

AGENDA

**Regular Meeting of the Bradbury City Council
To be held on Tuesday, September 21, 2021
Closed Session Immediately Following
at the Bradbury Civic Center
600 Winston Avenue, Bradbury, CA 91008**

Pursuant to Governor Newsom's Executive Order N-25-20, the City is allowing Council Members, Staff and the public to participate in this City Council meeting by means of a Zoom video or telephone call. You will be able to hear the entire proceedings (other than the Closed Session) and to speak during Public Comment, Public Hearing, and other authorized times. Members of the public must maintain silence and mute their microphones and telephones except during those times. The Zoom information is <https://us02web.zoom.us/j/86871969001>, One tap mobile +16699009128,86871969001#, or dial (669) 900-9128 and enter code 868 7196 9001#.

OPEN SESSION 7:00 PM

Each item on the agenda, no matter how described, shall be deemed to include any appropriate motion, whether to adopt a minute motion, resolution, payment of any bill, approval of any matter or action, or any other action. Items listed as "For Information" or "For Discussion" may also be subject of an "action" taken by the Board or a Committee at the same meeting.

CALL TO ORDER/PLEDGE OF ALLEGIANCE

ROLL CALL: Mayor Bruny, Mayor Pro-Tem Lathrop, Councilmembers Barakat, Hale and Lewis

APPROVAL OF THE AGENDA: Majority vote of City Council to proceed with City Business

DISCLOSURE OF ITEMS REQUIRED BY GOVERNMENT CODE SECTION 1090 & 81000 ET. SEQ.

PUBLIC COMMENT

Anyone wishing to address the City Council on any matter that is not on the agenda for a public hearing may do so at this time. Please state your name and address clearly for the record and limit your remarks to five minutes.

Please note that while the City Council values your comments, the City Council cannot respond nor take action until such time as the matter may appear on a forthcoming agenda.

Routine requests for action should be referred to City staff during normal business hours, 8:30 am - 5:00 pm, Monday through Friday, at (626) 358-3218.

The City of Bradbury will gladly accommodate disabled persons wishing to communicate at a City public meeting. If you require special assistance to participate in this meeting, please call the City Manager's Office at (626) 358-3218 at least 48 hours prior to the scheduled meeting.

ACTION ITEMS*

1. CONSENT CALENDAR

All items on the Consent Calendar are considered by the City Council to be routine and will be enacted by one motion unless a Council Member request otherwise, in which case the item will be removed and considered by separate action. All Resolutions and Ordinances for Second Reading on the Consent Calendar, the motion will be deemed to be “to waive the reading and adopt.”

- A. Minutes: Regular Meeting of August 17, 2021
- B. Resolution No. 21-17: Demands and Warrants for September 2021
- C. Monthly Investment Report for the month of July 2021
- D. Monthly Investment Report for the month of August 2021
- E. Appointment of Planning Commissioners for Districts 1, 3 and 5
- F. Fiscal Year 2019–2020 Annual Financial Audit Report

2. Summary of Redistricting Laws, Criteria, Process, and the 2020 Census, and Pre-Draft Map Public Hearing

There are several federal, state, and local laws that govern the redistricting process. It is recommended that the City Council field a presentation from Bear Demographics & Research regarding Bradbury's redistricting, solicit public input on a pre-draft map, and finalize the future dates for the City's redistricting meetings.

3. Updating Administrative Policy No. 12-01, Film Policy

The film policy currently requires approval of residents within 500 feet of the subject location. City Staff would like to amend the film policy to allow a Homeowners Association (HOA) to alter filming hours of operation and resident noticing pursuant to an HOA's Board approval.

4. Matters from the City Manager

5. Matters from the City Attorney

Mayor Bruny

Duarte Community Education Council (CEC)

Mayor Pro-Tem Lathrop

League of California Cities

Duarte Education Foundation

Councilmember Barakat

LA County Sanitation Districts

San Gabriel Valley Council of Governments (SGVCOG)

San Gabriel Valley Mosquito & Vector Control District

Foothill Transit

Councilmember Hale

Councilmember Lewis

California JPIA

Director of Bradbury Disaster Committee

Area “D” Office of Disaster Management

6. ITEMS FOR FUTURE AGENDAS

CLOSED SESSION

CALL TO ORDER/ROLL CALL

PUBLIC COMMENT – REGARDING CLOSED SESSIONS ONLY

RECESS TO CLOSED SESSIONS REGARDING:

- A. Public Employee Performance Evaluation**
Government Code Section 54957 (b)(4)
Title: City Engineer (RKA Consulting Group)

REPORT FROM CLOSED SESSION

ADJOURNMENT

The City Council will adjourn to a Regular Meeting at the Bradbury Civic Center, 600 Winston Ave., Bradbury, CA 91008 on Tuesday, October 19, 2021 at 7:00 p.m.

* *ACTION ITEMS* Regardless of a staff recommendation on any agenda item, the City Council will consider such matters, including action to approve, conditionally approve, reject or continue such item. Further information on each item may be procured from City Hall.

"I, Claudia Saldana, City Clerk, hereby certify that I caused this agenda to be posted at the Bradbury City Hall entrance gate on Friday, September 17, 2021 at 5:00 p.m."


CITY CLERK - CITY OF BRADBURY

**MINUTES OF A REGULAR MEETING OF THE
CITY COUNCIL OF THE CITY OF BRADBURY
HELD ON TUESDAY, AUGUST 17, 2021**

EXECUTIVE ORDER NO. 25-20:

Pursuant to Governor Newsom's Executive Order N-25-20, the City is allowing Council Members, Staff and the public to participate in this City Council meeting by means of a Zoom video or telephone call. Participants will be able to hear the entire proceedings (other than the Closed Session) and be able to speak during Public Comment, Public Hearing, and other authorized times. Members of the public must maintain silence and mute their microphones and telephones except during those times.

MEETING CALLED TO ORDER:

The Regular Meeting of the City Council of the City of Bradbury was called to order by Mayor Bruny at 7:00 p.m. followed by the Pledge of Allegiance.

ROLL CALL:

PRESENT: Mayor Bruny, Mayor Pro-Tem Lathrop, Councilmembers Barakat and Hale

ABSENT: Councilmember Lewis

STAFF: City Manager Kearney, City Attorney Reisman (remote), City Clerk Saldana and Management Analyst Musa

**COUNCILMEMBER LEWIS
EXCUSED:**

Mayor Pro-Tem Lathrop made a motion to excuse Councilmember Lewis from the meeting. Councilmember Hale seconded the motion, which carried unanimously.

APPROVAL OF AGENDA:

Councilmember Hale made a motion to approve the agenda to proceed with City business. Councilmember Barakat seconded the motion, which carried unanimously.

**DISCLOSURE OF ITEMS REQUIRED BY
GOV. CODE SECTION 1090 & 81000
ET SEQ.:**

In compliance with the California Political Reform Act, each City Councilmember has the responsibility to disclose direct or indirect potential for a personal financial impact as a result of participation in the decision-making process concerning agenda items.

City Attorney Reisman stated he was aware of none.

PUBLIC COMMENT:

None

CONSENT CALENDAR:

All items on the Consent Calendar are considered by the City Council to be routine and will be enacted by one motion unless a Councilmember requests otherwise, in which case the item will be removed and considered by separate action. All Resolutions and Ordinances for Second Reading on the Consent Calendar are deemed to "waive further reading and adopt."

- A. Minutes: Regular Meeting of July 20, 2021
- B. Resolution No. 21-16: Demands & Warrants for August 2021
- C. Financial Statement for the month of July 2021

MINUTES AMENDED:

Mayor Pro-Tem Lathrop had one correction to the minutes on page 5 (remove address from burglary report).

DEMANDS & WARRANTS:

Councilmember Barakat inquired about Check #16551 in the amount of \$191.65 for LARA Membership Fees. What is LARA? City Manager Kearney replied that LARA stands for Los Angeles Regional Agency and it is part of the City of Los Angeles Public Works/Sanitation Department. Councilmember Barakat wondered why these services are not provided by the LA County Sanitation Districts, as they provide sanitation services to the City of Bradbury. City Manager Kearney stated that he will find out and report back.

**JULY FINANCIAL STATEMENT
PULLED:**

City Manager Kearney stated that a clerical error was discovered in the City Attorney Division of the July Financial Statement. As a result, staff is pulling the Financial Statement off the Consent Calendar to make the appropriate correction and bring it back next month for approval.

**MOTION TO APPROVE
CONSENT CALENDAR:**

Mayor Pro-Tem Lathrop made a motion to approve Consent Calendar Items A (minutes as amended) and B (demands & warrants). Mayor Pro-Tem Lathrop seconded the motion, which was carried by the following roll call vote:

APPROVED:

AYES: Mayor Bruny, Mayor Pro-Tem Lathrop,
Councilmembers Barakat and Hale

NOES: None

ABSENT: Councilmember Lewis

Motion passed 4:0

**DISCUSSION ON REDISTRICTING
SERVICES:**

City Manager Kearney stated that at the July meeting, the City Council authorized Staff to release a Request for Proposals (RFP) for redistricting services. The RFP yielded only one response from Bear Demographic & Research ("Bear") in the amount of \$70,000. After some discussion with Staff, Bear agreed to reduce the price to \$50,000.

ANALYSIS:

Every ten (10) years, local governments use new census data to redraw their district lines to reflect how local populations have changed. Assembly Bill No. 849, adopted in 2019, requires cities to engage communities in the redistricting process by holding public hearings and/or workshops and doing public outreach, including to non-English-speaking areas/communities. Districts must be redrawn every ten years to that each district is substantially equal in population. This process ensure that each City Councilmember represents about the same number of constituents.

REDISTRICTING CRITERIA:

To the extent practicable, district lines shall be adopted using the following criteria:

- (1) Geographically contiguous districts;
- (2) The geographic integrity of local neighborhoods or communities shall be respected in a manner that minimizes its division;

- (3) Geographic integrity of a city shall be respected in a manner that minimizes its division;
- (4) Easily identifiable boundaries that follow natural or artificial barriers; and
- (5) Lines shall be drawn to encourage geographic compactness. In addition, boundaries shall not be drawn to purposes of favoring or discriminating against a political party.

REDISTRICTING PROCESS:

While the process of redistricting may seem simple for a small city like Bradbury, the overall process is guided by a myriad of State and Federal laws and regulations. This includes Elections Code § 21000 & 21600, the Federal Voting Rights Act of 1965, AB 849 and AB 1276 (Fair Maps Act), and SB 443, among others. Reliance on City Staff to conduct and certify a redistricting process that meets all laws and regulations could lead to pitfalls and future potential challenges, as opposed to certification from a specialized demographer who understands the legalities of such a process.

TIMELINE:

The timeline for redistricting is based on a municipality's election cycle. Since Bradbury's next General Municipal Election is on June 7, 2022, the deadline to complete the redistricting is December 15, 2021.

FINANCIAL ANALYSIS:

City Manager Kearney stated the last redistricting in Bradbury was completed in 2010/11. The budget amount was \$50,000.

The City has tentatively budgeted \$15,000 this Fiscal Year for redistricting. Bear's original proposal was for \$70,000. After discussions with Staff, the company agreed to reduce the total estimated cost to \$50,000. This amount is still \$35,000 over the budgeted amount. Staff would work with Bear to try to further reduce costs throughout the process.

RECOMMENDATION:

It is recommended that the City Council approve the expenditure of up to \$50,000 for redistricting services, and direct the City Manager and City Attorney to draft and enter into an agreement with Bear Demographics & Research.

DISCUSSION:

Councilmember Barakat inquired about the percentage of allowable deviation. Maybe the City is still in compliance. City Manager Kearney stated that it is less than 10%. Staff will check with Bear about the exact percentage.

Councilmember Barakat asked where the City gets the population numbers. City Manager Kearney replied that the numbers usually come from the Census Data, but the data is not broken down by addresses, so the City may have to send out questionnaires to each property again to determine the exact numbers per household.

	<p>City Manager Kearney asked the Council to allow Staff to move forward. Staff contacted 13 companies and received only one proposal.</p> <p>City Attorney Reisman stated that the City has to make a good faith effort.</p>
MOTION:	<p>Mayor Pro-Tem Lathrop made a motion to approve the expenditure of up to \$50,000 for redistricting services, and directed the City Manager and City Attorney to draft and enter into an agreement with Bear Demographics & Research. Council-member Hale seconded the motion, which was carried by the following roll call vote:</p>
APPROVED:	<p><u>AYES:</u> Mayor Bruny, Mayor Pro-Tem Lathrop, Councilmembers Barakat and Hale <u>NOES:</u> Councilmember Lewis <u>ABSENT:</u> None</p> <p>Motion passed 4:0</p>
MATTERS FROM THE CITY MANAGER:	<p>City Manager Kearney reported that former City Planner David Meyer had agreed to fill in for Jim Kasama during his recovery from surgery. Mr. Meyer came in today and changed his mind, stating that it was too much for him to take on, so we are back to square one. Councilmember Hale asked if he could talk to Dave Meyer before Staff will look for a replacement. The City Council and Staff agreed.</p>
MATTERS FROM THE CITY ATTORNEY:	<p>City Attorney Reisman reported that the property owner of 243 Barranca Road has filed an appeal. The judge has not yet acted on the declaration of reimbursement of \$12,000 in additional Attorney's fees.</p>
MATTERS FROM THE CITY COUNCIL:	
MAYOR:	Nothing to report
MAYOR PRO-TEM LATHROP:	Nothing to report
COUNCILMEMBER BARAKAT:	<p>Councilmember Barakat inquired if the School District ever recognized the Council for donating money for the marquee at Royal Oaks Elementary School.</p> <p>Councilmember Barakat reported that the Sanitation Districts are going to pay off their PERS unfunded liability and pay themselves back to save money. The Sanitation Districts are also looking to scale back on health care costs.</p>
COUNCILMEMBER HALE:	Nothing to report
COUNCILMEMBER LEWIS:	Not present
ITEMS FOR FUTURE AGENDAS:	None

ADJOURNMENT:

At 7:41 p.m. Mayor Bruny adjourned the meeting to a Regular Meeting on Tuesday, August 17, 2021 at 7:00 p.m.

MAYOR – CITY OF BRADBURY

ATTEST:

CITY CLERK – CITY OF BRADBURY

RESOLUTION NO. 21-17

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BRADBURY, CALIFORNIA, APPROVING DEMANDS AND WARRANTS NO. 16588 THROUGH NO. 16603 (PRE-RELEASED CHECKS) AND DEMANDS AND WARRANTS NO. 16604 THROUGH NO. 16629 (REGULAR CHECKS)

The City Council of the City of Bradbury does hereby resolve as follows:

Section 1. That the demands as set forth hereinafter are approved and warrants authorized to be drawn for payment from said demands in the amount of \$3,602.59 pre-released Checks) and \$64,945.83 at September 21, 2021 from the General Checking Account

PRE-RELEASED CHECKS (due before City Council Meeting):

<u>Check</u>	<u>Name and (Due Date)</u>	<u>Description</u>	<u>Amount</u>
16588	Dog Waste Depot (7/2/21)	Dog Waste Roll Bag (30 roll case) <i>Acct. 102-42-7630</i>	\$97.44
16589	California American Water (9/3/21)	<u>Service Address:</u> 301 Mt Olive Drive Irrigation 2410 Mt Olive Lane Irrigation 2256 Gardi Street <i>Acct. 200-48-6400</i>	\$176.09 \$64.92 <u>\$75.77</u> \$316.78
16590	Western Fence Company (8/20/21)	Replaced 4 white vinyl rails and reinstalled rails where needed on Mt. Olive Drive <i>Acct. 101-21-7035</i>	\$350.00
16591	Molly Maid (8/24/21)	04-Aug-2021 Cleaning 11-Aug-2021 Cleaning 18-Aug-2021 Cleaning 24-Aug-2021 Cleaning <i>Acct. 101-16-6460</i>	\$105.00 \$105.00 \$105.00 <u>\$105.00</u> \$420.00
16592	SGVCMA (9/15/21)	San Gabriel Valley City Managers' Association Lunch Meeting – Sep 15, 2021 <i>Acct. 101-12-6020</i>	\$30.00
16593	Delta Dental (9/1/21)	<u>Dental Insurance:</u> City Manager (family) <i>Acct. 101-12-5100</i> City Clerk <i>Acct. 101-13-5100</i> Management Analyst <i>Acct. 101-16-5100</i>	\$131.43 \$42.88 <u>\$42.88</u> \$217.19

<u>Check</u>	<u>Name and (Due Date)</u>	<u>Description</u>	<u>Amount</u>	
16594	Vision Service Plan (9/1/21)	<u>Vision Insurance:</u> City Manager (family) Acct. 101-12-5100 City Clerk Acct. 101-13-5100 Management Analyst Acct. 101-13-5100	\$61.07 \$23.66 <u>\$23.66</u>	 \$108.39
16595	The Standard (9/1/21)	<u>Basic Life and AD&D:</u> City Manager Acct. 101-12-5100 City Clerk Acct. 101-13-5100 Management Analyst Acct. 101-13-5100	\$9.25 \$9.25 <u>\$9.25</u>	 \$27.75
16596	Spectrum (9/9/21)	Business Internet Acct. 101-16-6230		\$149.98
16597	Data Ticket (8/31/21)	Delinquent Collection Processing Acct. 101-23-6210		\$31.50
16598	Southern California Edison (9/13/21)	Street Lights for Mt. Olive/Gardi Acct. 200-48-6400		\$36.41
16599	Southern California Edison (9/13/21)	City Hall Utilities Acct. 101-16-6400		\$342.69
16600	The Gas Company (9/14/21)	City Hall Utilities Acct. 101-16-6400		\$14.30
16601	Staples Credit Plan (9/15/21)	Office Supplies Acct. 101-16-6200 Copier Cartridges Acct. 113-20-8120	\$65.21 <u>\$1,243.55</u>	 \$1,308.76
16602	Frontier (9/15/21)	Fire Alarm Line Acct. 101-23-7420		\$120.57
16603	T-Mobile (9/18/21)	Mobile Internet (Hot Spot) Acct. 113-20-8120		\$30.83

Total Pre-Released Checks \$3,602.59

REGULAR CHECKS:

<u>Check</u>	<u>Name and (Due Date)</u>	<u>Description</u>	<u>Amount</u>
16604	California Fuels & Lubricants (8/23/21)	Diesel Fuel for Civic Center Generator <i>Acct. 101-24-6480</i>	\$291.19
16605	Area D Disaster Management (9/1/21)	Annual Membership Dues <i>Acct. 101-24-6030</i>	\$360.00
16606	California American Water (8/8/21)	<u>Service Address:</u> 600 Winston Ave (City Hall) <i>Acct. 101-16-6400</i> 1775 Woodlyn (Royal Oaks Trail) <i>Acct. 200-486-6400</i>	\$394.26 <u>\$1,057.31</u> \$1,451.57
16607	Claudia Saldana (9/15/21)	Mileage Reimbursement <i>Acct. 101-13-6050</i>	\$22.96
16608	DUDEK (8/13/21)	Chadwick Ranch Estates Fire Protection Plan <i>Acct. 103-00-2039</i>	\$673.75
16609	DUDEK (8/20/21)	Community Wildfire Protection Plan <i>Acct. 219-21-7761</i>	\$650.00
16610	DUDEK (9/9/21)	Chadwick Ranch Estates Fire Protection Plan <i>Acct. 103-00-2039</i>	\$1,115.00
16611	GWMA (8/25/21)	Los Angeles Gateway Regional Integrated Regional Water Management Harbor Toxic Upstream – FY 2021-2022 Administrative and Cost Sharing Fee <i>Acct. 102-42-7630</i>	\$1,349.64
16612	Jones & Mayer (8/31/21)	<u>City Attorney:</u> August Retainer <i>Acct. 101-15-7020</i> Chadwick Ranch <i>Acct. 103-00-2039</i>	\$2,650.00 <u>\$9,035.00</u> \$11,685.00
16613	Kevin Kearney (Sep 2021)	Monthly Cell Phone Allowance <i>Acct. 101-12-6440</i>	\$75.00
16614	LDM Associates, Inc. (9/13/21)	Planning Services Monthly Retainer for Aug 2021 <i>Acct. 101-20-7210</i>	\$2,500.00

<u>Check</u>	<u>Name and (Due Date)</u>	<u>Description</u>	<u>Amount</u>
16615	Michael Baker International (11/20/20)	Professional Services - Chadwick Estates <i>Acct. 103-00-2039</i>	\$3,703.75
16616	City of Monrovia (9/2/21)	Transportation Services for Sep 2021 <i>Acct. 204-40-7325 (Prop C)</i>	\$704.07
16617	Pasadena Humane Society (8/31/21)	Animal Control Services for Aug 2021 <i>Acct. 101-25-7000</i>	\$954.17
16618	Post Alarm Systems (9/7/21)	City Hall Monitoring for Oct 2021 Fire & Intrusion Systems <i>Acct. 101-23-7420</i>	\$122.34
16619	Priority (9/1/21)	<u>Sep 2021 Landscape Services:</u> Bradbury Civic Center <i>Acct. 101-21-7020</i> \$204.12 Royal Oaks Drive North <i>Acct. 101-21-7015</i> \$402.40 Lemon Trail <i>Acct. 101-21-7045</i> \$134.14 Mt. Olive Drive Entryway & Trail <u>\$542.38</u> \$1,283.04 <i>Acct. 101-21-7035</i>	
16620	RKA Consulting Group (8/11/21)	Development Projects <i>Acct. 101-19-7230</i>	\$7,974.75
16621	Southern California Edison (9/1/21)	Street Lights <i>Acct. 200-48-6410</i>	\$942.06
16622	SGVCMA (8/4/21)	San Gabriel Valley City Managers' Association Annual Membership Dues <i>Acct. 101-16-6050</i>	\$55.00
16623	LA County Sheriff's Dept. (8/30/21)	July 2021 Law Enforcement Services <i>Acct. 101-23-7410</i>	\$10,578.30
16624	TeamLogic IT (9/1/21)	Computer Services <i>Acct. 113-20-8120</i>	\$595.00
16625	UltraSystems (8/31/21)	Chadwick Ranch Estates Project Preparation of an EIR <i>Acct. 103-00-2039</i>	\$9,340.80

<u>Check</u>	<u>Name and (Due Date)</u>	<u>Description</u>	<u>Amount</u>
16626	U.S. Bank (8/31/21)	Custody Charges for Aug 2021 Safekeeping Fees Acct. 101-14-7010	\$29.75
16627	U.S. Bank Corporate Payment Systems (8/23/21)	<u>Kevin Kearney Visa Card:</u> CSFMO Job Posting (Finance Director) \$400.00 Acct. 101-14-6210 Amazon.com \$491.66 1 LED Backlit Computer Monitor Acct. 113-20-8120 MMASC Conference Registration <u>\$120.00</u> Acct. 101-12-6020 <u>\$1,011.66</u>	
16627	U.S. Bank Corporate Payment Systems (8/23/21)	<u>Claudia Saldana Visa Card:</u> MyFax (July 2021) \$10.00 Acct. 101-16-6230 T-Mobile (Linkzone) \$80.55 Acct. 113-20-8120 Big Lots (paper towels) \$17.08 Acct. 101-16-6450 MyFax (Aug 2021) <u>\$10.00</u> Acct. 101-16-6230 <u>\$117.63</u>	
16627	U.S. Bank Corporate Payment Systems (8/23/21)	<u>Sophia Musa Visa Card:</u> Grocery Outlet (paper towels) \$6.60 Acct. 101-16-6450 Trader Joe's (bottled water) \$5.19 Acct. 101-16-6450 Amazon.com (open/closed sign) \$10.94 Acct. 101-16-6200 Broadvoice (City Hall Telephone) <u>\$169.70</u> Acct. 101-16-6440 <u>\$192.43</u>	\$1,321.72
16628	VCA Code Group (8/16/21)	<u>July 2021 Professional Services:</u> City Planner (Retainer) \$3,900.00 Acct. 101-20-7210	
	(8/17/21)	Plan Check Services <u>\$3,215.84</u> Acct. 101-20-7720	\$7,115.84
16629	Sophia Freyre (8/21/21)	Mileage Reimbursement Acct. 101-16-6050	\$51.13
Total Regular Checks			<u>\$64,945.83</u>

SEPTEMBER 2021 PAYROLL:

ACH	Kevin Kearney (Sep 2021)	Salary: City Manager <i>Acct. 101-12-5010</i>	\$10,560.00	
		Withholdings <i>Acct. 101-00-2011</i>	<u>(2,464.90)</u>	\$8,095.10
ACH	Claudia Saldana (Sep 2021)	Salary: City Clerk <i>Acct. 101-13-5010</i>	\$5,583.33	
		Withholdings <i>Acct. 101-00-2011</i>	<u>(1,476.09)</u>	\$4,107.24
ACH	Sophia Freyre (Sep 2021)	Salary: Management Analyst <i>Acct. 101-16-5010</i>	\$4,633.75	
		Withholdings <i>Acct. 101-00-2011</i>	(890.87)	
		PERS Employee Share <i>Acct. 101-16-5100</i>	<u>(312.78)</u>	\$3,430.10
ACH	Lisa Bailey (Sep 2021)	Finance Director (Aug 2021) 11.92 x \$84.76/hour <i>Acct. 101-14-5010</i>	\$1,158.45	
		Withholdings <i>Acct. 101-00-2011</i>	<u>(125.76)</u>	\$1,032.70
Total June Payroll				\$16,665.14

ELECTRONIC FUND TRANSFER (EFT) PAYMENTS FOR SEPTEMBER 2021:

EFT	Aetna (Sep 2021)	<u>Health Insurance for Sep 2021:</u>		
		City Manager <i>Acct. 101-12-5100</i>	\$1,565.52	
		City Clerk <i>Acct. 101-13-5100</i>	\$961.98	
		Management Analyst <i>Acct. 101-16-5100</i>	<u>\$396.32</u>	\$2,983.82
EFT	EDD (Sep 2021)	State Tax Withholdings SDI <i>Acct. 101-00-2011</i>	\$881.45 <u>\$263.23</u>	\$1,144.68
EFT	Dept. of Treasury Internal Revenue Service (Sep 2021)	Federal Tax Withholdings Social Security Medicare (Employee's portion of Social Security and Medicare is matched by the City) <i>Acct. 101-00-2011</i>	\$2,134.86 \$2,720.00 <u>\$636.14</u>	\$5,491.00

EFT	California PERS (Sep 2021)	City Manager <i>Acct. 101-12-5100</i>	\$1,643.31	
		City Clerk <i>Acct. 101-13-5100</i>	\$864.46	
		Management Analyst <i>Acct. 101-16-5100</i>	<u>\$664.48</u>	\$3,172.25
EFT	California PERS (Sep 2021)	Unfunded Accrued Liability		
		UAL Payment (Classic)	\$783.75	
		UAL Payment (PEPRA)	<u>\$16.08</u>	\$799.83
		<i>Acct. 101-16-6240</i>		

MAYOR – CITY OF BRADBURY

ATTEST:

CITY CLERK – CITY OF BRADBURY

"I, Claudia Saldana, City Clerk, hereby certify that the foregoing Resolution, being Resolution No. 21-17, was duly adopted by the City Council of the City of Bradbury, California, at a regular meeting held on the 21st day of September, 2021 by the following roll call vote:"

AYES:

NOES:

ABSENT:

CITY CLERK – CITY OF BRADBURY



Remit payment and make checks payable to:
STAPLES CREDIT PLAN
DEPT. 11 - 0005337241
PO BOX 9001036
LOUISVILLE, KY 40290-1036

INVOICE DETAIL

see CK # 16601

BILL TO:
Acct: 6011 1000 5337 241
CITY OF BRADBURY

SHIP TO:
CLAUDIA SALDANA
CITY OF BRADBURY
600 WINSTON ST
BRADBURY CA 91008

Amount Due:	Trans Date:	DUE DATE:	Invoice #:
\$38.08	07/20/21	09/15/21	2884356831
PO:		Store: 100088887, WESTBORO, MA	

PRODUCT	SKU #	QUANTITY	UNIT PRICE	TOTAL PRICE
TRU RED 85 X 11 COPY PAPE	24472187	1.0000 EA	\$41.59	\$41.59
AVERY PREPRINTED MONTHLY	901913	1.0000 EA	\$7.79	\$7.79
COUPONDISCOUNT	558100	1.0000 ST	-\$14.60	-\$14.60

Purchased by: CLAUDIA SALDANA
Order #: 9905149974

SUBTOTAL	\$34.78
TAX	\$3.30
TOTAL	\$38.08

BILL TO:
Acct: 6011 1000 5337 241
CITY OF BRADBURY

SHIP TO:
CLAUDIA SALDANA
CITY OF BRADBURY
600 WINSTON ST
BRADBURY CA 91008

Amount Due:	Trans Date:	DUE DATE:	Invoice #:
\$27.13	07/27/21	09/15/21	2889487761
PO:		Store: 100088887, WESTBORO, MA	

PRODUCT	SKU #	QUANTITY	UNIT PRICE	TOTAL PRICE
STAPLES STANDARD STAPLES	648695	1.0000 EA	\$7.29	\$7.29
TRU RED HANGING FILE FOLD	266262	1.0000 EA	\$22.49	\$22.49
COUPONDISCOUNT	558100	1.0000 ST	-\$1.22	-\$1.22
COUPONDISCOUNT	558100	1.0000 ST	-\$3.78	-\$3.78

Purchased by: CLAUDIA SALDANA
Order #: 9834495603

SUBTOTAL	\$24.78
TAX	\$2.35
TOTAL	\$27.13

BILL TO:
Acct: 6011 1000 5337 241
CITY OF BRADBURY

SHIP TO:
CLAUDIA SALDANA
CITY OF BRADBURY
600 WINSTON ST
BRADBURY CA 91008

Amount Due:	Trans Date:	DUE DATE:	Invoice #:
\$1,243.55	08/14/21	09/15/21	2903979751
PO:		Store: 100088887, WESTBORO, MA	

PRODUCT	SKU #	QUANTITY	UNIT PRICE	TOTAL PRICE
HP 651A BLACK STANDARD YI	990208	1.0000 EA	\$189.89	\$189.89
HP 651A CYAN STANDARD YIE	990209	1.0000 EA	\$477.89	\$477.89
HP 651A MAGENTA STANDARD	990211	1.0000 EA	\$477.89	\$477.89
COUPONDISCOUNT	558100	1.0000 ST	-\$0.82	-\$0.82
COUPONDISCOUNT	558100	1.0000 ST	-\$0.82	-\$0.82
COUPONDISCOUNT	558100	1.0000 ST	-\$0.01	-\$0.01
COUPONDISCOUNT	558100	1.0000 ST	-\$2.09	-\$2.09
COUPONDISCOUNT	558100	1.0000 ST	-\$2.09	-\$2.09
COUPONDISCOUNT	558100	1.0000 ST	-\$2.09	-\$2.09
COUPONDISCOUNT	558100	1.0000 ST	-\$2.09	-\$2.09

Purchased by: CLAUDIA SALDANA
Order #: 9835020457

SUBTOTAL	\$1,135.66
TAX	\$107.89
TOTAL	\$1,243.55





P.O. BOX 6343
FARGO ND 58125-6343



000000460 01 SP 0.560 106481382917013 P

CITY OF BRADBURY
ATTN CLAUDIA SALDANA
600 WINSTON AVE.
BRADBURY CA 91008-1123

ACCOUNT NUMBER 4246 0445 5575 6224
STATEMENT DATE 08-23-2021
AMOUNT DUE \$1,305.34
NEW BALANCE \$1,305.34
PAYMENT DUE ON RECEIPT

AMOUNT ENCLOSED	
\$	1,321.72
Please make check payable to "U.S. Bank"	

U.S. BANK CORPORATE PAYMENT SYST
P.O. BOX 790428
ST. LOUIS, MO 63179-0428

see CK # 16627

4246044555756224 000130534 000130534

Please tear payment coupon at perforation.

CORPORATE ACCOUNT SUMMARY									
CITY OF BRADBURY 4246 0445 5575 6224	Previous	Purchases		Cash	Cash	Late			New
	Balance	And Other	Charges	Advances	Advance	Payment	- Credits	- Payments	= Balance
Company Total	\$3,436.71	\$1,321.72		\$0.00	\$0.00	\$0.00	\$0.00	\$3,453.09	\$1,305.34

CORPORATE ACCOUNT ACTIVITY					
CITY OF BRADBURY 4246-0445-5575-6224			TOTAL CORPORATE ACTIVITY \$3,453.09 CR		
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
07-27	07-25	74798261208000000000330	PAYMENT - THANK YOU 00000 C	1,935.03	PY
08-23	08-22	74798261235000000000147	PAYMENT - THANK YOU 00000 C	1,518.06	PY

NEW ACTIVITY					
KEVIN KEARNEY 4246-0446-0277-2711		CREDITS \$0.00	PURCHASES \$1,011.66	CASH ADV \$0.00	TOTAL ACTIVITY \$1,011.66
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
07-23	07-22	24559301203900015337481	CALIFORNIA SOCIETY OF MUN 916-2312137 CA	400.00	
07-23	07-22	24692161204100119117849	AMZN MKTP US*2E52D9IV1 AMZN.COM/BILL WA	491.66	
08-06	08-05	24207851217171700438505	MUNICIPAL MANAGEMENT ASSO 877-3147080 CA	120.00	

CUSTOMER SERVICE CALL 800-344-5696	ACCOUNT NUMBER 4246-0445-5575-6224		ACCOUNT SUMMARY	
	STATEMENT DATE	DISPUTED AMOUNT	PREVIOUS BALANCE	3,436.71
SEND BILLING INQUIRIES TO: U.S. Bank National Association C/O U.S. Bancorp Purchasing Card Program P.O. Box 6335 Fargo, ND 58125-6335	08/23/21	.00	PURCHASES & OTHER CHARGES	1,321.72
	AMOUNT DUE 1,305.34		CASH ADVANCES	.00
			CASH ADVANCE FEES	.00
			LATE PAYMENT CHARGES	.00
			CREDITS	.00
			PAYMENTS	3,453.09
			ACCOUNT BALANCE	1,305.34



Company Name: CITY OF BRADBURY
Corporate Account Number: 4246 0445 5575 6224
Statement Date: 08-23-2021

see CR #16627

NEW ACTIVITY					
SOPHIA MUSA			CREDITS	PURCHASES	CASH ADV
4246-0446-5320-2600			\$0.00	\$192.43	\$0.00
					TOTAL ACTIVITY
					\$192.43
Post Date	Tran Date	Reference Number	Transaction Description		Amount
07-29	07-28	24427331209740273024772	GROCERY OUTLET OF D DUARLE CA		6.60
07-29	07-28	24493981210191000644649	TRADER JOE'S #112 QPS MONROVIA CA		5.19
08-03	08-03	24692161215100635120365	AMZN MKTP US*2P33R9HB1 AMZN.COM/BILL WA		10.94
08-16	08-14	24453511227017036206166	BROADVOICE 888-325-5875 CA		169.70
CLAUDIA A SALDANA			CREDITS	PURCHASES	CASH ADV
4246-0470-0126-4883			\$0.00	\$117.63	\$0.00
					TOTAL ACTIVITY
					\$117.63
Post Date	Tran Date	Reference Number	Transaction Description		Amount
07-26	07-23	24692161204100423609150	MYFAX *PROTUS IP SOLN 866-563-9212 CA		10.00
07-29	07-27	24692161209100071911135	TMOBILE*BUS CENTER REP 877-347-2127 WA		80.55
08-23	08-20	24137461232300674109255	BIG LOTS STORES - #4170 DUARTE CA		17.08
08-23	08-23	24692161235100224883544	MYFAX *PROTUS IP SOLN 866-563-9212 CA		10.00

Department: 00000 Total:	\$1,321.72
Division: 00000 Total:	\$1,321.72

City of Bradbury **Monthly Investment Report for the month of July 2021**

CASH ON DEPOSIT BY ACCOUNT

Bank Accounts:

Wells Fargo Bank - General Checking

Amount	Maturity	Interest Rate
\$ 914,627.98	n/a	0%

Investments:

Local Agency Investment Fund (LAIF)

\$ 3,358,776.93	n/a	0.22%
-----------------	-----	-------

Discover Bank CD

\$ 246,000.00	9/7/2021	3.00%
---------------	----------	-------

Ally Bank CD

\$ 247,000.00	9/26/2022	1.95%
---------------	-----------	-------

Texas Exchange Bank Crowley CD

\$ 249,000.00	7/9/2024	0.50%
---------------	----------	-------

Total

\$ 5,015,404.91

CASH & INVESTMENTS ON DEPOSIT BY FUND

Funds

General Fund (101)

\$3,107,094.13

Utility Users Tax Fund (102)

\$600,782.83

Deposits Fund (103)

(\$7,460.04)

Long Term Planning Fee Fund (112)

\$1,868.39

Technology Fee Fund (113)

\$29,523.05

Gas Tax Fund (200)

\$14,588.75

SB 1 Gas Tax Fund (201)

\$39,951.01

Prop A Fund (203)

\$3,229.14

Prop C Fund (204)

\$20,766.35

TDA Fund (205)

\$1,408.79

Sewer Fund (206)

\$664,475.89

STPL Fund (208)

\$1,043.00

Recycling Grant Fund (209)

\$6,246.65

Measure R Fund (210)

\$67,535.20

Measure M Fund (212)

\$43,501.44

Measure W Fund (213)

(\$0.23)

COPS Fund (215)

\$289,899.29

County Park Grant Fund (217)

\$9,146.80

CWPP Grant Fund (219)

(\$6,178.76)

Cares Act Fund (220)

\$127,983.23

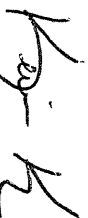
Total

\$ 5,015,404.91

I hereby certify that there are sufficient funds available to meet the City's obligations for the next three (3) months.

This report is prepared in accordance with the guidelines established in the Statement of Investment Policy adopted November 21, 2017

Submitted By:



Kevin Kearney
City Manager

Reviewed By:



Laurie Silver
City Treasurer

Revenues

Acct. Number	Account Description	2020-21 Budget	2020-21 YTD @ 6/30/21		2021-22 Budget	2021-22 YTD @ 7/31/2021	
General Fund:							
101-00-4000	Operating Transfers In	-	44,815	#DIV/0!	665,476	8,401	1%
101-00-4010	Property Tax-Current Secured	430,000	460,910	107%	470,128		0%
101-00-4030	Property Tax-Current Unsecured	14,000	17,713	127%	18,000		0%
101-00-4050	Property Tax Prior Year	-	-	#DIV/0!	-		#DIV/0!
101-00-4060	Public Safety Augmentation F	10,000	10,245	102%	11,000	946	9%
101-00-4070	Delinquent Taxes	6,000	10,080	168%	8,000		0%
101-00-4100	Sales & Use Tax	1,200	6,305	525%	3,000	3	0%
101-00-4110	Franchise Fee-Cable TV	26,000	23,316	90%	27,000		0%
101-00-4120	Franchise Fee-SC Edison	20,000	19,077	95%	19,500		0%
101-00-4130	Franchise Fee-SC Refuse	38,000	29,339	77%	39,500		0%
101-00-4140	Franchise Fee-SC Gas Co.	3,000	3,503	117%	3,550		0%
101-00-4150	Franchise Fee-Cal Am Water	40,000	47,376	118%	47,500		0%
101-00-4160	AB939 Refuse Admin. Fee	18,000	19,634	109%	20,000		0%
101-00-4190	Real Property Transfer Tax	20,000	23,346	117%	22,500	9,223	41%
101-00-4200	Motor Vehicle In-Lieu	140,000	144,160	103%	145,000		0%
101-00-4210	Dist & Bail Forfeiture	2,000	612	31%	1,200		0%
101-00-4220	Fines-City	1,000	4,901	490%	2,500		0%
101-00-4350	Business License	40,000	32,094	80%	40,000	5,742	14%
101-00-4360	Movie & TV Permits	-	34,060	#DIV/0!	-		#DIV/0!
101-00-4370	Bedroom License Fee	10,000	6,180	62%	10,000		0%
101-00-4410	Variances & CUPs	1,500	1,635	109%	1,635		0%
101-00-4420	Lot Line Adjustment/Zone Changes	-	14,578	#DIV/0!	-		#DIV/0!
101-00-4440	Subdivisions/Lot Splits	-	4,844	#DIV/0!	-		#DIV/0!
101-00-4460	Planning Dept. Review	70,000	73,539	105%	65,000	2,767	4%
101-00-4470	Building Construction Permit	85,000	103,845	122%	100,000	2,663	3%
101-00-4480	Building Plan Check Fees	90,000	51,245	57%	100,000	3,816	4%
101-00-4485	Landscape Plan Check Permit	3,500	9,913	283%	9,000	914	10%
101-00-4490	Green Code Compliance	6,500	7,989	123%	10,000	2,333	23%
101-00-4500	Civic Center Rental Fee	900	900	100%	900	900	100%
101-00-4530	Environmental & Other Fees	1,300	3,240	249%	2,500		0%
101-00-4540	City Engineering Plan Check	50,000	98,084	196%	100,000	16,268	16%
101-00-4600	Interest Income	50,000	23,083	46%	50,000	2,740	5%
101-00-4700	Sales of Maps & Publications	200	15	8%	100		0%
101-00-4800	Other Revenue	-		#DIV/0!	-		#DIV/0!
101-00-4850	Cal-Am Loan Repayment	4,820	4,820	100%	4,820		0%
101-00-4900	Reimbursements	500	50,427	10085%	2,000		0%
101-00-4920	Sale of Prop. A Funds	-	48,000	#DIV/0!	-	-	#DIV/0!
101-23-4950	Vacant Property Registry Fee	100	100	100%	100		0%
101-24-4610	Donations	-	-	#DIV/0!	500		0%
Total General Fund Revenues		1,183,520	1,433,923	121%	2,000,409	56,716	3%
Utility Users Tax Fund:							
102-00-4600	Interest	10,000	6,322	63%	5,000		0%
102-00-4830	Electric		2	#DIV/0!	-		#DIV/0!
		10,000	6,324		5,000	-	0%
Deposits Fund:							
103-00-2039	Chadwick Ranch Development	244,209	78,209	32%	75,000	-	0%
		244,209	78,209	32%	75,000	-	0%
Long Term Planning Fee Fund:							
112-00-4490	Long-Term Planning Fee	3,000	2,724	91%	4,000	3	0%
112-00-4600	LTP Fee Interest Income	300	100	33%	150		0%
		3,300	2,824		4,150	3	0%
Technology Fee Fund:							
113-00-4520	Technology Fee	7,000	10,182	145%	11,000	8	0%
113-00-4600	Technology Fee Interest Income	800	364	46%	500		0%
		7,800	10,546	135%	11,500	8	0%

Revenues

Acct. Number	Account Description	2020-21 Budget	2020-21 YTD @ 6/30/21	2021-22 Budget	2021-22 YTD @ 7/31/2021	
Gas Tax Fund:						
200-00-4200	TCRA Funds	1,200	0%	-	#DIV/0!	
200-00-4600	Gas Tax Interest	-	136 #DIV/0!	200	0%	
200-00-4260	Gas Tax	22,500	25,865 115%	35,000	26	0%
		23,700	26,001 110%	35,200	26	0%
SB1 Gas Tax Fund:						
201-00-4000	Transfers In					
201-00-4260	Gas Tax	13,500	15,815 117%	30,000		0%
201-00-4600	Gas Tax Interest	-	412 #DIV/0!	300		0%
		13,500	16,227 120%	30,300	-	0%
Prop. A Fund:						
203-40-4260	Prop. A Transit Funds	25,094	21,669 86%	25,000	26	0%
203-40-4600	Prop. A Transit Interest	300	444 148%	200		0%
		25,394	22,113 87%	25,200	26	0%
Prop. C Fund:						
204-48-4260	Prop. C Funds	20,813	17,974 86%	23,000	2,178	9%
204-48-4600	Prop. C Interest	-	171 #DIV/0!	450		0%
		20,813	18,145 87%	23,450	2,178	9%
Transportation Development Act Fund:						
205-48-4260	TDA Funds	5,000	4,587 92%	5,000	413	8%
205-48-4600	TDA Interest	-	10 #DIV/0!	-		#DIV/0!
		5,000	4,597 92%	5,000	413	8%
Sewer Fund:						
206-00-4000	Transfers In	240,000	240,000 100%	-		#DIV/0!
206-50-4600	Sewer Fund Interest	11,000	6,319 57%	-		#DIV/0!
206-50-4606	Winston Ave. Assessment		67,433 #DIV/0!			#DIV/0!
		251,000	313,752	-	-	#DIV/0!
STPL Fund:						
208-00-4260	STPL Funds					
208-00-4600	STPL Interest		10 #DIV/0!	10		0%
			10 #DIV/0!	10	-	0%
Recycling Grant Fund:						
209-00-4260	Recycling Grant Funds	5,000	- 0%	5,000		0%
209-00-4600	Recycling Grant Interest	50	99 198%	100		0%
		5,050	99 2%	5,100	-	0%
Measure R Fund:						
210-48-4260	Measure R Funds	15,572	13,499 87%	18,000	1,632	9%
210-48-4600	Measure R Interest	800	561 70%	300		0%
		16,372	14,060 86%	18,300	1,632	9%
Measure M Fund						
212-48-4260	Measure M Funds	16,005	15,295 96%	16,500	1,844	11%
212-48-4600	Measure M Interest	300	335 112%	400		0%
		16,305	15,630 96%	16,900	1,844	11%
Measure W Fund						
213-48-4260	Measure W Funds	60,000	50,506 84%	50,500		0%
213-48-4600	Measure W Interest	-	- #DIV/0!	-		#DIV/0!
		60,000	50,506 84%	50,500	-	0%
Citizen's Option for Public Safety (COPS) Fund:						
215-23-4260	COPs Funds	100,000	100,000 100%	100,000		0%
215-23-4600	COPs Interest	3,000	2,200 73%	2,500		0%
		103,000	102,200 99%	102,500	-	0%

Revenues

Acct. Number	Account Description	2020-21 Budget	2020-21 YTD @ 6/30/21		2021-22 Budget	2021-22 YTD @ 7/31/2021	
County Park Grant:							
217-00-4210	County Park Grant		324				
217-00-4600	Grant Fund Interest Income	100	539	539%	500		0%
		100	863	863%	500	-	0%
Fire Safe Grant:							
219-00-4260	Community Wildfire Protection Plan	45,000	20,148	45%	24,994		0%
219-00-4600	Fire Safe Grant Interest Income	150	50	33%	75		0%
		45,150	20,198	45%	25,069	-	0%
Covid-19 Fund:							
220-00-4215	COVID 19 Revenues	-	50,000	#DIV/0!	100,000	127,983	128%
220-00-4600	Interest Income	-	38	#DIV/0!	-		#DIV/0!
		-	50,038	#DIV/0!	100,000	127,983	128%
Total Revenues		2,034,213	2,186,265	107%	2,534,088	190,829	8%

Expenditures

Account Description		2020-21 Budget	2020-21 YTD @ 6/30/21		2021-22 Budget	2021-22 YTD @ 7/31/2021	
General Fund:							
101-00-5000	Transfers Out	240,000	240,000	100%	-	-	#DIV/0!
City Council Division:							
101-11-6100	Events and awards	-	-	#DIV/0!	6,500		0%
101-11-6110	City Newsletter	300	245	82%	-		#DIV/0!
101-11-6500	Community Support (homelessness)	4,000	3,000	75%	3,000		0%
		4,300	3,245	75%	9,500	-	0%
City Manager Division:							
101-12-5010	Salaries	120,000	124,080	103%	126,720	10,713	8%
101-12-5100	Benefits	49,455	48,927	99%	50,747	4,065	8%
101-12-6020	Meetings & Conferences	3,500	295	8%	5,000		0%
101-12-6025	Expense Account	1,250	760	61%	1,500	25	2%
101-12-6050	Mileage	1,000	418	42%	1,000		0%
101-12-6440	Cell Phone	1,000	825	83%	1,000	75	8%
		176,205	175,305	99%	185,967	14,878	8%
City Clerk Division:							
101-13-5010	Salaries	61,424	63,512	103%	67,000	5,583	8%
101-13-5100	Benefits	26,126	26,424	101%	30,000	2,329	8%
101-13-6020	Meetings & Conferences	-		#DIV/0!	-		#DIV/0!
101-13-6050	Mileage	115	55	48%	100		0%
101-13-6210	Special Department Supplies	275	-	0%	275		0%
101-13-6220	Election Supplies	500	-	0%	500		0%
101-13-6225	Codification	5,000	2,197	44%	3,000		0%
101-13-7000	Contract Election Services	-	-	#DIV/0!	15,000		0%
		93,440	92,188	99%	115,875	7,912	7%
Finance Division:							
101-14-5010	Salaries	14,000	14,895	106%	15,789	-	0%
101-14-5100	Benefits	1,357	1,304	96%	1,355	102	8%
101-14-6210	Special Department Supplies	50	394	788%	400		0%
101-14-6230	Contracted Computer Services	1,000	1,231	123%	1,000		0%
101-14-7010	Contracted Banking Services	4,500	5,735	127%	4,500		0%
101-14-7020	Contracted Audit Services	18,500	29,150	158%	19,000		0%
101-14-7040	GASB Reports	725	700	97%	700		0%
		40,132	53,409	133%	42,744	102	0%
City Attorney Division:							
101-15-7020	City Attorney Retainer	31,800	31,800	100%	31,800	-	0%
101-15-7070	City Attorney Special Service	2,500	24,260	970%	3,000	1,715	57%
101-15-7075	Development Code Update		2,150	#DIV/0!			#DIV/0!
101-15-7080	Seminars & Training	1,100	750	68%	-	-	#DIV/0!
101-15-6125	City Attorney-Planning			#DIV/0!	3,000	-	0%
101-15-7450	City Attorney-Code Enforcement			#DIV/0!	2,000		0%
		35,400	58,960	167%	39,800	1,715	4%
General Government Division:							
101-16-5010	Salaries	48,308	49,334	102%	55,605	4,634	8%
101-16-5100	Benefits	15,488	8,736	56%	14,286	1,178	8%
101-16-6010	Seminars & Training	1,000		0%	1,000		0%
101-16-6020	Meetings & Conferences	200	225	113%	200		0%
101-16-6040	Transportation & Lodging	500		0%	500		0%
101-16-6050	Mileage	300	149	50%	300		0%
101-16-6120	Postage	700	201	29%	700		0%
101-16-6200	Office Supplies	1,000	3,329	333%	3,000	-	0%
101-16-6210	Special Departmental Supplies	-		#DIV/0!			#DIV/0!

Expenditures

Account Description		2020-21 Budget	2020-21 YTD @ 6/30/21		2021-22 Budget	2021-22 YTD @ 7/31/2021	
101-16-6230	Computer & Website Services	10,000	4,475	45%	10,000		0%
101-16-6240	PERS UAL Payment	4,500	6,291	140%	6,291	150	2%
101-16-6241	PERS Replacement Benefit Contribution	2,500	2,566	103%	2,600		0%
101-16-6242	PERS SSA 218 Annual Fee	200	200	100%	200		0%
101-16-6250	Copier & Duplications	1,200		0%		800	#DIV/0!
101-16-6300	Insurance	35,000	36,352	104%	39,187	39,065	100%
101-16-6400	Utilities	3,200	7,029	220%	7,380	-	0%
101-16-6440	Telephone	2,300	2,143	93%	2,100	-	0%
101-16-6450	Building Operations	1,200	1,153	96%	1,200	-	0%
101-16-6460	Building & Cleaning Service	3,200	4,840	151%	4,500		0%
101-16-6470	Maintenance & Supplies	500	4,387	877%	500		0%
101-16-7435	Redistricting			#DIV/0!	15,000		0%
101-16-6415	Street Signs		-	#DIV/0!	6,000		0%
		131,296	131,410	100%	170,550	45,827	27%
Engineering Division:							
101-19-7230	Contracted Engineering Services	75,000	65,821	88%	80,000	3,102	4%
		75,000	65,821	88%	80,000	3,102	4%
Planning, Zoning & Development Division:							
101-20-6020	Meetings & Conferences						
101-20-6120	Postage	500	317	63%	500		0%
101-20-6210	Special Department Supplies	500	1,935	387%	500		0%
101-20-6240	Environmental Filing Fees	500		0%	500		0%
101-20-7210	City Planner Retainer	46,800	42,900	92%	46,800	-	0%
101-20-7220	Contracted Building & Safety	90,000	80,941	90%	120,000	-	0%
101-20-7240	City Planner Special Service	15,000	20,460	136%	15,000	-	0%
101-20-7245	General Plan update	134,460	14,966	11%		-	#DIV/0!
101-20-7075	Development Code Update	-	-	#DIV/0!	2,000		0%
		287,760	161,519	56%	185,300	-	0%
Parks & Landscape Maintenance Division:							
101-21-7015	Royal Oaks Trail Maintenance	10,000	7,039	70%	10,000	-	0%
101-21-7020	City Hall Grounds Maintenance	7,000	4,443	63%	7,000	-	0%
101-21-7025	Trail Maintenance	10,000	12,124	121%	10,000	-	0%
101-21-7035	Mt.Olive Entrance & Trail	12,000	10,345	86%	12,000	-	0%
101-21-7045	Lemon/RO Horse Trail	7,000	3,430	49%	7,000	-	0%
101-21-7060	Street Tree Trimming	-	560	#DIV/0!	15,000	-	0%
		46,000	37,941	82%	61,000	-	0%
Public Safety Division:							
101-23-6210	Special Departmental Services	-	11	#DIV/0!			#DIV/0!
101-23-7410	Contract Services Sheriff	125,121	125,120	100%	126,940	-	0%
101-23-7420	City Hall Security	3,000	3,182	106%	3,000	-	0%
101-23-7450	Code Enforcement	12,000	19,578	163%	12,000		0%
101-23-7757	AED Purchase			#DIV/0!			#DIV/0!
		140,121	147,891	106%	141,940	-	0%
Emergency Preparedness Division:							
101-24-6010	Seminars & Training	100	185	185%	110		0%
101-24-6020	Meetings & Conferences	100	495	495%	500		0%
101-24-6030	Memberships & Dues	375	360	96%	400		0%
101-24-6100	Events & Awards	200		0%	200		0%
101-24-6470	Maintenance & Supplies	5,500	4,465	81%	5,500	-	0%
101-24-6480	Civic Center Generator	1,000	944	94%	1,000		0%
101-24-7245	Hazard Mitigation Plan	-		#DIV/0!	-		#DIV/0!
		7,275	6,449	89%	7,710	-	0%

Expenditures

Account Description	2020-21 Budget	2020-21 YTD @ 6/30/21		2021-22 Budget	2021-22 YTD @ 7/31/2021	
Animal & Pest Control Division:						
101-25-7000 Animal Control Services	12,971	5,817	45%	11,450	-	0%
101-25-7010 Pest Control Services	300		0%	500		0%
	13,271	5,817	44%	11,950	-	0%
Intergovernmental Relations Division:						
101-30-6030 Memberships & Dues	10,500	10,463	100%	10,500	9,572	91%
General Fund Totals	1,300,700	1,190,418	92%	1,062,836	83,108	8%
Utility Users Tax Fund:						
102-15-7075 Development Code Update		-				
102-42-7630 NPDES Stormwater Compliance	73,431	91,186	124%	90,000	-	0%
	73,431	91,186		90,000	-	0%
Deposits Fund:						
103-00-2039 Chadwick Ranch Development	166,000	85,688	52%	75,000	-	0%
	166,000	85,688		75,000	-	0%
Long Term Planning Fee Fund:						
112-20-7245 General Plan Expense	20,000	19,270	96%	2,000	-	0%
Technology Fee Fund:						
113-20-4500 Permit Digitizing	-	865	#DIV/0!			
113-20-7730 Website	2,000	10,200	510%	3,000	-	
113-20-8120 Capital Equipment-Server & Copier	10,000	10,222	102%	10,000	668	
	14,000	21,287	152%	13,000	668	5%
Gas Tax Fund:						
200-48-6400 Utilities-Select System	9,000	12,617	140%	11,000	-	
200-48-6410 Street Lights	8,000	9,877	123%	10,000	-	
200-48-7000 PW Contract Services	1,000	-	0%	1,000	-	
200-48-7290 Street Sweeping	4,000	2,818	70%	4,000		
200-48-7750 Wild Rose Project	5,000	2,250	45%	25,097		
	27,000	27,562	102%	51,097	-	0%
SB1 Gas Tax Fund:						
201-48-7745 Royal Oaks North Curb Extension						
201-48-7750 Wild Rose Project				81,615		
201-48-7755 City Wide Slurry Seal						
				81,615	-	0%
Prop. A Fund:						
203-00-7600 Sale of Prop. A Funds	60,000	60,000	100%			
	60,000	60,000	100%	-	-	#DIV/0!
Prop. C Fund:						
204-20-6030 Memberships & Dues	900	378	42%	900	353	
204-40-7325 Transit Services	9,000	8,448	94%	9,000	704	
204-48-7750 Wild Rose Project			#DIV/0!	36,570		
	9,900	8,826	89%	46,470	1,057	2%
Transportation Development Act Fund:						
205-48-7735 Royal Oaks & Mt. Olive Trail Rehab.	5,000	4,014		5,000		
	5,000	4,014	80%	5,000	-	0%

Expenditures

Account Description		2020-21 Budget	2020-21 YTD @ 6/30/21		2021-22 Budget	2021-22 YTD @ 7/31/2021	
Sewer Fund:							
	Transfer Out to GF				665,476		
206-50-7601	Mt. Olive Lane Sewer Project	673,396	253,946	38%			
206-50-7602	DUSD Message Board	40,000	35,160	88%			
206-50-7606	Winston Ave Project	40,000	51,750	129%			
		753,396	340,856	45%	665,476	-	0%
STPL Fund:							
208-48-6555	Citywide Slurry Seal				1,055		
208-48-7750	Wild Rose Project				1,055	-	0%
Recycling Grant Fund:							
209-35-7300	Recycling Education	5,000	7,200	144%	5,000	-	0%
Measure R Fund:							
210-48-7750	Wild Rose Project				88,739		
210-48-7755	City Wide Slurry Seal						
210-00-7760	Return of Funds						
					88,739	-	0%
Measure M Fund							
212-48-7750	Wild Rose Project				58,470		
212-48-7755	Citywide Slurry Seal						
212-48-7756	Bridge Repair						
					58,470	-	0%
Measure W Fund							
213-42-7630	NPDES Stormwater Compliance	60,000	50,506	84%	50,500	-	0%
Citizen's Option for Public Safety (COPS) Fund:							
215-23-7410	Contract Services Sheriff	50,000	-	0%	50,000		
215-23-7411	Contract CSO Services & Supplies	53,500	70,053	131%	56,500		
		103,500	70,053	68%	106,500	-	0%
County Park Grant:							
217-21-7650	Civic Center Park	1,000		0%	1,000	-	0%
Fire Safe Grant 14-USFS-SFA-0053:							
219-21-7761	Community Wildfire Protection Plan	50,000	32,901	66%	30,934	-	0%
Covid-19 Fund:							
220-00-5000	Operating Transfers Out		44,815	#DIV/0!	-		
220-00-6215	COVID 19 Expenses		5,223	#DIV/0!	100,000		
			50,038	#DIV/0!	100,000	-	0%
Total Expenditures		<u>2,648,927</u>	<u>2,059,806</u>	<u>78%</u>	<u>2,534,692</u>	<u>84,833</u>	<u>3%</u>

City of Bradbury **Monthly Investment Report for the month of August 2021**

CASH ON DEPOSIT BY ACCOUNT

Bank Accounts:			
Wells Fargo Bank - General Checking	Amount	Maturity	Interest Rate
	\$ 1,048,369.35	n/a	0%
Investments:			
Local Agency Investment Fund (LAIF)	\$ 3,358,776.93	n/a	0.22%
Discover Bank CD	\$ 246,000.00	9/7/2021	3.00%
Ally Bank CD	\$ 247,000.00	9/26/2022	1.95%
Texas Exchange Bank Crowley CD	\$ 249,000.00	7/9/2024	0.50%

Total \$ 5,149,146.28

CASH & INVESTMENTS ON DEPOSIT BY FUND

Funds	Amount
General Fund (101)	\$3,125,136.26
Utility Users Tax Fund (102)	\$600,632.11
Deposits Fund (103)	\$88,836.96
Long Term Planning Fee Fund (112)	\$3,173.55
Technology Fee Fund (113)	\$29,535.16
Gas Tax Fund (200)	\$15,765.59
SB 1 Gas Tax Fund (201)	\$43,561.60
Prop A Fund (203)	\$5,865.90
Prop C Fund (204)	\$21,621.37
TDA Fund (205)	\$1,239.89
Sewer Fund (206)	\$665,483.83
STPL Fund (208)	\$1,044.54
Recycling Grant Fund (209)	\$6,255.86
Measure R Fund (210)	\$68,778.51
Measure M Fund (212)	\$44,859.93
Measure W Fund (213)	(\$0.23)
COPS Fund (215)	\$290,212.32
County Park Grant Fund (217)	\$9,159.90
CWPP Grant Fund (219)	\$0.00
Cares Act Fund (220)	\$127,983.23
Total	\$ 5,149,146.28

I hereby certify that there are sufficient funds available to meet the City's obligations for the next three (3) months.
This report is prepared in accordance with the guidelines established in the Statement of Investment Policy adopted November 21, 2017

Submitted By:  Reviewed By:
Kevin Kearney Laurie Stiver
City Manager City Treasurer

Revenues

Acct. Number	Account Description	2020-21 Budget	2020-21 YTD @ 6/30/21	2021-22 Budget	2021-22 YTD @ 8/31/2021	
		-8%				
	Property Taxes	450,000				
General Fund:						
101-00-4000	Operating Transfers In	-	44,815	#DIV/0!	665,476	- 0%
101-00-4010	Property Tax-Current Secured	430,000	472,351	110%	481,798	842 0%
101-00-4030	Property Tax-Current Unsecured	14,000	20,542	147%	18,000	10,443 58%
101-00-4050	Property Tax Prior Year	-	-	#DIV/0!	-	#DIV/0!
101-00-4060	Public Safety Augmentation F	10,000	11,191	112%	11,000	1,188 11%
101-00-4070	Delinquent Taxes	6,000	10,080	168%	8,000	957 12%
101-00-4100	Sales & Use Tax	1,200	6,308	526%	3,000	424 14%
101-00-4110	Franchise Fee-Cable TV	26,000	23,316	90%	27,000	5,418 20%
101-00-4120	Franchise Fee-SC Edison	20,000	19,077	95%	19,500	- 0%
101-00-4130	Franchise Fee-SC Refuse	38,000	38,562	101%	39,500	- 0%
101-00-4140	Franchise Fee-SC Gas Co.	3,000	3,503	117%	3,550	- 0%
101-00-4150	Franchise Fee-Cal Am Water	40,000	47,376	118%	47,500	- 0%
101-00-4160	AB939 Refuse Admin. Fee	18,000	19,634	109%	20,000	- 0%
101-00-4190	Real Property Transfer Tax	20,000	29,088	145%	22,500	1,680 7%
101-00-4200	Motor Vehicle In-Lieu	140,000	144,160	103%	145,000	- 0%
101-00-4210	Dist & Bail Forfeiture	2,000	645	32%	1,200	30 3%
101-00-4220	Fines-City	1,000	4,901	490%	2,500	1,004 40%
101-00-4340	BL Website Link	-	-	#DIV/0!	-	#DIV/0!
101-00-4350	Business License	40,000	32,094	80%	40,000	3,957 10%
101-00-4360	Movie & TV Permits	-	34,060	#DIV/0!	-	22,050 #DIV/0!
101-00-4370	Bedroom License Fee	10,000	6,180	62%	10,000	- 0%
101-00-4410	Variances & CUPs	1,500	1,635	109%	1,635	- 0%
101-00-4420	Lot Line Adjustment/Zone Changes	-	14,578	#DIV/0!	-	#DIV/0!
101-00-4440	Subdivisions/Lot Splits	-	4,844	#DIV/0!	-	#DIV/0!
101-00-4460	Planning Dept. Review	70,000	73,539	105%	65,000	2,663 4%
101-00-4470	Building Construction Permit	85,000	103,845	122%	100,000	12,862 13%
101-00-4480	Building Plan Check Fees	90,000	51,245	57%	100,000	39,780 40%
101-00-4485	Landscape Plan Check Permit	3,500	9,913	283%	9,000	2,333 26%
101-00-4490	Green Code Compliance	6,500	7,989	123%	10,000	4,034 40%
101-00-4500	Civic Center Rental Fee	900	900	100%	900	- 0%
101-00-4530	Environmental & Other Fees	1,300	3,240	249%	2,500	- 0%
101-00-4540	City Engineering Plan Check	50,000	98,084	196%	100,000	19,781 20%
101-00-4600	Interest Income	50,000	6,523	13%	50,000	2,831 6%
101-00-4700	Sales of Maps & Publications	200	15	8%	100	- 0%
101-00-4850	Cal-Am Loan Repayment	4,820	4,820	100%	4,820	- 0%
101-00-4900	Reimbursements	500	49,766	9953%	2,000	192 10%
101-00-4920	Sale of Prop. A Funds	-	48,000	#DIV/0!	-	- #DIV/0!
101-23-4950	Vacant Property Registry Fee	100	-	0%	100	- 0%
101-24-4610	Donations	-	-	#DIV/0!	500	- 0%
	Total General Fund Revenues	1,183,520	1,446,819	122%	2,012,079	132,469 7%
Utility Users Tax Fund:						
102-00-4600	Interest	10,000	6,322	63%	5,000	- 0%
102-00-4830	Electric	-	2	#DIV/0!	-	- #DIV/0!
		10,000	6,324		5,000	- 0%
Deposits Fund:						
103-00-2039	Chadwick Ranch Development	244,209	78,209	32%	75,000	101,225 135%
		244,209	78,209	32%	75,000	101,225 135%
Long Term Planning Fee Fund:						
112-00-4490	Long-Term Planning Fee	3,000	2,724	91%	4,000	1,637 41%
112-00-4600	LTP Fee Interest Income	300	66	22%	150	- 0%
		3,300	2,790		4,150	1,637 39%
Technology Fee Fund:						
113-00-4520	Technology Fee	7,000	10,182	145%	11,000	1,046 10%
113-00-4600	Technology Fee Interest Income	800	364	46%	500	- 0%

Revenues

Acct. Number	Account Description	2020-21 Budget	2020-21 YTD @ 6/30/21	2021-22 Budget	2021-22 YTD @ 8/31/2021	
		7,800	10,546	135%	11,500	1,046 9%
Gas Tax Fund:						
200-00-4200	TCRA Funds	1,200	0%	-	#DIV/0!	
200-00-4600	Gas Tax Interest	-	136 #DIV/0!	200	0%	
200-00-4260	Gas Tax	22,500	28,435 126%	35,000	3,892 11%	
		23,700	28,571 121%	35,200	3,892 11%	
SB1 Gas Tax Fund:						
201-00-4000	Transfers In					
201-00-4260	Gas Tax	13,500	19,369 143%	30,000	0%	
201-00-4600	Gas Tax Interest	-	412 #DIV/0!	300	0%	
		13,500	19,781 147%	30,300	- 0%	
Prop. A Fund:						
203-40-4260	Prop. A Transit Funds	25,094	21,669 86%	25,000	4,472 18%	
203-40-4600	Prop. A Transit Interest	300	444 148%	200	0%	
		25,394	22,113 87%	25,200	4,472 18%	
Prop. C Fund:						
204-48-4260	Prop. C Funds	20,813	17,974 86%	23,000	3,710 16%	
204-48-4600	Prop. C Interest	-	171 #DIV/0!	450	0%	
		20,813	18,145 87%	23,450	3,710 16%	
Transportation Development Act Fund:						
205-48-4260	TDA Funds	5,000	9,014 180%	5,000	- 0%	
205-48-4600	TDA Interest	-	10 #DIV/0!	-	#DIV/0!	
		5,000	9,024 180%	5,000	- 0%	
Sewer Fund:						
206-00-4000	Transfers In	240,000	240,000 100%	-	#DIV/0!	
206-50-4600	Sewer Fund Interest	11,000	6,319 57%	-	#DIV/0!	
206-50-4606	Winston Ave. Assessment		67,433 #DIV/0!		#DIV/0!	
		251,000	313,752	-	- #DIV/0!	
STPL Fund:						
208-00-4260	STPL Funds					
208-00-4600	STPL Interest		10 #DIV/0!	10	0%	
			10 #DIV/0!	10	- 0%	
Recycling Grant Fund:						
209-00-4260	Recycling Grant Funds	5,000	- 0%	5,000	0%	
209-00-4600	Recycling Grant Interest	50	99 198%	100	0%	
		5,050	99 2%	5,100	- 0%	
Measure R Fund:						
210-48-4260	Measure R Funds	15,572	13,499 87%	18,000	2,780 15%	
210-48-4600	Measure R Interest	800	561 70%	300	0%	
		16,372	14,060 86%	18,300	2,780 15%	
Measure M Fund						
212-48-4260	Measure M Funds	16,005	15,295 96%	16,500	3,143 19%	
212-48-4600	Measure M Interest	300	335 112%	400	0%	
		16,305	15,630 96%	16,900	3,143 19%	
Measure W Fund						
213-48-4260	Measure W Funds	60,000	50,506 84%	50,500	0%	
213-48-4600	Measure W Interest	-	- #DIV/0!	-	#DIV/0!	
		60,000	50,506 84%	50,500	- 0%	
Citizen's Option for Public Safety (COPS) Fund:						
215-23-4260	COPs Funds	100,000	100,000 100%	100,000	0%	

Revenues

Acct. Number	Account Description	2020-21 Budget	2020-21 YTD @ 6/30/21		2021-22 Budget	2021-22 YTD @ 8/31/2021
215-23-4600	COPs Interest	3,000	2,200	73%	2,500	0%
		103,000	102,200	99%	102,500	- 0%
County Park Grant:						
217-00-4210	County Park Grant		324			
217-00-4600	Grant Fund Interest Income	100	539	539%	500	0%
		100	863	863%	500	- 0%
Fire Safe Grant:						
219-00-4260	Community Wildfire Protection Plan	45,000	20,148	45%	24,994	0%
219-00-4600	Fire Safe Grant Interest Income	150	50	33%	75	0%
		45,150	20,198	45%	25,069	- 0%
Covid-19 Fund:						
220-00-4215	COVID 19 Revenues	-	177,983	#DIV/0!	100,000	127,983 128%
220-00-4600	Interest Income	-	38	#DIV/0!	-	#DIV/0!
		-	178,021	#DIV/0!	100,000	127,983 128%
Total Revenues		2,034,213	2,337,661	115%	2,545,758	382,357 15%

Expenditures

Account Description	2020-21 Budget	2020-21 YTD @ 6/30/21		2021-22 Budget	2021-22 YTD @ 8/31/2021	
General Fund:						
101-00-5000 Transfers Out	240,000	240,000	100%	-	-	#DIV/0!
City Council Division:						
101-11-6100 Events and awards	-	-	#DIV/0!	6,500		0%
101-11-6110 City Newsletter	300	245	82%	-		#DIV/0!
101-11-6500 Community Support (homelessness)	4,000	3,000	75%	3,000		0%
	4,300	3,245	75%	9,500	-	0%
City Manager Division:						
101-12-5010 Salaries	120,000	124,080	103%	126,720	21,273	17%
101-12-5100 Benefits	49,455	48,927	99%	50,747	8,485	17%
101-12-6020 Meetings & Conferences	3,500	295	8%	5,000	200	4%
101-12-6025 Expense Account	1,250	760	61%	1,500	25	2%
101-12-6050 Mileage	1,000	418	42%	1,000		0%
101-12-6440 Cell Phone	1,000	825	83%	1,000	150	15%
	176,205	175,305	99%	185,967	30,133	16%
City Clerk Division:						
101-13-5010 Salaries	61,424	63,512	103%	67,000	11,167	17%
101-13-5100 Benefits	26,126	26,424	101%	30,000	4,735	16%
101-13-6020 Meetings & Conferences	-		#DIV/0!	-		#DIV/0!
101-13-6050 Mileage	115	55	48%	100		0%
101-13-6210 Special Department Supplies	275	-	0%	275		0%
101-13-6220 Election Supplies	500	-	0%	500		0%
101-13-6225 Codification	5,000	2,197	44%	3,000	1,954	65%
101-13-7000 Contract Election Services	-	-	#DIV/0!	15,000		0%
	93,440	92,188	99%	115,875	17,856	15%
Finance Division:						
101-14-5010 Salaries	14,000	14,895	106%	15,789	1,010	6%
101-14-5100 Benefits	1,357	1,304	96%	1,355	179	13%
101-14-6210 Special Department Supplies	50	794	1588%	400		0%
101-14-6230 Contracted Computer Services	1,000	1,231	123%	1,000		0%
101-14-7010 Contracted Banking Services	4,500	5,735	127%	4,500	727	16%
101-14-7020 Contracted Audit Services	18,500	17,000	92%	19,000		0%
101-14-7040 GASB Reports	725	700	97%	700	700	100%
	40,132	41,659	104%	42,744	2,616	6%
City Attorney Division:						
101-15-7020 City Attorney Retainer	31,800	31,800	100%	31,800	2,650	8%
101-15-7070 City Attorney Special Service	2,500	24,260	970%	3,000	1,137	38%
101-15-7075 Development Code Update		2,150	#DIV/0!			#DIV/0!
101-15-7080 Seminars & Training	1,100	750	68%	-	-	#DIV/0!
101-15-6125 City Attorney-Planning			#DIV/0!	3,000	-	0%
101-15-7450 City Attorney-Code Enforcement			#DIV/0!	2,000		0%
	35,400	58,960	167%	39,800	3,787	10%
General Government Division:						
101-16-5010 Salaries	48,308	49,334	102%	55,605	9,267	17%
101-16-5100 Benefits	15,488	8,736	56%	14,286	2,432	17%
101-16-6010 Seminars & Training	1,000		0%	1,000		0%
101-16-6020 Meetings & Conferences	200	225	113%	200		0%
101-16-6040 Transportation & Lodging	500		0%	500		0%
101-16-6050 Mileage	300	149	50%	300	38	13%
101-16-6120 Postage	700	201	29%	700	55	8%
101-16-6200 Office Supplies	1,000	3,329	333%	3,000	33	1%
101-16-6210 Special Departmental Supplies	-		#DIV/0!			#DIV/0!
101-16-6230 Computer & Website Services	10,000	4,475	45%	10,000	926	9%

Expenditures

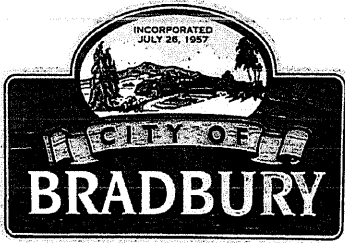
Account Description		2020-21 Budget	2020-21 YTD @ 6/30/21		2021-22 Budget	2021-22 YTD @ 8/31/2021	
101-16-6240	PERS UAL Payment	4,500	6,291	140%	6,291	1,600	25%
101-16-6241	PERS Replacement Benefit Contribution	2,500	2,566	103%	2,600		0%
101-16-6242	PERS SSA 218 Annual Fee	200	200	100%	200		0%
101-16-6250	Copier & Duplications	1,200		0%		-	#DIV/0!
101-16-6300	Insurance	35,000	36,352	104%	39,187	39,197	100%
101-16-6400	Utilities	3,200	7,029	220%	7,380	736	10%
101-16-6440	Telephone	2,300	2,143	93%	2,100	170	8%
101-16-6450	Building Operations	1,200	1,153	96%	1,200	87	7%
101-16-6460	Building & Cleaning Service	3,200	4,840	151%	4,500	840	19%
101-16-6470	Maintenance & Supplies	500	4,387	877%	500		0%
101-16-7435	Redistricting			#DIV/0!	15,000		0%
101-16-6415	Street Signs		-	#DIV/0!	6,000		0%
		131,296	131,410	100%	170,550	55,381	32%
Engineering Division:							
101-19-7230	Contracted Engineering Services	75,000	74,148	99%	80,000	-	0%
		75,000	74,148	99%	80,000	-	0%
Planning, Zoning & Development Division:							
101-20-6020	Meetings & Conferences						
101-20-6120	Postage	500	317	63%	500	55	11%
101-20-6210	Special Department Supplies	500	1,935	387%	500		0%
101-20-6240	Environmental Filing Fees	500		0%	500		0%
101-20-7210	City Planner Retainer	46,800	46,800	100%	46,800	-	0%
101-20-7220	Contracted Building & Safety	90,000	80,941	90%	120,000	2,021	2%
101-20-7240	City Planner Special Service	15,000	22,275	149%	15,000	-	0%
101-20-7245	General Plan update	134,460	14,966	11%		-	#DIV/0!
101-20-7075	Development Code Update	-	-	#DIV/0!	2,000		0%
		287,760	167,234	58%	185,300	2,076	1%
Parks & Landscape Maintenance Division:							
101-21-7015	Royal Oaks Trail Maintenance	10,000	7,039	70%	10,000	1,890	19%
101-21-7020	City Hall Grounds Maintenance	7,000	4,443	63%	7,000	408	6%
101-21-7025	Trail Maintenance	10,000	12,124	121%	10,000	-	0%
101-21-7035	Mt.Olive Entrance & Trail	12,000	10,345	86%	12,000	350	3%
101-21-7045	Lemon/RO Horse Trail	7,000	3,430	49%	7,000	268	4%
101-21-7060	Street Tree Trimming	-	560	#DIV/0!	15,000		0%
		46,000	37,941	82%	61,000	2,916	5%
Public Safety Division:							
101-23-6210	Special Departmental Services	-	11	#DIV/0!			#DIV/0!
101-23-7410	Contract Services Sheriff	125,121	125,120	100%	126,940	-	0%
101-23-7420	City Hall Security	3,000	3,537	118%	3,000	122	4%
101-23-7450	Code Enforcement	12,000	19,615	163%	12,000	252	2%
101-23-7757	AED Purchase			#DIV/0!			#DIV/0!
		140,121	148,283	106%	141,940	374	0%
Emergency Preparedness Division:							
101-24-6010	Seminars & Training	100	185	185%	110		0%
101-24-6020	Meetings & Conferences	100	495	495%	500		0%
101-24-6030	Memberships & Dues	375	360	96%	400		0%
101-24-6100	Events & Awards	200		0%	200		0%
101-24-6470	Maintenance & Supplies	5,500	4,532	82%	5,500	217	4%
101-24-6480	Civic Center Generator	1,000	944	94%	1,000		0%
101-24-7245	Hazard Mitigation Plan	-		#DIV/0!	-		#DIV/0!
		7,275	6,516	90%	7,710	217	3%

Expenditures

Account Description	2020-21 Budget	2020-21 YTD @ 6/30/21		2021-22 Budget	2021-22 YTD @ 8/31/2021	
Animal & Pest Control Division:						
101-25-7000 Animal Control Services	12,971	5,817	45%	11,450	954	8%
101-25-7010 Pest Control Services	300		0%	500		0%
	13,271	5,817	44%	11,950	954	8%
Intergovernmental Relations Division:						
101-30-6030 Memberships & Dues	10,500	10,463	100%	10,500	9,572	91%
General Fund Totals	1,300,700	1,193,169	92%	1,062,836	125,882	12%
Utility Users Tax Fund:						
102-15-7075 Development Code Update		-				
102-42-7630 NPDES Stormwater Compliance	73,431	91,186	124%	90,000	1,041	1%
	73,431	91,186		90,000	1,041	1%
Deposits Fund:						
103-00-2039 Chadwick Ranch Development	166,000	85,568	52%	75,000	2,048	3%
	166,000	85,568		75,000	2,048	3%
Long Term Planning Fee Fund:						
112-20-7245 General Plan Expense	20,000	19,270	96%	2,000	-	0%
Technology Fee Fund:						
113-20-4500 Permit Digitizing	-	865	#DIV/0!			
113-20-7730 Website	2,000	10,200	510%	3,000	-	
113-20-8120 Capital Equipment-Server & Copier	10,000	10,222	102%	10,000	949	
	14,000	21,287	152%	13,000	949	7%
Gas Tax Fund:						
200-48-6400 Utilities-Select System	9,000	12,878	143%	11,000	1,221	
200-48-6410 Street Lights	8,000	10,506	131%	10,000	942	
200-48-7000 PW Contract Services	1,000	-	0%	1,000	-	
200-48-7290 Street Sweeping	4,000	3,131	78%	4,000	313	
200-48-7750 Wild Rose Project	5,000	2,250	45%	25,097		
	27,000	28,765	107%	51,097	2,476	5%
SB1 Gas Tax Fund:						
201-48-7745 Royal Oaks North Curb Extension						
201-48-7750 Wild Rose Project				81,615		
201-48-7755 City Wide Slurry Seal						
				81,615	-	0%
Prop. A Fund:						
203-00-7600 Sale of Prop. A Funds	60,000	60,000	100%			
	60,000	60,000	100%	-	-	#DIV/0!
Prop. C Fund:						
204-20-6030 Memberships & Dues	900	378	42%	900	353	
204-40-7325 Transit Services	9,000	8,448	94%	9,000	1,408	
204-48-7750 Wild Rose Project			#DIV/0!	36,570		
	9,900	8,826	89%	46,470	1,761	4%
Transportation Development Act Fund:						
205-48-7735 Royal Oaks & Mt. Olive Trail Rehab.	5,000	4,014		5,000		
	5,000	4,014	80%	5,000	-	0%

Expenditures

Account Description		2020-21 Budget	2020-21 YTD @ 6/30/21		2021-22 Budget	2021-22 YTD @ 8/31/2021	
Sewer Fund:							
	Transfer Out to GF				665,476		
206-50-7601	Mt. Olive Lane Sewer Project	673,396	253,946	38%			
206-50-7602	DUSD Message Board	40,000	35,160	88%			
206-50-7606	Winston Ave Project	40,000	51,750	129%			
		753,396	340,856	45%	665,476	-	0%
STPL Fund:							
208-48-6555	Citywide Slurry Seal						
208-48-7750	Wild Rose Project				1,055		
					1,055	-	0%
Recycling Grant Fund:							
209-35-7300	Recycling Education	5,000	7,200	144%	5,000	-	0%
Measure R Fund:							
210-48-7750	Wild Rose Project				88,739		
210-48-7755	City Wide Slurry Seal						
210-00-7760	Return of Funds						
					88,739	-	0%
Measure M Fund							
212-48-7750	Wild Rose Project				58,470		
212-48-7755	Citywide Slurry Seal						
212-48-7756	Bridge Repair						
					58,470	-	0%
Measure W Fund							
213-42-7630	NPDES Stormwater Compliance	60,000	50,506	84%	50,500	-	0%
Citizen's Option for Public Safety (COPS) Fund:							
215-23-7410	Contract Services Sheriff	50,000	-	0%	50,000		
215-23-7411	Contract CSO Services & Supplies	53,500	70,053	131%	56,500	116	
		103,500	70,053	68%	106,500	116	0%
County Park Grant:							
217-21-7650	Civic Center Park	1,000		0%	1,000	-	0%
Fire Safe Grant 14-USFS-SFA-0053:							
219-21-7761	Community Wildfire Protection Plan	50,000	32,901	66%	30,934	-	0%
Covid-19 Fund:							
220-00-5000	Operating Transfers Out		44,815	#DIV/0!	-		
220-00-6215	COVID 19 Expenses		5,223	#DIV/0!	100,000		
			50,038	#DIV/0!	100,000	-	0%
Total Expenditures		2,648,927	2,063,640	78%	2,534,692	134,273	5%



Elizabeth Bruny, Mayor (District 5)
Bruce Lathrop, Mayor Pro-Tem (District 4)
Richard Hale, Councilmember (District 1)
Monte Lewis, Council Member (District 2)
Richard Barakat, Council Member (District 3)

City of Bradbury Agenda Memo

TO: Honorable Mayor and Members of the City Council

FROM: Claudia Saldana, City Clerk

DATE: September 21, 2021

SUBJECT: **Appointment of Planning Commissioners for Districts 1, 3 and 5**

SUMMARY

At this time the Planning Commission has three (3) vacancies to be filled due to the expiration of terms. The current Commission vacancies have been properly noticed per the requirements of the Maddy Act. Staff recommends that the City Council confirm the appointments of Planning Commissioners for Districts 1, 3 and 5.

ANALYSIS

Each Commissioner serves for a term of two (2) years. The Planning Commission meets the fourth Wednesday of the month. The primary staff liaison is the Contract City Planner.

The following are those that have been nominated by their district Council Member representative to fill the Planning Commissioner position:

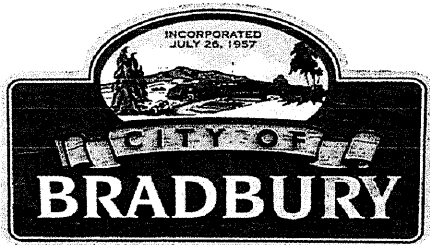
<u>Nominee</u>	<u>Term</u>	<u>District</u>
Frank Hernandez	2-year	1
Darlene Kuba	2-year	3
Chelsea Hunt	2-year	5

FINANCIAL REVIEW

The Appointment of Commissioners will have no fiscal impact on the City.

STAFF RECOMMENDATION

It is recommended that the City Council confirm the appointments of Planning Commissioners for Districts 1, 3 and 5.



Elizabeth Bruny, Mayor (District 5)
Bruce Lathrop, Mayor Pro Tem (District 4)
Richard T. Hale, Jr., Council Member (District 1)
Monte Lewis, Council Member (District 2)
Richard Barakat, Council Member (District 3)

City of Bradbury Agenda Memo

TO: Honorable Mayor and Members of the City Council

FROM: Kevin Kearney, City Manager

DATE: September 21, 2021

SUBJECT: **Fiscal Year 2019-2020 Annual Financial Audit Report**

ATTACHMENT: 1) FY 2019-20 Audit Report

SUMMARY

As required by local and State law, the City of Bradbury must complete an annual audit of its financial activities. The Pun Group has completed its independent audit of the City's general-purpose financial statements for fiscal year 2019-20, and the City Treasurer has been sent the report. It is recommended the City Council receive and file the Annual Financial Report as presented.

ANALYSIS

The Pun Group Accountants & Advisors have prepared the annual independent auditor's report and general-purpose financial statement for the fiscal year ending June 30, 2020. The work was completed in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States.

It was determined that the statements present fairly in all material respects the financial position of the City of Bradbury and that they are in conformity with the generally accepted accounting principals. With regard to internal controls over financial reporting, the independent auditors noted no matters that they would consider to be a material weakness.

The City Council's approval and acceptance of the Fiscal Year 2019-20 audited financial report is needed to remain in compliance with local, State and Federal law.

FOR CITY COUNCIL AGENDA 9-21

AGENDA ITEM # 1.F

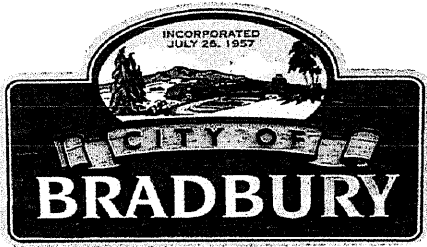
FINANCIAL REVIEW

There is no financial impact in accepting this report.

STAFF RECOMMENDATION

It is recommended the City Council receive and file the Annual Financial Audit Report as presented.

ATTACHMENT #1



Elizabeth Bruny, Mayor (District 5)
Bruce Lathrop, Mayor Pro Tem (District 4)
Richard T. Hale, Jr., Council Member (District 1)
Monte Lewis, Council Member (District 2)
Richard Barakat, Council Member (District 3)

City of Bradbury Agenda Memo

TO: Honorable Mayor and Members of the City Council

FROM: Kevin Kearney, City Manager

DATE: September 21, 2021

SUBJECT: **Fiscal Year 2019-2020 Annual Financial Audit Report**

ATTACHMENT: 1) FY 2019-20 Audit Report

SUMMARY

As required by local and State law, the City of Bradbury must complete an annual audit of its financial activities. The Pun Group has completed its independent audit of the City's general-purpose financial statements for fiscal year 2019-20, and the City Treasurer has been sent the report. It is recommended the City Council receive and file the Annual Financial Report as presented.

ANALYSIS

The Pun Group Accountants & Advisors have prepared the annual independent auditor's report and general-purpose financial statement for the fiscal year ending June 30, 2020. The work was completed in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States.

It was determined that the statements present fairly in all material respects the financial position of the City of Bradbury and that they are in conformity with the generally accepted accounting principals. With regard to internal controls over financial reporting, the independent auditors noted no matters that they would consider to be a material weakness.

The City Council's approval and acceptance of the Fiscal Year 2019-20 audited financial report is needed to remain in compliance with local, State and Federal law.

FOR CITY COUNCIL AGENDA _____

AGENDA ITEM # _____

FINANCIAL REVIEW

There is no financial impact in accepting this report.

STAFF RECOMMENDATION

It is recommended the City Council receive and file the Annual Financial Audit Report as presented.

ATTACHMENT #1

City of Bradbury

Bradbury, California

Independent Auditors' Reports and Basic Financial Statements

For the Year Ended June 30, 2020



City of Bradbury
Basic Financial Statements
For the Year Ended June 30, 2020

Table of Contents

Page

Independent Auditors' Reports:

Report on the Financial Statements.....	1
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	5

Basic Financial Statements:

Government-Wide Financial Statements:	
Statement of Net Position	11
Statement of Activities	12
Governmental Fund Financial Statements:	
Balance Sheet	14
Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position.....	17
Statement of Revenues, Expenditures, and Changes in Fund Balances	18
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Government-Wide Statement of Activities.....	20
Notes to the Basic Financial Statements	23

Required Supplementary Information (Unaudited):

Budgetary Comparison Schedules:	
General Fund	47
Sewer Special Revenue Fund	48
Utility Users Tax (UUT) Special Revenue Fund.....	49
Citizens' Option for Public Safety (COPS) Special Revenue Fund.....	50
Budgetary Information.....	51
Schedule of the City's Proportionate Share of the Net Pension Liability and Related Ratios	52
Schedule of the City's Contributions - Pensions	53

City of Bradbury
Basic Financial Statements
For the Year Ended June 30, 2020

Table of Contents (Continued)

Supplementary Information:

Nonmajor Governmental Funds:

Combining Balance Sheet	58
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	61
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	
Public Transportation Funds (Proposition A) Special Revenue Fund	64
Measure R Special Revenue Fund	65
Recycling Grant Special Revenue Fund	66
Measure M Special Revenue Fund	67
TDA Special Revenue Fund	68
Proposition C Special Revenue Fund.....	69
SB 1 Gas Tax Special Revenue Fund	70



INDEPENDENT AUDITORS' REPORT

To the Honorable Mayor and Members of the City Council
of the City of Bradbury
Bradbury, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Bradbury, California (the "City"), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' 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 of 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 City'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 City'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.

200 E. Sandpointe Ave., Suite 600, Santa Ana, California 92707

Tel: 949-777-8800 • Fax: 949-777-8850

www.pungroup.cpa

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the City as of June 30, 2020, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America, require that the Budgetary Comparison Schedules, the Schedules of the City's Proportionate Share of the Net Pension Liabilities and Related Ratios, and the Schedule of the City's Contributions - Pensions on pages 47 through 53 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by 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.

Management has omitted the Management's Discussion and Analysis ("MD&A") that accounting principles generally accepted in the United States of America required to be presented to supplement the basic financial statements. Such missing 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. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The Combining and Individual Nonmajor Fund Financial Statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

To the Honorable Mayor and Members of the City Council
of the City of Bradbury
Bradbury, California
Page 3

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 19, 2021, 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 solely 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 effectiveness of the City's 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.

The PwC Group, LLP

Santa Ana, California
August 19, 2021



**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***

Independent Auditors' Report

To the Honorable Mayor and Members of the City Council
of the City of Bradbury
Bradbury, 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, each major fund, and the aggregate remaining fund information of the City of Bradbury, California (the "City"), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated August 19, 2021.

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 opinions 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 City'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. 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.

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*.

To the Honorable Mayor and Members of the City Council
of the City of Bradbury
Bradbury, California
Page 2

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.

The PwC Group, LLP

Santa Ana, California
August 19, 2021

BASIC FINANCIAL STATEMENTS

This page intentionally left blank.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

This page intentionally left blank.

City of Bradbury
Statement of Net Position
June 30, 2020

	Governmental Activities
ASSETS	
Current assets:	
Cash and investments	\$ 5,224,728
Accounts receivable	144,589
Taxes receivable	28,201
Interest receivable	12,504
Total current assets	<u>5,410,022</u>
Noncurrent assets:	
Capital assets:	
Nondepreciable	582,728
Depreciable, net	2,756,604
Total capital assets	<u>3,339,332</u>
Total noncurrent assets	<u>3,339,332</u>
Total assets	<u><u>8,749,354</u></u>
DEFERRED OUTFLOWS OF RESOURCES	
Pension related deferred outflows of resources	41,547
Total deferred outflows of resources	<u>41,547</u>
LIABILITIES	
Current liabilities:	
Accounts payable and accrued liabilities	533,567
Deposits	23,245
Unearned revenue	161,832
Net pension liability	91,291
Total current liabilities	<u>809,935</u>
Total liabilities	<u>809,935</u>
DEFERRED INFLOWS OF RESOURCES	
Pension related deferred inflows of resources	12,152
Total deferred inflows of resources	<u>12,152</u>
NET POSITION	
Investment in capital assets	3,339,332
Restricted	235,116
Unrestricted	4,394,366
Total net position	<u><u>\$ 7,968,814</u></u>

See accompanying Notes to the Basic Financial Statements.

City of Bradbury
Statement of Activities
For the Year Ended June 30, 2020

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
General government	\$ 834,142	\$ 385,392	\$ -	\$ -	\$ (448,750)
Public safety	291,191	-	170,111	-	(121,080)
Public works	188,699	-	135,622	20	(53,057)
Parks and recreation	19,336	-	-	-	(19,336)
Total governmental activities	\$ 1,333,368	\$ 385,392	\$ 305,733	\$ 20	(642,223)
General Revenues:					
					510,871
					1,075
					125,627
					141,339
					35,412
					85,012
					1,356
					<u>900,692</u>
					258,469
Net Position:					
					7,710,345
					<u>\$ 7,968,814</u>

GOVERNMENTAL FUND FINANCIAL STATEMENTS

City of Bradbury
Balance Sheet
Governmental Funds
June 30, 2020

	Major Funds			
	General	Special Revenue Funds		
	Fund	Sewer	Utility Users Tax	COPS
ASSETS				
Cash and investments	\$ 3,018,271	\$ 1,042,389	\$ 765,423	\$ 201,491
Accounts receivable	144,589	-	-	-
Taxes receivable	23,546	-	-	-
Interest receivable	8,603	1,098	1,829	522
Due from other funds	172	-	-	-
Total assets	\$ 3,195,181	\$ 1,043,487	\$ 767,252	\$ 202,013
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued liabilities	\$ 95,750	\$ 350,523	\$ 80,384	\$ 399
Deposits	23,245	-	-	-
Unearned revenues	-	-	-	149,067
Due to other funds	-	-	-	-
Total liabilities	118,995	350,523	80,384	149,466
Deferred Inflows of Resources:				
Unavailable revenue	144,589	-	-	-
Total deferred inflows of resources	144,589	-	-	-
Fund Balances:				
Restricted	-	-	-	52,547
Committed	-	692,964	686,868	-
Assigned	1,000,000	-	-	-
Unassigned	1,931,597	-	-	-
Total fund balances	2,931,597	692,964	686,868	52,547
Total liabilities, deferred inflows of resources and fund balances	\$ 3,195,181	\$ 1,043,487	\$ 767,252	\$ 202,013

City of Bradbury
Balance Sheet (Continued)
Governmental Funds
June 30, 2020

	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS		
Cash and investments	\$ 197,154	\$ 5,224,728
Accounts receivable	-	144,589
Taxes receivable	4,655	28,201
Interest receivable	452	12,504
Due from other funds	-	172
Total assets	\$ 202,261	\$ 5,410,194
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES		
Liabilities:		
Accounts payable and accrued liabilities	\$ 6,511	\$ 533,567
Deposits	-	23,245
Unearned revenues	12,765	161,832
Due to other funds	172	172
Total liabilities	19,448	718,816
Deferred Inflows of Resources:		
Unavailable revenue	-	144,589
Total deferred inflows of resources	-	144,589
Fund Balances:		
Restricted	182,569	235,116
Committed	-	1,379,832
Assigned	-	1,000,000
Unassigned	244	1,931,841
Total fund balances	182,813	4,546,789
Total liabilities, deferred inflows of resources and fund balances	\$ 202,261	\$ 5,410,194

See accompanying Notes to the Basic Financial Statements.

This page intentionally left blank.

City of Bradbury
Reconciliation of the Governmental Funds Balance Sheet
to the Government-Wide Statement of Net Position
June 30, 2020

Total Fund Balances - Total Governmental Funds	\$ 4,546,789
---	--------------

Amounts reported for governmental activities in the government-wide statement of net position were different because:

Capital assets used in governmental activities were not financial resources and therefore, were not reported in governmental funds.

Capital assets, nondepreciable	\$ 582,728	
Capital assets, net of accumulated depreciation	2,756,604	3,339,332

Net pension liabilities and the related deferred outflows of resources and deferred inflows of resources are not due and payable in the current period or not available for current expenditures and are not reported in the governmental fund financial statements:

Pension related deferred outflows of resources	41,547	
Net pension liability	(91,291)	
Pension related deferred inflows of resources	(12,152)	

Revenue reported as unavailable revenue in the governmental funds when it is not received soon enough after year-end for current expenditures. The availability criteria does not apply to the Government-Wide Financial Statements and, therefore, the revenue is recognized when eligibility requirements are met and earned.

144,589

Net Position of Governmental Activities	\$ 7,968,814
--	--------------

City of Bradbury
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2020

	Major Funds			
	General Fund	Special Revenue Funds		
		Sewer	Utility Users Tax	COPS
REVENUES:				
Taxes	\$ 778,913	\$ -	\$ -	\$ -
Licenses and permits	134,241	-	-	-
Use of money and property	70,152	10,551	14,860	4,573
Intergovernmental	12,931	-	-	152,399
Charges for current services	285,788	-	-	-
Other revenue	6,950	-	-	-
Total revenues	<u>1,288,975</u>	<u>10,551</u>	<u>14,860</u>	<u>156,972</u>
EXPENDITURES:				
Current:				
General government	779,445	-	-	-
Public safety	138,791	-	-	152,400
Public works	-	2,620	91,920	-
Parks and recreation	19,336	-	-	-
Capital outlay	-	409,427	-	-
Total expenditures	<u>937,572</u>	<u>412,047</u>	<u>91,920</u>	<u>152,400</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>351,403</u>	<u>(401,496)</u>	<u>(77,060)</u>	<u>4,572</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	600,000	-	-
Transfers out	(600,000)	-	-	-
Total other financing sources (uses)	<u>(600,000)</u>	<u>600,000</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(248,597)</u>	<u>198,504</u>	<u>(77,060)</u>	<u>4,572</u>
FUND BALANCES:				
Beginning of year	3,180,194	494,460	763,928	47,975
End of year	<u>\$ 2,931,597</u>	<u>\$ 692,964</u>	<u>\$ 686,868</u>	<u>\$ 52,547</u>

City of Bradbury
Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)
Governmental Funds
For the Year Ended June 30, 2020

	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES:		
Taxes	\$ -	\$ 778,913
Licenses and permits	-	134,241
Use of money and property	3,167	103,303
Intergovernmental	122,131	287,461
Charges for current services	-	285,788
Other revenue	-	6,950
Total revenues	<u>125,298</u>	<u>1,596,656</u>
EXPENDITURES:		
Current:		
General government	-	779,445
Public safety	-	291,191
Public works	43,075	137,615
Parks and recreation	-	19,336
Capital outlay	-	409,427
Total expenditures	<u>43,075</u>	<u>1,637,014</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>82,223</u>	<u>(40,358)</u>
OTHER FINANCING SOURCES (USES):		
Transfers in	-	600,000
Transfers out	-	(600,000)
Total other financing sources (uses)	<u>-</u>	<u>-</u>
Net change in fund balances	82,223	(40,358)
FUND BALANCES:		
Beginning of year	100,590	4,587,147
End of year	<u>\$ 182,813</u>	<u>\$ 4,546,789</u>

City of Bradbury
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and
Changes in Fund Balances to the Government-Wide Statement of Activities
For the Year Ended June 30, 2020

Net Change in Fund Balances - Total Governmental Funds: **\$ (40,358)**

Amounts reported for governmental activities in the statement of activities are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in governmental funds:

Capital outlay	\$	409,427	
Depreciation		<u>(77,762)</u>	331,665

Certain pension expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds, net of contribution made after measurement date in the amount of \$18,537. (28,019)

Revenues reported as unavailable revenue in the governmental funds and recognized as revenue in the Statement of Activities. (4,819)

Change in Net Position of Governmental Activities **\$ 258,469**

NOTES TO THE BASIC FINANCIAL STATEMENTS

This page intentionally left blank.

City of Bradbury
Notes to the Basic Financial Statements
For the Year Ended June 30, 2020

Note 1 – Reporting Entity

The City of Bradbury, California (the "City"), was incorporated on July 26, 1957. The City provides a broad range of services to its citizens, including general government, public safety, streets, sanitation, and parks and recreation. Many of the municipal governmental functions of the City are provided by special districts. Examples of some of these special districts, which usually encompass areas larger than the City itself, are the Fire Protection District, the Library District, the Sewer Maintenance District and the County Flood Control District. Certain other governmental functions are paid for by the City, but performed by Los Angeles County departments under contract. Some of the contracts now in effect are for police protection, street maintenance, and tax collection services.

The City is a general law city operating under the City Council/City Manager form of government. The financial reporting entity of the City is comprised of various funds. The accompanying financial statements include those of the City and contain only the funds of the City.

In evaluating how to define the City for financial reporting purposes, management has considered all potential component units. The primary criteria for including a potential component unit within the reporting entity are the governing body's financial accountability and a financial benefit or burden relationship and whether it is misleading to exclude. A primary government is financially accountable and shares a financial benefit or burden relationship, if it appoints a voting majority of an organization's governing body and it is able to impose its will on the organization, or if there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the primary government. A primary government may also be financially accountable if an organization is fiscally dependent on the primary government regardless of whether the organization has a separately elected governing board, a governing board appointed by a higher level of government, or a jointly appointed board, and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the primary government.

There are no component units for the City that meet the criteria for blended presentation.

Note 2 – Summary of Significant Accounting Policies

A. Basis of Presentation

The basic financial statements of the City have been prepared in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP") as applied to governmental agencies. The Governmental Accounting Standards Board ("GASB") is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

B. Measurement Focus, Basis of Accounting, and Financial Statements Presentation

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

Government-Wide Financial Statements

The City's government-wide financial statements include a statement of net position and a statement of activities. These statements present summaries of governmental activities for the City. The City does not have any business-type activities; therefore, only governmental activities are reported.

City of Bradbury
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 2 – Summary of Significant Accounting Policies (Continued)

B. Measurement Focus, Basis of Accounting, and Financial Statements Presentation (Continued)

Government-Wide Financial Statements (Continued)

The government-wide financial statements are presented on an "*economic resources*" measurement focus and the accrual basis of accounting. Accordingly, all of the City's assets and liabilities are included in the accompanying statement of net position. The statement of activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned, while expenses are recognized in the period in which the liability is incurred.

Certain types of transactions are reported as program revenues for the City in three categories: (1) charges for services, (2) operating grants and contributions, and (3) capital grants and contributions.

Certain eliminations have been made in regards to interfund activities, payables, and receivables. The transfers in and out, and due to and due from other funds activities have been eliminated.

Governmental Fund Financial Statements

Governmental fund financial statements include a balance sheet and a statement of revenues, expenditures, and changes in fund balances for all major governmental funds and nonmajor funds in aggregate. An accompanying schedule is presented to reconcile and explain the differences in net position as presented in these statements to the net position presented in the government-wide financial statements. The City has presented all major funds that met the qualifications for major fund reporting.

All governmental funds are accounted for on a spending or "*current financial resources*" measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the balance sheets. The statement of revenues, expenditures, and changes in fund balance presents increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period.

Revenues are recognized as soon as they are both "measurable" and "available". Revenues are considered to be available when they are collectible within the current period as 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 fiscal period. The primary revenue sources, which have been treated as susceptible to accrual by the City, are property taxes, sales tax, intergovernmental revenues, other taxes, and grant revenues. Expenditures are recorded in the accounting period in which the related fund liability is incurred.

The reconciliations of the Fund Financial Statements to the Government-Wide Financial Statements are presented to explain the differences.

The City reports the following major governmental funds:

General Fund is the general operating fund of the City. All general tax revenues and other receipts not allocated by law or contractual agreement to other funds are accounted for in this fund. Expenditures of this fund include general operating costs not paid through other funds. The General Fund is used to account for all activities of the City not accounted for in some other fund.

City of Bradbury
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 2 – Summary of Significant Accounting Policies (Continued)

B. Measurement Focus, Basis of Accounting, and Financial Statements Presentation (Continued)

Governmental Fund Financial Statements (Continued)

Sewer Special Revenue Fund is used to account for assessments collected and projects funded with the assessments.

Utility Users Tax Special Revenue Fund is used to record the receipt and disbursement of funds received from the utility users tax assessed by the City. When it was approved by voters, it was specified to be separated into its own fund for the purpose of complying with the Clean Water Act. The fund is used to preserve the City's essential municipal services, maintain a safe and quality community and meet the obligations for State and Federal Mandates.

Citizens' Option for Public Safety (COPS) Special Revenue Fund – is used to account for the receipt and disbursement of funds allocated by the State of California and must be used for front line law enforcement expenditures.

C. Cash and Investments

Investments are reported at fair value.

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.

The City pools cash investments of all funds. Each fund's share in this pool is displayed in the accompanying financial statements as cash and investments. Investment income earned from pooled investments is allocated to those various funds based on each fund's average cash and investment balance.

Certain disclosure requirements, if applicable, for deposits and investment risks in the following areas:

- Interest Rate Risk
- Credit Risk
 - Overall
 - Custodial Credit Risk
 - Concentration of Credit Risk
- Foreign Currency Risk

In addition, other disclosures are specified including use of certain methods to present deposits and investments, highly sensitive investments, credit quality at year-end and other disclosures.

City of Bradbury
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 2 – Summary of Significant Accounting Policies (Continued)

D. Fair Value Measurement

U.S. GAAP defines fair value, establishes a framework for measuring fair value and establishes disclosures about fair value measurement. Investments, unless otherwise specified, recorded at fair value in the financial statements, are categorized based upon the level of judgment associated with the inputs used to measure their fair value.

Levels of inputs are as follows:

The three levels of the fair value measurement hierarchy are described below:

- Level 1 – Inputs are unadjusted, quoted prices for identical assets and liabilities in active markets at the measurement date.
- Level 2 – Inputs, other than quoted prices included in Level 1 that are observable for the assets and liabilities through corroboration with market data at the measurement date.
- Level 3 – Unobservable inputs that reflect management's best estimate of what market participants would use in pricing the assets and liabilities at the measurement date.

E. Receivables

Receivables include such items as taxes, intergovernmental revenues, charges for services, miscellaneous accounts receivable, and interest receivable. No allowance for doubtful accounts has been established, as the City believes all amounts are considered to be collectible in the normal course of business.

F. Capital Assets

Capital assets are valued at historical cost or estimated historical cost if actual historical cost was not available. The City's capitalization policy is \$5,000 and above for machinery and equipment; \$10,000 and above for building improvements; \$20,000 and above for buildings; and \$50,000 and above for infrastructure assets. Capital assets are depreciated on a straight-line basis over their estimated useful lives as follows:

Machinery and Equipments	7-10 Years
Roadways - Pavement	25 Years
Roadways - Signs	10 Years
Sewer - Existing Pipe	75 Years
Fence	50 Years
Buildings	50 Years
Curbs and Gutters	100 Years
Bridge	75 Years

G. Interfund Activity

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).

H. Compensated Absences

The City accrues accumulated unpaid vacation and sick leave and associated employee-related costs when earned (or estimated to be earned) by the employee. All full-time employees accrue vacation leave according to their years of service. Unused sick days are forfeited at termination or resignation; therefore, there is no liability for sick leave at June 30, 2020.

City of Bradbury
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 2 – Summary of Significant Accounting Policies (Continued)

I. Pensions

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

The following timeframes are used for pension reporting:

Valuation Date	June 30, 2018
Measurement Date	June 30, 2019
Measurement Period	July 1, 2018 to June 30, 2019

Gains and losses related to changes in total pension liability and fiduciary net position are recognized in pension expense systematically over time. The first amortized amounts are recognized in pension expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to pensions and are to be recognized in future pension expense. The amortization period differs depending on the source of the gain or loss. The difference between projected and actual earnings is amortized straight-line over 5 years. All other amounts are amortized straight-line over the average expected remaining service lives of all members that are provided with benefits (active, inactive, and retired) as of the beginning of the measurement period.

J. Deferred Outflows / Inflows of Resources

The statement of net position reports separate sections for Deferred Outflows of Resources and Deferred Inflows of Resources, when applicable.

Deferred Outflows of Resources represent outflows of resources (consumption of net position) that apply to future periods and that, therefore, will not be recognized as an expense until that time.

Deferred Inflows of Resources represent inflows of resources (acquisition of net position) that apply to future periods and that, therefore, are not recognized as a revenue until that time.

K. Fund Balances

In the governmental fund financial statements, fund balances are classified as follows:

Nonspendable – This amount indicates the portion of fund balance which cannot be spent because they are either not in spendable form, such as prepaid items, inventories or loans receivable, or legally or contractually required to be maintained intact, such as the principal portion of an endowment.

Restricted – This amount indicates the portion of fund balance which has been restricted a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.

Committed – This amount indicates the portion of fund balance which can only be used for specific purposes pursuant to formal resolution or ordinance of the City Council. The City Council is considered the highest authority for the City. Adoption of a resolution by the City Council is required to commit resources or to rescind the commitment.

City of Bradbury
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 2 – Summary of Significant Accounting Policies (Continued)

K. Fund Balances (Continued)

Assigned – This amount indicates the portion of fund balance which is constrained by the City's intent to be used for specific purposes, but is neither restricted nor committed. The City Manager is authorized by the City Council to determine and define the amount of assigned fund balance.

Unassigned – This amount indicates the portion of fund balance that does not fall into one of the above categories. This category is for any balances that have no restrictions placed upon them. The general fund is the only fund that reports a positive unassigned fund balance amount. In other governmental funds it is not appropriate to report a positive unassigned fund balance amount. However, in governmental funds other than the general fund, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that fund.

When expenditures are incurred for purposes where only unrestricted fund balances are available, the City uses the unrestricted resources in the following order: committed, assigned, and unassigned.

L. Net Positions

In the government-wide financial statements, net position balances are classified as follows:

Investment in Capital Assets – This component of net position consists of capital assets, net of accumulated depreciation.

Restricted – This component of net position consists of restricted assets reduced by liabilities related to those assets.

Unrestricted – This component of net position is the amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of investment in capital assets or the restricted component of net position.

When expenses are incurred for purposes in which both restricted and unrestricted components of net position are available, the City's policy is to apply the restricted component of net position first.

M. Property Tax Revenues

Property taxes in California are levied in accordance with Article XIII B of the State Constitution at one percent of county-wide assessed valuations. This one percent is allocated pursuant to state law to the appropriate units of local government. Property tax revenue is recognized in the fiscal year for which taxes have been levied, provided that the revenue is collected in the current period or will be collected within 60 days thereafter.

The following dates relate to property tax levies and collections:

Lien Date	January 1
Levy Date	July 1
Due Dates	November 1 and February 1
Collection Dates	December 10 and April 10

City of Bradbury
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 2 – Summary of Significant Accounting Policies (Continued)

N. Use of Estimates

The preparation of the basic financial statements in accordance with U.S. GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

O. Implementation of New GASB Pronouncements

During fiscal year ended June 30, 2020, the City has implemented the following new GASB Pronouncement:

GASB Statement No. 95 - In May 2020, GASB issued Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*. The primary objective of this Statement is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. That objective is accomplished by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, and later. Application of this statement is effective immediately and did not have a material effect on City's financial statements for the fiscal year ending June 30, 2020.

Note 3 – Cash and Investments

Cash and investments as of June 30, 2020 consisted of the following:

Petty cash	\$	300
Demand deposits		794,208
Investments with LAIF		3,444,220
Investments in certificates of deposit		986,000
Total	\$	<u>5,224,728</u>

A. Deposits

The carrying amount of the City's demand deposits was \$794,208 at June 30, 2020. The bank balances at that date were \$795,838, the total amount of which was collateralized or insured with accounts held by the pledging financial institutions in the City's name as discussed below.

The California Government Code requires California banks and savings and loan associations to secure the City's cash deposits by pledging securities as collateral. This Code states that collateral pledged in this manner shall have the effect of perfecting a security interest in such collateral superior to those of a general creditor. Thus, collateral for cash deposits is considered to be held in the City's name.

The market value of pledged securities must equal at least 110% of the City's cash deposits. California law also allows institutions to secure City's deposits by pledging first trust deed mortgage notes having a value of 150% of the City's total cash deposits. The City may waive collateral requirements for cash deposits, which are fully insured up to \$250,000 by the Federal Deposit Insurance Corporation ("FDIC"). The City, however, has not waived the collateralization requirements.

The City follows the practice of pooling cash and investments of all funds, except for funds required to be held by fiscal agents under the provisions of bond indentures, if applicable. Interest income earned on pooled cash and investments is allocated on an accounting period basis to the various funds based on the period-end cash and investment balances.

City of Bradbury
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 3 – Cash and Investments (Continued)

B. Investments

Under the provisions of the City's investment policy and in accordance with Section 53601 of the California Government Code, the City may invest in the type of investments listed in the table below. The table also identifies certain provisions intended to limit the City's exposure to interest rate risk, credit risk, and concentration of credit risk.

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
Local Agency Investment Fund	N/A	No Limit	\$ 40,000,000
U.S. Government Obligations	5 Years	No Limit	No Limit
Certificates of Deposit	360 Days	No Limit	No Limit

C. Fair Value Measurement

At June 30, 2020, investments are reported at fair value. The following table presents the fair value measurement of investments on recurring basis and the levels within the fair value hierarchy in which the fair value measurements fall at June 30, 2020:

<u>Investment Type</u>	<u>Significant Other Observable Input (Level 2)</u>
Negotiable certificates of deposit	\$ 986,000 ⁽¹⁾

⁽¹⁾ Price based on market prices from Intercontinental Exchange.

D. Risk Disclosures

Interest Rate Risk - As a means of limiting its exposure to fair value losses arising from rising interest rates, the City's investment policy limits investments to a maximum maturity of five years.

At June 30, 2020, the City had the following investment maturities:

<u>Investment Type</u>	<u>Amount</u>	<u>Investment Maturities (in Years)</u>		
		<u>Less than 1</u>	<u>1 to 2</u>	<u>2 to 3</u>
Local Agency Investment Fund	\$ 3,444,220	\$ 3,444,220	\$ -	\$ -
Negotiable certificates of deposit	986,000	493,000	246,000	247,000
Total	\$ 4,430,220	\$ 3,937,220	\$ 246,000	\$ 247,000

City of Bradbury
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 3 – Cash and Investments (Continued)

D. Risk Disclosures (Continued)

Credit Risk – State law limits investments in commercial paper and corporate bonds to the top two ratings issued by nationally recognized statistical rating organizations. It is the City's policy to limit its investments in these investment types to the top rating issued by Standard & Poor's and Moody's Investor Service. At June 30, 2020, the City's credit risks, expressed on a percentage basis, were as follows:

Credit Quality Distribution for Securities with Credit Exposure as a Percentage of Total Investments			
Investment Type	Moody's Credit Rating	S&P's Credit Rating	% of Investments with Interest Rate Risk
Local Agency Investment Fund	Not Rated	Not Rated	77.74%
Negotiable certificates of deposit	Not Rated	Not Rated	22.26%
Total			100.00%

Custodial Risk – For deposits, custodial credit risk is the risk that, in the event of the failure of a depository financial institution, the City 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. For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer), the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

Concentration of credit risk – The City's investment policy does not allow for investments in any one institution that is in excess of 5% of the City's total portfolio, except for LAIF and certificate of deposit, where there is no limit. The City's certificate of deposit in the amount of \$986,000 represented 22.26% of total City investments.

E. Investment in Local Agency Investment Fund ("LAIF")

The City is a participant in LAIF, which is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The City's investments with LAIF at June 30, 2020 included a portion of the pool funds invested in Structured Notes and Asset-Backed Securities, which included the following:

Structured Notes: debt securities (other than asset-backed securities) whose cash flow characteristics (coupon rate, redemption amount, or stated maturity) depend upon one or more indices and/or that have embedded forwards or options.

Asset-Backed Securities: generally, mortgage-backed securities that entitle their purchasers to receive a share of the cash flows from a pool of assets such as principal and interest repayments from a pool of mortgages (for example, Collateralized Mortgage Obligations) or credit card receivables.

As of June 30, 2020, the City had \$3,444,220 invested in LAIF, which had invested 3.37% of the pool investment funds in Structured Notes and Asset-Backed Securities. The investment in LAIF is reported at amortized cost.

City of Bradbury
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 4 – Interfund Transactions

Due To and Due From

At June 30, 2020 the City had the following due to and from other funds:

	Due From Other Funds
Due To Other Funds	General Fund
Nonmajor Governmental Fund	\$ 172

The due to and due from is short-term borrowing to cover cash deficit.

Transfers In and Out

At June 30, 2020 the City had the following transfers in and out from other funds:

	Transfer In
Transfer Out	Nonmajor Governmental Fund
Sewer Special Revenue Fund	\$ 600,000

The purpose of the transfers was to transfer funds to cover budgeted projects.

Note 5 – Capital Assets

The following schedule shows changes in capital assets for the year ended June 30, 2020:

	Balance July 1, 2019	Additions	Deletions	Balance July 1, 2020
Nondepreciable Assets:				
Land	\$ 117,197	\$ -	\$ -	\$ 117,197
Construction in progress	61,256	404,275	-	465,531
Total Nondepreciable Assets	178,453	404,275	-	582,728
Depreciable Assets:				
Structures and improvements	859,900	-	-	859,900
Machinery and equipment	101,709	-	-	101,709
Infrastructure	2,924,650	5,152	-	2,929,802
Total Depreciable Assets	3,886,259	5,152	-	3,891,411
Less Accumulated Depreciation:				
Structures and improvements	(148,288)	(17,198)	-	(165,486)
Machinery and equipment	(60,201)	(9,480)	-	(69,681)
Infrastructure	(848,556)	(51,084)	-	(899,640)
Total Accumulated Depreciation	(1,057,045)	(77,762)	-	(1,134,807)
Total Depreciable Assets, Net	2,829,214	(72,610)	-	2,756,604
Total Capital Assets, Net	\$ 3,007,667	\$ 331,665	\$ -	\$ 3,339,332

City of Bradbury
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 5 – Capital Assets (Continued)

Depreciation expense was charged in the following functions in the statement of activities:

General government	\$	26,678
Public works		51,084
Total	\$	<u>77,762</u>

Note 6 – Self-Insurance with Joint Powers Authority

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

The City of Bradbury is a member of the California Joint Powers Insurance Authority (the “Authority”). The Authority is composed of 118 California public entities and is organized under a joint powers agreement pursuant to California Government Code §6500 et seq. The purpose of the Authority is to arrange and administer programs for the pooling of self-insured losses, to purchase excess insurance or reinsurance, and to arrange for group purchased insurance for property and other lines of coverage. The California JPIA began covering claims of its members in 1978. Each member government has an elected official as its representative on the Board of Directors. The Board operates through a nine-member Executive Committee.

B. Primary Self-Insurance Programs of the Authority

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

Primary Liability Program

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

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

Primary Workers’ Compensation Program

Claims are pooled separately between public safety (police and fire) and general government exposures. (1) The payroll of each member is evaluated relative to the payroll of other members. A variable credibility factor is determined for each member, which establishes the weight applied to payroll and the weight applied to losses within the formula.

City of Bradbury
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 6 – Self-Insurance with Joint Powers Authority (Continued)

B. Primary Self-Insurance Programs of the Authority (Continued)

Primary Workers' Compensation Program (Continued)

(2) The first layer of losses includes incurred costs up to \$50,000 for each occurrence and is evaluated as a percentage of the pool's total incurred costs within the first layer. (3) The second layer of losses includes incurred costs from \$50,000 to \$100,000 for each occurrence and is evaluated as a percentage of the pool's total incurred costs within the second layer. (4) Incurred costs from \$100,000 to statutory limits are distributed based on the outcome of cost allocation within the first and second loss layers.

For 2019-20 the Authority's pooled retention is \$1 million per occurrence, with reinsurance to statutory limits under California Workers' Compensation Law. Employer's Liability losses are pooled among members to \$1 million. Coverage from \$1 million to \$5 million is purchased through reinsurance policies, and Employer's Liability losses from \$5 million to \$10 million are pooled among members.

C. Purchased Insurance

Pollution Legal Liability Insurance

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

Property Insurance

The City of Bradbury participates in the all-risk property protection program of the Authority. This insurance protection is underwritten by several insurance companies. City of Bradbury property is currently insured according to a schedule of covered property submitted by the City of Bradbury to the Authority. City of Bradbury property currently has all-risk property insurance protection in the amount of \$2,396,860. There is a \$10,000 deductible per occurrence except for non-emergency vehicle insurance which has a \$2,500 deductible.

Crime Insurance

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

D. Adequacy of Protection

During the past three fiscal years, none of the above programs of protection experienced settlements or judgments that exceeded pooled or insured coverage. There were also no significant reductions in pooled or insured liability coverage in 2019-2020.

City of Bradbury
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 7 – Deferred Compensation Plan

The City had made available to its employees a deferred compensation plan, whereby employees authorize the City to withhold funds from salaries to be invested in individual investment accounts. Funds may be withdrawn by participants upon termination of employment or retirement. The City makes no contributions under the Plan. The amount held by trustees for the employees at June 30, 2020 was \$35,663. The Trustee invests compensation deferred by employees in various investment options selected by the employee and retains title to all accumulated funds until they are paid to the employee or other beneficiary. Plan assets were established in the trust arrangement specified by Internal Revenue Code Section 457(g). The plan assets are not reflected on the City's financial statements.

Note 8 – Defined Benefit Pension Plans

General Information about the Pension Plan

Plan Description

The City contributes to the California Public Employees' Retirement System ("CalPERS"), a cost-sharing multiple-employer defined benefit pension plan. CalPERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. CalPERS acts as a common investment and administrative agent for participating public entities within the State of California. Benefit provisions and all other requirements are established by State statute and City ordinance. Copies of the CalPERS annual financial report may be obtained from their website at www.calpers.ca.gov under Forms and Publications.

Employees Covered by Benefit Terms

At June 30, 2018, the valuation date, the following employees were covered by the benefit terms:

	Miscellaneous	
	Classic	PEPRA
Active employees	2	1
Transferred and terminated employees	6	-
Retired Employees and Beneficiaries	1	-
Total	9	1

Benefit Provided

CalPERS provide retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. A classic CalPERS member becomes eligible for Service Retirement upon attainment of age 60 with at least 5 years of credited service. PEPRA miscellaneous members become eligible for service retirement upon attainment of age 62 with at least 5 years of service. The service retirement benefit is a monthly allowance equal to the product of the benefit factor, years of service, and final compensation. The final compensation is the monthly average of the member's highest 36 full-time equivalent monthly pay. Retirement benefits for miscellaneous employees are calculated as 2.0% of the average final 60-month compensation.

Participant is eligible for non-industrial disability retirement if becomes disabled and has at least 5 years of credited service. There is no special age requirement. The standard non-industrial disability retirement benefit is a monthly allowance equal to 1.8 percent of final compensation, multiplied by service. Industrial disability benefits are not offered to miscellaneous employees.

City of Bradbury
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 8 – Defined Benefit Pension Plans (Continued)

General Information about the Pension Plan (Continued)

Benefit Provided (Continued)

An employee's beneficiary may receive the basic death benefit if the employee dies while actively employed. The employee must be actively employed with the City to be eligible for this benefit. An employee's survivor who is eligible for any other pre-retirement death benefit may choose to receive that death benefit instead of this basic death benefit. The basic death benefit is a lump sum in the amount of the employee's accumulated contributions, where interest is currently credited at 7.5 percent per year, plus a lump sum in the amount of one month's salary for each completed year of current service, up to a maximum of six months' salary. For purposes of this benefit, one month's salary is defined as the member's average monthly full-time rate of compensation during the 12 months preceding death.

Upon the death of a retiree, a one-time lump sum payment of \$500 will be made to the retiree's designated survivor(s), or to the retiree's estate.

Benefit terms provide for annual cost-of-living adjustments to each employee's retirement allowance. Beginning the second calendar year after the year of retirement, retirement and survivor allowances will be annually adjusted on a compound basis by 2 percent.

Contributions

Section 20814(c) of the California Public Employees' Retirement Law ("PERL") 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. The total plan contributions are determined through CalPERS' annual actuarial valuation process. The Public agency cost-sharing plans covered by either the Safety risk pools, the Plan's actuarially determined rate is based on the estimated amount necessary to pay the Plan's allocated share of the risk pool's costs of benefits earned by employees during the year, and any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. For the measurement period ended June 30, 2019, the active employee and employer's contribution rates for classic miscellaneous plan were 7.000% and 7.634%, respectively; and for PEPRA miscellaneous plan were 6.75% and 6.985% of annual payroll, respectively.

Pension Liabilities, Pension Expenses, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

The June 30, 2018 were rolled forward to determine the June 30, 2019 total pension liabilities, based on the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Salary Increases	Varies by Entry Age and Service
Mortality Rate Table	Derived using CalPERS' Membership Data for all Funds.
Post Retirement Benefit Increase	The lesser of contract COLA or 2.50% until Purchasing Power Protection Allowance floor on purchasing power applies, 2.50% thereafter.

City of Bradbury
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 8 – Defined Benefit Pension Plans (Continued)

Pension Liabilities, Pension Expenses, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension (Continued)

¹The mortality table used in 2018 was developed based on CalPERS' specific data. The table includes 15 years of mortality improvements using Society of Actuaries Scale 90% of scale MP 2016. For more details on this table, please refer to December 2017 Experience Study Report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website at www.calpers.ca.gov under Forms and Publications.

Long-Term Expected Rate of Return

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

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

The expected real rates of return by asset class are as followed:

Asset Class ¹	New Strategic Allocation	Real Return Years 1-10 ²	Real Return Years 11+ ³
Global Equity	50.00%	4.80%	5.98%
Fixed Income	28.00%	1.00%	2.62%
Inflation Assets	0.00%	0.77%	1.81%
Private Equity	8.00%	6.30%	7.23%
Real Assets	13.00%	3.75%	4.93%
Liquidity	1.00%	0.00%	-0.92%
	<u>100.00%</u>		

(1) In the System's Comprehensive Annual Financial Report, Fixed Income is included in Global Debt Securities; Liquidity is included in Short-term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.

(2) An expected inflation of 2.00% used for this period.

(3) An expected inflation of 2.92% used for this period.

City of Bradbury
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 8 – Defined Benefit Pension Plans (Continued)

Pension Liabilities, Pension Expenses, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension (Continued)

Discount Rate

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

Sensitivity of the City's 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 liabilities of the Plan as of the measurement date at June 30, 2019, calculated using the discount rate of 7.15%, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (6.15%) or 1 percentage-point higher (8.15%) than the current rate:

	Plan's Net Pension Liability/(Asset)		
	Discount Rate -1% (6.15%)	Current Discount Rate (7.15%)	Discount Rate + 1% (8.15%)
Miscellaneous	\$ 146,436	\$ 91,291	\$ 45,773

Pension Plan Fiduciary Net Position

Detail information about the plan's fiduciary net position is available in the separately issued CalPERS financial report and can be obtained from CalPERS' website under Forms and Publications.

Proportionate Share of Net Pension Liability and Pension Expense

The following table shows the plan's proportionate share of the risk pool collective net pension liability over the measurement period:

	Increase (Decrease)		
	Plan Total Pension Liability	Plan Fiduciary Net Position	Plan Net Pension Liability/(Asset)
Miscellaneous			
Balance at: 6/30/18 (Valuation date)	\$ 1,079,683	\$ 1,012,265	\$ 67,418
Balance at: 6/30/19 (Measurement date)	1,088,043	996,752	91,291
Net Changes during 2018-19	\$ 8,360	\$ (15,513)	\$ 23,873

City of Bradbury
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 8 – Defined Benefit Pension Plans (Continued)

Pension Liabilities, Pension Expenses, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension (Continued)

Proportionate Share of Net Pension Liability and Pension Expense (Continued)

The following is the approach established by the plan actuary to allocate the net pension liability and pension expense to the individual employers within the risk pool.

- (1) In determining a cost-sharing plan's proportionate share, total amounts of liabilities and assets are first calculated for the risk pool as a whole on the valuation date (June 30, 2018). The risk pool's fiduciary net position ("FNP") subtracted from its total pension liability ("TPL") determines the net pension liability ("NPL") at the valuation date.
- (2) Using standard actuarial roll forward methods, the risk pool TPL is then computed at the measurement date (June 30, 2019). Risk pool FNP at the measurement date is then subtracted from this number to compute the NPL for the risk pool at the measurement date. For purposes of FNP in this step and any later reference thereto, the risk pool's FNP at the measurement date denotes the aggregate risk pool's FNP at June 30, 2019 less the sum of all additional side fund (or unfunded liability) contributions made by all employers during the measurement period (2018-2019).
- (3) The individual plan's TPL, FNP and NPL are also calculated at the valuation date. TPL is allocated based on the rate plan's share of the actuarial accrued liability. FNP is allocated based on the rate plan's share of the market value assets.
- (4) Two ratios are created by dividing the plan's individual TPL and FNP as of the valuation date from (3) by the amounts in step (1), the risk pool's total TPL and FNP, respectively.
- (5) The plan's TPL as of the Measurement Date is equal to the risk pool TPL generated in (2) multiplied by the TPL ratio generated in (4). The plan's FNP as of the Measurement Date is equal to the FNP generated in (2) multiplied by the FNP ratio generated in (4) plus any additional side fund (or unfunded liability) contributions made by the employer on behalf of the plan during the measurement period.
- (6) The plan's NPL at the Measurement Date is the difference between the TPL and FNP calculated in (5).

Deferred outflows of resources, deferred inflows of resources, and pension expenses are allocated based on the City's share of contributions during the measurement period.

The City's proportionate share of the net pension liability was as follows:

	Miscellaneous Plan
June 30, 2018	0.00070%
June 30, 2019	0.00089%
Change - Increase (Decrease)	0.00019%

City of Bradbury
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 8 – Defined Benefit Pension Plans (Continued)

Pension Liabilities, Pension Expenses, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension (Continued)

Proportionate Share of Net Pension Liability and Pension Expense (Continued)

For the year ended June 30, 2020, the City recognized pension expense of \$46,556 for the miscellaneous plan.

The amortization period differs depending on the source of the gain or loss. The difference between projected and actual earnings is amortized over 5-years straight line. All other amounts are amortized straight-line over the average expected remaining service lives of all members that are provided with benefits (active, inactive and retired) as of the beginning of the measurement period.

The expected average remaining service lifetime (“EARSL”) is calculated by dividing the total future service years by the total number of plan participants (active, inactive, and retired) in the risk pool. The EARSL for risk pool for the 2018-2019 measurement period is 3.8 years, which was obtained by dividing the total service years of 530,470 (the sum of remaining service lifetimes of the active employees) by 140,593 (the total number of participants: active, inactive, and retired).

At June 30, 2020, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Miscellaneous Plan		
	Deferred outflows of Resources	Deferred inflows of Resources
Pension contribution made after measurement date	\$ 18,537	\$ -
Changes of Assumptions	4,354	(1,544)
Difference between Expected and Actual Experience	6,342	(492)
Actual earnings in excess of expected earning on pension investments	-	(1,593)
Adjustment due to differences in proportions	12,314	25,068
Difference between employer's actual contributions and employer's proportionate share of contributions	-	(33,591)
Total	<u>\$ 41,547</u>	<u>\$ (12,152)</u>

For the year ended June 30, 2020, deferred outflows of resources related to pensions was \$18,537, resulting from City’s contributions subsequent to the measurement date, will be recognized as a reduction of the collective net pension liability in the year ending June 30, 2021.

City of Bradbury
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 8 – Defined Benefit Pension Plans (Continued)

Pension Liabilities, Pension Expenses, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension (Continued)

Proportionate Share of Net Pension Liability and Pension Expense (Continued)

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ending June 30,</u>	<u>Miscellaneous Plan</u>
2021	\$ 8,743
2022	2,427
2023	(635)
2024	323
2025	-
Thereafter	-
Total	<u>\$ 10,858</u>

Note 9 – Classification of Fund Balances

At June 30, 2020, fund balances are classified in the governmental funds as follows:

	<u>General Fund</u>	<u>Special Revenue Funds</u>			<u>Nonmajor Governmental Funds</u>	<u>Total</u>
		<u>Sewer</u>	<u>UUT</u>	<u>COPS</u>		
Restricted:						
COPS	\$ -	\$ -	\$ -	\$ 52,547	\$ -	\$ 52,547
Gas Tax	-	-	-	-	14,552	14,552
Proposition C	-	-	-	-	10,364	10,364
Country Park Grant	-	-	-	-	8,302	8,302
Proposition A	-	-	-	-	39,312	39,312
Measure R	-	-	-	-	51,974	51,974
STPL	-	-	-	-	1,035	1,035
Recycling	-	-	-	-	596	596
Fire Grant	-	-	-	-	6,524	6,524
Measure M	-	-	-	-	26,109	26,109
SB 1 Gas Tax	-	-	-	-	23,801	23,801
Total Restricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>52,547</u>	<u>182,569</u>	<u>235,116</u>
Committed:						
Sewer improvements and operations	-	692,964	-	-	-	692,964
Clean water	-	-	686,868	-	-	686,868
Total Committed	<u>-</u>	<u>692,964</u>	<u>686,868</u>	<u>-</u>	<u>-</u>	<u>1,379,832</u>
Assigned:						
Economic uncertainties	1,000,000	-	-	-	-	1,000,000
Unassigned	<u>1,931,597</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>244</u>	<u>1,931,841</u>
Total Fund Balances	<u>\$ 2,931,597</u>	<u>\$ 692,964</u>	<u>\$ 686,868</u>	<u>\$ 52,547</u>	<u>\$ 182,813</u>	<u>\$ 4,546,789</u>

City of Bradbury
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 9 – Classification of Fund Balances (Continued)

In order to prudently protect its fiscal solvency, the City maintains a minimum assigned fund balance of \$1,000,000 as reserves for economic uncertainties. The reserve is important in order to:

- Ensure that the City is able to respond to the challenges of a changing environment.
- Reduce the budgetary impacts of bad economic times.
- Insulate the City from actions of the State that may result in reduction of revenues.
- Mitigate exposure to natural disasters or other catastrophic events.
- Demonstrate continued creditworthiness to bond rating agencies and the financial community.

The nature and purpose of each reserve is described below:

- A. Infrastructure - funds set aside for one-time infrastructure expenditures relating to City owned infrastructure repairs such as streets, sewers or other City facilities.
- B. Economic changes, natural disaster or other catastrophic events - funds set aside for local disasters, emergencies, and / or unexpected economic changes that adversely impact the City's financial position.

This reserve was not formally adopted by the City Council.

Note 10 – Other Required Disclosures

Excess of Expenditures over Appropriations

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Excess Expenditures over Appropriations</u>
Major Funds:			
General Fund			
Public safety	\$ 128,022	\$ 138,791	\$ (10,769)
Sewer Special Revenue Fund			
Public works	-	2,620	(2,620)
Utility Users' Tax Special Revenue Fund			
Public works	86,000	91,920	(5,920)
Nonmajor Governmental Funds:			
TDA Special Revenue Fund			
Public works	-	4,769	(4,769)
Proposition C Special Revenue Fund			
Public works	900	8,449	(7,549)

The excess was due to higher than anticipated expenditures that exceeded the approved appropriations. The Council was informed of the excesses through monthly reports, and that the expenditures were higher than yearly budgeted amounts due to unforeseen expenses. However, the Council did not formally increase the budgetary appropriations since the revenues were higher than expected and they exceeded the total expenditures.

City of Bradbury
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 11 – Commitments and Contingencies

A. Grants

The City participates in Federal and State grant programs. These programs are subject to further examination by the grantors. Expenditures which may be disallowed by the granting agencies, if any, cannot be determined at this time. The City expects such amounts, if any, to be immaterial.

B. Litigation

The City has not been named in any lawsuit that has a potentially material effect on its financial position. There is one matter involving a threat of litigation, which has been accrued in the City's financial position. While the outcome of this matter if litigation is commenced is not presently determinable, in the opinion of management of the City, based in part on the advice of counsel, the resolution of this matter is not expected to have a material adverse effect on the financial position or results of operations of the City.

C. COVID-19 Pandemic

In December 2019, a novel strain of coronavirus has spread around the world resulting in business and social disruption. The coronavirus was declared a Public Health Emergency of International Concern by the World Health Organization on January 30, 2020. The operations and business results of the City could potentially be adversely affected by this global pandemic. The extent to which are highly uncertain and cannot be predicted, including new information which may emerge concerning the severity of the coronavirus and the actions required to contain the coronavirus. The ultimate financial impact and duration cannot be estimated at this time.

Note 12 – Subsequent Events

Coronavirus Relief Funds Allocation

On March 7, 2020, the US congress passed the third federal stimulus bill related to the COVID-19 pandemic. The Coronavirus Aid, Relief, and Economic Security (CARES) Act (H.R. 748, Public Law 116-136), provided \$2 trillion in stimulus funding to spread relief across the national economy.

On June 29, 2020, the State approved the budget and authorized the Department of Finance to allocate \$1,289,065,000 to address the public health and public safety impacts of COVID-19 including homelessness. Pursuant to the provisions of Control Section 11.90, cities with populations between 300,000 and 500,000 were allocated \$225 million and cities with populations of less than 300,000 were allocated \$275 million. Based on the City's population, the City was allocated \$50,000 and received subsequent to the year-end.

This page intentionally left blank.

REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)

This page intentionally left blank.

City of Bradbury
Required Supplementary Information (Unaudited)
Budgetary Comparison Schedule
For the Year Ended June 30, 2020

	General Fund			
	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Taxes	\$ 796,100	\$ 796,100	\$ 778,913	\$ (17,187)
Licenses and permits	324,200	324,200	134,241	(189,959)
Use of money and property	79,112	79,112	70,152	(8,960)
Intergovernmental	13,500	13,500	12,931	(569)
Charges for current services	478,600	478,600	285,788	(192,812)
Other revenue	9,070	9,070	6,950	(2,120)
Total revenues	<u>1,700,582</u>	<u>1,700,582</u>	<u>1,288,975</u>	<u>(411,607)</u>
EXPENDITURES:				
Current:				
General government	1,028,745	1,042,830	779,445	263,385
Public safety	128,022	128,022	138,791	(10,769)
Public works	-	5,000	-	5,000
Parks and recreation	72,000	72,000	19,336	52,664
Total expenditures	<u>1,228,767</u>	<u>1,247,852</u>	<u>937,572</u>	<u>310,280</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>471,815</u>	<u>452,730</u>	<u>351,403</u>	<u>(101,327)</u>
OTHER FINANCING USES:				
Transfers out	(600,000)	(600,000)	(600,000)	-
Total other financing uses	<u>(600,000)</u>	<u>(600,000)</u>	<u>(600,000)</u>	<u>-</u>
Net change in fund balance	<u>\$ (128,185)</u>	<u>\$ (147,270)</u>	<u>(248,597)</u>	<u>\$ (101,327)</u>
FUND BALANCE:				
Beginning of year			3,180,194	
End of year			<u>\$ 2,931,597</u>	

City of Bradbury
Required Supplementary Information (Unaudited)
Budgetary Comparison Schedule (Continued)
For the Year Ended June 30, 2020

Sewer Special Revenue Fund

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Use of money and property	\$ -	\$ -	\$ 10,551	\$ 10,551
Total revenues	-	-	10,551	10,551
EXPENDITURES:				
Public works	-	-	2,620	(2,620)
Capital outlay	645,000	652,744	409,427	243,317
Total expenditures	645,000	652,744	412,047	243,317
REVENUES OVER (UNDER) EXPENDITURES	(645,000)	(652,744)	(401,496)	253,868
OTHER FINANCING SOURCES:				
Transfers in	600,000	600,000	600,000	-
Total other financing sources	600,000	600,000	600,000	-
Net change in fund balance	<u>\$ (45,000)</u>	<u>\$ (52,744)</u>	198,504	<u>\$ 253,868</u>
FUND BALANCE:				
Beginning of year			494,460	
End of year			<u>\$ 692,964</u>	

City of Bradbury
Required Supplementary Information (Unaudited)
Budgetary Comparison Schedule (Continued)
For the Year Ended June 30, 2020

Utility Users Tax (UUT) Special Revenue Fund

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES:				
Use of money and property	\$ 18,810	\$ 18,810	\$ 14,860	\$ (3,950)
Total revenues	<u>18,810</u>	<u>18,810</u>	<u>14,860</u>	<u>(3,950)</u>
EXPENDITURES:				
Current:				
Public works	<u>86,000</u>	<u>86,000</u>	<u>91,920</u>	<u>(5,920)</u>
Total expenditures	<u>86,000</u>	<u>86,000</u>	<u>91,920</u>	<u>(5,920)</u>
Net change in fund balance	<u>\$ (67,190)</u>	<u>\$ (67,190)</u>	<u>(77,060)</u>	<u>\$ (9,870)</u>
FUND BALANCE:				
Beginning of year			<u>763,928</u>	
End of year			<u>\$ 686,868</u>	

City of Bradbury
Required Supplementary Information (Unaudited)
Budgetary Comparison Schedule (Continued)
For the Year Ended June 30, 2020

Citizens' Option for Public Safety (COPS) Special Revenue Fund

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES:				
Use of money and property	\$ 982	\$ 982	\$ 4,573	\$ 3,591
Intergovernmental	100,000	100,000	152,399	52,399
Total revenues	<u>100,982</u>	<u>100,982</u>	<u>156,972</u>	<u>55,990</u>
EXPENDITURES:				
Current:				
Public safety	<u>155,000</u>	<u>155,000</u>	<u>152,400</u>	<u>2,600</u>
Total expenditures	<u>155,000</u>	<u>155,000</u>	<u>152,400</u>	<u>2,600</u>
Net change in fund balance	<u>\$ (54,018)</u>	<u>\$ (54,018)</u>	<u>4,572</u>	<u>\$ 58,590</u>
FUND BALANCE:				
Beginning of year			<u>47,975</u>	
End of year			<u>\$ 52,547</u>	

City of Bradbury
Required Supplementary Information (Unaudited)
Budgetary Information
For the Year Ended June 30, 2020

Budget and Budgetary Accounting

The City adopts an annual budget prepared on the modified accrual basis of accounting for the governmental funds. The City Manager or his designee is authorized to transfer budgeted amounts between the accounts of any department. Revisions that alter the total appropriations of any department or fund must be approved by City Council. Expenditures may not legally exceed appropriations at the program level. Budgets were not adopted for County Park Grant Special Revenue Fund, STPL Special Revenue Fund, Gas Tax Special Revenue Fund, and Fire Grant Special Revenue Fund.

City of Bradbury
Required Supplementary Information (Unaudited)
Schedule of the City's Proportionate Share of the Net Pension Liability and Related Ratios
For the Year Ended June 30, 2020

Last Ten Fiscal Years

California Public Employees' Retirement System ("CalPERS") Miscellaneous Plan

Measurement Date	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
City's Proportion of the Net Pension Liability	0.00089%	0.00070%	0.00077%	0.00077%	0.00256%
City's Proportionate Share of the Net Pension Liability	\$ 91,291	\$ 67,418	\$ 76,419	\$ 66,246	\$ 175,694
City's Covered Payroll	<u>213,242</u>	<u>200,481</u>	<u>185,286</u>	<u>203,105</u>	<u>167,611</u>
City's Proportionate Share of the Net Pension Liability as a Percentage of Its Covered Payroll	<u>42.81%</u>	<u>33.63%</u>	<u>41.24%</u>	<u>32.62%</u>	<u>104.82%</u>
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Total Pension Liability	<u>91.53%</u>	<u>93.76%</u>	<u>92.41%</u>	<u>92.47%</u>	<u>78.51%</u>

¹ Historical information is presented only for measurement periods for which GASB 68 is available.

City of Bradbury
Required Supplementary Information (Unaudited)
Schedule of the City's Contributions - Pensions
For the Year Ended June 30, 2020

Last Ten Fiscal Years

California Public Employees' Retirement System ("CalPERS") Miscellaneous Plan

Fiscal Year	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Actuarially Determined Contribution	\$ 18,537	\$ 17,974	\$ 14,550	\$ 11,319	\$ 13,626	\$ 29,107
Contribution in Relation to the						
Actuarially Determined Contribution ²	(18,537)	(17,974)	(14,550)	(11,319)	(163,293)	(29,107)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ (149,667)	\$ -
Covered Payroll ¹	\$ 213,242	\$ 206,495	\$ 200,481	\$ 185,286	\$ 203,105	\$ 167,611
Contributions as a Percentage of						
Covered Payroll	8.69%	8.70%	7.26%	6.11%	6.71%	17.37%

¹ Historical information is presented only for measurement periods for which GASB 68 is applicable.

² Employers are assumed to make contributions equal to the actuarially determined contributions. However, some employers may choose to make additional contributions towards their side fund or their unfunded liability. Employer contributions for such plans exceed the actuarially determined contributions. CalPERS has determined that employer obligations referred to as "side funds" are not considered separately financed specific liabilities.

Notes to Schedule

Change in Benefit Terms: There were no changes to benefit terms.

Changes of Assumptions: In 2018, demographic assumptions and inflation rate were changed in accordance to the CalPERS Experience Study and Review of Actuarial Assumptions December 2017. There were no changes in the discount rate. In 2017, the accounting discount rate reduced from 7.65 percent to 7.15 percent. In 2016, there were no changes. In 2015, amounts reported reflect an adjustment of the discount rate from 7.5 percent (net of administrative expense) to 7.65 percent (without a reduction for pension plan administrative expense.) In 2014, amounts reported were based on the 7.5 percent discount rate.

This page intentionally left blank.

SUPPLEMENTARY INFORMATION

This page intentionally left blank.

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS:

County Park Grant Special Revenue Fund - To account for the park grants provided by state and county agencies to build the recreational park located behind City Hall.

Public Transportation (Prop A) Special Revenue Fund - To account for the receipt and disbursement of funds received from the motor vehicle registration fee collected by the State of California and must be used for programs that reduce motor vehicle emissions. The City has used these funds for the purchase of alternative fuel vehicles and for enhancements to the City's website.

Measure R Special Revenue Fund - To account for the receipt and disbursement of funds from Los Angeles County which were created by a voter approved sales tax in 2008. These funds are allocated by Metropolitan Transportation Authority (MTA) to fund street projects.

Surface Transportation Program Local (STPL) Special Revenue Fund - To account for the receipt and disbursement of funds received from the State of California through the MTA and must be used for street improvements on certain major streets within the City.

Recycling Grant Special Revenue Fund - To account for the receipt and disbursement of funds received from the State of California for programs that promote the recycling of waste materials.

Fire Grant Special Revenue Fund - To account for the receipt and disbursement of grant funds received from the U.S. Department of Forestry for brush clearance.

Measure M Special Revenue Fund - To account for the receipt and disbursement of funds from Los Angeles County which were created by a voter approved sales tax in 2016. These funds are allocated by MTA to fund street projects.

TDA Special Revenue Fund - To account for the receipt and distribution of funds allocated by MTA originating from the Transportation Development Act, Article 3 for the planning and construction of pedestrian and bicycle facilities.

Gas Tax Special Revenue Fund - To account for the receipt and disbursement of gas tax subventions from the State of California. Cities are allocated a share of the revenues derived by the State from taxes on gasoline, which must be spent on construction, improvement and maintenance of public streets and street engineering services.

Proposition C Special Revenue Fund - To account for the receipt and disbursement of a portion of the ½ cent sales tax approved by the voters in 1982 and 1990. Approximately 20% of the monies generated by the tax are returned to local agencies to be used for public transportation purposes and maintenance of streets "heavily used by public transit".

SB1 Gas Tax Special Revenue Fund - To account for the receipt and disbursement of funds received from the Road Repair and Accountability Act of 2017. These funds must be spent for local streets and roads.

City of Bradbury
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2020

	Special Revenue Funds			
	County Park Grant Fund	Public Transportation Fund (Prop A)	Measure R Fund	STPL Fund
ASSETS				
Cash and investments	\$ 8,282	\$ 39,242	\$ 51,856	\$ 1,033
Taxes receivable	-	-	-	-
Interest receivable	20	70	118	2
Total assets	\$ 8,302	\$ 39,312	\$ 51,974	\$ 1,035
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued liabilities	\$ -	\$ -	\$ -	\$ -
Unearned revenues	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	-	-	-	-
Fund Balances:				
Restricted	8,302	39,312	51,974	1,035
Unassigned (deficit)	-	-	-	-
Total fund balances	8,302	39,312	51,974	1,035
Total liabilities and fund balances	\$ 8,302	\$ 39,312	\$ 51,974	\$ 1,035

(Continued)

City of Bradbury
Combining Balance Sheet (Continued)
Nonmajor Governmental Funds
June 30, 2020

	Special Revenue Funds			
	Recycling Grant Fund	Fire Grant Fund	Measure M Fund	TDA Fund
ASSETS				
Cash and investments	\$ 13,337	\$ 9,328	\$ 26,038	\$ -
Taxes receivable	-	-	-	413
Interest receivable	24	24	71	3
Total assets	\$ 13,361	\$ 9,352	\$ 26,109	\$ 416
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued liabilities	\$ -	\$ 2,828	\$ -	\$ -
Unearned revenues	12,765	-	-	-
Due to other funds	-	-	-	172
Total liabilities	12,765	2,828	-	172
Fund Balances:				
Restricted	596	6,524	26,109	-
Unassigned (deficit)	-	-	-	244
Total fund balances	596	6,524	26,109	244
Total liabilities and fund balances	\$ 13,361	\$ 9,352	\$ 26,109	\$ 416

(Continued)

City of Bradbury
Combining Balance Sheet (Continued)
Nonmajor Governmental Funds
June 30, 2020

	Gas Tax Fund	Proposition C Fund	SB 1 Gas Tax Fund	Total Nonmajor Governmental Funds
ASSETS				
Cash and investments	\$ 16,807	\$ 10,323	\$ 20,908	\$ 197,154
Taxes receivable	1,394	-	2,848	4,655
Interest receivable	34	41	45	452
Total assets	\$ 18,235	\$ 10,364	\$ 23,801	\$ 202,261
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued liabilities	\$ 3,683	\$ -	\$ -	\$ 6,511
Unearned revenues	-	-	-	12,765
Due to other funds	-	-	-	172
Total liabilities	3,683	-	-	19,448
Fund Balances:				
Restricted	14,552	10,364	23,801	182,569
Unassigned (deficit)	-	-	-	244
Total fund balances	14,552	10,364	23,801	182,813
Total liabilities and fund balances	\$ 18,235	\$ 10,364	\$ 23,801	\$ 202,261

(Concluded)

City of Bradbury
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2020

	Special Revenue Fund			
	County Park Grant Fund	Public Transportation Fund (Prop A)	Measure R Fund	STPL Fund
REVENUES:				
Use of money and property	\$ 165	\$ 480	\$ 1,019	\$ 19
Intergovernmental	-	20,740	12,885	-
Total revenues	<u>165</u>	<u>21,220</u>	<u>13,904</u>	<u>19</u>
EXPENDITURES:				
Current:				
Public works	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(835)	21,220	13,904	19
FUND BALANCES:				
Beginning of year	<u>9,137</u>	<u>18,092</u>	<u>38,070</u>	<u>1,016</u>
End of year	<u>\$ 8,302</u>	<u>\$ 39,312</u>	<u>\$ 51,974</u>	<u>\$ 1,035</u>

(Continued)

City of Bradbury
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)
Nonmajor Governmental Funds
For the Year Ended June 30, 2020

	Special Revenue Fund			
	Recycling Grant Fund	Fire Grant Fund	Measure M Fund	TDA Fund
REVENUES:				
Use of money and property	\$ 187	\$ 208	\$ 462	\$ 13
Intergovernmental	3,182	-	14,483	5,000
Total revenues	<u>3,369</u>	<u>208</u>	<u>14,945</u>	<u>5,013</u>
EXPENDITURES:				
Current:				
Public works	3,182	4,546	-	4,769
Total expenditures	<u>3,182</u>	<u>4,546</u>	<u>-</u>	<u>4,769</u>
Net change in fund balances	187	(4,338)	14,945	244
FUND BALANCES:				
Beginning of year	409	10,862	11,164	-
End of year	<u>\$ 596</u>	<u>\$ 6,524</u>	<u>\$ 26,109</u>	<u>\$ 244</u>

(Continued)

City of Bradbury
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)
Nonmajor Governmental Funds
For the Year Ended June 30, 2020

	Gas Tax Fund	Proposition C Fund	SB 1 Gas Tax Fund	Total Nonmajor Governmental Funds
REVENUES:				
Use of money and property	\$ 191	\$ 210	\$ 213	\$ 3,167
Intergovernmental	29,984	17,204	18,653	122,131
Total revenues	30,175	17,414	18,866	125,298
EXPENDITURES:				
Current:				
Public works	21,129	8,449	-	43,075
Total expenditures	21,129	8,449	-	43,075
Net change in fund balances	9,046	8,965	18,866	82,223
FUND BALANCES:				
Beginning of year	5,506	1,399	4,935	100,590
End of year	<u>\$ 14,552</u>	<u>\$ 10,364</u>	<u>\$ 23,801</u>	<u>\$ 182,813</u>

(Concluded)

City of Bradbury
Schedule of Revenues, Expenditures, and Change in Fund Balance - Budget and Actual
Public Transportation Funds (Proposition A) Special Revenue Fund
For the Year Ended June 30, 2020

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES:				
Use of money and property	\$ 308	\$ 308	\$ 480	\$ 172
Intergovernmental	23,000	23,000	20,740	(2,260)
Total revenues	<u>23,308</u>	<u>23,308</u>	<u>21,220</u>	<u>(2,088)</u>
EXPENDITURES:				
Current:				
Public works	9,000	9,000	-	9,000
Total expenditures	<u>9,000</u>	<u>9,000</u>	<u>-</u>	<u>9,000</u>
Net Change in Fund Balance	<u>\$ 14,308</u>	<u>\$ 14,308</u>	21,220	<u>\$ 6,912</u>
FUND BALANCE:				
Beginning of year			18,092	
End of year			<u>\$ 39,312</u>	

City of Bradbury
Schedule of Revenues, Expenditures, and Change in Fund Balance - Budget and Actual
Measure R Special Revenue Fund
For the Year Ended June 30, 2020

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Use of money and property	\$ -	\$ -	\$ 1,019	\$ 1,019
Intergovernmental	15,000	15,000	12,885	(2,115)
Total revenues	<u>15,000</u>	<u>15,000</u>	<u>13,904</u>	<u>(1,096)</u>
Net Change in Fund Balance	<u>\$ 15,000</u>	<u>\$ 15,000</u>	13,904	<u>\$ (1,096)</u>
FUND BALANCE:				
Beginning of year			38,070	
End of year			<u>\$ 51,974</u>	

City of Bradbury
Schedule of Revenues, Expenditures, and Change in Fund Balance - Budget and Actual
Recycling Grant Special Revenue Fund
For the Year Ended June 30, 2020

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Use of money and property	\$ -	\$ -	\$ 187	\$ 187
Intergovernmental	5,000	5,000	3,182	(1,818)
Total revenues	<u>5,000</u>	<u>5,000</u>	<u>3,369</u>	<u>(1,631)</u>
EXPENDITURES:				
Current:				
Public works	5,000	5,000	3,182	1,818
Total expenditures	<u>5,000</u>	<u>5,000</u>	<u>3,182</u>	<u>1,818</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	187	<u>\$ 187</u>
FUND BALANCE:				
Beginning of year			409	
End of year			<u>\$ 596</u>	

City of Bradbury
Schedule of Revenues, Expenditures, and Change in Fund Balance - Budget and Actual
Measure M Special Revenue Fund
For the Year Ended June 30, 2020

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES:				
Use of money and property	\$ -	\$ -	\$ 462	\$ 462
Intergovernmental	16,500	16,500	14,483	(2,017)
Total revenues	<u>16,500</u>	<u>16,500</u>	<u>14,945</u>	<u>(1,555)</u>
Net Change in Fund Balance	<u>\$ 16,500</u>	<u>\$ 16,500</u>	14,945	<u>\$ (1,555)</u>
FUND BALANCE:				
Beginning of year			11,164	
End of year			<u>\$ 26,109</u>	

City of Bradbury
Schedule of Revenues, Expenditures, and Change in Fund Balance - Budget and Actual
TDA Special Revenue Fund
For the Year Ended June 30, 2020

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES:				
Use of money and property	\$ -	\$ -	\$ 13	\$ 13
Intergovernmental	5,000	5,000	5,000	-
Total revenues	<u>5,000</u>	<u>5,000</u>	<u>5,013</u>	<u>13</u>
EXPENDITURES:				
Current:				
Public works	-	-	4,769	(4,769)
Total expenditures	<u>-</u>	<u>-</u>	<u>4,769</u>	<u>(4,769)</u>
Net Change in Fund Balance	<u>\$ 5,000</u>	<u>\$ 5,000</u>	244	<u>\$ (4,756)</u>
FUND BALANCE:				
Beginning of year			-	
End of year			<u>\$ 244</u>	

City of Bradbury
Schedule of Revenues, Expenditures, and Change in Fund Balance - Budget and Actual
Proposition C Special Revenue Fund
For the Year Ended June 30, 2020

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES:				
Use of money and property	\$ -	\$ -	\$ 210	\$ 210
Intergovernmental	19,000	19,000	17,204	(1,796)
Total revenues	<u>19,000</u>	<u>19,000</u>	<u>17,414</u>	<u>(1,586)</u>
EXPENDITURES:				
Current:				
Public works	900	900	8,449	(7,549)
Total expenditures	<u>900</u>	<u>900</u>	<u>8,449</u>	<u>(7,549)</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>18,100</u>	<u>18,100</u>	<u>8,965</u>	<u>(9,135)</u>
Net Change in Fund Balance	<u>\$ 18,100</u>	<u>\$ 18,100</u>	8,965	<u>\$ (9,135)</u>
FUND BALANCE:				
Beginning of year			1,399	
End of year			<u>\$ 10,364</u>	

City of Bradbury
Schedule of Revenues, Expenditures, and Change in Fund Balance - Budget and Actual
SB 1 Gas Tax Special Revenue Fund
For the Year Ended June 30, 2020

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES:				
Use of money and property	\$ -	\$ -	\$ 213	\$ 213
Intergovernmental	15,000	15,000	18,653	3,653
Total revenues	<u>15,000</u>	<u>15,000</u>	<u>18,866</u>	<u>3,866</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ 15,000</u>	18,866	<u>\$ 3,866</u>
FUND BALANCE:				
Beginning of year			<u>4,935</u>	
End of year			<u>\$ 23,801</u>	

1

1

1

1

1

1

1

1

1

1

1

1

1

1

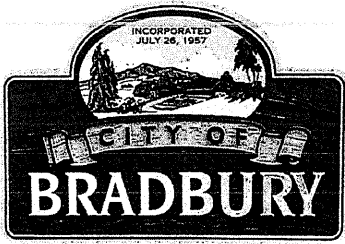
1

1

1

1

1



Elizabeth Bruny, Mayor (District 5)
Bruce Lathrop, Mayor Pro-Tem (District 4)
Richard Hale, Council Member (District 1)
Monte Lewis, Council Member (District 2)
Richard Barakat, Council Member (District 3)

City of Bradbury Agenda Memo

TO: Honorable Mayor and Members of the City Council

FROM: Kevin Kearney, City Manager
Andrew Westall, Bear Demographics & Research
David Ely, Bear Demographics & Research

DATE: September 21, 2021

SUBJECT: **SUMMARY OF REDISTRICTING LAWS, CRITERIA, PROCESS,
AND THE 2020 CENSUS, AND PRE-DRAFT MAP PUBLIC
HEARING**

SUMMARY

There are several federal, state, and local laws that govern the redistricting process that include: the City of Bradbury Municipal Code, the U.S. Constitution, the Federal Voting Rights Act of 1965, the State of California Elections Code, the State of California Constitution, as well as case law.

It is recommended that the City Council field a presentation from Bear Demographics & Research regarding Bradbury's redistricting, open the public hearing and solicit public input on a pre-draft map, and finalize the future dates for the City's redistricting meetings.

BRADBURY MUNICIPAL CODE

Chapter 1. – City Council Sec. 2.01.040. - Same—Elections by districts.

- (a) Pursuant to the provisions of Government Code § 34870 et seq., Councilmembers shall be elected by districts. There shall be five City Council districts. The boundaries of each Council district may be amended via ordinance or resolution, consistent with the requirements of Article 1 of Chapter 7 of Division 21 of the Elections Code (commencing at Elections Code § 21600).

- (1) The boundaries of each district shall be as set forth in Exhibit A to the ordinance from which this section is derived, which exhibit is entitled "City of Bradbury Councilmanic District Boundaries Report 2011." Exhibit A is incorporated into this section by this reference.
 - (2) Any subsequent ordinance or resolution may adjust these Council district boundaries if all of the requirements of law at the time have been met, notwithstanding the general rule that actions taken via ordinance cannot be superseded by actions taken via resolution.
- (b) Date. Beginning in 2018, the general municipal election will be held on the first Tuesday after the first Monday in June of each even-numbered year. The general municipal election will be consolidated with the statewide general election.

FEDERAL AND STATE LAWS

Several important federal and state legal criteria govern the redistricting process:

Equal Population Principle – Councilmember districts must contain, as nearly as practicable, equal portions of the total population of the City of Bradbury. This principle is established in the State of California Elections Code, as well as in the United State Supreme Court's "One-Person, One-Vote" decisions. The City Council must make a good faith effort to draw districts with equal population.

Exact equality is not required for local districts if deviation is justified by legitimate state purposed. For local jurisdictions like the City of Bradbury, a deviation of less than 10 percent is presumptively valid. Deviations should be explained on traditional redistricting criteria as explained below. Deviations should also not see to disadvantage any particular group and show a good faith effort.

In order to measure population equality and deviation, start with the City's total population and divide by five to determine ideal equal population of the five Council Districts. Next, determine the percent deviation ideal of each district. And last, determine total percent deviation, that is the difference between the district with the greatest positive and negative percent deviations which should total less than 10 percent. Below is an example.

- Example of a City with a population of 1,000 and 5 Council Districts
- Total Percent Deviation = 9.0%

District	Total Population	Ideal Population	Percent Deviation
1	192	200	-4.0
2	210	200	+5.0
3	193	200	-3.5
4	200	200	0
5	205	200	+2.5

Legal Authorities – U.S. Constitution, Supreme Court Case law including *Reynolds v. Sims*, *Gaffney V. Cummings*, *Larios v. Cox*, and *Harris v. Arizona Independent Redistricting Commission*

Traditional Redistricting Criteria – Federal, state and city law have established several traditional redistricting criteria all of which shall be considered to the extent feasible when drawing district lines:

Contiguity – all parts of a district should connect.

Compactness – districts should be geographically compact. There are many ways to measure compactness, and the Council should be aware of appearance, shape, and border lines when creating districts

Existing Boundaries – districts should utilize boundaries such as geographic, street, and political boundaries and conform to high school attendance zones.

Communities of Interest – districts should preserve neighborhoods and communities of people sharing common interests. The concept of protecting communities of interest is to draw boundaries in a manner that preserves communities that share common interests and that should be included within a single district for purposes of their effective and fair representation. There are many types of common interests that may identify a community of interest. For example, communities may share common housing patterns: urban, rural or suburban. Communities may share a common culture or language. Communities may be defined by their neighborhood or by the location of cultural, religious or educational institutions. Communities may also be defined by the location of geographic boundaries or features, such as parks, lakes, mountains or freeways. Certain public services, like public schools, public transit, and public safety may also help define a community. The City will obtain public testimony and consider census data, City neighborhood and planning information, and other information to help identify Communities of Interest.

Legal Authorities – Case law, California Constitution Article XXI, Section 2; California Elections Code Section 21621

U.S. Constitution’s Equal Protection Clause – The United States Supreme Court has held that race cannot be used as the predominant factor in drawing district lines such that traditional redistricting criteria are subordinated to considerations of race. The 14th Amendment’s Equal Protection Clause does not, however, prohibit all consideration of race. The City may consider race as a factor along with traditional race-neutral redistricting criteria, and consideration of traditional criteria should not be subordinated to consideration of race and should be contemporaneous.

If there is evidence that the City used race as a predominant factor, whether through direct testimony and Council deliberations, or in circumstantial evidence (e.g. demographics, shape, changes, process, public record), then the Court will apply strict scrutiny to the redistricting plan, and the City must justify that the use of race is: 1) based or needed due to a compelling state interest; 2) the plan must be narrowly tailored to that interest; and 3) legal muster is a very high burden.

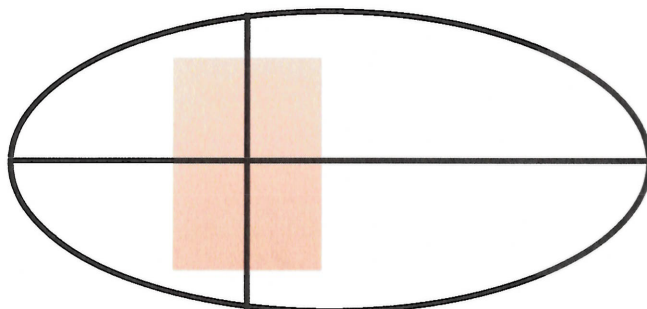
Legal Authorities – U.S. Constitution; Supreme Court case law including *Shaw v. Reno*, *Miller v. Johnson*, *Bush v. Vera*, *Cromartie I & II*, *Copper v. Harris*

Voting Rights Act of 1965 – The Voting Rights Act prohibits voting practices which result in a denial or abridgement of the right to vote on account of race, color, or language minority status. Redistricting plans must be analyzed under the Voting Rights Act to ensure they do not deprive minority voters of an equal opportunity to elect representatives of their choice in violation of the Act.

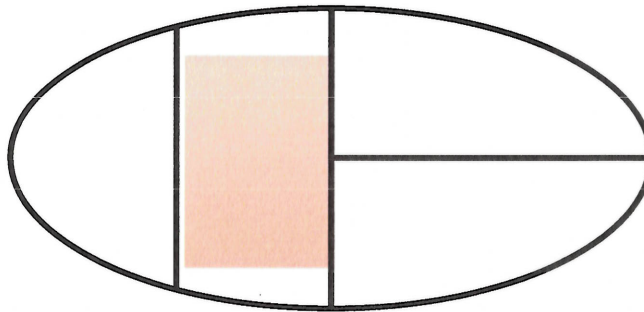
Section 2 of the Voting Rights Act prohibits any voting practice or procedure that “results in a denial or abridgement” of the right to vote based on race, color, or language minority status. The federal VRA applies to prohibit redistricting plans that result in “vote dilution” by depriving minority voters of an equal opportunity to elect a candidate of their choice (i.e., must not unlawfully minimize or cancel minority voting strength). Discriminatory effect is sufficient to show a violation of the federal VRA, and discriminatory intent is not required.

Examples of “Vote Dilution”

- **Fracturing** – dispersing minority voters into several different districts such that a bloc-voting majority can routinely outvote them.



- **Packing** – concentrating minority voters into a small number of districts and thereby minimizing their influence in other districts.



The U.S. Supreme Court has set three preconditions to Section 2 liability under the federal VRA, also referred to as the “Gingles” criteria – 1) the minority group must be sufficiently large and geographically compact to constitute a majority in a district; 2) the minority group must be politically cohesive; and 3) the majority votes sufficiently as a bloc to enable it usually to defeat the minority’s preferred candidate.

Legal Authorities – Section 2 of the Voting Rights Act; *Thornburg v. Gingles*

SUMMARY

Listed below are the key principles to keep in mind throughout the process:

- Strive for Population Equality
 - Make a good faith effort to draw districts equal in population
 - Justify any deviations with use of traditional redistricting criteria
- Focus on Traditional Redistricting Criteria
 - Draw contiguous and compact districts
 - Respect boundaries, neighborhoods, and communities of interest
 - Obtain public testimony, neighborhood/community information, and make a good record
- Do not Use Race as the Predominant Factor
 - Focus on traditional race-neutral criteria
- Comply with the Voting Rights Act
 - Avoid fracturing or packing minority voters
- Establish and Follow a Good Process

SUMMARY OF REDISTRICTING TIMELINE AND PROCESS

Every ten years, local governments use new census data to redraw their district lines to reflect how local populations have changed. Assembly Bill 849 (2019) , also known as the California FAIR MAPS Act, requires cities and counties to engage communities in the redistricting process by holding public hearings and/or workshops and doing public outreach. Based on this same law, the City of Bradbury must finish the 2021 redistricting process by December 15, 2021. Below is the recommended timeline:

Summary of Redistricting Law, Criteria, and Process

2020 Census Report

Pre-Draft Map Public Hearing

(Regularly Scheduled CC Meeting)

Tue. September 21, 2021 @ 7:10pm
Bradbury Civic Center

Public Workshop

Mon. October 4, 2021 @ 6pm
Bradbury Civic Center

Presentation and Adoption of Draft City Council Member

District Boundaries Map

Pre-Final Map Public Hearing

(Regularly Scheduled CC Meeting)

Tue. October 19, 2021 @ 7:10pm
Bradbury Civic Center

Presentation and Adoption of Final City Council Member

District Boundaries Map (1st Reading)

Pre-Final Map Public Hearing

(Regularly Scheduled CC Meeting)

Tue. November 16, 2021 @ 7:10pm
Bradbury Civic Center

Presentation and Adoption of Final City Council Member

District Boundaries Map (2nd Reading)

(Special CC Meeting – Date Tentative)

Tue. December 7, 2021 @ 7:10pm
Bradbury Civic Center

SUMMARY OF 2020 CENSUS DATA

Below is a summary of the 2020 Census data and the 2015-2019 American Community Survey Citizen Voting Age Population Data. The final redistricting dataset for use by the City of Bradbury will be released on September 20, 2021. This will include the state prison population-adjusted data as required by the California FAIR MAPS Act.

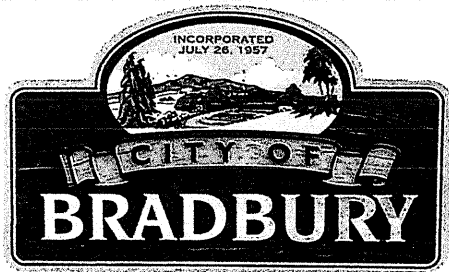
City of Bradbury		
2020 Census Population	921	100.0%
2010 Census Population	1,048	
2000 Census Population	855	
Ideal District Size	184	
2020 Census Voting Age Population (VAP)	772	83.8%
2019 ACS Citizen Voting Age Population (CVAP)	607	65.9%
White Pop	335	36.4%
White VAP	290	37.6%
White CVAP	353	58.2%
Asian Pop	361	39.2%
Asian VAP	311	40.3%
Asian CVAP	175	28.8%
Latino Pop	184	20.0%
Latino VAP	135	17.5%
Latino CVAP	74	12.2%
Black Pop	21	2.3%
Black VAP	17	2.2%
Black CVAP	9	1.5%
Other Pop	20	2.2%
Other VAP	19	2.5%
Other CVAP	0	0.0%

*Based on 2020 Census PL 94-171 data and 2019 American Community Survey data. Does not include the state prison population-adjusted data scheduled for release on September 20, 2021

Due to the small geographic size and population of the City of Bradbury, there will be a need to split at least one Census block in the southeast of the City which contains a population of 227, larger than the ideal size of a Council District and outside of any legal deviation. The current Council district lines established in 2012 utilized parcel data for Council district boundaries, and not Census block geography.

RECOMMENDATION

It is recommended that the City Council field a presentation from Bear Demographics & Research regarding Bradbury's redistricting, open the public hearing and solicit input on a pre-draft map, and finalize the future dates for the City's redistricting meetings.



Monte Lewis, Mayor (District 2)
Elizabeth Bruny, Mayor Pro Tem (District 5)
Richard Hale, Council Member (District 1)
Richard Barakat, Council Member (District 3)
Bruce Lathrop, Council Member (District 4)

City of Bradbury Agenda Memo

TO: Honorable Mayor and Members of the City Council

FROM: Sophia Musa, Management Analyst

DATE: September 21, 2021

SUBJECT: **UPDATING ADMINISTRATIVE POLICY NO: 12-01, FILM POLICY**

ATTACHMENTS: 1) Film Policy Redlined
2) Film Permit Application

SUMMARY

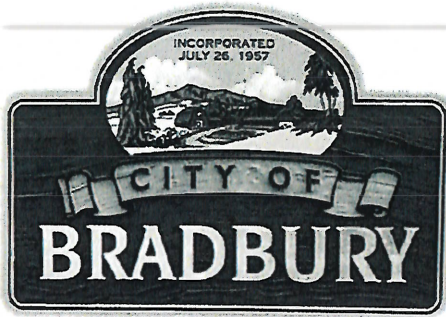
The film policy currently requires approval of residents within 500 feet of the subject location. City Staff would like to amend the film policy to allow a Homeowners Association (HOA) to alter filming hours of operation and resident noticing pursuant to a HOA's Board approval.

DISCUSSION

As of recently, filming has been increasing in the Bradbury Estates. As part of processing filming permits, the HOA Board has been formally reviewing and approving filming requests first before the City. Typically, HOA residents have been communicating concerns to the Board before contacting the City, which has positioned the HOA to be the primary mitigator of filming inquiries and complaints. In this situation, the City then is no longer the front-line processor and enforcer of permits and filming. Therefore, City Staff recommends allowing the HOA more flexibility in approving and reviewing resident notifications and hours of operations since the HOA Board is already acting as the front-line processor and enforcer.

STAFF RECOMMENDATION

It is recommended that the City Council approve the amendments to the film policy to allow a HOA to alter filming hours of operation and resident noticing pursuant to HOA Board approval.



Administrative Policy Manual
Policy No: 12-01
Original Date: January 17, 2012
Approved: _____

SUBJECT: Film Policy

PURPOSE: To outline policies relating to obtaining the necessary approvals for the issuance of film (which includes features, commercials, movies, music videos, photography, student and television) permits.

BACKGROUND

In accordance with Bradbury Municipal Code Section 13.01.340, the City of Bradbury issues Film Permits to businesses and individuals who wish to film on public or private property within the City limits. Filming activities include but are not limited to all on-site preparation (prep), filming and all breakdown (strike) activities. The City Manager has the discretion to impose additional conditions to the City Film Permits in order to protect the welfare and safety of residents. Failure to comply with any of the stated conditions shall be grounds for revoking the permit. or a sign-off from the HOA the HOA officials

POLICY

Requirements to Obtain a Film Permit

A completed application must be submitted no later than 5 days before filming begins (including prep).

- ✓ The application must contain approvals from the Los Angeles County Sheriff's Department and Los Angeles County Fire Department.
- ✓ When necessary, approval from the Homeowners Association must be obtained.
- ✓ Approval of residents within 500 feet of the subject location or approval of an alternative plan by the Homeowners Association must be obtained. The approval must be in the form of a petition, signature card, facsimile or email and is subject to City verification. Approvals must be from a Homeowners Association or property owners/tenants over the age of 18 for each parcel located within a 500 feet perimeter of the property where the filming is taking place.
- ✓ A filming layout diagram and parking plan must be submitted with the application. All vehicles and equipment must be parked in designated areas only. Should directional signage be required it should be minimal in both size and color and be kept to a minimum. Parking on public streets is strongly discouraged. Parking of film vehicles or the blocking of streets by vehicles belonging to the Production

Company or production staff without authorization and identification will be cited by the Sheriff's Department.

- ✓ Certificates of Insurance must be attached.
- ✓ At the discretion of the City, a Community Services Officer (CSO) may be present during all filming that occurs within City limits. The City contracts with the CSO and costs may be associated with the service.

Film Production Hours of Operation

Filming activity may take place between the working hours of 7:00 am and 10:00 pm Monday through Friday only, excluding legal holidays. Extended hours may be considered depending on impact to the community.

7:00 am to 10:00 pm "working hours"

- 75% approval is required from all property owners and/or tenants, over the age of 18 for each parcel within 500 feet of the perimeter of the property on which filming is to take place with consideration of verified abstentions from the City Manager.

10:00 pm to 7:00 am Monday – Friday/ Saturday and Sunday all day: "extended hours"

- 100% approval is required from all property owners and/or tenants, over the age of 18 for each parcel within 500 feet of the perimeter of the property on which filming is to take place with consideration of verified abstentions from the City Manager.

Resident approval for hours of operation may be altered for filming within a Homeowners Association if the HOA's Board of Directors have approved an alternative plan.

Insurance

The Production Company shall be required to present to the City (attached to the application) a Certificate of Insurance with the following coverage:

- ✓ General Liability Insurance in an amount not less than \$2,000,000 naming the City of Bradbury, its officers, employees, agents and volunteers as additional insured for protection against claims of third persons for personal injuries, wrongful deaths and property damage and to indemnify the City for damage to City property arising out of the applicant's Film Activity. The certificate shall not be subject to cancellation or modification until after thirty days written notice to the City. Such insurance shall be evidenced by the Standard General Liability Special Endorsement Form mandated by the California Film Commission which will remain on file with the City.
- ✓ Evidence of Worker's Compensation Insurance for all persons operating under a City Film permit shall be provided as required by State Law.

Fees

The Production Company shall pay to the City all applicable fees and deposits prior to issuance of a City Film Permit. Any cancellation of the Film Activity after a City Film Permit has been issued will result in a forfeiture of 50% of the permit as a processing fee. All refund requests must be made in writing and can take up to six weeks for processing.

The permit fee is \$1,030 per day (private or public property). The City Manager may reduce this fee to an amount to no less than \$500 per day; however, the City Council normally expects non-profit filming to pay the full \$1,030. Examples for possible reduction include still self-contained photo shoots, student films for college course work, or public service announcements.

Any negotiations or arrangements for filming activity on private property shall be the concern of the Production Company and the private property owners. The City disclaims any involvement in or responsibility for those negotiations or arrangements.



City of Bradbury

FILM PERMIT APPLICATION FORM

Today's date: _____

Name of Film Company: _____

(Contact person) (Address) (Phone number)

Filming location: _____
(Address) (Property owner) (Phone number)

Date of filming: from _____ to _____

Hours of filming: from _____ to _____

Name of film/commercial: _____

Specify number and size of vehicles: _____

Where will vehicles be parked? _____
(Parking on public streets is discouraged)

Size of Crew: _____

Will signs be posted? If so, how many? _____
(Signs shall be no larger than 4sq. feet and shall be inoffensive in color, preferably white or off-white and the number of signs shall be kept to a minimum.)

Requirements

Have you provided a certificate of liability insurance in the amount of at least \$1 million, naming the City of Bradbury as an additionally insured? _____

Have you provided a certificate of workers compensation insurance for a minimum of \$1 million? _____

Have you obtained clearance with both the Los Angeles County Fire Department and the Los Angeles County Sheriff's Department? _____ (please attach proof)

Has the Homeowners Association been notified? (if applicable) _____

Is the City's Community Services Officer needed for the filming? _____

City Manager Approval _____ Date _____