AGENDA
REGULAR JOINT MEETING OF THE CITY COUNCIL OF THE CITY OF DUARTE, THE DUARTE HOUSING AUTHORITY, AND THE DUARTE COMMUNITY FACILITIES FINANCING AUTHORITY

TUESDAY, NOVEMBER 22, 2022
7:00 PM

6:00 PM - CLOSED SESSION
CITY COUNCIL CHAMBERS,
1600 HUNTINGTON DRIVE,
DUARTE, CALIFORNIA 91010

MISSION STATEMENT
With integrity and transparency, the City of Duarte provides exemplary public services in a caring and fiscally responsible manner with a commitment to our community's future

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MARGARET FINLAY, MAYOR
VACANT, MAYOR PRO TEM
SAMUEL KANG, COUNCILMEMBER
TONEY LEWIS, COUNCILMEMBER
JODY SCHULZ, COUNCILMEMBER
VINH TRUONG, COUNCILMEMBER
CESAR GARCIA, COUNCILMEMBER

City/Agency/Authority Staff:
Daniel Jordan, City Manager
Kristen Petersen, Assistant City Manager and Director of Administrative Services
Craig Hensley, Community Development Director
Manuel Enriquez, Director of Parks and Recreation
Brian Villalobos, Director of Public Safety Services
Thai Viet Phan, City Attorney
Annette Juarez, City Clerk

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Notice: Any documents distributed by the City/Authorities to a majority of the City Council/Housing Authority/Financing Authority Board less than 72 hours prior to the City Council/Housing Authority/Financing Authority meeting will be made available for public inspection at City Hall, 1600 Huntington Drive, Duarte, CA 91010, during normal business hours, except such documents that relate to closed session items or which are otherwise exempt from disclosure under applicable law.

Notice: Duarte City Council meetings are videotaped for later broadcast on DCTV. Attendance at the meeting constitutes consent by members of the public to the City's and any third party's use in any media, without compensation or further notice, of audio, video, and/or pictures of meeting attendees.

Members of the public may listen/view the City Council meeting broadcast on the City's website following each meeting. To access the meeting, log onto www.accessduarte.com then on the homepage, click on the Agendas/View Meetings icon under the LATEST NEWS/QUICK LINKS banner, then on the Agendas & Minutes page, click on the City Council Meeting link. City Council meetings are also broadcast following each meeting through Spectrum Cable, Channel 3, daily at 12:00 p.m. and 7:00 p.m.

Public comments can be submitted by emailing duarteinfo@accessduarte.com, prior to 6:00 p.m. on the day of the meeting and will be distributed to the City Council and made available for public review. PLEASE NOTE: The subject line of your public comment email must contain the Agenda item number or title. Public comments are a matter of public record, including content that include emails and addresses, so consider content and remove private information as you deem appropriate.

6:00 PM CLOSED SESSION - COUNCIL CHAMBERS

1. CALL TO ORDER AND ROLL CALL

    A. City Manager Written Comments on Agenda Items

2. ADOPTION OF THE AGENDA

3. PUBLIC COMMENT ON CLOSED SESSION ITEMS - Any person wishing to speak on the Closed Session item may do so at this time. The opportunity to speak is on a first come, first served basis. Each person may speak for 3 minutes.

4. CLOSED SESSION:

    A. CONFERENCE WITH REAL PROPERTY NEGOTIATOR pursuant to Government Code 54956.8:
    Address of Property: 1303-1305 Huntington Dr., Duarte, CA 91010
    Negotiators: Craig Hensley, Director of Community Development, Dan Jordan, City Manager
    Negotiating Parties: Goldman, Bernard B Co. Trust, Goldman Trust; Old Town Inc.; Pic N Save Stores Inc.; GBO California Investments, LLC.
    Under Negotiation: Price and terms related to the possible disposition/acquisition of real property interest.

7:00 PM OPEN SESSION - REGULAR MEETING - COUNCIL CHAMBERS

5. CALL TO ORDER AND ROLL CALL

6. PLEDGE TO THE FLAG

7. CITY ATTORNEY CLOSED SESSION REPORT

8. SPECIAL ITEMS

    A. Mayor's Youth Council Update

B. Public Safety Department Update

9. ANNOUNCEMENTS OF UPCOMING COMMUNITY EVENTS

10. ORAL COMMUNICATIONS - ITEMS NOT ON THE AGENDA

11. CONSENT CALENDAR

A. Motion to read all Resolutions and Ordinances presented for consideration by Title only and waive further reading (CC/HA/FA)

B. Approve absence(s) of City Council member(s) from the City Council meeting

C. Approval of Minutes - November 08, 2022 (CC/HA/FA)

D. Approval of Warrants - November 22, 2022 (CC/HA/FA)

E. Receive and file the Public Safety Department Status Report for the month of November 2022

F. Receive and file the Monthly Financial Update Report for the month of October 2022

G. Receive and file Duarte Housing Successor Annual report for Fiscal Year 2021-22

Recommendation: Receive and file the Duarte Housing Successor Annual Report regarding the Low- and Moderate-Income Housing Fund pursuant to California Health and Safety Code Section 34176.1 (f).

H. Salary Increase Adjusting the Hourly Rate Schedule for Compliance with New Minimum Wage Requirements

Recommendation: Approve a revised Citywide Salary and Pay Schedule that is attached as Exhibit A and adopt Resolution No. 22-38

I. Approval of Amendment to the All City Management Services Agreement for Crossing Guard Services

Recommendation: Authorize the City Manager to execute the Amendment to the All City Management Services Agreement for Crossing Guard Services

J. Approval of the Amended Agreement with Duarte Unified School District for Crossing Guard Services

Recommendation: Authorize the City Manager to execute the Amended Agreement with Duarte Unified School District Amended for Crossing Guard Services

K. Approval of City Council Conference Attendance

12. ITEMS REMOVED FROM CONSENT CALENDAR FOR DISCUSSION

13. PUBLIC HEARINGS

A. First Reading of Ordinance No. 913

Recommendation: 1) Approve first reading of Ordinance No. 913 regarding City Commissions and Ad Hoc Committees; and 2) Conduct a public hearing to take public testimony

14. BUSINESS ITEMS

A. Foothill Transit Route Survey

Recommendation: Receive and file the report and direct staff to report back on final public input results and alternative supplemental transportation service options

B. Audited Financial Statements for Fiscal Year 2021/22

Recommendation: Receive and file the Audited Financial Statements for Fiscal Year 2021/22

15. CONTINUATION OF ORAL COMMUNICATIONS

16. ITEMS FROM CITY COUNCIL/SUCCESSOR AGENCY/HOUSING AUTHORITY/FINANCING AUTHORITY MEMBERS AND CITY MANAGER/EXECUTIVE DIRECTOR

17. ADJOURNMENT

MEMORANDUM

TO: City Council
FROM: City Manager
DATE: November 17, 2022
SUBJECT: Comments on Agenda Items, Meeting of November 22, 2022

ITEM 8A. (Special Items). The Mayor's Youth Council will provide an update.

ITEM 8B. (Special Items). Staff will present the monthly Public Safety Department Update.

ITEM 11.G. (Consent Calendar). Staff is recommending that the City Council receive and file the Duarte Housing Successor Annual Report for Fiscal Year 2021-22 regarding the Low-and Moderate-Income Housing Fund pursuant to California Health and Safety Code Section 34176.1(f).

ITEM 11.H. (Consent Calendar). Staff is recommending that the City Council approve a revised Citywide Salary and Pay Schedule adjusting the hourly rate schedule for compliance with new minimum wage requirements; and adopt Resolution No. 22-38.

ITEM 11.I. (Consent Calendar). Staff is recommending that the City Council authorize the City Manager to execute the Amendment to the All City Management Services Agreement for crossing guard services.

ITEM 11.J. (Consent Calendar). Staff is recommending that the City Council authorize the City Manager to execute the Amended Agreement with Duarte Unified School District for crossing guard services.

ITEM 11.K. (Consent Calendar). Staff is recommending that the City Council approve conference attendance request for Mayor Finlay to attend the California Contract Cities Sacramento Legislative Tour.

ITEM 13.A. (Public Hearing). Staff is recommending that the City Council approve the first reading of Ordinance No. 913 regarding City Commissions and Ad Hoc Committees; and conduct a public hearing to take public testimony.

ITEM 14.A. (Business Items). Staff is recommending that the City Council receive and file the Foothill Transit Route Survey and direct staff to report back on final public input results and alternative supplemental transportation service options.

ITEM 14.B. (Business Items). Staff is recommending that the City Council receive and file the Audited Financial Statements for Fiscal year 2021/22.

Respectfully submitted,

Dr. Daniel Jordan
City Manager

CITY OF DUARTE

MINUTES OF THE REGULAR JOINT MEETING OF THE CITY COUNCIL, THE DUARTE HOUSING AUTHORITY, AND THE DUARTE COMMUNITY FACILITIES FINANCING AUTHORITY

TUESDAY, NOVEMBER 8, 2022
6:00 PM – Commission Restructuring Workshop
7:00 PM – Regular Session

COMMISSION RESTRUCTURING WORKSHOP

1. CALL TO ORDER

Mayor Finlay called the meeting to order at 6:11 p.m.

ROLL CALL:

Councilmembers Present:	Lewis, Schulz, Truong, Garcia, Finlay
Councilmembers Absent:	Kang
Staff Present:	Daniel Jordan, City Manager Thai Viet Phan, City Attorney Kristen Petersen, Assistant City Manager / Director of Administrative Services Craig Hensley, Director of Community Development Manuel Enriquez, Director of Parks and Recreation Brian Villalobos, Director of Public Safety Services Victoria Rocha, Assistant to the City Manager Annette Juarez, City Clerk Christine Soo, Deputy City Clerk/Administrative Secretary

2. COMMISSION RESTRUCTURING WORKSHOP

City Manager Jordan presented a proposed restructure of the City's commissions.

Discussion ensued regarding the number of seats, new requirements for commissioners, and the frequency of meetings to be held.

Council directed Staff to reduce the number of commissioners for each commission to five; require that one commissioner for the Public Safety Commission and proposed Planning and Economic Development Commission be appointed by the Duarte Unified School District; reduce the number of meetings to every odd month; and implement an annual review session for Commissions to meet with the Council and discuss their accomplishments.

City Manager Jordan thanked Council for their direction.

REGULAR SESSION

3. CALL TO ORDER

Mayor Finlay called the meeting to order at 7:04 p.m.

ROLL CALL:

Councilmembers Present:	Lewis, Schulz, Truong, Garcia, Finlay
Councilmembers Absent:	Kang
Staff Present:	Daniel Jordan, City Manager
	Thai Viet Phan, City Attorney
	Kristen Petersen, Assistant City Manager / Director of Administrative Services
	Craig Hensley, Director of Community Development
	Manuel Enriquez, Director of Parks and Recreation
	Brian Villalobos, Director of Public Safety Services
	Victoria Rocha, Assistant to the City Manager
	Annette Juarez, City Clerk
	Christine Soo, Deputy City Clerk/Administrative Secretary

4. ADOPTION OF THE AGENDA

City Manager Jordan announced that a report on the Melcanyon Road emergency evacuation order and safety updates would be added under Special Items.

Moved by Councilmember Schulz, seconded by Councilmember Truong, to adopt the agenda as amended.

AYES:	LEWIS, SCHULZ, TRUONG, GARCIA, FINLAY
NOES:	NONE
ABSTAIN:	NONE
ABSENT:	KANG

5. PLEDGE TO THE FLAG

The flag salute was led by Sergeant Fiedler.

6. SPECIAL ITEMS

A. Public Safety Department Update

Public Safety Director Villalobos gave an update on current rainfall and the evacuation order; reported that Staff will reevaluate the evacuation order based on weather conditions; and shared that most of the residents in the affected area have signed refusal waivers and remained in their homes.

He later reported that Valley View Elementary School will reopen tomorrow, and evacuation alerts had been lifted to yellow.

B. Community Development Department Update

Community Development Director Hensley gave an update on the damaged Verizon phone box on Buena Vista Street and the lights at Valenzuela Park.

C. Parks and Recreation Department Update

Parks and Recreation Director Enriquez gave a presentation on the Fish Canyon Trail improvements; reported that Bellfree conducted an initial assessment of the trail and provided estimations for cost, timeframe, and work scale; Staff will work in cooperation with Vulcan and the City of Azusa to have the trailhead bridge restored; he also shared upcoming City festivities and thanked local supermarkets for their donations.

7. ANNOUNCEMENTS OF UPCOMING COMMUNITY EVENTS

Joanna Gee, from Duarte Library, announced upcoming library programs and events.

Victoria Rocha, Assistant to the City Manager, announced upcoming City events.

8. ORAL COMMUNICATIONS – ITEMS NOT ON THE AGENDA

None.

9. CONSENT CALENDAR

A. Motion to read all Resolutions and Ordinances presented for consideration by Title only and waive further reading (CC/HA/FA)

B. Approval of absence(s) of City Councilmember(s) from the City Council meeting.

C. Approval of Minutes – October 25, 2022 Special Joint Meeting and October 25, 2022 Regular Meeting (CC/HA/FA)

D. Approval of Warrants – November 8, 2022 (CC/HA/FA)

E. Receive and file the Parks and Recreation Department Status Report.

F. Receive and file the Community Development Status Report.

G. Approval of a Certificate of Appreciation for Lois Gaston – Duarte Kiwanis.

H. Historic Route 66 public art piece to be located on the northeast corner of Huntington Drive and Mt. Olive Street.

Moved by Councilmember Truong, seconded by Councilmember Schulz, and carried by the following vote of the Council to approve Items 9A-9H of the Consent Calendar.

AYES: LEWIS, SCHULZ, TRUONG, GARCIA, FINLAY
NOES: NONE
ABSTAIN: NONE
ABSENT: KANG

10. ITEMS REMOVED FROM CONSENT CALENDAR FOR DISCUSSION

None.

11. PUBLIC HEARINGS

None.

12. BUSINESS ITEMS

None.

13. CONTINUATION OF ORAL COMMUNICATIONS

None.

14. ITEMS FROM CITY COUNCIL/ SUCCESSOR AGENCY/ HOUSING AUTHORITY/ FINANCING AUTHORITY MEMBERS AND CITY MANAGER/ EXECUTIVE DIRECTOR

Councilmember Lewis commended the Sheriff deputies who saved the lives of two Duarte teenagers and requested to have them recognized.

Councilmember Garcia wished Councilmember Lewis a happy birthday; he thanked the Sheriff's department for helping to celebrate a young resident's birthday with a drive-by; he thanked the Sheriff deputies for saving the lives of the two teenagers; and he shared that the Duarte High School library will be displaying an art exhibit highlighting the migrant journey.

Councilmember Schulz thanked everyone who put together the Unity March; she thanked the Sergeant for making her daughter's day at the Unity March; and thanked Staff for all their hard work.

Councilmember Truong thanked Staff for putting together the Halloween events; thanked the City's law enforcement and first responders for the good work they do; and he encouraged everyone to go out and vote.

Mayor Finlay shared that she loved the Halloween Howl event and wished candidates best of luck.

15. ADJOURNMENT

At 7:48 p.m. the City Council adjourned the meeting.

Margaret Finlay, Mayor

Annette Juarez, City Clerk

City of Duarte

Council Warrant Register by Account

By Fund

Payment Dates 11/10/2022 - 11/23/2022

Account Number	Vendor Name	Description (Item)	Payment Number	Project Account Key	Amount
Fund: 100 - GENERAL FUND					
100-1005-7643	U.S. BANK	Vinh Truong SGVEP Housing Summt Registration	2682		125.00
100-1005-7644	DUARTE KIWANIS CLUB	Jody Schulz- Kiwanis Installation Dinner 11/9/22	218087		30.00
100-1005-7980	U.S. BANK	DashPass 10/5/2022 - 11/5/2022 (DoorDash)	2682		9.99
100-1010-7610	U.S. BANK	A Juarez Airfare 2022 City Clerks Seminar (United)	2682		213.60
100-1010-7610	U.S. BANK	Victoria Rocha 2022 MMASC Conference Registration	2682		300.00
100-1010-7610	U.S. BANK	Albert Nunez 2022 MMASC Conference Registration	2682		475.00
100-1010-7610	U.S. BANK	Annette Juarez 2022 City Clerks New Law Seminar	2682		500.00
100-1010-7610	ALBERT NUNEZ	Champions of Change Awards Luncheon Reimb 11/10/22	2672		21.69
100-1010-7610	ALBERT NUNEZ	MMASC Conference Reimbursement 11/3/22-11/4/22	2672		330.54
100-1010-7612	U.S. BANK	Christine Soo IIMC Membership	2682		125.00
100-1010-7612	U.S. BANK	A Nunez Membership 10/13/22 - 10/12/23 (MMASC)	2682		90.00
100-1010-7612	U.S. BANK	Pasadena Star News Online Subscription	2682		18.00
100-1010-7670	SOUTHERN CALIFORNIA NEWS ...	Legal Advertising 10/2022	2676		1,120.27
100-1010-7980	U.S. BANK	CC Meeting 9/27/22 Food (The Habit Burger)	2682		71.99
100-1010-7980	U.S. BANK	City Manager Office Polo Shirts (J & J Sports)	2682		62.84
100-1010-7980	U.S. BANK	K-Rail Community Mtg Snacks (Instacart)	2682		53.06
100-1010-7980	U.S. BANK	CC Mtg 10/11/22 Dinner (Young's Gourmet)	2682		144.05
100-1010-7980	U.S. BANK	Sam Kang CC Mtg 10/11/22 Dinner (Janet's)	2682		24.03
100-1010-7980	U.S. BANK	City Table Cloth Dry Cleaning (Nature's Cleaners)	2682		25.00
100-1015-7682	BURKE, WILLIAMS & SORENSEN...	Labor Legal 10/2022	2656		3,562.50
100-1020-7711	SMART & FINAL	Turkey Feast Supplies	2675		151.68
100-1020-7712	U.S. BANK	Spotify Subscription	2682		9.99
100-1020-7712	U.S. BANK	City Mgr's Office Canva Subscription	2682		119.40
100-1020-7712	U.S. BANK	Facebook Ads 9/22/2022 - 9/26/2022	2682		29.71
100-1020-7716	U.S. BANK	Red Ribbon Week Supplies (Target)	2681		48.42
100-1020-7716	U.S. BANK	Red Ribbon Week Box Lunches (Subway)	2681		799.00
100-1020-7716	SMART & FINAL	2022 Veteran's Day Supplies	2675		110.22
100-1020-7716	DAVID WALLACH	Holiday Event Santa Services	218106		500.00
100-1020-7716	CURO MANAGED PRINT PRODU...	Veteran's Day Sign	218084		27.56
100-1020-7719	CURO MANAGED PRINT PRODU...	SC Volunteer Holiday Invitation	218084		30.87
100-1020-7724	BRIGHTVIEW LANDSCAPE SERVI...	Landscape Maintenance 11/2022	2655		161.58
100-1205-7610	U.S. BANK	PS Staff Meeting 10/5/22 (Dickeys BBQ)	2681		34.27

Account Number	Vendor Name	Description (Item)	Payment Number	Project Account Key	Amount
100-1205-7610	U.S. BANK	Mtg w/Boys & Girls Club 9/27/22 (Spices Thai)	2681		37.32
100-1205-7610	U.S. BANK	Meeting w/Captain Reyes 10/18/22 (Mikomi Sushi)	2681		49.50
100-1205-7636	U.S. BANK	D Vaillancourt Uniforms Shirts (Condor Elite)	2681		58.39
100-1205-7650	U.S. BANK	City Vehicle Equipment (Autozone)	2681		82.64
100-1205-7650	CITY OF MONROVIA	Fuel-Public Safety 8/2022	218096		1,899.73
100-1205-7650	AUTOZONE	Vehicle 27 Wiper Blades	218076		38.70
100-1205-7650	ADVANTAGE FORD LINCOLN	Vehicle 25 Service/Repair	218073		364.19
100-1205-7650	HUNTINGTON & DUARTE INC	Vehicle 27 Fuel 10/27/2022	218098		91.70
100-1205-7761	SUPERIOR CT OF CAL CO OF LOS…	Citation Revenue Tax 10/2022	218105		6,997.25
100-1205-7779	AIDA TORRES	Cal Poly Trip/Royal Oaks Outreach Expense Reimb	2680		78.81
100-1205-7779	U.S. BANK	DART Study Session 10/4/22 (McDonalds)	2681		32.35
100-1205-7779	U.S. BANK	DART Cal Poly 9/27/22 Parking (CSU Pomona)	2681		4.35
100-1205-7779	U.S. BANK	DART Trip 10/4/22 (Universal Studios)	2681		1,701.00
100-1205-7779	U.S. BANK	DART Cal Poly Trip 9/27/22 Dinner (In-N-Out)	2681		166.97
100-1205-7779	U.S. BANK	DART WaterYouth Office Supplies (Target)	2681		30.55
100-1205-7779	U.S. BANK	Youth Trip Lunch 10/14/22 (In-N-Out Burger)	2681		67.23
100-1205-7780	U.S. BANK	AC Officers Carrier Vest (Condor Elite)	2681		138.83
100-1205-7781	CITY OF MONROVIA	Fuel-Sheriff's Dept 8/2022	218096		6,684.64
100-1205-7980	U.S. BANK	Red Ribbon Week Supplies (JKM Ribbon & Trim)	2681		144.75
100-1205-7980	U.S. BANK	E Lepone Chemical Capture Training (Cypherworx)	2681		495.00
100-1205-7980	U.S. BANK	1214 Hunt Fire Staff/Volunteer Food (Max's)	2681		250.00
100-1205-7980	U.S. BANK	Office Meeting 10/5/22 (Porto's Bakey)	2681		29.95
100-1205-7980	U.S. BANK	1214 Hunt Fire Staff/Volunteer Ice (7-Eleven)	2681		11.54
100-1205-7980	U.S. BANK	Cal Poly Tour Guide Gift Card (Stabucks)	2681		25.00
100-1205-7980	KUSTOM SIGNALS INC	Replace ProLaser 4	218092		2,576.57
100-1405-7612	AMERICAN PLANNING ASSOCIA…	Jason Golding Membership 1/01/2023 - 12/31/2023	218075		360.00
100-1405-7800	LIFE STORAGE #530	Building Plans Storage 11/1/2022 - 12/1/2022	BD23-0586		319.00
100-1405-7800	LIFE STORAGE #530	Building Plans Storage 11/1/2022 - 12/1/2022	BD23-0587		299.00
100-1405-7980	BUCKNAM INFRASTRUCTURE G…	GIS Services 10/1/2022 - 10/31/2022	218079		2,422.50
100-1410-7650	CITY OF MONROVIA	Fuel-Field Services 8/2022	218096		1,383.97
100-1410-7656	SUNWEST ENGINEERING	Emergency Generator Inspection 10/20/2022	2678		160.00
100-1410-7656	SUNWEST ENGINEERING	Emergency Generator Printer Paper	2678		3.80
100-1415-7889	LANDSCAPE WAREHOUSE III	Otis Gordon Sport Park Irrigation Repair	2667		899.67
100-1415-7916	BRIGHTVIEW LANDSCAPE SERVI…	Landscape Maintenance 11/2022	2655		2,009.15
100-1605-7614	CURO MANAGED PRINT PRODU…	Note Cards	218084		66.15
100-1605-7636	HENDERSON'S UNIFORMS	Parks & Rec Part-Time Staff Hats	2664		351.70
100-1605-7650	CITY OF MONROVIA	Fuel-Parks & Recreaton 8/2022	218096		142.36

Account Number	Vendor Name	Description (Item)	Payment Number	Project Account Key	Amount
100-1605-7730	CAPITAL ONE	2022 Halloween Howl Costume Contest Baskets	BD23-0593		366.46
100-1605-7730	CAPITAL ONE	2022 Halloween Howl Supplies	BD23-0593		137.43
100-1605-7730	CAPITAL ONE	2022 Pet Costume Contest Supplies	BD23-0593		51.20
100-1605-7730	CAPITAL ONE	Floating Pumpkin Patch Supplies	BD23-0593		60.37
100-1605-7730	SMART & FINAL	2022 Halloween Howl Candy Prizes	2675		167.92
100-1605-7730	SMART & FINAL	Gingerbread Party Supplies	2675		39.98
100-1605-7730	SMART & FINAL	2022 Halloween Howl Candy/Snack Bar Supplies	2675		529.06
100-1605-7730	CAPITAL ONE	2022 Halloween Howl Candy	BD23-0593		394.98
100-1605-7733	LANI RIDLEY	SC Thanksgiving Dinner Entertainment	218102		400.00
100-1605-7733	THEODORE SIEGEL	SC 'The French Connection' Screening/Presentation	218103		150.00
100-1605-7733	TISHA BELLANTUONI	Balance-SC Holiday Magic Entertainment	218078		325.00
100-1605-7733	SMART & FINAL	SC Pancake Breakfast Supplies	2675		320.85
100-1605-7733	YWCA SAN GABRIEL VALLEY	SC Awards Luncheon Tickets	218107		300.00
100-1605-7735	CAPITAL ONE	TC Snack Bar Supplies	BD23-0593		15.94
100-1605-7735	CAPITAL ONE	TC Family Feud Lunch Supplies	BD23-0593		163.70
100-1605-7735	CAPITAL ONE	TC Family Feud/Snack Bar Supplies	BD23-0593		113.16
100-1605-7736	THE TALENTED ARTS SCHOOL O...	Instructor Fee-Cooking Session I	2679		864.50
100-1605-7736	MICHELLE M FANARA	Instructor Fee-Karate 6/28/22 - 8/4/22	2661		210.00
100-1605-7736	BREAKTHROUGH SPORTS LLC	Instructor Fee-Little Hopper & Kickers (Fall 2022)	2654		945.00
100-1605-7745	LOVE & LABOUR INDUSTRIES LLC	TC Boxing Program De la Hoya Reception Food	218093		400.00
100-1610-7618	SMART & FINAL	Senior Ctr Coffee Supplies	2675		121.03
100-1610-7636	HENDERSON'S UNIFORMS	Facility Maintenance Hats	2664		175.85
100-1610-7636	CINTAS CORPORATION #693	Facility Maintenance Uniforms	2659		18.49
100-1610-7636	CINTAS CORPORATION #693	Facility Maintenance Uniforms	2659		26.36
100-1610-7650	MONROVIA BODY SHOP	Vehicle 20 Repairs	2669		4,325.07
100-1610-7650	CITY OF MONROVIA	Fuel-Facility Maintenance	218096		803.83
100-1610-7652	POST ALARM SYSTEMS	CH/Yard Alarm/Camera Monitoring 12/1/22 -12/30/22	2673		173.84
100-1610-7652	ACCO ENGINEERED SYSTEMS	New Grounded Compressor - Teen Center Boxing Gym	218071		4,150.00
100-1610-7652	CALIBER COMMERCIAL POOL S...	Weekly Pool Servicing Contract 10/2022	218080		1,950.00
100-1610-7652	CINTAS CORPORATION #693	Logo Mats	2659		42.27
100-1610-7652	CINTAS CORPORATION #693	Logo Mats	2659		8.64
100-1610-7652	AIR-TRO INC	Public Safety HVAC Service	218074		88.00
100-1610-7652	INX BUILDING MAINTENANCE	City Hall Janitorial Srvcs 11/2022	2665		1,673.09
100-1610-7652	EXECUTIVE ELEVATOR INC	SC Elevator Maintenance 10/2022	2660		145.00
100-1805-7610	ANGELA CHIAROMONTE	2022 CSMFO Weekend Training Expense Reimbursement	2658		118.25
100-1805-7654	MOSS, LEVY & HARTZHEIM LLP	FY22 Final Audit (Excluding Single Audit/SCO Rpt)	2670		5,990.00
100-1805-7965	HDL COREN & CONE	Property Tax Services 10/2022 - 12/2022	2663		3,262.28
100-1810-7673	LIFEWORKS (US) ITD	Drug and/or Alcohol Testing 7/2022 - 9/2022	2668		412.50
100-1810-7673	OCCUPATIONAL HEALTH CENTE...	Drug/Alcohol Testing 10/19/2022	218097		105.50
100-1810-7673	OCCUPATIONAL HEALTH CENTE...	Drug/Alcohol Testing 10/26/22	218097		105.50

Account Number	Vendor Name	Description (Item)	Payment Number	Project Account Key	Amount
100-1810-7980	CALIFORNIA STATE DEPARTME...	Fingerprint Apps 10/2022	2657		32.00
100-1815-7632	GOOGLE LLC	Gsuite accessduarte.com 10/1/22 - 10/31/22	BD23-0611		1,239.68
100-1815-7820	HDL SOFTWARE LLC	Prime BL Software Payment 2 of 3	218091		13,200.00
100-1825-7613	GRAND PRINTING INC	Business Cards	218089		200.21
100-1825-7613	STAPLES ADVANTAGE	Copier Paper	2677		215.27
100-1825-7613	STAPLES ADVANTAGE	TC Copier Paper	2677		147.15
100-1825-7626	QUADIENT FINANCE USA INC	Postage for CH Meter	218100		5,000.00
100-1825-7626	FEDEX	Document Delivery	218088		95.18
100-1825-7630	CANON FINANCIAL SERVICES INC	Copier Lease-CH(2)/PS/SC/TC 11/1/22 - 11/30/22	218081		1,727.16
100-1825-7630	QUADIENT LEASING USA INC	CH Postage Mahcine Lease 11/23/22 - 2/22/23	218101		707.12
100-1825-7631	CANON FINANCIAL SERVICES INC	Copier Maint-CH(2)/PS/SC/TC 9/1/22 - 9/30/22	218081		480.73
100-1825-7631	CANON SOLUTIONS AMERICA I...	CMD Printer Maintenance 9/27/2022 - 10/26/2022	218082		5.48
100-1825-7687	R3 CONSULTING GROUP	SB1383 Implementation Consulting 10/2022	2674		4,152.50
100-1825-7945	BRIGHTVIEW LANDSCAPE SERVI...	Landscape Maintenance 11/2022	2655	250016-Oper of Acq Prop-1229 ...	58.55
100-2012	ORANGE COUNTY SIGNS & LIG...	Permit Refund (2022-572) Redwood Pizza	218099		1.00
100-2013	ORANGE COUNTY SIGNS & LIG...	Permit Refund (2022-572) Redwood Pizza	218099		0.70
100-2120	ANTONIO GUTIERREZ	Field Deposit Rent Refund	218090		100.00
100-2120	OSCAR MARIN	CC Rent Deposit Refund 11/5/2022	218094		500.00
100-2122	DIVISION OF THE STATE ARCHIT...	Disability Access Fee Q3 2022	218086		127.60
100-4201	ORANGE COUNTY SIGNS & LIG...	Permit Refund (2022-572) Redwood Pizza	218099		504.40
100-4406	ANTONIO GUTIERREZ	Restroom Rent Refund (Cancelled)	218090		160.00
100-4407	ANTONIO GUTIERREZ	Field Rent Refund (Cancelled)	218090		220.00
100-4901	ORANGE COUNTY SIGNS & LIG...	Permit Refund (2022-572) Redwood Pizza	218099		220.00
				Fund 100 - GENERAL FUND Total:	**98,545.30**
Fund: 220 - GAS TAX FUN					
220-2220-7980	JCL TRAFFIC SERVICES	Radar Trailer Rental	2666		750.00
220-2220-7980	MIKE DYELL MACHINE SHOP INC	Manhole Cover Resizing	218095		350.19
220-2225-8070	BC TRAFFIC SPECIALIST	Las Posadas Improvements	218077		2,106.00
				Fund 220 - GAS TAX FUN Total:	**3,206.19**
Fund: 240 - LIGHTING AND LANDSCAPE DISTRICT FUND					
240-2405-7877	STATE OF CALIFORNIA DEPT OF ...	Caltrans Signal Maintenance 7/2022 - 9/2022	218104		722.83
240-2405-7890	COUNTY OF LOS ANGELES DEP...	Traffic Signal Maintenance 8/2022	218083		12,838.31
240-2410-7915	BRIGHTVIEW LANDSCAPE SERVI...	Landscape Maintenance 11/2022	2655		10,537.29
240-2410-7917	BRIGHTVIEW LANDSCAPE SERVI...	Landscape Maintenance 11/2022	2655		681.41
240-2410-7917	BRIGHTVIEW LANDSCAPE SERVI...	Landscape Maintenance 11/2022	2655		6,807.23
240-2420-7914	BRIGHTVIEW LANDSCAPE SERVI...	Landscape Maintenance 11/2022	2655		484.95
240-2421-7914	BRIGHTVIEW LANDSCAPE SERVI...	Landscape Maintenance 11/2022	2655		1,826.50
240-2422-7914	BRIGHTVIEW LANDSCAPE SERVI...	Landscape Maintenance 11/2022	2655		675.21
240-2423-7887	ACOSTA GROWERS INC	Amberwood LLD Tree Planting	218072		110.25
240-2423-7914	BRIGHTVIEW LANDSCAPE SERVI...	Landscape Maintenance 11/2022	2655		1,264.50

Account Number	Vendor Name	Description (Item)	Payment Number	Project Account Key	Amount
240-2424-7914	BRIGHTVIEW LANDSCAPE SERVI…	Landscape Maintenance 11/2022	2655		772.75
240-2425-7914	BRIGHTVIEW LANDSCAPE SERVI…	Landscape Maintenance 11/2022	2655		562.00
240-2426-7914	BRIGHTVIEW LANDSCAPE SERVI…	Landscape Maintenance 11/2022	2655		252.90
240-2427-7914	BRIGHTVIEW LANDSCAPE SERVI…	Landscape Maintenance 11/2022	2655		885.61
240-2431-7914	BRIGHTVIEW LANDSCAPE SERVI…	Landscape Maintenance 11/2022	2655		1,124.00
240-2432-7914	BRIGHTVIEW LANDSCAPE SERVI…	Landscape Maintenance 11/2022	2655		1,173.18
240-2433-7914	BRIGHTVIEW LANDSCAPE SERVI…	Landscape Maintenance 11/2022	2655		744.65
240-2434-7914	BRIGHTVIEW LANDSCAPE SERVI…	Landscape Maintenance 11/2022	2655		498.78
240-2435-7914	BRIGHTVIEW LANDSCAPE SERVI…	Landscape Maintenance 11/2022	2655		702.50
			Fund 240 - LIGHTING AND LANDSCAPE DISTRICT FUND Total:		**42,664.85**
Fund: 400 - PARK DEVELOPMENT GRANT FUND					
400-4005-7965	NATURE FOR ALL	Fish Canyon Trail Grant Project Admin 10/25/22	2671	202214-Exp-Fish Cyn Trail Resto…	3,350.71
			Fund 400 - PARK DEVELOPMENT GRANT FUND Total:		**3,350.71**
Fund: 440 - PROPOSITION A TRANSIT FUND					
440-4405-7650	CITY OF MONROVIA	Fuel-Transportation Dept 8/2022	218096		131.31
			Fund 440 - PROPOSITION A TRANSIT FUND Total:		**131.31**
Fund: 470 - MEASURE R LR TRANSIT FUND					
470-2127	DASH CONSTRUCTION COMPA…	Retention	218085		-1,619.09
470-4705-8060	DASH CONSTRUCTION COMPA…	Citywide Concrete Repair Project 4/7/22 - 9/16/22	218085	202208/4705-8060-Citywide Si…	32,381.75
			Fund 470 - MEASURE R LR TRANSIT FUND Total:		**30,762.66**
Fund: 680 - Duarte Housing Authority					
680-6805-7965	HARRIS & ASSOCIATES	FY22 Housing Authority Report 10/2/22-10/29/22	2662		1,520.00
			Fund 680 - Duarte Housing Authority Total:		**1,520.00**
Fund: 681 - Former RDA Low-Mod Income Housing Asset Fund					
681-6815-7965	HARRIS & ASSOCIATES	FY22 SB341 Report 10/2/22-10/29/22	2662		4,161.25
			Fund 681 - Former RDA Low-Mod Income Housing Asset Fund Total:		**4,161.25**
			Grand Total:		**184,342.27**

Report Summary

Fund Summary

Fund	Payment Amount
100 - GENERAL FUND	98,545.30
220 - GAS TAX FUN	3,206.19
240 - LIGHTING AND LANDSCAPE DISTRICT FUND	42,664.85
400 - PARK DEVELOPMENT GRANT FUND	3,350.71
440 - PROPOSITION A TRANSIT FUND	131.31
470 - MEASURE R LR TRANSIT FUND	30,762.66
680 - Duarte Housing Authority	1,520.00
681 - Former RDA Low-Mod Income Housing Asset Fund	4,161.25
Grand Total:	**184,342.27**

Account Summary

Account Number	Account Name	Payment Amount
100-1005-7643	Travel & Exp - Truong	125.00
100-1005-7644	Travel & Exp - Schulz	30.00
100-1005-7980	Other Expenses	9.99
100-1010-7610	Travel, Mtgs & Conf	1,840.83
100-1010-7612	Publications and Dues	233.00
100-1010-7670	Legal Notices	1,120.27
100-1010-7980	Other Expenses	380.97
100-1015-7682	Labor Counsel Legal	3,562.50
100-1020-7711	Employee Recognition C…	151.68
100-1020-7712	Community Information (…	159.10
100-1020-7716	Special Community Events	1,485.20
100-1020-7719	Volunteer Recognition	30.87
100-1020-7724	Post Office Parking	161.58
100-1205-7610	Travel, Mtgs & Conf	121.09
100-1205-7636	Uniforms	58.39
100-1205-7650	Vehicle Maintenance	2,476.96
100-1205-7761	Parking Ticket Collect	6,997.25
100-1205-7779	Youth Programs	2,081.26
100-1205-7780	Animal Control	138.83
100-1205-7781	Contract Law Enforcement	6,684.64
100-1205-7980	Other Expenses	3,532.81
100-1405-7612	Publications and Dues	360.00
100-1405-7800	Building Department Serv…	618.00
100-1405-7980	Other Expenses	2,422.50
100-1410-7650	Vehicle Maintenance	1,383.97
100-1410-7656	Emergency Generator	163.80
100-1415-7889	Repairs-Sports Park	899.67
100-1415-7916	Landscape-Sport Park	2,009.15
100-1605-7614	Office Supplies	66.15
100-1605-7636	Uniforms	351.70
100-1605-7650	Vehicle Maintenance	142.36
100-1605-7730	Special Events	1,747.40
100-1605-7733	Senior Center	1,495.85
100-1605-7735	Teen Center	292.80
100-1605-7736	Youth & Adult Recreation…	2,019.50
100-1605-7745	Boxing Program	400.00
100-1610-7618	Building Supplies	121.03
100-1610-7636	Uniforms	220.70
100-1610-7650	Vehicle Maintenance	5,128.90
100-1610-7652	Building Maint Services	8,230.84
100-1805-7610	Travel, Mtgs & Conf	118.25
100-1805-7654	Audit Services	5,990.00
100-1805-7965	Professional Services	3,262.28
100-1810-7673	Physical Exams	623.50
100-1810-7980	Other Expenses	32.00

Account Summary

Account Number	Account Name	Payment Amount
100-1815-7632	Software Maintenance	1,239.68
100-1815-7820	Finance System Support	13,200.00
100-1825-7613	Duplications And Photos	562.63
100-1825-7626	Postage	5,095.18
100-1825-7630	Equipment Lease	2,434.28
100-1825-7631	Equipment Maintenance	486.21
100-1825-7687	Waste Mgmt Services	4,152.50
100-1825-7945	Operation Of Acq Prop	58.55
100-2012	Green Building Fees Payab..	1.00
100-2013	Strong Motions Fees Paya…	0.70
100-2120	Refundable Deposits	600.00
100-2122	Disability Access & Educ P…	127.60
100-4201	Building Permits	504.40
100-4406	Restroom & Gazebo Renta..	160.00
100-4407	Sports Field Rentals	220.00
100-4901	Plan Check Fees	220.00
220-2220-7980	Other Expenses	1,100.19
220-2225-8070	Street Improvements (Cap..	2,106.00
240-2405-7877	Electric-Traffic Signal	722.83
240-2405-7890	Repairs-Traffic Signal	12,838.31
240-2410-7915	Landscape-Citywide	10,537.29
240-2410-7917	Landscape-Medians	7,488.64
240-2420-7914	Landscape Maintenance	484.95
240-2421-7914	Landscape Maintenance	1,826.50
240-2422-7914	Landscape Maintenance	675.21
240-2423-7887	Repairs & Replacements	110.25
240-2423-7914	Landscape Maintenance	1,264.50
240-2424-7914	Landscape Maintenance	772.75
240-2425-7914	Landscape Maintenance	562.00
240-2426-7914	Landscape Maintenance	252.90
240-2427-7914	Landscape Maintenance	885.61
240-2431-7914	Landscape Maintenance	1,124.00
240-2432-7914	Landscape Maintenance	1,173.18
240-2433-7914	Landscape Maintenance	744.65
240-2434-7914	Landscape Maintenance	498.78
240-2435-7914	Landscape Maintenance	702.50
400-4005-7965	Professional Services	3,350.71
440-4405-7650	Vehicle Maintenance	131.31
470-2127	Retention Payable	-1,619.09
470-4705-8060	Sidewalk/Concrete Repair ..	32,381.75
680-6805-7965	Professional Services	1,520.00
681-6815-7965	Professional Services	4,161.25
	Grand Total:	**184,342.27**

Project Account Summary

Project Account Key	Payment Amount
None	148,551.26
202208/4705-8060-Citywide Sidewalk FY21-22	32,381.75
202214-Exp-Fish Cyn Trail Restoration/Access Plan	3,350.71
250016-Oper of Acq Prop-1229 Pops Road	58.55
Grand Total:	**184,342.27**

Council Warrant Register by Vendor

City of Duarte

By Fund

Payment Dates 11/10/2022 - 11/23/2022

Account Number	Vendor Name	Description (Item)	Payment Number	Project Account Key	Amount
Fund: 100 - GENERAL FUND					
Vendor: 5086 - ACCO ENGINEERED SYSTEMS					
100-1610-7652	ACCO ENGINEERED SYSTEMS	New Grounded Compressor - Teen Center Boxing Gym	218071		4,150.00
				Vendor 5086 - ACCO ENGINEERED SYSTEMS Total:	**4,150.00**
Vendor: 0091 - ADVANTAGE FORD LINCOLN					
100-1205-7650	ADVANTAGE FORD LINCOLN	Vehicle 25 Service/Repair	218073		364.19
				Vendor 0091 - ADVANTAGE FORD LINCOLN Total:	**364.19**
Vendor: 1388 - AIDA TORRES					
100-1205-7779	AIDA TORRES	Cal Poly Trip/Royal Oaks Outreach Expense Reimb	2680		78.81
				Vendor 1388 - AIDA TORRES Total:	**78.81**
Vendor: 2061 - AIR-TRO INC					
100-1610-7652	AIR-TRO INC	Public Safety HVAC Service	218074		88.00
				Vendor 2061 - AIR-TRO INC Total:	**88.00**
Vendor: 6449 - ALBERT NUNEZ					
100-1010-7610	ALBERT NUNEZ	MMASC Conference Reimbursement 11/3/22-11/4/22	2672		330.54
100-1010-7610	ALBERT NUNEZ	Champions of Change Awards Luncheon Reimb 11/10/22	2672		21.69
				Vendor 6449 - ALBERT NUNEZ Total:	**352.23**
Vendor: 3417 - AMERICAN PLANNING ASSOCIATION					
100-1405-7612	AMERICAN PLANNING ASSOCIA...	Jason Golding Membership 1/01/2023 - 12/31/2023	218075		360.00
				Vendor 3417 - AMERICAN PLANNING ASSOCIATION Total:	**360.00**
Vendor: 6131 - ANGELA CHIAROMONTE					
100-1805-7610	ANGELA CHIAROMONTE	2022 CSMFO Weekend Training Expense Reimbursement	2658		118.25
				Vendor 6131 - ANGELA CHIAROMONTE Total:	**118.25**
Vendor: T4568 - ANTONIO GUTIERREZ					
100-2120	ANTONIO GUTIERREZ	Field Deposit Rent Refund	218090		100.00
100-4406	ANTONIO GUTIERREZ	Restroom Rent Refund (Cancelled)	218090		160.00
100-4407	ANTONIO GUTIERREZ	Field Rent Refund (Cancelled)	218090		220.00
				Vendor T4568 - ANTONIO GUTIERREZ Total:	**480.00**
Vendor: 1491 - AUTOZONE					
100-1205-7650	AUTOZONE	Vehicle 27 Wiper Blades	218076		38.70
				Vendor 1491 - AUTOZONE Total:	**38.70**
Vendor: 6004 - BREAKTHROUGH SPORTS LLC					
100-1605-7736	BREAKTHROUGH SPORTS LLC	Instructor Fee-Little Hopper & Kickers (Fall 2022)	2654		945.00
				Vendor 6004 - BREAKTHROUGH SPORTS LLC Total:	**945.00**
Vendor: 3889 - BRIGHTVIEW LANDSCAPE SERVICES INC					
100-1020-7724	BRIGHTVIEW LANDSCAPE SERVI...	Landscape Maintenance 11/2022	2655		161.58
100-1415-7916	BRIGHTVIEW LANDSCAPE SERVI...	Landscape Maintenance 11/2022	2655		2,009.15
100-1825-7945	BRIGHTVIEW LANDSCAPE SERVI...	Landscape Maintenance 11/2022	2655	250016-Oper of Acq Prop-1229 ...	58.55
				Vendor 3889 - BRIGHTVIEW LANDSCAPE SERVICES INC Total:	**2,229.28**

Account Number	Vendor Name	Description (Item)	Payment Number	Project Account Key	Amount
Vendor: 5820 - BUCKNAM INFRASTRUCTURE GROUP INC					
100-1405-7980	BUCKNAM INFRASTRUCTURE G…	GIS Services 10/1/2022 - 10/31/2022	218079		2,422.50
			Vendor 5820 - BUCKNAM INFRASTRUCTURE GROUP INC Total:		**2,422.50**
Vendor: 4838 - BURKE, WILLIAMS & SORENSEN LLP					
100-1015-7682	BURKE, WILLIAMS & SORENSEN…	Labor Legal 10/2022	2656		3,562.50
			Vendor 4838 - BURKE, WILLIAMS & SORENSEN LLP Total:		**3,562.50**
Vendor: 5654 - CALIBER COMMERCIAL POOL SERVICE					
100-1610-7652	CALIBER COMMERCIAL POOL S…	Weekly Pool Servicing Contract 10/2022	218080		1,950.00
			Vendor 5654 - CALIBER COMMERCIAL POOL SERVICE Total:		**1,950.00**
Vendor: 0065 - CALIFORNIA STATE DEPARTMENT OF JUSTICE					
100-1810-7980	CALIFORNIA STATE DEPARTME…	Fingerprint Apps 10/2022	2657		32.00
			Vendor 0065 - CALIFORNIA STATE DEPARTMENT OF JUSTICE Total:		**32.00**
Vendor: 5719 - CANON FINANCIAL SERVICES INC					
100-1825-7630	CANON FINANCIAL SERVICES INC	Copier Lease-CH(2)/PS/SC/TC 11/1/22 - 11/30/22	218081		1,727.16
100-1825-7631	CANON FINANCIAL SERVICES INC	Copier Maint-CH(2)/PS/SC/TC 9/1/22 - 9/30/22	218081		480.73
			Vendor 5719 - CANON FINANCIAL SERVICES INC Total:		**2,207.89**
Vendor: 5720 - CANON SOLUTIONS AMERICA INC					
100-1825-7631	CANON SOLUTIONS AMERICA I…	CMD Printer Maintenance 9/27/2022 - 10/26/2022	218082		5.48
			Vendor 5720 - CANON SOLUTIONS AMERICA INC Total:		**5.48**
Vendor: 6229 - CAPITAL ONE					
100-1605-7735	CAPITAL ONE	TC Family Feud Lunch Supplies	BD23-0593		163.70
100-1605-7735	CAPITAL ONE	TC Snack Bar Supplies	BD23-0593		15.94
100-1605-7735	CAPITAL ONE	TC Family Feud/Snack Bar Supplies	BD23-0593		113.16
100-1605-7730	CAPITAL ONE	2022 Halloween Howl Costume Contest Baskets	BD23-0593		366.46
100-1605-7730	CAPITAL ONE	2022 Halloween Howl Supplies	BD23-0593		137.43
100-1605-7730	CAPITAL ONE	2022 Pet Costume Contest Supplies	BD23-0593		51.20
100-1605-7730	CAPITAL ONE	Floating Pumpkin Patch Supplies	BD23-0593		60.37
100-1605-7730	CAPITAL ONE	2022 Halloween Howl Candy	BD23-0593		394.98
			Vendor 6229 - CAPITAL ONE Total:		**1,303.24**
Vendor: 5140 - CINTAS CORPORATION #693					
100-1610-7636	CINTAS CORPORATION #693	Facility Maintenance Uniforms	2659		18.49
100-1610-7652	CINTAS CORPORATION #693	Logo Mats	2659		42.27
100-1610-7636	CINTAS CORPORATION #693	Facility Maintenance Uniforms	2659		26.36
100-1610-7652	CINTAS CORPORATION #693	Logo Mats	2659		8.64
			Vendor 5140 - CINTAS CORPORATION #693 Total:		**95.76**
Vendor: 0903 - CITY OF MONROVIA					
100-1610-7650	CITY OF MONROVIA	Fuel-Facility Maintenance	218096		803.83
100-1410-7650	CITY OF MONROVIA	Fuel-Field Services 8/2022	218096		1,383.97
100-1605-7650	CITY OF MONROVIA	Fuel-Parks & Recreaton 8/2022	218096		142.36
100-1205-7650	CITY OF MONROVIA	Fuel-Public Safety 8/2022	218096		1,899.73
100-1205-7781	CITY OF MONROVIA	Fuel-Sheriff's Dept 8/2022	218096		6,684.64
			Vendor 0903 - CITY OF MONROVIA Total:		**10,914.53**
Vendor: 5494 - CURO MANAGED PRINT PRODUCTION					
100-1020-7719	CURO MANAGED PRINT PRODU…	SC Volunteer Holiday Invitation	218084		30.87
100-1605-7614	CURO MANAGED PRINT PRODU…	Note Cards	218084		66.15
100-1020-7716	CURO MANAGED PRINT PRODU…	Veteran's Day Sign	218084		27.56
			Vendor 5494 - CURO MANAGED PRINT PRODUCTION Total:		**124.58**

Account Number	Vendor Name	Description (Item)	Payment Number	Project Account Key	Amount
Vendor: 6434 - DAVID WALLACH					
100-1020-7716	DAVID WALLACH	Holiday Event Santa Services	218106		500.00
				Vendor 6434 - DAVID WALLACH Total:	**500.00**
Vendor: 5248 - DIVISION OF THE STATE ARCHITECT					
100-2122	DIVISION OF THE STATE ARCHIT...	Disability Access Fee Q3 2022	218086		127.60
				Vendor 5248 - DIVISION OF THE STATE ARCHITECT Total:	**127.60**
Vendor: 0388 - DUARTE KIWANIS CLUB					
100-1005-7644	DUARTE KIWANIS CLUB	Jody Schulz- Kiwanis Installation Dinner 11/9/22	218087		30.00
				Vendor 0388 - DUARTE KIWANIS CLUB Total:	**30.00**
Vendor: 1357 - EXECUTIVE ELEVATOR INC					
100-1610-7652	EXECUTIVE ELEVATOR INC	SC Elevator Maintenance 10/2022	2660		145.00
				Vendor 1357 - EXECUTIVE ELEVATOR INC Total:	**145.00**
Vendor: 0087 - FEDEX					
100-1825-7626	FEDEX	Document Delivery	218088		95.18
				Vendor 0087 - FEDEX Total:	**95.18**
Vendor: 6181 - GOOGLE LLC					
100-1815-7632	GOOGLE LLC	Gsuite accessduarte.com 10/1/22 - 10/31/22	BD23-0611		1,239.68
				Vendor 6181 - GOOGLE LLC Total:	**1,239.68**
Vendor: 5340 - GRAND PRINTING INC					
100-1825-7613	GRAND PRINTING INC	Business Cards	218089		200.21
				Vendor 5340 - GRAND PRINTING INC Total:	**200.21**
Vendor: 3570 - HDL COREN & CONE					
100-1805-7965	HDL COREN & CONE	Property Tax Services 10/2022 - 12/2022	2663		3,262.28
				Vendor 3570 - HDL COREN & CONE Total:	**3,262.28**
Vendor: 6441 - HDL SOFTWARE LLC					
100-1815-7820	HDL SOFTWARE LLC	Prime BL Software Payment 2 of 3	218091		13,200.00
				Vendor 6441 - HDL SOFTWARE LLC Total:	**13,200.00**
Vendor: 5367 - HENDERSON'S UNIFORMS					
100-1610-7636	HENDERSON'S UNIFORMS	Facility Maintenance Hats	2664		175.85
100-1605-7636	HENDERSON'S UNIFORMS	Parks & Rec Part-Time Staff Hats	2664		351.70
				Vendor 5367 - HENDERSON'S UNIFORMS Total:	**527.55**
Vendor: 5408 - HUNTINGTON & DUARTE INC					
100-1205-7650	HUNTINGTON & DUARTE INC	Vehicle 27 Fuel 10/27/2022	218098		91.70
				Vendor 5408 - HUNTINGTON & DUARTE INC Total:	**91.70**
Vendor: 6309 - INX BUILDING MAINTENANCE					
100-1610-7652	INX BUILDING MAINTENANCE	City Hall Janitorial Srvcs 11/2022	2665		1,673.09
				Vendor 6309 - INX BUILDING MAINTENANCE Total:	**1,673.09**
Vendor: 5127 - KUSTOM SIGNALS INC					
100-1205-7980	KUSTOM SIGNALS INC	Replace ProLaser 4	218092		2,576.57
				Vendor 5127 - KUSTOM SIGNALS INC Total:	**2,576.57**
Vendor: 3968 - LANDSCAPE WAREHOUSE III					
100-1415-7889	LANDSCAPE WAREHOUSE III	Otis Gordon Sport Park Irrigation Repair	2667		899.67
				Vendor 3968 - LANDSCAPE WAREHOUSE III Total:	**899.67**
Vendor: 6448 - LANI RIDLEY					
100-1605-7733	LANI RIDLEY	SC Thanksgiving Dinner Entertainment	218102		400.00
				Vendor 6448 - LANI RIDLEY Total:	**400.00**

Account Number	Vendor Name	Description (Item)	Payment Number	Project Account Key	Amount
Vendor: 5761 - LIFE STORAGE #530					
100-1405-7800	LIFE STORAGE #530	Building Plans Storage 11/1/2022 - 12/1/2022	BD23-0586		319.00
100-1405-7800	LIFE STORAGE #530	Building Plans Storage 11/1/2022 - 12/1/2022	BD23-0587		299.00
				Vendor 5761 - LIFE STORAGE #530 Total:	**618.00**
Vendor: 6129 - LIFEWORKS (US) ITD					
100-1810-7673	LIFEWORKS (US) ITD	Drug and/or Alcohol Testing 7/2022 - 9/2022	2668		412.50
				Vendor 6129 - LIFEWORKS (US) ITD Total:	**412.50**
Vendor: 6336 - LOVE & LABOUR INDUSTRIES LLC					
100-1605-7745	LOVE & LABOUR INDUSTRIES LLC	TC Boxing Program De la Hoya Reception Food	218093		400.00
				Vendor 6336 - LOVE & LABOUR INDUSTRIES LLC Total:	**400.00**
Vendor: 6321 - MICHELLE M FANARA					
100-1605-7736	MICHELLE M FANARA	Instructor Fee-Karate 6/28/22 - 8/4/22	2661		210.00
				Vendor 6321 - MICHELLE M FANARA Total:	**210.00**
Vendor: 0435 - MONROVIA BODY SHOP					
100-1610-7650	MONROVIA BODY SHOP	Vehicle 20 Repairs	2669		4,325.07
				Vendor 0435 - MONROVIA BODY SHOP Total:	**4,325.07**
Vendor: 5794 - MOSS, LEVY & HARTZHEIM LLP					
100-1805-7654	MOSS, LEVY & HARTZHEIM LLP	FY22 Final Audit (Excluding Single Audit/SCO Rpt)	2670		5,990.00
				Vendor 5794 - MOSS, LEVY & HARTZHEIM LLP Total:	**5,990.00**
Vendor: 6317 - OCCUPATIONAL HEALTH CENTERS OF CALIFORNIA, A MEDICAL CORP					
100-1810-7673	OCCUPATIONAL HEALTH CENTE...	Drug/Alcohol Testing 10/19/2022	218097		105.50
100-1810-7673	OCCUPATIONAL HEALTH CENTE...	Drug/Alcohol Testing 10/26/22	218097		105.50
				Vendor 6317 - OCCUPATIONAL HEALTH CENTERS OF CALIFORNIA, A MEDICAL CORP Total:	**211.00**
Vendor: T4566 - ORANGE COUNTY SIGNS & LIGHTING INC					
100-2012	ORANGE COUNTY SIGNS & LIG...	Permit Refund (2022-572) Redwood Pizza	218099		1.00
100-2013	ORANGE COUNTY SIGNS & LIG...	Permit Refund (2022-572) Redwood Pizza	218099		0.70
100-4201	ORANGE COUNTY SIGNS & LIG...	Permit Refund (2022-572) Redwood Pizza	218099		504.40
100-4901	ORANGE COUNTY SIGNS & LIG...	Permit Refund (2022-572) Redwood Pizza	218099		220.00
				Vendor T4566 - ORANGE COUNTY SIGNS & LIGHTING INC Total:	**726.10**
Vendor: T4567 - OSCAR MARIN					
100-2120	OSCAR MARIN	CC Rent Deposit Refund 11/5/2022	218094		500.00
				Vendor T4567 - OSCAR MARIN Total:	**500.00**
Vendor: 2466 - POST ALARM SYSTEMS					
100-1610-7652	POST ALARM SYSTEMS	CH/Yard Alarm/Camera Monitoring 12/1/22 -12/30/22	2673		173.84
				Vendor 2466 - POST ALARM SYSTEMS Total:	**173.84**
Vendor: 4616 - QUADIENT FINANCE USA INC					
100-1825-7626	QUADIENT FINANCE USA INC	Postage for CH Meter	218100		5,000.00
				Vendor 4616 - QUADIENT FINANCE USA INC Total:	**5,000.00**
Vendor: 6176 - QUADIENT LEASING USA INC					
100-1825-7630	QUADIENT LEASING USA INC	CH Postage Mahcine Lease 11/23/22 - 2/22/23	218101		707.12
				Vendor 6176 - QUADIENT LEASING USA INC Total:	**707.12**

Account Number	Vendor Name	Description (Item)	Payment Number	Project Account Key	Amount
Vendor: 6372 - R3 CONSULTING GROUP					
100-1825-7687	R3 CONSULTING GROUP	SB1383 Implementation Consulting 10/2022	2674		4,152.50
				Vendor 6372 - R3 CONSULTING GROUP Total:	**4,152.50**
Vendor: 0209 - SMART & FINAL					
100-1605-7730	SMART & FINAL	2022 Halloween Howl Candy/Snack Bar Supplies	2675		529.06
100-1605-7730	SMART & FINAL	2022 Halloween Howl Candy Prizes	2675		167.92
100-1020-7711	SMART & FINAL	Turkey Feast Supplies	2675		151.68
100-1605-7733	SMART & FINAL	SC Pancake Breakfast Supplies	2675		320.85
100-1610-7618	SMART & FINAL	Senior Ctr Coffee Supplies	2675		121.03
100-1020-7716	SMART & FINAL	2022 Veteran's Day Supplies	2675		110.22
100-1605-7730	SMART & FINAL	Gingerbread Party Supplies	2675		39.98
				Vendor 0209 - SMART & FINAL Total:	**1,440.74**
Vendor: 0220 - SOUTHERN CALIFORNIA NEWS GROUP					
100-1010-7670	SOUTHERN CALIFORNIA NEWS …	Legal Advertising 10/2022	2676		1,120.27
				Vendor 0220 - SOUTHERN CALIFORNIA NEWS GROUP Total:	**1,120.27**
Vendor: 2688 - STAPLES ADVANTAGE					
100-1825-7613	STAPLES ADVANTAGE	Copier Paper	2677		215.27
100-1825-7613	STAPLES ADVANTAGE	TC Copier Paper	2677		147.15
				Vendor 2688 - STAPLES ADVANTAGE Total:	**362.42**
Vendor: 1610 - SUNWEST ENGINEERING					
100-1410-7656	SUNWEST ENGINEERING	Emergency Generator Inspection 10/20/2022	2678		160.00
100-1410-7656	SUNWEST ENGINEERING	Emergency Generator Printer Paper	2678		3.80
				Vendor 1610 - SUNWEST ENGINEERING Total:	**163.80**
Vendor: 3661 - SUPERIOR CT OF CAL CO OF LOS ANGELES					
100-1205-7761	SUPERIOR CT OF CAL CO OF LOS…	Citation Revenue Tax 10/2022	218105		6,997.25
				Vendor 3661 - SUPERIOR CT OF CAL CO OF LOS ANGELES Total:	**6,997.25**
Vendor: 6369 - THE TALENTED ARTS SCHOOL OF PERFORMING ARTS					
100-1605-7736	THE TALENTED ARTS SCHOOL O…	Instructor Fee-Cooking Session I	2679		864.50
				Vendor 6369 - THE TALENTED ARTS SCHOOL OF PERFORMING ARTS Total:	**864.50**
Vendor: 5544 - THEODORE SIEGEL					
100-1605-7733	THEODORE SIEGEL	SC 'The French Connection' Screening/Presentation	218103		150.00
				Vendor 5544 - THEODORE SIEGEL Total:	**150.00**
Vendor: 6443 - TISHA BELLANTUONI					
100-1605-7733	TISHA BELLANTUONI	Balance-SC Holiday Magic Entertainment	218078		325.00
				Vendor 6443 - TISHA BELLANTUONI Total:	**325.00**
Vendor: 4484 - U.S. BANK					
100-1020-7716	U.S. BANK	Red Ribbon Week Supplies (Target)	2681		48.42
100-1020-7716	U.S. BANK	Red Ribbon Week Box Lunches (Subway)	2681		799.00
100-1205-7610	U.S. BANK	Mtg w/Boys & Girls Club 9/27/22 (Spices Thai)	2681		37.32
100-1205-7610	U.S. BANK	PS Staff Meeting 10/5/22 (Dickeys BBQ)	2681		34.27
100-1205-7610	U.S. BANK	Meeting w/Captain Reyes 10/18/22 (Mikomi Sushi)	2681		49.50
100-1205-7636	U.S. BANK	D Vaillancourt Uniforms Shirts (Condor Elite)	2681		58.39
100-1205-7650	U.S. BANK	City Vehicle Equipment (Autozone)	2681		82.64

Account Number	Vendor Name	Description (Item)	Payment Number	Project Account Key	Amount
100-1205-7779	U.S. BANK	DART Cal Poly Trip 9/27/22 Dinner (In-N-Out)	2681		166.97
100-1205-7779	U.S. BANK	DART Trip 10/4/22 (Universal Studios)	2681		1,701.00
100-1205-7779	U.S. BANK	DART WaterYouth Office Supplies (Target)	2681		30.55
100-1205-7779	U.S. BANK	DART Study Session 10/4/22 (McDonalds)	2681		32.35
100-1205-7779	U.S. BANK	Youth Trip Lunch 10/14/22 (In-N-Out Burger)	2681		67.23
100-1205-7779	U.S. BANK	DART Cal Poly 9/27/22 Parking (CSU Pomona)	2681		4.35
100-1205-7780	U.S. BANK	AC Officers Carrier Vest (Condor Elite)	2681		138.83
100-1205-7980	U.S. BANK	1214 Hunt Fire Staff/Volunteer Food (Max's)	2681		250.00
100-1205-7980	U.S. BANK	Office Meeting 10/5/22 (Porto's Bakey)	2681		29.95
100-1205-7980	U.S. BANK	Cal Poly Tour Guide Gift Card (Stabucks)	2681		25.00
100-1205-7980	U.S. BANK	1214 Hunt Fire Staff/Volunteer Ice (7-Eleven)	2681		11.54
100-1205-7980	U.S. BANK	Red Ribbon Week Supplies (JKM Ribbon & Trim)	2681		144.75
100-1205-7980	U.S. BANK	E Lepone Chemical Capture Training (Cypherworx)	2681		495.00
100-1005-7643	U.S. BANK	Vinh Truong SGVEP Housing Summt Registration	2682		125.00
100-1005-7980	U.S. BANK	DashPass 10/5/2022 - 11/5/2022 (DoorDash)	2682		9.99
100-1010-7610	U.S. BANK	Annette Juarez 2022 City Clerks New Law Seminar	2682		500.00
100-1010-7610	U.S. BANK	Albert Nunez 2022 MMASC Conference Registration	2682		475.00
100-1010-7610	U.S. BANK	Victoria Rocha 2022 MMASC Conference Registration	2682		300.00
100-1010-7610	U.S. BANK	A Juarez Airfare 2022 City Clerks Seminar (United)	2682		213.60
100-1010-7612	U.S. BANK	Pasadena Star News Online Subscription	2682		18.00
100-1010-7612	U.S. BANK	Christine Soo IIMC Membership	2682		125.00
100-1010-7612	U.S. BANK	A Nunez Membership 10/13/22 - 10/12/23 (MMASC)	2682		90.00
100-1010-7980	U.S. BANK	Sam Kang CC Mtg 10/11/22 Dinner (Janet's)	2682		24.03
100-1010-7980	U.S. BANK	K-Rail Community Mtg Snacks (Instacart)	2682		53.06
100-1010-7980	U.S. BANK	City Manager Office Polo Shirts (J & J Sports)	2682		62.84
100-1010-7980	U.S. BANK	CC Meeting 9/27/22 Food (The Habit Burger)	2682		71.99
100-1010-7980	U.S. BANK	City Table Cloth Dry Cleaning (Nature's Cleaners)	2682		25.00
100-1010-7980	U.S. BANK	CC Mtg 10/11/22 Dinner (Young's Gourmet)	2682		144.05
100-1020-7712	U.S. BANK	Spotify Subscription	2682		9.99
100-1020-7712	U.S. BANK	City Mgr's Office Canva Subscription	2682		119.40
100-1020-7712	U.S. BANK	Facebook Ads 9/22/2022 - 9/26/2022	2682		29.71
				Vendor 4484 - U.S. BANK Total:	**6,603.72**

Account Number	Vendor Name	Description (Item)	Payment Number	Project Account Key	Amount
Vendor: 4804 - YWCA SAN GABRIEL VALLEY					
100-1605-7733	YWCA SAN GABRIEL VALLEY	SC Awards Luncheon Tickets	218107		300.00
				Vendor 4804 - YWCA SAN GABRIEL VALLEY Total:	**300.00**
				Fund 100 - GENERAL FUND Total:	**98,545.30**
Fund: 220 - GAS TAX FUN					
Vendor: 5190 - BC TRAFFIC SPECIALIST					
220-2225-8070	BC TRAFFIC SPECIALIST	Las Posadas Improvements	218077		2,106.00
				Vendor 5190 - BC TRAFFIC SPECIALIST Total:	**2,106.00**
Vendor: 3957 - JCL TRAFFIC SERVICES					
220-2220-7980	JCL TRAFFIC SERVICES	Radar Trailer Rental	2666		750.00
				Vendor 3957 - JCL TRAFFIC SERVICES Total:	**750.00**
Vendor: 6447 - MIKE DYELL MACHINE SHOP INC					
220-2220-7980	MIKE DYELL MACHINE SHOP INC	Manhole Cover Resizing	218095		350.19
				Vendor 6447 - MIKE DYELL MACHINE SHOP INC Total:	**350.19**
				Fund 220 - GAS TAX FUN Total:	**3,206.19**
Fund: 240 - LIGHTING AND LANDSCAPE DISTRICT FUND					
Vendor: 5210 - ACOSTA GROWERS INC					
240-2423-7887	ACOSTA GROWERS INC	Amberwood LLD Tree Planting	218072		110.25
				Vendor 5210 - ACOSTA GROWERS INC Total:	**110.25**
Vendor: 3889 - BRIGHTVIEW LANDSCAPE SERVICES INC					
240-2410-7915	BRIGHTVIEW LANDSCAPE SERVI...	Landscape Maintenance 11/2022	2655		10,537.29
240-2410-7917	BRIGHTVIEW LANDSCAPE SERVI...	Landscape Maintenance 11/2022	2655		6,807.23
240-2410-7917	BRIGHTVIEW LANDSCAPE SERVI...	Landscape Maintenance 11/2022	2655		681.41
240-2420-7914	BRIGHTVIEW LANDSCAPE SERVI...	Landscape Maintenance 11/2022	2655		484.95
240-2421-7914	BRIGHTVIEW LANDSCAPE SERVI...	Landscape Maintenance 11/2022	2655		1,826.50
240-2422-7914	BRIGHTVIEW LANDSCAPE SERVI...	Landscape Maintenance 11/2022	2655		675.21
240-2423-7914	BRIGHTVIEW LANDSCAPE SERVI...	Landscape Maintenance 11/2022	2655		1,264.50
240-2424-7914	BRIGHTVIEW LANDSCAPE SERVI...	Landscape Maintenance 11/2022	2655		772.75
240-2425-7914	BRIGHTVIEW LANDSCAPE SERVI...	Landscape Maintenance 11/2022	2655		562.00
240-2426-7914	BRIGHTVIEW LANDSCAPE SERVI...	Landscape Maintenance 11/2022	2655		252.90
240-2427-7914	BRIGHTVIEW LANDSCAPE SERVI...	Landscape Maintenance 11/2022	2655		885.61
240-2431-7914	BRIGHTVIEW LANDSCAPE SERVI...	Landscape Maintenance 11/2022	2655		1,124.00
240-2432-7914	BRIGHTVIEW LANDSCAPE SERVI...	Landscape Maintenance 11/2022	2655		1,173.18
240-2433-7914	BRIGHTVIEW LANDSCAPE SERVI...	Landscape Maintenance 11/2022	2655		744.65
240-2434-7914	BRIGHTVIEW LANDSCAPE SERVI...	Landscape Maintenance 11/2022	2655		498.78
240-2435-7914	BRIGHTVIEW LANDSCAPE SERVI...	Landscape Maintenance 11/2022	2655		702.50
				Vendor 3889 - BRIGHTVIEW LANDSCAPE SERVICES INC Total:	**28,993.46**
Vendor: 2028 - COUNTY OF LOS ANGELES DEPARTMENT OF PUBLIC WORKS					
240-2405-7890	COUNTY OF LOS ANGELES DEP...	Traffic Signal Maintenance 8/2022	218083		12,838.31
				Vendor 2028 - COUNTY OF LOS ANGELES DEPARTMENT OF PUBLIC WORKS Total:	**12,838.31**

Account Number	Vendor Name	Description (Item)	Payment Number	Project Account Key	Amount
Vendor: 2809 - STATE OF CALIFORNIA DEPT OF TRANSPORTATION					
240-2405-7877	STATE OF CALIFORNIA DEPT OF ...	Caltrans Signal Maintenance 7/2022 - 9/2022	218104		722.83
			Vendor 2809 - STATE OF CALIFORNIA DEPT OF TRANSPORTATION Total:		**722.83**
			Fund 240 - LIGHTING AND LANDSCAPE DISTRICT FUND Total:		**42,664.85**
Fund: 400 - PARK DEVELOPMENT GRANT FUND					
Vendor: 6354 - NATURE FOR ALL					
400-4005-7965	NATURE FOR ALL	Fish Canyon Trail Grant Project Admin 10/25/22	2671	202214-Exp-Fish Cyn Trail Resto...	3,350.71
			Vendor 6354 - NATURE FOR ALL Total:		**3,350.71**
			Fund 400 - PARK DEVELOPMENT GRANT FUND Total:		**3,350.71**
Fund: 440 - PROPOSITION A TRANSIT FUND					
Vendor: 0903 - CITY OF MONROVIA					
440-4405-7650	CITY OF MONROVIA	Fuel-Transportation Dept 8/2022	218096		131.31
			Vendor 0903 - CITY OF MONROVIA Total:		**131.31**
			Fund 440 - PROPOSITION A TRANSIT FUND Total:		**131.31**
Fund: 470 - MEASURE R LR TRANSIT FUND					
Vendor: 6341 - DASH CONSTRUCTION COMPANY INC					
470-2127	DASH CONSTRUCTION COMPA...	Retention	218085		-1,619.09
470-4705-8060	DASH CONSTRUCTION COMPA...	Citywide Concrete Repair Project 4/7/22 - 9/16/22	218085	202208/4705-8060-Citywide Si...	32,381.75
			Vendor 6341 - DASH CONSTRUCTION COMPANY INC Total:		**30,762.66**
			Fund 470 - MEASURE R LR TRANSIT FUND Total:		**30,762.66**
Fund: 680 - Duarte Housing Authority					
Vendor: 6175 - HARRIS & ASSOCIATES					
680-6805-7965	HARRIS & ASSOCIATES	FY22 Housing Authority Report 10/2/22-10/29/22	2662		1,520.00
			Vendor 6175 - HARRIS & ASSOCIATES Total:		**1,520.00**
			Fund 680 - Duarte Housing Authority Total:		**1,520.00**
Fund: 681 - Former RDA Low-Mod Income Housing Asset Fund					
Vendor: 6175 - HARRIS & ASSOCIATES					
681-6815-7965	HARRIS & ASSOCIATES	FY22 SB341 Report 10/2/22-10/29/22	2662		4,161.25
			Vendor 6175 - HARRIS & ASSOCIATES Total:		**4,161.25**
			Fund 681 - Former RDA Low-Mod Income Housing Asset Fund Total:		**4,161.25**
			Grand Total:		**184,342.27**

Report Summary

Fund Summary

Fund	Payment Amount
100 - GENERAL FUND	98,545.30
220 - GAS TAX FUN	3,206.19
240 - LIGHTING AND LANDSCAPE DISTRICT FUND	42,664.85
400 - PARK DEVELOPMENT GRANT FUND	3,350.71
440 - PROPOSITION A TRANSIT FUND	131.31
470 - MEASURE R LR TRANSIT FUND	30,762.66
680 - Duarte Housing Authority	1,520.00
681 - Former RDA Low-Mod Income Housing Asset Fund	4,161.25
Grand Total:	**184,342.27**

Account Summary

Account Number	Account Name	Payment Amount
100-1005-7643	Travel & Exp - Truong	125.00
100-1005-7644	Travel & Exp - Schulz	30.00
100-1005-7980	Other Expenses	9.99
100-1010-7610	Travel, Mtgs & Conf	1,840.83
100-1010-7612	Publications and Dues	233.00
100-1010-7670	Legal Notices	1,120.27
100-1010-7980	Other Expenses	380.97
100-1015-7682	Labor Counsel Legal	3,562.50
100-1020-7711	Employee Recognition C…	151.68
100-1020-7712	Community Information (…	159.10
100-1020-7716	Special Community Events	1,485.20
100-1020-7719	Volunteer Recognition	30.87
100-1020-7724	Post Office Parking	161.58
100-1205-7610	Travel, Mtgs & Conf	121.09
100-1205-7636	Uniforms	58.39
100-1205-7650	Vehicle Maintenance	2,476.96
100-1205-7761	Parking Ticket Collect	6,997.25
100-1205-7779	Youth Programs	2,081.26
100-1205-7780	Animal Control	138.83
100-1205-7781	Contract Law Enforcement	6,684.64
100-1205-7980	Other Expenses	3,532.81
100-1405-7612	Publications and Dues	360.00
100-1405-7800	Building Department Serv…	618.00
100-1405-7980	Other Expenses	2,422.50
100-1410-7650	Vehicle Maintenance	1,383.97
100-1410-7656	Emergency Generator	163.80
100-1415-7889	Repairs-Sports Park	899.67
100-1415-7916	Landscape-Sport Park	2,009.15
100-1605-7614	Office Supplies	66.15
100-1605-7636	Uniforms	351.70
100-1605-7650	Vehicle Maintenance	142.36
100-1605-7730	Special Events	1,747.40
100-1605-7733	Senior Center	1,495.85
100-1605-7735	Teen Center	292.80
100-1605-7736	Youth & Adult Recreation…	2,019.50
100-1605-7745	Boxing Program	400.00
100-1610-7618	Building Supplies	121.03
100-1610-7636	Uniforms	220.70
100-1610-7650	Vehicle Maintenance	5,128.90
100-1610-7652	Building Maint Services	8,230.84
100-1805-7610	Travel, Mtgs & Conf	118.25
100-1805-7654	Audit Services	5,990.00
100-1805-7965	Professional Services	3,262.28
100-1810-7673	Physical Exams	623.50
100-1810-7980	Other Expenses	32.00

Account Summary

Account Number	Account Name	Payment Amount
100-1815-7632	Software Maintenance	1,239.68
100-1815-7820	Finance System Support	13,200.00
100-1825-7613	Duplications And Photos	562.63
100-1825-7626	Postage	5,095.18
100-1825-7630	Equipment Lease	2,434.28
100-1825-7631	Equipment Maintenance	486.21
100-1825-7687	Waste Mgmt Services	4,152.50
100-1825-7945	Operation Of Acq Prop	58.55
100-2012	Green Building Fees Payab..	1.00
100-2013	Strong Motions Fees Paya...	0.70
100-2120	Refundable Deposits	600.00
100-2122	Disability Access & Educ P...	127.60
100-4201	Building Permits	504.40
100-4406	Restroom & Gazebo Renta..	160.00
100-4407	Sports Field Rentals	220.00
100-4901	Plan Check Fees	220.00
220-2220-7980	Other Expenses	1,100.19
220-2225-8070	Street Improvements (Cap..	2,106.00
240-2405-7877	Electric-Traffic Signal	722.83
240-2405-7890	Repairs-Traffic Signal	12,838.31
240-2410-7915	Landscape-Citywide	10,537.29
240-2410-7917	Landscape-Medians	7,488.64
240-2420-7914	Landscape Maintenance	484.95
240-2421-7914	Landscape Maintenance	1,826.50
240-2422-7914	Landscape Maintenance	675.21
240-2423-7887	Repairs & Replacements	110.25
240-2423-7914	Landscape Maintenance	1,264.50
240-2424-7914	Landscape Maintenance	772.75
240-2425-7914	Landscape Maintenance	562.00
240-2426-7914	Landscape Maintenance	252.90
240-2427-7914	Landscape Maintenance	885.61
240-2431-7914	Landscape Maintenance	1,124.00
240-2432-7914	Landscape Maintenance	1,173.18
240-2433-7914	Landscape Maintenance	744.65
240-2434-7914	Landscape Maintenance	498.78
240-2435-7914	Landscape Maintenance	702.50
400-4005-7965	Professional Services	3,350.71
440-4405-7650	Vehicle Maintenance	131.31
470-2127	Retention Payable	-1,619.09
470-4705-8060	Sidewalk/Concrete Repair ..	32,381.75
680-6805-7965	Professional Services	1,520.00
681-6815-7965	Professional Services	4,161.25
	Grand Total:	**184,342.27**

Project Account Summary

Project Account Key	Payment Amount
None	148,551.26
202208/4705-8060-Citywide Sidewalk FY21-22	32,381.75
202214-Exp-Fish Cyn Trail Restoration/Access Plan	3,350.71
250016-Oper of Acq Prop-1229 Pops Road	58.55
Grand Total:	**184,342.27**

PUBLIC SAFETY
STATUS REPORT
November 2022

PROJECT/PROGRAM	STATUS
L.A. COUNTY SHERIFF'S DEPARTMENT	
1. Part 1 Crimes	We are currently up 8.75% in Part 1 Crimes as compared to last year to date. Commercial and residential burglary related crimes continue to account for most of this increase.
2. Special Assignment Team/ Neighborhood Watch	The Special Assignment team and Public Safety Staff have held and continue to work on scheduling in person Neighborhood Watch meetings to educate the residents on recent crime trends and to help reduce crime. The Special Assignment team has also adjusted their hours to impact commercial burglaries and catalytic convertor theft. Sergeant Fiedler and the Director of Public Safety have started visiting businesses in the City to provide crime safety tips and safety assessments.
MEASURE H and OUTREACH COORDINATION	
1. Outreach Coordinator	Outreach Coordinator Tony Hadloc has been assigned to this position since August, 2018. Tony's unofficial homeless count for the month is 21. Code Enforcement Officer Emily Lepone began her assignment on October 3, 2022.
2. L.A. CADA	The L.A. CADA high acuity team (homeless for longer than one year) started working every Tuesday in the City of Duarte on August 2, 2022. The team housed one person and is working with another towards transitional housing. The L.A. CADA supplemental program (recently homeless or at risk of being homeless) began working in the City on Thursday, September 22, 2022. The team housed one person.
3. 2022 LAHSA Official Homeless Count	Duarte – 11 (25 in 2020) Monrovia – 76 (77 in 2020) Arcadia – 174 (106 in 2020) Irwindale – 213 (7 in 2020) Azusa – 220 (243 in 2020)
EMERGENCY PREPAREDNESS	
1. Emergency Operations Center	On Sunday, June 12, 2022, the EOC was activated for the Fish Fire. No damage to property was noted and the fire was extinguished by L. A. County Fire and the U.S. Forestry Department. An emergency was declared by order of a City Council Resolution on June 14, 2022. That declaration of emergency will remain active pending debris flow mitigation efforts.

PROJECT/PROGRAM	STATUS
	The Emergency Operations Center has been operating remotely while monitoring COVID – 19 operations. As of now, there is still no end date for COVID – 19 operations or the declared emergency. Governor Newsome announced that the State of California will end their emergency on February 28, 2023. We will continue to monitor that date and work with Area D, surrounding cities, and staff to determine the City of Duarte's possible end date.

City of Duarte

MONTHLY FINANCIAL REPORT

Month Ended October 31, 2022
(33.3% of FY 2022-23 Completed)

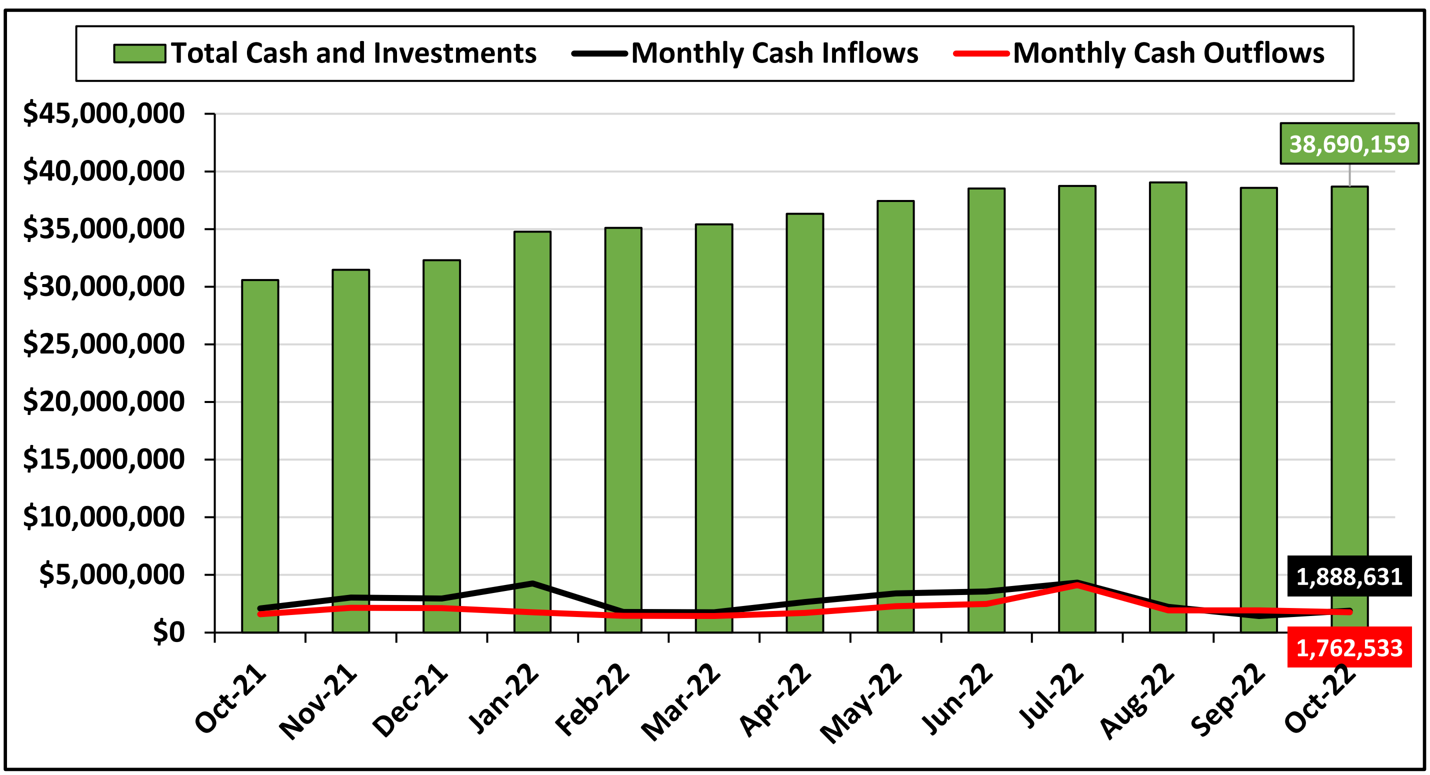
Contents	Page #

CITY OF DUARTE

Treasury Report - Monthly Activity & Balances

Month Ended October 31, 2022

MONTHLY ACTIVITY	Bank*	LAIF*	Total
Beginning Balance (10/01/2022)	$8,055,508	$30,508,553	**$38,564,061**
Cash Inflows			
Receipts	$1,807,560	$81,072	**$1,888,631**
Transfers In	$0	$0	**$0**
Total Cash Inflows	$1,807,560	$81,072	**$1,888,631**
Cash Outflows			
Disbursements	$1,762,533	$0	**$1,762,533**
Transfers Out	$0	$0	**$0**
Total Cash Outflows	$1,762,533	$0	**$1,762,533**
Net Activity	$45,027	$81,072	**$126,099**
Ending Balance (10/31/2022)	**$8,100,535**	**$30,589,624**	**$38,690,159**

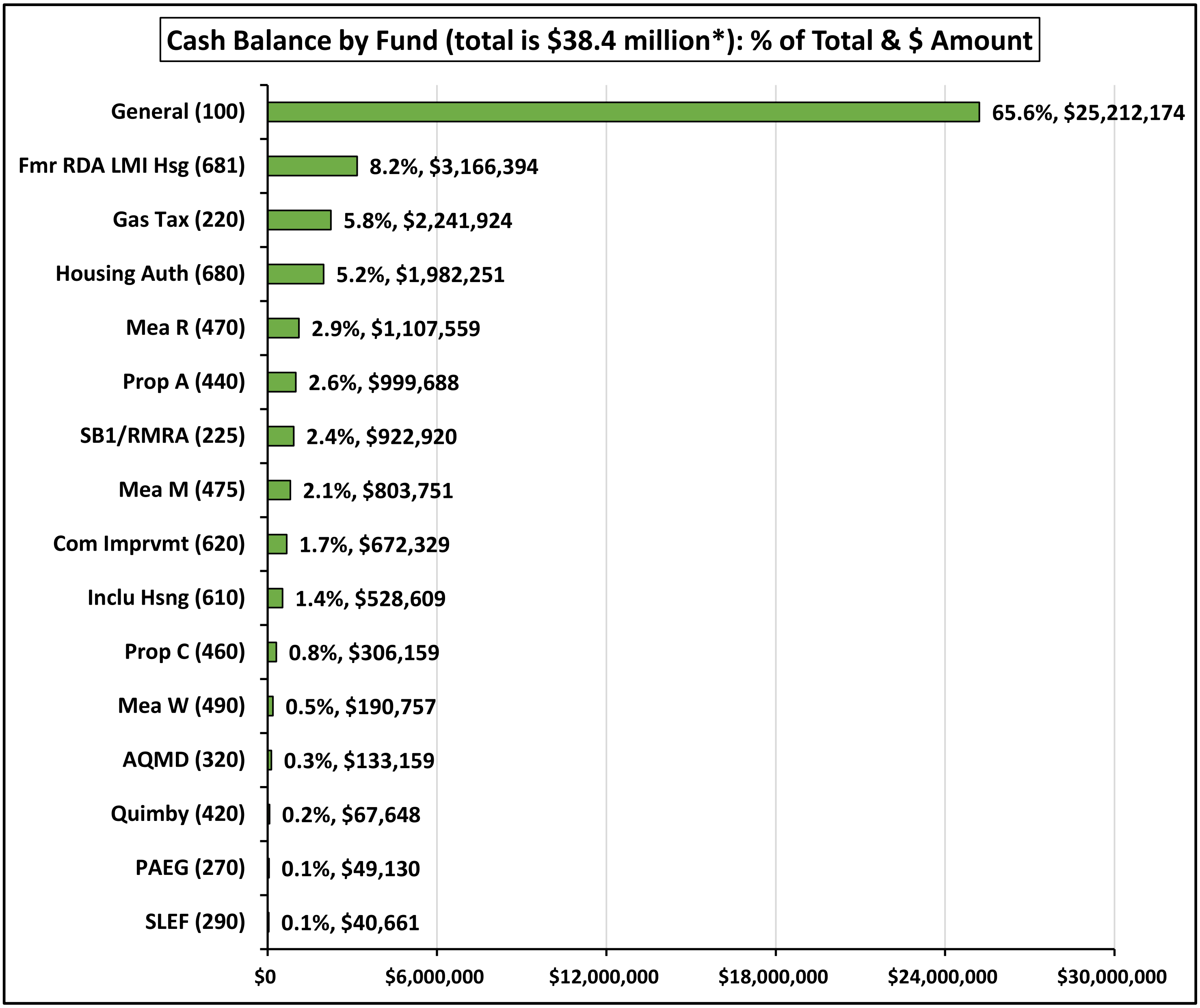


*The "Bank" balance refers to the balance in the City's primary checking account. The "LAIF" balance refers to the City's investment balance with the Local Agency Investment Fund, which is part of the State of California's Pooled Money Investment Account and administered by the California State Treasurer.

CITY OF DUARTE

Treasury Report - Cash Balance by Fund

Month Ended October 31, 2022



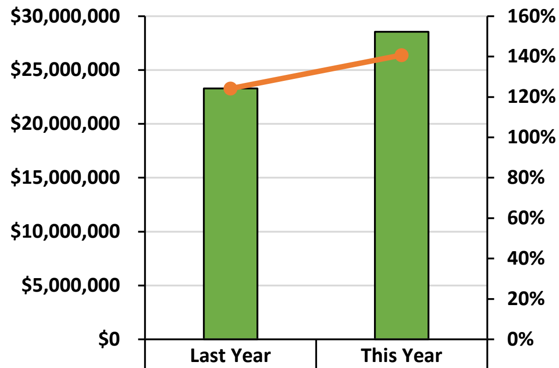
*Source: City of Duarte general ledger. Note that the total cash balance as shown in the City's general ledger is not equal to the combined ending "Bank" and "LAIF" balances shown on the previous page. Because certain transactions are reflected at different times in the general ledger as compared to the City's bank account, the combined "Bank" and "LAIF" balances will rarely equal precisely the City's general ledger cash balance. The City performs a monthly "bank reconciliation" to reconcile these balances.

**Funds with zero or negative cash balances are not shown above. Those with negative balances are offset against the General Fund cash balance.

CITY OF DUARTE

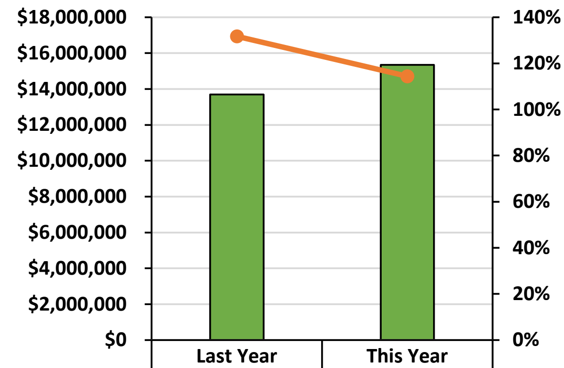
General Fund Revenue by Category & Major Sources
FY 2021-22 Year-to-Date Through June versus Prior Year

Total GF Revenue



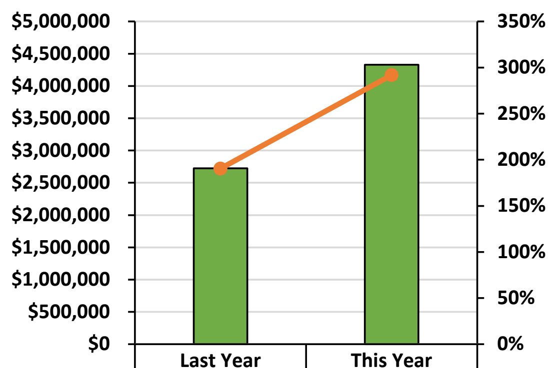
	Last Year	This Year
$ YTD thru October	$23,290,961	$28,550,185
% of Bud Received	124.2%	140.7%

Taxes



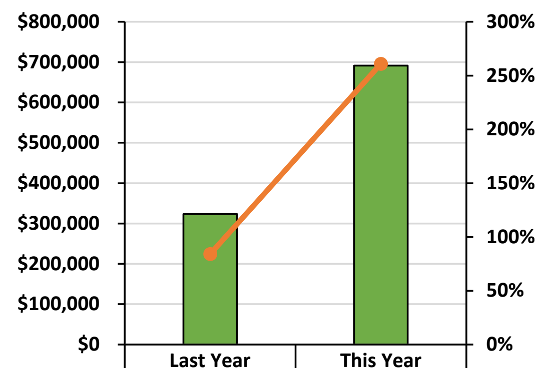
	Last Year	This Year
$ YTD thru October	$13,696,737	$15,350,977
% of Bud Received	131.7%	114.4%

Licenses & Permits



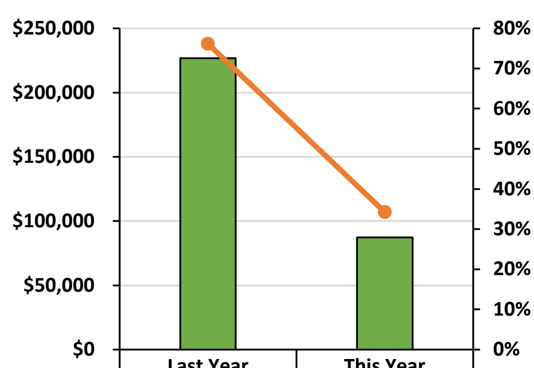
	Last Year	This Year
$ YTD thru October	$2,726,387	$4,326,994
% of Bud Received	190.5%	291.8%

Fines & Forfeitures



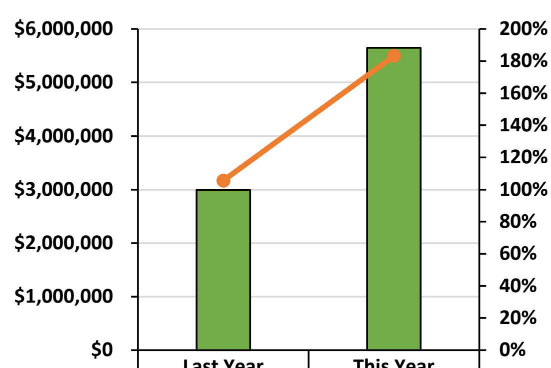
	Last Year	This Year
$ YTD thru October	$323,718	$691,627
% of Bud Received	84.1%	261.0%

Use of Money and Property



	Last Year	This Year
$ YTD thru October	$226,698	$87,390
% of Bud Received	76.1%	34.2%

Intergovernmental

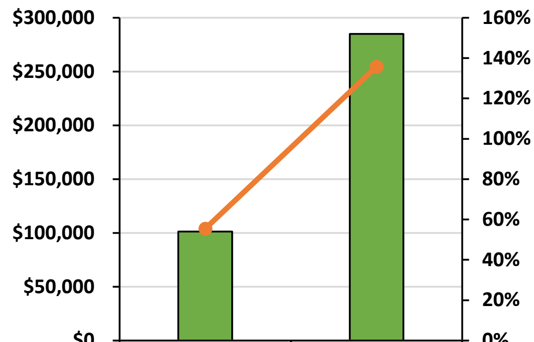


	Last Year	This Year
$ YTD thru October	$2,991,742	$5,649,707
% of Bud Received	105.6%	183.1%

CITY OF DUARTE

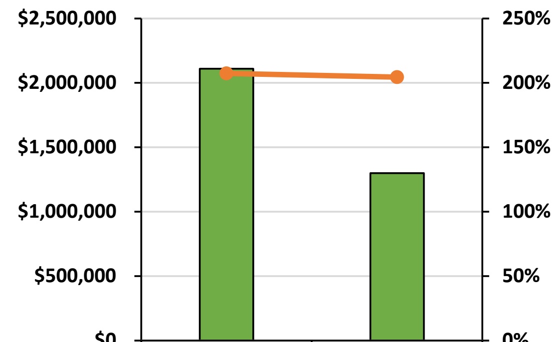
General Fund Revenue by Category & Major Sources
FY 2021-22 Year-to-Date Through June versus Prior Year

Recreation Fees



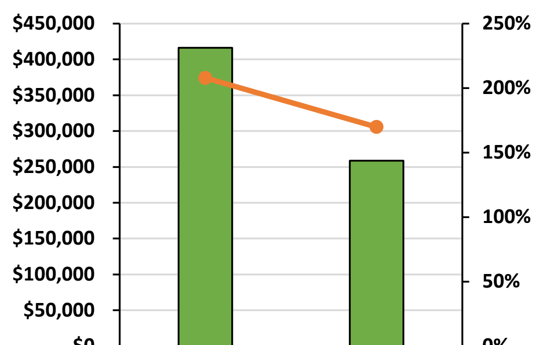
	Last Year	This Year
$ YTD thru October	$101,338	$285,011
% of Bud Received	55.5%	135.8%

Other Service Charges



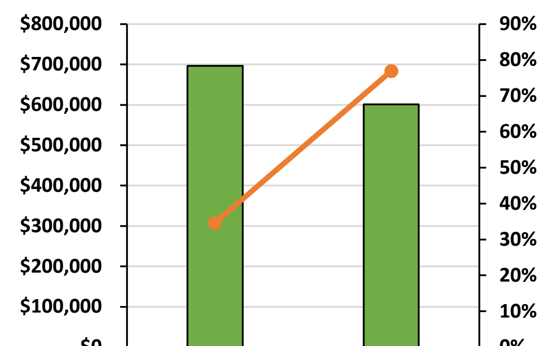
	Last Year	This Year
$ YTD thru October	$2,111,244	$1,298,632
% of Bud Received	207.4%	204.5%

Miscellaneous



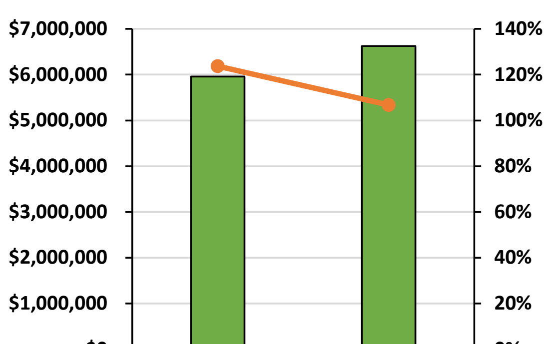
	Last Year	This Year
$ YTD thru October	$416,229	$258,736
% of Bud Received	207.9%	169.8%

Reimbursements



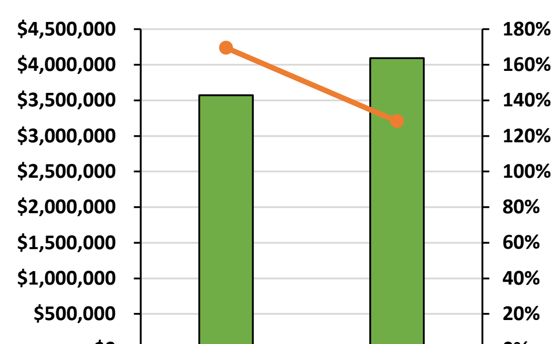
	Last Year	This Year
$ YTD thru October	$696,869	$601,110
% of Bud Received	34.7%	76.9%

Sales and Use Tax



	Last Year	This Year
$ YTD thru October	$5,958,213	$6,623,019
% of Bud Received	123.7%	106.7%

Transactions (New Sales) Tax

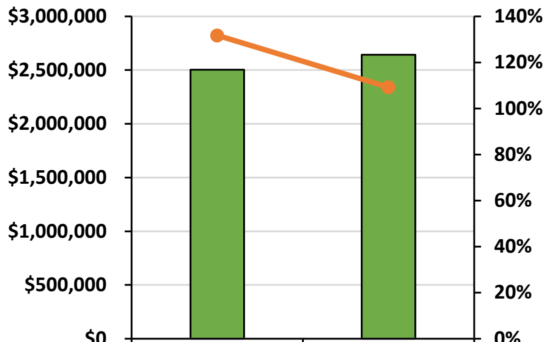


	Last Year	This Year
$ YTD thru October	$3,570,710	$4,094,880
% of Bud Received	169.5%	128.3%

CITY OF DUARTE

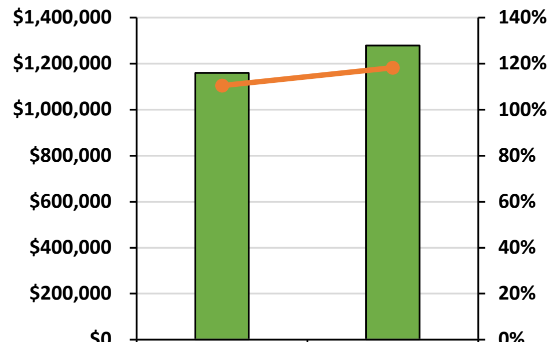
General Fund Revenue by Category & Major Sources
FY 2021-22 Year-to-Date Through June versus Prior Year

Property Tax



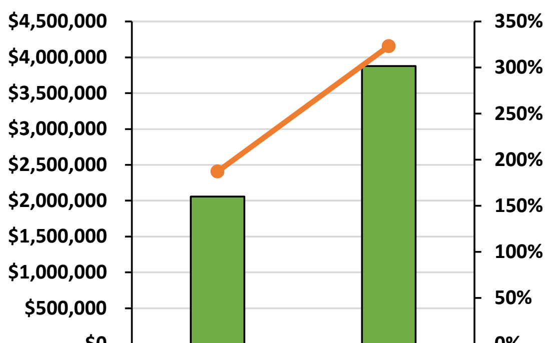
	Last Year	This Year
$ YTD thru October	$2,503,628	$2,643,191
% of Bud Received	131.8%	109.2%

Franchise Tax



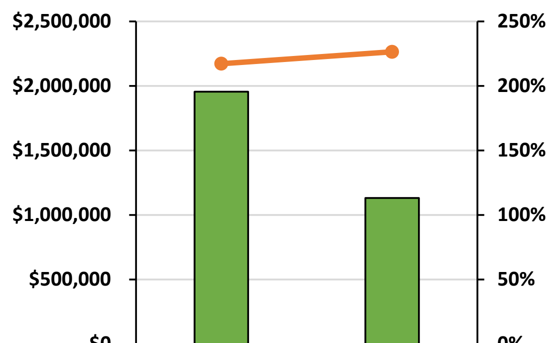
	Last Year	This Year
$ YTD thru October	$1,159,501	$1,278,597
% of Bud Received	110.4%	118.2%

Building Permits



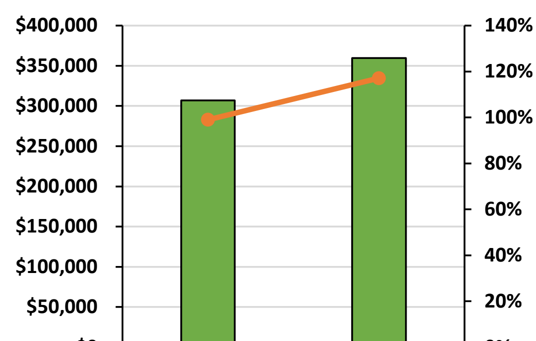
	Last Year	This Year
$ YTD thru October	$2,058,493	$3,880,031
% of Bud Received	187.1%	323.3%

Plan Check Fees



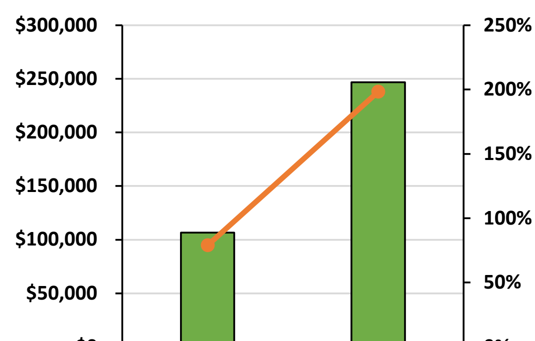
	Last Year	This Year
$ YTD thru October	$1,954,962	$1,132,264
% of Bud Received	217.2%	226.5%

Business License



	Last Year	This Year
$ YTD thru October	$306,911	$359,607
% of Bud Received	99.0%	117.1%

Transient Occupancy Tax



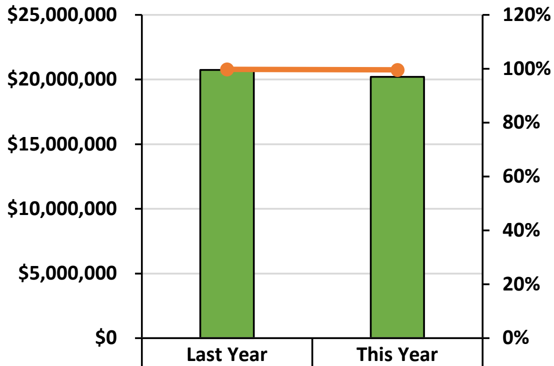
	Last Year	This Year
$ YTD thru October	$106,614	$246,762
% of Bud Received	79.0%	198.4%

CITY OF DUARTE

General Fund Expenditures by Category & Division

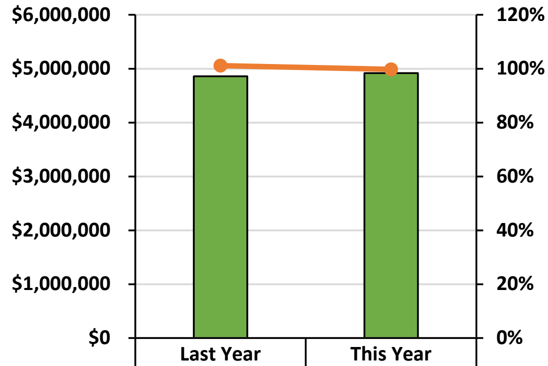
FY 2021-22 Year-to-Date Through June versus Prior Year

Total GF Expenditures



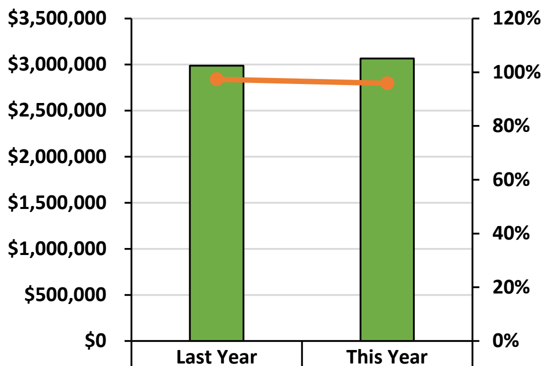
	Last Year	This Year
$ YTD thru October	$20,735,597	$20,200,126
% of Bud Expended	99.8%	99.6%

Personnel-Salaries



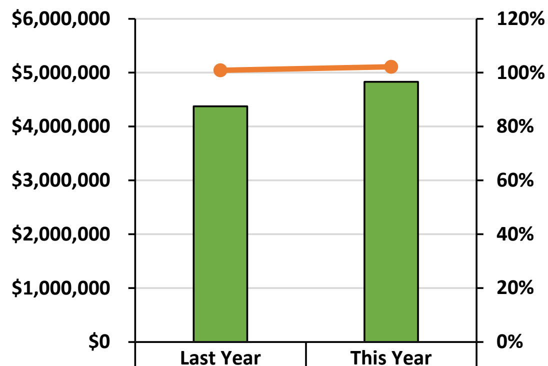
	Last Year	This Year
$ YTD thru October	$4,857,763	$4,916,425
% of Bud Expended	101.1%	99.7%

Personnel-Nonsalary



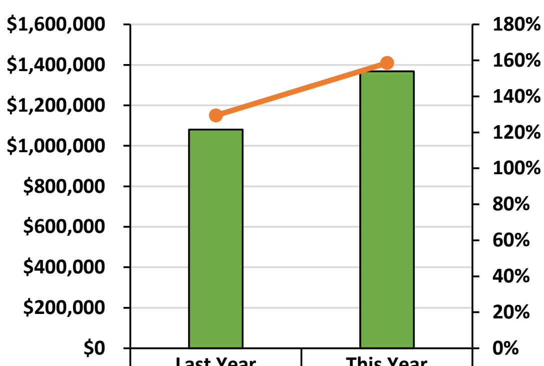
	Last Year	This Year
$ YTD thru October	$2,987,410	$3,067,010
% of Bud Expended	97.4%	95.9%

Sherriff Contract



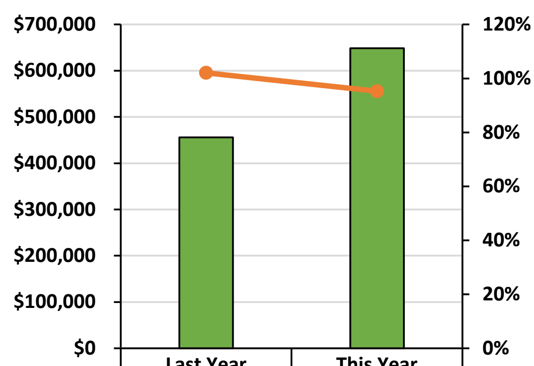
	Last Year	This Year
$ YTD thru October	$4,375,944	$4,829,208
% of Bud Expended	100.9%	102.2%

Building Dept Services



	Last Year	This Year
$ YTD thru October	$1,080,467	$1,367,905
% of Bud Expended	129.4%	158.5%

Legal Services

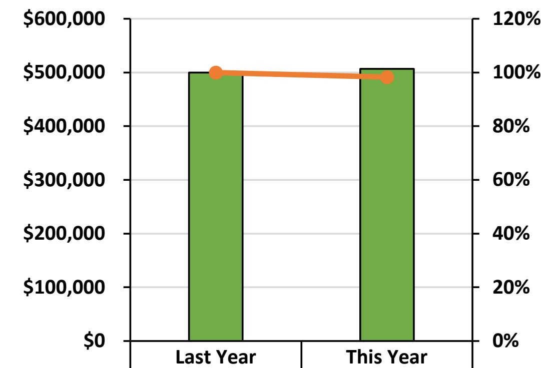


	Last Year	This Year
$ YTD thru October	$456,149	$648,690
% of Bud Expended	102.0%	95.3%

CITY OF DUARTE

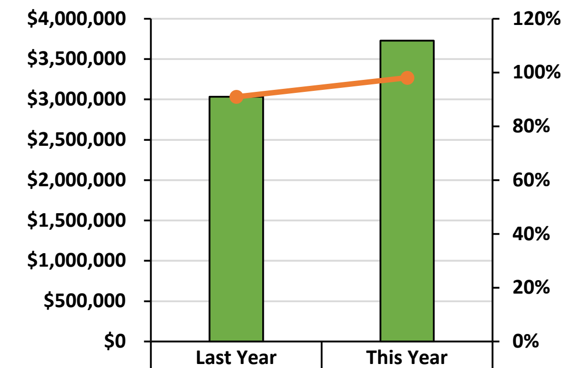
General Fund Expenditures by Category & Division
FY 2021-22 Year-to-Date Through June versus Prior Year

Insurance Coverage



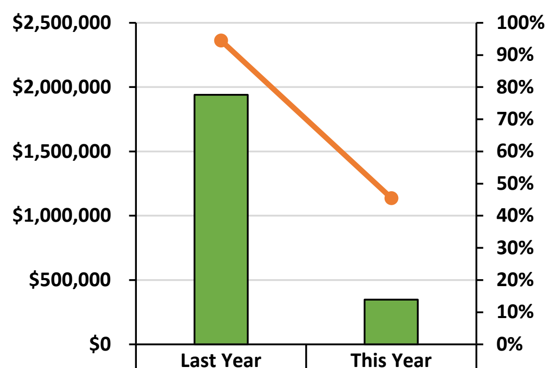
	Last Year	This Year
$ YTD thru October	$499,747	$506,621
% of Bud Expended	99.9%	98.3%

Other Operating Expenses



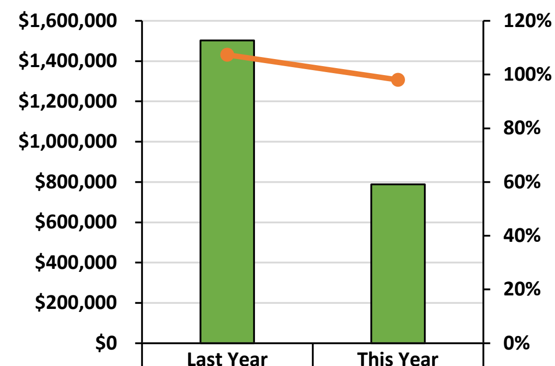
	Last Year	This Year
$ YTD thru October	$3,033,949	$3,728,879
% of Bud Expended	91.0%	98.1%

Capital Expenses



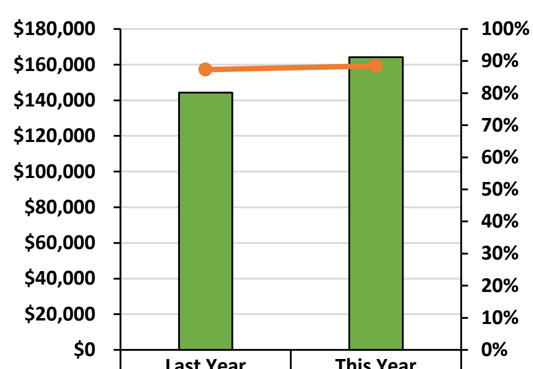
	Last Year	This Year
$ YTD thru October	$1,940,816	$346,700
% of Bud Expended	94.5%	45.5%

Transfers Out



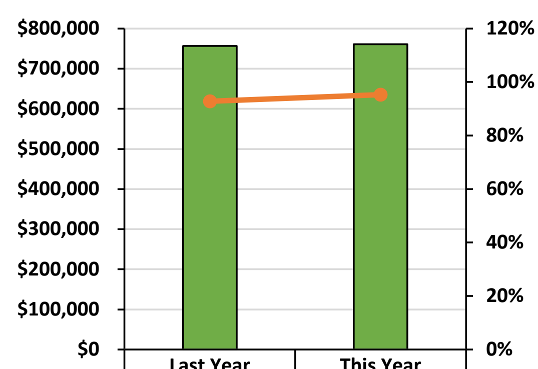
	Last Year	This Year
$ YTD thru October	$1,503,351	$788,688
% of Bud Expended	107.3%	98.0%

City Council



	Last Year	This Year
$ YTD thru October	$144,348	$164,254
% of Bud Expended	87.3%	88.5%

City Manager/City Clerk

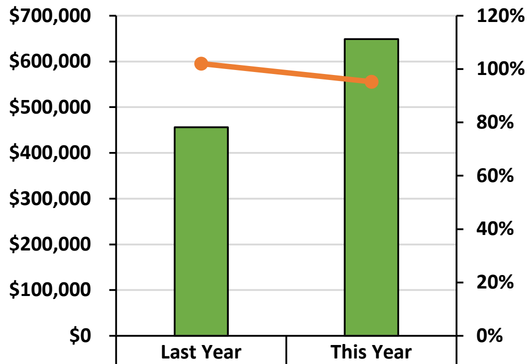


	Last Year	This Year
$ YTD thru October	$757,014	$761,005
% of Bud Expended	92.8%	95.3%

CITY OF DUARTE

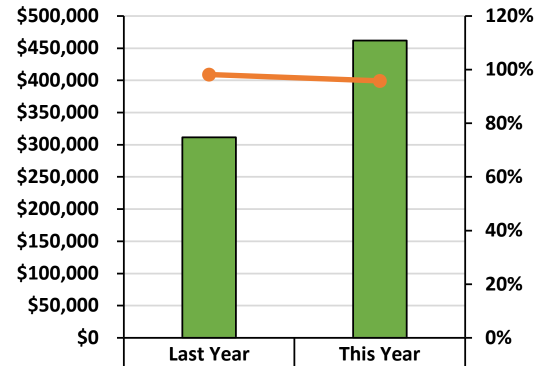
General Fund Expenditures by Category & Division
FY 2021-22 Year-to-Date Through June versus Prior Year

Legal Services



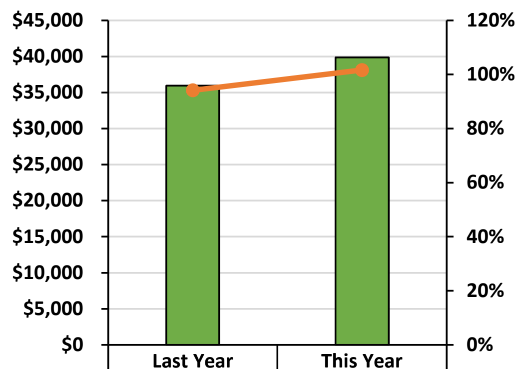
	Last Year	This Year
$ YTD thru October	$456,149	$648,690
% of Bud Expended	102.0%	95.3%

Community Promotions



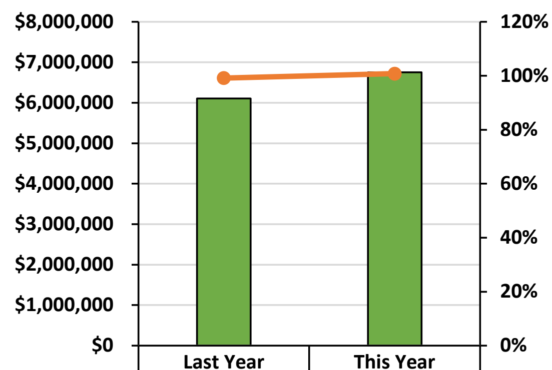
	Last Year	This Year
$ YTD thru October	$311,536	$462,126
% of Bud Expended	98.2%	95.8%

Memberships



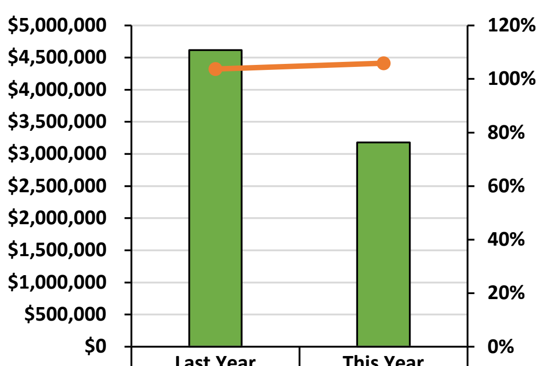
	Last Year	This Year
$ YTD thru October	$35,966	$39,858
% of Bud Expended	94.2%	101.7%

Public Safety



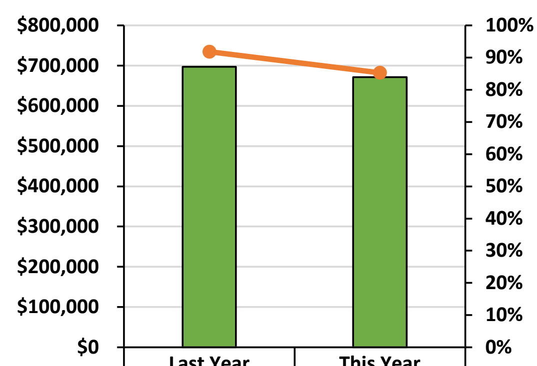
	Last Year	This Year
$ YTD thru October	$6,103,422	$6,752,388
% of Bud Expended	99.1%	100.8%

Community Development



	Last Year	This Year
$ YTD thru October	$4,617,744	$3,178,695
% of Bud Expended	103.7%	105.9%

Field Services

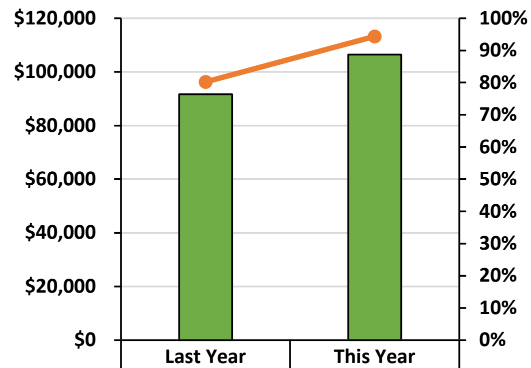


	Last Year	This Year
$ YTD thru October	$697,337	$671,552
% of Bud Expended	91.8%	85.3%

CITY OF DUARTE

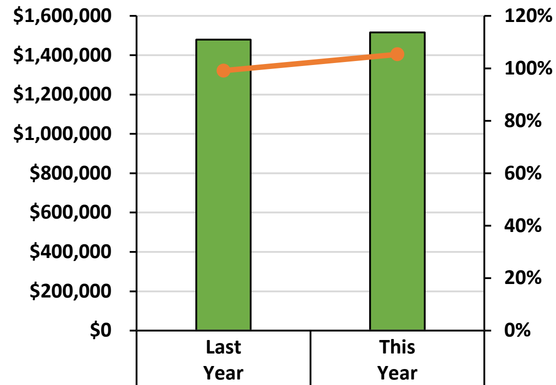
General Fund Expenditures by Category & Division
FY 2021-22 Year-to-Date Through June versus Prior Year

Sports Park



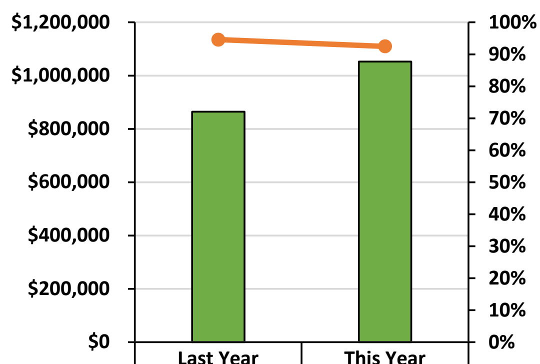
	Last Year	This Year
$ YTD thru October	$91,614	$106,448
% of Bud Expended	80.2%	94.4%

Parks & Recreation



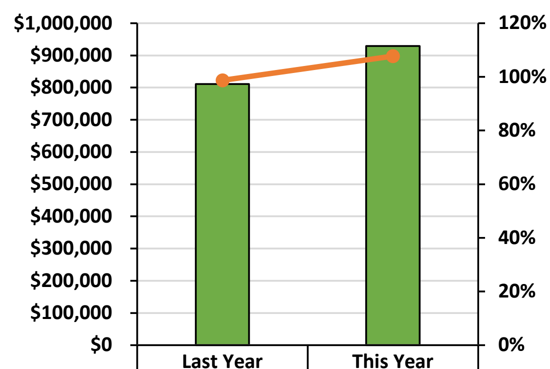
	Last Year	This Year
$ YTD thru October	$1,479,444	$1,516,243
% of Bud Expended	99.1%	105.3%

Facilities Maintenance



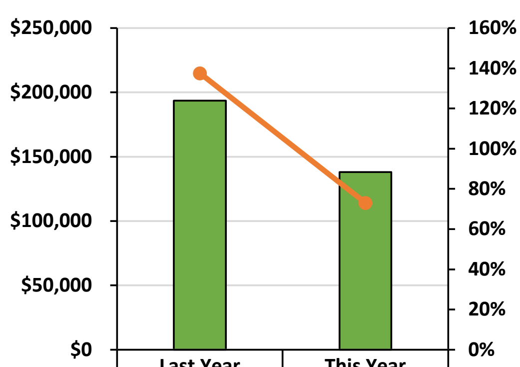
	Last Year	This Year
$ YTD thru October	$864,237	$1,052,235
% of Bud Expended	94.6%	92.4%

Finance



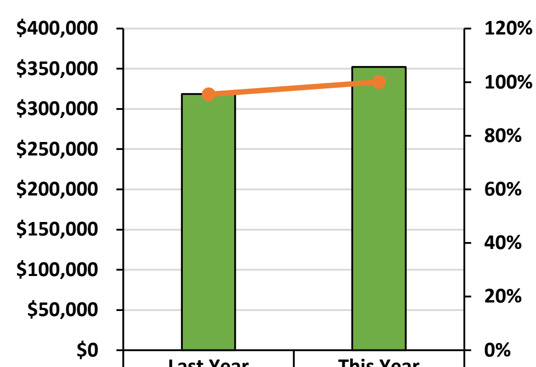
	Last Year	This Year
$ YTD thru October	$810,998	$929,084
% of Bud Expended	98.7%	107.7%

Personnel



	Last Year	This Year
$ YTD thru October	$193,538	$138,072
% of Bud Expended	137.6%	73.1%

Information Technology

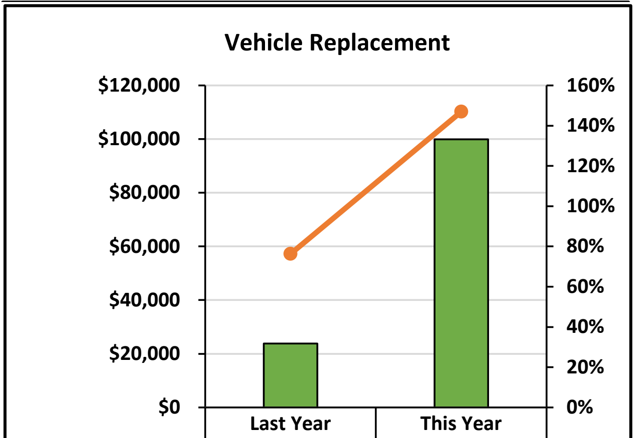


	Last Year	This Year
$ YTD thru October	$318,546	$352,191
% of Bud Expended	95.5%	100.1%

CITY OF DUARTE

General Fund Expenditures by Category & Division
FY 2021-22 Year-to-Date Through June versus Prior Year

	Last Year	This Year
$ YTD thru October	$512,832	$485,270
% of Bud Expended	101.6%	91.1%



	Last Year	This Year
$ YTD thru October	$23,803	$99,910
% of Bud Expended	76.3%	146.9%

CITY OF DUARTE

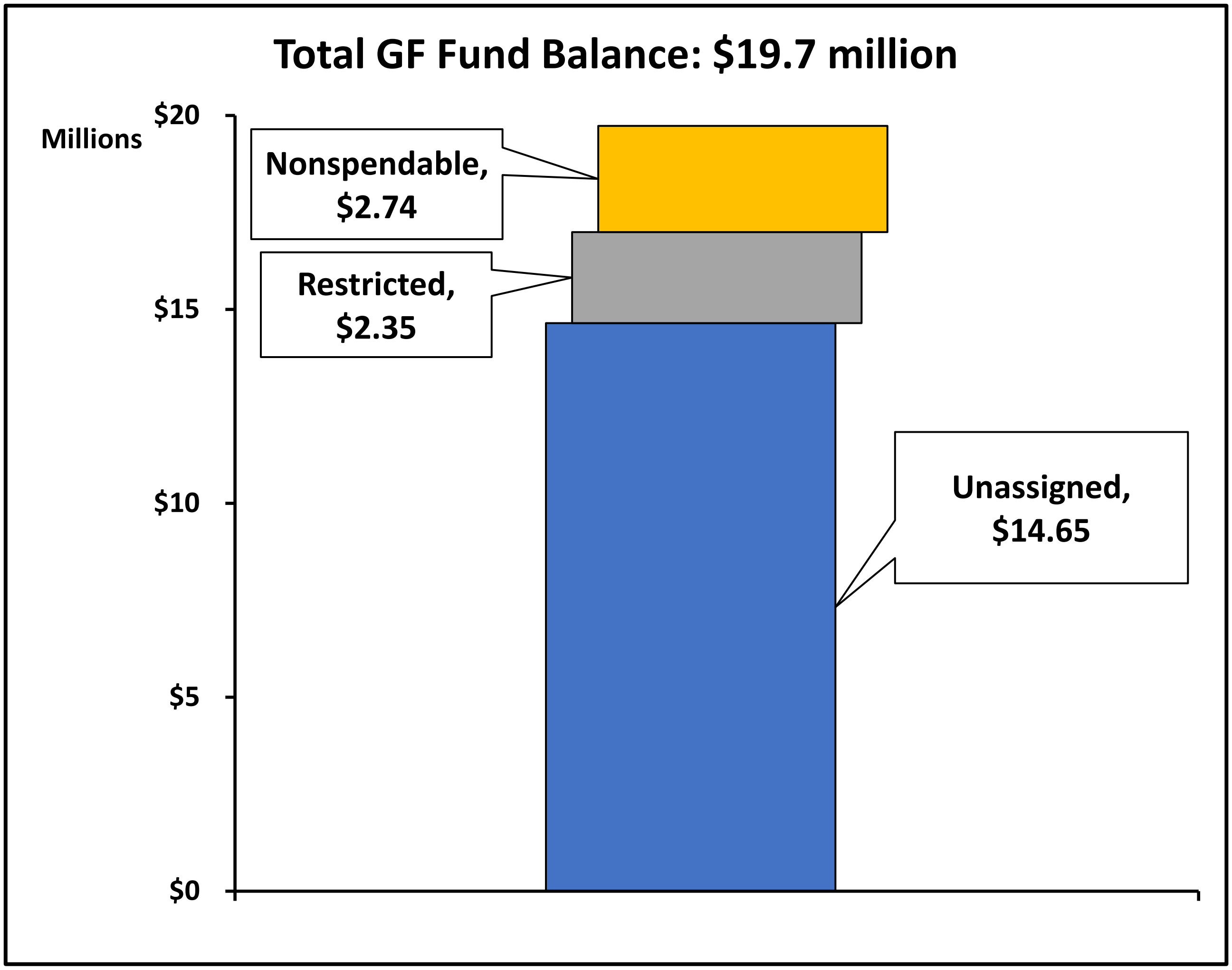
Total Revenue, Expenditures, Transfers, and Year-to-Date Surplus/(Deficit) by Fund

FY 2021-22 Year-to-Date Through June

Fund #	Fund Name	Beginning Fund Balance	Revenue	Transfers In	Expenditures	Transfers Out	Surplus / (Deficit)	Ending Fund Balance
100	General	19,734,107	27,949,075	601,110	19,411,438	788,688	8,350,059	28,084,166
220	Gas Tax	2,095,465	513,272	0	318,220	63,644	131,408	2,226,873
225	SB1/RMRA	546,342	434,592	0	115,276	23,055	296,261	842,603
240	Lghtng & Lndscpng	105,278	1,001,927	519,340	1,180,768	343,200	(2,702)	102,576
260	CDBG	(36)	5,273	0	7,000	0	(1,727)	(1,763)
270	PAEG	36,139	32,808	0	19,818	0	12,991	49,130
290	Supp Law Enfrcmnt	0	161,341	0	161,341	0	0	0
300	Bike & Ped Safety	0	44,047	0	44,100	0	(53)	(53)
320	Air Quality (AQMD)	130,152	34,282	0	31,893	0	2,389	132,541
400	Park Development	0	0	0	0	0	0	0
420	Quimby	67,533	114	0	0	0	114	67,647
440	Prop A	825,277	586,966	0	455,034	48,800	83,132	908,409
460	Prop C	182,526	454,435	0	369,712	40,000	44,723	227,249
470	Mea R	1,071,493	342,338	0	357,577	71,515	(86,754)	984,739
475	Mea M	339,987	386,198	0	48,500	9,700	327,998	667,985
490	Mea W	50,454	248,612	0	108,310	0	140,302	190,756
520	Town Cntr Debt Serv	262,101	211	0	152,680	0	(152,469)	109,632
521	Infra Mod Debt Srv	1,195	1	220,837	220,837	1,196	(1,195)	(0)
610	Inclusionary Hsng	527,716	892	0	0	0	892	528,608
620	Community Impr	776,404	3,744	48,511	498,479	0	(446,224)	330,180
625	STPL	0	0	0	0	0	0	0
680	Housing Auth	2,019,657	3,631	0	22,899	0	(19,267)	2,000,390
681	Fmr RDA L/M Hsg	4,055,055	5,355	0	8,578	0	(3,223)	4,051,832
Total - All Funds		**32,826,845**	**32,209,114**	**1,389,798**	**23,532,459**	**1,389,798**	**8,676,655**	**41,503,500**

CITY OF DUARTE

Components of Fund Balance in the General Fund
as of 7/1/2021



"Nonspendable" Fund Balance: $2.74 million: "Nonspendable" fund balance consists of assets that are inherently unspendable in their current form. All of Duarte's $2.74 million in nonspendable assets consist of the book value of land held for resale.

"Restricted" Fund Balance: $2.35 million: Consists of amounts with externally enforceable legal restrictions on the use of the funds. Of the City's restricted funds, the largest portion - over $2.1 million - may only be used to enhance economic development within the Town Center Specific Plan area.

"Unassigned" Fund Balance: $14.65 million: This category of fund balance is generally synonymous with the City's discretionary General Fund reserves. These funds may be used for any legitimate governmental expense.

Agenda Item: 11.G.
CM Review:
Fiscal Review:

City of Duarte

AGENDA REPORT

MEETING DATE:	November 22, 2022
TO:	Mayor and Members of the City Council
FROM:	Kristen Petersen, Assistant City Manager/Admin. Serv. Director
BY:	Angela Chiaromonte, Financial Services Manager
SUBJECT:	Receive and File Duarte Housing Successor Annual Report for Fiscal Year 2021-22
RECOMMENDATION:	It is recommended that the City Council receive and file the Duarte Housing Successor Annual Report regarding the Low- and Moderate-Income Asset Fund pursuant to California Health and Safety Code Section 34176.1 (f).
FISCAL IMPACT:	None

BACKGROUND

The Housing Successor Annual Report ("Report") is a State Requirement for Housing Successors to Redevelopment Agencies. This Report provides the governing body of the Duarte Housing Authority ("Housing Authority"), in its role as Housing Successor for the Duarte Redevelopment Agency ("Housing Successor"), a comprehensive representation of the Housing Successor's housing assets and activities. The Report is to be submitted to the California Department of Housing and Community Development ("HCD") every December 31st and posted on the City of Duarte's ("City") website.

The Report must provide the Housing Successor's Low- and Moderate-Income Housing Asset Fund's ("Housing Asset Fund") balance, deposits, expenditures, transfers, current projects, acquisitions, obligations, income test, senior housing test, and excess surplus test. The Housing Asset Fund replaced the former Agency's Low- and Moderate-Income Housing Fund.

DISCUSSION/ANALYSIS

The Report for Fiscal Year 2021-22 reflects the following findings:

- A total of $5,355 was deposited into the Housing Asset Fund; the revenues were generated from interest earnings.
- There were $8,578 in Housing Asset Fund Expenditures during FY 2021-22.
- A total of $4,051,831 in assets owned by the Housing Successor was reported, assets consist of cash and land held for resale.

- The Housing Successor has two remaining pieces of land held for resale. One is located in the parking lot at the northeast corner of Buena Vista and Huntington Drive and is being discussed as part of a coordinated rehabilitation project. The other located at 2400 Huntington Drive is part of the new Affordable Housing Overlay zone and will provide an incentive for higher densities for affordable housing. If development has not begun by August 1, 2023, the properties will be made available for sale.
- The Housing Asset Fund has an excess surplus of $933,829 in FY 2021-22. The Housing Successor must encumber any excess surplus amount within three fiscal years. The Housing Successor is working to encumber the funds for affordable housing before the end of the three-year period. Although the Housing Successor has not chosen a housing project to encumber the existing excess surplus to, it has identified several possibilities and does plan to encumber the funds by the end of FY 2022-23.

The Report will be submitted to HCD to comply with California Health and Safety Code Section 34176.1(f).

RECOMMENDATION

It is recommended that the City Council receive and file the Duarte Housing Successor Agency Annual Report regarding the Housing Asset Fund pursuant to California Health and Safety Code Section 34176.1 (f).

FISCAL IMPACT

None

ATTACHMENTS

Attachment 1- Duarte Housing Successor Annual Report FY 2021-22

2021-22 Housing Successor Agency Annual Report

DUARTE HOUSING AUTHORITY

Housing Successor Agency to the Former Duarte Redevelopment Agency

December 31, 2022

Prepared for:

CITY OF DUARTE

Prepared by:

Harris & Associates

22 Executive Park, Suite 200
Irvine, California 92614
(949) 655-3900

Table of Contents

Section 1 Introduction

This Fiscal Year ("FY") 2021-22 Housing Successor Annual Report ("Report") has been prepared pursuant to the California Health and Safety Code ("HSC") Section 34176.1(f) and sets forth certain details of the Duarte Housing Authority ("Housing Authority" or "Housing Successor") as the Housing Successor of the Duarte Redevelopment Agency ("Agency"). The Duarte Housing Authority was activated by the City Council in March 2011 by Resolution 11-08 for the purpose of implementing the City of Duarte ("City") and former Agency's affordable housing efforts. The Housing Authority was designated as the Housing Successor in January 2012 by Resolution 12-04.

The purpose of this Report is to provide the governing body of the Housing Successor an annual report on the housing assets and activities of the Housing Successor under Part 1.85, Division 24 of the HSC – In particular, Sections 34176 and 34176.1 ("Dissolution Law"). The Report is due to the California Department of Housing and Community Development ("HCD") by December 31st each year.

1.1 Reporting Requirements

Senate Bill ("SB") 341 (2013-14) established that all former redevelopment agency housing assets must be maintained in a separate fund called the Low- and Moderate-Income Housing Asset Fund ("Housing Asset Fund"). HSC Section 34176.1(f) contains a series of annual reporting requirements for housing successor agencies regarding Housing Asset Funds. These requirements are presented below:

- **Revenues and Expenditures**
    - Total amount deposited for the fiscal year.
    - Statement of balance at the close of the fiscal year.
    - Description of expenditures for the fiscal year, broken out as follows:
        - Rapid rehousing for homelessness prevention;
        - Administrative expenses;
        - Monitoring expenses (included as an administrative expense);
        - All other expenditures must be reported as spent for each income group as defined by SB 341.
    - Description of any transfers to another housing successor agency for a joint project.
- **Other Assets and Active Projects**
    - Description of any housing project(s) still funded through the Recognized Obligation Payment Schedule ("ROPS").
    - Update on property disposition or development for any property owned by the housing successor.
    - Other "portfolio" balances, including the statutory value of any real property transferred from the former Agency or purchased by the Housing Asset Fund, and the value of loans and grants receivable.

- Inventory of homeownership units assisted by the former Agency or the Housing Authority, subject to covenants, restrictions, or an adopted program that protects the former Agency's investment of monies from the Low and Moderate-Income Housing Fund.

- **Obligations & Proportionality**
  - Description of any outstanding production obligations of the former Agency that are inherited by the Housing Authority.
  - Compliance with proportionality requirements (income group targets), which must be upheld on a five-year cycle.
  - Percentage of deed-restricted rental housing restricted to seniors and assisted by the entity assuming housing functions, the former Agency, or the county within the past ten years compared to the total number of units assisted by any of those three agencies.

SB 341 also mandates that housing successor agencies conduct an independent financial audit of the Housing Asset Fund within six months of the end of each fiscal year. This financial audit may be included in the independent financial audit of the host jurisdiction. The City's audited financials for FY 2021-22, available on the City's website, will be completed in December 2022, and include an audit of the Housing Asset Fund. This Report presents the activities of the Housing Successor for FY 2021-22.

1.2 Expenditure Requirements

The HSC provides the following guidelines for expenditures from the Housing Asset Fund:

1. Administrative costs, including housing monitoring, are capped at the greater of $200,000 adjusted annually for inflation or 5% of the statutory value of any land owned by the housing successor agency and of loans and grants receivable.

   a. ***In the Housing Authority's case, the greater of 5% of $1,031,753 or $223,400.***

2. If the former Agency did not have outstanding housing production requirements, the housing successor agency is authorized to spend up to $250,000 per year on homeless prevention and rapid rehousing services to individuals and families who are homeless or would be homeless without this assistance.

   a. ***According to the FY 2009-14 Implementation Plan for the former Agency, no Section 33413(B) Inclusionary/Production Housing obligations were transferred to the Housing Successor. Therefore, the Housing Authority is allowed to make this expenditure if it chooses, and funding is available for such expenditures.***

3. Remaining allowable expenditures must be spent to improve housing options affordable to households in the following income groups:

a. Extremely low income (households earning 30% or less of the Area Median Income ("AMI")) – ***Minimum of 30% spent on housing options must be spent in this category.***
b. Very low-income (households earning 31% to 60% of the AMI) – ***No requirements.***
c. Low-income (households earning 61% to 80% of the AMI) – ***Maximum of 20% spent on housing options may be spent in this category.***
d. No funding may be spent on moderate-income households (earning 81% to 120% of the AMI), as was previously authorized by redevelopment law.

Failure to comply with the extremely low-income requirement in any five-year compliance period will result in the Housing Authority having to ensure that 50% of remaining funds be spent on extremely low-income rental units until in compliance. Exceeding the expenditure limit for lower-income households in any five-year reporting period will result in the Housing Authority not being able to expend any funds on that income category until in compliance.

Housing successor agencies must report expenditures by category each year, but compliance with expenditure limitations is reported at the end of each five-year compliance period. For instance, a housing successor agency could spend all of its funds in a single year on lower-income households, as long as it was 20% or less of the total expenditures during the five-year compliance period.

The first five-year compliance period ended on June 30, 2019 and the Housing Successor complied with all of the requirements. Currently, the Housing Successor is on its second five-year compliance period (July 1, 2019 through June 30, 2024) and will continue to ensure it complies with the expenditure requirements.

1.3 Assets Transferred to the Housing Successor Agency

The City prepared the required Housing Asset Transfer Form ("HAT") in 2012 that provided an inventory of all housing-related assets transferred from the former Agency to the Housing Authority following the dissolution of redevelopment. The HAT was approved by the California Department of Finance ("DOF) on August 1, 2013 and included:

- Real properties;
- Low-Mod Encumbrances; and
- Loans/Grants Receivables;

Section 2 Low- and Moderate-Income Housing Asset Fund

The Housing Asset Fund replaced the former Agency's Low- and Moderate-Income Housing Fund. It includes all assets transferred from the Agency to the Housing Authority via the HAT.

2.1 Housing Asset Fund Deposits and Ending Balance

As shown on Table 1 below, the Housing Authority deposited $5,355 into the Housing Asset Fund during FY 2021-22. Revenues were generated from interest earnings.

Table 1. Fiscal Year 2021-22 Housing Asset Fund Deposits

Revenue Source		Amount
Interest Earnings	$	5,355
Total	**$**	**5,355**

Source: City of Duarte, Fund 681 Trial Balance

As shown on Table 2 below, the Housing Asset Fund closed FY 2021-22 with $4 million in assets[1] - None of which is held to pay for enforceable obligations on the ROPS.

Table 2. Fiscal Year 2021-22 Housing Asset Fund Ending Balance

Balance Type [1]		Amount
Cash	$	3,170,079
Land Held for Resale		881,753
Total	**$**	**4,051,831**

[1] Excludes balance of Silent Second loans receivable, as it is not a part of the audited financials Asset Balance.

Source: City of Duarte, Fund 681 Trial Balance

[1] Excludes the balance of Silent Second loans receivable, as it is not part of the audited financial Asset Balance. The balance of the loans receivable was recorded as an allowance for doubtful accounts, as they are all forgivable and it is unknown if they will be paid.

2.2 Expenditure Limitations

Table 3 summarizes Housing Asset fund expenditures on administrative costs and homeless prevention in FY 2021-22, and affordable housing activities by income level from July 1, 2019 through June 30, 2024.

Table 3. Fiscal Year 2021-22 Housing Asset Fund Expenditures

	Annual Limits 2021-22		Five-Year Limits July 1, 2019 - June 30, 2024		
	Admin/ Monitoring	*Rapid Rehousing*	*Ext. Low <30% AMI*	*Very Low 31-60% AMI*	*Low 61-80% AMI*
FY 2019-20	$0	$0	$0	$0	$0
FY 2020-21	$0	$0	$0	$0	$0
FY 2021-22	$8,578	$0	$0	$0	$0
FY 2022-23					
FY 2023-24					
Total Expenditures	**$0**	**$0**	**$0**	**$0**	**$0**
SB 341 Limitation	*$223,400*	*$250,000*	*>30%*	*N/A*	*<20%*
Compliant (Yes/No)	**Yes**	**Yes**	**Yes**	**Yes**	**Yes**

Source: City of Duarte, Fund 681 Trial Balance

There were $8,577.50 in Housing Asset Fund expenditures during FY 2021-22. The Housing Authority expenditures meet proportionality requirements for the July 1, 2019 through June 30, 2024 five-year period.

2.3 Statutory Value of Real Properties and Loan Receivables

The Housing Authority inherited 7 properties, 1 loan, and 1 low-mod encumbrance from the former Agency when it dissolved on February 1, 2012. Table 4 below shows the total value of real properties and loans receivable. The Housing Asset Transfer Form in Appendix A shows more detailed information about each property and loan receivable.

Table 4. Fiscal Year 2021-22 Real Properties & Receivables

Asset		Amount
Real Properties		
2400 Huntington Drive (Royal Mkt. Liquor)	$	875,687
Parking Lot Area (Rite-Aid)		6,065
Subtotal	**$**	**881,753**
Loan Receivables		
Silent Second Notes Receivable (5 loans)		75,000
Subtotal	**$**	**75,000**
Total	**$**	**956,753**

Source: City of Duarte, Duarte Housing Asset Transfer Form

The total statutory value of real properties is $881,753 and outstanding loan receivables[2] total is $75,000, for a combined value of $956,753.

[2] The City of Duarte also has a $1,200,000 loan that does not affect their balance. This agreement was established on December 4, 2013 between the City, Southern California Presbyterian Homes (SCP), and Andres Duarte Terrace II, L.P. for the development of 43 units of senior affordable housing. The loan was established to be repaid in 57 years, or 2070.

Section 3 Property Development & Disposition

HSC Section 33334.16 requires that all real properties acquired by the Agency prior to February 1, 2012 and transferred to the Housing Authority be developed for affordable housing purposes or disposed of within five years from the date DOF approved the HAT, or August 1, 2018. However, the law allows for a five-year extension via adoption of a resolution - The Housing Authority adopted a resolution allowing for a five-year extension. With the extension, the Housing Authority would have to sell or develop the remaining properties by August 1, 2023.

Of the 7 real properties transferred from the Agency to the Housing Authority (pursuant to the HAT), 2 have been sold and developed into affordable housing, 3 were sold and are in the process of being developed, and 2 are in the process of being sold. The properties are described below.

- **1660 & 1700 Huntington Drive**

  Both properties were sold in 2013 to Southern California Presbyterian Homes ("SCPH"), an experienced non-profit housing developer that has been providing housing and healthcare services to seniors for over 50 years. The property was developed as the Andres Duarte Terrace II, a 42-unit affordable senior housing development for very low-income seniors.

- **2400 Huntington Drive**

  This 20,345 square foot property was acquired with the intent of to assemble a group of properties to the east for a comprehensive residential development between the Elks Club and Las Brisas homes. The site was recently included in the 2021-2029 Housing Element as part of a new Affordable Housing Overlay (AHO) zone and will provide an incentive for higher densities for affordable housing. According to the Housing Element, the AHO will be complete by 2023, indicating that the property may not develop by August 1, 2023. Pursuant to HSC Section 33334.16, if the development of the property has not begun by August 1, 2023, the property will be made available for sale and the moneys shall be deposited into the Housing Successor's Low- and Moderate-Income Housing Fund.

- **1305, 1423, & 1437 Huntington Drive & Rite Aid Parking Lot Area**

  These four properties were acquired over time with the goal of creating a larger mixed-use town center area. The Successor Agency to the former Agency also owns a property in this area (1415 Huntington) and maintains the same goal. The general idea is to develop the eastern portion of the site with approximately 100-140 residential units (35-50 units/acre) and redevelop the existing commercial center by removal of some buildings and façade enhancement of others and focusing on tying the entire project together. 1423 and 1437 Huntington Drive were sold on October 15, 2018 and the proceeds of the sale were transferred to the Housing Asset Fund. 1305 Huntington Drive was sold in 2017, but the journal entry was completed and the proceeds transferred to the Housing Asset Fund in April of 2020. The Rite Aid Parking Lot Area remains to be sold. Pursuant to HSC Section 33334.16, if the development of the property has not begun by August 1, 2023, the property will be made available for sale and the moneys shall be deposited into the Housing Successor's Low- and Moderate-Income Housing Fund.

Section 4 Outstanding Inclusionary & Replacement Housing

According to the FY 2009-2014 Implementation Plan for the former Agency, no Section 33413(b) replacement or inclusionary/production housing obligations were transferred to the Housing Successor. Therefore, there are no outstanding inclusionary or replacement housing obligations of the former Agency to be fulfilled by the Housing Authority.

Section 5 Senior Housing Expenditure Proportionality

This Report must include an accounting of deed-restricted senior rental units that were produced over the last 10 years. The Housing Authority may use Housing Asset Funds to assist no more than 50% of the aggregate total number of senior housing units produced by either the Housing Authority or former Agency during the past 10 years. Exceeding this limitation will prohibit the use of Housing Asset Funds to subsidize any senior rental units in the future.

As shown in Table 5 below, the Housing Authority and former Agency assisted 1 property in the last ten years where 100% of the units are restricted to seniors. The Housing Authority may not spend any additional funds to subsidize senior rental units in the future until it can ensure that no more than 50% of the total aggregate number of rental units at all affordability levels produced within the preceding 10 years are restricted to seniors. The Housing Authority would have to subsidize at least 42 non-senior, affordable units to meet the required limitations to have the ability to subsidize additional senior units in the future. When the Housing Authority is back in compliance, it will need to consider these proportionality requirements and subsidize units in a way that keeps the proportions in compliance.

Table 5. Deed-Restricted Rental Units Assisted Since Fiscal Year 2012-13

Property Address	# Restricted Units	# Senior Restricted Units	Acquired/ Assisted	Covenant Expires
1700 Huntington Dr.	42	42	2015	2060
Total	**42**	**42**		
% Senior Units		**100%**		

Source: City of Duarte

Section 6 Excess Surplus

Excess surplus calculations were once performed by redevelopment agencies on an annual basis and are intended to ensure that funds are expended to benefit low-income households in an expeditious manner - funds should be encumbered within four years of receipt. SB 341 reinstates this calculation for housing successor agencies. HSC Section 34176.1(d) defines excess surplus as “an unencumbered amount in the account that exceeds the greater of one million dollars, or the aggregate amount deposited into the account during the housing successor agency’s preceding four fiscal years, whichever is greater.”

As shown in Table 6 below, the Housing Asset Fund has an excess surplus of $933,829 in the Housing Asset Fund for FY 2021-22. The Housing Authority must encumber any excess surplus amount within three fiscal years, or the funds must be transferred to HCD for its Multifamily Housing Program or Joe Serna Jr. Farmworkers Housing Grant Program. The Housing Authority will be working to encumber the funds for affordable housing before the end of the three-year period in FY 2022-23. Although the Housing Successor has not chosen a housing project to encumber the existing excess surplus to, it has identified several possibilities and plans to encumber the funds by the end of FY 2022-23. The funds shall be encumbered in a manner that complies with the expenditure requirements shown in Section 1.2 of this Report.

Table 6. Excess Surplus Projections

FY	Deposits	Unencumbered Cash Balance[1]	Greater of 4 Yrs of Deposits or $1M[2]	Projected Excess Surplus[3]
FY 2017-18	-	933,829	1,000,000	-
FY 2018-19	1,895,539	933,829	1,000,000	-
FY 2019-20	332,713	2,829,368	1,966,471	862,897
FY 2020-21	11,221	3,162,081	2,299,184	862,897
FY 2021-22	5,355	3,173,302	2,239,473	933,829

[1] Represents the ending balance of the prior fiscal year or the beginning balance of the current fiscal year.

[2] Excess surplus is an unencumbered amount that exceeds the greater of $1 million or the aggregate amount deposited during the preceding four years. Assumes the first year of Housing Asset Fund deposits is FY 2012-13, when redevelopment agencies dissolved effective 2/1/2012.

[3] Projected excess surplus based on most current interpretation of the excess surplus calculation methodology. The Agency must encumber any excess surplus amount within three fiscal years, or the funds must be transferred to HCD for its Multifamily Housing Program or Joe Serna, Jr. Farmworker Housing Grant Program. Projected excess surplus is subject to change, as deposits for past reports are to be reviewed.

Source: City of Duarte, Fund 681 Trial Balance

Section 7 Inventory of Homeownership Units

AB 1793 requires this Report to include an inventory of homeownership units assisted by the former Agency or the Housing Successor Agency that are subject to covenants or restrictions or to an adopted program that protects the former Agency's investment of moneys from the Low- and Moderate-Income Housing Fund. As shown in Table 7 below, there are 10 homeownership properties assisted by the former Agency that are still subject to homeownership affordability covenants. It is important to note that all but one unit will have affordability covenants that expire by 2023.

Table 7. Homeownership Units Assisted by Former RDA

Address	Assisted Units	Covenant Recorded	Covenant Expires
1517 Las Posadas Drive	1	12/16/1997	12/16/2022
1218 Monterey Court	**1**	**4/18/1997**	**4/18/2022**
1226 Monterey Court	**1**	**4/15/1997**	**4/15/2022**
1231 Monterey Court	**1**	**4/25/1997**	**4/25/2022**
1232 Carmel Court	**1**	**5/16/1997**	**5/16/2022**
1236 Carmel Court	1	5/1/2000	5/1/2025
1240 Carmel Court	**1**	**5/23/1997**	**5/23/2022**
1237 Carmel Court	1	9/19/1997	9/19/2022
1220 Laguna Court	1	4/10/1998	4/10/2023
1246 Cotter Avenue	1	6/2/1998	6/2/2023
Total	**10**		

Note: Bolded rows include covenants that expired during the current fiscal year.

Source: City of Duarte

Section 8 Deposits from City to Agency Loan Repayments

HSC Section 34191.4(b)(3)(C) requires that 20% of any loan repayment made from a redevelopment successor agency to a city, for a loan that a city made to a former redevelopment agency, be deducted from the loan repayment amount and transferred to the Housing Asset Fund.

The Housing Authority does not have any loans made from the former Agency to the City or Housing Authority that require a 20% set aside. However, the Housing Asset Fund was receiving payments for a Supplemental Education Revenue Augmentation Fund ("SERAF"). The SERAF loan was repaid and is no longer receivable.

APPENDIX A – Housing Asset Transfer Form

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City of Duarte

Agenda Item: 11.H.
CM Review:
Fiscal Review:

AGENDA REPORT

MEETING DATE:	November 22, 2022
TO:	Mayor and Members of the City Council
FROM:	Kristen Petersen, Assistant City Manager/Admin. Serv. Director
BY:	Michelle Brown, Human Resources Specialist
SUBJECT:	Salary Increase Adjusting the Hourly Rate Schedule for Compliance with New Minimum Wage Requirements
RECOMMENDATION:	It is recommended that the City Council approve a revised Citywide Salary and Pay Schedule that is attached as Exhibit A and adopt Resolution No. 22-38
FISCAL IMPACT:	This is projected to increase part time salary costs in the Parks and Recreation Department by a total of $12,000 for the remaining months of fiscal year 2022/23.

BACKGROUND

In May 2016, the California legislature passed an unprecedented statewide minimum wage hike plan that took place over a six-year span for employers with 26 or more employees to increase minimum wage to $15.00 per hour, which went into effect on January 1, 2022. The rate will be adjusted annually for inflation based on the national consumer price index for urban wage earners and clerical workers (CPI-W) with the highest raise allowed in any one year being 3.5 percent.

On July 27, 2022, the Director of the Department of Finance for the State of California Department of Industrial Relations certified that based on the annual inflation rate from 7/1/2021-6/30/2022 the state hourly minimum wage must be increased to $15.50 an hour, effective January 1, 2023.

DISCUSSION/ANALYSIS

As part of the progression of wage hikes, as of January 1, 2023, the minimum wage will increase to $15.50 per hour. Thus, nine of the City's existing part time positions (Aerobics Instructor, Assistant Boxing Trainer, College Intern, Computer Lab Technician, Lifeguard, Lifeguard/Instructor, Recreation Leader, Recreation Specialist, and Trail Maintenance Crew) needed salary adjustments. All part time salaries were surveyed by staff and adjusted as needed to meet minimum wage regulations and remain competitive in the surrounding job market.

Attached please find Resolution No. 22-38 adjusting the hourly rate schedule for nine part time positions on the City-Wide Salary and Pay Schedule.

RECOMMENDATION

It is recommended that the City Council approve the attached Resolution No. 22-38, adjusting the hourly rate schedule for compliance with the new minimum wage requirements as shown on the attached City-Wide Salary and Pay Schedule. The new schedule would go into effect on January 1, 2023.

FISCAL IMPACT

This is projected to increase part time salary costs in the Parks and Recreation Department by a total of $12,000 for the remaining months of fiscal year 2022/23.

ATTACHMENTS

Resolution No. 22-38 and Exhibit A – Salary Schedule Effective January 1, 2023.

RESOLUTION NO. 22-38

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

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

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

SECTION 2. On July 27, 2022, the Director of the Department of Finance for the State of California Department of Industrial Relations certified that based on the annual inflation rate from 7/1/2021-6/30/2022, under Labor Code section 1182.12(c)(3)(A), the state hourly minimum wage must be increased, effective January 1, 2023, to $15.50 an hour. Thus, nine of the City's existing part time positions (Aerobics Instructor, Assistant Boxing Trainer, College Intern, Computer Lab Technician, Lifeguard, Lifeguard/Instructor, Recreation Leader, Recreation Specialist, and Trail Maintenance Crew) wage ranges and steps are hereby adjusted on the attached Citywide Salary and Pay Schedule as Exhibit A.

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

SECTION 4. This resolution will become effective January 1, 2023. The Mayor shall sign this resolution and the City Clerk shall attest and certify to the passage and adoption thereof.

PASSED, APPROVED, AND ADOPTED this 22nd day of November, 2022.

____
Margaret Finlay
Mayor

APPROVED AS TO FORM:

____
Thai Viet Phan
City Attorney

ATTEST:

____
Annette Juarez
City Clerk

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

I, Annette Juarez, 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. 22-38 was adopted by the City Council of said City of Duarte at a regular meeting of said Council held on the 22nd day of November 2022, by the following vote:

AYES: Councilmembers:

NOES: Councilmembers:

ABSENT: Councilmembers:

____
City Clerk Annette Juarez
City of Duarte, California

Exhibit A

CITY OF DUARTE CITY-WIDE SALARY AND PAY SCHEDULE

Effective January 1, 2023 unless otherwise stated

POSITION	Hourly	Monthly	Annually
City Councilmember		$ 550.00	$ 6,600
City Manager	$ 105.04	$ 18,207	$218,482

DEPARTMENT HEAD / DIVISION MANAGER - UNREPRESENTED

	Step A		Step B		Step C		Step D		Step E		Step F		Step G	
POSITION	Hourly	Monthly	Hourly	Monthly	Hourly	Monthly	Hourly	Monthly	Hourly	Monthly	Hourly	Monthly	Hourly	Monthly
Assistant City Manager	$ 78.09	$ 13,536	$ 80.88	$ 14,019	$ 83.66	$ 14,501	$ 86.42	$ 14,980	$ 89.18	$ 15,458	$ 91.96	$ 15,939	$ 94.73	$ 16,419
Human Resources Manager	$ 42.91	$ 7,438	$ 44.53	$ 7,718	$ 46.13	$ 7,996	$ 47.72	$ 8,271	$ 49.33	$ 8,551	$ 50.92	$ 8,827	$ 52.54	$ 9,106

MANAGEMENT & PROFESSIONAL EMPLOYEES - SEIU LOCAL 721

	Step A		Step B		Step C		Step D		Step E		Step F		Step G	
POSITION	Hourly	Monthly	Hourly	Monthly	Hourly	Monthly	Hourly	Monthly	Hourly	Monthly	Hourly	Monthly	Hourly	Monthly
Assistant Civil Engineer (Y)	$ 38.80	$ 6,725	$ 40.04	$ 6,940	$ 41.26	$ 7,152	$ 42.49	$ 7,366	$ 43.71	$ 7,577	$ 44.96	$ 7,794	$ 46.19	$ 8,006
Assistant to the City Manager	$ 51.16	$ 8,868	$ 52.67	$ 9,129	$ 54.15	$ 9,387	$ 55.66	$ 9,648	$ 57.17	$ 9,909	$ 58.68	$ 10,171	$ 60.20	$ 10,435
Associate Civil Engineer (Y)	$ 44.35	$ 7,687	$ 45.97	$ 7,969	$ 47.59	$ 8,250	$ 49.23	$ 8,533	$ 50.84	$ 8,812	$ 52.48	$ 9,096	$ 54.10	$ 9,378
Associate Planner	$ 40.52	$ 7,024	$ 41.89	$ 7,261	$ 43.26	$ 7,499	$ 44.65	$ 7,739	$ 46.02	$ 7,977	$ 47.40	$ 8,216	$ 48.79	$ 8,457
City Clerk	$ 48.65	$ 8,433	$ 50.07	$ 8,679	$ 51.47	$ 8,922	$ 52.89	$ 9,167	$ 54.28	$ 9,409	$ 55.71	$ 9,656	$ 57.12	$ 9,901
Deputy City Manager	$ 56.28	$ 9,755	$ 57.94	$ 10,043	$ 59.58	$ 10,327	$ 61.24	$ 10,615	$ 62.88	$ 10,900	$ 64.55	$ 11,189	$ 66.22	$ 11,478
Director of Community Development	$ 72.43	$ 12,554	$ 75.23	$ 13,040	$ 78.02	$ 13,524	$ 80.83	$ 14,010	$ 83.63	$ 14,495	$ 86.42	$ 14,979	$ 89.22	$ 15,465
Director of Parks & Recreation	$ 68.64	$ 11,898	$ 70.88	$ 12,285	$ 73.11	$ 12,672	$ 75.34	$ 13,059	$ 77.57	$ 13,446	$ 79.80	$ 13,833	$ 82.04	$ 14,220
Director of Public Safety Services	$ 68.64	$ 11,898	$ 70.88	$ 12,285	$ 73.11	$ 12,672	$ 75.34	$ 13,059	$ 77.57	$ 13,446	$ 79.80	$ 13,833	$ 82.04	$ 14,220
Facilities Maintenance Supervisor	$ 36.17	$ 6,270	$ 37.56	$ 6,511	$ 38.96	$ 6,753	$ 40.34	$ 6,992	$ 41.73	$ 7,233	$ 43.12	$ 7,474	$ 44.50	$ 7,714
Field Services Manager	$ 53.95	$ 9,352	$ 55.79	$ 9,671	$ 57.62	$ 9,987	$ 59.46	$ 10,306	$ 61.28	$ 10,622	$ 63.12	$ 10,941	$ 64.96	$ 11,260
Financial Services Manager	$ 51.72	$ 8,964	$ 53.31	$ 9,241	$ 54.96	$ 9,527	$ 56.66	$ 9,821	$ 58.41	$ 10,125	$ 60.22	$ 10,438	$ 62.08	$ 10,761
Planning Manager	$ 57.81	$ 10,021	$ 59.65	$ 10,339	$ 61.48	$ 10,657	$ 63.32	$ 10,975	$ 65.17	$ 11,295	$ 67.00	$ 11,613	$ 68.84	$ 11,932
Public Safety Manager	$ 57.81	$ 10,021	$ 59.65	$ 10,339	$ 61.48	$ 10,657	$ 63.32	$ 10,975	$ 65.17	$ 11,295	$ 67.00	$ 11,613	$ 68.84	$ 11,932
Public Works Manager	$ 54.61	$ 9,465	$ 56.32	$ 9,763	$ 58.04	$ 10,060	$ 59.77	$ 10,360	$ 61.49	$ 10,658	$ 63.22	$ 10,958	$ 64.95	$ 11,258
Recreation Superintendent	$ 47.96	$ 8,313	$ 49.65	$ 8,605	$ 51.34	$ 8,898	$ 53.02	$ 9,191	$ 54.71	$ 9,484	$ 56.41	$ 9,777	$ 58.10	$ 10,071
Recreation Supervisor	$ 36.17	$ 6,270	$ 37.56	$ 6,511	$ 38.96	$ 6,753	$ 40.34	$ 6,992	$ 41.73	$ 7,234	$ 43.12	$ 7,474	$ 44.51	$ 7,715
Senior Planner	$ 50.55	$ 8,762	$ 52.14	$ 9,038	$ 53.75	$ 9,316	$ 55.35	$ 9,594	$ 56.94	$ 9,869	$ 58.54	$ 10,147	$ 60.14	$ 10,425
Transportation Supervisor	$ 39.42	$ 6,833	$ 40.98	$ 7,104	$ 42.57	$ 7,379	$ 44.14	$ 7,651	$ 45.71	$ 7,923	$ 47.30	$ 8,199	$ 48.87	$ 8,472

GENERAL EMPLOYEES - SEIU LOCAL 721

	Step A		Step B		Step C		Step D		Step E		Step F		Step G	
POSITION	Hourly	Monthly	Hourly	Monthly	Hourly	Monthly	Hourly	Monthly	Hourly	Monthly	Hourly	Monthly	Hourly	Monthly
Accountant	$ 34.23	$ 5,933	$ 35.29	$ 6,118	$ 36.39	$ 6,307	$ 37.51	$ 6,501	$ 38.67	$ 6,703	$ 39.87	$ 6,910	$ 41.10	$ 7,124
Accounting Specialist (Y)	$ 28.92	$ 5,014	$ 29.91	$ 5,184	$ 30.91	$ 5,357	$ 31.90	$ 5,530	$ 32.89	$ 5,701	$ 33.89	$ 5,874	$ 34.87	$ 6,044
Administrative Secretary	$ 26.79	$ 4,643	$ 27.82	$ 4,822	$ 28.85	$ 5,000	$ 29.88	$ 5,178	$ 30.90	$ 5,357	$ 31.92	$ 5,533	$ 32.95	$ 5,712
Assistant Planner	$ 32.26	$ 5,591	$ 33.51	$ 5,808	$ 34.77	$ 6,028	$ 36.04	$ 6,247	$ 37.29	$ 6,464	$ 38.54	$ 6,681	$ 39.81	$ 6,900
Building Permit Technician	$ 26.79	$ 4,643	$ 27.82	$ 4,822	$ 28.85	$ 5,000	$ 29.88	$ 5,178	$ 30.90	$ 5,357	$ 31.92	$ 5,533	$ 32.95	$ 5,712
Civil Engineering Technician	$ 29.03	$ 5,032	$ 30.25	$ 5,243	$ 31.46	$ 5,454	$ 32.67	$ 5,662	$ 33.89	$ 5,875	$ 35.11	$ 6,086	$ 36.32	$ 6,296
Clerk/Typist Receptionist (Y)	$ 22.09	$ 3,828	$ 22.89	$ 3,968	$ 23.69	$ 4,106	$ 24.48	$ 4,243	$ 25.29	$ 4,383	$ 26.09	$ 4,523	$ 26.91	$ 4,665
Code Compliance / Animal Control Officer (Y)	$ 30.75	$ 5,330	$ 32.04	$ 5,553	$ 33.31	$ 5,774	$ 34.60	$ 5,998	$ 35.88	$ 6,219	$ 37.17	$ 6,443	$ 38.45	$ 6,664
Community Development Technician	$ 26.44	$ 4,583	$ 27.39	$ 4,748	$ 28.33	$ 4,911	$ 29.28	$ 5,076	$ 30.22	$ 5,239	$ 31.17	$ 5,404	$ 32.11	$ 5,566
Council Aide - City Manager's Office	$ 22.61	$ 3,919	$ 23.23	$ 4,026	$ 24.16	$ 4,187	$ 25.09	$ 4,348	$ 26.02	$ 4,510	$ 26.95	$ 4,671	$ 27.87	$ 4,832
Crime Prevention Specialist	$ 32.50	$ 5,634	$ 33.70	$ 5,841	$ 34.92	$ 6,053	$ 36.18	$ 6,270	$ 37.42	$ 6,485	$ 38.67	$ 6,702	$ 39.91	$ 6,917
Custodian	$ 22.19	$ 3,846	$ 23.03	$ 3,992	$ 23.87	$ 4,138	$ 24.74	$ 4,288	$ 25.58	$ 4,435	$ 26.45	$ 4,585	$ 27.30	$ 4,731
Deputy City Clerk	$ 26.79	$ 4,643	$ 27.82	$ 4,822	$ 28.85	$ 5,000	$ 29.88	$ 5,178	$ 30.90	$ 5,357	$ 31.92	$ 5,533	$ 32.95	$ 5,712
Field Services Supervisor	$ 34.75	$ 6,023	$ 36.47	$ 6,322	$ 38.21	$ 6,623	$ 39.95	$ 6,924	$ 41.68	$ 7,225	$ 43.43	$ 7,528	$ 45.17	$ 7,829
Human Resources Specialist (Y)	$ 29.96	$ 5,193	$ 31.21	$ 5,410	$ 32.46	$ 5,627	$ 33.72	$ 5,844	$ 34.96	$ 6,059	$ 36.21	$ 6,276	$ 37.46	$ 6,493
Maintenance Technician	$ 22.70	$ 3,934	$ 23.65	$ 4,099	$ 24.59	$ 4,262	$ 25.54	$ 4,427	$ 26.48	$ 4,589	$ 27.43	$ 4,754	$ 28.37	$ 4,917
Management Aide	$ 29.47	$ 5,108	$ 30.38	$ 5,267	$ 31.33	$ 5,430	$ 32.29	$ 5,597	$ 33.29	$ 5,771	$ 34.32	$ 5,949	$ 35.38	$ 6,133
Management Analyst - City Manager's Office	$ 32.45	$ 5,624	$ 33.80	$ 5,858	$ 35.21	$ 6,103	$ 36.67	$ 6,357	$ 38.20	$ 6,622	$ 39.80	$ 6,898	$ 41.45	$ 7,185
Outreach Coordinator - Public Safety	$ 26.20	$ 4,542	$ 27.20	$ 4,714	$ 28.19	$ 4,886	$ 29.18	$ 5,058	$ 30.19	$ 5,232	$ 31.18	$ 5,404	$ 32.18	$ 5,578
Recreation Coordinator	$ 26.20	$ 4,542	$ 27.20	$ 4,714	$ 28.19	$ 4,886	$ 29.18	$ 5,058	$ 30.19	$ 5,232	$ 31.18	$ 5,404	$ 32.18	$ 5,578
Senior Code Compliance / Animal Control Officer (Y)	$ 33.48	$ 5,804	$ 34.87	$ 6,044	$ 36.26	$ 6,284	$ 37.65	$ 6,527	$ 39.07	$ 6,771	$ 40.46	$ 7,014	$ 41.85	$ 7,254
Senior Custodian	$ 26.92	$ 4,667	$ 27.97	$ 4,847	$ 29.01	$ 5,028	$ 30.05	$ 5,209	$ 31.10	$ 5,391	$ 32.15	$ 5,572	$ 33.20	$ 5,755
Senior Maintenance Technician	$ 26.63	$ 4,615	$ 27.64	$ 4,791	$ 28.66	$ 4,968	$ 29.68	$ 5,144	$ 30.71	$ 5,322	$ 31.74	$ 5,501	$ 32.74	$ 5,675

PART-TIME HOURLY EMPLOYEES

	Hourly Pay Rate						
POSITION	Step A	Step B	Step C	Step D	Step E	Step F	Step G
Aerobics Instructor(*)	$ 15.50	$ 15.90	$ 17.32	$ 19.23	$ 21.16	$ 23.08	$ 24.97
Animal Control Officer	$ 22.13	$ 22.99	$ 23.85	$ 24.71	$ 25.57	$ 26.43	$ 27.29
Assistant Boxing Trainer(*)	$ 15.50	$ 15.58	$ 15.66	$ 15.76	$ 16.14	$ 16.90	$ 17.29
Boxing Trainer	$ 21.13	$ 21.44	$ 21.55	$ 22.37	$ 22.98	$ 24.21	$ 24.83
Certified Aerobics Instructor	$ 25.03	$ 26.28	$ 27.76	$ 29.24	$ 30.72	$ 32.21	$ 33.69
College Intern(*)	$ 15.50	$ 15.80	$ 16.36	$ 17.99	$ 19.80	$ 21.78	$ 23.95
Community Services Officer	$ 22.13	$ 22.99	$ 23.85	$ 24.71	$ 25.57	$ 26.43	$ 27.29
Computer Lab Technician(*)	$ 15.50	$ 15.60	$ 15.75	$ 15.99	$ 16.43	$ 16.86	$ 17.30
Custodian	$ 18.17	$ 18.88	$ 19.57	$ 20.27	$ 20.97	$ 21.67	$ 22.36
Fee and Charge Instructor	70% of Registration Fees						
Lifeguard(*)	$ 15.50	$ 15.60	$ 15.70	$ 15.92	$ 16.24	$ 16.56	$ 16.89
Lifeguard/Instructor(*)	$ 16.50	$ 17.08	$ 17.68	$ 18.29	$ 18.83	$ 19.60	$ 20.28
Pool Manager	$ 18.66	$ 19.51	$ 20.36	$ 21.20	$ 22.06	$ 22.90	$ 23.76
Recreation Leader(*)	$ 15.50	$ 15.97	$ 16.44	$ 16.94	$ 17.45	$ 17.97	$ 18.51
Recreation Specialist(*)	$ 17.50	$ 18.03	$ 18.57	$ 19.12	$ 19.70	$ 20.29	$ 20.90
Senior Custodian	$ 26.40	$ 27.42	$ 28.44	$ 29.46	$ 30.49	$ 31.51	$ 32.55
Trail Maintenance Crew(*)	$ 15.50	$ 15.79	$ 17.37	$ 19.11	$ 21.02	$ 23.13	$ 25.44

**effective 1/1/2023*

Agenda Item: 11.I.
CM Review: [signature]
Fiscal Review: KP

City of Duarte

AGENDA REPORT

MEETING DATE:	November 22, 2022
TO:	Mayor and Members of the City Council
FROM:	Brian Villalobos, Director of Public Safety
SUBJECT:	Approval of Amendment to the All City Management Services Agreement for Crossing Guard Services
RECOMMENDATION:	It is recommended that the City Council authorizes the City Manager to execute the Amendment to the All City Management Services Agreement for Crossing Guard Services
FISCAL IMPACT:	The All City Management Services Agreement is included in the FY 2022-23 General Fund Expense Account1205-7782. The total cost of this amendment to the agreement will be $10,800, but fifty percent (50%) of that cost is to be reimbursed to the City from the Duarte Unified School District

BACKGROUND

In 2019, the City elected to contract with All City Management Services (ACMS) for crossing guard services. Prior to 2019, the City hired and trained crossing guards and shared the costs with the Duarte Unified School District (DUSD) and the California School of the Arts (CSArts). That cost-sharing arrangement continues, with DUSD and CSArts reimbursing the City for fifty percent (50%) of the City's contract cost.

DISCUSSION/ANALYSIS

The City and ACMS negotiate an agreement annually for crossing guard services. The City also has separate agreements with DUSD and CSArts that stipulate the approval of the City-ACMS agreement and the 50% cost-share arrangement. The City's agreements with DUSD and CSArts remain in full force and effect until either party requests an adjustment or modification.

For FY 2022-23, DUSD has requested a modification to the agreement in compliance with Section III G, by providing thirty (30) days written notice requesting the addition of a crossing guard at Deerlane Drive and Larkhall Avenue. That modified agreement is explained and presented for City Council approval in a separate staff report.

RECOMMENDATION

It is recommended that the City Council authorizes the City Manager to execute the Amendment to the All City Management Services Agreement for Crossing Guard Services.

FISCAL IMPACT

The All City Management Services Agreement is included in the FY 2022-23 General Fund

Expense Account1205-7782. The total cost of this amendment to the agreement will be $10,800, but fifty percent (50%) of that cost is to be reimbursed to the City from the Duarte Unified School District.

<u>ATTACHMENTS</u>
Attachment A – ACMS Agreement for Crossing Guard Services
Attachment B – ACMS Additional Site Worksheet

ALL CITY MANAGEMENT SERVICES

Amendment to Agreement between All City Management Services, Inc., and the City of Duarte for providing School Crossing Guard Services

The **City of Duarte** hereinafter referred to as the "City" and **All City Management Services, Inc.**, located at 10440 Pioneer Blvd Ste. 5, Santa Fe Springs, CA 90670, hereinafter referred to as the "Contractor", mutually agree to amend the existing Agreement entered into on July 13, 2022, as follows:

1. **Item #14** The City agrees to pay the Contactor for the Services rendered pursuant to this Agreement the sum of Twenty-eight Dollars and Eleven cents ($28.11) per hour, per Crossing Guard during the term. Based upon a minimum of seven (7) sites and upon a projected 3,742 hours of service that cost shall not exceed One Hundred Four Thousand, Nine Hundred and Seven Dollars ($104,907.00) for the 2022/2023 school year, unless Contractor fails to perform services.

Except as provided for in Item #14 all other terms and conditions of the original Agreement and Amendments thereto between the City and the Contractor remain in effect.

City of Duarte

By______________________________
Signature

____
Print Name and Title

Date____________________________

All City Management Services, Inc.

By______________________________
Demetra Farwell, Corporate Secretary

Date____________________________

All City Management Services Inc.

Client Worksheet 2022 - 2023

Department: 1007804

Billing Rate for 2022/2023: $28.11

City of Duarte
1042 Huntington Drive
Duarte, CA 91010

KEY:
Traditional Calendar:
For sites with no regularly scheduled early release days, use 180 regular days
For sites with one regularly scheduled early release day/week, use 144 regular days and 36 minimum days

Sites with traditional calendar:

		9		180		$28.11	=	$45,538.20
3	Sites at 3.0 hrs per day	Total Hrs/day	X	days/yr	X	Hourly Billing Rate		
	Site ID #'s 13756 / 13758 / 13759							
		6.5		180		$28.11	=	$32,888.70
2	Sites at 3.25 hrs per day	Total Hrs/day	X	days/yr	X	Hourly Billing Rate		
	ID #'s 13760 / 13761							
		3		144		$28.11	=	$12,143.52
1	Site at 3.0 hrs per day	Total Hrs/day	X	days/yr	X	Hourly Billing Rate		
	Site ID # 13751							
		3.5		36		$28.11	=	$3,541.86
	Site at 3.5 hrs per day	Total Hrs/day	X	days/yr	X	Hourly Billing Rate		
	Site ID # 13751							
		3		128		$28.11	=	$10,794.24
1	Site at 3.0 hrs per day	Total Hrs/day	X	days/yr	X	Hourly Billing Rate		
	Deer Lane / Larkhall *10/25 start							

Agenda Item: 11.J.

CM Review:

Fiscal Review:

City of Duarte

AGENDA REPORT

MEETING DATE:	November 22, 2022
TO:	Mayor and Members of the City Council
FROM:	Brian Villalobos, Director of Public Safety
BY:	Approval of the Amended Agreement with Duarte Unified School District for Crossing Guard Services
RECOMMENDATION:	It is recommended that the City Council authorize the City Manager to execute the Amended Agreement with Duarte Unified School District Amended for Crossing Guard Services
FISCAL IMPACT:	The Duarte Unified School District (DUSD) will reimburse the City for fifty percent (50%) of the cost of adding an additional crossing guard. This will result in payments to the City from DUSD of approximately \$5,400, and the impact of these payments is included in the City's FY 2022-23 Budget.

BACKGROUND

In 2019, the City elected to contract with All City Management Services (ACMS) for crossing guard services. Prior to 2019, the City hired and trained crossing guards and shared the costs with the Duarte Unified School District (DUSD) and the California School of the Arts (CSArts). That cost-sharing arrangement continues, with DUSD and CSArts reimbursing the City for fifty percent (50%) of the City's contract cost.

DISCUSSION/ANALYSIS

The City and ACMS negotiate an agreement annually for crossing guard services. The City also has separate agreements with DUSD and CSArts that stipulate the approval of the City-ACMS agreement and the 50% cost-share arrangement. The City's agreements with DUSD and CSArts remain in full force and effect until either party requests an adjustment or modification.

For FY 2022-23, DUSD has requested a modification to the agreement. They are requesting to add a position at Deerlane Drive at Larkhall Avenue (Valleyview School). This will increase the number of crossing guards from four positions to five. The five positions will be as follows:

- Royal Oaks Drive at Crestfield Drive (Royal Oaks School)
- Mt. Olive Drive at Royal Oaks Drive (Royal Oaks School)
- Buena Vista Street at Kellwil Way (Beardslee School)
- Mel Canyon Road at Deerlane Drive (Valleyview School)
- Deerlane Drive at Larkhall Avenue (Valleyview School)

RECOMMENDATION

It is recommended that the City Council authorize the City Manager to execute the Amended Agreement with Duarte Unified School District Amended for Crossing Guard Services.

FISCAL IMPACT

The Duarte Unified School District (DUSD) will reimburse the City for fifty percent (50%) of the cost of adding an additional crossing guard. This will result in payments to the City from DUSD of approximately $5,400, and the impact of these payments is included in the City's FY 2022-23 Budget.

ATTACHMENTS

Attachment A – DUSD Amended Agreement for Crossing Guard Services
Attachment B – Map depicting the placement of crossing guards (Exhibit A as listed in signed DUSD agreement)

AGREEMENT

The City of Duarte, hereinafter referred to as the "CITY", and the Duarte Unified School District, hereinafter referred to as the "DISTRICT", do enter into the following Agreement:

WHEREAS, the parties hereto desire to provide for a school crossing guard program at the locations shown in Exhibit "A".

WHEREAS, the parties will contract out for crossing guard services with All City Management Services, Inc. (ACMS), as shown is Exhibit "B", and to specify the respective responsibilities of such program.

NOW, THEREFORE, it is agreed as follows:

<u>SECTION I.</u>

For, and in consideration of, the covenants and conditions to be kept and performed by the CITY, as set forth in this Agreement, the CITY agrees:

A. To manage a contract with ACMS, to provide crossing guards and to monitor and/or coordinate the school crossing guard attendance, and to schedule substitutes as necessary.

B. To arrange with ACMS to provide training of crossing guards for locations as shown in Exhibit "A".

C. To arrange with ACMS to provide the equipment associated with the school crossing guard program.

D. To bear 50% of the direct and incidental contract costs, associated with the school crossing guard program at the following locations, which meet State traffic control warrants:

Royal Oaks Drive at Royal Oaks School
Mt. Olive Drive at Royal Oaks Drive
Buena Vista Street at Kellwil Way
Mel Canyon Road at Deerlane Drive
Deerlane Drive at Larkhall Avenue

<u>SECTION II.</u>

For, and in consideration of, the covenants and conditions to be kept and performed by the DISTRICT, as set forth in this Agreement, the DISTRICT agrees:

AGREEMENT

A. To bear 50% of the direct and incidental contract costs, associated with the school crossing guard program at the following locations, which meet State traffic control warrants:

Royal Oaks Drive at Mount Olive Drive
Crestfield Drive at Royal Oaks Drive
Buena Vista Street at Kellwil Way
Mel Canyon Road at Deerlane Drive
Deerlane Drive at Larkhall Avenue

SECTION III.

It is mutually agreed between the parties hereto as follows:

A. Crossing guards assigned to the location shall not be construed to be traffic controllers.

B. Crossing guards assigned to the location shall be responsible for pedestrian crossings only.

C. Crossing guards assigned to the location will work the scheduled 180 days of the school year.

D. Neither the CITY nor any officer, employee, or agent of the CITY shall be responsible for any damage or liability occurring by reason of anything done or omitted to be done by the DISTRICT in connection with any work, authority, or jurisdiction delegated to the DISTRICT under this Agreement. It is also understood and agreed that the DISTRICT shall fully indemnify, defend, and hold the CITY harmless from any liability imposed for injury occurring by reason of anything done or omitted to be done by the DISTRICT in connection with any work, authority, or jurisdiction delegated to the DISTRICT under this Agreement.

E. Neither the DISTRICT nor any officer, employee, or agent of the DISTRICT shall be responsible for any damage or liability occurring by reason of anything done or omitted to be done by the CITY in connection with any work, authority, or jurisdiction delegated to the CITY under this Agreement. It is also understood and agreed that the CITY shall fully indemnify, defend, and hold the DISTRICT harmless from any liability imposed for injury occurring by reason of anything done or omitted to be done by the CITY in connection with any work, authority, or jurisdiction delegated to the CITY under this Agreement.

AGREEMENT

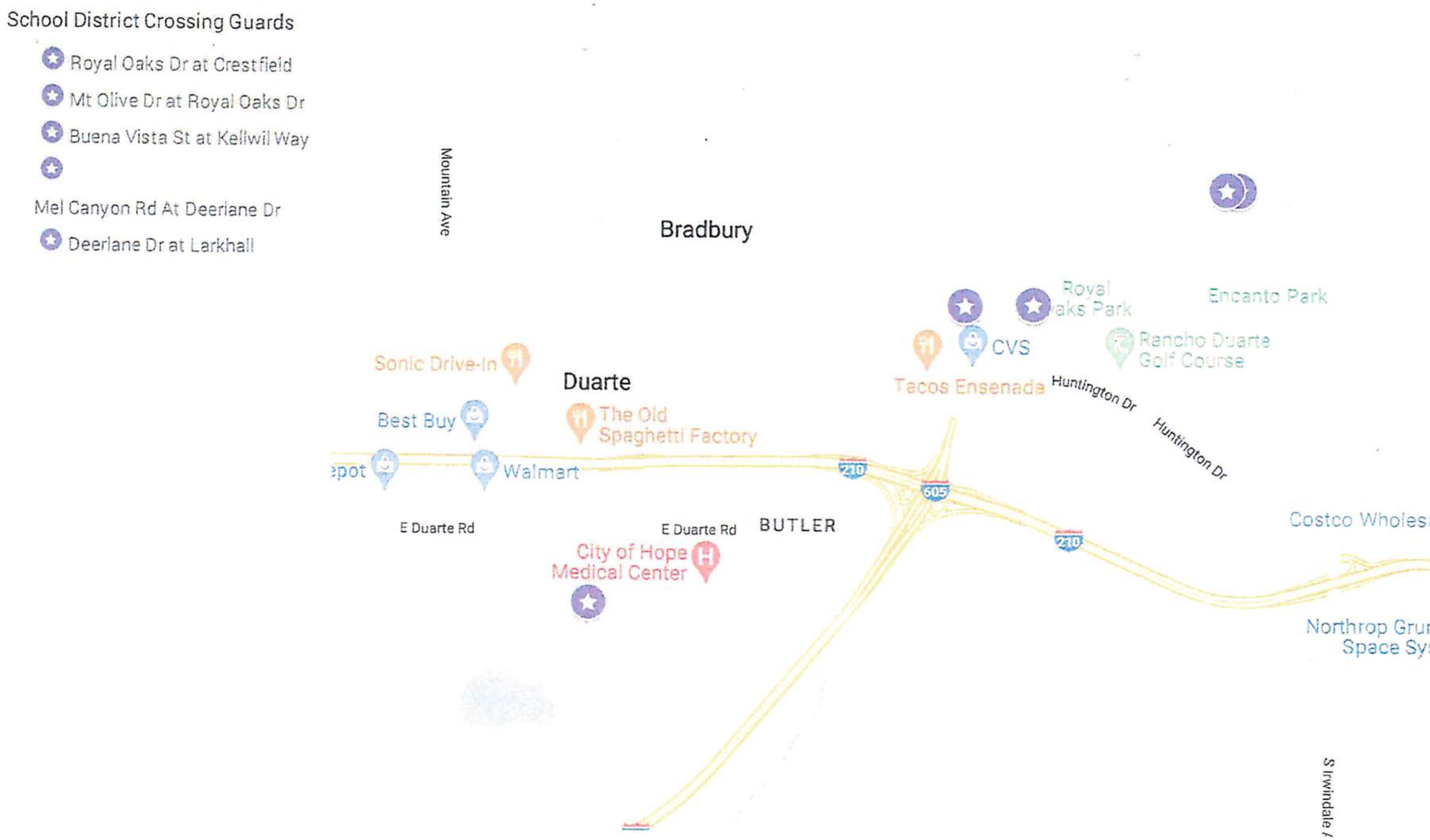
F. This Agreement shall remain in full force and effect until either party requests an adjustment or modification.

G. Any adjustments, modifications, or withdrawal from this agreement, shall be preceded by thirty (30) days written notice to the other party.

H. The effective date of this agreement is November 8, 2022.

CITY OF DUARTE		DUARTE UNIFIED SCHOOL DISTRICT	
			11/1/2022
City Manager	Date	Superintendent	Date

Exhibit A


School District Crossing Guards
Royal Oaks Dr at Crestfield
Mt Olive Dr at Royal Oaks Dr
Buena Vista St at Kellwil Way
Mel Canyon Rd At Deerlane Dr
Deerlane Dr at Larkhall
Mountain Ave
Bradbury
Royal
aks Park
Encanto Park
CVS
Rancho Duarte
Golf Course
Sonic Drive-In
Duarte
Tacos Ensenada
Huntington Dr
Huntington Dr
Best Buy
The Old
Spaghetti Factory
epot
Walmart
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MEMORANDUM

TO: Mayor and Councilmembers

FROM: Annette Juarez, City Clerk

DATE: November 17, 2022

SUBJECT: **APPROVAL OF CITY COUNCIL CONFERENCE ATTENDANCE**

1. Mayor Finlay
   California Contract Cities
   Sacramento Legislative Tour
   January 9-11, 2023

Registration:	$625.00
Total:	$625.00

Agenda Item:	13.A.
CM Review:	
Fiscal Review:	

City of Duarte

AGENDA REPORT

MEETING DATE:	November 22, 2022
TO:	Mayor and Members of the City Council
FROM:	Daniel Jordan, City Manager Thai Viet Phan, City Attorney
SUBJECT:	First reading of Ordinance No. 913; Public hearing
RECOMMENDATION:	It is recommended that the City Council: 1) Approve first reading of Ordinance No. 913 regarding City Commissions and Ad Hoc Committees; and 2) Conduct a public hearing to take public testimony
FISCAL IMPACT:	None

BACKGROUND

During discussions this past summer of City goals and objectives for FY 2022-23, the City Council requested a review of, as well as options for restructuring, the City Commissions. The City Council's request grew out of a general consensus – among Councilmembers, City Staff, and City Commissioners – that opportunities existed for making the City Commissions more effective in carrying out their missions.

Subsequent to the City Council' request, Staff conducted research to assess the performance, effectiveness, and potential models for restructuring the City Commissions. This included compiling Commission meeting and attendance statistics covering the previous two-year period, conducing a 12-question survey of current Commissioners, engaging in conversations with City staff and individual Councilmembers, and surveying the Commission structures in other comparable cities.

On November 8, 2022, the City Council held a workshop on "Proposed Restructuring of City Commissions," during which a range of restructuring proposals were discussed. The presentation slides provided at that workshop, included as an attachment to this report, highlighted several issues and common themes that emerged while researching the City's current Commission structure, including:

- The existence of many Commissioner vacancies and the difficulty in filling them;
- The need to repeatedly cancel regularly-scheduled Commission meetings, often due to a lack of topics for discussion;
- A desire among current Commissioners for more meaningful participation and more substantive issues to advice on; and

- An opportunity for targeted expansion of Commission subject matter responsibilities to better align with City priorities.

This report, including the accompanying ordinance, incorporates the Council's discussion, feedback, and direction to Staff as provided at the workshop.

DISCUSSION/ANALYSIS

Ordinance No. 913, which is attached to this report and includes an Attachment A, would make the following modifications to the City Commissions:

- **Reduce the number of Commissions from the current six (6) to five (5)**. This would be accomplished by merging the current Economic Development Commission into the Planning Commission and creating a new Planning and Economic Development Commission. The Planning and Economic Development Commission would remain the City's state-mandated planning agency and would add to its subject matter jurisdiction the provision of advice and recommendations on economic development matters.

- **Standardize the number of Commissioners on each City Commission at five (5) members**. Under the current structure, three City Commissions – Economic Development, Public Safety, and Parks and Recreation – consist of seven (7) members, while the remaining Commissions each have five (5) Commissioners. The Ordinance would abolish Economic Development as a separate Commission and reduce Public Safety and Parks and Recreation to five (5) Commissioners each. The result would be, at full staffing of all Commissions, a reduction in the total number of City Commissioners from 36 to 25.

- **Make regularly-scheduled Commission meetings every other month for each Commission**. This would NOT apply to the Planning and Economic Development Commission, which would conduct its regularly scheduled meetings monthly.

- **Make most "special" eligibility requirements for membership on certain Commissions optional rather than mandatory**. This would NOT apply to the Public Safety Commission and the Parks and Recreation Commission, for which a requirement would remain that one member of each be recommended or nominated by the Duarte Unified School District (DUSD).

- **Rename two (2) Commissions**. The current Public Services Commission would be renamed the Public Utilities, Communications, and Technology Commission. This would be solely a name change to make the Commission's name more reflective of its existing subject matter jurisdiction. Also, the current Traffic Safety Commission would be renamed the Public Works and Traffic Safety Commission, with this change reflecting an expansion of the Commission's subject matter jurisdiction to include the provision of advice and recommendations on the City's annual Capital Improvement Program (CIP).

- **Create a framework within the Municipal Code for the creation, structure, and termination of Ad Hoc Committees**. This addition to the Municipal Code, while not related strictly to City Commissions, would add a section providing a legal framework for the operation of the City's Ad Hoc Committees. The City Council has made considerable use of Ad Hoc Committees in past years to assess and provide recommendations on a range of topics and issues, but the City's Municipal Code currently makes no mention of Ad Hoc Committees.

In addition to the changes to the City Commissions proposed in Ordinance No. 913, Staff will also proceed with the additional Commission-related modifications as directed by the City Council during the November 8 workshop. This includes the creation of an Arts and Culture Ad Hoc Committee, as well as organizing an annual "Report of Commission Activities" workshop. The first such workshop will be held in November 2023.

RECOMMENDATION

It is recommended that the City Council: 1) Approve first reading of Ordinance No. 913 regarding City Commissions and Ad Hoc Committees; and 2) Conduct a public hearing to take public testimony.

FISCAL IMPACT

None.

ATTACHMENTS

Attachment 1 – Ordinance No. 913 (which includes Attachment A)
Attachment 2 – Presentation slides provided at the "Proposed Restructuring of City Commissions" workshop, held November 8, 2022

ORDINANCE NO. 913

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF DUARTE, CALIFORNIA, REPLACING DUARTE MUNICIPAL CODE SECTIONS 2.20, 2.22, 2.24, 2.27, 2.28, 2.29, AND 2.30 IN THEIR ENTIRETY REGARDING THE ESTABLISHMENT OF COMMISSIONS AND ADDING SECTION 2.31 REGARDING AD HOC COMMITTEES

WHEREAS, the Duarte Municipal Code provides for the creation of the Planning Commission, Public Safety Commission, Parks and Recreation Commission, Economic Development Commission, Traffic Safety Commission, and Public Services Commission; and

WHEREAS, the City Council of the City of Duarte held a discussion session to discuss the creation of new commissions, amending the purposes of some commissions, and changing the requirements for commissioner appointments; and

WHEREAS, the City Council of the City of Duarte has determined that amending the commissions in the City will ensure more thoughtful consideration of issues affecting residents' quality of life and improve City function; and

WHEREAS, amending, replacing, or removing some commissions and their duties would save staff time and City funds; and

WHEREAS, the City of Duarte may sometimes find that an ad hoc committee shall be formed to discuss, review, and make recommendations regarding a variety of topics or issues of interest within the City of Duarte.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF DUARTE, CALIFORNIA, DOES HEREBY ORDAIN AS FOLLOWS:

SECTION 1. The Recitals above are true and correct and incorporated herein by this reference.

SECTION 2. Duarte Municipal Code Sections 2.20, 2.22, 2.24, 2.27, 2.28, 2.29, and 2.30 are deleted and replaced in their entirety as demonstrated in Exhibit A.

SECTION 3. Duarte Municipal Code Section 2.31 is added as demonstrated in Exhibit A.

SECTION 4. The City Council finds and determines that this ordinance is exempt from the California Environmental Quality Act (CEQA) under State CEQA Guidelines Section 15060(c)(2), in that the adoption of this Ordinance will not result in a direct or reasonably foreseeable indirect physical change in the environment, and is further and independently exempt from the California Environmental Quality Act under State CEQA Guidelines Section 15061(b)(3), in that it can be seen with certainty there is no possibility the adoption of this Ordinance will have a significant effect on the environment. In addition, the repeal is exempt under CEQA Guidelines section 15321, relating to the enforcement of a law.

SECTION 5. The City Clerk shall certify to the passage and adoption of this Ordinance and shall cause this Ordinance to be published using the alternative summary and posting procedure authorized under Government Code Section 36933(c).

THE FOREGOING ORDINANCE IS PASSED, APPROVED, AND ADOPTED by a vote of no less than a majority of City Council at a regular meeting of the City Council of the City of Duarte held on the 13th day of December, 2022.

____
Margaret Finlay
Mayor

APPROVED AS TO FORM:

____
Thai Viet Phan
City Attorney

ATTEST:

____
Annette Juarez
City Clerk

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

I, Annette Juarez, City Clerk of the City of Duarte, County of Los Angeles, State of California, hereby attest to the above signature and certify that Ordinance No. 913 was adopted by the City Council of said City of Duarte at a regular meeting of said Council held on the 13th day of December, 2022, by the following vote:

AYES: Councilmembers:

NOES: Councilmembers:

ABSENT: Councilmembers:

Annette Juarez
City Clerk

EXHIBIT A

Chapter 2.20 PLANNING AND ECONOMIC DEVELOPMENT COMMISSION

Sections:

2.20.010 Commission created.

A planning and economic development commission for the City is created, which shall be known as the Planning and Economic Development Commission of the City of Duarte.

2.20.020 Meetings—Regulations—Records.

The commission shall hold a regular meeting on the third Monday of each month at seven p.m. at the Duarte Community Center or such other location as may be permitted by law. If and as needed from time to time, the commission shall adjourn a regular meeting to a date and time certain, and on such specified date and time hold an adjourned regular meeting which, except as the planning commission may otherwise determine, shall be held on the first Monday of the following month at seven p.m. at the Duarte Community Center. The commission shall adopt rules for the transaction of business and shall keep a record of its resolutions, decisions, findings, and determinations. Minutes of the commission meetings shall be maintained by the City staff person assigned by the City Manager as the staff liaison to the commission.

2.20.030 Duties and functions.

Pursuant to Government Code Section 65100, the City Council hereby assigns the functions of the planning agency to the commission. The commission shall carry out those duties and functions of a planning agency under state law, duties and functions as may be provided in Title 19 of this code and in Section 2.30.100 of this code. The commission shall provide advice and make recommendations to the City Council and staff on economic development matters and such other duties and functions as may be provided by ordinance, resolution, or direction of the Council, or by law.

2.20.040 Members and terms.

The commission consists of five members. Notwithstanding the fixed terms of office called for hereinafter, members of the commission shall serve at the pleasure of the City Council.

Commissioners shall be appointed for terms of four years commencing on January 1 of odd years and terminating on the fourth occurring December 31 thereafter. Planning Commissioners whose current, existing terms expire on December 31, 2024, shall continue to serve on this newly formed Planning and Economic Development Commission until their original term expires. After such time, those Planning Commissioners shall be subject to reappointment in a manner consistent with Section 2.30.070 of this code.

If the term of a commissioner commences after January 1, the term shall be adjusted to a lesser period of time such that the end of the term shall occur on the fourth occurring December 31 after the January 1 when the term normally would have commenced. Notwithstanding anything in this section to the contrary, the City Council may make appointments to the commission for terms of lesser periods of time than the terms otherwise applicable to a particular appointment.

2.20.050 Commissioner—Eligibility and qualifications.

To be eligible for appointment as a member of the commission, the candidate must meet all of the following requirements:

(a) Be a resident of the City;

(b) Have no felony convictions; and

(c) File a City application, which shall include a written statement of not more than two hundred words describing background, qualifications, and objectives in serving as a member of the commission. A resume may supplement the written statement.

Chapter 2.22 PUBLIC SAFETY COMMISSION

Sections:

2.22.010 Commission created.

A public safety commission for the City is created, which shall be known as the Public Safety Commission of the City of Duarte.

2.22.020 Meetings—Regulations—Records.

The commission shall hold a regular meeting on the third Tuesday of each odd-numbered month at seven p.m. at the Duarte Community Center or such other location as may be permitted by law. The commission shall adopt rules for the transaction of business and shall keep a record of its resolutions, decisions, findings, and determinations. Minutes of the commission meetings shall be maintained by the City staff person assigned by the City Manager as the staff liaison to the commission.

2.22.030 Duties and functions.

The commission shall act in an advisory capacity in formulating recommendations pertaining to law enforcement, crime prevention and control, code enforcement, animal control, and emergency preparedness, other duties and functions as may be provided in Section 2.30.100 of this code, and such other duties and functions as may be provided by ordinance, resolution, or direction of the Council, or by law. The commission shall have an advisory role only and shall have no authority to control, supervise, or direct any City staff or any law enforcement personnel.

2.22.040 Members and terms.

The commission consists of five members. Notwithstanding the fixed terms of office called for hereinafter, members of the commission shall serve at the pleasure of the City Council.

Commissioners shall be appointed for terms of four years commencing on January 1 of odd years and terminating on the fourth occurring December 31 thereafter.

Commissioners whose current, existing terms end on December 31, 2023, shall have their terms extended to terminate on December 31, 2024.

If the term of a commissioner commences after January 1, the term shall be adjusted to a lesser period of time such that the end of the term shall occur on the fourth occurring December 31 after the January 1 when the term normally would have commenced. Notwithstanding anything in this section to the contrary, the City Council may make appointments to the commission for terms of lesser periods of time than the terms otherwise applicable to a particular appointment.

2.22.050 Commissioner—Eligibility and qualifications.

To be eligible for appointment as a member of the commission, the candidate must meet all of the following requirements:

(a) Of the five members:

(1) Duarte Unified School District Representative: One member who shall not be required to be a resident of the City but shall be a candidate nominated or recommended by the board of Duarte Unified School District, or by the superintendent of the Duarte Unified School District if the board has delegated that authority to the superintendent.

(2) Residents: The four remaining members shall be residents of the City unless otherwise stated in subsection (a)(2)(A).

(A) One member of the four required resident members described in subsection (a)(2) may be appointed from among the following candidates:

(i) A person who is not required to be a resident of the City but is a business owner or operator in the City of Duarte that is nominated or recommended by the Duarte Chamber of Commerce;

(ii) A person who is not a resident of the City but who is a resident of the portion of the unincorporated area adjacent to Duarte that is within the boundaries of the Duarte Unified School District;

(iii) A person who is not a resident of the City but who is nominated by, and who shall serve as a representative of, the Monrovia-Arcadia-Duarte town Council;

(iv) A person who is not a resident of the City but who is nominated by, and who shall serve as a representative of the office of the supervisor of the supervisorial district of Los Angeles County within which the majority of Duarte is located; or

(v) A person who is not a resident of the City but who is nominated by, and who shall serve as a representative of, the Los Angeles County Human Relations Commission.

(b) In addition to the requirements set forth in subsection (a) of this section, to be eligible for appointment as a member of the commission, the candidate must meet all of the following additional requirements:

(1) Have no felony convictions; and

(2) File a City application, which shall include a written statement of not more than two hundred words describing background, qualifications, and objectives in serving as a member of the commission. A resume may supplement the written statement.

Chapter 2.24 PARKS AND RECREATION COMMISSION

Sections:

2.24.010 Commission created.

A parks and recreation commission for the City is created, which shall be known as the Parks and Recreation Commission of the City of Duarte.

2.24.020 Meetings—Regulations—Records.

The commission shall hold a regular meeting on the second Monday of each odd-numbered month at seven p.m. at the Duarte Community Center or such other location as may be permitted by law. The commission shall adopt rules for the transaction of business and shall keep a record of its resolutions, decisions, findings, and determinations. Minutes of the commission meetings shall be maintained by the City staff person assigned by the City Manager as the staff liaison to the commission.

2.24.030 Duties and functions.

The duties and functions of the commission shall be to:

(a) Act in an advisory capacity to the City Council and City Manager in all matters pertaining to parks, public recreation and other associated activities as prescribed by ordinances or resolutions of the City Council or other City Council action, and to cooperate with other governmental agencies and civic groups in the advancement of sound park and recreation planning and programming;

(b) Formulate recommendations on recreation services for City Council adoption;

(c) Advise the director of parks and recreation on problems of recreation areas, facilities, programs, and improved recreation services;

(d) Aid in coordinating the creation of services with the programs of other governmental agencies and voluntary organizations;

(e) Advise the director of parks and recreation on issues, programs, and facilities related to family fitness;

(f) Receive input from a youth Council or committee if such is established from time to time by the City Council; and

(g) Undertake such duties and functions as may be provided in Section 2.30.100 of this code, and such duties or functions as may be provided by ordinance, resolution, or direction of the City Council, or by law.

2.24.040 Members and terms.

The commission consists of five members. Notwithstanding the fixed terms of office called for hereinafter, members of the commission shall serve at the pleasure of the City Council.

Commissioners shall be appointed for terms of four years commencing on January 1 of odd years and terminating on the fourth occurring December 31 thereafter.

Commissioners whose current, existing terms end on December 31, 2023, shall have their terms extended to terminate on December 31, 2024.

If the term of a commissioner commences after January 1, the term shall be adjusted to a lesser period of time such that the end of the term shall occur on the fourth occurring December 31 after the January 1 when the term normally would have commenced. Notwithstanding anything in this section to the contrary, the City Council may make appointments to the commission for terms of lesser periods of time than the terms otherwise applicable to a particular appointment.

2.24.050 Commissioner—Eligibility and qualifications.

To be eligible for appointment as a member of the commission, the candidate must meet all of the following requirements:

- (a) Of the five members:
  - (1) Duarte Unified School District Representative: One member who shall not be required to be a resident of the City but shall be a candidate nominated or recommended by the board of Duarte Unified School District, or by the superintendent of the Duarte Unified School District if the board has delegated that authority to the superintendent.
  - (2) Residents: The four remaining members shall be residents of the City unless otherwise stated in subsection (a)(2)(A).
    - (A) One member of the four required resident members described in subsection (a)(2) may be a person who is a senior citizen who has been a user of one or more programs at the Duarte Senior Center but is not a resident of the City.
- (b) In addition to the requirements set forth in subsection (a) of this section, to be eligible for appointment as a member of the commission, the candidate must meet all of the following additional requirements:
  - (1) Have no felony convictions; and
  - (2) File a City application, which shall include a written statement of not more than two hundred words describing background, qualifications, and objectives in serving as a member of the commission. A resume may supplement the written statement.

Chapter 2.28 PUBLIC WORKS AND TRAFFIC SAFETY COMMISSION

Sections:

2.28.010 Commission created.

A public works and traffic safety commission for the City is created, which shall be known as the Public Works Traffic Safety Commission of the City of Duarte.

2.28.020 Meetings—Regulations—Records.

The commission shall hold a regular meeting on the first Tuesday of each odd-numbered month at seven p.m. at the Duarte Community Center or such other location as may be permitted by law. The commission shall adopt rules for the transaction of business and shall keep a record of its resolutions, decisions, findings, and determinations. Minutes of the commission meetings shall be maintained by the City staff person assigned by the City Manager as the staff liaison to the commission.

2.28.030 Duties and functions.

The duties and functions of the commission shall be to act in an advisory capacity to the City Council and City Manager with respect to matters affecting and relating to the following: traffic laws; parking regulations; speed regulations; stop signs; traffic control signals; traffic calming measures; pavement markings; warning signs; crosswalks; school crossings; traffic safety issues arising from physical hazards, attractive nuisances, and other physical conditions; review the annual Capital Improvement Program and provide recommendations to the City Council relating thereto; other traffic safety and traffic engineering issues as requested for commission study and report by the City Council or the City Manager; such duties and functions as may be provided in Section 2.30.100 of this code; and such other duties and functions as may be provided by ordinance, resolution, or direction of the Council, or by law.

2.28.040 Members and terms.

The commission consists of five members. Notwithstanding the fixed terms of office called for hereinafter, members of the commission shall serve at the pleasure of the City Council.

Commissioners shall be appointed for terms of four years commencing on January 1 of odd years and terminating on the fourth occurring December 31 thereafter.

Commissioners whose current, existing terms end on December 31, 2023, shall have their terms extended to terminate on December 31, 2024.

If the term of a commissioner commences after January 1, the term shall be adjusted to a lesser period of time such that the end of the term shall occur on the fourth occurring December 31 after the January 1 the commencement of the term normally would have commenced. Notwithstanding anything in this section to the contrary, the City Council may make appointments to the commission for terms of lesser periods of time than the terms otherwise applicable to a particular appointment.

2.28.050 Commissioner—Eligibility and qualifications.

To be eligible for appointment as a member of the commission, the candidate must meet all of the following requirements:

(a) Be a resident of the City;

(b) Have no felony convictions; and

(c) File a City application, which shall include a written statement of not more than two hundred words describing background, qualifications, and objectives in serving as a member of the commission. A resume may supplement the written statement.

Chapter 2.29 PUBLIC UTILITIES, COMMUNICATIONS, AND TECHNOLOGY COMMISSION

Sections:

2.29.010 Commission created.

A public utilities, communications, and technology commission for the City is created, which shall be known as the Public Utilities, Communications, and Technology Commission of the City of Duarte.

2.29.020 Meetings—Regulations—Records.

The commission shall hold a regular meeting on the second Wednesday of every odd-numbered month at seven p.m. at the Duarte Community Center or such other location as may be permitted by law. The commission shall adopt rules for the transaction of business and shall keep a record of its resolutions, decisions, findings, and determinations. Minutes of the commission meetings shall be maintained by the City staff person assigned by the City Manager as the staff liaison to the commission.

2.29.030 Duties and functions.

The duties and functions of the commission shall be to act in an advisory capacity to the City Council and City Manager with respect to matters affecting and relating to the following: telecommunications; cable and satellite communications; public access channels; audio and video services; broadband and internet services and issues; refuse and trash collection; recycling programs; transit; environmental quality; public utility services within the City; green technologies and advancing the “greening of Duarte”; to serve as a hearing board for subscriber complaints; such duties and functions as may be provided in Section 2.30.100 of this code; and such other duties and functions as may be provided by ordinance, resolution, or direction of the Council, or by law.

2.29.040 Members and terms.

The commission consists of five members. Notwithstanding the fixed terms of office called for hereinafter, members of the commission shall serve at the pleasure of the City Council.

Commissioners shall be appointed for terms of four years commencing on January 1 of odd years and terminating on the fourth occurring December 31 thereafter.

Commissioners whose current, existing terms end on December 31, 2023, shall have their terms extended to terminate on December 31, 2024.

If the term of a commissioner commences after January 1, the term shall be adjusted to a lesser period of time such that the end of the term shall occur on the fourth occurring December 31 after the January 1 the commencement of the term normally would have commenced. Notwithstanding anything in this section to the contrary, the City Council may make appointments to the commission for terms of lesser periods of time than the terms otherwise applicable to a particular appointment.

2.29.050 Commissioner—Eligibility and qualifications.

To be eligible for appointment as a member of the commission, the candidate must meet all of the following requirements:

(a) Be a resident of the City;

(b) Have no felony convictions; and

(c) File a City application, which shall include a written statement of not more than two hundred words describing background, qualifications, and objectives in serving as a member of the commission. A resume may supplement the written statement.

Chapter 2.30 COMMISSIONS AND STANDING COMMITTEES GENERALLY

Sections:

2.30.010 Applicability.

The provisions of this chapter shall apply to the Planning and Economic Development Commission, Public Safety Commission, Parks and Recreation Commission, Public Works and Traffic Safety Commission, and Public Utilities, Communications and Technology Commission, and to all other commissions, standing committees, or bodies whose members are appointed by the City Council.

2.30.020 Quorum.

The quorum for meetings of any commission or committee shall be a majority of all of the members of the commission or committee.

2.30.030 Compliance with laws and regulations.

The commission or committee and its members shall comply with all applicable laws and regulations, including but not limited to California Government Code Section 54950 et seq. (also known as the Brown Act) and California Government Code Section 81000 et seq. (also known as the Political Reform Act), in carrying out its duties and functions. Members of the commission or committee shall comply with the provisions of Section 2.44.030 if and to the extent applicable.

2.30.040 Appropriation of funds.

The City Council shall provide the funds, equipment, and facilities necessary for the work of the commission or committee. Expenditures shall be within the amounts appropriated for the respective purpose by the City Council. Any gifts or contributions received by a commission, committee, or commission or committee program shall be deemed a gift or contribution received by the City and the expenditure of such shall be as directed by the City Council.

2.30.050 Compensation.

Members of the commission or committee may receive compensation for the attendance at each meeting if compensation and the amount thereof is set forth in a resolution of the City Council.

2.30.060 Vacancies.

If vacancies occur, other than by expiration of term, they shall be filled by appointment by the City Council for: (i) the unexpired portion of the term; or (ii) for such lesser period of time than the full unexpired portion of the term as the City Council may determine, and in such event the City Council may make one or more subsequent appointments for a period or periods not to cumulatively exceed the unexpired portion of the term defined in clause (i). Nothing in this code requires the City Council to fill any vacancy.

2.30.070 Appointments—Reappointments.

Members of the City Council may nominate one or more persons to be members of the commission or committee. Appointment and reappointment of commissioners or committee members shall be by majority vote of all of the members of the City Council. Reappointments of a member of the commission or committee for a subsequent term shall be subject to the same process as for appointments, and incumbent commissioners and committee members shall compete with new candidates. Nothing in this code requires the City Council to make any appointments to the commission or committee or to make any specific number of appointments.

2.30.080 Removal of members.

Any commissioner may be removed from the commission or committee at any time by a majority vote of all of the members of the City Council. In addition, and without limiting the authority of the City Council set forth in the preceding sentence, if a member of any commission or committee shall be absent from two consecutive meetings of said commission or committee, with or without cause or excuse, or if such member shall be absent from more than one-fourth of the scheduled meetings of the commission or committee during any twelve-month period with or without cause or excuse, the City Council may determine whether the term of such commissioner or committee member shall be terminated and the office deemed vacant.

2.30.090 Officers.

The commission or committee shall elect a chairperson and vice-chairperson from among its members for one year terms.

2.30.100 Additional duties and functions.

In addition to the duties and functions specified in this chapter, the commission or committee shall perform such duties as may be specified by ordinance or resolution of the City Council, or by law. Further, the commission or committee shall study and report to the City Council, or such other commission or committee as may be directed by the City Council, upon any matter referred to it for action by the City Council or City Manager or the City staff person performing the function of liaison with the commission or committee. The commission or committee, through its staff liaison, shall keep the City Council advised of all matters pending, and shall furnish any specific information or reports or materials which the City Council may request, including, but not limited to, holding an annual forum with the City Council in which a representative from each commission or committee provides a report on accomplishments from the previous year.

Chapter 2.31 AD HOC COMMITTEES

Sections

2.31.010 Applicability.

The provisions of this chapter shall apply to the ad hoc committees established for a limited purpose as outlined by City Council action and whose members are appointed by the City Council.

2.31.020 Quorum.

The quorum for meetings of the ad hoc committee shall be a majority of all of the members of the ad hoc committee.

2.31.030 Compliance with laws and regulations.

The ad hoc committee and its members shall comply with all applicable laws and regulations in carrying out its duties and functions, including the provisions of Section 2.44.030 to the extent applicable.

2.31.040 Appropriation of funds.

The City Council shall provide the funds, equipment, and facilities necessary for the work of the ad hoc committee. The expenditures of the ad hoc committee shall be within the amounts appropriated for the respective purpose by the City Council. Any gifts or contributions received by the ad hoc committee or for an ad hoc committee program shall be deemed a gift or contribution received by the City and the expenditure of such shall be as directed by the City Council.

2.31.050 Compensation.

Members of the ad hoc committee may receive compensation for the attendance at each meeting if compensation and the amount thereof is set forth in a resolution of the City Council.

2.31.060 Vacancies.

If vacancies occur, the City Council may make one or more subsequent appointments for a vacancy on an ad hoc committee. Nothing in this code requires the City Council to fill any vacancy.

2.31.070 Appointments—Reappointments.

Members of the City Council may nominate one or more persons to be members of the ad hoc committee. Appointment and reappointment of ad hoc committee members shall be by majority vote of all of the members of the City Council. An ad hoc committee shall consist of two current City Councilmembers and three current commissioners from any established commission.

2.31.080 Removal of members.

Any ad hoc committee member may be removed from the ad hoc committee at any time by a majority vote of all of the members of the City Council. In addition, and without limiting the authority of the City Council set forth in the preceding sentence, if a member of any ad hoc committee shall be absent from two consecutive meetings of said ad hoc committee, with or without cause or excuse, or if such member shall be absent from more than one-fourth of the scheduled meetings of the ad hoc committee during any twelve-month period with or without cause or excuse, the City Council may determine whether the term of such ad hoc committee member shall be terminated and the office of such committee member deemed vacant.

2.31.090 Officers.

The ad hoc committee shall elect a chairperson and vice-chairperson from among its members for the duration of the ad hoc committee.

2.31.100 Additional duties and functions.

In addition to the duties and functions specified in this chapter, the ad hoc committee shall perform such duties as may be specified by ordinance or resolution of the City Council, or by law. Further, the ad hoc committee shall study and report to the City Council, or such other commission or committee as may be directed by the City Council, upon any matter referred to it for action by the City Council or City Manager or the City staff person performing the function of liaison with the ad hoc committee. The ad hoc committee, through its staff liaison, shall keep the City Council advised of all matters pending, and shall furnish any specific information or reports or materials which the City Council may request. Ad hoc committees shall terminate once the purpose for which they were created has been accomplished.

Proposed Restructuring of City Commissions

November 8, 2022

City of Duarte

1

Topics

- Recommendations in brief
- Purpose of Commission restructuring and analysis conducted
- Issues, themes & opportunities identified
- Recommendations in greater detail

2

Recommendations in Brief

1. Have five (5) Commissions rather than the current six (6)
2. Have each Commission consist of five (5) Commissioners – this would reduce the total number of Commissioners from 36 to 25
3. Make certain "special" eligibility requirements for Commission membership optional rather than mandatory, based on Council discretion
4. Make regularly-scheduled Commission meetings every other month, with the exception of the Planning Commission (which would remain monthly)
5. Broaden the Commissions' subject matter responsibilities, including the addition of an "Arts and Culture" Ad Hoc **Committee**
6. Hold an annual "Report on Commission Activities" workshop

3

What prompted this discussion of proposals to restructure City Commissions?

- A general sense among several "constituencies" – City Councilmembers, Staff, and Commissioners – that the City Commissions could be more effective in carrying out their core functions, which include:
  - Giving advice and recommendations to the City Council and Staff on policies, programs, and services;
  - Providing residents and the broader community an opportunity to participate in the affairs of local government and serve their community (in other words, strengthening our local democracy)
  - Providing Commissioners with relevant experience and expertise should they seek to become future members of the City Council

4

Analysis conducted in developing these restructuring proposals

- Compiled Commission meeting and attendance statistics over a two-year period (Sep. 2020 through Aug. 2022)
- Conducted a 12-question survey of current Commissioners during Sep./Oct. 2022
- Spoke with City staff & individual Councilmembers
- Researched the Commission structure in other cities

5

Issues & common themes raised

- The existence of many Commissioner vacancies and the difficulty in filling them
- Regularly scheduled Commission meetings being cancelled, often due to a lack of topics for discussion
- An opportunity for targeted expansion of Commission subject matter responsibilities to better align with City priorities
- A desire among Commissioners for more meaningful participation and/or more substantive issues to advise on

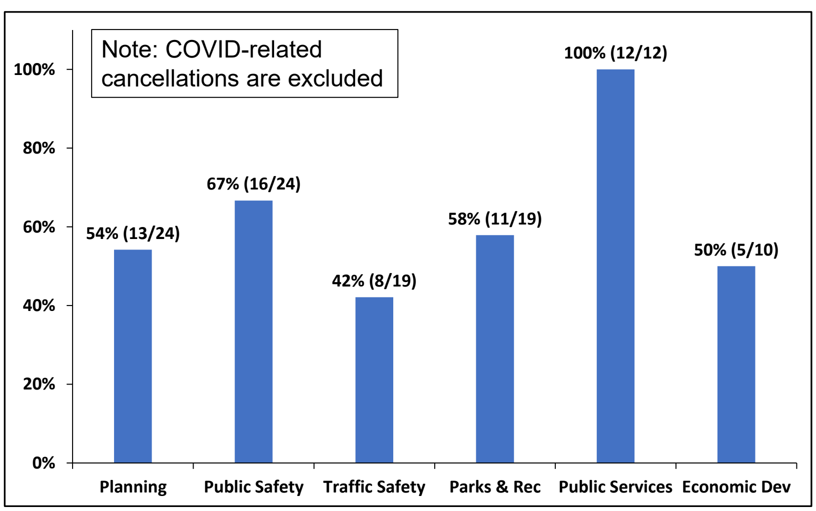
6

Current number of Commissioners & vacancies

	Planning	Public Safety	Traffic Safety	Parks & Rec.	Public Services	Economic Dev
No. of Commissioner Seats	5	7	5	7	5	7
Current No. of Vacancies	*1*	*3*	*0*	*3*	*0*	*1*
Current No. of Commissioners	4	4	5	4	5	6

7

Percentage of regularly scheduled meetings held, Sep 2020 – Aug 2022



8

Expanding the subject matter jurisdiction addressed by City Commissions

- The purpose is to better align the Commission structure with the City Council's expressed priorities
- Two additional subject matter areas:
  - **Public Art** (to assist in City beautification, branding, and the development of a "sense of place" in Duarte)
  - **Capital Project planning** (to assist in prioritizing projects, revitalizing commercial centers, and considering options for improved civic infrastructure)

9

Commissioners expressed a desire to provide meaningful advice and to feel valued

- "Many of our meetings are purely informational, which is interesting, but doesn't have much of an impact on the service the City provides."
- "Commissioners [want] to feel as if they are truly involved in the City's decision-making process"

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Recommendations in Greater Detail, *Commission by Commission*

11

The Commission structure – existing and proposed

Existing Structure	Proposed Structure
Planning (5)	Planning and Economic Development (5)
Public Safety (7)	Public Safety (5)
Traffic Safety (5)	Public Works & Traffic Safety (5)
Public Services (5)	Public Utilities, Communications & Technology (5)
Parks & Recreation (7)	Parks & Recreation (5)
Economic Development (7)	*Arts & Culture Ad Hoc Committee (5)

12

The Public Services Commission – just change the name!

From

- Public Services Commission

To

- Public Utilities, Communication, and Technology Commission

- No. of Commission members remains at 5
- Meeting frequency remains every other month
- Duarte residency remains only membership requirement

For both the Public Safety Commission and the Parks & Recreation Commission

- The same changes are proposed for both Commissions:
  - Reduce number of Commissioners on each from 7 to 5
  - Reduce meeting frequency for each from monthly to every other month
  - Make optional, rather than mandatory, the current "special" Commission member eligibility requirements for each (see next slide)

Existing Commission Structure		Proposed Commission Structure	
Public Safety Commission		**Public Safety Commission**	
No. of Members:	7	No. of Members:	5
Meeting Frequency:	Monthly	Meeting Frequency:	Every other month
Membership requirements:	4 Duarte residency	Membership requirements:	5 Duarte residency
	1 Chamber-rcmnd business owner/op		*May have 1 DUSD rep
	1 DUSD representative (DUSD-rcmnd)		*May have 1 Chamber rep
	1 "County"/MADTC/Sprv/LACHRC		* May have 1 "County"/MADTC/Sprv/LACHRC
	representative		*Duarte residency optional
Parks and Recreation Commission		**Parks and Recreation Commission**	
No. of Members:	7	No. of Members:	5
Meeting Frequency:	Monthly	Meeting Frequency:	Every other month
Membership requirements:	4 Duarte residency	Membership requirements:	5 Duarte residency*
	1 Duarte residency optional		*May have 1 senior w prgm exp
	1 senior representative (prgm exp)		*May have 1 DUSD rep
	1 DUSD representative (DUSD-rcmnd)		**DUSD rep need not be Duarte
			residents

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From "Traffic Safety" to "Public Works and Traffic Safety" Commission – not just a name change!

- A couple recommended changes (beyond the name)
  - Reduce meeting frequency from monthly to every other month
  - Add to its subject matter jurisdiction the provision of advice and recommendations to the City Council and Staff on the annual Capital Improvement Program (CIP)
- No. of Commissioners remains unchanged (5), and Duarte residency remains the sole membership requirement

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Consolidate the separate Planning & Economic Development Commissions into a single, 5-member Commission

- Remains the City's state-mandated planning agency
- Add to its subject matter jurisdiction the provision of advice and recommendations to the City Council and Staff on economic development matters
- Eliminate or make optional the "special" requirements for Commission membership (currently mandatory on Economic Development Comm.)

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Existing Commission Structure		Proposed Commission Structure	
Planning Commission		**Planning and Economic Development Commission**	
No. of Members:	5	No. of Members:	5
Meeting Frequency:	Monthly	Meeting Frequency:	Monthly
Membership requirements:	Duarte residency	Membership requirements:	5 Duarte residency*
			*May have 1 business owner
			or business operator, but Duarte
			residency still required
Economic Development Commission			
No. of Members:	7		
Meeting Frequency:	Every other month		
Membership requirements:	4 Duarte residency		
	2 Chamber-rcmnd business owner/op		
	1 business owner/op (nn Chmbr rec)		

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A new Arts and Culture Ad Hoc Committee

- Proposal for this new Committee:
  - Would meet on an as-needed basis to address specific issues or projects as directed by the City Council
  - Would consist of five (5) members, appointed by the City Council for the specific issue/project, but those five members would be drawn from sitting Councilmembers and Commissioners – e.g.,
    - Two (2) sitting City Councilmembers; and
    - Three (3) sitting City Commissioners

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Last, but not least, hold an annual "Report on Commission Activities" workshop

- An annual forum bringing together the City Council and a representative from each of the five Commissions to report on Commission accomplishments over the previous year

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It is recommended that the City Council discuss these proposals for restructuring City Commissions and provide direction to Staff

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Agenda Item: 14.A.

CM Review:
Fiscal Review: ______

AGENDA REPORT

MEETING DATE:	November 22, 2022
TO:	Mayor and Members of the City Council
FROM:	Kristen Petersen, Assistant City Manager/Director of Administrative Services
SUBJECT:	Foothill Transit Route Survey
RECOMMENDATION:	It is recommended that the City Council receive and file the report and direct staff to report back on final public input results and alternative supplemental transportation service options.
FISCAL IMPACT:	None

BACKGROUND

In 2014 the City of Duarte's diesel transit buses had reached the end of their useful life and after several community surveys and workshops, City Council was determined to replace them with an electric version, in an effort to comply with the State of California mandate that all public transit vehicles be 100 percent electric by 2040. City Council directed City staff to work with Foothill Transit to develop a partnership where Foothill Transit would assist in the purchase and then contract to operate and maintain electric transit vehicles on the City's existing transit route. As a result, this innovative partnership was formalized through a Memorandum of Understanding ("MOU") that was approved by City Council in 2017 and currently expires in October 2024.

DISCUSSION/ANALYSIS

Foothill Transit began operation of the DuartEBus on our two fixed route transit lines 860 and 861 on April 1, 2019. Foothill Transit's transit services provider, Transdev operates and maintains the buses and invoices Foothill Transit for the service that is provided, and Foothill Transit invoices the City each month for the amount invoiced by Transdev, net of any fares collected on the two lines.

While the City Council was very excited to be the first City to run an all-electric fleet, as with many "firsts off the line", the City of Duarte experienced issues related to inconsistent reliability of the Proterra battery-electric buses. In January 2021, Foothill Transit purchased two 35-foot CNG buses that are placed into service on our Duarte Lines 860 and 861 whenever needed to ensure continued service provision. As a result, service interruption due to the downtime of the electric buses is no longer an issue in Duarte. In the month of October, only 1 out of 568 trips was missed.

However, other challenges have impacted the usage of our DuartEBus program. In January 2020, the DuartEBus hit an all-time high ridership of 7,018. COVID 19 was first identified in California in the same month and in March 2020 home order restrictions pushed everyone home and employers were forced to allow employees to work from home, which resulted in greatly reduced ridership. Since that time, ridership has hovered around 3,000-4,000 and it appears that this may be our new normal, as a good portion of our workforce continues to work from home.

In an effort to better understand ridership patterns and determine where efficiencies and improvements can be made, Foothill Transit embarked on a comprehensive operational analysis called Foothill Transit Forward in April 2021. In partnership with Nelson/Nygaard, a well-known transportation planning firm, the first step was to examine current service by surveying customers and local stakeholders, assessing the transit landscape, and analyzing each bus line. Feedback received from the public and key stakeholders along with ridership data has been reviewed and used for consideration in the development of new proposed route changes throughout all of Foothill Transit's network.

Duarte Lines 860 and 861 have the lowest ridership among the all-day lines in the Foothill Transit network, averaging 92 and 114 boardings per weekday in September 2022. They are also in the bottom five lines based on productivity, averaging 7.6 and 7.8 boardings per revenue hour. The cost of providing this service, given the low ridership, has increased to more than $15 per ride, so clearly, we need to adjust our routes to increase ridership, and we need to consider supplementing and/or replacing portions of our fixed route system with alternative transportation services.

The recommendations from Nelson/Nygaard on the DuartEBus line is to consolidate the two routes into one bi-directional route and to extend Line 272 to serve Mountain Vista Plaza to provide coverage to the western portion of the city where service resulting from the route consolidation would be lost. (see attached maps)

These initial findings and recommendations were presented to the Foothill Transit Executive Board in August and to the Governing Board in September. Now Foothill Transit is ready to go out to seek public comment on the recommended changes. Formal outreach will take place throughout the Foothill Transit communities, including Duarte. Once the public comment portion of the process is complete, the results and feedback will be used to further refine any recommended route changes. Given the unique relationship between Duarte and Foothill Transit, the Duarte City Council will ultimately decide if it would like to see any changes to Lines 860/861. The Foothill Transit Governing Board will then review and approve any changes with implementation in Fall of 2023.

Staff believes that making this adjustment to the route may make the line more efficient and decrease the cost per rider, because it eliminates stops where ridership is low or absent and it focuses on stops where the ridership is higher. Whether or not this exact route is the best alternative and what the public feedback will be, remains to be decided, but by running only one route, we estimate that the costs of operating the system may be reduced by approximately 40% or $225,000. These funds could be redirected towards alternative services that supplement and fill transportation gaps in the City. There are several alternative services, in the area of on demand transportation, such as Dial A Ride and Micro Transit. While it is unclear if these types of programs would fit within our budgets, Council could direct staff to conduct further research if this sounds like an interesting option.

RECOMMENDATION

It is recommended that the City Council receive and file the report and direct staff to report back on final public input results and alternative supplemental transportation service options.

FISCAL IMPACT

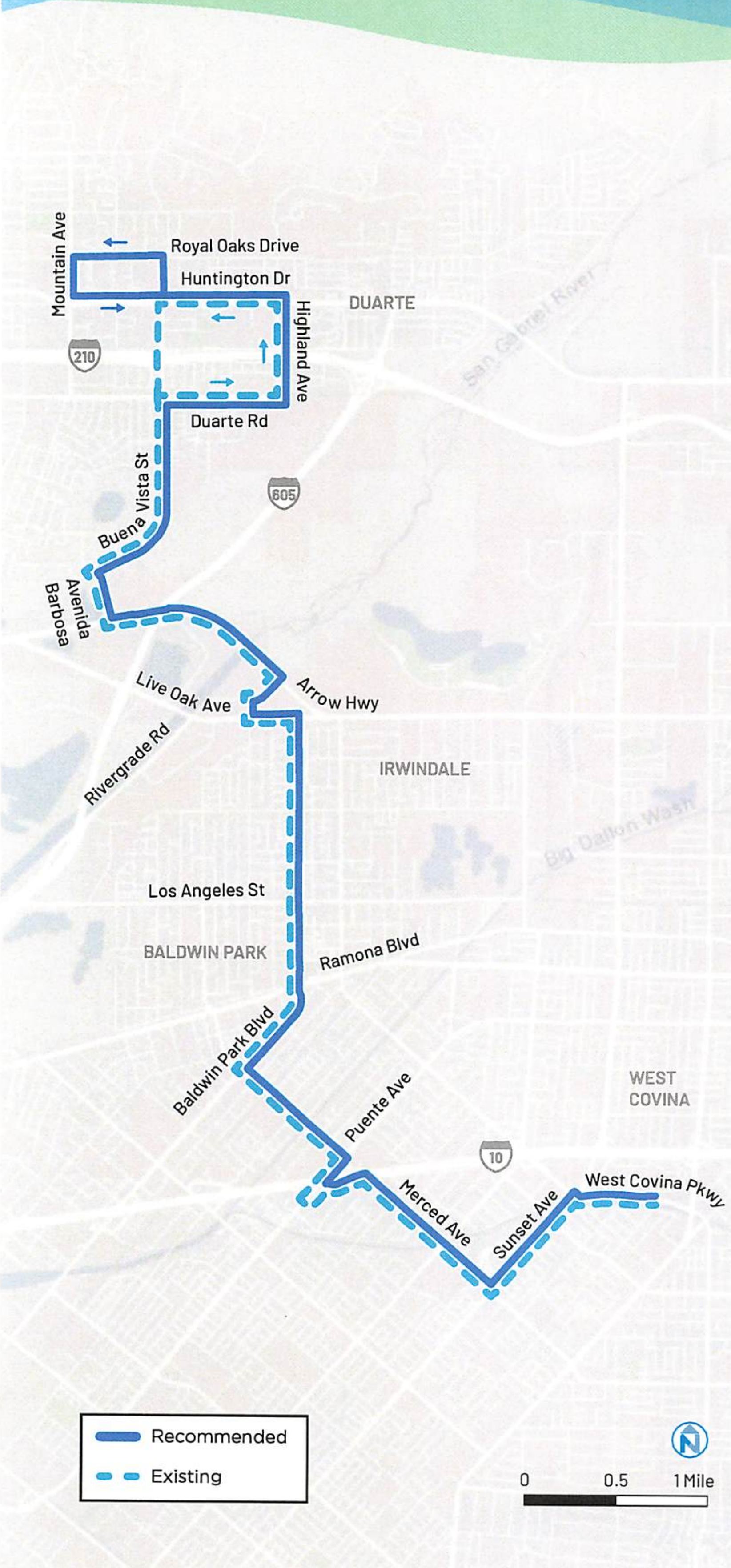
None

ATTACHMENTS

Maps

Line 272

Duarte - Baldwin Park - West Covina



Proposed Changes

Coverage

Line 272 would be extended to Mountain Vista Plaza to provide a better all-day destination for passengers.

Hours of Service

No changes.

	Weekday	Saturday	Sunday
Existing	5:30 AM-9:15 PM	7:00 AM-7:45 PM	7:00 AM-7:45 PM
Recommended	5:30 AM-9:15 PM	7:00 AM-7:45 PM	7:00 AM-7:45 PM

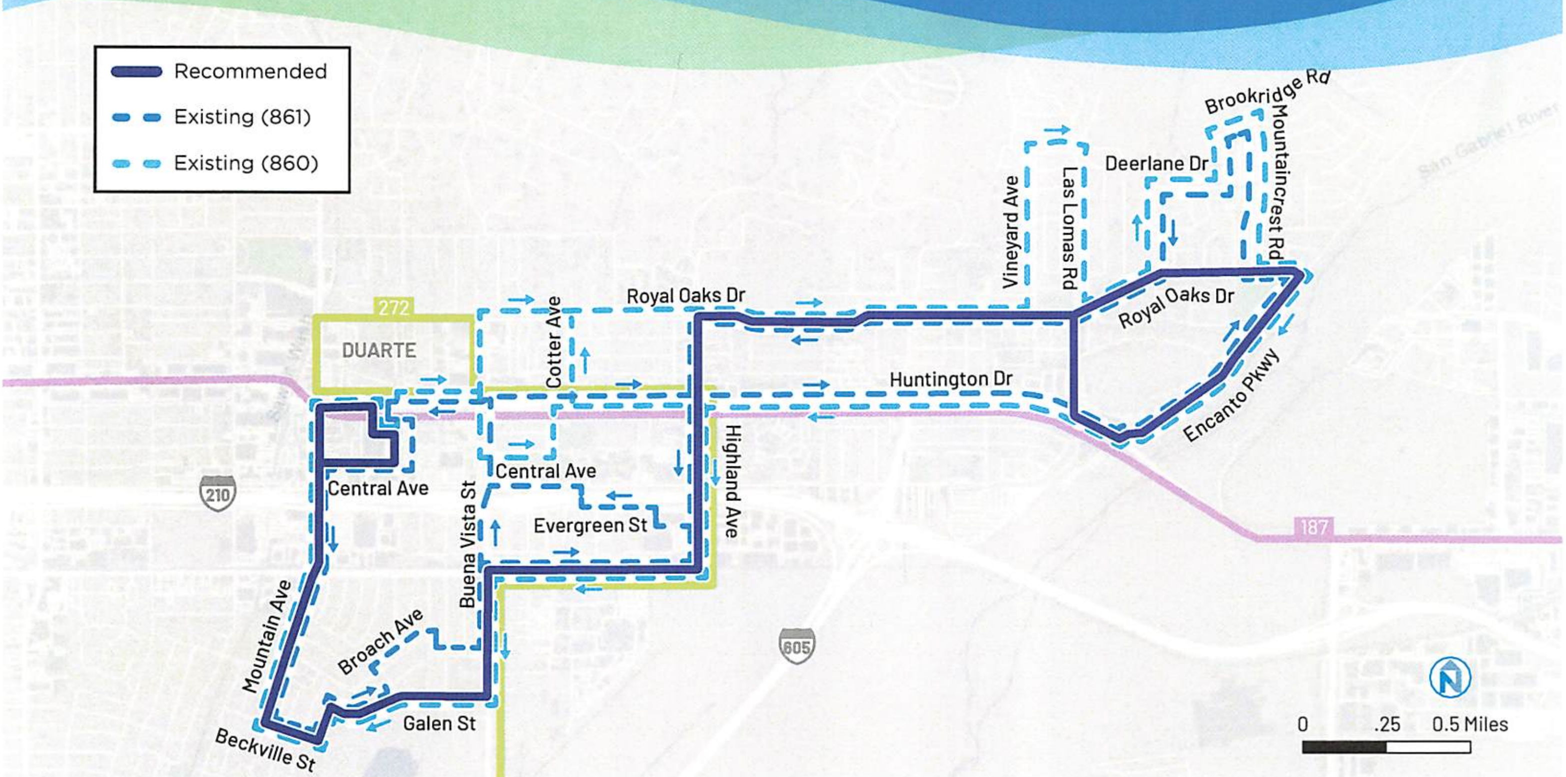
Frequency

No changes.

	Day	Peak (minutes) (6-9am, 3-6pm)	Midday (minutes) (9am-3pm)	Evening (minutes) (6pm-12am)
Existing	Weekday	30-60	60	60
	Saturday	60	60	60
	Sunday	60	60	60
Recommended	Weekday	30-60	60	60
	Saturday	60	60	60
	Sunday	60	60	60

Line 860/861

Mountain Vista Plaza - Huntington Dr - Royal Oaks



Proposed Changes

Coverage

Current DuartEBus service is indirect, slow, and carries few riders. Two reversing loops with different alignments make the service confusing for new customers to understand.

Lines 860 and 861 would be consolidated into a single alignment that provides bi-directional service connecting the biggest destinations in Duarte, including Encanto Park, the Gold Line, the City of Hope Medical Center, Walmart, and Mountain Vista Plaza. This would be done in conjunction with extending Line 272 from the Duarte Gold Line Station to Mountain Vista Plaza, which would cover parts of Buena Vista Street and Royal Oaks Drive.

Existing customers would have a faster, more direct ride. Future customers would better be able to understand the alignment.

Customers in residential areas north of Royal Oaks Drive may need to walk further to access service as a result of this recommendation.

Hours of Service

No changes.

	Weekday	Saturday	Sunday
Existing Line 860	6:30 AM-6:15 PM	No Service	No Service
Existing Line 861	5:45 AM-8:30 PM	7:40 AM-7:30 PM	No Service
Recommended Line 860/861	5:45 AM-8:30 PM	7:40 AM-7:30 PM	No Service

Frequency

No changes.

	Day	Peak (minutes) (6-9am, 3-6pm)	Midday (minutes) (9am-3pm)	Evening (minutes) (6pm-12am)
Existing Line 860	Weekday	60	60	No Service
	Saturday	No Service	No Service	No Service
	Sunday	No Service	No Service	No Service
Existing Line 861	Weekday	60	60	60
	Saturday	60	60	60
	Sunday	No Service	No Service	No Service
Recommended Line 860/861	Weekday	60	60	60
	Saturday	60	60	60
	Sunday	No Service	No Service	No Service

City of Duarte

Agenda Item: 14.B.
CM Review: [signature]
Fiscal Review: ______

AGENDA REPORT

MEETING DATE:	November 22, 2022
TO:	Mayor and Members of the City Council
FROM:	Kristen Petersen, Assistant City Manager/Director of Administrative Services
SUBJECT:	Audited Financial Statements for Fiscal Year 2021/22
RECOMMENDATION:	It is recommended that the City Council receive and file the Audited Financial Statements for Fiscal Year 2021/22
FISCAL IMPACT:	None

BACKGROUND

After the end of each fiscal year, an independent accounting firm conducts a financial audit of the City of Duarte, the Housing Authority and the Successor Agency of the former Redevelopment Agency.

DISCUSSION/ANALYSIS

Copies of the City financial statements for the fiscal year ended June 30, 2022 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 2021/22 General Fund budget was adopted in June 2021 with a projected surplus of $446,200. At the mid-year review in February 2022, staff projected that fiscal year 2021/22 would end with a surplus of $3.4 million. Since that time, the City received $2.5 million in American Rescue Plan Act (ARPA) funds, sales tax revenue came in higher than expected, construction-related revenues related to new construction at the Solana came in sooner than expected and several capital projects were delayed. With these substantial increases in revenue and reductions in expenses, the City's General Fund actually ended the fiscal year with a surplus of $8 million, which translates into $20.4 million in unrestricted cash, $2.1 million restricted specifically for improvements in the Town Center Specific Plan area, $69,000 for vehicle replacement, $94,000 for storm drain improvements, $103,000 for pension costs and $2.5 million for special projects assigned by the City Council.

The majority of the increased revenue is one time revenue related to burgeoning construction and development taking place in Duarte and ARPA funds. While the growth in sales tax revenue is an ongoing revenue source, the substantial increase is a direct reflection of a flourishing retail economy and this can obviously fluctuate. This is the second year in a row showing double-digit gains in sales tax revenue. Overall, higher priced goods through periods of consistent demand have led to economic inflation. The Federal Reserve Board's recent actions to curb inflation are anticipated to put downward pressure on the sales of autos, building materials and financed general consumer goods, resulting in slower growth in fiscal year 2022/23.

Please note that staff will be bringing the 2022/23 midyear budget before City Council in February 2023. Staff will discuss and analyze the fund balance more at that time, because the 2021/22 estimated fund balance was used when the City Council adopted the budget in June and now the actual ending fund balance will serve as a part of the 2022/23 mid-year analysis.

RECOMMENDATION

It is recommended that the City Council receive and file the Audited Financial Statements for Fiscal Year 2021/22.

FISCAL IMPACT

None.

ATTACHMENTS

Audited Financial Statements for Fiscal Year 2021/22

CITY OF DUARTE, CALIFORNIA

FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Prepared by:

Finance Department

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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council
City of Duarte, California

Opinions

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, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

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, 2022, and the respective changes in financial position for the fiscal year then ending in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management 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; and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt whether the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

OFFICES: BEVERLY HILLS · CULVER CITY · SANTA MARIA

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those changed with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

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 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 53 through 58, 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 October 31, 2022, 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
October 31, 2022

City of Duarte
Management's Discussion and Analysis
Fiscal Year Ended June 30, 2022

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, 2022. 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 $74,844,692 (net position). A significant part of assets is the estimated value of cash and investments and infrastructure, which has been capitalized in accordance with the requirements of GASB 34.

- During the fiscal year, City program revenues exceeded expenses and the City's net position reflects an increase of $7,326,891.

- The City's governmental funds had ending fund balances of $41,513,913 which is an increase of $8,687,068 over the prior year fund balance of $32,826,845.

- This fiscal year, the City's General Fund experienced a net change in Fund Balance of $8,360,471. This was primarily due to the increase in revenues such as sales tax, one-time development fees and the first installment of American Rescue Plan Act funds. There were also reduced expenses given the completion of the Infrastructure Modernization project and the dissolution of the Successor Agency and corresponding affordable housing set aside requirements.

- While the City's debt decreased by $293,823 during the fiscal year to $3,916,455 due to the normal scheduled repayments, several leases were added to Long Term Liabilities reporting due to the implementation of GASB 87, thus increasing the total amount. See Note #9 for further details.

- At June 30, 2022, the City reported a net pension liability of $9,811,894 and related deferred outflows of $4,568,079 and deferred inflows of $9,274,816. See Note #12 for further details.

- At June 30, 2022, the City reported an OPEB liability of $8,373,450 and related deferred outflows of $2,784,522 and deferred inflows of $481,619. See Note #13 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-one 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 eighteen 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. Please note that the Successor Agency was dissolved as of April 2022.

Notes to the Basic Financial Statements

This report includes notes to the basic financial statements. They provide additional information that is important to set a complete understanding of the data contained in the government-wide and fund financial statements. The notes can be found on pages 17 through 52 of the report.

Government-wide Financial Analysis

The government-wide financial analysis focuses on net position and changes in net position for the City's governmental activities. A summary of net position as of June 30, 2022 is as follows:

Net Position

	Governmental Activities 2021	Governmental Activities 2022
Current and other assets	$ 36,185,855	$ 45,450,799
Capital assets	56,619,785	57,455,899
Total assets	$ 92,805,640	$102,906,678
Deferred Outflows of Resources	$ 4,832,551	$ 7,352,601
Current and other liabilities	$ 3,201,664	$ 3,231,604
Long-term debt outstanding	25,689,260	22,101,799
Total liabilities	$ 28,890,924	$ 25,333,403
Deferred Inflows of Resources	$ 1,229,466	$ 10,081,184
Net assets (liabilities):		
Net Investment in capital assets	$ 53,790,063	$ 54,883,794
Restricted	15,510,188	15,682,379
Unrestricted	(1,782,450)	4,278,519
Total net position	$ 67,517,801	$ 74,844,692

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 2022, assets exceeded liabilities by $74,844,692.

The City's primary assets were cash - $38,018,366, land held for resale - $3,620,451 and capital assets - $57,455,899. A significant portion of the City's cash is comprised by reserves and special funds for restricted uses and therefore is unavailable to pay for current general activities. Land held for resale represents the value of properties held by the City 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 - $9,811,894, its net OPEB liability - $8,373,450 and its long-term bonded indebtedness - $3,916,455.

A summary of the changes in the City's net position for the fiscal year ended June 30, 2022 is as follows:

Changes in Net Position

	Governmental Activities	
	2021	2022
Revenues :		
Program revenues :		
Charges for services	$6,279,584	$8,678,501
Operating grants	3,031,076	5,250,142
Capital grants	1,194,469	908,953
General revenues:		
Taxes	13,696,738	15,350,977
Use of money and property	271,147	135,737
Intergovernmental	2,458,468	2,562,777
Miscellaneous	417,603	220,874
Total revenues	27,347,085	33,107,961
Expenses:		
General government	5,732,985	6,702,912
Safety	6,537,795	7,376,278
Development	5,594,497	5,655,481
Recreation and culture	3,047,396	3,562,084
Transportation	2,695,310	2,414,223
Interest expense	73,704	70,092
Total expenses	23,681,687	25,781,070
Change in net position	3,665,398	7,326,891
Net position - beginning of fiscal year	63,852,403	67,517,801
Net position - end of fiscal year	$67,517,801	$74,844,692

At fiscal year-end, the City's net position had increased by $7,326,891.

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, 2022, the City's governmental funds had a total ending fund balance of $41,513,913. This amount represents an increase of $8,687,068, or 26.5% as compared to the prior fiscal year fund balance of $32,826,845.

As discussed earlier, the increase in the General Fund was largely due to the increased sales tax revenue, development fees and ARPA funds. While most of the Special Revenue Funds had minor changes in fund balance, the exceptions are noted as follows. The State Gas Tax, Measure M, Measure W and SB1/RMRA Funds spent little or nothing on project expenditures and as a result contributed to the respective fund balances.

Capital Asset and Debt Administration

Capital Assets

At fiscal year-end, the City had $57.5 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 $905,826 as compared to the prior fiscal year. Additional information can be found in Note 6.

Debt Administration

At the end of the fiscal year, the City had both bonded and other long-term debt totaling $3,916,455. A summary of the City's debt activity for the fiscal year ended is as follows:

Outstanding Debt at Year-end

	2021	2022	Increase (Decrease)
Certificates of participation	$ 222,067	$ 74,764	$(147,303)
US Bancorp Infrastructure Lease	2,596,150	2,438,140	(158,010)
CA Energy Comm Loan	84,513	66,698	(17,815)
Leases	339,226	326,825	(12,401)
Accrued vacation & sick leave	968,322	1,010,028	41,706
Total debt	$ 4,210,278	$ 3,916,455	($293,823)

Additional information about the City's debt may be found in Note 9 to the basic financial statements.

Economic Factors and Next Year's Budget

The General Fund cash balance will end fiscal year 2021/22 with $25 million, which includes $2.1 million in funds that are specifically restricted for improvements in the Town Center Specific Plan area, $265,530 in restricted funds for storm drain, pension and vehicle replacement expenses and $2.5 million in funds for special one-time projects to be identified by the City Council.

While this is an $8 million increase in General Fund cash balance, a good portion of the positive change in fund balance is the result of one-time revenues, such as development related fees and Federal recovery funds. We know that ongoing expenses continue to increase, and these cannot be supported in the long term by one-time revenues. The good news is that ongoing revenues such as sales tax grew this year, and this is a reflection of a positive 2021/22 economy. The City is constantly working towards balancing operating expenses with revenues and this year ended with a more balanced sustainable budget.

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, 2022

		Governmental Activities
Assets:		
Cash and investments	$	38,018,366
Receivables:		
Accounts		183,585
Taxes		2,630,750
Notes and loans, net		-
Accrued interest		28,981
Grants		195,768
Leases		335,159
Prepaid costs		718
Land held for resale		3,620,451
Restricted assets:		
Cash and investments with fiscal agent		102,679
Right to use leased assets, net of accumulated amortization		334,322
Capital assets not being depreciated		23,014,238
Capital assets, net of accumulated depreciation		34,441,661
Total Assets		**102,906,678**
Deferred Outflows of Resources:		
Deferred OPEB related items		2,784,522
Deferred pension related items		4,568,079
Total Deferred Outflows of Resources		**7,352,601**
Liabilities:		
Accounts payable		2,006,519
Accrued liabilities		103,423
Accrued interest		45,278
Unearned revenue		479,733
Retention payable		52,974
Deposits payable		543,677
Noncurrent liabilities:		
Due within one year		406,567
Due in more than one year		3,509,888
Net OPEB liability		8,373,450
Net pension liability		9,811,894
Total Liabilities		**25,333,403**
Deferred Inflows of Resources:		
Deferred OPEB related items		481,619
Deferred pension related items		9,274,816
Lease receivable		324,749
Total Deferred Inflows of Resources		**10,081,184**
Net Position:		
Net investment in capital assets		54,883,794
Restricted for:		
Development projects		9,355,163
Debt service		64,354
Storm drains		93,704
Transportation		5,998,832
Pensions		102,678
Recreation and cultural		67,648
Unrestricted		4,278,519
Total Net Position	**$**	**74,844,692**

See Accompanying Notes to Financial Statements.

CITY OF DUARTE

STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Functions/Programs Primary Government:	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Change in Net Position — Primary Government: Governmental Activities
Governmental activities:					
General government	$ 6,702,912	$ 448,051	$ 288,185	$ -	$ (5,966,676)
Safety	7,376,278	349,445	2,821,864	-	(4,204,969)
Development	5,655,481	6,554,420	354,716	-	1,253,655
Recreation and cultural	3,562,084	285,011	-	44,047	(3,233,026)
Transportation	2,414,223	1,041,574	1,785,377	864,906	1,277,634
Interest on long-term debt	70,092	-	-	-	(70,092)
Total Governmental Activities	**25,781,070**	**8,678,501**	**5,250,142**	**908,953**	**(10,943,474)**
Total Primary Government	**$ 25,781,070**	**$ 8,678,501**	**$ 5,250,142**	**$ 908,953**	**(10,943,474)**

General revenues:	
Taxes:	
Property taxes, levied for general purposes	2,748,113
Transient occupancy tax	246,762
Sales taxes	10,717,898
Franchise taxes	1,278,597
Business license taxes	359,607
Motor vehicle in lieu - unrestricted	2,562,777
Use of money and property	135,737
Other	220,874
Total general revenue	**18,270,365**
Change in net position	7,326,891
Net position, beginning of fiscal year	67,517,801
Net position, end of fiscal year	**$ 74,844,692**

See Accompanying Notes to Financial Statements.

CITY OF DUARTE

BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2022

	General	Special Revenue Fund Former RDA Low and Moderate Housing	Capital Projects Community Improvement	Other Governmental Funds	Total Governmental Funds
Assets:					
Pooled cash and investments	$ 24,968,057	$ 3,170,079	$ 672,329	$ 9,207,901	$ 38,018,366
Receivables:					
Accounts	183,585	-	-	-	183,585
Taxes	2,558,946	-	-	71,804	2,630,750
Notes and loans, Net	-	-	-	-	-
Accrued interest	28,981	-	-	-	28,981
Grants	100,511	-	-	95,257	195,768
Leases	335,159	-	-	-	335,159
Prepaid costs	718	-	-	-	718
Due from other funds	3,302	-	-	-	3,302
Land held for resale	2,738,698	881,753	-	-	3,620,451
Restricted assets:					
Cash and investments - fiscal agents	102,678	-	-	1	102,679
Total assets	**$ 31,020,635**	**$ 4,051,832**	**672,329**	**$ 9,374,963**	**$ 45,119,759**
Liabilities:					
Accounts payable	$ 1,731,521	$ -	$ -	$ 274,998	$ 2,006,519
Accrued liabilities	103,065	-	-	358	103,423
Unearned revenue	136,033	-	319,000	24,700	479,733
Retention payable	3,977	-	23,149	25,848	52,974
Deposits payable	543,677	-	-	-	543,677
Due to other funds	-	-	-	3,302	3,302
Total liabilities	**2,518,273**	**-**	**342,149**	**329,206**	**3,189,628**
Deferred inflows of resources:					
Unavailable revenues	83,035	-	-	8,434	91,469
Lease	324,749	-	-	-	324,749
Total deferred inflows of resources	**407,784**	**-**	**-**	**8,434**	**416,218**
Fund balances:					
Nonspendable:					
Prepaid costs	718	-	-	-	718
Land held for resale	2,738,698	-	-	-	2,738,698
Lease receivable	10,410	-	-	-	10,410
Restricted for:					
Development projects	2,101,690	4,051,832	330,180	2,871,461	9,355,163
Recreation and culture	-	-	-	67,648	67,648
Transportation	-	-	-	5,990,398	5,990,398
Storm drains	93,704	-	-	-	93,704
Pensions	102,678	-	-	-	102,678
Debt service	-	-	-	109,632	109,632
Committed to:					
Vehicle replacement	69,148	-	-	-	69,148
Assigned					
Special projects	2,544,238	-	-	-	2,544,238
Unassigned	20,433,294	-	-	(1,816)	20,431,478
Total fund balances	**28,094,578**	**4,051,832**	**330,180**	**9,037,323**	**41,513,913**
Total liabilities, deferred inflows of resources, and fund balances	**$ 31,020,635**	**$ 4,051,832**	**$ 672,329**	**$ 9,374,963**	**$ 45,119,759**

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, 2022

Fund balances of governmental funds		$ 41,513,913
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 the governmental fund activity.		57,455,899
Right to use assets arising from leasing activities have not been included as financial resources in the governmental fund activity.		334,322
Long-term debt and compensated absences have not been included in the governmental fund activity:		
Bonds payable	$ (74,764)	
U.S. Bancorp lease	(2,438,140)	
CA Energy Commission loan	(66,698)	
Lease Liabilities	(326,825)	
Compensated absences	(1,010,028)	(3,916,455)
Other post employment related debt applicable to the City governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. Deferred outflows of resources and deferred inflows of resources related to OPEB are only reported in the statement of net position as changes to these amounts only effect the government wide statements for governmental activities.		
Deferred outflows of resources	2,784,522	
Deferred inflows of resources	(481,619)	
Net OPEB liability	(8,373,450)	(6,070,547)
Accrued interest payable for the current portion of interest due on long-term debt has not been reported in the governmental funds.		(45,278)
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.		91,469
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. Deferred outflows of resources and deferred inflows of resources related to pensions are only reported in the statement of net position as changes to these amounts only effect the government wide statements for governmental activities.		
Net pension liability	(9,811,894)	
Deferred inflows related to pensions	(9,274,816)	
Deferred outflows related to pensions	4,568,079	(14,518,631)
Net position of governmental activities		**$ 74,844,692**

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, 2022

	General	Special Revenue Fund Former RDA Low and Moderate Housing	Capital Projects Community Improvement	Other Governmental Funds	Total Governmental Funds
Revenues:					
Taxes	$ 15,350,977	$ -	$ -	$ -	$ 15,350,977
Assessments	-	-	-	1,001,926	1,001,926
Licenses and permits	5,543,382	-	-	-	5,543,382
Intergovernmental	5,649,707	-	-	3,187,444	8,837,151
Charges for services	367,255	-	-	32,736	399,991
Use of money and property	97,803	5,355	3,744	28,835	135,737
Fines and forfeitures	691,627	-	-	-	691,627
Miscellaneous	220,874	-	-	-	220,874
Total revenues	**27,921,625**	**5,355**	**3,744**	**4,250,941**	**32,181,665**
Expenditures:					
Current:					
General government	5,959,841	-	-	-	5,959,841
Safety	6,752,388	-	-	161,341	6,913,729
Development	3,710,596	8,578	-	1,294,517	5,013,691
Recreation and cultural	2,582,759	-	-	-	2,582,759
Transportation	-	-	35,500	1,173,433	1,208,933
Capital outlay	345,628	-	462,979	589,283	1,397,890
Debt service:					
Principal retirement	118,781	-	-	326,806	445,587
Interest and fiscal charges	5,631	-	-	68,584	74,215
Total expenditures	**19,475,624**	**8,578**	**498,479**	**3,613,964**	**23,596,645**
Excess (deficiency) of revenues over (under) expenditures	8,446,001	(3,223)	(494,735)	636,977	8,585,020
Other financing sources (uses):					
Lease proceeds	102,048	-	-	-	102,048
Transfers in	601,110	-	48,511	740,177	1,389,798
Transfers out	(788,688)	-	-	(601,110)	(1,389,798)
Total other financing sources (uses)	(85,530)	-	48,511	139,067	102,048
Net change in fund balances	8,360,471	(3,223)	(446,224)	776,044	8,687,068
Fund balances, beginning of fiscal year, as originally stated	19,734,107	4,055,055	776,404	8,261,279	32,826,845
Prior period adjustment	-	-	-	-	-
Fund balances, beginning of fiscal year, as restated	19,734,107	4,055,055	776,404	8,261,279	32,826,845
Fund balances, end of fiscal year	**$ 28,094,578**	**$ 4,051,832**	**$ 330,180**	**$ 9,037,323**	**$ 41,513,913**

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, 2022

Net change in fund balances - total governmental funds		$ 8,687,068
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	$ 1,295,842	
Donation of traffic signals	1,041,574	
Capital outlays determined to be repairs and not capitalized	(69,712)	
Capital assets recorded in expenditure accounts	45,433	
Depreciation	(1,599,482)	713,655
Repayment of bond principal and lease payments are expenditures in the governmental funds, but the repayment reduce long-term liabilities in the statement of net position.		
Principal repayments	445,587	
Lease payments	122,459	568,046
Accrued interest for long-term liabilities. This is the net change in accrued interest for the current period.		4,123
Compensated absence 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.		(41,706)
Governmental funds report lease acquisitions as capital outlays. However, in the statement of activities, the costs of those assets are allocated over the estimated useful life of the asset and are reported as amortization expense. The amount that capital outlays exceeded amortization expense in the current period:		
Capital outlay	102,048	
Amortization of right to use assets	(114,962)	(12,914)
Lease liabilities are considered to be acquisition of long-term debt and are reported as other financing sources in the governmental funds. In the statement of net position the amounts are reported as liabilities.		(102,048)
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.		(655,964)
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 activities.		(115,278)
Pension obligation expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.		(1,718,091)
Change in net position of governmental activities		**$ 7,326,891**

See Accompanying Notes to Financial Statements.

CITY OF DUARTE

STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2022

	Private-Purpose Trust Fund Successor Agency of the Former RDA
Assets:	
Cash	$ -
Total Assets	**-**
Net Position:	
Net position held in trust for other purposes	-
Total Net Position	**$ -**

See Accompanying Notes to Financial Statements.

CITY OF DUARTE

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR FISCAL YEAR ENDED JUNE 30, 2022

	Private-Purpose Trust Fund Successor Agency of the Former RDA
Additions:	
Taxes	$ -
Total Additions	**-**
Deductions:	
Dissolution payment to Los Angeles County	55,311
Total Deductions	**55,311**
Changes in Net Position	(55,311)
Net Position - Beginning of Fiscal Year	1,255,311
Prior Period Adjustment	(1,200,000)
Net Position - Beginning of Fiscal Year, Restated	55,311
Net Position - End of Fiscal Year	**$ -**

See Accompanying Notes to Financial Statements.

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.

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 unites 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.

Note 1: Summary of Significant Accounting Policies (Continued)

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.

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.

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.

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.

Funds

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.

Note 1: Summary of Significant Accounting Policies (Continued)

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.

Capital Projects Community Improvement Fund – This fund accounts for resources received from the ATP Cycle 4 Grant and the Measure M Grant, along with in Lieu frees from the City of Hope. These funds will be used for PA&ED, PS&E and/or construction.

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 fund is 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.

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 fund is reported using the *economic resources measurement focus* and the *accrual basis of accounting.*

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

Note 1: Summary of Significant Accounting Policies (Continued)

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.

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

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 agents. 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.

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.

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.

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.

Note 1: Summary of Significant Accounting Policies (Continued)

Lease Receivable

The City's lease receivables are measured at the present value of payments expected to be received during the lease term. Under the lease agreements, the City receives variable lease payments as each lease has an annual increase in payment of 1% to 4%.

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.

Right to use assets

The City has recorded right to use lease assets as a result of implementing GASBS Statement Number 87. The right to use assets are initially measured at an amount equal to the initial measurement of the related lease liability plus any lease payments made prior to the lease term, less lease incentives, and plus ancillary charges necessary to place the lease into service. The right to use assets are amortized on a straight-line basis over the life of the related lease.

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 assets 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 three items that qualify for reporting in this category. They are deferred outflows relating to the net pension obligation, the net OPEB obligation reported in the government-wide statement of net position, and amounts related to leasing agreements for the City. These outflows are the results of contributions made after the measurement period, which are expensed in the following fiscal year, of adjustments due to difference in proportions which are deferred and amortized over the expected average remaining service lifetime, and the difference between the amortization on a straight-line basis of the deferred inflows related to leases over the lifetime of the lease agreement versus the payment schedule.

Note 1: Summary of Significant Accounting Policies (Continued)

In addition to liabilities, the Statement of Financial Position and Governmental Fund Balance Sheet will sometimes reports separate section for deferred inflows of resources. The separate financial statement element, deferred inflows of resources, represents an acquisition of net assets 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 two items that qualify for reporting in this category. Deferred inflows related to leases represent the difference between the actual payments received on the lease each fiscal year and the straight-line amortization over the lifetime of the lease. The deferred inflows of unavailable revenues arises only under a modified accrual basis of accounting. 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 qualify 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.

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 units 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.

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.

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.

Note 1: Summary of Significant Accounting Policies (Continued)

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.

Other Postemployement 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.

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.

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.

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."

Note 1: Summary of Significant Accounting Policies (Continued)

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, the portion of the lease receivable in excess of the deferred inflow of resources for the lease receivable, 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.

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.

Deficit Fund Balances or Net Position

The following funds have a deficit fund balance at June 30, 2022:

Nonmajor Fund - Community Development Block Grant Special Revenue	$	1,763
Nonmajor Fund - Bicycle and Pedestrian Special Revenue Fund		53

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

Budgets

The following fund exceeded appropriation at the fund level and by amount of excess: Air Quality Management Special Revenue Fund $13,593.

Note 1: Summary of Significant Accounting Policies (Continued)

GASB Statement Number 87 "*Leases*" Implementation

GASB issued Statement No. 87 "Leases" to better meet the information needs of financial statements users by improving accounting and financial reporting for leases by governments. This statement increases the usefulness of governments' financial statements by requiring recognition of certain lease asset and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement a lessee is required to recognize a lease liability and an intangible right-to-use asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. Implementation of GASB No. 87 resulted in the City recognizing an opening lease liability of $339,226 and right to use leased assets of $339,226 as of July 1, 2021.

The City has six cellular tower leases that are recognized under GASB No. 87. The City recorded opening lease receivables of $474,867 and deferred inflows related to leases of $474,867.

Prior Period Adjustment Net Position and Fund Balance Note Receivable

In accordance with AB X1 26, the City dissolved their redevelopment agency during 2011. As part of that process the City included in the redevelopment trust fund a 57-year note of $1,200,000 that 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 redevelopment trust fund considered the note to be fully collectible. During the current fiscal year, the City and the redevelopment trust fund determined that the note should have been recorded as an asset of the Low and Moderate Income Housing Fund as part of the dissolution process. Accordingly, the redevelopment trust fund recorded a prior period adjustment to reduce the note receivable from $1,200,000 to $0 and to reduce the net position of the redevelopment trust fund from $1,255,311 to $55,311 on July 1, 2021.

The City determined that given the greater than fifty years before the note is to be repaid, the City would record an allowance of the full value of the note of $1,200,000. Accordingly, the Low and Moderate Income Housing Trust Fund recorded a prior period adjustment to increase notes receivable from $150,000 to $1,350,000 and to increase the allowance from $150,000 to $1,350,000 which had no impact on opening fund balance.

Future Accounting Pronouncements

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

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

Note 1: Summary of Significant Accounting Policies (Continued)

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

The provisions for GASB Statement Number 99, "Omnibus 2022" are effective for fiscal year beginning after June 15, 2022, and June 15, 2023.

The provisions of Statement Number 100 "Accounting Changes and Error Corrections – an amendment of GASB Statement No. 62" are effective for fiscal years beginning after June 15, 2023.

The provisions of Statement Number 101 "*Compensated Absences*" are effective for fiscal years beginning after December 15, 2023.

Note 2: Cash and Investments

Cash and Investments

Cash and investments as of June 30, 2022, are classified in the accompanying financial statements as follows:

Statement of Net Position:		
Cash on hand	$	3,025
Demand deposits		22,735,062
Investments		15,280,279
Restricted:		
Cash and investments with fiscal agents		102,679
Total cash and investments Governmental Activities	$	38,121,045

Deposits

At June 30, 2022, the carrying amount of the City's deposits was $22,735,062 and the bank balance was $23,043,546. The $308,484 difference represents the outstanding checks and outstanding deposits.

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.

Note 2: Cash and Investments (Continued)

Investments

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

The City's Investment Policy is reviewed and adopted by the City Council each fiscal 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 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	$	102,679

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 $15,280,279 does not have a rating provided by a nationally recognized statistical rating organization. The City's restricted cash of $102,679 held in U.S. Bank Money Market Mutual Fund does not have a rating by a nationally recognized statistical rating organization.

Note 2: Cash and Investments (Continued)

Concentration of Credit Risk

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

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another 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, 2022, $22,485,062 of the City's deposits with financial institutions in excess of federal depository insurance limits was held in collateralized accounts. As of June 30, 2022, the Fiduciary trust fund's deposits with financial institutions were not in excess of federal depository insurance limits.

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, 2022 was $15,280,279 which reflected a loss of $199,293 for the current fiscal year.

Note 2: Cash and Investments (Continued)

The total amount invested by all public agencies in LAIF as of June 30, 2022, was $35.8 billion. LAIF is part of the California Pooled Money Investment Account (PMIA), which at June 30, 2022 has a balance of $236 billion (68.02% was invested in government securities). The average maturity of PMIA investments was 311 days as of June 30, 2022.

Note 3: Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of June 30, 2022, is as follows:

Due to/Due from other funds:

	Due From Other Funds	Due To Other Funds
Major Funds:		
General	$ 3,302	-
Nonmajor Special Revenue Funds:		
Community Development Block Grant	-	1,928
Bicycle and Pedestrian	-	1,374
Total	$ 3,302	$ 3,302

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)		
Transfers In	General Fund	Nonmajor Funds	Total
General Fund	$ -	$ 601,110	$ 601,110
Community Improvement Fund	48,511	-	48,511
Nonmajor Funds	740,177	-	740,177
Total	$ 788,688	$ 601,110	$ 1,389,798

Transfers out of the amount of $788,688 were made out of the General Fund into the Community Improvement Fund ($48,511), Lighting and Landscaping Fund ($519,340) for capital and administrative costs, and the Infrastructure Debt Service fund ($220,837) for debt payment costs. Transfers In of $601,110 were made to reimburse the General Fund for expenditures paid on behalf of the Gas Tax Fund ($63,644), Landscaping and Lighting Fund ($343,200), the Measure M Fund ($9,700), Proposition A Fund ($48,800), the Proposition C Fund ($40,000), Measure R Fund ($71,515) SB1/RMRA Fund ($23,055), and the Infrastructure Debt Fund ($1,196).

Note 4: Notes Receivable

Notes and loans receivables as of June 30, 2022, 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 the buyers 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 City has $75,000 of these note receivables outstanding at June 30, 2022.

As part of the Estoppel Certificate, Consent & Agreement, a note 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 note will not be repaid for 57 years. The City recorded an allowance for doubtful accounts of $1,200,000 due to the large number of years until the balloon payment on the note is due.

The balance of all notes and loans receivable at June 30, 2022 is $1,275,000 with an allowance for doubtful accounts of $1,275,000 for a net notes and loans receivable of $0 as of June 30, 2022.

Note 5: Leases Receivable

The City has 6 cell tower lease agreements in place as of June 30, 2022. Revenue recognition is in accordance with GASB No. 87. Summarized information for each lease is as follows:

SBA - Buena Vista Lease

In October 2018, the City entered into a lease with Nextel to allow a portion of their property to be utilized for a cellular tower. The original lease term was for 5 years and includes five additional optional 5-year terms. If the third option is exercised the lease would end in September 2028. The options to extend are exercised unless written notification of cancellation occurs within prior to the expiration of the existing term. Initial rent payments were $700 a month increasing by 4% each October under the terms of the lease. Payments received during the fiscal year were $1,659 from July 2021 through September 2021 and $1,725 from October 2022 through June 2022. The current 5-year term will expire in September 2023.

SBA - Otis Gordon Lease

In December 2004, the City entered into a lease with Nextel to allow a portion of their property to be utilized for a cellular tower. The original lease term was for 5 years and includes three additional optional 5-year terms. If the third option is exercised the lease would end in November 2024. The options to extend are exercised unless written notification of cancellation occurs within 90 days prior to the expiration of the existing term. Initial rent payments were $1,900 a month increasing by 4% each December under the terms of the lease. Payments received during the fiscal year were $3,559 from July 2021 through November 2021 and $3,701 from December 2021 through June 2022. The current 5-year term will expire November 2024.

Note 5: Leases Receivable (Continued)

Verizon Wireless - Starcrest Lease

In October 2008, the City entered into a lease with Verizon to allow a portion of their property to be utilized for a cellular tower commencing in March 2009. The original lease term was for 5 years and includes three additional optional 5-year terms. If the third option is exercised the lease would end in February 2029. The options to extend are exercised unless written notification of cancellation occurs within 90 days prior to the expiration of the existing term. Initial rent payments were $1,200 a month increasing 4% each March under the terms of the lease. Payments received during the fiscal year were $2,442 from July 2021 through February 2022 and $2,539 from March 2022 through June 2022. The current 5-year term will expire in February 2025.

Verizon Wireless – Royal Oaks Lease

In April 2019, the City entered into a lease with Verizon to allow a portion of their property to be utilized for a cellular tower commencing in November2019. The original lease term was for 5 years and includes four additional optional 5-year terms. If the fourth option is exercised the lease would end in October 2044. The options to extend are exercised unless written notification of cancelation occurs within 90 days prior to the expiration of the existing term. Initial rent payments were $1,750 a month increasing 1% each November under the terms of the lease. Payments received during the fiscal year were $1,768 from July 2021 through October 2021 and $1,785 from November 2021 through June 2022. The current 5-year term will expire in October 2024.

AT&T Tower Lease

In February 2010, the City entered into a lease with AT&T to allow a portion of their property to be utilized for a cellular tower commencing in March 2010. The original lease term was for 5 years and includes three additional optional 5-year terms. If the third option is exercised the lease would end in February 2030. The options to extend are exercised unless written notification of cancellation occurs within 90 days prior to the expiration of the existing term. Initial rent payments were $1,200 a month and the City was prepaid $57,600 at the start of the lease. The monthly rent increased by 3% in the thirty-third month of the initial lease and annually thereafter each December. Payments received during the fiscal year were $1,566 from July 2021 through November 2021 and $1,613 from December 2021 through June 2022. The current 5-year term will expire in February 2025.

T-Mobile Tower Lease

In February 2010, the City entered into a lease with AT&T to allow a portion of their property to be utilized for a cellular tower commencing in March 2010. The original lease term was for 5 years and includes three additional optional 5-year terms. If the third option is exercised the lease would end in February 2030. The options to extend are exercised unless written notification of cancellation occurs within 90 days prior to the expiration of the existing term. Initial rent payments were $1,200 and the monthly rent increases by 3% each March. Payments received during the fiscal year were $1,613 from July 2021 through February 2022 and $1,661 from March 2022 through June 2022. The current 5-year term will expire in February 2025.

Note 6: Capital Assets

A summary of changes in capital asset activity for the fiscal year ended June 30, 2022, is as follows:

	Balance July 1, 2021	Increases	Decreases	Transfers	Balance June 30, 2022
Governmental activities:					
Capital assets, not being depreciated:					
Land	$ 21,737,333	$ -	$ -	$ -	$ 21,737,333
Construction in progress	2,992,512	1,146,915	69,712	2,792,810	1,276,905
Total capital assets, not being depreciated	24,729,845	1,146,915	69,712	2,792,810	23,014,238
Capital assets, being depreciated:					
Structures and improvements	8,569,027	96,990	-	1,142,602	9,808,619
Machinery and equipment	3,280,828	29,757	239,527	-	3,071,058
Infrastructure	63,057,624	1,231,646	1,332,290	1,650,208	64,607,188
Total capital assets, being depreciated	74,907,479	1,358,393	1,571,817	2,792,810	77,486,865
Less accumulated depreciation:					
Structures and improvements	4,085,968	163,477	-	-	4,249,445
Machinery and equipment	1,435,530	206,527	239,527	-	1,402,530
Infrastructure	37,496,041	1,229,478	1,332,290	-	37,393,229
Total accumulated depreciation	43,017,539	1,599,482	1,571,817	-	43,045,204
Total capital assets, being depreciated, net	31,889,940	(241,089)	-	2,792,810	34,441,661
Governmental activities capital assets, net	$ 56,619,785	$ 905,826	$ 69,712	$ -	$ 57,455,899

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

Governmental activities:	
General government	$ 72,620
Safety	7,024
Recreation and culture	325,366
Transportation	1,194,472
Total	$ 1,599,482

Note 7: Right to Use Leased Assets

The City has recorded 13 leased cars, 1 leased building, 1 leased parking lot, and 2 leased office equipment right to use assets. The related leases are discussed in the long-term liabilities Note 9. The right to use leased assets are amortized on a straight-line basis over the terms of the related leases. As part of the GASB No. 87 implementation the City recognized right to use assets of $449,284 during the year.

Note 7: Right to Use Leased Assets (Continued)

Right to use leased asset activity for the fiscal year ended June 30, 2022, was as follows:

	Balance July 1, 2021	Increases	Decreases	Balance June 30, 2022
ɔvernmental activities:				
Right to use leased assets				
Leased vehicles	$ -	$ 303,702	$ -	$ 303,702
Leased office space	-	41,214	-	41,214
Leased parking	-	24,199	-	24,199
Leased eqiupment	-	80,169	-	80,169
Total right to use leased assets	-	449,284	-	449,284
Less accumulated amortization:				
Leased vehicles	-	62,582	-	62,582
Leased office space	-	24,728	-	24,728
Leased parking	-	8,541	-	8,541
Leased eqiupment	-	19,111	-	19,111
Total accumulated amortization	-	114,962	-	114,962
Right to use leased assets, net	$ -	$ 334,322	$ -	$ 334,322

Note 8: 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, 2022, was $91,469. 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 9: Long-Term Liabilities

The following is a summary of changes in long-term liabilities for the fiscal year ended June 30, 2022:

	Balance July 1, 2021	Additions	Deletions	Balance June 30, 2022	Due Within One Year
Governmental Activities					
General Obligation Bond					
2013 COP	$ 222,067	$ -	$ 147,303	$ 74,764	$ 74,764
U.S. Bancorp Infrastructure					
Lease	2,596,150	-	158,010	2,438,140	161,834
CA Energy Commission Loan	84,513	-	17,815	66,698	18,354
Total direct placement and					
direct borrowings	2,902,730	-	323,128	2,579,602	254,952
Enterprise Leases	266,047	37,655	70,671	233,031	65,204
Canon Lease	-	72,403	16,287	56,116	17,973
Chamber Lease	41,214	-	24,365	16,849	16,849
Edison Parking Lot Lease	24,199	-	8,695	15,504	8,673
Mail Meter Lease	7,766	-	2,441	5,325	2,515
Compensated Absences	968,322	559,900	518,194	1,010,028	40,401
Total Long term debt	$ 4,210,278	$ 669,958	$ 963,781	$ 3,916,455	$ 406,567

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

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	2013 Certificates of Participation- (2001 Refunding)	
June 30,	Principal	Interest
2023	$ 74,764	$ 751
Totals	$ 74,764	$ 751

Note 9: Long-Term Liabilities (Continued)

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, 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 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	U.S. Bankcorp Infrastructure Lease Interest
2023	$ 161,834	$ 59,003
2024	165,750	55,087
2025	169,762	51,075
2026	173,870	46,967
2027	178,078	42,759
2028 - 2032	957,153	147,032
2033 - 2036	631,693	30,818
Totals	$ 2,438,140	$ 432,741

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, 2022 is $66.698.

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.

Note 9: Long-Term Liabilities (Continued)

Fiscal year ending June 30,	CA Energy Commission Loan Principal	CA Energy Commission Loan Interest
2023	$ 18,354	$ 1,865
2024	18,905	1,313
2025	19,480	739
2026	9,959	150
Totals	$ 66,698	$ 4,067

Enterprise Leases

On February 27, 2020, the City entered into a master lease agreement with Enterprise Fleet Management to replace all of the City's vehicles. The City intends to replace the vehicles on a rolling basis on a 5-year schedule. Each fiscal year the City will trade in their owned vehicles as part of signing a lease for a new replacement vehicle. During the fiscal year 2020-2021 the City entered into 12 such lease agreements. During the fiscal year 2021-2022 the City entered into 1 such lease agreement. Additional leases are expected over the next few fiscal years as per the City's replacement plan. The vehicles are leased for 5-years and then will be traded in for new replacement vehicles. The interest rate on these leases range from 0.27% to 1.20%. The first payment is due upon delivery for each vehicle and payments continue for a total of 60 months. Monthly payments range from $170 to $515. The debt matures as follows:

Fiscal year ending June 30,	Enterprise Leases Principal	Enterprise Leases Interest
2023	$ 65,204	$ 1,289
2024	65,591	902
2025	65,982	512
2026	34,303	89
2027	1,951	5
Totals	$ 233,031	$ 2,797

Canon Lease

On August 9, 2021, the City entered into a lease with Canon Solutions America, Inc. to lease a copy machine. The lease payments are $1,545 a month for 48 months with an interest rate of 1.20%. The debt matures as follows:

Note 9: Long-Term Liabilities (Continued)

Fiscal year ending June 30,	Canon Lease Principal	Canon Lease Interest
2023	$ 17,973	$ 575
2024	18,190	358
2025	18,409	138
2026	1,544	2
Totals	$ 56,116	$ 1,073

Chamber Lease

On March 1, 2017 the City entered into a lease to rent office space on Huntington Drive for three-years with the option to extend the lease for three additional one-year periods beginning on March 1, 2020 . The City exercised the option to renew on March 1, 2020, March 1, 2021, and on March 1, 2022. Monthly rent is currently $1,600. The debt matures as follows:

Fiscal year ending June 30,	Chamber Lease Principal	Chamber Lease Interest
2023	$ 16,849	$ 127
Totals	$ 16,849	$ 127

Edison Parking Lot Lease

The City has entered into several leases with Southern California Edison in 2006, 2011, 2016 and the latest lease on May 1, 2019 for land associated with a parking lot located at 1220 Highland Avenue. The term is for 5-years with the lease expiring on April 30, 2024. The quarterly rent is due on the 1st day of each quarter and begins at $2,048 increases to $2,305 for the final year of the lease. The City paid three payments of $2,109 for the beginning of the fiscal year and $2,173 for the last quarter of the fiscal year. The interest rate is 3%. The debt matures as follows:

Fiscal year ending June 30,	Edison Parking Lot Lease Principal	Edison Parking Lot Lease Interest
2023	$ 8,673	$ 347
2024	6,831	86
Totals	$ 15,504	$ 433

Note 9: Long-Term Liabilities (Continued)

Mail Meter Lease

On August 30, 2018, the City entered into a lease agreement with MailFinance to lease a postage meter commencing on May 22, 2019 for 63 months for a monthly payment of $220. The lease matures on August 21, 2024. The interest rate is 3%. The debt matures as follows:

Fiscal year ending June 30,	Mail Meter Lease Principal	Mail Meter Lease Interest
2023	$ 2,515	$ 125
2024	2,591	49
2025	219	1
Totals	$ 5,325	$ 175

Compensated Absences

The City accrues accumulated unpaid vacation, sick leave and associated employee-related costs when earned (or estimated to be earned) by the employee as described in Note 1. The City at June 30, 2022, had an outstanding accrued balance of unpaid vacation, sick leave, and associated employee related costs of $1,010,028 that will be liquidated from various funding sources in future years.

Note 10: Liability, Worker's Compensation, and Purchased Insurance

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 124 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.

Primary 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.

<u>Primary Liability Program</u>
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 $100,000 for each occurrence and is

Note 10: Liability, Worker's Compensation, and Purchased Insurance (Continued)

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 $100,000 to $500,000 for each occurrence and is evaluated as a percentage of the pool's total incurred costs within the second layer. (4) Incurred costs from $500,000 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 also have a $50 million per occurrence limit. The coverage is composed of a combination of pooled self-insurance, reinsurance, and excess insurance. Additional information concerning the coverage structure is available on the Authority's website: https://cjpia.org/coverage/risk-sharing-pools.

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 $75,000 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 $75,000 to $200,000 for each occurrence and is evaluated as a percentage of the pool's total incurred costs within the second layer. (4) Incurred costs from $200,000 to statutory limits are distributed based on the outcome of cost allocation within the first and second loss layers.

For 2021-22 the Authority's pooled retention is $1 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.

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 $250,000 deductible. The Authority has an aggregate limit of $20 million.

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 $25,277,675. There is a $10,000 deductible per occurrence except for non-emergency vehicle insurance which has a $2,500 deductible.

Earthquake and Flood Insurance

The City purchases earthquake and flood insurance on a portion of its property. The earthquake insurance is part of the property protection insurance program of the Authority. City property currently has earthquake protection in the amount of $5,805,500. There is a deductible of 5% per unit of value with a minimum deductible of $100,000.

Note 10: Liability, Worker's Compensation, and Purchased Insurance (Continued)

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.

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. The insurance is facilitated by the Authority.

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 2021-22.

Note 11: 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, 2022, was $3,208,911. These amounts are not recorded in the books of the City and as such not included in these financial statements.

Note 12: Retirement Plan

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 issues a publicly available report that includes a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

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 or 52 with statutorily reduced benefits depending on the retirement tier. 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.

The Plan's provisions and benefits in effect at June 30, 2022, are summarized as follows:

Note 12: Retirement Plan (Continued)

	Tier 1*	Tier 2	PEPRA
Hire date/CalPers Enrollment Date	Prior to January 1, 2010	After January 1, 2010	After 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	7.96%	6.92%	7.25%
Required employer contribution rates	12.99%	9.30%	7.73%

* Plan closed to new entrants

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, 2022, the contributions recognized as part of pension expense for the Plan were as follow:

	Miscellaneous
Contributions – employer	$ 1,188,653

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

As of June 30, 2022, the City reported net pension liabilities for its proportionate share of the net position liability of the Plan as follows:

	Proportionate Share of Net Pension Liability
Miscellaneous	$ 9,811,894

Note 12: Retirement Plan (Continued)

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, 2021, 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, 2020 rolled forward to June 30, 2021 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, 2020 and 2021 was as follows:

	Miscellaneous
Proportion – June 30, 2020	0.27813%
Proportion – June 30, 2021	0.27327%
Change - Decrease	0.00486%

For the fiscal year ended June 30, 2022, the City recognized pension expense of $1,718,091. At June 30, 2022, 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	$ 1,552,245	$ -
Difference between expected and actual experience	1,100,299	-
Difference in proportions	1,915,535	46,428
Difference in actual to proportionate share contribution	-	663,124
Net difference between projected and actual earnings on pension plan investments	-	8,565,264
Total	$ 4,568,079	$ 9,274,816

$1,552,245 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, 2022. 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:

Note 12: Retirement Plan (Continued)

Fiscal year ending June 30,		Deferred Outflows (Inflows) of Resources
2023	$	(1,181,593)
2024		(1,178,573)
2025		(1,531,818)
2026		(2,366,998)
Totals	$	(6,258,982)

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, 2020 actuarial valuation to June 30, 2021. The June 30, 2021, total pension liability was based on the following actuarial methods and assumptions:

Valuation date	June 30, 2020
Measurement date	June 30, 2021
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%
Mortality	Data for all Funds (1)

(1) 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.

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.

Note 12: 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, 2021.

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	$ 17,015,136
Current Discount Rate	7.15%
Net Pension Liability	$ 9,811,894
1.0% Increase	8.15%
Net Pension Liability	$ 3,857,076

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 13: Other Post-Employment Benefits

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) as a single-employer defined-benefit post-employment healthcare plan. 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 though the PERS system. To be eligible, employees must retire within one hundred and twenty days of their separation from employment with the City on or after age 50 (age 52 for PEPRA new hires) with at least 5 years of CalPERS service. Eligible employees receive up a to a maximum amount determined each year as a contribution toward the cost of monthly health premiums if the eligible retiree is covered in a CalPERS

Note 13: Other Post-Employment Benefits (Continued)

health plan. As of June 30, 2022, the maximum coverage rates are $649.57 a month, $1,249.14 a month, ad $1,688.88 a month for a retiree only, retiree plus 1, and retiree family tiers, respectively. The same equal benefit must be provided to retirees as active employees. 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, 2020 actuarial valuation, the Plan was providing benefits to 93 beneficiaries consisting of 50 active employees and 43 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.

Contributions

The City Council establishes health care coverage rates each fiscal 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 2021- 2022 the City paid $462,219 in post-employment healthcare costs directly to PERS and an additional contribution of $406,000 into the Trust during FY 2021-2022 for a total contribution amount of $862,219.

Net OPEB Liability

The City's net OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation dated June 30, 2020. Standard actuarial update procedures were used to project/discount from valuation to measurement date. The total OPEB liability was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless other specified:

Salary increases	2.75%
Investment rate of return	5.89%
Inflation	9.25%
Healthcare cost trend rates	
Pre-Medicare	5.50%
Medicare	4.00%

Note 13: Other Post-Employment Benefits (Continued)

Demographic actuarial assumptions used in the valuation are based on the CalPERS Pension Assumption Model, revised May 14, 2018 experience study. The mortality rates were those published by CalPERS adjusted to back out 15 years of Scale MP 2016 to central year 2015. There were no changes between the measurement date and the report date that are expected to have a significant effect on the total OPEB liability.

The Trust published an expected return of 6.71% for plan's portfolio prior to offset for non-imbedded investment related fees. This 6.71% 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 6.21 percent.

Discount Rate and Long-Term Expected Rate of Return

GASB No. 75 allows the use of a discount rate that is up to the expected long-term rate of return on the assets in the OPEB trust set aside to pay benefits, if the plan sponsor makes regular contributions to the trust such that the assets are not depleted at any point in the future. If the OPEB plan's actuary determines that contributions are not sufficient to keep the trust funded, a blend of the long-term rate of return and the yield or index rate for 20-year, tax-exempt municipal bonds will be used for the periods when the trust funds are not sufficient to cover benefit payments. Based on this requirement, the discount rate used to measure the total OPEB liability is 5.89%.

Changes in the OPEB Liability

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

Note 13: Other Post-Employment Benefits (Continued)

Service Cost	$	447,366
Interest		748,420
Difference between expected and actual experience		35,353
Changes of assumptions		583,430
Benefit payments		(462,219)
Net change in total OPEB liability		1,352,350
Total OPEB liability - beginning		11,835,609
Total OPEB liability - ending (a)	$	13,187,959
Plan fiduciary net position		
Contributions - employer (1)	$	868,219
Net investment income		(688,055)
Administrative expense		(29,705)
Benefit payments (1)		(462,219)
Net Change in plan fiduciary net position		(311,760)
Plan fiduciary net position - beginning		5,126,269
Plan fiduciary net position - ending (b)		4,814,509
Net OPEB liability - ending (a) - (b)	$	8,373,450

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

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 (4.89%) or 1 percentage point higher (6.89%) than the current discount rate:

	1% Decrease	Current	1% Increase
Net OPEB Liability	$ 10,421,380	$ 8,373,450	$ 6,708,106

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 (5.00% graded down to 3.04%) than the healthcare trend rate or 1 percentage point higher (7.00% graded down to 5.04%) than the current healthcare cost trend rates assumed to be 6.00% effective January 2022 and graded down to 4.04% for years 2024 and thereafter:

	1% Decrease	Healthcare Cost Rate	1% Increase
Net OPEB liability	$ 6,317,066	$ 8,373,450	$ 10,986,963

Note 13: Other Post-Employment Benefits (Continued)

OPEB Plan Fiduciary Net Position

Statement of Fiduciary Net Position - June 30, 2022

Assets	
Investments	
Managed account	$ 4,814,509
Total Assets	4,814,509
Net position restricted for post-employment benefits other than pensions	$ 4,814,509

Statement of Changes in Fiduciary Net Position for the Fiscal Year Ended June 30, 2022

Additions	
Employer Contributions (1)	$ 868,219
Investment income:	(688,055)
Net increase in fair value of investments	
Total Additions	180,164
Deductions	
Benefit payments (1)	(462,219)
Administrative expenses	(29,705)
Total Deductions	(491,924)
Net increase in net position	(311,760)
Net position restricted for post-employment benefits other than pensions	
Beginning of fiscal year	5,126,269
End of fiscal year	$ 4,814,509

(1) Includes $392,129 of pay-as-you-go contributions made from sources outside of the trust, plus an implicit subsidy amount of $70,090

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, 2022, are listed below:

Note 13: Other Post-Employment Benefits (Continued)

PARS Balanced HighMark Plus Portfolio

	Expected Rate of Return	
	Target Allocation	Target Allocation
Equity - Large Cap Core	32.00%	6.80%
Equity - Mid Cap Core	6.00%	6.80%
Equiity - Small Cap Core	9.00%	7.00%
Equity - Real Estate	2.00%	6.30%
Equity - International	7.00%	7.20%
Equity - Emerging Markets	4.00%	7.20%
Fixed Income - Short Term Bond	6.75%	3.50%
Fixed Income - Intermediate Term Bond	27.00%	4.20%
Fixed Income - High Yield	1.25%	6.30%
Cash	5.00%	2.70%

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, 2022, the annual money-weighted rate of return on investments, net of investment expense, was 5.89 percent. The money-weighted rate of return expresses investment performance, net of investment expense adjusted for the changing amounts invested.

Recognition of Deferred Outflows and Deferred Inflows of Resources

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

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

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

For the fiscal year ended June 30, 2022, the City recognized OPEB expense of $655,964 and reported deferred outflows of resources related to OPEB from the following sources:

Note 13: Other Post-Employment Benefits (Continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Change of Assumptions	$ 1,438,999	$ 481,619
Differences Between Expected and Actual Experience	948,550	-
Net Differences Between Projected and Actual Earnings on Investments	396,973	-
Total	$ 2,784,522	$ 481,619

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

Fiscal Year Ended June 30:	Deferred Outflows (Inflows) of Resources
2023	545,304
2024	542,530
2025	517,667
2026	396,857
2027	212,156
Thereafter	88,389

Note 14: Conduit Debt Obligations

Financial Cooperation Agreements

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

Note 15: Commitments and Contingencies

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.

Note 15: Commitments and Contingencies (Continued)

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.

Redevelopment Agency Dissolution and Successor Agency

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

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

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

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

Contractual Commitments

On July 1, 2021, the City entered into a contract with the Los Angeles Sheriff's Department to provide city law enforcement services for the 2021-2022 fiscal year for an estimated cost of $4.9 million.

Note 16: 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. The Successor Agency Trust for Assets of the Former Redevelopment Agency was dissolved during the year as all activities of the trust were completed. The remaining cash of $55,311 was returned to Los Angeles County in accordance with state law.

Prior Period Adjustment

A note receivable of $1,200,000 for a housing project was included in the trust fund in previous years. During the process of dissolving the trust, the City determined that the $1,200,000 housing project note should have been recorded as part of the City's housing successor agency the Former RDA Low and Moderate Housing Special Revenue Fund. With the approval of the oversight board, the Trust Fund transferred the note to the City. The Trust fund recorded a prior period adjustment to reduce opening net position of $1,255,311 by $1,200,000 for the note transferred for an restated net position of $55,311 as of July 1, 2021.

CITY OF DUARTE

BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Budgetary Fund Balance, July 1	$ 19,734,107	$ 19,734,107	$ 19,734,107	$ -
Resources (Inflows):				
Taxes	13,417,900	13,417,900	15,350,977	1,933,077
Licenses and permits	2,033,800	2,033,800	5,543,382	3,509,582
Intergovernmental	3,084,900	3,084,900	5,649,707	2,564,807
Charges for services	293,900	293,900	367,255	73,355
Use of money and property	255,300	255,300	97,803	(157,497)
Fines and forfeitures	265,000	265,000	691,627	426,627
Miscellaneous	152,400	152,400	220,874	68,474
Lease proceeds	-	-	102,048	102,048
Transfers in	781,400	781,400	601,110	(180,290)
Amounts Available for Appropriations	**40,018,707**	**40,018,707**	**48,358,890**	**8,340,183**
Charges to Appropriations (Outflows):				
Current:				
General government	5,728,600	6,208,800	5,959,841	248,959
Safety	6,695,300	6,698,400	6,752,388	(53,988)
Development	3,021,300	3,406,100	3,710,596	(304,496)
Recreation and cultural	2,550,700	2,397,400	2,582,759	(185,359)
Capital outlay	1,049,914	694,114	345,628	348,486
Debt service:				
Principal retirement	118,766	118,766	118,781	(15)
Interest and fiscal charges	5,628	5,628	5,631	(3)
Transfers out	722,100	804,600	788,688	15,912
Total Charges to Appropriations	**19,892,308**	**20,333,808**	**20,264,312**	**69,496**
Budgetary Fund Balance, June 30	**$ 20,126,399**	**$ 19,684,899**	**$ 28,094,578**	**$ 8,409,679**

See Note to Required Supplementary Information

CITY OF DUARTE

BUDGETARY COMPARISON SCHEDULE
LOW AND MODERATE HOUSING
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Budgetary Fund Balance, July 1 - Restated	$ 4,055,055	$ 4,055,055	$ 4,055,055	$ -
Resources (Inflows):				
Use of money and property	16,200	16,200	5,355	(10,845)
Amounts Available for Appropriations	**4,071,255**	**4,071,255**	**4,060,410**	**(10,845)**
Charges to Appropriations (Outflows):				
Current:				
Development	-	8,600	8,578	22
Total Charges to Appropriations	**-**	**8,600**	**8,578**	**22**
Budgetary Fund Balance, June 30	**$ 4,071,255**	**$ 4,062,655**	**$ 4,051,832**	**$ (10,823)**

See Note to Required Supplementary Information

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

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

	FY 15 Measurement Date June 30, 2014	FY 16 Measurement Date June 30, 2015	FY 17 Measurement Date June 30, 2016	FY 18 Measurement Date June 30, 2017
City's proportion of the net pension liability	0.03089%	0.029101%	0.30027%	0.29560%
City's proportionate share of the net pension liability	$ 8,486,349	$ 10,578,290	$ 12,675,786	$ 14,098,986
City's covered payroll	$ 2,467,539	$ 3,706,684	$ 3,970,085	$ 4,047,472
City's proportionate share of the net pension liability as a percentage of it's covered payroll	343.9%	285.4%	319.3%	348.3%
Plan's fiduciary net position as a percentage of the total pension liability	78.40%	79.82%	75.87%	73.31%

	FY 19 Measurement Date June 30, 2018	FY 20 Measurement Date June 30, 2019	FY 21 Measurement Date June 30, 2020	FY 21 Measurement Date June 30, 2021
City's proportion of the net pension liability	0.28309%	0.27900%	0.27813%	0.27327%
City's proportionate share of the net pension liability	$ 13,503,297	$ 14,091,516	$ 15,108,868	$ 9,811,894
City's covered payroll	$ 4,004,164	$ 4,272,231	$ 4,338,950	$ 4,381,600
City's proportionate share of the net pension liability as a percentage of it's covered payroll	337.2%	329.8%	348.2%	223.9%
Plan's fiduciary net position as a percentage of the total pension liability	77.69%	77.73%	77.71%	90.49%

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 eight years are shown.

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

SCHEDULE OF PENSION CONTRIBUTIONS

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

	Measurement Date June 30, 2018 Miscellaneous	Measurement Date June 30, 2019 Miscellaneous	Measurement Date June 30, 2020 Miscellaneous	Measurement Date June 30, 2021 Miscellaneous
Actuarially determined contribution (a)	$ 449,981	$ 459,105	$ 537,636	$ 525,340
Contribution in relation to the actuarially determined contribution (b)	(449,981)	(459,105)	(537,636)	(537,636)
Contribution deficiency (excess)	$ -	$ -	$ -	$ (12,296)
Covered payroll (c)	$ 4,047,472	$ 4,004,164	$ 4,272,231	$ 4,338,950
Contributions as a percentage of covered payroll	11.12%	11.47%	12.58%	12.11%

(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 that 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.

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 2020-2021 were from June 30, 2019 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	30-year direct rate smoothing
Actuarial assumptions	
Discount rate	7.15%
Inflation	2.50%
Projected salary increases	Varies by entry age and service
Payroll growth	2.75%
Individual salary growth	A merit scale varying in duration of employment coupled with an assumed annual inflation growth of 2.5% and an annual production growth of 0.25%
Retirement age	The probabilities of retirement are based on the 2015 CalPERS experience study for the period 1997 to 2011.
Mortality	The probabilities of mortality are based on CalPERS' specific data. The table includes 15 years of mortality improvements using Society of Actuaries 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.

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

CITY OF DUARTE

REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2022

SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS
Last Ten Fiscal Years*

	Measurement Period				
	2018	2019	2020	2021	2022
Total OPEB Liability					
Service cost	$ 258,408	$ 266,160	$ 327,023	$ 389,582	$ 447,366
Interest on the total OPEB liability	464,777	495,518	575,620	633,116	748,420
Differences between expected and actual experience	983,161	65,900	-	1,285,548	35,353
Changes of assumptions	-	2,167,125	(331,435)	(419,273)	583,430
Benefit payments (1)	(662,583)	(359,809)	(365,155)	(431,406)	(462,219)
Net change in total OPEB liability	1,043,763	2,634,894	206,053	1,457,567	1,352,350
Total OPEB liability - beginning	6,493,332	7,537,095	10,171,989	10,378,042	11,835,609
Total OPEB liability - ending (a)	$ 7,537,095	$ 10,171,989	$ 10,378,042	$ 11,835,609	$ 13,187,959
Plan Fiduciary Net Position					
Contribution - employer (1)	$ 915,033	$ 651,809	$ 741,655	$ 876,406	$ 868,219
Net Increase in fair value of investments	189,196	176,444	81,965	996,936	(688,055)
Benefit payments (1)	(662,583)	(359,809)	(365,155)	(431,406)	(462,219)
Administrative expense	(13,347)	-	-	(24,255)	(29,705)
Net Change in plan fiduciary net position	428,299	468,444	458,465	1,417,681	(311,760)
Plan fiduciary net position - beginning	2,353,380	2,781,679	3,250,123	3,708,588	5,126,269
Plan fiduciary net position - ending (b)	$ 2,781,679	$ 3,250,123	$ 3,708,588	$ 5,126,269	$ 4,814,509
Net OPEB liability (a) - (b)	$ 4,755,416	$ 6,921,866	$ 6,669,454	$ 6,709,340	$ 8,373,450
Plan fiduciary net position as a percentage of total OPEB liability	36.91%	31.95%	35.73%	43.31%	36.51%
Covered-employee payroll	$ 4,211,793	$ 3,926,264	$ 4,325,247	$ 3,579,723	$ 3,613,652
Net OPEB liability as a percentage of covered-employee payroll	112.91%	176.30%	154.20%	187.43%	231.72%

(1): Amount includes implicit subsidy associated with benefits paid.
*Fiscal Year 2018 was the 1st year of implementation therefore only 5 years are shown.

REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2022

SCHEDULE OF OPEB CONTRIBUTIONS
Last Ten Fiscal Years*

	Fiscal Year 6/30/2018	Fiscal Year 6/30/2019	Fiscal Year 6/30/2020	Fiscal Year 6/30/2021	Fiscal Year 6/30/2022
Contractually Determined Contribution (CDC)	$1,491,134	$ 782,535	$ 803,739	$ 876,406	$ 868,219
Contributions in relation to the CDC	(915,033)	(651,809)	(741,655)	(876,406)	(868,219)
Contribution deficiency (excess)	$ 576,101	$ 130,726	$ 62,084	$ -	$ -
Covered-employee payroll	$4,211,793	$3,926,264	$4,325,247	$3,579,723	$3,613,652
Contributions as a percentage of covered-employee payroll	21.73%	16.60%	17.15%	24.48%	24.03%

*Fiscal Year 2018 was the 1st year of implementation therefore only 5 years are shown.

NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 202

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

BUDGETARY COMPARISON SCHEDULE
COMMUNITY IMPROVEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Budgetary Fund Balance, July 1	$ 776,404	$ 776,404	$ 776,404	$ -
Resources (Inflows):				
Intergovernmental	648,300	1,476,900	-	(1,476,900)
Use of money and property	1,400	1,400	3,744	2,344
Transfers in	-	48,500	48,511	11
Amounts Available for Appropriations	1,426,104	2,303,204	828,659	(1,474,545)
Charges to Appropriations (Outflows):				
Transportation	-	247,000	35,500	211,500
Capital outlay	882,000	1,229,600	462,979	766,621
Total Charges to Appropriations	882,000	1,476,600	498,479	978,121
Budgetary Fund Balance, June 30	$ 544,104	$ 826,604	$ 330,180	$ (496,424)

See Note to Required Supplementary Information

CITY OF DUARTE

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2022

	Special Revenue Funds			
	State Gasoline Tax	Lighting and Landscaping	Community Development Block Grant	Supplemental Law Enforcement
Assets:				
Pooled cash and investments	$ 2,213,478	$ 187,906	$ -	$ 42,008
Receivables:				
Taxes	40,430	31,374	-	-
Grants	-	-	2,992	-
Restricted assets:				
Cash and investments fiscal agents	-	-	-	-
Total Assets	**$ 2,253,908**	**$ 219,280**	**$ 2,992**	**$ 42,008**
Liabilities, Deferred Inflows of Resources, and Fund Balances:				
Liabilities:				
Accounts payable	$ 27,035	$ 92,004	$ 1,450	$ 42,008
Accrued liabilities	-	-	-	-
Unearned revenues	-	24,700	-	-
Retention payable	-	-	-	-
Due to other funds	-	-	1,928	-
Total Liabilities	**27,035**	**116,704**	**3,378**	**42,008**
Deferred Inflows of Resources:				
Unavailable revenues	-	-	1,377	-
Total Deferred Inflows of Resources	**-**	**-**	**1,377**	**-**
Fund Balances:				
Restricted for:				
Development projects	-	102,576	-	-
Recreation and culture	-	-	-	-
Transportation	2,226,873	-	-	-
Debt service	-	-	-	-
Unassigned	-	-	(1,763)	-
Total Fund Balances (deficits)	**2,226,873**	**102,576**	**(1,763)**	**-**
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	**$ 2,253,908**	**$ 219,280**	**$ 2,992**	**$ 42,008**

CITY OF DUARTE

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2022

	Special Revenue Funds			
	Air Quality Management	Measure M	Quimby Act	Prop A
Assets:				
Pooled cash and investments	$ 132,540	$ 667,984	$ 67,648	$ 966,211
Receivables:				
Taxes	-	-	-	-
Grants	7,057	-	-	-
Restricted assets:				-
Cash and investments fiscal agents	-	-	-	-
Total Assets	**$ 139,597**	**$ 667,984**	**$ 67,648**	**$ 966,211**
Liabilities, Deferred Inflows of Resources, and Fund Balances:				
Liabilities:				
Accounts payable	$ -	$ -	$ -	$ 57,604
Accrued liabilities	-	-	-	197
Unearned revenues	-	-	-	-
Retention payable	-	-	-	-
Due to other funds	-	-	-	-
Total Liabilities	**-**	**-**	**-**	**57,801**
Deferred Inflows of Resources:				
Unavailable revenues	7,057	-	-	-
Total Deferred Inflows of Resources	**7,057**	**-**	**-**	**-**
Fund Balances:				
Restricted for:				
Development projects	-	-	-	-
Recreation and culture	-	-	67,648	-
Transportation	132,540	667,984	-	908,410
Debt service	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances (deficits)	**132,540**	**667,984**	**67,648**	**908,410**
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	**$ 139,597**	**$ 667,984**	**$ 67,648**	**$ 966,211**

CITY OF DUARTE

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2022

	Special Revenue Funds			
	Housing Authority	Prop C Transit	PEG	Measure R LR Transit
Assets:				
Pooled cash and investments	$ 2,000,389	$ 274,987	$ 46,547	$ 987,619
Receivables:				
Taxes	-	-	-	-
Grants	-	-	8,451	-
Restricted assets:				
Cash and investments fiscal agents	-	-	-	-
Total Assets	**$ 2,000,389**	**$ 274,987**	**$ 54,998**	**$ 987,619**
Liabilities, Deferred Inflows of Resources, and Fund Balances:				
Liabilities:				
Accounts payable	$ -	$ 47,576	$ 5,868	$ -
Accrued liabilities	-	161	-	-
Unearned revenues	-	-	-	-
Retention payable	-	-	-	2,879
Due to other funds	-	-	-	-
Total Liabilities	**-**	**47,737**	**5,868**	**2,879**
Deferred Inflows of Resources:				
Unavailable revenues	-	-	-	
Total Deferred Inflows of Resources	**-**	**-**	**-**	**-**
Fund Balances:				
Restricted for:				
Development projects	2,000,389	-	49,130	-
Recreation and culture	-	-	-	-
Transportation	-	227,250	-	984,740
Debt service	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances (deficits)	**2,000,389**	**227,250**	**49,130**	**984,740**
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	**$ 2,000,389**	**$ 274,987**	**$ 54,998**	**$ 987,619**

CITY OF DUARTE

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2022

	Special Revenue Funds			Capital Project Fund
	Measure W	**SB1/RMRA**	**Bicycle and Pedestrian**	**Inclusionary Housing**
Assets:				
Pooled cash and investments	$ 192,210	$ 790,134	$ -	$ 528,609
Receivables:				
Taxes	-	-	-	-
Grants	-	75,436	1,321	-
Restricted assets:				
Cash and investments fiscal agents	-	-	-	-
Total Assets	**$ 192,210**	**$ 865,570**	**$ 1,321**	**$ 528,609**
Liabilities, Deferred Inflows of Resources, and Fund Balances:				
Liabilities:				
Accounts payable	$ 1,453	$ -	$ -	$ -
Accrued liabilities	-	-	-	-
Unearned revenues	-	-	-	-
Retention payable	-	22,969	-	-
Due to other funds	-	-	1,374	-
Total Liabilities	**1,453**	**22,969**	**1,374**	**-**
Deferred Inflows of Resources:				
Unavailable revenues	-	-	-	-
Total Deferred Inflows of Resources	**-**	**-**	**-**	**-**
Fund Balances:				
Restricted for:				
Development projects	190,757	-	-	528,609
Recreation and culture	-	-	-	-
Transportation	-	842,601	-	-
Debt service	-	-	-	-
Unassigned	-	-	(53)	-
Total Fund Balances (deficits)	**190,757**	**842,601**	**(53)**	**528,609**
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	**$ 192,210**	**$ 865,570**	**$ 1,321**	**$ 528,609**

CITY OF DUARTE

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2022

	Debt Service Funds		Total Nonmajor Governmental Funds
	Town Center Debt Service	Infrastructure Debt Service	
Assets:			
Pooled cash and investments	$ 109,631	$ -	$ 9,207,901
Receivables:			
Taxes	-	-	71,804
Grants	-	-	95,257
Restricted assets:			
Cash and investments fiscal agents	1	-	1
Total Assets	**$ 109,632**	**$ -**	**$ 9,374,963**
Liabilities, Deferred Inflows of Resources, and Fund Balances:			
Liabilities:			
Accounts payable	$ -	$ -	$ 274,998
Accrued liabilities	-	-	358
Unearned revenues	-	-	24,700
Retention payable	-	-	25,848
Due to other funds	-	-	3,302
Total Liabilities	**-**	**-**	**329,206**
Deferred Inflows of Resources:			
Unavailable revenues	-		8,434
Total Deferred Inflows of Resources	**-**	**-**	**8,434**
Fund Balances:			
Restricted for:			
Development projects	-	-	2,871,461
Recreation and culture	-	-	67,648
Transportation	-	-	5,990,398
Debt service	109,632	-	109,632
Unassigned	-	-	(1,816)
Total Fund Balances (deficits)	**109,632**	**-**	**9,037,323**
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	**$ 109,632**	**$ -**	**$ 9,374,963**

CITY OF DUARTE

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICITS) NONMAJOR GOVERNMENTAL FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Special Revenue Funds			
	State Gasoline Tax	Lighting and Landscaping	Community Development Block Grant	Supplemental Law Enforcement
Revenues:				
Assessments	$ -	$ 1,001,926	$ -	$ -
Intergovernmental	509,683	-	5,273	161,285
Charges for services	-	-	-	-
Use of money and property	3,589	-	-	56
Total Revenues	**513,272**	**1,001,926**	**5,273**	**161,341**
Expenditures:				
Current:				
Safety	-	-	-	161,341
Development	-	1,180,768	-	-
Transportation	318,220	-	-	-
Capital outlay	-	-	7,000	-
Debt service:				
Principal retirement	-	-		-
Interest and fiscal charges	-	-		-
Total Expenditures	**318,220**	**1,180,768**	**7,000**	**161,341**
Excess (Deficiency) of Revenues Over (Under) Expenditures	195,052	(178,842)	(1,727)	-
Other Financing Sources (Uses):				
Transfers in	-	519,340	-	-
Transfers out	(63,644)	(343,200)	-	-
Total Other Financing Sources (Uses)	**(63,644)**	**176,140**	**-**	**-**
Net Changes in Fund Balances	131,408	(2,702)	(1,727)	-
Fund Balances (Deficits), Beginning of Fiscal Year	2,095,465	105,278	(36)	-
Prior period adjustments	-	-	-	-
Fund balances (Deficits), Beginning of Fiscal Year, as Restated	2,095,465	105,278	(36)	-
Fund Balances (Deficits), End of Fiscal Year	**$ 2,226,873**	**$ 102,576**	**$ (1,763)**	**$ -**

CITY OF DUARTE

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICITS) NONMAJOR GOVERNMENTAL FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Special Revenue Funds			
	Air Quality Management	Measure M	Quimby Act	Prop A
Revenues:				
Assessments	$ -	$ -	$ -	$ -
Intergovernmental	20,373	385,237	-	585,355
Charges for services	-	-	-	-
Use of money and property	13,908	960	115	1,612
Total Revenues	**34,281**	**386,197**	**115**	**586,967**
Expenditures:				
Current:				
Safety	-	-	-	-
Development	-	-	-	-
Transportation	-	-	-	408,389
Capital outlay	10,019	48,500	-	46,645
Debt service:				
Principal retirement	21,493	-	-	-
Interest and fiscal charges	381	-	-	-
Total Expenditures	**31,893**	**48,500**	**-**	**455,034**
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,388	337,697	115	131,933
Other Financing Sources (Uses):				
Transfers in	-	-	-	-
Transfers out	-	(9,700)	-	(48,800)
Total Other Financing Sources (Uses)	**-**	**(9,700)**	**-**	**(48,800)**
Net Changes in Fund Balances	2,388	327,997	115	83,133
Fund Balances (Deficits), Beginning of Fiscal Year	130,152	339,987	67,533	825,277
Prior period adjustments	-	-	-	-
Fund balances (Deficits), Beginning of Fiscal Year, as Restated	130,152	339,987	67,533	825,277
Fund Balances (Deficits), End of Fiscal Year	**$ 132,540**	**$ 667,984**	**$ 67,648**	**$ 908,410**

CITY OF DUARTE

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICITS) NONMAJOR GOVERNMENTAL FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Special Revenue Funds			
	Housing Authority	Prop C Transit	PEG	Measure R LR Transit
Revenues:				
Assessments	$ -	$ -	$ -	$ -
Intergovernmental	-	453,981	-	340,431
Charges for services	-	-	32,736	-
Use of money and property	3,631	455	73	1,908
Total Revenues	**3,631**	**454,436**	**32,809**	**342,339**
Expenditures:				
Current:				
Safety	-	-	-	-
Development	22,899	-	-	-
Transportation	-	331,548	-	-
Capital outlay	-	38,164	19,818	357,577
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	**22,899**	**369,712**	**19,818**	**357,577**
Excess (Deficiency) of Revenues Over (Under) Expenditures	(19,268)	84,724	12,991	(15,238)
Other Financing Sources (Uses):				
Transfers in	-	-	-	-
Transfers out	-	(40,000)	-	(71,515)
Total Other Financing Sources (Uses)	**-**	**(40,000)**	**-**	**(71,515)**
Net Changes in Fund Balances	(19,268)	44,724	12,991	(86,753)
Fund balances (Deficits), Beginning of of Fiscal Year	2,019,657	182,526	36,139	1,071,493
Prior period adjustments	-	-	-	-
Fund balances (Deficits), Beginning of Fiscal Year, as Restated	2,019,657	182,526	36,139	1,071,493
Fund Balances (Deficits), End of Fiscal Year	**$ 2,000,389**	**$ 227,250**	**$ 49,130**	**$ 984,740**

CITY OF DUARTE

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICITS) NONMAJOR GOVERNMENTAL FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Special Revenue Funds			Capital Project Fund
	Measure W	SB1/RMRA	Bicycle and Pedestrian	Inclusionary Housing
Revenues:				
Assessments	$ -	$ -	$ -	$ -
Intergovernmental	248,433	433,346	44,047	-
Charges for services	-	-	-	-
Use of money and property	180	1,244	-	893
Total Revenues	**248,613**	**434,590**	**44,047**	**893**
Expenditures:				
Current:				
Safety	-	-	-	-
Development	90,850	-	-	-
Transportation	-	115,276	-	-
Capital outlay	17,460	-	44,100	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	**108,310**	**115,276**	**44,100**	**-**
Excess (Deficiency) of Revenues Over (Under) Expenditures	140,303	319,314	(53)	893
Other Financing Sources (Uses):				
Transfers in	-	-	-	-
Transfers out	-	(23,055)	-	-
Total Other Financing Sources (Uses)	**-**	**(23,055)**	**-**	**-**
Net Changes in Fund Balances	140,303	296,259	(53)	893
Fund balances (Deficits), Beginning of of Fiscal Year	50,454	546,342	-	527,716
Prior period adjustments	-	-	-	-
Fund balances (Deficits), Beginning of Fiscal Year, as Restated	50,454	546,342	-	527,716
Fund Balances (Deficits), End of Fiscal Year	**$ 190,757**	**$ 842,601**	**$ (53)**	**$ 528,609**

CITY OF DUARTE

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICITS) NONMAJOR GOVERNMENTAL FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Debt Service Funds		Total
	Town Center Debt Service	Infrastructure Debt Service	Total Nonmajor Governmental Funds
Revenues:			
Assessments	$ -	$ -	$ 1,001,926
Intergovernmental	-	-	3,187,444
Charges for services	-	-	32,736
Use of money and property	211	-	28,835
Total Revenues	**211**	**-**	**4,250,941**
Expenditures:			
Current:			
Safety	-	-	161,341
Development	-	-	1,294,517
Transportation	-	-	1,173,433
Capital outlay	-	-	589,283
Debt service:			
Principal retirement	147,303	158,010	326,806
Interest and fiscal charges	5,377	62,826	68,584
Total Expenditures	**152,680**	**220,836**	**3,613,964**
Excess (Deficiency) of Revenues Over (Under) Expenditures	(152,469)	(220,836)	636,977
Other Financing Sources (Uses):			
Transfers in	-	220,837	740,177
Transfers out	-	(1,196)	(601,110)
Total Other Financing Sources (Uses)	**-**	**219,641**	**139,067**
Net Changes in Fund Balances	(152,469)	(1,195)	776,044
Fund balances (Deficits), Beginning of of Fiscal Year	262,101	1,195	8,261,279
Prior period adjustments	-	-	-
Fund balances (Deficits), Beginning of Fiscal Year, as Restated	262,101	1,195	8,261,279
Fund Balances (Deficits), End of Fiscal Year	**$ 109,632**	**$ -**	**$ 9,037,323**

CITY OF DUARTE

BUDGETARY COMPARISON SCHEDULE
STATE GASOLINE TAX
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Budgetary Fund Balance, July 1	$ 2,095,465	$ 2,095,465	$ 2,095,465	$ -
Resources (Inflows):				
Intergovernmental	523,900	523,900	509,683	(14,217)
Use of money and property	7,100	7,100	3,589	(3,511)
Amounts Available for Appropriations	2,626,465	2,626,465	2,608,737	(17,728)
Charges to Appropriations (Outflows):				
Transportation	908,000	915,000	318,220	596,780
Capital outlay	10,000	10,000	-	10,000
Transfers out	183,600	185,000	63,644	121,356
Total Charges to Appropriations	1,101,600	1,110,000	381,864	728,136
Budgetary Fund Balance, June 30	$ 1,524,865	$ 1,516,465	$ 2,226,873	$ 710,408

CITY OF DUARTE

BUDGETARY COMPARISON SCHEDULE
LIGHTING AND LANDSCAPING
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Budget Amounts Original	Budget Amounts Final	Actual Amounts	Variance with Final Budget Positive (Negative)
Budgetary Fund Balance, July 1	$ 105,278	$ 105,278	$ 105,278	$ -
Resources (Inflows):				
Assessments	977,700	977,700	1,001,926	24,226
Transfers in	498,800	498,800	519,340	20,540
Amounts Available for Appropriations	1,581,778	1,581,778	1,626,544	44,766
Charges to Appropriations (Outflows):				
Development	1,193,600	1,253,100	1,180,768	72,332
Transfers out	343,200	343,200	343,200	-
Total Charges to Appropriations	1,536,800	1,596,300	1,523,968	72,332
Budgetary Fund Balance, June 30	$ 44,978	$ (14,522)	$ 102,576	$ 117,098

CITY OF DUARTE

BUDGETARY COMPARISON SCHEDULE
COMMUNITY DEVELOPMENT BLOCK GRANT
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Budgetary Fund Balance, July 1	$ (36)	$ (36)	$ (36)	$ -
Resources (Inflows):				
Intergovernmental	500,000	500,000	5,273	(494,727)
Amounts Available for Appropriations	499,964	499,964	5,237	(494,727)
Charges to Appropriations (Outflows):				
Capital outlay	500,000	500,000	7,000	493,000
Total Charges to Appropriations	500,000	500,000	7,000	493,000
Budgetary Fund Balance, June 30	$ (36)	$ (36)	$ (1,763)	$ (1,727)

CITY OF DUARTE

BUDGETARY COMPARISON SCHEDULE
SUPPLEMENTAL LAW ENFORCEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Budgetary Fund Balance, July 1	$ -	$ -	$ -	$ -
Resources (Inflows):				
Intergovernmental	160,000	221,200	161,285	(59,915)
Use of money and property	200	200	56	(144)
Amounts Available for Appropriations	160,200	221,400	161,341	(60,059)
Charges to Appropriations (Outflows):				
Safety	160,000	221,400	161,341	60,059
Total Charges to Appropriations	160,000	221,400	161,341	60,059
Budgetary Fund Balance, June 30	$ 200	$ -	$ -	$ -

CITY OF DUARTE

BUDGETARY COMPARISON SCHEDULE
AIR QUALITY MANAGEMENT DISTRIBUTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Budgetary Fund Balance, July 1	$ 130,152	$ 130,152	$ 130,152	$ -
Resources (Inflows):				
Intergovernmental	30,000	30,000	20,373	(9,627)
Use of money and property	400	400	13,908	13,508
Amounts Available for Appropriations	160,552	160,552	164,433	3,881
Charges to Appropriations (Outflows):				
Capital outlay	-	18,300	10,019	8,281
Debt service:				
Principal retirement	-	-	21,493	(21,493)
Interest and fiscal charges	-	-	381	(381)
Total Charges to Appropriations	-	18,300	31,893	(13,593)
Budgetary Fund Balance, June 30	$ 160,552	$ 142,252	$ 132,540	$ (9,712)

CITY OF DUARTE

BUDGETARY COMPARISON SCHEDULE
MEASURE M
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Budget Amounts Original	Budget Amounts Final	Actual Amounts	Variance with Final Budget Positive (Negative)
Budgetary Fund Balance, July 1	$ 339,987	$ 339,987	$ 339,987	$ -
Resources (Inflows):				
Intergovernmental	308,600	308,600	385,237	76,637
Use of money and property	1,300	1,300	960	(340)
Amounts Available for Appropriations	649,887	649,887	726,184	76,297
Charges to Appropriations (Outflows):				
Capital outlay	79,000	79,000	48,500	30,500
Transfers out	15,800	15,800	9,700	6,100
Total Charges to Appropriations	94,800	94,800	58,200	36,600
Budgetary Fund Balance, June 30	$ 555,087	$ 555,087	$ 667,984	$ 112,897

CITY OF DUARTE

BUDGETARY COMPARISON SCHEDULE
QUIMBY ACT
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Budgetary Fund Balance, July 1	$ 67,533	$ 67,533	$ 67,533	$ -
Resources (Inflows):				
Use of money and property	200	200	115	(85)
Amounts Available for Appropriations	67,733	67,733	67,648	(85)
Budgetary Fund Balance, June 30	$ 67,733	$ 67,733	$ 67,648	$ (85)

CITY OF DUARTE

BUDGETARY COMPARISON SCHEDULE
PROPOSITION A TRANSIT
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Budgetary Fund Balance, July 1	$ 825,277	$ 825,277	$ 825,277	$ -
Resources (Inflows):				
Intergovernmental	437,700	437,700	585,355	147,655
Use of money and property	4,600	4,600	1,612	(2,988)
Amounts Available for Appropriations	1,267,577	1,267,577	1,412,244	144,667
Charges to Appropriations (Outflows):				
Transportation	441,600	441,600	408,389	33,211
Capital outlay	46,800	46,800	46,645	155
Transfers out	48,800	48,800	48,800	-
Total Charges to Appropriations	537,200	537,200	503,834	33,366
Budgetary Fund Balance, June 30	$ 730,377	$ 730,377	$ 908,410	$ 178,033

CITY OF DUARTE

BUDGETARY COMPARISON SCHEDULE
HOUSING AUTHORITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Budgetary Fund Balance, July 1	$ 2,019,657	$ 2,019,657	$ 2,019,657	$ -
Resources (Inflows):				
Use of money and property	4,500	4,500	3,631	(869)
Amounts Available for Appropriations	2,024,157	2,024,157	2,023,288	(869)
Charges to Appropriations (Outflows):				
Development	55,300	55,300	22,899	32,401
Total Charges to Appropriations	55,300	55,300	22,899	32,401
Budgetary Fund Balance, June 30	$ 1,968,857	$ 1,968,857	$ 2,000,389	$ 31,532

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CITY OF DUARTE

BUDGETARY COMPARISON SCHEDULE
PROPOSITION C TRANSIT
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Budgetary Fund Balance, July 1	$ 182,526	$ 182,526	$ 182,526	$ -
Resources (Inflows):				
Intergovernmental	363,000	363,000	453,981	90,981
Use of money and property	1,200	1,200	455	(745)
Amounts Available for Appropriations	546,726	546,726	636,962	90,236
Charges to Appropriations (Outflows):				
Transportation	361,800	361,800	331,548	30,252
Capital outlay	38,300	38,300	38,164	136
Transfers out	40,000	40,000	40,000	-
Total Charges to Appropriations	440,100	440,100	409,712	30,388
Budgetary Fund Balance, June 30	$ 106,626	$ 106,626	$ 227,250	$ 120,624

CITY OF DUARTE

BUDGETARY COMPARISON SCHEDULE
PEG
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Budgetary Fund Balance, July 1	$ 36,139	$ 36,139	$ 36,139	$ -
Resources (Inflows):				
Charges for services	34,700	34,700	32,736	(1,964)
Use of money and property	100	100	73	(27)
Amounts Available for Appropriations	70,939	70,939	68,948	(1,991)
Charges to Appropriations (Outflow):				
Capital outlay	-	55,000	19,818	35,182
Total Charges to Appropriations	-	55,000	19,818	35,182
Budgetary Fund Balance, June 30	$ 70,939	$ 15,939	$ 49,130	$ 33,191

BUDGETARY COMPARISON SCHEDULE
MEASURE R LR TRANSIT
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Budgetary Fund Balance, July 1	$ 1,071,493	$ 1,071,493	$ 1,071,493	$ -
Resources (Inflows):				
Intergovernmental	272,300	272,300	340,431	68,131
Use of money and property	4,400	4,400	1,908	(2,492)
Amounts Available for Appropriations	1,348,193	1,348,193	1,413,832	65,639
Charges to Appropriations (Outflows):				
Capital outlay	450,000	450,000	357,577	92,423
Transfers out	90,000	90,000	71,515	18,485
Total Charges to Appropriations	540,000	540,000	429,092	110,908
Budgetary Fund Balance, June 30	$ 808,193	$ 808,193	$ 984,740	$ 176,547

CITY OF DUARTE

BUDGETARY COMPARISON SCHEDULE
MEASURE W
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Budgetary Fund Balance, July 1	$ 50,454	$ 50,454	$ 50,454	$ -
Resources (Inflows):				
Intergovernmental	250,000	250,000	248,433	(1,567)
Use of money and property	-	-	180	180
Amounts Available for Appropriations	300,454	300,454	299,067	(1,387)
Charges to Appropriations (Outflows):				
Development	-	-	90,850	(90,850)
Capital outlay	238,000	238,000	17,460	220,540
Total Charges to Appropriations	238,000	238,000	108,310	129,690
Budgetary Fund Balance, June 30	$ 62,454	$ 62,454	$ 190,757	$ 128,303

CITY OF DUARTE

BUDGETARY COMPARISON SCHEDULE
SB1/RMRA
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Budgetary Fund Balance, July 1	$ 546,342	$ 546,342	$ 546,342	$ -
Resources (Inflows):				
Intergovernmental	416,300	416,300	433,346	17,046
Use of money and property	1,300	1,300	1,244	(56)
Amounts Available for Appropriations	963,942	963,942	980,932	16,990
Charges to Appropriations (Outflows):				
Transportation	300,000	300,000	115,276	184,724
Transfers out	60,000	60,000	23,055	36,945
Total Charges to Appropriations	360,000	360,000	138,331	221,669
Budgetary Fund Balance, June 30	$ 603,942	$ 603,942	$ 842,601	$ 238,659

CITY OF DUARTE

BUDGETARY COMPARISON SCHEDULE
BICYCLE AND PEDESTRIAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Budget Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
Budgetary Fund Balance, July 1	$ -	$ -	$ -	$ -
Resources (Inflows):				
Intergovernmental	15,900	44,100	44,047	(53)
Amounts Available for Appropriations	15,900	44,100	44,047	(53)
Charges to Appropriations (Outflow):				
Capital Outlay	15,900	44,100	44,100	-
Total Charges to Appropriations	15,900	44,100	44,100	-
Budgetary Fund Balance, June 30	$ -	$ -	$ (53)	$ (53)

CITY OF DUARTE

BUDGETARY COMPARISON SCHEDULE
INCLUSIONARY HOUSING
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Budget Amounts Original	Budget Amounts Final	Actual Amounts	Variance with Final Budget Positive (Negative)
Budgetary Fund Balance, July 1	$ 527,716	$ 527,716	$ 527,716	$ -
Resources (Inflows):				
Use of money and property	1,900	1,900	893	(1,007)
Amounts Available for Appropriations	529,616	529,616	528,609	(1,007)
Budgetary Fund Balance, June 30	$ 529,616	$ 529,616	$ 528,609	$ (1,007)

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CITY OF DUARTE

BUDGETARY COMPARISON SCHEDULE
TOWN CENTER
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Budgetary Fund Balance, July 1	$ 262,101	$ 262,101	$ 262,101	$ -
Resources (Inflows):				
Use of money and property	-	-	211	211
Amounts Available for Appropriations	262,101	262,101	262,312	211
Charges to Appropriations (Outflows):				
Principal retirement	147,300	147,300	147,303	(3)
Interest and fiscal charges	7,100	7,100	5,377	1,723
Total Charges to Appropriations	154,400	154,400	152,680	1,720
Budgetary Fund Balance, June 30	$ 107,701	$ 107,701	$ 109,632	$ 1,931

CITY OF DUARTE

BUDGETARY COMPARISON SCHEDULE
INFRASTRUCTURE
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Budgetary Fund Balance, July 1	$ 1,195	$ 1,195	$ 1,195	$ -
Resources (Inflows):				
Use of money and property	100	100	-	(100)
Transfers in	223,300	223,300	220,837	(2,463)
Amounts Available for Appropriations	224,595	224,595	222,032	(2,563)
Charges to Appropriations (Outflows):				
Principal retirement	158,000	158,000	158,010	(10)
Interest and fiscal charges	62,800	62,800	62,826	(26)
Interest and fiscal charges	62,800	62,800	1,196	61,604
Total Charges to Appropriations	283,600	283,600	222,032	61,568
Budgetary Fund Balance, June 30	$ (59,005)	$ (59,005)	$ -	$ 59,005