



MEMORANDUM

TO: City Council
FROM: City Manager
DATE: December 2, 2020
SUBJECT: Comments on Agenda Items, Meeting of December 8, 2020

ITEM 3.A. (Special Items). Staff is recommending that the City Council approve Council Bill 20-R-36, a Resolution reciting the facts of the general municipal election held on November 3, 2020, and declaring the election results.

ITEM 3.B. (Special Items). The Oaths of Office will be given to newly-elected Councilmembers Jody Schulz, Vinh Truong, and Toney Lewis.

ITEM 3.C. (Special Items). A set of "Welcome and Farewell" messages will be delivered to honor the outgoing and newly-elected Councilmembers.

ITEM 3.D. (Special Items). The City Manager will preside over the election of the Mayor/Chairperson, and the new Mayor will preside over the election of the Mayor Pro Tem/Vice Chairperson.

ITEM 7.D. (Consent Calendar). Staff is recommending that the City Council cancel the December 22, 2020, City Council meeting, and authorize the City Manager to issue warrants pursuant to the warrant register of December 22, 2020, subject to review by the City Council at its meeting on January 12, 2021.

ITEM 7.E. (Consent Calendar). Staff is recommending that the City Council receive and file the notice of resignation from the Planning Commission given by Paula Watson-Gardner.

ITEM 7.F. (Consent Calendar). Staff is recommending that the City Council receive and file the audited financial statements for the Fiscal Year ending June 30, 2020. The auditors provided the City with an "unqualified" opinion, which means the financial statements fairly present the City's financial position and results of operations in accordance with Generally Accepted Accounting Principles (GAAP). The auditor made no findings with respect to the City's financial statements nor its system of internal controls.

ITEM 9. (Business Items). Staff is recommending that the City Council make appointments to intergovernmental organizations for the upcoming year.

Respectfully submitted,

Dr. Daniel Jordan
City Manager

RESOLUTION NO.**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DUARTE, CALIFORNIA, RECITING THE FACTS OF THE GENERAL MUNICIPAL ELECTION HELD ON NOVEMBER 3, 2020, AND DECLARING THE RESULTS AND SUCH OTHER MATTERS AS PROVIDED BY LAW**

WHEREAS, a General Municipal Election was held and conducted in the City of Duarte, California, on Tuesday, November 3, 2020, as required by law; and

WHEREAS, notice of the election was given in time, form, and manner as provided by law; that voting precincts were properly established; that election officers were appointed, and that in all respects the election was held and conducted and the votes were cast, received, and canvassed, and the returns made and declared in time, form, and manner as required by the provisions of the Elections Code of the State of California for the holding of elections in general law cities; and

WHEREAS, on August 18, 2020, the City Council adopted Resolution No. 20-28 cancelling elections in District 2 and District 7, as there were not more candidates than offices to be elected, and the City Council resolved, declared, determined, and ordered that pursuant to Section 10229 of the Elections Code of the State of California, Vinh Truong (District 2) and Toney Lewis (District 7) be appointed as Members of the Duarte City Council, the offices to which they were nominated, and are considered to be the same as being elected, pursuant to Section 20119 (a)(3) of the Elections Code; and

WHEREAS, pursuant to Resolution No. 20-21 adopted June 23, 2020, the Los Angeles County Election Department canvassed the returns of the election and has certified the results to this City Council; and the results are received, attached, and the Certificate of the Canvass is made a part hereof as "Exhibit A;"

NOW, THEREFORE, the City Council of the City of Duarte, California, does hereby resolve, declare, determine, and order as follows:

Section 1. The whole number of votes (ballots) cast in the precinct for District 3, except absent voter/vote-by-mail votes (ballots), was 401.

The whole number of absent voter/vote-by-mail votes (ballots) cast in District 3 was 1,426 (ballots), making a total of 1,827 votes cast in District 3.

Section 2. (a) The names of persons voted for at the election for Member of the City Council are as follows: Jody Schulz, Liz Reilly (District 3).

Section 3. The number of votes given at the precinct and the number of votes given in the precinct to each of the persons above-named for the respective offices for which the persons were candidates are as listed in the attached "Exhibit B."

Section 4. The City Council does declare and determine that Jody Schulz (District 3) was elected as Member of the City Council for the full term of four years; Vinh Truong (District 2) was elected as Member of the City Council for the full term of four years; and Toney Lewis (District 7) was elected as Member of the City Council for the full term of four years.

Section 5. The City Clerk shall enter on the records of the City Council of the City a statement of the results of the election showing: (1) The whole number of votes (ballots) cast in District 3; (2) The names of the persons voted for; (3) For what office each person was voted for; and (4) The total number of votes given at the precinct to each person.

Section 6. The City Clerk shall make and deliver to each of the persons so elected a Certificate of Election signed by the City Clerk and authenticated, and the City Clerk shall also administer/sign to each person elected the Oath of Office prescribed in the Constitution of the State of California, and shall have them subscribe to it and file it in the office of the City Clerk. Each and all of the persons so elected shall then be inducted into the respective office to which they have been elected.

Section 7. The City Clerk shall certify to the passage and adoption of this Resolution and enter it into the book of original Resolutions.

PASSED, APPROVED, and ADOPTED this 8th day of December, 2020.

Mayor

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. 20-36 was adopted by the City Council of said City of Duarte at a regular meeting of said Council held on the 8th day of December, 2020, by the following vote:

AYES: Councilmembers:

NOES: Councilmembers:

ABSENT: Councilmembers:

City Clerk Marla Akana
City of Duarte, California

Los Angeles County
Registrar-Recorder/County Clerk

Certificate of the Canvass of the Election Returns

I, DEAN C. LOGAN, Registrar-Recorder/County Clerk of the County of Los Angeles, of the State of California, DO HEREBY CERTIFY that pursuant to the provisions of Section 15300 et seq. of the California Elections Code, I did canvass the returns of the votes cast for each elective office and/or measure(s) for

Duarte City

at the General Election, held on the 3rd day of November, 2020.

I FURTHER CERTIFY that the Statement of Votes Cast, to which this certificate is attached, shows the total number of ballots cast in said jurisdiction, and that the whole number of votes cast for each candidate and/or measure(s) in said jurisdiction in each of the respective precincts therein, and the totals of the respective columns and the totals as shown for each candidate and/or measure(s) are full, true and correct.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my seal this 30th day of November, 2020.



Dean C. Logan

DEAN C. LOGAN
Registrar-Recorder/County Clerk
County of Los Angeles

[illegible]

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 24, 2020

NOTE: Due to the state and local State of Emergency resulting from the threat of Novel Coronavirus (COVID-19), Governor Newsom has issued Executive Order N-29-20 in which Section 3 supersedes Paragraph 11 of Executive Order N-25-20 (issued on March 12, 2020) addressing Brown Act regulations. This new order states that the City does not need to make a physical location available for members of the public to observe a public meeting and offer public comment. The Order allows the City to hold City Council meetings via teleconferencing and allows for members of the public to observe and address the meeting electronically.

To follow the new Order issued by the Governor, the City Council meeting was closed to the public. Members of the public were able to participate on Zoom, and view/listen to the live City Council meeting broadcast on the City's website. Public comments were submitted electronically by emailing duarteinfo@accessduarte.com before or during the meeting, prior to the close of public comment. Emailed public comments were read into the record.

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 by teleconference in the Council Chambers, 1600 Huntington Drive, Duarte, California. Mayor Kang called the meeting to order at 7:01 p.m.

RECORDATION OF ATTENDANCE

The following were in attendance:

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

ABSENT: None

ADMINISTRATIVE STAFF PRESENT: City Manager
Jordan, City Attorney Cosgrove

ADOPTION OF AGENDA

Fasana moved, Reilly seconded to adopt the Agenda, as amended to add an item relating to the City Attorney's office preparation of a comment letter to the San Gabriel Valley Council of Governments Regional Board in connection with the MS 4 permit, as the item arose after posting of the Agenda, and carried by the following Roll Call vote:

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

NOES: None

ANNOUNCEMENTS

Adam Knight, Duarte Chamber of Commerce, announced upcoming Chamber events.

Victoria Rocha presented community announcements including

11/24/20

holiday hours, decorations, Holiday of Promise project, and winter recreation classes.

SPECIAL ITEMS

Public Safety Status Report

Brian Villalobos presented the monthly Public Safety Status Report, answered questions from Councilmembers, and noted Councilmember concerns pertaining to tents set up near Mt. Olive and the 605 freeway bridge, truck with trailer parking in residential area, and nightly RV parking at CVS.

Community Development Status Report

Craig Hensley presented the monthly Community Development Status Report, and answered questions from Councilmembers pertaining to the cell tower and street signs.

Parks and Recreation Status Report

Manuel Enriquez presented the monthly Parks and Recreation Status Report, and provided an update about reopening of Duarte Sports Park, and upcoming holiday events.

Monthly Financial Report

Dan Jordan presented the monthly Financial Report, and in response to an inquiry from Councilmembers pertaining to interest rates dropping and pension obligation bonds, stated staff will bring back a report to Council.

CONSENT CALENDAR

Fasana moved, Finlay seconded to adopt the Consent Calendar, as follows:

Approve Items A, B, C, H, I, K, L, M, N, O, P.

Receive and file Items D, E, F, G, J

Before voting on the motion, Finlay requested clarification on Items K, M, N, and O. Staff responded.

Finlay called for the question. The motion to adopt the Consent Calendar carried by the following Roll Call vote:

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

NOES: None

PUBLIC HEARING

Community Development Block Grant (CDBG) FY 2021/22

Mayor Kang 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 to approve allocation for the upcoming 2021/22 program year.

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

Craig Hensley answered questions from Councilmembers pertaining to the design component, cost, and committee review of the recommendations.

Finlay moved, Reilly seconded to approve the allocation of \$164,628 in new FY 2021-22 CDBG funding to the existing FY

2020-21 CDBG Project, Installation of Americans with Disabilities Act-Compliant Accessible Improvements at City Hall; authorize the City Manager, or his designee, to execute all necessary contract documents in a form approved by the City Attorney; and authorize staff the ability to make adjustments due to final funding allocations and/or as needed due to programmatic interpretations by the Los Angeles County Development Authority (LACDA), per staff recommendation, and carried by the following Roll Call vote:

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

Short Term Rentals

1) Council Bill 20-O-08

Operation – Short Term Rentals
(First Reading)

Mayor Kang 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 items.

2) Council Bill 20-R-33

Fee – Short Term Rentals

Urias moved, Paras-Caracci seconded to continue this Public Hearing item to a future Council Meeting, since new Councilmembers will be seated, and they may have input.

City Attorney Cosgrove suggested opening the Public Hearing, receiving public comment, and continuing it to a later date.

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

Continued to future meeting

The motion to continue this Public Hearing item to a future Council Meeting carried by the following Roll Call vote:

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

COUNCIL BILLS

Council Bill 20-R-34

Minimum wage

Mayor Kang read by title Council Bill 20-R-34:

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DUARTE ADJUSTING THE HOURLY RATE SCHEDULE FOR COMPLIANCE WITH THE NEW MINIMUM WAGE REQUIREMENTS

Kristen Petersen presented a staff report about the Council Bill.

RESOLUTION NO. 20-34

Fasana moved, Kang seconded to adopt Resolution No. 20-34, and carried by the following Roll Call vote:

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

Council Bill 20-R-35

Extension – Housing Successor
Properties

Mayor Kang read by title Council Bill 20-R-35:

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DUARTE APPROVING A FIVE-YEAR EXTENSION TO DISPOSE OF OR INITIATE THE DEVELOPMENT OF HOUSING SUCCESSOR OWNED PROPERTIES

11/24/20

Kristen Peterson presented a staff report about the Council Bill, and provided information about the two remaining affordable properties held by the Housing Authority.

RESOLUTION NO. 20-35

Fasana moved, Paras-Caracci seconded to adopt Resolution No. 20-35, and carried by the following Roll Call vote:

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

BUSINESS ITEMS

Item Added – SGVCOG letter
MS-4 permit

City Attorney Cosgrove stated this item was added under Government Code Section 54954.2(b)(2), to seek authorization from the City Council for the City Attorney's office to forward a comment letter on behalf of the City of Duarte to the Regional Board in connection with the 2020 MS-4 permit under consideration. Cosgrove explained that the SGVCOG took action after the posting of the agenda, voting to send a comment letter that was previously under consideration, but to do so without the legal arguments Duarte had sought and been solicited to provide. Comments on the permit are due before the next regular meeting date.

Finlay moved, Paras-Caracci seconded to authorize Rutan & Tucker to issue a letter to the SGVCOG Board in connection with the permit, to include the legal arguments Duarte had sought and had been solicited to provide, and carried by the following Roll Call vote:

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

Burrtec Waste Services
Performance review, contract
amendment, and rate adjustment

Victoria Rocha presented a staff report about the annual Burrtec performance review, including highlights, goals, rate review, contract review, adjustment factors, recyclables, disposal/processing, rate survey, and proposed rate adjustment.

Richard Niño, Burrtec Waste Services, presented additional information about mandated commercial recycling and organics recycling program, including requirements, outreach, State enforcement, future of solid waste, legislation, and residential food waste program, and answered questions from Councilmembers.

Fasana suggested at some point, we should contemplate going out to bid again for this contract. Paras-Caracci stated she thinks it would be beneficial to go through the process, and noted new Councilmembers can understand and appreciate the City's partnership with Burrtec.

Fasana moved, Finlay seconded to approve the Burrtec Waste Services 2019 Annual Performance Review and Amendment No. 12 to the Municipal Solid Waste, Recyclables, and Green Waste Services Agreement, and to approve the annual refuse collection and recycling rate adjustment outlined in the staff report, effective January 1, 2021, and carried by the following Roll Call vote:

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

ITEMS FROM CITY COUNCIL/
CITY MANAGER

LEWIS: Thanked Blanca Rubio's office for the food give-away event, he is looking forward to working with staff on another one, it was a pleasure working with Councilmember Fasana, he learned a lot from him, thanked him for his service, and wished all a happy Thanksgiving.

FINLAY: Stated on a recent trip, she drove on Route 66 from Chicago to California, discussed the history of Route 66, wished all a happy Thanksgiving, and stated she is grateful for the City Councilmembers she has worked with and staff.

PARAS-CARACCI: Discussed Route 66, she appreciates that we have our Route 66 on Huntington Drive, stated she is thankful for her City and immediate family and friends, and wished all a happy Thanksgiving.

FASANA: Stated he is winding down on certain boards, COVID is lighting up again in our community, we need to be conscious of this, there is exciting news about vaccines, and asked that the meeting be adjourned in memory of Lucille Bridges.

REILLY: Discussed things she is thankful for, she is grateful to have represented the community for the past nine years, she is proud of the City Council's accomplishments, and thanked staff and residents.

URIAS: Discussed the pandemic, unemployment rate, and lockdown, thanked Councilmember Lewis for bringing up the food drive, the need is there, wished all a happy Thanksgiving, and stated he is thankful for the City family and his City Council colleagues.

KANG: Stated food insecurity is a huge issue for L.A. County, he attended the Rubio Foundation food drive event, he appreciates everyone helping out, thanked Councilmember Reilly, it was an honor to serve with her, she will be missed, he learned so much from Councilmember Fasana, he is truly an icon for the L.A. basin, he appreciated serving with him, and thanked him for his service.

ADJOURNMENT

Mayor Kang adjourned the meeting at 9:19 p.m. in memory of Lucille Bridges.

Mayor

City Clerk

11/24/20



City of Duarte

Council Warrant Register By Vendor

By Fund

Payment Dates 11/26/2020 - 12/9/2020

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 11/2020	195189		61.00
100-1410-7810	A1 MAINTENANCE SERVICES	Las Posadas Sweeping 11/202	195190		61.00
Vendor 1570 - A1 MAINTENANCE SERVICES CA Total:					122.00
Vendor: 5706 - ABRAHAM MARTINEZ					
100-1605-7733	ABRAHAM MARTINEZ	SC Santa Drive-Thru Concert	12/16/2020		250.00
100-1605-7733	ABRAHAM MARTINEZ	SC Live Stream Holiday Conce	12/17/2020		200.00
Vendor 5706 - ABRAHAM MARTINEZ Total:					450.00
Vendor: 6149 - ADASTRAGOV INC					
100-1805-7965	ADASTRAGOV INC	Labor Costing Module-Annual Licensing Fee FY21	2020-10086		5,000.00
Vendor 6149 - ADASTRAGOV INC Total:					5,000.00
Vendor: 3417 - AMERICAN PLANNING ASSOCIATION					
100-1405-7612	AMERICAN PLANNING ASSOCI	Jason Golding Membership Dues 1/1/21 - 12/31/21	108718-20104		360.00
Vendor 3417 - AMERICAN PLANNING ASSOCIATION Total:					360.00
Vendor: 5870 - ANTHONY HADLOC					
100-1205-7615	ANTHONY HADLOC	CERT Challenge Coins	9646		479.31
Vendor 5870 - ANTHONY HADLOC Total:					479.31
Vendor: 1491 - AUTOZONE					
100-1410-7650	AUTOZONE	Vehicle #4 Battery	2814142819		134.01
Vendor 1491 - AUTOZONE Total:					134.01
Vendor: 3889 - BRIGHTVIEW LANDSCAPE SERVICES INC					
100-1020-7724	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 9/2020	6988432		115.00
100-1415-7916	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 9/2020	6988432		1,430.00
100-1825-7945	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 9/2020	6988432	250016-Oper of Acq Prop-122	41.67
Vendor 3889 - BRIGHTVIEW LANDSCAPE SERVICES INC Total:					1,586.67
Vendor: 6006 - BRYAN URIAS					
100-1005-7649	BRYAN URIAS	Council Vehicle Allowance	12/2020		75.00
Vendor 6006 - BRYAN URIAS Total:					75.00
Vendor: 4838 - BURKE, WILLIAMS & SORENSEN LLP					
100-1015-7682	BURKE, WILLIAMS & SORENSE	Labor Legal 10/2020	261892		1,760.50
100-1015-7682	BURKE, WILLIAMS & SORENSE	Labor Legal 10/2020*	261895		1,210.00
Vendor 4838 - BURKE, WILLIAMS & SORENSEN LLP Total:					2,970.50
Vendor: 5654 - CALIBER COMMERCIAL POOL SERVICE					
100-1610-7616	CALIBER COMMERCIAL POOL	Heater Preventative Maintenance	20261101		1,703.84
100-1610-7616	CALIBER COMMERCIAL POOL	Additional Work	20261101		1,248.03
Vendor 5654 - CALIBER COMMERCIAL POOL SERVICE Total:					2,951.87
Vendor: 6008 - CALIFORNIA ANIMAL WELFARE ASSOCIATION					
100-1205-7780	CALIFORNIA ANIMAL WELFAR	Animal Control FY21 Membership	300000569		100.00
Vendor 6008 - CALIFORNIA ANIMAL WELFARE ASSOCIATION Total:					100.00
Vendor: 6202 - CALIFORNIA VOLUNTEERS					
100-2200	CALIFORNIA VOLUNTEERS	CERTS Overpayment Inv #2 (Oct 2019 - Dec 2019)	EP4051		552.00
Vendor 6202 - CALIFORNIA VOLUNTEERS Total:					552.00

Council Warrant Register By Vendor

Payment Dates: 11/26/2020 - 12/9/2020

Account Number	Vendor Name	Description (Item)	Payable Number	Project Account Key	Amount
Vendor: 5719 - CANON FINANCIAL SERVICES INC					
100-1825-7630	CANON FINANCIAL SERVICES INC	PS Copier Leaseb 11/1/20 - 11/30/20	22106058		402.41
100-1825-7631	CANON FINANCIAL SERVICES INC	PS Copier Maintenance 10/1/20 - 10/31/20	22106058		118.39
Vendor 5719 - CANON FINANCIAL SERVICES INC Total:					520.80
Vendor: 5720 - CANON SOLUTIONS AMERICA INC					
100-1825-7631	CANON SOLUTIONS AMERICA	CH (2) Copier Maintenance 10/16/20 - 11/15/20	4034569131		320.22
100-1825-7631	CANON SOLUTIONS AMERICA	SC Copier Maintenance 10/16/20 - 11/15/20	4034569132		21.34
100-1825-7631	CANON SOLUTIONS AMERICA	TC Copier Maintenance 10/16/20 - 11/15/20	4034569133		8.29
Vendor 5720 - CANON SOLUTIONS AMERICA INC Total:					349.85
Vendor: 1462 - CASHIER DEPARTMENT OF PESTICIDE REGULATION					
100-1410-7612	CASHIER DEPARTMENT OF PE	Gerard Batista QAL License Renewal	103704-101420		120.00
100-1410-7612	CASHIER DEPARTMENT OF PE	Lamberto Flores QAL Certificate Renewal	142271-101420		60.00
Vendor 1462 - CASHIER DEPARTMENT OF PESTICIDE REGULATION Total:					180.00
Vendor: 0028 - CATHERINE BRATTA					
100-1825-7674	CATHERINE BRATTA	Health Insurance Reimbursement	12/2020		435.00
Vendor 0028 - CATHERINE BRATTA Total:					435.00
Vendor: 5938 - CHRISTINA HEANY					
100-1405-7690	CHRISTINA HEANY	Planning Commission Meetin	11/16/2020		50.00
Vendor 5938 - CHRISTINA HEANY Total:					50.00
Vendor: 0903 - CITY OF MONROVIA					
100-1410-7650	CITY OF MONROVIA	Fuel-Field Srvc 10/2020	2100877		1,399.05
100-1605-7650	CITY OF MONROVIA	Fuel-Parks & Recreation 10/2020	2100878		150.70
100-1205-7650	CITY OF MONROVIA	Fuel-Public Safety 10/2020	2100879		771.64
100-1205-7781	CITY OF MONROVIA	Fuel-Sheriff's Dept 10/2020	2100880		4,976.99
Vendor 0903 - CITY OF MONROVIA Total:					7,298.38
Vendor: 6123 - CLIMATEC LLC					
100-1610-8100	CLIMATEC LLC	Infrastructure Modernization Project	13	202017-Infrastructure Moder	42,511.01
100-2127	CLIMATEC LLC	Retention	13	202017- Retention Infrastruct	-2,125.56
100-1610-8100	CLIMATEC LLC	Infrastructure Modernization Project	14	202017-Infrastructure Moder	17,921.00
100-2127	CLIMATEC LLC	Retention	14	202017- Retention Infrastruct	-896.05
Vendor 6123 - CLIMATEC LLC Total:					57,410.40
Vendor: 2028 - COUNTY OF LOS ANGELES DEPARTMENT OF PUBLIC WORKS					
100-1405-7801	COUNTY OF LOS ANGELES DEP	Industrial Waste Inspections 10/2020	20110902437		2,924.75
Vendor 2028 - COUNTY OF LOS ANGELES DEPARTMENT OF PUBLIC WORKS Total:					2,924.75
Vendor: 1117 - COUNTY OF LOS ANGELES PROBATION DEPARTMENT					
100-1205-7980	COUNTY OF LOS ANGELES PR	DPO Abernathy PIP Program 7/1/20 - 9/30/20	DUA2021-01	201914-Other Expenses-Cal V	26,750.00
Vendor 1117 - COUNTY OF LOS ANGELES PROBATION DEPARTMENT Total:					26,750.00
Vendor: 5501 - DATA TICKET INC					
100-1205-7761	DATA TICKET INC	Parking Citation Processing 10/2020	119066		1,657.29
Vendor 5501 - DATA TICKET INC Total:					1,657.29
Vendor: T4365 - DAVIN SIEGEL					
100-4302	DAVIN SIEGEL	Citation Refund (Dismissed)	DU010007700		60.00
Vendor T4365 - DAVIN SIEGEL Total:					60.00

Council Warrant Register By Vendor

Payment Dates: 11/26/2020 - 12/9/2020

Account Number	Vendor Name	Description (Item)	Payable Number	Project Account Key	Amount
Vendor: 0077 - DUARTE UNIFIED SCHOOL DISTRICT					
100-4408	DUARTE UNIFIED SCHOOL DIS	Nextel Lease 12/2020	R87284	250004 - Property Rent - Next	1,779.34
Vendor 0077 - DUARTE UNIFIED SCHOOL DISTRICT Total:					1,779.34
Vendor: 1533 - EFREN CASTRO					
100-1825-7674	EFREN CASTRO	Health Insurance Reimbursement	12/2020		566.00
Vendor 1533 - EFREN CASTRO Total:					566.00
Vendor: T2196 - ELIZABETH NOWAK REILLY					
100-1005-7647	ELIZABETH NOWAK REILLY	Membership/Meeting Expense Reimbursement	10/10/20-11/16/20		514.95
Vendor T2196 - ELIZABETH NOWAK REILLY Total:					514.95
Vendor: 5517 - GEORGE K FARRA					
100-1405-7690	GEORGE K FARRA	Planning Commission Meetin	11/16/2020		50.00
Vendor 5517 - GEORGE K FARRA Total:					50.00
Vendor: 0124 - GINNY JOYCE BELBA					
100-1825-7674	GINNY JOYCE BELBA	Health Insurance Reimbursement	12/2020		218.00
Vendor 0124 - GINNY JOYCE BELBA Total:					218.00
Vendor: 6150 - GOVINVEST INC					
100-1805-7965	GOVINVEST INC	OPEB/Pension Module Annual Licensing FY21	2020-2972		9,500.00
Vendor 6150 - GOVINVEST INC Total:					9,500.00
Vendor: 5347 - GRANICUS INC					
100-1020-7722	GRANICUS INC	Civica Website Hosting 11/19/20 - 12/18/20	133492		755.64
Vendor 5347 - GRANICUS INC Total:					755.64
Vendor: 6201 - HENRY SALCIDO					
100-1205-7980	HENRY SALCIDO	CERT/LISTOS Stipend	10/2020	202013-CERT-Other Exp #EP4	570.00
Vendor 6201 - HENRY SALCIDO Total:					570.00
Vendor: 3202 - HOLIDAY SIGNS LLC					
100-1825-7614	HOLIDAY SIGNS LLC	Holiday Signs	14570		118.20
Vendor 3202 - HOLIDAY SIGNS LLC Total:					118.20
Vendor: 0788 - HOME DEPOT CREDIT SERVICES					
100-1410-7980	HOME DEPOT CREDIT SERVIC	Return-Truck Tool Supplies	9212357		-27.53
100-1605-7730	HOME DEPOT CREDIT SERVIC	Halloween Paint/Paint Brushe	1615805		101.55
100-1610-7618	HOME DEPOT CREDIT SERVIC	Facility Maint Supplies/Repair	1615806		100.67
100-1610-7618	HOME DEPOT CREDIT SERVIC	Facility Maint Supplies/Repair	0301135		197.73
100-1410-8030	HOME DEPOT CREDIT SERVIC	City Yard Tools and Equipment	0544956		712.12
100-1410-7980	HOME DEPOT CREDIT SERVIC	Truck Tool Supplies	9301271		136.68
100-1610-7618	HOME DEPOT CREDIT SERVIC	Halloween Supplies	9904860		32.23
100-1610-7618	HOME DEPOT CREDIT SERVIC	Halloween Supplies	9904909		75.20
100-1610-7618	HOME DEPOT CREDIT SERVIC	Facility Maint Supplies/Repair	5033791		25.12
100-1610-7618	HOME DEPOT CREDIT SERVIC	Facility Supplies/Repairs	5540049		8.78
100-1610-7618	HOME DEPOT CREDIT SERVIC	Halloween Supplies	5904611		43.97
100-1610-7618	HOME DEPOT CREDIT SERVIC	Facility Supplies/Repairs	3302209		15.35
100-1610-7618	HOME DEPOT CREDIT SERVIC	Facility Supplies/Repairs	3740463		38.30
100-1610-7618	HOME DEPOT CREDIT SERVIC	Facility Supplies/Repairs	6604274		27.68
100-1610-7618	HOME DEPOT CREDIT SERVIC	Facility Supplies/Repairs	9741427		166.58
Vendor 0788 - HOME DEPOT CREDIT SERVICES Total:					1,654.43
Vendor: 5803 - INTERNATIONAL INSTITUTE OF MUNICIPAL CLERS					
100-1805-7612	INTERNATIONAL INSTITUTE O	Roxanne Breceda Membership 1/1/21 - 12/31/	32235-72120		235.00
Vendor 5803 - INTERNATIONAL INSTITUTE OF MUNICIPAL CLERS Total:					235.00
Vendor: 3821 - JACQUELINE BURCKHARD					
100-1825-7674	JACQUELINE BURCKHARD	Health Insurance Reimbursement	12/2020		218.00
Vendor 3821 - JACQUELINE BURCKHARD Total:					218.00

Council Warrant Register By Vendor

Payment Dates: 11/26/2020 - 12/9/2020

Account Number	Vendor Name	Description (Item)	Payable Number	Project Account Key	Amount
Vendor: 3957 - JCL TRAFFIC SERVICES					
100-1605-7730	JCL TRAFFIC SERVICES	Halloween Howl Message Board Rental	106522		380.00
100-1020-7712	JCL TRAFFIC SERVICES	(2) Covid-19 Message Board Rental 10/7/20 - 11/7/20	106556	202024-Comm Information-C	1,800.00
Vendor 3957 - JCL TRAFFIC SERVICES Total:					2,180.00
Vendor: 0128 - JIM KIRCHNER					
100-1825-7674	JIM KIRCHNER	Health Insurance Reimbursement	12/2020		435.00
Vendor 0128 - JIM KIRCHNER Total:					435.00
Vendor: 4206 - LARRY BRECEDA					
100-2023	LARRY BRECEDA	City Kitty Baby Gift	8/5/2020		50.00
Vendor 4206 - LARRY BRECEDA Total:					50.00
Vendor: 5438 - LDM ASSOCIATES INC					
100-1405-7965	LDM ASSOCIATES INC	FY21 Federal Grant Administration 10/2020	6863		350.00
Vendor 5438 - LDM ASSOCIATES INC Total:					350.00
Vendor: 1927 - LEVON YOTNAKHPARIAN					
100-1020-7726	LEVON YOTNAKHPARIAN	CC Cablecast 10/2020	11172020		1,100.00
100-1020-7726	LEVON YOTNAKHPARIAN	CC Cablecast 9/22/20	11172020		550.00
100-1020-7726	LEVON YOTNAKHPARIAN	CC Cablecast 11/10/2020	11172020		550.00
Vendor 1927 - LEVON YOTNAKHPARIAN Total:					2,200.00
Vendor: 5060 - LINDA HENDERSON					
100-1825-7674	LINDA HENDERSON	Health Insurance Reimbursement	12/2020		435.00
Vendor 5060 - LINDA HENDERSON Total:					435.00
Vendor: 0056 - LOS ANGELES COUNTY SHERIFF'S DEPARTMENT					
100-1205-7781	LOS ANGELES COUNTY SHERIF	Sheriff Contract 9/2020	210487AL	201914-Sheriff Contract-Cal VI	18,612.85
100-1205-7781	LOS ANGELES COUNTY SHERIF	Sheriff Contract 9/2020	210487AL		354,519.33
Vendor 0056 - LOS ANGELES COUNTY SHERIFF'S DEPARTMENT Total:					373,132.18
Vendor: 4086 - LSL CPAs					
100-1805-7965	LSL CPAs	Annual GASB 68 Report FY20	41134		1,000.00
Vendor 4086 - LSL CPAs Total:					1,000.00
Vendor: 5698 - LUDECKE PROPERTY MANAGEMENT INC					
100-1020-7710	LUDECKE PROPERTY MANAGE	Chamber Lease 12/2020	1735-huntplaz-1220		1,600.00
Vendor 5698 - LUDECKE PROPERTY MANAGEMENT INC Total:					1,600.00
Vendor: 6122 - MACLEOD WATTS INC					
100-1805-7965	MACLEOD WATTS INC	GASB 75 FY20 Report	201120Duart		1,900.00
Vendor 6122 - MACLEOD WATTS INC Total:					1,900.00
Vendor: 0285 - MARGARET FINLAY					
100-1005-7642	MARGARET FINLAY	Council Vehicle Allowance	12/2020		75.00
Vendor 0285 - MARGARET FINLAY Total:					75.00
Vendor: 4286 - MAXTREME INC					
100-1815-7965	MAXTREME INC	IT Helpdesk 11/2020	13491		8,700.00
100-1815-7980	MAXTREME INC	Crash Plan Recovery 11/2020	13491		200.00
100-1815-7831	MAXTREME INC	iPhone Accessories	13493		406.14
100-1815-7980	MAXTREME INC	Keyboard/Bluetooth Mouse/Printer Toner	13493		314.48
Vendor 4286 - MAXTREME INC Total:					9,620.62
Vendor: 2461 - MVP, LLC					
100-1205-7787	MVP, LLC	Public Safety Lease	12/2020		12,039.00
Vendor 2461 - MVP, LLC Total:					12,039.00
Vendor: 4607 - NAVIA BENEFIT SOLUTIONS					
100-1810-7980	NAVIA BENEFIT SOLUTIONS	FSA Processing 11/2020	10308469		100.00
Vendor 4607 - NAVIA BENEFIT SOLUTIONS Total:					100.00

Council Warrant Register By Vendor

Payment Dates: 11/26/2020 - 12/9/2020

Account Number	Vendor Name	Description (Item)	Payable Number	Project Account Key	Amount
Vendor: 5845 - NEC FINANCIAL SERVICES LLC					
100-1815-7830	NEC FINANCIAL SERVICES LLC	Mitel Phone System Pymt 35 of 60	111920-35		1,340.10
Vendor 5845 - NEC FINANCIAL SERVICES LLC Total:					1,340.10
Vendor: 1197 - PAMELA ROMERO					
100-1605-7002	PAMELA ROMERO	CPR Stipend	12/2020		76.92
Vendor 1197 - PAMELA ROMERO Total:					76.92
Vendor: 5498 - PAULA WATSON-GARDNER					
100-1405-7690	PAULA WATSON-GARDNER	Planning Commission Meetin	11/16/2020		50.00
Vendor 5498 - PAULA WATSON-GARDNER Total:					50.00
Vendor: 0904 - RKA CONSULTING GROUP					
100-1405-7967	RKA CONSULTING GROUP	City of Hope PW Inspections 10/2020	30551		4,960.00
100-1405-7969	RKA CONSULTING GROUP	Duarte Rd Lighting/Ped Improvements 10/2020	30552		847.50
100-1405-7965	RKA CONSULTING GROUP	City Hall Courtyard Design 10/2020	30569		7,038.00
Vendor 0904 - RKA CONSULTING GROUP Total:					12,845.50
Vendor: 5263 - SAMUEL KANG					
100-1005-7648	SAMUEL KANG	Council Vehicle Allowance	12/2020		75.00
Vendor 5263 - SAMUEL KANG Total:					75.00
Vendor: 5497 - SARA VASQUEZ					
100-1405-7690	SARA VASQUEZ	Planning Commission Meetin	11/16/2020		50.00
Vendor 5497 - SARA VASQUEZ Total:					50.00
Vendor: 6168 - SHAW HR CONSULTING					
100-1810-7965	SHAW HR CONSULTING	HR Consulting 10/16/20	16045		812.50
Vendor 6168 - SHAW HR CONSULTING Total:					812.50
Vendor: 0209 - SMART & FINAL					
100-1605-7733	SMART & FINAL	SC Food Bank Volunteer Drink	14102		29.55
100-1020-7711	SMART & FINAL	Employee Thanksgiving Drinks	11703		11.91
100-1020-7711	SMART & FINAL	Employee Thanksgiving Drinks	13401		26.85
100-1605-7733	SMART & FINAL	SC Santa Is Coming To Town Supplies	22101		44.95
100-1605-7730	SMART & FINAL	Santa's Sleigh Ride Candy Canes	22201		59.97
100-1205-7980	SMART & FINAL	Yard Breakroom Supplies	10302		22.22
100-1410-7980	SMART & FINAL	Yard Breakroom Supplies	10302		22.22
100-1605-7980	SMART & FINAL	Yard Breakroom Supplies	10302		22.22
Vendor 0209 - SMART & FINAL Total:					239.89
Vendor: 4575 - SOUTH COAST AQMD					
100-1410-7650	SOUTH COAST AQMD	Portable Equipment Inspection Fee	H2021048		103.50
Vendor 4575 - SOUTH COAST AQMD Total:					103.50
Vendor: 2688 - STAPLES ADVANTAGE					
100-1405-7614	STAPLES ADVANTAGE	Office Supplies	3461722213		16.28
100-1010-7614	STAPLES ADVANTAGE	Office Supplies	3461722214		14.32
Vendor 2688 - STAPLES ADVANTAGE Total:					30.60
Vendor: 5074 - STATE OF CALIFORNIA ENERGY RESOURCES CONSERVATION					
100-1805-7764	STATE OF CALIFORNIA ENERG	CEC Payment 17 of 27	10882	201023-Annual Prin Pmts-EEC	8,577.94
100-1805-7765	STATE OF CALIFORNIA ENERG	CEC Payment 17 of 27	10882	201023-Annual Int Pmt-EECB	1,531.27
Vendor 5074 - STATE OF CALIFORNIA ENERGY RESOURCES CONSERVATION Total:					10,109.21
Vendor: 0083 - STEVE ESBENSHADE					
100-1825-7674	STEVE ESBENSHADE	Health Insurance Reimbursement	12/2020		218.00
Vendor 0083 - STEVE ESBENSHADE Total:					218.00

Council Warrant Register By Vendor

Payment Dates: 11/26/2020 - 12/9/2020

Account Number	Vendor Name	Description (Item)	Payable Number	Project Account Key	Amount
Vendor: 1610 - SUNWEST ENGINEERING					
100-1410-7656	SUNWEST ENGINEERING	Underground Fuel Tank Inspection 10/22/20	SA-4957		145.00
Vendor 1610 - SUNWEST ENGINEERING Total:					145.00
Vendor: 4241 - THE SAUCE CREATIVE SERVICES CORP					
100-1010-7965	THE SAUCE CREATIVE SERVICE	Winter 2020/21 Newsletter Design/Layout	4534		750.00
100-1205-7613	THE SAUCE CREATIVE SERVICE	Winter 2020/21 Newsletter Design/Layout	4534		750.00
100-1605-7739	THE SAUCE CREATIVE SERVICE	Winter 2020/21 Newsletter Design/Layout	4534		1,500.00
100-1010-7965	THE SAUCE CREATIVE SERVICE	Winter 2020/21 Newsletter Office Copies	4535		275.35
100-1205-7613	THE SAUCE CREATIVE SERVICE	Winter 2020/21 Newsletter Office Copies	4535		275.35
100-1605-7739	THE SAUCE CREATIVE SERVICE	Winter 2020/21 Newsletter Office Copies	4535		550.70
100-1605-7739	THE SAUCE CREATIVE SERVICE	Santa's Sleigh Ride Instagram Flyer	4547		175.00
100-1605-7739	THE SAUCE CREATIVE SERVICE	Holiday Home Decorating Flyers & Signs	4548		225.00
Vendor 4241 - THE SAUCE CREATIVE SERVICES CORP Total:					4,501.40
Vendor: 5029 - THE TECHNOLOGY DEPOT INC					
100-1815-7821	THE TECHNOLOGY DEPOT INC	Internet Filter Maintenance 1/17/21 - 1/16/22	14946		1,933.00
Vendor 5029 - THE TECHNOLOGY DEPOT INC Total:					1,933.00
Vendor: 6100 - TONEY LEWIS					
100-1005-7650	TONEY LEWIS	Council Vehicle Allowance	12/2020		75.00
Vendor 6100 - TONEY LEWIS Total:					75.00
Vendor: 5284 - TRIPEPI SMITH & ASSOCIATES					
100-1010-7965	TRIEPI SMITH & ASSOCIATES	Communications/Social Media Mgmt 10/2020	5533		6,355.00
Vendor 5284 - TRIPEPI SMITH & ASSOCIATES Total:					6,355.00
Vendor: 0567 - TZEITEL PARAS-CARACCI					
100-1005-7646	TZEITEL PARAS-CARACCI	Council Vehicle Allowance	12/2020		75.00
Vendor 0567 - TZEITEL PARAS-CARACCI Total:					75.00
Vendor: 4484 - U.S. BANK					
100-1205-7610	U.S. BANK	Meeting w/Captain Flores (Raffi's Catering)	11252020BV		26.46
100-1205-7610	U.S. BANK	Staff Meeting 11/5/20 (Raffi's Catering)	11252020BV		80.48
100-1205-7610	U.S. BANK	Mtg w/APU/Boys & Girls Club (Max's)	11252020BV		70.50
100-1205-7614	U.S. BANK	Printer Cable (Amazon)	11252020BV		15.42
100-1205-7615	U.S. BANK	EOC Solar Supplies (Amazon)	11252020BV		269.20
100-1205-7779	U.S. BANK	Refund DART Giftcard (Target)	11252020BV		-20.00
100-1205-7779	U.S. BANK	Red Ribbon Week Winner Gift Cards(Amazon)	11252020BV		40.00
100-1205-7779	U.S. BANK	Halloween Howl Booth Candy (Target)	11252020BV		48.17
100-1205-7779	U.S. BANK	DART Halloween Costume Contest Gift Cards (Target)	11252020BV		120.00
100-1205-7980	U.S. BANK	Office Water (Sparkletts)	11252020BV		110.16
100-1205-7980	U.S. BANK	Zoom 11/23/20 - 7/1/21	11252020BV		90.76
100-1205-7980	U.S. BANK	Halloween Howl Event Volunteer Food (Max's)	11252020BV		386.98
100-1205-7980	U.S. BANK	Halloween Event Supplies (Target)	11252020BV		15.42
100-1205-7980	U.S. BANK	Adobe Creative Cloud (Tobacco Grant)	11252020BV	202105-Other Exp-Tobacco Gr	52.99

Council Warrant Register By Vendor

Payment Dates: 11/26/2020 - 12/9/2020

Account Number	Vendor Name	Description (Item)	Payable Number	Project Account Key	Amount
100-1205-7980	U.S. BANK	Neighborhood Watch Supplies (Amazon)	11252020BV		186.64
100-1405-7610	U.S. BANK	Cecilia Contreras 2020 City Clerks New Law Seminar	11252020CH		150.00
100-1405-7613	U.S. BANK	Lg Data File Transfer-Hightail	11252020CH		15.99
100-1410-7612	U.S. BANK	Duplicate Payment-Gerard Batista CWEA Dues	11252020CH		-91.00
100-1010-7610	U.S. BANK	Victoria Rocha 2020 Bills Signed into Law	11252020DJ		25.00
100-1010-7610	U.S. BANK	North SGV ADHOC Mtg Box Lunches (Jersey Mikes)	11252020DJ		115.00
100-1020-7712	U.S. BANK	Spotify	11252020DJ		9.99
100-1020-7712	U.S. BANK	Hootsuite 11/2/20 - 12/1/20	11252020DJ		14.99
100-1205-7980	U.S. BANK	Facebook Ads-Tobacco Free Tuesdays	11252020DJ	202105-Other Exp-Tobacco Gr	30.09
100-1020-7711	U.S. BANK	Employee Thanksgiving Lunch 11/19/20 (Home Depot)	11252020KP		52.85
100-1020-7711	U.S. BANK	Employee Thanksgiving Lunch 11/19/20 (Boston Mkt)	11252020KP		1,099.76
100-1020-7726	U.S. BANK	Adobe Creative Cloud	11252020KP		34.99
100-1405-7612	U.S. BANK	Adobe Creative Cloud	11252020KP		101.94
100-1405-7980	U.S. BANK	AutoCAD Annual Subscription (2) 11/24/20 - 11/23/21	11252020KP		1,227.60
100-1605-7733	U.S. BANK	SC Netflix 11/6/20 - 12/5/20	11252020KP		8.81
100-1605-7735	U.S. BANK	TC Netflix 11/12/20 - 12/11/20	11252020KP		12.99
100-1805-7610	U.S. BANK	Kristen Lunch w/Councilmember 11/2/20 (Bella Sera)	11252020KP		60.72
100-1805-7610	U.S. BANK	Admin Srvc Staff Meeting 11/23/20 (T Burgers)	11252020KP		59.00
100-1805-7614	U.S. BANK	Return-Admin Srvc Printer Toner (Amazon)	11252020KP		-94.83
100-1805-7614	U.S. BANK	Admin Srvc (Angela) Printer Toner (Amazon)	11252020KP		169.79
100-1805-7980	U.S. BANK	Microsoft 365 10/27/20 - 11/26/20	11252020KP		12.00
100-1815-7632	U.S. BANK	HR/Michelle-Adobe AcroPro	11252020KP		14.99
100-1815-7632	U.S. BANK	Adobe Creative Cloud	11252020KP		314.91
100-1815-7632	U.S. BANK	Finance Webinar 11/7/20 - 12/6/20 (Zoom)	11252020KP		80.00
100-1815-7830	U.S. BANK	SC Elevator 911-Vonage	11252020KP		23.31
100-1825-7614	U.S. BANK	Bank Deposit Bags (Amazon)	11252020KP		27.55
100-1010-7980	U.S. BANK	Small Pumpkins (Trader Joe's)	11252020ME		7.96
100-1010-7980	U.S. BANK	Staff Pumpkin Carving Pizza (Monrovia Pizza Co)	11252020ME		127.79
100-1605-7612	U.S. BANK	Canva Subscription	11252020ME		119.40
100-1605-7614	U.S. BANK	Adjustable Background Stand (Amazon)	11252020ME		47.84
100-1605-7614	U.S. BANK	Poster Stand (Amazon)	11252020ME		55.11
100-1605-7614	U.S. BANK	Forehead Thermometer (Amazon)	11252020ME		33.06
100-1605-7730	U.S. BANK	Santa Sleigh Kit (Amazon)	11252020ME		135.60
100-1605-7730	U.S. BANK	Halloween Drive-Thru Table Cloths (Arcadia Party)	11252020ME		136.50
100-1605-7730	U.S. BANK	Santa Sleigh Lights (Amazon)	11252020ME		83.74
100-1605-7730	U.S. BANK	Halloween Drive-Thru Food (Panda Express)	11252020ME		382.35
100-1605-7730	U.S. BANK	Halloween Howl T-Shirts/Mask (Amazon)	11252020ME		50.05
100-1605-7730	U.S. BANK	Halloween Drive-Thru Candy (Sam's Club)	11252020ME		453.12
100-1605-7730	U.S. BANK	Halloween Props/Lights (Studio 116)	11252020ME		3,500.00

Council Warrant Register By Vendor

Payment Dates: 11/26/2020 - 12/9/2020

Account Number	Vendor Name	Description (Item)	Payable Number	Project Account Key	Amount
100-1605-7730	U.S. BANK	Pumpkin Carving Contest Gift Cards-Baskin-Robbins	11252020ME		40.00
100-1605-7730	U.S. BANK	Halloween Drive-Thru Banner (Curo Print)	11252020ME		242.55
100-1605-7730	U.S. BANK	Pet Costume Contest Gift Cards (Chewy.com)	11252020ME		100.00
100-1605-7730	U.S. BANK	Halloween Drive-Thru Food-Spec Order (Door Dash)	11252020ME		16.60
100-1605-7730	U.S. BANK	Halloween Drive-Thru Supplies (Target)	11252020ME		16.52
100-1605-7730	U.S. BANK	Refund-Halloween Drive-Thru Prop (Disney Store)	11252020ME		-39.69
100-1605-7730	U.S. BANK	Refund-Halloween Drive-Thru Candy (Sam's Club)	11252020ME		-101.36
100-1605-7730	U.S. BANK	Refund-Halloween String Lights (Amazon)	11252020ME		-264.44
100-1605-7733	U.S. BANK	SC Thanksgiving Drive-Thru 11/19/20 (Dickey's BBQ)	11252020ME		1,102.50
100-1605-7733	U.S. BANK	SC Thanksgiving Drive-Thru Pies (I Like Pie)	11252020ME		634.72
100-1605-7735	U.S. BANK	TC Special Event Gift Cards (Target)	11252020ME		171.00
100-1605-7980	U.S. BANK	Professional Development Book (Barnes & Noble)	11252020ME		27.78
100-1610-7616	U.S. BANK	Pool Lift Service Call (Blue Ocean Pool)	11252020ME		125.00
100-1610-7618	U.S. BANK	Skate Park Signs (Curo Print)	11252020ME		61.74
100-1610-7618	U.S. BANK	Retractable Belt Barrier (Amazon)	11252020ME		88.17
100-1610-7618	U.S. BANK	Outdoor Battery Lights (Home Depot)	11252020ME		98.93
Vendor 4484 - U.S. BANK Total:					12,422.16
Vendor: 5835 - WALLACE WOLFF					
100-1405-7690	WALLACE WOLFF	Planning Commission Meetin	11/16/2020		50.00
Vendor 5835 - WALLACE WOLFF Total:					50.00
Vendor: 5483 - WALMART COMMUNITY/SYNCB					
100-1605-7735	WALMART COMMUNITY/SYN	Teen Ctr Miss You Caravan	03418		39.52
100-1605-7733	WALMART COMMUNITY/SYN	Senior Ctr Storage/Organizer	00899		47.33
100-1605-7735	WALMART COMMUNITY/SYN	Teen Ctr Supplies	02978		38.89
100-1605-7730	WALMART COMMUNITY/SYN	Halloween Drive Thru Candy	02428		370.80
Vendor 5483 - WALMART COMMUNITY/SYNCB Total:					496.54
Vendor: 6113 - WARDS SERVICE					
100-1205-7650	WARDS SERVICE	Vehicle #24 Service/Repair	81663		620.30
Vendor 6113 - WARDS SERVICE Total:					620.30
Vendor: 4797 - WEX BANK					
100-1405-7650	WEX BANK	Fuel-CMD 10/1/20 - 10/31/20	68398361		37.30
100-1410-7650	WEX BANK	Fuel-CNG 10/1/20 - 10/31/20	68398361		42.27
Vendor 4797 - WEX BANK Total:					79.57
Fund 100 - GENERAL FUND Total:					586,418.38
Fund: 220 - GAS TAX FUN					
Vendor: 2352 - FORTEL TRAFFIC INC					
220-2210-7813	FORTEL TRAFFIC INC	VCalm Radar Sign (Equip/Labor/Install)	10360		6,225.00
Vendor 2352 - FORTEL TRAFFIC INC Total:					6,225.00
Vendor: 5907 - ULINE					
220-2220-7980	ULINE	Safety Vest/Hard Hat	126498321		51.65
Vendor 5907 - ULINE Total:					51.65
Fund 220 - GAS TAX FUN Total:					6,276.65

Council Warrant Register By Vendor

Payment Dates: 11/26/2020 - 12/9/2020

Account Number	Vendor Name	Description (Item)	Payable Number	Project Account Key	Amount
Fund: 240 - LIGHTING AND LANDSCAPE DISTRICT FUND					
Vendor: 1570 - A1 MAINTENANCE SERVICES CA					
240-2426-7810	A1 MAINTENANCE SERVICES	Grocery Outlet Ctr Sweeping 11/2020	195188		784.00
Vendor 1570 - A1 MAINTENANCE SERVICES CA Total:					784.00
Vendor: 3889 - BRIGHTVIEW LANDSCAPE SERVICES INC					
240-2410-7915	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 9/2020	6988432		7,500.00
240-2410-7917	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 9/2020	6988432		485.00
240-2410-7917	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 9/2020	6988432		4,845.00
240-2420-7914	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 9/2020	6988432		345.16
240-2421-7914	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 9/2020	6988432		1,300.00
240-2422-7914	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 9/2020	6988432		480.58
240-2423-7914	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 9/2020	6988432		900.00
240-2424-7914	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 9/2020	6988432		550.00
240-2425-7914	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 9/2020	6988432		400.00
240-2426-7914	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 9/2020	6988432		180.00
240-2427-7914	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 9/2020	6988432		630.33
240-2431-7914	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 9/2020	6988432		800.00
240-2432-7914	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 9/2020	6988432		835.00
240-2433-7914	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 9/2020	6988432		530.00
240-2434-7914	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 9/2020	6988432		355.00
240-2435-7914	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 9/2020	6988432		500.00
240-2425-7913	BRIGHTVIEW LANDSCAPE SER	Hearthstone Brush Clearance	7136796		2,132.00
Vendor 3889 - BRIGHTVIEW LANDSCAPE SERVICES INC Total:					22,768.07
Vendor: 4686 - CONSOLIDATED ELECTRICAL DISTRIBUTORS INC					
240-2405-7888	CONSOLIDATED ELECTRICAL D	Cityside Street Light Supplies	3301-534598		283.34
Vendor 4686 - CONSOLIDATED ELECTRICAL DISTRIBUTORS INC Total:					283.34
Vendor: 2028 - COUNTY OF LOS ANGELES DEPARTMENT OF PUBLIC WORKS					
240-2405-7890	COUNTY OF LOS ANGELES DEP	Installation of 38 Overhead Signs 10/2020	20110902376		1,615.70
240-2405-7890	COUNTY OF LOS ANGELES DEP	KITS Traffic Signal Monitoring 10/2020	20110902408		272.75
240-2405-7890	COUNTY OF LOS ANGELES DEP	Traffic Signal Timing 210 Fwy/BV St 10/2020	20110902422		1,836.60
240-2405-7890	COUNTY OF LOS ANGELES DEP	Shutdown Power @Hope Dr/Duarte Rd 10/2020	20110902451		1,360.49
240-2405-7890	COUNTY OF LOS ANGELES DEP	Traffic Signal Repairs 10/2020	20110902697		4,176.37
Vendor 2028 - COUNTY OF LOS ANGELES DEPARTMENT OF PUBLIC WORKS Total:					9,261.91
Vendor: 0788 - HOME DEPOT CREDIT SERVICES					
240-2433-7887	HOME DEPOT CREDIT SERVIC	Buena Vista Villas Planting	9301271		18.72
Vendor 0788 - HOME DEPOT CREDIT SERVICES Total:					18.72
Vendor: 5691 - SITEONE LANDSCAPE SUPPLY HOLDING LLC					
240-2410-7662	SITEONE LANDSCAPE SUPPLY	Irrigation Inventory Supplies	104919455-001		836.72
Vendor 5691 - SITEONE LANDSCAPE SUPPLY HOLDING LLC Total:					836.72

Council Warrant Register By Vendor

Payment Dates: 11/26/2020 - 12/9/2020

Account Number	Vendor Name	Description (Item)	Payable Number	Project Account Key	Amount
Vendor: 1521 - WEST COAST ARBORISTS INC					
240-2410-7896	WEST COAST ARBORISTS INC	Citywide Tree Planting	166314		10,880.00
Vendor 1521 - WEST COAST ARBORISTS INC Total:					10,880.00
Fund 240 - LIGHTING AND LANDSCAPE DISTRICT FUND Total:					44,832.76
Fund: 260 - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)					
Vendor: 5438 - LDM ASSOCIATES INC					
260-2605-8061	LDM ASSOCIATES INC	FY21 CDBG City Hall ADA Improvements 10/2020	6864	202102-CDBG ADA Improvem	100.00
260-2605-7965	LDM ASSOCIATES INC	LACDA Small Business Grant Program 10/2020	6865	202108- CDBG- Professional S	50.00
Vendor 5438 - LDM ASSOCIATES INC Total:					150.00
Fund 260 - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) Total:					150.00
Fund: 290 - SUPPLEMENTAL LAW ENFORCEMENT FUND					
Vendor: 0056 - LOS ANGELES COUNTY SHERIFF'S DEPARTMENT					
290-2905-7781	LOS ANGELES COUNTY SHERIF	Sheriff Contract 9/2020	210487AL		11,000.00
Vendor 0056 - LOS ANGELES COUNTY SHERIFF'S DEPARTMENT Total:					11,000.00
Fund 290 - SUPPLEMENTAL LAW ENFORCEMENT FUND Total:					11,000.00
Fund: 440 - PROPOSITION A TRANSIT FUND					
Vendor: 0903 - CITY OF MONROVIA					
440-4405-7650	CITY OF MONROVIA	Fuel-Transportation Dept 10/2020	2100881		64.27
Vendor 0903 - CITY OF MONROVIA Total:					64.27
Vendor: 3192 - FOOTHILL TRANSIT					
440-4405-8013	FOOTHILL TRANSIT	20th Installment of 3rd Bus 11/2020	F2802-1120		4,523.11
440-4405-7960	FOOTHILL TRANSIT	Duarte Local Service 10/2020	SI007788		28,680.25
Vendor 3192 - FOOTHILL TRANSIT Total:					33,203.36
Vendor: 0209 - SMART & FINAL					
440-4405-7980	SMART & FINAL	Yard Breakroom Supplies	10302		22.22
Vendor 0209 - SMART & FINAL Total:					22.22
Fund 440 - PROPOSITION A TRANSIT FUND Total:					33,289.85
Fund: 460 - PROPOSITION C TRANSIT FUND					
Vendor: 3192 - FOOTHILL TRANSIT					
460-4605-8013	FOOTHILL TRANSIT	20th Installment of 3rd Bus 11/2020	F2802-1120		2,544.25
460-4605-7960	FOOTHILL TRANSIT	Duarte Local Service 10/2020	SI007788		23,465.66
Vendor 3192 - FOOTHILL TRANSIT Total:					26,009.91
Fund 460 - PROPOSITION C TRANSIT FUND Total:					26,009.91
Grand Total:					707,977.55

Report Summary

Fund Summary

Fund	Payment Amount
100 - GENERAL FUND	586,418.38
220 - GAS TAX FUN	6,276.65
240 - LIGHTING AND LANDSCAPE DISTRICT FUND	44,832.76
260 - COMMUNITY DEVELOPMENT BLOCK GRANT (CDB	150.00
290 - SUPPLEMENTAL LAW ENFORCEMENT FUND	11,000.00
440 - PROPOSITION A TRANSIT FUND	33,289.85
460 - PROPOSITION C TRANSIT FUND	26,009.91
Grand Total:	707,977.55

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	514.95
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	140.00
100-1010-7614	Office Supplies	14.32
100-1010-7965	Professional Services	7,380.35
100-1010-7980	Other Expenses	135.75
100-1015-7682	Labor Counsel Legal	2,970.50
100-1020-7710	Chamber Of Commerce	1,600.00
100-1020-7711	Employee Recognition C	1,191.37
100-1020-7712	Community Information	1,824.98
100-1020-7722	City Web Site	755.64
100-1020-7724	Post Office Parking	115.00
100-1020-7726	Council Cablecasting	2,234.99
100-1205-7610	Travel, Mtgs & Conf	177.44
100-1205-7613	Duplications And Photos	1,025.35
100-1205-7614	Office Supplies	15.42
100-1205-7615	Emergency Supplies	748.51
100-1205-7650	Vehicle Maintenance	1,391.94
100-1205-7761	Parking Ticket Collect	1,657.29
100-1205-7779	Youth Programs	188.17
100-1205-7780	Animal Control	100.00
100-1205-7781	Contract Law Enforceme	378,109.17
100-1205-7787	Public Safety Cntr Lease	12,039.00
100-1205-7980	Other Expenses	28,215.26
100-1405-7610	Travel, Mtgs & Conf	150.00
100-1405-7612	Publications and Dues	461.94
100-1405-7613	Duplications And Photos	15.99
100-1405-7614	Office Supplies	16.28
100-1405-7650	Vehicle Maintenance	37.30
100-1405-7690	Planning Commission	250.00
100-1405-7801	Industrial Waste Inspecti	2,924.75
100-1405-7965	Professional Services	7,388.00
100-1405-7967	Public Works Inspection	4,960.00
100-1405-7969	City Engineer	847.50
100-1405-7980	Other Expenses	1,227.60
100-1410-7612	Publications and Dues	89.00
100-1410-7650	Vehicle Maintenance	1,678.83
100-1410-7656	Emergency Generator	145.00
100-1410-7810	Street Sweeping	122.00
100-1410-7980	Other Expenses	131.37
100-1410-8030	Other Equipment (Capit	712.12
100-1415-7916	Landscape-Sport Park	1,430.00

Account Summary

Account Number	Account Name	Payment Amount
100-1605-7002	Regular Salaries	76.92
100-1605-7612	Publications and Dues	119.40
100-1605-7614	Office Supplies	136.01
100-1605-7650	Vehicle Maintenance	150.70
100-1605-7730	Special Events	5,663.86
100-1605-7733	Senior Center	2,317.86
100-1605-7735	Teen Center	262.40
100-1605-7739	Publicity	2,450.70
100-1605-7980	Other Expenses	50.00
100-1610-7616	Pool Supplies	3,076.87
100-1610-7618	Building Supplies	980.45
100-1610-8100	Other Capital Improvem	60,432.01
100-1805-7610	Travel, Mtgs & Conf	119.72
100-1805-7612	Publications and Dues	235.00
100-1805-7614	Office Supplies	74.96
100-1805-7764	CA CEC Annual Principal	8,577.94
100-1805-7765	CA CEC Annual Interest	1,531.27
100-1805-7965	Professional Services	17,400.00
100-1805-7980	Other Expenses	12.00
100-1810-7965	Professional Services	812.50
100-1810-7980	Other Expenses	100.00
100-1815-7632	Software Maintenance	409.90
100-1815-7821	Personal Computer Supp	1,933.00
100-1815-7830	Telephones	1,363.41
100-1815-7831	Wireless Phones/Device	406.14
100-1815-7965	Professional Services	8,700.00
100-1815-7980	Other Expenses	514.48
100-1825-7614	Office Supplies	145.75
100-1825-7630	Equipment Lease	402.41
100-1825-7631	Equipment Maintenance	468.24
100-1825-7674	Retiree Health Insurance	2,525.00
100-1825-7945	Operation Of Acq Prop	41.67
100-2023	EE City Kitty Contributio	50.00
100-2127	Retention Payable	-3,021.61
100-2200	Unearned Revenue	552.00
100-4302	Parking Citations	60.00
100-4408	Property Rental	1,779.34
220-2210-7813	Regulatory Signs	6,225.00
220-2220-7980	Other Expenses	51.65
240-2405-7888	Repairs-Citywide	283.34
240-2405-7890	Repairs-Traffic Signal	9,261.91
240-2410-7662	Other Serv-Citywide	836.72
240-2410-7896	Tree Planting-Citywide	10,880.00
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
240-2423-7914	Landscape Maintenance	900.00
240-2424-7914	Landscape Maintenance	550.00
240-2425-7913	Brush Clearance	2,132.00
240-2425-7914	Landscape Maintenance	400.00
240-2426-7810	Street Sweeping	784.00
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
240-2433-7887	Repairs & Replacements	18.72

Account Summary

Account Number	Account Name	Payment Amount
240-2433-7914	Landscape Maintenance	530.00
240-2434-7914	Landscape Maintenance	355.00
240-2435-7914	Landscape Maintenance	500.00
260-2605-7965	Professional Services	50.00
260-2605-8061	ADA Curb Ramps (Capita	100.00
290-2905-7781	Contract Law Enforceme	11,000.00
440-4405-7650	Vehicle Maintenance	64.27
440-4405-7960	Foothill Transit Operatio	28,680.25
440-4405-7980	Other Expenses	22.22
440-4405-8013	Vehicles (Capital)	4,523.11
460-4605-7960	Foothill Tranist Operatio	23,465.66
460-4605-8013	Vehicles (Capital)	2,544.25
Grand Total:		707,977.55

Project Account Summary

Project Account Key	Payment Amount
None	590,671.00
201023-Annual Int Pmt-EECBG	1,531.27
201023-Annual Prin Pmts-EECBG	8,577.94
201914-Other Expenses-Cal VIP	26,750.00
201914-Sheriff Contract-Cal VIP	18,612.85
202013-CERT-Other Exp #EP4051 OPR	570.00
202017- Retention Infrastructure Modernization Pro	-3,021.61
202017-Infrastructure Modernization Program	60,432.01
202024-Comm Information-Coronavirus Response	1,800.00
202102-CDBG ADA Improvement Project	100.00
202105-Other Exp-Tobacco Grant	83.08
202108- CDBG- Professional Services	50.00
250004 - Property Rent - Nextel Rent (Otis Gordon)	1,779.34
250016-Oper of Acq Prop-1229 Pops Road	41.67
Grand Total:	707,977.55



City of Duarte

Council Warrant Register By Account By Fund

Payment Dates 11/26/2020 - 12/9/2020

Account Number	Vendor Name	Description (Item)	Payment Number	Project Account Key	Amount
Fund: 100 - GENERAL FUND					
100-1805-7612	INTERNATIONAL INSTITUTE O	Roxanne Breceda Membership 1/1/21 - 12/31/	215678		235.00
100-1020-7724	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 9/2020	215662		115.00
100-1415-7916	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 9/2020	215662		1,430.00
100-1825-7945	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 9/2020	215662	250016-Oper of Acq Prop-122	41.67
100-2023	LARRY BRECEDA	City Kitty Baby Gift	789		50.00
100-1205-7980	COUNTY OF LOS ANGELES PR	DPO Abernathy PIP Program 7/1/20 - 9/30/20	215673	201914-Other Expenses-Cal V	26,750.00
100-1410-7980	HOME DEPOT CREDIT SERVIC	Return-Truck Tool Supplies	EFT10683		-27.53
100-1605-7730	HOME DEPOT CREDIT SERVIC	Halloween Paint/Paint Brushe	EFT10683		101.55
100-1610-7618	HOME DEPOT CREDIT SERVIC	Facility Maint Supplies/Repair	EFT10683		100.67
100-1610-7618	HOME DEPOT CREDIT SERVIC	Facility Maint Supplies/Repair	EFT10683		197.73
100-1605-7735	WALMART COMMUNITY/SYN	Teen Ctr Miss You Caravan	215699		39.52
100-1410-8030	HOME DEPOT CREDIT SERVIC	City Yard Tools and Equipment	EFT10683		712.12
100-1410-7612	CASHIER DEPARTMENT OF PE	Gerard Batista QAL License Renewal	215668		120.00
100-1410-7612	CASHIER DEPARTMENT OF PE	Lamberto Flores QAL Certificate Renewal	215669		60.00
100-1205-7781	LOS ANGELES COUNTY SHERIF	Sheriff Contract 9/2020	215683		354,519.33
100-1205-7781	LOS ANGELES COUNTY SHERIF	Sheriff Contract 9/2020	215683	201914-Sheriff Contract-Cal VI	18,612.85
100-1010-7965	TRIEPI SMITH & ASSOCIATES	Communications/Social Media Mgmt 10/2020	814		6,355.00
100-1410-7980	HOME DEPOT CREDIT SERVIC	Truck Tool Supplies	EFT10683		136.68
100-1610-7618	HOME DEPOT CREDIT SERVIC	Halloween Supplies	EFT10683		32.23
100-1610-7618	HOME DEPOT CREDIT SERVIC	Halloween Supplies	EFT10683		75.20
100-1605-7733	WALMART COMMUNITY/SYN	Senior Ctr Storage/Organizer	215699		47.33
100-1405-7612	AMERICAN PLANNING ASSOCI	Jason Golding Membership Dues 1/1/21 - 12/31/21	215658		360.00
100-1610-7618	HOME DEPOT CREDIT SERVIC	Facility Maint Supplies/Repair	EFT10683		25.12
100-1610-7618	HOME DEPOT CREDIT SERVIC	Facility Supplies/Repairs	EFT10683		8.78
100-1610-7618	HOME DEPOT CREDIT SERVIC	Halloween Supplies	EFT10683		43.97
100-1605-7735	WALMART COMMUNITY/SYN	Teen Ctr Supplies	215699		38.89
100-1610-7618	HOME DEPOT CREDIT SERVIC	Facility Supplies/Repairs	EFT10683		15.35
100-1610-7618	HOME DEPOT CREDIT SERVIC	Facility Supplies/Repairs	EFT10683		38.30
100-1605-7730	WALMART COMMUNITY/SYN	Halloween Drive Thru Candy	215699		370.80
100-1610-7618	HOME DEPOT CREDIT SERVIC	Facility Supplies/Repairs	EFT10683		27.68
100-1410-7656	SUNWEST ENGINEERING	Underground Fuel Tank Inspection 10/22/20	812		145.00
100-1610-8100	CLIMATEC LLC	Infrastructure Modernization Project	215670	202017-Infrastructure Moder	42,511.01
100-2127	CLIMATEC LLC	Retention	215670	202017- Retention Infrastruct	-2,125.56
100-1815-7821	THE TECHNOLOGY DEPOT INC	Internet Filter Maintenance 1/17/21 - 1/16/22	813		1,933.00
100-1610-7618	HOME DEPOT CREDIT SERVIC	Facility Supplies/Repairs	EFT10683		166.58
100-1610-7616	CALIBER COMMERCIAL POOL	Additional Work	215663		1,248.03
100-1610-7616	CALIBER COMMERCIAL POOL	Heater Preventative Maintenance	215663		1,703.84
100-1405-7801	COUNTY OF LOS ANGELES DEP	Industrial Waste Inspections 10/2020	215672		2,924.75
100-1605-7730	JCL TRAFFIC SERVICES	Halloween Howl Message Board Rental	215679		380.00

Council Warrant Register By Account

Payment Dates: 11/26/2020 - 12/9/2020

Account Number	Vendor Name	Description (Item)	Payment Number	Project Account Key	Amount
100-1020-7712	JCL TRAFFIC SERVICES	(2) Covid-19 Mesage Board Rental 10/7/20 - 11/7/20	215679	202024-Comm Information-C	1,800.00
100-1605-7733	SMART & FINAL	SC Food Bank Volunteer Drink	810		29.55
100-1405-7965	LDM ASSOCIATES INC	FY21 Federal Grant Administration 10/2020	802		350.00
100-1405-7614	STAPLES ADVANTAGE	Office Supplies	811		16.28
100-1010-7614	STAPLES ADVANTAGE	Office Supplies	811		14.32
100-1205-7761	DATA TICKET INC	Parking Citation Processing 10/2020	793		1,657.29
100-1005-7642	MARGARET FINLAY	Council Vehicle Allowance	795		75.00
100-1005-7646	TZEITEL PARAS-CARACCI	Council Vehicle Allowance	806		75.00
100-1005-7648	SAMUEL KANG	Council Vehicle Allowance	215680		75.00
100-1005-7649	BRYAN URIAS	Council Vehicle Allowance	820		75.00
100-1005-7650	TONEY LEWIS	Council Vehicle Allowance	803		75.00
100-1825-7674	STEVE ESBENSHADE	Health Insurance Reimbursement	794		218.00
100-1825-7674	CATHERINE BRATTA	Health Insurance Reimbursement	215661		435.00
100-1825-7674	EFREN CASTRO	Health Insurance Reimbursement	792		566.00
100-1825-7674	JIM KIRCHNER	Health Insurance Reimbursement	215681		435.00
100-1825-7674	LINDA HENDERSON	Health Insurance Reimbursement	801		435.00
100-1825-7674	GINNY JOYCE BELBA	Health Insurance Reimbursement	215660		218.00
100-1825-7674	JACQUELINE BURCKHARD	Health Insurance Reimbursement	790		218.00
100-1410-7650	CITY OF MONROVIA	Fuel-Field Srvc 10/2020	215688		1,399.05
100-1605-7650	CITY OF MONROVIA	Fuel-Parks & Recreation 10/2020	215688		150.70
100-1205-7650	CITY OF MONROVIA	Fuel-Public Safety 10/2020	215688		771.64
100-1205-7781	CITY OF MONROVIA	Fuel-Sheriff's Dept 10/2020	215688		4,976.99
100-1825-7630	CANON FINANCIAL SERVICES I	PS Copier Leaseb 11/1/20 - 11/30/20	215666		402.41
100-1825-7631	CANON FINANCIAL SERVICES I	PS Copier Maintenance 10/1/20 - 10/31/20	215666		118.39
100-1410-7650	AUTOZONE	Vehicle #4 Battery	215659		134.01
100-1410-7650	SOUTH COAST AQMD	Portable Equipment Inspection Fee	215695		103.50
100-1410-7810	A1 MAINTENANCE SERVICES	Las Brisas Sweeping 11/2020	215657		61.00
100-1410-7810	A1 MAINTENANCE SERVICES	Las Posadas Sweeping 11/2020	215657		61.00
100-1815-7965	MAXTREME INC	IT Helpdesk 11/2020	804		8,700.00
100-1815-7980	MAXTREME INC	Crash Plan Recovery 11/2020	804		200.00
100-1205-7780	CALIFORNIA ANIMAL WELFAR	Animal Control FY21 Membership	215664		100.00
100-1825-7631	CANON SOLUTIONS AMERICA	CH (2) Copier Maintenance 10/16/20 - 11/15/20	215667		320.22
100-1825-7631	CANON SOLUTIONS AMERICA	SC Copier Maintenance 10/16/20 - 11/15/20	215667		21.34
100-1825-7631	CANON SOLUTIONS AMERICA	TC Copier Maintenance 10/16/20 - 11/15/20	215667		8.29
100-1405-7690	WALLACE WOLFF	Planning Commission Meetin	215700		50.00
100-1405-7690	SARA VASQUEZ	Planning Commission Meetin	215698		50.00
100-1405-7690	PAULA WATSON-GARDNER	Planning Commission Meetin	822		50.00
100-1405-7690	GEORGE K FARRA	Planning Commission Meetin	215675		50.00
100-1405-7690	CHRISTINA HEANY	Planning Commission Meetin	800		50.00
100-1020-7726	LEVON YOTNAKHPARIAN	CC Cablecast 9/22/20	215701		550.00
100-1020-7726	LEVON YOTNAKHPARIAN	CC Cablecast 10/2020	215701		1,100.00
100-1020-7726	LEVON YOTNAKHPARIAN	CC Cablecast 11/10/2020	215701		550.00
100-1020-7711	SMART & FINAL	Employee Thanksgiving Drinks	810		11.91
100-1825-7614	HOLIDAY SIGNS LLC	Holiday Signs	215677		118.20

Council Warrant Register By Account

Payment Dates: 11/26/2020 - 12/9/2020

Account Number	Vendor Name	Description (Item)	Payment Number	Project Account Key	Amount
100-1405-7967	RKA CONSULTING GROUP	City of Hope PW Inspections 10/2020	215690		4,960.00
100-1405-7969	RKA CONSULTING GROUP	Duarte Rd Lighting/Ped Improvements 10/2020	215690		847.50
100-1405-7965	RKA CONSULTING GROUP	City Hall Courtyard Design 10/2020	215690		7,038.00
100-1010-7965	THE SAUCE CREATIVE SERVICE	Winter 2020/21 Newsletter Design/Layout	809		750.00
100-1205-7613	THE SAUCE CREATIVE SERVICE	Winter 2020/21 Newsletter Design/Layout	809		750.00
100-1605-7739	THE SAUCE CREATIVE SERVICE	Winter 2020/21 Newsletter Design/Layout	809		1,500.00
100-1020-7711	SMART & FINAL	Employee Thanksgiving Drinks	810		26.85
100-1010-7965	THE SAUCE CREATIVE SERVICE	Winter 2020/21 Newsletter Office Copies	809		275.35
100-1205-7613	THE SAUCE CREATIVE SERVICE	Winter 2020/21 Newsletter Office Copies	809		275.35
100-1605-7739	THE SAUCE CREATIVE SERVICE	Winter 2020/21 Newsletter Office Copies	809		550.70
100-1815-7830	NEC FINANCIAL SERVICES LLC	Mitel Phone System Pymt 35 of 60	EFT10668		1,340.10
100-1020-7722	GRANICUS INC	Civica Website Hosting 11/19/20 - 12/18/20	798		755.64
100-1020-7710	LUDECKE PROPERTY MANAGE	Chamber Lease 12/2020	215684		1,600.00
100-1205-7650	WARDS SERVICE	Vehicle #24 Service/Repair	821		620.30
100-1805-7965	MACLEOD WATTS INC	GASB 75 FY20 Report	215685		1,900.00
100-1205-7615	ANTHONY HADLOC	CERT Challenge Coins	799		479.31
100-1205-7980	HENRY SALCIDO	CERT/LISTOS Stipend	215691	202013-CERT-Other Exp #EP4	570.00
100-1605-7733	ABRAHAM MARTINEZ	SC Santa Drive-Thru Concert	215686		250.00
100-1605-7733	ABRAHAM MARTINEZ	SC Live Stream Holiday Conce	215687		200.00
100-1810-7965	SHAW HR CONSULTING	HR Consulting 10/16/20	215692		812.50
100-1005-7647	ELIZABETH NOWAK REILLY	Membership/Meeting Expense Reimbursement	807		514.95
100-1205-7787	MVP, LLC	Public Safety Lease	805		12,039.00
100-1805-7965	ADASTRAGOV INC	Labor Costing Module-Annual Licensing Fee FY21	788		5,000.00
100-1805-7965	GOVINVEST INC	OPEB/Pension Module Annual Licensing FY21	797		9,500.00
100-1605-7733	SMART & FINAL	SC Santa Is Coming To Town Supplies	810		44.95
100-1605-7730	SMART & FINAL	Santa's Sleigh Ride Candy Canes	810		59.97
100-1605-7739	THE SAUCE CREATIVE SERVICE	Santa's Sleigh Ride Instagram Flyer	809		175.00
100-1605-7739	THE SAUCE CREATIVE SERVICE	Holiday Home Decorating Flyers & Signs	809		225.00
100-4302	DAVIN SIEGEL	Citation Refund (Dismissed)	215693		60.00
100-1205-7610	U.S. BANK	Mtg w/APU/Boys & Girls Club (Max's)	815		70.50
100-1205-7610	U.S. BANK	Meeting w/Captain Flores (Raffi's Catering)	815		26.46
100-1205-7610	U.S. BANK	Staff Meeting 11/5/20 (Raffi's Catering)	815		80.48
100-1205-7614	U.S. BANK	Printer Cable (Amazon)	815		15.42
100-1205-7615	U.S. BANK	EOC Solar Supplies (Amazon)	815		269.20
100-1205-7779	U.S. BANK	DART Halloween Costume Contest Gift Cards (Target)	815		120.00
100-1205-7779	U.S. BANK	Halloween Howl Booth Candy (Target)	815		48.17
100-1205-7779	U.S. BANK	Red Ribbon Week Winner Gift Cards(Amazon)	815		40.00
100-1205-7779	U.S. BANK	Refund DART Giftcard (Target)	815		-20.00
100-1205-7980	U.S. BANK	Neighborhood Watch Supplies (Amazon)	815		186.64

Council Warrant Register By Account

Payment Dates: 11/26/2020 - 12/9/2020

Account Number	Vendor Name	Description (Item)	Payment Number	Project Account Key	Amount
100-1205-7980	U.S. BANK	Office Water (Sparkletts)	815		110.16
100-1205-7980	U.S. BANK	Zoom 11/23/20 - 7/1/21	815		90.76
100-1205-7980	U.S. BANK	Halloween Howl Event	815		386.98
		Volunteer Food (Max's)			
100-1205-7980	U.S. BANK	Adobe Creative Cloud	815	202105-Other Exp-Tobacco Gr	52.99
		(Tobacco Grant)			
100-1205-7980	U.S. BANK	Halloween Event Supplies	815		15.42
		(Target)			
100-1405-7610	U.S. BANK	Cecilia Contreras 2020 City	819		150.00
		Clerks New Law Seminar			
100-1405-7613	U.S. BANK	Lg Data File Transfer-Hightail	819		15.99
100-1410-7612	U.S. BANK	Duplicate Payment-Gerard	819		-91.00
		Batista CWEA Dues			
100-1010-7610	U.S. BANK	North SGV ADHOC Mtg Box	818		115.00
		Lunches (Jersey Mikes)			
100-1010-7610	U.S. BANK	Victoria Rocha 2020 Bills	818		25.00
		Signed into Law			
100-1020-7712	U.S. BANK	Hootsuite 11/2/20 - 12/1/20	818		14.99
100-1020-7712	U.S. BANK	Spotify	818		9.99
100-1205-7980	U.S. BANK	Facebook Ads-Tobacco Free	818	202105-Other Exp-Tobacco Gr	30.09
		Tuesdays			
100-1020-7711	U.S. BANK	Employee Thanksgiving Lunch	817		1,099.76
		11/19/20 (Boston Mkt)			
100-1020-7711	U.S. BANK	Employee Thanksgiving Lunch	817		52.85
		11/19/20 (Home Depot)			
100-1020-7726	U.S. BANK	Adobe Creative Cloud	817		34.99
100-1405-7612	U.S. BANK	Adobe Creative Cloud	817		101.94
100-1405-7980	U.S. BANK	AutoCAD Annual Subscription	817		1,227.60
		(2) 11/24/20 - 11/23/21			
100-1605-7733	U.S. BANK	SC Netflix 11/6/20 - 12/5/20	817		8.81
100-1605-7735	U.S. BANK	TC Netflix 11/12/20 - 12/11/2	817		12.99
100-1805-7610	U.S. BANK	Kristen Lunch	817		60.72
		w/Councilmember 11/2/20			
		(Bella Sera)			
100-1805-7610	U.S. BANK	Admin Srvcs Staff Meeting	817		59.00
		11/23/20 (T Burgers)			
100-1805-7614	U.S. BANK	Return-Admin Srvc Printer	817		-94.83
		Toner (Amazon)			
100-1805-7614	U.S. BANK	Admin Srvc (Angela) Printer	817		169.79
		Toner (Amazon)			
100-1805-7980	U.S. BANK	Microsoft 365 10/27/20 -	817		12.00
		11/26/20			
100-1815-7632	U.S. BANK	Finance Webinar 11/7/20 -	817		80.00
		12/6/20 (Zoom)			
100-1815-7632	U.S. BANK	HR/Michelle-Adobe AcroPro	817		14.99
100-1815-7632	U.S. BANK	Adobe Creative Cloud	817		314.91
100-1815-7830	U.S. BANK	SC Elevator 911-Vonage	817		23.31
100-1825-7614	U.S. BANK	Bank Deposit Bags (Amazon)	817		27.55
100-1010-7980	U.S. BANK	Staff Pumpkin Carving Pizza	816		127.79
		(Monrovia Pizza Co)			
100-1010-7980	U.S. BANK	Small Pumpkins (Trader Joe's)	816		7.96
100-1605-7612	U.S. BANK	Canva Subscription	816		119.40
100-1605-7614	U.S. BANK	Adjustable Background Stand	816		47.84
		(Amazon)			
100-1605-7614	U.S. BANK	Poster Stand (Amazon)	816		55.11
100-1605-7614	U.S. BANK	Forehead Thermometer	816		33.06
		(Amazon)			
100-1605-7730	U.S. BANK	Halloween Howl T-	816		50.05
		Shirts/Mask (Amazon)			
100-1605-7730	U.S. BANK	Refund-Halloween Drive-Thru	816		-101.36
		Candy (Sam's Club)			
100-1605-7730	U.S. BANK	Refund-Halloween Drive-Thru	816		-39.69
		Prop (Disney Store)			

Council Warrant Register By Account

Payment Dates: 11/26/2020 - 12/9/2020

Account Number	Vendor Name	Description (Item)	Payment Number	Project Account Key	Amount
100-1605-7730	U.S. BANK	Halloween Drive-Thru Supplies (Target)	816		16.52
100-1605-7730	U.S. BANK	Halloween Drive-Thru Food-Spec Order (Door Dash)	816		16.60
100-1605-7730	U.S. BANK	Refund-Halloween String Lights (Amazon)	816		-264.44
100-1605-7730	U.S. BANK	Santa Sleigh Kit (Amazon)	816		135.60
100-1605-7730	U.S. BANK	Pet Costume Contest Gift Cards (Chewy.com)	816		100.00
100-1605-7730	U.S. BANK	Halloween Drive-Thru Table Cloths (Arcadia Party)	816		136.50
100-1605-7730	U.S. BANK	Halloween Drive-Thru Banner (Curo Print)	816		242.55
100-1605-7730	U.S. BANK	Halloween Drive-Thru Food (Panda Express)	816		382.35
100-1605-7730	U.S. BANK	Halloween Drive-Thru Candy (Sam's Club)	816		453.12
100-1605-7730	U.S. BANK	Halloween Props/Lights (Studio 116)	816		3,500.00
100-1605-7730	U.S. BANK	Santa Sleigh Lights (Amazon)	816		83.74
100-1605-7730	U.S. BANK	Pumpkin Carving Contest Gift Cards-Baskin-Robbins	816		40.00
100-1605-7733	U.S. BANK	SC Thanksgiving Drive-Thru Pies (I Like Pie)	816		634.72
100-1605-7733	U.S. BANK	SC Thanksgiving Drive-Thru 11/19/20 (Dickey's BBQ)	816		1,102.50
100-1605-7735	U.S. BANK	TC Special Event Gift Cards (Target)	816		171.00
100-1605-7980	U.S. BANK	Professional Development Book (Barnes & Noble)	816		27.78
100-1610-7616	U.S. BANK	Pool Lift Service Call (Blue Ocean Pool)	816		125.00
100-1610-7618	U.S. BANK	Skate Park Signs (Curo Print)	816		61.74
100-1610-7618	U.S. BANK	Retractable Belt Barrier (Amazon)	816		88.17
100-1610-7618	U.S. BANK	Outdoor Battery Lights (Home Depot)	816		98.93
100-1805-7965	LSL CPAs	Annual GASB 68 Report FY20	215682		1,000.00
100-1405-7650	WEX BANK	Fuel-CMD 10/1/20 - 10/31/20	EFT10682		37.30
100-1410-7650	WEX BANK	Fuel-CNG 10/1/20 - 10/31/20	EFT10682		42.27
100-1205-7980	SMART & FINAL	Yard Breakroom Supplies	810		22.22
100-1410-7980	SMART & FINAL	Yard Breakroom Supplies	810		22.22
100-1605-7980	SMART & FINAL	Yard Breakroom Supplies	810		22.22
100-1810-7980	NAVIA BENEFIT SOLUTIONS	FSA Processing 11/2020	215689		100.00
100-1805-7764	STATE OF CALIFORNIA ENERG	CEC Payment 17 of 27	215696	201023-Annual Prin Pmts-EEC	8,577.94
100-1805-7765	STATE OF CALIFORNIA ENERG	CEC Payment 17 of 27	215696	201023-Annual Int Pmt-EECB	1,531.27
100-1610-8100	CLIMATEC LLC	Infrastructure Modernization Project	215670	202017-Infrastructure Moder	17,921.00
100-2127	CLIMATEC LLC	Retention	215670	202017- Retention Infrastruct	-896.05
100-1015-7682	BURKE, WILLIAMS & SORENSE	Labor Legal 10/2020	791		1,760.50
100-1015-7682	BURKE, WILLIAMS & SORENSE	Labor Legal 10/2020*	791		1,210.00
100-1605-7002	PAMELA ROMERO	CPR Stipend	808		76.92
100-1815-7831	MAXTREME INC	iPhone Accessories	804		406.14
100-1815-7980	MAXTREME INC	Keyboard/Bluetooth Mouse/Printer Toner	804		314.48
100-2200	CALIFORNIA VOLUNTEERS	CERTS Overpayment Inv #2 (Oct 2019 - Dec 2019)	215665		552.00
100-4408	DUARTE UNIFIED SCHOOL DIS	Nextel Lease 12/2020	215674	250004 - Property Rent - Next	1,779.34
Fund 100 - GENERAL FUND Total:					586,418.38
Fund: 220 - GAS TAX FUN					
220-2220-7980	ULINE	Safety Vest/Hard Hat	215697		51.65

Council Warrant Register By Account

Payment Dates: 11/26/2020 - 12/9/2020

Account Number	Vendor Name	Description (Item)	Payment Number	Project Account Key	Amount
220-2210-7813	FORTEL TRAFFIC INC	VCalm Radar Sign (Equip/Labor/Install)	215676		6,225.00
Fund 220 - GAS TAX FUN Total:					6,276.65
Fund: 240 - LIGHTING AND LANDSCAPE DISTRICT FUND					
240-2410-7915	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 9/2020	215662		7,500.00
240-2410-7917	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 9/2020	215662		485.00
240-2410-7917	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 9/2020	215662		4,845.00
240-2420-7914	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 9/2020	215662		345.16
240-2421-7914	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 9/2020	215662		1,300.00
240-2422-7914	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 9/2020	215662		480.58
240-2423-7914	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 9/2020	215662		900.00
240-2424-7914	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 9/2020	215662		550.00
240-2425-7914	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 9/2020	215662		400.00
240-2426-7914	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 9/2020	215662		180.00
240-2427-7914	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 9/2020	215662		630.33
240-2431-7914	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 9/2020	215662		800.00
240-2432-7914	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 9/2020	215662		835.00
240-2433-7914	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 9/2020	215662		530.00
240-2434-7914	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 9/2020	215662		355.00
240-2435-7914	BRIGHTVIEW LANDSCAPE SER	Landscape Maintenance 9/2020	215662		500.00
240-2433-7887	HOME DEPOT CREDIT SERVIC	Buena Vista Villas Planting	EFT10683		18.72
240-2405-7890	COUNTY OF LOS ANGELES DEP	Installation of 38 Overhead Signs 10/2020	215672		1,615.70
240-2405-7890	COUNTY OF LOS ANGELES DEP	KITS Traffic Signal Monitoring 10/2020	215672		272.75
240-2405-7890	COUNTY OF LOS ANGELES DEP	Traffic Signal Timing 210 Fwy/BV St 10/2020	215672		1,836.60
240-2405-7890	COUNTY OF LOS ANGELES DEP	Shutdown Power @Hope Dr/Duarte Rd 10/2020	215672		1,360.49
240-2405-7890	COUNTY OF LOS ANGELES DEP	Traffic Signal Repairs 10/2020	215672		4,176.37
240-2410-7896	WEST COAST ARBORISTS INC	Citywide Tree Planting	823		10,880.00
240-2426-7810	A1 MAINTENANCE SERVICES	Grocery Outlet Ctr Sweeping 11/2020	215657		784.00
240-2410-7662	SITEONE LANDSCAPE SUPPLY	Irrigation Inventory Supplies	215694		836.72
240-2405-7888	CONSOLIDATED ELECTRICAL D	Cityside Street Light Supplies	215671		283.34
240-2425-7913	BRIGHTVIEW LANDSCAPE SER	Hearthstone Brush Clearance	215662		2,132.00
Fund 240 - LIGHTING AND LANDSCAPE DISTRICT FUND Total:					44,832.76
Fund: 260 - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)					
260-2605-8061	LDM ASSOCIATES INC	FY21 CDBG City Hall ADA Improvements 10/2020	802	202102-CDBG ADA Improvem	100.00
260-2605-7965	LDM ASSOCIATES INC	LACDA Small Business Grant Program 10/2020	802	202108- CDBG- Professional S	50.00
Fund 260 - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) Total:					150.00
Fund: 290 - SUPPLEMENTAL LAW ENFORCEMENT FUND					
290-2905-7781	LOS ANGELES COUNTY SHERIF	Sheriff Contract 9/2020	215683		11,000.00
Fund 290 - SUPPLEMENTAL LAW ENFORCEMENT FUND Total:					11,000.00

Council Warrant Register By Account

Payment Dates: 11/26/2020 - 12/9/2020

Account Number	Vendor Name	Description (Item)	Payment Number	Project Account Key	Amount
Fund: 440 - PROPOSITION A TRANSIT FUND					
440-4405-8013	FOOTHILL TRANSIT	20th Installment of 3rd Bus 11/2020	796		4,523.11
440-4405-7650	CITY OF MONROVIA	Fuel-Transportation Dept 10/2020	215688		64.27
440-4405-7980	SMART & FINAL	Yard Breakroom Supplies	810		22.22
440-4405-7960	FOOTHILL TRANSIT	Duarte Local Service 10/2020	796		28,680.25
Fund 440 - PROPOSITION A TRANSIT FUND Total:					33,289.85
Fund: 460 - PROPOSITION C TRANSIT FUND					
460-4605-8013	FOOTHILL TRANSIT	20th Installment of 3rd Bus 11/2020	796		2,544.25
460-4605-7960	FOOTHILL TRANSIT	Duarte Local Service 10/2020	796		23,465.66
Fund 460 - PROPOSITION C TRANSIT FUND Total:					26,009.91
Grand Total:					707,977.55

Report Summary

Fund Summary

Fund	Payment Amount
100 - GENERAL FUND	586,418.38
220 - GAS TAX FUN	6,276.65
240 - LIGHTING AND LANDSCAPE DISTRICT FUND	44,832.76
260 - COMMUNITY DEVELOPMENT BLOCK GRANT (CDB	150.00
290 - SUPPLEMENTAL LAW ENFORCEMENT FUND	11,000.00
440 - PROPOSITION A TRANSIT FUND	33,289.85
460 - PROPOSITION C TRANSIT FUND	26,009.91
Grand Total:	707,977.55

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	514.95
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	140.00
100-1010-7614	Office Supplies	14.32
100-1010-7965	Professional Services	7,380.35
100-1010-7980	Other Expenses	135.75
100-1015-7682	Labor Counsel Legal	2,970.50
100-1020-7710	Chamber Of Commerce	1,600.00
100-1020-7711	Employee Recognition C	1,191.37
100-1020-7712	Community Information	1,824.98
100-1020-7722	City Web Site	755.64
100-1020-7724	Post Office Parking	115.00
100-1020-7726	Council Cablecasting	2,234.99
100-1205-7610	Travel, Mtgs & Conf	177.44
100-1205-7613	Duplications And Photos	1,025.35
100-1205-7614	Office Supplies	15.42
100-1205-7615	Emergency Supplies	748.51
100-1205-7650	Vehicle Maintenance	1,391.94
100-1205-7761	Parking Ticket Collect	1,657.29
100-1205-7779	Youth Programs	188.17
100-1205-7780	Animal Control	100.00
100-1205-7781	Contract Law Enforceme	378,109.17
100-1205-7787	Public Safety Cntr Lease	12,039.00
100-1205-7980	Other Expenses	28,215.26
100-1405-7610	Travel, Mtgs & Conf	150.00
100-1405-7612	Publications and Dues	461.94
100-1405-7613	Duplications And Photos	15.99
100-1405-7614	Office Supplies	16.28
100-1405-7650	Vehicle Maintenance	37.30
100-1405-7690	Planning Commission	250.00
100-1405-7801	Industrial Waste Inspecti	2,924.75
100-1405-7965	Professional Services	7,388.00
100-1405-7967	Public Works Inspection	4,960.00
100-1405-7969	City Engineer	847.50
100-1405-7980	Other Expenses	1,227.60
100-1410-7612	Publications and Dues	89.00
100-1410-7650	Vehicle Maintenance	1,678.83
100-1410-7656	Emergency Generator	145.00
100-1410-7810	Street Sweeping	122.00
100-1410-7980	Other Expenses	131.37
100-1410-8030	Other Equipment (Capit	712.12
100-1415-7916	Landscape-Sport Park	1,430.00

Account Summary

Account Number	Account Name	Payment Amount
100-1605-7002	Regular Salaries	76.92
100-1605-7612	Publications and Dues	119.40
100-1605-7614	Office Supplies	136.01
100-1605-7650	Vehicle Maintenance	150.70
100-1605-7730	Special Events	5,663.86
100-1605-7733	Senior Center	2,317.86
100-1605-7735	Teen Center	262.40
100-1605-7739	Publicity	2,450.70
100-1605-7980	Other Expenses	50.00
100-1610-7616	Pool Supplies	3,076.87
100-1610-7618	Building Supplies	980.45
100-1610-8100	Other Capital Improvem	60,432.01
100-1805-7610	Travel, Mtgs & Conf	119.72
100-1805-7612	Publications and Dues	235.00
100-1805-7614	Office Supplies	74.96
100-1805-7764	CA CEC Annual Principal	8,577.94
100-1805-7765	CA CEC Annual Interest	1,531.27
100-1805-7965	Professional Services	17,400.00
100-1805-7980	Other Expenses	12.00
100-1810-7965	Professional Services	812.50
100-1810-7980	Other Expenses	100.00
100-1815-7632	Software Maintenance	409.90
100-1815-7821	Personal Computer Supp	1,933.00
100-1815-7830	Telephones	1,363.41
100-1815-7831	Wireless Phones/Device	406.14
100-1815-7965	Professional Services	8,700.00
100-1815-7980	Other Expenses	514.48
100-1825-7614	Office Supplies	145.75
100-1825-7630	Equipment Lease	402.41
100-1825-7631	Equipment Maintenance	468.24
100-1825-7674	Retiree Health Insurance	2,525.00
100-1825-7945	Operation Of Acq Prop	41.67
100-2023	EE City Kitty Contributio	50.00
100-2127	Retention Payable	-3,021.61
100-2200	Unearned Revenue	552.00
100-4302	Parking Citations	60.00
100-4408	Property Rental	1,779.34
220-2210-7813	Regulatory Signs	6,225.00
220-2220-7980	Other Expenses	51.65
240-2405-7888	Repairs-Citywide	283.34
240-2405-7890	Repairs-Traffic Signal	9,261.91
240-2410-7662	Other Serv-Citywide	836.72
240-2410-7896	Tree Planting-Citywide	10,880.00
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
240-2423-7914	Landscape Maintenance	900.00
240-2424-7914	Landscape Maintenance	550.00
240-2425-7913	Brush Clearance	2,132.00
240-2425-7914	Landscape Maintenance	400.00
240-2426-7810	Street Sweeping	784.00
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
240-2433-7887	Repairs & Replacements	18.72

Account Summary

Account Number	Account Name	Payment Amount
240-2433-7914	Landscape Maintenance	530.00
240-2434-7914	Landscape Maintenance	355.00
240-2435-7914	Landscape Maintenance	500.00
260-2605-7965	Professional Services	50.00
260-2605-8061	ADA Curb Ramps (Capita	100.00
290-2905-7781	Contract Law Enforceme	11,000.00
440-4405-7650	Vehicle Maintenance	64.27
440-4405-7960	Foothill Transit Operatio	28,680.25
440-4405-7980	Other Expenses	22.22
440-4405-8013	Vehicles (Capital)	4,523.11
460-4605-7960	Foothill Tranist Operatio	23,465.66
460-4605-8013	Vehicles (Capital)	2,544.25
Grand Total:		707,977.55

Project Account Summary

Project Account Key	Payment Amount
None	590,671.00
201023-Annual Int Pmt-EECBG	1,531.27
201023-Annual Prin Pmts-EECBG	8,577.94
201914-Other Expenses-Cal VIP	26,750.00
201914-Sheriff Contract-Cal VIP	18,612.85
202013-CERT-Other Exp #EP4051 OPR	570.00
202017- Retention Infrastructure Modernization Pro	-3,021.61
202017-Infrastructure Modernization Program	60,432.01
202024-Comm Information-Coronavirus Response	1,800.00
202102-CDBG ADA Improvement Project	100.00
202105-Other Exp-Tobacco Grant	83.08
202108- CDBG- Professional Services	50.00
250004 - Property Rent - Nextel Rent (Otis Gordon)	1,779.34
250016-Oper of Acq Prop-1229 Pops Road	41.67
Grand Total:	707,977.55

City of Duarte Mail - Fwd: Planning Commission - End Date



Fwd: Planning Commission - End Date

1 message

Forwarded message

From: **paula watson-gardner** <paula.k.gardner@gmail.com>
Date: Fri, Nov 20, 2009, 1:10:25 PM

Date: Fri, Nov 20, 2020 at 10:33 AM

Subject: Planning Commission - End Date

To: Craig Hensley <chensley@accessduarte.com>

Dear Craig,

Please accept this email as my resignation from the Planning Commission.

I have enjoyed being a part of the Planning Commission and it has been my pleasure to assist with moving the City of Duarte forward into its bright and exciting future. I wish continued success for the City, its residents and all who serve and support it. My last day on the Commission will be December 15, 2020.

Best,

~paula watson-gardner

828 829

'*')

$$\cdot \cdot' \cdot \cdot *'' \cdot \cdot *''$$

paula watson-gardner (, , * , ,)

、_*



Agenda Item:	7.F.
CM Review:	
Fiscal Review:	

AGENDA REPORT

MEETING DATE: December 8, 2020

TO: Mayor and Members of the City Council

FROM: Kristen Petersen, Assistant City Manager/Admin. Serv. Director

SUBJECT: Audited Financial Statements for Fiscal Year 2019/20

RECOMMENDATION: It is recommended that the City Council receive and file the Audited Financial Statement for Fiscal Year 2019/20

FISCAL IMPACT: None

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 fourth year of conducting our independent audit.

DISCUSSION/ANALYSIS

Copies of the City financial statements for the fiscal year ended June 30, 2020 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 2019/20 General Fund budget was adopted in June 2019 with a \$1.2 million deficit. At the mid-year review, we projected that fiscal year 2019/20 would end with a deficit of \$1.1 million. Since that time, expenses came in approximately \$278,000 less than projected, sales tax revenue came in \$492,000 higher than projected and the City did not expend all of the \$2.7 million in lease proceeds for the Climatec Infrastructure Modernization Project before the end of the fiscal year. As a result, the remaining \$2 million in lease proceeds will carry over in fund balance and be spent in 2020/21 when we anticipate that the remaining project improvements will be completed. With the combination of these changes in activity, the City's General Fund ended the fiscal year with \$6.8 million in unrestricted cash, \$2 million that is restricted for the remaining Infrastructure Modernization Project expenses, \$2.1 million restricted specifically for improvements in the Town Center Specific Plan area, \$101,000 for vehicle replacement and \$124,000 for storm drain improvements and pension costs.

Please note that staff will be bringing the midyear budget for 2020/21 before City Council in February. We will discuss and analyze the fund balance more at that time, because the 2019/20 ending fund balance will serve as a part of the 2020/21 mid-year analysis.

RECOMMENDATION

It is recommended that the City Council receive and file the audited financial statements for the fiscal year ended June 30, 2020.

FISCAL IMPACT

None.

ATTACHMENTS

Audited Financial Statements for Fiscal Year 2019/20

CITY OF DUARTE, CALIFORNIA
FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Prepared by:
Finance Department

CITY OF DUARTE
For the Fiscal Year Ended June 30, 2020

Table of Contents

	<i>Page(s)</i>
Independent Auditor's Report.....	1
Management's Discussion and Analysis (Required Supplementary Information - Unaudited)	4
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position	9
Statement of Activities	10
Fund Financial Statements:	
Balance Sheet – Governmental Funds.....	11
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	12
Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds	13
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	14
Statement of Fiduciary Net Position (Deficit)	15
Statement of Changes in Fiduciary Net Position (Deficit)	16
Notes to the Basic Financial Statements.....	17
Required Supplementary Information:	
Budgetary Comparison Schedule – General Fund.....	52
Budgetary Comparison Schedule – Low and Moderate Housing Special Revenue Fund.....	53
Budgetary Comparison Schedule – Proposition A Transit Special Revenue Fund	54
Schedule of the City's Proportionate Share of the Net Pension Liability	55
Schedule of Pension Contributions.....	56
Schedule of Changes in the Net OPEB Liability and Related Ratios	58
Schedule of OPEB Contributions	59
Note to Required Supplementary Information.....	60
Other Supplemental Information:	
Combining and Individual Fund Statements and Schedules:	
Combining Balance Sheet – Nonmajor Governmental Funds	61
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Deficits) – Nonmajor Governmental Funds	66
Nonmajor Budgetary Comparison Schedules – Special Revenue Funds:	
State Gasoline Tax	71
Lighting and Landscaping	72
Community Development Block Grant	73
Supplemental Law Enforcement.....	74
Air Quality Management Distribution.....	75
Measure M	76
Quimby Act	77
Housing Authority	78
Proposition C Transit.....	79
PEG.....	80

CITY OF DUARTE
For the Fiscal Year Ended June 30, 2020

Table of Contents

	<i>Page(s)</i>
Nonmajor Budgetary Comparison Schedules – Special Revenue Funds (Continued):	
Measure R LR Transit.....	81
SB1/RMRA.....	82
Budgetary Comparison Schedules – Capital Projects Funds	
Inclusionary Housing.....	83
Community Improvement.....	84
Budgetary Comparison Schedule – Debt Service Fund	
Town Center	85
Infrastructure.....	86



MOSS, LEVY & HARTZHEIM LLP

CERTIFIED PUBLIC ACCOUNTANTS

PARTNERS

RONALD A. LEVY, CPA
CRAIG A. HARTZHEIM, CPA
HADLEY Y. HUI, CPA
ALEXANDER C. HOM, CPA
ADAM V. GUISE, CPA
TRAVIS J. HOLE, CPA

COMMERCIAL ACCOUNTING & TAX SERVICES

9465 WILSHIRE BLVD., 3RD FLOOR
BEVERLY HILLS, CA 90212
TEL: 310.273.2745
FAX: 310.670.1689
www.mlhcpas.com

GOVERNMENTAL AUDIT SERVICES

5800 E. HANNUM, SUITE E
CULVER CITY, CA 90230
TEL: 310.670.2745
FAX: 310.670.1689
www.mlhcpas.com

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, 2020, 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 financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2020, and the changes in financial position thereof for the fiscal year then ending in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 15 to the financial statements, in March 2020, the World Health Organization has declared COVID-19 to constitute a “Public Health Emergency of International Concern.” Given the uncertainty of the situation, the duration of any business interruption and related financial impact cannot be reasonably estimated at this time. Our opinion is not modified with respect to this matter.

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 4 through 8 and 52 through 60, 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 1, 2020, 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 1, 2020

**City of Duarte
Management's Discussion and Analysis
Year Ended June 30, 2020**

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, 2020. 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 \$63,852,403 (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 year, City program expenses exceeded revenues and the City's net position reflects a decrease of \$1,968,734.
- The City's governmental funds had ending fund balances of \$29,381,560, which is an increase of \$1,650,686 over the prior year restated fund balance of \$27,730,874.
- This fiscal year, the City's General Fund experienced a net change in Fund Balance of \$1,232,350. This was primarily due to the unspent proceeds of the infrastructure lease.
- The City's debt increased by \$2,469,853 during the fiscal year to \$4,204,573 mostly due to the new infrastructure lease.
- At June 30, 2020, the City reported a net pension liability of \$14,091,516 and related deferred outflows of \$3,307,073 and deferred inflows of \$963,156. See Note #10 for further details.
- At June 30, 2020, the City reported an OPEB liability of \$6,669,454 and related deferred outflow of \$1,958,866 and deferred inflows of \$281,670. 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 9 and 10 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 11 and 13 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 12 and 14 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 17 through 51 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, 2020 is as follows:

Net Position

	<u>Governmental Activities</u>	
	<u>2019</u>	<u>2020</u>
Current and other assets	\$ 30,393,270	\$ 32,432,648
Capital assets	<u>54,235,286</u>	<u>55,118,010</u>
Total assets	\$ <u>84,628,556</u>	\$ <u>87,550,658</u>
Deferred Outflows of Resources	\$ <u>6,080,467</u>	\$ <u>5,265,939</u>
Current and other liabilities	\$ 1,961,818	\$ 2,753,825
Long-term debt outstanding	<u>22,159,883</u>	<u>24,965,543</u>
Total liabilities	\$ <u>24,121,701</u>	\$ <u>27,719,368</u>
Deferred Inflows of Resources	\$ <u>299,944</u>	\$ <u>1,244,826</u>
Net position:		
Net Investment in capital assets	\$ 53,608,724	\$ 53,902,758
Restricted	12,264,231	16,444,144
Unrestricted	<u>414,423</u>	<u>(6,494,499)</u>
Total net position	\$ <u>66,287,378</u>	\$ <u>63,852,403</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 2020, assets exceeded liabilities by \$63,852,403.

The City's primary assets were cash - \$21,487,559, land held for resale - \$3,620,451, amount due from the Successor Agency - \$3,369,653 and capital assets - \$55,118,010. 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 - \$14,091,516, its OPEB liability - \$6,669,454 and its long-term bonded indebtedness - \$4,204,573.

A summary of the changes in the City's net position for the year ended June 30, 2020 is as follows:

Changes in Net Position

	<u>Governmental Activities</u>	
	<u>2019</u>	<u>2020</u>
Revenues:		
Program revenues:		
Charges for services	\$3,544,755	\$ 6,105,779
Operating grants	2,357,114	2,283,589
Capital grants	1,617,579	882,933
General revenues:		
Taxes	9,431,462	8,987,866
Use of money and property	635,593	580,743

Intergovernmental	2,235,061	2,377,832
Miscellaneous	<u>4,048,895</u>	<u>817,366</u>
Total revenues	<u>23,870,459</u>	<u>22,036,108</u>
Expenses:		
General government	4,585,673	5,319,244
Safety	6,119,705	6,745,363
Development	4,053,350	5,373,244
Recreation and culture	3,924,168	3,965,564
Transportation	2,149,071	2,536,947
Loss on disposal of fixed assets	15,547	0
Interest expense	<u>16,721</u>	<u>64,480</u>
Total expenses	<u>20,864,235</u>	<u>24,004,842</u>
Change in net position	3,006,224	(1,968,734)
Net position - beginning of fiscal year	<u>63,281,154</u>	<u>66,287,378</u>
Prior period adjustments		(466,241)
Net position – beginning of fiscal year, restated		<u>65,821,137</u>
Net position - end of fiscal year	<u>\$66,287,378</u>	<u>\$63,852,403</u>

At year-end, the City's net position had decreased by \$2,434,975.

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, 2020, the City's governmental funds had a total ending fund balance of \$29,381,560. This amount represents an increase of \$1,650,686, or 6% as compared to the prior year restated fund balance of \$27,730,874.

All of the City's major governmental funds increased their fund balances. As discussed earlier, the increase in the General Fund was largely due to the infrastructure lease 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 expended slightly less than the revenues received, thus increasing the fund balance. While most of the Special Revenue Funds had minor changes in fund balance, the exceptions are noted as follows. The State Gas Tax, Prop C, Measure R and SB1/RMRA Funds spent less on project expenditures and as a result contributed to the respective fund balances. The Housing Authority Fund had a positive net change in fund balance due to the \$140,794 low income housing transfer from the SA loan repayment. The AQMD Fund contributed \$142,355 to fund balance due to a one-time rebate on the purchase of electric buses.

Capital Asset and Debt Administration

Capital Assets

At year-end, the City had \$55.1 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 \$882,724 as compared to the prior 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 \$4,204,573. A summary of the City's debt activity for the year ended is as follows:

Outstanding Debt at Year-end

	<u>2019</u>	<u>2020</u>	<u>Increase (Decrease)</u>
Certificates of participation	\$ 507,980	\$ 366,453	(141,527)
US Bancorp Infrastructure Lease	0	2,750,427	2,750,427
CA Energy Comm Loans	118,582	101,806	(16,776)
Accrued vacation & sick leave	<u>1,108,158</u>	<u>985,887</u>	<u>(122,271)</u>
Total debt	<u>\$ 1,734,720</u>	<u>\$ 4,204,573</u>	<u>\$2,469,853</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 2019/20 with \$11.2 million, which includes \$2.1 million in funds that are specifically restricted for improvements in the Town Center Specific Plan area, \$226,000 in restricted funds for storm drain, pension and vehicle replacement expenses.

While this is a \$2 million increase in General Fund cash balance, all of the positive change in fund balance is the result of one time revenues, such as lease proceeds, 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 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, 2020

	Governmental Activities
Assets:	
Cash and investments	\$ 21,487,559
Receivables:	
Accounts	190,719
Taxes	1,194,639
Accrued interest	55,852
Grants	477,308
Land held for resale	3,620,451
Restricted assets:	
Cash and investments with fiscal agent	2,036,467
Due from Successor Agency	3,369,653
Capital assets not being depreciated	23,065,324
Capital assets, net of depreciation	32,052,686
Total Assets	87,550,658
Deferred Outflow of Resources:	
Deferred OPEB related items	1,958,866
Deferred pension related items	3,307,073
Total Deferred Outflow of Resources	5,265,939
Liabilities:	
Accounts payable	1,733,167
Accrued liabilities	391,977
Accrued interest	53,477
Unearned revenue	163,668
Retention payable	62,799
Deposits payable	348,737
Noncurrent liabilities:	
Due within one year	355,391
Due in more than one year	3,849,182
Net OPEB liability	6,669,454
Net pension liability	14,091,516
Total Liabilities	27,719,368
Deferred Inflow of Resources:	
Deferred OPEB related items	281,670
Deferred pension related items	963,156
Total Deferred Inflow of Resources	1,244,826
Net Position:	
Net investment in capital assets	53,902,758
Restricted for:	
Development projects	8,599,409
Debt service	361,395
Storm drains	93,704
Transportation	5,225,298
Pensions	62,406
Recreation and cultural	67,295
Infrastructure modernization project	2,034,637
Unrestricted	(6,494,499)
Total Net Position	\$ 63,852,403

See Accompanying Notes to Financial Statements.

CITY OF DUARTE

STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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	\$ 5,319,244	\$ 221,408	\$ 484,125	\$ -	\$ (4,613,711)
Safety	6,745,363	387,072	392,417	-	(5,965,874)
Development	5,373,244	5,065,904	-	-	(307,340)
Recreation and cultural	3,965,564	431,395	-	-	(3,534,169)
Transportation	2,536,947	-	1,407,047	882,933	(246,967)
Interest on long-term debt	64,480	-	-	-	(64,480)
Total Governmental Activities	24,004,842	6,105,779	2,283,589	882,933	(14,732,541)
Total Primary Government	\$ 24,004,842	\$ 6,105,779	\$ 2,283,589	\$ 882,933	(14,732,541)

General revenues:

Taxes:

Property taxes, levied for general purposes	2,081,756
Transient occupancy tax	140,259
Sales taxes	5,364,052
Franchise taxes	1,095,067
Business license taxes	306,732
Motor vehicle in lieu - unrestricted	2,377,832
Use of money and property	580,743
Other	817,366

Total general revenue **12,763,807**

Change in net position **(1,968,734)**

Net position, beginning of fiscal year **66,287,378**

Prior period adjustments **(466,241)**

Net position, beginning of fiscal year, restated **65,821,137**

Net position, end of fiscal year **\$ 63,852,403**

See Accompanying Notes to Financial Statements.

CITY OF DUARTE

BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2020

	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	\$ 9,991,735	\$ 3,162,081	\$ 760,777	\$ 7,572,966	\$ 21,487,559
Receivables:					
Accounts	190,719	-	-	-	190,719
Taxes	1,185,151	-	-	9,488	1,194,639
Notes and loans	-	-	-	-	-
Accrued interest	55,852	-	-	-	55,852
Grants	317,636	-	35,344	124,328	477,308
Due from other funds	7,976	-	-	-	7,976
Land held for resale	2,738,698	881,753	-	-	3,620,451
Restricted assets:					
Cash and investments - fiscal agents	2,034,637	-	-	1,830	2,036,467
Due from Successor Agency	3,369,653	-	-	-	3,369,653
Total assets	\$ 19,892,057	\$ 4,043,834	\$ 796,121	\$ 7,708,612	\$ 32,440,624
Liabilities:					
Accounts payable	\$ 1,416,465	\$ -	\$ 27,041	\$ 289,661	\$ 1,733,167
Accrued liabilities	389,092	-	1,587	1,298	391,977
Unearned revenue	138,968	-	-	24,700	163,668
Retention payable	60,846	-	-	1,953	62,799
Deposits payable	348,737	-	-	-	348,737
Due to other funds	-	-	-	7,976	7,976
Total liabilities	2,354,108	-	28,628	325,588	2,708,324
Deferred inflows of resources:					
Unavailable revenues	266,885	-	35,344	48,511	350,740
Total deferred inflows of resources	266,885	-	35,344	48,511	350,740
Fund balances:					
Nonspendable:					
Due from Successor Agency	3,369,653	-	-	-	3,369,653
Land held for resale	2,738,698	-	-	-	2,738,698
Restricted for:					
Development projects	2,114,000	4,043,834	-	2,441,575	8,599,409
Recreation and culture	-	-	-	67,295	67,295
Transportation	-	-	732,149	4,410,872	5,143,021
Storm drains	93,704	-	-	-	93,704
Pensions	31,203	-	-	-	31,203
Debt service	-	-	-	414,872	414,872
Infrastructure modernization project	2,034,637	-	-	-	2,034,637
Committed to:					
Vehicle replacement	101,298	-	-	-	101,298
Unassigned	6,787,871	-	-	(101)	6,787,770
Total fund balances	17,271,064	4,043,834	732,149	7,334,513	29,381,560
Total liabilities, deferred inflows of resources, and fund balances	\$ 19,892,057	\$ 4,043,834	\$ 796,121	\$ 7,708,612	\$ 32,440,624

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, 2020

Fund balances of governmental funds	\$	29,381,560
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.		55,118,010
Long-term debt and compensated absences that have not been included in the governmental fund activity:		
Bonds payable	\$	(366,453)
U.S. Bancorp lease		(2,750,427)
CA Energy Commission loan		(101,806)
Compensated absences		<u>(985,887)</u>
		(4,204,573)
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		1,958,866
Deferred inflows of resources		(281,670)
Net OPEB liability		<u>(6,669,454)</u>
		(4,992,258)
Accrued interest payable for the current portion of interest due on bonds has not been reported in the governmental funds.		(53,477)
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.		350,740
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.		(14,091,516)
Deferred inflows related to pensions		(963,156)
Deferred outflows related to pensions		<u>3,307,073</u>
Net position of governmental activities	\$	<u><u>63,852,403</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, 2020

	General	Special Revenue Fund Former RDA Low and Moderate Housing	Special Revenue Fund Prop A Transit	Other Governmental Funds	Total Governmental Funds
Revenues:					
Taxes	\$ 8,987,866	\$ -	\$ -	\$ -	\$ 8,987,866
Assessments	-	-	-	983,982	983,982
Licenses and permits	4,100,313	-	-	-	4,100,313
Intergovernmental	2,932,012	-	460,726	2,039,494	5,432,232
Charges for services	291,802	-	-	52,217	344,019
Use of money and property	371,548	81,938	12,008	232,598	698,092
Fines and forfeitures	455,066	-	-	-	455,066
Miscellaneous	660,999	-	39,018	-	700,017
Total revenues	17,799,606	81,938	511,752	3,308,291	21,701,587
Expenditures:					
Current:					
General government	4,896,581	-	-	-	4,896,581
Safety	6,253,824	-	-	157,174	6,410,998
Development	3,531,355	-	-	1,326,971	4,858,326
Recreation and cultural	2,994,333	-	-	-	2,994,333
Transportation	-	-	394,000	920,727	1,314,727
Capital outlay	1,549,437	-	58,730	544,610	2,152,777
Debt service:					
Principal retirement	16,776	-	-	141,527	158,303
Interest and fiscal charges	3,442	-	-	11,841	15,283
Total expenditures	19,245,748	-	452,730	3,102,850	22,801,328
Excess (deficiency) of revenues over (under) expenditures	(1,446,142)	81,938	59,022	205,441	(1,099,741)
Other financing sources (uses):					
Lease proceeds	2,750,427	-	-	-	2,750,427
Transfers in	634,160	-	-	706,095	1,340,255
Transfers out	(706,095)	-	(37,600)	(596,560)	(1,340,255)
Total other financing sources (uses)	2,678,492	-	(37,600)	109,535	2,750,427
Fund balances, beginning of fiscal year, as originally stated	16,048,520	4,418,331	710,727	7,019,537	28,197,115
Prior period adjustment	(9,806)	(456,435)	-	-	(466,241)
Fund balances, beginning of fiscal, year, as restated	16,038,714	3,961,896	710,727	7,019,537	27,730,874
Fund balances, end of fiscal year	\$ 17,271,064	\$ 4,043,834	\$ 732,149	\$ 7,334,513	\$ 29,381,560

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, 2020

Net change in fund balances - total governmental funds \$ 1,650,686

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	\$ 2,152,777	
Additional capitalized items not recorded as capital outlays	407,345	
Depreciation	<u>(1,899,796)</u>	660,326

Contribution of land		222,398
----------------------	--	---------

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		158,303
----------------------	--	---------

Issuance of lease proceeds		(2,750,427)
----------------------------	--	-------------

Accrued interest for long-term liabilities. This is the net change in accrued interest for the current period.		(49,197)
--	--	----------

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.		122,271
--	--	---------

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.		(836,211)
--	--	-----------

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.		112,123
---	--	---------

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>(1,259,006)</u>
--	--	--------------------

Change in net position of governmental activities	\$	<u><u>(1,968,734)</u></u>
---	----	---------------------------

CITY OF DUARTE

STATEMENT OF FIDUCIARY NET POSITION (DEFICIT)
FIDUCIARY FUNDS
JUNE 30, 2020

	Private-Purpose Trust Fund Successor Agency of the Former RDA
Assets:	
Cash	\$ 3,424,964
Receivables:	
Notes and loans	1,200,000
Total Assets	4,624,964
Liabilities:	
Long-term liabilities:	
Due in more than one year	3,369,653
Total Liabilities	3,369,653
Net Position:	
Net position held in trust for other purposes	1,255,311
Total Net Position	\$ 1,255,311

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, 2020

	Private-Purpose Trust Fund Successor Agency of the Former RDA
Additions:	
Taxes	\$ 3,356,534
Interest	11,499
Total Additions	3,368,033
Deductions:	
Administrative expenses	250,000
Interest expense	28,459
Total Deductions	278,459
Changes in Net Position	3,089,574
Net Position (Deficit) - Beginning of Fiscal Year	(1,834,263)
Net Position (Deficit) - End of Fiscal Year	\$ 1,255,311

See Accompanying Notes to Financial Statements.

CITY OF DUARTE

NOTES TO THE BASIC FINANCIAL STATEMENTS JUNE 30, 2020

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, 2020

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 DCCFA 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, 2020

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, 2020

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, 2020

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, 2020

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, 2020

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, 2020

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, 2020

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. Deficit Fund Balances or Net Position

The following funds have a deficit at June 30, 2020:

Nonmajor Fund - Supplemental Law Enforcement Special Revenue Fund	\$	101
---	----	-----

The City expects to eliminate these deficits with anticipated future revenues from grants, deferred payments, and reimbursements.

17. Budgets

The Proposition A Transit special revenue fund exceeded appropriation at the fund level by \$2,130. The following Nonmajor special revenue funds exceeded appropriation at the fund level and by amount of excess: Lighting and Landscaping fund \$103,791, Community Development Block Grant \$4,551, Supplemental Law Enforcement fund \$6,174, Measure M Fund \$510, Quimby Act fund \$3,325, Housing Authority fund \$24,080, Proposition C Transit \$313,628, PEG fund \$1,102. In addition, the Infrastructure Debt Service Fund exceeded appropriations at the fund level by \$688.

18. Prior Period Adjustment Net Position and Fund Balance

In February 2017, the Low and Moderate Housing Fund (Low Mod) sold property at 1305 East Huntington Drive to the City for the fair value of \$240,968. The \$707,209 cost of the property was not removed from the land held for resale list of the Low Mod Fund nor was the \$204,968 sale price paid to the Low Mod Fund resulting in a prior period adjustment for the loss on the sale of \$466,241 and for the interest owed on the sale price of \$9,806:

	General Fund	Low and Moderate Housing Special Revenue Fund
Fund balance, beginning of fiscal year, as originally stated	\$ 16,048,520	\$ 4,418,331
Interest income on sale price of the land	(9,806)	9,806
Loss on sale of land	-	(466,241)
Fund balance, end of fiscal year, as restated	<u>\$ 16,038,714</u>	<u>\$ 3,961,896</u>

CITY OF DUARTE

NOTES TO THE BASIC FINANCIAL STATEMENTS JUNE 30, 2020

Note 1: Summary of Significant Accounting Policies (Continued)

The governmental activities net position resulting from the loss on the sale of the land is as follows

	Net Position Governmental Activities
Net Position, beginning of fiscal year, as originally stated	\$ 66,287,378
Loss on sale of land	<u>(466,241)</u>
Net position, end of fiscal year, as restated	<u>\$ 65,821,137</u>

19. 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, 2019.

The provisions of Statement Number 87 "*Leases*" are effective for fiscal years beginning after June 15, 2021,

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, 2020.

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, 2019.

The provisions for Statement Number 91 "*Conduit Debt Obligations*" are effective for fiscal years beginning after December 15, 2021.

The provisions for Statement Number 92 "*Omnibus 2020*" are effective for fiscal years beginning after June 15, 2021.

The provisions for Statement Number 93 "*Replacement of Interbank Offered Rates*" are effective for fiscal years beginning after June 15, 2021.

The provisions for Statement Number 94 "*Public-Private and Public-Public Partnerships and Availability Payment Arrangements*" are effective for fiscal years beginning after June 15, 2022.

The provisions for Statement Number 96 "*Subscription-Based Information Technology Arrangements*" are effective for fiscal years beginning after June 15, 2022.

The provisions for Statement Number 97 "*Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32*" are effective for fiscal years beginning after June 15, 2021.

CITY OF DUARTE

NOTES TO THE BASIC FINANCIAL STATEMENTS JUNE 30, 2020

Note 2: Cash and Investments

a. *Cash and Investments*

Cash and investments as of June 30, 2020 are classified in the accompanying financial statements as follows:

Statement of Net Position:

Cash on hand	\$ 2,975
Demand deposits	6,177,773
Investments	15,306,811
Restricted:	
Cash and investments with fiscal agent	2,036,467
Total cash and investments Governmental Activities	<u>\$ 23,524,026</u>

Statement of Fiduciary Net Position:

Demand deposits	\$ 3,424,964
Total cash and investments Fiduciary	<u>\$ 3,424,964</u>

b. *Deposits*

At June 30, 2020, the carrying amount of the City's deposits was \$6,177,773 and the bank balance was \$6,527,850. The \$350,077 difference represents the outstanding checks and other reconciling items. At June 30, 2020, the carrying amount of the Fiduciary trust's deposits and bank balance was \$3,424,964.

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

CITY OF DUARTE

**NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

Note 2: Cash and Investments (Continued)

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	75 million	75 million

Information about the sensitivity of the fair values of the City's restricted money market investments to market interest rate fluctuations for is provided by the following table that shows the distribution of the city's investments by maturity:

Investment Type	Remaining Maturity (in months)
	6 Months or Less
Restricted Cash with fiscal agents:	
U.S. Bank Money Market Mutual Fund	\$ 2,036,467

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 \$15,306,811 does not have a rating provided by a nationally recognized statistical rating organization. The City's restricted cash of \$2,036,467 held in U.S. Bank 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.

CITY OF DUARTE

NOTES TO THE BASIC FINANCIAL STATEMENTS JUNE 30, 2020

Note 2: Cash and Investments (Continued)

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 a 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, 2020, \$6,277,850 of the City's deposits with financial institutions in excess of federal depository insurance limits was held in collateralized accounts. As of June 30, 2020, \$3,424,964 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 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, 2020 was \$15,306,811.

CITY OF DUARTE

**NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

Note 2: Cash and Investments (Continued)

The total amount invested by all public agencies in LAIF as of June 30, 2020 was \$32.1 billion. LAIF is part of the California Pooled Money Investment Account (PMIA), which at June 30, 2020 has a balance of \$101.0 billion (52.39% was invested in government securities). The average maturity of PMIA investments was 191 days as of June 30, 2020.

Note 3: Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of June 30, 2020, is as follows:

Due to/Due from other funds:

	Due From Other Funds	Due To Other Funds
<u>Major Funds:</u>		
General	\$ 7,976	\$ -
<u>Nonmajor Debt Service Fund:</u>		
Infrastructure Debt Service Fund	-	688
<u>Nonmajor Special Revenue Funds:</u>		
Community Development Block Grant	-	3,012
PEG	-	4,276
Total	<u>\$ 7,976</u>	<u>\$ 7,976</u>

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

Transfers In/Transfers Out:

	(Transfers Out)			
	General Fund	Proposition A Fund	Nonmajor Funds	Total
Transfers In				
General Fund	\$ -	\$ 37,600	\$ 596,560	\$ 634,160
Nonmajor Funds	706,095	-	-	706,095
Total	<u>\$ 706,095</u>	<u>\$ 37,600</u>	<u>\$ 596,560</u>	<u>\$ 1,340,255</u>

Transfers out of the amount of \$706,095 were made out of the General Fund into the Lighting and Landscaping Fund (\$565,301) and the Housing Authority Fund (\$140,794) for capital and administrative costs. Transfers In of \$596,560 were made to reimburse the General Fund for expenditures paid on behalf of the Gas Tax Fund (\$67,485), Proposition A Fund (\$37,600), the Proposition C Fund (\$30,800), the Air Quality Management Fund (\$4,736), the Measure M Fund (\$58,000), the SB1/RMRA Fund (\$60,000), Landscaping and Lighting Fund (\$343,200), and the Measure R Fund (\$32,339).

CITY OF DUARTE

NOTES TO THE BASIC FINANCIAL STATEMENTS JUNE 30, 2020

Note 4: Notes Receivable

Notes and loans receivables as of June 30, 2020, 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, 2020 is \$313,000 with an allowance for doubtful accounts of \$313,000 for a net notes and loans receivable of \$0 as of June 30, 2020.

Note 5: Capital Assets

A summary of changes in capital asset activity for the fiscal year ended June 30, 2020 is as follows:

	Balance July 1, 2019	Increases	Decreases	Transfers	Balance June 30, 2020
Governmental activities:					
Capital assets, not being depreciated:					
Land	\$ 21,514,935	\$ 222,398	\$ -	\$ -	\$ 21,737,333
Construction in progress	170,066	1,327,991	-	170,066	1,327,991
Total capital assets, not being depreciated	21,685,001	1,550,389	-	170,066	23,065,324
Capital assets, being depreciated:					
Structures and improvements	8,182,432	282,605	-	-	8,465,037
Machinery and equipment	3,381,977	22,042	-	-	3,404,019
Infrastructure	60,494,090	927,484	-	170,066	61,591,640
Total capital assets, being depreciated	72,058,499	1,232,131	-	170,066	73,460,696
Less accumulated depreciation:					
Structures and improvements	3,802,067	141,084	-	-	3,943,151
Machinery and equipment	1,178,905	205,863	-	-	1,384,768
Infrastructure	34,527,242	1,552,849	-	-	36,080,091
Total accumulated depreciation	39,508,214	1,899,796	-	-	41,408,010
Total capital assets, being depreciated, net	32,550,285	(667,665)	-	170,066	32,052,686
Governmental activities capital assets, net	\$ 54,235,286	\$ 882,724	\$ -	\$ -	\$ 55,118,010

CITY OF DUARTE

**NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

Note 5: Capital Assets (Continued)

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

Governmental activities:	
General government	\$ 55,723
Safety	5,878
Recreation and culture	325,476
Transportation	<u>1,512,719</u>
Total	<u>\$ 1,899,796</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, 2020, was \$350,740. 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.

Note 7: Long-Term Liabilities

The following is a summary of changes in long-term liabilities for the fiscal year ended June 30, 2020:

	Balance July 1, 2019	Additions	Deletions	Balance June 30, 2020	Due Within One Year
Governmental Activities					
General Obligation Bond					
2013 COP	\$ 507,980	\$ -	\$ 141,527	\$ 366,453	\$ 144,386
U.S. Bancorp Infrastructure					
Lease	-	2,750,427	-	2,750,427	154,277
CA Energy Commission Loan	<u>118,582</u>	<u>-</u>	<u>16,776</u>	<u>101,806</u>	<u>17,293</u>
Total direct placement and					
direct borrowings	626,562	2,750,427	158,303	3,218,686	315,956
Compensated Absences	<u>1,108,158</u>	<u>670,650</u>	<u>792,921</u>	<u>985,887</u>	<u>39,435</u>
Total Long term debt	<u>\$ 1,734,720</u>	<u>\$ 3,421,077</u>	<u>\$ 951,224</u>	<u>\$ 4,204,573</u>	<u>\$ 355,391</u>

CITY OF DUARTE

**NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

Note 7: Long-Term Liabilities (Continued)

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

Fiscal year ending June 30,	Principal	Interest
2021	\$ 315,956	\$ 78,989
2022	323,128	71,874
2023	254,952	61,619
2024	184,655	56,400
2025	189,242	51,814
2026 - 2030	922,416	191,878
2031 - 2035	1,028,337	75,848
Totals	<u>\$ 3,218,686</u>	<u>\$ 588,422</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.

Fiscal year ending June 30,	2013 Certificates of Participation- (2001 Refunding)	
	Principal	Interest
2021	\$ 144,386	\$ 9,503
2022	147,303	6,644
2023	74,764	751
Totals	<u>\$ 366,453</u>	<u>\$ 16,898</u>

b. U.S. Bancorp Infrastructure Lease

The City of Duarte entered into a lease/purchase agreement with U.S. Bancorp Government Leasing and Finance, Inc. on September 27, 2019 to fund a project to upgrade lighting systems, HVAC system installation and control upgrades and to install a Solar PV system in various City buildings and structures for \$2,750,427. The City pledged as collateral property

CITY OF DUARTE

**NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

Note 7: Long-Term Liabilities (Continued)

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. Lease payments are to be unconditional. In the event of a default, the City must provide the leased property back to the U.S. Bancorp or continue to make the lease payments until the property is provided to U.S. Bancorp. The lease matures on September 27, 2034 and bears interest at 2.95% per annum. Interest and principal are due annually every September 27.

Fiscal year ending June 30,	U.S. Bankcorp Infrastructure Lease	
	Principal	Interest
2021	\$ 154,277	\$ 66,560
2022	158,010	62,827
2023	161,834	59,003
2024	165,750	55,087
2025	169,762	51,075
2026 - 2030	912,457	191,728
2031 - 2035	1,028,337	75,848
Totals	<u>\$ 2,750,427</u>	<u>\$ 562,128</u>

c. 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, 2020 is \$101,806.

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
2021	\$ 17,293	\$ 2,926
2022	17,815	2,403
2023	18,354	1,865
2024	18,905	1,313
2025	19,480	739
2026	9,959	150
Totals	<u>\$ 101,806</u>	<u>\$ 9,396</u>

d. Compensated Absences

CITY OF DUARTE

NOTES TO THE BASIC FINANCIAL STATEMENTS JUNE 30, 2020

Note 7: Long-Term Liabilities (Continued)

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, 2020, had an outstanding accrued balance of unpaid vacation, sick leave, and associated employee related costs of \$985,887 that will be liquidated from various funding sources in future years.

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 118 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, 2020

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 \$1 million. Coverage from \$1 million to \$5 million is purchased through reinsurance policies, 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 \$25,056,519. 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 \$6,181,116. 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, 2020

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 2019-20.

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, 2020, was \$2,555,051. 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, 2020**

Note 10: Retirement Plan (Continued)

The Plan's provisions and benefits in effect at June 30, 2020, are summarized as follows:

	Tier 1*	Tier 2*	PEPRA
		January 1, 2010	
	Prior to	but prior to	After
Hire date	January 1, 2010	January 1, 2013	January 1, 2013
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	7.951%	6.915%	7.250%
Required employer contribution rates	12.142%	8.668%	7.072%

* 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, 2020, the contributions recognized as part of pension expense for the Plan were as follow:

	Miscellaneous
Contributions – employer	\$ 1,169,119

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

As of June 30, 2020, the City reported net pension liabilities for its proportionate share of the net position liability of the Plan as follows:

CITY OF DUARTE

**NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

Note 10: Retirement Plan (Continued)

	Proportionate Share of Net Pension Liability
Miscellaneous	\$ 14,091,516

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, 2019, 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, 2018 rolled forward to June 30, 2019 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, 2018 and 2019 was as follows:

	Miscellaneous
Proportion – June 30, 2018	0.283090%
Proportion – June 30, 2019	0.279000%
Change - Increase	0.004090%

For the fiscal year ended June 30, 2020, the City recognized pension expense of \$1,259,006. At June 30, 2020, 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	\$ 1,301,167	\$ -
Difference between expected and actual experience	978,715	75,831
Change in assumptions	671,949	238,200
Net difference between projected and actual earnings on pension plan investments	-	246,363
Difference in proportionate share	261,691	162,497
Adjustment due to differences in proportions	93,551	240,265
Total	\$ 3,307,073	\$ 963,156

\$1,301,167 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, 2021. 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:

CITY OF DUARTE

**NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

Note 10: Retirement Plan (Continued)

Fiscal year ending June 30,	Deferred Outflows (Inflows) of Resources
2021	\$ 1,111,041
2022	(119,674)
2023	1,600
2024	49,783
Totals	<u>\$ 1,042,750</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, 2018 actuarial valuation to June 30, 2019. The June 30, 2019, total pension liability was based on the following actuarial methods and assumptions:

Valuation date	June 30, 2018
Measurement date	June 30, 2019
Actuarial cost method	Entry age normal cost method
Actuarial assumptions	
Discount rate	7.15%
Inflation	2.50%
Payroll growth	Varies by entry 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.

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.

CITY OF DUARTE

NOTES TO THE BASIC FINANCIAL STATEMENTS JUNE 30, 2020

Note 10: Retirement Plan (Continued)

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, 2019.

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	\$ 20,840,326
Current Discount Rate	7.15%
Net Pension Liability	\$ 14,091,516
1.0% Increase	8.15%
Net Pension Liability	\$ 8,520,851

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.

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

CITY OF DUARTE

NOTES TO THE BASIC FINANCIAL STATEMENTS JUNE 30, 2020

Note 11: Other Post-Employment Benefits (Continued)

employer contribution is announced each year by CalPERS. This rate was set at \$139 per month for FY 2019-2020. 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 2019- 2020 the City paid \$278,585 in post-employment healthcare costs directly to PERS and an additional contribution of \$376,500 into the Trust during FY 2019-2020 for a total contribution amount of \$655,085.

c. Net OPEB Liability

The City's net OPEB liability was measured as of June 30, 2020 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation dated June 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:

CITY OF DUARTE

NOTES TO THE BASIC FINANCIAL STATEMENTS JUNE 30, 2020

Note 11: Other Post-Employment Benefits (Continued)

Salary increases	3.25%
Investment rate of return	6.00%, net of OPEB plan investment expenses.
Healthcare cost trend rates	
January 1, 2021	6.50%
January 1, 2022	6.00%
January 1, 2023	5.50%
January 1, 2024	5.00%
January 1, 2025	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 and 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, 2020**

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	\$	327,023
Interest		575,620
Changes of assumptions		(331,435)
Benefit payments		<u>(365,155)</u>
Net change in total OPEB liability		206,053
Total OPEB liability - beginning		<u>10,171,989</u>
Total OPEB liability - ending (a)	\$	<u><u>10,378,042</u></u>
Plan fiduciary net position		
Contributions - employer (1)	\$	741,655
Net investment income		81,965
Benefit payments (1)		<u>(365,155)</u>
Net Change in plan fiduciary net position		458,465
Plan fiduciary net position - beginning		<u>3,250,123</u>
Plan fiduciary net position - ending (b)		<u><u>3,708,588</u></u>
Net OPEB liability - ending (a) - (b)	\$	<u><u>6,669,454</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	\$ 8,229,958	\$ 6,669,454	\$ 5,398,993

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, 2020**

Note 11: Other Post-Employment Benefits (Continued)

	<u>1% Decrease</u>	<u>Healthcare Cost Rate</u>	<u>1% Increase</u>
Net OPEB liability	\$ 5,221,195	\$ 6,669,454	\$ 8,497,282

h. OPEB Plan Fiduciary Net Position

Statement of Fiduciary Net Position - June 30, 2020

Assets

Investments

Managed account \$ 3,708,588

Total Assets 3,708,588

**Net position restricted for post-employment
benefits other than pensions**

\$ 3,708,588

Statement of Changes in Fiduciary Net Position for the Fiscal Year Ended June 30, 2020

Additions

Employer Contributions (1) \$ 741,655

Investment income:

Net increase in fair value of investments 81,965

Total Additions 823,620

Deductions

Benefit payments (1) (365,155)

Total Deductions (365,155)

Net increase in net position 458,465

**Net position restricted for post-employment
benefits other than pensions**

Beginning of fiscal year 3,250,123

End of fiscal year \$ 3,708,588

(1) Includes \$278,585 of pay-as-you-go contributions made from sources outside of the trust, plus an implicit subsidy amount of \$86,570.

CITY OF DUARTE

**NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

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, 2020, are listed below:

PARS Balanced HighMark Plus Portfolio				
<u>Expected Rate of Return</u>				
	Cash	Fixed Income	Equity	Weight
Large Cap Core			6.7%	32.0%
Mid Cap Core			7.0%	6.0%
Small Cap Core			7.9%	9.0%
Real Estate			5.7%	2.0%
International			7.3%	7.0%
Emerging Markets			9.7%	4.0%
Short Term Bond		3.8%		6.8%
Intermediate Term Bond		4.6%		27.0%
High Yield		6.0%		1.3%
Cash	2.1%			5.0%

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, 2020 the annual money-weighted rate of return on investments, net of investment expense, was 6.53 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 (EARSLS). EARSLS periods used for changes arising in this current measurement period were 6.66 years. Changes in the Fiduciary net Position due to

CITY OF DUARTE

**NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

Note 11: Other Post-Employment Benefits (Continued)

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, 2020, the City recognized OPEB expense of \$1,233,817 and reported deferred outflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Change of Assumptions	\$ 1,553,021	\$ 281,670
Differences Between Expected and Actual Experience	306,689	-
Net Differences Between Projected and Actual Earnings on Investments	99,156	-
Total	<u>\$ 1,958,866</u>	<u>\$ 281,670</u>

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

<u>Fiscal Year Ended June 30:</u>	<u>Deferred Outflows (Inflows) of Resources</u>
2021	\$ 518,707
2022	349,205
2023	284,925
2024	282,156
2025	257,287
Thereafter	(15,084)

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.

CITY OF DUARTE

NOTES TO THE BASIC FINANCIAL STATEMENTS JUNE 30, 2020

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.

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.

CITY OF DUARTE

**NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

Note 13: Commitments and Contingencies (Continued)

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.

d. Contractual Commitments

On September 24, 2019, the City entered into a contract for \$2,750,427 for the installation of an energy efficiency program for various city properties. As of June 30, 2020, the City still had approximately \$1,530,000 of the contract still to be completed.

On July 1, 2020, the City entered into a contract with the Los Angeles Sheriff's Department to provide city law enforcement services for the 2020-2021 fiscal year for an estimated cost of \$4.6 million.

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. Cash and investments

Cash and investments reported in the accompanying financial statements consisted of the following as of June 30, 2020:

Statement of Fiduciary Net Position:

Demand deposits	\$ 3,424,964
Total cash and investments Fiduciary	<u>\$ 3,424,964</u>

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

b. Long-Term Debt

A description of long-term debt outstanding (excluding defeased debt) of the Successor Agency as of June 30, 2020, follows:

	Balance July 1, 2018	Additions	Deletions	Balance June 30, 2019	Due Within One Year
Fiduciary Activities					
Merged Projects -					
2007 Series A	\$ 2,800,000	\$ -	\$ 2,800,000	\$ -	\$ -
Total- Agency Bonds	2,800,000	-	2,800,000	-	-
City Loans	4,073,623	-	703,970	3,369,653	-
Total	<u>\$ 6,873,623</u>	<u>\$ -</u>	<u>\$ 3,503,970</u>	<u>\$ 3,369,653</u>	<u>\$ -</u>

CITY OF DUARTE

NOTES TO THE BASIC FINANCIAL STATEMENTS JUNE 30, 2020

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

City Loans

In previous fiscal years, the City made loans to the former Redevelopment Agency. As of June 30, 2020, principal on those loans was \$3,369,653. The loans have a zero percent interest rate and no set schedule of repayments.

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 Series A bond final principal payment was paid during the FY 2019-2020.

c. 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.

CITY OF DUARTE

**NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

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

d. 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, 2020 is \$1,200,000.

Note 15: Subsequent Event

The World Health Organization (WHO) has declared the outbreak of Novel Coronavirus (COVID-19) as a “Public Health Emergency of International Concern,” which continues to spread throughout the world and has adversely impacted global commercial activity and contributed to significant declines and volatility in financial markets. The COVID-19 outbreak and government responses are creating disruption in global supply chains and adversely impacting many industries. The outbreak could have a continued material adverse impact on economic and market conditions and trigger a period of global economic slowdown. The rapid development and fluidity of this situation precludes any prediction as to the ultimate material adverse impact. Nevertheless, the outbreak presents uncertainty and risk with respect to the City, its performance, and financial results.

CITY OF DUARTE

**BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Budgetary Fund Balance, July 1	\$ 16,038,714	\$ 16,038,714	\$ 16,038,714	\$ -
Resources (Inflows):				
Taxes	11,318,000	11,318,000	8,987,866	(2,330,134)
Licenses and permits	1,768,000	1,768,000	4,100,313	2,332,313
Intergovernmental	670,900	670,900	2,932,012	2,261,112
Charges for services	459,900	459,900	291,802	(168,098)
Use of money and property	383,300	383,300	371,548	(11,752)
Fines and forfeitures	480,000	480,000	455,066	(24,934)
Miscellaneous	1,269,000	1,269,000	660,999	(608,001)
Lease proceeds	-	-	2,750,427	2,750,427
Transfers in	640,900	1,740,900	634,160	(1,106,740)
Amounts Available for Appropriations	33,028,714	34,128,714	37,222,907	3,094,193
Charges to Appropriations (Outflow):				
Current:				
General government	4,727,200	5,068,200	4,896,581	171,619
Safety	6,317,200	6,317,200	6,253,824	63,376
Development	3,150,000	3,150,000	3,531,355	(381,355)
Recreation and cultural	3,144,900	3,144,900	2,994,333	150,567
Capital outlay	260,000	1,586,000	1,549,437	36,563
Debt service:				
Principal retirement	16,800	16,800	16,776	24
Interest and fiscal charges	3,500	3,500	3,442	58
Transfers out	605,700	655,700	706,095	(50,395)
Total Charges to Appropriations	18,225,300	19,942,300	19,951,843	(9,543)
Budgetary Fund Balance, June 30	\$ 14,803,414	\$ 14,186,414	\$ 17,271,064	\$ 3,084,650

See Note to Required Supplementary Information

CITY OF DUARTE

BUDGETARY COMPARISON SCHEDULE
 LOW AND MODERATE HOUSING
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Budgetary Fund Balance, July 1 - Restated	\$ 3,961,896	\$ 3,961,896	\$ 3,961,896	\$ -
Resources (Inflows):				
Use of money and property	20,000	200,000	81,938	(118,062)
Amounts Available for Appropriations	3,981,896	4,161,896	4,043,834	(118,062)
Budgetary Fund Balance, June 30	\$ 3,981,896	\$ 4,161,896	\$ 4,043,834	\$ (118,062)

See Note to Required Supplementary Information

CITY OF DUARTE

BUDGETARY COMPARISON SCHEDULE
 PROPOSITION A TRANSIT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Budgetary Fund Balance, July 1	\$ 710,727	\$ 710,727	\$ 710,727	\$ -
Resources (Inflows):				
Intergovernmental	474,300	474,300	460,726	(13,574)
Use of money and property	15,000	15,000	12,008	(2,992)
Miscellaneous	-	-	39,018	39,018
Amounts Available for Appropriations	1,200,027	1,200,027	1,222,479	22,452
Charges to Appropriations (Outflow):				
Transportation	403,800	403,800	394,000	9,800
Capital outlay	46,800	46,800	58,730	(11,930)
Transfers out	37,600	37,600	37,600	-
Total Charges to Appropriations	488,200	488,200	490,330	(2,130)
Budgetary Fund Balance, June 30	\$ 711,827	\$ 711,827	\$ 732,149	\$ 20,322

See Note to Required Supplementary Information

CITY OF DUARTE

**REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2020**

**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 <u>June 30, 2014</u>	FY 16 Measurement Date <u>June 30, 2015</u>	FY 17 Measurement Date <u>June 30, 2016</u>
City's proportion of the net pension liability	0.03089%	0.029101%	0.30027%
City's proportionate share of the net pension liability	\$ 8,486,349	\$ 10,578,290	\$ 12,675,786
City's covered payroll	\$ 2,352,312	\$ 2,467,539	\$ 3,706,684
City's proportionate share of the net pension liability as a percentage of it's covered payroll	360.8%	428.7%	342.0%
Plan's fiduciary net position as a percentage of the total pension liability	78.40%	79.82%	75.87%
	FY 18 Measurement Date <u>June 30, 2017</u>	FY 19 Measurement Date <u>June 30, 2018</u>	FY 20 Measurement Date <u>June 30, 2019</u>
City's proportion of the net pension liability	0.29560%	0.28309%	0.27900%
City's proportionate share of the net pension liability	\$ 14,098,986	\$ 13,503,297	\$ 14,091,516
City's covered payroll	\$ 3,970,085	\$ 4,047,472	\$ 4,004,164
City's proportionate share of the net pension liability as a percentage of it's covered payroll	355.1%	333.6%	351.9%
Plan's fiduciary net position as a percentage of the total pension liability	73.31%	77.69%	77.73%

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 six are shown.

CITY OF DUARTE

**REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2020**

**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>
Actuarilly determined contribution (a)	\$ 262,412	\$ 285,477	\$ 400,604
Contribution in relation to the actuarially determined contribution (b)	<u>(262,412)</u>	<u>(285,477)</u>	<u>(400,604)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll (c)	\$ 2,352,312	\$ 2,467,539	\$ 3,706,684
Contributions as a percentage of covered payroll	11.16%	11.57%	10.81%
	Measurement Date June 30, 2017 <u>Miscellaneous</u>	Measurement Date June 30, 2018 <u>Miscellaneous</u>	Measurement Date June 30, 2019 <u>Miscellaneous</u>
Actuarilly determined contribution (a)	\$ 421,885	\$ 449,981	\$ 459,105
Contribution in relation to the actuarially determined contribution (b)	<u>(421,885)</u>	<u>(449,981)</u>	<u>(459,105)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll (c)	\$ 3,970,085	\$ 4,047,472	\$ 4,004,164
Contributions as a percentage of covered payroll	10.63%	11.12%	11.47%

- (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.

CITY OF DUARTE

**REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2020**

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

SCHEDULE OF PENSION CONTRIBUTIONS (Continued)

Notes to Schedule

The actuarial methods and assumptions used to set the actuarially determined contributions for Fiscal year 2019-20 were from June 30, 2017 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	7.25%
Inflation	2.625%
Projected salary increases	3.30% to 14.20% depending on age, service, and type of employment
Payroll growth	2.875%
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 six years are shown.

CITY OF DUARTE

REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2020SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS
Last Ten Fiscal Years*

	Measurement Period 2018	Measurement Period 2019	Measurement Period 2020
Total OPEB Liability			
Service cost	\$ 258,408	\$ 266,160	\$ 327,023
Interest on the total OPEB liability	464,777	495,518	575,620
Differences between expected and actual experience	983,161	65,900	-
Changes of assumptions	-	2,167,125	(331,435)
Benefit payments (1)	(662,583)	(359,809)	(365,155)
Net change in total OPEB liability	<u>1,043,763</u>	<u>2,634,894</u>	<u>206,053</u>
Total OPEB liability - beginning	<u>6,493,332</u>	<u>7,537,095</u>	<u>10,171,989</u>
Total OPEB liability - ending (a)	<u>\$ 7,537,095</u>	<u>\$ 10,171,989</u>	<u>\$ 10,378,042</u>
Plan Fiduciary Net Position			
Contribution - employer (1)	\$ 915,033	\$ 651,809	\$ 741,655
Net Increase in fair value of investments	189,196	176,444	81,965
Benefit payments (1)	(662,583)	(359,809)	(365,155)
Administrative expense	(13,347)	-	-
Net Change in plan fiduciary net position	<u>428,299</u>	<u>468,444</u>	<u>458,465</u>
Plan fiduciary net position - beginning	<u>2,353,380</u>	<u>2,781,679</u>	<u>3,250,123</u>
Plan fiduciary net position - ending (b)	<u>\$ 2,781,679</u>	<u>\$ 3,250,123</u>	<u>\$ 3,708,588</u>
Net OPEB liability (a) - (b)	<u>\$ 4,755,416</u>	<u>\$ 6,921,866</u>	<u>\$ 6,669,454</u>
Plan fiduciary net position as a percentage of total OPEB liability	36.91%	31.95%	35.73%
Covered-employee payroll	\$ 4,211,793	\$ 3,926,264	\$ 4,325,247
Net OPEB liability as a percentage of covered-employee payroll	112.91%	176.30%	154.20%

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

*Fiscal Year 2018 was the 1st year of implementation therefore only 3 years are shown.

CITY OF DUARTE

**REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2020**

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

	Fiscal Year 6/30/2018	Fiscal Year 6/30/2019	Fiscal Year 6/30/2020
Contractually Determined Contribution (CDC)	\$1,491,134	\$ 782,535	\$ 803,739
Contributions in relation to the CDC	(915,033)	(651,809)	(741,655)
Contribution deficiency (excess)	<u>\$ 576,101</u>	<u>\$ 130,726</u>	<u>\$ 62,084</u>
Covered-employee payroll	\$4,211,793	\$3,926,264	\$4,325,247
Contributions as a percentage of covered-employee payroll	21.73%	16.60%	17.15%

*Fiscal Year 2018 was the 1st year of implementation therefore only 3 years are shown.

CITY OF DUARTE

**NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2020**

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, 2020

	Special Revenue Funds			
	State Gasoline Tax	Lighting and Landscaping	Community Development Block Grant	Supplemental Law Enforcement
Assets:				
Pooled cash and investments	\$ 2,000,898	\$ 237,598	\$ -	\$ 38,231
Receivables:				
Assessments	-	9,488	-	-
Grants	-	-	3,012	-
Restricted assets:				
Cash and investments with fiscal agents	-	-	-	-
Total Assets	\$ 2,000,898	\$ 247,086	\$ 3,012	\$ 38,231
Liabilities, Deferred Inflows of Resources, and Fund Balances:				
Liabilities:				
Accounts payable	\$ 7,975	\$ 169,227	\$ -	\$ 38,332
Accrued liabilities	-	-	-	-
Unearned revenues	-	24,700	-	-
Retention payable	-	-	-	-
Due to other funds	-	-	3,012	-
Total Liabilities	7,975	193,927	3,012	38,332
Deferred Inflows of Resources:				
Unavailable revenues	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
Fund Balances:				
Restricted for:				
Development projects	-	53,159	-	-
Recreation and culture	-	-	-	-
Transportation	1,992,923	-	-	-
Debt service	-	-	-	-
Unassigned	-	-	-	(101)
Total Fund Balances (deficits)	1,992,923	53,159	-	(101)
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 2,000,898	\$ 247,086	\$ 3,012	\$ 38,231

CITY OF DUARTE

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2020

	Special Revenue Funds		
	Air Quality Management	Measure M	Quimby Act
Assets:			
Pooled cash and investments	\$ 207,156	\$ 339,776	\$ 67,295
Receivables:			
Assessments	-	-	-
Grants	6,870	-	-
Restricted assets:			
Cash and investments with fiscal agents	-	-	-
Total Assets	\$ 214,026	\$ 339,776	\$ 67,295
Liabilities, Deferred Inflows of Resources, and Fund Balances:			
Liabilities:			
Accounts payable	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-
Unearned revenues	-	-	-
Retention payable	-	-	-
Due to other funds	-	-	-
Total Liabilities	-	-	-
Deferred Inflows of Resources:			
Unavailable revenues	-	-	-
Total Deferred Inflows of Resources	-	-	-
Fund Balances:			
Restricted for:			
Development projects	-	-	-
Recreation and culture	-	-	67,295
Transportation	214,026	339,776	-
Debt service	-	-	-
Unassigned	-	-	-
Total Fund Balances (deficits)	214,026	339,776	67,295
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 214,026	\$ 339,776	\$ 67,295

CITY OF DUARTE

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2020

	Special Revenue Funds			
	Housing Authority	Prop C Transit	PEG	Measure R LR Transit
Assets:				
Pooled cash and investments	\$ 1,416,821	\$ 270,375	\$ -	\$ 1,237,403
Receivables:				
Assessments	-	-	-	-
Grants	-	-	7,875	-
Restricted assets:				
Cash and investments with fiscal agents	-	-	-	-
Total Assets	\$ 1,416,821	\$ 270,375	\$ 7,875	\$ 1,237,403
Liabilities, Deferred Inflows of Resources, and Fund Balances:				
Liabilities:				
Accounts payable	\$ 15,050	\$ 21,967	\$ -	\$ 37,110
Accrued liabilities	-	1,298	-	-
Unearned revenues	-	-	-	-
Retention payable	-	-	-	1,953
Due to other funds	-	-	4,276	-
Total Liabilities	15,050	23,265	4,276	39,063
Deferred Inflows of Resources:				
Unavailable revenues	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
Fund Balances:				
Restricted for:				
Development projects	1,401,771	-	3,599	-
Recreation and culture	-	-	-	-
Transportation	-	247,110	-	1,198,340
Debt service	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances (deficits)	1,401,771	247,110	3,599	1,198,340
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 1,416,821	\$ 270,375	\$ 7,875	\$ 1,237,403

CITY OF DUARTE

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2020

	Special Revenue Fund	Capital Project Funds	
	SB1/RMRA	Inclusionary Housing	Community Improvement
Assets:			
Pooled cash and investments	\$ 360,637	\$ 525,850	\$ 457,196
Receivables:			
Assessments	-	-	-
Grants	58,060	-	48,511
Restricted assets:			
Cash and investments with fiscal agents	-	-	-
Total Assets	\$ 418,697	\$ 525,850	\$ 505,707
Liabilities, Deferred Inflows of Resources, and Fund Balances:			
Liabilities:			
Accounts payable	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-
Unearned revenues	-	-	-
Retention payable	-	-	-
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	-	525,850	457,196
Recreation and culture	-	-	-
Transportation	418,697	-	-
Debt service	-	-	-
Unassigned	-	-	-
Total Fund Balances (deficits)	418,697	525,850	457,196
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 418,697	\$ 525,850	\$ 505,707

CITY OF DUARTE

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2020

	Debt Service Funds		Total Governmental Funds
	Town Center Debt Service	Infrastructure Debt Service	
Assets:			
Pooled cash and investments	\$ 413,730	\$ -	\$ 7,572,966
Receivables:			
Assessments	-	-	9,488
Grants	-	-	124,328
Restricted assets:			
Cash and investments with fiscal agents	9	1,821	1,830
Total Assets	\$ 413,739	\$ 1,821	\$ 7,708,612
Liabilities, Deferred Inflows of Resources, and Fund Balances:			
Liabilities:			
Accounts payable	\$ -	\$ -	\$ 289,661
Accrued liabilities	-	-	1,298
Unearned revenues	-	-	24,700
Retention payable	-	-	1,953
Due to other funds	-	688	7,976
Total Liabilities	-	688	325,588
Deferred Inflows of Resources:			
Unavailable revenues	-	-	48,511
Total Deferred Inflows of Resources	-	-	48,511
Fund Balances:			
Restricted for:			
Development projects	-	-	2,441,575
Recreation and culture	-	-	67,295
Transportation	-	-	4,410,872
Debt service	413,739	1,133	414,872
Unassigned	-	-	(101)
Total Fund Balances (deficits)	413,739	1,133	7,334,513
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 413,739	\$ 1,821	\$ 7,708,612

CITY OF DUARTE

COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICITS)
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Special Revenue Funds			
	State Gasoline Tax	Lighting and Landscaping	Community Development Block Grant	Supplemental Law Enforcement
Revenues:				
Assessments	\$ -	\$ 983,982	\$ -	\$ -
Intergovernmental	502,728	-	54,551	155,948
Charges for services	-	-	-	-
Use of money and property	30,378	-	-	1,125
Total Revenues	533,106	983,982	54,551	157,073
Expenditures:				
Current:				
Safety	-	-	-	157,174
Development	-	1,297,891	-	-
Transportation	333,178	-	-	-
Capital outlay	4,250	-	54,551	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	337,428	1,297,891	54,551	157,174
Excess (Deficiency) of Revenues Over (Under) Expenditures	195,678	(313,909)	-	(101)
Other financing sources (uses):				
Transfers in	-	565,301	-	-
Transfers out	(67,485)	(343,200)	-	-
Total Other Financing Sources (Uses)	(67,485)	222,101	-	-
Fund Balances (Deficit), Beginning of Fiscal Year	1,864,730	144,967	-	-
Fund Balances (Deficit), End of Fiscal Year	\$ 1,992,923	\$ 53,159	\$ -	\$ (101)

CITY OF DUARTE

COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICITS)
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Special Revenue Funds		
	Air Quality Management	Measure M	Quimby Act
Revenues:			
Assessments	\$ -	\$ -	\$ -
Intergovernmental	27,690	298,586	-
Charges for services	-	-	20,000
Use of money and property	119,401	4,266	1,049
Total Revenues	147,091	302,852	21,049
Expenditures:			
Current:			
Safety	-	-	-
Development	-	-	-
Transportation	-	-	-
Capital outlay	-	291,710	6,325
Debt service:			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
Total Expenditures	-	291,710	6,325
Excess (Deficiency) of Revenues Over (Under) Expenditures	147,091	11,142	14,724
Other financing sources (uses):			
Transfers in	-	-	-
Transfers out	(4,736)	(58,000)	-
Total Other Financing Sources (Uses)	(4,736)	(58,000)	-
Fund Balances (Deficit), Beginning of Fiscal Year	71,671	386,634	52,571
Fund Balances (Deficit), End of Fiscal Year	\$ 214,026	\$ 339,776	\$ 67,295

CITY OF DUARTE

COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICITS)
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Special Revenue Funds			
	Housing Authority	Prop C Transit	PEG	Measure R LR Transit
Revenues:				
Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	354,380	-	265,405
Charges for services	-	-	32,217	-
Use of money and property	20,975	4,829	281	18,828
Total Revenues	20,975	359,209	32,498	284,233
Expenditures:				
Current:				
Safety	-	-	-	-
Development	29,080	-	-	-
Transportation	-	287,549	-	-
Capital outlay	-	26,079	-	161,695
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	29,080	313,628	-	161,695
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,105)	45,581	32,498	122,538
Other financing sources (uses):				
Transfers in	140,794	-	-	-
Transfers out	-	(30,800)	-	(32,339)
Total Other Financing Sources (Uses)	140,794	(30,800)	-	(32,339)
Fund Balances (Deficit), Beginning of Fiscal Year	1,269,082	232,329	(28,899)	1,108,141
Fund Balances (Deficit), End of Fiscal Year	\$ 1,401,771	\$ 247,110	\$ 3,599	\$ 1,198,340

CITY OF DUARTE

COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICITS)
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Special Revenue Fund	Capital Project Funds	
	SB1/RMRA	Inclusionary Housing	Community Improvement
Revenues:			
Assessments	\$ -	\$ -	\$ -
Intergovernmental	380,206	-	-
Charges for services	-	-	-
Use of money and property	7,453	8,084	7,028
Total Revenues	387,659	8,084	7,028
Expenditures:			
Current:			
Safety	-	-	-
Development	-	-	-
Transportation	300,000	-	-
Capital outlay	-	-	-
Debt service:			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
Total Expenditures	300,000	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	87,659	8,084	7,028
Other financing sources (uses):			
Transfers in	-	-	-
Transfers out	(60,000)	-	-
Total Other Financing Sources (Uses)	(60,000)	-	-
Fund Balances (Deficit), Beginning of Fiscal Year	391,038	517,766	450,168
Fund Balances (Deficit), End of Fiscal Year	\$ 418,697	\$ 525,850	\$ 457,196

CITY OF DUARTE

COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICITS)
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Debt Service Funds		Total Governmental Funds
	Town Center Debt Service	Infrastructure Debt Service	
Revenues:			
Assessments	\$ -	\$ -	\$ 983,982
Intergovernmental	-	-	2,039,494
Charges for services	-	-	52,217
Use of money and property	7,080	1,821	232,598
Total Revenues	7,080	1,821	3,308,291
Expenditures:			
Current:			
Safety	-	-	157,174
Development	-	-	1,326,971
Transportation	-	-	920,727
Capital outlay	-	-	544,610
Debt service:			
Principal retirement	141,527	-	141,527
Interest and fiscal charges	11,153	688	11,841
Total Expenditures	152,680	688	3,102,850
Excess (Deficiency) of Revenues Over (Under) Expenditures	(145,600)	1,133	205,441
Other financing sources (uses):			
Transfers in	-	-	706,095
Transfers out	-	-	(596,560)
Total Other Financing Sources (Uses)	-	-	109,535
Fund Balances (Deficit), Beginning of Fiscal Year	559,339	-	7,019,537
Fund Balances (Deficit), End of Fiscal Year	\$ 413,739	\$ 1,133	\$ 7,334,513

CITY OF DUARTE

BUDGETARY COMPARISON SCHEDULE
 STATE GASOLINE TAX
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Budgetary Fund Balance, July 1	\$ 1,864,730	\$ 1,864,730	\$ 1,864,730	\$ -
Resources (Inflows):				
Intergovernmental	578,400	578,400	502,728	(75,672)
Use of money and property	30,000	30,000	30,378	378
Amounts Available for Appropriations	<u>2,473,130</u>	<u>2,473,130</u>	<u>2,397,836</u>	<u>(75,294)</u>
Charges to Appropriations (Outflow):				
Transportation	232,000	282,000	333,178	(51,178)
Capital outlay	10,000	10,000	4,250	5,750
Transfers out	60,500	61,800	67,485	(5,685)
Total Charges to Appropriations	<u>302,500</u>	<u>353,800</u>	<u>404,913</u>	<u>(51,113)</u>
Budgetary Fund Balance, June 30	<u>\$ 2,170,630</u>	<u>\$ 2,119,330</u>	<u>\$ 1,992,923</u>	<u>\$ (126,407)</u>

CITY OF DUARTE

BUDGETARY COMPARISON SCHEDULE
 LIGHTING AND LANDSCAPING
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Budgetary Fund Balance, July 1	\$ 144,967	\$ 144,967	\$ 144,967	\$ -
Resources (Inflows):				
Assessments	981,000	981,000	983,982	2,982
Miscellaneous	1,100	1,100	-	(1,100)
Transfers in	464,900	464,900	565,301	100,401
Amounts Available for Appropriations	1,591,967	1,591,967	1,694,250	102,283
Charges to Appropriations (Outflow):				
Development	1,144,100	1,194,100	1,297,891	(103,791)
Transfers out	343,200	343,200	343,200	-
Total Charges to Appropriations	1,487,300	1,537,300	1,641,091	(103,791)
Budgetary Fund Balance, June 30	\$ 104,667	\$ 54,667	\$ 53,159	\$ (1,508)

CITY OF DUARTE

BUDGETARY COMPARISON SCHEDULE
 COMMUNITY DEVELOPMENT BLOCK GRANT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Budgetary Fund Balance, July 1	\$ -	\$ -	\$ -	\$ -
Resources (Inflows):				
Intergovernmental	151,700	151,700	54,551	(97,149)
Amounts Available for Appropriations	151,700	151,700	54,551	(97,149)
Charges to Appropriations (Outflow):				
Capital outlay	50,000	50,000	54,551	(4,551)
Total Charges to Appropriations	50,000	50,000	54,551	(4,551)
Budgetary Fund Balance, June 30	<u>\$ 101,700</u>	<u>\$ 101,700</u>	<u>\$ -</u>	<u>\$ (101,700)</u>

CITY OF DUARTE

BUDGETARY COMPARISON SCHEDULE
 SUPPLEMENTAL LAW ENFORCEMENT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Budgetary Fund Balance, July 1	\$ -	\$ -	\$ -	\$ -
Resources (Inflows):				
Intergovernmental	150,000	150,000	155,948	5,948
Use of money and property	1,000	1,000	1,125	125
Amounts Available for Appropriations	<u>151,000</u>	<u>151,000</u>	<u>157,073</u>	<u>6,073</u>
Charges to Appropriations (Outflow):				
Safety	<u>151,000</u>	<u>151,000</u>	<u>157,174</u>	<u>(6,174)</u>
Total Charges to Appropriations	<u>151,000</u>	<u>151,000</u>	<u>157,174</u>	<u>(6,174)</u>
Budgetary Fund Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (101)</u>	<u>\$ (101)</u>

CITY OF DURATE

BUDGETARY COMPARISON SCHEDULE
 AIR QUALITY MANAGEMENT DISTRIBUTION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Budgetary Fund Balance, July 1	\$ 71,671	\$ 71,671	\$ 71,671	\$ -
Resources (Inflows):				
Intergovernmental	30,100	30,100	27,690	(2,410)
Use of money and property	700	700	119,401	118,701
Amounts Available for Appropriations	102,471	102,471	218,762	116,291
Charges to Appropriations (Outflow):				
Capital Outlay	25,000	25,000	-	25,000
Transfers out	6,300	6,300	4,736	1,564
Total Charges to Appropriations	31,300	31,300	4,736	26,564
Budgetary Fund Balance, June 30	\$ 71,171	\$ 71,171	\$ 214,026	\$ 142,855

CITY OF DUARTE

BUDGETARY COMPARISON SCHEDULE

MEASURE M

FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Budgetary Fund Balance, July 1	\$ 386,634	\$ 386,634	\$ 386,634	\$ -
Resources (Inflows):				
Intergovernmental	314,300	314,300	298,586	(15,714)
Use of money and property	3,000	3,000	4,266	1,266
Amounts Available for Appropriations	<u>703,934</u>	<u>703,934</u>	<u>689,486</u>	<u>(14,448)</u>
Charges to Appropriations (Outflow):				
Capital Outlay	-	291,000	-	291,000
Transfers out	-	58,200	58,000	200
Total Charges to Appropriations	<u>-</u>	<u>349,200</u>	<u>58,000</u>	<u>291,200</u>
Budgetary Fund Balance, June 30	<u>\$ 703,934</u>	<u>\$ 354,734</u>	<u>\$ 631,486</u>	<u>\$ 276,752</u>

CITY OF DUARTE

BUDGETARY COMPARISON SCHEDULE

QUIMBY ACT

FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Budgetary Fund Balance, July 1	\$ 52,571	\$ 52,571	\$ 52,571	\$ -
Resources (Inflows):				
Charges for services	-	-	20,000	20,000
Use of money and property	1,000	1,000	1,049	49
Amounts Available for Appropriations	53,571	53,571	73,620	20,049
Charges to Appropriations (Outflow):				
Capital outlay	3,000	3,000	6,325	(3,325)
Total Charges to Appropriations	3,000	3,000	6,325	(3,325)
Budgetary Fund Balance, June 30	\$ 50,571	\$ 50,571	\$ 67,295	\$ 16,724

CITY OF DUARTE

BUDGETARY COMPARISON SCHEDULE
HOUSING AUTHORITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Budgetary Fund Balance, July 1	\$ 1,269,082	\$ 1,269,082	\$ 1,269,082	\$ -
Resources (Inflows):				
Use of money and property	7,500	7,500	20,975	13,475
Transfers in	140,800	140,800	140,794	(6)
Amounts Available for Appropriations	<u>1,417,382</u>	<u>1,417,382</u>	<u>1,430,851</u>	<u>13,469</u>
Charges to Appropriations (Outflow):				
Development	<u>5,000</u>	<u>5,000</u>	<u>29,080</u>	<u>(24,080)</u>
Total Charges to Appropriations	<u>5,000</u>	<u>5,000</u>	<u>29,080</u>	<u>(24,080)</u>
Budgetary Fund Balance, June 30	<u><u>\$ 1,412,382</u></u>	<u><u>\$ 1,412,382</u></u>	<u><u>\$ 1,401,771</u></u>	<u><u>\$ (10,611)</u></u>

CITY OF DUARTE

BUDGETARY COMPARISON SCHEDULE
 PROPOSITION C TRANSIT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Budgetary Fund Balance, July 1	\$ 232,329	\$ 232,329	\$ 232,329	\$ -
Resources (Inflows):				
Intergovernmental	369,800	369,800	354,380	(15,420)
Use of money and property	5,000	5,000	4,829	(171)
Amounts Available for Appropriations	<u>607,129</u>	<u>607,129</u>	<u>591,538</u>	<u>(15,591)</u>
Charges to Appropriations (Outflow):				
Transportation	-	-	287,549	(287,549)
Capital outlay	-	-	26,079	(26,079)
Transfers out	30,800	30,800	30,800	-
Total Charges to Appropriations	<u>30,800</u>	<u>30,800</u>	<u>344,428</u>	<u>(313,628)</u>
Budgetary Fund Balance, June 30	<u>\$ 576,329</u>	<u>\$ 576,329</u>	<u>\$ 247,110</u>	<u>\$ (329,219)</u>

CITY OF DUARTE

BUDGETARY COMPARISON SCHEDULE

PEG

FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance (Deficit), July 1	\$ (28,899)	\$ (28,899)	\$ (28,899)	\$ -
Resources (Inflows):				
Charges for services	33,600	33,600	32,217	(1,383)
Use of money and property	-	-	281	281
Amounts Available for Appropriations	<u>4,701</u>	<u>4,701</u>	<u>3,599</u>	<u>(1,102)</u>
Budgetary Fund Balance (Deficit), June 30	<u>\$ 4,701</u>	<u>\$ 4,701</u>	<u>\$ 3,599</u>	<u>\$ (1,102)</u>

CITY OF DUARTE

BUDGETARY COMPARISON SCHEDULE
 MEASURE R LR TRANSIT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Budgetary Fund Balance, July 1	\$ 1,108,141	\$ 1,108,141	\$ 1,108,141	\$ -
Resources (Inflows):				
Intergovernmental	277,400	277,400	265,405	(11,995)
Use of money and property	10,000	10,000	18,828	8,828
Amounts Available for Appropriations	<u>1,395,541</u>	<u>1,395,541</u>	<u>1,392,374</u>	<u>(3,167)</u>
Charges to Appropriations (Outflow):				
Capital outlay	350,000	350,000	161,695	188,305
Transfers out	87,500	87,500	32,339	55,161
Total Charges to Appropriations	<u>437,500</u>	<u>437,500</u>	<u>194,034</u>	<u>243,466</u>
Budgetary Fund Balance, June 30	<u>\$ 958,041</u>	<u>\$ 958,041</u>	<u>\$ 1,198,340</u>	<u>\$ 240,299</u>

CITY OF DUARTE

BUDGETARY COMPARISON SCHEDULE

SB1/RMRA

FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Budgetary Fund Balance, July 1	\$ 391,038	\$ 391,038	\$ 391,038	\$ -
Resources (Inflows):				
Intergovernmental	361,800	361,800	380,206	18,406
Use of money and property	2,000	2,000	7,453	5,453
Amounts Available for Appropriations	<u>754,838</u>	<u>754,838</u>	<u>778,697</u>	<u>23,859</u>
Charges to Appropriations (Outflow):				
Transportation	300,000	300,000	300,000	-
Transfers out	75,000	75,000	60,000	15,000
Total Charges to Appropriations	<u>375,000</u>	<u>375,000</u>	<u>360,000</u>	<u>15,000</u>
Budgetary Fund Balance, June 30	<u>\$ 379,838</u>	<u>\$ 379,838</u>	<u>\$ 418,697</u>	<u>\$ 38,859</u>

CITY OF DUARTE

BUDGETARY COMPARISON SCHEDULE
 INCLUSIONARY HOUSING
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Budgetary Fund Balance, July 1	\$ 517,766	\$ 517,766	\$ 517,766	\$ -
Resources (Inflows):				
Use of money and property	7,000	7,000	8,084	1,084
Amounts Available for Appropriations	524,766	524,766	525,850	1,084
Budgetary Fund Balance, June 30	<u>\$ 524,766</u>	<u>\$ 524,766</u>	<u>\$ 525,850</u>	<u>\$ 1,084</u>

CITY OF DUARTE

BUDGETARY COMPARISON SCHEDULE
 COMMUNITY IMPROVEMENT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Budgetary Fund Balance, July 1	\$ 450,168	\$ 450,168	\$ 450,168	\$ -
Resources (Inflows):				
Intergovernmental	-	-	-	-
Use of money and property	3,000	3,000	7,028	4,028
Amounts Available for Appropriations	<u>453,168</u>	<u>453,168</u>	<u>457,196</u>	<u>4,028</u>
Charges to Appropriations (Outflow):				
Capital outlay	100,000	100,000	-	100,000
Total Charges to Appropriations	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>100,000</u>
Budgetary Fund Balance, June 30	<u>\$ 353,168</u>	<u>\$ 353,168</u>	<u>\$ 457,196</u>	<u>\$ 104,028</u>

CITY OF DUARTE

BUDGETARY COMPARISON SCHEDULE
TOWN CENTER DEBT SERVICE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Budgetary Fund Balance, July 1	\$ 559,339	\$ 559,339	\$ 559,339	\$ -
Resources (Inflows):				
Use of money and property	10,000	10,000	7,080	(2,920)
Amounts Available for Appropriations	<u>569,339</u>	<u>569,339</u>	<u>566,419</u>	<u>(2,920)</u>
Charges to Appropriations (Outflow):				
Principal Retirement	141,500	141,500	141,527	(27)
Interest and fiscal charges	11,200	11,200	11,153	47
Total Charges to Appropriations	<u>152,700</u>	<u>152,700</u>	<u>152,680</u>	<u>20</u>
Budgetary Fund Balance, June 30	<u>\$ 416,639</u>	<u>\$ 416,639</u>	<u>\$ 413,739</u>	<u>\$ (2,900)</u>

CITY OF DUARTE

BUDGETARY COMPARISON SCHEDULE
 INFRASTRUCTURE DEBT SERVICE FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Budgetary Fund Balance, July 1	\$ -	\$ -	\$ -	\$ -
Resources (Inflows):				
Use of money and property	-	-	1,821	1,821
Amounts Available for Appropriations	-	-	1,821	1,821
Charges to Appropriations (Outflow):				
Interest and fiscal charges	-	-	688	(688)
Total Charges to Appropriations	-	-	688	(688)
Budgetary Fund Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,133</u>	<u>\$ 1,133</u>

CITY OF DUARTE
MANAGEMENT REPORT
AND
AUDITOR'S COMMUNICATION LETTER
June 30, 2020

CITY OF DUARTE
June 30, 2020

TABLE OF CONTENTS

Required Communication under Statement on Auditing Standards No. 114	1
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 <i>Government Auditing Standards</i>	4
Current Year Recommendations	6
Status of Prior Year Recommendations	7



MOSS, LEVY & HARTZHEIM LLP

CERTIFIED PUBLIC ACCOUNTANTS

PARTNERS

RONALD A LEVY, CPA
CRAIG A HARTZHEIM, CPA
HADLEY Y HUI, CPA
ALEXANDER C HOM, CPA
ADAM V GUISE, CPA
TRAVIS J HOLE, CPA

COMMERCIAL ACCOUNTING & TAX SERVICES

9465 WILSHIRE BLVD., 3RD FLOOR
BEVERLY HILLS, CA 90212
TEL: 310.273.2745
FAX: 310.670.1689
www.mlhcpas.com

GOVERNMENTAL AUDIT SERVICES

5800 HANNUM AVE., SUITE E
CULVER CITY, CA 90230
TEL: 310.670.2745
FAX: 310.670.1689
www.mlhcpas.com

December 1, 2020

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, 2020. 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, 2020. We noted no transactions entered into by the City during the fiscal year for which there is a lack of authoritative guidance or consensus. With the exception of the prior period adjustment for land held for resale as detailed in Note 1 section 18, 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 1, 2020.

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

CERTIFIED PUBLIC ACCOUNTANTS

PARTNERS

RONALD A LEVY, CPA
CRAIG A HARTZHEIM, CPA
HADLEY Y HUI, CPA
ALEXANDER C HOM, CPA
ADAM V GUISE, CPA
TRAVIS J HOLE, CPA

COMMERCIAL ACCOUNTING & TAX SERVICES

9465 WILSHIRE BLVD., 3RD FLOOR
BEVERLY HILLS, CA 90212
TEL: 310.273.2745
www.mlhcpas.com

GOVERNMENTAL AUDIT SERVICES

5800 HANNUM AVE., SUITE E
CULVER CITY, CA 90230
TEL: 310.670.2745
FAX: 310.670.1689
www.mlhcpas.com

**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, 2020, 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 1, 2020.

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 1, 2020

CURRENT YEAR RECOMMENDATIONS

NONE

STATUS OF PRIOR YEAR RECOMMENDATIONS

NONE

DUARTE CITY COUNCIL – INTERGOVERNMENTAL ORGANIZATIONS

AREA “D” EMERGENCY SERVICES

City Manager *Representative*
Full Council *Alternates*

CALIFORNIA CONTRACT CITIES

Liz Reilly *Delegate*
Full Council *Alternates*
3rd Wednesday - 7:00 p.m.

CITY SELECTION COMMITTEE (COUNTY)

Samuel Kang *Delegate*
Full Council *Alternates*
3 or 4 times a year, at the call of the Chairman

COMMUNITY EDUCATION COUNCIL

Tzeitel Paras-Caracci *Representative*
Toney Lewis *Alternate*

DUARTE COMMUNITY COORDINATING COUNCIL

Bryan Urias *Representative*
Toney Lewis *Alternate*
4th Monday – 7:00 p.m.

DUARTE COMMUNITY SERVICE COUNCIL

Liz Reilly *Representative*
Toney Lewis *Alternate*

DUARTE EDUCATION FOUNDATION

Margaret Finlay *Representative*
Liz Reilly *Alternate*
1st Monday - 6:00 p.m.

FOOTHILL EMPLOYMENT AND TRAINING CONSORTIUM

Samuel Kang *Delegate*
John Fasana *Alternate*

FOOTHILL TRANSIT – \$150/mtg (4/yr)

Tzeitel Paras-Caracci *Delegate*
Toney Lewis *Alternate*

GOLD LINE PHASE II JPA – \$100/mtg (1/mo)

Tzeitel Paras-Caracci *Delegate*
Liz Reilly *Alternate*
2nd Thursday/month – 11:30 a.m.

JOINT POWERS INSURANCE AUTHORITY

Margaret Finlay *Director*
City Manager/Full Council *Alternates*
Annual Meeting – July

LEAGUE OF CALIFORNIA CITIES

Samuel Kang *Delegate*
Full Council *Alternates*
1st Thursday - 7:00 p.m.

SGV COUNCIL OF GOVERNMENTS - \$50/mo

John Fasana *Governing Board Rep.*
Margaret Finlay *Alt. Governing Board Rep.*
3rd Thursday - 4:00 p.m.

SGV ECONOMIC PARTNERSHIP

Toney Lewis *Representative*
Bryan Urias *Alternate*
2nd Tuesday of odd months – 12:00 noon

SGV VECTOR CONTROL DISTRICT - \$100/mo

Margaret Finlay *Representative*
(Appointments made upon occurrence of a vacancy)
2nd Friday – 7:00 a.m.

SANITATION DISTRICTS #15 AND #22 - \$250/mo

Samuel Kang *Director*
Margaret Finlay *Alternate*
4th Wednesday - 1:30 p.m.

SO. CAL. ASSOCIATION OF GOVERNMENTS

Margaret Finlay *Representative*
Full Council *Alternates*
Annual Meeting - April

***Note: Compensated positions
are shown in boxes**

Updated: January 14, 2020