

MEMORANDUM

TO: City Council
FROM: Interim City Manager
DATE: December 5, 2019
SUBJECT: Comments on Agenda Items, Meeting of December 10, 2019

ITEM 3.B. City Council will be meeting in closed session regarding a Public Employee Appointment – City Manager, starting at 5:30 p.m.

ITEM 8.A. The Mayor's Youth Council will provide City Council with an update.

ITEM 8.B. City Council will recognize the members of Rebuilding Together San Gabriel Valley Foothills.

ITEM 8.C. City Council will recognize the Duarte Route 66 Parade Committee.

ITEM 8.D. Pedro Cardenas, Community Development Intern, will give a presentation on the city-wide sale of old street signs.

ITEM 12. E. (Consent) Staff is recommending that City Council adopt Resolution 19-R-34, which adjusts the hourly rate schedule for five of the City's existing part-time positions (Assistant Boxing Trainer, College Intern, Lifeguard, Recreation Leader, Trail Maintenance Crew) to be in compliance with the new statewide new minimum wage requirement of \$13 per hour effective January 1, 2020.

ITEM 14.A. City Council will make appointments to the various City Commissions. Commission interviews were held on December 3, 2019 of all applicants.

ITEM 14.B. After the end of each fiscal year, an independent accounting firm is used to conduct a financial audit of the City of Duarte, the Housing Authority, and the Successor Agency to the former Redevelopment Agency. On March 14, 2017, the City Council selected the auditing firm of Moss Levy and Hartzheim and this is their third year of conducting our independent audit.

Copies of the City financial statements for the fiscal year ended June 30, 2019, are attached to the staff report. The auditor found them to be prepared in accordance with generally accepted accounting principles, and to fairly present the financial position of the City. There were no major findings or deficiencies.

The original 2018/19 General Fund budget was adopted in June 2018 with a \$86,000 surplus. At the mid-year review in February 2019, the proceeds of \$2.1 million for the Huntington Drive properties were received and we then projected an ending fund balance of \$8.6 million. Ultimately, with overall revenues coming in at \$537,000 higher and overall expenses \$311,000 less than projected at mid-year, the City ended the fiscal year with a General Fund cash surplus of \$3 million, leaving the City with available General Fund cash of approximately \$9.5 million.

ITEM 14.C. This item is related to the recent approval of the New Hope Village Hotel at the City of Hope. An agreement to clarify the collection of transient occupancy tax was a condition of the project approval. This agreement will assure that the City receives tax for all hotel stays and sets a process for the determination of how those taxes are determined. Annual revenue of \$425,000 is estimated

Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'Manuel Enriquez', followed by a period.

Manuel Enriquez
Interim City Manager

MINUTES

JOINT CITY COUNCIL/CITY COUNCIL AS SUCCESSOR AGENCY TO DISSOLVED REDEVELOPMENT AGENCY/HOUSING AUTHORITY/COMMUNITY FACILITIES FINANCING AUTHORITY OF THE CITY OF DUARTE REGULAR MEETING – NOVEMBER 12, 2019

CALL TO ORDER	The City Council/City Council as Successor Agency to Dissolved Redevelopment Agency/Housing Authority/Community Facilities Financing Authority of the City of Duarte met in a regular meeting in the Council Chambers, 1600 Huntington Drive, Duarte, California. Mayor Pro Tem Kang called the meeting to order at 5:38 p.m.
RECORDATION OF ATTENDANCE	The following were in attendance: PRESENT: Fasana, Finlay, Kang, Lewis, Reilly, Paras-Caracci (arrived during the Closed Session) ABSENT: Urias ADMINISTRATIVE STAFF PRESENT: Interim Successor City Manager Enriquez, City Attorney Cosgrove
ADOPTION OF AGENDA	Finlay moved, Reilly seconded to adopt the Agenda, as amended to adjourn in memory of Mary Young, Marvin Gross, and Bernard Tyson, and carried unanimously by those present.
CLOSED SESSION	There was no public input. City Attorney Cosgrove announced there were three Closed Session items: 1) Existing Litigation: Pursuant to Government Code section 54956.9 (a) and (d)(1) regarding an existing rate case filed by California American Water company with the California Public Utilities Commission, Application No. 19-07-004 (Filed July 1, 2019); 2) Exposure to Litigation: Pursuant to Government Code section 54956.9(a), (d)(2), and (e)(2).; 3) Pending Filed Litigation: Pursuant to Government Code 54956.9(a), <i>Land Value Holdings, LLC v. City of Duarte et al.</i> , Los Angeles County Superior Court Case No. 19BBCV00966.
1) Existing Litigation	
2) Exposure to Litigation	
3) Pending Filed Litigation	
	At 6:30 p.m., a City Council reception was held.
	City Council reconvened at 7:20 p.m., with six members present, and Urias absent.
PLEDGE TO THE FLAG	Mayor Paras-Caracci led the Pledge of Allegiance to the Flag.
MOMENT OF REFLECTION	Mayor Paras-Caracci provided a moment of reflection.
FITNESS/MENTAL WARM-UP	Mayor Paras-Caracci and Finlay provided the warm-up.
PUBLIC REPORT OF CLOSED SESSION ITEMS	City Attorney Cosgrove announced that City Council met in a Closed Session on three items as stated above, with no reportable action taken.
SPECIAL ITEMS	Faith Peoples and Samantha Martinez provided an update of recent Mayor's Youth Council activities and upcoming Teen Center events.
Mayor's Youth Council update	

Recognition – Ad Hoc Citizens Finance Advisory Committee

Kristen Petersen provided information about the Ad Hoc Committee. City Council expressed appreciation to the Committee for its assistance. Certificates of Appreciation were presented to the Ad Hoc Citizens Finance Advisory Committee members.

Recognition – Soyfoods of America

Mayor Paras-Caracci presented a Certificate to Laura Lee from Soyfoods of America for receiving the L.A. County Sanitation Districts' "2018 Good Corporate Citizen Award," and congratulations were extended.

Presentation – L.A. County New 2020 Voting System

Terina Keresoma, L.A. County Registrar-Recorder's Office, presented an overview of Los Angeles County's new 2020 voting system "Voting Solutions For All People," and discussed the new voting experience, ballot marking device, vote centers, and voting period, and stated a demonstration center is located at Duarte High School this month.

ANNOUNCEMENTS

Ceci Carroll announced Duarte High School Show Choir concert on November 21.

Rana Madain, Duarte Chamber, announced Chamber events, programs, breakfasts, and meetings in November.

Joanna Gee, Duarte Library, announced upcoming programs, story times, events, and classes in November.

Victoria Rocha announced community events, activities, and meetings in November and December.

Craig Hensley introduced Ivan Galeazzi, the City's newly hired Associate Planner. City Council welcomed Mr. Galeazzi.

Fasana announced donation opportunities are still available for the Walk For Hope event.

ORAL COMMUNICATIONS

The following spoke on items not on the Agenda.

Adam Knight – Security, burglaries, letter of agency.

Andrew Raubitschek – Duarte wilderness preserve.

Fasana suggested we work with the Chamber to notify merchants about letters of agency. Paras-Caracci suggested there could be an update at a future meeting.

CONSENT CALENDAR

Fasana moved, Kang seconded to approve the Consent Calendar as follows, and carried unanimously by those present.

Approve Items B, C, E.

Remove Items A, D.

ITEMS REMOVED
Item A – Minutes

Finlay inquired about requiring speakers to give their names (Cosgrove responded), and welcomed the Mayor back.

Reilly stated she would like the minutes to include that she inquired about the senior center roof leak in February/March, she asked why repairs were not added to the 2019/20 budget workshop for discussion, and Enriquez responded.

ITEM A – APPROVED

Kang moved, Finlay seconded to adopt the minutes, as amended to include Reilly's request as stated above, and carried unanimously by those present.

Item D – Gentry Brothers, Inc.

Amanda Hamilton, Public Works Manager, answered questions about types of ramps.

ITEM D – APPROVED

Reilly moved, Fasana seconded to award the contract to Gentry Brothers, Inc., in the amount of \$41,080 for Removal of Architectural Barriers for ADA Improvements FY 2019-20, and carried unanimously by those present.

Mayor Paras-Caracci suggested if City Councilmembers have questions about Agenda items, it may be appropriate to ask them of staff in advance so they can give a specific answer.

RESOLUTION

Council Bill 19-R-29

Councilmembers' Absences

Mayor Paras-Caracci read by title Council Bill 19-R-29:

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DUARTE SETTING A POLICY FOR HEARING, DISCUSSING, AND EXCUSING COUNCILMEMBERS' ABSENCES

Enriquez presented the staff report, answered questions from Councilmembers, and noted the City Manager would report any communication received by a Councilmember(s), and the City Council could approve the absence(s) at the beginning of the meeting.

Lino Paras discussed allowable absences, comments made at previous meeting, public official's privacy, and Government Code procedures.

RESOLUTION NO. 19-29

Finlay moved, Fasana seconded to adopt Resolution No. 19-29, and carried unanimously by those present.

URGENCY ORDINANCE

Council Bill 19-O-06

Temporarily prohibits tenant termination without cause

Mayor Paras-Caracci read by title Council Bill 19-O-06:

AN URGENCY ORDINANCE OF THE CITY COUNCIL OF THE CITY OF DUARTE, CALIFORNIA, ENACTED PURSUANT TO CALIFORNIA GOVERNMENT CODE SECTIONS 36934 AND 36937, TEMPORARILY PROHIBITING THE TERMINATION OF CERTAIN RESIDENTIAL TENANCIES WITHOUT "JUST CAUSE" THROUGH DECEMBER 31, 2019 (URGENCY)

Cosgrove presented a detailed staff report about the proposed Urgency Ordinance, and stated passage requires a 4/5 vote of the City Council, which would require six affirmative votes at this meeting, with the absence of Councilmember Urias.

Nance Parry stated she is a tenant at Huntington Oaks, she has received a 60-day notice, a number of other cities have passed a moratorium, and asked City Council to help.

Lawrence Stone, owner/manager of Huntington Oaks, stated

Ms. Parry is not being evicted, a 60-day notice is different than an eviction, discussed rent control, increased maintenance costs, rent increases, landlord and tenant perspectives, stated landlords need capital and rents coming in, and answered questions from Councilmembers.

There was discussion about rent control, homelessness, challenges, shortage of housing, and existing law. It was noted that if adopted, this Urgency Ordinance would sunset when the State law takes effect.

Fasana moved, Reilly seconded to adopt the Urgency Ordinance, and failed by the following Roll Call vote:

AYES: Lewis, Reilly, Finlay, Fasana, Paras-Caracci

NOES: Kang

ABSENT: Urias

Fasana moved, Finlay seconded to bring back the ordinance as a non-urgency ordinance as quickly as we can.

There was discussion.

Kang moved, Reilly seconded to reconsider the vote on the Urgency Ordinance, and carried by the following Roll Call vote:

AYES: Lewis, Reilly, Finlay, Fasana, Kang, Paras-Caracci

NOES: None

ABSENT: Urias

Fasana withdrew his motion to bring back the ordinance as a non-urgency ordinance.

ORDINANCE NO. 894 (URGENCY)

Finlay moved, Reilly seconded to adopt Urgency Ordinance No. 894, and carried by the following Roll Call vote:

AYES: Lewis, Reilly, Finlay, Fasana, Kang, Paras-Caracci

NOES: None

ABSENT: Urias

PUBLIC HEARINGS Community Development Block Grant (CDBG) FY 2020/21

Mayor Paras-Caracci announced this was the time and place set for a Public Hearing to consider this item.

Notice of the hearing was given, the affidavit is on file, and no written communications were received concerning the item.

Tina Gall, CDBG Consultant, presented the staff report about the request pertaining to the FY 2020/21 CDBG budget.

Mayor Paras-Caracci asked if there was anyone in the audience who wished to speak on the matter. As there were none, the Public Hearing was closed.

Finlay moved, Reilly seconded to (a) Allocate \$148,698 in new CDBG funding and allocate previously unspent CDBG funds from prior years in the amount of \$72,726 for a total of approximately \$221,424 to remove architectural and/or material

barriers to improve safe paths of travel for elderly and/or severely disabled adults through the installation of Americans with Disabilities Act-Compliant (ADA) accessible improvements at City Hall; (b) Authorize the City Manager to execute all necessary contract documents in a form approved by the City Attorney; and (c) Authorize staff the ability to make adjustments to projects due to final funding allocations and/or as needed due to programmatic interpretations by the Los Angeles County Community Development Authority (LACDA), and carried with five members voting yes, Kang not on the dais, and Urias absent.

Duarte Station Specific Plan
Council Bill 19-R-24
Final EIR

It was determined that Items 16B and 16C would be considered concurrently. Mayor Paras-Caracci announced this was the time and place set for a Public Hearing to consider these items.

Council Bill 19-R-25
General Plan Amendment 19-01
Council Bill 19-O-04 (1st reading)
Zone Change 19-01
Council Bill 19-O-05 (1st reading)
Mun. Code Amendment 19-01

Craig Hensley presented a detailed staff report about the Duarte Station Specific Plan, including amendment of the plan, changes since the plan adoption in 2013, and upcoming changes.

Genevieve Sharrow, MIG Project Manager, presented a Power Point describing the 2013 Specific Plan background, 2019 Specific Plan amendment, goals, phasing, development scenario, residences at Duarte Station, environmental review, subsequent EIR findings, and a comparison of traffic impacts.

Council Bill 19-R-26
TTM 82518
Council Bill 19-R-27
Site Plan/Design Review
1700 Business Ctr Dr – 344 units
Council Bill 19-R-28
Site Plan/Design Review
1750 Business Ctr Dr – 275 units

Jason Golding, Planning Manager, presented information about the proposed subdivision of the property located at 1700 Business Center Drive, and the Site Plans and Design Reviews for two multiple-story, luxury, market-rate apartments, called The Residences at Duarte Station.

Notice of the hearing was given, and the affidavit is on file. In addition to the written correspondence received that is included in the staff report and Agenda packets, a 9-page letter was received on November 12, 2019, from Mitchell M. Tsai, of which copies have been provided to City Councilmembers, and copies are available to the public in the Public Agenda Folder.

Mayor Paras-Caracci asked if there was anyone in the audience who wished to speak on the matter.

Matt Waken, MW Investment, stated he has worked on this project for 18 months, he believes in it, it meets RHNA and State goals, changes have been made with specific plans in the San Gabriel Valley with the construction of the Goldline, it is critical for housing stock, it will bring many positive benefits to the community, both projects are top quality, it is the right time in the market, there is additional potential for biotech use, the entire project team is present if City Council would like them to speak, and thanked staff who worked with him on this project.

Judy Eschman, Rexford Industrial, stated they manage the properties affected by this project, she is concerned with her property and nine tenants right next to the residential unit, a number

of trucks come into the property daily, the area is narrow, asked for an extended 30 days, there is a hardship on the tenants and how they are going to do business on a daily basis, they want to work with the developer, and in response to questions by City Council, stated they have been looking at the plans in more depth than in the past, they are concerned with how the trucks are going to turn, there is an easement between the properties, asked how will this affect them, there is a sidewalk going in, they have a number of questions, they want to work with everybody, and 30 days will allow for more studying and discussions on how to reroute the trucks on a daily basis.

J. D. Bartow, Rexford Industrial, stated they need more time to study the changes and impacts of the proposed amendment such as additional setback requirements on the rail side and on Highland, they are concerned about the paseo requirement at 1525 Highland, it cuts the site in half, they are concerned about the potential decrease of usable space or limiting the development flexibility, there is an issue about the omission of street standards that were included in the 2013 plan but have been taken away as they contribute to the ingress/egress of trucks, and they have questions about status of the proposed access road.

David Cordero, representative from Southwest Regional Council of Carpenters, stated you will be negatively impacted by the environmental impact, they oppose the project, City Council must remand this back to the Planning Commission, the City never properly noticed the Carpenters of the 10/21/19 Planning Commission hearing, the EIR failed to describe the tentative tract map and site plan, the SEIR project description is inadequate, there are no plans as to how mitigation will be carried, asked for whom this is financially feasible, they are concerned about the lack of rent restricted or affordable housing which is needed for working class people, this project does not propose any housing be set aside for working class or lower income residents, and requested this be sent back to the Planning Commission for additional consideration.

Lino Paras stated the traffic number seems to be exact, it's reasonable to ask for time, there is an issue with the sidewalks, they are accessible to the public, asked what is the impact on street vendors, and stated overall, he would like City Council to proceed with the project.

Sheryl Lefmann, on behalf of the Chamber, asked for Council's support and offered the Chamber's support, stated the project is sound, it will reap benefits from an economic and business standpoint, she was on the Planning Commission in 2013, and asked City Council to support this and to adopt the resolutions.

Steve Hernandez stated he is not clear about the complaints, he has worked on CEQA reports, what is required needs to be met before it is approved, and inquired if it has been submitted and reviewed by agencies.

Manoj Patel stated he served on task forces since 2013, commended MIG on the presentation and report, stated it is Duarte's time now, it is not by chance that this development is here today, we are competing with other cities, it encapsulates what the task force thought of in 2013 and was reconfirmed in 2019, and he is sure there a way to work with the neighbors as well.

Matt Waken responded to comments and questions, stated the adjacent property owners have gone through the design concepts with them, he does not agree there is a reason to continue this for 30 days, if there are some issues with the form and character of the specific plan, Chapter 5 of the plan allows minor modifications, he can work with them and staff to get the matter resolved, regarding truck turns and neighbors adjacent to the project, stated there is a total 40-foot wide shared easement area which has been respected 100%, they have met with them over the last 14 months, with respect to the Carpenters Union, stated he has confidence in the EIR, it is a supplemental report to a previous one that was approved and not challenged, and he hopes City Council will vote on the matter tonight.

There was discussion about flexibility within the plan, the rights of the current owner, and ability to work out logistics.

The following responses were provided in response to questions from City Council:

Judy Eschman stated they realized the problem on September 19 when they asked for the truck turn radius, they received information on October 11 and realized a potential problem, they need to consider the tenants right now, not in the future, and stated the survey was provided by the developer.

J. D. Bartow stated he is mostly concerned about the sidewalk within the easement, if it is curbed, it would violate the easement and inhibit truck turning, and if it is not curbed, it would violate overreaching goals of providing a pedestrian oriented environment or giving precedence to pedestrians.

Matt Waken stated there is no issue about the curb on the sidewalk, he provided the truck turning radius to Rexford, and he has 100% respected the driveway easement shared by Rexford.

Fasana moved, Kang seconded to close the Public Hearing, and carried unanimously by those present.

Cosgrove addressed and responded to each of the items in the letter received today from Mitchell M. Tsai pertaining to project description, allegation of no description for the tentative tract map, traffic mitigation measures, placement of homes within 1,000 feet of freeway, RHNA and no commitment for affordable housing, noise mitigation standards, HAZ-1 asbestos survey, HYD-1 hydrology measure, WAT-1 potential impacts to water supply, HAZ 3-7 future soil testing, and noticing requirements, and stated the City is in a position to go forward should that be the Council's wish.

There was discussion about the demand and need for housing, range of housing to help meet needs, easements having been respected, creation of jobs, biotechnology hub, expansion of City of Hope, positive development, possibility of allowing 30 more days to see a mutual agreement, State mandate to plan for housing, the State wanting us to build 1,000 housing units in the City, importance of local decisions, location, proposed hotel projects, and role of the City Council as visionaries.

Cosgrove read by title Council Bill 19-R-24:

A RESOLUTION OF CITY COUNCIL OF THE CITY OF DUARTE, CALIFORNIA, CERTIFYING THE FINAL SUBSEQUENT ENVIRONMENTAL IMPACT REPORT FOR THE DUARTE STATION SPECIFIC PLAN AND ITS RELATED IMPLEMENTING ACTIONS AS ADEQUATE AND COMPLETE, APPROVING CERTAIN FINDINGS RELATED THERETO, AND ADOPTING A MITIGATION MONITORING AND REPORTING PROGRAM AND STATEMENT OF OVERRIDING CONSIDERATIONS

RESOLUTION NO. 19-24

Fasana moved, Finlay seconded to adopt Resolution No. 19-24, and carried unanimously by those present.

Cosgrove read by title Council Bill 19-R-25:

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DUARTE AMENDING THE LAND USE ELEMENT OF THE CITY'S GENERAL PLAN (G.P.A. 19-01) TO ADDRESS CHANGES IN THE DUARTE STATION SPECIFIC PLAN RELATED TO A CHANGE IN BUILDOUT DENSITY

RESOLUTION NO. 19-25

Finlay moved, Reilly seconded to adopt Resolution No. 19-25, and carried unanimously by those present.

Cosgrove read by title Council Bill 19-O-04:

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF DUARTE APPROVING AND ADOPTING THE AMENDED DUARTE STATION SPECIFIC PLAN, DEFINING PERMITTED USES, REGULATING THE SIZES AND LOCATIONS OF BUILDINGS, SPECIFYING DESIGN GUIDELINES AND DEVELOPMENT STANDARDS, IDENTIFYING PROJECT INFRASTRUCTURE AND SERVICES, PROVIDING ADMINISTRATIVE AND IMPLEMENTATION LANGUAGE, AND DEPICTING THE CONCEPTUAL DEVELOPMENT SCENARIO FOR THE PLAN AREA, GENERALLY LOCATED AT THE NORTHWEST CORNER OF DUARTE ROAD AND HIGHLAND AVENUE (1801 HIGHLAND AVENUE, 1700 BUSINESS CENTER DRIVE, AND 1716 EVERGREEN STREET) (ZONE CHANGE 19-01) (First Reading)

COUNCIL BILL 19-O-04
(Introduced for First Reading)

Finlay moved, Kang seconded to introduce Council Bill 19-O-04 for first reading, and carried unanimously by those present.

Cosgrove read by title Council Bill 19-O-05:

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF DUARTE APPROVING MUNICIPAL CODE AMENDMENT 19-02, AMENDING CHAPTER 19.22 OF THE DUARTE DEVELOPMENT CODE, TABLE 2-15, WHICH IDENTIFIES ADOPTED SPECIFIC PLANS (First Reading)

COUNCIL BILL 19-O-05
(Introduced for First Reading)

Finlay moved, Reilly seconded to introduce Council Bill 19-O-05 for first reading, and carried unanimously by those present.

Cosgrove read by title Council Bill 19-R-26:

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DUARTE APPROVING VESTING TENTATIVE TRACT MAP 82518, A SUBDIVISION OF A 7.75-ACRE PARCEL INTO TWO LOTS (SMA 19-02)

RESOLUTION NO. 19-26

Finlay moved, Reilly seconded to adopt Resolution No. 19-26, and carried unanimously by those present.

Cosgrove read by title Council Bill 19-R-27:

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DUARTE APPROVING SITE PLAN AND DESIGN REVIEW CASE 19-37 TO THE CITY COUNCIL, FOR A 344-UNIT, MULTIPLE STORY, APARTMENT BUILDING, STRUCTURED PARKING AND ASSOCIATED SITE IMPROVEMENTS, LOCATED AT 1700 BUSINESS CENTER DRIVE (SPDR 19-37)

RESOLUTION NO. 19-27

Reilly moved, Finlay seconded to adopt Resolution No. 19-27, and carried by the following Roll Call vote:

AYES: Lewis, Reilly, Finlay, Fasana, Paras-Caracci

NOES: Kang

ABSENT: Urias

Cosgrove read by title Council Bill 19-R-28:

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DUARTE APPROVING SITE PLAN AND DESIGN REVIEW CASE 2019-38 TO THE CITY COUNCIL, FOR A 275-UNIT, MULTIPLE STORY, APARTMENT BUILDING, STRUCTURED PARKING AND ASSOCIATED SITE IMPROVEMENTS, LOCATED AT 1750 BUSINESS CENTER DRIVE (SPDR 19-38)

RESOLUTION NO. 19-28

Reilly moved, Finlay seconded to adopt Resolution No. 19-28, and carried by the following Roll Call vote:

AYES: Lewis, Reilly, Finlay, Fasana, Paras-Caracci

NOES: Kang

ABSENT: Urias

ORAL COMMUNICATIONS
(Continued)

The following spoke on items not on the Agenda.

Steve Hernandez – Mayor's return, attendance, democracy.

Lino Paras – Councilmember outreach, staff.

REPORTS/COMMUNICATIONS
FROM COUNCIL/MANAGER/
ATTORNEY

COSGROVE: Stated the hearing for attorney's fees regarding the stormwater litigation is this Friday, and welcomed the Mayor back.

ENRIQUEZ: Welcomed the Mayor back.

FASANA: Asked that we look into SB 743 passed in 2013 pertaining to transit oriented development, the San Gabriel Valley COG provided information about it, and he feels we may need to do something this year to meet the guidelines, stated the murals at the Teen Center are incredible, asked that we recognize the participants who worked with the Rebuilding Together SGV Foothills team on the Lewiston residence project, stated he was asked if vaping is illegal in the City, suggested we could look at that, wished former President Carter well, and welcomed the Mayor back.

LEWIS: Congratulated Councilmember Reilly for graduating from CERT, and thanked Anthony Dixon for providing bags.

FINLAY: Stated her father-in-law passed away, he fought at the Battle of the Bulge, and she is glad the Mayor is back.

KANG: Stated he missed the Mayor and wishes her the best of health.

REILLY: Stated she would like certificates presented to those who helped with the Rebuilding Together SGV Foothills rehabilitation project.

PARAS-CARACCI: Congratulated staff for receiving recognition from the LAEDC, stated economic development is human development, thanked Tipping for Orange Blossom Park, and stated she is happy to be back.

MEETINGS AND EVENTS ATTENDED

In addition to the meetings/events reported on the Agenda, the following attendance events were announced:

Fasana – Walk for Hope, Veteran’s Day event, Eddy Awards, Unity March, meeting with Sheriff Villanueva, Santa Teresita Gala, Rebuilding Together project event.

Lewis – Walk for Hope, Unity March, CERT class, Eddy Awards.

Finlay – Red Ribbon walk, Santa Teresita Gala.

Reilly – Rebuilding Together event, meeting with seniors.

Paras-Caracci – Unity March, Walk for Hope, Congressman Napolitano’s First Responders event, Eddy Awards, Veteran’s Day event, ribbon cutting for Tipping Development.

ADJOURNMENT

The meeting was adjourned at 12:05 a.m. (11/13/19) in memory of Deputy Joshua Burks, Robert W. Finlay, Fred Krinke, Mary Young, Marvin Gross, and Bernard Tyson, to Monday, November 18, 2019, at 11:30 a.m. (Workshop – FM3 post education survey results).

Mayor Tzeitel Paras-Caracci

City Clerk

11/12/19

MINUTES

JOINT CITY COUNCIL/CITY COUNCIL AS SUCCESSOR AGENCY TO DISSOLVED REDEVELOPMENT AGENCY/HOUSING AUTHORITY/COMMUNITY FACILITIES FINANCING AUTHORITY OF THE CITY OF DUARTE REGULAR MEETING – NOVEMBER 26, 2019

CALL TO ORDER	The City Council/City Council as Successor Agency to Dissolved Redevelopment Agency/Housing Authority/Community Facilities Financing Authority of the City of Duarte met in a regular meeting in the Council Chambers, 1600 Huntington Drive, Duarte, California. Mayor Paras-Caracci called the meeting to order at 7:04 p.m.
RECORDATION OF ATTENDANCE	Mayor Paras-Caracci announced that Councilmember Finlay has not yet arrived at the meeting, Councilmember Urias will participate via teleconferencing from the publicly accessible location listed on the Agenda, the public will have an opportunity to address the City Council from that location, and all votes taken at the meeting will be by roll call vote. The following were in attendance: PRESENT: Fasana, Finlay (arrived at 8:05 p.m.), Kang, Lewis, Reilly, Urias (by teleconference), Paras-Caracci ABSENT: None ADMINISTRATIVE STAFF PRESENT: Interim Successor City Manager Enriquez, City Attorney Cosgrove
ADOPTION OF AGENDA	Reilly moved, Kang seconded to adopt the Agenda, as amended to also adjourn in memory of Dennis Rogers, and carried by the following Roll Call vote: AYES: Lewis, Urias, Reilly, Fasana, Kang, Paras-Caracci NOES: None ABSENT FROM VOTE: Finlay
PLEDGE TO THE FLAG	Mayor Paras-Caracci led the Pledge of Allegiance to the Flag.
MOMENT OF REFLECTION	Mayor Paras-Caracci provided a moment of reflection.
FITNESS/MENTAL WARM-UP	Lewis and Fasana provided the warm-up.
SPECIAL ITEMS Recognition – Youth and Family Committee	Manuel Enriquez provided information about the Youth and Family Committee, stated it was in existence for over a decade, it has been sunsetted, and a total of 40 persons have served on the Committee. Mayor Paras-Caracci presented certificates to members of the Youth and Family Committee, and expressed appreciation for their service to the community.
Presentation – Foothill Transit	Dorian Barnes, Executive Director, Foothill Transit, presented “Duarte Transit Service,” an overview of the first six months of the electric bus system and partnership with the City, including background and plans underway, and answered questions from Councilmembers pertaining to handicap accessible stops, ridership, and capacity.

Fasana suggested there be an analysis and possible adjustment of bus fares based on some of the capacity that we have on the buses. Mayor Paras-Caracci suggested at a Joint Meeting with the School District and MAD Town Council, there be a topic for discussion about assisting/subsidizing student bus fares, and that representatives from CS Arts could be included.

Steve Hernandez stated the buses do not always get to the stops on time, he is concerned with the design, discussed charging of batteries, stated they need more even distribution, and seniors are on a budget.

Mayor Paras-Caracci asked that information about apps pertaining to real time bus information be sent to City Council.

Presentation—Chamber Quarterly Report

Sheryl Lefmann, Duarte Chamber of Commerce, presented the quarterly report for July – September 2019.

Public Safety update

Captain Flores presented the public safety update, including information about letters of agency, State of the Station, reduced crime rate and increased arrests from October 2018–September 2019, and answered questions from Councilmembers. Brian Villalobos provided information about the joint City/Chamber notification to businesses pertaining to the letter of agency.

ANNOUNCEMENTS

Adam Knight, Duarte Chamber, announced upcoming Chamber events, mixers, and programs in December.

Joanna Gee, Duarte Library, announced upcoming programs, story times, classes, and celebrations in December.

Victoria Rocha announced community events, activities, gift-giving opportunities, and holiday events in December.

Brenda Trainor announced Foothill Unity Center pet food bank event next week.

ORAL COMMUNICATIONS

The following spoke on items not on the Agenda.

Nance Parry – Heritage Park rent increase, ordinance.

Fasana suggested that a link could be created on the City's website regarding the urgency ordinance about residential tenancies.

CONSENT CALENDAR

Finlay moved, Kang seconded to approve the Consent Calendar as follows, and carried by the following Roll Call vote:

AYES: Lewis, Urias, Reilly, Finlay, Fasana, Kang, Paras-Caracci
NOES: None

Approve Items B, C, I.

Receive and File Items F, G, H.

Remove Items A, D. E.

ITEMS REMOVED

Item A – Minutes of 11/12/19

Reilly moved, Finlay seconded to continue the Minutes of November 12, 2019, as they were not attached to the digital agenda, and carried by the following Roll Call vote:

ITEM A – CONTINUED

AYES: Lewis, Urias, Reilly, Finlay, Fasana, Kang, Paras-Caracci
NOES: None

Item D – Council Bill
19-O-04 – Zone Change 19-01
(Second Reading)

Craig Hensley presented the staff report about the second reading of the two Council Bills that were considered as part of the Public Hearing at the previous meeting.

Item E – Council Bill
19-O-05 – MCA 19-02
(Second Reading)

Lino Paras commended the City Attorney, and questioned if the second reading is appropriate for the Consent Calendar.

Finlay moved, Fasana seconded to adopt Ordinance No. 892 and Ordinance 893, as follows, and carried by the following Roll Call vote:

AYES: Lewis, Urias, Reilly, Finlay, Fasana, Kang, Paras-Caracci
NOES: None

ITEM D – APPROVED
ORDINANCE NO. 892

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF DUARTE APPROVING AND ADOPTING THE AMENDED DUARTE STATION SPECIFIC PLAN, DEFINING PERMITTED USES, REGULATING THE SIZES AND LOCATIONS OF BUILDINGS, SPECIFYING DESIGN GUIDELINES AND DEVELOPMENT STANDARDS, IDENTIFYING PROJECT INFRASTRUCTURE AND SERVICES, PROVIDING ADMINISTRATIVE AND IMPLEMENTATION LANGUAGE, AND DEPICTING THE CONCEPTUAL DEVELOPMENT SCENARIO FOR THE PLAN AREA, GENERALLY LOCATED AT THE NORTHWEST CORNER OF DUARTE ROAD AND HIGHLAND AVENUE (1801 HIGHLAND AVENUE, 1700 BUSINESS CENTER DRIVE, AND 1716 EVERGREEN STREET) (ZONE CHANGE 19-01) (Second Reading)

ITEM E – APPROVED
ORDINANCE NO. 892

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF DUARTE APPROVING MUNICIPAL CODE AMENDMENT 19-02, AMENDING CHAPTER 19.22 OF THE DUARTE DEVELOPMENT CODE, TABLE 2-15, WHICH IDENTIFIES ADOPTED SPECIFIC PLANS (Second Reading)

BUSINESS ITEMS
Burrtec Performance Review,
Amendment, Rate Adjustment

Kristen Petersen discussed the two-part presentation regarding Burrtec's "2020 Annual Review," consisting of the performance review and the rate review.

Victoria Rocha presented a PowerPoint about the annual performance review, including elements, highlights, contract review criteria for rates, adjustment factors, and disposal and processing negotiated rates, and stated staff's recommendation is to approve both the performance review and rate adjustment.

Richard Niño, Burrtec, presented additional information about recyclables, China's National Sword Policy, its impacts, 807% increase in recyclable disposal and processing fees, China's ban on all recycled material in 2020, residential rates, service levels, rate survey, commercial rate summary, commercial recycling and organics, and the future of solid waste.

Steve Hernandez stated the State is neglecting the problem, there needs to be an alternative way to provide products and minimize packing, and they are not dealing with it correctly.

Lino Paras stated we should find a way to give back to the earth in its natural form, he reuses cardboard, and asked if recycling is realistic.

Fasana moved, Kang seconded to approve the Burrtec Waste Services Annual Performance Review and Amendment No. 11 to the Municipal Solid Waste, Recyclables, and Green Waste Services Agreement, and to approve the refuse collection and recycling rates shown in the schedule attached to the staff report, to become effective January 1, 2020, per staff recommendation, and carried by the following Roll Call vote:

AYES: Lewis, Urias, Reilly, Finlay, Fasana, Kang, Paras-Caracci

NOES: None

RESOLUTION

Council Bill 19-R-31

Special Election – March 3, 2020

(Considered out of sequence)

It was determined that Council Bill 19-R-31 would be considered at this time.

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DUARTE CALLING A SPECIAL ELECTION ON MARCH 3, 2020, TO CONSIDER A GENERAL TRANSACTIONS AND USE TAX, AND REQUESTING CONSOLIDATION OF THAT ELECTION WITH THE STATEWIDE PRIMARY ELECTION OF THAT SAME DATE, AND OTHER RELATED MATTERS

Manuel Enriquez presented the staff report about the proposed resolution pertaining to a Special Election on March 3, 2020, and stated if adopted, staff is requesting that City Council authorize one of its members to submit a ballot argument in favor of the measure, and noted a correction to Exhibit 1 (the ordinance), Page 6, Section 6, changing the word “intendent” to “independent.”

Lino Paras stated we might as well join other cities and keep sales tax here, similar measures were overwhelmingly passed by neighboring cities, he supports this, and he thinks the Mayor should write the argument.

There was discussion about the prior utility users tax a number of years ago that was sunsetted, the City’s structural deficit, and allowing voters to evaluate and make a determination.

RESOLUTION NO. 19-31

Fasana moved, Finlay seconded to adopt Resolution 19-31, to authorize Mayor Paras-Caracci to write the argument, and to approve the correction to Exhibit 1 as stated above, and carried by the following Roll Call vote:

AYES: Fasana, Lewis, Urias, Reilly, Finlay, Kang, Paras-Caracci

NOES: None

BUSINESS ITEMS (continuation)

Discussion – Timing for City

Council reorganization

There was a discussion about the possibility of moving the reorganization of City Council from the December meeting to the first meeting in January, the Mayor authoring the ballot measure argument for the March 2020 election, possible confusion if a different Councilmember was Mayor on the day of election, the possibility of keeping the current Mayor until after March, and keeping the reorganization in December.

Lino Paras stated when he suggested the Mayor author the argument, he did not mention a name.

Finlay moved, Kang seconded to move the reorganization item to the first meeting in January 2020, and at that time, to reassess and reconsider the item, and carried by the following Roll Call vote:

AYES: Fasana, Lewis, Urias, Finlay, Kang, Paras-Caracci

NOES: Reilly

RESOLUTIONS (continuation)
Council Bill 19-R-30
SB2 Planning Grant Program

Council Bill 19-R-30 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DUARTE AUTHORIZING SUBMITTAL OF AN APPLICATION FOR AND RECEIPT OF SB2 PLANNING GRANT PROGRAM FUNDS

Craig Hensley presented the staff report, and answered questions pertaining to project management cost and affordable housing.

RESOLUTION NO. 19-30

Fasana moved, Lewis seconded to adopt Resolution No. 19-30, and carried by the following Roll Call vote:

AYES: Lewis, Urias, Reilly, Finlay, Fasana, Kang, Paras-Caracci

NOES: None

Council Bill 19-R-32 – Medical
(PERS All Employees)

Council Bill 19-R-32 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DUARTE FIXING THE EMPLOYER CONTRIBUTION AT AN EQUAL AMOUNT FOR EMPLOYEES AND ANNUITANTS UNDER THE PUBLIC EMPLOYEES' MEDICAL AND HOSPITAL CARE ACT (PERS All Employees)

Council Bill 19-R-33 – Medical
Non PERS City Council)

Council Bill 19-R-33 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DUARTE FIXING THE EMPLOYER CONTRIBUTION AT AN EQUAL AMOUNT FOR EMPLOYEES AND ANNUITANTS UNDER THE PUBLIC EMPLOYEES' MEDICAL AND HOSPITAL CARE ACT (Non PERS City Council)

RESOLUTION NO. 19-32

RESOLUTION NO. 19-33

Fasana moved, Kang seconded to adopt Resolution No. 19-32 and Resolution No. 19-33, and carried by the following Roll Call vote:

AYES: Lewis, Urias, Reilly, Finlay, Fasana, Kang, Paras-Caracci

NOES: None

ORAL COMMUNICATIONS
(Continued)

The following spoke on items not on the Agenda.

Steve Hernandez – Councilmember absences, working together.

Lino Paras – Previous comments about the Mayor.

REPORTS/COMMUNICATIONS
FROM COUNCIL/MANAGER/
ATTORNEY

COSGROVE: Stated the transit occupancy tax item and the housing overview presentation will be brought to Council soon.

REILLY: Stated she would like the City to apply for a planning grant for Fish Canyon Trail, as the second round of grants for Prop 68 will be in March, she would like San Gabriel Valley Foothills Rebuilding Together group to receive certificates for

their good work on the house on Lewiston, we should recognize the Route 66 Parade Committee, expressed appreciation for what she is grateful for, and wished all a Happy Thanksgiving.

KANG: Wished all a Happy Thanksgiving.

FINLAY: Thanked Jody Schulz for the holiday caroling event, stated the Mayor was missed at the NLC meeting, congratulated L.A. Councilmember Joe Buscaino on being named the new NLC president, expressed appreciation for what she is grateful for, wished all a Happy Thanksgiving, and stated the holiday decorations look great.

LEWIS: Announced Mayor's Prayer Breakfast tomorrow, wished Councilmember Urias well, expressed appreciation for what he is thankful for, and wished all a Happy Thanksgiving.

URIAS: Thanked all for their kind words, he hopes to be home soon, and wished all a Happy Thanksgiving.

FASANA: Stated there was an article regarding complaints and issues about Service Line Warranty, noted the City joined with the NLC for sewer line repairs, inquired if we should leave the program, inquired about how to enhance the recognition of Route 66, stated Huntington Drive is a historically significant name, asked about appropriate options and outreach to address Route 66 since Napolitano's bill has moved through the House, suggested perhaps one of the Commissions or staff could assist, stated he and Councilmember Kang raised issues about rights-of-way related to properties and incursions onto sidewalks, asked for a report back, the presentation from Rutan was well-received by the SGV COG, thanked staff for removing the K-rails, and wished all a Happy Thanksgiving.

PARAS-CARACCI: Stated she wants to keep on top of the Route 66 100-year anniversary, suggested our monument signs on Huntington Drive could have some type of design on the reverse side, perhaps an emblem of Route 66, she wants a joint meeting with the School District and MAD Town Council, and possibly CS Arts, for a community-wide discussion, she appreciates Councilmember Urias joining us, she is glad to be back, and inquired about funds for a study about lights on Buena Vista by Beardslee School (Hensley responded).

MEETINGS AND EVENTS ATTENDED

In addition to the meetings/events reported on the Agenda, the following attendance events were announced:

Reilly – San Gabriel Valley Consortium meeting regarding homelessness, Contract Cities Director's meeting, YMCA Red Envelope Gala, Rivers and Mountains Conservancy Meeting, Senior Center pot luck.

Fasana – Santa Anita YMCA event.

ADJOURNMENT

The meeting was adjourned at 10:51 p.m. in memory of Jim Creelman and Dennis Rogers, to Tuesday, December 3, 2019, at 4:00 p.m. (City Commission Interviews).

Mayor Tzeitel Paras-Caracci

City Clerk

MINUTES

JOINT CITY COUNCIL/CITY COUNCIL AS SUCCESSOR AGENCY TO DISSOLVED REDEVELOPMENT AGENCY/HOUSING AUTHORITY/COMMUNITY FACILITIES FINANCING AUTHORITY OF THE CITY OF DUARTE ADJOURNED REGULAR MEETING – DECEMBER 3, 2019

CALL TO ORDER	The City Council/City Council as Successor Agency to Dissolved Redevelopment Agency/Housing Authority/Community Facilities Financing Authority of the City of Duarte met in an adjourned regular meeting in the Community Center Lounge, 1600 Huntington Drive, Duarte, California. Mayor Paras-Caracci called the meeting to order at 4:06 p.m.
RECORDATION OF ATTENDANCE	PRESENT: Fasana, Finlay, Lewis, Reilly, Urias, Paras-Caracci (left at 7:16 p.m.) ABSENT: Kang
ADOPTION OF AGENDA	Finlay moved, Reilly seconded to adopt the Agenda, and carried unanimously by those present.
INTERVIEW OF APPLICANTS FOR CITY COMMISSIONS AND COUNCIL DISCUSSION ON APPOINTMENTS	City Council conducted interviews of applicants for the various City of Duarte Commissions, and discussed the appointments. It was noted that appointments to City Commissions would be made at the December 10, 2019, Regular City Council/Agency/Authority Meeting.
ADJOURNMENT	The meeting was adjourned at 7:57 p.m. to the Regular City Council Meeting, Tuesday, December 10, 2019.

Mayor Tzeitel Paras-Caracci

ATTEST:

City Clerk



City of Duarte

Council Warrant Register By Account

By Fund

Payment Dates 11/27/2019 - 12/10/2019

Account Number	Vendor Name	Description (Item)	Payment Number	Project Account Key	Amount
Fund: 100 - GENERAL FUND					
100-1610-7618	HOME DEPOT CREDIT SERVIC	Bathroom Sink	EFT08935		152.37
100-1610-7618	HOME DEPOT CREDIT SERVIC	Building Maintenance Supplies/Repairs	EFT08935		98.99
100-1815-7820	TYLER TECHNOLOGIES INC	Finance System Support 10/1/19 - 12/31/19	214005		11,684.25
100-1610-7618	HOME DEPOT CREDIT SERVIC	Building Maintenance Supplies/Repairs	EFT08935		8.72
100-1605-7737	STATE OF CALIFORNIA DEPART	Adult Excursion-Tule Elk State Natural Reserve	214000		100.00
100-1605-7733	WALMART COMMUNITY/RFC	Senior Ctr Candy	213921		9.94
100-1605-7730	WALMART COMMUNITY/RFC	Halloween Howl Balloons	213921		3.29
100-1605-7735	WALMART COMMUNITY/RFC	TC Family Fued Event Supplies	213921		31.71
100-1605-7735	WALMART COMMUNITY/RFC	TC Office Supplies	213921		30.24
100-1605-7730	WALMART COMMUNITY/RFC	Floating Pumpkin Event Supplies	213921		22.31
100-1605-7735	SMART & FINAL	TC Family Feud Supplies	258		274.49
100-1605-7730	WALMART COMMUNITY/RFC	Floating Pumpkin Event Supplies	213921		70.59
100-1205-7779	WALMART COMMUNITY/RFC	Red Ribbon Week Breakfast	213921		118.95
100-1205-7980	HOME DEPOT CREDIT SERVIC	PS Carwash Supplies	EFT08935		71.34
100-1610-7618	HOME DEPOT CREDIT SERVIC	Refund/Return	EFT08935		-233.15
100-1610-7618	HOME DEPOT CREDIT SERVIC	Building Maintenance Supplies/Repairs	EFT08935		124.45
100-1610-7618	HOME DEPOT CREDIT SERVIC	Building Maintenance Supplies/Repairs	EFT08935		89.57
100-1605-7735	WALMART COMMUNITY/RFC	TC Office/Snack Bar Supplies	213921		154.69
100-1605-7745	WALMART COMMUNITY/RFC	TC Boxing Program Supplies	213921		21.62
100-1605-7730	SMART & FINAL	Staff Halloween Treats	258		87.00
100-1605-7730	SMART & FINAL	Halloween Carving Day Supplies	258		27.13
100-1605-7733	WALMART COMMUNITY/RFC	SC Favor Candy (10/31 Lunch)	213921		34.48
100-1020-7980	HOME DEPOT CREDIT SERVIC	Holiday Decorations	EFT08935		239.47
100-1410-7980	HOME DEPOT CREDIT SERVIC	City Yard Supplies	EFT08935		100.44
100-1610-7618	HOME DEPOT CREDIT SERVIC	Building Maintenance Supplies/Repairs	EFT08935		50.38
100-1605-7730	WALMART COMMUNITY/RFC	Halloween Decorations	213921		186.38
100-1825-7613	CANON SOLUTIONS AMERICA	PS Copier Paper	213951		169.78
100-1605-7730	SMART & FINAL	Special Evemt Supplies	258		4.99
100-1605-7730	SMART & FINAL	Special Event Supplies	258		97.29
100-1605-7730	WALMART COMMUNITY/RFC	Halloween Candy/Snack Bar Food/Water	213921		138.79
100-1405-7965	KOSMONT COMPANIES	Duarte Station AB116 Impacts/Noticing	213978		496.60
100-1605-7735	SMART & FINAL	TC Unity March Supplies	258		10.00
100-1410-7980	HOME DEPOT CREDIT SERVIC	Paint Supplies	EFT08935		24.96
100-1205-7980	WALMART COMMUNITY/RFC	City of Hope Walk for Hope Supplies	213921		70.87
100-1815-7830	THE TECHNOLOGY DEPOT INC	Telephone Cloud Services 12/2019	214003		564.00
100-1815-7830	THE TECHNOLOGY DEPOT INC	Mitel Maintenance 12/2019	214003		422.00
100-1815-7830	THE TECHNOLOGY DEPOT INC	SD Wan w/VELO Cloud Connect 12/2019	214003		567.60
100-1815-7821	THE TECHNOLOGY DEPOT INC	VITA Mgmt 12/2019	214003		553.00
100-1020-7724	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 11/2019	213947		115.00

Council Warrant Register By Account

Payment Dates: 11/27/2019 - 12/10/2019

Account Number	Vendor Name	Description (Item)	Payment Number	Project Account Key	Amount
100-1415-7916	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 11/2019	213947		1,430.00
100-1825-7945	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 11/2019	213947	250016-Oper of Acq Prop-122	41.67
100-1605-7733	WALMART COMMUNITY/RFC	Senior Ctr Supplies	213921		45.07
100-1205-7980	WALMART COMMUNITY/RFC	CERT Supplies	213921		23.91
100-1205-7779	WALMART COMMUNITY/RFC	A-Team November Trip Snacks	213921		128.34
100-1610-7618	HOME DEPOT CREDIT SERVIC	Building Maintenance Supplies/Repairs	EFT08935		153.03
100-1605-7733	WALMART COMMUNITY/RFC	Senior Ctr Supplies	213921		40.86
100-1605-7735	WALMART COMMUNITY/RFC	TC Office Supplies	213921		15.15
100-1410-7630	SIMON EQUIPMENT RENTALS	Sidewalk Grinder Rental	213998		171.10
100-1610-7618	SMART & FINAL	Senior Ctr Coffee Cups	258		74.24
100-1020-7716	SMART & FINAL	Veteran's Day Refreshments	258		153.24
100-1605-7733	WALMART COMMUNITY/RFC	SC Thanksgiving Turkeys	213921		84.17
100-1605-7733	WALMART COMMUNITY/RFC	Senior Ctr Supplies	213921		6.43
100-1605-7741	WALMART COMMUNITY/RFC	Youth Sports Supplies	213921		130.62
100-1605-7733	SMART & FINAL	SC Thanksgiving Potluck Supplies	258		125.38
100-1605-7733	WALMART COMMUNITY/RFC	SC Thanksgiving Supplies	213921		9.96
100-1410-7650	CANYON TIRE SALES INC	Vehicle 4 Tires	213952		1,486.75
100-1010-7980	SMART & FINAL	Council Reception	258		51.98
100-1610-7618	SMART & FINAL	Building Maintenance Supplie	258		307.37
100-1605-7735	FSP DESIGNS	TC Duarte Dance Beansies	213965		143.13
100-1605-7741	WALMART COMMUNITY/RFC	Cross County Supplies	213921		11.43
100-1805-7764	STATE OF CALIFORNIA ENER	CEC Payment 15 of 27	214001	201023-Annual Prin Pmts-EEC	8,325.60
100-1805-7765	STATE OF CALIFORNIA ENER	CEC Payment 15 of 27	214001	201023-Annual Int Pmt-EECB	1,783.61
100-1405-7967	RKA CONSULTING GROUP	Public Works Inspections 10/2019	213991		3,520.00
100-1405-7969	RKA CONSULTING GROUP	Contract City Engineer 10/201	213991		3,797.50
100-1405-7969	RKA CONSULTING GROUP	Engineering Plan Check 10/2019	213991		1,600.00
100-1405-7969	RKA CONSULTING GROUP	Engineering Consulting 10/2019	213991		2,337.50
100-1605-7739	THE SAUCE CREATIVE SERVICE	Holiday Flyers	213995		538.00
100-1605-7733	SMART & FINAL	SC Thanksgiving Potluck Supplies	258		70.00
100-1610-7618	SMART & FINAL	Senior Ctr Coffee Supplies	258		35.37
100-1605-7735	DUARTE CHAMBER OF COMM	TC Turkey Shoot Prizes (Studio Movie Grill Tkts)	213959		54.00
100-1020-7711	SMART & FINAL	Turkey Feast Supplies	258		154.92
100-1205-7779	FSP DESIGNS	Youth Program Uniforms	213965	201914-Youth Programs-Cal V	266.98
100-1610-7652	COUNTY OF LOS ANGELES DEP	FY20 Duarte Town Ctr Backflow Assembly (3)	213954		111.00
100-1415-7661	COUNTY OF LOS ANGELES DEP	FY20 Otis Gordon Backflow Assembly	213954		37.00
100-2121	MOORE IACOFANO GOLTSMA	Duarte Station Specific Plan Add'l Printing	213985	201915-Duarte Station Specifi	1,608.48
100-1410-7810	A1 MAINTENANCE SERVICES	Las Brisas Sweeping 11/2019	213940		58.00
100-1410-7810	A1 MAINTENANCE SERVICES	Las Posadas Sweeping 11/201	213940		58.00
100-1805-7614	STAPLES ADVANTAGE	Office Supplies	213999		34.36
100-1605-7739	THE SAUCE CREATIVE SERVICE	Youth Sports Flyer	213995		761.55
100-1825-7980	SHRED-IT USA LLC	Document Shredding	213997		56.83
100-1805-7614	STAPLES ADVANTAGE	Office Supplies	213999		21.28
100-1825-7631	CANON FINANCIAL SERVICES I	CH (2) Copier Maint 10/16/19 - 11/15/19	213950		609.04
100-1825-7631	CANON FINANCIAL SERVICES I	SC Copier Maint 10/16/19 - 11/15/19	213950		58.62
100-1205-7779	DUARTE PIZZA COMPANY	Youthworks Office Event	213960		31.18
100-1815-7965	MAXTREME INC	IT Helpdesk 11/2019	259		8,700.00
100-1815-7980	MAXTREME INC	Crash Plan Recovery 11/2019	259		200.00
100-1020-7710	LUDECKE PROPERTY MANAGE	Chamber Lease 12/2019	213982		1,600.00

Council Warrant Register By Account

Payment Dates: 11/27/2019 - 12/10/2019

Account Number	Vendor Name	Description (Item)	Payment Number	Project Account Key	Amount
100-1610-7618	SMART & FINAL	Senior Ctr Coffee Supplies	258		236.05
100-1605-7733	SMART & FINAL	Senior Ctr Kitchen Supplies	258		17.26
100-2121	MOORE IACOFANO GOLTSMA	Duarte Station Specific Plan/EIR 10/2019	213985	201915-Duarte Station Specifi	21,113.66
100-1405-7975	MOORE IACOFANO GOLTSMA	Duarte Station Website Edits/Revisions	213985		232.50
100-1410-7900	JCL TRAFFIC SERVICES	K-Rail Message Board Rental	213974		530.00
100-1405-7690	TINA HEANY	Planning Commission Meetin	213970		50.00
100-1405-7690	SARA VASQUEZ	Planning Commission Meetin	214007		50.00
100-1405-7690	PAULA WATSON-GARDNER	Planning Commission Meetin	214009		50.00
100-1405-7690	GEORGE K FARRA	Planning Commission Meetin	213963		50.00
100-1010-7685	GRANICUS INC	CIVICA Hosting	213969		706.20
		Maint/Support 11/19/19 - 12/			
100-1605-7733	SMART & FINAL	Senior Ctr Supplies	258		53.97
100-1605-7733	SMART & FINAL	Senior Ctr Supplies	258		17.48
100-1605-7744	SMART & FINAL	Teen Nutrition Cooking Class Supplies	258		30.09
100-1020-7716	EXPRESSION IN COLOR	COH Christmas Tree Lighting	213962		6,000.00
100-1205-7650	AUTOZONE	Vehicle 24 Wiper Blades	213943		35.02
100-1205-7782	ALL CITY MANAGEMENT SERV	Crossing Guard Srvcs 11/3/19 - 11/16/19	213941		4,374.99
100-1605-7735	FSP DESIGNS	Dance Hoodie for Tzeitel Paras-Caracci	213965		40.90
100-1205-7782	ALL CITY MANAGEMENT SERV	Battle of the Bands Event 11/7/19	213941		41.42
100-1605-7730	SMART & FINAL	Holiday Candy Canes	258		53.97
100-1405-7802	STATE WATER RESOURCES CO	MNSTW Annual Permit Fee 10/1/19 - 9/30/20	214002		8,539.00
100-1205-7787	MVP, LLC	Public Safety Lease	213987		12,142.00
100-1605-7650	MOUNTAIN VIEW TIRE & SER	Van # 16 Tires	213986		423.87
100-1605-7650	WARD SERVICE	Van 16 PM Service	214008		115.15
100-4302	ELAINE ROSE	Citation Dismissal	213938		60.00
100-1410-7650	MOUNTAIN VIEW TIRE & SER	Truck # 9 Tires	213986		960.52
100-1805-7614	STAPLES ADVANTAGE	Credit for Invoice # 3431147426	213999		-9.10
100-1805-7614	STAPLES ADVANTAGE	Credit for Invoice # 3431147426	213999		-9.10
100-1805-7614	STAPLES ADVANTAGE	Office Supplies	213999		53.83
100-1020-7980	THE BASHFUL BUTLER LLC	Deposit-Caterer Employee Annual Awards Dinner	213919		1,000.64
100-1410-7815	GEORGE AND ELIZABETH L GO	Spinks Cyn Rd Brush Clearing	213968		11,000.00
100-1605-7739	THE SAUCE CREATIVE SERVICE	Winter Class Flyer	213995		534.90
100-1605-7733	DUARTE PIZZA COMPANY	SC Christmas Decoration Even	213960		75.43
100-2120	CARLOS POOLS AND CONSTR	Pool Construction Deposit Refund	213925		500.00
100-1005-7647	LIZ REILLY	Conference/Meeting Expense Reimbursement	213990		122.88
100-1810-7980	NAVIA BENEFIT SOLUTIONS	FSA Processing Fee 11/2019	213988		55.00
100-1205-7779	KIWANIS CLUB OF DUARTE	A-Team/DART Trip (Clipper Tickets)	213977		1,050.00
100-1205-7612	KIWANIS CLUB OF DUARTE	Aida Torres Club Membership 8/1/19 - 6/30/20	213977		440.00
100-1605-7733	DUARTE RECREATION PETTY C	Senior Ctr Zip Ties	213927		5.45
100-1605-7733	DUARTE RECREATION PETTY C	SC Halloween Decorations	213927		9.75
100-1605-7735	DUARTE RECREATION PETTY C	Teen Ctr Visa Gift Cards	213927		28.44
100-1605-7735	DUARTE RECREATION PETTY C	Teen Ctr Supplies	213927		6.56
100-1605-7741	DUARTE RECREATION PETTY C	Beardslee Soccer Party	213927		26.24
100-1605-7733	TEMPLE CITY SCHOOLS PERFO	SC Christmas Dinner Entertainment	214004		250.00
100-1605-7733	SMART & FINAL	SC Christmas Cookie Supplies	258		33.63
100-1605-7733	SMART & FINAL	Senior Center Supplies	258		40.80
100-1605-7733	SMART & FINAL	Senior Center Supplies	258		37.45

Council Warrant Register By Account

Payment Dates: 11/27/2019 - 12/10/2019

Account Number	Vendor Name	Description (Item)	Payment Number	Project Account Key	Amount
100-1605-7739	THE SAUCE CREATIVE SERVICE	Christmas Event Flyer Layout	213995		35.00
100-1605-7730	SMART & FINAL	Return	258		-53.97
100-1605-7741	SCMAF-SAN GABRIEL VALLEY	SGV Volleyball Team Entries (	213996		575.00
100-1605-7733	LA-DONUT	SC Christmas Dessert 12/12/1	213979		840.00
100-1010-7610	JEREMY PASCUA	MMASC Conference	213936		623.57
		Hotel/Meals/Mileage			
100-1010-7610	VICTORIA ROCHA	SGVCOG Mtg/MMASC	213937		517.90
		Conference Expense Reimb			
100-1605-7744	DALYLAH SANDOVAL	Teen Nutrition Council	213994		100.00
100-1605-7744	ELAYSSA AQUINO	Teen Nutrition Council	213942		100.00
100-1605-7744	PEDRO RODRIGUEZ	Teen Nutrition Council	213992		100.00
100-1605-7744	SARAH DOWIRI	Teen Nutrition Council	213958		100.00
100-1605-7744	SAMANTHA MARTINEZ	Teen Nutrition Council	213984		100.00
100-1605-7744	BRYAN GARCIA	Teen Nutrition Council	213966		100.00
100-1605-7744	OLGALIVIER GARCIA	Teen Nutrition Council	213967		100.00
100-1605-7744	YVETTE RODRIGUEZ	Teen Nutrition Council	213993		100.00
100-1205-7779	AIDA TORRES	Misc Youth Trips/Meals	213939		202.64
		Expense Reimb			
100-1405-7610	AMANDA HAMILTON	Measure W/LA Permit Group	213928		32.37
		Meetings			
100-1405-7612	COUNTY OF LOS ANGELES RE	NOD Zone Change/MCA	213920		75.00
		Duarte Station Specific Plan			
100-1500	KELLY BARNES	Advance-SC Christmas	213923		800.00
		Lunch/Dinner			
100-1605-7612	KIWANIS CLUB OF DUARTE	Marilyn Mays Club	213977		440.00
		Membership 8/1/19 - 6/30/2			
100-1605-7736	AGI ACADEMY	Instructor Fee-SC Intro to	213922		260.00
		Computers			
100-1605-7733	THE BASHFUL BUTLER LLC	SC Christmas Dinner	213944		2,043.75
100-1605-7744	PEDRO RODRIGUEZ	Teen Nutrition Council	213992		100.00
100-1605-7744	OLGALIVIER GARCIA	Teen Nutrition Council	213967		100.00
100-1605-7744	SARAH DOWIRI	Teen Nutrition Council	213958		100.00
100-1605-7744	ELAYSSA AQUINO	Teen Nutrition Council	213942		100.00
100-1605-7744	DALYLAH SANDOVAL	Teen Nutrition Council	213994		100.00
100-1605-7744	SAMANTHA MARTINEZ	Teen Nutrition Council	213984		100.00
100-1605-7744	BRYAN GARCIA	Teen Nutrition Council	213966		100.00
100-1605-7744	YVETTE RODRIGUEZ	Teen Nutrition Council	213993		100.00
100-2124	BLANCA LUNA	Gazebo Rent Deposit Refund	213931		50.00
100-1015-7682	BURKE, WILLIAMS & SORENSE	Labor Legal 10/2019	213949		2,019.66
100-1610-7618	SMART & FINAL	Senior Ctr Coffee Supplies	258		111.80
100-1825-7613	STAPLES ADVANTAGE	Copier Paper	213999		1,348.20
100-1605-7730	SMART & FINAL	Holiday Event Table Cloths	258		39.39
100-1605-7610	CPRS DISTRICT 13	Holiday Cheer (9) Attendees	213956		315.00
100-2120	ELIZABETH CALVO	ROP Bldg Rent Deposit Refun	213924		150.00
100-2120	ALMA LARA	CC Rent Deposit Refund	213929		500.00
100-2120	LA SHANDRA MCGRAW	TC Rent Deposit Refund	213935		300.00
100-2120	SUSANA MACIEL	CC Rent Deposit Refund	213932		500.00
100-2120	TOMMY LEYVA	TC Rent Deposit Refund	213930		100.00
100-1005-7642	MARGARET FINLAY	Council Vehicle Allowance	213964		75.00
100-1005-7646	TZEITEL PARAS-CARACCI	Council Vehicle Allowance	213989		75.00
100-1005-7648	SAMUEL KANG	Council Vehicle Allowance	213975		75.00
100-1005-7649	BRYAN URIAS	Council Vehicle Allowance	214006		75.00
100-1005-7650	TONEY LEWIS	Council Vehicle Allowance	213981		75.00
100-1825-7674	LINDA HENDERSON	Health Insurance	213971		435.00
		Reimbursement			
100-1825-7674	STEVE ESBENSHADE	Health Insurance	213961		218.00
		Reimbursement			
100-1825-7674	JACQUELINE BURCKHARD	Health Insurance	213948		218.00
		Reimbursement			
100-1825-7674	JIM KIRCHNER	Health Insurance	213976		435.00
		Reimbursement			

Council Warrant Register By Account

Payment Dates: 11/27/2019 - 12/10/2019

Account Number	Vendor Name	Description (Item)	Payment Number	Project Account Key	Amount
100-1825-7674	GINNY JOYCE BELBA	Health Insurance Reimbursement	213945		218.00
100-1825-7674	CATHERINE BRATTA	Health Insurance Reimbursement	213946		435.00
100-1825-7674	EFREN CASTRO	Health Insurance Reimbursement	213953		566.00
100-1605-7736	AGI ACADEMY	Instructor Fee-Math Workshops	213922		110.60
100-2120	ISAURA CARTAGENA	ROP Bldg Rent Deposit Refun	213926		150.00
100-2120	TERESA MARTINEZ	CC Rent Deposit Refund	213934		500.00
100-1405-7800	LIFE STORAGE #530	Building Plans Storage 12/1/19 - 1/1/20	EFT08937		267.00
100-1405-7800	LIFE STORAGE #530	Building Plans Storage 12/1/19 - 1/1/20	EFT08938		247.00
100-1815-7630	DE LAGE LANDEN FINANCIAL	iMac Lease Pymt 4	EFT08939		1,015.63
100-2120	INLAND ENGINEERING SERVIC	DSRM/ROW #3-0062 Cash Bond Refund	213972		1,000.00
100-2120	INNOCENTI CONSTRUCTION I	AC Trench #6019 (Cal Am) Repair Cash Bond Refund	213973		5,000.00
100-2120	INLAND ENGINEERING SERVIC	AC Trench & S/W # 6-0017 Repair Cash Bond Refund	213972		1,000.00
100-2120	INLAND ENGINEERING SERVIC	AC Trench #6-0017B Repair Cash Bond Refund	213972		1,000.00
100-1405-7610	MAINTENANCE SUPERINTEND	Amanda/Yesenia Annual Holiday Luncheon	213933		90.00
100-1410-7610	MAINTENANCE SUPERINTEND	Gerard Batista Annual Holiday Luncheon	213933		40.00
100-1605-7737	WOOL GROWERS RESTAURAN	Tule Elk Rescue Excursion Lunch	214010		1,274.40
Fund 100 - GENERAL FUND Total:					157,053.97
Fund: 220 - GAS TAX FUN					
220-2225-7811	CRAFCO INC	Asphalt Cold Patch-Pothole Repairs	213957		724.16
220-2210-7811	MARTINEZ CONCRETE INC	Hacienda Dr/San Pablo Way Street Repairs	213983		17,200.00
Fund 220 - GAS TAX FUN Total:					17,924.16
Fund: 240 - LIGHTING AND LANDSCAPE DISTRICT FUND					
240-2410-7915	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 11/2019	213947		7,500.00
240-2410-7917	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 11/2019	213947		485.00
240-2410-7917	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 11/2019	213947		4,845.00
240-2420-7914	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 11/2019	213947		345.16
240-2421-7914	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 11/2019	213947		1,300.00
240-2422-7914	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 11/2019	213947		480.58
240-2423-7914	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 11/2019	213947		900.00
240-2424-7914	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 11/2019	213947		550.00
240-2425-7914	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 11/2019	213947		400.00
240-2426-7914	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 11/2019	213947		180.00
240-2427-7914	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 11/2019	213947		630.33
240-2431-7914	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 11/2019	213947		800.00
240-2432-7914	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 11/2019	213947		835.00

Council Warrant Register By Account

Payment Dates: 11/27/2019 - 12/10/2019

Account Number	Vendor Name	Description (Item)	Payment Number	Project Account Key	Amount
240-2433-7914	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 11/2019	213947		530.00
240-2434-7914	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 11/2019	213947		355.00
240-2435-7914	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 11/2019	213947		500.00
240-2405-7890	COUNTY OF LOS ANGELES DEP	Traffic Signal Maintenance/Repairs 10/201	213955		7,651.34
240-2410-7662	COUNTY OF LOS ANGELES DEP	FY20 Aloysia Moore Park Backflow Assembly	213954		37.00
240-2410-7662	COUNTY OF LOS ANGELES DEP	FY20 Royal Oaks Park Ext Backflow Assembly	213954		37.00
240-2410-7662	COUNTY OF LOS ANGELES DEP	FY20 Hacienda Park Backflow Assembly	213954		37.00
240-2410-7662	COUNTY OF LOS ANGELES DEP	FY20 Duarte Park Backflow Assembly	213954		37.00
240-2410-7662	COUNTY OF LOS ANGELES DEP	FY20 Beardslee Park Backflow Assembly	213954		37.00
240-2423-7887	COUNTY OF LOS ANGELES DEP	FY20 Amberwood LLD Backflow Assembly	213954		37.00
240-2410-7662	COUNTY OF LOS ANGELES DEP	FY20 Royal Oaks Park Backflow Assembly (3)	213954		111.00
240-2426-7810	A1 MAINTENANCE SERVICES	Grocery Outlet Sweeping 11/2019	213940		747.00
Fund 240 - LIGHTING AND LANDSCAPE DISTRICT FUND Total:					29,367.41
Fund: 260 - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)					
260-2605-8061	LDM ASSOCIATES INC	FY/20 ADA Curb Ramp Admin 10/2019	213980	202010-ADA Curb Ramps & (C	1,800.00
Fund 260 - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) Total:					1,800.00
Fund: 440 - PROPOSITION A TRANSIT FUND					
440-4405-7887	WARD SERVICE	Vehicle 30 Detection Pump/Left Door Repair	214008		1,750.13
440-4405-7614	STAPLES ADVANTAGE	Office Supplies	213999		33.26
440-4405-7650	AUTOZONE	Yard Supplies	213943		25.59
440-4405-7614	STAPLES ADVANTAGE	Credit for Invoice # 3431147426	213999		-15.75
440-4405-7614	STAPLES ADVANTAGE	Credit for Invoice # 3431147426	213999		-15.75
440-4405-7614	STAPLES ADVANTAGE	Office Supplies	213999		17.66
Fund 440 - PROPOSITION A TRANSIT FUND Total:					1,795.14
Grand Total:					207,940.68

Report Summary

Fund Summary

Fund	Payment Amount
100 - GENERAL FUND	157,053.97
220 - GAS TAX FUN	17,924.16
240 - LIGHTING AND LANDSCAPE DISTRICT FUND	29,367.41
260 - COMMUNITY DEVELOPMENT BLOCK GRANT (CDB	1,800.00
440 - PROPOSITION A TRANSIT FUND	1,795.14
Grand Total:	207,940.68

Account Summary

Account Number	Account Name	Payment Amount
100-1005-7642	Travel & Exp - Finlay	75.00
100-1005-7646	Travel & Exp - Paras	75.00
100-1005-7647	Travel & Exp - Reilly	122.88
100-1005-7648	Travel & Exp - Kang	75.00
100-1005-7649	Travel & Exp - Urias	75.00
100-1005-7650	Travel & Exp - Lewis	75.00
100-1010-7610	Travel, Mtgs & Conf	1,141.47
100-1010-7685	Content Delivery, Netwo	706.20
100-1010-7980	Other Expenses	51.98
100-1015-7682	Labor Counsel Legal	2,019.66
100-1020-7710	Chamber Of Commerce	1,600.00
100-1020-7711	Employee Recognition C	154.92
100-1020-7716	Special Community Even	6,153.24
100-1020-7724	Post Office Parking	115.00
100-1020-7980	Other Expenses	1,240.11
100-1205-7612	Publications and Dues	440.00
100-1205-7650	Vehicle Maintenance	35.02
100-1205-7779	Youth Programs	1,798.09
100-1205-7782	Crossing Guard Contract	4,416.41
100-1205-7787	Public Safety Cntr Lease	12,142.00
100-1205-7980	Other Expenses	166.12
100-1405-7610	Travel, Mtgs & Conf	122.37
100-1405-7612	Publications and Dues	75.00
100-1405-7690	Planning Commission	200.00
100-1405-7800	Building Department Ser	514.00
100-1405-7802	NPDES Requirements	8,539.00
100-1405-7965	Professional Services	496.60
100-1405-7967	Public Works Inspection	3,520.00
100-1405-7969	City Engineer	7,735.00
100-1405-7975	Economic Development	232.50
100-1410-7610	Travel, Mtgs & Conf	40.00
100-1410-7630	Equipment Rentals	171.10
100-1410-7650	Vehicle Maintenance	2,447.27
100-1410-7810	Street Sweeping	116.00
100-1410-7815	Brush Clearance	11,000.00
100-1410-7900	Emergency Cleanup/Mai	530.00
100-1410-7980	Other Expenses	125.40
100-1415-7661	Other Serv-Sports Park	37.00
100-1415-7916	Landscape-Sport Park	1,430.00
100-1500	Advances	800.00
100-1605-7610	Travel, Mtgs & Conf	315.00
100-1605-7612	Publications and Dues	440.00
100-1605-7650	Vehicle Maintenance	539.02
100-1605-7730	Special Events	677.16
100-1605-7733	Senior Center	3,851.26
100-1605-7735	Teen Center	789.31
100-1605-7736	Recreation Classes	370.60
100-1605-7737	Adult Excursions	1,374.40

Account Summary

Account Number	Account Name	Payment Amount
100-1605-7739	Publicity	1,869.45
100-1605-7741	Sports/Playground Progr	743.29
100-1605-7744	Nutrition Program Costs	1,630.09
100-1605-7745	Boxing Program	21.62
100-1610-7618	Building Supplies	1,209.19
100-1610-7652	Building Maint Services	111.00
100-1805-7614	Office Supplies	91.27
100-1805-7764	CA CEC Annual Principal	8,325.60
100-1805-7765	CA CEC Annual Interest	1,783.61
100-1810-7980	Other Expenses	55.00
100-1815-7630	Equipment Lease	1,015.63
100-1815-7820	Finance System Support	11,684.25
100-1815-7821	Personal Computer Supp	553.00
100-1815-7830	Telephones	1,553.60
100-1815-7965	Professional Services	8,700.00
100-1815-7980	Other Expenses	200.00
100-1825-7613	Duplications And Photos	1,517.98
100-1825-7631	Equipment Maintenance	667.66
100-1825-7674	Retiree Health Insurance	2,525.00
100-1825-7945	Operation Of Acq Prop	41.67
100-1825-7980	Other Expenses	56.83
100-2120	Refundable Deposits	10,700.00
100-2121	Pass Through Deposits	22,722.14
100-2124	Gazebo Refundable Dep	50.00
100-4302	Parking Citations	60.00
220-2210-7811	Street Maintenance	17,200.00
220-2225-7811	Street Maintenance	724.16
240-2405-7890	Repairs-Traffic Signal	7,651.34
240-2410-7662	Other Serv-Citywide	296.00
240-2410-7915	Landscape-Citywide	7,500.00
240-2410-7917	Landscape-Medians	5,330.00
240-2420-7914	Landscape Maintenance	345.16
240-2421-7914	Landscape Maintenance	1,300.00
240-2422-7914	Landscape Maintenance	480.58
240-2423-7887	Repairs & Replacements	37.00
240-2423-7914	Landscape Maintenance	900.00
240-2424-7914	Landscape Maintenance	550.00
240-2425-7914	Landscape Maintenance	400.00
240-2426-7810	Street Sweeping	747.00
240-2426-7914	Landscape Maintenance	180.00
240-2427-7914	Landscape Maintenance	630.33
240-2431-7914	Landscape Maintenance	800.00
240-2432-7914	Landscape Maintenance	835.00
240-2433-7914	Landscape Maintenance	530.00
240-2434-7914	Landscape Maintenance	355.00
240-2435-7914	Landscape Maintenance	500.00
260-2605-8061	ADA Curb Ramps (Capita	1,800.00
440-4405-7614	Office Supplies	19.42
440-4405-7650	Vehicle Maintenance	25.59
440-4405-7887	Repairs & Replacements	1,750.13
	Grand Total:	207,940.68

Project Account Summary

Project Account Key	Payment Amount
None	173,000.68
201023-Annual Int Pmt-EECBG	1,783.61
201023-Annual Prin Pmts-EECBG	8,325.60
201914-Youth Programs-Cal VIP	266.98

Project Account Summary

Project Account Key	Payment Amount
201915-Duarte Station Specific Plan-Expense	22,722.14
202010-ADA Curb Ramps & (Construction)	1,800.00
250016-Oper of Acq Prop-1229 Pops Road	41.67
Grand Total:	<u>207,940.68</u>



City of Duarte

Council Warrant Register By Vendor

By Fund

Payment Dates 112719 - 121019

Account Number	Vendor Name	Description (Item)	Payable Number	Project Account Key	Amount
Fund: 100 - GENERAL FUND					
Vendor: 1570 - A1 MAINTENANCE SERVICES CA					
100-1410-7810	A1 MAINTENANCE SERVICES	Las Brisas Sweeping 11/2019	191608		58.00
100-1410-7810	A1 MAINTENANCE SERVICES	Las Posadas Sweeping 11/201	191609		58.00
Vendor 1570 - A1 MAINTENANCE SERVICES CA Total:					116.00
Vendor: 4645 - AGI ACADEMY					
100-1605-7736	AGI ACADEMY	Instructor Fee-SC Intro to Computers	11272019		260.00
100-1605-7736	AGI ACADEMY	Instructor Fee-Math Workshops	1222019		110.60
Vendor 4645 - AGI ACADEMY Total:					370.60
Vendor: 1388 - AIDA TORRES					
100-1205-7779	AIDA TORRES	Misc Youth Trips/Meals Expense Reimb	11/7/19-11/17/19		202.64
Vendor 1388 - AIDA TORRES Total:					202.64
Vendor: 6117 - ALL CITY MANAGEMENT SERVICE INC					
100-1205-7782	ALL CITY MANAGEMENT SERV	Crossing Guard Srvcs 11/3/19 - 11/16/19	64908		4,374.99
100-1205-7782	ALL CITY MANAGEMENT SERV	Battle of the Bands Event 11/7/19	64976		41.42
Vendor 6117 - ALL CITY MANAGEMENT SERVICE INC Total:					4,416.41
Vendor: T4093 - ALMA LARA					
100-2120	ALMA LARA	CC Rent Deposit Refund	R82375		500.00
Vendor T4093 - ALMA LARA Total:					500.00
Vendor: 5846 - AMANDA HAMILTON					
100-1405-7610	AMANDA HAMILTON	Measure W/LA Permit Group Meetings	11272019		32.37
Vendor 5846 - AMANDA HAMILTON Total:					32.37
Vendor: 1491 - AUTOZONE					
100-1205-7650	AUTOZONE	Vehicle 24 Wiper Blades	2814820406		35.02
Vendor 1491 - AUTOZONE Total:					35.02
Vendor: T4094 - BLANCA LUNA					
100-2124	BLANCA LUNA	Gazebo Rent Deposit Refund	2000722.002		50.00
Vendor T4094 - BLANCA LUNA Total:					50.00
Vendor: 3889 - BRIGHTVIEW LANDSCAPE SERVICES INC					
100-1020-7724	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 11/2019	6569824		115.00
100-1415-7916	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 11/2019	6569824		1,430.00
100-1825-7945	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 11/2019	6569824	250016-Oper of Acq Prop-122	41.67
Vendor 3889 - BRIGHTVIEW LANDSCAPE SERVICES INC Total:					1,586.67
Vendor: 6012 - BRYAN GARCIA					
100-1605-7744	BRYAN GARCIA	Teen Nutrition Council	11/2019		100.00
100-1605-7744	BRYAN GARCIA	Teen Nutrition Council	12/2019		100.00
Vendor 6012 - BRYAN GARCIA Total:					200.00
Vendor: 6006 - BRYAN URIAS					
100-1005-7649	BRYAN URIAS	Council Vehicle Allowance	12/2019		75.00
Vendor 6006 - BRYAN URIAS Total:					75.00

Council Warrant Register By Vendor

Payment Dates: 112719 - 121019

Account Number	Vendor Name	Description (Item)	Payable Number	Project Account Key	Amount
Vendor: 4838 - BURKE, WILLIAMS & SORENSEN LLP					
100-1015-7682	BURKE, WILLIAMS & SORENSE	Labor Legal 10/2019	247975		2,019.66
Vendor 4838 - BURKE, WILLIAMS & SORENSEN LLP Total:					2,019.66
Vendor: 5719 - CANON FINANCIAL SERVICES INC					
100-1825-7631	CANON FINANCIAL SERVICES I	CH (2) Copier Maint 10/16/19 - 11/15/19	4031056154		609.04
100-1825-7631	CANON FINANCIAL SERVICES I	SC Copier Maint 10/16/19 - 11/15/19	4031056155		58.62
Vendor 5719 - CANON FINANCIAL SERVICES INC Total:					667.66
Vendor: 5720 - CANON SOLUTIONS AMERICA INC					
100-1825-7613	CANON SOLUTIONS AMERICA	PS Copier Paper	146660204		169.78
Vendor 5720 - CANON SOLUTIONS AMERICA INC Total:					169.78
Vendor: 4961 - CANYON TIRE SALES INC					
100-1410-7650	CANYON TIRE SALES INC	Vehicle 4 Tires	20055215		1,486.75
Vendor 4961 - CANYON TIRE SALES INC Total:					1,486.75
Vendor: T4095 - CARLOS POOLS AND CONSTRUCTION INC					
100-2120	CARLOS POOLS AND CONSTR	Pool Construction Deposit Refund	R68875		500.00
Vendor T4095 - CARLOS POOLS AND CONSTRUCTION INC Total:					500.00
Vendor: 0028 - CATHERINE BRATTA					
100-1825-7674	CATHERINE BRATTA	Health Insurance Reimbursement	12/2019		435.00
Vendor 0028 - CATHERINE BRATTA Total:					435.00
Vendor: 0890 - COUNTY OF LOS ANGELES DEPARTMENT OF PUBLIC HEALTH					
100-1610-7652	COUNTY OF LOS ANGELES DEP	FY20 Duarte Town Ctr Backflow Assembly (3)	AR0241599-111419		111.00
100-1415-7661	COUNTY OF LOS ANGELES DEP	FY20 Otis Gordon Backflow Assembly	AR0262888-111419		37.00
Vendor 0890 - COUNTY OF LOS ANGELES DEPARTMENT OF PUBLIC HEALTH Total:					148.00
Vendor: 0692 - COUNTY OF LOS ANGELES REGISTRAR-RECORDER					
100-1405-7612	COUNTY OF LOS ANGELES RE	NOD Zone Change/MCA Duarte Station Specific Plan	11272019		75.00
Vendor 0692 - COUNTY OF LOS ANGELES REGISTRAR-RECORDER Total:					75.00
Vendor: 0868 - CPRS DISTRICT 13					
100-1605-7610	CPRS DISTRICT 13	Holiday Cheer (9) Attendees	HCEER 13		315.00
Vendor 0868 - CPRS DISTRICT 13 Total:					315.00
Vendor: 5857 - DALYLAH SANDOVAL					
100-1605-7744	DALYLAH SANDOVAL	Teen Nutrition Council	11/2019		100.00
100-1605-7744	DALYLAH SANDOVAL	Teen Nutrition Council	12/2019		100.00
Vendor 5857 - DALYLAH SANDOVAL Total:					200.00
Vendor: 6064 - DE LAGE LANDEN FINANCIAL SERVICES INC					
100-1815-7630	DE LAGE LANDEN FINANCIAL	iMac Lease Pymt 4	65697702		1,015.63
Vendor 6064 - DE LAGE LANDEN FINANCIAL SERVICES INC Total:					1,015.63
Vendor: 0074 - DUARTE CHAMBER OF COMMERCE					
100-1605-7735	DUARTE CHAMBER OF COMM	TC Turkey Shoot Prizes (Studio Movie Grill Tkts)	12263		54.00
Vendor 0074 - DUARTE CHAMBER OF COMMERCE Total:					54.00
Vendor: 1809 - DUARTE PIZZA COMPANY					
100-1205-7779	DUARTE PIZZA COMPANY	Youthworks Office Event	469589		31.18
100-1605-7733	DUARTE PIZZA COMPANY	SC Christmas Decoration Even	469590		75.43
Vendor 1809 - DUARTE PIZZA COMPANY Total:					106.61
Vendor: 0311 - DUARTE RECREATION PETTY CASH					
100-1605-7733	DUARTE RECREATION PETTY C	Senior Ctr Zip Ties	11262019		5.45
100-1605-7733	DUARTE RECREATION PETTY C	SC Halloween Decorations	11262019		9.75
100-1605-7735	DUARTE RECREATION PETTY C	Teen Ctr Visa Gift Cards	11262019		28.44
100-1605-7735	DUARTE RECREATION PETTY C	Teen Ctr Supplies	11262019		6.56

Council Warrant Register By Vendor

Payment Dates: 112719 - 121019

Account Number	Vendor Name	Description (Item)	Payable Number	Project Account Key	Amount
100-1605-7741	DUARTE RECREATION PETTY C	Beardslee Soccer Party	11262019		26.24
Vendor 0311 - DUARTE RECREATION PETTY CASH Total:					76.44
Vendor: 1533 - EFREN CASTRO					
100-1825-7674	EFREN CASTRO	Health Insurance Reimbursement	12/2019		566.00
Vendor 1533 - EFREN CASTRO Total:					566.00
Vendor: T4096 - ELAINE ROSE					
100-4302	ELAINE ROSE	Citation Dismissal	DU020008056		60.00
Vendor T4096 - ELAINE ROSE Total:					60.00
Vendor: 5684 - ELAYSSA AQUINO					
100-1605-7744	ELAYSSA AQUINO	Teen Nutrition Council	11/2019		100.00
100-1605-7744	ELAYSSA AQUINO	Teen Nutrition Council	12/2019		100.00
Vendor 5684 - ELAYSSA AQUINO Total:					200.00
Vendor: T3676 - ELIZABETH CALVO					
100-2120	ELIZABETH CALVO	ROP Bldg Rent Deposit Refun	R81885		150.00
Vendor T3676 - ELIZABETH CALVO Total:					150.00
Vendor: 5991 - EXPRESSION IN COLOR					
100-1020-7716	EXPRESSION IN COLOR	COH Christmas Tree Lighting	1547		6,000.00
Vendor 5991 - EXPRESSION IN COLOR Total:					6,000.00
Vendor: 4039 - FSP DESIGNS					
100-1605-7735	FSP DESIGNS	TC Duarte Dance Beanies	6464		143.13
100-1205-7779	FSP DESIGNS	Youth Program Uniforms	6470	201914-Youth Programs-Cal V	266.98
100-1605-7735	FSP DESIGNS	Dance Hoodie for Tzeitel Paras-Caracci	6496		40.90
Vendor 4039 - FSP DESIGNS Total:					451.01
Vendor: 4115 - GEORGE AND ELIZABETH L GONZALES					
100-1410-7815	GEORGE AND ELIZABETH L GO	Spinks Cyn Rd Brush Clearing	11252019		11,000.00
Vendor 4115 - GEORGE AND ELIZABETH L GONZALES Total:					11,000.00
Vendor: 5517 - GEORGE K FARRA					
100-1405-7690	GEORGE K FARRA	Planning Commission Meetin	11/18/2019		50.00
Vendor 5517 - GEORGE K FARRA Total:					50.00
Vendor: 0124 - GINNY JOYCE BELBA					
100-1825-7674	GINNY JOYCE BELBA	Health Insurance Reimbursement	12/2019		218.00
Vendor 0124 - GINNY JOYCE BELBA Total:					218.00
Vendor: 5347 - GRANICUS INC					
100-1010-7685	GRANICUS INC	CIVICA Hosting Maint/Support 11/19/19 - 12/	120126		706.20
Vendor 5347 - GRANICUS INC Total:					706.20
Vendor: 0788 - HOME DEPOT CREDIT SERVICES					
100-1610-7618	HOME DEPOT CREDIT SERVIC	Bathroom Sink	1492166		152.37
100-1610-7618	HOME DEPOT CREDIT SERVIC	Building Maintenance Supplies/Repairs	3511290		98.99
100-1610-7618	HOME DEPOT CREDIT SERVIC	Building Maintenance Supplies/Repairs	7742895		8.72
100-1205-7980	HOME DEPOT CREDIT SERVIC	PS Carwash Supplies	8743578		71.34
100-1610-7618	HOME DEPOT CREDIT SERVIC	Refund/Return	7222225		-233.15
100-1610-7618	HOME DEPOT CREDIT SERVIC	Building Maintenance Supplies/Repairs	7743611		124.45
100-1610-7618	HOME DEPOT CREDIT SERVIC	Building Maintenance Supplies/Repairs	6140409		89.57
100-1020-7980	HOME DEPOT CREDIT SERVIC	Holiday Decorations	1612235		239.47
100-1410-7980	HOME DEPOT CREDIT SERVIC	City Yard Supplies	1612236		100.44
100-1610-7618	HOME DEPOT CREDIT SERVIC	Building Maintenance Supplies/Repairs	0151358		50.38
100-1410-7980	HOME DEPOT CREDIT SERVIC	Paint Supplies	9151400		24.96

Council Warrant Register By Vendor					Payment Dates: 112719 - 121019
Account Number	Vendor Name	Description (Item)	Payable Number	Project Account Key	Amount
100-1610-7618	HOME DEPOT CREDIT SERVIC	Building Maintenance Supplies/Repairs	4142492		153.03
Vendor 0788 - HOME DEPOT CREDIT SERVICES Total:					880.57
Vendor: T3796 - INLAND ENGINEERING SERVICE INC					
100-2120	INLAND ENGINEERING SERVIC	DSRM/ROW #3-0062 Cash Bond Refund	R1099		1,000.00
100-2120	INLAND ENGINEERING SERVIC	AC Trench & S/W # 6-0017 Repair Cash Bond Refund	R67721		1,000.00
100-2120	INLAND ENGINEERING SERVIC	AC Trench #6-0017B Repair Cash Bond Refund	R68468		1,000.00
Vendor T3796 - INLAND ENGINEERING SERVICE INC Total:					3,000.00
Vendor: T3322 - INNOCENTI CONSTRUCTION INC					
100-2120	INNOCENTI CONSTRUCTION I	AC Trench #6019 (Cal Am) Repair Cash Bond Refund	R65715		5,000.00
Vendor T3322 - INNOCENTI CONSTRUCTION INC Total:					5,000.00
Vendor: T4098 - ISAURA CARTAGENA					
100-2120	ISAURA CARTAGENA	ROP Bldg Rent Deposit Refun	R82422		150.00
Vendor T4098 - ISAURA CARTAGENA Total:					150.00
Vendor: 3821 - JACQUELINE BURCKHARD					
100-1825-7674	JACQUELINE BURCKHARD	Health Insurance Reimbursement	12/2019		218.00
Vendor 3821 - JACQUELINE BURCKHARD Total:					218.00
Vendor: 3957 - JCL TRAFFIC SERVICES					
100-1410-7900	JCL TRAFFIC SERVICES	K-Rail Message Board Rental	102777		530.00
Vendor 3957 - JCL TRAFFIC SERVICES Total:					530.00
Vendor: T3958 - JEREMY PASCUA					
100-1010-7610	JEREMY PASCUA	MMASC Conference Hotel/Meals/Mileage	11/13/19-11/15/19		623.57
Vendor T3958 - JEREMY PASCUA Total:					623.57
Vendor: 0128 - JIM KIRCHNER					
100-1825-7674	JIM KIRCHNER	Health Insurance Reimbursement	12/2019		435.00
Vendor 0128 - JIM KIRCHNER Total:					435.00
Vendor: 3643 - KELLY BARNES					
100-1500	KELLY BARNES	Advance-SC Christmas Lunch/Dinner	11272019		800.00
Vendor 3643 - KELLY BARNES Total:					800.00
Vendor: 0388 - KIWANIS CLUB OF DUARTE					
100-1205-7779	KIWANIS CLUB OF DUARTE	A-Team/DART Trip (Clipper Tickets)	112619		1,050.00
100-1205-7612	KIWANIS CLUB OF DUARTE	Aida Torres Club Membership 8/1/19 - 6/30/20	11262019		440.00
100-1605-7612	KIWANIS CLUB OF DUARTE	Marilyn Mays Club Membership 8/1/19 - 6/30/2	11272019		440.00
Vendor 0388 - KIWANIS CLUB OF DUARTE Total:					1,930.00
Vendor: 5256 - KOSMONT COMPANIES					
100-1405-7965	KOSMONT COMPANIES	Duarte Station AB116 Impacts/Noticing	18-0162-007		496.60
Vendor 5256 - KOSMONT COMPANIES Total:					496.60
Vendor: T4091 - LA SHANDRA MCGRAW					
100-2120	LA SHANDRA MCGRAW	TC Rent Deposit Refund	R82496		300.00
Vendor T4091 - LA SHANDRA MCGRAW Total:					300.00
Vendor: 5890 - LA-DONUT					
100-1605-7733	LA-DONUT	SC Christmas Dessert 12/12/1	000347		840.00
Vendor 5890 - LA-DONUT Total:					840.00
Vendor: 5761 - LIFE STORAGE #530					
100-1405-7800	LIFE STORAGE #530	Building Plans Storage 12/1/19 - 1/1/20	53800		267.00

Council Warrant Register By Vendor

Payment Dates: 112719 - 121019

Account Number	Vendor Name	Description (Item)	Payable Number	Project Account Key	Amount
100-1405-7800	LIFE STORAGE #530	Building Plans Storage 12/1/19 - 1/1/20	53801		247.00
Vendor 5761 - LIFE STORAGE #530 Total:					514.00
Vendor: 5060 - LINDA HENDERSON					
100-1825-7674	LINDA HENDERSON	Health Insurance Reimbursement	12/2019		435.00
Vendor 5060 - LINDA HENDERSON Total:					435.00
Vendor: T2196 - LIZ REILLY					
100-1005-7647	LIZ REILLY	Conference/Meeting Expense Reimbursement	10/2019		122.88
Vendor T2196 - LIZ REILLY Total:					122.88
Vendor: 5698 - LUDECKE PROPERTY MANAGEMENT INC					
100-1020-7710	LUDECKE PROPERTY MANAGE	Chamber Lease 12/2019	1735-huntplaz-1219		1,600.00
Vendor 5698 - LUDECKE PROPERTY MANAGEMENT INC Total:					1,600.00
Vendor: 2568 - MAINTENANCE SUPERINTENDENTS ASSOCIATION					
100-1405-7610	MAINTENANCE SUPERINTEND	Amanda/Yesenia Annual Holiday Luncheon	12/10/2019		90.00
100-1410-7610	MAINTENANCE SUPERINTEND	Gerard Batista Annual Holiday Luncheon	12/10/2019		40.00
Vendor 2568 - MAINTENANCE SUPERINTENDENTS ASSOCIATION Total:					130.00
Vendor: 0285 - MARGARET FINLAY					
100-1005-7642	MARGARET FINLAY	Council Vehicle Allowance	12/2019		75.00
Vendor 0285 - MARGARET FINLAY Total:					75.00
Vendor: 4286 - MAXTREME INC					
100-1815-7965	MAXTREME INC	IT Helpdesk 11/2019	13438		8,700.00
100-1815-7980	MAXTREME INC	Crash Plan Recovery 11/2019	13438		200.00
Vendor 4286 - MAXTREME INC Total:					8,900.00
Vendor: 5454 - MOORE IACOFANO GOLTSMAN INC					
100-2121	MOORE IACOFANO GOLTSMA	Duarte Station Specific Plan Add'l Printing	0061514	201915-Duarte Station Specifi	1,608.48
100-2121	MOORE IACOFANO GOLTSMA	Duarte Station Specific Plan/EIR 10/2019	0061635	201915-Duarte Station Specifi	21,113.66
100-1405-7975	MOORE IACOFANO GOLTSMA	Duarte Station Website Edits/Revisions	0061639		232.50
Vendor 5454 - MOORE IACOFANO GOLTSMAN INC Total:					22,954.64
Vendor: 0156 - MOUNTAIN VIEW TIRE & SERVICE INC					
100-1605-7650	MOUNTAIN VIEW TIRE & SER	Van # 16 Tires	231759		423.87
100-1410-7650	MOUNTAIN VIEW TIRE & SER	Truck # 9 Tires	231775		960.52
Vendor 0156 - MOUNTAIN VIEW TIRE & SERVICE INC Total:					1,384.39
Vendor: 2461 - MVP, LLC					
100-1205-7787	MVP, LLC	Public Safety Lease	12/2019		12,142.00
Vendor 2461 - MVP, LLC Total:					12,142.00
Vendor: 4607 - NAVIA BENEFIT SOLUTIONS					
100-1810-7980	NAVIA BENEFIT SOLUTIONS	FSA Processing Fee 11/2019	10220336		55.00
Vendor 4607 - NAVIA BENEFIT SOLUTIONS Total:					55.00
Vendor: 5851 - OLGALIVIER GARCIA					
100-1605-7744	OLGALIVIER GARCIA	Teen Nutrition Council	11/2019		100.00
100-1605-7744	OLGALIVIER GARCIA	Teen Nutrition Council	12/2019		100.00
Vendor 5851 - OLGALIVIER GARCIA Total:					200.00
Vendor: 5498 - PAULA WATSON-GARDNER					
100-1405-7690	PAULA WATSON-GARDNER	Planning Commission Meetin	11/18/2019		50.00
Vendor 5498 - PAULA WATSON-GARDNER Total:					50.00
Vendor: 6015 - PEDRO RODRIGUEZ					
100-1605-7744	PEDRO RODRIGUEZ	Teen Nutrition Council	11/2019		100.00
100-1605-7744	PEDRO RODRIGUEZ	Teen Nutrition Council	12/2019		100.00
Vendor 6015 - PEDRO RODRIGUEZ Total:					200.00

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Account Number	Vendor Name	Description (Item)	Payable Number	Project Account Key	Amount
Vendor: 0904 - RKA CONSULTING GROUP					
100-1405-7967	RKA CONSULTING GROUP	Public Works Inspections 10/2019	29395		3,520.00
100-1405-7969	RKA CONSULTING GROUP	Contract City Engineer 10/201	29396		3,797.50
100-1405-7969	RKA CONSULTING GROUP	Engineering Plan Check 10/2019	29397		1,600.00
100-1405-7969	RKA CONSULTING GROUP	Engineering Consulting 10/2019	29398		2,337.50
Vendor 0904 - RKA CONSULTING GROUP Total:					11,255.00
Vendor: 6014 - SAMANTHA MARTINEZ					
100-1605-7744	SAMANTHA MARTINEZ	Teen Nutrition Council	11/2019		100.00
100-1605-7744	SAMANTHA MARTINEZ	Teen Nutrition Council	12/2019		100.00
Vendor 6014 - SAMANTHA MARTINEZ Total:					200.00
Vendor: 5263 - SAMUEL KANG					
100-1005-7648	SAMUEL KANG	Council Vehicle Allowance	12/2019		75.00
Vendor 5263 - SAMUEL KANG Total:					75.00
Vendor: 5497 - SARA VASQUEZ					
100-1405-7690	SARA VASQUEZ	Planning Commission Meetin	11/18/2019		50.00
Vendor 5497 - SARA VASQUEZ Total:					50.00
Vendor: 6013 - SARAH DOWIRI					
100-1605-7744	SARAH DOWIRI	Teen Nutrition Council	11/2019		100.00
100-1605-7744	SARAH DOWIRI	Teen Nutrition Council	12/2019		100.00
Vendor 6013 - SARAH DOWIRI Total:					200.00
Vendor: 0282 - SCMAF-SAN GABRIEL VALLEY					
100-1605-7741	SCMAF-SAN GABRIEL VALLEY	SGV Volleyball Team Entries (	VB19DUARTE		575.00
Vendor 0282 - SCMAF-SAN GABRIEL VALLEY Total:					575.00
Vendor: 5409 - SHRED-IT USA LLC					
100-1825-7980	SHRED-IT USA LLC	Document Shredding	8128572836		56.83
Vendor 5409 - SHRED-IT USA LLC Total:					56.83
Vendor: 0206 - SIMON EQUIPMENT RENTALS					
100-1410-7630	SIMON EQUIPMENT RENTALS	Sidewalk Grinder Rental	109108		171.10
Vendor 0206 - SIMON EQUIPMENT RENTALS Total:					171.10
Vendor: 0209 - SMART & FINAL					
100-1605-7735	SMART & FINAL	TC Family Feud Supplies	64311		274.49
100-1605-7730	SMART & FINAL	Staff Halloween Treats	41794		87.00
100-1605-7730	SMART & FINAL	Halloween Carving Day Supplies	41795		27.13
100-1605-7730	SMART & FINAL	Special Evtmt Supplies	55035		4.99
100-1605-7730	SMART & FINAL	Special Event Supplies	68766		97.29
100-1605-7735	SMART & FINAL	TC Unity March Supplies	42813		10.00
100-1610-7618	SMART & FINAL	Senior Ctr Coffee Cups	39267		74.24
100-1020-7716	SMART & FINAL	Veteran's Day Refreshments	45275		153.24
100-1605-7733	SMART & FINAL	SC Thanksgiving Potluck Supplies	045817		125.38
100-1010-7980	SMART & FINAL	Council Reception	45752		51.98
100-1610-7618	SMART & FINAL	Building Maintenance Supplie	63607		307.37
100-1605-7733	SMART & FINAL	SC Thanksgiving Potluck Supplies	39957		70.00
100-1610-7618	SMART & FINAL	Senior Ctr Coffee Supplies	64010		35.37
100-1020-7711	SMART & FINAL	Turkey Feast Supplies	46449		154.92
100-1610-7618	SMART & FINAL	Senior Ctr Coffee Supplies	30543		236.05
100-1605-7733	SMART & FINAL	Senior Ctr Ktichen Supplies	30544		17.26
100-1605-7733	SMART & FINAL	Senior Ctr Supplies	47933		53.97
100-1605-7733	SMART & FINAL	Senior Ctr Supplies	47934		17.48
100-1605-7744	SMART & FINAL	Teen Nutrition Cooking Class Supplies	48014		30.09
100-1605-7730	SMART & FINAL	Holiday Candy Canes	66398		53.97
100-1605-7733	SMART & FINAL	SC Christmas Cookie Supplies	27040		33.63

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Account Number	Vendor Name	Description (Item)	Payable Number	Project Account Key	Amount
100-1605-7733	SMART & FINAL	Senior Center Supplies	27041		40.80
100-1605-7733	SMART & FINAL	Senior Center Supplies	27042		37.45
100-1605-7730	SMART & FINAL	Return	57806		-53.97
100-1610-7618	SMART & FINAL	Senior Ctr Coffee Supplies	32071		111.80
100-1605-7730	SMART & FINAL	Holiday Event Table Cloths	40604		39.39
Vendor 0209 - SMART & FINAL Total:					2,091.32
Vendor: 2688 - STAPLES ADVANTAGE					
100-1805-7614	STAPLES ADVANTAGE	Office Supplies	3431147426		34.36
100-1805-7614	STAPLES ADVANTAGE	Office Supplies	3431350370		21.28
100-1805-7614	STAPLES ADVANTAGE	Credit for Invoice # 3431147426	3431680087		-9.10
100-1805-7614	STAPLES ADVANTAGE	Credit for Invoice # 3431147426	3431680088		-9.10
100-1805-7614	STAPLES ADVANTAGE	Office Supplies	3431680089		53.83
100-1825-7613	STAPLES ADVANTAGE	Copier Paper	3432122707		1,348.20
Vendor 2688 - STAPLES ADVANTAGE Total:					1,439.47
Vendor: 4704 - STATE OF CALIFORNIA DEPARTMENT OF PARKS					
100-1605-7737	STATE OF CALIFORNIA DEPART	Adult Excursion-Tule Elk State Natural Reserve	1/8/2020		100.00
Vendor 4704 - STATE OF CALIFORNIA DEPARTMENT OF PARKS Total:					100.00
Vendor: 5074 - STATE OF CALIFORNIA ENERGY RESOURCES CONSERVATION					
100-1805-7764	STATE OF CALIFORNIA ENER	CEC Payment 15 of 27	10584	201023-Annual Prin Pmts-EEC	8,325.60
100-1805-7765	STATE OF CALIFORNIA ENER	CEC Payment 15 of 27	10584	201023-Annual Int Pmt-EECB	1,783.61
Vendor 5074 - STATE OF CALIFORNIA ENERGY RESOURCES CONSERVATION Total:					10,109.21
Vendor: 1240 - STATE WATER RESOURCES CONTROL BOARD					
100-1405-7802	STATE WATER RESOURCES CO	MNSTW Annual Permit Fee 10/1/19 - 9/30/20	SW-0179515		8,539.00
Vendor 1240 - STATE WATER RESOURCES CONTROL BOARD Total:					8,539.00
Vendor: 0083 - STEVE ESBENSHADE					
100-1825-7674	STEVE ESBENSHADE	Health Insurance Reimbursement	12/2019		218.00
Vendor 0083 - STEVE ESBENSHADE Total:					218.00
Vendor: T4090 - SUSANA MACIEL					
100-2120	SUSANA MACIEL	CC Rent Deposit Refund	R82519		500.00
Vendor T4090 - SUSANA MACIEL Total:					500.00
Vendor: 6000 - TEMPLE CITY SCHOOLS PERFORMING ARTS					
100-1605-7733	TEMPLE CITY SCHOOLS PERFO	SC Christmas Dinner Entertainment	12/12/2019		250.00
Vendor 6000 - TEMPLE CITY SCHOOLS PERFORMING ARTS Total:					250.00
Vendor: T4097 - TERESA MARTINEZ					
100-2120	TERESA MARTINEZ	CC Rent Deposit Refund	R82446		500.00
Vendor T4097 - TERESA MARTINEZ Total:					500.00
Vendor: 5296 - THE BASHFUL BUTLER LLC					
100-1020-7980	THE BASHFUL BUTLER LLC	Deposit-Caterer Employee Annual Awards Dinner	1/10/2020		1,000.64
100-1605-7733	THE BASHFUL BUTLER LLC	SC Christmas Dinner	12/12/2019		2,043.75
Vendor 5296 - THE BASHFUL BUTLER LLC Total:					3,044.39
Vendor: 4241 - THE SAUCE CREATIVE SERVICES CORP					
100-1605-7739	THE SAUCE CREATIVE SERVICE	Holiday Flyers	3869		538.00
100-1605-7739	THE SAUCE CREATIVE SERVICE	Youth Sports Flyer	3878		761.55
100-1605-7739	THE SAUCE CREATIVE SERVICE	Winter Class Flyer	3895		534.90
100-1605-7739	THE SAUCE CREATIVE SERVICE	Christmas Event Flyer Layout	3907		35.00
Vendor 4241 - THE SAUCE CREATIVE SERVICES CORP Total:					1,869.45
Vendor: 5029 - THE TECHNOLOGY DEPOT INC					
100-1815-7830	THE TECHNOLOGY DEPOT INC	Telephone Cloud Services 12/2019	12009		564.00
100-1815-7830	THE TECHNOLOGY DEPOT INC	Mitel Maintenance 12/2019	12010		422.00

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Account Number	Vendor Name	Description (Item)	Payable Number	Project Account Key	Amount
100-1815-7830	THE TECHNOLOGY DEPOT INC	SD Wan w/VELO Cloud Connect 12/2019	12011		567.60
100-1815-7821	THE TECHNOLOGY DEPOT INC	VITA Mgmt 12/2019	12012		553.00
Vendor 5029 - THE TECHNOLOGY DEPOT INC Total:					2,106.60
Vendor: 5938 - TINA HEANY					
100-1405-7690	TINA HEANY	Planning Commission Meetin	11/18/2019		50.00
Vendor 5938 - TINA HEANY Total:					50.00
Vendor: T4089 - TOMMY LEYVA					
100-2120	TOMMY LEYVA	TC Rent Deposit Refund	R82758		100.00
Vendor T4089 - TOMMY LEYVA Total:					100.00
Vendor: 6100 - TONEY LEWIS					
100-1005-7650	TONEY LEWIS	Council Vehicle Allowance	12/2019		75.00
Vendor 6100 - TONEY LEWIS Total:					75.00
Vendor: 4674 - TYLER TECHNOLOGIES INC					
100-1815-7820	TYLER TECHNOLOGIES INC	Finance System Support 10/1/19 - 12/31/19	025-271395		11,684.25
Vendor 4674 - TYLER TECHNOLOGIES INC Total:					11,684.25
Vendor: 0567 - TZEITEL PARAS-CARACCI					
100-1005-7646	TZEITEL PARAS-CARACCI	Council Vehicle Allowance	12/2019		75.00
Vendor 0567 - TZEITEL PARAS-CARACCI Total:					75.00
Vendor: 6055 - VICTORIA ROCHA					
100-1010-7610	VICTORIA ROCHA	SGVCOG Mtg/MMASC Conference Expense Reimb	11/2019		517.90
Vendor 6055 - VICTORIA ROCHA Total:					517.90
Vendor: 5483 - WALMART COMMUNITY/RFCSLLC					
100-1605-7733	WALMART COMMUNITY/RFC	Senior Ctr Candy	04835		9.94
100-1605-7730	WALMART COMMUNITY/RFC	Halloween Howl Balloons	04836		3.29
100-1605-7735	WALMART COMMUNITY/RFC	TC Family Fued Event Supplies	04837		31.71
100-1605-7735	WALMART COMMUNITY/RFC	TC Office Supplies	01779		30.24
100-1605-7730	WALMART COMMUNITY/RFC	Floating Pumpkin Event Supplies	06440		22.31
100-1605-7730	WALMART COMMUNITY/RFC	Floating Pumpkin Event Supplies	08345		70.59
100-1205-7779	WALMART COMMUNITY/RFC	Red Ribbon Week Breakfast	07837		118.95
100-1605-7735	WALMART COMMUNITY/RFC	TC Office/Snack Bar Supplies	01522		154.69
100-1605-7745	WALMART COMMUNITY/RFC	TC Boxing Program Supplies	01523		21.62
100-1605-7733	WALMART COMMUNITY/RFC	SC Favor Candy (10/31 Lunch)	09477		34.48
100-1605-7730	WALMART COMMUNITY/RFC	Halloween Decorations	03818		186.38
100-1605-7730	WALMART COMMUNITY/RFC	Halloween Candy/Snack Bar Food/Water	02124		138.79
100-1205-7980	WALMART COMMUNITY/RFC	City of Hope Walk for Hope Supplies	08223		70.87
100-1605-7733	WALMART COMMUNITY/RFC	Senior Ctr Supplies	07993		45.07
100-1205-7980	WALMART COMMUNITY/RFC	CERT Supplies	00759		23.91
100-1205-7779	WALMART COMMUNITY/RFC	A-Team November Trip Snacks	01491		128.34
100-1605-7733	WALMART COMMUNITY/RFC	Senior Ctr Supplies	03473		40.86
100-1605-7735	WALMART COMMUNITY/RFC	TC Office Supplies	04474-110719		15.15
100-1605-7733	WALMART COMMUNITY/RFC	SC Thanksgiving Turkeys	08536		84.17
100-1605-7733	WALMART COMMUNITY/RFC	Senior Ctr Supplies	03507		6.43
100-1605-7741	WALMART COMMUNITY/RFC	Youth Sports Supplies	03507		130.62
100-1605-7733	WALMART COMMUNITY/RFC	SC Thanksgiving Supplies	05971		9.96
100-1605-7741	WALMART COMMUNITY/RFC	Cross County Supplies	06403		11.43
Vendor 5483 - WALMART COMMUNITY/RFCSLLC Total:					1,389.80
Vendor: 6113 - WARD SERVICE					
100-1605-7650	WARD SERVICE	Van 16 PM Service	78280		115.15
Vendor 6113 - WARD SERVICE Total:					115.15

Council Warrant Register By Vendor

Payment Dates: 112719 - 121019

Account Number	Vendor Name	Description (Item)	Payable Number	Project Account Key	Amount
Vendor: 6134 - WOOL GROWERS RESTAURANT					
100-1605-7737	WOOL GROWERS RESTAURANT	Tule Elk Rescue Excursion Lunch	854305		1,274.40
Vendor 6134 - WOOL GROWERS RESTAURANT Total:					1,274.40
Vendor: 5953 - YVETTE RODRIGUEZ					
100-1605-7744	YVETTE RODRIGUEZ	Teen Nutrition Council	11/2019		100.00
100-1605-7744	YVETTE RODRIGUEZ	Teen Nutrition Council	12/2019		100.00
Vendor 5953 - YVETTE RODRIGUEZ Total:					200.00
Fund 100 - GENERAL FUND Total:					157,053.97
Fund: 220 - GAS TAX FUN					
Vendor: 5116 - CRAFCO INC					
220-2225-7811	CRAFCO INC	Asphalt Cold Patch-Pothole Repairs	9402157652		724.16
Vendor 5116 - CRAFCO INC Total:					724.16
Vendor: 3844 - MARTINEZ CONCRETE INC					
220-2210-7811	MARTINEZ CONCRETE INC	Hacienda Dr/San Pablo Way Street Repairs	19080		17,200.00
Vendor 3844 - MARTINEZ CONCRETE INC Total:					17,200.00
Fund 220 - GAS TAX FUN Total:					17,924.16
Fund: 240 - LIGHTING AND LANDSCAPE DISTRICT FUND					
Vendor: 1570 - A1 MAINTENANCE SERVICES CA					
240-2426-7810	A1 MAINTENANCE SERVICES	Grocery Outlet Sweeping 11/2019	191607		747.00
Vendor 1570 - A1 MAINTENANCE SERVICES CA Total:					747.00
Vendor: 3889 - BRIGHTVIEW LANDSCAPE SERVICES INC					
240-2410-7915	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 11/2019	6569824		7,500.00
240-2410-7917	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 11/2019	6569824		485.00
240-2410-7917	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 11/2019	6569824		4,845.00
240-2420-7914	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 11/2019	6569824		345.16
240-2421-7914	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 11/2019	6569824		1,300.00
240-2422-7914	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 11/2019	6569824		480.58
240-2423-7914	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 11/2019	6569824		900.00
240-2424-7914	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 11/2019	6569824		550.00
240-2425-7914	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 11/2019	6569824		400.00
240-2426-7914	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 11/2019	6569824		180.00
240-2427-7914	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 11/2019	6569824		630.33
240-2431-7914	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 11/2019	6569824		800.00
240-2432-7914	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 11/2019	6569824		835.00
240-2433-7914	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 11/2019	6569824		530.00
240-2434-7914	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 11/2019	6569824		355.00
240-2435-7914	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 11/2019	6569824		500.00
Vendor 3889 - BRIGHTVIEW LANDSCAPE SERVICES INC Total:					20,636.07

Council Warrant Register By Vendor

Payment Dates: 112719 - 121019

Account Number	Vendor Name	Description (Item)	Payable Number	Project Account Key	Amount
Vendor: 0890 - COUNTY OF LOS ANGELES DEPARTMENT OF PUBLIC HEALTH					
240-2410-7662	COUNTY OF LOS ANGELES DEP	FY20 Aloysia Moore Park Backflow Assembly	AR0262889-111419		37.00
240-2410-7662	COUNTY OF LOS ANGELES DEP	FY20 Royal Oaks Park Ext Backflow Assembly	AR0262890-111419		37.00
240-2410-7662	COUNTY OF LOS ANGELES DEP	FY20 Hacienda Park Backflow Assembly	AR0262891-111419		37.00
240-2410-7662	COUNTY OF LOS ANGELES DEP	FY20 Duarte Park Backflow Assembly	AR0262892-111419		37.00
240-2410-7662	COUNTY OF LOS ANGELES DEP	FY20 Beardslee Park Backflow Assembly	AR0262893-111419		37.00
240-2423-7887	COUNTY OF LOS ANGELES DEP	FY20 Amberwood LLD Backflow Assembly	AR0262894-111419		37.00
240-2410-7662	COUNTY OF LOS ANGELES DEP	FY20 Royal Oaks Park Backflow Assembly (3)	AR0262895-111419		111.00
Vendor 0890 - COUNTY OF LOS ANGELES DEPARTMENT OF PUBLIC HEALTH Total:					333.00
Vendor: 2028 - COUNTY OF LOS ANGELES DEPARTMENT OF PUBLIC WORKS					
240-2405-7890	COUNTY OF LOS ANGELES DEP	Traffic Signal Maintenance/Repairs 10/201	REPW-19111202336		7,651.34
Vendor 2028 - COUNTY OF LOS ANGELES DEPARTMENT OF PUBLIC WORKS Total:					7,651.34
Fund 240 - LIGHTING AND LANDSCAPE DISTRICT FUND Total:					29,367.41
Fund: 260 - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)					
Vendor: 5438 - LDM ASSOCIATES INC					
260-2605-8061	LDM ASSOCIATES INC	FY/20 ADA Curb Ramp Admin 10/2019	6424	202010-ADA Curb Ramps & (C	1,800.00
Vendor 5438 - LDM ASSOCIATES INC Total:					1,800.00
Fund 260 - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) Total:					1,800.00
Fund: 440 - PROPOSITION A TRANSIT FUND					
Vendor: 1491 - AUTOZONE					
440-4405-7650	AUTOZONE	Yard Supplies	2814818083		25.59
Vendor 1491 - AUTOZONE Total:					25.59
Vendor: 2688 - STAPLES ADVANTAGE					
440-4405-7614	STAPLES ADVANTAGE	Office Supplies	3431147426		33.26
440-4405-7614	STAPLES ADVANTAGE	Credit for Invoice # 3431147426	3431680087		-15.75
440-4405-7614	STAPLES ADVANTAGE	Credit for Invoice # 3431147426	3431680088		-15.75
440-4405-7614	STAPLES ADVANTAGE	Office Supplies	3431680089		17.66
Vendor 2688 - STAPLES ADVANTAGE Total:					19.42
Vendor: 6113 - WARD SERVICE					
440-4405-7887	WARD SERVICE	Vehicle 30 Detection Pump/Left Door Repair	000076684		1,750.13
Vendor 6113 - WARD SERVICE Total:					1,750.13
Fund 440 - PROPOSITION A TRANSIT FUND Total:					1,795.14
Grand Total:					207,940.68

Report Summary

Fund Summary

Fund	Payment Amount
100 - GENERAL FUND	157,053.97
220 - GAS TAX FUN	17,924.16
240 - LIGHTING AND LANDSCAPE DISTRICT FUND	29,367.41
260 - COMMUNITY DEVELOPMENT BLOCK GRANT (CDB	1,800.00
440 - PROPOSITION A TRANSIT FUND	1,795.14
Grand Total:	207,940.68

Account Summary

Account Number	Account Name	Payment Amount
100-1005-7642	Travel & Exp - Finlay	75.00
100-1005-7646	Travel & Exp - Paras	75.00
100-1005-7647	Travel & Exp - Reilly	122.88
100-1005-7648	Travel & Exp - Kang	75.00
100-1005-7649	Travel & Exp - Urias	75.00
100-1005-7650	Travel & Exp - Lewis	75.00
100-1010-7610	Travel, Mtgs & Conf	1,141.47
100-1010-7685	Content Delivery, Netwo	706.20
100-1010-7980	Other Expenses	51.98
100-1015-7682	Labor Counsel Legal	2,019.66
100-1020-7710	Chamber Of Commerce	1,600.00
100-1020-7711	Employee Recognition C	154.92
100-1020-7716	Special Community Even	6,153.24
100-1020-7724	Post Office Parking	115.00
100-1020-7980	Other Expenses	1,240.11
100-1205-7612	Publications and Dues	440.00
100-1205-7650	Vehicle Maintenance	35.02
100-1205-7779	Youth Programs	1,798.09
100-1205-7782	Crossing Guard Contract	4,416.41
100-1205-7787	Public Safety Cntr Lease	12,142.00
100-1205-7980	Other Expenses	166.12
100-1405-7610	Travel, Mtgs & Conf	122.37
100-1405-7612	Publications and Dues	75.00
100-1405-7690	Planning Commission	200.00
100-1405-7800	Building Department Ser	514.00
100-1405-7802	NPDES Requirements	8,539.00
100-1405-7965	Professional Services	496.60
100-1405-7967	Public Works Inspection	3,520.00
100-1405-7969	City Engineer	7,735.00
100-1405-7975	Economic Development	232.50
100-1410-7610	Travel, Mtgs & Conf	40.00
100-1410-7630	Equipment Rentals	171.10
100-1410-7650	Vehicle Maintenance	2,447.27
100-1410-7810	Street Sweeping	116.00
100-1410-7815	Brush Clearance	11,000.00
100-1410-7900	Emergency Cleanup/Mai	530.00
100-1410-7980	Other Expenses	125.40
100-1415-7661	Other Serv-Sports Park	37.00
100-1415-7916	Landscape-Sport Park	1,430.00
100-1500	Advances	800.00
100-1605-7610	Travel, Mtgs & Conf	315.00
100-1605-7612	Publications and Dues	440.00
100-1605-7650	Vehicle Maintenance	539.02
100-1605-7730	Special Events	677.16
100-1605-7733	Senior Center	3,851.26
100-1605-7735	Teen Center	789.31
100-1605-7736	Recreation Classes	370.60
100-1605-7737	Adult Excursions	1,374.40

Account Summary

Account Number	Account Name	Payment Amount
100-1605-7739	Publicity	1,869.45
100-1605-7741	Sports/Playground Progr	743.29
100-1605-7744	Nutrition Program Costs	1,630.09
100-1605-7745	Boxing Program	21.62
100-1610-7618	Building Supplies	1,209.19
100-1610-7652	Building Maint Services	111.00
100-1805-7614	Office Supplies	91.27
100-1805-7764	CA CEC Annual Principal	8,325.60
100-1805-7765	CA CEC Annual Interest	1,783.61
100-1810-7980	Other Expenses	55.00
100-1815-7630	Equipment Lease	1,015.63
100-1815-7820	Finance System Support	11,684.25
100-1815-7821	Personal Computer Supp	553.00
100-1815-7830	Telephones	1,553.60
100-1815-7965	Professional Services	8,700.00
100-1815-7980	Other Expenses	200.00
100-1825-7613	Duplications And Photos	1,517.98
100-1825-7631	Equipment Maintenance	667.66
100-1825-7674	Retiree Health Insurance	2,525.00
100-1825-7945	Operation Of Acq Prop	41.67
100-1825-7980	Other Expenses	56.83
100-2120	Refundable Deposits	10,700.00
100-2121	Pass Through Deposits	22,722.14
100-2124	Gazebo Refundable Dep	50.00
100-4302	Parking Citations	60.00
220-2210-7811	Street Maintenance	17,200.00
220-2225-7811	Street Maintenance	724.16
240-2405-7890	Repairs-Traffic Signal	7,651.34
240-2410-7662	Other Serv-Citywide	296.00
240-2410-7915	Landscape-Citywide	7,500.00
240-2410-7917	Landscape-Medians	5,330.00
240-2420-7914	Landscape Maintenance	345.16
240-2421-7914	Landscape Maintenance	1,300.00
240-2422-7914	Landscape Maintenance	480.58
240-2423-7887	Repairs & Replacements	37.00
240-2423-7914	Landscape Maintenance	900.00
240-2424-7914	Landscape Maintenance	550.00
240-2425-7914	Landscape Maintenance	400.00
240-2426-7810	Street Sweeping	747.00
240-2426-7914	Landscape Maintenance	180.00
240-2427-7914	Landscape Maintenance	630.33
240-2431-7914	Landscape Maintenance	800.00
240-2432-7914	Landscape Maintenance	835.00
240-2433-7914	Landscape Maintenance	530.00
240-2434-7914	Landscape Maintenance	355.00
240-2435-7914	Landscape Maintenance	500.00
260-2605-8061	ADA Curb Ramps (Capita	1,800.00
440-4405-7614	Office Supplies	19.42
440-4405-7650	Vehicle Maintenance	25.59
440-4405-7887	Repairs & Replacements	1,750.13
Grand Total:		207,940.68

Project Account Summary

Project Account Key	Payment Amount
None	173,000.68
201023-Annual Int Pmt-EECBG	1,783.61
201023-Annual Prin Pmts-EECBG	8,325.60
201914-Youth Programs-Cal VIP	266.98

Project Account Summary

Project Account Key	Payment Amount
201915-Duarte Station Specific Plan-Expense	22,722.14
202010-ADA Curb Ramps & (Construction)	1,800.00
250016-Oper of Acq Prop-1229 Pops Road	41.67
Grand Total:	<u>207,940.68</u>

MEMORANDUM

TO: Manuel Enriquez, Interim City Manager
FROM: Michelle Brown, Human Resources Specialist
DATE: December 10, 2019
SUBJECT: APPROVAL OF RESOLUTION NO. 19-R-34 ADJUSTING THE HOURLY RATE SCHEDULE FOR COMPLIANCE WITH THE NEW MINIMUM WAGE REQUIREMENTS

Background

In May 2016, the California legislature passed an unprecedented statewide minimum wage hike. By 2023, the minimum wage across California will be \$15 an hour. Adjusted for inflation, this will be higher than any statewide minimum wage in U.S. history. As part of this progression of wage hikes, as of January 1, 2020, the minimum wage will increase to \$13 per hour. Thus, five of the City's existing part time positions (Assistant Boxing Trainer, College Intern, Lifeguard, Recreation Leader, Trail Maintenance Crew) need to have their bottom step increased to \$13 and the additional steps B through G adjusted in relation to the increase.

Attached please find Resolution No.19-R-34 adjusting the hourly rate schedule for five part time positions on the City-Wide Salary and Pay Schedule. Please note that the adjusted positions are denoted with (eff. 1/1/2020).

This wage increase does not require a budget amendment because the increase from the original hourly wage is not substantial given the scale of the entire budget. Please note that the next increase will take place in January 2021 and will increase the minimum wage to \$14, impacting seven positions. Staff is recommending that all part time salaries be surveyed prior to that time and adjusted as needed to remain competitive in the surrounding job market.

Recommendation

It is recommended that the City Council approve the attached Resolution No.19-R-34, adjusting the hourly rate schedule for compliance with the new minimum wage requirements as shown on the attached City-Wide Salary and Pay Schedule.

RESOLUTION NO.**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DUARTE,
ADJUSTING THE HOURLY RATE SCHEDULE FOR COMPLIANCE WITH
THE NEW MINIMUM WAGE REQUIREMENTS**

BE IT RESOLVED by the City Council of the City of Duarte, County of Los Angeles, State of California, as follows:

Section 1. The City Council of the City approved and adopted one consolidated and comprehensive publicly available pay schedule, containing all established employee positions and pay rates, in accordance with the requirements of California Code of Regulations, Title 2, Section 570.5.

Section 2. In May 2016, the California legislature passed a statewide minimum wage hike. As of January 1, 2020, the minimum wage will increase to \$13.00 per hour. Thus, five of the City's existing part time positions (Assistant Boxing Trainer, College Intern, Lifeguard, Recreation Leader, Trail Maintenance Crew) wage ranges and steps are hereby adjusted on the attached Citywide Salary and Pay Schedule as Exhibit A.

Section 3. All resolutions, or portions thereof, previously adopted by the City Council and found to be in conflict with the provisions of this resolution are hereby repealed.

Section 4. This resolution will become effective January 1, 2020. The Mayor shall sign this resolution and the City Clerk shall attest and certify to the passage and adoption thereof.

PASSED, APPROVED, AND ADOPTED this 10th day of December 2019.

Mayor Tzeitel Paras Caracci

STATE OF CALIFORNIA)
COUNTY OF LOS ANGELES) ss.
CITY OF DUARTE)

I, Marla Akana, City Clerk of the City of Duarte, County of Los Angeles, State of California, hereby attest to the above signature and certify that Resolution No. 19-34 was adopted by the City Council of said City of Duarte at a regular meeting of said Council held on the 10th day of December 2019, by the following vote:

AYES: Councilmembers:

NOES: Councilmembers:

ABSENT: Councilmembers:

City Clerk Marla Akana
City of Duarte, California

CITY OF DUARTE CITY-WIDE SALARY AND PAY SCHEDULE

Effective July 1, 2019 unless otherwise stated

EXECUTIVE

POSITION	Hourly	Monthly	Annually
City Councilmember (eff. 11/22/2005)		\$ 550.00	\$ 6,600
City Manager	\$ 117.68	\$ 20,398	\$ 244,774

PARTMENT HEAD / DIVISION MANAGER - UNREPRESENTED

POSITION	Step A		Step B		Step C		Step D		Step E		Step F		Step G	
	Hourly	Monthly	Hourly	Monthly	Hourly	Monthly	Hourly	Monthly	Hourly	Monthly	Hourly	Monthly	Hourly	Monthly
Assistant City Manager	\$ 75.06	\$ 13,011	\$ 77.74	\$ 13,475	\$ 80.41	\$ 13,937	\$ 83.07	\$ 14,397	\$ 85.72	\$ 14,859	\$ 88.38	\$ 15,320	\$ 91.05	\$ 15,783
Human Resources Manager	\$ 41.25	\$ 7,149	\$ 42.80	\$ 7,419	\$ 44.34	\$ 7,684	\$ 45.87	\$ 7,951	\$ 47.42	\$ 8,219	\$ 48.95	\$ 8,486	\$ 50.50	\$ 8,752

MANAGEMENT & PROFESSIONAL EMPLOYEES - SEIU LOCAL 721

POSITION	Step A		Step B		Step C		Step D		Step E		Step F		Step G	
	Hourly	Monthly	Hourly	Monthly	Hourly	Monthly	Hourly	Monthly	Hourly	Monthly	Hourly	Monthly	Hourly	Monthly
Assistant Civil Engineer	\$ 38.04	\$ 6,594	\$ 39.25	\$ 6,804	\$ 40.45	\$ 7,011	\$ 41.66	\$ 7,221	\$ 42.86	\$ 7,429	\$ 44.08	\$ 7,641	\$ 45.28	\$ 7,849
Assistant to the City Manager	\$ 49.18	\$ 8,524	\$ 50.62	\$ 8,774	\$ 52.05	\$ 9,022	\$ 53.50	\$ 9,274	\$ 54.95	\$ 9,524	\$ 56.40	\$ 9,776	\$ 57.86	\$ 10,030
Associate Civil Engineer	\$ 43.48	\$ 7,536	\$ 45.07	\$ 7,812	\$ 46.66	\$ 8,088	\$ 48.26	\$ 8,365	\$ 49.84	\$ 8,640	\$ 51.45	\$ 8,917	\$ 53.04	\$ 9,194
Associate Planner	\$ 38.95	\$ 6,752	\$ 40.26	\$ 6,979	\$ 41.58	\$ 7,208	\$ 42.91	\$ 7,438	\$ 44.23	\$ 7,667	\$ 45.56	\$ 7,898	\$ 46.89	\$ 8,128
City Clerk	\$ 46.76	\$ 8,106	\$ 48.12	\$ 8,342	\$ 49.47	\$ 8,575	\$ 50.83	\$ 8,811	\$ 52.17	\$ 9,045	\$ 53.54	\$ 9,280	\$ 54.91	\$ 9,517
Deputy City Manager	\$ 54.09	\$ 9,378	\$ 55.69	\$ 9,652	\$ 57.26	\$ 9,926	\$ 58.86	\$ 10,201	\$ 60.44	\$ 10,477	\$ 62.04	\$ 10,754	\$ 63.65	\$ 11,032
Director of Community Development	\$ 69.62	\$ 12,067	\$ 72.31	\$ 12,534	\$ 74.99	\$ 12,999	\$ 77.69	\$ 13,466	\$ 80.38	\$ 13,932	\$ 83.06	\$ 14,397	\$ 85.76	\$ 14,864
Director of Parks & Recreation	\$ 65.98	\$ 11,436	\$ 68.12	\$ 11,809	\$ 70.27	\$ 12,180	\$ 72.41	\$ 12,552	\$ 74.56	\$ 12,925	\$ 76.71	\$ 13,296	\$ 78.85	\$ 13,666
Director of Public Safety Services	\$ 65.98	\$ 11,436	\$ 68.12	\$ 11,809	\$ 70.27	\$ 12,180	\$ 72.41	\$ 12,552	\$ 74.56	\$ 12,925	\$ 76.71	\$ 13,296	\$ 78.85	\$ 13,666
Facilities Maintenance Supervisor	\$ 34.77	\$ 6,027	\$ 36.10	\$ 6,258	\$ 37.45	\$ 6,490	\$ 38.77	\$ 6,721	\$ 40.11	\$ 6,952	\$ 41.45	\$ 7,184	\$ 42.77	\$ 7,414
Field Services Manager	\$ 51.86	\$ 8,989	\$ 53.63	\$ 9,295	\$ 55.38	\$ 9,599	\$ 57.15	\$ 9,906	\$ 58.90	\$ 10,210	\$ 60.67	\$ 10,516	\$ 62.44	\$ 10,821
Financial Services Manager	\$ 45.56	\$ 7,898	\$ 47.16	\$ 8,172	\$ 48.73	\$ 8,447	\$ 50.31	\$ 8,721	\$ 51.89	\$ 8,995	\$ 53.48	\$ 9,270	\$ 55.08	\$ 9,547
Information Technology Manager	\$ 51.86	\$ 8,989	\$ 53.63	\$ 9,295	\$ 55.38	\$ 9,599	\$ 57.15	\$ 9,906	\$ 58.89	\$ 10,208	\$ 60.66	\$ 10,516	\$ 62.43	\$ 10,821
Planning Manager	\$ 55.57	\$ 9,631	\$ 57.33	\$ 9,938	\$ 59.09	\$ 10,243	\$ 60.86	\$ 10,549	\$ 62.64	\$ 10,857	\$ 64.40	\$ 11,162	\$ 66.16	\$ 11,468
Public Safety Manager	\$ 41.08	\$ 7,120	\$ 43.73	\$ 7,580	\$ 44.51	\$ 7,715	\$ 46.23	\$ 8,013	\$ 47.93	\$ 8,308	\$ 49.64	\$ 8,605	\$ 51.36	\$ 8,902
Public Works Manager	\$ 52.48	\$ 9,097	\$ 54.14	\$ 9,383	\$ 55.79	\$ 9,670	\$ 57.45	\$ 9,958	\$ 59.10	\$ 10,245	\$ 60.76	\$ 10,533	\$ 62.43	\$ 10,821
Recreation Superintendent	\$ 46.10	\$ 7,990	\$ 47.72	\$ 8,271	\$ 49.34	\$ 8,553	\$ 50.97	\$ 8,834	\$ 52.59	\$ 9,115	\$ 54.22	\$ 9,398	\$ 55.85	\$ 9,680
Recreation Supervisor	\$ 34.77	\$ 6,027	\$ 36.10	\$ 6,258	\$ 37.45	\$ 6,490	\$ 38.77	\$ 6,721	\$ 40.11	\$ 6,953	\$ 41.45	\$ 7,184	\$ 42.78	\$ 7,415
Senior Planner	\$ 48.59	\$ 8,422	\$ 50.12	\$ 8,687	\$ 51.66	\$ 8,954	\$ 53.20	\$ 9,221	\$ 54.73	\$ 9,486	\$ 56.27	\$ 9,753	\$ 57.81	\$ 10,020
Transportation Supervisor	\$ 37.89	\$ 6,568	\$ 39.39	\$ 6,828	\$ 40.92	\$ 7,092	\$ 42.42	\$ 7,353	\$ 43.94	\$ 7,616	\$ 45.46	\$ 7,880	\$ 46.98	\$ 8,141

GENERAL EMPLOYEES - SEIU LOCAL 721

POSITION	Step A		Step B		Step C		Step D		Step E		Step F		Step G	
	Hourly	Monthly	Hourly	Monthly	Hourly	Monthly	Hourly	Monthly	Hourly	Monthly	Hourly	Monthly	Hourly	Monthly
Accountant	\$ 32.27	\$ 5,594	\$ 33.46	\$ 5,799	\$ 34.64	\$ 6,005	\$ 35.83	\$ 6,212	\$ 37.04	\$ 6,419	\$ 38.23	\$ 6,626	\$ 39.42	\$ 6,834
Accounting Specialist	\$ 28.36	\$ 4,915	\$ 29.32	\$ 5,084	\$ 30.30	\$ 5,252	\$ 31.28	\$ 5,421	\$ 32.24	\$ 5,589	\$ 33.22	\$ 5,759	\$ 34.19	\$ 5,927
Administrative Assistant - City Manager's Office	\$ 22.26	\$ 3,858	\$ 23.13	\$ 4,008	\$ 24.00	\$ 4,160	\$ 24.88	\$ 4,311	\$ 25.75	\$ 4,462	\$ 26.62	\$ 4,614	\$ 27.49	\$ 4,765
Administrative Secretary	\$ 25.75	\$ 4,462	\$ 26.74	\$ 4,633	\$ 27.73	\$ 4,806	\$ 28.72	\$ 4,977	\$ 29.70	\$ 5,149	\$ 30.68	\$ 5,319	\$ 31.67	\$ 5,490
Assistant Planner	\$ 31.00	\$ 5,375	\$ 32.21	\$ 5,583	\$ 33.42	\$ 5,793	\$ 34.64	\$ 6,003	\$ 35.84	\$ 6,107	\$ 37.05	\$ 6,423	\$ 38.26	\$ 6,632
Bus Driver	\$ 23.63	\$ 4,096	\$ 24.41	\$ 4,230	\$ 25.19	\$ 4,365	\$ 25.96	\$ 4,500	\$ 26.75	\$ 4,637	\$ 27.54	\$ 4,772	\$ 28.32	\$ 4,909
Civil Engineering Technician	\$ 27.90	\$ 4,837	\$ 29.07	\$ 5,039	\$ 30.24	\$ 5,242	\$ 31.40	\$ 5,443	\$ 32.58	\$ 5,647	\$ 33.75	\$ 5,850	\$ 34.91	\$ 6,052
Clerk/Typist Receptionist	\$ 21.23	\$ 3,681	\$ 22.00	\$ 3,814	\$ 22.77	\$ 3,947	\$ 23.53	\$ 4,079	\$ 24.30	\$ 4,213	\$ 25.08	\$ 4,346	\$ 25.87	\$ 4,484
Code Compliance / Animal Control Officer	\$ 30.15	\$ 5,226	\$ 31.41	\$ 5,444	\$ 32.66	\$ 5,661	\$ 33.92	\$ 5,880	\$ 35.18	\$ 6,098	\$ 36.44	\$ 6,316	\$ 37.69	\$ 6,533
Community Development Technician	\$ 25.42	\$ 4,406	\$ 26.33	\$ 4,563	\$ 27.23	\$ 4,721	\$ 28.15	\$ 4,878	\$ 29.05	\$ 5,036	\$ 29.96	\$ 5,193	\$ 30.87	\$ 5,315
Council Aide - City Manager's Office	\$ 21.73	\$ 3,767	\$ 22.33	\$ 3,870	\$ 23.22	\$ 4,025	\$ 24.11	\$ 4,180	\$ 25.01	\$ 4,334	\$ 25.90	\$ 4,489	\$ 26.79	\$ 4,644
Crime Prevention Specialist	\$ 31.24	\$ 5,415	\$ 32.39	\$ 5,614	\$ 33.57	\$ 5,819	\$ 34.77	\$ 6,028	\$ 35.96	\$ 6,234	\$ 37.17	\$ 6,443	\$ 38.36	\$ 6,649
Custodian	\$ 21.32	\$ 3,696	\$ 22.14	\$ 3,837	\$ 22.95	\$ 3,978	\$ 23.78	\$ 4,123	\$ 24.59	\$ 4,263	\$ 25.43	\$ 4,407	\$ 26.24	\$ 4,549
Field Services Supervisor	\$ 33.40	\$ 5,785	\$ 35.06	\$ 6,077	\$ 36.73	\$ 6,367	\$ 38.39	\$ 6,656	\$ 40.06	\$ 6,946	\$ 41.74	\$ 7,235	\$ 43.41	\$ 7,525
Irrigation Control Technician	\$ 25.59	\$ 4,437	\$ 26.57	\$ 4,606	\$ 27.55	\$ 4,775	\$ 28.52	\$ 4,944	\$ 29.51	\$ 5,116	\$ 30.50	\$ 5,287	\$ 31.47	\$ 5,455
Human Resources Specialist	\$ 29.37	\$ 5,091	\$ 30.60	\$ 5,304	\$ 31.83	\$ 5,515	\$ 33.05	\$ 5,729	\$ 34.27	\$ 5,940	\$ 35.50	\$ 6,153	\$ 36.73	\$ 6,367
Maintenance Technician	\$ 21.82	\$ 3,782	\$ 22.73	\$ 3,939	\$ 23.63	\$ 4,097	\$ 24.55	\$ 4,254	\$ 25.45	\$ 4,412	\$ 26.36	\$ 4,569	\$ 27.27	\$ 4,728
Management Analyst - City Manager's Office	\$ 30.24	\$ 5,241	\$ 31.45	\$ 5,451	\$ 32.70	\$ 5,669	\$ 34.01	\$ 5,896	\$ 35.37	\$ 6,131	\$ 36.79	\$ 6,377	\$ 38.26	\$ 6,632
Outreach Coordinator - Public Safety	\$ 25.19	\$ 4,366	\$ 26.14	\$ 4,531	\$ 27.09	\$ 4,697	\$ 28.05	\$ 4,862	\$ 29.01	\$ 5,028	\$ 29.97	\$ 5,195	\$ 30.93	\$ 5,362
Recreation Coordinator	\$ 25.19	\$ 4,365	\$ 26.14	\$ 4,531	\$ 27.09	\$ 4,697	\$ 28.05	\$ 4,862	\$ 29.01	\$ 5,028	\$ 29.97	\$ 5,195	\$ 30.93	\$ 5,362
Senior Code Compliance / Animal Control Officer	\$ 32.83	\$ 5,689	\$ 34.19	\$ 5,925	\$ 35.55	\$ 6,161	\$ 36.92	\$ 6,400	\$ 38.30	\$ 6,638	\$ 39.67	\$ 6,875	\$ 41.03	\$ 7,113
Senior Custodian	\$ 25.88	\$ 4,487	\$ 26.88	\$ 4,658	\$ 27.88	\$ 4,832	\$ 28.88	\$ 5,006	\$ 29.90	\$ 5,182	\$ 30.90	\$ 5,356	\$ 31.91	\$ 5,532
Senior Maintenance Technician	\$ 25.59	\$ 4,437	\$ 26.57	\$ 4,606	\$ 27.55	\$ 4,775	\$ 28.52	\$ 4,944	\$ 29.51	\$ 5,116	\$ 30.50	\$ 5,287	\$ 31.47	\$ 5,455
Senior Maintenance Technician *Electrician	\$ 27.65	\$ 4,794	\$ 28.49	\$ 4,937	\$ 29.35	\$ 5,086	\$ 30.22	\$ 5,238	\$ 31.14	\$ 5,396	\$ 32.06	\$ 5,557	\$ 33.03	\$ 5,725

PART-TIME HOURLY EMPLOYEES

Hourly Pay Rate							
POSITION	Step A	Step B	Step C	Step D	Step E	Step F	Step G
Administrative Assistant - City Manager's Office*	\$ 22.26	\$ 23.13	\$ 24.00	\$ 24.88	\$ 25.75	\$ 26.62	\$ 27.49
Aerobics Instructor	\$ 13.49	\$ 15.42	\$ 17.32	\$ 19.23	\$ 21.16	\$ 23.08	\$ 24.97
Animal Control Officer	\$ 16.45	\$ 17.09	\$ 17.72	\$ 18.35	\$ 18.99	\$ 19.62	\$ 20.27
Assistant Boxing Trainer (eff. 01/01/2020)	\$ 13.00	\$ 14.04	\$ 14.59	\$ 15.14	\$ 15.52	\$ 16.25	\$ 16.62
Boxing Trainer	\$ 19.13	\$ 19.73	\$ 20.61	\$ 21.51	\$ 22.09	\$ 23.27	\$ 23.87
Certified Aerobics Instructor	\$ 24.30	\$ 25.76	\$ 27.22	\$ 28.66	\$ 30.12	\$ 31.58	\$ 33.03
Clerk/Typist Receptionist*	\$ 21.23	\$ 22.00	\$ 22.77	\$ 23.53	\$ 24.30	\$ 25.08	\$ 25.87
College Intern (eff. 01/01/2020)	\$ 13.00	\$ 14.30	\$ 15.73	\$ 17.30	\$ 19.03	\$ 20.93	\$ 23.02
Community Services Officer	\$ 16.45	\$ 17.08	\$ 17.72	\$ 18.35	\$ 18.99	\$ 19.62	\$ 20.27
Computer Lab Technician	\$ 14.40	\$ 14.83	\$ 15.25	\$ 15.68	\$ 16.11	\$ 16.53	\$ 16.96
Custodian	\$ 17.47	\$ 18.14	\$ 18.81	\$ 19.49	\$ 20.15	\$ 20.83	\$ 21.49
Fee and Charge Instructor	70% of Registration Fees						
Lifeguard (eff. 01/01/2020)	\$ 13.00	\$ 13.63	\$ 14.15	\$ 14.67	\$ 15.19	\$ 15.71	\$ 16.23
Lifeguard/Instructor	\$ 13.93	\$ 14.41	\$ 14.88	\$ 15.36	\$ 15.83	\$ 16.31	\$ 16.78
Pool Manager	\$ 17.94	\$ 18.75	\$ 19.57	\$ 20.38	\$ 21.20	\$ 22.01	\$ 22.84
Recreation Leader (eff. 01/01/2020)	\$ 13.00	\$ 13.54	\$ 14.08	\$ 14.62	\$ 15.16	\$ 15.70	\$ 16.25
Recreation Specialist	\$ 16.32	\$ 16.83	\$ 17.34	\$ 17.85	\$ 18.36	\$ 18.87	\$ 19.38
Senior Custodian*	\$ 25.88	\$ 26.88	\$ 27.88	\$ 28.88	\$ 29.90	\$ 30.90	\$ 31.91
Trail Maintenance Crew (eff. 01/01/2020)	\$ 13.00	\$ 15.48	\$ 17.03	\$ 18.73	\$ 20.61	\$ 22.67	\$ 24.94

*part time position mirrors hourly rate of full time position

MEMORANDUM

TO: Mayor and Councilmembers

FROM: Manuel Enriquez, Interim Successor City Manager

DATE: December 5, 2019

SUBJECT: Conference Attendance – City Council Meeting of December 10, 2019

San Gabriel Valley Public Affairs Network
San Gabriel Valley Update Luncheon
Guest Speaker L.A. County Supervisor Kathryn Barger
January 29, 2020
University of La Verne, La Verne

Cost: \$55 per person



Please join us for a

SAN GABRIEL VALLEY UPDATE LUNCHEON

featuring guest speaker
Los Angeles County Supervisor
Kathryn Barger



WEDNESDAY, JANUARY 29, 2020

11:30 a.m. | Registration / Networking • Noon | Lunch and Presentation • Cost | \$55 Per Person

Abraham Campus Center at the University of La Verne • 2000 2nd St., La Verne, CA 91750

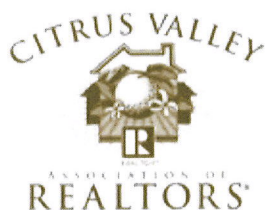
Parking available at \$3 for 3 hours in parking structure at 2021 D Street, La Verne, CA 91750.

Please enter from 1st Street and pay at parking kiosk.

Table Sponsorships Available!

Advance ticket purchases required no later than January 24. To purchase tickets, please register here.
Tickets available online only. For table sponsorships, please contact SGVPAN President Paul Hubler at
(626) 379-4937 or paul.hubler@gmail.com.

GOLD SPONSORS

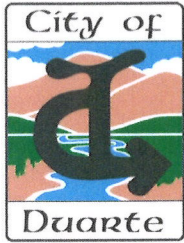


SILVER SPONSORS



BRONZE SPONSORS





CITY COMMISSION INTERVIEWS
Tuesday, December 3, 2019

=====

<u>Time</u>	<u>Applicants</u>
4:10 p.m.	David Rodriguez, Arpie Baghdassarian, Tina Heany, Wali Abdul-Malik, Cynthia Davis
4:25 p.m.	Vilas Tiwari, Michael Tse, Paula Watson-Gardner
4:40 p.m.	Maria Bowsa, Eileen Goss, Danielle Riley
4:55 p.m.	Sercan Teleke, Henry Torres
5:10 p.m.	Daniel Yrigoyen, Natalie Ng, Ricardo Ortega, Ted Rudolph (Krista Barrett – notified us that she cannot attend)
5:45 p.m.	Martin Calderon, Jack Chang, David Gallivan, Linda French
6:00 p.m.	Christie Frye, Steve Hernandez, Carlyn Lee, Danny Peterson Andrew Raubitschek
6:15 p.m.	Stephanie Kovach, Lisa Tovar
6:30 p.m.	Barbie Bylsma-Houghton, Anne Wilkins
6:45 p.m.	Jennifer Luna-Nguyen, Kevin Kane, Jody Schulz, Mark Romejko

City Commission vacancies – December 2019
Terms expire 12/31/23 (with the exception of one Public Services term)*

Planning (2)

Public Services (4)

* _____ (term expires 12/31/21)

Traffic Safety (2)

Public Safety (3)

Economic Development (2)

(Chamber Representatives recommended by the Chamber: Manoj Patel and Tina Carey)

Parks and Recreation (3)

From: Sheryl Lefmann sheryl@duartechamber.com
Subject: Economic Development Commission Representation
Date: November 12, 2019 at 9:20 PM
To: Victoria Rocha vrocha@accessduarte.com
Cc: Tina Carey tinac51@aol.com, manojpatel1125@yahoo.com



Good evening Victoria,

On behalf of the Duarte Chamber of Commerce, I am pleased to inform you that both Tina Carey and Manoj Patel have expressed interest in continuing to serve as the Duarte Chamber representatives for the City of Duarte's Economic Development Commission. They have been long-time representatives on this commission and have represented our organization well. We appreciate the continued partnership between the city and the chamber and look forward to continuing this relationship in the future.

Sincerely,

Sheryl Lefmann
President/CEO
Duarte Chamber of Commerce

1735 Huntington Drive

Duarte, CA 91010

Office: 626-357-3333

Cell: 626-205-5664

Fax: 626-357-3645

www.duartechamber.com

sheryl@duartechamber.com

Regular chamber office hours are 8:00am-5:00pm, Monday-Thursday, or by appointment.

MEMORANDUM

TO: Manuel Enriquez, Interim City Manager

FROM: Kristen Petersen, Assistant City Manager

DATE: December 3, 2019

SUBJECT: AUDITED FINANCIAL STATEMENTS – FISCAL YEAR 2018/19

Background

After the end of each fiscal year, an independent accounting firm is used to conduct a financial audit of the City of Duarte, the Housing Authority and the Successor Agency of the former Redevelopment Agency. On March 14, 2017, the City Council selected the auditing firm of Moss Levy and Hartzheim and this is their third year of conducting our independent audit.

Copies of the City financial statements for the fiscal year ended June 30, 2019 are attached. The auditor found them to be prepared in accordance with generally accepted accounting principles and to fairly present the financial position of the City. There were no major findings or deficiencies.

The original 2018/19 General Fund budget was adopted in June 2018 with a \$86,000 surplus. At the mid-year review in February 2019, the proceeds of \$2.1 million for the Huntington Drive properties were received and we projected an ending fund balance of \$8.6 million. Since that time, overall revenues came in \$537,000 higher than projected at mid year and overall expenses came in \$311,000 less than projected at mid year. Some examples were that property tax and sales tax revenues came in \$250,000 and \$380,000 higher and public safety citations and fines were \$150,000 higher than projected at mid year. On the flip side, the CalVIP and Tobacco grant reimbursements were delayed and \$300,000 did not come in before the end of the fiscal year. Added to this was the fact that expenses in almost every department were slightly under budget, resulting in a 2% or \$311,000 savings. With the combination of these changes in activity, the City ended the fiscal year with a General Fund cash surplus of \$3 million, leaving the City with available General Fund cash of approximately \$9.5 million.

Please note that staff will be bringing the midyear budget for 2019/20 before City Council in February. We will discuss and analyze the fund balance more at that time, because the 2018/19 ending fund balance will serve as a primary part of the 2019/20 mid-year analysis. Recognizing that the City Council adopted a deficit budget, we will be presenting the impact of the various projects approved by Council since June 2019. However, with the possible increase in Sales Tax Revenue pending a decision in the March election, we will defer any discussions on the funding of new projects until after March. This will allow us to better understand our financial situation and whether there is room for funding new projects or whether we need to make substantial budget reductions

Manuel Enriquez, Interim City Manager
December 3, 2019
Page 2

through revenue enhancements and expense reductions.

Recommendation

It is recommended that the City Council receive and file the audited financial statements for the fiscal year ended June 30, 2019.

CITY OF DUARTE, CALIFORNIA
FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Prepared by:
Finance Department

CITY OF DUARTE
For the Fiscal Year Ended June 30, 2019

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CITY OF DUARTE
For the Fiscal Year Ended June 30, 2019

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MOSS, LEVY & HARTZHEIM LLP

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council
City of Duarte, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Duarte, California (City), as of and for the fiscal year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2019, and the respective changes in financial position for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, the budgetary comparison information for the General Fund, the budgetary comparison information for the Low and Moderate Housing Special Revenue Fund, the budgetary comparison schedule for the Proposition A Transit Special Revenue Fund, the Schedule of Proportionate Share of the Net Pension Liability, the Schedule of Pension Contributions, the Schedule of Changes in Net OPEB Liability and Related Ratios, and the Schedule of OPEB Contributions on pages 5 through 10 and 53 through 59, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual nonmajor fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual non-major fund financial statements and schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 4, 2019, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Moss, Levy & Hartzheim

Moss, Levy & Hartzheim, LLP
Culver City, California
December 4, 2019

City of Duarte
Management's Discussion and Analysis
Fiscal Year Ended June 30, 2019

This discussion and analysis is intended to provide readers with a narrative overview of the City of Duarte's (City's) financial activities for the fiscal year ended June 30, 2019. This information should be considered in conjunction with the accompanying financial statements and the notes to those statements.

Financial Highlights

- At the close of the fiscal year, the City's assets exceeded its liabilities by \$66,287,378 (net position). A significant part of assets is the estimated value of infrastructure, which has been capitalized in accordance with the requirements of GASB 34.
- During the fiscal year, taxes and other revenues received by the City program exceeded expenses and the City's net position reflects an increase of \$3,006,224.
- The City's governmental funds had ending fund balances of \$28,197,115, which is an increase of \$1,795,084 over the prior fiscal year fund balance of \$26,402,031. This increase took place within the General Fund and the Low and Moderate Housing Special Revenue Fund due to the sale of the 1415-1437 Huntington Drive properties and the resulting land sale proceeds. The increase also took place in the Low and Moderate Income Housing Fund and the required 20% set aside for any repayment of City Loans by the former Redevelopment Agency.
- This fiscal year, the City's General Fund experienced a net change in Fund Balance of \$1,116,832. However, actual General Fund cash increased by more than \$3 million, largely due to the sale of land and resulting cash proceeds with the sale of land at 1415-1437 Huntington Drive.
- The City's debt decreased by \$202,567 during the fiscal year to \$1,734,720 mostly due to the retirement of debt on the 2013 Certificates of Participation.
- At June 30, 2019, the City reported a net pension liability of \$13,503,297 and related deferred outflows of \$3,312,791 and deferred inflows of \$298,087. See Note #10 for further details.
- At June 30, 2019, the City reported an OPEB liability of \$6,921,866 and related deferred outflow of \$2,767,676 and deferred inflows of \$1,857. See Note #11 for further details.

Overview of the Basic Financial Statements

The City's basic financial statements consist of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the basic financial statements. In addition, required supplementary information is provided relating to the City's budgets for major funds.

Government-wide Financial Statements

The government-wide financial statements are found on pages 11 and 12 of this report. They are designed to give readers an overview of the City's financial position. These statements include all of the City's assets and liabilities, using the full accrual basis of accounting, which is similar to accounting methods used by most private sector companies. All of a fiscal year's revenues and expenses are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. As a result, assets, liabilities, and expenses are reported in these statements for some transactions that will result in cash flow in future fiscal periods.

The “Statement of Net Position” presents all of the City’s assets and liabilities, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator for determining whether the financial position of the City is improving or deteriorating.

The “Statement of Activities” presents information showing the City’s revenues and expenses for the fiscal year. Functional activities are identified in this statement; whereby direct and indirect functional costs are shown net of related program revenue. This statement shows the extent to which the various functions depend on general taxes and non-program revenues for support.

The government-wide financial statements encompass the activities of four different legal entities: the City of Duarte, the Duarte Housing Authority, the Duarte Community Facilities Financing Authority and the Duarte Public Financing Authority. This is in keeping with generally accepted accounting principles, as the City’s elected officials have a continuing oversight responsibility for all four entities.

The City of Duarte provides an array of services to the public similar to those of other municipal governments. These include police protection, parks and recreation, planning and development, public works, code enforcement, animal control, transit services, and refuse collection. The Housing Authority is responsible for promoting the development of low and moderate-income housing. The function of both Financing Authorities is to facilitate the issuance of debt by both the City and the Housing Authority.

Fund Financial Statements

The fund financial statements can be found on pages 13 and 15 of this report. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to demonstrate compliance with finance related legal requirements. All of the funds of the City of Duarte can be divided into two categories: governmental funds and fiduciary funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as “governmental activities” in the government-wide financial statements. Unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on the balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the City’s near-term financing requirements.

The City maintains twenty individual governmental funds. Three of these funds are considered “major” and, according to generally accepted accounting principles, are reported separately in the fund financial statements. The remaining seventeen funds are reported on a consolidated basis.

Because the focus of fund financial statements is narrower than that of the government-wide financial statements, it can be useful to compare the two. Comparisons may give readers a better understanding of the long-term impact of the City’s near-term financial decisions. On pages 14 and 16 of this report, statements are provided reconciling the “Governmental Fund Balance Sheet” and the “Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances” to the government-wide financial statements.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the City of Duarte’s own programs. The Successor Agency Fund is a fiduciary fund; the City budgets for this fund to reflect the operations of the Successor Agency. Trust

funds are set up to account for the resources held for bond payments and for recording transactions performed by appointed trustees. The City does not budget for the trustee activities.

Notes to the Basic Financial Statements

This report includes notes to the basic financial statements. They provide additional information that is important to a complete understanding of the data contained in the government-wide and fund financial statements. The notes can be found on pages 19 through 52 of the report.

Government-wide Financial Analysis

The government-wide financial analysis focuses on net position and changes in net position for the City's governmental activities. A summary of net position as of June 30, 2019 is as follows:

	Net Position	
	<u>Governmental Activities</u>	
	<u>2018</u>	<u>2019</u>
Current and other assets	\$ 29,131,823	\$ 30,393,270
Capital assets	<u>52,877,730</u>	<u>54,235,286</u>
Total assets	\$ <u>82,009,553</u>	\$ <u>84,628,556</u>
Deferred Outflows of Resources	\$ <u>5,141,894</u>	\$ <u>6,080,467</u>
Current and other liabilities	\$ 2,672,855	\$ 1,961,818
Long-term debt outstanding	<u>20,791,689</u>	<u>22,159,883</u>
Total liabilities	\$ <u>23,464,544</u>	\$ <u>24,121,701</u>
Deferred Inflows of Resources	\$ <u>405,749</u>	\$ <u>299,944</u>
Net Position:		
Net Investment in capital assets	\$ 52,592,165	\$ 53,608,724
Restricted	11,575,987	12,264,231
Unrestricted	<u>(886,998)</u>	<u>414,423</u>
Total net position	\$ <u>63,281,154</u>	\$ <u>66,287,378</u>

As discussed earlier in this analysis, net position may serve as an indicator of the City's financial position. At the end of the fiscal year 2019, assets exceeded liabilities by \$66,287,378.

The City's primary assets were cash - \$20,254,288, land held for resale - \$4,086,693, amount due from the Successor Agency - \$4,073,623 and capital assets - \$54,235,286. A significant portion of the City's cash is comprised by reserves and special funds for restricted uses. Therefore, much of it is unavailable to pay for current general activities. Land held for resale represents the value of properties held by the City and the Housing Authority for future development purposes. The capital assets figure is the estimated value of all the equipment, land, buildings, and infrastructure owned by the City. It conforms to accounting rules requiring such assets be inventoried, valued, and depreciated.

The City's primary liabilities are its net pension liability - \$13,503,297, its OPEB liability - \$6,921,866 and its long-term bonded indebtedness - \$1,734,720.

A summary of the changes in the City's net position for the fiscal year ended June 30, 2019 is as follows:

Changes in Net Position

	<u>Governmental Activities</u>	
	<u>2018</u>	<u>2019</u>
Revenues:		
Program revenues:		
Charges for services	\$3,923,188	\$ 3,544,755
Operating grants	2,299,602	2,357,114
Capital grants	674,539	1,617,579
General revenues:		
Taxes	8,348,327	9,431,462
Use of money and property	346,253	635,593
Intergovernmental	2,398,817	2,235,061
Miscellaneous	<u>1,874,200</u>	<u>4,048,895</u>
Total revenues	<u>19,864,926</u>	<u>23,870,459</u>
Expenses:		
General government	4,831,092	4,585,673
Safety	5,733,015	6,119,705
Development	4,460,879	4,053,350
Recreation and culture	3,744,782	3,924,168
Transportation	2,390,406	2,149,071
Loss on disposal of fixed assets	555,748	15,547
Interest expense	<u>19,968</u>	<u>16,721</u>
Total expenses	<u>21,735,890</u>	<u>20,864,235</u>
Change in net position	(1,870,964)	3,006,224
Net position - beginning of fiscal year	<u>68,152,118</u>	<u>63,281,154</u>
Net position - end of fiscal year	<u>\$63,281,154</u>	<u>\$66,287,378</u>

At year-end, the City's net position had increased by \$3,006,224. The increase was the result of the gain on sale of land of \$3,246,753.

City Fund Financial Analysis

The City fund analysis focuses on governmental fund balances and on any restrictions or commitments that limit the availability of fund balances for future use.

As of June 30, 2019, the City's governmental funds had a total ending fund balance of \$28,197,115. This amount represents an increase of \$1,795,084, or 7% as compared to the prior fiscal year fund balance of \$26,402,031.

Two of the City's major governmental funds increased their fund balances and one decreased its fund balance. As discussed earlier, the increase in the General Fund was largely due to land sale proceeds and the increase in the Low and Moderate Income Housing Fund was due to the repayment of the City's loan from the former Redevelopment Agency. The Prop A Fund had been accumulating fund balance for several years and as planned, decreased its fund balance with the purchase of two electric buses and is signed a memorandum of understanding to acquire a third. Additional information can be found in Note 13. While most of the Special Revenue Funds had minor changes in fund balance, the exceptions are noted as follows. The Measure M and SB1/RMRA Funds spent less on project expenditures due to delays in 2018/19 and as a result contributed \$152,584 and \$261,644 to their respective fund balances. The Housing Authority Fund had a positive net change in fund balance due to the \$368,389 low income housing transfer from the Successor Agency loan repayment and \$591,950 in proceeds from the sale of land. The Community Improvement Fund contributed \$408,186 to fund balance due to the one-time payment through the City of Hope EIR for public improvements.

Capital Asset and Debt Administration

Capital Assets

At fiscal year-end, the City had \$54.2 million invested in a broad range of capital assets including buildings, parks, streets, sidewalks, traffic signals, sewers, storm drains, curbs and gutters, streetlights, vehicles, medians, and other assets. This amount represents an overall increase (including additions, deductions and depreciation) of \$1,353,679 million as compared to the prior fiscal year. Additional information can be found in Note 5.

Debt Administration

At the end of the fiscal year, the City had both bonded and other long-term debt totaling \$1,734,720. A summary of the City's debt activity for the fiscal year ended is as follows:

Outstanding Debt at Fiscal Year-end

	<u>2018</u>	<u>2019</u>	<u>Increase (Decrease)</u>
Certificates of participation	\$ 646,705	\$ 507,980	(138,725)
CA Energy Comm Loans	134,875	118,582	(16,293)
Accrued vacation & sick leave	<u>1,155,707</u>	<u>1,108,158</u>	<u>(47,549)</u>
Total debt	<u>\$ 1,937,287</u>	<u>\$ 1,734,720</u>	<u>(\$202,567)</u>

Additional information about the City's debt may be found in Note 7 to the basic financial statements.

Economic Factors and Next Year's Budget

The General Fund cash balance will end fiscal year 2018/19 with \$9.4 million, which includes \$2.1 million in funds that are specifically restricted for improvements in the Town Center Specific Plan area.

While this is a \$3 million increase in General Fund cash balance, all of the positive change in fund balance is the result of one time revenues, such as land sale proceeds and loan repayments. We know that ongoing expenses continue to increase and these cannot be supported in the long term by one time revenues. The City monitors all of these financial aspects and cannot ignore this important economic indicator of a slowing economy. The City worked with a Finance Ad Hoc Committee to review potential revenue enhancements and expenditures reductions. Recommendations were made by the Ad Hoc

Committee and are under consideration by the City Council in the 2019/20 fiscal year. The City is constantly working towards balancing operating expenses with revenues and as a result, increased revenues and/or expense adjustments are imminent in order to generate balanced sustainable future budgets.

Requests for Information

These financial statements are designed to provide citizens, taxpayers, customers, investors, and creditors with a general overview of the City's finances and to demonstrate accountability for the money it receives. If there are questions, or a need for more information, please contact the City of Duarte, 1600 Huntington Drive, Duarte, California, 91010, or call (626) 357-7931.

CITY OF DUARTE

STATEMENT OF NET POSITION
JUNE 30, 2019

	Governmental Activities
Assets:	
Cash and investments	\$ 20,254,288
Receivables:	
Accounts	104,673
Taxes	1,438,509
Accrued interest	95,582
Grants	339,563
Prepaid costs	328
Land held for resale	4,086,693
Restricted assets:	
Cash and investments with fiscal agent	11
Due from Successor Agency	4,073,623
Capital assets not being depreciated	21,685,001
Capital assets, net of depreciation	32,550,285
Total Assets	84,628,556
Deferred Outflow of Resources:	
Deferred OPEB related items	2,767,676
Deferred pension related items	3,312,791
Total Deferred Outflow of Resources	6,080,467
Liabilities:	
Accounts payable	1,293,787
Accrued liabilities	359,385
Accrued interest	4,280
Unearned revenue	161,263
Deposits payable	143,103
Noncurrent liabilities:	
Due within one year	202,629
Due in more than one year	1,532,091
Net OPEB liability	6,921,866
Net pension liability	13,503,297
Total Liabilities	24,121,701
Deferred Inflow of Resources:	
Deferred pension related items	298,087
Deferred OPEB related items	1,857
Total Deferred Inflow of Resources	299,944
Net Position:	
Net investment in capital assets	53,608,724
Restricted for:	
Development projects	6,800,314
Debt service	555,059
Transportation	4,847,287
Recreation and cultural	61,571
Unrestricted	414,423
Total Net Position	\$ 66,287,378

See Accompanying Notes to Financial Statements.

CITY OF DUARTE

STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Functions/Programs Primary Government:	Expenses	Program Revenues			Net (Expense) Revenue and Change in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government
					Governmental Activities
Governmental activities:					
General government	\$ 4,585,673	\$ 190,824	\$ 366,844	\$ -	\$ (4,028,005)
Safety	6,119,705	462,597	477,353	-	(5,179,755)
Development	4,053,350	2,474,927	59,216	-	(1,519,207)
Recreation and cultural	3,924,168	416,407	-	14,947	(3,492,814)
Transportation	2,149,071	-	1,453,701	1,602,632	907,262
Loss on disposal of capital assets	15,547	-	-	-	(15,547)
Interest on long-term debt	16,721	-	-	-	(16,721)
Total Governmental Activities	20,864,235	3,544,755	2,357,114	1,617,579	(13,344,787)
Total Primary Government	\$ 20,864,235	\$ 3,544,755	\$ 2,357,114	\$ 1,617,579	(13,344,787)
General revenues and Special Item:					
Taxes:					
Property taxes, levied for general purposes					2,142,709
Transient occupancy tax					92,819
Sales taxes					5,864,393
Franchise taxes					1,019,310
Business license taxes					312,231
Motor vehicle in lieu - unrestricted					2,235,061
Use of money and property					635,593
Other					802,142
Special item - Gain on sale of land					3,246,753
Total general revenue and special item					16,351,011
Change in net position					3,006,224
Net position, beginning of fiscal year					63,281,154
Net position, end of fiscal year					\$ 66,287,378

See Accompanying Notes to Financial Statements.

CITY OF DUARTE

BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2019

	General	Special Revenue Fund Former RDA Low and Moderate Housing	Special Revenue Fund Prop A Transit	Other Governmental Funds	Total Governmental Funds
Assets:					
Pooled cash and investments	\$ 9,367,887	\$ 2,829,368	\$ 833,029	\$ 7,224,004	\$ 20,254,288
Receivables:					
Accounts	87,550	-	17,123	-	104,673
Taxes	1,425,744	-	-	12,765	1,438,509
Notes and loans	-	-	-	-	-
Accrued interest	95,582	-	-	-	95,582
Grants	168,641	-	33,506	137,416	339,563
Prepaid costs	328	-	-	-	328
Due from other funds	38,057	-	-	-	38,057
Land held for resale	2,497,730	1,588,963	-	-	4,086,693
Restricted assets:					
Cash and investments - fiscal agents	-	-	-	11	11
Due from Successor Agency	4,073,623	-	-	-	4,073,623
Total assets	\$ 17,755,142	\$ 4,418,331	\$ 883,658	\$ 7,374,196	\$ 30,431,327
Liabilities:					
Accounts payable	\$ 915,384	\$ -	\$ 135,012	\$ 243,391	\$ 1,293,787
Accrued liabilities	354,972	-	4,413	-	359,385
Unearned revenue	136,563	-	-	24,700	161,263
Deposits payable	143,103	-	-	-	143,103
Due to other funds	-	-	-	38,057	38,057
Total liabilities	1,550,022	-	139,425	306,148	1,995,595
Deferred inflows of resources:					
Unavailable revenues	156,600	-	33,506	48,511	238,617
Total deferred inflows of resources	156,600	-	33,506	48,511	238,617
Fund balances:					
Nonspendable:					
Prepaid costs	328	-	-	-	328
Due from Successor Agency	4,073,623	-	-	-	4,073,623
Land held for resale	2,497,730	-	-	-	2,497,730
Restricted for:					
Development projects	2,114,000	4,418,331	-	2,381,983	8,914,314
Recreation and culture	-	-	-	52,571	52,571
Transportation	-	-	710,727	4,054,543	4,765,270
Debt service	-	-	-	559,339	559,339
Committed to:					
Vehicle replacement	123,341	-	-	-	123,341
Unassigned	7,239,498	-	-	(28,899)	7,210,599
Total fund balances	16,048,520	4,418,331	710,727	7,019,537	28,197,115
Total liabilities, deferred inflows of resources, and fund balances	\$ 17,755,142	\$ 4,418,331	\$ 883,658	\$ 7,374,196	\$ 30,431,327

See Accompanying Notes to Financial Statements.

CITY OF DUARTE

**RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
JUNE 30, 2019**

Fund balances of governmental funds	\$	28,197,115
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets net of depreciation have not been included as financial resources in governmental fund activity.		54,235,286
Long-term debt and compensated absences that have not been included in the governmental fund activity:		
Bonds payable	\$	(507,980)
CA Energy Commission loan		(118,582)
Compensated absences		<u>(1,108,158)</u>
		(1,734,720)
Other post employment related debt applicable to the City governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. Deferred outflows of resources and deferred inflows of resources related to OPEB are only reported in the statement of net position as changes to these amounts only effect the government wide statements for governmental activities.		
Deferred outflows of resources		2,767,676
Deferred inflows of resources		(1,857)
Net OPEB liability		<u>(6,921,866)</u>
		(4,156,047)
Accrued interest payable for the current portion of interest due on bonds has not been reported in the governmental funds.		(4,280)
Revenues reported as unavailable revenue in the governmental funds and recognized in the statement of activities. These are included in the intergovernmental revenues in the governmental fund activity.		238,617
Governmental funds report all pension contributions as expenditures; however, in the statement of net position, the excess of the total pension liability over the plan fiduciary net position is reported as a net pension liability.		(13,503,297)
Deferred inflows related to pensions:		
Change of Assumptions		(298,087)
Deferred outflows related to pensions:		
Contributions made after the measurement date		1,169,119
Net difference between projects and actual earnings on pension plan investments		52,744
Difference between expected and actual experience		270,047
Difference in proportionate share		175,221
Change of Assumptions		1,216,281
Adjustments due to differences in proportions		<u>429,379</u>
Net position of governmental activities	\$	<u><u>66,287,378</u></u>

See Accompanying Notes to Financial Statements.

CITY OF DUARTE

STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	General	Special Revenue Fund Former RDA Low and Moderate Housing	Special Revenue Fund Prop A Transit	Other Governmental Funds	Total Governmental Funds
Revenues:					
Taxes	\$ 9,431,461	\$ -	\$ -	\$ -	\$ 9,431,461
Assessments	-	-	-	966,214	966,214
Licenses and permits	1,540,405	-	-	-	1,540,405
Intergovernmental	2,638,216	-	442,337	2,961,961	6,042,514
Charges for services	499,309	-	-	30,417	529,726
Use of money and property	410,662	83,412	28,850	112,672	635,596
Fines and forfeitures	508,407	-	-	-	508,407
Miscellaneous	785,018	-	17,124	-	802,142
Total revenues	15,813,478	83,412	488,311	4,071,264	20,456,465
Expenditures:					
Current:					
General government	4,543,806	-	-	-	4,543,806
Safety	5,841,124	-	-	199,686	6,040,810
Development	2,824,074	-	-	1,125,260	3,949,334
Recreation and cultural	3,132,746	-	-	-	3,132,746
Transportation	-	-	740,262	262,392	1,002,654
Capital outlay	263,958	-	1,485,018	1,316,910	3,065,886
Debt service:					
Principal retirement	16,293	-	-	138,725	155,018
Interest and fiscal charges	3,925	-	-	13,955	17,880
Total expenditures	16,625,926	-	2,225,280	3,056,928	21,908,134
Excess (deficiency) of revenues over (under) expenditures	(812,448)	83,412	(1,736,969)	1,014,336	(1,451,669)
Other financing sources (uses):					
Transfers in	657,408	-	330,700	842,338	1,830,446
Transfers out	(842,338)	-	(104,000)	(884,108)	(1,830,446)
Total other financing sources (uses)	(184,930)	-	226,700	(41,770)	-
Special Items;					
Proceeds from sale of land	2,114,210	540,593	-	591,950	3,246,753
Total special items	2,114,210	540,593	-	591,950	3,246,753
Net change in fund balances	1,116,832	624,005	(1,510,269)	1,564,516	1,795,084
Fund balances, beginning of fiscal year	14,931,688	3,794,326	2,220,996	5,455,021	26,402,031
Fund balances, end of fiscal year	\$ 16,048,520	\$ 4,418,331	\$ 710,727	\$ 7,019,537	\$ 28,197,115

See Accompanying Notes to Financial Statements.

CITY OF DUARTE

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Net change in fund balances - total governmental funds		\$ 1,795,084
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the costs of those assets are allocated over their estimated useful lives and reported as depreciation expense. The amount by which depreciation exceeded capital outlays in the current period.		
Capital outlay	\$ 3,065,886	
Additional capitalized items not recorded as capital outlays	56,957	
Depreciation	<u>(1,749,740)</u>	1,373,103
Losses on disposition charged to expense		(15,547)
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position		
Principal repayments		155,018
Accrued interest for long-term liabilities. This is the net change in accrued interest for the current period.		
		1,159
Compensated absences expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. This is the net change for the current period.		
		47,549
Other post employment benefits reported in the governmental funds includes cash payments made into the trust fund and payments on behalf of retirees. In the statement of activities, OPEB expense includes the change in the net OPEB liability, and related change in OPEB amounts for deferred outflows of resources and deferred inflows of resources.		
		(137,895)
Revenues reported as unavailable revenue in the governmental funds and recognized in the statement of activities. These are included in the intergovernmental revenues in the governmental fund activity.		
		176,241
Pension obligation expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditure in the governmental funds.		
		<u>(388,488)</u>
Change in net position of governmental activities		<u><u>\$ 3,006,224</u></u>

See Accompanying Notes to Financial Statements.

CITY OF DUARTE

STATEMENT OF FIDUCIARY NET POSITION (DEFICIT)
FIDUCIARY FUNDS
JUNE 30, 2019

	Private-Purpose Trust Fund Successor Agency of the Former RDA
Assets:	
Cash	\$ 2,322,653
Receivables:	
Notes and loans	1,200,000
Restricted assets:	
Cash and investments with fiscal agents	1,549,028
Total Assets	5,071,681
Liabilities:	
Accounts payable	4,780
Accrued interest	27,541
Long-term liabilities:	
Due in one year	2,800,000
Due in more than one year	4,073,623
Total Liabilities	6,905,944
Net Position (Deficit):	
Net position held in trust for other purposes	(1,834,263)
Total Net Position (Deficit)	\$ (1,834,263)

See Accompanying Notes to Financial Statements.

CITY OF DUARTE

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION (DEFICIT)
FIDUCIARY FUNDS
FOR FISCAL YEAR ENDED JUNE 30, 2019

	Private-Purpose Trust Fund Successor Agency of the Former RDA
Additions:	
Taxes	\$ 2,400,044
Interest and change in fair value of investments	29,554
Total Additions	2,429,598
Deductions:	
Administrative expenses	250,000
Contractual services	190,597
Loss on sale of property	1,193,510
Interest expense	809,226
Total Deductions	2,443,333
Changes in Net Position	(13,735)
Net Position (Deficit) - Beginning of Fiscal Year	(1,820,528)
Net Position (Deficit) - End of Fiscal Year	\$ (1,834,263)

See Accompanying Notes to Financial Statements.

CITY OF DUARTE

NOTES TO THE BASIC FINANCIAL STATEMENTS JUNE 30, 2019

Note 1: Summary of Significant Accounting Policies

The City of Duarte, California (the City) was incorporated August 22, 1957. The City operates under a Council-Manager form of government. The City's major operations include police, code enforcement, animal control, parks and recreation, planning and development, public works, transit services, refuse collection, and general administrative services.

The basic financial statements of the City have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental agencies. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies are described below.

a. Reporting Entity

The reporting entity, "City of Duarte", is comprised of the various funds of the City of Duarte (City), the Duarte Public Finance Authority (Finance Authority), the Duarte Housing Authority (Housing Authority), and the Duarte Community Facilities Financing Authority (DCFFA). As required by generally accepted accounting principles in the United States of America, these financial statements present the City of Duarte (the primary government) and its component units. The component units discussed below are included in the City's reporting entity because of the significance of their operational or financial relationship with the City. These entities are legally separate from each other. However, the City of Duarte elected officials have a continuing oversight responsibility over the Finance Authority and Housing Authority.

An organization is fiscally dependent on the primary government if it is unable to adopt its budget, levy taxes or set rates or charges, or issue bond debt without approval by the primary government. In a blended presentation, a component unit's balances and transactions are reported in a manner similar to the balances and transactions of the City. Component units are presented on a blended basis when the component unit's governing body is substantially the same as the City's or the component unit provides services almost entirely to the City.

Blended Component Units

The Duarte Public Financing Authority (the Authority) was organized in 1988 for the specific purpose of facilitating the issuance of debt instruments. It has no separate existence and has acted as a conduit between the issuer (the City) and the underwriters. Separate financial statements of the Public Financing Authority were not prepared.

The Duarte Housing Authority (the Housing Authority) was established pursuant to California Housing Authorities Law (Health and Safety Code Sections 34200 et seq.) on March 22, 2011. The purpose of the Housing Authority is to provide safe and sanitary housing opportunities for Duarte residents. Although the Housing Authority is legally separate, it is reported as if it were part of the City because the City Council also serves as the governing board of the Housing Authority. Separate financial statements of the Housing Authority were not prepared.

CITY OF DUARTE

NOTES TO THE BASIC FINANCIAL STATEMENTS JUNE 30, 2019

Note 1: Summary of Significant Accounting Policies (Continued)

The Duarte Community Facilities Financing Authority was established on February 1, 2013 between the City and the Housing Authority for the specific purpose of facilitating the issuance of debt instruments. It has no separate existence and has acted as a conduit between the issuer (the City) and the underwriters. Separate financial statements of the DCFFA Public were not prepared.

Organizations Other Than Component Units:

Other governmental agencies, such as the County of Los Angeles, the Duarte Unified School District, etc. provide services within the City. However, each of these agencies is governed by an independently elected governing board. Accordingly, their financial information is not included within the scope of this financial report, because the City Council does not have a continuing oversight responsibility over them, nor are their financial operation closely related thereto.

b. Government-wide and Fund Financial Statements

The City's government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component units. All fiduciary activities are reported only in the fund financial statements. The City does not have any business-type activities; therefore, only governmental activities are reported.

These basic financial statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all of the City's assets and liabilities, including capital assets and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities present changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred. Certain types of transactions are reported as program revenues for the City in three categories: (1) charges for services, (2) operating grant and contributions and (3) capital grants and contributions. Certain eliminations have been made as prescribed by GASB Statement No. 34 in regard to interfund activities, payables and receivables. All internal balances in the Statement of Net Position have been eliminated.

c. Government-wide and Fund Financial Statements

The City uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. These statements provide information about the government's funds, including its fiduciary funds and blended component units. Separate statements for each fund category- governmental and fiduciary- are presented.

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with separate self-balancing accounts that comprise its assets, deferred outflows, liabilities, deferred inflows, fund equity, revenues, and expenditures/expenses.

CITY OF DUARTE

NOTES TO THE BASIC FINANCIAL STATEMENTS JUNE 30, 2019

Note 1: Summary of Significant Accounting Policies (Continued)

Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The minimum number of funds is maintained consistent with legal and managerial requirements.

d. Funds

The focus of the governmental funds' measurement is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income.

The City reports the following major governmental funds:

General Fund - The General Fund is the general operating fund of the City which accounts for all or most of the City's general activities and financial resources except those that are required to be accounted for in another fund.

Prop A Fund - This fund is to account for sales tax revenue designated by voters for local transportation programs. These funds are received through the Los Angeles County Metropolitan Transit Authority (MTA).

Former RDA Low and Moderate Income Housing Fund - This fund accounts for resources received from the Redevelopment Property Tax Trust Fund for the implementation, administration and monitoring of the Low and Moderate income housing affordability and other reporting requirements of the State Housing and Redevelopment.

Additionally, the City reports the following fund types:

Special Revenue Funds - Special Revenue Funds are used to account for the revenues derived from specific revenue sources, which are restricted by law or administrative regulation for specified purposes.

Capital Projects Funds - Capital project funds are used to account for financial resources to be used for the acquisition and construction of capital assets.

Debt Service Funds - Debt Service Funds are used to account for the accumulation of resources for the periodic payment of principal and interest on long-term debt.

Private-purpose Trust Funds - The Private-purpose trust funds are used to account for the assets and liabilities of the former redevelopment agency and is allocated revenue to pay estimated installment payments of enforceable obligations until obligations of the former redevelopment agency are paid in full and assets have been liquidated.

Governmental fund financial statements include a Balance Sheet and a Statement of Revenues, Expenditures, and Changes in Fund Balances for all major governmental funds. An accompanying schedule is presented to reconcile and explain the differences in net position as presented in these statements to the net position presented in the government-wide financial statements. The City has presented all major funds that met those qualifications.

CITY OF DUARTE

NOTES TO THE BASIC FINANCIAL STATEMENTS JUNE 30, 2019

Note 1: Summary of Significant Accounting Policies (Continued)

All governmental funds are accounted for on a spending or *current financial resources* measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the Balance Sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balance presents increases (revenue and other financing sources) and decreases (expenditures and other financing uses) in net current assets. The Reconciliations of the Fund Financial Statements to the Government-Wide Financial Statements if provided to explain the differences created by the integrated approach of GASB Statement No. 34.

The private-purpose trust funds are reported using the *economic resources measurement focus* and the *accrual basis of accounting*.

e. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Non-exchange transactions, in which the City gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements and donations is recognized in the fiscal year for which all eligibility requirements have been satisfied.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, except for principal and interest on long-term liabilities, claims and judgments and employee leave benefits, which are recognized as expenditures when they are due and payable.

Property taxes, franchise taxes, licenses, intergovernmental revenue, charges for services, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government. Amounts reported as program revenues include 1) charges to members, customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes. When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, and then use unrestricted resources as needed.

CITY OF DUARTE

NOTES TO THE BASIC FINANCIAL STATEMENTS JUNE 30, 2019

Note 1: Summary of Significant Accounting Policies (Continued)

f. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position or Equity

1. Cash and Cash Equivalents

The City has defined cash and cash equivalents to include cash on hand, demand deposits, as well as cash with fiscal agent. Additionally, each fund's equity in the City's investment pool is treated as a cash equivalent because the funds can deposit or effectively withdraw cash at any time without prior notice or penalty.

2. Investments

Investments are stated at fair value, (generally quoted market prices). The City's policy is to hold investments until maturity or until market values equal or exceed cost.

3. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

4. Land Held for Resale

Land Held for Resale is an inventory of land purchased, which will be sold. The land is recorded at the lower of the acquisition cost or market.

5. Capital Assets

Capital assets, which include land, intangible assets (e.g., easements and rights of way), buildings, improvements, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the government-wide financial statements. Capital assets are defined by the City as assets with a purchase cost of over \$5,000 and have a useful life of two years or more. Assets are recorded at actual historical cost or estimated historical cost. Donated capital assets are recorded at fair value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Capital assets of the primary government are depreciated using the straight line method over the following estimated useful lives:

Buildings	60 years
Sewer System	60 years
Machinery & Equipment	5 – 35 years
Improvements	10 – 20 years
Other infrastructure	10 – 50 years

GASB Statement No. 34 requires the City to report and depreciate new infrastructure assets. Infrastructure assets include roads, bridges, underground pipe (other than related to utilities), traffic signals, etc. These infrastructure assets are the largest asset class of the City.

CITY OF DUARTE

NOTES TO THE BASIC FINANCIAL STATEMENTS JUNE 30, 2019

Note 1: Summary of Significant Accounting Policies (Continued)

6. Deferred Inflows and Outflows of Resources

In addition to assets, the Statement of Financial Position and Governmental Fund Balance Sheet will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The government has two items that qualifies for reporting in this category. They are deferred outflows relating to the net pension obligation and the net OPEB obligation reported in the government-wide statement of net position. These outflows are the results of contributions made after the measurement period, which are expensed in the following year, and of adjustments due to difference in proportions which are deferred and amortized over the expected average remaining service lifetime.

In addition to liabilities, the Statement of Financial Position and Governmental Fund Balance Sheet will sometimes report separate section for deferred inflows of resources. The separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has one item, which arises only under a modified accrual basis of accounting, which qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources: sales taxes and grant revenues. These amounts are deferred and recognized as an inflow of resources in the period that amounts become available. In addition, the government has two items that qualifies for reporting in this category which are deferred inflows in relation to the net pension obligation and the net OPEB obligation reported in the government-wide statements of net position. These inflows are the results of the net difference between projected and actual earnings on pension plan investments, difference between actual contributions and plan's share of contributions, and adjustment due to differences in proportions. These amounts are deferred and amortized over the expected remaining service life.

7. Property Tax Revenues

In general, property taxes in California are levied in accordance with Article 13B of the State Constitution at 1% of county-wide assessed valuations. This one percent is allocated pursuant to State law to the appropriate unites of local government, including the City.

Property taxes are levied during July of each fiscal year and are due on November 1 and February 1. Property taxes become delinquent after December 10 and April 10 for the first and second installments, respectively. The lien date is January 1. The City accrues property tax received within 60 days after fiscal year- end in the fund financial statements.

8. Net Position Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g. restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the Government-Wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

CITY OF DUARTE

NOTES TO THE BASIC FINANCIAL STATEMENTS JUNE 30, 2019

Note 1: Summary of Significant Accounting Policies (Continued)

9. Fund Balance Flow Assumptions

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted sources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the Governmental Fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

10. Pension Plan

For purposes of measuring the net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense, information about the fiduciary net position and additions to/deductions from the fiduciary net position have been determined on the same basis as they are reported by the CalPERS' Financial Office. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value. CalPERS' audited financial statements are publicly available reports that can be obtained at CalPERS' website under Forms and Publications.

11. Other Postemployment Benefits (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the City's plan (OPEB Plan) and additions to/deductions from the OPEB Plan's fiduciary net position have been determined on the same basis. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

12. Compensated Absences

The City accrues accumulated unpaid vacation, sick leave and associated employee-related costs when earned (or estimated to be earned) by the employee. The amount estimated to be used in subsequent fiscal years for governmental funds is maintained separately and represents a reconciling item between the fund and government-wide presentations.

13. Interfund Activities

Interfund activity is reported as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as reimbursement. All other interfund transactions are treated as transfers.

CITY OF DUARTE

NOTES TO THE BASIC FINANCIAL STATEMENTS JUNE 30, 2019

Note 1: Summary of Significant Accounting Policies (Continued)

14. Net Position and Fund Balances

In the government-wide financial statements, net position is classified in the following categories:

Net Investment in Capital Assets: This component of net position consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.

Restricted Net Position: This component of net position represents external restrictions imposed by creditors, grantors, contributors, or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted Net Position: This component of net position represents the net position that does not meet the definition of “restricted” or “net investment in capital assets.”

In the fund financial statements, governmental funds are classified in the following categories:

Nonspendable Fund Balance – includes amounts that are (a) not in spendable form, or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example: inventories, prepaid amounts, and long-term notes receivable.

Restricted Fund Balance – includes amounts that are restricted for specific purposes stipulated by external resources providers, constitutionally or through enabling legislation. Restrictions may effectively be changed or lifted only with the consent of resource providers.

Committed Fund Balance – includes amounts that can only be used for the specific purposes determined by a formal action of the City’s highest level of decision-making authority, the City Council. Commitments may be changed or lifted only by the City taking the same formal action that imposed the constraint originally (for example: resolution).

Assigned Fund Balance – includes amounts intended to be used by the City for specific purposes that are neither restricted nor committed. Intent is expressed by (a) City Council or (b) a body (a budget, finance committee, or management (City Wide Leadership team, which consists of City Manager and Executive Department Heads)) to which the assigned amounts are to be used for specific purposes. Assigned amounts also include all residual amounts in governmental funds (except negative amounts) other than the General Fund that are not classified as nonspendable, restricted, or committed.

Unassigned Fund Balance – the residual classification for the General Fund and includes all amounts not contained in the other classifications. Governmental funds report residual negative balances as unassigned fund balance.

CITY OF DUARTE

NOTES TO THE BASIC FINANCIAL STATEMENTS JUNE 30, 2019

Note 1: Summary of Significant Accounting Policies (Continued)

15. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses. Actual results could differ from those estimates.

16. Special Item – Gain on Land Sale

During the fiscal year, the City sold land held for resale costing \$1,388,040 in the Housing Authority Special Revenue Fund (Housing) and \$1,271,534 in the Low and Moderate Housing Special Revenue Fund (LowMod) in accordance with the adopted Town Center Specific Plan of development. The land was sold for \$3,743,640. After costs related to the sale the City recorded gains of \$540,593 and \$591,950 on the Housing Fund and the LowMod Fund, respectively. In addition, as part of the sale, the buyer contributed \$2,114,210 for the purposes of economic development of the Huntington Drive area.

17. Deficit Fund Balances or Net Position

The following funds have a deficit at June 30, 2019:

Nonmajor Fund - PEG Special Revenue Fund	\$	28,899
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The City expects to eliminate these deficits with anticipated future revenues from grants, deferred payments, and reimbursements.

18. Budgets

The Proposition A Transit special revenue fund exceeded appropriation at the fund level by \$1,510,580. The following Nonmajor special revenue funds exceeded appropriation at the fund level and by amount of excess: Supplemental Law Enforcement fund \$44,686, Bicycle and Pedestrian fund \$547, PEG fund \$1,442, Measure R LR Transit fund \$35,487, and STP-L special revenue fund \$833. In addition, the Town Center Debt Service Fund exceeded appropriations at the fund level by \$80.

19. Implemented Accounting Pronouncements

For the fiscal year ended June 30, 2019, the City implemented Governmental Accounting Standards Board (GASB) Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*. The objective of this Statement is to improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. The Statement requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses. Please see Note 7 and 14 long term debt disclosures per the Statement.

CITY OF DUARTE

NOTES TO THE BASIC FINANCIAL STATEMENTS JUNE 30, 2019

Note 1: Summary of Significant Accounting Policies (Continued)

20. Future Accounting Pronouncements

GASB Statements listed below will be implemented in future financial statements.

The provisions of Statement Number 84 "*Fiduciary Activities*" are effective for fiscal years beginning after December 15, 2018.

The provisions of Statement Number 87 "*Leases*" are effective for fiscal years beginning after December 15, 2019,

The provisions for Statement Number 89 "*Accounting for Interest Cost Incurred before the End of a Construction Period*" are effective for fiscal years beginning after December 15, 2019.

The provisions for Statement Number 90 "*Majority Equity Interests – an amendment of GASB Statements No. 14 and No. 61*" are effective for fiscal years beginning after December 15, 2018.

The provisions for Statement Number 91 "*Conduit Debt Obligations*" are effective for fiscal years beginning after December 15, 2020.

Note 2: Cash and Investments

a. *Cash and Investments*

Cash and investments as of June 30, 2019 are classified in the accompanying financial statements as follows:

Statement of Net Position:

Cash on hand	\$ 2,978
Demand deposits	5,296,431
Investments	14,954,879
Restricted:	
Cash and investments with fiscal agent	11
Total cash and investments Governmental Activities	<u>\$ 20,254,299</u>

Statement of Fiduciary Net Position:

Demand deposits	\$ 2,322,653
Restricted:	
Cash and investments with fiscal agent	1,549,028
Total cash and investments Fiduciary	<u>\$ 3,871,681</u>

b. *Deposits*

At June 30, 2019, the carrying amount of the City's deposits was \$5,296,431 and the bank balance was \$7,341,924. The \$2,045,493 difference represents the outstanding checks and other reconciling items. At June 30, 2019 the carrying amount of the Fiduciary trust's deposits and bank balance was \$2,322,653.

CITY OF DUARTE

NOTES TO THE BASIC FINANCIAL STATEMENTS JUNE 30, 2019

Note 2: Cash and Investments (Continued)

The California Government Code requires California banks and savings and loans associations to secure the City's deposits by pledging government securities with a fair value of 110% of the City's deposits. California law also allows financial institutions to secure City deposits by pledging first trust deed mortgage notes have a fair value of 150% of the City's total deposits. The City Treasurer may waive the collateral requirement for deposits which are fully insured up to \$250,000 by the FDIC. The collateral for deposits in federal and state chartered banks is held in safekeeping by an authorized Agent of Depository recognized by the State of California Department of Banking. The collateral of deposits with savings and loan associations is generally held in safekeeping by the Federal Home Loan Bank in San Francisco, California as an Agent of Depository. These securities are physically held in an undivided pool for all California public agency depositors. Under Government Code Section 53655, the placement of securities by a bank or savings and loan association with an "Agent of Depository" has the effect of perfecting the security interest in the name of the local governmental agency. Accordingly, all collateral held by California Agents of Depository are considered to be held or, and in the name of, the local government agency.

c. Investments

Investments Authorized by the California Government Code and the City's Investment Policy

The City's Investment Policy is reviewed and adopted by the City Council each year. The investment policy does not address investment of debt proceeds held by a bond trustee. Investments of debt proceeds held by a bond trustee are governed by provisions of the debt agreements, rather than the general provisions of the California Government Code or the City's investment policy. All investments held by a bond trustee are invested in U.S. Treasury Money Market Funds. The table below identifies the allowable investment types authorized by the California Government Code and the City's adopted Investment Policy (the "Investment Policy"). The table also identifies certain restrictions related to interest rate risk and concentration of credit risk. The Investment Policy restricts the Treasurer to invest in only the types of investments listed herein, which is more restrictive than the Government Code

Investment Types Authorized Investment By State Law	Authorized by Investment Policy	Maximum Maturity		Maximum Percentages of Portfolio		Maximum Investment	
		CGC	City	CGC	City	CGC	City
California State Bonds	Yes	5 years	5 years	None	None	None	None
Federal Agency and U.S- Government Sponsored							
Enterprise Obligations	Yes	5 years	5 years	None	None	None	None
U.S. Treasury Securities	Yes	5 years	5 years	None	None	None	None
Certificates of Deposit	Yes	5 years	5 years	30%	30%	None	None
Time Deposits	Yes	5 years	5 years	None	None	None	None
Local Agency Investment Fund (LAIF)	Yes	N/A	N/A	None	None	65 million	65 million

CITY OF DUARTE

NOTES TO THE BASIC FINANCIAL STATEMENTS JUNE 30, 2019

Note 2: Cash and Investments (Continued)

Information about the sensitivity of the fair values of the Fiduciary trust fund investments to market interest rate fluctuations for is provided by the following table that shows the distribution of the fiduciary trust fund's investments by maturity:

Investment Type	Remaining Maturity
	(in months)
	6 Months or Less
Restricted Cash with fiscal agents:	
U.S. Treasury Money Market Mutual Fund	\$ 1,549,028

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The City's LAIF investment of \$14,954,879 does not have a rating provided by a nationally recognized statistical rating organization. The Fiduciary trust fund's restricted cash of \$1,549,028 held in U.S. Treasury Money Market Mutual Fund does not have a rating by a nationally recognized statistical rating organization.

Concentration of Credit Risk

The entire investment balance of the City is invested in the LAIF external investment pool.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the City's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision to deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The fair value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure City deposits by pledging first trust deed mortgage notes having a fair value of 150% of the secured public deposits.

As of June 30, 2019, \$7,091,924 of the City's deposits with financial institutions in excess of federal depository insurance limits was held in collateralized accounts. As of June 30, 2019, \$2,322,653 of the Fiduciary trust fund's deposits with financial institutions in excess of federal depository insurance limits was held in collateralized accounts.

Fair Value Measurements

Investments are stated as fair value and are valued on a yearly basis. The City categorizes its fair value measurement within the fair value hierarchy established by generally accepted

CITY OF DUARTE

NOTES TO THE BASIC FINANCIAL STATEMENTS JUNE 30, 2019

Note 2: Cash and Investments (Continued)

accounting principles. Securities classified in Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities. Securities classified in Level 2 of the fair value hierarchy are valued using other observable inputs such as matrix pricing techniques or based on quoted prices for assets in markets that are not active. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices. Level 3 are valued using the income approach such as discounted cash flow techniques. Investment in an external government pool is not subject to reporting within the level hierarchy. The entire balance of investments is in an external government pool. Please see additional information in "Investment in State Investment Pool".

Investment in State Investment Pool

The City is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code under the oversight of the Treasurer of the State of California. The fair value of the City's investment in this pool is reported in the accompanying financial statements at amounts based upon the City's pro rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. The City's LAIF balance at June 30, 2019 was \$14,954,879.

The total amount invested by all public agencies in LAIF as of June 30, 2019 was \$24.6 billion. LAIF is part of the California Pooled Money Investment Account (PMIA), which at June 30, 2019 has a balance of \$105.7 billion (49.13% was invested in government securities). The average maturity of PMIA investments was 173 days as of June 30, 2019.

Note 3: Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of June 30, 2019, is as follows:

Due to/Due from other funds:

	Due From Other Funds	Due To Other Funds
<u>Major Funds:</u>		
General	\$ 38,057	\$ -
<u>Nonmajor Special Revenue Funds:</u>		
Community Development Block Grant	-	250
Bicycle and Pedestrian	-	1,241
PEG	-	36,566
Total	<u>\$ 38,057</u>	<u>\$ 38,057</u>

The purpose of Due to/Due from is to eliminate negative cash balances at fiscal year-end in various funds.

CITY OF DUARTE

**NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

Note 3: Interfund Receivables, Payables, and Transfers (Continued)

Transfers In/Transfers Out:

(Transfers Out)				
Transfers In	General Fund	Proposition A Fund	Nonmajor Funds	Total
General Fund	\$ -	\$ 104,000	\$ 553,408	\$ 657,408
Proposition A Fund	-	-	330,700	330,700
Nonmajor Funds	842,338	-	-	842,338
Total	\$ 842,338	\$ 104,000	\$ 884,108	\$ 1,830,446

Transfers out of the amount of \$842,338 were made out of the General Fund into the Lighting and Landscaping Fund (\$473,949) and the Housing Authority Fund (\$368,389) for capital and administrative costs. Transfers In of \$657,482 were made to reimburse the General Fund for expenditures paid on behalf of the Gas Tax Fund (\$88,537), Proposition A Fund (\$104,000), the Proposition C Fund (\$10,000), the Air Quality Management Fund (\$1.929), the Measure M Fund (\$27,380), the SB1/RMRA Fund (\$24,364), the Community Development Block Grant (\$75), Landscaping and Lighting Fund (\$343,200), and the Measure R Fund (\$57,998). Transfers In of \$330,700 were made from the Proposition C Fund to the Proposition A Fund to assist in supporting the City's Transit System's operational costs.

Note 4: Notes Receivable

Notes and loans receivables as of June 30, 2019, are comprised of the following:

Affordable Housing

As part of development agreements with certain builders and in order to assist those individuals and families who are the most in need, the Housing Authority of the City of Duarte provides loans to low-and-moderate-income level residents for the acquisition and rehabilitation of residences. As a part of the agreement, the Housing Authority accepted second trust deeds from eligible buyers so that they could purchase the property. The second trust deeds are cancelable after 25 years should the buyers remain in the housing. If the property is sold, the Housing Authority recovers its second trust deed and interest to be calculated within certain limits. Since the amount, if any, the Housing Authority will receive is unknown, the City has recorded an allowance for doubtful accounts for the full amount of the receivables. The City will record income if the property is sold. The balance of the notes and loans receivable at June 30, 2019 is \$330,500 with an allowance for doubtful accounts of \$330,500 for a net notes and loans receivable of \$0 as of June 30, 2019.

CITY OF DUARTE

**NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

Note 5: Capital Assets

A summary of changes in capital asset activity for the fiscal year ended June 30, 2019 is as follows:

	Balance July 1, 2018	Increases	Decreases	Transfers	Balance June 30, 2019
Governmental activities:					
Capital assets, not being depreciated:					
Land	\$ 21,514,935	\$ -	\$ -	\$ -	\$ 21,514,935
Construction in progress	134,284	170,066	-	134,284	170,066
Total capital assets, not being depreciated	21,649,219	170,066	-	134,284	21,685,001
Capital assets, being depreciated:					
Structures and improvements	8,072,362	124,083	14,013	-	8,182,432
Machinery and equipment	2,941,705	1,546,809	1,106,537	-	3,381,977
Infrastructure	59,110,199	1,281,885	32,278	134,284	60,494,090
Total capital assets, being depreciated	70,124,266	2,952,777	1,152,828	134,284	72,058,499
Less accumulated depreciation:					
Structures and improvements	3,670,494	145,586	14,013	-	3,802,067
Machinery and equipment	2,135,980	144,404	1,101,479	-	1,178,905
Infrastructure	33,089,281	1,459,750	21,789	-	34,527,242
Total accumulated depreciation	38,895,755	1,749,740	1,137,281	-	39,508,214
Total capital assets, being depreciated, net	31,228,511	1,203,037	15,547	134,284	32,550,285
Governmental activities capital assets, net	\$ 52,877,730	\$ 1,373,103	\$ 15,547	\$ -	\$ 54,235,286

Depreciation expense was charged to functions of the primary government as follows:

Governmental activities:	
General government	\$ 57,443
Safety	5,878
Recreation and culture	332,043
Transportation	1,354,376
Total	<u>\$ 1,749,740</u>

Note 6: Deferred Inflows/Outflows of Resources

Unavailable revenues are deferred in accordance with GASB Statements No. 23 and No. 65. The City has unavailable revenues of intergovernmental receivables. The balance of unavailable revenues reported as deferred inflows of resources at June 30, 2019, was \$238,617. For information about deferred inflows and outflows related to pensions, see note 10. For information about deferred inflows and outflows related to OPEB, see note 11.

CITY OF DUARTE

**NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

Note 7: Long-Term Debt

The following is a summary of changes in long-term liabilities for the fiscal year ended June 30, 2019:

	Balance July 1, 2018	Additions	Deletions	Balance June 30, 2019	Due Within One Year
Governmental Activities					
General Obligation Bond					
2013 COP	\$ 646,705	\$ -	\$ 138,725	\$ 507,980	\$ 141,527
CA Energy Commission Loan	134,875	-	16,293	118,582	16,776
Total direct placement and direct borrowings	781,580	-	155,018	626,562	158,303
Compensated Absences	1,155,707	544,274	591,823	1,108,158	44,326
Total Long term debt	<u>\$ 1,937,287</u>	<u>\$ 544,274</u>	<u>\$ 746,841</u>	<u>\$ 1,734,720</u>	<u>\$ 202,629</u>

Debt service payments for direct placement and direct borrowings come due as follows:

Fiscal year ending June 30,	Principal	Interest
2020	\$ 158,303	\$ 12,945
2021	161,679	9,570
2022	165,118	6,130
2023	93,118	2,616
2024	18,905	1,313
2025-2026	<u>29,439</u>	<u>889</u>
Totals	<u>\$ 626,562</u>	<u>\$ 33,463</u>

a. Certificates of Participation

2013 Certificates of Participation (2001 Refunding)

In April 2013, the City of Duarte issued \$1,337,750 in Certificates of Participation (Series A) with an interest rate of 2.01%. The City issued the bonds to refund \$1,245,000 2001 Certificates of Participation on a current basis and pay for issuance costs. The City pledged as collateral property consisting of the Duarte Civic Center Complex and a Senior Citizens/Community Center. The Civic Center consists of the City Hall, the Community Center, the Fitness Center, two swimming pools and a pool service building, totaling 28,600 square feet. The Senior Center is also located at the Civic Center Complex, and contains approximately 12,000 square feet, with multi-purpose rooms for classes meetings, recreational uses, and meals, and office space for on-site staff, and storage area. The Series A Certificates of Participation mature on August 1, 2022, and bear interest at 2.01% per annum. Interest on the bonds is payable semi-annually every August 1 and February 1.

CITY OF DUARTE

**NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

Note 7: Long-Term Debt (Continued)

Fiscal year ending June 30,	2013 Certificates of Participation- (2001 Refunding)	
	Principal	Interest
2020	\$ 141,527	\$ 9,503
2021	144,386	6,644
2022	147,303	3,727
2023	74,764	751
Totals	<u>\$ 507,980</u>	<u>\$ 20,625</u>

b. California Energy Resources Conservation and Development Commission Loan

The State of California Energy Resources Conservation and Development Commission issued a loan to the City for an Energy Efficiency project to be completed in July 2011. The Loan was issued in October 2011 in the amount of \$218,847. The liability as of June 30, 2019 is \$134,875.

The loan matures on December 22, 2025, and bear interest at 3% per annum. Principal and Interest on the loan is payable semi-annually every December 22 and June 22.

Fiscal year ending June 30,	CA Energy Commission Loan	
	Principal	Interest
2020	\$ 16,776	\$ 3,442
2021	17,293	2,926
2022	17,815	2,403
2023	18,354	1,865
2024	18,905	1,313
2025-2026	29,439	889
Totals	<u>\$ 118,582</u>	<u>\$ 12,838</u>

c. Compensated Absences

The City accrues accumulated unpaid vacation, sick leave and associated employee-related costs when earned (or estimated to be earned) by the employee as described in Note 1. The City at June 30, 2019, had an outstanding accrued balance of unpaid vacation, sick leave and associated employee related costs of \$1,108,158 that will be liquidated from various funding sources in future years.

d. CJPIA Retrospective Deposit Liability

Retrospective deposits and refunds are cost allocation adjustments to prior coverage periods. Some claims may take years to resolve and over time their estimated value changes. The retrospective adjustments are calculated annually and take into consideration all the changes in claim values that occurred during the most recent year. The formula is designed to adequately cover the cost of claims brought against members and to ensure the overall financial strength

CITY OF DUARTE

NOTES TO THE BASIC FINANCIAL STATEMENTS JUNE 30, 2019

Note 7: Long-Term Debt (Continued)

and security of the Authority. The formula was developed to be as equitable as possible by taking into consideration both risk exposure and claims experience of individual members. CJPIA has temporarily deferred the payment on retrospective deposits owed to the Authority by members for coverage years beginning in 2013 – 2014. The City, at June 30, 2019, no longer had a retrospective deposit due for either the general and automobile liability coverage or worker's compensation coverage.

Note 8: Liability, Worker's Compensation, and Purchased Insurance

a. Description of Self-Insurance Pool Pursuant to Joint Powers Agreement

The City of Duarte is a member of the CALIFORNIA JOINT POWERS INSURANCE AUTHORITY (Authority). The Authority is composed of 116 California public entities and is organized under a joint powers' agreement pursuant to California Government Code §6500 et seq. The purpose of the Authority is to arrange and administer programs for the pooling of self-insured losses, to purchase excess insurance or reinsurance, and to arrange for group purchased insurance for property and other lines of coverage. The California JPIA began covering claims of its members in 1978. Each member government has an elected official as its representative on the Board of Directors. The Board operates through a nine-member Executive Committee.

b. Self-Insurance Programs of the Authority

Each member pays an annual contribution at the beginning of the coverage period. A retrospective adjustment is then conducted annually thereafter, for coverage years 2012-13 and prior. Coverage years 2013-14 and forward are not subject to routine annual retrospective adjustment. The total funding requirement for primary self-insurance programs is based on an actuarial analysis. Costs are allocated to individual agencies based on payroll and claims history, relative to other members of the risk-sharing pool.

Primary Liability Program

Claims are pooled separately between police and general government exposures. (1) The payroll of each member is evaluated relative to the payroll of other members. A variable credibility factor is determined for each member, which establishes the weight applied to payroll and the weight applied to losses within the formula. (2) The first layer of losses includes incurred costs up to \$30,000 for each occurrence and is evaluated as a percentage of the pool's total incurred costs within the first layer. (3) The second layer of losses includes incurred costs from \$30,000 to \$750,000 for each occurrence and is evaluated as a percentage of the pool's total incurred costs within the second layer. (4) Incurred costs from \$750,000 to \$50 million, are distributed based on the outcome of cost allocation within the first and second loss layers.

The overall coverage limit for each member, including all layers of coverage, is \$50 million per occurrence. Subsidence losses have a sub-limit of \$40 million per occurrence. The coverage structure includes retained risk that is pooled among members, reinsurance, and excess insurance. More detailed information about the various layers of coverage is available on the following website: <https://cjpia.org/protection/coverage-programs>.

CITY OF DUARTE

NOTES TO THE BASIC FINANCIAL STATEMENTS JUNE 30, 2019

Note 8: Liability, Worker's Compensation, and Purchased Insurance (Continued)

Workers' Compensation Program

Claims are pooled separately between public safety (police and fire) and general government exposures. (1) The payroll of each member is evaluated relative to the payroll of other members. A variable credibility factor is determined for each member, which establishes the weight applied to payroll and the weight applied to losses within the formula. (2) The first layer of losses includes incurred costs up to \$50,000 for each occurrence and is evaluated as a percentage of the pool's total incurred costs within the first layer. (3) The second layer of losses includes incurred costs from \$50,000 to \$100,000 for each occurrence and is evaluated as a percentage of the pool's total incurred costs within the second layer. (4) Incurred costs from \$100,000 to statutory limits are distributed based on the outcome of cost allocation within the first and second loss layers.

For 2018-19 the Authority's pooled retention is \$2 million per occurrence, with reinsurance to statutory limits under California Workers' Compensation Law. Employer's Liability losses are pooled among members to \$2 million. Coverage from \$2 million to \$5 million is purchased as part of a reinsurance policy, and Employer's Liability losses from \$5 million to \$10 million are pooled among members.

c. Purchased Insurance

Pollution Legal Liability Insurance

The City participates in the pollution legal liability insurance program which is available through the Authority. The policy covers sudden and gradual pollution of scheduled property, streets, and storm drains owned by the City. Coverage is on a claims-made basis. There is a \$50,000 deductible. The Authority has an aggregate limit of \$50 million for the 3-year period from July 1, 2017 through July 1, 2020. Each member of the Authority has a \$10 million sub-limit during the 3-year policy term.

Property Insurance

The City participates in the all-risk property protection program of the Authority. This insurance protection is underwritten by several insurance companies. City property is currently insured according to a schedule of covered property submitted by the City to the Authority. City property currently has all-risk property insurance protection in the amount of \$25,452,854. There is a \$10,000 deductible per occurrence except for non-emergency vehicle insurance which has a \$2,500 deductible.

Earthquake and Flood Insurance

The City purchases earthquake and flood insurance on a portion of its property. The earthquake insurance is part of the property protection insurance program of the Authority. City property currently has earthquake protection in the amount of \$5,912,939. There is a deductible of 5% per unit of value with a minimum deductible of \$100,000.

Crime Insurance

The City purchases crime insurance coverage in the amount of \$1,000,000 with a \$2,500 deductible. The fidelity coverage is provided through the Authority.

CITY OF DUARTE

NOTES TO THE BASIC FINANCIAL STATEMENTS JUNE 30, 2019

Note 8: Liability, Worker's Compensation, and Purchased Insurance (Continued)

Special Event Tenant User Liability Insurance

The City further protects against liability damages by requiring tenant users of certain property to purchase low-cost tenant user liability insurance for certain activities on City property. The insurance premium is paid by the tenant user and is paid to the City according to a schedule. The City then pays for the insurance which is facilitated by the Authority.

d. Adequacy of Protection

During the past three fiscal years, none of the above programs of protection experienced settlements or judgments that exceeded pooled or insured coverage. There were also no significant reductions in pooled or insured liability coverage in 2018-19.

Note 9: Deferred Compensation Plan

The City has made available to its employees a deferred compensation plan, whereby employees authorize the City to withhold funds from salaries to be invested in individual investment accounts. Funds may be withdrawn by participants upon termination of employment or retirement. The City makes no contributions under the plan. The amount held by trustees for the employees at June 30, 2019, was \$2,447,937. These amounts are not recorded in the books of the City and as such not included in these financial statements.

Note 10: Retirement Plan

a. Plan Description

All qualified employees are eligible to participate in the City's Miscellaneous Employee Pension Plan, cost-sharing multiple employer defined benefit pension plan administered by the California Public Employees Retirement System (CalPERS). Benefit provisions under the Plan are established by State statute and City resolution. CalPERS's issues publicly available report that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

b. Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

CITY OF DUARTE

**NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

Note 10: Retirement Plan (Continued)

The Plan's provisions and benefits in effect at June 30, 2019, are summarized as follows:

	Tier 1*	Tier 2*	PEPRA
	Prior to January 1, 2010	January 1, 2010 but prior to January 1, 2013	After January 1, 2013
Hire date			
Benefit formula	2.5% @ 55	2% @ 60	2% @ 62
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life
Retirement age	minimum 50 yrs	minimum 50 yrs	minimum 52 yrs
Monthly benefits as a % of eligible compensation	50 yrs - 63+ yrs 1.425% - 2.418%	50 yrs - 63+ yrs 1.092% - 2.418%	52 yrs - 67+ yrs 1.000% - 2.500%
Required employee contribution rates	7.948%	6.912%	6.500%
Required employer contribution rates	11.419%	8.346%	7.266%

* Plan closed to new entrants

c. Contribution Description

Section 20814 (c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employees be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan are determined annually on an actuarial basis of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the fiscal year ended June 30, 2019, the contributions recognized as part of pension expense for the Plan were as follow:

	Miscellaneous
Contributions – employer	\$ 1,471,655

CITY OF DUARTE

**NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

Note 10: Retirement Plan (Continued)

d. Pension Liabilities, Pension Expense, and Deferred Outflows and Deferred Inflows of Resources Related to Pensions

As of June 30, 2019, the City reported net pension liabilities for its proportionate share of the net position liability of the Plan as follows:

	Proportionate Share of Net Pension Liability
Miscellaneous	\$ 13,503,297

The City's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2018, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2017 rolled forward to June 30, 2018 using standard update procedures. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined.

The City's proportionate share of the net pension liability for the Plan as of June 30, 2017 and 2018 was as follows:

	Miscellaneous
Proportion – June 30, 2017	0.295600%
Proportion – June 30, 2018	0.283090%
Change - Decrease	(0.01251%)

For the fiscal year ended June 30, 2019, the City recognized pension expense of \$1,042,714. At June 30, 2019, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Contributions made after the measurement date	\$ 1,169,119	\$ -
Difference between expected and actual experience	270,047	-
Change in assumptions	1,216,281	298,087
Net difference between projected and actual earnings on pension plan investments	52,744	-
Difference in proportionate share	175,221	-
Adjustment due to differences in proportions	429,379	-
Total	<u>\$ 3,312,791</u>	<u>\$ 298,087</u>

CITY OF DUARTE

NOTES TO THE BASIC FINANCIAL STATEMENTS JUNE 30, 2019

Note 10: Retirement Plan (Continued)

\$1,170,382 reported as deferred outflows of resources related to contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions and will be recognized as pension expense as follows:

Fiscal year ending June 30,	Deferred Outflows (Inflows) of Resources
2020	\$ 1,297,646
2021	824,890
2022	(180,991)
2023	(95,960)
Totals	<u>\$ 1,845,585</u>

e. Actuarial Methods and Assumptions Used to Determine Total Pension Liability

The total pension liabilities were determined by rolling forward the total pension liability determined in the June 30, 2017 actuarial valuation to June 30, 2018. The June 30, 2018, total pension liability was based on the following actuarial methods and assumptions:

Valuation date	June 30, 2017
Measurement date	June 30, 2018
Actuarial cost method	Entry age normal cost method
Actuarial assumptions	
Discount rate	7.15%
Inflation	2.625%
Payroll growth	Varies by age/service
Projected salary increases	Varies by age/service
Investment rate of return	7.15% (1)
Mortality	Data for all Funds (2)
(1) Net of pension plan investment expenses, including inflation	
(2) The mortality table used was developed based on CalPERS' specific data. The table includes 15 years of mortality improvements using Society of Actuaries Scale 90% of scale MP 2016. For more details on this table, please refer to the December 2017 experience study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.	

f. Discount Rate

The discount rate used to measure the total pension liability was 7.15%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily requires rates, actuarially determined. Based on those assumptions, the Plans fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projects benefit payments to determine the total pension liability.

CITY OF DUARTE

NOTES TO THE BASIC FINANCIAL STATEMENTS JUNE 30, 2019

Note 10: Retirement Plan (Continued)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The expected real rates of return by asset class can be found in CalPERS' Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2018.

The following presents the net pension liability/(asset) of the Plan as of the measurement date, calculated using the discount rate of 7.15%, as well as what the net pension liability/(asset) would be if it were calculated using a discount rate that is 1 percentage-point lower (6.15%) or 1 percentage-point higher (8.15%) than the current rate:

	Miscellaneous
1.0% Decrease	6.15%
Net Pension Liability	\$ 19,971,581
Current Discount Rate	7.15%
Net Pension Liability	\$ 13,503,297
1.0% Increase	8.15%
Net Pension Liability	\$ 8,163,834

g. Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

Note 11: Other Post-Employment Benefits

a. Plan Description

The City has established a retiree healthcare plan (HC Plan). The HC Plan provides employees healthcare coverage under the California Public Employees Medical and Hospital Care Act (PEMCHA). PEMCHA governs health care provided to employees and retirees under health care plans administered by CalPERS. All public agencies providing health care to their active employees through CalPERS PEMCHA plans are also required to offer health care under those plans to their retirees. The rules regarding retiree health care are found in sections 22892 and 22893 of the Government Code.

CITY OF DUARTE

NOTES TO THE BASIC FINANCIAL STATEMENTS JUNE 30, 2019

Note 11: Other Post-Employment Benefits (Continued)

Under PEMCHA, the City will provide medical insurance coverage for retirees and their dependents through the PERS system. To be eligible, employees must retire within one hundred and twenty days of their separation from employment with the City. PEMCHA requires the same equal benefit must be provided retirees as active employees. The minimum employer contribution is announced each year by CalPERS. This rate was set at \$136 per month for FY 2018-2019. Currently under the HC Plan, the City pays 100% of the health insurance premium for employees and retirees which exceeds the required minimum employer contribution under PEMCHA. Benefits are paid for the lifetime of the retiree as long as he or she continues to participate in PEMCHA, with continuation to the surviving spouse, if any.

The City also pays an administrative fee of 0.31% of premium on behalf of all active employees and retirees. Retirees who waive medical insurance coverage and provide proof of other coverage will be reimbursed by the City in a tiered schedule from ranging from \$218 to \$566 per month.

The City joined the Public Agencies Post-Retirement Health Care Plan Trust (Trust) in September of 2007 for the purpose of prefunding other post-employment benefits for past services. The Trust is a public agency multiple-employer trust that was established to provide member public agencies economies of scale and efficiency of administration in the funding of each agency's respective other post-employment benefit obligation.

As of the June 30, 2019 actuarial valuation, the Plan was providing benefits to 72 beneficiaries consisting of 39 active employees and 33 inactive employees or their beneficiaries.

A direct employer payment toward the cost of OPEB benefits is referred to as an "explicit subsidy". In addition, if claims experience of employees and retirees are pooled when determining premiums, retiree premiums are based on a pool of members which, on average, are younger and healthier. For certain types of coverage such as medical insurance, this results in an "implicit subsidy" of retiree premiums by active employee premiums since the retiree premiums are lower than they would have been if retirees were insured separately. GASB 75 and Actuarial Standards of Practice generally require that an implicit subsidy of retiree premium rates be valued as an OPEB liability.

b. Contributions

The City Council establishes health care coverage rates each year by Memoranda of Understanding with the applicable employee bargaining units. The City currently pays the benefits as they come due on behalf of the beneficiaries. In addition, the City makes an additional voluntary contribution to the Trust at a rate set during the budget process. During FY 2018- 2019 the City paid \$278,902 in post-employment healthcare costs directly to PERS and an additional contribution of \$292,000 into the Trust during FY 2018-2019 for a total contribution amount of \$570,902.

c. Net OPEB Liability

The City's net OPEB liability was measured as of June 30, 2019 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation dated June

CITY OF DUARTE

NOTES TO THE BASIC FINANCIAL STATEMENTS JUNE 30, 2019

Note 11: Other Post-Employment Benefits (Continued)

30, 2019. Standard actuarial update procedures were used to project/discount from valuation to measurement date. The total OPEB liability was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless other specified:

Salary increases	3.25%
Investment rate of return	6.00%, net of OPEB plan investment expenses.
Healthcare cost trend rates	
January 1, 2020	7.00%
January 1, 2021	6.50%
January 1, 2022	6.00%
January 1, 2023	5.50%
January 1, 2024	5.00%
All other years	5.00%

Demographic actuarial assumptions used in the valuation are based on the 2017 experience study of the California Public Employees' Retirement System using data from 1997 to 2015, except for a different basis used to project future mortality improvements. The mortality rates were those published by CalPERS adjusted to back out 15 years of Scale MP 2016 to central year 2015.

In August 2018, the Trust published an expected return of 6.53% for plan's portfolio prior to offset for non-imbedded investment related fees. This 6.53% expected return rate was determined using a building-block method in which best-estimate ranges of expected future real rates of return for each major asset class (expected returns, net of OPEB plan investment expense and inflation). These ranges are combined to produce the long-term expected rate of return by weighting the expected real rates of return by the target asset allocation percentage and by adding expected inflation. To achieve the goal set by the investment policy, plan assets will be managed to earn, on a long-term basis, a rate of return equal to or in excess of the target rate of return of 6.53 percent.

d. Discount Rate

The City's current OPEB contribution level appears basically equal to the Actuarially Determined Contribution determined for prefunding of the explicit subsidy liability only. Current contribution levels are not sufficient to prefund any portion of the implicit subsidy liability. As such, the Total OPEB Liability is determined using as the sum of the two components, each calculated using a difference discount rate specifically:

- 6.0%, the assumed long-term trust rate of return, for the explicit subsidy of the liability and
- 3.51%, the Bond Buyer General Obligation 20-Bond Municipal bond Index rate on the June 30, 2019 measurement date, to calculate the implicit subsidy liability.

CITY OF DUARTE

**NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

Note 11: Other Post-Employment Benefits (Continued)

e. Changes in the OPEB Liability

The following table shows the changes in the net OPEB liability as follows:

Service Cost	\$ 266,160
Interest	495,518
Differences between expected and actual experience	65,900
Changes of assumptions	2,167,125
Benefit payments	<u>(359,809)</u>
Net change in total OPEB liability	2,634,894
Total OPEB liability - beginning	<u>7,537,095</u>
Total OPEB liability - ending (a)	<u><u>\$ 10,171,989</u></u>
 Plan fiduciary net position	
Contributions - employer (1)	\$ 651,809
Net investment income	176,444
Benefit payments (1)	<u>(359,809)</u>
Net Change in plan fiduciary net position	468,444
Plan fiduciary net position - beginning	<u>2,781,679</u>
Plan fiduciary net position - ending (b)	<u><u>3,250,123</u></u>
 Net OPEB liability - ending (a) - (b)	<u><u>\$ 6,921,866</u></u>

(1) Amount includes implicit subsidy associated with benefits paid.

f. Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the Net OPEB liability of the City, as well as what the net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.00% for explicit subsidy liabilities and 2.51% for implicit subsidy liabilities) or 1 percentage point higher (7.00% for explicit subsidy liabilities and 4.51% for implicit subsidy liabilities) than the current discount rate:

	<u>1% Decrease</u>	<u>Current</u>	<u>1% Increase</u>
Net OPEB Liability	\$ 8,445,561	\$ 6,921,866	\$ 5,679,581

g. Sensitivity of the Net OPEB Liability to Changes in the Health Care Trend Rates

The following presents the net OPEB liability, as well as what the net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower (6.00% graded down to 4.00%) than the healthcare trend rate or 1 percentage point higher (7.00% graded down to 6.00%) than the current healthcare cost trend rates assumed to be 7.00% effective January 2020 and graded down to 5.00% for years 2024 and thereafter:

CITY OF DUARTE

**NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

Note 11: Other Post-Employment Benefits (Continued)

	1% Decrease	Healthcare Cost Rate	1% Increase
Net OPEB liability	\$ 5,513,025	\$ 6,921,866	\$ 8,696,888

h. OPEB Plan Fiduciary Net Position

Statement of Fiduciary Net Position - June 30, 2019

Assets

Investments	
Managed account	\$ 3,250,123
Total Assets	<u>3,250,123</u>

Net position restricted for post-employment benefits other than pensions	<u>\$ 3,250,123</u>
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Statement of Changes in Fiduciary Net Position for the Fiscal Year Ended June 30, 2019

Additions

Employer Contributions (1)	\$ 651,809
Investment income:	
Net increase in fair value of investments	<u>176,444</u>
Total Additions	<u>828,253</u>

Deductions

Benefit payments (1)	<u>(359,809)</u>
Total Deductions	<u>(359,809)</u>

Net increase in net position	468,444
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**Net position restricted for post-employment
benefits other than pensions**

Beginning of fiscal year	<u>2,781,679</u>
End of fiscal year	<u>\$ 3,250,123</u>

(1) Includes \$570,902 of pay-as-you-go contributions made from sources outside of the trust, plus an implicit subsidy amount of \$80,907.

CITY OF DUARTE

NOTES TO THE BASIC FINANCIAL STATEMENTS JUNE 30, 2019

Note 11: Other Post-Employment Benefits (Continued)

i. Investments

The City's policy regarding the allocation of the plan's invested assets is established and may be amended by management of the City. The primary objective is to maximize total Plan return, subject to the risk and quality constraints set forth in the investment guidelines. The investment objective the City has selected is the Balance Strategy, which seeks to provide growth of principal and income. The asset allocation ranges for this objective as of June 30, 2019, are listed below:

PARS Balanced HighMark Plus Portfolio			
	Cash	Fixed Income	Equity
Strategic Range	0%-20%	30%-50%	50%-70%
Tactical	3%	36%	61%

Market conditions may cause the account's asset allocation to vary from the stated range from time to time. The investment manager (assisting the City) will rebalance the portfolio no less than quarterly and/or when the actual weighting differs substantially from the strategic range, if appropriate and consistent with the objectives.

For the fiscal year ended June 30, 2019 the annual money-weighted rate of return on investments, net of investment expense, was 6.9 percent. The money-weighted rate of return expresses investment performance, net of investment expense adjusted for the changing amounts invested.

j. Recognition of Deferred Outflows and Deferred Inflows of Resources

Gains and losses related to changes in total OPEB liability and fiduciary net position are recognized in OPEB expense systematically over time.

Amounts are first recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense. Liability changes due to plan experience which differs from what was assumed in the prior measurement period and/or from assumption changes during the period are recognized over the OPEB plan's Expected Average Remaining Service Life (EARSL). EARSL periods used for changes arising in this current measurement period were 6.61 years and 9.64 for the population eligible for explicit and implicit subsidy benefits, respectively. Changes in the Fiduciary net Position due to investment performance different from the assumed earnings rate are always recognized over 5 years. Liability changes attributable to benefit changes occurring during the period are recognized immediately.

k. OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2019, the City recognized OPEB expense of \$1,133,753 and reported deferred outflows of resources related to OPEB from the following sources:

CITY OF DUARTE

**NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

Note 11: Other Post-Employment Benefits (Continued)

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Change of Assumptions	\$ 1,860,073	\$ -
Differences Between Expected and Actual Experience	907,603	-
Net Differences Between Projected and Actual Earnings on Investments	-	1,857
Total	<u>\$ 2,767,676</u>	<u>\$ 1,857</u>

Amounts reported as deferred outflows of resources related to OPEB will be recognized as expense as follows:

Fiscal Year Ended June 30:	Deferred Outflows (Inflows) of Resources
2020	\$ 562,374
2021	562,374
2022	402,326
2023	338,046
2024	335,275
Thereafter	221,375

Note 12: Conduit Debt Obligations

a. Financial Cooperation Agreements

The City from time to time has provided financial assistance to health care providers for the acquisition of equipment and facilities deemed to be in the public interest. The agreements are secured by the property financed and are payable solely from payments received on the underlying security liens. Upon repayment of the debt, ownership of the property transfers to the private-sector entity served by the loan agreement, neither the Agency, the City of Duarte, nor any political subdivision thereof is obligated in any manner for repayment of the debt. Accordingly, such debt is not reported as liabilities in the accompanying financial statements.

Note 13: Commitments and Contingencies

a. Grant Audits

Under the terms of federal and state grants, periodic audits are required, and certain costs may be questioned as not being appropriate expenditures under the terms of the grants. Such audits could lead to reimbursement to the grantor agencies. City Management believes disallowance, if any, will be immaterial.

CITY OF DUARTE

NOTES TO THE BASIC FINANCIAL STATEMENTS JUNE 30, 2019

Note 13: Commitments and Contingencies (Continued)

b. Memorandum of Understanding with Foothill Transit

On September 21, 2017, the City entered into a memorandum of understanding (MOU) with Foothill Transit (Transit) in which Transit will purchase three electric 35-foot electric buses for operation of the City's transit service. The City reimbursed the cost of two of the buses utilizing Prop A funds. The City will reimburse Transit for the cost of the third bus through monthly payments financed over a period of ten years at an annual interest rate of three percent. On April 1, 2019, the third bus was acquired by Transit for a base cost of \$731,908 with interest over the next ten years of \$116,175 for a total cost of \$848,083. There is a monthly payment of both principal and interest totaling \$7,067.

The MOU has an initial base term of four years, with two three year extensions. If the MOU is not extended and is terminated before the end of the ten-year financing period, the City will have the choice of either continuing the financing of the bus, paying the remaining balance on the bus; or transferring the ownership of the bus to Transit, who would then reimburse the City for the amount paid to date.

c. Redevelopment Agency Dissolution and Successor Agency

AB X1 26 provided for the dissolution of all redevelopment agencies in the State of California. This action impacted the reporting entity of the City that previously had reported a redevelopment agency within the reporting entity of the City as a blended component unit. The Bill provided that upon dissolution of a redevelopment agency, either the city or another unit of local government will agree to serve as the "successor agency" to hold the assets until they are distributed to other units of state and local government. On January 16, 2016, the City Council elected to become the Successor Agency for the former redevelopment agency in accordance with the Bill as part of the City's resolution number 12-R-03(A).

After enactment of the Bill, which occurred on June 28, 2011, redevelopment agencies in the State of California cannot enter into new projects, obligations or commitments. Subject to the control of a newly established oversight board, remaining assets can only be used to pay enforceable obligations in existence at the date of dissolution (including the completion of any unfinished projects that were subject to legally enforceable contractual commitments).

In future fiscal years, successor agencies will only be allocated revenue in the amount that is necessary to pay the estimated annual installment payments on enforceable obligations of the former redevelopment agency until all enforceable obligations of the prior redevelopment agency have been paid in full and all assets have been liquidated.

The Bill directs the State Controller of the State of California to review the propriety of any transfers of assets between redevelopment agencies and other public bodies that occurred after January 1, 2011. If the public body that received such transfers is not contractually committed to a third party for the expenditure or encumbrance of those assets, the State Controller is required to order the available assets to be transferred to the public body designated as the successor agency by the Bill.

CITY OF DUARTE

**NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

Note 14: Successor Agency Trust for Assets of Former Redevelopment Agency

In accordance with the timeline set forth in the Bill (as modified by the California Supreme Court on December 29, 2011) all redevelopment agencies in the State of California were dissolved and ceased to operate as a legal entity as of February 1, 2012.

a. Loss on sale of property

The Successor Agency Trust held several parcels of land for resale when the redevelopment agency was dissolved. During FY 2018 – 2019, the land was sold to MJW Investments, LLC for \$767,000. Costs of the sale totaled \$1,912. The net sales price of \$765,088 was remitted to Los Angeles County in December of 2018. Accordingly, the cost of the land was recorded as a loss on sale of property of \$1,193,510 during FY 2018 – 2019.

b. Cash and investments

Cash and investments reported in the accompanying financial statements consisted of the following as of June 30, 2019:

Cash	\$ 2,322,653
Cash and investments with fiscal agents	<u>1,549,028</u>
Total cash and investments	<u><u>\$ 3,871,681</u></u>

Please see Note #2, Cash and investments for additional information.

c. Long-Term Debt

A description of long-term debt outstanding (excluding defeased debt) of the Successor Agency as of June 30, 2019, follows:

	Balance July 1, 2018	Additions	Deletions	Balance June 30, 2019	Due Within One Year
Fiduciary Activities					
Merged Projects -					
2007 Series A	\$ 5,290,000	\$ -	\$ 2,490,000	\$ 2,800,000	\$ 2,800,000
2007 Series C	<u>535,000</u>	<u>-</u>	<u>535,000</u>	<u>-</u>	<u>-</u>
Total- Agency Bonds	5,825,000	-	3,025,000	2,800,000	2,800,000
Unamortized net					
original Premium	3,376	-	3,376	-	-
City Loans	<u>5,915,569</u>	<u>-</u>	<u>1,841,946</u>	<u>4,073,623</u>	<u>-</u>
Total	<u><u>\$ 11,743,945</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 4,870,322</u></u>	<u><u>\$ 6,873,623</u></u>	<u><u>\$ 2,800,000</u></u>

City Loans

In previous fiscal years, the City made loans to the former Redevelopment Agency. As of June 30, 2019, principal on those loans was \$4,073,623. The loans have a zero percent interest rate and no set schedule of repayments.

CITY OF DUARTE

**NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

Note 14: Successor Agency Trust for Assets of Former Redevelopment Agency (Continued)

Tax Allocation Bonds

\$25,645,000 Redevelopment Agency of the City of Duarte Merged Redevelopment Project Area 2007 Tax Allocation Refunding (Consisting of Series A \$15,385,000 [Tax-exempt] and Series B \$10,260,000 [Taxable])

In June 2007, the former Redevelopment Agency issued \$25,645,000 in Merged Redevelopment Project Area 2007 Tax Allocation Refunding bonds with interest rates ranging between 3.60% and 5.375%. The agency issued the bonds to advance refund \$15,687,343 of the outstanding series 1997 Amended Davis Addition Project Area Tax Allocation Refunding Bonds, the series 1998 Merged Redevelopment Project Area Tax Allocation Refunding Bonds, and the series 1999 Merged Redevelopment Project Area Subordinate Tax Allocation Bonds. The Agency used the net proceeds along with other resources to purchase U.S. government securities. These securities were deposited in an irrevocable trust to provide for all future debt service on the refunded portion of the 1997 series bonds, the 1998 series bonds, and the 1999 series bonds.

As a result, that portion of the 1997 series bonds, the 1998 series bonds, and the 1999 series bonds are considered defeased, and the Agency has removed liability from its accounts. The Series A serial bonds mature between October 1, 2007 and October 1, 2019, and bear interest rates of 3.60% and 4.00% per annum. Term bonds maturing on October 1, 2016 to October 1, 2019, bear an interest rate of 4.00% per annum. Interest on the bonds is payable semi-annually every April 1 and October 1.

The Series B serial bonds matured between October 1, 2007 and October 1, 2017 and carried interest rates of 5.25% and 5.375% per annum. Term bonds maturing between October 1, 2010 to October 1, 2017, carried an interest rate of 5.375% per annum. Interest on the bonds was payable semi-annually every April 1 and October 1. The bonds were secured by and payable solely from a pledge of tax increment revenue. This liability was transferred to the Successor Agency upon dissolution of the former Redevelopment Agency.

The Series B bonds final principal payment was paid during the FY 2017-2018.

The balance at June 30, 2019, amounted to \$2,800,000. The debt service requirements to maturity for the Series A bonds as of June 30, 2019 are \$2,800,000 principal due during FY 2019-2020 and \$56,000 in interest payable.

\$4,875,000 Redevelopment Agency of the City of Duarte Merged Redevelopment Project Area 2007 Tax Allocation Refunding, Series C

In November 2007, the former Redevelopment Agency issued \$4,875,000 in Merged Redevelopment Project Area 2007 Tax Allocation Refunding bonds with a yearly interest rate of 4.00%. The agency issued the bonds to refund and redeem the remaining \$4,430,000 of the outstanding series 1997 Amended Davis Addition Project Area Tax Allocation Refunding Bonds. These bonds were issued under an Indenture of Trust dated November 1, 2007. Interest on the Bonds is payable April 1 and October 1, beginning April 1, 2008.

CITY OF DUARTE

NOTES TO THE BASIC FINANCIAL STATEMENTS JUNE 30, 2019

Note 14: Successor Agency Trust for Assets of Former Redevelopment Agency (Continued)

A Reserve Account for the Bonds that must be maintained is equal to the least of 10% of the par amount of the Bonds, maximum annual debt service on the Bonds, or 125% of average annual debt service on the Bonds. The Indenture provides that in lieu of a cash deposit, the Agency may satisfy all or a portion of a Reserve Requirement by means of a Qualified Reserve Account Credit Instrument.

Other than the Series A and Series B Bonds, the Agency may issue or incur additional Parity Debt secured by the Tax Revenues on a parity with Bonds, subject to various specific conditions as stated in the Indenture of Trust. The bonds are secured by and payable solely from a pledge of tax increment revenue. This liability was transferred to the Successor Agency upon dissolution of the former Redevelopment Agency.

The balance at June 30, 2019, amounted to \$0 as the bond was paid off during the fiscal year.

Pledged Revenue

The former Redevelopment Agency pledged, as security for bonds issued, a portion of tax increment revenue (including Low and Moderate Income Housing set-aside and pass through allocations) that it receives. The bonds issued were to provide financing for various capital projects, accomplish Low and Moderate Income Housing projects and to defease previously issued bonds. Assembly Bill 1X 26 provided that upon dissolution of the former Redevelopment Agency, property taxes allocated to redevelopment agencies no longer are deemed tax increment but rather property tax revenues and will be allocated first to the successor agencies to make payments on the indebtedness incurred by the dissolved Redevelopment Agency. Total principal and interest remaining on the debt is \$2,856,000 with annual debt service requirements as indicated above. For the current year, the debt service obligation on the bonds was \$3,197,500 and tax revenues received during the first six months of the fiscal year to pay enforceable obligations was \$1,446,300. The City will receive another allocation in December 2019 for the second half of the fiscal year's principal payments.

d. Insurance

The Successor Agency is covered under the City of Duarte's insurance policies. Therefore, the limitation and self-insured retentions applicable to the City also apply to the Successor Agency. Additional information as to coverage and self-insured retentions can be found in Note 7.

e. Note Receivable

As part of the Estoppel Certificate, Consent & Agreement, a loan was established on December 4, 2013 between the City, Southern California Presbyterian Homes, and Andres Duarte Terrace II, L.P. for the development of a 43-unit affordable housing project located within the City. The loan was established to be repaid in a matter of 57 years, authorized by the executive director of the Duarte Housing Authority. The balance at June 30, 2019 is \$1,200,000.

CITY OF DUARTE

BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Budgetary Fund Balance, July 1	\$ 14,931,688	\$ 14,931,688	\$ 14,931,688	\$ -
Resources (Inflows):				
Taxes	8,776,000	8,776,000	9,431,461	655,461
Licenses and permits	1,399,000	1,399,000	1,540,405	141,405
Intergovernmental	2,779,700	2,933,700	2,638,216	(295,484)
Charges for services	506,500	506,500	499,309	(7,191)
Use of money and property	264,300	264,300	410,662	146,362
Fines and forfeitures	360,000	360,000	508,407	148,407
Miscellaneous	2,347,200	2,597,200	785,018	(1,812,182)
Transfers in	750,900	750,900	657,408	(93,492)
Amounts Available for Appropriations	32,115,288	32,519,288	31,402,574	(1,116,714)
Charges to Appropriations (Outflow):				
Current:				
General government	4,344,400	4,685,400	4,543,806	141,594
Safety	5,670,200	5,952,200	5,841,124	111,076
Development	2,881,500	2,891,500	2,824,074	67,426
Recreation and cultural	3,084,900	3,084,900	3,132,746	(47,846)
Capital outlay	247,000	318,000	263,958	54,042
Debt service:				
Principal retirement	16,500	16,500	16,293	207
Interest and fiscal charges	4,000	4,000	3,925	75
Transfers out	849,100	871,100	842,338	28,762
Total Charges to Appropriations	17,097,600	17,823,600	17,468,264	355,336
Special Item				
Proceeds from sale of land	-	2,114,000	2,114,210	210
Total special items	-	2,114,000	2,114,210	210
Budgetary Fund Balance, June 30	\$ 15,017,688	\$ 16,809,688	\$ 16,048,520	\$ (761,168)

See Note to Required Supplementary Information

CITY OF DUARTE

BUDGETARY COMPARISON SCHEDULE
 LOW AND MODERATE HOUSING
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Budgetary Fund Balance, July 1 - Restated	\$ 3,794,326	\$ 3,794,326	\$ 3,794,326	\$ -
Resources (Inflows):				
Use of money and property	-	-	83,412	83,412
Amounts Available for Appropriations	3,794,326	3,794,326	3,877,738	83,412
Special Item				
Proceeds from sale of land	-	516,000	540,593	24,593
Total special items	-	516,000	540,593	24,593
Budgetary Fund Balance, June 30	\$ 3,794,326	\$ 4,310,326	\$ 4,418,331	\$ 108,005

See Note to Required Supplementary Information

CITY OF DUARTE

BUDGETARY COMPARISON SCHEDULE
 PROPOSITION A TRANSIT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Budgetary Fund Balance, July 1	\$ 2,220,996	\$ 2,220,996	\$ 2,220,996	\$ -
Resources (Inflows):				
Intergovernmental	473,000	473,000	442,337	(30,663)
Use of money and property	15,000	15,000	28,850	13,850
Miscellaneous	-	-	17,124	17,124
Transfers in	330,700	330,700	330,700	-
Amounts Available for Appropriations	3,039,696	3,039,696	3,040,007	311
Charges to Appropriations (Outflow):				
Transportation	714,600	714,600	740,262	(25,662)
Capital outlay	100	100	1,485,018	(1,484,918)
Transfers out	104,000	104,000	104,000	-
Total Charges to Appropriations	818,700	818,700	2,329,280	(1,510,580)
Budgetary Fund Balance, June 30	\$ 2,220,996	\$ 2,220,996	\$ 710,727	\$ (1,510,269)

See Note to Required Supplementary Information

CITY OF DUARTE

**REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2019**

**Cost Sharing Multiple-Employer Defined Benefit Pension Plan
Last 10 Fiscal Years (*)**

SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

	FY 15 Measurement Date June 30, 2014	FY 16 Measurement Date June 30, 2015	FY 17 Measurement Date June 30, 2016	FY 18 Measurement Date June 30, 2017	FY 19 Measurement Date June 30, 2018
City's proportion of the net pension liability	0.03089%	0.029101%	0.30027%	0.29560%	0.28309%
City's proportionate share of the net pension liability	\$ 8,486,349	\$ 10,578,290	\$ 12,675,786	\$ 14,098,986	\$ 13,503,297
City's covered payroll	\$ 2,352,312	\$ 2,467,539	\$ 3,706,684	\$ 3,970,085	\$ 4,047,472
City's proportionate share of the net pension liability as a percentage of it's covered payroll	360.8%	428.7%	342.0%	355.1%	333.6%
Plan's fiduciary net position as a percentage of the total pension liability	78.40%	79.82%	75.87%	73.31%	77.69%

Notes to schedule:

In Fiscal Year 2016-17, the discount rate for the PERF C was lowered from 7.65 percent to 7.15 percent. Deferred outflows of resources for changes of assumptions represent the unamortized portion of this assumption change.

*Fiscal year 2015 was the 1st year of implementation, therefore, only five are shown.

CITY OF DUARTE

**REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2019**

**Cost Sharing Multiple-Employer Defined Benefit Pension Plan
Last 10 Fiscal Years (*)**

SCHEDULE OF PENSION CONTRIBUTIONS

	Measurement Date June 30, 2014 <u>Miscellaneous</u>	Measurement Date June 30, 2015 <u>Miscellaneous</u>	Measurement Date June 30, 2016 <u>Miscellaneous</u>	Measurement Date June 30, 2017 <u>Miscellaneous</u>	Measurement Date June 30, 2018 <u>Miscellaneous</u>
Actuarilly determined contribution (a)	\$ 262,412	\$ 285,477	\$ 400,604	\$ 421,885	\$ 449,981
Contribution in relation to the actuarially determined contribution (b)	<u>(262,412)</u>	<u>(285,477)</u>	<u>(400,604)</u>	<u>(421,885)</u>	<u>(449,981)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll (c)	\$ 2,352,312	\$ 2,467,539	\$ 3,706,684	\$ 3,970,085	\$ 4,047,472
Contributions as a percentage of covered payroll	11.16%	11.57%	10.81%	10.63%	11.12%

- (a) Historical information is required only for measurement periods for which GASB 68 is applicable.
- (b) Some employers may choose to make additional contributions towards their unfunded liability. Contributions for such plans exceed the actuarially determined contributions.
- (c) Covered payroll represented above is based on pensionable earnings provided by the employer. However, GASB 68 defines covered payroll as the total payroll of employee's pension plan. Accordingly, if pensionable earnings are different than total earnings for covered-employees, the employer should display in the disclosure footnotes the payroll based on total earnings for the covered group and recalculate the required payroll-related ratios.

Notes to Schedule

The actuarial methods and assumptions used to set the actuarially determined contributions for Fiscal year 2018-19 were from June 30, 2016 public agency valuations.

Actuarial cost method	Entry age normal cost method
Amortization method	Level percent of payroll
Average remaining period	18 years as of the valuation date
Asset valuation method	15 year smoother market
Actuarial assumptions	
Discount rate	7.375%
Inflation	2.75%
Projected salary increases	3.30% to 14.20% depending on age, service and type of employment
Payroll growth	3.00%
Individual salary growth	A merit scale varying in duration of employment coupled with an assumed annual inflation growth of 2.75% and an annual production growth of 0.25%
Retirement age	The probabilities of retirement are based on the 2010 CalPERS experience study for the period 1997 to 2011.
Mortality	The probabilities of mortality are based on CalPERS' specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB.

* Fiscal year 2015 was the 1st year of implementation, therefore, only five years are shown.

CITY OF DUARTE

REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2019SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS
Last Ten Fiscal Years*

	Measurement Period 2018	Measurement Period 2019
Total OPEB Liability		
Service cost	\$ 258,408	\$ 266,160
Interest on the total OPEB liability	464,777	495,518
Differences between expected and actual experience	983,161	65,900
Changes of assumptions	-	2,167,125
Benefit payments (1)	(662,583)	(359,809)
Net change in total OPEB liability	1,043,763	2,634,894
Total OPEB liability - beginning	6,493,332	7,537,095
Total OPEB liability - ending (a)	\$ 7,537,095	\$ 10,171,989
Plan Fiduciary Net Position		
Contribution - employer (1)	\$ 915,033	\$ 651,809
Net Increase in fair value of investments	189,196	176,444
Benefit payments (1)	(662,583)	(359,809)
Administrative expense	(13,347)	-
Net Change in plan fiduciary net position	428,299	468,444
Plan fiduciary net position - beginning	2,353,380	2,781,679
Plan fiduciary net position - ending (b)	\$ 2,781,679	\$ 3,250,123
Net OPEB liability (a) - (b)	\$ 4,755,416	\$ 6,921,866
Plan fiduciary net position as a percentage of total OPEB liability	36.91%	31.95%
Covered-employee payroll	\$ 4,211,793	\$ 3,926,264
Net OPEB liability as a percentage of covered-employee payroll	112.91%	176.30%

(1): Amount includes implicit subsidy associated with benefits paid.

*Fiscal Year 2018 was the 1st year of implementation therefore only 2 years are shown.

CITY OF DUARTE

**REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2019**

**SCHEDULE OF OPEB CONTRIBUTIONS
Last Ten Fiscal Years***

	Fiscal Year 6/30/2018	Fiscal Year 6/30/2019
Contractually Determined Contribution (CDC)	\$1,491,134	\$ 782,535
Contributions in relation to the CDC	(915,033)	(651,809)
Contribution deficiency (excess)	<u>\$ 576,101</u>	<u>\$ 130,726</u>
Covered-employee payroll	\$4,211,793	\$3,926,264
Contributions as a percentage of covered-employee payroll	21.73%	16.60%

*Fiscal Year 2018 was the 1st year of implementation therefore only 2 years are shown.

CITY OF DUARTE

NOTE TO REQUIRED SUPPLEMENTARY INFORMATION JUNE 30, 2019

Note 1: Budgets and Budgetary Accounting

The City adopts an annual budget prepared in accordance with accounting principles generally accepted in the United States of America and on the modified accrual basis of accounting for its governmental funds. The City Manager or designee is authorized to transfer budgeted amounts between the accounts of any department. Any revisions that alter the total appropriations of any department or fund must be approved by the City Council. Prior year appropriations lapse unless they are approved for carryover into the following fiscal year. Expenditures may not legally exceed appropriations at the fund level.

CITY OF DUARTE

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2019

	Special Revenue Funds			
	State Gasoline Tax	Lighting and Landscaping	Community Development Block Grant	Supplemental Law Enforcement
Assets:				
Pooled cash and investments	\$ 1,909,568	\$ 208,865	\$ -	\$ 20,691
Receivables:				
Assessments	-	12,765	-	-
Grants	-	-	550	-
Restricted assets:				
Cash and investments with fiscal agents	-	-	-	-
Total Assets	\$ 1,909,568	\$ 221,630	\$ 550	\$ 20,691
Liabilities, Deferred Inflows of Resources, and Fund Balances:				
Liabilities:				
Accounts payable	\$ 44,838	\$ 51,963	\$ 300	\$ 20,691
Unearned revenues	-	24,700	-	-
Due to other funds	-	-	250	-
Total Liabilities	44,838	76,663	550	20,691
Deferred Inflows of Resources:				
Unavailable revenues	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
Fund Balances:				
Restricted for:				
Development projects	-	144,967	-	-
Recreation and culture	-	-	-	-
Transportation	1,864,730	-	-	-
Debt service	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances (deficits)	1,864,730	144,967	-	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 1,909,568	\$ 221,630	\$ 550	\$ 20,691

CITY OF DUARTE

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2019

	Special Revenue Funds			
	Bicycle and Pedestrian	Air Quality Management	Measure M	Quimby Act
Assets:				
Pooled cash and investments	\$ -	\$ 64,269	\$ 511,872	\$ 52,571
Receivables:				
Assessments	-	-	-	-
Grants	1,241	7,402	-	-
Prepaid costs	-	-	-	-
Restricted assets:				
Cash and investments with fiscal agents	-	-	-	-
Total Assets	\$ 1,241	\$ 71,671	\$ 511,872	\$ 52,571
Liabilities, Deferred Inflows of Resources, and Fund Balances:				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ 125,238	\$ -
Unearned revenues	-	-	-	-
Due to other funds	1,241	-	-	-
Total Liabilities	1,241	-	125,238	-
Deferred Inflows of Resources:				
Unavailable revenues	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
Fund Balances:				
Restricted for:				
Development projects	-	-	-	-
Recreation and culture	-	-	-	52,571
Transportation	-	71,671	386,634	-
Debt service	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances (deficits)	-	71,671	386,634	52,571
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 1,241	\$ 71,671	\$ 511,872	\$ 52,571

CITY OF DUARTE

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2019

	Special Revenue Funds			
	Housing Authority	Prop C Transit	PEG	Measure R LR Transit
Assets:				
Pooled cash and investments	\$ 1,269,082	\$ 232,329	\$ -	\$ 1,108,502
Receivables:				
Assessments	-	-	-	-
Grants	-	-	7,667	-
Restricted assets:				
Cash and investments with fiscal agents	-	-	-	-
Total Assets	\$ 1,269,082	\$ 232,329	\$ 7,667	\$ 1,108,502
Liabilities, Deferred Inflows of Resources, and Fund Balances:				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ 361
Unearned revenues	-	-	-	-
Due to other funds	-	-	36,566	-
Total Liabilities	-	-	36,566	361
Deferred Inflows of Resources:				
Unavailable revenues	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
Fund Balances:				
Restricted for:				
Development projects	1,269,082	-	-	-
Recreation and culture	-	-	-	-
Transportation	-	232,329	-	1,108,141
Debt service	-	-	-	-
Unassigned	-	-	(28,899)	-
Total Fund Balances (deficits)	1,269,082	232,329	(28,899)	1,108,141
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 1,269,082	\$ 232,329	\$ 7,667	\$ 1,108,502

CITY OF DUARTE

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2019

	Special Revenue Funds		Capital Project Funds	
	STP-L	SB1/RMRA	Inclusionary Housing	Community Improvement
Assets:				
Pooled cash and investments	\$ -	\$ 318,993	\$ 517,766	\$ 450,168
Receivables:				
Assessments	-	-	-	-
Grants	-	72,045	-	48,511
Restricted assets:				
Cash and investments with fiscal agents	-	-	-	-
Total Assets	\$ -	\$ 391,038	\$ 517,766	\$ 498,679
Liabilities, Deferred Inflows of Resources, and Fund Balances:				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Unearned revenues	-	-	-	-
Due to other funds	-	-	-	-
Total Liabilities	-	-	-	-
Deferred Inflows of Resources:				
Unavailable revenues	-	-	-	48,511
Total Deferred Inflows of Resources	-	-	-	48,511
Fund Balances:				
Restricted for:				
Development projects	-	-	517,766	450,168
Recreation and culture	-	-	-	-
Transportation	-	391,038	-	-
Debt service	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances (deficits)	-	391,038	517,766	450,168
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ -	\$ 391,038	\$ 517,766	\$ 498,679

CITY OF DUARTE

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2019

	Debt Service Fund	Total Governmental Funds
	Town Center Debt Service	
Assets:		
Pooled cash and investments	\$ 559,328	\$ 7,224,004
Receivables:		
Assessments	-	12,765
Grants	-	137,416
Restricted assets:		
Cash and investments with fiscal agents	11	11
Total Assets	\$ 559,339	\$ 7,374,196
Liabilities, Deferred Inflows of Resources, and Fund Balances:		
Liabilities:		
Accounts payable	\$ -	\$ 243,391
Unearned revenues	-	24,700
Due to other funds	-	38,057
Total Liabilities	-	306,148
Deferred Inflows of Resources:		
Unavailable revenues	-	48,511
Total Deferred Inflows of Resources	-	48,511
Fund Balances:		
Restricted for:		
Development projects	-	2,381,983
Recreation and culture	-	52,571
Transportation	-	4,054,543
Debt service	559,339	559,339
Unassigned	-	(28,899)
Total Fund Balances (deficits)	559,339	7,019,537
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 559,339	\$ 7,374,196

CITY OF DUARTE

COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICITS)
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Special Revenue Funds			
	State Gasoline Tax	Lighting and Landscaping	Community Development Block Grant	Supplemental Law Enforcement
Revenues:				
Assessments	\$ -	\$ 966,214	\$ -	\$ -
Intergovernmental	417,955	-	164,737	198,747
Charges for services	-	-	-	-
Use of money and property	30,822	-	-	939
Total Revenues	448,777	966,214	164,737	199,686
Expenditures:				
Current:				
Safety	-	-	-	199,686
Development	-	1,107,248	-	-
Transportation	3,675	-	-	-
Capital outlay	439,007	-	164,662	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	442,682	1,107,248	164,662	199,686
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,095	(141,034)	75	-
Other financing sources (uses):				
Transfers in	-	473,949	-	-
Transfers out	(88,537)	(343,200)	-	-
Total Other Financing Sources (Uses)	(88,537)	130,749	-	-
Special Item				
Proceeds from sale of land	-	-	-	-
Total special items	-	-	-	-
Net Changes in Fund Balances	(82,442)	(10,285)	75	-
Fund Balances (Deficit), Beginning of Fiscal Year	1,947,172	155,252	(75)	-
Fund Balances (Deficit), End of Fiscal Year	\$ 1,864,730	\$ 144,967	\$ -	\$ -

CITY OF DUARTE

COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICITS)
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Special Revenue Funds			
	Bicycle & Pedestrian	Air Quality Management	Measure M	Quimby Act
Revenues:				
Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental	14,947	28,552	310,182	-
Charges for services	-	-	-	-
Use of money and property	-	857	6,679	876
Total Revenues	14,947	29,409	316,861	876
Expenditures:				
Current:				
Safety	-	-	-	-
Development	-	-	-	-
Transportation	-	-	136,897	-
Capital outlay	14,947	20,146	-	2,326
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	14,947	20,146	136,897	2,326
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	9,263	179,964	(1,450)
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	(1,929)	(27,380)	-
Total Other Financing Sources (Uses)	-	(1,929)	(27,380)	-
Special Item				
Proceeds from sale of land	-	-	-	-
Total special items	-	-	-	-
Net Changes in Fund Balances	-	7,334	152,584	(1,450)
Fund Balances (Deficit), Beginning of Fiscal Year	-	64,337	234,050	54,021
Fund Balances (Deficit), End of Fiscal Year	\$ -	\$ 71,671	\$ 386,634	\$ 52,571

CITY OF DUARTE

COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICITS)
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Special Revenue Funds			
	Housing Authority	Prop C Transit	PEG	Measure R LR Transit
Revenues:				
Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	366,906	-	275,258
Charges for services	-	-	30,417	-
Use of money and property	18,140	5,089	141	19,006
Total Revenues	18,140	371,995	30,558	294,264
Expenditures:				
Current:				
Safety	-	-	-	-
Development	18,012	-	-	-
Transportation	-	-	-	-
Capital outlay	-	-	-	289,989
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	18,012	-	-	289,989
Excess (Deficiency) of Revenues Over (Under) Expenditures	128	371,995	30,558	4,275
Other financing sources (uses):				
Transfers in	368,389	-	-	-
Transfers out	-	(340,700)	-	(57,998)
Total Other Financing Sources (Uses)	368,389	(340,700)	-	(57,998)
Special Item				
Proceeds from sale of land	591,950	-	-	-
Total special items	591,950	-	-	-
Net Changes in Fund Balances	960,467	31,295	30,558	(53,723)
Fund Balances (Deficit), Beginning of Fiscal Year	308,615	201,034	(59,457)	1,161,864
Fund Balances (Deficit), End of Fiscal Year	\$ 1,269,082	\$ 232,329	\$ (28,899)	\$ 1,108,141

CITY OF DUARTE

COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICITS)
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Special Revenue Funds		Capital Project Funds	
	STP-L	SB1/RMRA	Inclusionary Housing	Community Improvement
Revenues:				
Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental	377,958	403,679	-	403,040
Charges for services	-	-	-	-
Use of money and property	3,011	4,149	8,264	5,146
Total Revenues	380,969	407,828	8,264	408,186
Expenditures:				
Current:				
Safety	-	-	-	-
Development	-	-	-	-
Transportation	-	121,820	-	-
Capital outlay	385,833	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	385,833	121,820	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,864)	286,008	8,264	408,186
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	(24,364)	-	-
Total Other Financing Sources (Uses)	-	(24,364)	-	-
Special Item				
Proceeds from sale of land	-	-	-	-
Total special items	-	-	-	-
Net Changes in Fund Balances	(4,864)	261,644	8,264	408,186
Fund Balances (Deficit), Beginning of Fiscal Year	4,864	129,394	509,502	41,982
Fund Balances (Deficit), End of Fiscal Year	\$ -	\$ 391,038	\$ 517,766	\$ 450,168

CITY OF DUARTE

COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICITS)
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Debt Service Fund	Total Governmental Funds
	Town Center Debt Service	
Revenues:		
Assessments	\$ -	\$ 966,214
Intergovernmental	-	2,961,961
Charges for services	-	30,417
Use of money and property	9,553	112,672
Total Revenues	9,553	4,071,264
Expenditures:		
Current:		
Safety	-	199,686
Development	-	1,125,260
Transportation	-	262,392
Capital outlay	-	1,316,910
Debt service:		
Principal retirement	138,725	138,725
Interest and fiscal charges	13,955	13,955
Total Expenditures	152,680	3,056,928
Excess (Deficiency) of Revenues Over (Under) Expenditures	(143,127)	1,014,336
Other financing sources (uses):		
Transfers in	-	842,338
Transfers out	-	(884,108)
Total Other Financing Sources (Uses)	-	(41,770)
Special Item		
Proceeds from sale of land	-	591,950
Total special items	-	591,950
Net Changes in Fund Balances	(143,127)	1,564,516
Fund Balances (Deficit), Beginning of Fiscal Year	702,466	5,455,021
Fund Balances (Deficit), End of Fiscal Year	\$ 559,339	\$ 7,019,537

CITY OF DUARTE

BUDGETARY COMPARISON SCHEDULE
 STATE GASOLINE TAX
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Budgetary Fund Balance, July 1	\$ 1,947,172	\$ 1,947,172	\$ 1,947,172	\$ -
Resources (Inflows):				
Intergovernmental	482,700	482,700	417,955	(64,745)
Use of money and property	10,000	10,000	30,822	20,822
Amounts Available for Appropriations	<u>2,439,872</u>	<u>2,439,872</u>	<u>2,395,949</u>	<u>(43,923)</u>
Charges to Appropriations (Outflow):				
Transportation	10,000	10,000	3,675	6,325
Capital outlay	582,000	582,000	439,007	142,993
Transfers out	148,000	148,000	88,537	59,463
Total Charges to Appropriations	<u>740,000</u>	<u>740,000</u>	<u>531,219</u>	<u>208,781</u>
Budgetary Fund Balance, June 30	<u>\$ 1,699,872</u>	<u>\$ 1,699,872</u>	<u>\$ 1,864,730</u>	<u>\$ 164,858</u>

CITY OF DUARTE

**BUDGETARY COMPARISON SCHEDULE
LIGHTING AND LANDSCAPING
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Budgetary Fund Balance, July 1	\$ 155,252	\$ 155,252	\$ 155,252	\$ -
Resources (Inflows):				
Assessments	973,100	973,100	966,214	(6,886)
Miscellaneous	1,100	1,100	-	(1,100)
Transfers in	480,700	480,700	473,949	(6,751)
Amounts Available for Appropriations	1,610,152	1,610,152	1,595,415	(14,737)
Charges to Appropriations (Outflow):				
Development	1,126,400	1,136,400	1,107,248	29,152
Transfers out	343,200	343,200	343,200	-
Total Charges to Appropriations	1,469,600	1,479,600	1,450,448	29,152
Budgetary Fund Balance, June 30	\$ 140,552	\$ 130,552	\$ 144,967	\$ 14,415

CITY OF DUARTE

**BUDGETARY COMPARISON SCHEDULE
COMMUNITY DEVELOPMENT BLOCK GRANT
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ (75)	\$ (75)	\$ (75)	\$ -
Resources (Inflows):				
Intergovernmental	220,000	220,000	164,737	(55,263)
Amounts Available for Appropriations	219,925	219,925	164,662	(55,263)
Charges to Appropriations (Outflow):				
Capital outlay	220,000	220,000	164,662	55,338
Total Charges to Appropriations	220,000	220,000	164,662	55,338
Budgetary Fund Balance, June 30	<u>\$ (75)</u>	<u>\$ (75)</u>	<u>\$ -</u>	<u>\$ 75</u>

CITY OF DUARTE

BUDGETARY COMPARISON SCHEDULE
 SUPPLEMENTAL LAW ENFORCEMENT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Budgetary Fund Balance, July 1	\$ -	\$ -	\$ -	\$ -
Resources (Inflows):				
Intergovernmental	154,700	154,700	198,747	44,047
Use of money and property	300	300	939	639
Amounts Available for Appropriations	<u>155,000</u>	<u>155,000</u>	<u>199,686</u>	<u>44,686</u>
Charges to Appropriations (Outflow):				
Safety	<u>155,000</u>	<u>155,000</u>	<u>199,686</u>	<u>(44,686)</u>
Total Charges to Appropriations	<u>155,000</u>	<u>155,000</u>	<u>199,686</u>	<u>(44,686)</u>
Budgetary Fund Balance, June 30	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CITY OF DUARTE

BUDGETARY COMPARISON SCHEDULE
 BICYCLE AND PEDESTRIAN
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ -	\$ -	\$ -	\$ -
Resources (Inflows):				
Intergovernmental	14,500	14,500	14,947	447
Amounts Available for Appropriations	14,500	14,500	14,947	447
Charges to Appropriations (Outflow):				
Capital Outlay	14,400	14,400	14,947	(547)
Total Charges to Appropriations	14,400	14,400	14,947	(547)
Budgetary Fund Balance, June 30	<u>\$ 100</u>	<u>\$ 100</u>	<u>\$ -</u>	<u>\$ (100)</u>

CITY OF DURATE

BUDGETARY COMPARISON SCHEDULE
 AIR QUALITY MANAGEMENT DISTRIBUTION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Budgetary Fund Balance, July 1	\$ 64,337	\$ 64,337	\$ 64,337	\$ -
Resources (Inflows):				
Intergovernmental	29,500	29,500	28,552	(948)
Use of money and property	700	700	857	157
Amounts Available for Appropriations	<u>94,537</u>	<u>94,537</u>	<u>93,746</u>	<u>(791)</u>
Charges to Appropriations (Outflow):				
Capital Outlay	22,000	22,000	20,146	1,854
Transfers out	5,500	5,500	1,929	3,571
Total Charges to Appropriations	<u>27,500</u>	<u>27,500</u>	<u>22,075</u>	<u>5,425</u>
Budgetary Fund Balance, June 30	<u>\$ 67,037</u>	<u>\$ 67,037</u>	<u>\$ 71,671</u>	<u>\$ 4,634</u>

CITY OF DUARTE

BUDGETARY COMPARISON SCHEDULE

MEASURE M

FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Budgetary Fund Balance, July 1	\$ 234,050	\$ 234,050	\$ 234,050	\$ -
Resources (Inflows):				
Intergovernmental	290,400	290,400	310,182	19,782
Use of money and property	2,000	2,000	6,679	4,679
Amounts Available for Appropriations	526,450	526,450	550,911	24,461
Charges to Appropriations (Outflow):				
Transportation	170,000	170,000	136,897	33,103
Transfers out	46,300	46,300	27,380	18,920
Total Charges to Appropriations	216,300	216,300	164,277	52,023
Budgetary Fund Balance, June 30	\$ 310,150	\$ 310,150	\$ 386,634	\$ 76,484

CITY OF DUARTE

BUDGETARY COMPARISON SCHEDULE

QUIMBY ACT

FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Budgetary Fund Balance, July 1	\$ 54,021	\$ 54,021	\$ 54,021	\$ -
Resources (Inflows):				
Use of money and property	-	-	876	876
Amounts Available for Appropriations	<u>54,021</u>	<u>54,021</u>	<u>54,897</u>	<u>876</u>
Charges to Appropriations (Outflow):				
Capital outlay	<u>3,000</u>	<u>3,000</u>	<u>2,326</u>	<u>674</u>
Total Charges to Appropriations	<u>3,000</u>	<u>3,000</u>	<u>2,326</u>	<u>674</u>
Budgetary Fund Balance, June 30	<u>\$ 51,021</u>	<u>\$ 51,021</u>	<u>\$ 52,571</u>	<u>\$ 1,550</u>

CITY OF DUARTE

**BUDGETARY COMPARISON SCHEDULE
HOUSING AUTHORITY SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Budgetary Fund Balance, July 1	\$ 308,615	\$ 308,615	\$ 308,615	\$ -
Resources (Inflows):				
Use of money and property	1,500	1,500	18,140	16,640
Transfers in	368,400	368,400	368,389	(11)
Proceeds from sale of land	-	564,000	591,950	27,950
Amounts Available for Appropriations	678,515	1,242,515	1,287,094	44,579
Charges to Appropriations (Outflow):				
Development	4,400	38,600	18,012	20,588
Total Charges to Appropriations	4,400	38,600	18,012	20,588
Budgetary Fund Balance, June 30	\$ 674,115	\$ 1,203,915	\$ 1,269,082	\$ 65,167

CITY OF DUARTE

**BUDGETARY COMPARISON SCHEDULE
PROPOSITION C TRANSIT
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Budgetary Fund Balance, July 1	\$ 201,034	\$ 201,034	\$ 201,034	\$ -
Resources (Inflows):				
Intergovernmental	352,000	352,000	366,906	14,906
Use of money and property	2,400	2,400	5,089	2,689
Amounts Available for Appropriations	555,434	555,434	573,029	17,595
Charges to Appropriations (Outflow):				
Transfers out	340,700	340,700	340,700	-
Total Charges to Appropriations	340,700	340,700	340,700	-
Budgetary Fund Balance, June 30	\$ 214,734	\$ 214,734	\$ 232,329	\$ 17,595

CITY OF DUARTE

BUDGETARY COMPARISON SCHEDULE

PEG

FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance (Deficit), July 1	\$ (59,457)	\$ (59,457)	\$ (59,457)	\$ -
Resources (Inflows):				
Charges for services	32,000	32,000	30,417	(1,583)
Use of money and property	-	-	141	141
Amounts Available for Appropriations	<u>(27,457)</u>	<u>(27,457)</u>	<u>(28,899)</u>	<u>(1,442)</u>
Budgetary Fund Balance (Deficit), June 30	<u><u>\$ (27,457)</u></u>	<u><u>\$ (27,457)</u></u>	<u><u>\$ (28,899)</u></u>	<u><u>\$ (1,442)</u></u>

CITY OF DUARTE

BUDGETARY COMPARISON SCHEDULE
MEASURE R LR TRANSIT
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Budgetary Fund Balance, July 1	\$ 1,161,864	\$ 1,161,864	\$ 1,161,864	\$ -
Resources (Inflows):				
Intergovernmental	268,800	268,800	275,258	6,458
Use of money and property	10,000	10,000	19,006	9,006
Amounts Available for Appropriations	1,440,664	1,440,664	1,456,128	15,464
Charges to Appropriations (Outflow):				
Capital outlay	250,000	250,000	289,989	(39,989)
Transfers out	62,500	62,500	57,998	4,502
Total Charges to Appropriations	312,500	312,500	347,987	(35,487)
Budgetary Fund Balance, June 30	\$ 1,128,164	\$ 1,128,164	\$ 1,108,141	\$ (20,023)

CITY OF DUARTE

BUDGETARY COMPARISON SCHEDULE

STP-L

FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 4,864	\$ 4,864	\$ 4,864	\$ -
Resources (Inflows):				
Use of money and property	2,000	2,000	3,011	1,011
Intergovernmental	379,600	379,600	377,958	(1,642)
Amounts Available for Appropriations	386,464	386,464	385,833	(631)
Charges to Appropriations (Outflow):				
Capital outlay	385,000	385,000	385,833	(833)
Total Charges to Appropriations	385,000	385,000	385,833	(833)
Budgetary Fund Balance, June 30	<u>\$ 1,464</u>	<u>\$ 1,464</u>	<u>\$ -</u>	<u>\$ (1,464)</u>

CITY OF DUARTE

BUDGETARY COMPARISON SCHEDULE

SB1/RMRA

FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Budgetary Fund Balance, July 1	\$ 129,394	\$ 129,394	\$ 129,394	\$ -
Resources (Inflows):				
Intergovernmental	368,700	368,700	403,679	34,979
Use of money and property	2,500	2,500	4,149	1,649
Amounts Available for Appropriations	<u>500,594</u>	<u>500,594</u>	<u>537,222</u>	<u>36,628</u>
Charges to Appropriations (Outflow):				
Transportation	12,500	125,700	121,820	3,880
Transfers out	31,400	31,400	24,364	7,036
Total Charges to Appropriations	<u>43,900</u>	<u>157,100</u>	<u>146,184</u>	<u>10,916</u>
Budgetary Fund Balance, June 30	<u>\$ 456,694</u>	<u>\$ 343,494</u>	<u>\$ 391,038</u>	<u>\$ 47,544</u>

CITY OF DUARTE

BUDGETARY COMPARISON SCHEDULE
 INCLUSIONARY HOUSING
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Budgetary Fund Balance, July 1	\$ 509,502	\$ 509,502	\$ 509,502	\$ -
Resources (Inflows):				
Use of money and property	4,000	4,000	8,264	4,264
Amounts Available for Appropriations	513,502	513,502	517,766	4,264
Budgetary Fund Balance, June 30	<u>\$ 513,502</u>	<u>\$ 513,502</u>	<u>\$ 517,766</u>	<u>\$ 4,264</u>

CITY OF DUARTE

BUDGETARY COMPARISON SCHEDULE
 COMMUNITY IMPROVEMENT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Budgetary Fund Balance, July 1	\$ 41,982	\$ 41,982	\$ 41,982	\$ -
Resources (Inflows):				
Intergovernmental	139,000	139,000	403,040	264,040
Use of money and property	-	-	5,146	5,146
Amounts Available for Appropriations	<u>180,982</u>	<u>180,982</u>	<u>450,168</u>	<u>269,186</u>
Charges to Appropriations (Outflow):				
Capital outlay	139,000	139,000	-	139,000
Total Charges to Appropriations	<u>139,000</u>	<u>139,000</u>	<u>-</u>	<u>139,000</u>
Budgetary Fund Balance, June 30	<u>\$ 41,982</u>	<u>\$ 41,982</u>	<u>\$ 450,168</u>	<u>\$ 408,186</u>

CITY OF DUARTE

BUDGETARY COMPARISON SCHEDULE
TOWN CENTER DEBT SERVICE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Budgetary Fund Balance, July 1	\$ 702,466	\$ 702,466	\$ 702,466	\$ -
Resources (Inflows):				
Use of money and property	5,000	5,000	9,553	4,553
Amounts Available for Appropriations	<u>707,466</u>	<u>707,466</u>	<u>712,019</u>	<u>4,553</u>
Charges to Appropriations (Outflow):				
Principal Retirement	136,000	136,000	138,725	(2,725)
Interest and fiscal charges	16,600	16,600	13,955	2,645
Total Charges to Appropriations	<u>152,600</u>	<u>152,600</u>	<u>152,680</u>	<u>(80)</u>
Budgetary Fund Balance, June 30	<u>\$ 554,866</u>	<u>\$ 554,866</u>	<u>\$ 559,339</u>	<u>\$ 4,473</u>

CITY OF DUARTE
MANAGEMENT REPORT
AND
AUDITOR'S COMMUNICATION LETTER

June 30, 2019

CITY OF DUARTE

June 30, 2019

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MOSS, LEVY & HARTZHEIM LLP

CERTIFIED PUBLIC ACCOUNTANTS

PARTNERS

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December 4, 2019

To the City Council and City Manager

City of Duarte
1600 Huntington Drive
Duarte, California 91010

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Duarte (City) as of and for the fiscal year ended June 30, 2019. Professional standards require that we provide you with the information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit which we have previously communicated to you. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 of the notes to the basic financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during the fiscal year ended June 30, 2019. We noted no transactions entered into by the City during the fiscal year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Management's estimates of the funding progress and net pension liability of CalPERS, the estimated historical cost and useful lives of capital assets, and the assumptions used for estimating the other postemployment benefits liability. These estimates are based on CalPERS' actuarial estimates, historical data and industry guidelines for capital assets, and actuarial valuations by actuaries hired by the City. We evaluated the key factors and assumptions used to develop the estimates above in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 4, 2019.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the Management's Discussion and Analysis, the Budgetary Comparison Schedule of the General Fund, the Budgetary Comparison Schedule of the Low and Moderate Housing Special Revenue Fund, the Budgetary Comparison Schedule of the Proposition A Transit Special Revenue Fund, the Schedule of the City's Proportionate Share of the Net Pension Liability, the Schedule of Pension Contributions, the Schedule of Changes in the Net OPEB Liability and Related Ratios, and the Schedule of OPEB Contributions, which are required supplementary information (RSI) that supplement the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual nonmajor fund financial statements and schedules which accompanies the financial statements but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves

Restriction on Use

This information is intended solely for the use of the City Council of the City and management of the City and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Moss, Levy & Hartzheim

MOSS, LEVY & HARTZHEIM, LLP
Culver City, CA



MOSS, LEVY & HARTZHEIM LLP

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the City Council and City Manager

City of Duarte
1600 Huntington Drive
Duarte, California 91010

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the City of Duarte (City) as of and for the fiscal year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 4, 2019.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of City's internal control. Accordingly, we do not express an opinion on the effectiveness of City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did not identify a deficiency in internal control that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Very truly yours,



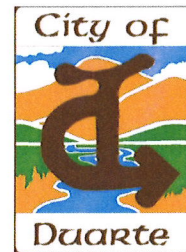
MOSS, LEVY & HARTZHEIM, LLP
Culver City, CA
December 4, 2019

CURRENT YEAR RECOMMENDATIONS

NONE

STATUS OF PRIOR YEAR RECOMMENDATIONS

NONE



MEMORANDUM

TO: Mayor and City Council
FROM: Craig Hensley, Community Development Director 
DATE: December 10, 2019
SUBJECT: City Council Approval of an Agreement for the Collection of Transient Occupancy Tax New Hope Village Hotel – City of Hope and Authorization for the City Manager to Execute the Agreement

Chapter 3.05 of the Duarte Municipal Code addresses the collection of Transient Occupancy Tax (TOT). Hotels in the City are subject to this 10% tax. The proposed agreement will clarify the how TOT is collected for the hotel. This is a proactive agreement that is fair for both parties.

The New Hope Village Hotel was approved by the Planning Commission at its October 7 meeting. A condition of that approval was that the City and the City of Hope would develop an agreement for the collection of TOT. The hotel will 150 rooms with 120 rooms for patients and patient families and 30 standard rooms. The hotel will operate differently than a standard hotel in that some guests receive some type of subsidy. This is similar to the existing Parsons Village and Hope Village that was recently demolished. Typically, any subsidy would be from a charitable foundation, an arrangement between the City of Hope and an insurance company or for some other reason.

Here is an example: If you stay at a hotel that normally charges \$130 per night, the 10% TOT is \$13. If you have a AAA discount and you pay \$120, the 10% TOT is \$12. The tax is based on what you pay. But what if the hotel lets you stay for free? The records show zero and that is the tax. That might normally be fine because it is rare, but with the City of Hope it might happen more often if a foundation or charity covers the stay. This agreement puts the minimum nightly rate at \$80 (similar to what the COH pays now when it sends patients to a hotel outside of the city) and provides for increases over time. The advantage for the City is that it isn't in a situation where there are rooms in town that are generating zero tax. This hotel is unique; Other hotels don't have this issue because they don't have the practice of subsidizing rooms.

For the 30 not patient related rooms, the agreement calls for the TOT to be collected based the higher of: 1) the actual rate paid, or 2) an average of the average daily rate (ADR) of similar type of hotels in the region as determined by the most recent STR Trend Report (a hospitality industry standard). The current ADR is \$147.94 (\$14.79 in

TOT). The reason that this needs to be accounted for in the agreement is that some of the non-patient rooms may be for visitors to the City of Hope that are not asked to pay the nightly rate.

This agreement is an advantage for the City because it creates an equitable process by which to collect this tax and eliminates the need to negotiate this issue annually.

The general estimate for annual TOT is about \$425,000. This is based on 80% occupancy, so the annual amount could be slightly higher. At 90% occupancy, the estimate would increase to about \$480,000.

The Architect is currently working on detailed building plans that will be submitted for plan check in the next few weeks. Construction is expected to begin in March 2020 with a Summer 2021 completion date.

The draft agreement is attached and Staff recommends that the City Council approve and authorize the City Manager to execute the agreement.

TRANSIENT OCCUPANCY TAX IMPLEMENTATION AGREEMENT (New Hope Village Project)

This TRANSIENT OCCUPANCY TAX IMPLEMENTATION AGREEMENT (New Hope Village Project) is entered into as of December 10, 2019 (the “**Agreement Date**”), between CITY OF HOPE, a California nonprofit public benefit corporation (“**City of Hope**”), and the CITY OF DUARTE, a California municipal corporation (“**City**”), with reference to the following Recitals:

RECITALS

A. City of Hope, which is one of the world’s leading research and treatment centers for cancer, diabetes, and other life-threatening diseases, is the fee owner of that certain real property comprising approximately one hundred sixteen (116) acres, with eighty-nine and five tenths (89.5) acres of such real property located in the City of Duarte, at 1500 East Duarte Road, in the County of Los Angeles, State of California (the “**Property**”), and the remaining twenty-six and five tenths (26.5) acres located in the City of Irwindale (the “**Irwindale Property**”). The Irwindale Property is not subject to this Agreement.

B. To provide for orderly conduct, business establishment and operations, development, and governance within the City of Duarte, City has adopted the Duarte Municipal Code.

C. Chapter 3.05 of the Duarte Municipal Code, titled “Transient Occupancy Tax” (“**Chapter 3.05**”) establishes a regulatory scheme for the imposition and collection of transient occupancy tax (“**TOT**”) within the City of Duarte. Pursuant to Chapter 3.05, TOT is required to be paid based on the “rent” charged by an “operator” of a “hotel” for “occupancy” in the “hotel” by a “transient” (as those terms are defined in Chapter 3.05).

D. City and City of Hope are parties to that certain Development Agreement dated December 11, 2018, and recorded in the Official Records of the County of Los Angeles as Instrument No. 20181296438 (the “**Development Agreement**”). Section 3.1.3.2 of the Development Agreement provides for City of Hope to make annual payments, in lieu of TOT, for the existing forty (40) overnight stay hospitality rooms in the Property’s Hope Village and Parsons Village areas (the “**Existing Rooms**”), until such time as (i) a Certificate of Occupancy is issued for a new hotel on the Property, which new hotel shall be subject to Chapter 3.05, or (ii) the conversion of the Property’s Hope Village and Parsons Village rooms to another use besides overnight guest stays, such as hospice care.

E. On October 7, 2019, the Duarte Planning Commission approved Conditional Use Permit No. 19-3 and SPDR Case 19-36 with respect to the “**New Hope Village Project**,” which will consist of a new one hundred-fifty (150) room hospitality development that is primarily designed to provide overnight accommodations to a limited number of patrons, as further described and defined below, and that will not be open to members of the general public or accessible through an external reservation network. City of Hope contemplates that the rooms in the New Hope Village Project (the “**New Hope Village**”

Rooms") will be utilized by (i) patients receiving or having just completed treatment at City of Hope ("**Patients**"), and (ii) patient caregivers, families and support networks, and medical professionals and others working at or visiting City of Hope (collectively, "**Non-Patients**").

F. City of Hope contemplates removing all twenty (20) of the Existing Rooms at Parsons Village but retaining the twenty (20) Existing Rooms at Hope Village for continued use by Patients and Non-Patients, until such time as City of Hope determines to remove such Existing Rooms at Hope Village (at any given time, such non-removed Existing Rooms, the "**Remaining Existing Rooms**").

G. Many of the guests and visitors of the New Hope Village Rooms and the Remaining Existing Rooms will not be charged for overnight lodging or will be charged less than a "market" hotel rate.

H. To implement Section 3.1.3.2 of the Development Agreement, City and City of Hope (collectively, the "**Parties**") desire to enter into this Agreement for purposes of setting forth a method for determining the rental amount for occupied Remaining Existing Rooms and New Hope Village Rooms, to be utilized following City of Hope's completion of the New Hope Village Project, in order that TOT may be appropriately calculated with respect to occupancy of the Remaining Existing Rooms and New Hope Village rooms.

NOW, THEREFORE, IN CONSIDERATION OF THE FOREGOING RECITALS, WHICH ARE INCORPORATED HEREIN BY THIS REFERENCE, AND FOR OTHER VALUABLE CONSIDERATION, THE SUFFICIENCY OF WHICH IS HEREBY ACKNOWLEDGED BY THE PARTIES, THE PARTIES AGREE AS FOLLOWS:

1. TOT Rate. As of the "New Hope Village Project Completion Date" (as that term is defined in Section 2.C below), the rate of TOT due and payable for occupied Remaining Existing Rooms and New Hope Village Rooms shall be the rate set forth in Chapter 3.05, as it may be modified from time to time. As of the Agreement Date, the rate set forth in Chapter 3.05 is Ten Percent (10%).

2. Rent Charged. As of the New Hope Village Project Completion Date, Rent for each occupied Remaining Existing Room and New Hope Village Room shall be determined pursuant to the following:

A. Patients. For a Remaining Existing Room or New Hope Village Room that is occupied by at least one (1) Patient, rent shall be the greater of (a) the "Minimum Rent" (as defined below) per night occupied, or (b) the gross payment actually received, from any source, (including, without limitation, from an insurance company), by City of Hope for the use of such Remaining Existing Room or New Hope Village Room (as applicable) for each night occupied.

B. Non-Patients. For a Remaining Existing Room or New Hope Village Room that is occupied only by Non-Patients, rent shall be the greater of (a) the STR ADR (as defined below) charged by the Competitive Set (as defined below) or (b) the gross payment actually received, from any source (including, without limitation, from an

insurance company), by City of Hope for the use of such Remaining Existing Room or New Hope Village Room (as applicable). The applicable STR ADR for purposes of this Section 2.B shall be the STR ADR for the most recently completed month available from STR (as defined below) as of the date that is five (5) business days prior to the date on which the TOT report and payment for such quarter are due pursuant to Chapter 3.05 for which the operator of the Remaining Existing Rooms or New Hope Village Project (as applicable) is submitting its TOT report and the TOT it has collected.

C. Definitions.

I. Minimum Rent. As used in this Agreement, the term “**Minimum Rent**” shall mean and refer to the minimum amount of rent that is deemed to have been charged for one night of occupancy in a Remaining Existing Room or New Hope Village Room by a Patient. As of the Agreement Date, the Minimum Rent is Eighty Dollars (\$80). Minimum Rent (as it may have previously been adjusted) shall be adjusted on January 1st of the fifth (5th), tenth (10th), and fifteenth (15th) anniversaries of the New Hope Village Project Completion Date, based on the percentage change in the STR ADR over the five (5) year period immediately preceding the applicable anniversary date (the “Measurement Period”), calculated by (a) dividing (i) the STR ADR for last month of the applicable Measurement Period by (ii) the STR ADR as of the twelfth (12th) month of the applicable Measurement Period and (b) subtracting 1 from the quotient resulting from the immediately preceding subsection (a). Notwithstanding the foregoing, however, in no event shall the Minimum Rent be reduced below Eighty Dollars (\$80).

[For example, if on the 5th anniversary of the New Hope Village Project Completion Date Minimum Rent is adjusted to \$83, and on the 10th anniversary of the New Hope Village Project Completion Date, the percentage change in STR ADR charged by the Competitive Set over the 5 year period immediately preceding said 10th anniversary is 5%, the new Minimum Rent shall be \$87.15 (i.e., \$83 increased by 5% or \$4.15).]

Notwithstanding anything to the contrary herein, the STR Report (as defined below) used to prepare the first payment of TOT due pursuant to this Agreement and the Duarte Municipal Code shall serve to establish the initial STR ADR as of the New Hope Village Project Completion Date for purposes of the adjustments described above for the first Measurement Period.

II. Competitive Set. As used in this Agreement, the term “**Competitive Set**” shall mean and refer to the following hotels:

- i. Courtyard Los Angeles Pasadena/Monrovia
- ii. Residence Inn Pasadena Arcadia
- iii. SpringHill Suites Pasadena Arcadia
- iv. Hilton Gardena Inn Arcadia/Pasadena Area
- v. Home2Suites Azusa

In the event that any of the hotels listed above is no longer in operation, City and City of Hope shall mutually agree upon an alternative hotel to be included in the Competitive Set as a replacement for the nonoperational hotel. In the event City and City of Hope are unable to agree upon a replacement hotel, City and City of Hope shall request that STR select such replacement hotel.

III. New Hope Village Project Completion Date. As used in this Agreement, the term “**New Hope Village Project Completion Date**” shall mean and refer to the date the New Hope Village Project has been completed, as evidenced by City’s issuance of a certificate of occupancy therefor.

IV. STR. As used in this Agreement the term “**STR**” shall refer to STR, Inc. (or if STR no longer exists, a comparable entity or approach, as mutually acceptable by City and City of Hope).

V. STR ADR. As used in this Agreement the term “**STR ADR**” shall mean and refer to the Twelve-Month Moving Average calculation of the Average Daily Rate for the Competitive Set reported by STR in the STR Report as of or for the applicable measuring date or period.

VI. STR Report. As used in this Agreement the term “**STR Report**” shall mean and refer to a report, data, and/or information prepared by STR used to calculate STR ADR.

3. In-Lieu Payment. As of the Agreement Date, the Existing Rooms at Parsons Village have been demolished pursuant to permits issued by City. As a result, City of Hope shall only be required to pay fifty percent (50%) of the amounts that remain payable pursuant to the “Payment Schedule” set forth in Section 3.1.3.2 of the Development Agreement as amounts due to the City in lieu of TOT. City shall accept such payment as though the amount were paid in full, and hereby waives any claim to the remaining fifty (50%) of such amounts under the Development Agreement.

4. Notices. Any notices, demands or other communications required or permitted to be given by any provision of this Agreement or which any party may desire to give the other shall be given in writing, and shall be (a) delivered personally, (b) sent as a PDF or similar attachment to an e-mail, provided that such e-mail shall be followed with a hard copy sent by first-class mail, postage prepaid, within one (1) business day, (c) sent by certified mail, postage prepaid, or (d) sent by a reputable delivery service which provides a receipt with the time and date of delivery, addressed to a party, at the addresses set forth below, or to such other address as said party may hereafter or from time to time designate by written notice to the other party.

To City: City of Duarte
1600 Huntington Drive
Duarte, California 91010
Attention: Community Development Director
chensley@accessduarte.com
Telephone: (626) 357-7931

With a copy to: Rutan & Tucker, LLP
611 Anton, Suite 1400
P.O. Box 1950
Costa Mesa, California 92628
Attention: David Cosgrove, Esq.
dcosgrove@rutan.com
Telephone: (714) 662-4602

To City of Hope: City of Hope
1500 East Duarte Road
Duarte, California 91010
Attention: Office of General Counsel
cfilippone@coh.org
Telephone: (626) 218-9358

With copies to: Latham & Watkins LLP
355 South Grand Avenue, Suite 100
Los Angeles, California 90071
Attention: DJ Moore/Winston Stromberg
dj.moore@lw.com
winston.stromberg@lw.com
Telephone: (213) 485-1234

Notice given by United States Postal Service or delivery service as provided herein shall be considered given on the earlier of the date on which said notice is actually received by the party to whom such notice is addressed, or as of the date of delivery, whether accepted or refused, established by the United States Postal Service return receipt or such overnight carrier's receipt of delivery, as the case may be. Notice given by e-mail attachment as provided above shall be deemed given on the date on which the email was sent, provided recipient has confirmed receipt as evidenced by sender's receipt of an acknowledgement from the intended recipient (such as by the "return receipt requested" function, as available, return e-mail or other written acknowledgement, provided that, if recipient has not confirmed receipt of any notice or other communication to be delivered by email attachment as provided above, notice shall be deemed given on the next business day). Any such notice not so given shall be deemed given upon receipt of the same by the party to which it is addressed.

5. City Approvals And Actions. City shall maintain authority of this Agreement and the authority to implement this Agreement through the Community Development Director

of the City ("**Director**"). The Director shall have the authority to make approvals, issue interpretations, execute documents, waive provisions, and/or enter into certain amendments of this Agreement on behalf of City so long as such actions do not materially or substantially change the basic business terms hereof, change the uses or development permitted on the Property, or result in City incurring any costs or any loss in revenue, and such approvals, interpretations, waivers and/or amendments may include extensions of time to perform. All other material and/or substantive interpretations, waivers, or amendments shall require the consideration, action and written consent of the Duarte City Council.

6. Term and Termination. This Agreement shall be effective as of the Agreement Date, and shall continue in effect for a period of twenty (20) years thereafter. Notwithstanding anything to the contrary in this Agreement, City shall have no right to terminate this Agreement unless (a) the Parties mutually consent to such termination in writing, or (b) City of Hope is in breach in any material respect of its representations or warranties, or has failed to perform in any material respect any of its covenants or agreements, as set forth in this Agreement, which breach or failure to perform is not curable or, if curable, is not cured prior to the forty-fifth (45th) calendar day after written notice thereof is given by City to City of Hope; provided, however, that City shall have no right to terminate this Agreement pursuant to this Section 6 if City is in breach in any material respect of its representations, warranties, covenants, or agreements hereunder.

7. Binding On Successors. This Agreement shall be binding on City of Hope's successors and assigns as owners of the Property.

8. Counterparts. This Agreement may be signed in multiple counterparts, each of which, when signed by City of Hope and City, shall constitute a binding agreement.

[SIGNATURE PAGE FOLLOWS]

IN WITNESS WHEREOF, the parties have executed this Agreement as of the latest date below written.

CITY OF HOPE:

CITY OF HOPE, a California nonprofit public
benefit corporation

By: _____

Its: _____

Date: _____

CITY:

CITY OF DUARTE,
a California municipal corporation

By: _____

Its: **Interim Successor City Manager**

Date: _____

Duarte City Councilmember Meeting Attendance Report

Per Government Code Section 53232.3 (d): Members of a legislative body shall provide brief reports on meetings attended at the expense of the local agency at the next regular meeting of the legislative body.

City Council Agenda dated December 10, 2019

COUNCILMEMBER NAME	EVENT DESCRIPTION	DATE OF EVENT	PURPOSE/VALUE
Tzeitel Paras-Caracci	None reported as of December 4, 2019		
Sam Kang	None reported as of December 4, 2019		
John Fasana	None reported as of December 4, 2019		
Liz Reilly	Solid Waste Task Force Meeting Rivers and Mountains Conservancy Meeting	11/21/19 12/2/19	Mileage Mileage
Margaret Finlay	None reported as of December 4, 2019		
Bryan Urias	None reported as of December 4, 2019		
Toney Lewis	None reported as of December 4, 2019		

Meetings attended that did not require financial support from the City.

COUNCILMEMBER NAME	EVENT DESCRIPTION	DATE OF EVENT	PURPOSE/VALUE
Tzeitel Paras-Caracci	None reported as of December 4, 2019		
Sam Kang	None reported as of December 4, 2019		
John Fasana	None reported as of December 4, 2019		
Liz Reilly	Arcadia Realtors Legislative Mixer Angeles Forest Volunteer Recognition Dinner Fall Birdwalk at Duarte Museum City of Hope Float Viewing Duarte Chamber Brown Bag Lunch at Prolacta Mayor's Prayer Breakfast	11/21/19 11/21/19 11/23/19 11/25/19 11/26/19 11/27/19	
Margaret Finlay	None reported as of December 4, 2019		
Bryan Urias	None reported as of December 4, 2019		
Toney Lewis	None reported as of December 4, 2019		