MINUTES
LA PUENTE CITY COUNCIL
SPECIAL CLOSED SESSION MEETING OF
NOVEMBER 9, 2018

Per *Robert's Rules of Order Newly Revised 11th Edition*, minutes are a record of the actions taken by the body. These minutes do not include a summary of the discussion but only reflect the action taken by the body. A complete audio recording of this meeting is available on the City's website www.lapuente.org.

A Special Closed Session Meeting of the City Council of the City of La Puente was held in the Council Chambers of City Hall, 15900 East Main Street, La Puente, California, on Friday, November 9, 2018, at 12:00 p.m.

CALL TO ORDER

Mayor Lewis called the meeting to order at 12:02 p.m.

ROLL CALL

Members present:	Lewis, Holloway, Argudo, Munoz, Solis.
Members absent:	None.
Staff members present:	City Attorney James Casso, City Clerk Sheryl Garcia, Development Services Director John Di Mario

PLEDGE OF ALLEGIANCE

Development Services Director Di Mario led the pledge.

ORAL COMMUNICATIONS

None.

RECESS INTO CLOSED SESSION

The City Council recessed into closed session at 12:03 p.m. to discuss items as posted on the agenda.

1. THE CITY COUNCIL WILL RECESS TO CLOSED SESSION, PUBLIC EMPLOYMENT, TITLE: CITY MANAGER
   Pursuant to Government Code Section 54957(b)(1)

RECONVENE TO OPEN SESSION

The City Council reconvened to open session at 1:20 p.m.

REPORT OUT OF CLOSED SESSION

City Attorney Casso reported that as to Item 1, a motion was made by Council Member Argudo, seconded by Council Member Munoz, and a 5-0 vote was taken. Direction was given to the City Attorney, no final action was taken and there was nothing further to report.

ADJOURNMENT

There being no further business before the City Council, Mayor Lewis adjourned the meeting at 1:21 p.m. in memory of the Borderline Bar & Grill tragedy.

Approved this 8th day of January, 2019.

______________________________	______________________________
Sheryl Garcia	Valerie Munoz
City Clerk	Mayor/Chair

MINUTES
LA PUENTE CITY COUNCIL AND SUCCESSOR AGENCY
REGULAR MEETING OF
NOVEMBER 13, 2018

Per *Robert's Rules of Order Newly Revised 11th Edition*, minutes are a record of the actions taken by the body. These minutes do not include a summary of the discussion but only reflect the action taken by the body. A complete audio recording of this meeting is available on the City's website www.lapuente.org.

A Regular Meeting of the City Council of the City of La Puente was held in the Council Chambers of City Hall, 15900 East Main Street, La Puente, California, on Tuesday, November 13, 2018, at 7:00 p.m.

CALL TO ORDER

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

ROLL CALL

Members present:	Lewis, Holloway, Argudo, Munoz, Solis.
Members absent:	None.
Staff members present:	Transition Manager Bob Lindsey, City Attorney James Casso, Director of Administrative Services Troy Butzlaff, Director of Development Services John Di Mario, City Clerk Sheryl Garcia, Director of Community Services Roxanne Lerma, Management Analyst Anissa Livas, Management Assistant Cece Dunlap, and City Engineer William Pagett.

PLEDGE OF ALLEGIANCE

Jackie Fonseca, Sierra Vista Middle School student, led the Pledge of Allegiance.

PRESENTATIONS

Morgan Navarro, Sunset Elementary School student, spoke about school activities such as the turkey trot event, Veterans Day ceremony, and the Great Shake Out event. She thanked the Hacienda La Puente School District Police and Sheriff Department for the leadership in helping their school stay safe. She noted they completed red ribbon week event by saying no to drugs and promoting healthy choices. She stated she is looking forward to upcoming LEAD events, wished everyone a happy Thanksgiving and thanked all veterans for their service.

Angelica Hernandez, Sierra Vista Middle School student, spoke about red ribbon week and the door decorating contest that encouraged students to stay drug free. She thanked Mayor Pro Tem Holloway for judging the contest. She noted during the fall fundraiser she sold 108 boxes of chocolate; and thanked the City Council for allowing the school to participate in the turkey trot and participation in their school's Veterans Day celebration.

AGENDA ITEM NO. A-1

Veronica Plata, Sparks Middle School student, spoke about her leadership class and noted what amazing person her teacher is. She shared Spartan updates such as the turkey trot event, and patriotic artwork created by students. She thanked the City Council for its partnership with Project LEAD and for giving the opportunity to learn about local government.

Adrian Garay, Workman Elementary School student, spoke about the S.T.A.R. (Stop Think Act and Reflect) program. He also explained the AR (Accelerated Reader) Wars, which students read books, take tests, receive points and complete against classes. He noted every grade has a goal to meet.

Lizabeth Lechuga, Workman Elementary School student, spoke about her participation and winning second place in the LEAD turkey trot and thanked those who cheered for the runners. She further spoke about "falling in love with reading" a book collecting event to donate books to an orphanage in Rosemead.

Mayor Lewis introduced La Puente High School Principal Fernando Sanchez, who presented certificates of recognition to the La Puente High School's Girls Volleyball Team.

Mayor Lewis presented a certificate of recognition to Lieutenant Pete Cacheiro for his dedication to making the community safer and effecting change.

Elena Robles, on behalf of Congresswoman Grace Napolitano, presented Lieutenant Cacheiro with a certificate.

Hacienda La Puente Unified School District Police Chief John Babbitt, presented Lieutenant Cacheiro with a certificate.

West Covina Police Chief Mark Taylor and Covina Police Chief John Curley, presented Lieutenant Cacheiro with a plaque.

Andrea Moreno, on behalf of Supervisor Hilda Solis, presented Lieutenant Cacheiro with a certificate.

Transition Manager Lindsey stated Lieutenant Cacheiro has been a big part of his life and exemplifies what everyone should want in law enforcement. He noted Lieutenant Cacheiro is a hero and thanked the Lieutenant's family for allowing him to be at work so often and for their own sacrifices.

Captain Murakami stated he has high regard for Lieutenant Cacheiro as a professional, for the resources he has brought to the City and for keeping the crime rate down. He noted Lieutenant Cacheiro truly loves La Puente and is greatly appreciated by the Sheriff's department.

Mayor Pro Tem Holloway thanked Lieutenant Cacheiro for his hard work in making the City better and acknowledged the SAO team for their great work.

Council Member Munoz thanked Lieutenant Cacheiro for everything he does, for putting the community first and for the extra resources he has brought to the City.

Council Member Solis stated he appreciates everything Lieutenant Cacheiro does for the City.

Council Member Argudo stated it has been a pleasure working with Lieutenant Cacheiro and thanked him for the positive changes he made to the City's code enforcement department.

Mayor Lewis announced that Lieutenant Cacheiro had recently been appointed to the Executive Board of National Little League and would be representing all Little Leagues in the United States. She spoke about Lieutenant Cacheiro's contributions to the community including arranging for food, clothing and shoes for the needy and that the Sheriff's team is here for the community year round.

At 7:51 p.m., the City Council recessed and reconvened at 8:05 p.m.

Council Member Solis announced per Government Code section 54954.2(b)(2), he would like to add a matter to the agenda as Item E-5, as the item was brought before the City Council earlier in the day.

A motion was made by Council Member Solis, seconded by Council Member Argudo, to add a matter to the agenda as Item E-5, Consideration of an Employment Agreement for City Manager Services with Robert Lindsey, per Government Code section 54954.2(b)(2). The motion carried by the following roll call vote:

AYES:	Lewis, Holloway, Argudo, Munoz, Solis
NOES:	None
ABSTAIN:	None
ABSENT:	None

ORAL COMMUNICATIONS

Manuel Maldonado noted he was happy to see the great number of people voting during the election and the importance of voting. He requested the sales tax increase be earmarked for certain expenditures and not placed into the general fund.

Mayor Lewis clarified the sales tax measure was placed on the ballot by the voters.

BOARDS/COMMISSION/COMMITTEE REPORTS

Mayor Pro Tem Holloway noted the Mosquito and Vector Control District had a discussion about stormwater issues and the effect on the District and residents. He further noted there are new devices to capture trash from storm drains, which provides a breeding ground for mosquitos. He stated the District is working with elected officials for consideration on new regulations.

A. MINUTES OF PREVIOUS CITY COUNCIL AND SUCCESSOR AGENCY

A-1 READ AND APPROVE THE MINUTES OF THE CITY COUNCIL AND SUCCESSOR AGENCY MEETINGS OF OCTOBER 23, 2018

A motion was made by Council Member Munoz, seconded by Council Member Argudo, to waive the reading and approve the minutes of the City Council and Successor Agency meeting of October 23, 2018. The motion carried by the following roll call vote:

AYES: Lewis, Holloway, Argudo, Munoz, Solis
NOES: None
ABSTAIN: None
ABSENT: None

B. PUBLIC HEARINGS BEFORE THE CITY COUNCIL

B-1 PUBLIC HEARING AND CONSIDERATION OF ADOPTION OF A RESOLUTION VACATING THE PUBLIC ALLEY EASEMENT LOCATED ON ASSESSOR PARCEL NUMBER 8472-037-007 (ALSO KNOWN AS 1103 NORTH HACIENDA BOULEVARD) WITHIN THE CITY OF LA PUENTE

Director of Development Services Di Mario provided a staff report and PowerPoint presentation.

Mayor Lewis opened the public hearing.

Manuel Maldonado spoke about homeless in the alley and questioned if they will be attracted to the area if it is landscaped. Director of Development Services Di Mario noted the alley referenced by Mr. Maldonado is a different alley and the siteplan incorporates a gate so parking will be secure. He further noted the alley will remain one way.

Mayor Lewis closed the public hearing.

In response to a question by Council Member Argudo, Director of Development Services Di Mario noted the gate will open during business hours then closed after. The project applicant confirmed all clearances had been received by the Fire Department.

A motion was made by Mayor Pro Tem Holloway, seconded by Council Member Argduo, to adopt Resolution No. 18-5452, vacating the public alley easement located on Assessor Parcel Number 8472-037-007 (also known as 1103 North Hacienda Boulevard) within the City of La Puente and notice of exemption regarding same. The motion carried by the following roll call vote:

AYES: Lewis, Holloway, Argudo, Munoz, Solis
NOES: None
ABSTAIN: None
ABSENT: None

B-2 CONSIDERATION OF A COMPREHENSIVE SCHEDULE OF FEES AND CHARGES ASSESSED BY THE CITY FOR SERVICES AND MUNICIPAL ACTIVITIES PROVIDED TO THE PUBLIC

Director of Administrative Services Butzlaff provided a staff report and recommended the City Council schedule the public hearing on this matter for January 22, 2019.

Council Member Munoz stated the ad hoc committee met on November 8, 2018 to review fees, increases, park programs, and review the schedules. She noted the ad hoc committee will bring this item back to the City Council for review. Council Member Argudo noted that there are deficiencies and opportunities and thanked staff for providing necessary information.

Mayor Lewis opened the public hearing. There being no speakers wishing to speak, Mayor Lewis continued the public hearing to January 22, 2019.

C. UNFINISHED BUSINESS OF THE CITY COUNCIL – None

D. CITY COUNCIL CONSENT CALENDAR

Council Member Solis pulled items D-1, D-2 and D-3 for further discussion.

A motion was made by Council Member Solis, seconded by Council Member Argudo, to approve Consent Calendar Items D-4 and D-5. The motion carried by the following roll call vote:

AYES:	Lewis, Holloway, Argudo, Munoz, Solis
NOES:	None
ABSTAIN:	None
ABSENT:	None

D-1 CONSIDERATION OF A RESOLUTION APPROVING WARRANT REGISTER NOS. 1461 AND 59

This item was pulled by Council Member Solis for further discussion.

Council Member Solis requested and was provided clarification on several warrant register items.

A motion was made by Council Member Argudo, seconded by Council Member Solis, to adopt Resolution No. 18-5453 approving Warrant Register No. 1461 and Resolution No. SA 18-87 approving Warrant Register No. 59. The motion carried by the following roll call vote:

AYES:	Lewis, Holloway, Argudo, Munoz, Solis
NOES:	None
ABSTAIN:	None
ABSENT:	None

D-2 CONSIDERATION OF AN AMENDMENT TO THE PROFESSIONAL SERVICES AGREEMENT WITH BARR & CLARK, INC. FOR ASBESTOS AND LEAD BASED PAINT TESTING TO EXTEND THE TERM FOR A PERIOD OF ONE YEAR AND INCREASE THE PAYMENT AMOUNT BY $15,000

This item was pulled by Council Member Solis for further discussion.

In response to an inquiry by Council Member Solis, Director of Development Services Di Mario explained the grant and loan payback process. Discussion ensued regarding the period of the agreement for asbestos and testing of lead paint.

A motion was made by Council Member Argudo, seconded by Council Member Munoz, to approve Amendment No. 3 with Barr & Clark, Inc. for asbestos and lead based paint testing services and authorize the Transition Manager to execute the amendment on behalf of the City. The motion carried by the following roll call vote:

AYES:	Lewis, Holloway, Argudo, Munoz, Solis
NOES:	None
ABSTAIN:	None
ABSENT:	None

D-3 CONSIDERATION OF A RESOLUTION ADOPTING A SOCIAL MEDIA POLICY

This item was pulled by Council Member Solis for further discussion.

Director of Administrative Services Butzlaff noted that the policy will have no cost to the City and is modeled after the JPIA policy for staff when using third party media sites.

Council Member Holloway was given clarification by City Attorney Casso on potential Brown Act violations in regards to social media usage.

In response to an inquiry by Mayor Lewis regarding photos of children, Director of Administrative Services Butzlaff noted that the City should have a standard policy regarding parental consent for taking photos of children at City events.

A motion was made by Council Member Argudo, seconded by Council Member Munoz, to adopt Resolution No. 18-5454 adopting a Social Media Policy for the City La Puente. The motion carried by the following roll call vote:

AYES:	Lewis, Holloway, Argudo, Munoz, Solis
NOES:	None
ABSTAIN:	None
ABSENT:	None

D-4 CONSIDERATION OF A RESOLUTION GRANTING A FEE WAIVER FOR THE MAINTENANCE, FIELD USE, FIELD LIGHTS AND EVENT SECURITY AND ABSORBING THE COST OF THE SPECIAL EVENT INSURANCE ASSOCIATED WITH THE LA PUENTE YOUTH COALITION'S USE OF LA PUENTE PARK FOR A COMMUNITY CARNIVAL

Action taken: The City Council adopted Resolution No. 18-5455 approving a request for a fee waiver for the Youth Coalition's Carnival.

D-5 CONSIDERATION OF AN AMENDMENT TO THE PROFESSIONAL SERVICES AGREEMENT WITH SIEMENS INDUSTRY INC., FOR TRAFFIC SIGNAL MAINTENANCE SERVICES TO CONSENT TO THE TRANSFER TO SIEMENS MOBILITY, INC.

Action taken: The City Council approved Amendment No. 1 with Siemens Mobility, Inc., for traffic signal maintenance services.

E. NEW BUSINESS TO BE CONSIDERED BY THE CITY COUNCIL

E-1 DISCUSSION AND DIRECTION REGARDING THE CITY'S GRAFFITI ABATEMENT PROGRAM (COUNCIL MEMBER SOLIS)

Council Member Solis provided a PowerPoint presentation regarding the City's graffiti abatement program. Discussion ensued regarding color matching, setting basic guidelines with maintenance staff, cost recovery, Puente Pride Commission involvement, Code Enforcement assistance, and creating a system for tracking graffiti.

Transition Manager Lindsey noted that he has met with the Maintenance team and there is a plan in place for best abatement practices. Council Member Holloway requested a report back in a reasonable amount of time regarding graffiti abatement progress.

E-2 DISCUSSION AND DIRECTION REGARDING LOS ANGELES COUNTY SHERIFF'S DEPARTMENT SERVICE LEVELS AND LA PUENTE SPECIAL ASSIGNMENT TEAM (MAYOR LEWIS)

Discussion ensued regarding adding an additional deputy to the Special Assignment Team and increasing the amount of funding in the budget to $50,000 for saturation patrol. Transition Manager Lindsey noted that the additional deputy will be a growth item.

A motion was made by Council Member Argudo, seconded by Mayor Lewis, to add an additional $50,000 to the budget and bring in additional SAO member through the growth item process. The motion carried by the following roll call vote:

AYES: Lewis, Holloway, Argudo, Munoz, Solis
NOES: None
ABSTAIN: None
ABSENT: None

Director of Administrative Services Butzlaff indicated that the necessary budget adjustments will be brought back during the mid-year budget review for City Council approval.

E-3 CONSIDERATION OF A RESOLUTION CASTING THE CITY'S VOTES FOR A COUNCIL MEMBER TO REPRESENT CITIES WITHOUT PRESCRIPTIVE WATER PUMPING RIGHTS ON THE BOARD OF THE SAN GABRIEL BASIN WATER QUALITY AUTHORITY

A motion was made by Mayor Lewis, seconded by Council Member Argudo, to adopt Resolution No. 18-5456 casting the City's votes for Valerie Munoz to represent cities without prescriptive water pumping rights on the Board of the San Gabriel Basin Water Quality Authority. The motion carried by the following roll call vote:

AYES:	Lewis, Holloway, Argudo, Munoz, Solis
NOES:	None
ABSTAIN:	None
ABSENT:	None

E-4 DISCUSSION AND DIRECTION REGARDING PUENTE PRIDE COMMITTEE APPOINTMENTS (MAYOR LEWIS)

Mayor Lewis requested a discussion regarding the recent vacancy on the Puente Pride Commission. Discussion ensued regarding modernizing and updating the Puente Pride bylaws and changing direction for the commission. Puente Pride Commissioner, Deborah Pringle, commented on issues of property upkeep, beautifying the La Puente community, adopting a family, community involvement, and expanding the Commission's impact.

City Council further discussed beautification awards, elderly and disabled property owners, observing apartment complexes as well as homes, and adding more members to the Commission. Council Member Solis and Mayor Lewis were appointed to the Puente Pride Ad Hoc Committee.

Mayor Lewis stated that the Ad Hoc Committee would review the bylaws regarding vacancies and adding more members.

E-5 CONSIDERATION OF AN EMPLOYMENT AGREEMENT FOR CITY MANAGER SERVICES WITH ROBERT LINDSEY

Council Member Solis requested this item be added to the agenda per Government Code section 54954.2(b)(2)

City Attorney Casso presented a draft employment agreement that was negotiated with Transition Manager Lindsey. He noted negotiations were completed at 9:45 a.m., and final resolution was made at approximately 4:00 p.m. City Attorney Casso noted that the employment agreement is for a 2-year term with Transition Manager Lindsey serving as interim City Manager effective immediately and as City Manager effective January 1, 2019, through and including the termination date of the contract on December 31, 2020. City Attorney Casso further spoke regarding pay and benefits.

A motion was made by Council Member Argudo, seconded by Council Member Munoz, to adopt Employment Agreement for City Manager Services with Robert Lindsey. The motion carried by the following roll call vote:

AYES:	Lewis, Holloway, Argudo, Munoz, Solis
NOES:	None
ABSTAIN:	None
ABSENT:	None

RECESS INTO CLOSED SESSION

The City Council recessed into closed session at 10:04 p.m. to discuss items as posted on the agenda. At the request of Council Member Solis, Item 3 was removed from the agenda.

1. THE CITY COUNCIL WILL RECESS TO CLOSED SESSION, CONFERENCE WITH LEGAL COUNSEL ANTICIPATED LITIGATION
   Initiation of litigation pursuant to Government Code Section 54956.9(d)(4) (one potential case)

2. THE CITY COUNCIL WILL RECESS TO CLOSED SESSION, CONFERENCE WITH LEGAL COUNSEL ANTICIPATED LITIGATION
   Significant exposure to litigation pursuant to Government Code Section 54956.9(d)(2) (two potential cases)

3. THE CITY COUNCIL WILL RECESS TO CLOSED SESSION, PUBLIC EMPLOYMENT, TITLE: CITY MANAGER
   Pursuant to Government Code Section 54957(b)(1) (Council Member Solis)

RECONVENE TO OPEN SESSION

The City Council reconvened to open session at 10:49 p.m.

REPORT OUT OF CLOSED SESSION

City Attorney Casso reported that as to Item 1, direction was given to the City Attorney's office. No final action taken.

City Attorney Casso reported that as to Item 2, on both matters, direction was given to the City Manager and City Attorney's office. Nothing further to report.

City Attorney Casso noted there was a motion to continue the meeting beyond 10:30 p.m.

City Attorney Casso reported as to Item 2, Council Member Argudo recused himself from the second matter due to a potential or actual conflict of interest.

ADHOC COMMITTEE REPORTS

Landscape and Lighting District: Nothing to report.

Code Enforcement: Nothing to report.

La Puente Park and Youth Program Oversight: Mayor Lewis noted a committee meeting is scheduled for November 16, 2018, at 8:00 a.m.

Military Banner Recognition Program: Nothing to report.

Public Art: Nothing to report.

Community Alliance: Nothing to report.

Grant Writing: Nothing to report.

Traffic Sign Inventory and Revitalization: Nothing to report.

Noise Ordinance: Nothing to report.

Comprehensive Fee Schedule: Nothing to report.

Communications: Nothing to report.

AB 1234 REPORTS – None

ORAL COMMENTS FROM COUNCIL

Mayor Pro Tem Holloway inquired on ethics training; and he thanked staff and everyone involved in the Veterans Day ceremony.

Mayor Lewis noted the Veterans Day ceremony was beautiful and well-attended by members of the community; and she was pleased with the ribbon cutting ceremony for the Public Safety office held on November 13, 2018 at 5:00 p.m.

ORAL COMMENTS FROM STAFF – None

There being no further business before the City Council, Mayor Lewis adjourned the meeting at 10:52 p.m. in the memory of Ventura County Sergeant Helus.

Approved this 8th day of January, 2019.

________________________	________________________
Sheryl Garcia	Valerie Munoz
City Clerk	Mayor/Chair

MINUTES
LA PUENTE CITY COUNCIL
SPECIAL MEETING OF
NOVEMBER 30, 2018

Per *Robert's Rules of Order Newly Revised 11th Edition*, minutes are a record of the actions taken by the body. These minutes do not include a summary of the discussion but only reflect the action taken by the body. A complete audio recording of this meeting is available on the City's website www.lapuente.org.

A Special Meeting of the City Council of the City of La Puente was held in the Council Chambers of City Hall, 15900 East Main Street, La Puente, California, on Friday, November 30, 2018, at 4:00 p.m.

CALL TO ORDER

Mayor Lewis called the meeting to order at 4:06 p.m.

ROLL CALL

Members present:	Lewis, Holloway, Argudo, Munoz, Solis.
Members absent:	None.
Staff members present:	Interim City Manager Bob Lindsey, City Attorney James Casso, Finance Manager Troy Grunklee and Administrative Assistant Norma Ramirez.

PLEDGE OF ALLEGIANCE

Finance Manager Grunklee led the pledge.

ORAL COMMUNICATIONS

None.

SM-1 DISCUSSION AND DIRECTION REGARDING A REVISION TO THE SERVICE LEVEL AUTHORIZATION (FORM 575) BETWEEN THE CITY AND THE LOS ANGELES COUNTY SHERIFF'S DEPARTMENT

Interim City Manager Lindsey provided a staff report on recommended changes to the Sheriff's Department contracted service levels. He stated he was seeking authorization from the City Council to move a .5 position from the patrol side of the contract to the SAO side of the contract, giving the City an additional Special Assignment Team (SAO) member.

Finance Manager Grunklee provided an overview of the budgeted amounts for the Sheriff's Department for Fiscal Year 18-19. He further provided a projection of the Sheriff's Department rate increase for the coming year.

A motion was made by Council Member Argudo, seconded by Council Member Munoz, to approve a revision to the Service Level Authorization (Form 575) between the City and the Los Angeles County Sheriff's Department. The motion carried by the following roll call vote:

AYES:	Lewis, Holloway, Argudo, Munoz, Solis
NOES:	None
ABSTAIN:	None
ABSENT:	None

SM-2 DISCUSSION AND DIRECTION REGARDING THE CITYWIDE STREET NAME SIGN REPLACEMENT PROJECT AND REPORT BY THE TRAFFIC SIGN INVENTORY AND REVITALIZATION AD HOC COMMITTEE

Council Member Argudo provided a report on behalf of the ad hoc committee on the rollout of the new street signs. He stated the ad hoc committee looked at options such as rolling out the signs all at once for uniformity, funding sources and how to brand the City. He noted initial direction from the City Council was a green/white color scheme but the committee wanted further input from the City Council. Discussion ensued regarding reflectivity, longevity, color schemes, addition of the City logo to the sign and cost. Council Member Munoz suggested as part of the project house numbers be painted on the sidewalks.

Interim City Manager Lindsey discussed the two bids received for installation of the signs and the potential to receive a better rate if the bids were separated out for fabrication and installation. Discussion ensued regarding painting the poles to match the street signs for a uniform look and to make graffiti abatement easier.

Mayor Lewis noted this is the time to think about other elements that were not discussed when the sign template was originally picked, such as beautification, maintenance, and long term planning.

Direction was given to Staff to return with several sign mockups that would include brown/white and green/white color schemes, bamboo font, all capital letters, the block number, a bell design and the City logo. Direction was further given to decide on the sign prior to re-bidding the project and for Staff to cease review of the two bids received.

SM-3 DISCUSSION AND DIRECTION REGARDING THE 2019 HOLIDAY PARADE AND TREE LIGHTING CEREMONY

Interim City Manager Lindsey provided a staff report on this item. He noted there may be opportunities to reduce the bills future for items such as car rentals and the California Highway Patrol. He stated the parade and tree lighting ceremony is scheduled on the same night as the Sheriff's Department holiday party and it is difficult to find resources without spending on overtime because deputies are attending the party. He asked the City Council if they would like staff to consider splitting the tree lighting and parade and holding the parade on Saturday.

Discussion ensued regarding Friday night traffic, allowing working families more opportunity to prepare for and attend the parade, cost saving measures and conflicting activities within the community.

Direction was given to Staff to survey the parades of surrounding communities and provide options to the City Council.

ORAL COMMENTS FROM COUNCIL

Council Member Argudo noted this was his last official meeting and thanked his colleagues. He further noted he was leaving at a time when the City had a high caliber of city manager.

Mayor Lewis stated it had been a pleasure working with Council Member Argudo and noted they had accomplished a lot together. She announced the coronation of Ms. La Puente would take place at La Puente Live at 6:00 p.m.

ORAL COMMENTS FROM STAFF – None

ADJOURNMENT

There being no further business before the City Council, Mayor Lewis adjourned the meeting at 5:19 p.m. in memory of Rebecca Flores.

Approved this 8th day of January, 2019.

Sheryl Garcia	Valerie Munoz
City Clerk	Mayor/Chair

MINUTES
LA PUENTE CITY COUNCIL AND SUCCESSOR AGENCY
REGULAR MEETING OF
DECEMBER 11, 2018

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A Regular Meeting of the City Council of the City of La Puente was held in the Council Chambers of City Hall, 15900 East Main Street, La Puente, California, on Tuesday, December 11, 2018, at 7:00 p.m.

CALL TO ORDER

Mayor Lewis called the meeting to order at 7:01 p.m.

ROLL CALL

Members present:	Lewis, Holloway, Argudo, Munoz and Solis.
Members absent:	None.
Staff members present:	Interim City Manager Bob Lindsey, City Attorney James Casso, Director of Administrative Services Troy Butzlaff, Director of Development Services John Di Mario, City Clerk Sheryl Garcia, Director of Community Services Roxanne Lerma, Finance Manager Troy Grunklee, Management Analyst Anissa Livas, and City Engineer William Pagett.

PLEDGE OF ALLEGIANCE

The La Puente High School Junior ROTC Color Guard presented the colors and led the pledge of allegiance.

PRESENTATIONS

Daniella Molina, Sunset Elementary School student, spoke about practicing for the school Christmas show on December 20, 2018, and preparing for the science Olympia competition in March 2019. She talked about speeding, graffiti abatement, sidewalk vendors and a downtown area which is healthy and successful.

Saray Zarazua, Workman Elementary School student, spoke about a program at her school to assist students who are bullied. She stated she talks to various classes about why bullying is not good and how to deal with.

Mayor Lewis presented certificates of recognition to HQ Narcotics Bureau personnel David Faria, Mark Montoya, Mark Brewster and Jose Luciano for keeping the community safe.

AGENDA ITEM NO. A-1

Mayor Lewis presented a certificate of recognition to ESPN Dodgers narrator Hector Zapata for supporting children in the community.

Yamileth Gil, Workman Elementary School student, spoke about the City's December 7, 2018, Holiday parade and thanked the City for hosting it each year.

ORAL COMMUNICATIONS

Alejandro Parades spoke about the passing of his brother.

Azanet Avina spoke about the passing of Rufino Paredes.

Taurina Marquez spoke about the passing of her son.

Bob Cruz, on behalf of SoCal Gas, spoke about Senate Bill 3232 and the potential for State mandates requiring all buildings to use electricity as opposed to using gas. He suggested a balanced approach to energy including gas and electric.

Manuel Maldonado spoke about the election and the City Council working to improve the community. He thanked Mayor Lewis for the new police substation at the Community Center. He noted that that money generated from the newly passed sales tax measure should be properly utilized as stated on the flyers for the measure. He further spoke about the process for appointing Planning Commissioners and stated his thanks for Interim City Manager Lindsey.

Jasmine Escajeda, Workman Elementary School student, noted her concerns about the seats on La Puente Link and stated the buses needed new seats for the comfort of the passengers.

Marty Paz thanked the Sheriff's Department for providing food to the needy during Thanksgiving. He thanked Council Member Argudo for his service and wished incoming Council Member Klinakis the best.

Frank Sanchez stated the City's Holiday parade was excellent and organized. He noted he was glad to see the sales tax measure was approved and hoped to see improvements in the park with the money. He stated incoming Council Member Klinakis will do a great job and is here for the community and the youth.

Luis Molina, Sparks Middle School student, talked about participating in advanced band and enjoyed being able to represent his school. He spoke about upcoming school activities including a field trip to USC and the Natural History Museum.

CERTIFICATION OF ELECTION RESULTS

CONSIDERATION OF A RESOLUTION CERTIFYING THE RESULTS OF THE NOVEMBER 6, 2018, GENERAL MUNICIPAL ELECTION (CONSOLIDATED)

A motion was made by Council Member Argudo, seconded by Council Member Solis, to adopt Resolution No. 18-5457 reciting the fact of the General Municipal Election (consolidated) held on November 6, 2018. The motion carried by the following roll call vote:

AYES:	Lewis, Holloway, Argudo, Munoz and Solis.
NOES:	None.
ABSTAIN:	None.
ABSENT:	None.

INSTALLATION OF OFFICERS AND REORGANIZATION

OUTGOING REMARKS BY MAYOR AND COUNCIL MEMBERS

Council Member Argudo thanked his family, friends, supporters as well as his adversaries. He spoke about his accomplishments since being elected Council Member in 2009, including public safety expansion, park renovations, bike lanes, and economic development. He congratulated the incoming Council Members and stated his hope that the City would continue to keep moving forward. He thanked Senator Ed Hernandez for his guidance.

Ruby Duenas, on behalf of Assembly Member Ian Calderon, presented Council Member Argudo with a certificate.

Veronica Lopez, on behalf of Assembly Member Blanca Rubio, presented Council Member Argudo with a certificate.

Andrea Moreno, on behalf of Supervisor Hilda Solis, presented Council Member Argudo with a certificate.

Mayor Pro Tem Cory Moss, on behalf of the City of Industry, presented Council Member Argudo with a certificate.

Mayor Lewis, on behalf of the City, presented Council Member Argudo with a commendation and award.

Mayor Lewis thanked her colleagues for their support and trusting in her leadership.

Jeff Lewis presented Mayor Lewis with flowers.

Interim City Manager Lindsey presented Mayor Lewis with a crystal vase.

Andrea Moreno, on behalf of Supervisor Hilda Solis, presented Mayor Lewis with a certificate.

Ruby Duenas, on behalf of Assembly Member Ian Calderon, presented Mayor Lewis with a certificate.

Mary, on behalf of Villanueva U.S.A. non-profit organization and Congresswoman Norma Torres, presented Mayor Lewis with a certificate.

Betsy, on behalf of the Press Medium Honor Power Press, presented Mayor Lewis with a certificate.

Interim City Manager Bob Lindsey, on behalf of Miguel Fraga, First Secretary for the Embassy of the Republic of Cuba, presented Mayor Lewis with a recognition letter.

INSTALLATION OF OFFICERS AND OATHS OF OFFICE

Assistant Sheriff Tim Murakami administered the oath of office to incoming Council Member Klinakis.

City Clerk Garcia administered the oath of office to incoming Council Member Munoz.

City Clerk Garcia presented Council Member Klinakis and Council Member Munoz with a Certificate of Election.

SELECTION OF MAYOR AND MAYOR PRO TEM

City Clerk Garcia opened the floor for nominations for Mayor.

Council Member Klinakis nominated Council Member Munoz for Mayor. With no other nominations, the nominations were closed and a roll call vote was taken.

AYES:	Holloway, Klinakis, Lewis, Munoz, Solis.
NOES:	None.
ABSTAIN:	None.
ABSENT:	None.

Mayor Munoz opened the floor for nominations for Mayor Pro Tem.

Mayor Munoz nominated Council Member Klinakis for Mayor Pro Tem. With no other nominations, the nominations were closed and a roll call vote was taken.

AYES:	Munoz, Holloway, Klinakis, Lewis, Solis.
NOES:	None.
ABSTAIN:	None.
ABSENT:	None.

INCOMING REMARKS BY MAYOR, MAYOR PRO TEM AND COUNCIL MEMBERS

Mayor Munoz thanked her colleagues, her family, and the community for their support for the past 4 years of her term as Council Member and stated she was looking forward to serving as Mayor.

Mayor Pro Tem Klinakis thanked Assistant Sheriff Tim Murakami, his supporters, and his family for their ongoing support, and stated he looked forward to working with staff and his colleagues to keep the City moving forward.

ORAL COMMENTS FROM COUNCIL – None

ORAL COMMENTS FROM STAFF – None

ADJOURNMENT

There being no further business before the City Council, Mayor Munoz adjourned the meeting at 8:46 p.m.

Approved this 8th day of January, 2019.

Sheryl Garcia	Valerie Munoz
City Clerk	Mayor/Chair

City of La Puente
AGENDA REPORT

To:	Mayor and City Council	For meeting of: January 8, 2019
From:	Bob Lindsey, City Manager	Date: January 3, 2019
By:	John Di Mario, Development Services Director Gisel Rubio, Rehabilitation Grant Specialist	

SUBJECT: CONSIDERATION OF A RESOLUTION APPROVING THE CITY'S COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM FOR FISCAL YEAR 2019-20

BACKGROUND

The primary national objectives of the Federal Community Development Block Grant ("CDBG") program are to undertake activities that benefit low- and moderate-income persons and/or eliminate slum and blight conditions in the City. The program requires that at least 70 percent of the program funds be spent on activities that benefit low- and moderate-income persons.

The Federal Department of Housing and Urban Development ("HUD") promulgates the funds and regulations for the CDBG program. Cities with populations below 50,000 do not receive funding directly from HUD, but instead participate through the Los Angeles Urban County Program. For La Puente, the City receives its CDBG funds as a "participating city" through the Los Angeles County Community Development Commission ("CDC").

The CDC has notified the City that the estimated CDBG allocation for Fiscal Year (FY) 2019-20 will be $359,565 which has increased $31,651 from the prior year. Each City's allocation is based on a formula that factors in the City's population, poverty level, and overcrowding percentage. The allocation for FY 2018-2019 was $327,914. The allocation amount may change slightly when the final figures are announced by HUD. This usually occurs in the spring, prior to the start of the new program year in July.

The City Council is required to hold a public hearing to solicit input from the community for the use of CDBG funds for FY 2019-20. A resolution approving the City's use of the funds must be submitted to the CDC by February 1, 2019. The funds become available to be expended on the intended activities beginning on July 1, 2019.

PUBLIC HEARING NOTICE

A notice of the public hearing was posted on December 20, 2018, in three (3) public places as required by the La Puente Municipal Code.

ELIGIBLE ACTIVITIES FOR FUNDING

The types of activities that may be funded under the program, provided they meet one of the national objectives, include the following:

- Land acquisition and disposition;
- Development of, and improvements to, public facilities;
- Street and other infrastructure improvements;
- Demolition and clearance of property improvements;
- Code enforcement in predominantly low- and moderate-income census tracts/block groups;
- Public service activities up to 15 percent of the annual allocation;
- Residential and commercial rehabilitation;
- Economic development activities;
- ADA improvements.

INELIGIBLE ACTIVITIES

Activities or projects for which CDBG funds cannot be used include, but are not limited to, the following:

- Construction of city halls, county administrative buildings, or other facilities in which the legislative, judicial, or general administrative affairs of the government are conducted;
- Purchase of equipment, unless otherwise required for program purposes;
- Operating and maintenance expenses;
- General government expenses; and
- Political activities.

ONGOING PROJECTS

For the FY 2019-20 program year, Staff is proposing the continuation of the City's three (3) current year and regular on-going projects. A description of each of the projects is provided below:

Public Services

Public Service Activities are programs that undertake social activities, such as family counseling, health care, senior citizen services, and day care activities. Public service expenditures cannot exceed 15 percent (15%) of the City's annual CDBG allocation. For FY 2019-20 the amount is $53,934.75. Currently, all CDBG public service funds are being used for staffing at the Senior Center facility to provide services and activities for seniors.

Housing Rehabilitation

This program offers grants to rehabilitate single family homes that are owned and occupied by low- and moderate-income households. Approximately 1,495 homes have been improved since the program began in 1979.

Grants of up to $12,000 are offered, with $5,000 of this amount reserved for testing, abatement, and clearance monitoring of asbestos and/or lead, if necessary, with $7,000.00 directed towards improvements to the property. For more substantial repairs, eligible applicants can also receive a zero (0%) percent interest deferred loan of up to $37,790.00 through the City's separately funded Cal-Home loan program.

Based on the City's FY 2019-20 allocation; Staff recommends that the Housing Rehabilitation Program be budgeted at $105,630.25. Staff is also recommending utilizing $10,000 in un-programmed funds from loan repayments and unspent funds from the previous fiscal year for a total of $115,630.25 for FY 2019-20. Based on this funding, it is anticipated that 11 grants will be completed during the 2019-20 fiscal year. Should additional funds become available during FY 2019-20, this project budget can be increased to perform 8 additional grants.

Code Enforcement

This program would continue to fund Code Enforcement personnel activities in low- and moderate-income residential areas of the City to identify property maintenance and code violations. The Code Enforcement division works with the property owners and/or residents to correct the violations. The program will refer those property owners who may be income eligible to the Housing Rehabilitation Program for improvements to the property. Staff recommends that funding for FY 2019-20 be set at $200,000. This is based on the number and area of low- and moderate-income block groups as a percentage of the entire City and the cases developed from those areas. Funding for the Code Enforcement program has increased $20,000 to fund a Code Enforcement Part-Time Office Assistant position.

FY 2019-2020 CDBG PROJECTS SUMMARY

Staff is seeking City Council's approval of the recommended FY 2019-20 CDBG projects as discussed above and summarized in the funding table below:

Project Title	**Funding Amount**
Public Service/Senior Services	$ 53,934.75*
Housing Rehabilitation	105,630.25**
Code Enforcement	200,000.00
FY 2018-19 ANNUAL ALLOCATION	$ 359,565.00
Un-Programmed Funds	10,000.00**
GRAND TOTAL	**$ 369,565.00**

*****Maximum amount limited to 15% of total CDBG Annual allocation
******$10,000 of un-programmed funds will also be programmed to the Housing Rehabilitation Program

The attached resolution has been prepared which includes the recommended funding amounts as listed above by project name.

FISCAL IMPACT

There is no impact to the current 2018-19 Fiscal Year budget. As part of the budget planning process for the 2019-20 Fiscal Year, CDBG funding will be budgeted for the three projects in the amounts listed in the table on the previous page.

RECOMMENDATION

It is recommended that the City Council: (1) open the public hearing and take public testimony; and (2) adopt Resolution No. 19-5458 authorizing the City's CDBG Program for Fiscal Year 2019-20.

ATTACHMENTS

Attachment "A": Resolution No. 19-5458

RESOLUTION NO. 19-5458

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LA PUENTE, CALIFORNIA, APPROVING THE CITY'S COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM FOR FISCAL YEAR 2019-20

WHEREAS, on August 22, 1974, the President of the United States signed into law the Housing and Community Development Act of 1974 ("Act"); and

WHEREAS, the primary goals of Title I of the Act are the development of viable urban communities by providing decent housing and a suitable living environment, and expanding economic opportunities, principally for persons of low- and moderate-income; and

WHEREAS, the City of La Puente has received notification of the availability of $359,565 in Federal Community Development Block Grant (CDBG) funds to further the attainment of these goals during Fiscal Year 2019-20; and

WHEREAS, suggestions have been requested from City departments for the utilization of these funds; and

WHEREAS, the City has published information and solicited comments regarding eligible activities under the Act and has conducted a public hearing to solicit comments and suggestions from the community for the utilization of these funds.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF LA PUENTE HEREBY FINDS, DETERMINES AND RESOLVES AS FOLLOWS:

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

SECTION 2. That the City allocates its available Community Development Block Grant funds for the following purposes:

1. Public Service/Senior Services	$ 53,934.75
2. Housing Rehabilitation	105,630.25*
3. Code Enforcement	200,000.00
FY 2018-19 ANNUAL ALLOCATION	$ 359,565.00
4. Un-Programmed Funds	10,000.00*
GRAND TOTAL	**$469,565.00**

*$10,000 of un-programmed funds will be programmed to the Housing Rehabilitation Program

SECTION 3. That the City Manager is authorized and directed to submit the City's final Program Planning Summary for Fiscal Year 2019-20 to the County of Los Angeles, reflecting the funding allocations set forth herein.

SECTION 4. The City Manager and/or his designee is authorized to adjust the program budget as necessary to take into account the final CDBG allocation and any amounts remaining unspent at the close of the fiscal year, including any unallocated amounts from prior years.

SECTION 5. That the City Manager and/or his designee is authorized to execute the contractual and related documents prepared by the County of Los Angeles that are required for the implementation of the projects/programs set forth herein.

SECTION 6. The provisions of this Resolution are severable and if any provision, clause, sentence, word or part thereof is held illegal, invalid, unconstitutional, or inapplicable to any person or circumstances, such illegality, invalidity, unconstitutionality, or inapplicability shall not affect or impair any of the remaining provisions, clauses, sentences, sections, words or parts thereof of the Resolution or their applicability to other persons or circumstances.

SECTION 7. That the City Clerk shall certify to the adoption of this Resolution and that the same shall be in full force and effect.

PASSED, APPROVED AND ADOPTED this 8th day of January, 2019, by the following vote:

AYES: COUNCILMEMBERS:
NOES: COUNCILMEMBERS:
ABSENT: COUNCILMEMBERS:
ABSTAIN: COUNCILMEMBERS:

____
Valerie Munoz, Mayor

ATTEST:

____
Sheryl Garcia, City Clerk

RESOLUTION NO. 19-5459

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LA PUENTE ALLOWING CERTAIN CLAIMS AND DEMANDS IN THE AMOUNT OF $2,117,665.30 (WARRANT REGISTER 1462)

THE CITY COUNCIL OF THE CITY OF LA PUENTE DOES HEREBY RESOLVE, DETERMINE AND ORDER AS FOLLOWS:

SECTION 1: That in accordance with Section 37202 of the Government Code, the Director of Administrative Services, or designated representative, hereby certifies, and the City Manager hereby approves the accuracy of the following demands and the availability of funds for payment thereof.

APPROVED

____

Bob Lindsey, City Manager

EXAMINED

____

Troy Butzlaff, ICMA-CM
Director of Administrative Services

SECTION 2: That the following claims and demands numbered 404 through 628 and Drafts numbered 00431 through 00475 and ACH number 103 through 111 except for voided warrants 470 – 481 and 511 have been audited as required by law and the same are hereby allowed in the amounts hereinafter set forth on the attached check registers.

CERTIFIED, PURSUANT TO GOVERNMENT CODE, SECTION 37208, AS CONFORMING TO ADOPTED BUDGET, EXCEPT WARRANT NOS: NONE

____

Sheryl Garcia, City Clerk

PASSED, APPROVED AND ADOPTED this 8th day of January, 2019, by the following vote:

AYES: COUNCILMEMBERS:
NOES: COUNCILMEMBERS:
ABSENT: COUNCILMEMBERS:
ABSTAIN: COUNCILMEMBERS:

____

Valerie Munoz, Mayor

ATTEST:

____

Sheryl Garcia, City Clerk

City of La Puente

Check Register Report

By Payment Number

Payment Dates 11/05/2018 - 12/14/2018

Payment Number	Payment Date / Payable Number	Vendor # / Description	Vendor Name	Account Number	Payment Amount	Item Amount
103	11/7/2018	TANKO	TANKO LIGHTING		174,766.96	
	51406	LIGHT CONVERSION PROJ PYMT#1		285-5522-59300		174,766.96
104	11/16/2018	LINBOB	ROBERT CRAIG LINDSEY		7,500.00	
	INV0002903	11/01-15/18 TRANSITIONAL MANAGER SVC		100-1110-53111		7,500.00
105	11/30/2018	TANKO	TANKO LIGHTING		140,510.03	
	51474	LIGHT CONVERSION PROJ PYMT#2		285-5522-59300		140,510.03
106	11/30/2018	ALTALANG	ALTA LANGUAGE SERVICES, INC.		50.00	
	IS398764	LANGUAGE TESTING		100-1135-53406		50.00
107	11/30/2018	SIEIND	SIEMENS INDUSTRY INC.		3,086.00	
	5610142017	10/18 TS MTCE SVC		200-3120-53819		1,511.00
	5620020364	10/18 EMERG CALL OUTS		200-3120-53819		1,575.00
110	12/14/2018	MIDAMER	MID AMERICA ADMIN AND RETIREMENT SOLUTIONS LLC		70,000.00	
	0523	7-12/18 DOC PROGRAM REPLENISHMENT		100-1100-51311		5,932.20
	0523	7-12/18 DOC PROGRAM REPLENISHMENT		100-1110-51311		2,871.19
	0523	7-12/18 DOC PROGRAM REPLENISHMENT		100-1120-51311		1,186.44
	0523	7-12/18 DOC PROGRAM REPLENISHMENT		100-1130-51311		3,986.44
	0523	7-12/18 DOC PROGRAM REPLENISHMENT		100-1135-51311		37,372.88
	0523	7-12/18 DOC PROGRAM REPLENISHMENT		100-2110-51311		830.51
	0523	7-12/18 DOC PROGRAM REPLENISHMENT		100-3300-51311		1,423.74
	0523	7-12/18 DOC PROGRAM REPLENISHMENT		100-3320-51311		2,100.00
	0523	7-12/18 DOC PROGRAM REPLENISHMENT		100-3330-51311		1,542.37
	0523	7-12/18 DOC PROGRAM REPLENISHMENT		100-4100-51311		3,440.68
	0523	7-12/18 DOC PROGRAM REPLENISHMENT		100-4110-51311		1,186.44
	0523	7-12/18 DOC PROGRAM REPLENISHMENT		100-4130-51311		711.86
	0523	7-12/18 DOC PROGRAM REPLENISHMENT		200-3120-51311		2,491.53
	0523	7-12/18 DOC PROGRAM REPLENISHMENT		203-3120-51311		308.47
	0523	7-12/18 DOC PROGRAM REPLENISHMENT		205-3120-51311		308.47
	0523	7-12/18 DOC PROGRAM REPLENISHMENT		210-3130-51311		1,423.73
	0523	7-12/18 DOC PROGRAM REPLENISHMENT		215-3130-51311		332.20
	0523	7-12/18 DOC PROGRAM REPLENISHMENT		285-3330-51311		2,550.85
111	12/14/2018	TANKO	TANKO LIGHTING		1,581.00	
	51492	11/18 STREET LIGHT MAINT SERVICES		285-3330-53111		1,581.00
404	11/9/2018	ATT	AT&T		661.96	
	000012109612	09/28-10/27 PHONE-CC FIRE ALARM		100-4100-53715		19.21
	000012109613	09/28-10/27 PHONE-PRIMARY RATE		100-1150-53715		186.63
	000012109614	09/28-10/27 PHONE-SR CENTER 911 LN		100-4130-53715		57.86
	000012109615	09/28-10/27 PHONE-MTCE YARDLARM		285-3330-53715		19.21
	000012109616	09/28-10/27 PHONE-CH FAX LN		100-1150-53715		98.27
	000012109617	09/28-10/27 PHONE-CITY HALL LN		100-1150-53715		280.78
405	11/9/2018	CMRTA	CALIFORNIA MUNICIPAL REVENUE & TAX ASSOC (CMRTA)		60.00	
	INV0002895	CMRTA REG-NEWCOMB/GRUNKLEE		100-1130-53972		60.00
406	11/9/2018	CELLBS	CELL BUSINESS SYSTEMS		1,289.71	
	68946519	11/18 FACILITY COPIER LEASE		100-1150-53911		1,289.71
407	11/9/2018	CHAMBERS	CHAMBERS GROUP		6,790.75	
	32877	09/18 HISTORIC ASSESMENT-STAR THEATER		600-20261		6,790.75

Payment Number	Payment Date / Payable Number	Vendor # / Description	Vendor Name	Account Number	Payment Amount / Item Amount
408	11/9/2018	DAKOTA	DAKOTA BACKFLOW CO		155.00
	45022	MEDIANS BACKFLOW REPAIR		200-3120-53814	155.00
409	11/9/2018	CORDES	DESIREE CORMIER		100.00
	INV0002898	PHOTO SVC-VETERAN'S DAY		100-4140-53979	100.00
410	11/9/2018	EASTVA	EAST VALLEY BOYS AND GIRLS CLUB		726.32
	INV0002892	10/18 PYMT-JUDO CLASS		100-4100-53111	726.32
411	11/9/2018	EDISON	EDISON CO		2,792.14
	INV0002879	09/26-10/25 ELEC-14416 AMAR		200-3120-53713	37.03
	INV0002880	09/06-10/05 ELEC-13798 TEMPLE		200-3120-53713	68.85
	INV0002889	09/26-10/25 ELEC-YLAC		100-4110-53712	2,686.26
412	11/9/2018	FLOESP	ESPERANZA FLORES		1,544.83
	INV0002900	09-10/18 PYMT-BALLET CLASS		100-4100-53111	1,544.83
413	11/9/2018	FIRMAS	FIREMASTER		90.31
	0000590729	CC ANNUAL EXTINGUISHER MTCE		285-3330-53813	90.31
414	11/9/2018	GARDA	GARDAWORLD		257.51
	10440537	11/18 ARMORED TRANS SVC		100-1130-53111	257.51
415	11/9/2018	REYHEN	HENRY REYES		150.00
	INV0002897	DJ SVC-LEAD TURKEY TROT		100-4140-53993	150.00
416	11/9/2018	HMEDEP	HOME DEPOT CRC		188.74
	3171210	CH-MATS & LIGHTS		100-1150-53813	72.06
	7170812	CLEANING SUPP-LP PARK RESTROOM		100-3330-53012	116.68
417	11/9/2018	CARRIRM	IRMA C CARRAUZA		80.00
	INV0002894	ORANGE/BLACK ROUND LINENS (8)		100-4130-53979	80.00
418	11/9/2018	LPVCWD	LA PUENTE VALLEY CO WATER		3,786.23
	INV0002882	08/21-10/19 WTR-GLENDORA #1		200-3120-53714	1,004.86
	INV0002883	08/21-10/19 WTR-VALLEY/CENTRAL		200-3120-53714	901.51
	INV0002884	08/21-10/19 WTR-NELSON		200-3120-53714	217.24
	INV0002885	08/21-10/19 WTR-OLD VALLEY		200-3120-53714	127.36
	INV0002887	08/21-10/19 WTR-ABBEY-CENTRAL		200-3120-53714	341.86
	INV0002888	08/21-10/19 WTR-MAIN & LEVERETTE		200-3120-53714	37.19
	INV0002902	08/21-10/19 WTR-COMM CTR		100-4100-53714	578.10
	INV0002902	08/21-10/19 WTR-YLAC		100-4110-53714	578.11
419	11/9/2018	LACMTA	LAC METROPOLITAN TRANSPORTATION AUTHORITY		1,835.00
	102623	09/18 EZ MONTHLY PASS		210-3130-53915	1,835.00
420	11/9/2018	ODELIN	LINDA ODEGAARD		56.28
	INV0002891	10/18 PYMT-KNITTING CLASS		100-4100-53111	56.28
421	11/9/2018	MERRIT	MERRITTS HARDWARE		462.99
	107514	PROPANE-REC STAFF MTG		100-4100-53976	43.69
	107615	SINGLE PIN BULBS		100-3100-53012	26.17
	107615	GRAFFITI SUPPLIES		200-3120-53016	27.16
	107731	MTCE DEPT SUPPLIES		100-3330-53012	77.00
	107732	GRAFFITI SUPPLIES		200-3120-53016	20.43
	107740	GRAFFITI SUPPLIES		200-3120-53016	52.07
	107774	CONCRETE-TRAFFIC SIGNS		200-3120-53821	45.92
	107775	ACRYLIC SHEETS		100-3330-53012	29.55
	107836	TIE WIRE COIL BANDS		100-3330-53012	10.93
	107886	CHAIN PROOF		100-3330-53012	20.10
	107906	TRASH CANS/FAUCET SUPP-LP PARK		100-3330-53012	83.19
	107918	TIE CABLES/CLIPS-MTCE DEPT		100-3330-53012	26.78

Payment Number	Payment Date / Payable Number	Vendor # / Description	Vendor Name	Account Number	Payment Amount / Item Amount
422	11/9/2018	GOMPED	PEDRO GOMEZ JR		360.36
	INV0002890	10/18 PYMT-TAEKWANDO CLASS		100-4100-53111	360.36
423	11/9/2018	RICAME	RICOH USA, INC.		577.67
	30835018	11/18 BSMT COPIER LEASE		100-1150-53911	162.43
	30837393	11/18 CH COPIER LEASE		100-1150-53911	415.24
424	11/9/2018	SMART	SMART & FINAL		259.51
	013503	SUPPLIES-2018 LEAD TURKEY TROT		100-4140-53993	91.38
	030706	CANDY-HALLOWEEN CANDY		100-4140-53976	153.64
	058183	SUPPLIES-2018 LEAD TURKEY TROT		100-4140-53993	14.49
425	11/9/2018	TERMI	TERMINIX PROCESSING CENTER		45.00
	378528563	08/24 CC PEST CONTROL		285-3330-53813	45.00
426	11/9/2018	THESAU	THE SAUCE CREATIVE SERVICES CORP		289.23
	2942	CC-T SHIRTS/JACKETS		100-4100-53011	289.23
427	11/9/2018	TIMEWA	TIME WARNER CABLE		646.21
	0029063102118	11/18 CH CABLE/INTERNET SVC		100-1150-53715	646.21
428	11/9/2018	TOPNOT	TOP NOTCH NETWORKING, LLC		4,000.00
	21131	11/18 IT SVC		550-6100-53111	4,000.00
429	11/9/2018	USPSE	UNITED STATES POSTAL SERV		1,900.00
	INV0002901	POSTAGE-2018 WINTER SPOTLIGHT		100-4140-53415	1,900.00
430	11/9/2018	CALCARD	US Bank CalCard		120.11
	INV0002896	NATURE CTR DISPLAY CASE		100-4110-53011	13.14
	INV0002896	SUPPLIES-MOVIES@PARK		100-4140-53979	39.77
	INV0002896	SUPPLIES-MOVIES@PARK		100-4140-53979	67.20
431	11/9/2018	VERIZO	VERIZON WIRELESS		507.34
	9816723508	09/19-10/18 WIRELESS SVC		100-1150-53715	39.09
	9816723508	09/19-10/18 WIRELESS SVC		100-2100-53715	414.47
	9816723508	09/19-10/18 WIRELESS SVC		100-2110-53715	53.78
432	11/9/2018	VISTA	VISTA PAINT		570.66
	2018-487871-00	GRAFFITI REMOVAL SUPPLIES		200-3120-53016	570.66
433	11/9/2018	WILENG	WILLDAN ENGINEERING		8,448.75
	003-26920	06/18 NPDES SVC		100-3100-53111	1,437.50
	003-27872	09/18 TRAFFICE ENG SVC		200-3120-53111	180.00
	003-27874	09/18 RULE 20A REVIEW		205-5574-59210	1,270.00
	003-27876	09/18 NPDES SVC		100-3100-53111	1,397.50
	003-27877	09/18 SEWER SYSTEM SVC		500-3210-53111	4,163.75
434	11/9/2018	LOZYVO	YVONNE LOZANO		250.00
	INV0002899	FACILITY RENTAL REIM-LOZANO		600-20230	250.00
435	11/16/2018	SEIUCO	COPE FUND		10.00
	INV0002862	COPE FUND CONTRIBUTION		100-20380	2.84
	INV0002862	COPE FUND CONTRIBUTION		260-20380	2.16
	INV0002925	COPE FUND CONTRIBUTION		100-20380	3.17
	INV0002925	COPE FUND CONTRIBUTION		260-20380	1.83
436	11/16/2018	LACSDLEVY	LOS ANGELES COUNTY SHERIFF'S DEPARTMENT		107.80
	INV0002914	CHILD SUPPORT		100-20399	107.80
437	11/16/2018	NATRS	NATIONWIDE RETIREMENT		50.00
	INV0002918	Employee Contribution		100-20340	36.12
	INV0002918	Employee Contribution		200-20340	2.43
	INV0002918	Employee Contribution		203-20340	2.43
	INV0002918	Employee Contribution		205-20340	2.08

Payment Number	Payment Date / Payable Number	Vendor # / Description	Vendor Name	Account Number	Payment Amount / Item Amount
	INV0002918	Employee Contribution		210-20340	2.43
	INV0002918	Employee Contribution		215-20340	3.13
	INV0002918	Employee Contribution		260-20340	1.38
438	11/16/2018	SEIU	SEIU - LOCAL 721		488.91
	INV0002861	EMPLOYEE DUES		100-20380	149.28
	INV0002861	EMPLOYEE DUES		200-20380	42.37
	INV0002861	EMPLOYEE DUES		203-20380	3.37
	INV0002861	EMPLOYEE DUES		205-20380	3.37
	INV0002861	EMPLOYEE DUES		210-20380	18.47
	INV0002861	EMPLOYEE DUES		215-20380	3.37
	INV0002861	EMPLOYEE DUES		260-20380	11.57
	INV0002861	EMPLOYEE DUES		285-20380	23.92
	INV0002924	EMPLOYEE DUES		100-20380	174.33
	INV0002924	EMPLOYEE DUES		200-20380	10.94
	INV0002924	EMPLOYEE DUES		203-20380	3.08
	INV0002924	EMPLOYEE DUES		205-20380	3.08
	INV0002924	EMPLOYEE DUES		210-20380	15.60
	INV0002924	EMPLOYEE DUES		215-20380	3.08
	INV0002924	EMPLOYEE DUES		260-20380	9.96
	INV0002924	EMPLOYEE DUES		285-20380	13.12
439	11/16/2018	FTB	STATE OF CALIFORNIA FRANCHISE TAX BOARD		200.00
	INV0002915	PR WITHOLDING ORDER		100-20399	200.00
440	11/16/2018	USBANK	U.S BANK PARS ACCT# 6746022400		1,965.06
	INV0002922	PARS RETIREMENT		100-20340	1,458.21
	INV0002922	PARS RETIREMENT		200-20340	17.96
	INV0002922	PARS RETIREMENT		260-20340	488.89
441	11/16/2018	ICMARC	VANTAGEPOINT TRANSFER AGENTS-457		2,185.91
	INV0002916	EMPLOYEE LOAN REPYMT		100-20399	205.74
	INV0002916	EMPLOYEE LOAN REPYMT		200-20399	1.46
	INV0002916	EMPLOYEE LOAN REPYMT		210-20399	21.94
	INV0002916	EMPLOYEE LOAN REPYMT		260-20399	13.45
	INV0002917	EMPLOYEE CONTRIBUTIONS		100-20399	1,383.67
	INV0002917	EMPLOYEE CONTRIBUTIONS		200-20399	78.97
	INV0002917	EMPLOYEE CONTRIBUTIONS		203-20399	53.02
	INV0002917	EMPLOYEE CONTRIBUTIONS		205-20399	53.02
	INV0002917	EMPLOYEE CONTRIBUTIONS		210-20399	80.04
	INV0002917	EMPLOYEE CONTRIBUTIONS		215-20399	53.02
	INV0002917	EMPLOYEE CONTRIBUTIONS		260-20399	103.26
	INV0002917	EMPLOYEE CONTRIBUTIONS		285-20399	138.32
442	11/16/2018	ARMIJO	ARMIJO NEWSPAPERS		6,635.00
	1853	WINTER SPOTLIGHT		100-4140-53415	5,210.00
	1853	WINTER SPOTLIGHT		210-3130-53415	1,425.00
443	11/16/2018	ARRSVCS	ARROW SERVICES INC		923.40
	505705	09/18 RENTAL-LP LIVE		100-3330-53012	923.40
444	11/16/2018	ATT	AT&T		38.52
	000012148921	10/06-11/05 PHONE-CH 911 LN		100-1150-53715	19.26
	000012148922	10/06-11/05 PHONE-MTCE YARD ALARM		285-3330-53715	19.26
445	11/16/2018	CALWST	CALWEST LIGHTING SERVICES, INC.		855.00
	45155	HOLDAY BANNER REMOVAL		100-3100-53111	855.00
446	11/16/2018	CELLBS	CELL BUSINESS SYSTEMS		1,237.92
	68796727	09/11-10/10 FACILITY COPIER LEASE		100-1150-53911	1,237.92

Payment Number	Payment Date / Payable Number	Vendor # / Description	Vendor Name	Account Number	Payment Amount / Item Amount
447	11/16/2018	CLEENE	CLEAN ENERGY		29.71
	CE12073213	CNG FUEL-MTCE TRUCK		555-3150-53014	29.71
448	11/16/2018	DEKRA	DEKRA-LITE		124.29
	ARINV006233	MILITARY BANNER-GALINDO		100-48140	124.29
449	11/16/2018	EDISON	EDISON CO		39,156.94
	INV0002904	10/01-10/30 ELEC-CITY HALL		100-1150-53712	2,422.07
	INV0002905	10/01-10/30 ELEC-VARIOUS		200-3120-53713	4,551.13
	INV0002906	10/01-10/30 ELEC-PARK SVC		285-3330-53712	1,203.40
	INV0002907	10/01-10/30 ELEC-TRAFFIC CONTROL		200-3120-53713	1,043.32
	INV0002908	10/01-11/01 ELEC-ST LIGHTS LS 1		285-3330-53712	27,187.50
	INV0002909	10/02-10/31 ELEC-15250 TEMPLE		200-3120-53713	53.72
	INV0002910	10/02-10/31 ELEC-14951 NELSON AVE		200-3120-53713	212.78
	INV0002934	10/01-10/30 ELEC-COMM CTR		100-4100-53712	1,268.66
	INV0002935	10/01-10/30 ELEC-SENIOR CTR		100-4130-53712	1,097.62
	INV0002942	10/01-10/30 ELEC-VARIOUS		100-1150-53712	116.74
450	11/16/2018	FIRMAS	FIREMASTER		2,766.33
	0000590728	SC ANNUAL EXTINGUISHER MTCE		100-4130-53811	356.70
	0000590730	CH ANNUAL EXTINGUISHER MTCE		100-1150-53811	1,389.58
	0000590731	SNACK BAR/MTCE YARD-EXTINGUISHER MTCE		100-3330-53811	1,020.05
451	11/16/2018	VERIC	FRONTIER COMMUNICATIONS		103.36
	INV0002933	11/07-12/06 PHONE-SR CTR ALARM		100-4130-53715	103.36
452	11/16/2018	GWCUST	G & W CUSTOM AWARDS		17.96
	INV0002937	REPAIR-TROPHIES (3)		100-4130-53012	17.96
453	11/16/2018	HOLPOWER	HOLLISTER POWERSPORTS		100.00
	5017063	VEH MTCE-2017 GEM ELXD		555-3150-53812	100.00
454	11/16/2018	INDTI	INDUSTRY TIRE SERVICE		135.00
	0285012	TIRE REPAIR-MTCE TRUCK		555-3150-53812	25.00
	0285174	TIRE REPAIR-MTCE TRUCK		555-3150-53812	110.00
455	11/16/2018	JHDOUGLAS	J.H. DOUGLAS & ASSOCIATES		2,000.00
	2	05-10/18 HOUSING ELEMENT UPDATE		100-3300-53111	2,000.00
456	11/16/2018	JCLBAR	JCL TRAFFIC		349.28
	97632	RIVETS/TRAFFIC PAINT		200-3120-53821	349.28
457	11/16/2018	LACCLERK	LAC COUNTY CLERK		75.00
	INV0002929	NOE FILING FEE-ALLEY VACATION		100-3300-53411	75.00
458	11/16/2018	PRUDOV	PRUDENTIAL OVERALL SUPPLY		91.68
	52186278	11/02 CH MAT RENTAL		100-1150-53813	91.68
459	11/16/2018	SGVCHAMBER	REGIONAL CHAMBER OF COMMERCE-SAN GABRIEL VALLEY		250.00
	4921	2018 ANNUAL MEMBERSHIP RENEWAL		100-3300-53971	250.00
460	11/16/2018	FLORIC	RICK FLORES		275.00
	INV0002940	BAND-THANKSGIVING DANCE		100-4130-53979	275.00
461	11/16/2018	SGVWC	S.G.V. WATER CO		154.95
	INV0002911	10/09-11/06 WTR-935 IRRIG PUENTE		200-3120-53714	154.95
462	11/16/2018	SGVT	SAN GABRIEL VLY NEWSPAPER		598.00
	0011193433	AD-PH ALLEY EASEMENT		100-3300-53411	598.00
463	11/16/2018	SKILLPATH	SKILLPATH SEMINARS		34.27
	2206713	BUSINESS WRITING GUIDE		100-3300-53972	34.27

Payment Number	Payment Date / Payable Number	Vendor # / Description	Vendor Name	Account Number	Payment Amount / Item Amount
464	11/16/2018	SMART	SMART & FINAL		172.16
	032350	SUPPLIES-VETERANS DAY EVENT		100-4140-53979	172.16
465	11/16/2018	SOSUBW	SUBURBAN WATER SYSTEMS		241.20
	180070872215	10/05-11/06 WTR-HACIENDA/TEMPLE		200-3120-53714	241.20
466	11/16/2018	GASCO	THE GAS COMPANY		150.90
	INV0002930	10/02-11/01 GAS-SR CENTER		100-4130-53711	63.04
	INV0002931	10/03-11/02 GAS-YLAC		100-4110-53711	30.03
	INV0002932	10/03-11/02 GAS-COMM CTR		100-4100-53711	57.83
467	11/16/2018	WEHANG	WE HANG CHRISTMAS LIGHTS		4,187.50
	3245	2018 HOLIDAY TREE DECORATINS		100-4140-53979	4,187.50
468	11/16/2018	WESCO	WEST COAST ARBORISTS INC		15,739.10
	141135	09/16-30 TREE STUMP REMOVAL		200-3120-53815	15,471.10
	141705	10/01-15 PKWY TREE MTCE		200-3120-53815	268.00
469	11/16/2018	WILFIN	WILLDAN FINANCIAL SERVICES		3,000.00
	010-39550	18/19 SANITARY SEWER ADMIN		500-3210-53111	1,500.00
	010-39550	18/19 CSMD ADMIN		500-3210-53111	1,500.00
482	11/21/2018	JCLBAR	JCL TRAFFIC		8.76
	97858	CC-LABELS		100-4100-53813	8.76
483	11/21/2018	LUGLUP	LUPITA LUGO		194.30
	INV0002944	REFUND-BP#025507 & 025508		100-42110	194.30
484	11/21/2018	MERRIT	MERRITTS HARDWARE		527.06
	107953	BLADES		200-3120-53016	7.42
	107958	BOLTS/GASKETS		100-4110-53012	8.75
	107974	SC-ROOF TARP		100-4130-53012	89.24
	107975	STRIPPER BLADES		100-3330-53012	7.86
	108010	ROLLER FRAME		200-3120-53016	19.64
	108011	STRAINER MESH		285-3330-53813	16.16
	108083	PUNCH DRIFT		100-3100-53012	13.13
	108098	SPRAYPAINT		285-3330-53813	8.74
	108119	SAND DISC KIT		100-3330-53813	7.64
	108141	SPRAYPAINT		200-3120-53016	4.37
	108156	PAINTBRUSH/HOSE		100-3330-53012	51.57
	108191	SPRAYPAINT		200-3120-53016	9.82
	108215	GRAFFITI SUPPLIES		200-3120-53016	60.14
	108287	GRAFFITI SUPPLIES		200-3120-53016	76.73
	108367	REPAIR SUPPLIES-LP PARK FAUCET		100-3330-53813	3.59
	108474	CC-ROLLERS/FRAME		285-3330-53813	24.57
	108475	BUCKET GRID METAL		100-4100-53012	10.05
	108490	PAINTBRUSH/MASKING PAPER		100-3330-53012	15.19
	108510	LATCH (FIELD)		285-3330-53822	26.27
	108513	PUNCH DRIFT		100-3330-53012	13.13
	108514	SC-SANDPAPER/PAINTBRUSH/PAINT		100-4130-53813	53.05
485	11/21/2018	MGWCONS	MGW CONSTRUCTION INC		4,814.19
	M19816	RETENTION-MEEK		260-20220	-534.91
	M19816	PROGRESS PYMT-MEEK		260-3320-53977	5,349.10
486	11/21/2018	NATENSVC	NATIONWIDE ENVIRONMENTAL SERVICES		3,869.00
	29724	CATCH BASIN CLEANING		203-3120-53111	3,869.00
487	11/21/2018	PRUDOV	PRUDENTIAL OVERALL SUPPLY		91.68
	52190776	CH MAT RENTAL		100-1150-53813	91.68
488	11/21/2018	SGVWC	S.G.V. WATER CO		849.48
	INV0002947	10/12-11/09 WTR-545 IRRIG PUENTE		200-3120-53714	291.48

Payment Number	Payment Date / Payable Number	Vendor # / Description	Vendor Name	Account Number	Payment Amount / Item Amount
	INV0002948	10/12-11/09 WTR-13760 IRRIG PUENTE		200-3120-53714	213.05
	INV0002954	10/15-11/13 WTR-715 IRRIG PUENTE		200-3120-53714	344.95
489	11/21/2018	GARCSHE	SHERYL GARCIA		45.47
	INV0002955	SUPPLIES REFUND-GARCIA		100-1100-53976	45.47
490	11/21/2018	SKILLPATH	SKILLPATH SEMINARS		149.00
	11916067	BUSINESS WRITING SEMINAR-RAMIREZ		100-3300-53972	149.00
491	11/21/2018	SOCVOC	SOCIAL VOCATIONAL SERVICE, INC.		2,895.00
	58J1801-IN	10/18 BUS SHELTER MTCE		210-3130-53816	2,895.00
492	11/21/2018	SGTRA	SOUTHLAND TRANSIT INC		44,561.98
	LAPUENTE1018	10/18 DIAL A RIDE		210-3130-53916	11,162.70
	LAPUENTE1018	10/18 LP LINK SVC		210-3130-53917	37,207.41
	LAPUENTE1018	10/18 DIAL A RIDE FARE		210-46100	-82.13
	LAPUENTE1018	10/18 LP LINK FARE		210-46105	-3,726.00
493	11/21/2018	GASCO	THE GAS COMPANY		160.48
	INV0002945	10/03-11/02 GAS-PUBLIC WORKS		285-3330-53711	14.79
	INV0002946	10/03-11/02 GAS-CITY HALL		100-1150-53711	145.69
494	11/21/2018	THESAU	THE SAUCE CREATIVE SERVICES CORP		1,065.05
	2962	T-SHIRTS/SWEATSHIRT-MTCE DEPT		100-3330-53015	764.75
	2972	CC-SWEATSHIRTS		100-4100-53011	120.12
	2972	YLAC-SWEATSHIRTS		100-4110-53011	120.12
	2972	SC-SWEATSHIRTS		100-4130-53011	60.06
495	11/21/2018	VINCEN	VINCENT'S GENERAL SERVICES		589.86
	0003433607	09/18 CNG FUEL-MTCE TRUCK		555-3150-53014	589.86
496	11/21/2018	WILENG	WILLDAN ENGINEERING		99,380.70
	002-20148	10/18 BUILDING & SAFETY SVC		100-3310-53111	35,516.90
	003-28051	09/18 PMS 2017-18		205-5512-59600	21,071.40
	003-28051	09/18 PMS 2017-18		215-5512-59600	21,071.40
	003-28116	10/18 ENGINEERING PERMITS		100-3110-53120	15,171.00
	00616894	09/18 TS DESIGN-AMAR/WILLOW		205-5589-59210	4,912.50
	00616894	09/18 TS DESIGN-AMAR/WILLOW		280-5589-59210	1,637.50
497	11/21/2018	AMERI	AMERINATIONAL		144.00
	18-00907	10/18 MONTHLY SVC FEE		100-3320-53111	144.00
498	11/21/2018	BNKAME	BANK OF AMERICA		958.81
	INV0002943	OFFICE SUPPLIES-SHERIFFS		100-2110-53011	129.80
	INV0002943	OFFICE SUPPLIES-SHERIFFS		100-2110-53011	57.95
	INV0002943	OFFICE SUPPLIES-SHERIFFS		100-2110-53011	276.73
	INV0002943	YLAC-OFFICE SUPPLIES		100-4110-53011	83.50
	INV0002943	YLAC OFFICE SUPPLIES		100-4110-53011	40.60
	INV0002943	PINS-VETERANS DAY EVENT		100-4140-53979	370.23
499	11/21/2018	CALWST	CALWEST LIGHTING SERVICES, INC.		706.65
	45167	REP BASEBALL FIELD LIGHTS		285-3330-53822	706.65
500	11/21/2018	CDCLA	COMMUNITY DEVT COMM - COUNTY OF L.A.		10,000.00
	INV0002949	LOAN REPAYMENT-DUMLAO		260-46141	10,000.00
501	11/21/2018	CORLOG	CORELOGIC SOLUTIONS, LLC		100.00
	81924742	10/18 PROPERTY DATA SVC		100-3320-53111	100.00
502	11/21/2018	DAKOTA	DAKOTA BACKFLOW CO		135.00
	44774	MEDIANS BACKFLOW REPAIR		200-3120-53814	45.00
	45067	CH BACKFLOW TESTING		100-1150-53813	90.00

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503	11/21/2018	EDISON	EDISON CO		71.12	
	INV0002952	10/17-11/16 ELEC-14746 TEMPLE		200-3120-53713		38.60
	INV0002953	10/17-11/16 ELEC-16159 TEMPLE		200-3120-53713		32.52
504	11/21/2018	EXPERI	EXPERIAN		27.00	
	CD1907004268	10/18 CREDIT REPORT SVC		100-3320-53111		27.00
505	11/21/2018	FRANKL	FRANKLIN AIR CONDITIONING &		300.00	
	39690	CH-BOILER REPAIR		100-1150-53811		300.00
506	11/21/2018	GORM	GORM INC		1,038.26	
	266108	LP PARK JANITORIAL SUPPLIES		100-3330-53011		485.65
	266148	LP PARK JANITORIAL SUPPLIES		100-3330-53011		290.04
	266197	LP PARK JANITORIAL SUPPLIES		100-3330-53011		262.57
507	11/21/2018	GRANIC	GRANICUS INC.		2,850.00	
	104654	10-12/18 EFFICIENCY/ENCODING		275-1125-53111		2,850.00
508	11/21/2018	INDTI	INDUSTRY TIRE SERVICE		996.66	
	0285223	TIRE-TRACTOR		555-3150-53812		996.66
509	11/30/2018	AFLAC	AFLAC		528.78	
	INV0002912	EMPLOYEE LIFE ASSURANCE		100-20399		82.37
	INV0002912	EMPLOYEE LIFE ASSURANCE		260-20399		13.07
	INV0002913	EMPLOYEE INSURANCE		100-20399		132.85
	INV0002913	EMPLOYEE INSURANCE		260-20399		36.10
	INV0002957	EMPLOYEE LIFE ASSURANCE		100-20399		79.73
	INV0002957	EMPLOYEE LIFE ASSURANCE		260-20399		15.71
	INV0002958	EMPLOYEE INSURANCE		100-20399		127.08
	INV0002958	EMPLOYEE INSURANCE		260-20399		41.87
510	11/30/2018	NATRS	NATIONWIDE RETIREMENT		295.00	
	INV0002966	Employee Contribution		100-20340		29.51
	INV0002966	Employee Contribution		200-20340		2.31
	INV0002966	Employee Contribution		203-20340		2.31
	INV0002966	Employee Contribution		205-20340		2.31
	INV0002966	Employee Contribution		210-20340		2.31
	INV0002966	Employee Contribution		215-20340		3.17
	INV0002966	Employee Contribution		260-20340		1.16
	INV0002966	Employee Contribution		285-20340		6.92
	INV0002967	Employee Contributions		100-20340		245.00
512	11/30/2018	FTB	STATE OF CALIFORNIA FRANCHISE TAX BOARD		422.64	
	INV0002960	PR WITHOLDING ORDER		100-20399		222.64
	INV0002961	PR WITHOLDING ORDER		100-20399		200.00
513	11/30/2018	USBANK	U.S BANK PARS ACCT# 6746022400		1,713.64	
	INV0002971	PARS RETIREMENT		100-20340		1,279.79
	INV0002971	PARS RETIREMENT		200-20340		10.26
	INV0002971	PARS RETIREMENT		260-20340		423.59
514	11/30/2018	ICMARC	VANTAGEPOINT TRANSFER AGENTS-457		2,185.91	
	INV0002962	EMPLOYEE LOAN REPYMT		100-20399		210.76
	INV0002962	EMPLOYEE LOAN REPYMT		200-20399		1.46
	INV0002962	EMPLOYEE LOAN REPYMT		210-20399		19.51
	INV0002962	EMPLOYEE LOAN REPYMT		260-20399		10.86
	INV0002963	EMPLOYEE CONTRIBUTIONS		100-20399		1,589.06
	INV0002963	EMPLOYEE CONTRIBUTIONS		200-20399		49.96
	INV0002963	EMPLOYEE CONTRIBUTIONS		203-20399		31.84
	INV0002963	EMPLOYEE CONTRIBUTIONS		205-20399		34.70
	INV0002963	EMPLOYEE CONTRIBUTIONS		210-20399		55.96
	INV0002963	EMPLOYEE CONTRIBUTIONS		215-20399		31.84
	INV0002963	EMPLOYEE CONTRIBUTIONS		260-20399		68.94

Payment Number	Payment Date / Payable Number	Vendor # / Description	Vendor Name	Account Number	Payment Amount	Item Amount
	INV0002963	EMPLOYEE CONTRIBUTIONS		285-20399		81.02
515	11/30/2018	AMABUS	AMAZON CAPITAL SERVICES INC		230.00	
	1MMR-HP-44-D96P	IP REFURBISHED PHONE		100-1150-53012		230.00
516	11/30/2018	ARC	ARC		77.86	
	9929673	B&W SET-PUBLIC REQUEST		100-48900		77.86
517	11/30/2018	ATT	AT&T		39.25	
	000012185199	10/13-11/12 PHONE-CC FAX LINE		100-4100-53715		19.63
	000012185199	10/13-11/12 PHONE-YLAC FAX LINE		100-4110-53715		19.62
518	11/30/2018	BAKER	BAKER COMMODITIES INC		125.00	
	30480787	10/18 YLAC-GREASE RECYCLE		100-4110-53811		125.00
519	11/30/2018	MARBRI	BRIAN E. MARROQUIN		62.44	
	INV0002981	SCHOLARSHIP REIM-MARROQUIN		100-4140-53992		62.44
520	11/30/2018	CBE4AM	CBE OFFICE SOLUTIONS		1,265.35	
	IN2082583	08/20-11/19 CH COPIER COUNTS		100-1150-53911		1,265.35
521	11/30/2018	CBEEQU	CELL BUSINESS EQUIPMENT		433.04	
	61291091	11/18 CH COPIER LEASE		100-1150-53911		433.04
522	11/30/2018	MARCIN	CINDALL GREEN		1,540.98	
	INV0002993	FALL PYMT-BALLET/TAP/JAZZ CLASS		100-4100-53111		1,540.98
523	11/30/2018	CINTA	CINTAS CORPORATION #693		175.81	
	693163029	CH MAT RENTAL		100-4130-53012		175.81
524	11/30/2018	DEPTJ	DEPT OF JUSTICE-BUREAU		96.00	
	338122	10/18 FINGERPRINT SVC		100-1135-53406		96.00
525	11/30/2018	EDISON	EDISON CO		279.87	
	INV0002988	10/05-11/16 ELEC-VARIOUS		200-3120-53713		279.87
526	11/30/2018	FLOESP	ESPERANZA FLORES		412.09	
	INV0002983	10/20-11/17 PYMT-BALLET CLASS		100-4100-53111		412.09
527	11/30/2018	VERIC	FRONTIER COMMUNICATIONS		51.78	
	INV0002987	11/16-12/15 PHONE-CH MAIN		100-1150-53715		51.78
528	11/30/2018	GARDFL	GARDENIA'S FLOWER SHOP		236.52	
	INV0002992	FLOWERS-VETERANS DAY EVENT		100-4140-53979		236.52
529	11/30/2018	HLPUSD	HACIENDA LA PUENTE UNIFIED SCHOOL DISTRICT		868.00	
	18-300-MP	FIELD RENTAL-LT'L CEREMONY		100-4140-53979		868.00
530	11/30/2018	HDLCC	HDL COREN & CONE		3,385.00	
	0026034-IN	10-12/18 PROP TAX SVC		100-1130-53111		2,640.00
	0026117-IN	2017-18 CAFR REPORTING PKG		100-1130-53111		745.00
531	11/30/2018	BOATJEFF	JEFF BOATWRIGHT		243.00	
	INV0002986	REFUND-BOATWRIGHT		600-20230		243.00
532	11/30/2018	JENPARTY	JENNIFER'S PARTY SUPPLY		200.00	
	22434	CANOPY RENTAL		100-4140-53979		200.00
533	11/30/2018	TYCOIN	JOHNSON CONTROLS SECURITY SOLUTIONS		749.52	
	31482755	12/01-02/28 SC ALARM SVC		100-4130-53813		749.52
534	11/30/2018	ODELIN	LINDA ODEGAARD		178.92	
	INV0002984	10-12/18 PYMT-KNITTING CLASS		100-4100-53111		178.92
535	11/30/2018	MANCIL	MANCILLA'S QUALITY PRINTING		514.65	
	12828	DECALS-SHERIFF/CODE OFFICE		100-2110-53012		514.65

Payment Number	Payment Date / Payable Number	Vendor # / Description	Vendor Name	Account Number	Item Amount	Payment Amount
536	11/30/2018	GARMAR	MARIA GARCIA			250.00
	INV0002985	FACILITY RENTAL REFUND-GARCIA		100-47160	250.00	
537	11/30/2018	MARTMA	MARTY MARTINEZ			450.00
	INV0002991	MUSIC SVC-SC HOLIDAY DANCE		100-4130-53979	450.00	
538	11/30/2018	PRECCON	PRECISION CONCRETE CUTTING			250.00
	COLP-112018-01	11/18 SAW CUTTING SIDEWALK REPAIR		200-3120-53817	250.00	
539	11/30/2018	RICAME	RICOH USA, INC.			340.40
	30834917	11/18 YLAC COPIER LEASE		100-4110-53911	162.43	
	30967637	12/18 SC COPIER LEASE		100-4130-53911	177.97	
540	11/30/2018	SGVT	SAN GABRIEL VLY NEWSPAPER			340.00
	0011205086	AD-BID LANDSCAPE MTCE SVC		285-3330-53814	340.00	
541	11/30/2018	XIESHU	SHUQING XIE			262.84
	INV0002982	SCHOLARSHIP REIM-XIE		100-4140-53992	262.84	
542	11/30/2018	SMART	SMART & FINAL			527.49
	014204	SUPPLIES-LEAD PROGRAM		100-4140-53993	144.78	
	033136	SUPPLIES-LEAD PROGRAM		100-4140-53993	44.61	
	034614	CC SUPPLIES		100-4100-53012	53.04	
	034614	SUPPLIES-TURKEY TROT		100-4140-53993	46.07	
	051493	SUPPLIES-RIBBON CUTTING		100-2110-53011	12.48	
	054121	SUPPLIES- LEAD TURKEY TROT		100-4140-53993	226.51	
543	11/30/2018	STAPLE	STAPLES CREDIT PLAN			509.12
	13522	DISPLAY BOARD		100-3300-53011	18.92	
	2176114781	OFFICE SUPPLIES		100-1130-53011	87.52	
	2181422501	RUBBER BANDS		100-1150-53011	11.71	
	2182129461	STAPLES/RUBBER BANDS		100-1150-53011	19.99	
	2182136581	OFFICE SUPPLIES		100-1130-53011	156.06	
	2185358261	LETTER DESK TRAY		100-1150-53011	9.08	
	2185663851	LABELWRITER		260-3320-53011	87.59	
	2185721811	RED CLASSIFICATION FOLDERS		100-1135-53011	118.25	
544	11/30/2018	TERMI	TERMINIX PROCESSING CENTER			93.00
	370755197	11/09 CC PEST CONTRL		285-3330-53813	48.00	
	380755273	11/09 CC PEST CONTROL		285-3330-53813	45.00	
545	11/30/2018	TIMEWA	TIME WARNER CABLE			64.40
	0029105110718	11/15-12/14 SC CABLE SVC		100-4130-53715	64.40	
546	11/30/2018	TJSSER	TJS SERVICES, INC.			580.82
	1679	10/18 CC/YLAC JANITORIAL SUPPLIES		285-3330-53813	580.82	
547	11/30/2018	ULTIMATE	ULTIMATE TINT & SOUND			280.00
	1223	CC TINT-SHERIFF/CODE OFFICE		100-2110-53012	280.00	
548	11/30/2018	VERIZO	VERIZON WIRELESS			507.34
	9818613673	10/19-11/18 WIRELESS SVC		100-1150-53715	39.09	
	9818613673	10/19-11/18 WIRELESS SVC		100-2100-53715	414.47	
	9818613673	10/19-11/18 WIRELESS SVC		100-2110-53715	53.78	
549	11/30/2018	WEHANG	WE HANG CHRISTMAS LIGHTS			4,187.50
	3245-1	2018 HOLIDAY TREE DECORATIONS		100-4140-53979	4,187.50	
550	12/7/2018	AEGSLN	AEG SOLUTIONS			226.50
	74526	INJET COLOR BOND (2)		100-4100-53011	226.50	
551	12/7/2018	ANGAUD	ANGELCOM AUDIO			2,670.00
	02194	SOUND SVC-HOLIDAY PARADE		100-4140-53979	2,670.00	

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552	12/7/2018	ARCTIC	ARCTIC GLACIER ICE, INC.		5,146.50
	INV0003012	SNOW SVC-HOLIDAY PARADE		100-4140-53979	5,146.50
553	12/7/2018	BARRCL	BARR AND CLARK, INC.		970.00
	47134	LBP/ASBT INSPECTION-BOWEN		260-3320-53977	970.00
554	12/7/2018	DUNCEC	CECELIA DUNLAP		86.91
	INV0002999	GIFT BASKET PURCHASE REIM-DUNLAP		100-1110-53976	86.91
555	12/7/2018	CELLBS	CELL BUSINESS SYSTEMS		201.79
	69023039	09/11-10/10 COPIER LEASE ADJ		100-1150-53911	201.79
556	12/7/2018	GAUTHIER	CHERYL GAUTHIER		40.26
	INV0003008	REFUND-BP #024963		100-42110	40.26
557	12/7/2018	CINTA	CINTAS CORPORATION #693		480.17
	8403932473	FIRST AID SUPPLIES		100-1100-53011	480.17
558	12/7/2018	CSMFO	CSMFO		75.00
	300000673	CSMFO CPE-GRUNKLEE		100-1130-53972	75.00
559	12/7/2018	EDISON	EDISON CO		1,660.62
	INV0003000	10/05-11/05 ELEC-13798 TEMPLE		200-3120-53713	75.52
	INV0003001	10/25-11/27 ELEC-14416 AMAR		200-3120-53713	42.53
	INV0003004	10/25-11/27 ELEC-YLAC		100-4110-53712	1,542.57
560	12/7/2018	GARDA	GARDAWORLD		257.51
	10448028	12/18 ARMORED TRANS SVC		100-1130-53111	257.51
561	12/7/2018	JESSES	JESSE'S AUTO REPAIR		40.00
	271953	VEH SMOG CHECK-2004 TAHOE		555-3150-53812	40.00
562	12/7/2018	JOHNSGLASS	JOHN'S GLASS SERVICE		795.00
	14362	GLASS REPLACEMENT-ADMIN ROOM		100-1150-53813	795.00
563	12/7/2018	LACSHF	LA CO SHERIFF'S DEPT		543,304.57
	190892CY	09/18 LAW ENF SVC		100-2100-53110	495,880.81
	190892CY	09/18 LIABILITY		100-2100-53186	47,423.76
564	12/7/2018	LPVCWD	LA PUENTE VALLEY CO WATER		7,008.64
	INV0003002	09/18-11/16 WTR-TEMPLE PARK		285-3330-53714	6,947.40
	INV0003011	09/18-11/16 WTR-120 FIRST ST		200-3120-53714	61.24
565	12/7/2018	GUTILOR	LORETTA GUTIERREZ		300.00
	INV0003006	MRS CLAUS SVC-HOLIDAY PARADE		100-4140-53979	300.00
566	12/7/2018	MARTLUI	LUIS MARTINEZ		400.00
	INV0003005	MR CLAUS SVC-HOLIDAY PARADE		100-4140-53979	400.00
567	12/7/2018	METLNK	METROLINK		1,372.00
	211584	10/18 METROLINK MONTHLY PASS		210-3130-53915	1,372.00
568	12/7/2018	MULMIK	MIKE MULLEN		200.00
	INV0002997	PHOTO SVC-HOLIDAY PARADE		100-4140-53979	200.00
569	12/7/2018	RICAME	RICOH USA, INC.		953.15
	30966913	12/18 CH COPIER LEASE		100-1150-53911	415.24
	30967701	12/18 BSMT COPIER LEASE		100-1150-53911	162.43
	30968035	12/18 CC COPIER LEASE		100-4100-53911	213.05
	30968816	12/18 YLAC COPIER LEASE		100-4110-53911	162.43
570	12/7/2018	SGVCMA	S.G.V. CITY MANAGERS ASSOC.		210.00
	INV0003007	12/18 HOLIDAY LUNCHEON		100-1110-53972	210.00

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571	12/7/2018	SMART	SMART & FINAL		19.61
	051494	SUPPLIES-VETERANS DAY EVENT		100-4140-53979	19.61
572	12/7/2018	SOSUBW	SUBURBAN WATER SYSTEMS		1,535.81
	180031345781	10/18-11/16 WTR-AMAR/HACIENDA		200-3120-53714	66.44
	180031346808	10/18-11/16 WTR-HACIENDA/TEMPLE		200-3120-53714	557.91
	180031346877	10/18-11/16 WTR-HACIENDA/NELSON		200-3120-53714	80.14
	180041229965	10/18-11/16 WTR-14746 TEMPLE		200-3120-53714	153.45
	180041229980	10/18-11/16 WTR-15250 TEMPLE		200-3120-53714	171.04
	180051224245	10/18-11/16 WTR-AMAR/AILERON		200-3120-53714	123.90
	180061012931	10/18-11/16 WTR-16159 TEMPLE		200-3120-53714	217.97
	181002154626	10/18-11/16 WTR-ELLIOTT		200-3120-53714	164.96
573	12/7/2018	THESAU	THE SAUCE CREATIVE SERVICES CORP		116.01
	3035	POLO SHIRTS-CMGR		100-1110-53976	116.01
574	12/7/2018	TMOBILE	T-MOBILE		129.21
	INV0003003	10/18 CE-WIRELESS SVC		100-2110-53715	129.21
575	12/7/2018	TOPNOT	TOP NOTCH NETWORKING, LLC		4,000.00
	21244	12/18 IT SVC		550-6100-53111	4,000.00
576	12/7/2018	UNISUP	UNISON SUPPLY		303.14
	253	LP PARK IRRIGATION SUPPLIES		285-3330-53822	303.14
577	12/7/2018	USPSE	UNITED STATES POSTAL SERV		3,000.00
	INV0003009	CH POSTAGE METER DOC#386-47819		100-1150-53211	3,000.00
578	12/7/2018	WALMRT	WALMART COMMUNITY INC		115.01
	001416	SUPPLIES-TINY TOT SPORTS		100-4110-53980	29.84
	001417	OFFICE SUPPLIES		100-4100-53011	5.21
	002651	SUPPLIES-LEAD PROGRAM		100-4140-53993	79.96
579	12/7/2018	ZAPPAC	ZAPP PACKAGING		152.95
	31023	BUSINESS CARDS-LINDSEY		100-1110-53011	152.95
580	11/30/2018	RELIAN	RELIANCE STANDARD LIFE INS.		1,996.05
	INV0002959	LIFE INSURANCE		100-20320	377.25
	INV0002959	LIFE INSURANCE		200-20320	14.82
	INV0002959	LIFE INSURANCE		203-20320	3.06
	INV0002959	LIFE INSURANCE		205-20320	3.22
	INV0002959	LIFE INSURANCE		210-20320	12.48
	INV0002959	LIFE INSURANCE		215-20320	3.32
	INV0002959	LIFE INSURANCE		260-20320	17.45
	INV0002959	LIFE INSURANCE		285-20320	16.40
	INV0002964	LTD INSURANCE		100-20330	660.16
	INV0002964	LTD INSURANCE		200-20330	28.57
	INV0002964	LTD INSURANCE		203-20330	8.30
	INV0002964	LTD INSURANCE		205-20330	8.99
	INV0002964	LTD INSURANCE		210-20330	23.77
	INV0002964	LTD INSURANCE		215-20330	9.00
	INV0002964	LTD INSURANCE		260-20330	32.50
	INV0002964	LTD INSURANCE		285-20330	40.14
	INV0002972	STD INSURANCE		100-20330	564.37
	INV0002972	STD INSURANCE		200-20330	24.42
	INV0002972	STD INSURANCE		203-20330	7.08
	INV0002972	STD INSURANCE		205-20330	7.67
	INV0002972	STD INSURANCE		210-20330	20.32
	INV0002972	STD INSURANCE		215-20330	7.68
	INV0002972	STD INSURANCE		260-20330	27.77
	INV0002972	STD INSURANCE		285-20330	34.31
	INV0003013	Life Insurance		100-1110-51313	43.00

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581	12/14/2018	STADIS	CALIFORNIA STATE DISBURSEMENT UNIT			325.00
	INV0003043	PR WITHOLDING ORDER		100-20399	325.00	
582	12/14/2018	SEIUCO	COPE FUND			10.00
	INV0002975	COPE FUND CONTRIBUTION		100-20380	3.17	
	INV0002975	COPE FUND CONTRIBUTION		260-20380	1.83	
	INV0003054	COPE FUND CONTRIBUTION		100-20380	3.27	
	INV0003054	COPE FUND CONTRIBUTION		260-20380	1.73	
583	12/14/2018	LACSDLEVY	LOS ANGELES COUNTY SHERIFF'S DEPARTMENT			61.96
	INV0003042	CHILD SUPPORT		100-20399	61.96	
584	12/14/2018	NATRS	NATIONWIDE RETIREMENT			50.00
	INV0003047	Employee Contribution		100-20340	36.43	
	INV0003047	Employee Contribution		200-20340	2.31	
	INV0003047	Employee Contribution		203-20340	2.31	
	INV0003047	Employee Contribution		205-20340	2.31	
	INV0003047	Employee Contribution		210-20340	2.31	
	INV0003047	Employee Contribution		215-20340	3.17	
	INV0003047	Employee Contribution		260-20340	1.16	
585	12/14/2018	SEIU	SEIU - LOCAL 721			467.88
	INV0002974	EMPLOYEE DUES		100-20380	177.05	
	INV0002974	EMPLOYEE DUES		200-20380	16.10	
	INV0002974	EMPLOYEE DUES		203-20380	2.49	
	INV0002974	EMPLOYEE DUES		205-20380	2.49	
	INV0002974	EMPLOYEE DUES		210-20380	13.72	
	INV0002974	EMPLOYEE DUES		215-20380	2.49	
	INV0002974	EMPLOYEE DUES		260-20380	9.96	
	INV0002974	EMPLOYEE DUES		285-20380	10.42	
	INV0003053	EMPLOYEE DUES		100-20380	171.19	
	INV0003053	EMPLOYEE DUES		200-20380	16.16	
	INV0003053	EMPLOYEE DUES		203-20380	2.78	
	INV0003053	EMPLOYEE DUES		205-20380	2.78	
	INV0003053	EMPLOYEE DUES		210-20380	16.57	
	INV0003053	EMPLOYEE DUES		215-20380	2.78	
	INV0003053	EMPLOYEE DUES		260-20380	9.42	
	INV0003053	EMPLOYEE DUES		285-20380	11.48	
586	12/14/2018	FTB	STATE OF CALIFORNIA FRANCHISE TAX BOARD			200.00
	INV0003044	PR WITHOLDING ORDER		100-20399	200.00	
587	12/14/2018	USBANK	U.S BANK PARS ACCT# 6746022400			2,322.90
	INV0003051	PARS RETIREMENT		100-20340	1,685.35	
	INV0003051	PARS RETIREMENT		200-20340	12.83	
	INV0003051	PARS RETIREMENT		260-20340	624.72	
588	12/14/2018	ICMARC	VANTAGEPOINT TRANSFER AGENTS-457			2,165.91
	INV0003045	EMPLOYEE LOAN REPYMT		100-20399	204.24	
	INV0003045	EMPLOYEE LOAN REPYMT		200-20399	1.46	
	INV0003045	EMPLOYEE LOAN REPYMT		210-20399	22.92	
	INV0003045	EMPLOYEE LOAN REPYMT		260-20399	13.97	
	INV0003046	EMPLOYEE CONTRIBUTIONS		100-20399	1,425.46	
	INV0003046	EMPLOYEE CONTRIBUTIONS		200-20399	70.38	
	INV0003046	EMPLOYEE CONTRIBUTIONS		203-20399	48.16	
	INV0003046	EMPLOYEE CONTRIBUTIONS		205-20399	48.16	
	INV0003046	EMPLOYEE CONTRIBUTIONS		210-20399	78.08	
	INV0003046	EMPLOYEE CONTRIBUTIONS		215-20399	48.16	
	INV0003046	EMPLOYEE CONTRIBUTIONS		260-20399	73.71	
	INV0003046	EMPLOYEE CONTRIBUTIONS		285-20399	131.21	

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589	12/14/2018	ALLIAN	ALLIANT INSURANCE SERVICES		2,764.00
	968857	INSURANCE-2018 HOLIDAY PARADE		100-1135-53613	2,764.00
590	12/14/2018	AMABUS	AMAZON CAPITAL SERVICES INC		28.44
	1RMR-JQRV-PHC1	MTCE-CELL PHONE CASES		100-3330-53012	28.44
591	12/14/2018	ATT	AT&T		765.90
	000012185195	10/13-11/12 PHONE-CC FIRE ALARM		100-4100-53715	19.03
	000012185200	10/13-11/12 PHONE-LP SNACK BAR		285-3330-53715	19.61
	000012185201	10/13-11/12 PHONE-YLAC FIRE ALARM		100-4110-53715	19.03
	000012247948	10/28-11/27 PHONE-CC FIRE ALARM BK		100-4100-53715	19.01
	000012247949	10/28-11/27 PHONE-PRIMARY RATE		100-1150-53715	186.63
	000012247950	10/28-11/27 PHONE-SR CENTER 911 LN		100-4130-53715	57.18
	000012247951	10/28-11/27 PHONE-MTCE YARD ALARM		285-3330-53715	19.01
	000012247952	10/28-11/27 PHONE-CH FAX LINES		100-1150-53715	97.21
	000012247953	10/28-11/27 PHONE-CH LINE		100-1150-53715	291.21
	000012293657	11/06-12/05 PHONE-CH 911 LN		100-1150-53715	18.99
	000012293658	11/16-12/05 PHONE-MTCE 911 LN		285-3330-53715	18.99
592	12/14/2018	CELLBS	CELL BUSINESS SYSTEMS		1,289.71
	69061778	12/11-01/10 FACILITY COPIER LEASE		100-1150-53911	1,289.71
593	12/14/2018	CINTA	CINTAS CORPORATION #693		370.11
	8403882763	FIRST AID SUPPLIES		100-1150-53011	370.11
594	12/14/2018	DEPTJ	DEPT OF JUSTICE-BUREAU		32.00
	343943	11/18 FINGERPRINT SVC		100-1135-53406	32.00
595	12/14/2018	E&LLND	E & L LANDSCAPE SERVICES		9,935.58
	0003-8359	11/18 CC-REPLANTED POTS COURT YARD		285-3330-53814	92.00
	0003-8359	11/18 CC LANDSCAPE MTCE		285-3330-53814	56.03
	003-8356	11/18 ISLAND/MEDIAN LANDSCAPE		200-3120-53814	3,432.60
	003-8357	11/18 CH LANDSCAPE SVC		100-1150-53814	1,214.33
	003-8357	11/18 CH PLANTING		100-1150-53814	850.00
	003-8358	11/18 SC LANDSCAPE MTCE		100-4130-53814	111.93
	003-8360	11/18 LP NTR CENTER LANDSCAPE		285-3330-53814	575.60
	003-8360	11/18 LP NTR CENTER IRRIGATION		285-3330-53814	135.00
	003-8361	11/18 LP PARK/CC LANDSCAPE		285-3330-53814	3,093.09
	003-8361	11/18 BASEBALL FIELD		285-3330-53814	250.00
	003-8362	11/18 WEED/TRASH REMOVAL-VALLEY		200-3120-53814	125.00
596	12/14/2018	BUTTS	ED BUTTS FORD		62.62
	C79608	VEH MTCE-SILVERADO		555-3150-53812	62.62
597	12/14/2018	HEREFR	EFRAIN HERRERA		250.00
	INV0003020	FACILITY RENTAL DEPOSIT REFUND-HERRERA		600-20230	250.00
598	12/14/2018	FEDEXP	FEDERAL EXPRESS CORP		27.05
	6-379-39382	POSTAGE-S.G BASIN WTR QUALITY		100-1150-53211	27.05
599	12/14/2018	GOVMEM	GOVERNMENT FINANCE		435.00
	INV0003034	CAFR AWARD FEE FY 17/18		100-1130-53111	435.00
600	12/14/2018	HMEDEP	HOME DEPOT CRC		1,460.44
	1573550	GRAFFITI SUPPLIES		200-3120-53016	167.86
	5172002	GRAFFITI TRUCK-HOSE		200-3120-53012	54.72
	5562761	PAINT-SR CENTER		100-4130-53813	144.10
	6131715	PAINT SPRAYER MACHINE		200-3120-53016	469.96
	698010	MINI ROPE WHITE LIGHTS		200-3120-53012	509.50
	9581981	GRAFFITI REMOVAL SUPPLIES		200-3120-53016	114.30
601	12/14/2018	INHOFA	INDUSTRY HOSES & FASTNERS		512.50
	52196	GRAFFIT TRUCK-PRESSURE WASHER REP		200-3120-53012	512.50

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602	12/14/2018	GONSALV	JOE A. GONSALVES & SON		2,500.00
	157030	12/18 LEGISLATIVE SVC		100-1100-53111	2,500.00
603	12/14/2018	LACRD	LA CO DEPT PUBLIC WORKS		10,093.52
	RE-PW-18111301962	10/18 IW LA PUENTE		100-3110-53121	2,529.03
	RE-PW-18111302068	10/18 SIDEWALK PANEL REP-TEMPLE WEST		200-3120-53817	406.24
	RE-PW-18111302290	10/18 TS MAINT DDG		200-3120-53819	7,158.25
604	12/14/2018	LACSHF	LA CO SHERIFF'S DEPT		1,259.80
	191666VL	10/18 PRISONER MTCE		100-2100-53184	1,259.80
605	12/14/2018	LPVCWD	LA PUENTE VALLEY CO WATER		2,034.36
	INV0003018	09/18-11/16 WTR-SR CENTER		100-4130-53714	297.96
	INV0003021	09/18-11/19 WTR-CITY HALL		100-1150-53714	1,351.59
	INV0003022	09/18-11/16 WTR-CH LANDSCAPE		100-1150-53714	34.92
	INV0003023	09/18-11/16 WTR-N. GLENDORA		200-3120-53714	49.54
	INV0003024	09/18-11/16 WTR-N GLENDORA #1		200-3120-53714	100.24
	INV0003025	09/18-11/16 WTR-116 N FIRST		200-3120-53714	51.49
	INV0003026	09/18-11/16 WTR-S FIRST ST		200-3120-53714	49.54
	INV0003027	09/18-11/16 WTR-S SECOND ST		200-3120-53714	49.54
	INV0003028	09/18-11/16 WTR-S SECOND ST		200-3120-53714	49.54
606	12/14/2018	LACMTA	LAC METROPOLITAN TRANSPORTATION AUTHORITY		2,113.50
	102831	10/18 METRO MONTHLY PASS		210-3130-53915	368.00
	102987	10/18 EZ MONTHLY PASS		210-3130-53915	1,745.50
607	12/14/2018	MANCIL	MANCILLA'S QUALITY PRINTING		164.25
	12902	FY 17/18 CAFR DIVIDERS		100-1130-53011	164.25
608	12/14/2018	BUSMAR	MARK BUSCH		158.76
	INV0003033	BOOT REIM-BUSCH		100-3330-53015	158.76
609	12/14/2018	MILMRA	MILAN M. MRAKICH		121.33
	INV0003058	ICMA REIM-MRAKICH		100-20399	121.33
610	12/14/2018	REGION	REGIONAL TAP SERVICE CENTER		8,190.68
	6007848	09/18 FH TAP MONTHLY PASS		210-3130-53915	8,190.68
611	12/14/2018	ROBFLO	ROBINSON'S FLOWERS		207.94
	3032	WREATH-VETERANS DAY		100-4140-53979	207.94
612	12/14/2018	SGVT	SAN GABRIEL VLY NEWSPAPER		340.00
	0011206600	AD-REVISED BID LANDSCAPE MTCE SVC		285-3330-53814	340.00
613	12/14/2018	GARCSHE	SHERYL GARCIA		413.35
	INV0003016	SUPPLIES REFUND-GARCIA		100-1100-53976	76.71
	INV0003017	CC MTG SUPPLIES REFUND-GARCIA		100-1100-53976	110.07
	INV0003019	SUPPLIES CC MTG REFUND-GARCIA		100-1100-53976	6.57
	INV0003039	MTG CAKE REIM-GARCIA		100-1100-53976	220.00
614	12/14/2018	DANON	SPARKLETTS		115.09
	10303592 110818	11/06 CH WATER		100-1150-53011	115.09
615	12/14/2018	STANLE	STANLEY PEST CONTROL, INC.		165.00
	093171	11/18 LP SNACK BAR PEST CONTROL		100-3330-53813	80.00
	093174	11/18 ABBEY PEST CONTROL		200-3120-53814	85.00
616	12/14/2018	SOSUBW	SUBURBAN WATER SYSTEMS		176.69
	180061017037	11/07-12/06 WTR-HACIENDA/MAPLEGROVE		200-3120-53714	176.69
617	12/14/2018	TERMI	TERMINIX PROCESSING CENTER		153.00
	380752976	11/09 CH PEST CONTROL		100-1150-53813	73.00
	380753028	11/09 CH PEST CONTROL		100-1150-53813	80.00

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618	12/14/2018	GASCO	THE GAS COMPANY		706.47
	INV0003030	11/02-12/05 GAS-PUBLIC WORKS		285-3330-53711	16.27
	INV0003031	11/02-12/05 GAS-CITY HALL		100-1150-53711	645.88
	INV0003032	11/02-12/05 GAS-PARK SVC		285-3330-53711	44.32
619	12/14/2018	TIMEWA	TIME WARNER CABLE		646.21
	INV0003029	12/18 CH CABLE/INTERNET SVC		100-1150-53715	646.21
620	12/14/2018	TJSSER	TJS SERVICES, INC.		376.82
	1680	10/18 CH JANITORIAL SUPPLIES		100-1150-53813	376.82
621	12/14/2018	USHEA	U S HEALTHWORKS MEDICAL		102.00
	3433583-CA	11/18 PRE EXAM-ALVARES		100-1135-53406	102.00
622	12/14/2018	BANKUS	U.S. BANK EQUIPMENT FINANCE		325.07
	371030768	11/09-12/09 PRINTER MTCE		550-6100-53911	325.07
623	12/14/2018	UNISUP	UNISON SUPPLY		328.95
	252	LP PARK IRRIGATION SUPPLIES		285-3330-53822	328.95
624	12/14/2018	USPSE	UNITED STATES POSTAL SERV		3,700.00
	INV0003038	POSTAGE-2018 CALENDARS		100-4140-53111	3,700.00
625	12/14/2018	CALCARD	US Bank CalCard		3,434.16
	INV0003035	MEAL-ELECTION STAFF		100-1120-53115	104.28
	INV0003035	POLYESTER FLAG		100-1150-53813	126.81
	INV0003035	PRESSURE WASHER EXTENSION WAND		100-3330-53012	128.99
	INV0003035	GRAFFITI REMOVAL SUPPLIES		200-3120-53016	906.07
	INV0003036	CC-OFFICE SUPPLIES		100-4100-53011	87.87
	INV0003036	CC SUPPLIES		100-4100-53011	13.79
	INV0003036	TINY TOT RECLE BIN		100-4100-53011	12.05
	INV0003036	CC FLAG		100-4100-53012	245.00
	INV0003036	CC-OFFICE SUPPLIES		100-4100-53012	113.46
	INV0003036	CC LOBBY DECORATIONS		100-4100-53976	291.15
	INV0003036	YLAC OFFICE SUPPLIES		100-4110-53011	66.41
	INV0003036	GYM CLEANING SUPPLIES		100-4110-53012	12.97
	INV0003036	YLAC CLEANING SUPPLIES		100-4110-53012	30.85
	INV0003036	2018 SOCCER END SEASON		100-4110-53980	30.86
	INV0003036	2018 TINY TOT SPORTS		100-4110-53980	8.76
	INV0003036	SENIOR CTR FLAG		100-4130-53012	74.95
	INV0003036	LP LEAD TURKEY TROT		100-4140-53993	57.64
	INV0003036	MEAL-LEAD PROGRAM		100-4140-53993	281.22
	INV0003036	LP LEAD TURKEY TROT		100-4140-53993	35.82
	INV0003037	AIRFARE-BUTZLAFF		100-1130-53972	159.96
	INV0003037	CMTA SEMINAR REG-BUTZLAFF/GRUNKLEE		100-1130-53972	550.00
	INV0003037	OFFICE SUPPLIES-SHERIFFS OFFICE		100-2110-53012	28.47
	INV0003037	OFFICE SUPPLIES-SHERIFFS OFFICE		100-2110-53012	66.78
626	12/14/2018	VISTA	VISTA PAINT		342.40
	2018-554914-00	GRAFFITI SUPPLIES		200-3120-53016	342.40
627	12/14/2018	WESCO	WEST COAST ARBORISTS INC		25,569.65
	142258	TREE MAINTENANCE		200-3120-53815	25,569.65
628	12/14/2018	WILENG	WILLDAN ENGINEERING		129,378.64
	002-20230	11/18 BUILDING & SAFETY SVC		100-3310-53111	94,977.09
	003-28127	10/18 TRACK 75016-14317 BECKNER		600-20230	847.50
	003-28128	10/18 TRACT 77117-LARIMORE		600-20269	382.50
	003-28129	10/18 RULE 20A INSPECTION		205-5574-59600	1,078.75
	003-28130	10/18 CLOSURE PLAN-HOLIDAY PARADE		100-3100-53111	290.00
	003-28131	10/18 BILLBOARD SIGN-AZUSA/AZUSA WAY		100-3110-53111	500.00
	003-28132	10/18 ALLEY VACATION-1103 HACIENDA		100-3110-53111	1,112.50
	003-28133	10/18 NPDES SVC		100-3100-53111	1,077.50

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	003-28134	10/18 SSMP-SWR PROJECT		500-3210-53111	3,257.50
	003-28141	10/18 VALLEY SEWER IMPROVEMENT		500-5580-59210	15,803.90
	003-28142	10/18 PARK IMPROVEMENT-ELLIOT/AMAR		215-5518-59210	9,691.40
	003-28156	10/18 RULE 20A REVIEW-ARDILLA/AMAR		205-5574-59600	360.00
DFT0000431	11/16/2018	PERSYS-RETIRE	CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM		8,076.13
	INV0002919	EMPLOYER CONTRIBUTION		100-20360	6,658.69
	INV0002919	EMPLOYER CONTRIBUTION		200-20360	245.78
	INV0002919	EMPLOYER CONTRIBUTION		203-20360	65.24
	INV0002919	EMPLOYER CONTRIBUTION		205-20360	64.27
	INV0002919	EMPLOYER CONTRIBUTION		210-20360	265.41
	INV0002919	EMPLOYER CONTRIBUTION		215-20360	67.20
	INV0002919	EMPLOYER CONTRIBUTION		260-20360	365.68
	INV0002919	EMPLOYER CONTRIBUTION		285-20360	343.86
DFT0000432	11/16/2018	PERSYS-RETIRE	CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM		4,326.90
	INV0002920	PERS- NEW EMPLY CONTRB		100-20399	3,438.95
	INV0002920	PERS- NEW EMPLY CONTRB		200-20399	154.41
	INV0002920	PERS- NEW EMPLY CONTRB		203-20399	39.86
	INV0002920	PERS- NEW EMPLY CONTRB		205-20399	38.96
	INV0002920	PERS- NEW EMPLY CONTRB		210-20399	162.47
	INV0002920	PERS- NEW EMPLY CONTRB		215-20399	41.67
	INV0002920	PERS- NEW EMPLY CONTRB		260-20399	236.61
	INV0002920	PERS- NEW EMPLY CONTRB		285-20399	213.97
DFT0000433	11/16/2018	PERSYS-RETIRE	CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM		1,211.43
	INV0002921	EMPLOYEE PORTION		100-20360	1,120.25
	INV0002921	EMPLOYEE PORTION		200-20360	15.71
	INV0002921	EMPLOYEE PORTION		203-20360	4.41
	INV0002921	EMPLOYEE PORTION		205-20360	4.41
	INV0002921	EMPLOYEE PORTION		210-20360	17.89
	INV0002921	EMPLOYEE PORTION		215-20360	4.41
	INV0002921	EMPLOYEE PORTION		260-20360	21.92
	INV0002921	EMPLOYEE PORTION		285-20360	22.43
DFT0000434	11/16/2018	PERSYS-RETIRE	CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM		28.00
	INV0002923	SURVIVORS LIFE INSURANCE		100-20350	22.79
	INV0002923	SURVIVORS LIFE INSURANCE		200-20350	0.93
	INV0002923	SURVIVORS LIFE INSURANCE		203-20350	0.28
	INV0002923	SURVIVORS LIFE INSURANCE		205-20350	0.27
	INV0002923	SURVIVORS LIFE INSURANCE		210-20350	0.96
	INV0002923	SURVIVORS LIFE INSURANCE		215-20350	0.29
	INV0002923	SURVIVORS LIFE INSURANCE		260-20350	1.25
	INV0002923	SURVIVORS LIFE INSURANCE		285-20350	1.23
DFT0000435	11/16/2018	EMPLOY	EMPLOYMENT DEVELOPMENT DEPT		3,094.53
	INV0002926	STATE INCOME TAX		100-20310	2,342.94
	INV0002926	STATE INCOME TAX		200-20310	120.04
	INV0002926	STATE INCOME TAX		203-20310	58.88
	INV0002926	STATE INCOME TAX		205-20310	58.39
	INV0002926	STATE INCOME TAX		210-20310	97.46
	INV0002926	STATE INCOME TAX		215-20310	59.86
	INV0002926	STATE INCOME TAX		260-20310	164.15
	INV0002926	STATE INCOME TAX		285-20310	192.81
DFT0000436	11/16/2018	IRSPR	IRS PAYROLL TAX DEPOSIT		8,705.13
	INV0002927	FEDERAL WITHHOLDING		100-20300	6,603.63
	INV0002927	FEDERAL WITHHOLDING		200-20300	300.94
	INV0002927	FEDERAL WITHHOLDING		203-20300	139.74
	INV0002927	FEDERAL WITHHOLDING		205-20300	138.30
	INV0002927	FEDERAL WITHHOLDING		210-20300	242.28

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	INV0002927	FEDERAL WITHHOLDING		215-20300	142.61
	INV0002927	FEDERAL WITHHOLDING		260-20300	666.89
	INV0002927	FEDERAL WITHHOLDING		285-20300	470.74
DFT0000437	11/16/2018	IRSPR	IRS PAYROLL TAX DEPOSIT		3,077.90
	INV0002928	MEDICARE TAX		100-20300	2,351.40
	INV0002928	MEDICARE TAX		200-20300	93.54
	INV0002928	MEDICARE TAX		203-20300	35.46
	INV0002928	MEDICARE TAX		205-20300	35.08
	INV0002928	MEDICARE TAX		210-20300	86.26
	INV0002928	MEDICARE TAX		215-20300	36.22
	INV0002928	MEDICARE TAX		260-20300	312.74
	INV0002928	MEDICARE TAX		285-20300	127.20
DFT0000439	11/30/2018	CPERS-HEALTH	CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM		33,382.51
	INV0002965	HEALTH INSURANCE		100-20399	26,714.44
	INV0002965	HEALTH INSURANCE		200-20399	1,276.81
	INV0002965	HEALTH INSURANCE		203-20399	328.94
	INV0002965	HEALTH INSURANCE		205-20399	346.95
	INV0002965	HEALTH INSURANCE		210-20399	1,209.41
	INV0002965	HEALTH INSURANCE		215-20399	352.02
	INV0002965	HEALTH INSURANCE		260-20399	1,792.97
	INV0002965	HEALTH INSURANCE		285-20399	1,360.97
DFT0000444	11/30/2018	EMPLOY	EMPLOYMENT DEVELOPMENT DEPT		4,091.17
	INV0002976	STATE INCOME TAX		100-20310	3,403.21
	INV0002976	STATE INCOME TAX		200-20310	136.69
	INV0002976	STATE INCOME TAX		203-20310	44.28
	INV0002976	STATE INCOME TAX		205-20310	48.73
	INV0002976	STATE INCOME TAX		210-20310	93.28
	INV0002976	STATE INCOME TAX		215-20310	47.97
	INV0002976	STATE INCOME TAX		260-20310	103.52
	INV0002976	STATE INCOME TAX		285-20310	213.49
DFT0000445	11/30/2018	IRSPR	IRS PAYROLL TAX DEPOSIT		11,000.89
	INV0002977	FEDERAL WITHHOLDING		100-20300	9,104.25
	INV0002977	FEDERAL WITHHOLDING		200-20300	353.69
	INV0002977	FEDERAL WITHHOLDING		203-20300	105.64
	INV0002977	FEDERAL WITHHOLDING		205-20300	115.71
	INV0002977	FEDERAL WITHHOLDING		210-20300	241.30
	INV0002977	FEDERAL WITHHOLDING		215-20300	114.70
	INV0002977	FEDERAL WITHHOLDING		260-20300	492.93
	INV0002977	FEDERAL WITHHOLDING		285-20300	472.67
DFT0000446	11/30/2018	IRSPR	IRS PAYROLL TAX DEPOSIT		3,514.18
	INV0002978	MEDICARE TAX		100-20300	2,854.46
	INV0002978	MEDICARE TAX		200-20300	97.80
	INV0002978	MEDICARE TAX		203-20300	26.72
	INV0002978	MEDICARE TAX		205-20300	28.94
	INV0002978	MEDICARE TAX		210-20300	76.60
	INV0002978	MEDICARE TAX		215-20300	28.96
	INV0002978	MEDICARE TAX		260-20300	268.42
	INV0002978	MEDICARE TAX		285-20300	132.28
DFT0000447	11/30/2018	CPERS-HEALTH	CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM		18,267.11
	INV0002979	12/18 CalPers Admin Fee		100-1135-51314	119.40
	INV0002979	12/18 Retirees Health Insurance		100-1135-51314	18,147.71
DFT0000454	11/30/2018	THEBAN	THE BANK OF NEW YORK		452,381.75
	INV0002989	12/18 SEWER BOND PRIN PYMT		500-20420	325,000.00
	INV0002989	12/18 SEWER BOND INT PYMT		500-3210-53990	127,381.75

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DFT0000465	11/30/2018	PERSYS-RETIRE	CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM		13,985.82
	INV0002968	EMPLOYER CONTRIBUTION		100-20360	6,878.23
	INV0002968	EMPLOYER CONTRIBUTION		200-20360	283.25
	INV0002968	EMPLOYER CONTRIBUTION		203-20360	47.59
	INV0002968	EMPLOYER CONTRIBUTION		205-20360	47.59
	INV0002968	EMPLOYER CONTRIBUTION		210-20360	230.41
	INV0002968	EMPLOYER CONTRIBUTION		215-20360	53.45
	INV0002968	EMPLOYER CONTRIBUTION		260-20360	383.42
	INV0002968	EMPLOYER CONTRIBUTION		285-20360	331.72
	INV0002969	PERS- NEW EMPLY CONTRB		100-20399	3,602.87
	INV0002969	PERS- NEW EMPLY CONTRB		200-20399	175.45
	INV0002969	PERS- NEW EMPLY CONTRB		203-20399	32.24
	INV0002969	PERS- NEW EMPLY CONTRB		205-20399	32.24
	INV0002969	PERS- NEW EMPLY CONTRB		210-20399	145.39
	INV0002969	PERS- NEW EMPLY CONTRB		215-20399	37.67
	INV0002969	PERS- NEW EMPLY CONTRB		260-20399	240.65
	INV0002969	PERS- NEW EMPLY CONTRB		285-20399	222.29
	INV0002970	EMPLOYEE PORTION		100-20360	1,128.68
	INV0002970	EMPLOYEE PORTION		200-20360	18.66
	INV0002970	EMPLOYEE PORTION		203-20360	2.54
	INV0002970	EMPLOYEE PORTION		205-20360	2.54
	INV0002970	EMPLOYEE PORTION		210-20360	14.59
	INV0002970	EMPLOYEE PORTION		215-20360	2.54
	INV0002970	EMPLOYEE PORTION		260-20360	24.57
	INV0002970	EMPLOYEE PORTION		285-20360	18.24
	INV0002973	SURVIVORS LIFE INSURANCE		100-20350	24.16
	INV0002973	SURVIVORS LIFE INSURANCE		200-20350	1.02
	INV0002973	SURVIVORS LIFE INSURANCE		203-20350	0.21
	INV0002973	SURVIVORS LIFE INSURANCE		205-20350	0.22
	INV0002973	SURVIVORS LIFE INSURANCE		210-20350	0.85
	INV0002973	SURVIVORS LIFE INSURANCE		215-20350	0.22
	INV0002973	SURVIVORS LIFE INSURANCE		260-20350	1.17
	INV0002973	SURVIVORS LIFE INSURANCE		285-20350	1.15
DFT0000466	11/30/2018	PERSYS-RETIRE	CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM		676.98
	INV0003014	Employer Contribution		100-1110-51211	676.98
DFT0000467	11/30/2018	PERSYS-RETIRE	CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM		676.98
	INV0003015	Employee Portion		100-1100-51211	676.98
DFT0000469	12/14/2018	PERSYS-RETIRE	CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM		8,911.61
	INV0003048	EMPLOYER CONTRIBUTION		100-20360	7,322.77
	INV0003048	EMPLOYER CONTRIBUTION		200-20360	312.31
	INV0003048	EMPLOYER CONTRIBUTION		203-20360	62.08
	INV0003048	EMPLOYER CONTRIBUTION		205-20360	62.08
	INV0003048	EMPLOYER CONTRIBUTION		210-20360	296.43
	INV0003048	EMPLOYER CONTRIBUTION		215-20360	67.94
	INV0003048	EMPLOYER CONTRIBUTION		260-20360	390.99
	INV0003048	EMPLOYER CONTRIBUTION		285-20360	397.01
DFT0000470	12/14/2018	PERSYS-RETIRE	CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM		4,477.10
	INV0003049	PERS- NEW EMPLY CONTRB		100-20399	3,502.79
	INV0003049	PERS- NEW EMPLY CONTRB		200-20399	193.15
	INV0003049	PERS- NEW EMPLY CONTRB		203-20399	40.30
	INV0003049	PERS- NEW EMPLY CONTRB		205-20399	40.30
	INV0003049	PERS- NEW EMPLY CONTRB		210-20399	180.87
	INV0003049	PERS- NEW EMPLY CONTRB		215-20399	45.73
	INV0003049	PERS- NEW EMPLY CONTRB		260-20399	251.88
	INV0003049	PERS- NEW EMPLY CONTRB		285-20399	222.08

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DFT0000471	12/14/2018	PERSYS-RETIRE	CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM		1,837.77
	INV0003050	EMPLOYEE PORTION		100-20360	1,685.56
	INV0003050	EMPLOYEE PORTION		200-20360	32.00
	INV0003050	EMPLOYEE PORTION		203-20360	3.69
	INV0003050	EMPLOYEE PORTION		205-20360	3.69
	INV0003050	EMPLOYEE PORTION		210-20360	25.81
	INV0003050	EMPLOYEE PORTION		215-20360	3.69
	INV0003050	EMPLOYEE PORTION		260-20360	23.66
	INV0003050	EMPLOYEE PORTION		285-20360	59.67
DFT0000472	12/14/2018	PERSYS-RETIRE	CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM		28.00
	INV0003052	SURVIVORS LIFE INSURANCE		100-20350	22.59
	INV0003052	SURVIVORS LIFE INSURANCE		200-20350	1.12
	INV0003052	SURVIVORS LIFE INSURANCE		203-20350	0.26
	INV0003052	SURVIVORS LIFE INSURANCE		205-20350	0.26
	INV0003052	SURVIVORS LIFE INSURANCE		210-20350	1.04
	INV0003052	SURVIVORS LIFE INSURANCE		215-20350	0.27
	INV0003052	SURVIVORS LIFE INSURANCE		260-20350	1.21
	INV0003052	SURVIVORS LIFE INSURANCE		285-20350	1.25
DFT0000473	12/14/2018	EMPLOY	EMPLOYMENT DEVELOPMENT DEPT		3,996.77
	INV0003055	STATE INCOME TAX		100-20310	3,132.32
	INV0003055	STATE INCOME TAX		200-20310	157.71
	INV0003055	STATE INCOME TAX		203-20310	62.35
	INV0003055	STATE INCOME TAX		205-20310	62.35
	INV0003055	STATE INCOME TAX		210-20310	101.05
	INV0003055	STATE INCOME TAX		215-20310	66.04
	INV0003055	STATE INCOME TAX		260-20310	167.88
	INV0003055	STATE INCOME TAX		285-20310	247.07
DFT0000474	12/14/2018	IRSPR	IRS PAYROLL TAX DEPOSIT		11,153.07
	INV0003056	FEDERAL WITHHOLDING		100-20300	8,757.66
	INV0003056	FEDERAL WITHHOLDING		200-20300	397.22
	INV0003056	FEDERAL WITHHOLDING		203-20300	146.30
	INV0003056	FEDERAL WITHHOLDING		205-20300	146.30
	INV0003056	FEDERAL WITHHOLDING		210-20300	246.91
	INV0003056	FEDERAL WITHHOLDING		215-20300	155.36
	INV0003056	FEDERAL WITHHOLDING		260-20300	751.25
	INV0003056	FEDERAL WITHHOLDING		285-20300	552.07
DFT0000475	12/14/2018	IRSPR	IRS PAYROLL TAX DEPOSIT		3,912.30
	INV0003057	MEDICARE TAX		100-20300	3,086.44
	INV0003057	MEDICARE TAX		200-20300	114.26
	INV0003057	MEDICARE TAX		203-20300	36.72
	INV0003057	MEDICARE TAX		205-20300	36.72
	INV0003057	MEDICARE TAX		210-20300	97.96
	INV0003057	MEDICARE TAX		215-20300	38.96
	INV0003057	MEDICARE TAX		260-20300	350.84
	INV0003057	MEDICARE TAX		285-20300	150.40

Grand Total: 2,117,665.30

Report Summary

Fund Summary

Fund	Payment Amount
100 - GENERAL FUND	1,005,114.94
200 - GAS TAX FUND	80,367.13
203 - MEASURE M FUND	5,631.43
205 - MEASURE R FUND	30,489.60
210 - PROP A FUND	68,057.95
215 - PROP C FUND	32,636.99
260 - CDBG PROGRAM FUND	24,944.40
275 - PEG ACCESS FUND	2,850.00
280 - MISCELLANEOUS GRANTS FUND	1,637.50
285 - LIGHTING & LANDSCAPE MAINTENANCE	368,285.79
500 - SEWER CONSTRUCTION/MAINTENANCE FUND	478,606.90
550 - EQUIPMENT REPLACEMENT FUND	8,325.07
555 - VEHICLE MAINTENANCE & REPLACEMENT FUND	1,953.85
600 - SPECIAL DEPOSIT FUND	8,763.75
Grand Total:	**2,117,665.30**

Account Summary

Account Number	Account Name	Payment Amount
100-1100-51211	Retirement	676.98
100-1100-51311	Other Health - DOC	5,932.20
100-1100-53011	Operating Supplies	480.17
100-1100-53111	Contract Services - Private	2,500.00
100-1100-53976	Special Departmental	458.82
100-1110-51211	Retirement	676.98
100-1110-51311	Other Health - DOC	2,871.19
100-1110-51313	Life Insurance	43.00
100-1110-53011	Operating Supplies	152.95
100-1110-53111	Contract Services - Private	7,500.00
100-1110-53972	Conferences & Meetings	210.00
100-1110-53976	Special Departmental	202.92
100-1120-51311	Other Health -DOC	1,186.44
100-1120-53115	Contract Services - Election	104.28
100-1130-51311	Other Health - DOC	3,986.44
100-1130-53011	Operating Supplies	407.83
100-1130-53111	Contract Services - Private	4,335.02
100-1130-53972	Conferences & Meetings	844.96
100-1135-51311	Other Health - DOC	37,372.88
100-1135-51314	Health Insurance	18,267.11
100-1135-53011	Operating Supplies	118.25
100-1135-53406	Recruitment Expenses	280.00
100-1135-53613	Insurance-Special Events	2,764.00
100-1150-53011	Operating Supplies	525.98
100-1150-53012	Small Tools & Equipment	230.00
100-1150-53211	Postage & Mailing Services	3,027.05
100-1150-53711	Utility - Gas	791.57
100-1150-53712	Utility - Electricity	2,538.81
100-1150-53714	Utility - Water	1,386.51
100-1150-53715	Utility - Communications	2,601.36
100-1150-53811	Equipment Maintenance	1,689.58
100-1150-53813	Facility Maintenance	1,797.05
100-1150-53814	Landscape Maintenance	2,064.33
100-1150-53911	Equipment Lease/Rental	6,872.86
100-20300	FIT Payable	32,757.84
100-20310	SIT Payable	8,878.47
100-20320	Life Ins Payable	377.25
100-20330	LTD Payable	1,224.53
100-20340	PARS	4,770.41

Account Summary

Account Number	Account Name	Payment Amount
100-20350	Group Insurance	69.54
100-20360	PERS	24,794.18
100-20380	Union Dues	684.30
100-20399	Other Payroll Deductions	44,138.74
100-2100-53110	Contract Services - LA Sher..	495,880.81
100-2100-53184	Prisoner Maintenance	1,259.80
100-2100-53186	Liability Trust Fund	47,423.76
100-2100-53715	Utility - Communications	828.94
100-2110-51311	Other Health - DOC	830.51
100-2110-53011	Operating Supplies	476.96
100-2110-53012	Small Tools & Equipment	889.90
100-2110-53715	Utility - Communications	236.77
100-3100-53012	Small Tools & Equipment	39.30
100-3100-53111	Contract Services - Private	5,057.50
100-3110-53111	Contract Services - Private	1,612.50
100-3110-53120	Engineering Permits	15,171.00
100-3110-53121	Industrial Waste Inspecti…	2,529.03
100-3300-51311	Other Health - DOC	1,423.74
100-3300-53011	Operating Supplies	18.92
100-3300-53111	Contract Services - Private	2,000.00
100-3300-53411	Printing & Publishing	673.00
100-3300-53971	Dues & Memberships	250.00
100-3300-53972	Conferences & Meetings	183.27
100-3310-53111	Contr Svc - Private - B&S F…	130,493.99
100-3320-51311	Other Health - DOC	2,100.00
100-3320-53111	Contract Services - Private	271.00
100-3330-51311	Other Health - DOC	1,542.37
100-3330-53011	Operating Supplies	1,038.26
100-3330-53012	Small Tools & Equipment	1,532.81
100-3330-53015	Uniform/Boot Reimburse…	923.51
100-3330-53811	Equipment Maintenance	1,020.05
100-3330-53813	Facility Maintenance	91.23
100-4100-51311	Other Health - DOC	3,440.68
100-4100-53011	Operating Supplies	754.77
100-4100-53012	Small Tools & Equipment	421.55
100-4100-53111	Contract Services - Private	4,819.78
100-4100-53711	Utility - Gas	57.83
100-4100-53712	Utility - Electricity	1,268.66
100-4100-53714	Utility - Water	578.10
100-4100-53715	Utility - Communications	76.88
100-4100-53813	Facility Maintenance	8.76
100-4100-53911	Equipment Lease/Rental	213.05
100-4100-53976	Special Departmental	334.84
100-4110-51311	Other Health - DOC	1,186.44
100-4110-53011	Operating Supplies	323.77
100-4110-53012	Small Tools & Equipment	52.57
100-4110-53711	Utility - Gas	30.03
100-4110-53712	Utility - Electricity	4,228.83
100-4110-53714	Utility - Water	578.11
100-4110-53715	Utility - Communications	38.65
100-4110-53811	Equipment Maintenance	125.00
100-4110-53911	Equipment Lease/Rental	324.86
100-4110-53980	Sports Activities	69.46
100-4130-51311	Other Health - DOC	711.86
100-4130-53011	Operating Supplies	60.06
100-4130-53012	Small Tools & Equipment	357.96
100-4130-53711	Utility - Gas	63.04
100-4130-53712	Utility - Electricity	1,097.62

Account Summary

Account Number	Account Name	Payment Amount
100-4130-53714	Utility - Water	297.96
100-4130-53715	Utility - Communications	282.80
100-4130-53811	Equipment Maintenance	356.70
100-4130-53813	Facility Maintenance	946.67
100-4130-53814	Landscape Maintenance	111.93
100-4130-53911	Equipment Lease/Rental	177.97
100-4130-53979	Special Events	805.00
100-4140-53111	Contract Services - Private	3,700.00
100-4140-53415	Community Outreach	7,110.00
100-4140-53976	Special Departmental	153.64
100-4140-53979	Special Events	19,372.93
100-4140-53992	Scholarships	325.28
100-4140-53993	Youth Activities Program	1,172.48
100-42110	Bldg & Safety Permits	234.56
100-47160	Facility Rental	250.00
100-48140	Military Banner Donation	124.29
100-48900	Miscellaneous	77.86
200-20300	FIT Payable	1,357.45
200-20310	SIT Payable	414.44
200-20320	Life Ins Payable	14.82
200-20330	LTD Payable	52.99
200-20340	PARS	48.10
200-20350	Group Insurance	3.07
200-20360	PERS	907.71
200-20380	Union Dues	85.57
200-20399	Other Payroll Deductions	2,003.51
200-3120-51311	Other Health - DOC	2,491.53
200-3120-53012	Small Tools & Equipment	1,076.72
200-3120-53016	Graffiti Removal Supplies	2,849.03
200-3120-53111	Contract Services - Private	180.00
200-3120-53713	Utility - Hwy Lights	6,435.87
200-3120-53714	Utility - Water	5,999.28
200-3120-53814	Landscape Maintenance	3,842.60
200-3120-53815	Parkway Tree Maintenan…	41,308.75
200-3120-53817	Street/Sidewalk Mainten…	656.24
200-3120-53819	Signal Maintenance	10,244.25
200-3120-53821	Traffic Markings/Signs	395.20
203-20300	FIT Payable	490.58
203-20310	SIT Payable	165.51
203-20320	Life Ins Payable	3.06
203-20330	LTD Payable	15.38
203-20340	PARS	7.05
203-20350	Group Insurance	0.75
203-20360	PERS	185.55
203-20380	Union Dues	11.72
203-20399	Other Payroll Deductions	574.36
203-3120-51311	Other Health - DOC	308.47
203-3120-53111	Contract Services - Private	3,869.00
205-20300	FIT Payable	501.05
205-20310	SIT Payable	169.47
205-20320	Life Ins Payable	3.22
205-20330	LTD Payable	16.66
205-20340	PARS	6.70
205-20350	Group Insurance	0.75
205-20360	PERS	184.58
205-20380	Union Dues	11.72
205-20399	Other Payroll Deductions	594.33
205-3120-51311	Other Health - DOC	308.47

Account Summary

Account Number	Account Name	Payment Amount
205-5512-59600	Other Services	21,071.40
205-5574-59210	Design Engineering	1,270.00
205-5574-59600	Other Services	1,438.75
205-5589-59210	Desgin Engineering	4,912.50
210-20300	FIT Payable	991.31
210-20310	SIT Payable	291.79
210-20320	Life Ins Payable	12.48
210-20330	LTD Payable	44.09
210-20340	PARS	7.05
210-20350	Group Insurance	2.85
210-20360	PERS	850.54
210-20380	Union Dues	64.36
210-20399	Other Payroll Deductions	1,976.59
210-3130-51311	Other Health - DOC	1,423.73
210-3130-53415	Community Outreach	1,425.00
210-3130-53816	Bus Shelter Maintenance	2,895.00
210-3130-53915	Public Transit Subsidy	13,511.18
210-3130-53916	Dial-A-Ride Services	11,162.70
210-3130-53917	Fixed Route Shuttle	37,207.41
210-46100	Dial-A-Ride Fares	-82.13
210-46105	Shuttle Fares	-3,726.00
215-20300	FIT Payable	516.81
215-20310	SIT Payable	173.87
215-20320	Life Ins Payable	3.32
215-20330	LTD Payable	16.68
215-20340	PARS	9.47
215-20350	Group Insurance	0.78
215-20360	PERS	199.23
215-20380	Union Dues	11.72
215-20399	Other Payroll Deductions	610.11
215-3130-51311	Other Health - DOC	332.20
215-5512-59600	Other Services	21,071.40
215-5518-59210	Design Engineering	9,691.40
260-20220	Retention Payable	-534.91
260-20300	FIT Payable	2,843.07
260-20310	SIT Payable	435.55
260-20320	Life Ins Payable	17.45
260-20330	LTD Payable	60.27
260-20340	PARS	1,540.90
260-20350	Group Insurance	3.63
260-20360	PERS	1,210.24
260-20380	Union Dues	48.46
260-20399	Other Payroll Deductions	2,913.05
260-3320-53011	Operating Supplies	87.59
260-3320-53977	Grants & Loans - Resident…	6,319.10
260-46141	Program Income	10,000.00
275-1125-53111	Contract Services - Private	2,850.00
280-5589-59210	Design Engineering	1,637.50
285-20300	FIT Payable	1,905.36
285-20310	SIT Payable	653.37
285-20320	Life Ins Payable	16.40
285-20330	LTD Payable	74.45
285-20340	PARS	6.92
285-20350	Group Insurance	3.63
285-20360	PERS	1,172.93
285-20380	Union Dues	58.94
285-20399	Other Payroll Deductions	2,369.86
285-3330-51311	Other Health - DOC	2,550.85

Account Summary

Account Number	Account Name	Payment Amount
285-3330-53111	Contract Services - Private	1,581.00
285-3330-53711	Utility - Gas	75.38
285-3330-53712	Utility - Electricity	28,390.90
285-3330-53714	Utility - Water	6,947.40
285-3330-53715	Utility - Communications	96.08
285-3330-53813	Facility Maintenance	858.60
285-3330-53814	Landscape Maintenance	4,881.72
285-3330-53822	Park Maintenance & Repa...	1,365.01
285-5522-59300	Construction Costs	315,276.99
500-20420	Bonds Payable	325,000.00
500-3210-53111	Contract Services - Private	10,421.25
500-3210-53990	Interest Expense	127,381.75
500-5580-59210	Design Engineering	15,803.90
550-6100-53111	Contract Services - Private	8,000.00
550-6100-53911	Equipment Lease/Rental	325.07
555-3150-53014	Fuel	619.57
555-3150-53812	Vehicle Maintenance	1,334.28
600-20230	Refundable Special Deposi..	1,590.50
600-20261	Deposit - Start Theater - H...	6,790.75
600-20269	Deposit - 1067 Larimore	382.50
	Grand Total:	**2,117,665.30**

Project Account Summary

Project Account Key		Payment Amount
None		2,076,670.09
30119E		15,871.78
30219E		271.00
41219E		104.28
50119E		80.00
50219E		450.00
51019E		275.00
51719E		17.96
60219E		12.05
61419E		1,306.46
62019E		11,770.50
62119E		8,481.97
66019E		868.00
67919E		923.40
74119E		562.81
	Grand Total:	**2,117,665.30**

RESOLUTION NO. SA 19-88

A RESOLUTION OF THE SUCCESSOR AGENCY TO THE LA PUENTE COMMUNITY DEVELOPMENT COMMISSION ALLOWING CERTAIN CLAIMS AND DEMANDS IN THE AMOUNT OF $349,408.80 (WARRANT REGISTER 60)

THE CITY COUNCIL ACTING AS THE SUCCESSOR AGENCY TO THE LAN PUENTE COMMUNITY DEVELOPMENT COMMISSION DOES HEREBY RESOLVE, DETERMINE AND ORDER AS FOLLOWS:

SECTION 1: That in accordance with Section 37202 of the Government Code, the Director of Administrative Services, or designated representative, hereby certifies, and the City Manager hereby approves the accuracy of the following demands and the availability of funds for payment thereof.

APPROVED

____
Bob Lindsey, City Manager

EXAMINED

____
Troy Butzlaff, ICMA-CM
Director of Administrative Services

SECTION 2: That the following claims and demands numbered 103 through 104 except for voided warrant 102 haves been audited as required by law and the same are hereby allowed in the amounts hereinafter set forth on the attached Check Registers.

CERTIFIED, PURSUANT TO GOVERNMENT CODE, SECTION 37208, AS CONFORMING TO ADOPTED BUDGET, EXCEPT WARRANT NOS: NONE

____
Sheryl Garcia, City Clerk

PASSED, APPROVED AND ADOPTED this 8th day of January, 2019, by the following vote:

AYES: COUNCILMEMBERS:
NOES: COUNCILMEMBERS:
ABSENT: COUNCILMEMBERS:
ABSTAIN: COUNCILMEMBERS:

____
Valerie Munoz, Mayor

ATTEST:

____
Sheryl Garcia, City Clerk

City of La Puente

Check Register Report

By Payment Number

Payment Dates 10/19/2018 - 12/14/2018

Payment Number	Payment Date Payable Number	Vendor # Description	Vendor Name	Account Number	Payment Amount Item Amount
103	10/19/2018	LAPUENTE	CITY OF LA PUENTE		345,364.50
	18-015SA	ADMIN COST ROPS 17/18 JAN-JUN		610-9990-54999	80,290.50
	18-016SA	LOAN REPAYMENT-ROPS 18/19 JUL-DEC		610-9990-54999	265,074.00
104	12/7/2018	KOSMONT	KOSMONT COMPANIES		4,044.30
	1801.1 009	09/18 PROFESSIONAL SVC-ROPS		610-5100-53111	3,409.90
	1801.1. 010	10/18 PROFESSIONAL SVC-ROPS		610-5100-53111	634.40
				Grand Total:	**349,408.80**

Report Summary

Fund Summary

Fund		Payment Amount
610 - SUCCESSOR AGENCY FUND		349,408.80
	Grand Total:	**349,408.80**

Account Summary

Account Number	Account Name	Payment Amount
610-5100-53111	Contract Services - Private	4,044.30
610-9990-54999	Transfers to Other Funds	345,364.50
	Grand Total:	**349,408.80**

Project Account Summary

Project Account Key		Payment Amount
None		349,408.80
	Grand Total:	**349,408.80**

City of La Puente
AGENDA REPORT

To:	Mayor and City Council	For meeting of: January 8, 2019
From:	Bob Lindsey, City Manager	Date: January 3, 2019
By:	John Di Mario, Development Services Director	

SUBJECT: CONSIDERATION OF REJECTION OF ALL BIDS FOR THE CITYWIDE STREET NAME SIGN REPLACEMENT PROJECT

BACKGROUND

On October 9, 2018, the City Council authorized staff to solicit bids for the Citywide Street Name Sign Replacement Project (the "Project"), NIB No. 18-514. The Notice Inviting Bids for the Project was advertised in *The San Gabriel Valley Tribune* as well as in various construction industry related publications. The general items of work include the citywide replacement of post mounted street name signs and replacement of internally illuminated overhead street name signs at signalized intersections.

DISCUSSION

A bid opening was conducted on November 15, 2018, at 11:00 a.m. The City received two (2) bids for the Project, as follows:

BC Rentals LLC dba Traffic BC Specialist	$259,450
Chrisp Company	$328,800

At its special meeting of November 30, 2018, the City Council elected to revisit the scope of work and specifications for the Project including a new sign design and additional options for installation. At that time, Staff was directed to cease review of the two bids received.

The Notice Inviting Sealed Bids for the Project provides for the City to reject any or all bids. Therefore, Staff is recommending the City Council reject all bids received for the Project. As per the City Council's direction, Staff will return with revised sign design mock-ups and seek direction regarding rebidding the Project.

FISCAL IMPACT

There is no fiscal impact associated with the recommended action.

RECOMMENDATION

It is recommended that the City Council reject all bids for the Citywide Street Name Sign Replacement Project.

ATTACHMENTS

None.

City of La Puente
AGENDA REPORT

To: Mayor and City Council — For meeting of: January 8, 2019

From: Bob Lindsey, City Manager — Date: December 12, 2018

By: Troy Butzlaff, ICMA-CM, Director of Administrative Services
Troy Grunklee, CPA, Finance Manager

SUBJECT: RECEIVE AND FILE THE CITY'S COMPREHENSIVE ANNUAL FINANCIAL REPORT AND SINGLE AUDIT REPORT FOR FISCAL YEAR ENDED JUNE 30, 2018

BACKGROUND

The audit of the City's financial statements for the Fiscal Year Ended 2017-18 (FY 2017-18) has been completed. The independent auditor, Van Lant & Fankhanel, LLP, rendered an unqualified opinion on the Comprehensive Annual Financial Report (CAFR). An "unqualified opinion" is issued when the independent auditor believes that the City's financial statements are sound and free from material misstatements.

Additionally, the single audit of the City for Fiscal Year 2017-2018 has been completed. The report is issued on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with Government Auditing Standards and on compliance for each major program and on internal control over compliance required by OMB Circular A-133.

In compliance with requirements of the State of California and past City practices, the following reports are submitted to the City Council to be received and filed:

- Comprehensive Annual Financial Report
- Independent Accountant's report on Agreed-Upon Procedures Applied to Appropriations Limit Worksheets
- Independent Auditor's report on Internal Control and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards
- Statement on Auditing Standards No. 114 Report
- Single Audit Report

DISCUSSION

The FY 2017-18 CAFR is attached for your review. The City ended the fiscal year with a decrease of $80,040 in the General Fund unassigned fund balance. The reason for the slight decrease in fund balance from fiscal year 2016-2017 was due to higher than budgeted expenditures for general government and public safety. While the increase in expenditures was partially offset from funds available from the City fully paying off the debt on the community center.

The General Fund showed an increase in revenues compared to FY 2016-17 primarily as a result of increased sales tax revenues, higher than anticipated development activity and increased licensing revenue as a result of canvassing activity by the County Department of Animal Care and Control.

On the expenditure side there was a $339,117 increase in General Fund expenditures compared to FY 2016-17. This increase was due to increased public safety costs due partially to the County performing the animal license canvassing throughout the City and higher than budgeted costs for building and safety services due to the increase in development activity.

The following presents General Fund actuals for the past several years.

	FY 14-15 Actuals	FY 15-15 Actuals	FY 16-17 Actuals	FY 17-18 Actuals
Revenues	$11,186,653	$12,532,851	$12,169,702	$12,696,662
Other Financing Sources	173,502	2,862	-	-
Total Revenues	11,360,155	12,535,713	12,169,702	12,696,662
Expenditures	10,822,978	10,875,083	12,303,858	12,653,592
Other Financing Uses	493,418	-	133,727	123,110
Total Expenditures	11,316,396	11,316,396	12,437,585	12,776,702
Increase (decrease) in Fund Balance	$ 43,759	$ 1,660,630	$ (267,883)	$ (80,040)
Capital Project	-	-	-	-
Total Expenditures with Capital Project	11,316,396	10,875,083	12,437,585	12,776,702
Net Increase (Decrease) in Fund Balance	$ 43,759	$ 1,660,630	$ (267,883)	$ (80,040)

The General Fund reserves as of June 30, 2018 were $19,372,042. The fund balance reserves are categorized as follows:

Non-Spendable	$ 11,374,648
Unassigned	7,997,394

The first category, Non-Spendable, is not in liquid form and therefore, cannot be used to pay for operating expenditures. A significant portion of non-spendable reserves ($11,350,632) is made up of money due to the City from loans to the former Redevelopment Agency. Although these loans have been included on the Successor Agency's Recognized Obligation Payment Schedule (ROPS) as enforceable obligations and the City has been collecting on one of the loans since fiscal year 2015-16, the California Department of Finance (DOF) has issued a preliminary decision indicating that they will not approve payment on approximately $8.26 Million in principal balance. City staff is working with DOF to reverse their decision and allow full repayment, plus interest, of these loans. The balance of the non-spendable reserves ($24,016) is due to prepaid items at June 30, 2018. The unassigned portion of fund balance equals approximately 63.2% of the 2017-18 expenditures.

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of La Puente for its CAFR for the fiscal year ended June 30, 2017. In order to be awarded a Certificate of Achievement, the government had to publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. The City will be submitting the CAFR for the award program once again this year and staff has every expectation that the award will be received for FY 2017-18.

All non-Federal entities that expend $750,000 or more of Federal awards in a year are required to obtain an annual audit to comply with both the Single Audit Act Requirements and OMB standards. The audit, which is performed in accordance with Generally Accepted Government Auditing Standards, is an assessment of internal controls over federal programs and includes tests of how those controls are working, and tests of compliance with federal requirements. The Single Audit had been completed and the City's independent auditor has indicated that the City has complied, in all material respects, with the compliance requirements for the fiscal year ended June 30, 2018. The 2017-2018 Single Audit Report is attached for your review.

FISCAL IMPACT

As previously mentioned above, the City ended the year with expenditures greater than revenues by $80,040. Accordingly the reserves of the General Fund were decreased from $19,452,082 to $19,372,042.

RECOMMENDATION

It is recommended that the City Council receive and file the Comprehensive Annual Financial Report, the Independent Accountant's report on the Appropriations Limit Worksheet, the Independent Auditor's Report on Internal Control, the Statement on Auditing Standard No. 114 Report, and the Single Audit Report for the fiscal year ended June 30, 2018.

ATTACHMENTS

Attachment "A":	Comprehensive Annual Financial Report
Attachment "B":	Independent Accountant's report on Agreed-Upon Procedures Applied to Appropriations Limit Worksheets
Attachment "C":	Statement on Auditing Standard No. 114 Report
Attachment "D":	Single Audit Report for the Year Ended June 30, 2018

City of La Puente

Comprehensive Annual Financial Report

For the Fiscal Year Ended June 30, 2018

ATTACHMENT A

City of La Puente

California

Comprehensive Annual Financial Report

For the Fiscal Year Ended

June 30, 2018

Prepared by:

The Administrative Services Department

City of La Puente
Comprehensive Annual Financial Report
Year Ended June 30, 2018

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City of La Puente
Comprehensive Annual Financial Report
Year Ended June 30, 2018

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INTRODUCTORY SECTION

City of La Puente

15900 E. Main Street, La Puente, CA 91744-4719 Telephone (626) 855-1500 www.lapuente.org

December 5, 2018

Honorable Mayor and City Council
City of La Puente, California

INTRODUCTION

The City of La Puente's Comprehensive Annual Financial Report ("CAFR") for the fiscal year ended June 30, 2018 is transmitted herewith in compliance with State law and the relevant requirements of Governmental Accounting, Auditing and Financial Reporting published by the Governmental Finance Officers Association ("GFOA") of the United States and Canada. The information contained in this report offers a comprehensive scope of information which can be utilized by a large segment of the community, and is presented in a manner which will enable each reader to better understand all of the City's financial activities. Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with the Finance Department.

The financial statements are the responsibility of the City of La Puente's management. Consequently, management assumes full responsibility for the completeness and reliability of the information presented in this report. To provide a reasonable basis for making these representations, management of the City of La Puente has established a comprehensive internal control framework that is designed both to protect the government assets from loss, theft, or misuse, and to compile sufficient reliable information for the preparation of the financial statements in conformity with Generally Accepted Accounting Principles ("GAAP") and the pronouncements of the Governmental Accounting Standards Board ("GASB"). Because the cost of internal controls should not outweigh their benefits, the City's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements are free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The City's financial statements have been audited by the independent certified public accounting firm of Van Lant & Fankhanel, LLP, Certified Public Accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City for fiscal year ended June 30, 2018, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The auditors have issued an unqualified ("clean") opinion on these financial statements. The auditors' report is located at the front of the financial section of this report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). In addition, the MD&A is intended to disclose any known significant events or decisions that affect the financial condition of the City. This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The City's MD&A can be found immediately following the report of the independent auditors. The Statistical Section includes selected financial, demographic and other relevant information.

The financial statements present the financial condition of the City of La Puente (the primary government) and its component unit, La Puente Public Financing Authority. The financial reporting entity consists of: (1) the City, (2) organizations for which the City is financially accountable, and (3) organizations for which the nature and significance of their relationship with the City are such that exclusion would cause the City's financial statements to be misleading or incomplete.

PROFILE OF THE CITY OF LA PUENTE

The City of La Puente ("City") is located 20 miles east of downtown Los Angeles in the San Gabriel Valley. The community of La Puente is predominantly residential and home to over 40,000 residents. Commercial land usage is located primarily along major highways/arterials and industrial land usage is less than five percent (5%) of the City's 3.5 square mile land area. Freeway access to the City is readily available from Interstate 10 and the 60 Freeway.

The City is a general law city, incorporated on August 1, 1956; however, the history of the community extends back much further. The City's name "La Puente" means the bridge in old Spanish and refers to an early bridge built across the San Jose Creek by members of the Portola-Serra expedition in 1769, as they surveyed the region for Spain. A modernized version of the bridge can be seen in the City's colorful seal. The community of La Puente began in 1841 when European settlers arrived by wagon train from New Mexico and obtained title to the large 48,000 acre Rancho La Puente. During the 1930's, the area was famous for its fruit and walnut groves. The largest walnut packing plant in the world was located in the City.

The City operates under a council-manager form of government. Policy-making and legislative authority are vested in a governing council consisting of five council members one of which is elected by the council to a one year term as mayor and one as mayor pro-tem. The governing council is responsible, among other things, for passing ordinances, adopting the budget, appointing committees and hiring both the City Manager and a contract City Attorney. The City Manager is responsible for carrying out the policies and ordinances of the City Council, for overseeing the day-to-day operations and for appointing heads of departments.

The City is a contract city and as such contracts for many of its services. This includes law enforcement services, building and safety services, engineering, road maintenance and landscape maintenance. Law enforcement services are provided by the Los Angeles County Sheriff's Department.

The Los Angeles County Fire District provides fire protection. The County also provides library services through a Library District, as well as sewer and sanitation services through a Sanitation District and pediatrics, women's and family planning services through a health center in the City. Funds for district services are collected through property tax bills and are disbursed directly by the Los Angeles County Tax Collector's Office.

Water services for the City are provided by La Puente Valley County Water District, San Gabriel Valley Water Company and Suburban Water Systems. Refuse collection is provided by a private waste collection company. There are also seventeen public and private schools serving the City's residents. Public schools are operated by the Hacienda La Puente Unified School District.

The City provides a number of in-house programs and functions including: City Clerk's Office, Development Services, Administrative Services, Recreation Services, and Public Safety (Code Enforcement). The City also operates various facilities to serve the community. These include a Community Center, Youth Learning Activity Center, Senior Center, La Puente Park and Puente Creek Nature and Education Center.

BUDGETARY CONTROLS

The annual budget serves as the foundation for the City's financial planning and control. Each year, a proposed budget is submitted to the City Council and several public meetings are conducted to obtain taxpayer comments. The budget is subsequently adopted by the Council through the passage of a resolution. All annual appropriations lapse at fiscal year-end. Certain multi-year project appropriations are re-budgeted by the City Council as part of the adoption process of the subsequent year's budget. The level of budgetary control is maintained at the fund level.

LOCAL ECONOMY AND ECONOMIC OUTLOOK

The San Gabriel Valley has stayed the course with a solid economic performance in 2018. Virtually every industry added jobs to the employment base and, according to data compiled by the Employment Development Department employment increased an estimated 2.0% to 691,143 payroll jobs. That number was over 2008's pre-recession peak. With additional improvements anticipated, job counts are expected to reach 704,093 in 2019, further exceeding the pre-recession peak. The housing market has also improved, but obstacles remain. Median prices for existing homes continue to rise in response to limited supply and increased demand, but after seven years of price increases and anemic real wage growth, affordability continues to be an issue for many would-be home buyers. At the same time, an incremental increase in mortgage rates are expected as inflation picks up, making home loans more restrictive. New home construction has been even slower to recover, but rising median prices and a lack of inventory are finally providing builders with incentive to initiate new development projects. Residential building is expected to increase by 8.0% by 2019 to 4,262 units. Overall the San Gabriel Valley economy should benefit from a moderate but steady pace of growth in 2019. The trajectory of the valley's economy will depend largely on the performance of the wider regional economy.

The City, like other municipalities has continually been burdened by the financial pressures and impacts imposed by Federal, State, and County governments. Since the early 1980's, these governmental units have passed on to municipalities a myriad of unfunded mandates or service/regulatory requirements and also, have eliminated or redistributed significant sources of revenue. Despite this challenge the City has managed to maintain a balanced budget without any reductions in City services.

The City relies heavily on two major revenue sources – property taxes and sales and use taxes for its general fund operating expenses. These two revenue sources comprise 73% of the General Fund revenue. Other revenue sources such as transient occupancy tax, business license taxes, real property transfer taxes, and licenses and permits fees remain stable.

The City's sales tax base saw an increase of 2.9% compared to fiscal year 2016-2017. The City continues to look for ways to expand the sales tax base. In November 2018 voters will be asked to consider a ½ cent sales tax measure that was placed on the ballot through citizen initiative. If approved, this measure will generate approximately $1.5 million per year in additional sales tax revenues for the City.

Despite the challenges of limited vacant commercial land and retail space selection, the City continues to promote new business opportunities through marketing and outreach efforts. The City also works closely with existing businesses to assist them with regulatory issues and to foster expansion projects..

Assessed property values within the City were up 4.9% over 2016-17 resulting in an increase in the property tax received. The average home price at June 30, 2018 was $413,846 while the median price was $449,500. The unemployment rate continued to improve from 4.6% to 4.1% and is expected to remain the same or improve slightly as employment opportunities increase.

MAJOR INITIATIVES AND ACCOMPLISHMENTS

In July 2017, the City acquired Lighting District 1744 from Los Angeles County. With the passage of Senate Bill 361, the City will be able to expand the services of the district to include maintenance and improvements pursuant to the Landscaping and Lighting Act of 1972. Through the transfer of the Lighting District the City received $9.4 million in accumulated fund balance from the County. The City was able to use a portion of these funds to pay off the bank loan that was used to finance and construct the community center and youth learning center. Additionally, the City used these funds to acquire approximately 1,500 street light poles in the District from Southern California Edison (SCE). The acquisition of the street light poles was completed in September 2018 and the City is now in the process of converting the existing high pressure sodium lights to LED for higher efficiency and costs savings.

LONG-TERM FINANCIAL PLANNING

The unassigned fund balance in the General Fund is $8.0 million or 63% of General Fund expenditures and total General Fund reserves are at $19.3 million. The City adopted a balanced budget policy in Fiscal Year 2015-2016 which requires a General Fund reserve of 25% of budgeted expenditures, a $1.0 million emergency reserve and a $1.0 million economic uncertainty reserve. The current reserve amount falls within the management budget guidelines as approved by the City Council for budgetary and planning purposes.

GFOA CERTIFICATE OF ACHIEVEMENT

The GFOA awarded a Certificate of Achievement for Excellence in Financial Reporting to the City for its CAFR for the fiscal year ended June 30, 2018. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of State and local government financial reports. In order to receive the award, a government has to publish an easily readable and efficiently organized CAFR that satisfied both GAAP and applicable legal requirements. The awards are valid for a period of one year only. The City believes that the current CAFR continues to meet program requirements and the City will submit it to the GFOA to determine its eligibility for another award.

ACKNOWLEDGEMENTS

Special recognition is extended to the entire staff of Administrative Services for their ongoing dedication and efficient services provided to all City departments and citizens on a daily basis. Special appreciation is also extended specifically to Finance Division staff who contributed to and participated in the coordination and preparation of this CAFR. This document reflects the hard work, talent and commitment of City Staff and could not have been accomplished without the high level of professionalism and dedication that they bring to the City of La Puente. Further, thanks are also extended to Van Lant & Fankhanel, LLP, the City's independent auditors, who assisted and contributed in the preparation of this report.

Lastly, special acknowledgement is given to the Mayor and City Council for their continued support and interest in directing the efforts to maintain the City's strong fiscal health in a responsible and professional manner.

Respectfully submitted,

Troy Butzlaff, ICMA-CM
Administrative Services Director

Troy O. Grunklee, CPA
Finance Manager

CITY OF LA PUENTE, CALIFORNIA

ELECTED OFFICIALS - CITY COUNCIL

Valerie Muñoz, Mayor

Charlie Klinakis, Mayor Pro Tem

Daniel C. Holloway, Council Member

Violeta Lewis, Council Member

John M. Solis, Council Member

CITY OFFICIALS

City Manager.. Bob Lindsey

City Attorney .... James Casso

City Clerk .... Sheryl Garcia, CMC, CPM

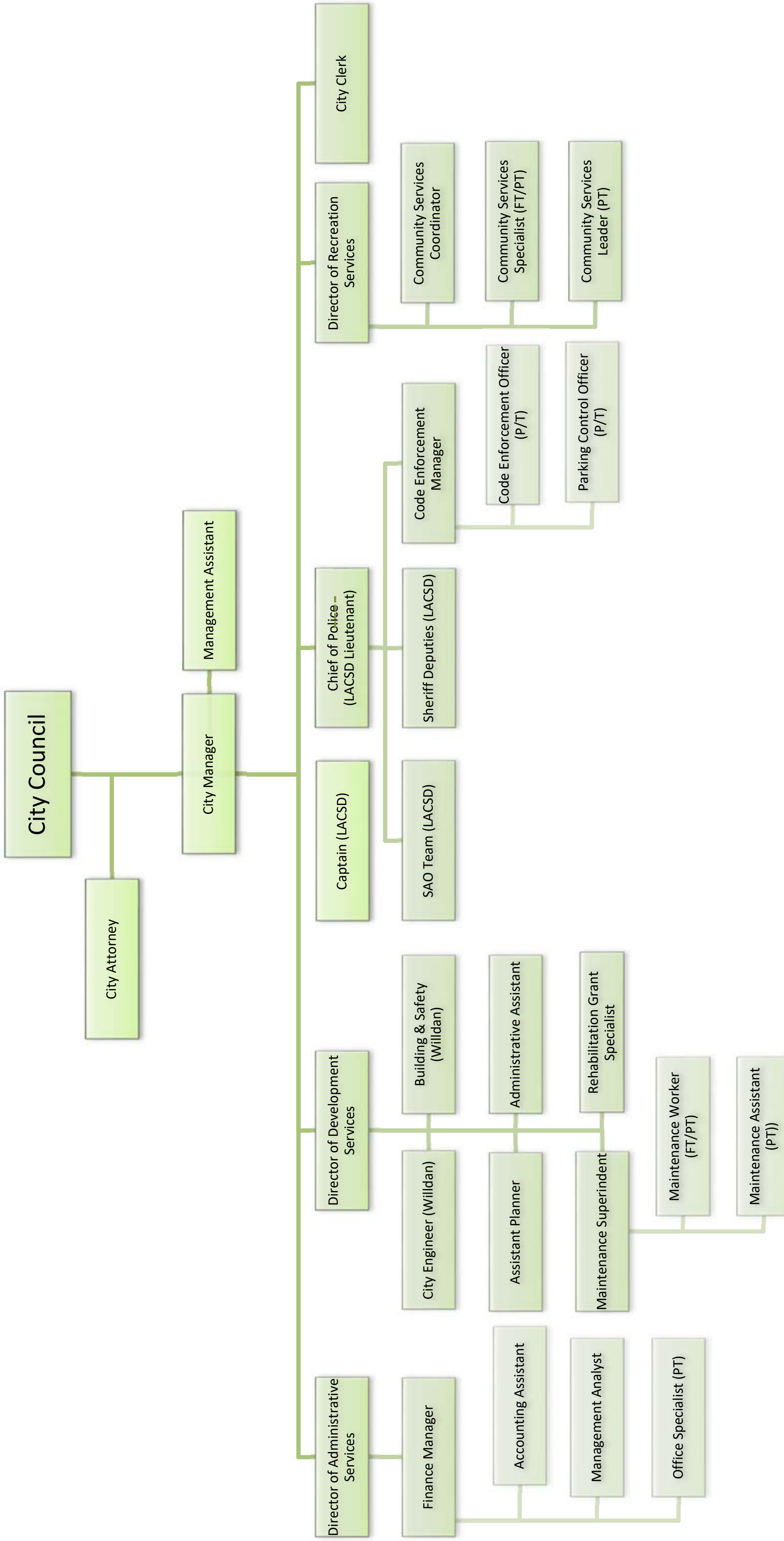
Director of Administrative Services/City Treasurer.................................... Troy Butzlaff, ICMA-CM

Director of Community Services..Roxanne Lerma

Director of Development Services.. John Di Mario

Finance Manager .... Troy Grunklee, CPA

Chief of Police .... Pete Cacheiro


City Council
City Attorney
City Manager
Management Assistant
Director of Administrative Services
Finance Manager
Accounting Assistant
Management Analyst
Office Specialist (PT)
Director of Development Services
City Engineer (Willdan)
Building & Safety (Willdan)
Assistant Planner
Administrative Assistant
Maintenance Superindent
Rehabilitation Grant Specialist
Maintenance Worker (FT/PT)
Maintenance Assistant (PT))
Captain (LACSD)
SAO Team (LACSD)
Chief of Police – (LACSD Lieutenant)
Sheriff Deputies (LACSD)
Code Enforcement Manager
Code Enforcement Officer (P/T)
Parking Control Officer (P/T)
Director of Recreation Services
Community Services Coordinator
Community Services Specialist (FT/PT)
Community Services Leader (PT)
City Clerk

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of La Puente

California

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2017

Christopher P. Morrill

Executive Director/CEO

FINANCIAL SECTION

Van Lant & Fankhanel, LLP
Certified Public Accountants

Independent Auditor's Report

The Honorable City Council
City of La Puente, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of La Puente (City), as of and for the year ended June 30, 2018, and the related notes to the financial statements which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Van Lant & Fankhanel, LLP
25901 Kellogg Street
Loma Linda, CA 92354

909.856.6879

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of La Puente, as of June 30, 2018, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As described in Note 9 to the financial statements, in 2018, the City adopted new accounting guidance, *GASBS No. 74, Financial Reporting for Postemployment Benefits Other Than Pension Plans* and *GASBS No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions.* Our opinions are not modified with respect to this matter.

Other Matters

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, and other required supplementary information, as listed in the table of contents, 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 an opinion on the financial statements that collectively comprise the City's basic financial statements. The introductory section, schedules listed in the supplementary information section of the table of contents, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The schedules listed in the supplementary information section of the table of contents 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 schedules listed in the supplementary information section of the table of contents are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated December 5, 2018, 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 the 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.

Van Lant & Fankhanel, LLP

December 5, 2018

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of the City of La Puente's financial performance provides a narrative overview and analysis of the financial activities of the City of La Puente (City) for the fiscal year ended June 30, 2018. Our analysis includes information regarding the City's overall financial position and results of operations to assist users in evaluating the City's financial position, a discussion of significant changes that occurred in funds, and information regarding significant budget variances. In addition, it describes the activities during the year for capital assets and long-term debt. We end our discussion and analysis with a description of currently known facts, decisions, and conditions that are expected to have a significant effect on the financial position or results of operations. Readers are encouraged to consider the information presented here in conjunction with additional information furnished in the letter of transmittal, which can be found on page i of this report and the City's basic financial statements, which begin on page 17 of this report.

FINANCIAL HIGHLIGHTS

Government-wide

- The City's assets exceeded its liabilities at the close of the fiscal year by $62,623,207. Of this, $16,458,039 is in unrestricted funds that may be used to meet the City's ongoing obligations to citizens and creditors.
- The City's total net position increased by $8,949,206 from the previous fiscal year. This includes a restatement of $2,127,049 due to the implementation of GASB 75.
- Citywide revenues were $29,950,954. Total revenues are composed of $21,074,543 in general revenue dollars including $9,484,683 from the County, $3,803,144 in charges for services, $812,396 in operating grants and contributions, and $4,189,959 in capital grants and contributions.
- Citywide expenses were $18,874,699 with public safety being the largest functional area at $7,039,317, or approximately 37% of the total expenses.

Fund level

- The total fund balance for all governmental funds was $26,314,647 at the close of the fiscal year. Of that amount, $11,374,648 is nonspendable and $7,008,355 is restricted and not available for spending. The remaining $7,931,644 is unassigned. Additional information on the fund balances for all governmental funds is on page 20 of this report.
- General Fund revenues were less than expenditures by $80,040 for the fiscal year ended June 30, 2018.
- Governmental fund balances increased by $3,018,763 during fiscal year 2017-2018.

OVERVIEW OF THE BASIC FINANCIAL STATEMENTS

The Basic Financial Statements

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements are comprised of three components as follows:

Government-wide financial statements. The government-wide financial statements are comprised of the Statement of Net Position and Statement of Activities. These two statements are designed to provide readers with a broad overview of the City's finances utilizing the full accrual method of accounting, in a manner similar to a private-sector business. Under the full accrual method of accounting, transactions are reported as soon as the underlying events occur, regardless of the timing of related cash flows.

Statement of Net Position. This report presents information on all the City's assets and deferred outflows of resources and liabilities and deferred inflows of resources, including capital assets and long-term liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City as a whole is improving or deteriorating.

Statement of Activities. The information presented in this report shows how the City's net position changed during the most recent fiscal year. Functional activities are highlighted in this statement, whereby direct and indirect functional expenses are shown net of related program revenue. This statement shows the extent to which various functions depend on general taxes and non-program revenues for support.

Both of these government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (referred to as governmental activities), from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (referred to as business-type activities). The governmental activities of the City include general government, public safety, public works, recreation/senior services, and community development. Program revenues finance approximately 32% of these activities and general revenues finance the difference.

The Government-wide Financial Statements can be found on pages 17 to 19 of this report.

Fund financial statements. The fund financial statements focus on current available resources and report the City's operations in more detail for the City's most significant funds. Each fund is defined as a fiscal and accounting entity with a self-balancing set of accounts established for the purpose of carrying on specific activities or attaining certain objectives in accordance with authorities or legal mandates, restrictions or limitations. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. These statements focus on the near-term inflows and outflows of spendable resources, as well as on balances of spendable resources at the end of the fiscal year. Such information provides a short-term view of the City's general government operations and show whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. These funds are reported using the modified accrual method of accounting, which measures cash and all other financial assets that can readily be converted to cash. The relationship between governmental activities and the governmental funds are reported on the Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position page of the Government-wide Financial Statements.

Because the focus of governmental funds is more narrow than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the City's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains twenty two individual governmental funds for financial reporting purposes. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, CDBG Fund, and Lighting and Landscape Maintenance District, which are considered to be major funds. Data from the remaining governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The City adopts an annual appropriated budget for its general fund, special revenue funds and capital projects fund. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with this budget.

The governmental fund financial statements can be found on pages 20 to 23 of this report.

Proprietary fund. The City maintains two different types of proprietary funds. The enterprise fund is used to report the same functions presented as business-type activities in the government-wide financial statements. The City's enterprise fund accounts for sewer construction and maintenance operations. The City's internal service funds account for equipment and maintenance services for the computer systems as well as vehicles owned by the City.

Fiduciary funds. These funds are used to account for resources held for the benefit of parties outside the government. They are not reflected in the government-wide financial statements because the resources of these funds are not available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The fiduciary fund financial statements can be found on page 27 and 28 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in both the government-wide and fund financial statements.

The notes are on pages 29 to 56 of this report.

In addition to the basic financial statements and notes, this report contains other supplementary information.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Governmental Activities

This analysis focuses on the net position and changes in net position of the City's governmental activities which are presented in the government-wide financial statements.

Table 1

	2018	2017	Change	% Change
Current and Other Assets	$ 33,271,782	$ 30,060,262	$ 3,211,520	10.68%
Capital Assets	35,067,108	35,151,257	(84,149)	-0.24%
Total Assets	68,338,890	65,211,519	3,127,371	4.80%
Deferred Outflows of Resources	2,237,908	1,501,265	736,643	49.07%
Other Liabilities	2,583,353	3,543,059	(1,254,777)	-27.09%
Long-term Liabilities	12,227,784	15,727,550	(3,204,695)	-22.25%
Total Liabilities	14,811,137	19,270,609	(4,459,472)	-23.14%
Deferred Inflows of Resources	297,982	389,509	(91,527)	-23.50%
Net Position:				
Net investment in capital assets	33,484,552	26,447,434	7,037,118	26.61%
Restricted	5,525,088	3,687,459	1,837,629	49.83%
Unrestricted	16,458,039	16,917,773	(459,734)	-2.72%
Total Net Position	$ 55,467,679	$ 47,052,666	$ 8,415,013	17.88%

Net position may serve over time as a useful indicator of the City's financial position. The City's governmental assets exceeded its liabilities by $55,467,679 at the close of the fiscal year, an increase of $8,415,013 or 17.88% from the previous year. The primary reasons for the increase in net position are as follows:

- Current and Other Assets increased by $3,211,520 as a result of the City receiving $9.4 million from the County of Los Angeles for the transfer of County Lighting Maintenance District #1744. (see Note 6)

- Total Liabilities decreased by $4,459,472 as a result of the City paying off the Capital One Bank Loan in the current year. The total decrease is offset by the increase in the net pension liability and net OPEB liability. (see Note 6)

- Deferred outflows related to pensions increased by $736,643 as a result of changes in employer proportions and net differences between projected and actual earnings on plan investments. (See Note 8)

The largest portion of the City's net position is net investment in capital assets (land, construction in progress, buildings and improvements, equipment/furniture, and infrastructure) valued at $33,484,552, or 60%, less any related debt outstanding used to acquire those assets. The City uses these capital assets to provide services to citizens. The capital assets are not available for future spending. Resources needed to repay the related debt outstanding must be provided from other sources because the capital assets cannot be used to liquidate these liabilities.

A portion of net position, $5,525,088, or 10%, represents resources that are subject to external restrictions on how they may be used. The remaining balance of $16,458,039, or 30%, is unrestricted. This amount includes $11,350,632 which represents the advances for the loans between the former Redevelopment Agency and the City and is not in spendable form. The remaining amount is $5,107,407 and may be used to meet the City's ongoing obligations to citizens and creditors.

Table 2

	2018	2017	Change	% Change
Revenues				
Program Revenues:				
Charges for Services	$ 2,477,665	$ 1,960,656	$ 517,009	26.37%
Operating Grants and Contributions	812,396	649,068	163,328	25.16%
Capital Grants and Contributions	4,189,959	2,755,890	1,434,069	52.04%
General Revenues:				
Taxes:				
Property Taxes	6,681,270	5,960,936	720,334	12.08%
Franchise Taxes	1,023,365	941,026	82,339	8.75%
Sales and Use Taxes	3,150,107	3,060,517	89,590	2.93%
Property Transfer Taxes	86,091	75,968	10,123	13.33%
Transient Occupancy Taxes	238,611	240,696	(2,085)	-0.87%
Other Taxes	120,357	119,792	565	0.47%
Investment Income	246,179	260,984	(14,805)	-5.67%
Other revenues	43,880	82,063	(38,183)	-46.53%
Total revenues	19,069,880	16,107,596	2,962,284	18.39%
Expenses				
General Government	2,414,218	3,344,530	(930,312)	-27.82%
Public Safety	7,039,317	6,110,053	929,264	15.21%
Public Works	3,235,695	2,653,875	581,820	21.92%
Recreation/Senior Services	1,994,224	2,085,167	(90,943)	-4.36%
Community Development	3,329,047	2,504,463	824,584	32.92%
Interest on Long-Term Debt	-	336,720	(336,720)	-100.00%
Total expenses	18,012,501	17,034,808	977,693	5.74%
Excess (deficiency) before special items	1,057,379	(927,212)	1,984,591	-214.04%
Special Item – Distribution from Los Angeles County for Lighting Maintenance District	9,484,683	-	9,484,683	100.00%
Increase (decrease) in net assets	10,542,062	(927,212)	11,469,274	-1236.96%
Net position, beginning	47,052,666	47,979,878	(927,212)	-1.93%
Prior Period Adjustments (Note 12)	(2,127,049)	-	(2,127,049)	100.00%
Net position, ending	$55,467,679	$47,052,666	$8,415,013	17.88%

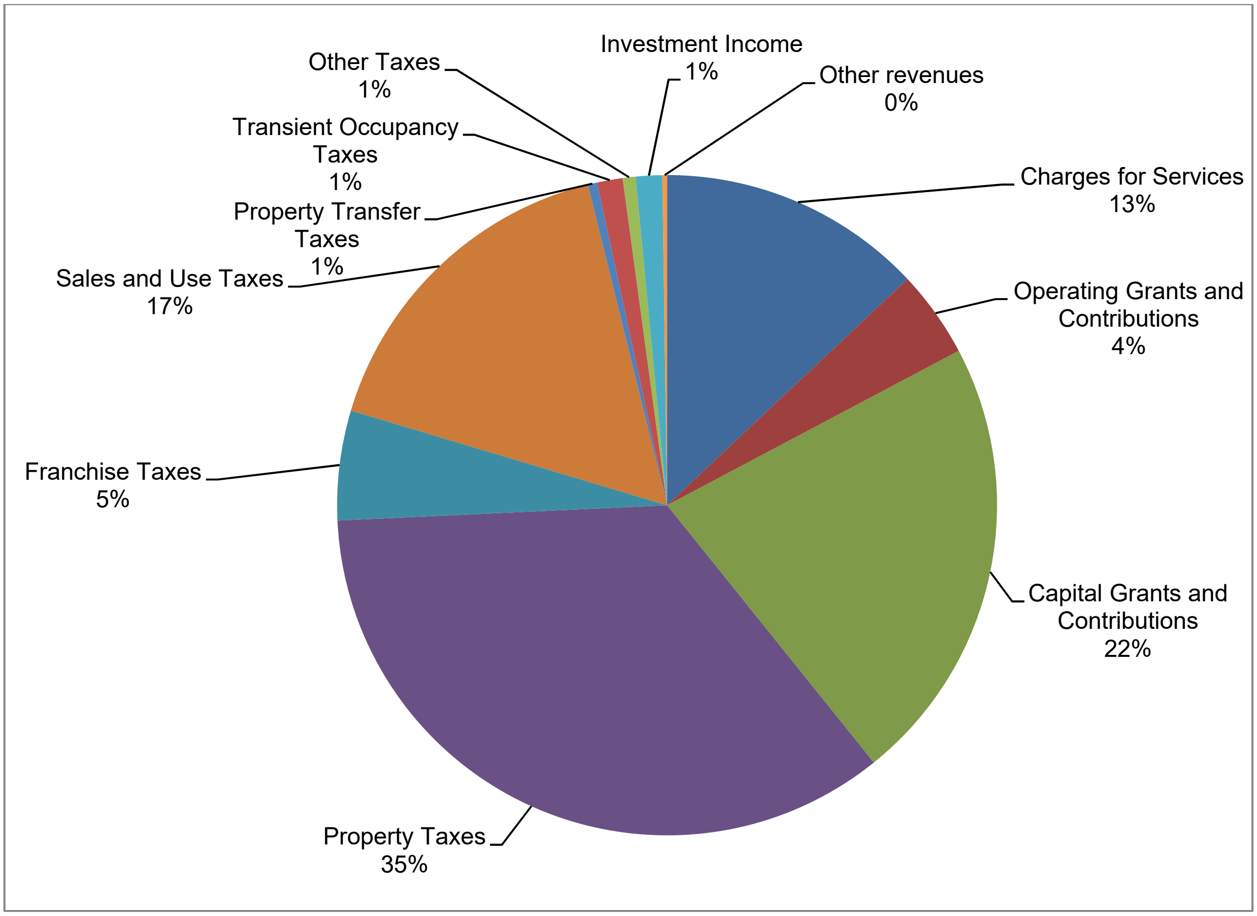
The City's net position increased by $8,415,013 during the fiscal year as a result of revenues being greater than expenditures. The total cost of all City governmental activities was $18,012,501 for the fiscal year. Net cost of all activities was $10,532,481.

Total revenues increased by $2,962,284 primarily due to the increase property taxes and capital grants and contributions as indicated above. Additionally, the City received $9,484,683 from the County of Los Angeles for the transfer of County Lighting Maintenance District #1744. The overall increase in expenses was attributed to public safety, public works, and community development with an accompanying decrease in general government.

Revenue Sources:

The revenue sources from governmental activities presented in Table 2 are illustrated in Figure 1 below to show the percentage relationship of these revenues to each other, as well as their impact on the City's total resources.

Figure 1
Revenues by Source – Governmental Activities



As shown in Figure 1, about 60% of the City's total governmental revenues are from taxes, which are primarily comprised of property, sales and use, transient occupancy, and franchise taxes. Program revenues totaled 39% of the total resources and investment income and miscellaneous income amounted to 1% of the total governmental revenues for the year.

Expense and Program Revenues:

The City's expenses in connection with its governmental activities are categorized by function, namely general government, public safety, public works, recreation/senior services, and community development. The program revenues associated with these governmental activities are classified into three categories which are charges for services, operating grants and contributions, and capital grants and contributions.

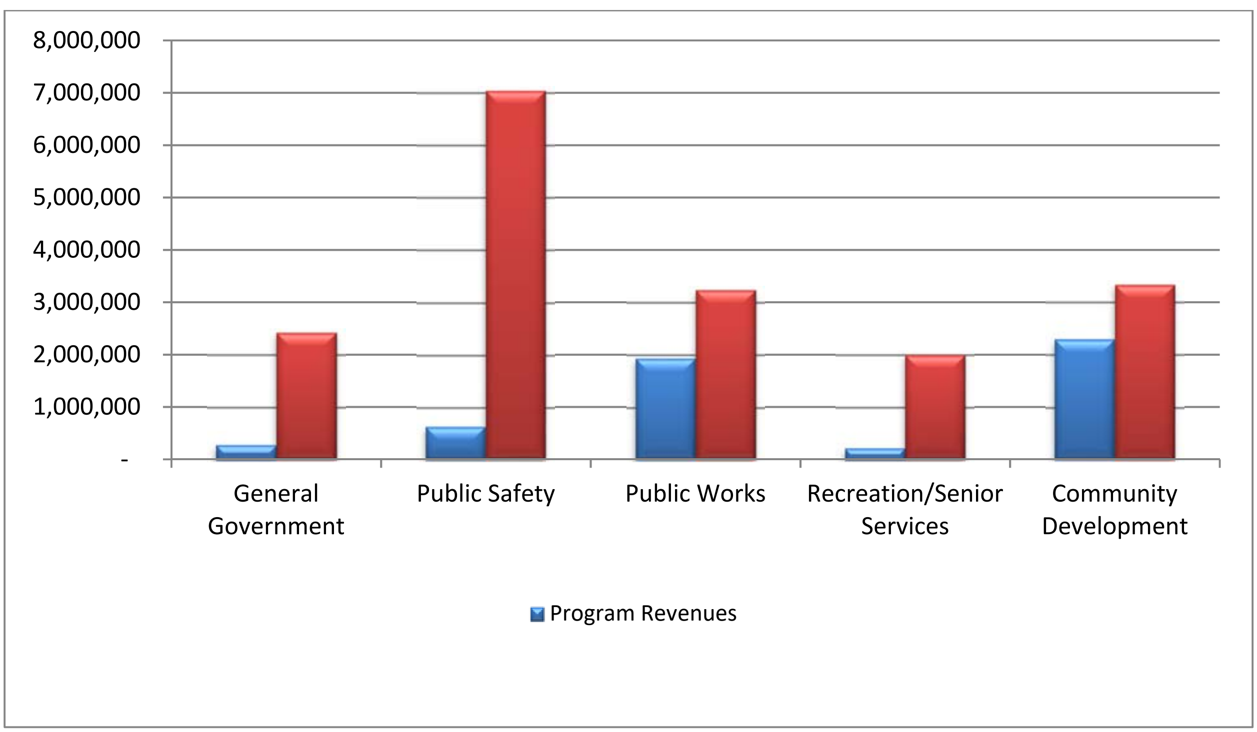
Governmental activities increased the City's net position by $8,415,013. Key elements of this increase are as follows:

- Capital Grants and Contributions and Capital Grants and Contributions showed a net increase of $1,434,069 as a result of new county allocations and federal grants received during fiscal year 2017-2018.
- Total expenses increased by $977,693. This was largely due to increased expenses in public safety $929,264, public works $581,820, and community development $824,584 while general government and interest on long-term debt expenses decreased ($930,312) and ($336,720), respectively. The public safety increase was a result of contractual increases with LA County Sheriff and LA County Animal Control. Public works increases were primarily the result of capital projects activity during the year. Community Development increases was a result of the City taking over the Lighting and Landscape District from the County and the related expenses. The decrease in the general government expenses related to a loss on disposal of capital assets in the prior year and no similar loss in the current year. Interest on long-term debt decrease due to the City paying off the Community Center lease during the current year.

The relationship of the City's program revenues with the related governmental functions is illustrated in Figure 2 below.

Public works and community development services are largely funded by program revenues. The general government, public safety, and recreation/senior services receive limited program revenue and are primarily funded with general revenues of the City. It is typical for governmental programs to be subsidized by General Fund revenues, as the program revenues are generally not adequate to finance the governmental programs.

Figure 2
Expense and Program Revenues



Business-type Activities

The analysis of business-type activities focuses on the net position and changes in net position of the City's sewer construction/maintenance functions which are presented in the government-wide financial statements.

Table 3
Business-type Activities Net Position

	2018	2017
Current and Other Assets	$ 4,960,982	$ 4,545,351
Capital Assets	10,328,973	10,515,872
Total Assets	15,289,955	15,061,223
Deferred Amounts on Refunding	585,801	615,091
Total Deferred Outflows of Resources	585,801	615,091
Other Liabilities	350,228	359,979
Long-term Liabilities Outstanding	8,370,000	8,695,000
Total Liabilities	8,720,228	9,054,979
Net Position:		
Net Investment in Capital Assets	2,219,774	1,505,872
Restricted	4,935,754	5,115,463
Total net position	$ 7,155,528	$ 6,621,335

Table 4
Business-type Activities Change in Net Position

	2018	2017
Revenues		
Charges for Services	$1,325,479	$1,302,664
Investment Income	70,912	59,857
Total Revenues	1,396,391	1,362,521
Expenses		
Sewer Assessment	574,300	710,482
Other Expenses	287,898	189,688
Total Expenses	862,198	900,170
Excess of Revenues over Expenses	534,193	462,351
Other Financing Sources (uses)		
Transfer in	-	-
Change in Net Position	534,193	462,351
Net Position, Beginning	6,621,335	6,158,984
Net Position, Ending	$7,155,528	$6,621,335

The net position of the City's business-type activities increased by $534,193. As shown in Table 3, "Current and Other Assets" reflects an increase of $415,631. The increase is primarily a result of capital projects, which had been planned for the 2017-2018 fiscal year and would have used current resources, not commencing by year-end resulting in an increase of cash balances. Further, the City's business-type activities show a decrease in liabilities of $334,751. This decrease is due to the current year payment of the 2016 Sewer Revenue Refunding bond payment.

The City's business-type revenues exceeded program expenses by $534,193 as shown in Table 4. Revenues increased slightly by $33,870 during the year due to additional property tax monies received and investment income. There was also a decrease in expenditures this year in the amount of $37,972. There was a decrease in sewer assessment expenses of ($136,182) as a result of sewer maintenance expenses being less than the previous year and an offsetting increase of other expenses of $98,210 as a result of an increase in interest paid and the amortization of the deferred charges.

FINANCIAL ANALYSIS OF THE CITY'S MAJOR FUNDS

Governmental Funds – Fund Level

The City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Focusing on financial resources, the City's Governmental Funds provide information on near-term inflows and outflows, and balances of spendable resources. This information is useful in assessing the City's ability to meet financial requirements. In particular, unreserved fund balance may serve as a useful measure of government net resources available for spending at the end of the fiscal year.

- Fund Balance – As of June 30, 2018, the City's Governmental Funds reported a combined fund balance of $26,314,647, which increased by $3,018,763 or 12.9% from the prior year fund balance.
- Fund Balance Classification
  - The City has $11,374,648 in non-spendable fund balance as of June 30, 2018. Non-spendable fund balance includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. Examples are inventories, prepaid expenses, long-term receivables, or land held for resale.
  - Restricted fund balance amounted to $7,008,355 at June 30, 2018. Restricted fund balance includes resources that are subject to externally enforceable legal restrictions.
  - The General Fund has unassigned fund balance of $7,997,394. Unassigned fund balance is the residual classification for the City's General Fund and includes all spendable amounts not contained in the other classifications.

Major activities in the Governmental Funds in the current fiscal year include the following:

- General Fund – The General Fund ended the year with a $19,372,042 fund balance, a decrease of $80,040 from the previous year. The reason for the slight decrease in fund balance from fiscal year 2016-2017 was due to an increase in expenditures that offset the increase in revenues. General government and public safety expenditures increased but were offset by the fact that there were no current year debt service payments for the community center lease. This loan was paid off in the current year using the funds received the County as part of taking over the Lighting and Landscape District. See the Notes to the Financial Statements for more information.

- General Fund Revenues exceeded budgeted revenues by $794,862. This was primarily due to property tax revenues being $303,160 higher than projected as a result City receiving additional property tax; the receipt of higher sales tax and property tax in-lieu of VLF revenue than anticipated; higher franchise fee and transient occupancy tax than budgeted; and licenses and permits, as well as charges for services, being $451,325 and $275,698, respectively, higher than projected due to greater development activity during the year and performing animal licensing canvassing throughout the City. These increases were offset by an unanticipated decrease in the categories of investment income and other revenues.
- Expenditures were $73,208 lower than budgeted amounts. Public safety and community development expenditures had unfavorable budget variances of $158,129 and $274,170, respectively. The public safety expenditure increase was a result of the County performing the animal licensing canvassing throughout the City that was not budgeted. The community development increase was a result of building and safety permits issued and the payment to the contractor that provides the service on behalf of the City. The unfavorable variances were offset by a decrease in expenditures totaling $410,386 for capital projects that were budgeted, but not completed during fiscal year 2017-2018. These projects have been budgeted in the new fiscal year.
- CDBG fund revenues came in over budget due to the park improvement project that was underway in fiscal year 2017-2018. The project has been budgeted and scheduled for commencement and completion in fiscal year 2018-2019.
- Lighting and Landscape fund expenditures came in under budget due to a delay in the purchasing of the streets light and the subsequent energy efficiency improvement project. The project has been budgeted and scheduled for commencement and completion in fiscal year 2018-2019.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The City's investment in capital assets, net of accumulated depreciation, for governmental and business-type activities as of June 30, 2018 is $45,396,081. Capital assets, net of accumulated depreciation, include land, construction in progress, buildings and improvements, equipment, furniture, fixtures, and computer software and hardware. Infrastructure assets are reported at cost, where historical records are available and at estimated cost where no historical records exist.

The net decrease (additions minus deletions) in capital assets for the fiscal year was $271,048. Additional information on the City's capital assets can be found in Note 5 of the financial statements. Table 5 shows a summary of changes in capital assets (net of depreciation) as of June 30, 2018.

Table 5
Capital Assets

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital Assets, Not Depreciated:				
Land	$ 3,621,179	$ -	$ -	$ 3,621,179
Construction In Progress	829,744	1,406,146	1,836,165	399,725
Total Capital Assets Not Being Depreciated	4,450,923	1,406,146	1,836,165	4,020,904
Capital Assets Being Depreciated:				
Buildings and Improvements	21,826,082	-	-	21,826,082
Equipment & Furniture	2,095,311	79,743	-	2,175,054
Infrastructure	36,427,044	1,836,165	-	38,263,209
Total Capital Assets Being Depreciated	60,348,437	1,915,908	-	62,264,345
Less Accumulated Depreciation				
Buildings and Improvements	(9,736,711)	(882,911)	-	(10,619,622)
Equipment & Furniture	(1,297,037)	(134,241)	-	(1,431,278)
Infrastructure	(18,614,355)	(552,886)	-	(19,167,241)
Total Accumulated Depreciation	(29,648,103)	(1,570,038)	-	(31,218,141)
Total Capital Assets Being Depreciated, Net	30,700,334	345,870	-	31,046,204
Governmental Activities Capital Assets, Net	$35,151,257	$1,752,016	$ 1,836,165	$35,067,108
Business-type Activities:				
Capital Assets Being Depreciated:				
Sewer Collection System (Lines)	$11,213,960	$ -	$ -	$11,213,960
Less Accumulated Depreciation	(698,088)	(186,899)	-	(884,987)
Business Type Activities Capital Assets, Net	$10,515,872	$(186,899)	$ -	$10,328,973

Debt Administration

In November 2007 the City issued the 2007 Sewer Revenue Bonds for $10,260,000. The City refinanced the bonds in August 2016 (2016 Sewer Refunding Bonds) to take advantage of lower interest rates. The refunding of the 2007 Sewer Revenue Bonds resulted in an annual savings of approximately $62,000 in debt service payments through 2037. The debt service payment on the bonds will be made by the sewer fees collected from the City residents on their property tax bills.

In addition, the City entered into a $10,000,000 lease agreement, which financed the construction of the Community Center and Youth Learning Activity Center in January 2008. During fiscal year ended June 30, 2013, the loan was refinanced to take advantage of lower interest rates. In July 2017, the City used funds received from the County from the transfer of County Lighting Maintenance District 1744 to pay off the lease agreement. Paying off the lease early resulted in a net savings of $309,339 in interest payments.

In October 2015, the City signed an agreement with the City of Industry for a $5,952,908 loan to be used for Valley Boulevard improvements. To date, the City has received $1,582,556 of the loan proceeds. This figure includes an additional $82,830 that was received in the current year that is offset by the current year payment of $189,097. The loan has a term of 30 years at a simple interest rate of .33% (the LAIF interest rate at the time of signing). Payments on the loan will be in the amount of $208,741.57 annually and will be made from annual Measure R funds received by the City.

Additional information on the City's long–term debt can be found in Note 6 to the financial statements.

GENERAL FUND BUDGETARY ANALYSIS

The revenue budget for fiscal year 2017-18 was $11,901,800. Actual General Fund revenues were higher than the final budgeted revenues by $794,862. Most categories of revenues collected were higher than the budgeted projections. "Taxes" were $303,160 higher than projected due to sales tax, property tax and transient occupancy tax received being higher than anticipated. "Licenses and Permits" and "Charges for Services" were higher than anticipated as a result of increased development activity and animal licensing canvassing that was done by LA County Animal Care and Control. "Investment Income" revenues were lower than expected due to the market value adjustment for investments.

Appropriations were budgeted at $12,726,800. General Fund expenditures were $12,776,702 which includes a transfer out of $123,110. Factoring out the transfers, General Fund expenditures were $73,208 less than the final budgeted expenditures. Public safety and community development expenditures had unfavorable budget variances of $158,229 and $274,170, respectively. An increase in public safety expenditures was due to LA County Animal Care and Control performing animal licensing canvassing throughout the City which was not budgeted. The community development increase was a result of building and safety permits issued and the payment to the contractor that provides the service on behalf of the City. The unfavorable variances were offset by a decrease in expenditures totaling $410,386 for capital projects that were budgeted, but not completed during fiscal year 2017-2018. These projects have been budgeted in the new fiscal year.

NEXT YEAR'S BUDGET AND ECONOMIC FACTORS

The fiscal outlook for the region comprising Los Angeles, Orange, Riverside, San Bernardino, Imperial and Ventura counties expects milder growth in 2019. Regional job creation is projected at an 119,676 annual pace over the next two years. That's off from a 143,299-a-year pace in 2016-18. The forecast sees $10.24 billion more in taxable consumer spending per year through 2020 vs. $10.31 billion-a-year jumps the previous two years. And homebuilding is seen dropping by an average 1,185 units planned a year through '20 vs. 5,647 per year growth in 2016-18. Inflation remains moderate. The Consumer Price Index (CPI) followed a path much like wage growth, dropping slightly to 2.7% growth in August after a high reading of 2.9% in July. These levels are high relative to the soft inflation observed in recent years. Across the region, permit activity for new homes is experiencing a modest uptick growing by 3.6% in 2017 and projected to grow 2.1% in 2018. The City is projecting a slight increase in General Fund revenues in the coming year as property values continue to recover and the resulting property taxes increase. Additionally, the City is anticipating an increase in sales tax as a result of continued economic development efforts. As costs of providing service to the residents and businesses in La Puente continue to rise, City staff will diligently pursue opportunities to increase revenues and decrease expenditures.

The City's economic outlook and major initiatives for the coming year are discussed in detail in the accompanying Transmittal Letter.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the City of La Puente's finances for all those interested in them. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the City's Finance Department, at 15900 E. Main Street, La Puente, California, 91744.

BASIC FINANCIAL STATEMENTS

City of La Puente
Statement of Net Position
June 30, 2018

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and Investments	$ 14,389,417	$ 4,924,847	$ 19,314,264
Accounts Receivable	315,674	-	315,674
Interest Receivable	4,290,827	-	4,290,827
Loans Receivable	1,502,848	-	1,502,848
Due From Other Governments	1,392,068	36,135	1,428,203
Prepaid Items	30,316	-	30,316
Advance to Successor Agency, Net	11,350,632	-	11,350,632
Capital Assets, Not Depreciated	4,020,904	-	4,020,904
Capital Assets, Depreciated, Net	31,046,204	10,328,973	41,375,177
Total Assets	68,338,890	15,289,955	83,628,845
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Amounts on Refunding	-	585,801	585,801
Deferred Outflows Related to Pensions	1,669,179	-	1,669,179
Deferred Outflows Related to OPEB	568,729	-	568,729
Total Deferred Outflows of Resources	2,237,908	585,801	2,823,709
LIABILITIES			
Accounts Payable and Accrued Liabilities	1,757,092	3,998	1,761,090
Interest Payable	-	21,230	21,230
Due to Other Agencies	531,190	-	531,190
Long-Term Liabilities			
Due Within One Year	295,071	325,000	620,071
Due in More Than One Year	12,227,784	8,370,000	20,597,784
Total Liabilities	14,811,137	8,720,228	23,531,365
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows Related to Pensions	297,982	-	297,982
NET POSITION			
Net Investment in Capital Assets	33,484,552	2,219,774	35,704,326
Restricted for:			
Public Safety	19,924	-	19,924
Public Works	1,025,664	-	1,025,664
Community Development	4,479,500	-	4,479,500
Sewer Operations	-	4,935,754	4,935,754
Unrestricted	16,458,039	-	16,458,039
Total Net Position	$ 55,467,679	$ 7,155,528	$ 62,623,207

The accompanying notes are an integral part of this statement.

City of La Puente
Statement of Activities
Year Ended June 30, 2018

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Governmental Activities:				
General Government	$ 2,414,218	$ 289,146	$ -	$ -
Public Safety	7,039,317	704,424	148,931	-
Public Works	3,235,695	5,462	-	3,367,315
Recreation/Senior Services	1,994,224	180,884	29,554	-
Community Development	3,329,047	1,297,749	633,911	822,644
Total Governmental Activities	18,012,501	2,477,665	812,396	4,189,959
Business-type Activities:				
Sewer Assessment	862,198	1,325,479	-	-
Total Business-type Activities	862,198	1,325,479	-	-
Total Primary Government	$ 18,874,699	$ 3,803,144	$ 812,396	$ 4,189,959

General Revenues:
Taxes:
Property Taxes
Franchise Taxes
Sales Taxes
Property Transfer Tax
Transient Occupancy Tax
Business License Taxes
Investment Income
Other

Total General Revenues

Special Item - Distribution from Los Angeles County for Lighting Maintenance District

Change in Net Position

Net Position - Beginning of Year

Prior Period Adjustments

Net Position - End of Year

The accompanying notes are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Position		
Governmental Activities	Business-type Activities	Total
$ (2,125,072)	$ -	$ (2,125,072)
(6,185,962)	-	(6,185,962)
137,082	-	137,082
(1,783,786)	-	(1,783,786)
(574,743)	-	(574,743)
(10,532,481)	-	(10,532,481)
-	463,281	463,281
-	463,281	463,281
(10,532,481)	463,281	(10,069,200)
6,681,270	-	6,681,270
1,023,365	-	1,023,365
3,150,107	-	3,150,107
86,091	-	86,091
238,611	-	238,611
120,357	-	120,357
246,179	70,912	317,091
43,880	-	43,880
11,589,860	70,912	11,660,772
9,484,683	-	9,484,683
10,542,062	534,193	11,076,255
47,052,666	6,621,335	53,674,001
(2,127,049)	-	(2,127,049)
$ 55,467,679	$ 7,155,528	$ 62,623,207

City of La Puente
Balance Sheet
Governmental Funds
June 30, 2018

	General Fund	CDBG Grant	Lighting and Landscape Maintenance District	Other Governmental Funds	Total
ASSETS					
Cash and Investments	$ 7,811,980	$ -	$ 2,456,683	$ 3,744,675	$ 14,013,338
Accounts Receivable	293,653	-	-	22,021	315,674
Interest Receivable	4,290,827	-	-	-	4,290,827
Loans Receivable	-	531,190	-	971,658	1,502,848
Due from Other Governments	862,623	261,317	53,407	214,721	1,392,068
Due from Other Funds	204,338	-	-	1,027	205,365
Prepaid Items	24,016	-	-	-	24,016
Advances to Successor Agency	11,350,632	-	-	-	11,350,632
Total Assets	$ 24,838,069	$ 792,507	$ 2,510,090	$ 4,954,102	$ 33,094,768
LIABILITIES					
Accounts Payable and Accrued Liabilities	$ 1,264,798	$ 99,520	$ 174,333	$ 203,028	$ 1,741,679
Due to Other Agencies	-	531,190	-	-	531,190
Due to Other Funds	-	174,609	-	30,756	205,365
Total Liabilities	1,264,798	805,319	174,333	233,784	2,478,234
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenues - Interest	4,201,229	-	-	-	4,201,229
Unavailable Revenues - Grants	-	-	-	100,658	100,658
Total Deferred Inflows of Resources	4,201,229	-	-	100,658	4,301,887
FUND BALANCES					
Nonspendable	11,374,648	-	-	-	11,374,648
Restricted	-	-	2,335,757	4,672,598	7,008,355
Unassigned	7,997,394	(12,812)	-	(52,938)	7,931,644
Total Fund Balances	19,372,042	(12,812)	2,335,757	4,619,660	26,314,647
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 24,838,069	$ 792,507	$ 2,510,090	$ 4,954,102	$ 33,094,768

The accompanying notes are an integral part of this statement.

City of La Puente
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
June 30, 2018

Fund Balances for Governmental Funds	$ 26,314,647
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.	
Capital Assets	64,892,145
Accumulated Depreciation	(30,308,230)
Long-term liabilities applicable to the City's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the Statement of Net Position. Balances at June 30, 2018 are:	
Loan Agreement	(1,582,556)
Compensated Absences	(243,066)
Net Pension Liability	(6,915,558)
Net OPEB Liability	(3,781,675)
Long-term receivables that are not available for current use. Amounts are recorded as unavailable revenue under the modified accrual basis of accounting.	4,301,887
Amounts for deferred inflows and deferred outflows related to the City's Net Pension Liability and Net OPEB Liability are not reported in the funds.	
Deferred Outflows Related to Pensions	1,669,179
Deferred Inflows Related to Pensions	(297,982)
Deferred Outflows Related to OPEB	568,729
The internal service fund is used by management to charge the costs of equipment purchases to individual funds. The assets and liabilities of the internal service fund are included in the Statement of Net Position.	850,159
Net Position of Governmental Activities	$ 55,467,679

The accompanying notes are an integral part of this statement.

City of La Puente
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended June 30, 2018

	General Fund	CDBG Grant	Lighting and Landscape Maintenance District	Other Governmental Funds	Total
REVENUES					
Taxes	$ 10,485,360	$ -	$ 749,082	$ -	$ 11,234,442
Licenses and Permits	968,625	-	-	-	968,625
Intergovernmental	60,365	595,132	-	4,324,412	4,979,909
Charges for Services	947,098	-	-	178,566	1,125,664
Fines and Forfeitures	334,811	-	-	-	334,811
Investment Income	(127,230)	1,712	32,888	50,249	(42,381)
Other Revenue	27,633	-	-	-	27,633
Total Revenues	12,696,662	596,844	781,970	4,553,227	18,628,703
EXPENDITURES					
Current:					
General Government	2,372,394	-	-	16,543	2,388,937
Public Safety	6,891,729	-	-	147,588	7,039,317
Public Works	467,330	-	-	882,908	1,350,238
Recreation/Senior Services	1,207,305	-	-	-	1,207,305
Community Development	1,300,220	400,971	678,918	897,590	3,277,699
Capital Outlay	414,614	206,578	219,342	1,832,045	2,672,579
Debt Service:					
Interest and Fiscal Charges	-	-	17,636	19,645	37,281
Principal	-	-	7,015,000	189,097	7,204,097
Total Expenditures	12,653,592	607,549	7,930,896	3,985,416	25,177,453
Excess of Revenues Over (Under) Expenditures	43,070	(10,705)	(7,148,926)	567,811	(6,548,750)
OTHER FINANCING SOURCES (USES)					
Transfers In	-	-	-	331,841	331,841
Transfers Out	(123,110)	-	-	(208,731)	(331,841)
Issuance of Debt	-	-	-	82,830	82,830
Total Other Financing Sources (Uses)	(123,110)	-	-	205,940	82,830
SPECIAL ITEM					
Distribution from Los Angeles County for Lighting Maintenance District	-	-	9,484,683	-	9,484,683
Net Change in Fund Balances	(80,040)	(10,705)	2,335,757	773,751	3,018,763
Fund Balances, Beginning of Year	19,452,082	(2,107)	-	3,845,909	23,295,884
Fund Balances, End of Year	$ 19,372,042	$ (12,812)	$ 2,335,757	$ 4,619,660	$ 26,314,647

The accompanying notes are an integral part of this statement.

City of La Puente
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities
Year Ended June 30, 2018

Net Change in Fund Balances - Total Governmental Funds	$ 3,018,763
Amounts reported for Governmental Activities in the Statement of Activities are different because:	
Governmental funds report capital outlay as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over the estimated useful lives as depreciation expense. This the amount by which capital outlays exceeded depreciation in the current period and also the net effect of various miscellaneous transactions involving capital assets (i.e., sales and donations)	
Capital Expenditures	1,412,871
Depreciation Expense	(1,485,977)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. These amounts are the net effect of these differences in the treatment of long-term debt and related items:	
Principal Payments	7,204,097
Loan Proceeds	(82,830)
Some 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:	
Compensated Absences	(12,761)
Net Pension Liability	(856,924)
Net OPEB Liability	(69,680)
Accrued interest for long-term debt. This is the net change in accrued interest for the current period.	112,240
Amounts for deferred inflows and deferred outflows related to the City's Net Pension Liability and Net OPEB Liability are not reported in the funds. This is the net change in deferred inflows and outflows related to the net pension liability and net OPEB liability	
Deferred Outflows Related to Pensions	167,914
Deferred Inflows Related to Pensions	91,527
Deferred Outflows Related to OPEB	568,729
Some revenues reported in the Statement of Activities are not considered to be available to finance current expenditures and therefore are not reported as revenues in the governmental funds.	441,177
The change in net position of the internal service fund is reported with governmental activities	32,916
Change in Net Position of Governmental Activities	$ 10,542,062

The accompanying notes are an integral part of this statement.

City of La Puente
Statement of Net Position
Proprietary Funds
June 30, 2018

	Business-type Activities- Enterprise Fund Sewer Assessment	Governmental Activities - Internal Service Fund
ASSETS		
Current Assets:		
Cash and Investments	$ 4,924,847	$ 376,079
Due from Other Governments	36,135	-
Prepaid Items	-	6,300
Total Current Assets	4,960,982	382,379
Noncurrent Assets:		
Capital Assets:		
Sewer Collection Systems	11,213,960	-
Vehicles	-	953,117
Furniture and Equipment	-	439,987
Less: Accumulated Depreciation	(884,987)	(909,911)
Total Noncurrent Assets	10,328,973	483,193
Total Assets	15,289,955	865,572
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Amounts on Refunding	585,801	-
LIABILITIES		
Current Liabilities:		
Accounts Payable and Accrued Liabilities	3,998	15,413
Interest Payable	21,230	-
Bonds Payable - Current	325,000	-
Total Current Liabilities	350,228	15,413
Noncurrent Liabilities:		
Bonds Payable	8,370,000	-
Total Noncurrent Liabilities	8,370,000	-
Total Liabilities	8,720,228	15,413
NET POSITION		
Net Investment In Capital Assets	2,219,774	483,193
Unrestricted	4,935,754	366,966
Total Net Position	$ 7,155,528	$ 850,159

The accompanying notes are an integral part of this statement.

City of La Puente
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
Year Ended June 30, 2018

	Business-type Activities- Enterprise Fund Sewer Assessment	Governmental Activities - Internal Service Fund
OPERATING REVENUES		
Charges for Services	$ 1,325,479	$ 299,916
Total Operating Revenues	1,325,479	299,916
OPERATING EXPENSES		
Other General Expenses	387,401	188,611
Depreciation	186,899	84,061
Total Operating Expenses	574,300	272,672
Operating Income (Loss)	751,179	27,244
NONOPERATING REVENUES (EXPENSES)		
Interest Income	70,912	5,672
Interest Expense	(287,898)	-
Total Nonoperating Revenues (Expenses)	(216,986)	5,672
Change in Net Position	534,193	32,916
Net Position, Beginning of Year	6,621,335	817,243
Net Position, End of Year	$ 7,155,528	$ 850,159

The accompanying notes are an integral part of this statement.

City of La Puente
Statement of Cash Flows
Proprietary Funds
Year Ended June 30, 2018

	Business-type Activities- Enterprise Fund Sewer Assessment	Governmental Activities - Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	$ 1,309,134	$ 299,916
Payments to Suppliers and Contractors	(406,383)	(191,599)
Net Cash Provided (Used) by Operating Activities	902,751	108,317
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Payments for Purchase of Property and Equipment	-	(73,018)
Principal Paid on Long-term Debt	(315,000)	-
Interest Paid	(259,377)	-
Net Cash Provided (Used) by Capital and Related Financing Activities	(574,377)	(73,018)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	70,912	5,672
Net Increase (Decrease) in Cash and Cash Equivalents	399,286	40,971
Cash and Cash Equivalents - Beginning of Year	4,525,561	335,108
Cash and Cash Equivalents - End of Year	$ 4,924,847	$ 376,079
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities		
Operating Income (Loss)	$ 751,179	$ 27,244
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:		
Depreciation	186,899	84,061
Changes in Assets and Liabilities:		
(Increase) Decrease in Due from Other Governments	(16,345)	-
(Increase) Decrease in Prepaid Expenses	-	(6,300)
Increase (Decrease) in Accounts Payable	(18,982)	3,312
TOTAL CASH PROVIDED BY OPERATING ACTIVITIES	$ 902,751	$ 108,317
Schedule of Non-cash Capital and Related Financing Activities		
Deferred Amounts on Refunding	$ 29,290	$ -

The accompanying notes are an integral part of this statement.

City of La Puente
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2018

	Agency Funds	Succesor Agency Private-Purpose Trust Fund
ASSETS		
Cash and Investments	$ 208,206	$ 584,528
Cash with Fiscal Agent	-	134,634
Total Assets	$ 208,206	719,162
LIABILITIES		
Accounts Payable	$ 16,598	89,093
Deposits Payable	191,608	-
Interest Payable	-	62,441
Advances from the City	-	15,551,861
Bonds Payable	-	3,445,000
Total Liabilities	$ 208,206	19,148,395
NET POSITION		
Net Position Held in Trust for Successor Agency		$ (18,429,233)

The accompanying notes are an integral part of this statement.

City of La Puente
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
Year Ended June 30, 2018

	Succesor Agency Private-Purpose Trust Fund
ADDITIONS	
Taxes	$ 570,391
Interest Income	1,511
Total Additions	571,902
DEDUCTIONS	
Administration and Pass-throughs	23,426
Interest on Advance from City	116,039
Interest on Bonds	490,757
Total Deductions	630,222
Change in Net Position	(58,320)
Net Position - Beginning of Year	(18,370,913)
Net Position - End of Year	$ (18,429,233)

The accompanying notes are an integral part of this statement.

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A) Description of Reporting Entity

The City of La Puente was incorporated August 1, 1956 under the general laws of the State of California, and enjoys all the rights and privileges pertaining to "General Law" Cities. It is governed by a five-member council.

The accompanying financial statements present the City of La Puente and its component units, entities for which the City is considered to be financially accountable. Blended component units, although legally separate entities, are, in substance, part of the City's operations. Discretely presented component units, if any, are reported in a separate column in the government-wide financial statements (see note below for description) to emphasize that they are legally separate from the City. There are no discretely presented component units presented in these financial statements.

Blended Component Units

The City of La Puente Public Financing Authority is a Joint Exercise of Powers Authority organized and existing under and by virtue of the Joint Exercise of Power Act of the Government Code of the State of California. The City and the former Community Development Commission formed the Authority by the execution of a Joint Exercise of Powers Agreement. The primary purpose of the Authority is to issue bonds and make loans to the City and former Community Development Commission. The City appoints the voting majority of the board and is able to impose its will on this component unit. There are no separate financial statements prepared for the Authority.

B) Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information about the reporting government as a whole, except for its fiduciary activities. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government (including its blended component units) is reported separately from discretely presented component units for which the primary government is financially accountable. The City has no discretely presented component units.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are expenses that are clearly identifiable with a specific function or segment. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items that are properly not included among program revenues are reported instead as general revenues.

The underlying accounting system of the City is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

C) 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*, as are the proprietary fund financial statements. Under the economic resources measurement focus, all assets and liabilities (whether current or noncurrent) associated with their activity are included on their balance sheets. Under 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. Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses. Nonexchange transactions, in which the City gives (or receives) value without directly receiving (or giving) equal value in exchange include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all the eligibility requirements have been satisfied.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are both collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current period, except for certain grants which are considered available if collected within 7 months after year-end. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, sales taxes, franchise taxes, licenses, 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. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source. All other revenue items are considered to be measurable and available only when cash is received by the government.

The proprietary and private-purpose trust funds are reported using the economic resources measurement focus and the accrual basis of accounting. The agency fund has no measurement focus but utilizes the accrual basis of accounting for reporting its assets and liabilities.

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Fund Classifications

The funds designated as major funds are determined by a mathematical calculation consistent with GASB Statement No. 34, as amended. The City reports the following major governmental funds:

The General Fund is the City's primary operating fund and accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The CDBG Grant Fund is used to account for the funds received from the Community Development Block Grant for housing loans, code enforcement, and senior services program.

The Lighting and Landscape Maintenance District Fund is used to account for special benefit assessments levied on property owners and used to pay for street lighting and landscape maintenance.

The City reports the following major enterprise funds:

The Sewer Assessment Fund is used to account for the repair and maintenance of the City's sewer system.

The City also reports the following fund types:

The Internal Service Fund is used to account for the replacement of City owned and operated vehicles, furniture and equipment, except for vans used in transit operations. The costs are accumulated in this fund and allocated as interfund user charges to other City departments.

The Successor Agency Private-Purpose Trust Fund accounts for the revenues and expenditures of the former La Puente Community Development Commission.

The Agency Funds are used to account for collection and payment of such items as performance bond deposits.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Direct expenses have not been eliminated from the functional categories; indirect expenses and internal payments have been eliminated.

D) Cash and Cash Equivalents

For purposes of the statement of cash flows, cash equivalents are defined as short-term, highly liquid investments that are both readily convertible to known amounts of cash or so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. Cash equivalents also represent the proprietary funds' share in the cash and investment pool of the City of La Puente. Cash equivalents have an original maturity date of three months or less from the date of purchase.

E) Investments

Investments are reported in the accompanying financial statements at fair value (which represents the quoted or stated market value), except for nonparticipating certificates of deposit and investment contracts that would be reported at cost because they are not transferable and they have terms that are not affected by changes in market interest rates.

Changes in fair value that occur during a fiscal year are recognized as investment income reported for that fiscal year. Investment income includes interest earnings, changes in fair value, and any gains or losses realized upon the liquidation, maturity, or sale of investments.

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

The City pools cash and investments of all funds. Each fund's share in this pool is displayed in the accompanying financial statements as cash and investments. The City pools cash from all funds in order to increase income earned through its investment program. Investment income from pooled investments is allocated to those funds which are required by law or administrative action to receive interest. Investment income is allocated on a quarterly basis based on the weighted average cash balance in each fund.

F) Capital Assets

Capital assets, which include land, structures, equipment, and infrastructure assets, are reported in the government-wide and proprietary fund financial statements. Capital assets are recorded at cost where historical records are available and at an estimated historical cost where no historical records exist. Assets purchased in excess of $5,000 are capitalized if they have an expected useful life of 2 years or more. Infrastructure is capitalized if cost is in excess of $50,000 and it has an expected useful life of 2 years or more. The cost of normal maintenance and repairs that do not add to the value of the asset's lives are not capitalized.

Major capital outlay for capital assets and improvements are capitalized as projects are constructed. For debt-financed capital assets in proprietary funds, interest incurred during the construction phase is reflected in the capitalization value of the asset constructed, net of interest earned on the invested proceeds over the same period. Capital assets acquired through lease obligations are valued at the present value of future lease payments at the date acquired. Donated capital assets received prior to the implementation of GASB Statement No. 72 were recorded at fair value on the date of donation. Donated capital assets received subsequent to the implementation of GASB 72 are recorded at acquisition value as of the date received.

Capital assets used in operations are depreciated over their estimated useful lives using the straight-line method in the government-wide financial statements and in the fund financial statements of the proprietary funds. Depreciation is charged as an expense against operations and accumulated depreciation is reported on the respective statement of net position. The ranges of lives used for depreciation purposes for each capital asset class are as follows:

Buildings and Improvements	15 - 40 years
Equipment and Furniture	5 - 10 years
Infrastructure	20 - 60 years

G) Compensated Absences

In accordance with GASB Statement No. 16, a liability is recorded for unused vacation and similar compensatory leave balances since the employees' entitlement to these balances is attributable to services already rendered and it is probable that virtually all of these balances will be liquidated by either paid time off or payment upon termination or retirement.

Under GASB Statement No. 16, a liability is recorded for unused sick leave balances only to the extent that it is probable that the unused balances will result in termination payments. This is to be estimated by including in the liability the unused balances of employees currently entitled to receive termination payment, as well as those who are expected to become eligible to receive termination benefits as a result of continuing their employment with the City. It is the practice of the City to record a liability for one half of the unused sick leave balance. After five years of service, employees are able to receive a termination payment at the rate of one half of the employee's regular straight time hourly rate of pay at the time of termination.

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

All leave benefits are accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements. Leave benefits are generally liquidated by the general fund.

H) Claims and Judgments

When it is probable that a claim liability has been incurred at year-end, and the amount of the loss can be reasonably estimated, the City records the estimated loss, net of any insurance coverage under its self-insurance program. For governmental funds, if claims will not be liquidated from currently available resources, they are recorded only in the government-wide financial statements.

I) Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/from other funds” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the non-current portion of interfund loans).

As a no-low property tax City, the City is allocated the minimum amount (6.6%) required by law. The County bills and collects the property taxes and remits them to the City in installments during the year. City property tax revenues are recognized when levied provided that the revenue is collected during the year or within 60 days of year-end. Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on July 1, and are payable in two installments on November 1 and February 1. Such taxes become delinquent on December 10 and April 10, respectively.

J) Use of Estimates

The presentation 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 and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates and assumptions.

K) Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position and balance sheet for the governmental funds will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents consumption of net position that applies to future period(s) and so will not be recognized as an outflow of resources (expense) until then. The City reports deferred outflows related to the pension contributions in accordance with GASB Statement No. 68. In addition, the City reports deferred outflows relating to the 2016 Revenue Refunding Bonds.

In addition to liabilities, the statement of financial position and balance sheet for the governmental funds will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources,* represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has one item, which arises only under the modified accrual basis of accounting, and another, which is a result of the

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

City's implementation of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions,* which qualify for reporting in this category. Under the modified accrual basis of accounting, the item, *unavailable revenues,* is reported in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes, special assessments, grant receivables, and other miscellaneous receivables. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

L) Fund Equity

In the government-wide, proprietary funds, and fiduciary fund financial statements, net position is classified in the following categories.

<u>Net Investment in Capital Assets</u>

This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce this category.

<u>Restricted Net Position</u>

This category presents external restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

<u>Unrestricted Net Position</u>

This category represents the net position of the City that is not externally restricted for any project or other purpose.

M) Net Position Flow Assumption

Sometimes the City 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 statement of net position, a flow assumption must be made about the order in which the resources are considered to be applied.

It is the City's policy to consider restricted net position to have been depleted before unrestricted net position.

N) Fund Balances

Fund balances in governmental funds are reported in classifications that comprise a hierarchy based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Sometimes the City will fund outlays for a particular purpose from both restricted and unrestricted resources (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

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

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.

Nonspendable - This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted - This classification includes amounts that can be spent only for specific purposes stipulated by constitution, external resource providers or through enabling legislation.

Committed - This classification includes amounts that can be used only for the specific purposes determined by a formal action or resolution of the City's highest level of decision-making authority (City Council). Committed amounts cannot be used for any other purpose unless the City Council removes or changes the specific use through the same type of formal action or resolution taken to establish the commitment. The City has no committed fund balances.

Assigned - This classification consists of funds that are set aside for specific purposes by the City's highest level of decision making authority or a body or official that has been given the authority to assign funds. The City Council delegates the authority to assign fund balance to the City Manager for purposes of reporting in the annual financial statements. The City has no assigned fund balances.

Unassigned - This classification includes the residual balance for the government's general fund and includes all spendable amounts not contained in other classifications. In other funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed or assigned.

O) Implementation of Governmental Accounting Standards Board (GASB) Pronouncements

GASB has issued the following Statements, which may impact the City's financial reporting requirements in the future:

GASB 83 - Certain Asset Retirement Obligations: This Statement addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability based on the guidance in this Statement. The requirements of this Statement are effective for reporting periods beginning after June 15, 2018.

GASB 84 - Fiduciary Activities: This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. The requirements of this Statement are effective for reporting periods beginning after December 15, 2018.

GASB 87 – Leases: This Statement requires recognition of certain lease assets 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

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

accounting based on the foundational principle that leases are financings of the right to use an underlying asset. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019.

GASB 88 – Certain Disclosures Related to Debt: The primary objective of this Statement is to improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. The requirements of this Statement are effective for reporting periods beginning after June 15, 2018.

GASB 89 – Accounting for Interest Cost Incurred before the End of a Construction Period: This Statement establishes accounting requirements for interest cost incurred before the end of a construction period. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019.

GASB 90 – Majority Equity Interests: The primary objectives of this Statement are to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. The requirements of this Statement are effective for reporting periods beginning after December 15, 2018.

In addition, the City implemented the following GASB pronouncements as of June 30, 2018 (see Notes 9 and 12):

GASB 75 - Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions: This statement was issued to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions.

P) Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the City of La Puente's California Public Employees' Retirement System (CalPERS) plan (Plan) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Q) Other Postemployment Benefits (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the City's plan (OPEB Plan) and additions to/deductions from the OPEB Plan's fiduciary net position have been determined on the same basis. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value. Generally accepted accounting principles require that the reported results must pertain to liability and asset information within curtained defined timeframes. For this report, the following timeframes are used:

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Valuation Date	June 30, 2017
Measurement Date	June 30, 2017
Measurement Period	July 1, 2016 to June 30, 2017

2) CASH AND INVESTMENTS

The following is a summary of cash and investments at June 30, 2018:

Statement of Net Position:		
Cash and Investments	$	19,314,264
Statement of Fiduciary Net Position:		
Cash and Investments		792,734
Cash and Investments with Fiscal Agent		134,634
Total Cash and Investments	$	20,241,632

Cash and investments as of June 30, 2018 consist of the following:

Petty Cash	$	2,200
Deposits with Financial Institutions		739,836
Investments		19,499,596
Total Cash and Investments	$	20,241,632

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

The table below identifies the investment types that are authorized for the City by the City's investment policy. The table also identifies certain provisions of the California Government Code (or the City's investment policy, where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk.

Authorized Investment Type	Maximum Maturity	Maximum Allowable Investment Percentage	Maximum Investment In One Issuer
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptances	180 days	15%	2%
Repurchase Agreements	7 days	15%	None
Money Market Savings Accounts	N/A	None	$250,000
Money Market Mutual Funds	N/A	15%	5%
County Pooled Investment Funds	N/A	5% of Pool	None
Certificates of Deposit	5 years	30%	$250,000
Negotiable Certificates of Deposit	5 years	30%	$250,000
Medium Term Notes	5 years	30%	None
Local Agency Investment Fund (LAIF)	N/A	None	$65,000,000

2) CASH AND INVESTMENTS - Continued

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater is the sensitivity of its fair value to changes in market interest rates. One of the ways that the City manages its exposure to interest rate risk is by purchasing a combination of shorter-term and longer-term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity over time as necessary to provide the cash flow and liquidity needed for operations.

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

	Remaining Maturity (in Months)			
Investment Type	12 Months or Less	13 to 24 Months	25-60 Months	Fair Value
U.S. Agency Securities	$ -	$ 491,570	$ 3,657,700	$ 4,149,270
Negotiable Certificates of Deposit	-	-	5,529,568	5,529,568
LAIF	8,956,334	-	-	8,956,334
Corporate Bonds	-	246,990	482,800	729,790
Held by Fiscal Agent:				
Money Market Mutual Funds	134,634	-	-	134,634
Total	$ 9,090,968	$ 738,560	$ 9,670,068	$ 19,499,596

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. Presented below is the minimum rating required by (where applicable) the California Government Code or the City's investment policy and the actual rating as of year-end for each investment type.

			Rating as of Year End		
Investment Type	Total Investment	Minimum Legal Rating	AAA/AA	A and A-1	Unrated
U.S. Agency Securities	$ 4,149,270	N/A	$ 4,149,270	$ -	$ -
Negotiable Certificates of Deposit	5,529,568	N/A	-	-	5,529,568
LAIF	8,956,334	N/A	-	-	8,956,334
Corporate Bonds	729,790	A	729,790	-	-
Held by Bond Trustee:					
Money Market Mutual Fund	134,634	N/A	134,634	-	-
Total	$ 19,499,596		$ 5,013,694	$ -	$ 14,485,902

2) CASH AND INVESTMENTS - Continued

Concentration of Credit Risk

At June 30, 2018, the City had no investments in any one issuer (other than LAIF) that represent 5% or more of total City investments, except for investments in federal agency securities, including FHLB and FNMA.

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 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, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local government 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 market 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 value of 150% of the secured public deposits.

As of June 30, 2018, no deposits with financial institutions in excess of federal depository insurance limits were held in uncollateralized accounts.

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the City's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for investments. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities.

Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as LAIF). As of June 30, 2018, none of the City's investments were held by the broker-dealer (counterparty) that was used by the City to purchase the securities.

Fair Value

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The City has the following recurring fair value measurements as of June 30, 2018:

- Federal Agency securities of $4,149,270 are valued using a matrix pricing model (Level 2 inputs).
- Negotiable Certificates of Deposit of $5,529,568 are valued using a matrix pricing model (Level 2 inputs).
- Corporate Bonds of $729,790 are valued using a matrix pricing model (Level 2 inputs).

2) CASH AND INVESTMENTS - Continued

Investment in State Investment Pool

The City is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The fair value of the Entity's investment in this pool is reported in the accompanying financial statements at amounts based on 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. Information regarding LAIF's and the City's exposure to risk (credit, market, or legal) is not currently available.

3) INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Amounts Due To and Due From Other Funds

As of June 30, 2018, the General Fund is reporting $204,338 as due from the other funds, consisting of the following: $174,609 due from the CDBG Grant Fund, and $29,729 due from other governmental funds. These outstanding balances between funds result from temporary borrowings to cover operating deficits.

Long-term Advances

As of June 30, 2018, the City's General Fund had advanced to the former Community Development Commission (CDC) $15,551,861 (net of repayments), including interest receivable of $4,201,229, to assist in redevelopment activities. In June 2011, Assembly Bill 26 (1st extraordinary session) dissolved the former CDC, effective (after some litigation on the matter) February 1, 2012. On April 26, 2013, the Department of Finance allowed the loan to be placed on the Recognized Obligation Payment Schedule (ROPS) as an enforceable obligation. The principal balance of the receivable of $11,350,632 accrues simple interest of 3% per year in accordance with Senate Bill 107. Repayment of the advance by the Successor Agency is contingent upon excess property taxes received by the Successor Agency after paying all other enforceable obligations. There is no established repayment schedule due to the uncertainty of the amounts available for repayment in a given year. The entire principal portion of the receivable is included in non-spendable fund balance in the General Fund and the accrued interest receivable is included in deferred inflows as unavailable revenue.

Transfers In and Transfers Out

During the 2017-18 fiscal year, the following interfund transfers were made: the General Fund transferred $123,110 to the Housing Fund due to the Successor Agency loan repayment requirement to the City; the Measure R Fund transferred $208,731 to the Capital Projects Fund for the payment of City of Industry loan.

4) LOANS RECEIVABLE

The City uses Housing and Community Development Block Grant and Cal-Home Grant funds to provide deferred payment housing rehabilitation loans to eligible applicants. Such loans are made to low- and moderate- income persons to improve or rehabilitate residences.

Loan repayments are deferred until homes are sold or change title. The City accounts for this program in the Special Revenue CDBG and Cal-Home Grant Funds. Rehabilitation loans receivable of $1,502,848 at June 30, 2018 have been reflected in the accompanying financial statements as loans receivable.

City of La Puente
Notes to Financial Statements
Year Ended June 30, 2018

5) CAPITAL ASSETS

The following is a summary of changes in capital assets for the 2017-18 fiscal year:

Governmental Activities:	Beginning Balance	Additions	Deletions	Ending Balance
Capital Assets, Not Depreciated:				
Land	$ 3,621,179	$ -	$ -	$ 3,621,179
Construction in Progress	829,744	1,406,146	1,836,165	399,725
Total Capital Assets, Not Depreciated	4,450,923	1,406,146	1,836,165	4,020,904
Capital Assets Being Depreciated:				
Buildings and Improvements	21,826,082	-	-	21,826,082
Equipment and Furniture	2,095,311	79,743	-	2,175,054
Infrastructure	36,427,044	1,836,165	-	38,263,209
Total Capital Assets, Depreciated	60,348,437	1,915,908	-	62,264,345
Less Accumulated Depreciation:				
Buildings and Improvements	(9,736,711)	(882,911)	-	(10,619,622)
Equipment and Furniture	(1,297,037)	(134,241)	-	(1,431,278)
Infrastructure	(18,614,355)	(552,886)	-	(19,167,241)
Total Accumulated Depreciation	(29,648,103)	(1,570,038)	-	(31,218,141)
Net Capital Assets, Depreciated	30,700,334	345,870	-	31,046,204
Governmental Activities Capital Assets	$ 35,151,257	$ 1,752,016	$ 1,836,165	$ 35,067,108
Business-type Activities:				
Capital Assets, Not Depreciated				
Construction in Progress	$ -	$ -	$ -	$ -
Total Capital Assets, Not Depreciated	-	-	-	-
Capital Assets Being Depreciated:				
Sewer Collection System	11,213,960	-	-	11,213,960
Total Capital Assets, Depreciated	11,213,960	-	-	11,213,960
Less Accumulated Depreciation:				
Sewer Collection System	(698,088)	(186,899)	-	(884,987)
Net Capital Assets, Depreciated	10,515,872	(186,899)	-	10,328,973
Business-type Activities Capital Assets	$ 10,515,872	$ (186,899)	$ -	$ 10,328,973

Depreciation expense was charged to functions/programs of the governmental activities as follows:

General Government	$ 21,961
Public Works	625,749
Recreation/Senior Services	786,919
Community Development	51,348
Capital Assets held by internal service funds are charged to the various functions their usage of the assets.	84,061
Total Depreciation Expense - Governmental Activities	$ 1,570,038

6) LONG-TERM LIABILITIES

The following is a summary of long-term liability transactions for the year ended June 30, 2018:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Governmental Activities:					
Capital One Bank Loan	$ 7,015,000	$ -	$ 7,015,000	$ -	$ -
City of Industry Loan Agreement	1,688,823	82,830	189,097	1,582,556	189,721
Compensated Absences	230,305	87,653	74,892	243,066	105,350
Net OPEB Obligation	1,584,946	-	1,584,946	-	-
Net OPEB Liability	-	3,781,675	-	3,781,675	-
Net Pension Liability	6,058,634	1,896,893	1,039,969	6,915,558	-
Total	$ 16,577,708	$ 5,849,051	$ 9,903,904	$ 12,522,855	$ 295,071
Business-type Activities:					
2016 Sewer Refunding Bonds	$ 9,010,000	$ -	$ 315,000	$ 8,695,000	$ 325,000
Total	$ 9,010,000	$ -	$ 315,000	$ 8,695,000	$ 325,000

Bank Loan

In previous fiscal years, the City financed the construction and improvement of a community center and a youth learning activity center through a bank loan with Capital One Bank. Effective July 1, 2017, the City assumed control of the former Los Angeles County Lighting Maintenance District 1744 (District). As part of this transaction, the City received $9.4 million from the County of Los Angeles. These funds represented amounts accumulated by the County for the District. In July of 2017, subsequent to receipt of these funds, the City paid off the outstanding Capital One Bank loan balance, including accrued interest of approximately $17,600. Therefore, the loan has been removed from these financial statements.

Special Item

As noted above, the City received $9.4 million from the County of Los Angeles as a result of a joint resolution approving the transfer of jurisdiction from the County Lighting Maintenance District #1744 to the City of La Puente Landscaping and Lighting District, and the detachment of the La Puente Zone from County Lighting District Landscaping and Lighting Act-1. The resolution approved a negotiated exchange of property tax revenue resulting from this transfer. The $9.4 million received by the City has been reported as a special item in these financial statements.

City of Industry Loan Agreement

In October of 2015, the City entered into an agreement to borrow funds from the City of Industry to finance construction of a sound wall and other improvements on Valley Boulevard. The City of Industry has agreed to lend the City of La Puente up to $5,952,908 for these improvements, at a simple interest rate of .33%. As of June 30, 2018, the City had borrowed $1,582,556 on this loan, net of $189,097 in principal payments. The agreement provides for annual loan repayments of $208,742, commencing November 1, 2017, assuming the entire $5,952,908 is eventually borrowed. The following represents the future debt service requirements:

6) LONG-TERM LIABILITIES – Continued

Fiscal Year Ending June 30,	Principal	Interest	Total
2019	$ 189,721	$ 19,021	$ 208,742
2020	190,347	18,395	208,742
2021	190,975	17,766	208,741
2022	191,605	17,136	208,741
2023	192,238	16,504	208,742
2024-2028	970,747	72,961	1,043,708
2029-2033	986,870	56,838	1,043,708
2034-2038	1,003,260	121,446	1,124,706
2039-2043	1,019,925	23,784	1,043,709
2044-2047	828,123	6,844	834,967
Totals	$ 5,763,811	$ 370,695	$ 6,134,506

2016 Sewer Revenue Refunding Bonds

In August of 2016, the La Puente Financing Authority (a component unit of the City of La Puente) issued $9,340,000 in Sewer Revenue Refunding Bonds to refund the 2007 Sewer Revenue Bonds. Proceeds from the 2016 bonds were placed in escrow to refund in full the 2007 bonds, and to pay costs of issuance. As a result, the 2007 bonds are considered defeased and the liability has been removed from these financial statements.

The 2016 bonds mature in amounts from $315,000 to $565,000 annually from 2017 to 2038, with interest payments of 2.93% payable semi-annually on June 1 and December 1 of each year. The bonds were issued to provide funds to construct improvements for the City's sewer system. The bonds are payable from and secured by the Authority's pledge under the indenture of that portion of "Revenues" necessary to pay debt service on the bonds and any parity bonds issued under the indenture. "Revenues" are derived of installment payments to be made by the City pursuant to an Installment Sale Agreement dated as of November 1, 2007, between the City and the Authority. Installment payments are payable from net revenues, defined generally as gross revenues received from the sewer system, less maintenance and operation costs.

Pledged revenues for subsequent fiscal years through 2038 are estimated at $11.5 million. This represents approximately 48% of the total revenues from the sewer system. The pledged revenues for the 2017-18 fiscal year amounted to approximately $1 million, while the debt service requirements on the related debt were approximately $575,000.

Future debt service requirements on the 2016 Sewer Revenue Refunding Bonds are as follows:

6) LONG-TERM LIABILITIES – Continued

Fiscal Year Ending June 30,	Principal	Interest	Total
2019	$ 325,000	$ 250,002	$ 575,002
2020	335,000	240,333	575,333
2021	345,000	230,371	575,371
2022	355,000	220,116	575,116
2023	365,000	209,568	574,568
2024	375,000	198,727	573,727
2025	390,000	187,520	577,520
2026	400,000	175,947	575,947
2027	410,000	164,080	574,080
2028	420,000	151,921	571,921
2029	435,000	139,395	574,395
2030	450,000	126,430	576,430
2031	460,000	113,098	573,098
2032	475,000	99,400	574,400
2033	485,000	85,336	570,336
2034	505,000	70,833	575,833
2035	520,000	55,817	575,817
2036	530,000	40,434	570,434
2037	550,000	24,612	574,612
2038	565,000	8,277	573,277
Totals	$ 8,695,000	$ 2,792,217	$ 11,487,217

Fiduciary Fund Long-term Liabilities

Long-term liabilities of the former La Puente CDC were transferred to the Successor Agency Private-purpose Trust Fund during 2011-12 as a result of the State's action to dissolve redevelopment agencies. The following is a schedule of changes in long-term debt of the Successor Agency for the fiscal year ended June 30, 2018:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Tax Allocation Refunding Bonds:					
Series 2014A	$ 3,550,000	$ -	$ 105,000	$ 3,445,000	$ 110,000
Total	$ 3,550,000	$ -	$ 105,000	$ 3,445,000	$ 110,000

2014A Tax Allocation Refunding Bonds

In August 2014, the Successor Agency to the La Puente Community Development Commission issued $3,760,000 Tax Allocation Revenue Refunding Bonds, Series 2014, which mature in amounts from $100,000 to $255,000 annually from 2016 to 2038 with interest payments of 4.35% payable semi-annually on February 1 and August 1 of each year.

6) LONG-TERM LIABILITIES - Continued

The purpose of the bonds was to refund the 2007 Tax Allocation Bonds issued by the former La Puente Community Development Commission. The bonds are special obligations of the Successor Agency to the La Puente Community Development Commission and are payable exclusively from Pledged Tax Revenues. The bonds are not a debt, liability or obligation of the City of La Puente (the "City"), the County of Los Angeles (the "County"), the State of California or any of its political subdivisions, other than the Commission. In no event shall the bonds be payable out of any funds or properties other than those of the Commission.

Future debt service requirements on the 2014A Tax Allocation Refunding Bonds are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2019	$ 110,000	$ 147,465	$ 257,465
2020	115,000	142,571	257,571
2021	120,000	137,460	257,460
2022	125,000	132,131	257,131
2023	130,000	126,585	256,585
2024	135,000	120,821	255,821
2025	145,000	114,731	259,731
2026	145,000	108,424	253,424
2027	155,000	101,899	256,899
2028	160,000	95,048	255,048
2029	170,000	87,870	257,870
2030	180,000	80,257	260,257
2031	185,000	72,319	257,319
2032	195,000	64,054	259,054
2033	205,000	55,354	260,354
2034	215,000	46,219	261,219
2035	220,000	36,758	256,758
2036	235,000	26,861	261,861
2037	245,000	16,421	261,421
2038	255,000	5,546	260,546
Totals	$ 3,445,000	$ 1,718,794	$ 5,163,794

7) RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the City participates in the California Joint Powers Insurance Authority (Authority) as follows:

Description of Self-Insurance Pool Pursuant to Joint Powers Agreement

The City of La Puente is a member of the California Joint Power Insurance Authority (Authority). The Authority was 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

7) RISK MANAGEMENT - Continued

purchase excess insurance or reinsurance, and to arrange for group purchased insurance for property and other lines of coverage. The Authority 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.

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.

The total funding requirement for self-insurance programs is estimated using actuarial models and pre-funded through the annual contribution. Costs are allocated to individual agencies based on exposure (payroll) and experience (claims) relative to other members of the risk-sharing pool. Additional information regarding the cost allocation methodology is provided below.

Liability

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

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

Worker's Compensation

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

7) RISK MANAGEMENT - Continued

For 2017-18 the Authority's pooled retention is $2 million per occurrence, with reinsurance to statutory limits under California Workers' Compensation Law. Employer's Liability losses are pooled among members to $2 million. Coverage from $2 million to $5 million is purchased as part of a reinsurance policy, and Employer's Liability losses from $5 million to $10 million are pooled among members.

Purchased Insurance

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

Property Insurance
The City of La Puente participates in the all-risk property protection program of the Authority. This insurance protection is underwritten by several insurance companies. City of La Puente property is currently insured according to a schedule of covered property submitted by the City of La Puente to the Authority. There is a $10,000 deductible per occurrence except for non-emergency vehicle insurance which has a $2,500 deductible. Premiums for the coverage are paid annually and are not subject to retrospective adjustments.

Earthquake and Flood Insurance
The City of La Puente 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. There is a deductible of 5% per unit of value with a minimum deductible of $100,000. Premiums for the coverage are paid annually and are not subject to retrospective adjustments.

Crime Insurance
The City of La Puente purchases crime insurance coverage in the amount of $1,000,000 with a $2,500 deductible. The fidelity coverage is provided through the Authority. Premiums are paid annually and are not subject to retrospective adjustments.

Special Event Tenant User Liability Insurance
The City of La Puente further protects against liability damages by requiring tenant users of certain property to purchase low-cost tenant user liability insurance for certain activities on agency property. The insurance premium is paid by the tenant user and is paid to the City of La Puente according to a schedule. The City of La Puente 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 2017-18.

7) RISK MANAGEMENT - Continued

Claims and Judgments

The City accounts for uninsured, material claims and judgments and associated legal and administrative costs when it is probable that the liability claim has been incurred and the amount of the loss can be reasonably estimated. Included therein are claims incurred but not reported, which consists of (a) known loss events expected to be presented as claims later, (b) unknown loss events that are expected to become claims, and (c) expected future development on claims already reported. This is based upon historical actual results that have established a reliable pattern supplemented by specific information about current matters. Small dollar claims and judgments are recorded as expenditures when paid.

8) PENSION PLAN

General Information about the Pension Plan

Plan Description – All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (Plan) administered by the California Public Employees' Retirement System (CalPERS.) The Plan consists of individual rate plans (benefit tiers) within a miscellaneous risk pool. Plan assets may be used to pay benefits for any employer rate plan of the miscellaneous pool. Accordingly, rate plans within the miscellaneous pool are not separate plans under GASB Statement No. 68. Individual employers may sponsor more than one rate plan in the miscellaneous pool. The City sponsors two rate plans. Benefit provisions under the Plan are established by State statute and City resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided – The Plan is a cost-sharing multiple-employer defined benefit pension plan administered by the California Public Employees' Retirement System (CalPERS). A full description of the pension plan benefit provisions, assumptions for funding purposes but not accounting purposes, and membership information is listed in the June 30, 2016 Annual Actuarial Valuation Report. Details of the benefits provided can be obtained in Appendix B of the June 30, 2016 actuarial valuation report. This report is a publicly available valuation report that can be obtained at CalPERS' website under Forms and Publications. The rate plan provisions and benefits in effect at June 30, 2018, are summarized as follows:

	Miscellaneous	Misc. PEPRA
	Prior to	On or after
Hire date	January 1, 2013	January 1, 2013
Benefit formula	2.5% @ 55	2% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	55	62
Monthly benefits, as a % of eligible compensation	Last 12 Mos. of Service	Last 36 Mos. of Service
Required employee contribution rates	8%	7%
Required employer contribution rates	11.974% + $316,943	7.170%

8) PENSION PLAN - Continued

Contributions – Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers 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 Plans are determined annually on an actuarial basis as 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.

Beginning in fiscal year 2016, CalPERS collects employer contributions for the Plan as a percentage of payroll for the normal cost portion as noted in the rates above and as a dollar amount for contributions toward the unfunded liability. The dollar amounts are billed on a monthly basis. The City's required contribution for the unfunded liability was $316,943 in fiscal year 2018. The City's contributions to the Plan for the year ended June 30, 2018 were $458,034.

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources for Pensions

As of June 30, 2018, the City reported a liability of $6,915,558 for its proportionate share of the net pension liability. 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, 2017, 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, 2016 rolled forward to June 30, 2017 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 plan relative to the projected contributions of all participating employers, actuarially determined.

The City's proportionate share of the Plan's net pension liability as of June 30, 2016 and 2017 was as follows:

Proportion - June 30, 2016	0.17441%
Proportion - June 30, 2017	0.17543%
Change - Increase (Decrease)	0.00102%

For the year ended June 30, 2018, the City recognized pension expense of $1,039,969. At June 30, 2018, 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
Pension contributions subsequent to measurement date	$ 458,034	$ -
Differences between actual and expected experience	-	98,690
Changes in assumptions	848,767	-
Differences between employer's contributions and proportionate share of contributions	-	199,292
Change in employer's proportions	154,577	-
Net differences between projected and actual earnings on plan investments	207,801	-
Total	$ 1,669,179	$ 297,982

8) PENSION PLAN - Continued

Items reported in the amount of $458,034 as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ending June 30,		
2019	$	215,805
2020		524,863
2021		295,870
2022		(123,375)
2023		-
Thereafter		-

Actuarial Assumptions – The total pension liabilities in the June 30, 2016 actuarial valuations were determined using the following actuarial assumptions:

Valuation date	June 30, 2016
Measurement date	June 30, 2017
Actuarial cost method	entry-age normal
Actuarial assumptions:	
Discount rate	7.15%
Inflation	2.75%
Payroll growth	3.00%
Projected salary increase	(1)
Investment rate of return	7.15%
Mortality	(2)

(1) Depending on age, service and type of employment
(2) Derived using CalPERS' Membership Data for all Funds.

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2016 valuation were based on the results of a January 2014 actuarial experience study for the period 1997 to 2011. Further details of the Experience Study can found on the CalPERS website.

Discount Rate – The discount rate used to measure the total pension liability was 7.15 percent. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing of the plans, the tests revealed the assets would not run out. Therefore, the current 7.15 percent discount rate is appropriate and the use of the municipal bond rate calculation is not deemed necessary. The long-term expected discount rate of 7.15 percent is applied to all plans in the Public Employees Retirement Fund. The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained at CalPERS' website under the GASB 68 section.

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

8) PENSION PLAN - Continued

In determining the long-term expected rate of return, staff took into account both short-term and long-term market return expectations as well as the expected pension fund (Public Employees' Retirement Fund) cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. 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 (11-60 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 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 rounded down to the nearest one quarter of one percent.

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. The target allocation shown was adopted by the Board effective on July 1, 2016.

Asset Class	New Strategic Allocation	Real Return Years 1 - 10 (1)	Real Return Years 11+ (2)
Global Equity	47%	4.90%	5.38%
Global Fixed Income	19%	0.80%	2.27%
Inflation Sensitive	6%	0.60%	1.39%
Private Equity	12%	6.60%	6.63%
Real Estate	11%	2.80%	5.21%
Infrastructure and Forestland	3%	3.90%	5.36%
Liquidity	2%	-0.40%	-0.90%

(1) An expected inflation of 2.5% used for this period.
(2) An expected inflation of 3.0% used for this period.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the City's proportionate share of the net pension liability for the Plan, calculated using the discount rate for the Plan, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

1% Decrease		6.15%
Net Pension Liability	$	9,944,278
Current Discount Rate		7.15%
Net Pension Liability	$	6,915,558
1% Increase		8.15%
Net Pension Liability	$	4,407,117

Pension Plan Fiduciary Net Position – Detailed information about the Plan's fiduciary net position is available in the separately issued CalPERS financial reports.

8) PENSION PLAN - Continued

Payable to the Pension Plan

At June 30, 2018, the City reported no payables due to the pension plan, for outstanding contributions required for the year ended June 30, 2018.

9) OTHER POSTEMPLOYMENT BENEFITS

General Information About the OPEB Plan

Plan Description – The City has established the La Puente Retiree Healthcare Plan (LPRHCP), and participates in an agent multiple-employer defined benefit retiree healthcare plan. A separate financial report is not prepared for the LPRHCP.

Benefits Provided – Under the LPRHCP, retirees are eligible for benefits as follows:

	Eligible Employees
Benefit types provided	Medical, dental, vision
Duration of Benefits	Lifetime
Required Service	10 years*
Minimum Age	50
Dependent Coverage	Yes
City Contribution	50% of employer contribution at 10 years of service for medical plus 5% per additional year to 100% at 20 or more years of service
City Cap	$2,000 per year in dental and vision expenses

*Those hired prior to 8/1/08 require only CalPERS retirement to receive 100% of employer contribution.

Employees Covered by Benefit Terms – As of the June 30, 2017 actuarial valuation, the following current and former employees were covered by the benefit terms under the LPRHCP:

Retirees or spouses of retirees currently receiving benefits	28
Active employees	26
	54

Contributions – The LPRHCP plan and its contribution requirements are established by Memoranda of Understanding with the applicable employee bargaining units and may be amended by agreements between the City and the bargaining units. The annual contribution is based on the actuarially determined contribution. For the fiscal year ended June 30, 2018, the City's cash contributions were $284,077 in payments to the trust and the payments for retiree health benefits was $284,202 resulting in total payments of $568,279. In a prior fiscal year, the City created a trust account with the California Public Employers' Retiree Benefit Trust (CERBT).

9) OTHER POST EMPLOYMENT BENEFITS - Continued

Net OPEB Liability - The City's net OPEB liability was measured as of June 30, 2017 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation dated June 30, 2017, based on the following actuarial methods and assumptions:

Valuation Date	June 30, 2017
Actuarial Cost Method	Entry Age Actuarial Cost
Mortality	2014 CalPERS Active Mortality for Miscellaneous Employees
Age at Retirement	52
Health Care Trend Rate	4.00%
Inflation Rate	2.75%
Salary Changes	2.75%
Discount Rate	7.00%

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Rate of Return
US Large Cap	43%	7.950%
US Small Cap	23%	7.950%
Long-term Corporate Bonds	12%	5.295%
Long-term Government Bonds	6%	4.500%
Treasury Inflation Protected Securities (TIPS)	5%	7.950%
US Real Estate	8%	7.950%
All Commodities	3%	7.950%
Total	100.00%	

Discount Rate – The discount rate used to measure the total OPEB liability was 7.00 percent. The projection of cash flows used to determine the discount rate assumed that City contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees and beneficiaries. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

9) OTHER POST EMPLOYMENT BENEFITS - Continued

Changes in the Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability (TOL)	Plan Fiduciary Net Position	Net OPEB Liability/(Asset)
Balance at June 30, 2016	$ 3,938,130	$ 226,135	$ 3,711,995
Changes in the year:			
Service cost	97,193	-	97,193
Interest on the total OPEB liability	269,417	-	269,417
Employer Contributions	-	273,151	(273,151)
Employee Contributions	-	-	-
Actual Investment Income	-	23,980	(23,980)
Administrative Expense	-	(201)	201
Benefit payments, including refunds	(273,151)	(273,151)	-
Other	-	-	-
Net changes	93,459	23,779	69,680
Balance at June 30, 2017	$ 4,031,589	$ 249,914	$ 3,781,675

Sensitivity of the Net OPEB Liability to changes in the Discount Rate - The following presents the net OPEB liability of the City if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

	1% Decrease (6%)	Discount Rate (7%)	1% Increase (8%)
Net OPEB liability (asset)	$ 4,213,889	$ 3,781,675	$ 3,419,504

Sensitivity of the Net OPEB Liability to changes in the Healthcare Cost Trend Rates - The following presents the net OPEB liability of the City, as well as what the City's Net OPEB would be if it were calculated using a healthcare cost trend rate that is 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rate:

	1% Decrease (3%)	Trend - No Change (4%)	1% Increase (5%)
Net OPEB liability (asset)	$ 3,463,859	$ 3,781,675	$ 4,153,773

OPEB Plan Fiduciary Net Position

CERBT issues a publicly available financial report that may be obtained from the California Public Employers' Retirement System (CalPERS) website.

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

For the year ended June 30, 2018, the City recognized OPEB expense of $342,831. The City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

9) OTHER POST EMPLOYMENT BENEFITS – Continued

	Deferred Outflows of Resources	Deferred Inflows of Resources
OPEB Contributions Subsequent to the Measurement Date	$ 568,279	$ -
Changes of Assumptions	-	-
Net differences between projected and actual earnings on plan investments	-	-
Total	$ 568,279	$ -

The $568,279 reported as deferred outflows of resources related to contributions subsequent to the June 30, 2017 measurement date will be recognized as a reduction of the net OPEB liability during the fiscal year ended June 30, 2019.

10) FUND BALANCES

Details of the City's governmental fund balances at June 30, 2018, are presented below:

	General Fund	CDBG Grant Fund	Lighting and Maintenance Landscape District	Other Governmental Funds	Total
Nonspendable:					
Prepaid Costs	$ 24,016	$ -	$ -	$ -	$ 24,016
Long-term Advances	11,350,632	-	-	-	11,350,632
Restricted for:					
Lighting and Landscape	-	-	2,335,757	-	2,335,757
Low Income Housing	-	-	-	1,537,141	1,537,141
Traffic Safety	-	-	-	19,263	19,263
Police	-	-	-	661	661
PEG Access	-	-	-	165,841	165,841
Street Projects	-	-	-	2,160,259	2,160,259
Air Pollution Reduction Measures	-	-	-	210,696	210,696
Transportation	-	-	-	578,737	578,737
Unassigned	7,997,394	(12,812)	-	(52,938)	7,931,644
Total Fund Balance	$ 19,372,042	$ (12,812)	$ 2,335,757	$ 4,619,660	$ 26,314,647

11) OTHER INFORMATION

Contingent Liabilities

Claims and lawsuits have been filed against the City in the normal course of business. The outcome of these matters is not presently determinable. However, in the opinion of management, the resolution of these matters is not expected to have a significant impact on the financial condition of the City.

11) OTHER INFORMATION - Continued

Other Commitments and Contingencies

The City has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursements will not be material.

The estimated amount of remaining construction contract obligations at year-end is $134,975.

12) PRIOR PERIOD ADJUSTMENTS

The City implemented Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions,* in fiscal year 2017-18. As a result, the beginning net position in the Statement of Activities was restated to reduce net position by $2,127,049, to reflect the cumulative effect of applying this statement.

REQUIRED SUPPLEMENTARY INFORMATION

City of La Puente
Required Supplementary Information
For the Year Ended June 30, 2018

Schedule of Changes in the City's Net OPEB Liability and Related Ratios
Last 10 Fiscal Years*

	Measurement Period 2017
Total OPEB Liability	
Service cost	$ 97,193
Interest on total OPEB liability	269,417
Changes in assumptions	-
Changes in benefits	-
Benefit payments, including refunds	(273,151)
Net change in total OPEB liability	93,459
Total OPEB liability - beginning	3,938,130
Total OPEB liability - ending (a)	$ 4,031,589
Plan Fiduciary Net Position	
Contributions - employer	$ 273,151
Actual Investment Income	23,980
Benefit payments	(273,151)
Administrative Expense	(201)
Net change in plan fiduciary net position	23,779
Plan fiduciary net position - beginning	226,135
Plan fiduciary net position - ending (b)	$ 249,914
Net OPEB liability - ending (a) - (b)	$ 3,781,675
Plan fiduciary net position as a percentage of the total OPEB liability	6.20%
Covered - employee payroll	$ 1,732,444
Net OPEB liability as a percentage of covered-employee payroll	218.29%

Notes to Schedule:

Benefit Changes: None

Changes in Assumptions: None

*Fiscal year 2018 was the first year of implementation, therefore, not all 10 years of information is available.

City of La Puente
Required Supplementary Information
For the Year Ended June 30, 2018

Schedule of Plan Contributions
For the City's OPEB Plan
Last 10 Years*

Fiscal Year	Actuarially Determined Contributions	Contributions in Relation to the Actuarially Determined Contributions	Contribution Deficiency/ (Excess)	Covered Employee Payroll	Contributions as a % of Covered Employee Payroll
2018	$ 284,077	$ (568,279)	$ (284,202)	$ 1,732,444	16.40%

*Fiscal year 2018 was the first year of implementation, therefore, not all 10 years of information is available.

City of La Puente
Required Supplementary Information
For the Year Ended June 30, 2018

Schedule of the City's Proportionate Share of the Net Pension Liability
Last 10 Years*

Measurement Date	Proportion of the Net Pension Liability	Proportionate Share of Net Pension Liability	Covered Employee Payroll	Proportionate Share of the Net Pension Liability as a % of Payroll	Plan Fiduciary Net Position as a % of the Total Pension Liability
2017	0.17543%	$ 6,915,558	$ 1,732,444	399.18%	68.59%
2016	0.17441%	6,058,634	1,708,926	354.53%	69.59%
2015	0.17990%	4,935,366	1,469,397	335.88%	76.07%
2014	0.14530%	3,590,581	1,689,344	212.54%	83.03%

Notes to the Schedule of the City's Proportionate Share of the Net Pension Liability

Benefit Changes: None

Changes in Assumptions: In 2017, the accounting discount rate changed from 7.65% to 7.15%

*Fiscal year 2015 was the first year of implementation, therefore, not all 10 years of information are available.

City of La Puente
Required Supplementary Information
For the Year Ended June 30, 2018

Schedule of Plan Contributions
Last 10 Years*

Fiscal Year	Contractually Required Contributions	Contributions in Relation to the Actuarially Determined Contributions	Contribution Deficiency/ (Excess)	Covered Employee Payroll	Contributions as a % of Covered Employee Payroll
2018	$ 458,034	$ (458,034)	$ -	$ 1,845,731	24.82%
2017	454,011	(454,011)	-	1,732,444	26.20%
2016	412,824	(412,824)	-	1,708,926	24.16%
2015	268,333	(268,333)	-	1,469,397	18.26%

Notes to the Schedule of Plan Contributions

Valuation Date: 6/30/13, 6/30/14, 6/30/15, 6/30/2016

Changes in Assumptions: None.

*Fiscal year 2015 was the first year of implementation, therefore, not all 10 years of information are available.

City of La Puente
Budgetary Comparison Schedule
Budget and Actual - General Fund
Year Ended June 30, 2018

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Taxes	$ 10,182,200	$ 10,182,200	$ 10,485,360	$ 303,160
Licenses and Permits	517,300	517,300	968,625	451,325
Intergovernmental	56,900	56,900	60,365	3,465
Charges for Services	671,400	671,400	947,098	275,698
Fines and Forfeitures	335,000	335,000	334,811	(189)
Investment Income	75,000	75,000	(127,230)	(202,230)
Other Revenue	64,000	64,000	27,633	(36,367)
Total Revenues	11,901,800	11,901,800	12,696,662	794,862
EXPENDITURES				
Current:				
General Government	2,499,450	2,416,350	2,372,394	43,956
Public Safety	6,723,600	6,733,600	6,891,729	(158,129)
Public Works	452,000	452,000	467,330	(15,330)
Recreation/Senior Services	1,224,000	1,273,800	1,207,305	66,495
Community Development	1,002,750	1,026,050	1,300,220	(274,170)
Capital Outlay	825,000	825,000	414,614	410,386
Total Expenditures	12,726,800	12,726,800	12,653,592	73,208
Excess (Deficiency) of Revenues over Expenditures	(825,000)	(825,000)	43,070	868,070
OTHER FINANCING SOURCES (USES)				
Transfers Out	-	-	(123,110)	(123,110)
Total Other Financing Sources (Uses)	-	-	(123,110)	(123,110)
Net Change in Fund Balances	(825,000)	(825,000)	(80,040)	744,960
Fund Balance, Beginning of Year	19,452,082	19,452,082	19,452,082	-
Fund Balance, End of Year	$ 18,627,082	$ 18,627,082	$ 19,372,042	$ 744,960

City of La Puente
Budgetary Comparison Schedule
Budget and Actual - CDBG Grant Fund
Year Ended June 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Orinal	Final	Amounts	(Negative)
REVENUES				
Intergovernmental	$ 392,900	$ 392,900	$ 595,132	$ 202,232
Investment Income	2,500	2,500	1,712	(788)
Total Revenues	395,400	395,400	596,844	201,444
EXPENDITURES				
Current:				
Community Development	388,100	388,100	400,971	(12,871)
Capital Outlay	275,000	310,000	206,578	103,422
Total Expenditures	663,100	698,100	607,549	90,551
Excess (Deficiency) of Revenues Over (under) Expenditures	(267,700)	(302,700)	(10,705)	291,995
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance	(267,700)	(302,700)	(10,705)	291,995
Fund Balance, Beginning of Year	(2,107)	(2,107)	(2,107)	-
Fund Balance, End of Year	$ (269,807)	$ (304,807)	$ (12,812)	$ 291,995

City of La Puente
Budgetary Comparison Schedule
Budget and Actual - Lighting and Landscape Maintenance District Fund
Year Ended June 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Orinal	Final	Amounts	(Negative)
REVENUES				
Taxes	$ 700,000	$ 700,000	$ 749,082	$ 49,082
Investment Income	-	-	32,888	32,888
Total Revenues	700,000	700,000	781,970	81,970
EXPENDITURES				
Current:				
Community Development	443,500	644,170	678,918	(34,748)
Capital Outlay	3,190,000	3,360,305	219,342	3,140,963
Debt Service:				
Interest and Fiscal Charges	-	-	17,636	(17,636)
Principal	7,345,000	7,345,000	7,015,000	330,000
Total Expenditures	10,978,500	11,349,475	7,930,896	3,418,579
Excess (Deficiency) of Revenues Over (under) Expenditures	(10,278,500)	(10,649,475)	(7,148,926)	3,500,549
SPECIAL ITEM				
Proceeds from Los Angeles County Lighting Maintenance District	10,208,000	10,208,000	9,484,683	(723,317)
Net Change in Fund Balance	(70,500)	(441,475)	2,335,757	2,777,232
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Yeaı	$ (70,500)	$ (441,475)	$ 2,335,757	$ 2,777,232

BUDGETS AND BUDGETARY ACCOUNTING

The City follows the following procedures in establishing the budgetary data reflected in the financial statements:

- Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. All annual appropriations lapse at fiscal year-end.

- The City Council approves total budgeted appropriations. The appropriated budget is prepared by fund, program and activity. Each program of the City represents a separate government function, namely: general government, public safety, transportation, culture and leisure, community development and redevelopment and housing. Accordingly, each program of the City has been identified as a separate line item in the accompanying combined statement of revenues, expenditures and changes in fund balances. The City Manager is authorized to make appropriation transfers from one activity to another leaving the total fund appropriation unchanged within the same fund. City Council approves all other amendments to appropriations throughout the year. Actual expenditures may not exceed budgeted appropriations at the fund level. Budget figures used in the financial statements are the final adjusted amounts. During the fiscal year 2017-2018, the City Council made various supplemental budgetary appropriations, increasing the Lighting and Landscape Maintenance District Fund appropriations by approximately $371,000.

- Formal budget integration is employed as a management control device during the year.

- Under Article XIIIB of the California Constitution (the Gann Spending Litigation Initiative), the City is restricted as to the amount of annual appropriations from the proceeds of taxes, and if proceeds of taxes exceed allowed appropriations, the excess must either be refunded to the State Controller, returned to the taxpayers through revised tax rates, or revised fee schedules, or an excess in one year may be offset against a deficit in the following year. For the fiscal year ended June 30, 2018, based on calculations by City management, proceeds of taxes did not exceed appropriations. Further, Section 5 of Article XIIIB allows the City to designate a portion of fund balance for general contingencies, to be used for any purpose.

SUPPLEMENTARY INFORMATION

City of La Puente
Other Governmental Funds
June 30, 2018

SPECIAL REVENUE FUNDS

Special revenue funds account for specific revenues that are legally restricted to expenditures for particular purposes. The other special revenue funds include:

Gas Tax Fund – To account for gasoline taxes received by the City. These funds may be used for street maintenance, right-of-way acquisition and street construction.

Measure M Fund - To account for revenues received from Los Angeles County under Measure M that are to be used exclusively for street and transportation projects.

Prop. C Transportation Fund – To account for revenues received from the Los Angeles County Metropolitan Transportation Authority under Proposition C that are to be used for transportation related purposes

Asset Seizure Fund - To account for the revenues received from asset forfeiture fines and for the expenditure of these funds.

PEG Access Fund - Accounts for funds received to develop public, educational, and governmental access to cable television.

State COPS Fund - To account for funds received from the State of California under AB3229 for the purpose of the Citizens Option for Public Safety (COPS) program.

Office of Traffic Safety Fund - To account for receiving and expending fees collected for the impoundment of vehicles at a La Puente Traffic Offender Program (LAPTOP) check point.

JAG Grant Fund - To account for revenues received from the Justice Assistance Grant Program that are to be used exclusively for law enforcement programs.

Cal-HOME Grant Fund - To account for funding from the Department of Housing and Urban Development (HUD) in the form of grant to provide decent housing for low and moderate income families.

STPL Grant Fund - To account for restricted grant funds received for various projects.

Air Quality Improvement Fund - Accounts for clean air fees collected by the State and distributed by the Southern California Air Quality Management District to cities for clean air project expenditures.

Measure R Fund - To account for revenues received from Los Angeles County under Measure R that are to be used exclusively for transportation projects and improvements.

Prop. A Transportation Fund - To account for revenues received from Los Angeles County under Proposition A that are to be used exclusively for public transit.

Local Transportation Fund - This fund is to account for the funds received from the State to improve street access for bicycle and pedestrian.

City of La Puente
Other Governmental Funds
June 30, 2018

SPECIAL REVENUE FUNDS – Continued

Highway Safety Improvement Program (HSIP) Grant Fund - This fund is to account for grant money received from Caltrans to be used for public roads to achieve a significant reduction in traffic fatalities and serious injuries.

Safe Routes to School Fund - To account for the funds received to remove barriers that prevent children who walk or use bicycle to go to school.

Miscellaneous Grants Fund - To account for the various grants restricted for specific purposes.

Housing Fund - The Housing Fund is used to account for revenues received and expenditures made for affordable housing. The primary sources of revenue are from loan repayments generated from the use of the former Community Development Commission's Low and Moderate Income Housing Funds.

CAPITAL PROJECTS FUND

Capital Projects Fund – To account for loan proceeds restricted for certain capital projects, and other related expenditures.

City of La Puente
Combining Balance Sheet
Other Governmental Funds
June 30, 2018

	Gas Tax	Measure M	Prop C	Asset Seizure
ASSETS				
Cash and Investments	$ 151,463	$ 428,920	$ 1,098,440	$ 661
Accounts Receivable	-	-	-	-
Loans Receivable	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governments	85,744	-	-	-
Total Assets	$ 237,207	$ 428,920	$ 1,098,440	$ 661
LIABILITIES				
Accounts Payable and Accrued Liabilities	$ 73,833	$ -	$ -	$ -
Due to Other Funds	-	-	-	-
Total Liabilities	73,833	-	-	-
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenues - Grants	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
FUND BALANCES				
Restricted	163,374	428,920	1,098,440	661
Unassigned	-	-	-	-
Total Fund Balances	163,374	428,920	1,098,440	661
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 237,207	$ 428,920	$ 1,098,440	$ 661

PEG Access	State COPS	Office of Traffic Safety	JAG Grant	Cal-HOME Grant	STPL Grant	Air Quality Improvement
$ 157,271	$ -	$ 19,263	$ -	$ 442,373	$ -	$ 197,377
22,021	-	-	-	-	-	-
-	-	-	-	971,658	-	-
-	-	-	-	-	-	-
-	48,747	-	-	-	-	13,319
$ 179,292	$ 48,747	$ 19,263	$ -	$ 1,414,031	$ -	$ 210,696
$ 13,451	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-
13,451	-	-	-	-	-	-
-	48,747	-	-	-	-	-
-	48,747	-	-	-	-	-
165,841	-	19,263	-	1,414,031	-	210,696
-	-	-	-	-	-	-
165,841	-	19,263	-	1,414,031	-	210,696
$ 179,292	$ 48,747	$ 19,263	$ -	$ 1,414,031	$ -	$ 210,696

Continued

City of La Puente
Combining Balance Sheet
Other Governmental Funds - Continued
June 30, 2018

	Measure R	Prop. A Transportation	Local Transportation	HSIP Grant
ASSETS				
Cash and Investments	$ 476,055	$ 649,742	$ -	$ -
Accounts Receivable	-	-	-	-
Loans Receivable	-	-	-	-
Due From Other Funds	1,027	-	-	-
Due From Other Governments	-	-	-	37,182
Total Assets	$ 477,082	$ 649,742	$ -	$ 37,182
LIABILITIES				
Accounts Payable	$ 5,503	$ 73,059	$ -	$ 37,182
Due to Other Funds	-	-	-	1,027
Total Liabilities	5,503	73,059	-	38,209
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenues - Grants	-	-	-	37,182
Total Deferred Inflows of Resources	-	-	-	37,182
FUND BALANCES				
Restricted	471,579	576,683	-	-
Unassigned	-	-	-	(38,209)
Total Fund Balances	471,579	576,683	-	(38,209)
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 477,082	$ 649,742	$ -	$ 37,182

Safe Routes to School	Miscellaneous Grants	Housing	Capital Projects	Total
$ -	$ -	$ 123,110	$ -	$ 3,744,675
-	-	-	-	22,021
-	-	-	-	971,658
-	-	-	-	1,027
-	29,729	-	-	214,721
$ -	$ 29,729	$ 123,110	$ -	$ 4,954,102
$ -	$ -	$ -	$ -	$ 203,028
-	29,729	-	-	30,756
-	29,729	-	-	233,784
-	14,729	-	-	100,658
-	14,729	-	-	100,658
-	-	123,110	-	4,672,598
-	(14,729)	-	-	(52,938)
-	(14,729)	123,110	-	4,619,660
$ -	$ 29,729	$ 123,110	$ -	$ 4,954,102

City of La Puente
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Other Governmental Funds
Year Ended June 30, 2018

	Gas Tax	Measure M	Prop C	Asset Seizure
REVENUES				
Intergovernmental	$ 1,088,474	$ 425,551	$ 624,305	$ -
Charges for Services	-	-	-	-
Investment Income	2,092	3,369	13,861	9
Total Revenues	1,090,566	428,920	638,166	9
EXPENDITURES				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	882,908	-	-	-
Community Development	-	-	-	-
Capital Outlay	210,642	-	85,493	-
Debt Service:				
Interest and Fiscal Charges	-	-	-	-
Principal	-	-	-	-
Total Expenditures	1,093,550	-	85,493	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,984)	428,920	552,673	9
OTHER FINANCING SOURCES (USES)				
Issuance of Debt	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	(2,984)	428,920	552,673	9
Fund Balances, Beginning of Year	166,358	-	545,767	652
Fund Balances, End of Year	$ 163,374	$ 428,920	$ 1,098,440	$ 661

PEG Access	State COPS	Office of Traffic Safety	JAG Grant	Cal-HOME Grant	STPL Grant	Air Quality Improvement
$ -	$ 139,416	$ -	$ 8,169	$ 38,778	$ -	$ 51,795
45,002	-	-	-	-	-	-
2,227	-	280	-	6,685	-	2,558
47,229	139,416	280	8,169	45,463	-	54,353
13,314	-	-	-	-	-	-
-	139,416	-	8,172	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
13,497	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
26,811	139,416	-	8,172	-	-	-
20,418	-	280	(3)	45,463	-	54,353
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
20,418	-	280	(3)	45,463	-	54,353
145,423	-	18,983	3	1,368,568	-	156,343
$ 165,841	$ -	$ 19,263	$ -	$ 1,414,031	$ -	$ 210,696

Continued

City of La Puente
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Other Governmental Funds - Continued
Year Ended June 30, 2018

	Measure R	Prop. A Transportation	Local Transportation	HSIP Grant
REVENUES				
Intergovernmental	$ 469,584	$ 755,849	$ -	$ 707,491
Charges for Services	-	133,564	-	-
Investment Income	10,094	9,074	-	-
Total Revenues	479,678	898,487	-	707,491
EXPENDITURES				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Community Development	-	871,090	-	-
Capital Outlay	693,884	-	-	745,700
Debt Service:				
Interest and Fiscal Charges	-	-	-	-
Principal	-	-	-	-
Total Expenditures	693,884	871,090	-	745,700
Excess (Deficiency) of Revenues Over (Under) Expenditures	(214,206)	27,397	-	(38,209)
OTHER FINANCING SOURCES (USES)				
Issuance of Debt	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	(208,731)	-	-	-
Total Other Financing Sources (Uses)	(208,731)	-	-	-
Net Change in Fund Balances	(422,937)	27,397	-	(38,209)
Fund Balances, Beginning of Year	894,516	549,286	-	-
Fund Balances, End of Year	$ 471,579	$ 576,683	$ -	$ (38,209)

Safe Routes to School	Miscellaneous Grants	Housing	Capital Projects	Total
$ -	$ 15,000	$ -	$ -	$ 4,324,412
-	-	-	-	178,566
-	-	-	-	50,249
-	15,000	-	-	4,553,227
-	3,229	-	-	16,543
-	-	-	-	147,588
-	-	-	-	882,908
-	26,500	-	-	897,590
-	-	-	82,829	1,832,045
-	-	-	19,645	19,645
-	-	-	189,097	189,097
-	29,729	-	291,571	3,985,416
-	(14,729)	-	(291,571)	567,811
-	-	-	82,830	82,830
-	-	123,110	208,731	331,841
-	-	-	-	(208,731)
-	-	123,110	291,561	205,940
-	(14,729)	123,110	(10)	773,751
-	-	-	10	3,845,909
$ -	$ (14,729)	$ 123,110	$ -	$ 4,619,660

City of La Puente
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Gas Tax Fund
Year Ended June 30, 2018

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	$ 854,900	$ 1,088,474	$ 233,574
Investment Income	3,000	2,092	(908)
Total Revenues	857,900	1,090,566	232,666
EXPENDITURES			
Current:			
Public Works	872,500	882,908	(10,408)
Capital Outlay	210,000	210,642	(642)
Total Expenditures	1,082,500	1,093,550	(642)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(224,600)	(2,984)	221,616
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balances	(224,600)	(2,984)	221,616
Fund Balance, Beginning of Year	166,358	166,358	-
Fund Balance, End of Year	$ (58,242)	$ 163,374	$ 221,616

City of La Puente
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Measure M Fund
Year Ended June 30, 2018

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	$ 477,400	$ 425,551	$ (51,849)
Investment Income	-	3,369	3,369
Total Revenues	477,400	428,920	(48,480)
EXPENDITURES			
Current:			
Public Works	-	-	-
Capital Outlay	425,000	-	425,000
Total Expenditures	425,000	-	425,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	52,400	428,920	376,520
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balances	52,400	428,920	376,520
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	$ 52,400	$ 428,920	$ 376,520

City of La Puente
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Prop C Fund
Year Ended June 30, 2018

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	$ 623,500	$ 624,305	$ 805
Investment Income	5,000	13,861	8,861
Total Revenues	628,500	638,166	9,666
EXPENDITURES			
Current:			
Public Works	-	-	-
Capital Outlay	1,067,000	85,493	981,507
Total Expenditures	1,067,000	85,493	981,507
Excess (Deficiency) of Revenues Over (Under) Expenditures	(438,500)	552,673	991,173
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balances	(438,500)	552,673	991,173
Fund Balance, Beginning of Year	545,767	545,767	-
Fund Balance, End of Year	$ 107,267	$ 1,098,440	$ 991,173

City of La Puente
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Asset Seizure Fund
Year Ended June 30, 2018

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Investment Income	$ -	$ 9	$ 9
Total Revenues	-	9	9
EXPENDITURES			
Current:			
Public Safety	1,700	-	1,700
Total Expenditures	1,700	-	1,700
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,700)	9	1,709
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balances	(1,700)	9	1,709
Fund Balance, Beginning of Year	652	652	-
Fund Balance, End of Year	$ (1,048)	$ 661	$ 1,709

City of La Puente
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - PEG Access Fund
Year Ended June 30, 2018

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Charges for Services	$ 22,000	$ 45,002	$ 23,002
Investment Income	800	2,227	1,427
Total Revenues	22,800	47,229	24,429
EXPENDITURES			
Current:			
General Government	19,100	13,314	5,786
Capital Outlay	75,000	13,497	61,503
Total Expenditures	94,100	26,811	67,289
Excess (Deficiency) of Revenues Over (Under) Expenditures	(71,300)	20,418	91,718
OTHER FINANCING SOURCES (USES)			
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balances	(71,300)	20,418	91,718
Fund Balance, Beginning of Year	145,423	145,423	-
Fund Balance, End of Year	$ 74,123	$ 165,841	$ 91,718

City of La Puente
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - State COPS Fund
Year Ended June 30, 2018

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	$ 100,000	$ 139,416	$ 39,416
Investment Income	-	-	-
Total Revenues	100,000	139,416	39,416
EXPENDITURES			
Current:			
Public Safety	-	139,416	(139,416)
Total Expenditures	-	139,416	(139,416)
Excess (Deficiency) of Revenues Over (Under) Expenditures	100,000	-	(100,000)
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	(100,000)	-	100,000
Total Other Financing Sources (Uses)	(100,000)	-	100,000
Net Change in Fund Balances	-	-	-
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	$ -	$ -	$ -

City of La Puente
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Office of Traffic Safety Fund
Year Ended June 30, 2018

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	$ -	$ -	$ -
Investment Income	-	280	280
Total Revenues	-	280	280
EXPENDITURES			
Current:			
Public Safety	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	280	280
Net Change in Fund Balances	-	280	280
Fund Balance, Beginning of Year	18,983	18,983	-
Fund Balance, End of Year	$ 18,983	$ 19,263	$ 560

City of La Puente
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - JAG Grant Fund
Year Ended June 30, 2018

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	$ 10,000	$ 8,169	$ (1,831)
Investment Income	-	-	-
Total Revenues	10,000	8,169	(1,831)
EXPENDITURES			
Current:			
Public Safety	10,000	8,172	1,828
Total Expenditures	10,000	8,172	1,828
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(3)	(3)
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balances	-	(3)	(3)
Fund Balance, Beginning of Year	3	3	-
Fund Balance, End of Year	$ 3	$ -	$ (3)

City of La Puente
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Cal-HOME Grant Fund
Year Ended June 30, 2018

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	$ 227,000	$ 38,778	$ (188,222)
Investment Income	2,000	6,685	4,685
Total Revenues	229,000	45,463	(183,537)
EXPENDITURES			
Current:			
Community Development	232,000	-	232,000
Total Expenditures	232,000	-	232,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,000)	45,463	48,463
OTHER FINANCING SOURCES (USES)			
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balances	(3,000)	45,463	48,463
Fund Balance, Beginning of Year	1,368,568	1,368,568	-
Fund Balance, End of Year	$ 1,365,568	$ 1,414,031	$ 48,463

City of La Puente
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - STPL Grant Fund
Year Ended June 30, 2018

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	$ -	$ -	$ -
Investment Income	-	-	-
Total Revenues	-	-	-
EXPENDITURES			
Capital Outlay	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balances	-	-	-
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	$ -	$ -	$ -

City of La Puente
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Air Quality Improvement Fund
Year Ended June 30, 2018

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	$ 55,000	$ 51,795	$ (3,205)
Investment Income	500	2,558	2,058
Total Revenues	55,500	54,353	(1,147)
EXPENDITURES			
Current:			
Public Works	-	-	-
Capital Outlay	55,000	-	55,000
Total Expenditures	55,000	-	55,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	500	54,353	53,853
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balances	500	54,353	53,853
Fund Balance, Beginning of Year	156,343	156,343	-
Fund Balance, End of Year	$ 156,843	$ 210,696	$ 53,853

City of La Puente
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Measure R Fund
Year Ended June 30, 2018

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	$ 467,600	$ 469,584	$ 1,984
Investment Income	3,000	10,094	7,094
Total Revenues	470,600	479,678	9,078
EXPENDITURES			
Current:			
Public Works	-	-	-
Capital Outlay	1,131,000	693,884	437,116
Total Expenditures	1,131,000	693,884	437,116
Excess (Deficiency) of Revenues Over (Under) Expenditures	(660,400)	(214,206)	446,194
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	(208,800)	(208,731)	69
Total Other Financing Sources (Uses)	(208,800)	(208,731)	69
Net Change in Fund Balances	(869,200)	(422,937)	446,263
Fund Balance, Beginning of Year	894,516	894,516	-
Fund Balance, End of Year	$ 25,316	$ 471,579	$ 446,263

City of La Puente
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Prop A Transportation Fund
Year Ended June 30, 2018

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	$ 751,700	$ 755,849	$ 4,149
Charges for Services	142,800	133,564	(9,236)
Investment Income	6,000	9,074	3,074
Total Revenues	900,500	898,487	(2,013)
EXPENDITURES			
Current:			
Community Development	1,004,700	871,090	133,610
Capital Outlay	-	-	-
Total Expenditures	1,004,700	871,090	133,610
Excess (Deficiency) of Revenues Over (Under) Expenditures	(104,200)	27,397	131,597
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balances	(104,200)	27,397	131,597
Fund Balance, Beginning of Year	549,286	549,286	-
Fund Balance, End of Year	$ 445,086	$ 576,683	$ 131,597

City of La Puente
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Local Transportation Fund
Year Ended June 30, 2018

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	$ 34,000	$ -	$ (34,000)
Investment Income	-	-	-
Total Revenues	34,000	-	(34,000)
EXPENDITURES			
Capital Outlay	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	34,000	-	(34,000)
OTHER FINANCING SOURCES (USES)			
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balances	34,000	-	(34,000)
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	$ 34,000	$ -	$ (34,000)

City of La Puente
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - HSIP Grant Fund
Year Ended June 30, 2018

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	$ 874,600	$ 707,491	$ (167,109)
Investment Income	-	-	-
Total Revenues	874,600	707,491	(167,109)
EXPENDITURES			
Current:			
General Government	-	-	-
Capital Outlay	874,600	745,700	128,900
Total Expenditures	874,600	745,700	128,900
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(38,209)	(38,209)
OTHER FINANCING SOURCES (USES)			
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balances	-	(38,209)	(38,209)
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	$ -	$ (38,209)	$ (38,209)

City of La Puente
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Miscellaneous Grants Fund
Year Ended June 30, 2018

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	$ -	$ 15,000	$ 15,000
Investment Income	-	-	-
Total Revenues	-	15,000	15,000
EXPENDITURES			
Current:			
General Government	-	3,229	(3,229)
Community Development	-	26,500	(26,500)
Capital Outlay	-	-	-
Total Expenditures	-	29,729	(29,729)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(14,729)	(14,729)
OTHER FINANCING SOURCES (USES)			
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balances	-	(14,729)	(14,729)
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	$ -	$ (14,729)	$ (14,729)

City of La Puente
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Housing Fund
Year Ended June 30, 2018

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	$ -	$ -	$ -
Investment Income	-	-	-
Total Revenues	-	-	-
EXPENDITURES			
Current:			
Community Development	-	-	-
Capital Outlay	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-
OTHER FINANCING SOURCES (USES)			
Transfers In	-	123,110	123,110
Total Other Financing Sources (Uses)	-	123,110	123,110
Net Change in Fund Balances	-	123,110	123,110
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	$ -	$ 123,110	$ 123,110

City of La Puente
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Capital Projects Fund
Year Ended June 30, 2018

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	$ -	$ -	$ -
Investment Income	-	-	-
Total Revenues	-	-	-
EXPENDITURES			
Current:			
General Government	-	-	-
Capital Outlay	4,784,100	82,829	4,701,271
Debt Service:			
Interest and Fiscal Charges	19,703	19,645	58
Principal	189,097	189,097	-
Total Expenditures	4,992,900	291,571	4,701,329
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,992,900)	(291,571)	4,701,329
OTHER FINANCING SOURCES (USES)			
Issuance of Debt	4,384,100	82,830	(4,301,270)
Transfers In	208,800	208,731	(69)
Total Other Financing Sources (Uses)	4,592,900	291,561	(4,301,339)
Net Change in Fund Balances	(400,000)	(10)	399,990
Fund Balance, Beginning of Year	10	10	-
Fund Balance, End of Year	$ (399,990)	$ -	$ 399,990

City of La Puente
Fiduciary Funds
June 30, 2018

Deposit Funds - This fund is used to account for collection and payment of such items as performance bond deposits.

City of La Puente
Statement of Changes in Assets and Liabilities - Agency Funds
Year Ended June 30, 2018

DEPOSITS	Balance at June 30, 2017	Additions	Deletions	Balance at June 30, 2018
ASSETS				
Cash and Investments	$ 115,278	$ 134,610	$ 41,682	$ 208,206
Total Assets	$ 115,278	$ 134,610	$ 41,682	$ 208,206
LIABILITIES				
Accounts Payable	$ 4,178	$ 54,000	$ 41,580	$ 16,598
Deposits	111,100	127,528	47,020	191,608
Total Liabilities	$ 115,278	$ 181,528	$ 88,600	$ 208,206

STATISTICAL SECTION

City of La Puente
Description of Statistical Section Contents
June 30, 2018

This part of the City of La Puente's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information say about the government's overall financial health.

City of La Puente, California
Net Position by Component
Last Ten Fiscal Years

	Fiscal Year			
	2009	2010	2011	2012
Governmental Activities:				
Net investment in capital assets	$ 16,983,727	$ 16,092,239	$ 16,941,283	$ 24,660,544
Restricted for:				
Public Safety	46,084	54,421	32,625	132,778
Public Works	1,507,413	962,696	2,352,679	3,480,766
Community Development	1,370,161	1,095,201	933,572	648,165
Redevelopment and Housing	240,029	197,844	83,571	-
Debt Service	1,337,441	-	-	-
Total Restricted	4,501,128	2,310,162	3,402,447	4,261,709
Unrestricted	20,112,358	14,822,183	12,840,852	6,826,170
Total governmental activities net position	$ 41,597,213	$ 33,224,584	$ 33,184,582	$ 35,748,423
Business-type Activities				
Net investment in capital assets	$ -	$ (1,115,652)	$ 2,754	$ 198,502
Restricted	1,771,347	3,590,394	3,049,730	4,072,131
Total business-type activities net position	$ 1,771,347	$ 2,474,742	$ 3,052,484	$ 4,270,633
Primary Government				
Net investment in capital assets	$ 16,983,727	$ 14,976,587	$ 16,944,037	$ 24,859,046
Restricted	6,272,475	5,900,556	6,452,177	8,333,840
Unrestricted	20,112,358	14,822,183	12,840,852	6,826,170
Total Primary Government Net Position	$ 43,368,560	$ 35,699,326	$ 36,237,066	$ 40,019,056

Source: Statement of Net Position

Fiscal Year					
2013	2014	2015	2016	2017	2018
$ 26,030,656	$ 27,186,259	$ 27,804,320	$ 27,632,187	$ 26,447,434	$ 33,484,552
133,966	38,823	30,021	23,020	19,638	19,924
3,343,118	2,278,943	2,934,848	1,585,690	1,606,651	1,025,664
510,581	723,622	1,041,358	1,310,428	2,061,170	4,479,500
-	-	-	-	-	-
-	-	-	-	-	-
3,987,665	3,041,388	4,006,227	2,919,138	3,687,459	5,525,088
6,431,855	5,316,550	15,107,425	17,428,553	16,917,773	16,458,039
$ 36,450,176	$ 35,544,197	$ 46,917,972	$ 47,979,878	$ 47,052,666	$ 55,467,679
$ -	$ 2,070,787	$ 2,104,573	$ 2,148,360	$ 1,505,872	$ 2,219,774
4,714,234	3,250,778	3,654,183	4,010,624	5,115,463	4,935,754
$ 4,714,234	$ 5,321,565	$ 5,758,756	$ 6,158,984	$ 6,621,335	$ 7,155,528
$ 26,030,656	$ 29,257,046	$ 29,908,893	$ 29,780,547	$ 27,953,306	$ 35,704,326
8,701,899	6,292,166	7,660,410	6,929,762	8,802,922	10,460,842
6,431,855	5,316,550	15,107,425	17,428,553	16,917,773	16,458,039
$ 41,164,410	$ 40,865,762	$ 52,676,728	$ 54,138,862	$ 53,674,001	$ 62,623,207

City of La Puente, California
Changes in Net Position
Last Ten Fiscal Years

	Fiscal Year			
	2009	2010	2011	2012
Expenses				
Governmental activities:				
General Government	$ 2,278,010	$ 2,451,276	$ 3,007,718	$ 2,541,017
Public Safety	4,740,092	4,666,557	4,874,645	4,845,030
Public Works	2,199,934	2,241,821	1,913,164	1,780,147
Recreation/Senior Services	1,620,980	1,818,721	1,742,028	1,675,871
Community Development	2,351,984	2,591,842	2,783,759	2,206,673
Redevelopment and Housing	633,713	9,045,803	433,232	185,562
Interest on Long-Term Debt	866,783	796,115	848,724	723,961
Total governmental activities expenses	14,691,496	23,612,135	15,603,270	13,958,261
Business-type activities:				
Sewer Maintenance	356,205	251,431	753,264	1,091,411
Total business-type activities expenses	356,205	251,431	753,264	1,091,411
Total primary government expenses	$ 15,047,701	$ 23,863,566	$ 16,356,534	$ 15,049,672
Program Revenue				
Governmental activities:				
Charges for services:				
General Government	$ 141,391	$ 44,159	$ 47,445	$ 54,087
Public Safety	741,057	1,235,688	618,183	549,768
Public Works	48,417	209,605	223,676	221,072
Recreation/Senior Services	260,694	263,437	288,248	252,787
Community Development	611,166	449,431	762,499	556,668
Redevelopment and Housing	-	-	-	-
Operating Grants and Contributions	2,604,895	1,739,023	1,923,401	1,908,160
Capital Grants and Contributions	1,298,214	2,699,626	2,488,930	2,818,206
Total governmental activities program revenues	5,705,834	6,640,969	6,352,382	6,360,748
Business-type activities:				
Charges for services:	942,477	885,843	1,304,280	1,308,823
Legal settlement	-	-	-	992,500
Total business-type activities program revenues	942,477	885,843	1,304,280	2,301,323
Total primary government program revenues	$ 6,648,311	$ 7,526,812	$ 7,656,662	$ 8,662,071

Fiscal Year					
2013	2014	2015	2016	2017	2018
$ 2,540,210	$ 3,480,756	$ 2,422,592	$ 2,040,261	$ 3,344,530	$ 2,414,218
4,913,590	5,000,488	5,563,600	5,845,736	6,110,053	7,039,317
1,847,640	2,276,659	1,045,925	1,028,734	2,653,875	3,235,695
1,670,038	1,772,731	1,910,777	2,049,066	2,085,167	1,994,224
2,121,666	2,637,299	2,618,301	3,897,493	2,504,463	3,329,047
-	-	-	-	-	-
465,004	330,960	229,495	244,320	336,720	-
13,558,148	15,498,893	13,790,690	15,105,610	17,034,808	18,012,501
698,400	760,016	927,904	963,029	900,170	862,198
698,400	760,016	927,904	963,029	900,170	862,198
$ 14,256,548	$ 16,258,909	$ 14,718,594	$ 16,068,639	$ 17,934,978	$ 18,874,699
$ 53,996	$ 60,688	$ 435,660	$ 507,302	$ 284,416	$ 289,146
462,652	498,247	459,251	319,773	496,926	704,424
219,396	197,430	-	-	3,945	5,462
248,797	265,538	272,093	202,313	188,577	180,884
750,432	743,979	674,198	1,060,915	986,792	1,297,749
-	-	-	-	-	-
2,344,928	2,142,823	1,734,036	1,818,607	649,068	812,396
1,860,992	1,919,871	2,333,169	2,413,878	2,755,890	4,189,959
5,941,193	5,828,576	5,908,407	6,322,788	5,365,614	7,480,020
1,311,226	1,347,146	1,325,685	1,323,874	1,302,664	1,325,479
-	-	-	-	-	-
1,311,226	1,347,146	1,325,685	1,323,874	1,302,664	1,325,479
$ 7,252,419	$ 7,175,722	$ 7,234,092	$ 7,646,662	$ 6,668,278	$ 8,805,499

City of La Puente, California
Changes in Net Position (Continued)
Last Ten Fiscal Years

	Fiscal Year			
	2009	2010	2011	2012
Net (Expense)/Revenue				
Government activities	$ (8,985,662)	$ (16,971,166)	$ (9,250,888)	$ (7,597,513)
Business-type activities	586,272	634,412	551,016	1,209,912
Total primary government net expense	$ (8,399,390)	$ (16,336,754)	$ (8,699,872)	$ (6,387,601)
General Revenues and Other Changes in Net Position				
Governmental activities:				
Taxes:				
Property Taxes	$ 5,604,423	$ 5,229,270	$ 5,118,947	$ 4,649,124
Franchise Taxes	970,943	662,966	896,989	915,203
Sales Taxes	1,467,084	1,500,841	1,779,729	1,779,534
Property Transfer Tax	95,248	117,126	40,608	48,832
Transient Occupancy Taxes	71,967	82,605	137,402	153,444
Business License Taxes	90,642	86,927	186,303	128,970
In-Lieu Sales Tax	545,380	386,646	548,785	609,430
Other	-	-	-	-
Total taxes	8,845,687	8,066,381	8,708,763	8,284,537
Intergovernmental	255,884	170,929	377,755	86,146
Investment Income	463,456	144,194	93,806	61,285
Miscellaneous Revenues	108,328	199,206	30,562	242,172
Total Governmental activities	9,673,355	8,580,710	9,210,886	8,674,140
Special Item - Distribution from Los Angeles County for Lighting Maintenance District	-	-	-	-
Business-type activities:				
Total business-type activities	223,250	68,983	26,726	8,237
Total primary government	$ 9,896,605	$ 8,649,693	$ 9,237,612	$ 8,682,377
Change in Net Position				
Governmental activities	$ 687,693	$ (8,390,456)	$ (40,002)	$ 1,076,627
Business-type activities	809,522	703,395	577,742	1,218,149
Prior Period Adjustments	-	-	-	-
Total primary government	$ 1,497,215	$ (7,687,061)	$ 537,740	$ 2,294,776

Source: Statement of Activities

Fiscal Year					
2013	2014	2015	2016	2017	2018
$ (7,616,955)	$ (9,670,317)	$ (7,882,283)	$ (8,782,822)	$ (11,669,194)	$ (10,532,481)
612,826	587,130	397,781	360,845	402,494	463,281
$ (7,004,129)	$ (9,083,187)	$ (7,484,502)	$ (8,421,977)	$ (11,266,700)	$ (10,069,200)
$ 4,591,293	$ 4,793,494	$ 4,996,279	$ 5,336,924	$ 5,960,936	$ 6,681,270
981,476	942,507	974,152	888,514	941,026	1,023,365
1,767,497	1,782,617	2,040,668	2,593,802	3,060,517	3,150,107
46,120	52,324	53,669	84,006	75,968	86,091
172,369	192,100	207,306	227,690	240,696	238,611
91,961	92,207	91,025	98,671	119,792	120,357
632,735	572,155	612,837	616,383	-	-
(100,000)	-	-	-	-	-
8,183,451	8,427,404	8,975,936	9,845,990	10,398,935	11,299,801
60,404	124,139	-	-	-	-
31,786	114,002	423,177	569,168	260,984	246,179
43,067	98,793	284,213	493,306	82,063	43,880
8,318,708	8,764,338	9,683,326	10,908,464	10,741,982	11,589,860
-	-	-	-	-	9,484,683
111,951	20,201	39,410	39,383	59,857	70,912
$ 8,430,659	$ 8,784,539	$ 9,722,736	$ 10,947,847	$ 10,801,839	$ 21,145,455
$ 701,753	$ (905,979)	$ 1,801,043	$ 2,125,642	$ (927,212)	$ 10,542,062
724,777	607,331	437,191	400,228	462,351	534,193
-	-	9,572,732	(1,063,736)	-	(2,127,049)
$ 1,426,530	$ (298,648)	$ 11,810,966	$ 1,462,134	$ (464,861)	$ 8,949,206

City of La Puente, California
Fund Balances of Governmental Funds
Last Ten Fiscal Years

	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012
General Fund				
Reserved	$ 14,117,346	$ 13,017,404	$ -	$ -
Unreserved	5,958,656	6,093,429	-	-
Total General Fund	$ 20,076,002	$ 19,110,833	$ -	$ -
All other governmental funds				
Reserved	$ 14,239,645	$ 7,513,002	$ -	$ -
Unreserved, reported in:				
Special Revenue Funds	3,089,829	2,146,069	-	-
Debt Service Fund	(3,377,292)	(4,126,158)	-	-
Capital Projects Funds	(11,674,885)	(12,508,278)	-	-
Total all other governmental funds	$ 2,277,297	$ (6,975,365)	$ -	$ -
General Fund				
Nonspendable	$ -	$ -	$ 12,968,441	$ 1,143,252
Restricted	-	-	-	1,521,681
Unrestricted:				
Unassigned	-	-	-	-
General Fund	-	-	5,601,360	4,843,455
Total Fund Balances	$ -	$ -	$ 18,569,801	$ 7,508,388
All other governmental funds				
Nonspendable	$ -	$ -	$ 6,615,757	$ -
Restricted	-	-	3,402,447	4,261,709
Unrestricted:				
Unassigned	-	-	(17,640,549)	(794,854)
	$ -	$ -	$ (7,622,345)	$ 3,466,855

Note: The City implemented GASB Statement No. 54, Fund Balance Reporting in FY 2010-

Source: Balance Sheets - Governmental Funds

Fiscal Year					
2013	2014	2015	2016	2017	2018
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
$ -	$ -	$ -	$ -	$ -	$ -
$ 790,213	$ 1,103,523	$ 12,741,849	$ 11,813,032	$ 12,260,207	$ 11,374,648
1,527,172	-	-	-	-	-
-	-	-	-	-	-
5,327,809	4,908,111	5,317,486	7,906,933	7,191,875	7,997,394
$ 7,645,194	$ 6,011,634	$ 18,059,335	$ 19,719,965	$ 19,452,082	$ 19,372,042
$ -	$ -	$ -	$ -	$ -	$ -
3,987,665	3,041,388	4,025,952	3,834,966	3,845,909	4,672,598
(837,528)	-	(132,247)	(399,754)	(2,107)	(52,938)
$ 3,150,137	$ 3,041,388	$ 3,893,705	$ 3,435,212	$ 3,843,802	$ 4,619,660

City of La Puente, California
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years

	Fiscal Year			
	2009	2010	2011	2012
Revenues:				
Taxes	$ 8,845,687	$ 8,066,381	$ 8,708,763	$ 8,284,537
Licenses and permits	241,162	313,337	273,183	356,891
Intergovernmental	5,178,684	4,477,921	4,945,362	4,344,589
Charges for services	958,304	886,241	1,003,997	806,404
Fines and Forfeitures	603,259	547,680	458,677	491,027
Investment Income	463,456	144,194	60,604	1,109,729
Other revenue	108,328	714,402	35,812	320,617
Total revenues	16,398,880	15,150,156	15,486,398	15,713,794
Expenditures:				
General government	1,979,259	2,267,156	2,893,469	2,414,268
Public safety	4,740,578	4,666,557	4,824,769	4,773,178
Public Works	1,895,557	1,711,607	1,485,074	1,189,367
Recreation/Senior Services	1,252,315	988,071	958,193	882,589
Community Development	2,368,298	2,414,069	2,606,245	1,971,871
Redevelopment and Housing	634,199	9,045,803	461,447	179,235
Capital outlay	8,883,691	2,751,793	1,955,078	2,331,483
Debt service:				
Interest & Fiscal Charges	1,350,974	1,348,651	1,390,135	2,350,000
Principal	-	100,000	100,000	724,788
Cost of Issuance	82,020	-	-	-
Total expenditures	23,186,891	25,293,707	16,674,410	16,816,779
Excess of revenues over (under) expenditures	(6,788,011)	(10,143,551)	(1,188,012)	(1,102,985)
Other Financing Sources (Uses)				
Debt Issuance	-	-	-	-
Loan Proceeds	2,500,000	-	-	-
Transfers In	558,430	1,598,359	967,830	1,242,934
Transfers Out	(558,430)	(1,672,639)	(967,830)	(1,292,934)
Total Other Financing Sources (Uses)	2,500,000	(74,280)	-	(50,000)
Special / Extraordinary Items				
Dissolution of RDA	-	-	-	1,180,772
Distirbution from LA County for LLMD	-	-	-	-
Total Special / Extraordinary Items	-	-	-	1,180,772
Net change in fund balances	$ (4,288,011)	$ (10,217,831)	$ (1,188,012)	$ 27,787
Debt service as a percentage of noncapital expenditures	10.12%	6.40%	10.15%	20.96%

Source: Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds

Fiscal Year					
2013	2014	2015	2016	2017	2018
$ 8,283,451	$ 8,427,404	$ 8,975,936	$ 9,747,319	$ 10,346,934	$ 11,234,442
393,005	489,130	429,681	637,990	654,710	968,625
4,348,679	4,577,580	3,272,845	4,369,861	3,476,390	4,979,909
942,820	933,451	1,760,488	1,108,498	938,295	1,125,664
399,365	339,929	276,871	390,778	355,900	334,811
43,903	225,279	106,379	215,115	(40,600)	(42,381)
43,150	95,209	280,225	493,306	71,899	27,633
$ 14,454,373	$ 15,087,982	$ 15,102,425	$ 16,962,867	$ 15,803,528	$ 18,628,703
2,441,815	3,406,585	2,463,305	1,719,259	2,149,723	2,388,937
4,873,055	5,000,763	5,563,600	5,845,736	6,110,053	7,039,317
1,305,707	1,625,091	1,004,253	1,128,999	1,223,303	1,350,238
878,004	958,390	1,372,592	1,488,370	1,278,994	1,207,305
1,940,182	2,488,043	1,459,534	2,011,353	2,464,330	3,277,699
-	-	-	-	-	-
2,369,863	2,138,224	2,126,904	3,089,542	2,737,027	2,672,579
588,235	158,195	274,400	254,320	346,640	37,281
670,659	1,055,000	630,000	625,000	620,000	7,204,097
-	-	-	-	-	-
15,067,520	16,830,291	14,894,588	16,162,579	16,930,070	25,177,453
(613,147)	(1,742,309)	207,837	800,288	(1,126,542)	(6,548,750)
9,945,000	-	-	-	-	-
(9,411,765)	-	-	421,574	1,267,249	82,830
196,390	697,503	666,920	2,862	133,727	331,841
(296,390)	(697,503)	(666,920)	(2,862)	(133,727)	(331,841)
433,235	-	-	421,574	1,267,249	82,830
-	-	-	-	-	-
-	-	-	-	-	9,484,683
-	-	-	-	-	9,484,683
$ (179,912)	$ (1,742,309)	$ 207,837	$ 1,221,862	$ 140,707	$ 3,018,763
9.80%	8.26%	6.91%	6.28%	6.39%	30.47%

City of La Puente, California
Governmental Activities Tax Revenues by Source
Last Ten Fiscal Years

Fiscal Year	Property Tax	Sales Tax	Franchise Tax	Property Transfer Tax	Transient Occupancy Taxes	Business License Taxes	In-Lieu Sales Tax	Total
2009	5,604,423	1,467,084	970,943	95,248	71,967	90,642	545,380	8,845,687
2010	5,229,270	1,500,841	662,966	117,126	82,605	86,927	386,646	8,066,381
2011	5,118,947	1,779,729	896,989	40,608	137,402	186,303	548,785	8,708,763
2012	4,649,124	1,779,534	915,203	48,832	153,444	128,970	609,430	8,284,537
2013	4,591,293	1,767,497	981,476	46,120	172,369	91,961	632,735	8,283,451
2014	4,793,494	1,782,617	942,506	52,324	192,100	92,207	572,155	8,427,403
2015	4,996,279	2,040,668	974,152	53,669	207,306	91,025	612,837	8,975,936
2016	5,336,924	2,593,802	888,514	84,006	227,690	98,671	616,383	9,845,990
2017	5,960,936	3,060,517	941,026	75,968	240,696	119,792	-	10,398,935
2018	6,681,270	3,150,107	1,023,365	86,091	238,611	120,357	-	11,299,801

Source: Statement of Activities

City of La Puente, California
Assessed Value of Taxable Property by Use
Last Ten Fiscal Years

Fiscal Year	Assessed Values: Residential	Commercial	Industrial	Other	Less: Tax Exempt	Total Taxable Assessed Value	Total Direct Tax Rate
2009	1,504,488,964	247,993,848	22,599,723	49,061,668	(12,216,097)	1,811,928,106	0.10454%
2010	1,377,271,873	235,079,377	22,613,632	47,789,065	(12,216,097)	1,670,537,850	0.10809%
2011	1,335,702,403	229,938,122	23,184,803	41,811,224	(13,156,968)	1,617,479,584	0.10549%
2012	1,383,870,463	234,556,238	23,291,279	59,488,762	(12,472,489)	1,672,773,503	0.10669%
2013	1,372,048,956	240,616,336	22,688,117	76,877,520	(9,079,536)	1,703,151,393	0.11113%
2014	1,451,168,711	253,204,927	23,578,548	65,262,798	(9,079,536)	1,784,135,448	0.06478%
2015	1,538,326,262	256,091,046	23,804,101	64,589,834	(9,079,536)	1,873,731,707	0.06486%
2016	1,620,353,447	270,292,517	24,210,705	65,304,980	(9,079,536)	1,971,082,113	0.06491%
2017	1,717,162,394	292,845,791	25,643,057	71,227,609	(8,365,536)	2,098,513,315	0.64980%
2018	1,793,686,423	310,885,940	28,732,254	70,975,250	(8,383,449)	2,195,896,418	0.10187%

Source: HdL, Coren & Cone; L.A. County Assessor 2017/18 Combined Tax Rolls

City of La Puente, California
Property Tax Rates
Direct and Overlapping Governments
Last Ten Fiscal Years

	Fiscal Year									
Agency	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
Basic Levy[1]	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
Bassett Unified School Dist	0.08990	0.10877	0.12316	0.11628	0.12773	0.11632	0.11539	0.15770	0.16781	0.17443
Hacienda-La Puente Unified	0.05681	0.05973	0.06462	0.06430	0.06689	0.06653	0.06432	0.06394	0.06600	0.10531
Metropolitan Water District	0.00430	0.00430	0.00370	0.00370	0.00350	0.00350	0.00350	0.00350	0.00350	0.00035
Mt. San Antonio College	0.02333	0.02571	0.02636	0.02642	0.02896	0.02023	0.02129	0.02154	0.02400	0.02371
Rowland Heights Unified	0.07029	0.06769	0.07538	0.09195	0.10053	0.12297	0.14313	0.12426	0.10939	0.11841
Rowland Heights USD DS 2012 Series B	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.01505	0.00000
West Covina Unified	0.06041	0.05258	0.05920	0.05377	0.04965	0.03626	0.05412	0.04205	0.04914	0.09514
Total Direct & Overlapping[2] Tax Rates	**1.30502**	**1.31878**	**1.35242**	**1.35641**	**1.37725**	**1.36581**	**1.40175**	**1.41299**	**1.43489**	**1.52050**
City's Share of 1% Levy Per Prop 13[3]	0.06582	0.06582	0.06582	0.06582	0.06582	0.06582	0.06582	0.06582	0.06582	0.10072
Redevelopment Rate[4]	1.00430	1.00430	1.00370	1.00370	n/a	n/a	n/a	n/a	n/a	n/a
Total Direct Rate[5]	0.10454	0.10809	0.10549	0.10669	0.11113	0.06478	0.06478	0.06491	0.06498	0.10187

Notes:
[1]In 1978, California voters passed Proposition 13 which set the property tax rate at a 1.00% fixed amount. This 1.00% is shared by all taxing agencies for which the subject property resides within. In addition to the 1.00% fixed amount, property owners are charged taxes as a percentage of assessed property values for the payment of any voter approved bonds.

[2]Overlapping rates are those of local and county governments that apply to property owners within the City. Not all overlapping rates apply to all city property owners.

[3]City's Share of 1% Levy is based on the City's share of the general fund tax rate area with the largest net taxable value within the city. ERAF general fund tax shifts may not be included in tax ratio figues.

[4]Redevelopment Rate is based on the largest RDA tax rate area and includes only rate(s) from indebtedness adopted prior to 1989 per California State statute. RDA direct and overlapping rates are applied only to the incremental property values. The approval of ABX1 26 eliminated Redevelopment from the State of California for the fiscal year 2012/2013 and years thereafter.

[5]Total Direct Rate is the weighted average of all individual direct rates applied by the government preparing the statistical section information. Beginning 2013/14 the Total Direct Rate no longer includes revenue generated from the former redevelopment tax rate areas. Challenges to recognized enforceable oblications are assumed to have been resolved during 2012/13. For the purposes of this report, residual revenue is assumed to be distributed to the City in the same proportions as general fund revenue.

n/a - not applicable

Data Source: L. A. County Assessor 2008/09 - 2017/18 Tax Rate Table
This report is not to be used in support of debt issuance or continuing disclosure statements without the written consent of HdL, Coren & Cone

City of La Puente, California
Principal Property Taxpayers
Current Year and Ten Years Ago

	2008/09			2017/18		
Taxpayer	Taxable AV	Rank	% of Total Taxable AV	Taxable AV	Rank	% of Total Taxable AV
Hacienda Plaza JPS LLC	$ 19,026,000	1	1.11%	$ 38,961,264	1	1.77%
Group X Rosemead Properties LP	20,348,762	10	1.19%	23,475,734	2	1.07%
Jasmine Real Estate Investments LLC	-	-	-	21,396,977	3	0.97%
La Puente 104 LLC	-	-	-	19,267,800	4	0.88%
Laurala Limited	-	-	-	17,574,416	5	0.80%
Haeri Hacienda Plaza LLC	-	-	-	16,400,422	6	0.75%
PJB Sunkist LP	12,036,120	2	0.70%	13,259,564	7	0.60%
Walnut Apartments	-	-	-	11,718,475	8	0.53%
Wind Chime Properties LP	9,779,759	4	0.57%	11,345,804	9	0.52%
PI Properties	-	-	-	9,820,566	10	0.45%
Granite Hacienda I LP	11,374,000	3	0.67%	-	-	-
EML LLC	6,857,691	5	0.40%	-	-	-
La Puente Plaza LLC	5,837,509	6	0.34%	-	-	-
Emser International LLC	4,510,064	7	0.26%	-	-	-
KNC Capital Group LLC	4,473,720	8	0.26%	-	-	-
Charles H Hofgaarden Trst	4,299,247	9	0.25%	-	-	-
Top Ten Total	$ 98,542,872		5.76%	$ 183,221,022		8.34%
City Total				$ 2,195,896,418		

Source: HdL Coren & Cone

City of La Puente, California
Property Tax Levies and Collections [1]
Last Ten Fiscal Years

Fiscal Year	Total Tax Levy [1]	Current Tax Collections	Percent of Current Taxes Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Total Tax Collections to Total Tax Levy
2009	1,126,953	968,444	85.9%	9,737	978,181	86.8%
2010	1,040,321	888,710	85.4%	12,259	900,969	86.6%
2011	999,478	867,546	86.8%	371	867,916	86.8%
2012	1,027,929	942,203	91.7%	-	942,203	91.7%
2013	1,048,173	950,591	90.7%	-	950,591	90.7%
2014	1,078,480	999,723	92.7%	-	999,723	92.7%
2015	1,152,928	1,072,238	93.0%	-	1,072,238	93.0%
2016	1,208,236	1,124,478	93.1%	-	1,124,478	93.1%
2017	1,282,303	1,181,417	92.1%	-	1,181,417	92.1%
2018	1,353,426	1,236,795	91.4%	-	1,236,795	91.4%

[1] Includes secured and unsecured property tax levies exclusive of homeowner exemption and supplemental roll.

Source: Los Angeles County

City of La Puente, California
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

	Governmental Activities			Business-Type Activities			
Fiscal Year	Tax Allocation Bond[1]	Lease Agreement	Loan	Sewer Bonds	Total Primary Government	Percentage of Personal Income[2]	Per Capita [2]
2009	4,040,000	10,000,000	2,500,000	10,085,000	26,625,000	2.20%	618
2010	4,040,000	10,000,000	2,400,000	9,925,000	26,365,000	2.32%	608
2011	3,990,000	10,000,000	2,300,000	9,730,000	26,020,000	2.31%	656
2012	3,940,000	9,411,765	-	9,530,000	22,881,765	2.75%	471
2013	-	8,890,000	270,000	9,320,000	18,480,000	3.41%	450
2014	-	8,260,000	-	9,105,000	17,365,000	3.59%	429
2015	-	7,635,000	-	8,880,000	16,515,000	3.77%	408
2016	-	7,635,000	421,574	8,645,000	16,701,574	3.75%	412
2017	-	7,015,000	1,688,823	9,010,000	17,713,823	3.75%	437
2018	-	-	1,582,556	8,695,000	10,277,556	3.85%	253

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

[1] Debt is related to dissolved Community Development Commission
[2] See the Schedule of Demographic and Economic Statistics for personal income and population data.

City of La Puente, California
Computation of Direct and Overlapping Bonded Debt
June 30, 2018

Jurisdiction	Net General Obligation Bonded Debt Outstanding	Percentage Applicable to City of La Puente	Net Bonded Debt
Direct - City of La Puente			
City of Industry Loan Agreement	$ 1,582,556	100.000	$ 1,582,556
Total Direct Debt			1,582,556
Overlapping Debt:			
Water District:			
*330.10 METROPOLITAN WATER DISTRICT	29,354,442	0.178	52,116
Mt San Antonio College:			
MT. SAN ANTONIO CCD DS 2008 SERIES 13A	200,306,691	2.521	5,049,892
MT. SAN ANTONIO CCD DS 2008 SERIES 2013B	7,350,000	2.521	185,299
MT. SAN ANTONIO CCD DS 2013 REF SERIES A	63,210,000	2.521	1,593,575
MT. SAN ANTONIO CCD DS 2013 REF SERIES B	37,010,000	2.521	933,052
MT. SAN ANTONIO CCD DS 2008 REF SERIES 2015C	16,750,000	2.521	422,281
MT. SAN ANTONIO CCD DS 2015 REF BONDS	19,130,000	2.526	482,283
School District:			
BASSETT USD DS 2004 SERIES 2005 A	265,953	7.319	19,465
BASSETT USD DS 2006 SER B	10,775,729	7.319	788,678
BASSETT USD DS 2014 REF SERIES A	8,220,000	7.319	601,623
BASSETT USD DS 2014 REF SERIES B	6,415,000	7.319	469,515
BASSETT USD DS 2014 SERIES A	8,530,000	7.319	624,312
BASSETT USD DS 2016 REF BONDS	8,645,000	7.319	632,729
BASSETT USD DS 2014 SERIES B	20,100,000	7.319	1,471,123
HACIENDA-LA PUENTE USD DS 2000 SERIES A	797,400	13.294	106,003
HACIENDA-LA PUENTE USD DS 2000 SERIES 2003B	891,959	13.294	118,573
HACIENDA-LA PUENTE USD DS 2005 REFUNDING BONDS	22,950,000	13.294	3,050,878
HACIENDA-LA PUENTE USD DS 2007 REFUNDING	53,930,000	13.294	7,169,232
HACIENDA-LA PUENTE USD DS 2016 SERIES 2017A	70,000,000	13.294	9,305,512
ROWLAND HEIGHTS USD DS 2000 SERIES A	952,166	1.685	16,042
ROWLAND HEIGHTS USD DS 2005 REF BONDS	8,380,456	1.685	141,192
ROWLAND HEIGHTS USD DS 2006 SERIES B	25,722,549	1.685	433,369
ROWLAND HEIGHTS USD DS 2006 SERIES C (BABS)	12,000,000	1.685	202,174
ROWLAND HEIGHTS USD DS 2006 SERIES D QSCB	17,275,000	1.685	291,046
ROWLAND HEIGHTS USD DS 2006 SERIES E	26,280,000	1.685	442,760
ROWLAND HEIGHTS USD DS 2012 SERIES A	41,295,000	1.685	695,730
ROWLAND HEIGHTS USD DS 2013 REF BONDS	26,390,000	1.685	444,614
ROWLAND HEIGHTS USD DS 2012 SERIES B	65,999,972	1.685	1,111,955
ROWLAND HEIGHTS USD DS 2015 REF BONDS	43,430,000	1.685	731,700
WEST COVINA USD 2002 REFUNDING SERIES A	10,655,000	1.005	107,038
WEST COVINA USD DS 2012 REF BONDS	11,745,000	1.005	117,988
WEST COVINA USD DS 2016 SERIES A	74,995,000	1.005	753,383
Total Overlapping Debt			38,565,132
Total Direct and Overlapping Debt			$ 40,147,688

2017/18 Assessed Valuation: $2,034,703,276 after deducting $161,193,142 incremental value.

Debt To Assessed Valuation Ratios:	
Direct Debt	0.08%
Overlapping Debt	1.90%
Total Debt	1.97%

*This fund is a portion of a larger agency, and is responsible for debt in areas outside the City.

This report reflects debt which is being repaid through voter-approved property tax indebtedness. It excludes mortage revenue, tax allocation bonds, interim financing obligations, non-bonded captial lease obligations, and certificates of partipation, unless provided by the City.

Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. The percentage of overlapping debt applicable is estimated by using taxable assessed values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable assessed value that is within the City's boundaries and dividing it by each unit's total taxable assessed value.

Data Source: HdL Coren & Cone, L. A. County Assessor and Auditor Combined 2017/18 Lien Date Tax Rolls.
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City of La Puente, California
Legal Debt Margin Information
Last Ten Fiscal Years

	Fiscal Year				
	2009	2010	2011	2012	2013
Debt Limit	$ 273,621,630	$ 252,413,092	$ 244,595,483	$ 255,181,011	$ 255,472,709
Total net debt applicable to limit	-	-	-	-	-
Legal debt margin	$ 256,457,843	$ 273,621,630	$ 244,595,483	$ 255,181,011	$ 255,472,709
Total net debt applicable to the limit as a percentage of debt limit	0%	0%	0%	0%	0%

Source: HdL Coren & Cone; L.A. County Assessor 2017/18 Combined Tax Rolls

	Fiscal Year			
2014	2015	2016	2017	2018
$ 268,982,248	$ 282,421,686	$ 297,024,247	$ 316,031,828	$ 330,641,980
-	-	-	-	-
$ 268,982,248	$ 282,421,686	$ 297,024,247	$ 316,031,828	$ 330,641,980
0%	0%	0%	0%	0%

Legal Debt Margin Calculation for Fiscal Year 2017

Assessed value	$ 2,195,896,418
Add back: exempt real property	8,383,449
Total assessed value	2,204,279,867
Debt limit (15% of total assessed value)	330,641,980
Debt applicable to limit:	
General obligation bonds	-
Less: Amount set aside for repayment of general obligation debt	-
Total net debt applicable to limit	-
Legal debt margin	$ 330,641,980

City of La Puente, California
Demographic and Economic Statistics
Last Ten Fiscal Years

Calendar Year	Population	Personal Income (thousands of dollars)	Per Capita Personal Income	School Enrollment[1]	Unemployment Rate	Median Age
2009	42,937	598,852	13,947	18,153	8.8%	
2010	43,105	586,965	13,617	17,495	13.6%	28.2
2011	43,355	611,219	14,098	17,235	14.8%	30.5
2012	39,987	601,364	15,039	20,708	14.4%	29.8
2013	40,222	629,796	15,658	20,783	10.9%	30.7
2014	40,478	630,526	15,577	20,032	9.0%	31.6
2015	40,496	623,314	15,392	19,642	7.3%	31.8
2016	40,521	625,683	15,440	19,367	5.9%	31.8
2017	40,455	664,145	16,416	18,883	4.6%	32.5
2018	40,686	682,356	16,771	18,438	4.2%	33.2

Notes: (1) School Enrollment is total enrollment for Hacienda-La Puente Unified School District

Source: Population - California State Department of Finance
Personal Income, Per Capita Personal Income, Median Age are provided by HdL Coren & Cone
School Enrollment - California Department of Education
Unemployment Rate - California Employment Development Department

City of La Puente, California
Principal Employers
Last Ten Fiscal Years

Employer	2009 # of Emp.	2009 Rank #	2009 % of Total City Employment	2010 # of Emp.	2010 Rank #	2010 % of Total City Employment
Northgate Supermarket	120	1	3.25%	120	1	3.13%
Bodega Latina Corp	-	-	0%	-	-	0%
Food 4 Less #369	75	2	2.03%	77	2	2.01%
Sunset Gardens West	75	2	2.03%	75	3	1.96%
Ed Butts Ford	70	3	1.89%	70	4	1.83%
Big Saver Foods #12	60	4	1.62%	60	5	1.57%
Merritt's Hardware	50	6	1.35%	50	7	1.30%
Burger King	37	8	1.00%	37	8	0.97%
99cents Only Stores	37	8	1.00%	37	8	0.97%
CVS Pharmacy #9629	54	5	1.46%	54	6	1.41%
Jack in the Box	32	10	0.87%	32	10	0.83%
Walgreens #05702	41	7	1.11%	32	10	0.83%
AJ Wright #218	35	9	0.95%	35	9	0.91%
Benchmark Staffing	-	-	0%	-	-	0%
Big Lots	-	-	0%	-	-	0%
Others	3,009	-	78.50%	3,154	-	86.48%
Total	3,695		97.07%	3,833		104.20%

Employer	2014 # of Emp.	2014 Rank #	2014 % of Total City Employment	2015 # of Emp.	2015 Rank #	2015 % of Total City Employment
Northgate Supermarket	120	1	3.47%	120	1	3.24%
Bodega Latina Corp	80	2	2.31%	80	3	2.16%
Alert Insulsation	-	-	0.00%	88	2	2.38%
Walmart Stores Inc	-	-	0.00%	80	3	2.16%
Food 4 Less #369	75	3	2.17%	75	4	2.03%
Big Saver Foods #12	60	4	1.73%	60	5	1.62%
Ed Butts Ford	59	5	1.70%	59	6	1.59%
Ross Store	51	6	1.47%	49	7	1.32%
El Sushi Loco	-	-	0.00%	33	-	0.89%
Merritt's Hardware	43	7	1.24%	43	8	1.16%
In and Out Burger	-	-	0.00%	40	9	1.08%
Carpet King	-	-	0.00%	-	-	0.00%
CVS Pharmacy #9629	35	9	1.01%	35	-	0.95%
Voice LP J&L Day Care	-	-	0.00%	-	-	0.00%
99cents Only Stores	32	10	0.92%	32	-	0.86%
Jack in the Box	32	10	0.92%	32	-	0.86%
La Puente Dialysis Ctr	-	-	0.00%	-	-	0.00%
Walgreens #05702	32	10	0.92%	32	-	0.86%
Burger King	37	8	1.07%	37	10	1.00%
Others	2,805	-	81.05%	2,805	-	75.81%
Total	3,461		100.00%	3,700		100.00%

Source: City Finance Department - Business License Division

2011			2012			2013		
# of Emp.	Rank #	% of Total City Employment	# of Emp.	Rank #	% of Total City Employment	# of Emp.	Rank #	% of Total City Employment
120	1	4.02%	120	1	3.72%	120	1	3.72%
-	-	0%	80	2	2.48%	80	2	2.48%
77	2	2.58%	75	3	2.33%	75	3	2.33%
-	-	0.00%	-	-	0%	-	-	0%
70	3	2.35%	70	4	2.17%	70	4	2.17%
60	4	2.01%	60	5	1.86%	60	5	1.86%
50	5	1.68%	50	6	1.55%	43	6	1.33%
37	6	1.24%	37	7	1.15%	37	7	1.15%
34	7	1.14%	34	8	1.05%	32	9	0.99%
33	8	1.11%	33	9	1.02%	35	8	1.09%
32	9	1.07%	32	10	0.99%	32	9	0.99%
32	10	1.07%	32	10	0.99%	32	9	0.99%
-	-	0.00%	-	-	0%	-	-	0%
-	-	0%	-	-	0%	-	-	0%
-	-	0%	-	-	0%	-	-	0%
3,102	-	103.92%	2,362	-	73.25%	2,608	-	80.88%
3,647		122.19%	2,985		92.56%	3,224		99.98%

2016			2017			2018		
# of Emp.	Rank #	% of Total City Employment	# of Emp.	Rank #	% of Total City Employment	# of Emp.	Rank #	% of Total City Employment
120	1	3.26%	120	1	4.05%	120	1	3.01%
80	3	2.17%	101	2	3.41%	111	2	2.79%
88	2	2.39%	88	3	2.97%	88	3	2.21%
80	3	2.17%	80	4	2.70%	80	4	2.01%
75	4	2.04%	75	5	2.53%	75	5	1.88%
60	5	1.63%	60	6	2.03%	60	6	1.51%
59	6	1.60%	59	7	1.99%	59	7	1.48%
50	7	1.36%	44	8	1.49%	44	8	1.10%
43	8	1.17%	43	9	1.45%	43	9	1.08%
43	8	1.17%	41	10	1.38%	41	10	1.03%
40	9	1.09%	40	-	1.35%	40	-	1.00%
-	-	0.00%	-	-	0.00%	36	-	0.90%
35	10	0.95%	35	-	1.18%	35	-	0.88%
-	-	0.00%	-	-	0.00%	35	-	0.88%
32	-	0.87%	32	-	1.08%	32	-	0.80%
32	-	0.87%	32	-	1.08%	34	-	0.85%
-	-	0.00%	-	-	0.00%	28	-	0.70%
26	-	0.71%	26	-	0.88%	26	-	0.65%
18	-	0.49%	18	-	0.61%	18	-	0.45%
2,800	-	76.07%	2,068	-	69.82%	2,978	-	74.77%
3,681		100.00%	2,962		100.00%	3,983		100.00%

City of La Puente, California
Full-time Equivalent City Government Employees by Program/Function
As of June 30, 2018

Program/Function	2009	2010	2011*	2012
General Government				
City Council	5.00	5.00	n/a	5.00
City Clerk/Election Services	3.80	0.98	n/a	1.00
Human Resources/Risk Management	0.75	1.50	n/a	n/a
Administration	1.92	0.85	n/a	2.00
Financial Services	3.86	3.35	n/a	6.00
Public Safety				
Code Enforcement	-	-	-	-
Public Safety Services	Contract	Contract	Contract	Contract
Public Works Services				
General Services	1.00	1.02	n/a	n/a
Emergency Preparedness Services	Contract	Contract	Contract	Contract
Public Works Services	2.65	4.77	n/a	4.00
Measure R		0.11	n/a	n/a
Streets/Sidewalks (Prop C)	1.40	0.99	n/a	n/a
Waste Management Services	0.20	0.06	n/a	n/a
Park/Maintenance Services	6.65	4.71	n/a	n/a
Community Development				
Planning/Zoning Services	3.03	2.68	n/a	1.00
Housing/Community Services	1.84	1.70	n/a	1.00
Community Preservation Services	6.00	6.00	n/a	6.00
Public Transit Services (Prop A)	2.15	2.39	n/a	n/a
Recreation/Senior Services				
Recreation Services	2.34	2.19	n/a	2.00
Youth Activity Learning Center	0.33	-	-	-
Nature Education Center	1.00	2.62	n/a	n/a
Senior Services	2.83	1.19	n/a	1.00
Sewer Maintenance Fund				
Sewer Maintenance	1.80	1.79	n/a	n/a
Equipment Replacement Fund				
IT/Equipment Charges	1.20	1.50	n/a	n/a
Community Development Commission				
Low Mod Income Housing/Capital Project Fund	0.75	3.60	n/a	n/a
	50.50	49.00	-	29.00

Fiscal Year

*On March 7, 2011, City Council approved a reorganization plan to create salary savings by eliminating various positions. Unable to determine F.T.E. for FY10/11.

	Fiscal Year				
2013	2014	2015	2016	2017	2018
5.00	5.00	5.00	5.00	5.00	5.00
2.00	2.00	2.00	1.00	1.00	1.00
n/a	n/a	n/a	n/a	n/a	0.50
2.00	2.00	2.00	2.00	2.00	2.50
5.00	7.00	7.50	6.50	6.50	5.00
-	-	-	Contract	6.50	7.00
Contract	Contract	Contract	Contract	Contract	Contract
n/a	n/a	n/a	n/a	n/a	n/a
Contract	Contract	Contract	Contract	Contract	Contract
6.00	6.00	4.00	5.50	5.50	6.00
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
1.00	1.00	2.00	3.00	3.00	3.00
1.00	1.00	1.00	1.00	1.00	1.00
6.00	6.00	Contract	Contract	Contract	Contract
n/a	n/a	n/a	n/a	n/a	n/a
3.00	6.50	6.50	6.50	6.50	8.00
1.00	1.00	1.00	1.00	1.00	1.00
n/a	n/a	n/a	n/a	n/a	n/a
1.00	1.00	1.00	1.00	1.00	1.00
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
33.00	38.50	32.00	32.50	39.00	41.00

City of La Puente, California
Operating Indicators by Function
As of June 30, 2018

Function/Program	Fiscal Year 2009	2010	2011	2012
Public Safety*				
Physical arrests	1,887	1,781	1,772	1,160
Parking Citations Issued	9,432	5,650	6,619	6,993
Building and Safety				
Construction Valuation	6,195,378	5,624,712	3,900,556	9,935,892
Building Permits Issued	216	293	321	292
Highways and Streets*				
Street resurfacing (Square Feet)	n/a	n/a	n/a	154,660
Sanitation*				
Refuse collected (tons/day)	67.36	57.18	55.27	55.02
Recyclables collected (tons/day)	6.98	4.89	4.59	4.57
Green waste collected (tons/day)	9.36	10.99	10.97	11.23
Community Services				
Special Event-Main Street Run (number of participants)	3,653	5,190	3,500	3,330

* The City of La Puente is a contract city for Public Safety, Fire Prevention, Public Works, Water and Waste Services.

Sources: City of La Puente
L.A. County Sheriff Department
Valley Vista Services

Fiscal Year					
2013	2014	2015	2016	2017	2018
1,210	1,279	1,458	1,385	1,952	1,686
6,687	5,881	5,382	8,852	6,809	8,409
7,773,162	6,645,112	6,775,623	10,441,752	11,581,386	15,264,131
396	364	317	467	386	516
288,100	305,447	240,180	61,550	187,600	374,150
51.75	61.53	60.12	64.90	58.02	57.47
4.28	4.59	4.53	4.77	4.96	4.85
10.59	9.77	9.64	8.98	9.81	7.95
4,391	3,730	3,825	4,283	3,750	n/a

City of La Puente, California
Capital Asset Statistics by Function
As of June 30, 2018

Function/Program	Fiscal Year 2018
General Government	
City Hall	1
Public Safety	
Police:	
Stations	Contract out
Patrol units	Contract out
Fire stations	Contract out
Sanitation	
Collection trucks	Contract out
Highways and streets	
Streets (miles)	71.5
Streetlights	1421
Traffic signals	43
Community Services	
Park acreage	24.2
Park	2
Community Center	1
Youth Learning Activity Center	1
Senior Center	1
Water	
Water mains (miles)	Non City-Owned
Fire hydrants	Non City-Owned
Maximum daily capacity (thousands of gallons)	N/A
Sewer	
Sanitary sewers (miles)	64.3
Storm drains (miles)	11.5
Electric	
Number of distribution stations	Contract out
Miles of service line	Contract out

The City of La Puente is a contracting city for Public Safety, Fire Prevention, Public Works, Water and Waste services. These figures represent the capital assets owned by the City. They remain the same for the past ten years other than the addition of the Youth Learning Activity Center and the recently completed Puente Creek Nature and Education Center.

Source: City of La Puente

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INDEPENDENT ACCOUNTANT'S REPORT ON AGREED-UPON PROCEDURES APPLIED TO APPROPRIATIONS LIMIT WORKSHEETS

City Council
City of La Puente
La Puente, California

We have performed procedures enumerated below to be the accompanying Appropriations Limit worksheet of the City of La Puente, for the year ended June 30, 2018. These procedures, which were agreed to by the City of La Puente and the League of California Cities (as presented in the publication entitled *Agreed-upon Procedures Applied to the Appropriations Limitation Prescribed by Article XIIIB of the California Constitution)*, were performed solely to assist the City in meeting the requirements of Section 1.5 of Article XIIIB of the California Constitution. The City's management is responsible for the Appropriations Limit worksheet. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures performed and our findings were as follows:

1. We obtained the completed worksheets and compared the limit and annual adjustment factors included in those worksheets to the limit and annual adjustment factors that were adopted by resolution of the City Council. We also compared the population and inflation options included in the aforementioned documents to those that were selected by a recorded vote of the City Council.

   Finding: No exceptions were noted as a result of our procedures.

2. For the accompanying Appropriations Limit worksheet, we added last year's limit to total adjustments and agreed the resulting amount to this year's limit.

   Finding: No exceptions were noted as a result of our procedures.

3. We agreed the current year information presented in the accompanying Appropriations Limit worksheet to the other documents referenced in #1 above.

   Finding: No exceptions were noted as a result of our procedures.

4. We agreed the prior year appropriations limit presented in the accompanying Appropriations Limit worksheet to the prior year appropriations limit adopted by the City Council during the prior year.

   Finding: No exceptions were noted as a result of our procedures.

Van Lant & Fankhanel, LLP
25901 Kellogg Street
Loma Linda, CA 92354

909.856.6879

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on the accompanying Appropriations Limit worksheet. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. No procedures have been performed with respect to the determination of the appropriations limit for the base year, as defined by the League publication entitled *Article XIIIB of the California Constitution.*

This report is intended solely for the use of the City Council and management of the City of La Puente and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Van Lant & Fankhanel, LLP

December 5, 2018

CITY OF LA PUENTE
APPROPRIATIONS LIMIT COMPUTATION
2017 – 2018

		2017 - 2018
Change in City's New Construction Nonresidential Assessed Valuation		5.53%
Population Change: County Population Growth		0.57%
Change in City's New Construction Nonresidential Assessed Valuation Converted to a Ratio		1.0553
Population Change Converted to a Ratio		1.0057
Calculation of Growth Factor		1.0613
2016 - 2017 Appropriations Limit	$ 86,744,005	
2017 - 2018 Appropriations Limit ($86,744,005 X 1.0613)	$ 92,061,413	

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Certified Public Accountants

December 5, 2018

City Council
City of La Puente
La Puente, CA

We have audited the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of La Puente for the year ended June 30, 2018. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards,* as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 2, 2018. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the fiscal year, except for the implementation of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

> Management's estimate of the fair value of investments is based on information provided by financial institutions. We evaluated the key factors and assumptions used to develop the fair value of investments in determining that it is reasonable in relation to the financial statements as a whole.

Van Lant & Fankhanel, LLP
25901 Kellogg Street
Loma Linda, CA 92354

909.856.6879

ATTACHMENT C

Management's estimate of capital assets depreciation is based on historical estimates of each capitalized item's useful life. We evaluated the key factors and assumptions used to develop the estimated useful lives in determining that they are reasonable in relation to the financial statements as a whole.

Management's estimate of the net pension and net OPEB liabilities are based on actuarial information provided by the California Public Employee Retirement System's (CalPERS) actuarial office, and other sources. We evaluated the key factors and assumptions used to develop these liabilities in determining that the estimated liabilities are reasonable in relation to the financial statements as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

The disclosure of the fair value of investments in Note 2 to the financial statements represents amounts susceptible to market fluctuation.

The disclosure of accumulated depreciation in Note 5 to the financial statements is based on estimated useful lives which could differ from actual useful lives of each capitalized item.

The disclosures for the net pension and net OPEB liabilities in Notes 8 and 9 to the financial statements are based on assumptions for discount rates, etc., which could differ from actual experience. The notes disclose the differences in these liabilities if different assumptions are used in estimating these liabilities.

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 5, 2018.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

We applied certain limited procedures to the Management’s Discussion and Analysis, Schedule of Changes in the Net OPEB Liability, Schedule of Plan Contributions (OPEB), Schedule of Proportionate Share of the Net Pension Liability, and the Schedule of Plan Contributions, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

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

We were not engaged to report on the introductory and statistical sections, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

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

Very truly yours,

Van Lant & Fankhanel, LLP

CITY OF LA PUENTE

Single Audit Report on Federal Award Programs

June 30, 2018

ATTACHMENT D

CITY OF LA PUENTE
SINGLE AUDIT REPORT ON FEDERAL AWARD PROGRAMS
Year Ended June 30, 2018

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Van Lant & Fankhanel, LLP
Certified Public Accountants

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

City Council
City of La Puente
La Puente, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the City of La Puente (City), as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 5, 2018.

Internal Control Over Financial Reporting

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

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

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

Van Lant & Fankhanel, LLP
25901 Kellogg Street
Loma Linda, CA 92354

909.856.6879

Compliance and Other Matters

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

Purpose of this Report

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

Van Lant & Fankhanel, LLP

December 5, 2018

Van Lant & Fankhanel, LLP
Certified Public Accountants

Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by Uniform Guidance

City Council
City of La Puente
La Puente, California

Report on Compliance for Each Major Federal Program

We have audited the City of La Puente's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2018. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the City's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements*, *Cost Principles*, *and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City's compliance.

Van Lant & Fankhanel, LLP
25901 Kellogg Street
Loma Linda, CA 92354

909.856.6879

Opinion on Each Major Federal Program

In our opinion, the City of La Puente, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2018.

Report on Internal Control Over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information, of the City of La Puente, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated December 5, 2018, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Van Lant + Fankhanel, LLP

December 5, 2018

CITY OF LA PUENTE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2018

Federal Grantor/ Pass-through Grantor/Program Title	Federal Domestic Assistance Number	Program Identification Number	Program Expenditures
U.S. Department of Transportation			
Passed through the California Department of Transportation:			
Highway Planning and Construction	20.205	HSIPL-5331(020)	$ 745,700
Total Department of Transportation			745,700*
U.S. Department of Housing and Urban Development			
Passed through the County of Los Angeles:			
Community Development Block Grant	14.218	D97301-17	170,951
Community Development Block Grant	14.218	D96309-17	49,132
Community Development Block Grant	14.218	601490-17	171,248
Community Development Block Grant	14.218	601822-16	214,508
Total Department of Housing and Urban Development			605,839
U.S. Department of Justice			
Direct Assistance:			
Justice Assistance Grant	16.738	2016-DJ-BX-0298	8,172
Total Department of Justice			8,172
U.S. Department of Agriculture			
Passed through the California Department of Education:			
Summer Food Service Program for Children	10.559	19-8192-4V	28,054
Total Department of Agriculture			28,054
Total Federal Financial Assistance			$ 1,387,765

*Major Program

CITY OF LA PUENTE
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2018

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES APPLICABLE TO THE SCHEDULE OF FEDERAL AWARDS

A) Scope of Presentation

The accompanying schedule presents only the expenditures incurred (and related awards received) by the City of La Puente that are reimbursable under programs of federal agencies providing financial assistance. For the purpose of this schedule, financial assistance includes both federal financial assistance received directly from a federal agency, as well as federal funds received from pass-through entities by the City of La Puente. Only the portion of program expenditures reimbursable with such federal funds is reported in the accompanying schedule. Program expenditures in excess of the maximum federal reimbursement authorized or the portion of the program expenditures that were funded with the state, local or other non-federal funds are excluded from the accompanying schedule.

B) Basis of Accounting

The expenditures included in the accompanying schedule were reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, expenditures are incurred when the City of La Puente becomes obligated for payment as a result of the receipt of the related goods and services. Expenditures reported include any property or equipment acquisitions incurred under the federal program. The City did not elect to use the 10% de minimis cost rate as covered in Section 200.414 Indirect (F & A) costs.

C) Subrecipient Expenditures

During the fiscal year ended June 30, 2018, the City of La Puente did not make payments to subrecipients.

D) Major Programs

The City had one major program for the year ended June 30, 2018, consisting of the Highway Planning and Construction, which had total disbursements of $745,700. This amount calculates to 53.7% of the total disbursements from federal awards.

CITY OF LA PUENTE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2018

SECTION I – SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of Auditor's Report Issued:	Unmodified
Internal Control Over Financial Reporting:	
Material Weakness(es) Identified?	No
Significant Deficiencies Identified not Considered to be Material Weaknesses?	No
Noncompliance Material to Financial Statements Noted?	No

Federal Awards

Internal Control Over Major Programs:	
Material Weakness(es) Identified?	No
Significant Deficiencies Identified not Considered to be Material Weaknesses?	No
Type of Auditor's Report Issued on Compliance for Major Programs:	Unmodified
Any Audit Findings Disclosed that are Required to be Reported in Accordance With Uniform Guidance?	No

Identification of Major Programs:

CFDA Numbers	Name of Federal Program or Cluster
20.205	Highway Planning and Construction

Dollar Threshold used to Distinguish Between Type A And Type B Programs:	$ 750,000
Auditee Qualified as Low-Risk Auditee?	No

SECTION II – FINANCIAL STATEMENT FINDINGS

There were no auditor's findings to be reported in accordance with *Government Auditing Standards.*

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There were no auditor's findings to be reported in accordance with the Uniform Guidance.

SECTION II – FINANCIAL STATEMENT FINDINGS

There were no auditor's findings to be reported in accordance with *Government Auditing Standards.*

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

2016-001: *Consultant Selection*

CFDA No. 20.205, Highway Planning and Construction
Federal Agency: U.S. Department of Transportation
Pass-through Entity: California Department of Transportation

Current Status: Corrective action has been taken.

City of La Puente
AGENDA REPORT

To: Mayor and City Council — For meeting of: January 8, 2019

From: Bob Lindsey, City Manager — Date: December 16, 2018

By: Troy L. Butzlaff, ICMA-CM, Director of Administrative Services

SUBJECT: CONSIDERATION OF RESOLUTIONS IMPLEMENTING MEASURE LP

BACKGROUND/DISCUSSION

On November 6, 2018, Measure LP, the City of La Puente Public Safety, Vital Services and Neighborhood Protection Measure, passed with 74.51% of the vote. Measure LP imposes an additional one-half of one percent (0.5%) local transactions and use tax on each dollar of taxable sales of goods in the City and on the taxable storage, use or consumption of goods purchased from a retailer. With the passage of Measure LP, the combined sales and use tax rate in La Puente will be 10%.

The California Department of Tax and Fee Administration (CDTFA) administers and collects the Transactions and Use Taxes for all jurisdictions within the State. Accordingly, they will also be responsible for the administration and collection of the City's Transactions and Use Tax. In order to complete these tasks and complete appropriate preparations for collection of the new tax beginning April 1, 2019, the CDTFA requires adoption of a resolution authorizing the City Manager to execute the necessary agreements to allow the CDTFA to administer and collect the additional tax as approved by the voters.

Additionally, Section 7056 of the Revenue and Taxation Code requires that an agency designate by resolution individuals authorized to examine confidential transaction and use tax records provided by the CDTFA. The City currently contracts with Hinderliter, de Llamas & Associates (HdL) to provide sales and use tax auditing, projection and recovery services. These services include the examination of sales and use tax records to ensure that these taxes are properly attributed to the City and facilitating the process of correcting misallocations by the CDTFA so that revenue is remitted to the City. Accordingly, staff is recommending that the City Council approve a resolution authorizing access to the transaction and use tax records provided by the CDTFA.

FISCAL IMPACT

The CDTFA will assess the City a one-time startup fee of approximately $7,000 plus an annual administrative fee, which is estimated at .50% to .80% of the new rate per year. HdL will charge the City an additional $100.00 per month for adding the new half-cent sales tax in their quarterly updates to the City. Additionally, HdL will charge 25% of audit recovery amounts for the new quarter cent sales tax. While a precise estimate of the revenue impact cannot be made, a fairly conservative estimate made in consultation with the City's sales tax consultant, HdL, indicates that a half-cent transaction and use tax could generate approximately $1.5 million annually based on Fiscal Year 2017-18 sales tax activity.

RECOMMENDATION

It is recommended that the City Council: (1) adopt Resolution No. 19-5460 Authorizing the Mayor to execute a Preparatory Agreement and an Administration Agreement with the California Department of Tax and Fee Administration to administer the collection of revenue from the Transaction and Use Tax adopted by the voters on November 6, 2018; and (2) adopt Resolution No. 19-5461 Authorizing Examination of Sales, Use and Transactions Tax Records.

ATTACHMENTS

Attachment "A": Resolution No. 19-5460
Attachment "B": Resolution No. 19-5461

RESOLUTION NO. 19-5460

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LA PUENTE, CALIFORNIA, AUTHORIZING THE MAYOR TO EXECUTE AGREEMENTS WITH THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION FOR IMPLEMENTATION OF A LOCAL TRANSACTIONS AND USE TAX

WHEREAS, on November 6, 2018, voters approved Ordinance No. 18-958 amending the City's Municipal Code and providing for a local transactions and use tax; and

WHEREAS, the California Department of Tax and Fee Administration ("Department") administers and collects the transactions and use taxes for all applicable jurisdictions within the state; and

WHEREAS, the Department will be responsible to administer and collect the transactions and use tax for the City; and

WHEREAS, the Department requires that the City enter into a "Preparatory Agreement" and an "Administration Agreement" prior to implementation of said taxes; and

WHEREAS, the Department requires that the City Council authorize the agreements.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF LA PUENTE HEREBY FINDS, DETERMINES AND RESOLVES AS FOLLOWS:

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

SECTION 2. The "Preparatory Agreement" attached as Exhibit A and the "Administrative Agreement" attached as Exhibit B are hereby approved and the Mayor is hereby authorized to execute each agreement.

SECTION 3. The provisions of this Resolution are severable and if any provision, clause, sentence, word or part thereof is held illegal, invalid, unconstitutional, or inapplicable to any person or circumstances, such illegality, invalidity, unconstitutionality, or inapplicability shall not affect or impair any of the remaining provisions, clauses, sentences, sections, words or parts thereof of the Resolution or their applicability to other persons or circumstances.

SECTION 4. That the City Clerk shall certify to the adoption of this Resolution and that the same shall be in full force and effect.

PASSED, APPROVED AND ADOPTED this 8th day of January, 2019, by the following vote:

AYES: COUNCILMEMBERS:
NOES: COUNCILMEMBERS:
ABSENT: COUNCILMEMBERS:
ABSTAIN: COUNCILMEMBERS:

____
Valerie Munoz, Mayor

ATTEST:

____
Sheryl Garcia, City Clerk

AGREEMENT FOR PREPARATION TO ADMINISTER AND OPERATE CITY'S TRANSACTIONS AND USE TAX ORDINANCE

In order to prepare to administer a transactions and use tax ordinance adopted in accordance with the provision of Part 1.6 (commencing with Section 7251) of Division 2 of the Revenue and Taxation Code, the City of La Puente, hereinafter called *City*, and the CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION, hereinafter called *Department*, do agree as follows:

1. The Department agrees to enter into work to prepare to administer and operate a transactions and use tax in conformity with Part 1.6 of Division 2 of the Revenue and Taxation Code which has been approved by a majority of the electors of the City and whose ordinance has been adopted by the City.

2. City agrees to pay to the Department at the times and in the amounts hereinafter specified all of the Department's costs for preparatory work necessary to administer the City's transactions and use tax ordinance. The Department's costs for preparatory work include costs of developing procedures, programming for data processing, developing and adopting appropriate regulations, designing and printing forms, developing instructions for the Department's staff and for taxpayers, and other appropriate and necessary preparatory costs to administer a transactions and use tax ordinance. These costs shall include both direct and indirect costs as specified in Section 11256 of the Government Code.

3. Preparatory costs may be accounted for in a manner which conforms to the internal accounting and personnel records currently maintained by the Department. The billings for costs may be presented in summary form. Detailed records of preparatory costs will be retained for audit and verification by the City.

4. Any dispute as to the amount of preparatory costs incurred by the Department shall be referred to the State Director of Finance for resolution, and the Director's decision shall be final.

5. Preparatory costs incurred by the Department shall be billed by the Department periodically, with the final billing within a reasonable time after the operative date of the ordinance. City shall pay to the Department the amount of such costs on or before the last day of the next succeeding month following the month when the billing is received.

6. The amount to be paid by City for the Department's preparatory costs shall not exceed one hundred seventy-five thousand dollars ($175,000) (Revenue and Taxation Code Section 7272.)

7. Communications and notices may be sent by first class United States mail. Communications and notices to be sent to the Department shall be addressed to:

California Department of Tax and Fee Administration
P.O. Box 942879 MIC: 27
Sacramento, California 94279-0027
Attention: Supervisor
Local Revenue Branch

Communications and notices to be sent to City shall be addressed to:

Bob Lindsey, City Manager
City of La Puente
15900 E. Main Street
La Puente, CA 91744

8. The date of this agreement is the date on which it is approved by the Department of General Services. This agreement shall continue in effect until the preparatory work necessary to administer City's transactions and use tax ordinance has been completed and the Department has received all payments due from City under the terms of this agreement.

"CITY" **City of La Puente**	**CALIFORNIA STATE DEPARTMENT OF TAX AND FEE ADMINISTRATION**
By:______________________________ Valerie Munoz, Mayor	By:_________________________ Administrator

Attest:

By:_____________________________
Sheryl Garcia, City Clerk

Approved as to form:

By:_______________________________
James M. Casso, City Attorney

AGREEMENT FOR STATE ADMINISTRATION OF CITY TRANSACTIONS AND USE TAXES

The City Council of the City of La Puente has adopted, and the voters of the City of La Puente (hereafter called “City” or “District”) have approved by the required majority vote, the City of La Puente Transactions and Use Tax Ordinance (hereafter called “Ordinance”), a copy of which is attached hereto. To carry out the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code and the Ordinance, the California State Department of Tax and Fee Administration, (hereinafter called the “Department”) and the City do agree as follows:

ARTICLE I
DEFINITIONS

Unless the context requires otherwise, wherever the following terms appear in the Agreement, they shall be interpreted to mean the following:

1. "District taxes" shall mean the transactions and use taxes, penalties, and interest imposed under an ordinance specifically authorized by Revenue and Taxation code Section 7265, and in compliance with Part 1.6, Division 2 of the Revenue and Taxation Code.

2. "City Ordinance" shall mean the City's Transactions and Use Tax Ordinance referred to above and attached hereto, Ordinance No. 18-958, as amended from time to time, or as deemed to be amended from time to time pursuant to Revenue and Taxation Code Section 7262.2.

ARTICLE II
ADMINISTRATION AND COLLECTION OF CITY TAXES

A. **Administration.** The Department and City agree that the Department shall perform exclusively all functions incident to the administration and operation of the City Ordinance.

B. Other Applicable Laws. City agrees that all provisions of law applicable to the administration and operation of the Department Sales and Use Tax Law which are not inconsistent with

Part 1.6 of Division 2 of the Revenue and Taxation Code shall be applicable to the administration and operation of the City Ordinance. City agrees that money collected pursuant to the City Ordinance may be deposited into the State Treasury to the credit of the Retail Sales Tax Fund and may be drawn from that Fund for any authorized purpose, including making refunds, compensating and reimbursing the Department pursuant to Article IV of this Agreement, and transmitting to City the amount to which City is entitled.

C. **Transmittal of money.**

1. For the period during which the tax is in effect, and except as otherwise provided herein, all district taxes collected under the provisions of the City Ordinance shall be transmitted to City periodically as promptly as feasible, but not less often than twice in each calendar quarter.

2. For periods subsequent to the expiration date of the tax whether by City's self-imposed limits or by final judgment of any court of the State of California holding that City's ordinance is invalid or void, all district taxes collected under the provisions of the City Ordinance shall be transmitted to City not less than once in each calendar quarter.

3. Transmittals may be made by mail or electronic funds transfer to an account of the City designated and authorized by the City. A statement shall be furnished at least quarterly indicating the amounts withheld pursuant to Article IV of this Agreement.

D. **Rules.** The Department shall prescribe and adopt such rules and regulations as in its judgment are necessary or desirable for the administration and operation of the City Ordinance and the distribution of the district taxes collected thereunder.

E. Preference. Unless the payor instructs otherwise, and except as otherwise provided in this Agreement, the Department shall give no preference in applying money received for state sales and use taxes, state-administered local sales and use taxes, and district transactions and use taxes owed by a taxpayer, but shall apply moneys collected to the satisfaction of the claims of the State, cities, counties, cities and counties, redevelopment agencies, other districts, and City as their interests appear.

F. Security. The Department agrees that any security which it hereafter requires to be furnished by taxpayers under the State Sales and Use Tax Law will be upon such terms that it also will be available for the payment of the claims of City for district taxes owing to it as its interest appears. The Department shall not be required to change the terms of any security now held by it, and City shall not participate in any security now held by the Department.

G. Records of the Department.

When requested by resolution of the legislative body of the City under section 7056 of the Revenue and Taxation Code, the Department agrees to permit authorized personnel of the City to examine the records of the Department, including the name, address, and account number of each seller holding a seller's permit with a registered business location in the City, pertaining to the ascertainment of transactions and use taxes collected for the City. Information obtained by the City from examination of the Department's records shall be used by the City only for purposes related to the collection of transactions and use taxes by the Department pursuant to this Agreement.

H. Annexation. City agrees that the Department shall not be required to give effect to an annexation, for the purpose of collecting, allocating, and distributing District transactions and use taxes, earlier than the first day of the calendar quarter which commences not less than two months after notice to the Department. The notice shall include the name of the county or counties annexed to the extended City boundary. In the event the City shall annex an area, the boundaries of which are not coterminous with a county or counties, the notice shall include a description of the area annexed and two maps of the City showing the area annexed and the location address of the property nearest to the extended City boundary on each side of every street or road crossing the boundary.

ARTICLE III

ALLOCATION OF TAX

A. Allocation. In the administration of the Department's contracts with all districts that impose transactions and use taxes imposed under ordinances, which comply with Part 1.6 of Division 2 of the Revenue and Taxation Code:

1. Any payment not identified as being in payment of liability owing to a designated district or districts may be apportioned among the districts as their interest appear, or, in the discretion

of the Department, to all districts with which the Department has contracted using ratios reflected by the distribution of district taxes collected from all taxpayers.

2. All district taxes collected as a result of determinations or billings made by the Department, and all amounts refunded or credited may be distributed or charged to the respective districts in the same ratio as the taxpayer's self-declared district taxes for the period for which the determination, billing, refund or credit applies.

B. Vehicles, Vessels, and Aircraft. For the purpose of allocating use tax with respect to vehicles, vessels, or aircraft, the address of the registered owner appearing on the application for registration or on the certificate of ownership may be used by the Department in determining the place of use.

ARTICLE IV

COMPENSATION

The City agrees to pay to the Department as the State's cost of administering the City Ordinance such amount as is provided for by law. Such amounts shall be deducted from the taxes collected by the Department for the City.

ARTICLE V

MISCELLANEOUS PROVISIONS

A. Communications. Communications and notices may be sent by first class United States mail to the addresses listed below, or to such other addresses as the parties may from time to time designate. A notification is complete when deposited in the mail.

Communications and notices to be sent to the Department shall be addressed to:

California State Department of Tax and Fee Administration
P.O. Box 942879
Sacramento, California 94279-0027
Attention: Administrator
Local Revenue Branch

Communications and notices to be sent to the City shall be addressed to:

Bob Lindsey, City Manager
City of La Puente
15900 E. Main Street
La Puente, CA 91744

Unless otherwise directed, transmittals of payment of District transactions and use taxes will be sent to the address above.

B. Term. The date of this Agreement is the date on which it is approved by the Department of General Services. The Agreement shall take effect on April 1, 2019. This Agreement shall continue until December 31 next following the expiration date of the City Ordinance, and shall thereafter be renewed automatically from year to year until the Department completes all work necessary to the administration of the City Ordinance and has received and disbursed all payments due under that Ordinance.

C. Notice of Repeal of Ordinance. City shall give the Department written notice of the repeal of the City Ordinance not less than 110 days prior to the operative date of the repeal.

ARTICLE VI
ADMINISTRATION OF TAXES IF THE
ORDINANCE IS CHALLENGED AS BEING INVALID

A. Impoundment of funds.

1. When a legal action is begun challenging the validity of the imposition of the tax, the City shall deposit in an interest-bearing escrow account, any proceeds transmitted to it under Article II. C., until a court of competent jurisdiction renders a final and non-appealable judgment that the tax is valid.

2. If the tax is determined to be unconstitutional or otherwise invalid, the City shall transmit to the Department the moneys retained in escrow, including any accumulated interest, within

ten days of the judgment of the trial court in the litigation awarding costs and fees becoming final and non-appealable.

B. Costs of administration. Should a final judgment be entered in any court of the State of California, holding that City's Ordinance is invalid or void, and requiring a rebate or refund to taxpayers of any taxes collected under the terms of this Agreement, the parties mutually agree that:

1. Department may retain all payments made by City to Department to prepare to administer the City Ordinance.

2. City will pay to Department and allow Department to retain Department's cost of administering the City Ordinance in the amounts set forth in Article IV of this Agreement.

3. City will pay to Department or to the State of California the amount of any taxes plus interest and penalties, if any, that Department or the State of California may be required to rebate or refund to taxpayers.

4. City will pay to Department its costs for rebating or refunding such taxes, interest, or penalties. Department's costs shall include its additional cost for developing procedures for processing the rebates or refunds, its costs of actually making these refunds, designing and printing forms, and developing instructions for Department's staff for use in making these rebates or refunds and any other costs incurred by Department which are reasonably appropriate or necessary to make those rebates or refunds. These costs shall include Department's direct and indirect costs as specified by Section 11256 of the Government Code.

5. Costs may be accounted for in a manner, which conforms to the internal accounting, and personnel records currently maintained by the Department. The billings for such costs may be presented in summary form. Detailed records will be retained for audit and verification by City.

6. Any dispute as to the amount of costs incurred by Department in refunding taxes shall be referred to the State Director of Finance for resolution and the Director's decision shall be final.

7. Costs incurred by Department in connection with such refunds shall be billed by Department on or before the 25th day of the second month following the month in which the judgment of a court of the State of California holding City's Ordinance invalid or void becomes final. Thereafter Department shall bill City on or before the 25th of each month for all costs incurred by Department for the preceding calendar month. City shall pay to Department the amount of such costs on or before the last day of the succeeding month and shall pay to Department the total amount of taxes, interest, and penalties refunded or paid to taxpayers, together with Department costs incurred in making those refunds.

"CITY"
City of La Puente

By:__________________________________
Valerie Muniz, Mayor

CALIFORNIA STATE DEPARTMENT OF TAX AND FEE ADMINISTRATION

By:____________________________
Administrator

Attest:

By:________________________________
Sheryl Garcia, City Clerk

Approved as to form:

By:___________________________________
James M. Casso, City Attorney

RESOLUTION NO. 19-5461

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LA PUENTE, CALIFORNIA, AUTHORIZING EXAMINATION OF SALES, USE AND TRANSACTIONS TAX RECORDS

WHEREAS, pursuant to Resolution No. 19-5460, the City of La Puente entered into a contract with the Department of Tax and Fee Administration to perform all functions incident to the administration and collection of local sales, use and transactions taxes; and

WHEREAS, the City Council of the City of La Puente deems it desirable and necessary for authorized representatives of the City to examine confidential sales, use and transactions tax records of the Department of Tax and Fee Administration pertaining to sales, use and transactions taxes collected by the Department for the City pursuant to that contract; and

WHEREAS, Section 7056 of the California Revenue and Taxation Code sets forth certain requirements and conditions for the disclosure of Department of Tax and Fee Administration records, and establishes criminal penalties for the unlawful disclosure of information contained in, or derived from, the sales, use and transactions tax records of the Department.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF LA PUENTE HEREBY FINDS, DETERMINES AND RESOLVES AS FOLLOWS:

<u>SECTION 1.</u> The above recitals are true and correct and are incorporated herein by reference.

<u>SECTION 2.</u> That the City Manager, or other officer or employee of the City designated in writing by the City Manager to the Department of Tax and Fee Administration (hereafter referred to as Department), is hereby appointed to represent the City of La Puente with authority to examine sales, use and transactions tax records of the Department pertaining to sales, use and transactions taxes collected for the City by the Department pursuant to the contract between the City and the Department. The information obtained by examination of Department records shall be used only for purposes related to the collection of City sales, use and transactions taxes by the Department pursuant to that contract.

<u>SECTION 3.</u> That the City Manager, or other officer or employee of the City designated in writing by the City Manager to the Department, is hereby appointed to represent the City with authority to examine those sales, use and transactions tax records of the Department, for purposes related to the following governmental functions of the City:

a) City administration
b) Revenue management and budgeting
c) Community and economic development
d) Business license tax administration

The information obtained by examination of Department records shall be used only for those governmental functions of the City listed above.

SECTION 4. That Hinderliter, de Llamas & Associates is hereby designated to examine the sales, use and transactions tax records of the Department pertaining to sales, use and transactions taxes collected for the City by the Department. The person or entity designated by this section meets all of the following conditions:

a) has an existing contract with the City to examine those sales, use and transactions tax records;
b) is required by that contract to disclose information contained in, or derived from, those sales, use and transactions tax records only to the officer or employee authorized under Sections 1 or 2 of this resolution to examine the information;
c) is prohibited by that contract from performing consulting services for a retailer during the term of that contract; and
d) is prohibited by that contract from retaining the information contained in, or derived from those sales, use and transactions tax records, after that contract has expired.

The information obtained by examination of Department records shall be used only for purposes related to the collection of City sales, use and transactions taxes by the Department pursuant to the contract between the City and the Department and for purposes relating to the governmental functions of the City listed in Section 3 of this Resolution.

SECTION 5. The provisions of this Resolution are severable and if any provision, clause, sentence, word or part thereof is held illegal, invalid, unconstitutional, or inapplicable to any person or circumstances, such illegality, invalidity, unconstitutionality, or inapplicability shall not affect or impair any of the remaining provisions, clauses, sentences, sections, words or parts thereof of the Resolution or their applicability to other persons or circumstances.

SECTION 6. That the City Clerk shall certify to the adoption of this Resolution and that the same shall be in full force and effect.

PASSED, APPROVED AND ADOPTED this 8th day of January, 2019, by the following vote:

AYES:	COUNCILMEMBERS:
NOES:	COUNCILMEMBERS:
ABSENT:	COUNCILMEMBERS:
ABSTAIN:	COUNCILMEMBERS:

Valerie Munoz, Mayor

ATTEST:

Sheryl Garcia, City Clerk

Successor Agency to the
Community Development Commission
AGENDA REPORT

To:	Chair and Members of the Agency Board	For meeting of: January 8, 2019
From:	Bob Lindsey, Executive Director	Date: January 3, 2019
By:	John Di Mario, Development Services Director	

SUBJECT: CONSIDERATION OF A MEMORANDUM OF UNDERSTANDING BETWEEN THE SUCCESSOR AGENCY TO THE FORMER LA PUENTE COMMUNITY DEVELOPMENT COMMISSION AND JASMINE REAL ESTATE INVESTMENTS, LLC

BACKGROUND

On or about April 12, 2011, the former City of La Puente Community Development Commission ("Commission") entered into a disposition and development agreement ("DDA") with Jasmine Real Estate Investment, LLC ("Developer") for the property located at the northwest corner of Hacienda Boulevard and Fairgrove Avenue ("Property"). Since approval of the DDA, the Commission has been dissolved, in accordance with the provisions of ABX1 26, and the Successor Agency has assumed certain responsibilities previously held by the Commission.

Pursuant to Section 6.5 of the DDA, the Commission is required to furnish the Developer with a Certificate of Completion ("Certificate") upon the Developer's completion of the Property improvements, which include both on-site and off-site improvements related to the development of the Property. Under the terms of the DDA, the Developer is required to construct certain traffic mitigation improvements on Hacienda Boulevard. To facilitate the issuance of the Certificate, the Successor Agency and the Developer have negotiated the attached Memorandum of Understanding ("MOU") resulting in the payment of $300,000.00 by the Developer to the Successor Agency for the completion of the off-site traffic mitigation improvements, including a new traffic signal to be located on Hacienda Boulevard at the southerly most entrance to the Property near the Pizza Hut restaurant. Per the terms of the MOU, Developer's payment towards the cost of the improvements will not exceed $300,000.00.

DISCUSSION

The MOU provides for the Developer to submit an initial deposit of $150,000.00 to the Successor Agency (which has been received) to commence the design for the traffic mitigation improvements. The additional payment of $150,000.00 will be made by the Developer to the Successor Agency upon the City's issuance of the Notice Inviting Bids to solicit bids for the construction of the improvements. Following the Successor Agency's approval of the MOU, the design of the traffic signal and related improvements will take approximately three months to complete, with the Notice Inviting Bids being issued in April or May of 2019.

Upon the Successor Agency's approval of the MOU the Certificate will be issued and recorded for the Property which also results in the grant deed held for the Property by the Successor Agency provided to the Developer, per the terms of the DDA. Upon the issuance of the Certificate, the DDA shall terminate; however the covenants, conditions, and establishment of restriction and grant of easements ("CC&R'S") remain on the Property.

FISCAL IMPACT

The new traffic signal and related improvements has been included in the Fiscal Year ("FY") 2018-19 Capital Improvement Budget in the amount of $350,000.00. The improvements are funded with $100,000.00 from the City's Prop C funds and $250,000.00 from Developer funds. The FY 2017-18 budget anticipated an initial Developer deposit of $50,000.00 that was not received. The full funding of $300,000.00 from the Developer in FY 2018-19 will be adjusted as part of the mid-year budget review process. The Engineer's estimate for design, construction, and project management and inspection is $385,000.00. The City is responsible for any project costs which exceed $300,000.00 per the terms of the MOU.

RECOMMENDATION

It is recommended that the Successor Agency consider and approve the Memorandum of Understanding between the Successor Agency to the former La Puente Community Development Commission and Jasmine Real Estate Investments, LLC.

ATTACHMENTS

Attachment "A": Memorandum of Understanding

MEMORANDUM OF UNDERSTANDING BETWEEN THE SUCCESSOR AGENCY TO THE FORMER LA PUENTE COMMUNITY DEVELOPMENT COMMISSION AND JASMINE REAL ESTATE INVESTMENTS, LLC

This Memorandum of Understanding ("MOU") is dated as of December ___, 2018, ("Effective Date") and is entered into by and between the Successor Agency to the Former La Puente Community Development Commission, a public body corporate and politic ("Agency"), and Jasmine Real Estate Investments, LLC, a California limited liability company ("Developer"). Agency and Developer are hereinafter sometimes individually referred to as "Party" and collectively referred to as "Parties."

RECITALS

WHEREAS, on or about April 12, 2011, the Developer and the Agency's predecessor, the La Puente Community Development Commission ("Commission"), entered into a Disposition and Development Agreement ("DDA") in which the Parties agreed that the Developer, would acquire certain Commission owned property commonly known as APN 8471-022-900, 8471-022-009, APN 8471-022-901, APN 8471-021-900, APN 8471-021-901 and APN 8471-021-902, totaling approximately 9.76 acres of real property, located generally at the northwest corner of Hacienda Boulevard and Fairgrove Avenue in the Project Area (the "Property"); and

WHEREAS, to facilitate the issuance of the Certificate of Completion, the Agency is requiring, and the Developer has agreed to provide the Agency with a cash deposit of Three Hundred Thousand Dollars ($300,000.00), to go towards the costs associated with the design and installation of a traffic signal on Hacienda Boulevard, and the traffic mitigation measures required for the Project.

NOW, THEREFORE, for and in consideration of the mutual covenants and conditions herein contained, Agency and Developer agree as follows:

1. CONSTRUCTION OF TRAFFIC SIGNAL AND MITIGATION MEASURES

a. The Developer hereby agrees to pay $300,000.00 for the entire cost of design and construction of a traffic signal on Hacienda Boulevard at the southernmost ingress and egress to the Property and for any and all remaining traffic mitigation measures) required for the Project ("the Improvements", as further defined in Section 1.b. below). The Agency shall cause the City to complete the design and construction of the Improvements within 12 months following the Effective Date of this Agreement.

b. Improvements mean the cost of design and construction of the following traffic mitigation measures as set forth in the Initial Study/Mitigated Negative Declaration for the Project:

TRAF-1: Improve Hacienda Boulevard to provide an additional through lane in the northbound direction at this intersection.

TRAF-3: Northbound left-turn lane on Hacienda Boulevard is extended to provide at least 140 feet of queuing capacity in order to accommodate the future traffic demand.

TRAF-4: Improve Amar Road to provide additional through lane in the eastbound direction which can be accommodated within the existing right-of-way.

c. Design and construction of said traffic mitigation measures shall be completed by the City concurrently with the construction of the traffic signal. Within ninety days (90) of the City's receipt of the Developer's Deposit, the Agency shall cause the City to commence the design of the Improvements.

d. The Developer, upon execution of this Agreement shall provide the Agency with a cash deposit in an amount not less than One Hundred Fifty Thousand Dollars ($150,000.00) ("Developer's Deposit") to go towards the cost of design and construction of the Improvements.

e. Upon the City's completion of the design of the Improvements and prior to the City's issuance of the Notice Inviting Bids to advertise for sealed bids to construct the Improvements, Developer shall deposit the remaining One Hundred and Fifty Thousand Dollars ($150,000.00).Said additional Developer's Deposit shall be made within 14 calendar days of written notice from the Agency.

f.. The Developer's portion of the cost of the Improvements shall not exceed Three Hundred Thousand Dollars ($300,000.00). In the event the cost of the signal is less than $300,000, City shall refund Developer the remaining amount without interest.

g. In the event Developer fails to provide the Developer's Deposit or any subsequent Developer's Deposit, City/Agency shall notify Developer in writing and shall provide a 30-day period for the amount to be provided or otherwise addressed between the Parties. Thereafter, Developer's continuing failure to provide the Developer Deposit or any subsequent Developer's Deposit, shall cause this Agreement to be null and void.

2. APPROVAL OF THE CERTIFICATE OF COMPLETION

Upon the Agency's receipt of the total Developer's Deposit of $150,000, the Agency will issue and record the Certificate of Completion for the Project and provide to Developer the grant deed for the Property and executed recordable notice of termination of the DDA, Notwithstanding the terms and conditions of the Certificate of Completion, attached hereto as Exhibit "A," the Developer agrees to the items set forth above in Section 1. Notwithstanding, the DECLARATION OF COVENANTS, CONDITIONS, AND ESTABLISHMENT OF RESTRICTION and GRANT OF EASEMENTS ("CC&R's") remain in full force and effect.

3. INDEMNIFICATION.

Developer shall indemnify, protect, hold harmless and defend, with counsel selected by the Agency, the City or Agency and any agency or instrumentality thereof, an/or any of its officers, employees and agents from any and all claims (including any claims concerning eminent domain, takings, or relocation costs), actions, or proceedings against the Agency, to attack, set aside, void, annul, seek monetary damages arising from this Agreement. Agency shall promptly notify Developer of any claim, action, or proceeding to which this condition is applicable and shall further cooperate fully in the defense of the action. The Agency reserves its right to take any and all action the Agency deems to be in the best interest of the Agency and its citizens in regard to such defense.

4. **RELEASE.**

In exchange for the obligations created by this Agreement, and subject to full compliance by the Parties, Developer and its successors, transferees, heirs, devisees, legatees and assigns, as applicable, does hereby release, acquit and forever discharge the City from any and all claims, demands, damages, causes of action or suits in equity, of any kind whatsoever, at common law, statutory or otherwise, which they have or may have, known or unknown, now existing or that might arise hereafter that were or could have been asserted concerning the Certificate of Completion for the Property and the traffic signal that is the subject matter of this Agreement, except for the promises and conditions set forth in this Agreement.

In exchange for the obligations created by this Agreement, and subject to full compliance by the Parties, Agency, City and their successors, transferees, and assigns, as applicable, do hereby release, acquit and forever discharge the Developer and its successors, transferees, heirs, devisees, legatees and assigns, from any and all claims, demands, damages, causes of action or suits in equity, of any kind whatsoever, at common law, statutory or otherwise, which they have or may have, known or unknown, now existing or that might arise hereafter that were or could have been asserted concerning the Improvements that are the subject matter of this Agreement.

5. **WAIVER OF SECTION 1542.**

As to the matters released herein, the Developer expressly waives any and all rights against the Agency under Section 1542 of the California Civil Code which provides as follows:

> "A GENERAL RELEASE DOES NOT EXTEND TO THE CLAIMS WHICH THE CREDITOR DOES NOT KNOW OR SUSPECT TO EXIST IN HIS OR HER FAVOR AT THE TIME OF EXECUTING THE RELEASE, WHICH IF KNOWN BY HIM OR HER MUST HAVE MATERIALLY EFFECTED HIS OR HER SETTLEMENT WITH THE DEBTOR."

m.G.
Developer's Initials

6. **MISCELLANEOUS PROVISIONS.**

6.1 The captions appearing at the commencement of the sections hereof, and in any paragraph thereof, are descriptive only and shall have no significance in the interpretation of this Agreement.

6.2 The waiver by Agency or Developer of any breach of any term, covenant or condition herein contained shall not be deemed to be a waiver of such term, covenant or condition or of any subsequent breach of the same or any other term, covenant or condition herein contained. No term, covenant or condition of this Agreement shall be deemed to have been waived by Agency or Developer unless in writing.

6.3 Each right, power and remedy provided for herein or now or hereafter existing at law, in equity, by statute, or otherwise shall be cumulative and shall be in addition to every other right, power, or remedy provided for herein or now or hereafter existing at law, in equity, by statute, or otherwise. The exercise, the commencement of the exercise, or the forbearance of the exercise by any Party of any one or more of such rights, powers or remedies shall not preclude the simultaneous or later exercise by such Party of any of all of such other rights, powers or remedies.

6.4 If any action at law or suit in equity is brought to enforce or interpret the provisions of this Agreement, or arising out of or relating to this Agreement, the prevailing party shall be entitled to reasonable attorneys' fees and all related costs, including costs of expert witnesses and consultants, as well as costs on appeal, in addition to any other relief to which it may be entitled. The venue for any litigation shall be Los Angeles County, California or in the United States District Court for Central District of California.

6.5 If any term or provision of this Agreement or the application thereof to any person or circumstance shall, to any extent, be invalid or unenforceable, then such term or provision shall be amended to, and solely to, the extent necessary to cure such invalidity or unenforceability, and in its amended form shall be enforceable. In such event, the remainder of this Agreement, or the application of such term or provision to persons or circumstances other than those as to which it is held invalid or unenforceable, shall not be affected thereby, and each term and provision of this Agreement shall be valid and be enforced to the fullest extent permitted by law.

6.6 This Agreement shall be governed and construed in accordance with the laws of the State of California without regard to principles of conflicts of laws.

6.7 The Parties represent and warrant that they have had advice of counsel of their own choosing in the negotiations for and the preparation of this Agreement, and that they have read this Agreement, or had the same read to them by counsel, and that they have had this Agreement fully explained to them by their counsel, and they are fully aware of the Agreement's legal effect. This Agreement is to be construed fairly and not in favor of or against any Party, regardless of which Party or Parties drafted or participated in the drafting of its terms.

6.8 This instrument contains the entire Agreement between the Agency and Developer with respect to the transactions contemplated herein. No other prior oral or written agreement(s) are binding upon the Parties. Amendments hereto or deviations herefrom shall be effective and binding only if made in writing and executed by Agency and Developer.

6.9 The terms of this Agreement shall bind and inure to the benefit of each of the Parties, and each of their respective agents, officers, directors, parent companies, subsidiaries, affiliates, divisions, predecessors, successors, transferees, representatives, employees, heirs, devisees, legatees and assigns, as applicable. Prior to the expiration of this Agreement, in the event that Developer sells, transfers or assigns his interest in the Property, or any portion thereof, to a third party, Developer shall provide the potential purchaser with a copy of this Agreement at least 15 days prior to the close of escrow or transfer of interest.

6.10 Upon issuance of the Certificate of Completion, the DDA shall terminate in accordance with the provisions of Section 7.5 therein.

6.11 This Agreement may be executed in multiple counterparts, each of which shall be deemed an original, but all of which taken together shall constitute one and the same instrument.

6.12 Each person executing this Agreement hereby represents and warrants (i) their authority to do so, and (ii) that such authority has been duly and validly conferred.

IN WITNESS WHEREOF, the Parties have executed this Agreement as of the Effective Date.

AGENCY

By:______________________________
Executive Director

Attest:

By:______________________________
Sheryl Garcia, Agency Secretary

Approved as to form:

By:______________________________
James M. Casso, Agency Counsel

JASMINE REAL ESTATE INVESTMENTS, LLC
a California Limited Liability Company

By: Sancam Inc., Its managing member

By:______________________________
Mark Gabay,President

Exhibit A
Certificate of Completion

Recording Requested By and When Recorded Return To:

City of La Puente Community
Development Commission
15900 E. Main Street
La Puente, CA 91744
Attention: Executive Director

FREE RECORDING REQUESTED
(Gov't Code Section 6103)

(SPACE ABOVE THIS LINE RESERVED FOR RECORDER'S USE)

CERTIFICATE OF COMPLETION

THIS CERTIFICATE OF COMPLETION (this "Certificate") is made this_ day of_ _ _ ,___ _, by the CITY OF LA PUENTE COMMUNITY DEVELOPMENT COMMISSION , a public body, corporate and politic ("Commission") in favor of JASMINE REAL ESTATE INVESTMENTS, LLC, a California Limited liability company ("Developer"), with reference to the following matters:

A. The Commission and Participant entered into that certain Disposition and Development Agreement dated as of April 12, 2011 (the "DDA"). All capitalized terms not otherwise defined herein shall have the meanings assigned to them in the DDA.

B. Pursuant to the DDA, the Developer agreed to construct certain improvements defined therein as the Improvements on that certain real property (the "Project Site"). The DDA provides, in Section 6.5, that the Commission shall furnish the Developer with a recordable Certificate of Completion upon satisfactory completion of all of the Improvements in accordance with the DDA.

C. On or about December __ 2018, the Commission, City and Participant entered into the certain **MEMORANDUM OF UNDERSTANDING BETWEEN THE SUCCESSOR AGENCY TO THE FORMER LA PUENTE COMMUNITY DEVELOPMENT COMMISSION AND JASMINE REAL ESTATE INVESTMENTS, LLC providing the funding for completion of the final requirements under the DDA and providing for the termination of the DDA and return of the grant deed as set out in the MOU.**

D. The Commission has determined that the construction of the Improvements on the Project Site have been satisfactorily performed in accordance with the DDA.

NOW, THEREFORE, the Commission certifies as follows:

1. The Recitals set out above are true and correct.

2. As provided in the DDA, the construction of th Improvements on the Project Site have been satisfactorily performed and completed in accordance with the DDA.

3. This Certificate constitutes a conclusive determination of the satisfactory completion of the construction of the Improvements in accordance with the DDA and MOU.

4. This Certificate shall not constitute evidence of compliance with or satisfaction of any obligation of the Participant to any holder of a mortgage or deed of trust or any insurer of a mortgage or deed of trust securing money loaned to finance the Improvements or any part thereof.

5. This Certificate is not a Notice of Completion as referred to in California Civil Code Section 3093.

IN WITNESS WHEREOF, the Commission has executed this Certificate as of the day and year first above written.

Commission :

CITY OF LA PUENTE COMMUNITY
DEVELOPMENT COMMISSION,
a public body, corporate and politic

By: - - - - - - - - - - - - - -
NAME, Executive Director

ATTEST:

By:_ _ _ _ _ _ _ _ _ _ _ _ _ _
NAME, Commission Secretary

APPROVED AS TO FORM:

By:______________________________
NAME, Commission Counsel

ACKNOWLEDGMENT

STATE OF CALIFORNIA)

COUNTY OF LOS ANGELES)

On ______________________before me, _ _ ___ ___ _, a Notary Public, personally appeared ____________________,who proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the within instrument and acknowledged to me that he/she executed the same in his/her authorized capacity, and that by hi/hers signature on the instrument the person, or the entity upon behalf of which the person acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

____
Notary Public

Successor Agency
of the former Community Development Commission of the City of La Puente
AGENDA REPORT

To:	Chair and Members of the Agency Board	For meeting of: January 8, 2019
From:	Bob Lindsey, Executive Director	Date: January 2, 2019
By:	Troy Butzlaff, ICMA-CM, Director of Administrative Services Troy Grunklee, CPA, Finance Manager	

SUBJECT: CONSIDERATION OF A RESOLUTION APPROVING A RECOGNIZED OBLIGATION PAYMENT SCHEDULE (ROPS) COVERING THE PERIOD OF JULY 1, 2019 THROUGH JUNE 30, 2020 AND A RESOLUTION APPROVING AN ADMINISTRATIVE BUDGET FOR THE SUCCESSOR AGENCY

BACKGROUND

Pursuant to Health and Safety Code § 34177(j), the Successor Agency (SA) is required to submit an approved Recognized Obligation Payment Schedule (ROPS) every year to the California Department of Finance (DOF). Prior to submission to the State, both the SA Board and SA Oversight Board must review and approve the ROPS. As of July 1, 2018, changes in State law (SB 107) took effect that disbanded local oversight boards and implemented a single county-wide oversight board. Consequently, the SA must now submit its ROPS to the County of Los Angeles Countywide Oversight Board (COB) for approval. Once approved by the COB, the ROPS will be submitted to the DOF and the State Controller's Office on or before February 1st for final review and approval.

The SA is also required to prepare and submit a separate administrative budget to the COB. The administrative budget details the estimated administrative costs of the SA for the upcoming fiscal year.

DISCUSSION

Last spring, the SA had submitted a Last and Final ROPS to the DOF to satisfy its annual reporting requirement going forward. Unfortunately, the SA was unable to reach agreement with the DOF on several issues in the Last and Final ROPS. These issues include the amount of administrative costs the City was requesting and whether the DOF will allow approximately $11.2 Million in loans between the former Community Development Commission and City to be repaid.

Because the Last and Final ROPS was not approved, the SA has prepared a ROPS for the reporting period of July 1, 2019 to June 30, 2020. The ROPS identifies a total of $699,581 in expenditures in the following areas:

- Administrative Allowance ($130,184) – This reflects staff time and other administrative costs in administering the Successor Agency and is paid from RPTTF monies on a hierarchy basis.

- City Loans ($308,851) – The City made several cash flow loans to the former Redevelopment Agency since its inception. These loans, including accrued interest, total $15,619,352.

- Bond Debt ($257,571) – During the ROPS 2019-20 period, a debt service payment is due for the 2014A Tax Allocation Refunding Bonds. The total outstanding balance of this bond is $4,906,329.

- Miscellaneous Bond Expenses ($2,975) – This reflects trustee fees and annual disclosure costs related to the 2014A Tax Allocation Refunding Bonds.

In addition to the ROPS, the SA, pursuant to Health and Safety Code Section 34177(j), is required to prepare a proposed administrative budget and submit it to the COB for approval. Under Health and Safety Code Section 34171(b)(3) limits the amount of administrative costs the SA can claim to three percent of actual RPTTF distributed in the preceding fiscal year or $250,000 whichever is greater, not to exceed 50 percent of the RPTTF distributed in the preceding fiscal year. The estimated administrative budget for FY 2019-20 is $130,184. A breakdown of the proposed administrative budget is attached as Exhibit "A" to the accompanying resolution.

FISCAL IMPACT

The total amount of the SA's ROPS for the period July 1, 2019 through June 30, 2020 is $699,581.

RECOMMENDATION

It is recommended that the Successor Agency: (1) adopt Resolution No. SA 19-89 approving the ROPS 19-20 for the fiscal period commencing on July 1, 2019 and ending on June 30, 2020; and (2) adopt Resolution No. SA 19-90 approving the Successor Agency's Administrative Budget pursuant to Health and Safety Code section 34177.

ATTACHMENTS

Attachment "A": Resolution No. SA 19-89
Attachment "B": Resolution No. SA 19-90

RESOLUTION NO. SA 19-89

A RESOLUTION OF THE SUCCESSOR AGENCY TO THE LA PUENTE COMMUNITY DEVELOPMENT COMMISSION APPROVING A RECOGNIZED OBLIGATION PAYMENT SCHEDULE PURSUANT TO HEALTH AND SAFETY CODE SECTION 34177(o) FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020

WHEREAS, pursuant to Health and Safety Code Section 34173(d), the City of La Puente serves as the successor agency to the dissolved La Puente Community Development Commission ("Successor Agency"); and

WHEREAS, Health and Safety Code Section 34177(o), requires that the Successor Agency submit to the County Oversight Board for its approval the "recognized obligation payment schedule" ("ROPS") ROPS 19-20 for the period July 1, 2019 to June 30, 2020. The ROPS 19-20 also is required to be submitted to the Department of Finance, the State Controller, and the county auditor-controller no later than February 2, 2019; and

WHEREAS, the Successor Agency has prepared a ROPS 19-20 covering the period July 1, 2019 to June 30, 2020. A copy of the ROPS 19-20 is attached hereto and incorporated herein as Exhibit "A."

NOW, THEREFORE, THE LA PUENTE SUCCESSOR AGENCY DOES HEREBY RESOLVE AS FOLLOWS:

SECTION 1. Recitals. The Recitals set forth above are true and correct and are incorporated into this Resolution by this reference.

SECTION 2. Approval of the ROPS. The Successor Agency hereby approves and adopts the ROPS 19-20, as set forth in the form attached to this Resolution as Exhibit A, pursuant to Health and Safety Code Section 34177.

SECTION 3. Implementation. The Successor Agency hereby directs staff to submit copies of the ROPS to the County Oversight Board for its review, consideration and approval and to also submit copies to the County of Los Angeles Administrative Officer, the County of Los Angeles Auditor-Controller and the State of California Department of Finance. Once the County Oversight Board approves the ROPS on or before February 2, 2019, the staff shall post the ROPS on the Successor Agency's website.

SECTION 4. Severability. If any provision of this Resolution or the application of any such provision to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of this Resolution that can be given effect without the invalid provision or application, and to this end the provisions of this Resolution are severable. The Successor Agency declares that it would have adopted this Resolution irrespective of the invalidity of any particular portion of this Resolution.

SECTION 5. Certification. The Successor Agency Secretary shall certify to the passage and adoption of this resolution and enter it into the book of original resolutions.

SECTION 6. Effective Date. This resolution shall take effect immediately upon adoption.

PASSED, APPROVED and ADOPTED this 8th day of January, 2019, by the following vote:

AYES:	AGENCYMEMBERS:
NOES:	AGENCYMEMBERS:
ABSTAIN:	AGENCYMEMBERS:
ABSENT:	AGENCYMEMBERS:

____
Valerie Munoz, Chair

ATTEST:

____
Sheryl Garcia, Agency Secretary

Recognized Obligation Payment Schedule (ROPS 19-20) - Summary
Filed for the July 1, 2019 through June 30, 2020 Period

Successor Agency: **La Puente**
County: Los Angeles

	Current Period Requested Funding for Enforceable Obligations (ROPS Detail)	**19-20A Total (July - December)**	**19-20B Total (January - June)**	**ROPS 19-20 Total**
A	**Enforceable Obligations Funded as Follows (B+C+D):**	**$ -**	**$ -**	**$ -**
B	Bond Proceeds	-	-	-
C	Reserve Balance	-	-	-
D	Other Funds	-	-	-
E	**Redevelopment Property Tax Trust Fund (RPTTF) (F+G):**	**$ 562,979**	**$ 136,602**	**$ 699,581**
F	RPTTF	497,887	71,510	569,397
G	Administrative RPTTF	65,092	65,092	130,184
H	**Current Period Enforceable Obligations (A+E):**	**$ 562,979**	**$ 136,602**	**$ 699,581**

Certification of Oversight Board Chairman:
Pursuant to Section 34177 (o) of the Health and Safety code, I hereby certify that the above is a true and accurate Recognized Obligation Payment Schedule for the above named successor agency.

Name Title

/s/

Signature Date

EXHIBIT A

La Puente Recognized Obligation Payment Schedule (ROPS 19-20) - ROPS Detail

July 1, 2019 through June 30, 2020

(Report Amounts in Whole Dollars)

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W
											19-20A (July - December) Fund Sources						19-20B (January - June) Fund Sources					
Item #	Project Name/Debt Obligation	Obligation Type	Contract/Agreement Execution Date	Contract/Agreement Termination Date	Payee	Description/Project Scope	Project Area	Total Outstanding Debt or Obligation	Retired	ROPS 19-20 Total	Bond Proceeds	Reserve Balance	Other Funds	RPTTF	Admin RPTTF	19-20A Total	Bond Proceeds	Reserve Balance	Other Funds	RPTTF	Admin RPTTF	19-20B Total
								$ 20,587,906		$ 699,581	$ 0	$ 0	$ 0	$ 497,887	$ 65,092	$ 562,979	$ 0	$ 0	$ 0	$ 71,510	$ 65,092	$ 136,602
9	Administrative Allowances	Admin Costs	7/1/2018	6/30/2019	City of La Puente	Administration	La Puente RDA		N	$ 130,184					65,092	$ 65,092					65,092	$ 65,092
14	Loans or Money Borrowed by Agency	City/County Loan (Prior 06/28/11), Cash exchange	12/21/2004	7/13/2034	City of La Puente	Loan for project development, general administrative and operational costs	La Puente RDA Project Area	4,371,848	N	$ 308,851				308,851		$ 308,851						$ -
15	Loans or Money Borrowed by Agency	City/County Loan (Prior 06/28/11), Other	11/9/2005	7/13/2034	City of La Puente	Loan for project development, general administrative and operational costs	La Puente RDA Project Area	2,488,310	N	$ -						$ -						$ -
16	Loans or Money Borrowed by Agency	City/County Loan (Prior 06/28/11), Property transaction	4/17/2007	7/13/2034	City of La Puente	Loan for purchase of a property and corresponding costs	La Puente RDA Project Area	5,299,401	N	$ -						$ -						$ -
17	Loans or Money Borrowed by Agency	City/County Loan (Prior 06/28/11), Property transaction	5/24/2007	7/13/2034	City of La Puente	Loan for purchase of a property located at 15525 E. Fairgrove Avenue and corresponding costs	La Puente RDA Project Area	655,520	N	$ -						$ -						$ -
18	Loans or Money Borrowed by Agency	City/County Loan (Prior 06/28/11), Other	3/11/2008	7/13/2034	City of La Puente	Loan for the relocation costs associated with the purchase of the Gudzunas property	La Puente RDA Project Area	1,202,433	N	$ -						$ -						$ -
19	Loans or Money Borrowed by Agency	City/County Loan (Prior 06/28/11), Other	6/9/2009	7/13/2034	City of La Puente	Loan for completion of the relocation of tenants located at 1313-1315 N. Hacienda Blvd.	La Puente RDA Project Area	651,250	N	$ -						$ -						$ -
20	Loans or Money Borrowed by Agency	City/County Loan (Prior 06/28/11), Other	6/23/2009	7/13/2034	City of La Puente	Loan for the administrative and other pertinent costs therewith on the redevelopment projects in the project area	La Puente RDA Project Area	704,600	N	$ -						$ -						$ -
21	Loans or Money Borrowed by Agency	City/County Loan (Prior 06/28/11), Other	2/23/2010	7/13/2034	City of La Puente	Loan for the administrative and other pertinent costs	La Puente RDA Project Area	245,990	N	$ -						$ -						$ -
22	2014 Tax Allocation Refunding Bonds	Refunding Bonds Issued After 6/27/12	8/29/2014	8/1/2037	The Bank of New York	Tax Allocation Revenue Refunding Bonds Series 2014A - Debt Services Payment	La Puente RDA Project Area	4,906,329	N	$ 257,571				187,536		$ 187,536				70,035		$ 70,035
23	Trustee Fee - 2014 Series A	Fees	8/29/2014	8/1/2037	The Bank of New York	Tax Allocation Revenue Refunding Bonds Series 2014A - Agent Fees	La Puente RDA Project Area	34,200	N	$ 1,500				1,500		$ 1,500						$ -
24	Annual Disclosure - 2014 Series A Bonds	Fees	8/29/2014	8/1/2037	Willdan Financial Services	Tax Allocation Revenue Refunding Bonds Series 2014A Disclosure Fees	La Puente RDA Project Area	28,025	N	$ 1,475						$ -				1,475		$ 1,475
26									N	$ -						$ -						$ -
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La Puente Recognized Obligation Payment Schedule (ROPS 19-20) - Report of Cash Balances
July 1, 2016 through June 30, 2017
(Report Amounts in Whole Dollars)

funding source is available or when payment from property tax revenues is required by an enforceable obligation. For tips on how to complete the Report of Cash Balances Form, see Cash Balance Tips Sheet.

A	B	C	D	E	F	G	H
		Fund Sources					
		Bond Proceeds		Reserve Balance	Other Funds	RPTTF	
	ROPS 16-17 Cash Balances (07/01/16 - 06/30/17)	Bonds issued on or before 12/31/10	Bonds issued on or after 01/01/11	Prior ROPS RPTTF and Reserve Balances retained for future period(s)	Rent, Grants, Interest, etc.	Non-Admin and Admin	**Comments**
1	**Beginning Available Cash Balance (Actual 07/01/16)** RPTTF amount should exclude "A" period distribution amount		133,911			56,565	
2	**Revenue/Income (Actual 06/30/17)** RPTTF amount should tie to the ROPS 16-17 total distribution from the County Auditor-Controller		548		4	517,295	
3	**Expenditures for ROPS 16-17 Enforceable Obligations (Actual 06/30/17)**					573,860	
4	**Retention of Available Cash Balance (Actual 06/30/17)** RPTTF amount retained should only include the amounts distributed as reserve for future period(s)		134,459				
5	**ROPS 16-17 RPTTF Prior Period Adjustment** RPTTF amount should tie to the Agency's ROPS 16-17 PPA form submitted to the CAC	No entry required					
6	**Ending Actual Available Cash Balance (06/30/17) C to F = (1 + 2 - 3 - 4), G = (1 + 2 - 3 - 4 - 5)**	**$ 0**	**$ 0**	**$ 0**	**$ 4**	**$ 0**	

La Puente Recognized Obligation Payment Schedule (ROPS 19-20) - Notes July 1, 2019 through June 30, 2020

Item #	Notes/Comments

RESOLUTION NO. SA 19-90

A RESOLUTION OF THE SUCCESSOR AGENCY TO THE LA PUENTE COMMUNITY DEVELOPMENT COMMISSION APPROVING THE SUCCESSOR AGENCY ADMINISTRATIVE BUDGET PURSUANT TO HEALTH AND SAFETY CODE SECTION 34177

WHEREAS, pursuant to Health and Safety Code Section 34177(j), the City of La Puente serves as the successor agency to the dissolved La Puente Community Development Commission ("Successor Agency"); and

WHEREAS, Health and Safety Code Section 34177(j), requires that the Successor Agency submit to the Los Angeles County Oversight Board ("COB") for its approval, the Administrative Budget for the period July 1, 2019 through June 30, 2020.

WHEREAS, the Successor Agency has prepared an Administrative Budget for the periods July 1, 2019 through June 30, 2020. A copy of the Administrative Budget is attached hereto and incorporated herein as Exhibit "A."

NOW, THEREFORE, THE LA PUENTE SUCCESSOR AGENCY DOES HEREBY RESOLVE AS FOLLOWS:

<u>SECTION 1</u>. <u>Recitals</u>. The Recitals set forth above are true and correct and are incorporated into this Resolution by this reference.

<u>SECTION 2</u>. <u>Approval of the Administrative Budget</u>. The Successor Agency hereby approves and adopts the Administrative Budget, as set forth in the form attached to this Resolution as Exhibit "A", pursuant to Health and Safety Code Section 34177(j).

<u>SECTION 3</u>. <u>Implementation</u>. The Successor Agency hereby directs staff to submit copies of the Administrative Budget to the COB for its review, consideration and approval and to also submit a copy to the County of Los Angeles Auditor-Controller.

<u>SECTION 4</u>. <u>Severability</u>. If any provision of this Resolution or the application of any such provision to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of this Resolution that can be given effect without the invalid provision or application, and to this end the provisions of this Resolution are severable. The Successor Agency declares that it would have adopted this Resolution irrespective of the invalidity of any particular portion of this Resolution.

<u>SECTION 5</u>. <u>Certification</u>. The Successor Agency Secretary shall certify to the passage and adoption of this resolution and enter it into the book of original resolutions.

SECTION 6. Effective Date. This resolution shall take effect immediately upon adoption.

PASSED, APPROVED and ADOPTED this 8th day of January, 2019, by the following vote:

AYES: AGENCYMEMBERS:
NOES: AGENCYMEMBERS:
ABSTAIN: AGENCYMEMBERS:
ABSENT: AGENCYMEMBERS:

____
Valerie Munoz, Chair

ATTEST:

____
Sheryl Garcia, Agency Secretary

SUCCESSOR AGENCY TO THE REDEVELOPMENT AGENCY OF THE CITY OF LA PUENTE

ADMINISTRATIVE BUDGET
Fiscal Year 2019-20 (July 1, 2019 to June 30, 2020)

Expenditure Category	Administrative Costs	Funding Source	Amount
Salary & Benefits	Administration	RPTTF	$ 97,572
Legal Counsel	Legal Services	RPTTF	3,000
Consultant	Kosmont Companies	RPTTF	10,000
Consultant	Consultant Services/Property Tax Analysis	RPTTF	2,112
Consultant	Consultant Services/Lobbying Services	RPTTF	15,000
Auditor	Financial Services/Auditing Fees	RPTTF	2,000
Banking	Financial Services/Administration Fees	RPTTF	500
		TOTAL	**$ 130,184**

Funding Source: RPTTF: Redevelopment Property Tax Trust Fund

EXHIBIT A

City of La Puente
AGENDA REPORT

To:	Mayor and City Council	For meeting of: January 8, 2019
From:	Bob Lindsey, City Manager	Date: January 3, 2019
By:	Sheryl Garcia, CMC, CPM, City Clerk	

SUBJECT: DISCUSSION AND APPOINTMENTS BY THE MAYOR TO REGIONAL BOARDS AND CONSIDERATION OF A RESOLUTION APPOINTING SPECIFIC REPRESENTATIVES TO THE SAN GABRIEL VALLEY COUNCIL OF GOVERNMENTS

BACKGROUND/DISCUSSION

Each year following the reorganization of the City Council the incoming Mayor appoints members of the City Council as delegates to regional boards, commissions and committees. As the City Council reorganized at its meeting of December 11, 2018, staff is requesting that the Mayor make appointments to various boards at this time.

The current list of appointments is shown below:

ORGANIZATION	DEL/ALT	MONTHLY MEETINGS	TIME
California Contract Cities Assoc.	Solis/Munoz	3rd Wednesday	6:30 p.m.
Sanitation District 15 & 21	Lewis/Holloway	4th Wednesday	1:30 p.m.
League of California Cities L.A. Div.	Argudo/Solis	1st Thursday	6:30 p.m.
City Selection Committee	Lewis/Argudo	When Necessary	6:30 p.m.
San Gabriel Valley COG	Holloway/Lewis	3rd Thursday	6:00 p.m.
Southern California JPIA	Lewis/All Council	4th Wednesday	6:30 p.m.
Foothill Transit Governing Board	Munoz/Lewis	3 times per year or as needed	7:30 a.m.
San Gabriel Valley Mosquito & Vector Control District	Holloway	2nd Friday	7:00 a.m.

The Los Angeles County Sanitation District and City Selection Committee require that the Mayor be the delegate to represent the City. Therefore, only an alternate need be appointed to the Sanitation District and City Selection Committee.

The San Gabriel Valley Council of Governments (SGVCOG) requires appointments to its board be made by resolution, therefore, Resolution No. 19-5462 appointing representatives to the SGVCOG is attached for consideration.

FISCAL IMPACT

None.

RECOMMENDATION

It is recommended that: (1) the Mayor appoint representatives and delegates to regional boards, commissions and committees; and (2) the City Council adopt Resolution No. 19-5462 Appointing Specific Representatives to the San Gabriel Valley Council of Governments.

ATTACHMENTS

Attachment "A": Resolution No. 19-5462

RESOLUTION NO. 19-5462

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LA PUENTE, CALIFORNIA, APPOINTING SPECIFIC REPRESENTATIVES TO THE SAN GABRIEL VALLEY COUNCIL OF GOVERNMENTS

WHEREAS, the City of La Puente executed the San Gabriel Valley Council of Governments Joint Powers Agreement and is currently a member of the San Gabriel Valley Council of Governments; and

WHEREAS, the Joint Powers Agreement for the San Gabriel Valley Council of Governments requires that each member city appoint a Governing Board Representative and an Alternate Governing Board Representative to represent the City in conducting the affairs of the San Gabriel Valley Council of Governments.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF LA PUENTE HEREBY FINDS, DETERMINES AND RESOLVES AS FOLLOWS:

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

SECTION 2**.** That the City of La Puente appoints [insert appointee name] to serve as the Governing Board Representative and [appointee name] to serve as the Alternate Governing Board Representative to the San Gabriel Valley Council of Governments.

SECTION 3. The individuals designated in this Resolution shall serve until replaced by resolution or until they become ineligible pursuant to the terms of the Joint Powers Agreement of the San Gabriel Valley Council of Governments.

SECTION 4. The provisions of this Resolution are severable and if any provision, clause, sentence, word or part thereof is held illegal, invalid, unconstitutional, or inapplicable to any person or circumstances, such illegality, invalidity, unconstitutionality, or inapplicability shall not affect or impair any of the remaining provisions, clauses, sentences, sections, words or parts thereof of the Resolution or their applicability to other persons or circumstances.

SECTION 5. That the City Clerk shall certify to the adoption of this Resolution and that the same shall be in full force and effect.

PASSED, APPROVED AND ADOPTED this 8th day of January, 2019, by the following vote:

AYES: COUNCILMEMBER:
NOES: COUNCILMEMBER:
ABSENT: COUNCILMEMBER:
ABSTAIN: COUNCILMEMBER:

____
Valerie Munoz, Mayor

ATTEST:

____
Sheryl Garcia, City Clerk