82CHRTADX14	06/30/14	--	306,832.57	306,832.57	TBD	Response pending from Bureau
Non-Dept-SPF	50	16T	PW-Engineering	16T	78	JV50UNFX1816QW01Z	11/30/17	1,561,619.84	--	1,561,619.84	TBD	Partial payment (\$813,997.84) posted 11/30/17 Response pending from Bureau
Non-Dept-SPF	50	16V	PW-Contract Administration	16V	76	JV76CHRTADX15	06/30/15	--	273.00	273.00	TBD	Response pending from Bureau

Reimbursing Department		Reimbursing	Disbursing		Disbursing		Funds Advanced In	Funds Advanced In	September 30 ,2017	Anticipated		
Name	No.	Fund/Agency	Dept, Fund or Project	Fund	Dept	Council File	Date	Current Year	Prior Years	Total	Repayment	COMMENTS
Non-Dept-SPF	50	16V	PW-Sanitation	16V	82	JV82CHRTADX17	06/30/17	133,913.25	--	133,913.25	TBD	Response pending from Bureau
Non-Dept-SPF	50	26G	General Services	26G	40	JV40CHRTADX17	06/30/17	323,260.19	--	323,260.19	06/30/18	Partial payment (\$250,369.70) posted 12/15/17 Balance = \$72,890.49
Non-Dept-SPF	50	26K	General Services	26K	40	JV40CHRTADX17	06/30/17	9,498.97	--	9,498.97	06/30/18	Pending PWV approval
Non-Dept-SPF	50	26U	PW-Street Lighting	26U	84	JV84CHRTADX17	06/30/17	816,146.89	--	816,146.89	PAID	Payment (\$803,870) posted 10/4/17 decrease borrowing (12,276.05) posted 10/24/17
Non-Dept-SPF	50	29B	PW-Engineering	29B	78	JV78CHRTADX16	06/30/16	--	58,900.00	58,900.00	06/30/18	Invoice under review
Non-Dept-SPF	50	29B	PW-Engineering	29B	78	JV78CHRTADX17	06/30/17	266,451.96	--	266,451.96	06/30/18	Invoice under review
Non-Dept-SPF	50	298	General Services	298	40	JV40CHRTADX17	06/30/17	43,467.55	--	43,467.55	06/30/18	
Non-Dept-SPF	50	298	PW-Street Services	298	86	JV86CHARTERADX8	06/30/08	--	820.00	820.00	06/30/18	
Non-Dept-SPF	50	298	PW-Street Services	298	86	JV86CHARTADX10	06/30/10	--	4,562.23	4,562.23	06/30/18	
Non-Dept-SPF	50	438	Fire	438	38	JV38CHRTADX17	06/30/17	75,000.00	--	75,000.00	PAID	Payment posted 10/24/17
Non-Dept-SPF	50	508	Liability Claims	508	59	JV59CHRTADX17	06/30/17	277,858.45	--	277,858.45	TBD	Response pending from Bureau
Non-Dept-SPF	50	54W	PW-Engineering	54W	78	JV2678CHRTADX17Z	10/24/17	29,722.25		29,722.25	TBD	Response pending from Bureau
Non-Dept-SPF	50	608	PW-Engineering	608	78	JV78CHRTADX17	06/30/17	59,346.01	--	59,346.01	06/30/18	Invoice under review
Non-Dept-SPF	50	682	General Services	682	40	JV40CHRTADX17	06/30/17	166.15	--	166.15	06/30/18	Invoice under review
Non-Dept-SPF	50	760	Liability Claims	760	59	JV59CHRTADX17	06/30/17	717,035.10	--	717,035.10	TBD	Response pending from department
Police	70	339	City Attorney	339	12	JV12CHRTADX17	06/30/17	9,456.27	--	9,456.27	TBD	Response pending from department
Police	70	339	Police	339	70	JV70CHRTADX17	06/30/17	1,617,934.34	--	1,617,934.34	01/31/18	10/24/17 adjustment \$1,693,836.66 payment (\$1,913,222.75) posted 12/14/17 Balance = \$1,398,548.25
Transportation	94	363	General Services	363	40	JV40CHRTADX17	06/30/17	80,860.41	--	80,860.41	PAID	Payment posted 12/6/17
Transportation	94	363	Transportation	363	94	JV94CHRTADX17	06/30/17	11,526.28	--	11,526.28	PAID	payment posted 12/6/17
Transportation	94	385	Aging	385	02	JV02CHRTADX17	06/30/17	68,764.93	--	68,764.93	01/31/18	Pending reimbursement
Transportation	94	385	PW-Contract Administration	385	76	JV76CHRTADX16	06/30/16	--	12,515.82	12,515.82	Write-Off	Bureau requests write-off.
Transportation	94	385	PW-Contract Administration	385	76	JV76CHRTADX17	06/30/17	17,824.50	--	17,824.50	TBD	Decrease borrowing (\$761.04) posted 10/24/17 Balance = \$17,063.46
Transportation	94	385	PW-Engineering	385	78	JV78CHRTADX17	06/30/17	20,985.02	--	20,985.02	01/31/18	Pending reimbursement
Transportation	94	385	PW-Street Services	385	86	JV86CHARTERADX9	06/30/09	--	63,895.84	63,895.84	06/30/18	
Transportation	94	385	PW-Street Services	385	86	JV86CHARTADX10	06/30/10	--	46,887.07	46,887.07	06/30/18	
Transportation	94	385	PW-Street Services	385	86	JV86CHARTADX11	06/30/11	--	222.38	222.38	Write-Off	Department requests write-off
Transportation	94	385	PW-Street Services	385	86	JV86CHRTADX13	06/28/13	--	3,657.68	3,657.68	Write-Off	Department requests write-off

Reimbursing Department		Reimbursing	Disbursing		Disbursing			Funds Advanced In	Funds Advanced In	September 30 ,2017	Anticipated	
Name	No.	Fund/Agency	Dept, Fund or Project	Fund	Dept	Council File	Date	Current Year	Prior Years	Total	Repayment	COMMENTS
Transportation	94	385	PW-Street Services	385	86	JV86CHRTADX17	06/30/17	54,222.53	--	54,222.53	06/30/18	Increase borrowing (\$27,367.60) posted 10/24/17
Transportation	94	385	Transportation	385	94	JV94CHRTADX17	06/30/17	251,292.99	--	251,292.99	01/31/18	Balance = \$81,590.13 Pending reimbursement
Transportation	94	49C	Transportation	49C	94	JV94CHRTADX17	06/30/17	62,445.55	--	62,445.55	PAID	Payment posted 11/29/17
Transportation	94	51Q	General Services	51Q	40	JV40CHRTADX17	06/30/17	165,000.00	--	165,000.00	PAID	Payment posted 10/16/17
Transportation	94	528	Mayor	528	46	JV46CHRTADX17	06/30/17	7,917.52	--	7,917.52	PAID	Payment posted 12/18/17
Transportation	94	573	Transportation	573	94	JV94CHRTADX17	06/30/17	12,107.57	--	12,107.57	PAID	Payment posted 12/6/17
Transportation	94	596	Police	596	70	JV70CHRTADX17	06/30/17	147,199.50	--	147,199.50	PAID	Adjustment increase loan by \$21,069.66 10/24/17 Full payment posted (\$168,269.16) 12/14/17
Transportation	94	596	Transportation	596	94	JV94CHRTADX17	06/30/17	27,613.39	--	27,613.39	PAID	Payment posted 12/14/17

GRAND TOTAL

\$ 92,190,848.68

ATTACHMENT 2

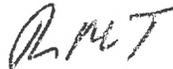
CITY OF LOS ANGELES
INTERDEPARTMENTAL CORRESPONDENCE

November 29, 2017

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

Attention: Janice Chang-Yu, 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 a Year-End Reserve Fund Loan made in Fiscal Year (FY) 16-17. The LAFD requested special borrowing from the Reserve Fund to the General Fund in the amount of \$3,290.12 to meet a payroll shortage in Fund 100/38, Sworn Bonuses Account 001030, attributed to a large payout of the Paramedic Certification Bonus completed at the close of the fiscal year. Although a substantial surplus was available to cover this deficit, it was too late to transfer funds from other accounts. As reported in the Fiscal Year-End 2017 Reversion Worksheet, the Department had a total reversion of \$8,218,530.

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
 SCHEDULE OF RESERVE FUND ADVANCES TO GENERAL FUND AND SPECIAL PURPOSE FUNDS
 September 30, 2017

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

Reimbursing Department Name	Reimbursing No. Fund/Agency	Disbursing Dept, Fund or Project	Disbursing Fund Dept	Council File	Date	Funds Advanced In Current Year	Funds Advanced In Prior Years	September 30, 2017 Total	Anticipated Repayment	COMMENTS	Analyst		
Year-End Special Borrowings:													
Fire	38	100	Fire	100	38	6-0600-S175	06/13/17		3,290.12	3,290.12	-	LAFD to prepare write-off request. Sworn Bonuses account had a shortage to cover expenses at year end, but had surpluses in other Fund 100 accounts.	JCY

SCHEDULE OF RESERVE FUND ADVANCES FOR UNFUNDED EXPENDITURES IN GENERAL FUND

Reimbursing Department Name	Reimbursing No. Fund/Agency	Disbursing Dept, Fund or Project	Disbursing Fund Dept	FMS Reference No.	Date	Funds Advanced In Current Year	Funds Advanced In Prior Years	September 30, 2017 Total	Anticipated Repayment	COMMENTS	Analyst		
Fire	38	290	ITA	290	32	JV32CHRTADX17	06/30/17	100,000.00		100,000.00	12/30/17	Received final 3 invoices totaling \$43,648 from ITA in October 2017. JV to pay Reserve Fund loan is in process, anticipated to complete in December 2017. Mayor's Office to handle. Reversion worksheet revised in October 2017. Expenditure was reversed to show zero amount.	JCY/KTU
Mayor	46	58H	Fire	58H	38	JV38CHRTADX17	06/30/17	1,587,884.89		1,587,884.89			CLF/JCY
Non-Dept-SPF	50	438	Fire	438	38	JV38CHRTADX17	06/30/17	75,000.00		75,000.00			RJC/JCY
GRAND TOTAL										\$ 1,766,175.01			

RECAP

Total Loans to be repaid by 6/30/18	3,290.12
Total Loans to be repaid after 6/30/18	-
Total loans written off	-
Total "long term" loans	-
Total Loans requiring further department research	-
Total Loans Paid	-
Total	\$ 3,290.12

CITY OF LOS ANGELES
CALIFORNIA

TONY M. ROYSTER
GENERAL MANAGER
AND
CITY PURCHASING AGENT



ERIC GARCETTI
MAYOR

DEPARTMENT OF
GENERAL SERVICES
ROOM 701
CITY HALL SOUTH
111 EAST FIRST STREET
LOS ANGELES, CA 90012
(213) 928-9555
FAX No. (213) 928-9515

December 12, 2017

Honorable Paul Krekorian
Chairman, Budget and Finance Committee
c/o Office of the City Clerk
Room 395, City Hall

Attention: Richard Williams, Legislative Assistant

REQUEST TO WRITE OFF OUTSTANDING RESERVE FUND ADVANCE

The Department of General Services (GSD) is requesting approval to write off the following Reserve Fund advance as detailed below:

Year-End Reserve Fund Borrowing \$38.76 (CF 14-0600-S258) Funding Source 101/62

At fiscal year ended June 30, 2015, Fund 100, Department 40, Account 001190 - Overtime Hiring Hall had insufficient funds of \$38.76 remaining to meet the entire amount of the payroll to be charged to that account. The Office of the City Controller utilized the authority under CF 14-0600-S258 dated 6/10/2015 to advance funds from the Reserve Fund to cover the deficiency and issue the payroll. GSD recommends that this amount be written off.

If you require additional information or have any questions, please contact Ivy Yan at (213) 928-9596.

A handwritten signature in black ink, appearing to read "Tony M. Royster".

Tony M. Royster
General Manager

CITY OF LOS ANGELES

CALIFORNIA

JAN PERRY
GENERAL MANAGER

ECONOMIC AND WORKFORCE
DEVELOPMENT DEPARTMENT



1200 W. 7TH STREET
LOS ANGELES, CA 90017

ERIC GARCETTI
MAYOR

December 19, 2017

Budget and Finance Committee
c/o Richard Williams
200 North Spring Street, Room 395
Los Angeles, CA 90012

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

The Economic and Workforce Development Department (EWDD) respectfully requests that the City write-off a reserve fund loan of \$74,183.54 that the Personnel Department (Personnel) incurred for personnel support services provided to the EWDD, above and beyond what is allowable under the Workforce Investment Opportunity Act (WIOA) in Fiscal Year 2015-2016 (FY16). In order to conform with Federal grant funding requirements, EWDD's established cost allocation plan attributes no more than 75% of Department costs to WIOA funding sources, including Personnel Department's support services.

For FY16, Personnel billed the EWDD \$314,527 for support services. Under the aforementioned restrictions, the EWDD dutifully paid \$240,343.46 towards this Personnel billing for FY16, leaving an unpaid balance of \$74,183.54. This unpaid amount was reported by Personnel to the Controller's Office and became an outstanding Reserve Fund liability for the EWDD. Since EWDD is prohibited by Federal grant funding requirements from paying the full billed salary amount of \$314,527, we request that the Reserve Fund liability in the amount of \$74,183.54 be written off. Since FY16, EWDD has worked closely with Personnel to inform them of our funding availability and restrictions, so that future misunderstandings and/or shortfalls will be avoided (see attached).

If you have any questions regarding these matters, please contact Budget Director Michael Chee at (213) 744-7108 or myself at (213) 744-9024.

Sincerely,

JAN PERRY
General Manager

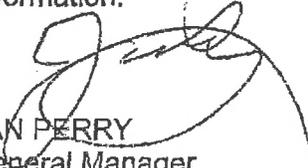
JP:MDC:mc

Attachment: Correspondence from EWDD to Personnel Department General Manager dated March 13, 2017, March 6, 2017 and November 18, 2016.

This leaves a balance of \$117,965.66 that is not allowable under WIOA Fund No. 57W and that we therefore cannot pay.

In addition, the unpaid salaries portion of \$74,183.54 is currently reflected as an outstanding liability to the Reserve Fund. Since we are prohibited by Federal regulations from paying the full billed salary amount of \$314,527.00, we respectfully request that this liability be reversed. Personnel Department may achieve a higher rate of cost recovery by applying directly to HCIDLA for CDBG funding for personnel costs associated with EWDD and other CDBG grant-funded programs. Attached for reference is correspondence sent to you dated November 18, 2016, which also discussed this situation.

Please contact Departmental Chief Accountant Catherine Bondoc at (213) 744-9000 or Budget Director Michael Chee at (213) 744-7108 with any questions or for additional information.



JAN PERRY
General Manager

JP:mc

Attachment: Staffing Funding Shortfall for Personnel Department Staff Assigned to EWDD Human Resources

cc: Susan Nakafuji, Administrative Services Division Chief, Personnel Dept.
Michael De La Rosa, Fiscal Operations Budget Officer, Personnel Dept.
Catherine Bondoc, Departmental Chief Accountant, EWDD
Michael Chee, Budget Director, EWDD

CITY OF LOS ANGELES

CALIFORNIA

JAN PERRY
GENERAL MANAGER

ECONOMIC AND WORKFORCE
DEVELOPMENT DEPARTMENT



1200 W. 7TH STREET
LOS ANGELES, CA 90017

ERIC GARCETTI
MAYOR

March 13, 2017

Wendy Macy, General Manager
Personnel Department
700 E. Temple St., Room 305
Los Angeles, CA 90012

PERSONNEL INVOICES TO EWDD SHORTPAID FOR FISCAL YEAR 2015-2016

Dear Ms. Macy:

The Economic and Workforce Development Department (EWDD) is funded by the Workforce Investment and Opportunity Act (WIOA) Fund No. 57W, various workforce and economic development related special funds, and the Community Development Block Grant (CDBG) Fund No. 424, administered by the Housing and Community Investment Department of Los Angeles (HCIDLA). These funding sources pay their allocated share of administrative and overhead costs, including the Personnel Department's support services, based on an established cost allocation plan and subject to federal regulations and restrictions.

Below is a summary of your invoices for EWDD for FY 15-16:

	Salaries	Related Costs	Total
Billed	314,527.00	167,171.12	481,698.93
Less: Paid by EWDD	240,343.46	123,389.00	363,732.46
Unpaid	74,183.54	43,782.12	117,965.66

Based on our review, we have determined that EWDD's appropriate share of the Personnel Department's support services is \$363,732.46, not \$481,698.93, based on the following: EWDD's total actual salaries for FY 15-16 consisted of 75% charged workforce activities and the remaining to economic development activities. Based on this distribution and to be consistent with our established cost allocation plan as required by federal regulations, WIOA's allocated share of EWDD's general and administrative cost pools, including Personnel Department's support services, may not exceed 75%. Any charges in excess of the appropriate share will not be allowable under WIOA.

CITY OF LOS ANGELES

CALIFORNIA



ERIC GARCETTI
MAYOR

JAN PERRY
GENERAL MANAGER

ECONOMIC AND WORKFORCE
DEVELOPMENT DEPARTMENT

1200 W. 7TH STREET
LOS ANGELES, CA 90017

March 6, 2017

Wendy Macy, General Manager
Personnel Department
700 E. Temple St., Room 305
Los Angeles, CA 90012

PERSONNEL INVOICES TO EWDD SHORTPAID FOR FISCAL YEAR 2015-2016

Dear Ms. Macy:

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→ This leaves a balance of \$117,965.66 that is not allowable under WIOA Fund No. 57W and that we therefore cannot pay. In addition, the unpaid salaries portion of \$74,183.54 is currently reflected as an outstanding liability to the Reserve Fund. Since we are prohibited by Federal regulations from paying the full billed salary amount of \$314,527.00, we respectfully request that this liability be reversed. Personnel Department may achieve a higher rate of cost recovery by applying directly to HCIDLA for CDBG funding for personnel costs associated with EWDD and other CDBG grant-funded programs.

Please contact Departmental Chief Accountant Catherine Bondoc at (213) 744-9000 or Budget Director Michael Chee at (213) 744-7108 with any questions or for additional information.

JAN PERRY
General Manager

JP:mc

cc: Susan Nakafuji, Administrative Services Division Chief, Personnel Dept.
Michael De La Rosa, Fiscal Operations Budget Officer, Personnel Dept.
Catherine Bondoc, Departmental Chief Accountant, EWDD
Michael Chee, Budget Director, EWDD

CITY OF LOS ANGELES

INTER-DEPARTMENTAL CORRESPONDENCE

DATE: November 18, 2016

TO: Wendy Macy
General Manager, Personnel Department

FROM: Jan Perry
General Manager, EWDD 

**SUBJECT: STAFFING FUNDING SHORTFALL FOR PERSONNEL DEPARTMENT STAFF
ASSIGNED TO EWDD HUMAN RESOURCES**

The purpose of this memorandum is to inform you of a shortfall in payroll funding (Account 1010) for Personnel Department staff currently assigned to the Economic and Workforce Development Department (EWDD).

In order to alleviate this shortfall, it is imperative that the Personnel Department file a Consolidated Plan application to receive Community Development Block Grant (CDBG) funding, or request General Fund monies in the annual budget process to pay the 22% shortfall in salaries for the four Personnel Department staff members performing personnel work for EWDD. It is my understanding that our previous budget director conveyed the expectation of this year's shortfall, and the potential remedies Personnel Department would need to take, to your staff during last year's budget cycle. Although Consolidated Plan applications were due November 10, 2016, perhaps a deadline extension can be granted in this case. As you are aware, funding these positions is critical in maintaining our operation.

As background, last year (FY 2016-17) EWDD paid 78% of Personnel Department staff salaries out of Workforce Innovation and Opportunity Act (WIOA) funding, and in an effort to expedite the Consolidated Plan funding request and meet established deadlines, EWDD budget staff submitted a plan application on behalf of the Personnel Department to cover the remaining 22% of salaries through CDBG funds for FY 2016-17. However, Personnel Department was notified that they would be responsible for submitting the CDBG application for 2017-18 FY to cover the remaining 22% of salaries.

Attached is a copy of the Consolidated Plan Application and worksheet submitted for the 2015-16 budget cycle which should assist you in preparation of this year's application.

This is an unfortunate situation, but I believe it can be quickly resolved by Personnel Department to ensure full funding for the Department staff assigned to EWDD, and I thank you in advance for your willingness to consider the necessary actions to resolve this.

If you have immediate questions or need additional information, please call me at (213) 744-7261, or on my cellular telephone at (213) 300-7952.

JP:jw

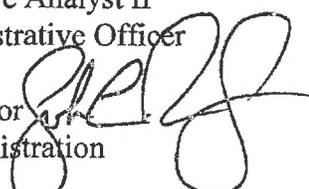
Attachments

CITY OF LOS ANGELES
INTER-DEPARTMENTAL CORRESPONDENCE

DATE: January 9, 2018

TO: Honorable Paul Krekorian, Chair
 Budget and Finance Committee

ATTN: Salyna Cun, Administrative Analyst II
 Office of the City Administrative Officer

FROM: John L. Reamer Jr., Director 
 Bureau of Contract Administration

SUBJECT: REQUEST TO WRITE-OFF RESERVE FUND LOAN

The Bureau of Contract Administration (BCA) requests approval of the write off for the remaining balances of the loans from the Reserve Fund for the reasons stated in the table below.

Disbursing Fund/Dept	Reimbursing Fund/Dept	Council File/JV No.	CF/JV Date	Amount	Remarks
100/76	15U/50	JV76CHARTERADX9	6/30/2009	\$28,230.00	Actual FY 2008-09 expenditures were lower than originally reported due to the removal of a duplicate direct cost amount. The actual direct labor costs were less than the amount of the loan. The remaining loan balance cannot be reimbursed.
100/76	16A/50	JV76CHARTERADX9	6/30/2009	\$91,735.51	Actual FY 2008-09 expenditures were lower than originally reported due to the removal of a duplicate direct cost amount and the application of an incorrect CAP rate. The corrected direct costs were less than the amount of the loan. The remaining loan balance cannot be reimbursed.
100/76	16A/50	JV76CHRTADX14	6/30/2014	\$7,721.25	Actual FY 2013-14 expenditures were overstated due to incorrect classification of work orders. The corrected direct costs were less than the amount of the loan. The remaining loan balance cannot be reimbursed.
100/76	94/385	JV76CHRTADX16	6/30/2016	\$12,515.82	The final Proposition A eligible expenditures in FY 2015-16 totaled \$10,646.80. The remaining loan balance is ineligible.
			Total	\$140,202.58	

If you need any additional information, please contact Katherine O'Connell, Sr. Management Analyst I at (213) 847-2483.

CITY OF LOS ANGELES
INTER-DEPARTMENTAL CORRESPONDENCE

DATE: December 6, 2017

TO: Budget and Finance Committee

FROM: Nazario Saucedo, Director
Bureau of Street Services



SUBJECT: REQUEST TO WRITE OFF RESERVE FUND LOANS

The Bureau of Street Services is requesting to write-off the balance on the following loans from the Reserve Fund:

Disbursing Fund/Dept	Reimbursing Fund/Dept	CF/FMS Ref #	CF/FMS Ref Date	Amount	Comments
100/86 (PW-Street Services)	100/86 (PW-Street Services)	12-0600-S179	06/05/13	\$2,784,466.47	Per the attached memo to Controller dated 02/22/13, this amount is a GF over-expenditure in FY 2011-12 due to unfunded expenditures.
385/94 (DOT)	385/86 (PW-Street Services)	JV86CHRTADx11	06/30/11	\$222.38	There is no cost report to support this expenditure.
385/94 (DOT)	385/86 (PW-Street Services)	JV86CHRTADx13	06/28/13	\$3,657.68	There is no cost report to support this expenditure.
			TOTAL	\$2,788,346.53	

If you have any questions pertaining to this matter, please contact Victoria Villa-Agustin, Chief Management Analyst at (213) 847-2815.

NS:SHC:VPV:dmr

Attachments

Attn: Nichole Trujillo, Office of the City Administrative Officer

CITY OF LOS ANGELES
INTER-DEPARTMENTAL CORRESPONDENCE

DATE: February 22, 2013

TO: Claire Bartels, Chief Deputy Controller
Office of the City Controller
Attention: Min Chen, Financial Management Specialist V

FROM: Nazario Saucedo, Director
Bureau of Street Services

SUBJECT: FISCAL YEAR 2011-12 PRELIMINARY REVERSION WORKSHEET

Pursuant to guidelines established by the City Controller regarding adjustments greater than \$100,000 to departmental reversion worksheets, the Bureau of Street Services (BSS) requests authority to amend the Fiscal Year (FY) 2011-12 Preliminary Reversion Worksheet (see attached). As a result of the requested adjustment, the General Fund obligation exceeds the amount allocated in FY 2011-12 by a net of \$2.8 million. The need for the adjustment arises from the inability to fully absorb unfunded expenditures in FY 2011-12 totaling \$5.6 million that were only partially offset by \$2.8 million from internal General Fund savings and maximizing assignment of BSS costs to eligible special funding sources.

Every effort is made to comply with the reporting deadlines associated with the annual Reversion exercise. The primary information used for the Reversion exercise are the cost expenditures incurred relative to the hundreds of projects completed by BSS each fiscal year. In order to accurately report the cost expenditures at the close of each fiscal year, the Bureau's cost accounting system produces reports for each of the work orders associated with the BSS projects.

The final cost reports produced for FY 2011-12 revealed that unfunded expenditures could not be fully absorbed. Additional analysis and verification was performed by BSS staff. As a result, deadlines for submittal of the Reversion exercise were exceeded to provide the most accurate information possible.

Unfunded Expenditures

Unfunded expenditures are absorbed by the General Fund when the availability of eligible special funding sources is exhausted. Historically, the BSS budget has been able to absorb unfunded expenditures because the level of funding allocated from the General Fund to the Bureau provided the flexibility to address emergency response, contract adjustments and other unfunded work. In FY 2007-08, the General Fund allocation to BSS was \$48.6 million. In FY 2011-12, this allocation has been reduced to \$15.8 million (approximately 67 percent reduction).

In FY 2011-12, the inability to absorb unfunded expenditures totaling \$5.6 million was attributed to the following items:

- \$1.7 million – Wind Storm Event;
- \$0.4 million – Bargaining Agreements;
- \$1.3 million – Early Retirement Incentive Program (ERIP) Payouts;
- \$0.3 million – Traffic Safety Fund Revenue Shortfall;
- \$0.5 million – Landscape Maintenance Program costs of \$1.85 million with \$1.35 million allocated; and,
- \$1.4 million – Weed Abatement and Illegal Dumping program costs of \$3.6 million with \$2.2 million allocated.

Wind Storm Event

The winter wind storm of FY 2011-12 was unprecedented in the volume of debris and damage from a single day wind event. Wind speeds were reported to exceed 80 mph in many populated areas and reached wind speeds of approximately 100 mph in unpopulated areas. The Bureau's emergency response and recovery associated with the wind storm event totaled \$1.7 million and included addressing approximately 3,000 calls relating to fallen tree limbs or whole tree failures as well as removing and disposing of the debris over a six to eight week period.

Bargaining Agreements and ERIP Payouts

Shortly after the beginning of FY 2011-12, the City reached tentative Memorandum of Understanding (MOU) agreements with several employee bargaining units. As a result, the BSS budget required an appropriation of \$1.7 million to meet the financial obligations associated with the MOU agreements. However, an appropriation of \$1.3 million was provided to the BSS budget that resulted in a funding gap of \$0.4 million.

The Mid-Year Financial Status Report (FSR) for FY 2011-12, included a recommendation to absorb a transfer of General Fund monies from the BSS operating budget to the ERIP account for retiree payouts. As a result, \$1.3 million was reduced from the BSS budget.

Traffic Safety Fund Revenue Shortfall

The City's share of Vehicle Code fines are deposited into the Traffic Safety Fund (TSF) and are eligible for use to rehabilitate and maintain the street network. In FY 2011-12, the Adopted Budget appropriation to BSS from the TSF was \$4.8 million and was reduced by \$0.5 million in the Mid-Year Financial Status Report (FSR) due to a projected revenue shortfall. After the close of FY 2011-12 on June 30, 2012, the revenue shortfall was reported to have fallen an additional \$0.3 million from the projected amount in the Mid-Year FSR requiring expenditures of \$0.3 million to be assigned to the General Fund.

BSS Programs

The FY 2011-12 Adopted Budget provided partial funding for the Landscape Maintenance Program (\$1.35 million) and the Weed Abatement and Illegal Dumping Programs (\$2.2 million). The

projected costs to fully fund these work functions are \$1.85 million and \$3.6 million, respectively. As a result, the FY 2011-12 BSS budget was tasked with absorbing \$1.9 million in projected costs.

While every effort was made to absorb the unfunded expenditures by generating internal General Fund savings and maximizing the assignment of BSS costs to eligible special funding sources, BSS was only able to partially offset the \$5.6 million unfunded expenditures by \$2.8 million (approximately 50 percent). The remaining balance of \$2.8 million represents the General Fund over-expenditure in FY 2011-12 requiring the adjustment of the Preliminary Reversion Worksheet.

If you require additional information, please contact Victoria Villa-Agustin of my staff at 213-847-2815 or via email at victoria.villa-agustin@lacity.org.

NS:JFC:VPV:vpv

Attachment