


CITY OF LOS ANGELES
INTER-DEPARTMENTAL CORRESPONDENCE

DATE: March 29, 2018

TO: Honorable Eric Garcetti, Mayor
Honorable Members of the City Council

FROM: Ron Galperin, 
Los Angeles City Controller

SUBJECT: Special Purpose Funds (Idle Funds)

BACKGROUND AND SUMMARY

The City's treasury is made up of 830 individual special purpose funds (special funds) as of this writing, in addition to its General Fund. These special funds were each created with very specific restrictions and collectively maintained a balance of \$8.7 billion as of June 30, 2017, constituting 90 percent of the the City's overall treasury. Some of the funds are restricted based on legal or grant requirements; other uses are guided (or restricted) by various policy decisions. The result has been a fragmentation of our City's funds, making it difficult in some instances for funds to be spent.

This report zeroes in on a specific area of concern that directly affects Angelenos across multiple categories: the \$28 million that has remained unspent for public safety, economic development and more.

My office has studied and reported on the opportunities and challenges of so many special funds. Since issuing [our first report in 2014](#), we have worked with many City Departments and City Council members to close almost 200 funds. Over the same period, the City created another 157 funds. It is a priority for my office to examine how each and every special fund was created, how they are managed and the extent to which they are being used - or not - for much-needed City purposes.

There is a crucial imperative for the City to update and reform its management and use of special funds. The attachment to this report (Attachment A) highlights 123 funds, with a total cash balance of \$28 million, from which there have been no expenditures over a period of four years - hereafter referred to as "Idle Funds." While 17 of these funds have no current cash balance, 31 contain more than \$100,000 and 7 hold more than \$1,000,000. The funds are administered by 18 different departments, with the Mayor's

Office, Los Angeles Housing + Community Investment Department (HCIDLA), and the City Administrative Officer administering the largest amounts of these funds.

These funds have been idle for a minimum of four years, with some funds unexpended for more than 10 years. This funding could be used for much needed public services such as street improvements, economic development and public safety services. We have identified idle funds and associated funding amounts, in the following categories:

- \$7.6 million for street improvements;
- \$7.6 million for parks;
- \$5.1 million for affordable housing;
- \$3.9 million for economic development;
- \$2.5 million for public safety;
- \$762,000 for public works;
- \$449,000 for social services;
- \$229,000 for arts programming.

As my office has examined these 123 funds, reviewed their history, looked at why and how they were created, how they are governed, and how expenditures are restricted, a number of common themes arose, including the following with specific examples:

- **Exceedingly restrictive** accounts, such as fund number 864, entitled, “Venice Coastal Parking Impact Fund,” which can only be used for parking improvements in a three square block section of Venice. The fund has \$978,584 and has not been tapped in at least six years;
- **Divergent uses**, such as fund number 911, entitled, “Channel Gateway/Venice Affordable Housing,” which was originally authorized in 2000 and still has \$452,757. The source of the funds was a one-time \$1 million payment from a developer and its eligible uses are for affordable housing in Venice or operations of a beach shuttle;
- **Programs no longer active**, such as a number of Business Improvement Districts from Reseda to Downtown, L.A. that still have \$202,157 spread across five accounts;
- **Legacy accounts**, such as fund number 44H, entitled, “Calworks Youth Jobs Trust.” This account was authorized by the City Council in 2000 for a five-year grant, but sits with \$181,501 for economic development;
- **Expired grants**, such as fund number 311, entitled, “Fifth Year Economic Planning Grant,” which was authorized in 1987 for a one-time grant program still

has \$43,564 in the account. The grant no longer exists but the fund remains active.

My office has conducted an initial analysis on many of these funds and have made preliminary recommendations for their disposition, as noted on www.lacontroller.org/idlefunds. You can also see a list of all funds on my website, controllerdata.lacity.org. Attachment A to this letter details each Idle Fund name and account balance, along with the time since the last expenditure and our recommendations.

The recommendations contained below are provided so that the Mayor and Council may make better use of these funds moving forward.

RECOMMENDATIONS

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

1. Instruct the Chief Legislative Analyst to report to the Budget and Finance Committee on the following:
 - a. Provide recommendations during the Council's deliberation of the Mayor's Proposed Budget for FY 2018-19, with recommendations to repurpose certain Idle Funds for use in the FY 2018-19 Budget within each respective funding category (ie. arts, economic development, housing, etc.). These Idle Funds listed in Attachment A contain the following recommendation: "funds should be repurposed for other priorities within this category;"
 - b. Provide recommendations during the Council's deliberation of the Mayor's Proposed Budget for FY 2018-19, to instruct the related Departments to use certain Idle Funds to repay their outstanding reserve fund loans. These Idle Funds listed in Attachment A contain the following recommendation: "money should be used to repay Reserve Fund loan;"
 - c. Determine what the eligible uses are for certain Idle Funds within Departments' budgets, or for other Council and Mayor priorities. These Idle Funds listed in Attachment A contain the following recommendation: "departments should identify eligible uses for these funds;"
 - d. Provide recommendations, with the assistance of the City Attorney, on the process to consolidate certain Idle Funds into the Affordable Housing Trust Fund. These Idle Funds are listed in Attachment A with the following recommendation: "consolidate into Affordable Housing Trust Fund."

2. Request the City Attorney to report to the Budget and Finance Committee on the purpose and eligible uses of certain Idle Funds, any legal implications for changing the use of these funds, and on how the City can best use these funds moving forward. These Idle Funds are listed in Attachment A with the following recommendation: “need to determine disposition of funds.”
3. Request the City Controller to close the Idle Funds listed in Attachment A with the recommendation, “close fund,” once all necessary actions have been completed.
4. Instruct the relevant departments to report to the Budget and Finance Committee with expenditure plans for certain Idle Funds listed in Attachment A with the following recommendation: “money should be used consistent with the original fund purpose.”

CONCLUSION

With the staffing resources approved in the Controller’s FY 2017-18 budget, we are developing a plan to present recommendations for managing all special funds by developing proposed policies and procedures, reviewing the legal limitations that restrict their use, and determining how best the City can leverage these funds to enhance delivery of City services. I anticipate this report will be released in fall 2018.

While it will likely take some time to identify appropriate uses for all of the City’s special funds, much of this money can and should be used to meet current needs. Given the Council’s upcoming deliberation of the Mayor’s Proposed Budget for FY 2018-19, now is a crucial time for this information to be shared, in order to provide greater public services for all Angelenos.

My office looks forward to working with the Mayor and City Council to provide a more detailed roadmap toward fiscal responsibility as we create a more comprehensive accounting of our finances.

cc: Honorable Michael Feuer, City Attorney
Sharon Tso, Chief Legislative Analyst
Richard Llewellyn, City Administrative Officer

Attachment A: Funds with No Expenditures since June 30, 2014

Attachment A: Funds with No Expenditures since June 30, 2014

Fund No.	Fund Name	Administering Department	January 31 Cash Balance	Category	Years since last Expenditure	Notes	Recommendations
577	Warner Center Cultural Affairs Trust	Department of Cultural Affairs (DCA)	\$ 227,739	Arts	6	"1% for the Arts" money is allocated specifically to the community around Warner Center.	Money should be used consistent with the original fund purpose.
52C	American Recovery and Reinvestment Act (ARRA) - National Endowment for the Arts	DCA	\$ 1,103	Arts	>6		Department should identify eligible uses for these funds.
			\$ 228,842	Arts Total			
303	Industrial/Commercial Revolving Loan	Mayor	\$ 2,453,809	Economic Development	5	Fund was created for Economic Development Administration (EDA) grants.	Department should identify eligible uses for these funds.
364	Major City Planning Grant	Mayor	\$ 226,719	Economic Development	>6	Fund authorized in 1987.	Funds should be repurposed for other priorities within this category.
44H	Calworks Youth Jobs Trust	Economic and Workforce Development Department (EWDD)	\$ 181,501	Economic Development	>6	Fund authorized in 2000 for a five-year grant.	Funds should be repurposed for other priorities within this category.
41F	Welfare-to-Work Fund	EWDD	\$ 171,625	Economic Development	6	Fund authorized in 1998.	Funds should be repurposed for other priorities within this category.
476	Crenshaw Loan Fund	Mayor	\$ 146,524	Economic Development	>6	Fund authorized in 1988.	Funds should be repurposed for other priorities within this category.
42U	L.A. Community Development Bank (LACDB) Section 108 Guarantee	EWDD	\$ 132,675	Economic Development	>6	Fund authorized in 1999 to put LACDB funds on the City's books per an audit finding.	Funds should be repurposed for other priorities within this category.
397	Office Of Small Business Assistance Grant	Mayor	\$ 82,965	Economic Development	>6		Funds should be repurposed for other priorities within this category.
51D	Panorama City BID	City Clerk	\$ 74,036	Economic Development	4	BID no longer exists.	Need to determine disposition of funds.
48W	Healthcare Career Ladder Training	EWDD	\$ 67,513	Economic Development	>6	Fund in 2005 for one-time EDA grant.	Funds should be repurposed for other priorities within this category.
49S	Re-Entry Employment Options Demonstration Project	EWDD	\$ 57,300	Economic Development	>6	Fund authorized In 2007 for a 29-month grant.	Funds should be repurposed for other priorities within this category.
41V	Toy District BID	City Clerk	\$ 50,155	Economic Development	>6	BID no longer exists.	Need to determine disposition of funds.
42R	Jefferson Park BID	City Clerk	\$ 46,102	Economic Development	>6	BID no longer exists.	Need to determine disposition of funds.
311	Fifth Year Economic Planning Grant	Mayor	\$ 43,564	Economic Development	>6	Fund authorized in 1987.	Funds should be repurposed for other priorities within this category.
45F	Rewarding Youth Achievement	EWDD	\$ 36,272	Economic Development	>6	Authorized in 2001 for one-time Workforce Investment Act (WIA) grant.	Funds should be repurposed for other priorities within this category.
613	Westwood Village BID	City Clerk	\$ 26,800	Economic Development	6	BID no longer exists.	Need to determine disposition of funds.
542	Jeopardy Balance The Odds Youth Program	City Clerk	\$ 26,672	Economic Development	>6	Only source of revenue is transfer from Lopez Canyon Fund.	Department should identify eligible uses for these funds.
48K	Community Technology Centers	EWDD	\$ 16,466	Economic Development	6		Department should identify eligible uses for these funds.
443	Job Training Partnership Act (JTPA) Trust	EWDD	\$ 14,916	Economic Development	6		Department should identify eligible uses for these funds.
52M	ARRA-LA Community College District Workforce Investment Act (WIA)	EWDD	\$ 13,740	Economic Development	4		Department should identify eligible uses for these funds.
404	Produce-Flower Market EDA Title IX	Mayor	\$ 13,419	Economic Development	>6		Department should identify eligible uses for these funds.
48J	LAUSD Grants	EWDD	\$ 10,683	Economic Development	>6		Department should identify eligible uses for these funds.
52R	Department of Labor Federal Earmark	EWDD	\$ 9,851	Economic Development	5		Department should identify eligible uses for these funds.
52L	ARRA-Energy Commision Recovery Act	EWDD	\$ 9,732	Economic Development	5		Department should identify eligible uses for these funds.
42P	Reseda BID	City Clerk	\$ 5,064	Economic Development	>6	BID no longer exists.	Need to determine disposition of funds.

Fund No.	Fund Name	Administering Department	January 31 Cash Balance	Category	Years since last Expenditure	Notes	Recommendations
44Y	Brownfields Training Demonstration Grant	EWDD	\$ 3,626	Economic Development	>6		Department should identify eligible uses for these funds.
42V	EDI Grant	EWDD	\$ 2,827	Economic Development	>6		Department should identify eligible uses for these funds.
40C	State One-Stop	City Clerk	\$ 2,617	Economic Development	>6		Department should identify eligible uses for these funds.
41D	Hollywood Problem Solving Partnership	Mayor	\$ 1,828	Economic Development	>6		Department should identify eligible uses for these funds.
589	L.A. Recycling Market Development Zone	Mayor	\$ 1,222	Economic Development	>6		Department should identify eligible uses for these funds.
358	Neighborhood Facilities Match	EWDD	\$ 712	Economic Development	>6		Department should identify eligible uses for these funds.
48V	LAWA Job Training Program	EWDD	\$ 427	Economic Development	>6		Department should identify eligible uses for these funds.
431	CETA Trust	EWDD	\$ 369	Economic Development	>6		Department should identify eligible uses for these funds.
49A	SBA Community Development Programs	EWDD	\$ 207	Economic Development	>6		Department should identify eligible uses for these funds.
47F	CDD-EDI/BEDI Grants	EWDD	\$ -	Economic Development	6		Close Fund
54F	CalHFA Innovation Fund	Los Angeles Housing + Community Investment Department (HCIDLA)	\$ -	Economic Development	4		Close Fund
679	Earthquake Section 108 Loan Program	HCIDLA	\$ -	Economic Development	>6		Close Fund
611	CDBG Earthquake Trust	HCIDLA	\$ -	Economic Development	>6		Close Fund
			\$ 3,931,936	Economic Development Total			
521	Central City West Housing Trust	HCIDLA	\$ 2,961,417	Housing	6	Receipts from Specific Plan requirements, to be used for affordable housing in the Specific Plan area.	Consolidate into Affordable Housing Trust Fund.
307	Rental Housing Production	HCIDLA	\$ 1,375,248	Housing	6	Funding comes from condo conversion projects per Municipal Code.	Consolidate into Affordable Housing Trust Fund.
911	Channel Gateway/Venice Affordable Housing	HCIDLA	\$ 452,757	Housing	4	One-time \$1 million payment from a developer was source of funds. Eligible use is affordable housing in Venice or operations of a beach shuttle.	Consolidate into Affordable Housing Trust Fund.
48G	Local Housing Trust	HCIDLA	\$ 252,238	Housing	4	Fund authorized in 2005 to handle \$2 million allocation from Proposition 46 (2002) housing bond program.	Consolidate into Affordable Housing Trust Fund.
562	Rental Rehabilitation Program	HCIDLA	\$ 41,778	Housing	>6	Created for one-time grant in 2014, but HCIDLA transferred full grant amount to HOME Fund.	Funds should be repurposed for other priorities within this category.
587	Section 108 Loan Guarantee Program	HCIDLA	\$ 217	Housing	6		Department should identify eligible uses for these funds.
			\$ 5,083,655	Housing Total			
698	Parks Assessment	City Administrative Officer	\$ 4,725,350	Parks	>6	Pass-through account for Proposition K assessment money. However, annual revenue and large cash balance result in continued significant interest earnings.	Money should be used consistent with the original fund purpose.
212	Equestrian Facilities Trust	Department of Recreation and Parks	\$ 864,709	Parks	4	Source of funds is Equine License Fee. Usage is broad: construction and maintenance of bridle trails on public land.	Money should be used consistent with the original fund purpose.
437	Runyon Canyon Acquisition Trust	Department of Recreation and Parks	\$ 823,075	Parks	>6	Fund was created to manage transactions and projects with Santa Monica Mountains Conservancy. Reserve Fund loan was part of commitment to purchase and develop other properties in the area.	Money should be used to repay Reserve Fund loan.
46L	Proposition 12 Urban Open Space & Recreation	Department of Recreation and Parks	\$ 647,513	Parks	5	State bond money from Proposition 12 approved in 2000. Funding to Department of Recreation and Parks was \$17.7 million in 2001, provided as a block grant for park expansion, improvement, etc.	Funds should be repurposed for other priorities within this category.

Fund No.	Fund Name	Administering Department	January 31 Cash Balance	Category	Years since last Expenditure	Notes	Recommendations
45W	Proposition 12 Per Capita Trust	Department of Recreation and Parks	\$ 277,952	Parks	4	Program expired in 2008. Much like fund number 46L, this money is either unspent project money or owed back to operating fund for the Department of Recreation and Parks.	Funds should be repurposed for other priorities within this category.
917	Pico/Genessee Community Pocket Park Trust	City Clerk	\$ 119,680	Parks	>6	Funds for neighborhood improvement.	Money should be used consistent with the original fund purpose.
48E	Griffith Park 2004 Trust	Department of Recreation and Parks	\$ 103,771	Parks	4	One-time revenue source from a legal settlement with uses restricted by settlement, though it doesn't say what those uses are in the code.	Money should be used consistent with the original fund purpose.
858	Santa Monica Mountains Conservancy Trust	Department of Recreation and Parks	\$ 60,928	Parks	>6	Proceeds from sale of property in Santa Monica Mountains, to be used for open space conservation.	Money should be used consistent with the original fund purpose.
			\$ 7,622,978	Parks Total			
47N	Homeland Security Assistance	Mayor	\$ 1,734,378	Public Safety	4	Mayor's Office UASI fund. No longer in use as new funds are now created annually for these grants.	Funds should be repurposed for other priorities within this category.
45X	Juvenile Accountability Incentive Block Grant	Mayor	\$ 103,953	Public Safety	>6	Fund authorized in 2001 to deal with a one-year grant.	Funds should be repurposed for other priorities within this category.
441	Furtherance Of International Earthquake Conference	City Clerk	\$ 98,578	Public Safety	4	Fund authorized in 1987.	Funds should be repurposed for other priorities within this category.
54A	2011 CalGRIP Grant	Mayor	\$ 87,187	Public Safety	4	Fund authorized in 2011 for a one-year grant.	Funds should be repurposed for other priorities within this category.
651	Juvenile Crime Prevention Demonstration	EWDD	\$ 80,464	Public Safety	>6	Fund authorized in 1995 for four-year grant.	Funds should be repurposed for other priorities within this category.
45M	Career Criminal Apprehension	Mayor	\$ 68,140	Public Safety	>6	Fund authorized in 2001 for one-time grant.	Funds should be repurposed for other priorities within this category.
42H	Juvenile Justice & Delinquency Prevention	Mayor	\$ 54,866	Public Safety	>6	Fund authorized in 1999 for an ongoing grant program.	Funds should be repurposed for other priorities within this category.
50K	Gang Reduction & Youth Development (GRYD)	Mayor	\$ 44,227	Public Safety	4	Fund authorized in 2008 for processing of CDBG funds for L.A. Bridges and GRYD.	Money should be used consistent with the original fund purpose.
504	FALCON Narcotic Abatement Program	Mayor	\$ 42,129	Public Safety	>6	Fund authorized in 1990 for FALCON grant program.	Funds should be repurposed for other priorities within this category.
398	Project Heavy-Central City	Mayor	\$ 40,092	Public Safety	>6	Fund authorized in 1987 for criminal diversion grant programs.	Funds should be repurposed for other priorities within this category.
53J	2009 CalGRIP Grant	Mayor	\$ 34,735	Public Safety	4	Fund authorized in 2009 for CalGRIP GRYD grant.	Funds should be repurposed for other priorities within this category.
41H	First Responder Grant Program	Mayor	\$ 26,866	Public Safety	>6	Fund authorized in 1998 for one-time grant from L.A. County.	Funds should be repurposed for other priorities within this category.
40L	L.A. Bridges - Grant	EWDD	\$ 17,145	Public Safety	>6	Fund authorized in 1997 for L.A. Bridges grants.	Funds should be repurposed for other priorities within this category.
53K	2010 CalGRIP Grant	Mayor	\$ 15,199	Public Safety	5		Department should identify eligible uses for these funds.
51L	FY06 Ramona Gardens GRYD	Mayor	\$ 14,491	Public Safety	5		Department should identify eligible uses for these funds.
44V	L.A. Bridges - Department of Justice Grant	EWDD	\$ 12,907	Public Safety	6		Department should identify eligible uses for these funds.
48N	Efficiency Projects and Police Hiring	City Clerk	\$ 11,203	Public Safety	6		Department should identify eligible uses for these funds.
396	Project Heavy-San Fernando Valley	Mayor	\$ 11,129	Public Safety	>6		Department should identify eligible uses for these funds.
361	1979 Criminal Justice Miniblock Plan	Mayor	\$ 5,949	Public Safety	>6		Department should identify eligible uses for these funds.
403	Project Heavy-West LA	Mayor	\$ 5,506	Public Safety	>6		Department should identify eligible uses for these funds.
50N	Gang Prevention Coordination	Mayor	\$ 5,300	Public Safety	6		Money should be used consistent with the original fund purpose.
515	Operation Cul-De-Sac	Mayor	\$ 4,559	Public Safety	>6		Department should identify eligible uses for these funds.
53R	FY09 CSGP Grant	Mayor	\$ 3,005	Public Safety	5		Department should identify eligible uses for these funds.

Fund No.	Fund Name	Administering Department	January 31 Cash Balance	Category	Years since last Expenditure	Notes	Recommendations
520	Boys & Girls Club/Venice JJDP	Mayor	\$ 2,718	Public Safety	>6		Department should identify eligible uses for these funds.
477	Drug Abuse Resist Education-Region	Mayor	\$ 2,000	Public Safety	>6		Department should identify eligible uses for these funds.
883	CD12 L.A. Police Assistance	City Clerk	\$ 140	Public Safety	>6		Department should identify eligible uses for these funds.
565	Toberman Settlement House JJDP	Mayor	\$ 18	Public Safety	>6		Department should identify eligible uses for these funds.
51M	FY08 Boyle Heights/Hollenbeck	Mayor	\$ -	Public Safety	4		Close Fund
			\$ 2,526,883	Public Safety Total			
489	Essential Public Utilities Assessment	Bureau of Engineering	\$ 419,254	Public Works	>6	Funds are intended to reimburse for cost of providing utilities when landlords don't pay utility bills.	Money should be used consistent with the original fund purpose.
73B	Wastewater Revenue Bond Rebate Fund Series 98 A&B	Bureau of Sanitation	\$ 334,517	Public Works	>6	Old wastewater debt service fund.	Funds should be repurposed for other priorities within this category.
26A	MICLA Series 2006A Police Facilities Construction	Bureau of Engineering	\$ 5,007	Public Works	5		Funds should be repurposed for other priorities within this category.
48C	Environmental Protection Agency USTfields Grant	Mayor	\$ 1,470	Public Works	>6		Department should identify eligible uses for these funds.
154	General Obligation Bonds 89 Library Construction	Bureau of Engineering	\$ 1,069	Public Works	4		Funds should be repurposed for other priorities within this category.
629	Sunland Blvd/Apearson Drainage District	Bureau of Sanitation	\$ 754	Public Works	6		Funds should be repurposed for other priorities within this category.
329	Funded Improvement Revolving	Bureau of Sanitation	\$ 296	Public Works	>6		Funds should be repurposed for other priorities within this category.
297	MICLA AR2 Real Property Improvement	City Administrative Officer	\$ -	Public Works	4		Close Fund
26N	MICLA Revenue Bonds 2012 A-C Account	Controller	\$ -	Public Works	4		Close Fund
70Q	Wastewater System Revenue Bond Construction 10B	Bureau of Sanitation	\$ -	Public Works	4		Close Fund
442	Coral Tree Trimming Trust	Bureau of Street Services	\$ -	Public Works	>6		Close Fund
26D	MICLA Series 2008 Capital Equipment Account	Controller	\$ -	Public Works	4		Close Fund
54Y	GSD - Gas Company - CPUC	General Services Department	\$ -	Public Works	5		Close Fund
26H	MICLA Revenue Bonds 2010 A-D Account	Controller	\$ -	Public Works	>6		Close Fund
26F	MICLA Revenue Bonds 2009 C-E Account	Controller	\$ -	Public Works	>6		Close Fund
			\$ 762,367	Public Works Total			
40F	Community Based Services Program AB2800	Department of Aging	\$ 261,015	Social Services	5	Grant program that closed out in 1999.	Money should be used to repay Reserve Fund loan.
43Y	Youth Opportunities Grant	EWDD	\$ 75,002	Social Services	>6	Fund authorized in 2000 for funding through Consolidated Plan.	Funds should be repurposed for other priorities within this category.
879	E Bernani Scholarship Trust	City Clerk	\$ 70,158	Social Services	4	Fund established with one time Lopez Canyon Trust Fund revenue. Endowment Fund, with only interest being spent.	Money should be used consistent with the original fund purpose.
663	D.J.Kulick Youth Demonstration Project	EWDD	\$ 15,518	Social Services	>6		Department should identify eligible uses for these funds.
48D	Ending Chronic Homelessness	EWDD	\$ 15,373	Social Services	>6		Department should identify eligible uses for these funds.
591	Title IV Older American Act	Department of Aging	\$ 4,427	Social Services	6		Department should identify eligible uses for these funds.
51J	Dept Of Education - Youth Programs	EWDD	\$ 3,811	Social Services	5		Department should identify eligible uses for these funds.
678	Bradley/Milken Fam Youth Center	EWDD	\$ 3,644	Social Services	>6		Department should identify eligible uses for these funds.
51H	ARRA Community Services Block Grant	EWDD	\$ 7	Social Services	4		Funds should be repurposed for other priorities within this category.

Fund No.	Fund Name	Administering Department	January 31 Cash Balance	Category	Years since last Expenditure	Notes	Recommendations
583	Para Los Niños	Mayor	\$ 1	Social Services	>6		Funds should be repurposed for other priorities within this category.
46N	LAUSD Outreach Program	Mayor	\$ -	Social Services	>6		Close Fund
570	Community Programs for Restoration	Mayor	\$ -	Social Services	6		Close Fund
			\$ 448,957	Social Services Total			
44Z	Traffic Congestion Relief Act	Bureau of Street Services	\$ 3,275,442	Streets	>6	Fund created to handle a State Grant from 2000.	Funds should be repurposed for other priorities within this category.
522	Central City West Transit Impact	Department of Transportation	\$ 1,907,425	Streets	>6	Intended to transfer money to Department of Transportation, Department of City Planning, and Bureau of Engineering annually for administration. No transfers being made. Expenditures restricted by percentage of receipts for four different types of street projects.	Money should be used consistent with the original fund purpose.
864	Venice Coastal Parking Impact	Department of Transportation	\$ 978,584	Streets	>6	Interim Control Ordinance from 1988 includes creation of the Fund. Fund is exceedingly restrictive on uses.	Money should be used consistent with the original fund purpose.
47M	Century City Neighborhood Traffic	Bureau of Street Services	\$ 929,846	Streets	5	Fund authorized 2004.	Money should be used consistent with the original fund purpose.
61F	Howland Canal Court Improvement District	Bureau of Street Lighting	\$ 124,110	Streets	>6	Fund authorized in 2003 to handle bond proceeds.	Funds should be repurposed for other priorities within this category.
61H	Linnie Canal Court Improvement District	Bureau of Street Lighting	\$ 105,105	Streets	6	Fund authorized in 2004 to handle bond proceeds.	Funds should be repurposed for other priorities within this category.
56C	CD 5 Avenue of the Stars Community Amenities Trust	City Clerk	\$ 102,229	Streets	4	CD-5 Discretionary Fund.	Money should be used consistent with the original fund purpose.
61K	Oxford Ave & Hobart Blvd Lighting District Improvements	Bureau of Street Lighting	\$ 59,827	Streets	>6	Fund authorized in 2006 to handle bond proceeds.	Funds should be repurposed for other priorities within this category.
486	Granada Hills-Knollwood District Plan	Department of City Planning	\$ 47,384	Streets	6	Fund authorized in 1999 for a transportation study, funded by Tract Map application surcharge.	Money should be used consistent with the original fund purpose.
912	Oxford Triangle/Venice Neighborhood Improvements	Department of Transportation	\$ 36,371	Streets	>6	Code references citizen committee in charge of money, with approval from Councilmember. Funds were one-time donation of \$250,000 from an individual project, per DCP action. Can only be used for traffic mitigation and beautification in oxford triangle.	Money should be used consistent with the original fund purpose.
468	Porter Ranch Land Use/Transit Specific Plan	Department of City Planning	\$ 18,795	Streets	6	Created in 1988 for one-time developer donation to fund creation of a specific plan.	Money should be used consistent with the original fund purpose.
61M	Ottoman St (Near Arleta Ave) Lighting District	Bureau of Street Lighting	\$ 16,611	Streets	4		Funds should be repurposed for other priorities within this category.
61L	Hortense St & Irvine Ave Lighting District Improvements	Bureau of Street Lighting	\$ 9,804	Streets	>6		Funds should be repurposed for other priorities within this category.
445	Senior Transportation 12th District Trust	City Clerk	\$ -	Streets	6		Close Fund
51R	Measure R Bus Operations Fund	Department of Transportation	\$ -	Streets	4		Close Fund
			\$ 7,611,534	Streets Total			
			\$ 28,217,152	Grand Total			