

Los Angeles City Recognized Obligation Payment Schedule (ROPS 26-27) - Notes July 1, 2026 through June 30, 2027

DOF Item #	Notes/Comments
494	Contractual payments per OPA.
468	Costs covered by CalPERS OPEB Trust Account.
431	Annual Prepayment For UAL plus Biweekly Normal Costs.
348	As required under certain insurance policies, DLA pays for defense and/or indemnity costs associated with a claim, up to a specified amount, before the insurance policy responds to a covered loss.