



REVISED AGENDA¹

CITY OF SOUTH PASADENA
CITY COUNCIL CLOSED SESSION
REGULAR MEETING AGENDA

City Manager's Conference Room, Second Floor, City Hall
1414 Mission Street, South Pasadena, CA 91030

Wednesday, March 7, 2018, at 6:30 p.m.

The public may comment on Closed Session items prior to the City Council recessing to Closed Session. In order to address the City Council on Closed Session items, please complete a Public Comment Card. Time allotted per speaker: 3 minutes. The City Council will convene in Open Session at 7:30 p.m.

CALL TO ORDER: Mayor Richard D. Schneider, M.D.

ROLL CALL: Councilmembers Michael A. Cacciotti, Robert S. Joe, and Diana Mahmud; Mayor Pro Tem Marina Khubesrian, M.D.; and Mayor Richard D. Schneider, M.D.

PUBLIC COMMENT PERIOD FOR CLOSED SESSION ITEMS ONLY

(Time limit is three minutes per person)

The City Council welcomes public input. Members of the public may address the City Council by completing a public comment card and giving it to the Chief City Clerk prior to the meeting. Pursuant to State law, the City Council may not discuss or take action on issues not on the meeting agenda (Government Code Section 54954.2).

CLOSED SESSION AGENDA ITEMS

A. Initiation of Litigation

CONFERENCE WITH LEGAL COUNSEL – INITIATION OF LITIGATION, Pursuant to Government Code Section 54956.9(d)(4):

Number of Cases: 1

¹ See Addition of Item B – Anticipated Litigation

B. Anticipated Litigation

CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION, Pursuant to Government Code Section 54956.9(d)(4):

Number of Anticipated Cases: 1

I declare under penalty of perjury that I posted this notice of agenda on the bulletin board in the courtyard of City Hall at 1414 Mission Street, South Pasadena, CA 91030, and on the City's website as required by law.

3/2/2018

Date



Natalie Sanchez, CMC
Acting Deputy City Clerk



**CITY OF SOUTH PASADENA
CITY COUNCIL REGULAR MEETING AGENDA**

**Amedee O. “Dick” Richards, Jr. Council Chamber
1424 Mission Street, South Pasadena, CA 91030**

Wednesday, March 7, 2018, at 7:30 p.m.

*In order to address the City Council, please complete a Public Comment Card.
Time allotted per speaker is three minutes.
No agenda item may be taken after 11:00 p.m.*

CALL TO ORDER: Mayor Richard D. Schneider, M.D.

ROLL CALL: Councilmembers Michael A. Cacciotti, Robert S. Joe, and Diana Mahmud; Mayor Pro Tem Marina Khubesrian, M.D.; and Mayor Richard D. Schneider, M.D.

INVOCATION: Councilmember Diana Mahmud
**In permitting a nonsectarian invocation, the City does not intend to proselytize, advance, or disparage any faith or belief. Neither the City nor the City Council endorses any particular belief or form of invocation.*

PLEDGE OF ALLEGIANCE: South Pasadena Beautiful

1. CLOSED SESSION ANNOUNCEMENTS: A Closed Session Agenda has been posted separately

PRESENTATIONS

- 2. Presentation of a Proclamation Declaring March 7, 2018 as “Arbor Day” in the City of South Pasadena**
- 3. Presentation by City of Ontario Mayor Paul Leon on a Status Report on the Metro Gold Line Foothill Extension Construction Authority**

COMMISSION APPOINTMENT

4. Commission Appointment

Recommendation

Appoint John Lesak to the Planning Commission to a full three-year term ending December 31, 2020.

COMMUNICATIONS

5. Councilmembers Communications

Time allotted per Councilmember is three minutes. Additional time will be allotted at the end of the City Council Meeting agenda, if necessary.

6. City Manager Communications

7. Reordering of and Additions to the Agenda

PUBLIC COMMENTS AND SUGGESTIONS

(Time limit is three minutes per person)

The City Council welcomes public input. Members of the public may address the City Council by completing a public comment card and giving it to the Acting Chief City Clerk prior to the meeting. At this time, the public may address the City Council on items that are not on the agenda. Pursuant to state law, the City Council may not discuss or take action on issues not on the meeting agenda, except that members of the City Council or staff may briefly respond to statements made or questions posed by persons exercising public testimony rights (Government Code Section 54954.2). Staff may be asked to follow up on such items.

OPPORTUNITY TO COMMENT ON CONSENT CALENDAR

In order to address the City Council, please complete a Public Comment card. Time allotted per speaker is three minutes. Items listed under the consent calendar are considered by the City Manager to be routine in nature and will be enacted by one motion unless an audience member or Councilmember requests otherwise, in which case the item will be removed for separate consideration. Any motion relating to an ordinance or a resolution shall also waive the reading of the ordinance or resolution and include its introduction or adoption as appropriate.

CONSENT CALENDAR

8. Minutes of the City Council Meetings of February 7, 2018 and February 21, 2018

Recommendation

Approve the minutes of the February 7, 2018 and February 21, 2018 City Council Meetings.

9. Prepaid Warrants, General City Warrants, and Payroll

Recommendation

Approve the City of South Pasadena Prepaid Warrants Nos. 201918 through 201962 in the amount of \$1,003,299.18; General City Warrants Nos. 201963 through 202040 in the amount of \$121,726.12; Payroll dated February 23, 2018, in the amount of \$747,053.33.

10. Discretionary Fund Request from Councilmember Mahmud for the Purpose of the Eagle Scout Project to Install an Interpretive Sign at the Entrance of the Arroyo Woodland and Wildlife Nature Park

Recommendation

Approve a Discretionary Fund request by Councilmember Mahmud designating \$300 for the purpose of an Eagle Scout Project to install an interpretive sign at the entrance of the Arroyo Woodland and Wildlife Nature Park.

11. Presentation of the Comprehensive Annual Financial Report for Fiscal Year Ending June 30, 2017

Recommendation

Receive and file the City of South Pasadena's Comprehensive Annual Financial Report for the Fiscal Year ending June 30, 2017.

12. Second Reading and Adoption of an Ordinance Amending Chapter 21A (Skateboards and Skateboard Parks) of the South Pasadena Municipal Code

Recommendation

Read by title only, waiving further reading, and adopt an ordinance entitled "An Ordinance of the City Council of the City of South Pasadena, California, amending Chapter 21A (Skateboards and Skateboard Parks) of the South Pasadena Municipal Code" regarding procedures and requirements for proper usage of the Skateboard Park, in accordance with California State Assembly Bill 1146 Skateboard Parks and CA Health and Safety Code Section 115800.

13. Acceptance of Project Completion and Authorization to File a Notice of Completion for the Sewer Rehabilitation and Replacement Project Phase 2, and Authorization to Release Retention Payment in the Amount of \$214,193.20 to Southwest Pipeline and Trenchless Corp.

Recommendation

1. Accept the Sewer Rehabilitation and Replacement Project Phase 2 as complete.
2. Authorize the recordation of the Notice of Completion with the Los Angeles County Registrar-Recorder County Clerk.
3. Authorize release of retention payment to Southwest Pipeline and Trenchless Corp., in the amount of \$214,193.20.

PUBLIC HEARING

14. Public Hearing for Adoption of a Resolution Approving the Community Development Block Grant (CDBG) Program for the Fiscal Year 2018-19

Recommendation

After conducting a Public Hearing, adopt a resolution entitled “A Resolution of the City Council of the City of South Pasadena, California, authorizing the allocation of Community Development Block Grant funds for Fiscal Year 2018-19.”

ACTION/DISCUSSION

15. Authorization of Contract Amendment for the Arroyo Seco Pedestrian and Bicycle Trail Project with Sully-Miller Contracting Company

Recommendation

1. Authorize the City Manager to direct staff to value engineer and negotiate a Contract Amendment for change orders related to the Arroyo Seco Pedestrian and Bicycle Trail Project.
2. Authorize the City Manager to execute a Contract Amendment for the Project with Sully-Miller Contracting Company utilizing the Project fund balance of \$847,912.24 and not to exceed the total project budget of \$2,472,121.55.

COUNCILMEMBERS COMMUNICATIONS (continued)

ADJOURNMENT

**FUTURE CITY COUNCIL MEETINGS
(OPEN SESSION)**

March 21, 2018	Regular City Council Meeting	Council Chamber	7:30 p.m.
April 13, 2018	Strategic Planning Meeting	Senior Center	2:00 p.m.
April 18, 2018	Regular City Council Meeting	Council Chamber	7:30 p.m.

PUBLIC ACCESS TO AGENDA DOCUMENTS AND BROADCASTING OF MEETINGS

Prior to meetings, City Council Meeting agenda packets are available at the following locations:

- City Clerk's Division, City Hall, 1414 Mission Street, South Pasadena, CA 91030;
- South Pasadena Public Library, 1100 Oxley Street, South Pasadena, CA 91030; and
- City website: www.southpasadenaca.gov/agendas

Agenda related documents provided to the City Council are available for public inspection in the City Clerk's Division, and on the City's website at www.southpasadenaca.gov/agendas. During the meeting, these documents will be available for inspection as part of the "Reference Binder" kept in rear of the City Council Chamber.

Regular meetings are broadcast live on Spectrum Channel 19 and AT&T Channel 99. Meetings are also streamed live via the internet at www.southpasadenaca.gov/agendas.

AGENDA NOTIFICATION SUBSCRIPTION

Individuals can be placed on an email notification list to receive forthcoming agendas by calling the City Clerk's Division at (626) 403-7230.

ACCOMMODATIONS



The City of South Pasadena wishes to make all of its public meetings accessible to the public. Meeting facilities are accessible to persons with disabilities. If special assistance is needed to participate in this meeting, please contact the City Clerk's Division at (626) 403-7230. Upon request, this agenda will be made available in appropriate alternative formats to persons with disabilities. Hearing assistive devices are available in the Council Chamber. Notification at least 48 hours prior to the meeting will assist staff in assuring that reasonable arrangements can be made to provide accessibility to the meeting (28 CFR 35.102-35.104 ADA Title II).

I declare under penalty of perjury that I posted this notice of agenda on the bulletin board in the courtyard of City Hall at 1414 Mission Street, South Pasadena, CA 91030, and on the City's website as required by law.

3/1/2018

Date

Natalie Sanchez

Natalie Sanchez, CMC
Acting Deputy City Clerk

CITY OF SOUTH PASADENA

PROCLAMATION



Declaring March 7, 2018
as "Arbor Day"
in the City of South Pasadena

WHEREAS, in 1872, J. Sterling Morton proposed to the Nebraska Board of Agriculture that a special day be set aside for the planting of trees; and

WHEREAS, this holiday, called Arbor Day, was first observed with the planting of more than a million trees in Nebraska, and Arbor Day is now observed throughout the nation and the world; and

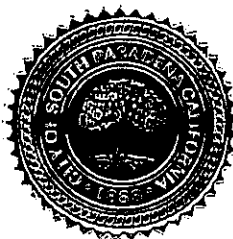
WHEREAS, trees reduce the erosion of our precious topsoil by wind and water, cutting heating and cooling costs, moderate the temperature, clean the air, produce oxygen and provide habitat for wildlife; and

WHEREAS, trees are a renewable resource giving us paper, wood for our homes, fuel for our fires and countless other wood products; and

WHEREAS, trees in our City increase property values, enhance the economic vitality of business areas and beautify our community; and

WHEREAS, the City of South Pasadena has been recognized as a Tree City USA by The National Arbor Day Foundation and desires to continue its tree-planting practices.

NOW, THEREFORE, I, Richard D. Schneider, M.D., Mayor of the City of South Pasadena, on behalf of the City Council, do hereby proclaim the week of March 7-14, 2018 as a celebration of Arbor Day and urge all citizens to celebrate Arbor Day and to support efforts to protect our trees and woodlands.



Richard D. Schneider, M.D., Mayor

March 7, 2018
Date

AGENDA ITEM 2

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City of South Pasadena
Office of the Mayor

Memo

Date: March 7, 2018
To: The Honorable City Council
From: Mayor Richard D. Schneider, M.D. *NA for RNS*
Re: Commission Appointment

With the City Council concurrence at the March 7, 2018 City Council Meeting, I propose to appoint the following to a full three-year term ending December 31, 2020:

- **John Lesak to the Planning Commission**

The applications are on file at the City Clerk's Office, at City Hall, 2nd floor, 1414 Mission Street, South Pasadena, CA 91030.

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**Wednesday, February 7, 2018
Minutes of the Regular Meeting of the City Council**

CALL TO ORDER

A Regular Meeting of the South Pasadena City Council was called to order by Mayor Schneider on Wednesday, February 7, 2018, at 7:30 p.m., in the Amedee O. "Dick" Richards, Jr., Council Chamber, located at 1424 Mission Street, South Pasadena, California.

ROLL CALL

Present: Councilmembers Cacciotti, Joe, and Mahmud; Mayor Pro Tem Khubesrian; and Mayor Schneider.

Absent: None.

City Staff

Present: Stephanie DeWolfe, City Manager; Teresa L. Highsmith, City Attorney; Evelyn G. Zneimer, City Clerk; and Desiree Jimenez, Acting Chief City Clerk were present at Roll Call. Other staff members presented reports or responded to questions as indicated in the minutes.

INVOCATION

Councilmember Joe gave the invocation.

PLEDGE OF ALLEGIANCE

Councilmember Joe led the Pledge of Allegiance.

CLOSED SESSION ANNOUNCEMENTS

1. Closed Session Announcements

The Regular Closed Session of the City Council of February 7, 2018, was called to order by Mayor Schneider at 6:30 p.m.

The meeting convened into Closed Session to discuss the following items as listed on the Closed Session Regular Meeting Agenda:

A. Initiation of Litigation

CONFERENCE WITH LEGAL COUNSEL – INITIATION OF LITIGATION, Pursuant to Government Code Section 54956.9(d)(4):

Number of Cases: 1

B. Existing Litigation

CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION, Pursuant to Government Code Section 54956.9(d)(1):

Name of Case: Timothy Patrick Green v. City of South Pasadena et al., Los Angeles County Superior Court Case No. BC572438

City Attorney Highsmith reported that the City Council received briefings and provided direction to staff regarding the agendaized Closed Session Items, but did not take any reportable action.

PRESENTATIONS

2. Presentation of a Proclamation declaring February 9, 2018, as “Nelbert Chouinard Day” in the City of South Pasadena

Mayor Schneider presented a Proclamation to Nancy Armitage, of the Nelbert Chouinard Foundation, declaring February 9, 2018, as “Nelbert Chouinard Day” in the City of South Pasadena (City).

3. Presentation on the Update of the South Pasadena Public Library Children’s Room Entry Mosaic

Assistant Library Director Billings displayed slides depicting the South Pasadena Public Library Children’s Room Entry Mosaic and invited the community to attend the ribbon cutting ceremony on February 9, 2018.

COMMUNICATIONS

4. Councilmembers Communications

Mayor Pro Tem Khubesrian encouraged residents to attend community meetings regarding the development of pocket parks on Grevelia Street and Berkshire Avenue on February 10, 2018 and March 12, 2019; announced that comedian Don Friesen will perform a free show at the Library Community Room on February 8, 2018; advised that the City is currently seeking applicants for a vacancy on the Planning Commission; noted the success of the tower garden at the Senior Center.

Councilmember Mahmud announced that due to the change in billing cycles, Athens Services will provide for extended payment plans for residents, upon request.

Councilmember Joe requested that the City Council adjourn tonight's meeting in memory of Dorothy Cohen, seconded by Mayor Schneider; announced that Dorothy Cohen was a 55 year resident and former Mayor of South Pasadena, noting that she passed away on January 20, 2018.

Councilmember Cacciotti requested that the City Council agendaize consideration of allocating \$250 of his discretionary funds towards the purchase of bicycle lights to be distributed by BikeSGV as part of the Metro Bicycle Business Friendly District pilot program; requested that the Parks and Recreation Commission provide a recommendation related to a maintenance reserve account for the Arroyo Seco Racquet Ball Club, seconded by Mayor Pro Tem Khubesrian; displayed photos of recent community events and City projects.

Mayor Schneider reported on the recent Women in South Pasadena Political Action (WISPPA) meeting regarding community services offered by the City; announced that a Stop Senior Scams Performance will be offered at the Senior Center on February 9, 2018; noted that Assemblymember Chris Holden is seeking nominations for the Women of Distinction Award; pointed out that the South Pasadena Unified School District (SPUSD) will discuss head injuries in sports at its February 13, 2018 Meeting.

5. City Manager Communications

City Manager DeWolfe noted that City facilities will be closed on February 19, 2018, in observance of Presidents' Day; invited residents to learn about Form-Based Codes as part of the General Plan Update on February 13, 2018, in the Library Community Room.

Police Sergeant Bartle advised that in response to public inquiry, staff is researching other municipalities' ordinances in regards to creating a smoke-free zone in proximity of schools.

Mayor Pro Tem Khubesrian requested that staff research whether any municipalities prohibit smoking along specific walking routes or corridors taken by children to school.

Councilmember Cacciotti requested that staff research whether any municipalities address idling times at schools. City Manager DeWolfe advised that staff has begun discussing idling restrictions with SPUSD representatives, noting the need to evaluate potential impacts on pick-up/drop-off patterns.

6. Reordering of and Additions to the Agenda

None.

PUBLIC COMMENTS

Steve Stafford, South Pasadena resident, asserted that the Police Department should reopen the investigation regarding the death of his mother; advised that he filed a complaint against a Police Captain for yelling at him on November 15, 2017, after speaking at the City Council Meeting.

Mayor Schneider advised Mr. Stafford that he will refer the request to the City Manager and Police Department.

Mike Ten, South Pasadena resident, voiced concern regarding the adherence to the City's Flag Policy, noting that the flags along Fair Oaks Avenue and the large flag on Fair Oaks Avenue and Huntington Drive are damaged; urged the City Council to support street improvements for Alpha Street and Camino Del Sol; requested that the City repair damage caused by a car accident at the mini park at Camino Del Rey and Camino Verde; urged the City to abate weeds on City-owned open space.

Mayor Schneider requested that the City Manager refer Mr. Ten's concerns to the Public Works Department.

Bianca Richards, South Pasadena resident, voiced support for installing "T" markings to indicate parking spaces on Fairview Avenue and Oxley Street and the Library Park neighborhood.

Gisella Benitez, South Pasadena resident, noted that the Cities of Laguna Beach and Dana Point enacted ordinances to prohibit smoking city-wide; urged the City Council to adopt a city-wide prohibition on smoking in public areas.

Ed Donnelly, South Pasadena resident, urged residents to vote "Yes on Measure S," advising that the parcel tax provides critical funding for the School District.

CONSENT CALENDAR

MOTION BY COUNCILMEMBER CACCIOTTI, SECOND BY MAYOR PRO TEM KHUBESRIAN, CARRIED 5-0, to approve the Consent Calendar Item Nos. 7-10 and 12-15; with Item No. 11 pulled for separate discussion.

7. Minutes of the City Council Meetings of December 20, 2017 and January 17, 2018

MOTION BY COUNCILMEMBER CACCIOTTI, SECOND BY MAYOR PRO TEM KHUBESRIAN, CARRIED 5-0, to approve the minutes of the December 20, 2017, and January 17, 2018 City Council Meetings, as amended.

8. Prepaid Warrants, General City Warrants, and Payroll

MOTION BY COUNCILMEMBER CACCIOTTI, SECOND BY MAYOR PRO TEM KHUBESRIAN, CARRIED 5-0, to approve the City of South Pasadena Prepaid Warrants Nos. 201504 through 201585 in the amount of \$244,312.13; General City Warrants Nos. 201586 through 201774 in the amount of \$622,264.66; Payroll dated January 26, 2018, in the amount of \$791,511.93.

9. **Discretionary Fund Requests from Mayor Pro Tem Khubesrian, Councilmember Cacciotti, and Councilmember Mahmud for the Purpose of the South Pasadena PTA Special Needs Conference**

MOTION BY COUNCILMEMBER CACCIOTTI, SECOND BY MAYOR PRO TEM KHUBESRIAN, CARRIED 5-0, to approve the Discretionary Fund requests by Mayor Pro Tem Khubesrian designating \$200, Councilmember Cacciotti designating \$250, and Councilmember Mahmud designating \$250 for the purpose of the South Pasadena PTA Special Needs Conference.

10. **Approval of the 2018 List of Co-sponsored Organizations and Events**

MOTION BY COUNCILMEMBER CACCIOTTI, SECOND BY MAYOR PRO TEM KHUBESRIAN, CARRIED 5-0, to approve the list of organizations and events proposed for City Co-sponsorship in 2018.

11. **Approval of a City Policy Regarding Requests for Accommodation Under the Americans with Disabilities Act**

This item was excluded from the Consent Calendar. Please refer to Page 16 of these minutes for a summary of that action.

12. **Adoption of a Resolution Authorizing the County of Los Angeles Agriculture Commissioner to Inspect and Abate Weeds, Brush and Native Vegetation Declared to be an Existing or Potential Fire Hazard, and Schedule a Public Hearing to be Held on February 21, 2018 to Hear Objections or Protests to the Vegetation Management Program**

MOTION BY COUNCILMEMBER CACCIOTTI, SECOND BY MAYOR PRO TEM KHUBESRIAN, CARRIED 5-0, to:

1. Adopt Resolution No. 7545 entitled "A Resolution of the City Council of the City of South Pasadena, California, declaring that weeds, brush, rubbish and refuse upon or in front of specified property in the City are a seasonal and recurrent public nuisance and declaring its intention to provide for the abatement thereof."
2. Schedule a Public Hearing to be held on February 21, 2018 to hear objections or protests to the vegetation management program.

13. Award of Contract to American Asphalt South, Inc., for the Street Preventative Maintenance Project at Various Locations

MOTION BY COUNCILMEMBER CACCIOTTI, SECOND BY MAYOR PRO TEM KHUBESRIAN, CARRIED 5-0, to:

1. Accept a bid dated December 19, 2017, from American Asphalt South, Inc., for the construction of the Street Preventative Maintenance Project at Various Locations.
2. Reject all other bids received.
3. Authorize the City Manager to enter into a contract for an amount not-to-exceed \$356,595.30.

14. Award of Construction Contract to Toro Enterprises, Inc., for the Construction of the Monterey Road Street Improvement Project

MOTION BY COUNCILMEMBER CACCIOTTI, SECOND BY MAYOR PRO TEM KHUBESRIAN, CARRIED 5-0, to:

1. Accept a bid dated January 8, 2018, from Toro Enterprises, Inc., for the construction of the Monterey Road Street Improvement Project.
2. Reject all other bids received.
3. Authorize the City Manager to enter into a contract for an amount not-to-exceed \$796,641 with Toro Enterprises, Inc.

15. Acceptance of Project Completion and Authorization to File a Notice of Completion for Fiscal Year 2017-18 Community Development Block Grant Sidewalk Replacement and ADA Access Ramp Project and Authorization to Release Retention Payment to E.C. Construction Co.

MOTION BY COUNCILMEMBER CACCIOTTI, SECOND BY MAYOR PRO TEM KHUBESRIAN, CARRIED 5-0, to:

1. Accept the Fiscal Year 2017-18 Community Development Block Grant Sidewalk Replacement and ADA Access Ramp Project as complete and authorize to record a Notice of Completion with the Los Angeles County Registrar-Recorder/County Clerk.
2. Authorize release of retention payment to E.C. Construction Co., in the amount of \$6,877.35.

ITEMS REMOVED FROM THE CONSENT CALENDAR FOR DISCUSSION**11. Approval of a City Policy Regarding Requests for Accommodation Under the Americans with Disabilities Act**

Councilmember Mahmud noted that the Reasonable Request Form and Grievance Form should be modified to include submission instructions and a uniform contact information; provided recommended policy verbiage modifications.

MOTION BY COUNCILMEMBER MAHMUD, SECOND BY COUNCILMEMBER CACCIOTTI, CARRIED 5-0, to approve the City of South Pasadena Policy regarding requests for accommodation under the Americans with Disabilities Act, with the following modifications:

- a. Section 1.B. of the policy shall read as follows, "Upon request, the City will provide reasonable and appropriate aids and services..."
- b. The Reasonable Request Form and Grievance Form be modified to include instructions for submittal of the form and uniform contact information, including an email address.

ACTION/DISCUSSION**16. Approval of Application for a Public/ Private Partnership Grant funded by the South Coast Air Quality Management District**

Management Analyst Aceves presented the staff report and responded to City Council inquiries.

Mayor Schneider opened and closed the Public Comment period, there being no one desiring to speak on this item.

Mayor Schneider referred to the Planning Commission consideration of requiring all new multi-family developments to be electric-vehicle charging station ready.

MOTION BY COUNCILMEMBER CACCIOTTI, SECOND BY MAYOR PRO TEM KHUBESRIAN, CARRIED 5-0, to apply for \$50,000 grant for Electric Vehicle charging stations at the Civic Center and two pool vehicles through a public/private partnership grant funded by the South Coast Air Quality Management District.

17. Approval of a Letter of Opposition to Senate Bill 827 (Wiener) as Introduced on January 3, 2018 Relating to Land Use

Planning and Building Director Watkins narrated a PowerPoint presentation entitled "Approval of Letter Opposing SB 827" and responded to City Council inquiries.

Mayor Schneider opened and closed the Public Comment period, there being no one desiring to speak on this item.

Councilmember Joe requested that staff notify the City Council when the Metro Board and Southern California Association of Governments (SCAG) takes action on the subject Bill.

Councilmember Mahmud advised that she will carry a request for the San Gabriel Valley Council of Governments (SGVCOG) to take a position of opposition on the matter.

MOTION BY COUNCILMEMBER MAHMUD, SECOND BY COUNCILMEMBER JOE, BY CITY COUNCIL CONSENSUS, to approve a letter opposing Senate Bill 827 (Wiener) as introduced on January 3, 2018 relating to land use, including the cumulative radius map and explanation.

ADJOURNMENT

Mayor Schneider adjourned the City Council Meeting at 8:52 p.m., in memory of Dorothy Cohen.

Evelyn G. Zneimer
City Clerk

Richard D. Schneider, M.D.
Mayor

Minutes approved by the South Pasadena City Council on March 7, 2018.



**Wednesday, February 21, 2018
Minutes of the Regular Meeting of the City Council**

CALL TO ORDER

A Regular Meeting of the South Pasadena City Council was called to order by Mayor Schneider on Wednesday, February 21, 2018, at 7:30 p.m., in the Amedee O. "Dick" Richards, Jr., Council Chamber, located at 1424 Mission Street, South Pasadena, California.

ROLL CALL

Present: Councilmembers Cacciotti, Joe, and Mahmud; Mayor Pro Tem Khubesrian; and Mayor Schneider.

Absent: None.

City Staff

Present: Stephanie DeWolfe, City Manager; Teresa L. Highsmith, City Attorney; and Desiree Jimenez, Acting Chief City Clerk were present at Roll Call. Other staff members presented reports or responded to questions as indicated in the minutes.

INVOCATION

Councilmember Cacciotti gave the invocation.

PLEDGE OF ALLEGIANCE

Councilmember Cacciotti led the Pledge of Allegiance.

CLOSED SESSION ANNOUNCEMENTS

1. Closed Session Announcements

The Regular Closed Session of the City Council of February 21, 2018, was called to order by Mayor Schneider at 6:30 p.m.

The following individuals commented on the hiring of an attorney in regards to the SR-710.

- William Sherman, South Pasadena resident
- Steven Lawrence, South Pasadena resident
- Mark Gallatin, South Pasadena resident
- Odom Stamps, South Pasadena resident
- Joanne Nuckols, South Pasadena resident

The meeting convened into Closed Session to discuss the following items as listed on the Closed Session Regular Meeting Agenda:

A. Initiation of Litigation

CONFERENCE WITH LEGAL COUNSEL – INITIATION OF LITIGATION, Pursuant to Government Code Section 54956.9(d)(4):

Number of Cases: 1

B. Existing Litigation

CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION, Pursuant to Government Code Section 54956.9(d)(1):

Name of Case: Timothy Patrick Green v. City of South Pasadena et al., Los Angeles County Superior Court Case No. BC572438

C. Initiation of Litigation

PUBLIC EMPLOYEE PERFORMANCE EVALUATION, Pursuant to Government Code Section 54957(b)(1):

Title: City Manager

City Attorney Highsmith reported that the City Council received briefings and provided direction to staff regarding the agendaized Closed Session Items, but did not take any reportable action.

PRESENTATIONS

2. Presentation by the Pasadena Humane Society on Available Animal Adoptions

Jamie Holeman, Pasadena Humane Society (PHS) Director of Public Relations and Marketing, encouraged residents to visit the adoption center; noted that low cost vaccinations and spay and neuter services are available at the Shelter.

3. Merchant Minute

Mayor Schneider invited South Pasadena Chamber of Commerce President & CEO Laurie Wheeler to introduce Alejandro Chavez, of Aro Latin and Radhika Modern Indian, who encouraged residents to visit the restaurants, noting that there will be new food offerings featuring fresh ingredients from the Farmers' Market.

COMMUNICATIONS

4. Councilmembers Communications

Councilmember Joe displayed photos depicting Los Angeles County Supervisor Barger issuing a Proclamation to the City of South Pasadena in celebration of the Chinese Lunar New Year, the South Pasadena Middle School performance celebrating the Chinese Lunar New Year, and the Stop Senior Scams Performance and luncheon sponsored by State Senator Portantino.

Mayor Pro Tem Khubesrian provided an update on the San Gabriel Valley Mosquito and Vector Control District, noting that a District representative will provide a presentation to the City Council in July 2018.

Councilmember Mahmud urged residents to avoid landscape runoff, noting that it may puddle and provide for mosquito breeding areas; urged residents to conserve water, noting that the state's snow caps are only 20% of normal and it can be anticipated that water conservation regulations may become mandatory and permanent; noted that the California Public Utilities Commission has authorized the Clean Power Alliance to proceed with implementation of a community choice energy program.

Councilmember Cacciotti displayed photos and reported on recent community events and construction projects; noted that Police Captain Neff, Fire Chief Riddle, and himself test drove a Ford hybrid police pursuit-rated vehicle, pointing out that the vehicle will reduce fuel consumption and result in reduced maintenance.

Mayor Schneider noted that the City will celebrate its 130th Anniversary in March 2018 and summarized the City's history and character.

5. City Manager Communications

In response to previous Public Comment, City Manager DeWolfe advised that staff is developing an ordinance to prohibit smoking on corridors to schools; stated that staff has inventoried its flags, removed or replaced flags as appropriate, and will review the Flag Policy.

6. Reordering of and Additions to the Agenda

Mayor Schneider announced that Item No. 16 "Approval of Lease Agreement with San Pascual Stables, LLC, for the Operation of the San Pascual Stables" will be removed from the agenda.

PUBLIC COMMENTS

Christopher Sutton, Pasadena resident, Attorney representing several Caltrans tenant associations, asserted that Caltrans has inappropriately calculated the sell price of the Caltrans homes rendering them unaffordable for the tenants; urged the City Council to issue a letter to Caltrans calling for it to reconsider its calculations and to call for an investigation.

Timothy Okitsu, South Pasadena resident, advised that his Eagle Scout project installing a trail informational sign has been completed and displayed a photo; advised that the project cost was approximately \$1,100 and there is an \$800 shortfall.

Councilmember Mahmud requested that the City Council agenda consideration of allocating \$300 from her discretionary funds towards the project, seconded by Councilmember Cacciotti. The City Council encouraged Mr. Okitsu to move forward with fundraising efforts and to return to City Council if supplemental funding is needed.

Laurie Wheeler, South Pasadena Chamber of Commerce President & CEO, invited the community to attend the Winter Arts Crawl on February 24, 2018; noted that there will be special events and exhibits in recognition of Women's History Month.

Gisella Benitez, South Pasadena resident, voiced support for a prohibition of smoking around schools, noting that the ordinance should address enforcement and penalties as well as vaping and cannabis.

CONSENT CALENDAR

MOTION BY COUNCILMEMBER CACCIOTTI, SECOND BY COUNCILMEMBER JOE, CARRIED 5-0, to approve the Consent Calendar Item Nos. 7-9 and 11-13; with Item No. 10 pulled for separate discussion.

7. Prepaid Warrants, General City Warrants, and Payroll

MOTION BY COUNCILMEMBER CACCIOTTI, SECOND BY COUNCILMEMBER JOE, CARRIED 5-0, to approve the City of South Pasadena Prepaid Warrants Nos. 201775 through 201826 in the amount of \$194,871.09; General City Warrants Nos. 201828 through 201917 in the amount of \$630,163.58; Payroll dated February 9, 2018, in the amount of \$612,294.18.

8. Monthly Investment Reports for December 2017

MOTION BY COUNCILMEMBER CACCIOTTI, SECOND BY COUNCILMEMBER JOE, CARRIED 5-0, to receive and file the Monthly Investment Reports for December 2017.

9. Discretionary Fund Request from Councilmember Cacciotti for the Purpose of Purchasing Bicycle Lights for the Metro Bicycle Friendly Business District Bike San Gabriel Valley Pilot Program

MOTION BY COUNCILMEMBER CACCIOTTI, SECOND BY COUNCILMEMBER JOE, CARRIED 5-0, to approve the Discretionary Fund request by Councilmember Cacciotti designating \$250 for the purpose of contributing to the purchase of bicycle lights for the Metro Bicycle Friendly Business District's Bike San Gabriel Valley Pilot Program.

10. Mid-Year Financial Report for Fiscal Year 2017-18

This item was excluded from the Consent Calendar. Please refer to Page 16 of these minutes for a summary of that action.

11. Award of Contract to American Asphalt South, Inc., for the Construction of the Mission Street Improvement Project

MOTION BY COUNCILMEMBER CACCIOTTI, SECOND BY COUNCILMEMBER JOE, CARRIED 5-0, to:

1. Accept a bid dated January 30, 2018, from American Asphalt South, Inc., for the construction of the Mission Street Improvement Project.
2. Reject all other bids received.
3. Authorize the City Manager to enter into a contract for an amount not-to-exceed \$231,075.

12. Accept a Grant from the County of Los Angeles and Enter into a Memorandum of Understanding with the San Gabriel Valley Council of Governments to Hire a Regional Consultant for the Development of a Homeless Plan

MOTION BY COUNCILMEMBER CACCIOTTI, SECOND BY COUNCILMEMBER JOE, CARRIED 5-0, to:

1. Accept a \$30,000 grant from the County of Los Angeles for the creation of a homelessness plan.
2. Authorize a Memorandum of Understanding with the San Gabriel Valley Council of Governments to use grant in hiring a regional consultant to develop homeless plan.
3. Authorize the City Manager or her designee to execute related agreements.

13. Approval of a California Department of Transportation's Sustainable Communities Grant Application to Fund an Active Transportation Plan

MOTION BY COUNCILMEMBER CACCIOTTI, SECOND BY COUNCILMEMBER JOE, CARRIED 5-0, to authorize the City Manager to apply for a California Department of Transportation Sustainable Communities Grant in the amount of \$250,000 to fund a City of South Pasadena Active Transportation Plan.

ITEMS REMOVED FROM THE CONSENT CALENDAR FOR DISCUSSION

10. Mid-Year Financial Report for Fiscal Year 2017-18

In response to City Council inquiry, Finance Director Batt advised that staff will evaluate the news that CalPERS may require prospective pension liabilities to be amortized over 20 years instead of 30 years and will provide the City Council with an update.

MOTION BY COUNCILMEMBER CACCIOTTI, SECOND BY COUNCILMEMBER JOE, CARRIED 5-0, to:

1. Appropriate from General Fund Reserves \$5,000 to Account #101-1020-1022-8040 Elections Advertising, \$45,000 to Account #101-1020-1022-8170 Elections Professional Services, and \$50,000 to Account #101-2010-2013-8160 Personnel Legal Services.
2. Receive and File the Mid-Year Financial Report for Fiscal Year 2017-18.

PUBLIC HEARING

14. Public Hearing to Receive Objections or Protests to the Vegetation Management Program Regarding the Abatement of Weeds, Brush, Rubbish and Refuse Upon or in Front of Specified Property in the City and Authorizing by Minute Order the Abatement of Hazardous Vegetation

Fire Chief Riddle presented the staff report and responded to City Council inquiries.

Mayor Schneider opened the Public Hearing.

Beverly Biber, South Pasadena resident, voiced concern regarding the removal of live vegetation and habitat for migratory birds; urged that the Fire Department provide appropriate instructions and policies to the work crews to ensure that habitats are preserved.

There being no others desiring to speak on this item, Mayor Schneider closed the Public Hearing.

In response to City Council inquiries, Fire Chief Riddle advised that staff will follow-up with the Los Angeles County Agricultural Commissioner's Office and the work crews to address the preservation of live vegetation and habitat as well as slope stabilization; noted that there

is a need to balance the protection of property and the preservation of habitat in an urban interface.

MOTION BY COUNCILMEMBER CACCIOTTI, SECOND BY COUNCILMEMBER MAHMUD, CARRIED 5-0, to order the abatement of brush and native vegetation fire hazards identified in Resolution No. 7545.

ACTION/DISCUSSION

15. First Reading and Introduction of an Ordinance Amending Chapter 21A (Skateboards and Skateboard Parks) of the South Pasadena Municipal Code

Community Services Director Pautsch presented the staff report and responded to City Council inquiries.

Mayor Schneider opened and closed the Public Comment period, there being no one desiring to speak on this item.

In response to City Council inquiry, City Attorney Highsmith summarized the City's liability immunity provided by Assembly Bill 1146 provided that the City updates its signage related to proper safety gear.

MOTION BY COUNCILMEMBER MAHMUD, SECOND BY COUNCILMEMBER JOE, CARRIED 5-0, to introduce an ordinance entitled "An Ordinance of the City Council of the City of South Pasadena, California, amending Chapter 21A (Skateboards and Skateboard Parks) of the South Pasadena Municipal Code" regarding procedures and requirements for proper usage of the Skateboard Park, in accordance with California State Assembly Bill 1146 (AB 1146) Skateboard Parks and CA Health and Safety Code Section 115800.

16. Approval of Lease Agreement with San Pascual Stables, LLC, for the Operation of the San Pascual Stables

This item was removed from the agenda.

17. Award of a Multi-Year Contract to West Coast Arborists Inc., for Urban Forestry Services in an Amount Not-to-Exceed \$375,000

Acting Deputy Public Works Director Courdy narrated a PowerPoint presentation entitled "West Coast Arborist Contract Award" and responded to City Council inquiries.

Mayor Schneider opened the Public Comment period.

Kim Hughes, South Pasadena resident, voiced concern that the tree database is owned by West Coast Arborist, urging the City to create its own database in the future; suggested that the City coordinate its tree grid pattern with Southern California Edison's electrical grid pattern; spoke on the importance of tree health and continuing to water trees even in drought.

Beverly Biber, South Pasadena resident, suggested that the City Council consider a rebate or incentive program to assist residents with the cost of watering trees.

There being no others desiring to speak on this item, Mayor Schneider closed the Public Comment period.

In response to City Council inquiries, Acting Deputy Public Works Director Courdy advised that staff will evaluate the possibility of putting Mexican Fan Palms on a more frequent pruning schedule and will present the fiscal impacts to the City Council; noted that the Tree Planting List is under review for consideration of pest-resistant and climate-appropriate trees; advised that the new contract ensures that all tree data is owned by the City and must be exported to the City when the contract terminates.

Councilmember Mahmud requested that staff consider simplifying the process for property owners to elect to prune their parkway trees ahead of schedule, including eliminating the requirement that the City be named as an additional insured; suggested that staff provide tree watering bags at cost or free to residents using water conservation funds, seconded by Councilmember Joe.

Mayor Pro Tem Khubesian requested that staff investigate best practices for establishing micro-climates to help protect against the impacts of climate change, seconded by Councilmember Joe.

Councilmember Joe requested that staff provide an update on the number of trees removed per year and the most common causes for removal.

MOTION BY COUNCILMEMBER MAHMUD, SECOND BY COUNCILMEMBER JOE, CARRIED 5-0, to award a multi-year contract to West Coast Arborists Inc. for Urban Forestry Services and authorize the City Manager to execute the attached Services Agreement in an amount not-to-exceed \$375,000.

18. Approve the City of South Pasadena's Default Energy Mix of Fifty Percent Renewable Energy Option for the Clean Power Alliance of Southern California

Acting Deputy Public Works Director Courdy narrated a PowerPoint presentation entitled "Default Energy Mix for Clean Power Alliance" and responded to City Council inquiries.

Mayor Schneider opened the Public Comment period.

Kim Hughes, South Pasadena resident, City Alternate to the Clean Power Alliance, spoke on the City's vision and efforts to move towards sustainable energy generation; commended the City Council for setting a default energy mix of fifty percent renewable.

There being no others desiring to speak on this item, Mayor Schneider closed the Public Comment period.

Councilmember Joe requested that the City Council be provided with a listing of all member agencies.

MOTION BY COUNCILMEMBER MAHMUD, SECOND BY COUNCILMEMBER CACCIOTTI, CARRIED 5-0, to approve the City of South Pasadena's default energy mix of fifty percent option renewable energy for the Clean Power Alliance of Southern California, formerly known as Los Angeles Community Choice Energy.

ADJOURNMENT

Mayor Schneider adjourned the City Council Meeting at 9:16 p.m.

Evelyn G. Zneimer
City Clerk

Richard D. Schneider, M.D.
Mayor

Minutes approved by the South Pasadena City Council on March 7, 2018.

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**City of South Pasadena/
Redevelopment Successor Agency/
Public Financing Authority
Agenda Report**

*Richard D. Schneider, M.D., Mayor/Agency Chair
Marina Khubesrian, M.D., Mayor Pro Tem/Agency Vice Chair
Michael A. Cacciotti, Councilmember/Agency Member
Robert S. Joe, Councilmember/Agency Member
Diana Mahmud, Councilmember/Agency Member*

*Evelyn G. Zneimer, City Clerk/Agency Secretary
Gary E. Pia, City Treasurer*

COUNCIL AGENDA: March 7, 2018
 TO: Honorable Mayor and City Council
 VIA: Stephanie DeWolfe, City Manager *[Signature]*
 FROM: David Batt, Finance Director *[Signature]*
 SUBJECT: **Approval of Prepaid Warrants & Wire Transfers in the Amount of \$1,006,400.18, General City Warrants in the Amount of \$121,726.12 and Payroll in the Amount of \$747,053.33**

Recommendation

It is recommended that the City Council approve the Warrants as presented.

Fiscal Impact

Prepaid Warrants:		
Warrant # 201918 – 201962		\$ 1,003,299.18
General City Warrants:		
Warrant # 201963 – 202040		\$ 121,726.12
Payroll 02-23-18		\$ 747,053.33
Wire Transfers		\$ 3,101.00
RSA:		
Prepaid Warrants		\$
General City Warrants		\$
Total		<u>\$ 1,875,179.63</u>

Commission Review and Recommendation

This matter was not reviewed by a Commission.

Legal Review

The City Attorney has not reviewed this item.

Public Notification of Agenda Item

The public was made aware that this item was to be considered this evening by virtue of its inclusion on the legally publicly noticed agenda, posting of the same agenda and reports on the City's website.

Attachments:

1. Warrant Summary
2. Prepaid Warrant List
3. General City Warrant List
4. Payroll 02-23-18
5. Redevelopment Successor Agency Check Summary Total

ATTACHMENT 1
Warrant Summary

**City of South Pasadena
Demand/Warrant Register
Recap by fund**

Fund No.	Date 03.07.18 Amounts			
	Prepaid	Written	Payroll	
General Fund	101	52,448.71	89,904.09	328,823.43
Insurance Fund	103			
Street Improvement Program	104			
Facilities & Equip.Cap. Fund	105			
Local Transit Return "A"	205			9,905.59
Local Transit Return "C"	207	7,794.32	1,932.89	6,766.83
TEA/Metro	208			
Sewer Fund	210	287.91	6,842.78	12,848.46
CTC Traffic Improvement	211			
Street Lighting Fund	215	13,514.76	10,004.27	7,165.31
Public,Education & Govt Fund	217			
Clean Air Act Fund	218			
Business Improvement Tax	220	48.75		
Gold Line Mitigation Fund	223			
Mission Meridian Public Garage	226			
Housing Authority Fund	228			
State Gas Tax	230	111.31	3,296.38	16,506.87
County Park Bond Fund	232		2,340.26	
Measure R	233			
MSRC Grant Fund	238			
Bike & Pedestrian Paths	245			
BTA Grants	248			
Golden Streets Grant	249			
Capital Growth Fund	255			
CDBG	260			
Asset Forfeiture	270			
Police Grants - State	272			
Homeland Security Grant	274			
Park Impact Fees	275			
HSIP Grant	277	9,557.50	3,067.50	
Arroyo Seco Golf Course	295			
Sewer Capital Projects Fund	310			70.29
Water Fund	500	2,380.03	4,337.95	54,431.84
2016 Water Revenue Bonds Fund	505	802,886.99		
Public Financing Authority	550	97,969.30		
Payroll Clearing Fund	700	16,299.60		310,534.71
Wire Transfer - Various Funds		3,101.00		
Column Totals		1,006,400.18	121,726.12	747,053.33
City Report Totals			1,875,179.63	

Fund No.	Amounts			
	Prepaid	Written	Payroll	
RSA	227	-	-	-
Column Totals		-	-	-
RSA Report Totals				-
		Amounts		
		Prepaid	Written	Payroll
		1,006,400.18	121,726.12	747,053.33
Grand Report Total			<u>1,875,179.63</u>	

Richard D. Schneider M.D., Mayor


David Batt, Finance Director

ATTACHMENT 2
Prepaid Warrant List

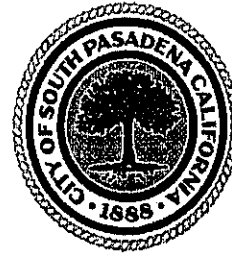
Voided Checks
201673 \$17,202.50

Employment Development Department
(2nd Quarter FY 17-18 Unemployment Charges) \$3,101.00

Accounts Payable

Check Detail

User: mfestejo
 Printed: 02/27/2018 - 8:39AM



Check Number	Check Date		Amount
ATGC8530 - Acorn Technology Corp. Line Item Account			
201918	02/15/2018		
Inv	50605		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/01/2018	IT Services 1/18 - Managed IT Monitoring	101-2010-2032-8170-000	750.00
Inv 50605 Total			750.00
Inv	50605*		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/01/2018	IT Services 1/18 - Adjustment	101-2010-2032-8170-000	-431.25
Inv 50605* Total			-431.25
Inv	50605**		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/01/2018	IT Services 1/18 - General -City	101-2010-2032-8170-000	11,416.25
Inv 50605** Total			11,416.25
Inv	50605-1754		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/01/2018	IT Services 1/18 - IT Users Group	101-2010-2032-8170-000	297.50
Inv 50605-1754 Total			297.50
Inv	50605-1755		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/01/2018	IT Services 1/18 - Police Open Ticket Report	101-4010-4011-8170-000	85.00
Inv 50605-1755 Total			85.00
Inv	50605-1756		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/01/2018	IT Services 1/18 - Garfield Reservoir Offices	500-6010-6711-8020-000	397.50
Inv 50605-1756 Total			397.50
Inv	50605-1757		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/01/2018	IT Services 1/18 - General - PD	101-4010-4011-8170-000	2,373.75
Inv 50605-1757 Total			2,373.75

201918 Total:			14,888.75
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201948 02/22/2018

Inv 50431

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
12/01/2017	IT Services 11/17 - Managed IT Monitoring	101-2010-2032-8170-000	750.00

Inv 50431 Total			750.00
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Inv 50431*

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
12/01/2017	IT Services 11/17 - Adjustment	101-2010-2032-8170-000	-573.75

Inv 50431* Total			-573.75
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Inv 50431**

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
12/01/2017	IT Services 11/17 - General - PD	101-4010-4011-8170-000	1,971.25

Inv 50431** Total			1,971.25
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Inv 50431-1727

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
12/01/2017	IT Services 11/17 - Police Open Ticket Report	101-4010-4011-8170-000	85.00

Inv 50431-1727 Total			85.00
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Inv 50431-1735

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
12/01/2017	IT Services 11/17 - Garfield Reservoir Offices	500-6010-6711-8020-000	677.50

Inv 50431-1735 Total			677.50
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Inv 50431-1739

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
12/01/2017	IT Services 11/17 - General - City	101-2010-2032-8170-000	9,947.50

Inv 50431-1739 Total			9,947.50
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201948 Total:			12,857.50
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ATGC8530 - Acorn Technology Corp. Total:			27,746.25
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AME0216 - American Planning Association Line Item Account

201949 02/22/2018

Inv 065458-1817

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/19/2018	APA, AICP & CA LA Section Membership - S. DeWolfe 4/1/18-3/3	101-2010-2011-8060-000	759.00

Check Number	Check Date		Amount
Inv 065458-1817	Total		759.00
201949	Total:		759.00
AME0216 - American Planning Association Total:			759.00
AME0229 - Ameritas Line Item Account			
201937	02/22/2018		
Inv	P/R/E 2/18/18		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/20/2018	Vision Ins Mar-18	700-0000-0000-2268-000	3,303.80
Inv	P/R/E 2/18/18	Total	3,303.80
201937	Total:		3,303.80
AME0229 - Ameritas Total:			3,303.80
AT&T5011 - AT&T Line Item Account			
201919	02/15/2018		
Inv	248 134-6100		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/01/2018	2/1-28/18	101-2010-2032-8150-000	9.31
Inv	248 134-6100	Total	9.31
Inv	331 841-0756		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/07/2018	2/7-3/6/18	101-2010-2032-8150-000	32.95
Inv	331 841-0756	Total	32.95
Inv	331 841-0802		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/07/2018	2/7-3/6/18	101-2010-2032-8150-000	32.95
Inv	331 841-0802	Total	32.95
201919	Total:		75.21
201950	02/22/2018		
Inv	626 405-0051		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/11/2018	2/11-3/10/18	101-2010-2032-8150-000	602.49
Inv	626 405-0051	Total	602.49

Check Number Check Date Amount

Inv 626 441-6497

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/13/2018	2/13 - 3/12/18	101-2010-2032-8150-000	232.72

Inv 626 441-6497 Total 232.72

Inv 626 577-6657

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/13/2018	2/13 - 3/12/18	101-2010-2032-8150-000	53.51

Inv 626 577-6657 Total 53.51

201950 Total: 888.72

AT&T5011 - AT&T Total: 963.93

BCCC2011 - BankCard Center Line Item Account

201938 02/22/2018

Inv 5082

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/23/2018	CM, Councilmember Joe w/Rep. Congress Chu Lunch-Gus BBQ	101-1010-1011-8090-000	73.18

Inv 5082 Total 73.18

201938 Total: 73.18

201939 02/22/2018

Inv 3513

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
12/28/2017	PD Equipment - Eberlestock	101-4010-4011-8020-000	428.34

Inv 3513 Total 428.34

Inv 3513A

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
12/28/2017	Mailing Label Supplies - Staples	101-3010-3011-8020-000	251.80

Inv 3513A Total 251.80

Inv 3513B

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
12/28/2017	PD Equipment - ImpactDataBooks Inc.	101-4010-4011-8020-000	63.70

Inv 3513B Total 63.70

Inv 3513C

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
12/31/2017	Rubbish Billing Changes Ad - Facebook	101-6010-6011-8040-000	7.04

Check Number	Check Date		Amount
Inv 3513C		Total	7.04
Inv 3513D			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/02/2018	Recreation Workshop - A. Kim & N. Wilcox - CPRS	101-8030-8032-8090-000	80.00
Inv 3513D		Total	80.00
Inv 3513E			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/04/2018	PD Training Registration - A. Burgos - Devallis Rutledge	101-4010-4011-8200-000	109.00
Inv 3513E		Total	109.00
Inv 3513F			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/09/2018	Membership - D. Jimenez - CCAC	101-1020-1021-8060-000	55.00
Inv 3513F		Total	55.00
Inv 3513G			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/09/2018	Athenian Dialogue Registration - D. Jimenez - CCAC	101-1020-1021-8200-000	75.00
Inv 3513G		Total	75.00
Inv 3513H			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/10/2018	Finance Date Stamps - RubberStampWarehouse	101-3010-3011-8020-000	68.02
Inv 3513H		Total	68.02
Inv 3513I			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/10/2018	PD Equipment Sling - HOG Saddle	101-4010-4011-8020-000	61.14
Inv 3513I		Total	61.14
Inv 3513J			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/10/2018	PD Equipment Shooting Mat - MidWay USA	101-4010-4011-8020-000	72.38
Inv 3513J		Total	72.38
Inv 3513K			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/10/2018	PD Equipment Range Supplies - Beck Tek LLC	101-4010-4011-8020-000	30.73
Inv 3513K		Total	30.73

Check Number	Check Date		Amount
Inv	3513L		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/10/2018	Membership - D. Niznik - Pesticide Applicators Assn.	101-6010-6410-8200-000	45.00
Inv 3513L Total			45.00
Inv	3513M		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/11/2018	FD Exam Proctors Lunch - Gus's BBQ	101-5010-5011-8020-000	130.00
Inv 3513M Total			130.00
Inv	3513N		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/17/2018	Council Meal 1/17/18 - La Fiesta Grande	101-1010-1011-8090-000	140.86
Inv 3513N Total			140.86
Inv	3513O		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/23/2018	PD Equipment Range Tools - Core Shooting	101-4010-4011-8020-000	174.79
Inv 3513O Total			174.79
Inv	3513P		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/23/2018	Library 2018 CA Labor Law Poster - Cal Chamber of Commerce	101-8010-8011-8020-000	6.99
Inv 3513P Total			6.99
Inv	3513Q		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/01/2018	Sr. Center Monthly NetFlix Fee	101-8030-8021-8020-000	30.40
Inv 3513Q Total			30.40
Inv	3513R		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/17/2018	Passport Application Fees - USPS.com	101-0000-0000-5255-000	66.50
Inv 3513R Total			66.50
Inv	3513S		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/16/2018	Fraud Charge Credit - Elegant Electronix	101-3010-3011-8020-000	-469.99
Inv 3513S Total			-469.99
201939 Total:			1,426.70
201940	02/22/2018		

Check Number	Check Date		Amount
Inv 0236			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/03/2018	Membership - David Batt - CSMFO	101-3010-3011-8060-000	110.00
Inv 0236 Total			110.00
Inv 0236A			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/04/2018	Membership - Sonia Cruz - CSMFO	101-3010-3011-8060-000	110.00
Inv 0236A Total			110.00
Inv 0236B			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/20/2018	Park's Div. Key Box o- Global Industrial	101-6010-6410-8020-000	39.31
Inv 0236B Total			39.31
Inv 0236C			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/22/2018	Sr. Center Kitchen Supplies - Restaurant Depot	101-8030-8021-8020-000	239.86
Inv 0236C Total			239.86
Inv 0236D			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/24/2018	Passport Application Fces - USPS.com	101-0000-0000-5255-000	40.10
Inv 0236D Total			40.10
201940 Total:			539.27
201941	02/22/2018		
Inv 0244			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/24/2018	PD Det. Patrick Zamora Fuel Expenses	101-4010-4011-8020-000	503.59
Inv 0244 Total			503.59
201941 Total:			503.59
201942	02/22/2018		
Inv 9254			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/06/2018	FD Strike Team - Creek Fire 12/30/17-1/6/18 Expenses	101-5010-5011-8020-000	1,676.84
Inv 9254 Total			1,676.84
201942 Total:			1,676.84

Check Number	Check Date		Amount
201943	02/22/2018		
Inv	5074		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/25/2018	PD Fuel for Motor Officers	101-4010-4011-8100-000	125.00
Inv 5074 Total			125.00
201943 Total:			125.00
BCCCM401 - BankCard Center Total:			4,344.58
CSD3010 - Ca. State Disbursement Unit Line Item Account			
201944	02/22/2018		
Inv	P/R/E 2/18/18		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/20/2018	Garnishment	700-0000-0000-2264-000	400.50
Inv P/R/E 2/18/18 Total			400.50
201944 Total:			400.50
201945	02/22/2018		
Inv	P/R/E 2/18/18		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/20/2018	Garnishment	700-0000-0000-2264-000	861.23
Inv P/R/E 2/18/18 Total			861.23
201945 Total:			861.23
201946	02/22/2018		
Inv	P/R/E 2/18/18		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/20/2018	Garnishment	700-0000-0000-2264-000	105.23
Inv P/R/E 2/18/18 Total			105.23
201946 Total:			105.23
CSD3015 - Ca. State Disbursement Unit Total:			1,366.96
CAC1111 - Cacciotti, Michael Line Item Account			
201920	02/15/2018		
Inv	2/14/18		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/14/2018	Reimb. State Parks Convention Sacramento Expenses	101-1010-1011-8090-000	63.00

Check Number	Check Date		Amount
		Inv 2/14/18 Total	63.00
			<hr/>
		201920 Total:	63.00
			<hr/>
		CAC1111 - Cacciotti, Michael Total:	63.00
			<hr/>
		CAN0607 - Cantu Graphics Line Item Account	
		201921 02/15/2018	
		Inv 2065	
		<u>Line Item Date</u> <u>Line Item Description</u> <u>Line Item Account</u>	
		11/08/2017 Business Cards for Council Members	101-1010-1011-8020-000 239.47
		11/08/2017 Business Cards for CM	101-2010-2011-8050-000 74.80
		Inv 2065 Total	314.27
			<hr/>
		Inv 5123	
		<u>Line Item Date</u> <u>Line Item Description</u> <u>Line Item Account</u>	
		01/23/2018 Business Cards for Public Information Officer	101-2010-2011-8050-000 43.75
		Inv 5123 Total	43.75
			<hr/>
		201921 Total:	358.02
			<hr/>
		CAN0607 - Cantu Graphics Total:	358.02
			<hr/>
		DNCZ5412 - Chazanas, Daniel Line Item Account	
		201951 02/22/2018	
		Inv R00398769	
		<u>Line Item Date</u> <u>Line Item Description</u> <u>Line Item Account</u>	
		02/22/2018 Refund Business License Fee - Cancellation	101-0000-0000-4400-000 130.00
		02/22/2018 Refund Business License Fee - Cancellation	220-0000-0000-5412-000 48.75
		Inv R00398769 Total	178.75
			<hr/>
		201951 Total:	178.75
			<hr/>
		DNCZ5412 - Chazanas, Daniel Total:	178.75
			<hr/>
		CLMA8032 - City of La Mirada Line Item Account	
		201952 02/22/2018	
		Inv 7816789 Dep	
		<u>Line Item Date</u> <u>Line Item Description</u> <u>Line Item Account</u>	
		02/06/2018 2018 Sum Camp Med Field Trip 8/1/18 Splash Water Park Deposit	101-8030-8032-8268-000 822.25
		Inv 7816789 Dep Total	822.25
			<hr/>
		201952 Total:	822.25

CLMA8032 - City of La Mirada Total: 822.25

SOU5402 - City of South Pasadena PD Petty Cash Line Item Account

201953 02/22/2018
 Inv 2/21/18

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/21/2018	Reimb. Petty Cash	101-4010-4011-8200-000	183.93
02/21/2018	Reimb. Petty Cash	101-4010-4011-8010-000	24.70
02/21/2018	Reimb. Petty Cash	101-4010-4011-8100-000	20.00

Inv 2/21/18 Total 228.63

201953 Total: 228.63

SOU5402 - City of South Pasadena PD Petty Cash Total: 228.63

CRDA1021 - Corodata Records Management Line Item Account

201922 02/15/2018
 Inv DN1179971

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/31/2018	Records Mgmt Svcs - 1/18	101-1020-1021-8180-000	52.50

Inv DN1179971 Total 52.50

Inv RS4381528

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/31/2018	Records Mgmt Svcs - 1/18	101-1020-1021-8180-000	277.28

Inv RS4381528 Total 277.28

201922 Total: 329.78

CRDA1021 - Corodata Records Management Total: 329.78

DRLL2051 - Dapeer, Rosenbilt & Litvak, LLP Line Item Account

201923 02/15/2018
 Inv 14105

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
12/31/2017	Prof. Svcs - Code Enforcement Matter 12/17	101-2010-2501-8160-000	525.30

Inv 14105 Total 525.30

Inv 14106

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
12/31/2017	Prof. Svcs - Code Enforcement Matter 12/17	101-2010-2501-8160-000	39.27

Inv 14106 Total 39.27

Check Number	Check Date		Amount
201923 Total:			564.57
DRLL2051 - Dapeer, Rosenbilt & Litvak, LLP Total:			564.57
DEL0771 - Delta Dental Line Item Account			
201954	02/22/2018		
Inv	P/R/E 2/18/18		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/22/2018	Dental Ins Mar-18	700-0000-0000-2267-000	10,878.84
Inv P/R/E 2/18/18 Total			10,878.84
201954 Total:			10,878.84
DEL0771 - Delta Dental Total:			10,878.84
FED1109 - Federal Express Line Item Account			
201924	02/15/2018		
Inv	6-083-93423		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/09/2018	Mgmt Svcs Overnight Shipping	101-2010-2011-8010-000	16.75
Inv 6-083-93423 Total			16.75
201924 Total:			16.75
FED1109 - Federal Express Total:			16.75
SSGM1011 - Groveman, Susan Line Item Account			
201955	02/22/2018		
Inv	2/20/18		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/16/2018	Reimb. City's 130th Bday Banner Presented 2/21/18 CC Mtg	101-1010-1011-8090-000	88.70
Inv 2/20/18 Total			88.70
201955 Total:			88.70
SSGM1011 - Groveman, Susan Total:			88.70
ICSC2011 - ICSC Line Item Account			
201956	02/22/2018		
Inv	2018		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/21/2018	Membership - CM Stephanie DeWolfe	101-2010-2011-8060-000	100.00

Check Number	Check Date		Amount
		Inv 2018 Total	100.00
		201956 Total:	100.00
		ICSC2011 - ICSC Total:	100.00
		KOAC6010 - KOA Line Item Account	
201957	02/22/2018		
Inv	JB73058x5		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/03/2018	Engineering Design Svcs-Fair Oaks Ave. Traffic Signal 11/17	207-9000-9192-9192-000	6,870.00
	Inv JB73058x5 Total		6,870.00
Inv	JB73058x5a		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/03/2018	Engineering Design Svcs-Fair Oaks Ave. Traffic Signal 11/17	277-9000-9192-9192-000	7,532.50
	Inv JB73058x5a Total		7,532.50
Inv	JB73058x6		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/22/2018	Engineering Design Svcs-Fair Oaks Ave. Traffic Signal 12/17	207-9000-9192-9192-000	775.00
	Inv JB73058x6 Total		775.00
Inv	JB73058x6a		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/22/2018	Engineering Design Svcs-Fair Oaks Ave. Traffic Signal 12/17	277-9000-9192-9192-000	2,025.00
	Inv JB73058x6a Total		2,025.00
		201957 Total:	17,202.50
		KOAC6010 - KOA Total:	17,202.50
		LNPS8030 - Louis Nicolaides Paino Studio Line Item Account	
201925	02/15/2018		
Inv	2/14/18		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/14/2018	LightKeeper Perform for Valentines Luncheon	101-0000-0000-2994-001	250.00
02/14/2018	LightKeeper Perform for Valentines Luncheon	101-8030-8021-8020-000	50.00
	Inv 2/14/18 Total		300.00
		201925 Total:	300.00

Check Number	Check Date		Amount
LNPS8030 - Louis Nicolaides Paino Studio Total:			300.00
VRMZ7000 - Munoz, Valerie Line Item Account			
201947	02/22/2018		
Inv	P/R/E 2/18/18		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/20/2018	Garnishment	700-0000-0000-2264-000	750.00
Inv P/R/E 2/18/18 Total			750.00
201947 Total:			750.00
VRMZ7000 - Munoz, Valerie Total:			750.00
OGOV3011 - OpenGov.Inc. Line Item Account			
201926	02/15/2018		
Inv	001199		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/30/2018	OpenGov Reporting & Analysis 1/10/18 - 1/9/19	101-3010-3011-8180-000	6,500.00
Inv 001199 Total			6,500.00
201926 Total:			6,500.00
OGOV3011 - OpenGov.Inc. Total:			6,500.00
OSHS6101 - Orchard Business/SYNCB Line Item Account			
201927	02/15/2018		
Inv	021748		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/08/2018	Supplies	500-6010-6711-8020-000	73.81
Inv 021748 Total			73.81
Inv	023328		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/21/2018	Supplies	101-5010-5011-8020-000	31.17
Inv 023328 Total			31.17
Inv	023654		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/25/2018	Supplies	101-6010-6601-8020-000	29.08
Inv 023654 Total			29.08
Inv	030746		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	

Check Number	Check Date		Amount
	01/19/2018	Supplies	101-8030-8021-8020-000 76.96
	Inv 030746	Total	76.96
	Inv 032249		
	<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
	01/24/2018	Supplies	210-6010-6501-8020-000 176.58
	Inv 032249	Total	176.58
	Inv 033456		
	<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
	01/29/2018	Supplies	500-6010-6710-8020-000 31.34
	Inv 033456	Total	31.34
	Inv 046317		
	<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
	01/08/2018	Supplies	500-6010-6711-8020-000 29.12
	Inv 046317	Total	29.12
	Inv 046414		
	<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
	01/09/2018	Supplies	101-6010-6601-8120-000 15.59
	Inv 046414	Total	15.59
	Inv 046816		
	<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
	01/11/2018	Supplies	101-4010-4011-8020-000 15.07
	Inv 046816	Total	15.07
	Inv 048019		
	<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
	01/17/2018	Supplies	101-6010-6410-8020-000 31.20
	Inv 048019	Total	31.20
	Inv 050110		
	<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
	01/23/2018	Supplies	101-6010-6601-8120-000 15.59
	Inv 050110	Total	15.59
	Inv 050312		
	<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
	01/24/2018	Supplies	101-6010-6410-8020-000 24.10
	Inv 050312	Total	24.10

Check Number	Check Date		Amount
Inv 050432			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/25/2018	Supplies	101-4010-4011-8020-000	20.79
Inv 050432 Total			20.79
Inv 050474			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/25/2018	Supplies	101-5010-5011-8100-000	48.87
Inv 050474 Total			48.87
Inv 051176			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/29/2018	Supplies	101-4010-4011-8020-000	31.19
Inv 051176 Total			31.19
Inv 051629			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/01/2018	Supplies	101-4010-4011-8100-000	62.40
Inv 051629 Total			62.40
Inv 057894			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/08/2018	Supplies	101-6010-6601-8020-000	5.18
Inv 057894 Total			5.18
Inv 058079			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/10/2018	Supplies	101-4010-4011-8020-000	20.79
Inv 058079 Total			20.79
Inv 059478			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/19/2018	Supplies	101-5010-5011-8120-000	124.81
Inv 059478 Total			124.81
Inv 060750			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/10/2018	Supplies	101-6010-6601-8020-000	31.09
Inv 060750 Total			31.09
Inv 154577			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/03/2018	Supplies	101-6010-6601-8020-000	104.01

Check Number	Check Date		Amount
		Inv 154577 Total	104.01
		Inv 156844	
		<u>Line Item Date</u> <u>Line Item Description</u> <u>Line Item Account</u>	
		01/16/2018 Supplies 101-6010-6601-8130-000	46.80
		Inv 156844 Total	46.80
		Inv 157037	
		<u>Line Item Date</u> <u>Line Item Description</u> <u>Line Item Account</u>	
		01/17/2018 Supplies 101-6010-6601-8120-000	34.31
		Inv 157037 Total	34.31
		Inv 157038	
		<u>Line Item Date</u> <u>Line Item Description</u> <u>Line Item Account</u>	
		01/17/2018 Supplies 101-6010-6601-8120-000	13.51
		Inv 157038 Total	13.51
		Inv 158898	
		<u>Line Item Date</u> <u>Line Item Description</u> <u>Line Item Account</u>	
		01/24/2018 Supplies 101-6010-6601-8120-000	7.26
		Inv 158898 Total	7.26
		Inv 998000	
		<u>Line Item Date</u> <u>Line Item Description</u> <u>Line Item Account</u>	
		01/11/2018 Supplies CREDIT 101-4010-4011-8020-000	-4.68
		Inv 998000 Total	-4.68
		201927 Total:	1,095.94
		OSHS6101 - Orchard Business/SYNCB Total:	1,095.94
		OUES8032 - OUE Sky Space LLC Line Item Account	
		201928 02/15/2018	
		Inv 7/5/18 Dep	
		<u>Line Item Date</u> <u>Line Item Description</u> <u>Line Item Account</u>	
		02/12/2018 2018 Sum Camp Med Field Trip 7/5/18 Deposit 101-8030-8032-8268-000	589.89
		Inv 7/5/18 Dep Total	589.89
		201928 Total:	589.89
		OUES8032 - OUE Sky Space LLC Total:	589.89

Check Number	Check Date		Amount
POSS265 - Post Alarm Systems Line Item Account			
201958	02/22/2018		
Inv	1039011		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/05/2018	Camp Med Monitoring System 3/18	101-8030-8032-8268-000	48.77
Inv 1039011 Total			48.77
201958 Total:			48.77
POSS265 - Post Alarm Systems Total:			48.77
SKSS8030 - Sky High Sports Line Item Account			
201929	02/15/2018		
Inv	6/20/18 Dep		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/12/2018	2018 Sum Mid School Camp Med Field Trip 6/20/18 Deposit	101-8030-8032-8268-000	100.00
Inv 6/20/18 Dep Total			100.00
201929 Total:			100.00
SKSS8030 - Sky High Sports Total:			100.00
SOU6666 - So. CA Edison Co. Line Item Account			
201930	02/15/2018		
Inv	3-008-8091-11		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/06/2018	1/1-2/1/18	215-6010-6201-8140-000	3,907.40
Inv 3-008-8091-11 Total			3,907.40
Inv	3-008-8091-12		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/06/2018	1/1-2/1/18	215-6010-6115-8140-000	871.53
Inv 3-008-8091-12 Total			871.53
Inv	3-008-8091-13		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/06/2018	1/1-2/1/18	215-6010-6201-8140-000	44.45
02/06/2018	1/1-2/1/18	215-6010-6201-8140-000	10.10
02/06/2018	1/1-2/1/18	215-6010-6201-8140-000	7,686.03
02/06/2018	12/1/17-1/1/18	215-6010-6201-8140-000	9.93
Inv 3-008-8091-13 Total			7,750.51
Inv	3-008-8091-14		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	

Check Number	Check Date		Amount
02/06/2018	1/1-2/1/18	215-6010-6201-8140-000	11.71
Inv 3-008-8091-14 Total			11.71
Inv 3-008-8091-16			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/06/2018	1/4-2/2/18	215-6010-6201-8140-000	148.58
Inv 3-008-8091-16 Total			148.58
Inv 3-008-8091-17			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/06/2018	1/4-2/2/18	215-6010-6201-8140-000	61.14
Inv 3-008-8091-17 Total			61.14
Inv 3-008-8091-18			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/06/2018	1/4-2/2/18	215-6010-6201-8140-000	57.16
Inv 3-008-8091-18 Total			57.16
Inv 3-008-8091-19			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/06/2018	1/4-2/2/18	215-6010-6201-8140-000	46.37
Inv 3-008-8091-19 Total			46.37
Inv 3-008-8091-20			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/06/2018	1/4-2/2/18	215-6010-6201-8140-000	75.92
Inv 3-008-8091-20 Total			75.92
Inv 3-008-8091-21			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/06/2018	1/4-2/2/18	215-6010-6201-8140-000	85.03
Inv 3-008-8091-21 Total			85.03
Inv 3-008-8091-22			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/06/2018	1/4-2/2/18	215-6010-6201-8140-000	44.89
Inv 3-008-8091-22 Total			44.89
Inv 3-008-8091-23			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/06/2018	1/4-2/2/18	215-6010-6201-8140-000	79.91
Inv 3-008-8091-23 Total			79.91

Inv 3-008-8091-24

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/06/2018	1/4-2/2/18	215-6010-6201-8140-000	73.15

Inv 3-008-8091-24 Total 73.15

Inv 3-008-8436-55

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/06/2018	1/4-2/2/18	215-6010-6201-8140-000	147.87

Inv 3-008-8436-55 Total 147.87

Inv 3-025-4910-19

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/06/2018	1/4-2/2/18	215-6010-6115-8140-000	119.55

Inv 3-025-4910-19 Total 119.55

Inv 3-026-6343-40

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/06/2018	1/4-2/2/18	215-6010-6115-8140-000	18.04

Inv 3-026-6343-40 Total 18.04

Inv 3-045-0630-89

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/06/2018	1/1-2/1/18	215-6010-6201-8140-000	16.00

Inv 3-045-0630-89 Total 16.00

201930 Total: 13,514.76

SOU6666 - So. CA Edison Co. Total: 13,514.76

SOGA6501 - So. Cal. Gas Co. Line Item Account

201931 02/15/2018

Inv 196-493-8529 1

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/06/2018	CNG for City Vehicles 1/18	207-8030-8025-8105-000	111.31
02/06/2018	CNG for City Vehicles 1/18	500-6010-6710-8020-000	111.31
02/06/2018	CNG for City Vehicles 1/18	210-6010-6501-8020-000	111.33
02/06/2018	CNG for City Vehicles 1/18	101-6010-6410-8020-000	111.31
02/06/2018	CNG for City Vehicles 1/18	230-6010-6116-8020-000	111.31
02/06/2018	CNG for City Vehicles 1/18	500-6010-6711-8020-000	111.31

Inv 196-493-8529 1 Total 667.88

201931 Total: 667.88

SOGA6501 - So. Cal. Gas Co. Total: 667.88

SPZN8032 - SpeedZone Line Item Account

201932 02/15/2018

Inv 7/18/18 Dep

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/12/2018	2018 Sum Camp Med Field Trip 7/18/18 Deposit	101-8030-8032-8268-000	1,474.01

Inv 7/18/18 Dep Total 1,474.01

201932 Total: 1,474.01

SPZN8032 - SpeedZone Total: 1,474.01

BNYM6712 - The Bank of New York Mellon Trust Company, N.A. Line Item Account

201959 02/22/2018

Inv SOPASAWTR16

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/12/2018	2016 Water Revenue Refunding Bonds	505-6010-6712-8331-000	803,218.75
02/12/2018	2016 Water Revenue Refunding Bonds	505-0000-0000-1000-000	-331.76

Inv SOPASAWTR16 Total 802,886.99

201959 Total: 802,886.99

BNYM6712 - The Bank of New York Mellon Trust Company, N.A. Total: 802,886.99

SOU5030 - The Gas Company Line Item Account

201960 02/22/2018

Inv 072 519 1300 5

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/15/2018	1/13 - 2/13/18	101-6010-6410-8140-000	16.21

Inv 072 519 1300 5 Total 16.21

Inv 080 919 2900 3

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/15/2018	1/13 - 2/13/18	101-6010-6601-8140-000	395.75

Inv 080 919 2900 3 Total 395.75

Inv 080 919 3600 8

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/15/2018	1/13 - 2/13/18	101-8030-8031-8140-000	69.83

Inv 080 919 3600 8 Total 69.83

Check Number	Check Date		Amount
Inv 083 019 3600 4			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/15/2018	1/13 - 2/13/18	500-6010-6710-8140-000	98.15
Inv 083 019 3600 4 Total			98.15
Inv 135 519 3700 9			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/15/2018	1/13 - 2/13/18	101-8010-8011-8140-000	114.71
Inv 135 519 3700 9 Total			114.71
Inv 137 619 3700 5			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/15/2018	1/13 - 2/13/18	101-8030-8021-8140-000	71.82
Inv 137 619 3700 5 Total			71.82
Inv 148 220 0900 8			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/15/2018	1/13 - 2/13/18	101-6010-6410-8140-000	82.19
Inv 148 220 0900 8 Total			82.19
201960 Total:			848.66
SOU5030 - The Gas Company Total:			848.66
LETS8267 - Theisen, Lee Line Item Account			
201933	02/15/2018		
Inv 2/7/18			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/12/2018	For the Love of Chocolate Lectures 2/7/18	101-8030-8021-8264-000	75.00
Inv 2/7/18 Total			75.00
201933 Total:			75.00
LETS8267 - Theisen, Lee Total:			75.00
TIM4011 - Time Warner Cable Line Item Account			
201934	02/15/2018		
Inv 008 0269985			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/07/2018	City Hall 2nd Modem Svcs 2/17-3/16/18	101-2010-2032-8150-000	150.74
Inv 008 0269985 Total			150.74

Check Number Check Date Amount

Inv 008 0311688

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/01/2018	1100 Oxley St. Ethernet Fiber 2/11-3/10/18	101-2010-2032-8150-000	1,219.92

Inv 008 0311688 Total 1,219.92

Inv 008 0311704

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/01/2018	Yard Ethernet Fiber 2/11-3/10/18	101-2010-2032-8150-000	1,219.92

Inv 008 0311704 Total 1,219.92

Inv 008 0311712

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/01/2018	City Hall Ethernet Fiber 2/11-3/10/18	101-2010-2032-8150-000	1,190.00

Inv 008 0311712 Total 1,190.00

Inv 008 0355990

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/22/2018	Garfield Reservoir Cable/Internet 2/2-3/1/18	500-6010-6710-8150-000	489.99

Inv 008 0355990 Total 489.99

Inv 008 0357905

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/25/2018	Internet Svcs @ Camp Med 2/5-3/4/18	101-8030-8032-8268-000	44.35

Inv 008 0357905 Total 44.35

201934 Total: 4,314.92

201961 02/22/2018

Inv 008 0251967

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/12/2018	1102 Oxley St. 2/22-3/21/18	101-8030-8021-8110-000	195.14

Inv 008 0251967 Total 195.14

Inv 008 0345504

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/11/2018	Water Operations 416 Garfield Ave. Internet 2/21-3/20/18	500-6010-6710-8150-000	360.00

Inv 008 0345504 Total 360.00

201961 Total: 555.14

IM4011 - Time Warner Cable Total: 4,870.06

Check Number	Check Date		Amount
VERW6711 - Verizon Wireless Line Item Account			
201935	02/15/2018		
Inv	9800624668		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/26/2018	Mgmt Svcs, Fire Mobile & Transit Data 12/27/17 - 1/26/18	101-2010-2032-8150-000	360.49
01/26/2018	Mgmt Svcs, Fire Mobile & Transit Data 12/27/17 - 1/26/18	207-8030-8025-8180-000	38.01
Inv 9800624668 Total			398.50
201935 Total:			398.50
VERW6711 - Verizon Wireless Total:			398.50
WFBK1020 - Wells Fargo Bank Line Item Account			
201962	02/22/2018		
Inv	SOPASAWTR2013		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/13/2018	2013 Water Revenue Bonds	550-6010-6712-8341-000	98,093.76
02/13/2018	2013 Water Revenue Bonds	550-0000-0000-1021-000	-124.46
Inv SOPASAWTR2013 Total			97,969.30
201962 Total:			97,969.30
WFBK1020 - Wells Fargo Bank Total:			97,969.30
XXRF5010 - Xerox Financial Svcs Line Item Account			
201936	02/15/2018		
Inv	1067572		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/08/2018	Citywide Copier Lease 2/18	101-2010-2032-8300-000	1,893.11
Inv 1067572 Total			1,893.11
201936 Total:			1,893.11
XXRF5010 - Xerox Financial Svcs Total:			1,893.11
Total:			1,003,299.18

ATTACHMENT 3
General City Warrant List

Accounts Payable

Check Detail

User: mfestejo
 Printed: 02/27/2018 - 1:32PM



Check Number	Check Date		Amount
SPR6611 - Accela, Inc. #774375 Line Item Account			
201963	03/07/2018		
Inv	INV-ACC37566		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/05/2018	Migration Training from Version 6.07 to Version 7	101-3010-3041-8170-000	5,563.00
Inv	INV-ACC37566 Total		5,563.00
201963 Total:			5,563.00
SPR6611 - Accela, Inc. #774375 Total:			5,563.00
ALH0179 - Alhambra Car Wash Line Item Account			
201964	03/07/2018		
Inv	Jan 2018		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/06/2018	PD Car Washes 1/18	101-4010-4011-8100-000	351.00
Inv	Jan 2018 Total		351.00
201964 Total:			351.00
ALH0179 - Alhambra Car Wash Total:			351.00
AMZN8030 - Amazon/SYNCB Line Item Account			
201965	03/07/2018		
Inv	435759745795		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/25/2018	Supplies	101-8030-8032-8020-000	50.66
Inv	435759745795 Total		50.66
Inv	468883767648		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/05/2018	Supplies	101-8030-8032-8268-000	308.85
Inv	468883767648 Total		308.85
Inv	485558343563		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	

Check Number	Check Date		Amount
01/26/2018	Supplies	101-8030-8032-8020-000	57.34
Inv 485558343563	Total		57.34
201965 Total:			416.85
AMZN8030 - Amazon/SYNCB Total:			416.85
ASRI4010 - Angeles Shooting Ranges Inc. Line Item Account			
201966	03/07/2018		
Inv	10142		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/31/2018	PD Shooting Range Special Enforcement Team Training	101-4010-4011-8200-000	100.00
Inv 10142	Total		100.00
201966 Total:			100.00
ASRI4010 - Angeles Shooting Ranges Inc. Total:			100.00
ARA0260 - Aramark Uniform Services Line Item Account			
201967	03/07/2018		
Inv	533100958		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/08/2018	Uniform Svc	500-6010-6710-8132-000	45.87
02/08/2018	Uniform Svc	101-6010-6601-8132-000	18.09
02/08/2018	Uniform Svc	210-6010-6501-8132-000	37.80
02/08/2018	Uniform Svc	215-6010-6310-8132-000	11.51
02/08/2018	Uniform Svc	215-6010-6201-8132-000	11.51
02/08/2018	Uniform Svc	230-6010-6116-8132-000	31.20
02/08/2018	Uniform Svc	500-6010-6711-8132-000	25.34
Inv 533100958	Total		181.32
Inv	533118267		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/15/2018	Uniform Svc	230-6010-6116-8132-000	32.02
02/15/2018	Uniform Svc	500-6010-6710-8132-000	114.69
02/15/2018	Uniform Svc	101-6010-6601-8132-000	18.91
02/15/2018	Uniform Svc	215-6010-6201-8132-000	12.33
02/15/2018	Uniform Svc	210-6010-6501-8132-000	12.33
02/15/2018	Uniform Svc	500-6010-6711-8132-000	26.17
02/15/2018	Uniform Svc	215-6010-6310-8132-000	12.33
Inv 533118267	Total		228.78
201967 Total:			410.10
ARA0260 - Aramark Uniform Services Total:			410.10

JNBN4610 - Blum, Jonathan Line Item Account

201968 03/07/2018

Inv 222140206

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/13/2018	Refund Citation	101-0000-0000-4610-000	48.00

Inv 222140206 Total 48.00

201968 Total: 48.00

JNBN4610 - Blum, Jonathan Total:

48.00

BCDJ4011 - Bravo Chrysler Dodge Jeep Ram of Alhambra Line Item Account

201969 03/07/2018

Inv 349567

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/16/2018	PD Unit#0822 Replace Driver Side Mirror & Oil Change Svc	101-4010-4011-8100-000	452.31

Inv 349567 Total 452.31

201969 Total: 452.31

BCDJ4011 - Bravo Chrysler Dodge Jeep Ram of Alhambra Total:

452.31

BUR4018 - Burro Canyon Shooting Park Line Item Account

201970 03/07/2018

Inv 1483

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/18/2018	PD Range Fees for 1/12/18	101-4010-4011-8200-000	50.00

Inv 1483 Total 50.00

Inv 1503

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/05/2018	PD Range Fees for 2/5/18	101-4010-4011-8200-000	50.00

Inv 1503 Total 50.00

201970 Total: 100.00

BUR4018 - Burro Canyon Shooting Park Total:

100.00

CAL5236 - CA Linen Services Line Item Account

201971 03/07/2018

Inv 1487189

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
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Check Number	Check Date		Amount
02/19/2018	FD Dept Supplies	101-5010-5011-8020-000	111.98
Inv 1487189 Total			111.98
201971 Total:			111.98
CAL5236 - CA Linen Services Total:			111.98
CDLF8030 - CA State Library Foundation Line Item Account			
201972	03/07/2018		
Inv 2018			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/18/2018	Membership Dues & Subscriptions	101-8010-8011-8060-000	30.00
Inv 2018 Total			30.00
201972 Total:			30.00
CDLF8030 - CA State Library Foundation Total:			30.00
CAN0607 - Cantu Graphics Line Item Account			
201973	03/07/2018		
Inv 5079			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/08/2018	PD Business Cards	101-4010-4011-8050-000	131.24
Inv 5079 Total			131.24
Inv 5103			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
12/14/2017	Library Book Marks	101-8010-8011-8050-000	126.97
Inv 5103 Total			126.97
Inv 5106			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
12/27/2017	Transit Fuel Consumption Sheet Pads	207-8030-8025-8050-000	32.85
Inv 5106 Total			32.85
Inv 5113			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/09/2018	PD Business Cards	101-4010-4011-8050-000	32.80
Inv 5113 Total			32.80
Inv 5134			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/07/2018	CS Promotional Item & Lamination Svc	101-8030-8031-8050-000	70.77

Check Number	Check Date		Amount
Inv 5134 Total			70.77
Inv 5135			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/05/2018	Plan/Bldg Supplies	101-7010-7011-8050-000	59.13
Inv 5135 Total			59.13
201973 Total:			453.76
CAN0607 - Cantu Graphics Total:			453.76
CAT0700 - Catering Systems Inc. Line Item Account			
201974	03/07/2018		
Inv 4615			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/14/2018	Sr. Center Meals w/ 2/5-9/18	101-8030-8021-8180-000	1,822.48
Inv 4615 Total			1,822.48
201974 Total:			1,822.48
CAT0700 - Catering Systems Inc. Total:			1,822.48
LNCN2920 - Chan, Lilian Line Item Account			
201975	03/07/2018		
Inv R88498			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/30/2018	Refund Deposit & Fees for Youth House Rental 1/27/18	101-0000-0000-2920-000	250.00
Inv R88498 Total			250.00
201975 Total:			250.00
LNCN2920 - Chan, Lilian Total:			250.00
CPNLS290 - Colonial Penn Life Line Item Account			
201976	03/07/2018		
Inv 211732842455702			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/14/2018	Refund Paramedic Overpayment/Payment in Error - James M. McG	101-0000-0000-5290-001	99.12
Inv 211732842455702 Total			99.12
201976 Total:			99.12

CPNLS290 - Colonial Penn Life Total: 99.12

DSP0755 - D & S Printing Line Item Account

201977 03/07/2018

Inv 8493

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/07/2018	Plan/Bldg H Stakes	101-7010-7011-8000-000	32.85

Inv 8493 Total 32.85

201977 Total: 32.85

DSP0755 - D & S Printing Total: 32.85

DOJ4011 - Dept of Justice Line Item Account

201978 03/07/2018

Inv 284304

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/05/2018	PD Applicant Fingerprinting 1/18	101-4010-4011-8020-000	320.00

Inv 284304 Total 320.00

201978 Total: 320.00

DOJ4011 - Dept of Justice Total: 320.00

DEP5072 - Dept of Transportation Line Item Account

201979 03/07/2018

Inv SL180340

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/09/2018	Signals & Lighting Billing Oct - Dec 2017	215-6010-6115-8180-000	224.37

Inv SL180340 Total 224.37

201979 Total: 224.37

DEP5072 - Dept of Transportation Total: 224.37

DPSI7101 - Desktop Publishing Supplies Inc. Line Item Account

201980 03/07/2018

Inv 378563

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/19/2018	Plan/Bldg Postcard Paper for Public Notices	101-7010-7011-8050-000	351.61
01/19/2018	Plan/Bldg Postcard Paper for Public Notices	101-0000-0000-2700-000	-25.96

Inv 378563 Total 325.65

Check Number	Check Date		Amount
201980 Total:			325.65
DPSI7101 - Desktop Publishing Supplies Inc. Total:			325.65
NICH5270 - Dunville, Nichole Line Item Account			
201981	03/07/2018		
Inv	2/12/18		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/12/2018	Refund Rebate	500-3010-3012-8032-000	323.10
Inv 2/12/18 Total			323.10
201981 Total:			323.10
NICH5270 - Dunville, Nichole Total:			323.10
ELWR6310 - El Wester Line Item Account			
201982	03/07/2018		
Inv	03275		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/13/2018	Small Hand Tools for Street Trees	215-6010-6310-8130-000	126.73
Inv 03275 Total			126.73
201982 Total:			126.73
ELWR6310 - El Wester Total:			126.73
EME6010 - Emergency Svc Restoration Inc Line Item Account			
201983	03/07/2018		
Inv	LASS1811007		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/17/2018	1726 Hanscom Dr. Clean Up Svc	210-6010-6501-8180-000	6,749.18
Inv LASS1811007 Total			6,749.18
201983 Total:			6,749.18
EME6010 - Emergency Svc Restoration Inc Total:			6,749.18
FED1109 - Federal Express Line Item Account			
201984	03/07/2018		
Inv	6-061-69061		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/19/2018	Plan/Bldg Overnight Shipping	101-7010-7011-8010-000	24.54

Check Number	Check Date		Amount
Inv 6-061-69061	Total		24.54
Inv 6-069-13783			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/26/2018	Plan/Bldg Overnight Shipping	101-7010-7011-8010-000	24.54
Inv 6-069-13783	Total		24.54
Inv 6-083-93423			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/09/2018	FD Overnight Shipping	101-5010-5011-8010-000	8.99
Inv 6-083-93423	Total		8.99
201984 Total:			58.07
FED1109 - Federal Express Total:			58.07
FOO7777 - Foothill Lock & Key Line Item Account			
201985	03/07/2018		
Inv 64582			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/31/2018	Install Mechanicals Gate Access Code Lock	500-6010-6711-8120-000	850.00
Inv 64582	Total		850.00
201985 Total:			850.00
FOO7777 - Foothill Lock & Key Total:			850.00
FREL7101 - Froelich, Jack Line Item Account			
201986	03/07/2018		
Inv 2/15/18			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/15/2018	Walnut Name Plates	101-7010-7011-8000-000	37.85
Inv 2/15/18	Total		37.85
201986 Total:			37.85
FREL7101 - Froelich, Jack Total:			37.85
GAL7788 - Gale, Donna Line Item Account			
201988	03/07/2018		
Inv Win 2018			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/16/2018	Instructor Cooking & Hip Hop Dance Classes	101-8030-8032-8267-000	757.50

Check Number	Check Date		Amount
		Inv Win 2018 Total	757.50
		201988 Total:	757.50
		GAL7788 - Gale, Donna Total:	757.50
		GAR5011 - Garvey Equipment Co Line Item Account	
201989	03/07/2018		
		Inv 108741	
		<u>Line Item Date</u>	<u>Line Item Description</u>
		02/09/2018	Small Tool Repairs
			<u>Line Item Account</u>
			101-6010-6410-8110-000
			238.66
		Inv 108741 Total	238.66
		201989 Total:	238.66
		GAR5011 - Garvey Equipment Co Total:	238.66
		THR5910 - George L.Throop Co. Line Item Account	
201990	03/07/2018		
		Inv 01-750472-00	
		<u>Line Item Date</u>	<u>Line Item Description</u>
		02/15/2018	Sidewalk Repairs
			<u>Line Item Account</u>
			215-6010-6118-8020-000
			291.56
		Inv 01-750472-00 Total	291.56
		Inv 01-750479-00	
		<u>Line Item Date</u>	<u>Line Item Description</u>
		02/15/2018	Sidewalk Repairs
			<u>Line Item Account</u>
			215-6010-6118-8020-000
			216.26
		Inv 01-750479-00 Total	216.26
		Inv 01-750532-00	
		<u>Line Item Date</u>	<u>Line Item Description</u>
		02/15/2018	Sidewalk Repairs
			<u>Line Item Account</u>
			215-6010-6118-8020-000
			278.62
		Inv 01-750532-00 Total	278.62
		201990 Total:	786.44
		THR5910 - George L.Throop Co. Total:	786.44
		JNGS4460 - Gonzales, Juan Line Item Account	
201991	03/07/2018		
		Inv 49129	
		<u>Line Item Date</u>	<u>Line Item Description</u>
			<u>Line Item Account</u>

Check Number	Check Date		Amount
02/14/2018	Refund South Pasadena Annual Parking Permit	101-0000-0000-4460-000	100.00
Inv 49129 Total			100.00
201991 Total:			100.00
JNGS4460 - Gonzales, Juan Total:			100.00
GPPT9090 - Gopher Patrol Line Item Account			
201992	03/07/2018		
Inv 274803			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/09/2018	Gopher Patrol for Pasadena Ave./Median @ Sycamore	101-6010-6410-8180-000	95.00
Inv 274803 Total			95.00
201992 Total:			95.00
GPPT9090 - Gopher Patrol Total:			95.00
GRA6601 - Grainger Line Item Account			
201993	03/07/2018		
Inv 9670327445			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/17/2018	Garfield Youth House Window Cranks	101-6010-6601-8020-000	90.32
Inv 9670327445 Total			90.32
Inv 9671508704			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/17/2018	Fan Puller for Exhaust Motors	101-6010-6601-8130-000	351.29
Inv 9671508704 Total			351.29
Inv 9672172856			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/18/2018	Library Restroom Hand Dryer	101-6010-6601-8020-000	349.03
Inv 9672172856 Total			349.03
201993 Total:			790.64
GRA6601 - Grainger Total:			790.64
GRE6116 - Great Match Consulting Line Item Account			
201994	03/07/2018		

Check Number	Check Date		Amount
Inv	1690003773		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/30/2018	Temp Street Maint. Assistance w/ 1/28/18	230-6010-6116-8180-000	823.20
Inv 1690003773 Total			823.20
Inv	1690003779		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/06/2018	Temp Street Maint. Assistance w/ 2/4/18	230-6010-6116-8180-000	823.20
Inv 1690003779 Total			823.20
201994 Total:			1,646.40
GREA6116 - Great Match Consulting Total:			1,646.40
HHA5011 - H & H Auto Parts Wholesale Line Item Account			
201995	03/07/2018		
Inv	11N0203285		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/15/2018	FD Vehicle Maint.	101-5010-5011-8100-000	57.43
Inv 11N0203285 Total			57.43
201995 Total:			57.43
HHA5011 - H & H Auto Parts Wholesale Total:			57.43
HATC8025 - Halls Auto Tech Center Line Item Account			
201996	03/07/2018		
Inv	271204241		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/13/2018	Transit Van# 79 45 Day Inspections	207-8030-8025-8100-000	50.00
Inv 271204241 Total			50.00
201996 Total:			50.00
HATC8025 - Halls Auto Tech Center Total:			50.00
ADHA6116 - Herrera, Adam Line Item Account			
201997	03/07/2018		
Inv	2/12/18		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/12/2018	Reimb. DMV Class B Test	230-6010-6116-8020-000	76.00
Inv 2/12/18 Total			76.00

201997 Total:		76.00
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ADHA6116 - Herrera, Adam Total: 76.00

HMSS5010 - Human Solution Line Item Account

201998 03/07/2018

Inv INV5009

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/12/2018	FD Emergency Operations High Back Chairs	101-0000-0000-2700-000	-285.00
02/12/2018	FD Emergency Operations High Back Chairs	101-5010-5012-8020-000	3,285.00

Inv INV5009 Total 3,000.00

201998 Total:		3,000.00
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HMSS5010 - Human Solution Total: 3,000.00

INT4896 - Inter-Con Security Systems Inc Line Item Account

201999 03/07/2018

Inv 426164

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/08/2018	Parking Control Svcs 1/18	101-4010-4011-8180-000	4,639.64

Inv 426164 Total 4,639.64

201999 Total:		4,639.64
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INT4896 - Inter-Con Security Systems Inc Total: 4,639.64

HCC8025 - Irwindale Industrial Clinic Line Item Account

202000 03/07/2018

Inv 279976-773490

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/31/2018	Transit Random Tesing Program Management	207-8030-8025-8020-000	300.00

Inv 279976-773490 Total 300.00

202000 Total:		300.00
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HCC8025 - Irwindale Industrial Clinic Total: 300.00

JSAR4011 - Jack's Auto Repair Line Item Account

202001 03/07/2018

Inv 15789

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
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Check Number	Check Date		Amount
02/21/2018	PD Unit# 0198 Oil Change & Maint. Svc	101-4010-4011-8100-000	65.85
Inv 15789 Total			65.85
Inv 15790			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/21/2018	PD Unit# 0213 Remove & Lube Ignition Lock Cylinder	101-4010-4011-8100-000	55.00
Inv 15790 Total			55.00
202001 Total:			120.85
JSAR4011 - Jack's Auto Repair Total:			120.85
JHMS8020 - JHM Supply Line Item Account			
202002	03/07/2018		
Inv 109199/1			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/17/2018	Citywide Parks Div. Irrigation Supplies	215-6010-6416-8180-000	58.41
Inv 109199/1 Total			58.41
Inv 109200/1			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/17/2018	Citywide Parks Div. Irrigation Supplies	215-6010-6416-8180-000	51.54
Inv 109200/1 Total			51.54
Inv K09307/1			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/26/2018	Citywide Parks Div. Irrigation Supplies	215-6010-6416-8180-000	65.45
Inv K09307/1 Total			65.45
202002 Total:			175.40
JHMS8020 - JHM Supply Total:			175.40
LSKM4460 - Kim, Lisa Line Item Account			
202003	03/07/2018		
Inv 49383			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/13/2018	Refund Unused Portion of Annual ONP Permit	101-0000-0000-4460-000	75.00
Inv 49383 Total			75.00
202003 Total:			75.00

Check Number	Check Date		Amount
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LSKM4460 - Kim, Lisa Total: 75.00

KOAC6010 - KOA Line Item Account

202004 03/07/2018

Inv JB53100x13

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/14/2018	Historic Resource Evaluation Report Svcs 1/18	277-6010-6011-8170-000	1,002.50

Inv JB53100x13 Total 1,002.50

Inv JB73058-7

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/15/2018	Engineering Design Svcs-Fair Oaks Ave. Traffic Signal 1/18	207-9000-9192-9192-000	465.00

Inv JB73058-7 Total 465.00

Inv JB73058-7b

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/15/2018	Engineering Design Svcs-Fair Oaks Ave. Traffic Signal 1/18	277-9000-9192-9192-000	2,065.00

Inv JB73058-7b Total 2,065.00

202004 Total: 3,532.50

KOAC6010 - KOA Total: 3,532.50

LDCR6410 - LandCare USA LLC Line Item Account

202005 03/07/2018

Inv 122097

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/26/2018	Monthly Landscape Svcs 1/18	500-6010-6711-8180-000	1,567.17
01/26/2018	Monthly Landscape Svcs 1/18	101-6010-6410-8180-000	18,181.85
01/26/2018	Monthly Landscape Svcs 1/18	215-6010-6416-8180-000	3,682.69
01/26/2018	Monthly Landscape Svcs 1/18	232-6010-6417-8180-000	1,593.92

Inv 122097 Total 25,025.63

202005 Total: 25,025.63

LDCR6410 - LandCare USA LLC Total: 25,025.63

LAW6711 - Lawn Mower Corner Line Item Account

202006 03/07/2018

Inv 9281

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/15/2018	FD Equipment Maint.	101-5010-5011-8110-000	45.00

Inv 9281 Total 45.00

Check Number	Check Date		Amount
202006 Total:			45.00
LAW6711 - Lawn Mower Corner Total:			45.00
LSEN4011 - Lifesaver Education Line Item Account			
202007	03/07/2018		
Inv	Win 2018		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/14/2018	Instructor CPR/AED Classes	101-8030-8032-8267-000	168.00
Inv Win 2018 Total			168.00
202007 Total:			168.00
LSEN4011 - Lifesaver Education Total:			168.00
DNLZ2920 - Loeza, Daniel Line Item Account			
202008	03/07/2018		
Inv	R88499		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/18/2018	Refund WMB Deposit Rental 1/27/18	101-0000-0000-2920-000	500.00
Inv R88499 Total			500.00
202008 Total:			500.00
DNLZ2920 - Loeza, Daniel Total:			500.00
LBBM4010 - Long Beach BMW Motorcycles Line Item Account			
202009	03/07/2018		
Inv	31102		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/10/2018	PD Unit# 1705 Motorcycle Running In Check Svcs	101-4010-4011-8100-000	244.63
Inv 31102 Total			244.63
202009 Total:			244.63
LBBM4010 - Long Beach BMW Motorcycles Total:			244.63
KVMC6710 - Machado, Kelvin Line Item Account			
202010	03/07/2018		
Inv	2/12/18		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/12/2018	Reimb. DMV Class B Test	500-6010-6710-8020-000	73.00

Check Number	Check Date		Amount
		Inv 2/12/18 Total	73.00
		202010 Total:	73.00
		KVMC6710 - Machado, Kelvin Total:	73.00
		MOR2900 - Morrow & Holman Plumbing Inc Line Item Account	
202011	03/07/2018		
		Inv P-03-2541	
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
03/30/2017	Arroyo Park North -Toilet Repair	232-6010-6417-8020-000	275.00
		Inv P-03-2541 Total	275.00
		Inv P-11-4113	
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
11/01/2017	Drinking Fountain Connections in Front 308 San Pasqual	232-6010-6417-8020-000	471.34
		Inv P-11-4113 Total	471.34
		Inv P-11-4153	
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
11/06/2017	Library Toilet Repair	101-6010-6601-8120-000	347.11
		Inv P-11-4153 Total	347.11
		202011 Total:	1,093.45
		MOR2900 - Morrow & Holman Plumbing Inc Total:	1,093.45
		NGSI6010 - Natural Gas Systems Inc. Line Item Account	
202012	03/07/2018		
		Inv 5067	
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/01/2018	Monthly Maint. CNG Station 1/18	101-6010-6601-8020-000	375.00
		Inv 5067 Total	375.00
		202012 Total:	375.00
		NGSI6010 - Natural Gas Systems Inc. Total:	375.00
		OREI6711 - O' Reilly Automotive Inc. Line Item Account	
202013	03/07/2018		
		Inv 3213-463906	
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	

Check Number	Check Date		Amount
02/02/2018	Water Dept. Unit# 8 Battery	500-6010-6711-8100-000	206.35
Inv 3213-463906 Total			206.35
202013 Total:			206.35
OREI6711 - O' Reilly Automotive Inc. Total:			206.35
OCL8011 - OCLC Inc. Line Item Account			
202014	03/07/2018		
Inv 0000579754			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/31/2018	Library Main Computer Svcs for Cataloguing	101-8010-8011-8180-000	1,610.51
Inv 0000579754 Total			1,610.51
202014 Total:			1,610.51
OCL8011 - OCLC Inc. Total:			1,610.51
OFF4011 - Office Solutions Line Item Account			
202015	03/07/2018		
Inv I-01310018			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/01/2018	PD Office Supplies	101-4010-4011-8000-000	101.19
Inv I-01310018 Total			101.19
Inv I-01313252			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/07/2018	PD Office Supplies	101-4010-4011-8000-000	551.62
Inv I-01313252 Total			551.62
Inv I-01313485			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/07/2018	PD Office Supplies	101-4010-4011-8000-000	17.40
Inv I-01313485 Total			17.40
Inv I-01315128			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/09/2018	PD Office Supplies	101-4010-4011-8000-000	278.52
Inv I-01315128 Total			278.52
Inv I-01315371			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/09/2018	PD Office Supplies	101-4010-4011-8020-000	130.40

Check Number	Check Date	Amount
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Inv I-01315371 Total		130.40
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202015 Total:		1,079.13
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OFF4011 - Office Solutions Total:		1,079.13
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OSSS3010 - Olympic Staffing Services Line Item Account

202016 03/07/2018

Inv 202153

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/14/2018	Finance Temp w/ 2/11/18	101-3010-3011-8180-000	697.50

Inv 202153 Total		697.50
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202016 Total:		697.50
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OSSS3010 - Olympic Staffing Services Total:		697.50
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OVDR8011 - OverDrive Inc. Line Item Account

202017 03/07/2018

Inv 01148CO18015805

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/25/2018	Books	101-8010-8011-8080-000	398.94

Inv 01148CO18015805 Total		398.94
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Inv 01148CO18016840

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/28/2018	Books	101-8010-8011-8080-000	66.99

Inv 01148CO18016840 Total		66.99
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202017 Total:		465.93
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OVDR8011 - OverDrive Inc. Total:		465.93
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PCRI7101 - Personal Court Reporters Inc. Line Item Account

202018 03/07/2018

Inv 110734

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/14/2018	Transcribing Svcs - SP CC Mtg 2/7/18	101-7010-7011-8170-000	520.50

Inv 110734 Total		520.50
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202018 Total:		520.50
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PCRI7101 - Personal Court Reporters Inc. Total: 520.50

PIT8031 - Pitney Bowes-Reserve Account Line Item Account

202019 03/07/2018

Inv 35756428

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/14/2018	Reimb. Postage Meter Acct# 35756428 Meter # 0025781	207-8030-8025-8010-000	300.00
02/14/2018	Reimb. Postage Meter Acct# 35756428 Meter # 0025781	101-8030-8021-8010-000	700.00
02/14/2018	Reimb. Postage Meter Acct# 35756428 Meter # 0025781	101-8030-8032-8010-000	500.00
02/14/2018	Reimb. Postage Meter Acct# 35756428 Meter # 0025781	101-8030-8031-8010-000	1,000.00

Inv 35756428 Total 2,500.00

202019 Total: 2,500.00

PIT8031 - Pitney Bowes-Reserve Account Total: 2,500.00

POSS265 - Post Alarm Systems Line Item Account

202020 03/07/2018

Inv 1043714

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/05/2018	WMB Monitoring Fee 3/18	101-8030-8031-8180-000	48.77

Inv 1043714 Total 48.77

202020 Total: 48.77

POSS265 - Post Alarm Systems Total: 48.77

PEDS6010 - Prime Electric Distributors Line Item Account

202021 03/07/2018

Inv S1366346.001

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/09/2018	Street Lamp Replacements	215-6010-6201-8020-000	87.03

Inv S1366346.001 Total 87.03

202021 Total: 87.03

PEDS6010 - Prime Electric Distributors Total: 87.03

DRDP8030 - Prothero, Dr. Donald R. Line Item Account

202022 03/07/2018

Inv 2/20/18

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/20/2018	Sr. Center Myths of Human Evolution Lecture 2/20/18	101-8030-8021-8267-000	100.00

Check Number	Check Date		Amount
Inv 2/20/18 Total			100.00
202022 Total:			100.00
DRDP8030 - Prothero, Dr. Donald R. Total:			100.00
PRY7777 - Pryor Learning Solutions Line Item Account			
202023	03/07/2018		
Inv	032773549-18034		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/05/2018	Subscription Membership - Reyna Salazar-Martin	207-8030-8025-8200-000	299.00
Inv 032773549-18034 Total			299.00
202023 Total:			299.00
PRY7777 - Pryor Learning Solutions Total:			299.00
REL8011 - Reliance Label Solutions Inc Line Item Account			
202024	03/07/2018		
Inv	4114		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/05/2018	Single Barcode Labels for Library Books	101-8010-8011-8020-000	357.90
Inv 4114 Total			357.90
202024 Total:			357.90
REL8011 - Reliance Label Solutions Inc Total:			357.90
RIPU8540 - Roadline Products Inc. USA Line Item Account			
202025	03/07/2018		
Inv	13813		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
12/21/2017	Street Dept. Signs & Maint. Hardware-No Dumping Signs	230-6010-6116-8020-000	481.80
Inv 13813 Total			481.80
Inv	13834		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/23/2018	Street Dept. Signs & Maint. Hardware	230-6010-6116-8020-000	492.75
Inv 13834 Total			492.75
Inv	13896		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/07/2018	Street Dept. Signs & Maint. Hardware-No Parking in Alley Signs	230-6010-6116-8020-000	492.75

Inv 13896 Total		492.75
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202025 Total:		1,467.30
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RIPU8540 - Roadline Products Inc. USA Total:		1,467.30
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SOU5250 - S.P.Review & The Quarterly Magazine Line Item Account

202026 03/07/2018

Inv B64430

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/02/2018	Public Notice - 2084 Hanscom Dr.	101-7010-7011-8040-000	135.00

Inv B64430 Total		135.00
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Inv B64431

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/02/2018	Public Notice - 833 Braewood Ct.	101-7010-7011-8040-000	202.50

Inv B64431 Total		202.50
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Inv B64432

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/02/2018	Public Notice - 1737 Camino Lindo	101-7010-7011-8040-000	150.00

Inv B64432 Total		150.00
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Inv B64433

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/02/2018	Public Notice - 420 El Coronado	101-7010-7011-8040-000	150.00

Inv B64433 Total		150.00
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202026 Total:		637.50
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SOU5250 - S.P.Review & The Quarterly Magazine Total:		637.50
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SGVMC111 - San Gabriel Valley Medical Center Line Item Account

202027 03/07/2018

Inv 811124

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/13/2018	PD Blood Alcohol w/Drawal - Singh Harjeet	101-4010-4011-8170-000	48.00

Inv 811124 Total		48.00
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202027 Total:		48.00
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Check Number	Check Date		Amount
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SGVMC111 - San Gabriel Valley Medical Center Total: 48.00

SDSI0107 - Security Design Systems, Inc. Line Item Account

202028 03/07/2018

Inv 215354

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
03/01/2018	PD Maint. on Cameras 3/18	101-4010-4011-8110-000	65.18

Inv 215354 Total 65.18

Inv 215355

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
03/01/2018	PD Maint. on Cameras 3/18	101-4010-4011-8110-000	30.00

Inv 215355 Total 30.00

Inv 215356

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
03/01/2018	PD Maint. on Cameras 3/18	101-4010-4011-8110-000	145.00

Inv 215356 Total 145.00

Inv 215357

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
03/01/2018	PD Maint. on Cameras 3/18	101-4010-4011-8110-000	113.00

Inv 215357 Total 113.00

202028 Total: 353.18

SDSI0107 - Security Design Systems, Inc. Total: 353.18

SER6856 - Service Pro Pest Mgmt Company Line Item Account

202029 03/07/2018

Inv 13222

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/03/2018	Citywide Pest Control Svcs 1/18	101-6010-6601-8120-000	389.17

Inv 13222 Total 389.17

202029 Total: 389.17

SER6856 - Service Pro Pest Mgmt Company Total: 389.17

SHO7777 - Showcases Line Item Account

202030 03/07/2018

Inv 303830

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
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Check Number	Check Date			Amount
12/26/2017	Library Tech. Svcs Supplies	101-0000-0000-2700-000		-21.43
12/26/2017	Library Tech. Svcs Supplies	101-8010-8011-8020-000		265.08
Inv 303830 Total				243.65
Inv 303831				
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>		
12/26/2017	Library Tech. Svcs Supplies	101-0000-0000-2700-000		-0.28
12/26/2017	Library Tech. Svcs Supplies	101-8010-8011-8020-000		3.51
Inv 303831 Total				3.23
Inv 303852				
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>		
12/28/2017	Library Tech. Svcs Supplies	101-0000-0000-2700-000		-32.51
12/28/2017	Library Tech. Svcs Supplies	101-8010-8011-8020-000		402.13
Inv 303852 Total				369.62
202030 Total:				616.50
SHO7777 - Showcases Total:				616.50
STAS219 - Staples Business Advantage Line Item Account				
202031	03/07/2018			
Inv 3365607627				
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>		
01/16/2018	Plan/Bldg Office Supplies	101-7010-7011-8000-000		12.47
Inv 3365607627 Total				12.47
Inv 3365792204				
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>		
01/19/2018	Mgmt Svcs Office Supplies	101-2010-2011-8020-000		32.99
01/19/2018	Mgmt Svcs Office Supplies	101-2010-2011-8000-000		97.82
Inv 3365792204 Total				130.81
Inv 3365792205				
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>		
01/19/2018	Yard Office Supplies	101-6010-6410-8000-000		6.08
01/19/2018	Yard Office Supplies	215-6010-6310-8000-000		6.08
01/19/2018	Yard Office Supplies	230-6010-6116-8020-000		4.37
01/19/2018	Yard Office Supplies	215-6010-6310-8020-000		4.37
01/19/2018	Yard Office Supplies	230-6010-6116-8000-000		6.08
01/19/2018	Yard Office Supplies	101-6010-6601-8020-000		4.37
01/19/2018	Yard Office Supplies	101-6010-6410-8020-000		4.37
01/19/2018	Yard Office Supplies	210-6010-6501-8020-000		4.37
01/19/2018	Yard Office Supplies	210-6010-6501-8000-000		6.09
01/19/2018	Yard Office Supplies	215-6010-6201-8000-000		6.09
01/19/2018	Yard Office Supplies	500-6010-6711-8020-000		4.37
01/19/2018	Yard Office Supplies	101-6010-6601-8000-000		6.09

Check Number	Check Date		Amount
01/19/2018	Yard Office Supplies	215-6010-6201-8020-000	4.37
01/19/2018	Yard Office Supplies	500-6010-6711-8000-000	6.08
01/19/2018	Yard Office Supplies	500-6010-6710-8000-000	6.09
01/19/2018	Yard Office Supplies	500-6010-6710-8020-000	4.37
Inv 3365792205 Total			83.64
Inv 3365979671			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/20/2018	Library Office Supplies	101-8010-8011-8000-000	27.04
Inv 3365979671 Total			27.04
Inv 3366135994			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/21/2018	Library Office Supplies	101-8010-8011-8000-000	43.79
Inv 3366135994 Total			43.79
Inv 3366388161			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/25/2018	Mgmt Svcs Office Supplies	101-2010-2011-8000-000	70.88
Inv 3366388161 Total			70.88
Inv 3366388166			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/25/2018	Plan/Bldg Office Supplies	101-7010-7011-8000-000	89.84
Inv 3366388166 Total			89.84
Inv 3366388170			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/25/2018	Yard Office Supplies	215-6010-6201-8000-000	10.51
01/25/2018	Yard Office Supplies	101-6010-6601-8000-000	10.51
01/25/2018	Yard Office Supplies	500-6010-6710-8000-000	10.51
01/25/2018	Yard Office Supplies	500-6010-6711-8000-000	10.51
01/25/2018	Yard Office Supplies	230-6010-6116-8000-000	10.51
01/25/2018	Yard Office Supplies	101-6010-6410-8000-000	24.11
01/25/2018	Yard Office Supplies	210-6010-6501-8000-000	10.51
01/25/2018	Yard Office Supplies	215-6010-6310-8000-000	10.51
Inv 3366388170 Total			97.68
Inv 3366388171			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/25/2018	Yard Office Supplies	500-6010-6710-8020-000	133.96
Inv 3366388171 Total			133.96
Inv 3366672849			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/27/2018	Yard Office Supplies	500-6010-6710-8000-000	8.56

Check Number	Check Date		Amount
Inv 3366672849	Total		8.56
Inv 3366672852			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/27/2018	Yard Office Supplies	500-6010-6711-8000-000	13.68
Inv 3366672852	Total		13.68
Inv 3366842735			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/28/2018	Library Office Supplies	101-8010-8011-8000-000	51.89
Inv 3366842735	Total		51.89
Inv 3367333249			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/01/2018	Transit Office Supplies	207-8030-8025-8000-000	216.04
02/01/2018	Comm. Svcs Office Supplies	101-8030-8031-8000-000	131.38
Inv 3367333249	Total		347.42
Inv 3367767522			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/03/2018	Sr. Center Office Supplies	101-8030-8021-8000-000	74.01
Inv 3367767522	Total		74.01
Inv 3367767528			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/03/2018	Water Dept. Office Supplies	500-6010-6711-8000-000	260.27
Inv 3367767528	Total		260.27
Inv 3367767530			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/03/2018	PW Office Supplies	500-6010-6711-8000-000	193.00
02/03/2018	PW Office Supplies	210-6010-6501-8000-000	22.50
02/03/2018	PW Office Supplies	230-6010-6116-8000-000	22.50
Inv 3367767530	Total		238.00
Inv 3367767533			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/03/2018	Water Dept. Office Supplies	500-6010-6711-8000-000	20.10
Inv 3367767533	Total		20.10
Inv 3368138753			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/04/2018	Library Office Supplies	101-8010-8011-8000-000	136.28

Check Number	Check Date		Amount
Inv 3368138753		Total	136.28
Inv 3368233548			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/07/2018	Mgmt Svcs Office Supplies	101-2010-2011-8000-000	16.41
Inv 3368233548		Total	16.41
Inv 3368233549			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/07/2018	Comm. Svcs Office Supplies	101-8030-8031-8000-000	20.70
02/07/2018	Comm. Svcs Office Supplies	101-8030-8021-8000-000	20.70
Inv 3368233549		Total	41.40
Inv 3368233550			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/07/2018	Water Dept. Office Supplies	500-6010-6711-8000-000	434.76
Inv 3368233550		Total	434.76
Inv 3368924498			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/15/2018	FD Office Supplies	101-5010-5011-8000-000	49.06
Inv 3368924498		Total	49.06
Inv 3369020135			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/16/2018	FD Emergency Operations File Cabinets	101-5010-5012-8020-000	862.58
Inv 3369020135		Total	862.58
202031	Total:		3,244.53
STA5219 - Staples Business Advantage Total:			3,244.53
SUVA8022 - Sunset Vans Inc. Line Item Account			
202032	03/07/2018		
Inv 13393			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/19/2018	Transit Bus#75 60 Day Ramp Inspection	207-8030-8025-8100-000	130.00
Inv 13393		Total	130.00
Inv 13465			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/06/2018	Transit Bus#80 60 Day Ramp Inspection	207-8030-8025-8100-000	140.00
Inv 13465		Total	140.00

Check Number	Check Date		Amount
202032 Total:			270.00
SUVA8022 - Sunset Vans Inc. Total:			270.00
SPWS8020 - SupplyWorks Line Item Account			
202033	03/07/2018		
Inv	428404065		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/07/2018	Janitorial Supplies	101-8010-8011-8120-000	309.52
Inv 428404065 Total			309.52
202033 Total:			309.52
SPWS8020 - SupplyWorks Total:			309.52
TRAS998 - Transtech Engineers Inc. Line Item Account			
202034	03/07/2018		
Inv	20181030		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/31/2018	Bldg & Safety Services 1/18	101-7010-7011-8180-000	19,195.78
Inv 20181030 Total			19,195.78
Inv	20181031		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/31/2018	Bldg & Safety Services - Plan Check Svcs 1/18	101-7010-7011-8180-000	13,263.64
Inv 20181031 Total			13,263.64
202034 Total:			32,459.42
TRAS998 - Transtech Engineers Inc. Total:			32,459.42
UCL6115 - UCLA Center for Prehospital Care Line Item Account			
202035	03/07/2018		
Inv	186		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/01/2018	FD Education & Training 1/18	101-5010-5011-8170-000	1,928.08
Inv 186 Total			1,928.08
Inv	187		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/01/2018	FD Education & Training 2/18	101-5010-5011-8170-000	1,928.08

Check Number	Check Date		Amount
		Inv 187 Total	1,928.08
		202035 Total:	3,856.16
		UCL6115 - UCLA Center for Prehospital Care Total:	3,856.16
		UQMS8010 - Unique Mgmt Svcs Inc. Line Item Account	
202036	03/07/2018	Inv 457322	
		<u>Line Item Date</u> <u>Line Item Description</u> <u>Line Item Account</u>	
	02/01/2018	Recovering Agency Svcs 1/18	101-8010-8011-8180-000 259.55
		Inv 457322 Total	259.55
		202036 Total:	259.55
		UQMS8010 - Unique Mgmt Svcs Inc. Total:	259.55
		UDHC5290 - United Healthcare Line Item Account	
202037	03/07/2018	Inv RE: A823154797	
		<u>Line Item Date</u> <u>Line Item Description</u> <u>Line Item Account</u>	
	02/14/2018	Refund Paramedic Overpayment Payment Error 2/18-Clelia Chevali	101-0000-0000-5290-001 81.15
		Inv RE: A823154797 Total	81.15
		202037 Total:	81.15
		UDHC5290 - United Healthcare Total:	81.15
		JUVI8010 - Vari, Julia Line Item Account	
202038	03/07/2018	Inv 02082018	
		<u>Line Item Date</u> <u>Line Item Description</u> <u>Line Item Account</u>	
	02/08/2018	Books	101-8010-8011-8080-000 30.00
		Inv 02082018 Total	30.00
		202038 Total:	30.00
		JUVI8010 - Vari, Julia Total:	30.00
		VTIN4010 - Ven Tek International Line Item Account	
202039	03/07/2018	Inv 109640	
		<u>Line Item Date</u> <u>Line Item Description</u> <u>Line Item Account</u>	

Check Number	Check Date		Amount
02/01/2018	PD 2018 Annual Maint. for Parking Machine	101-4010-4011-8170-000	1,575.00
Inv 109640 Total			1,575.00
202039 Total:			1,575.00
VTIN4010 - Ven Tek International Total:			1,575.00
WES4152 - West Coast Arborists, Inc. Line Item Account			
202040	03/07/2018		
Inv 133834			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/31/2018	Arborists Svcs 1/16-31/18	215-6010-6310-8180-000	275.00
Inv 133834 Total			275.00
Inv 133835			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/31/2018	Emergency Arborists Svcs 1/16-31/18	215-6010-6310-8180-000	4,557.00
Inv 133835 Total			4,557.00
202040 Total:			4,832.00
WES4152 - West Coast Arborists, Inc. Total:			4,832.00
PTZM4011 - Zamora, Patrick Line Item Account			
201987	03/07/2018		
Inv 100043573			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/15/2018	Reimb. PD Equipment	101-4010-4011-8134-000	101.95
Inv 100043573 Total			101.95
201987 Total:			101.95
PTZM4011 - Zamora, Patrick Total:			101.95
Total:			121,726.12

ATTACHMENT 4
Payroll 02-23-18

PAYROLL ACCOUNT RECONCILIATION
City of South Pasadena
for Payroll 02.23.18

Account Number	Account Name	03.07.18
101-0000-0000-1010-000	General Fund - Payroll cash	636,337.18
	Other Withholding Payables	\$ 352,479.19
101-0000-0000-1010-000	Net General Fund - Payroll Cash	283,857.99
	Insurance Adjustment	-
205-0000-0000-1010-000	Prop A - Payroll Cash	9,905.59
207-0000-0000-1010-000	Prop C - Payroll Cash	6,766.83
210-0000-0000-1010-000	Sewer Fund - Payroll Cash	12,848.46
211-0000-0000-1010-000	CTC Traffic Improvement	-
215-0000-0000-1010-000	Street Lighting & Landscape Aesessment - PR Ca	7,165.31
218-0000-0000-1010-000	Clean Air Act	-
227-0000-0000-1010-000	CRA - Payroll Cash	
230-0000-0000-1010-000	State Gas Tax Fund - Payroll Cash	16,506.87
274-0000-0000-1010-000	Homeland Security Grant	-
310-0000-0000-1010-000	Sewer Capital Projects Fund	70.29
500-0000-0000-1010-000	Water Fund - Payroll Cash	54,431.84
700-0000-0000-2210-000	Internal Revenue Service	57,601.39
700-0000-0000-2220-000	Employment Development Dept.	21,698.87
700-0000-0000-2230-000	Internal Revenue Service	17,763.50
700-0000-0000-2240-000	PERS Pension	91,302.38
700-0000-0000-2260-000	Deferred Comp - Empower	11,509.93
700-0000-0000-2262-000	PERS Health - Actives	110,658.64
101-3011-3041-7131-000	PERS Health - Retirees	44,965.44
Total Checks & Direct Deposits		747,053.33
Checks		18,978.94
Direct Deposits		372,574.24
I.R.S Payments		75,364.89
E.D.D. - State of CA		21,698.87
PERS Pension		91,302.38
Deferred Comp - Empower		11,509.93
PERS Health		155,624.08
		747,053.33
To 700		725,053.43
Other PR Payable		352,479.19
ACH Payable		372,574.24

ATTACHMENT 5
Redevelopment Successor Agency Check Summary Total

Redevelopment Successor Agency Check Summary Total

Agency Warrants **03.07.18**

<u>Vendor</u>	<u>Invoice #</u>	<u>Check #</u>	<u>Department</u>	<u>Description</u>	<u>Amount</u>
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No Items to be reported for this period.

RSA Report Total \$ -

Richard D. Schneider M.D., Agency Chair

Evelyn G. Zneimer, Agency Secretary





David Batt, Agency Treasurer

City of South Pasadena Agenda Report

*Richard D. Schneider, M.D., Mayor
Marina Khubesrian, M.D., Mayor Pro Tem
Michael A. Cacciotti, Councilmember
Robert S. Joe, Councilmember
Diana Mahmud, Councilmember*

*Evelyn G. Zneimer, City Clerk
Gary E. Pia, City Treasurer*

COUNCIL AGENDA: March 7, 2018
TO: Honorable Mayor and City Council
VIA: Stephanie DeWolfe, City Manager 
FROM: David Batt, Finance Director 
SUBJECT: **Discretionary Fund Request from Councilmember Mahmud for the Purpose of the Eagle Scout Project to Install an Interpretive Sign at the Entrance of the Arroyo Woodland and Wildlife Nature Park**

Recommendation Action

It is recommended that the City Council approve a Discretionary Fund request by Councilmember Mahmud designating \$300 for the purpose of an Eagle Scout Project to install an interpretive sign at the entrance of the Arroyo Woodland and Wildlife Nature Park (Nature Park).

Commission Review and Recommendation

This matter was not reviewed by a commission.

Discussion/Analysis

At the February 21, 2018 City Council Meeting, Councilmember Mahmud requested approval for and received a second from Mayor Schneider to place on a future City Council meeting agenda, the use of discretionary funds to partially fund an Eagle Scout project proposed by Boy Scout Timothy Okitsu to install an interpretive sign at the entrance of the Nature Park.

Background

In September 2004, the City Council approved the creation of discretionary spending budgets which allow each Councilmember the opportunity to fund projects or purchases that might not otherwise be funded in the approved budget. The City Council adopted the Fiscal Year (FY) 2017-18 Budget with \$20,000 in the Discretionary Fund, \$4,000 designated for each Councilmember. Discretionary funds must be used for a public purpose benefiting the City of South Pasadena (City).

On August 17, 2011, the City Council approved Resolution No. 7174, which established guidelines for discretionary budget accounts. The Resolution states that all funds not expended during the fiscal year shall be carried over to subsequent fiscal years, up to a maximum carryover amount of \$10,000 per Councilmember account. Said unallocated funds need not be encumbered by a purchase order in order to be carried over to the following fiscal year. The following table displays the current Discretionary Fund balances and excludes the request being considered in this staff report.

10

Discretionary Fund Request for the Interpretive Sign at the Nature Park

March 7, 2018

Page 2 of 3

City Councilmembers Discretionary Funds Fiscal Year 2016/17						
Date		<u>Cacciotti</u>	<u>Joe</u>	<u>Khubesrian</u>	<u>Mahmud</u>	<u>Schneider</u>
Pledged	Prior Year Balance >	\$9,578	\$9,950	\$8,000	\$8,100	\$9,600
	Plus Current Year Balance >	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
	<i>Total</i>	<i>13,578</i>	<i>13,950</i>	<i>12,000</i>	<i>12,100</i>	<i>13,600</i>
10/19/2016	So. Pas. Beautiful Tree Planting					250
12/21/2016	Offset Losses by TOR Committee	1,000	1,000	1,000	1,000	1,000
4/19/2017	Ray Bradbury Mural at Library	500	500	500	1,000	1,500
5/3/2017	Sound Tech. Svcs. at Teen Concert				700	
6/21/2017	Eagle Scout Project	2,078				
6/21/2017	So. Pas. Beautiful Arbor Committee					850
6/21/2017	Senior Center Tower Garden			800		
6/21/2017	Senior Center Computers		1,000			
6/21/2017	Fire Dept. Educational Supplies		500			
6/21/2017	Children's Summer Reading Program		400			
6/21/2017	Shadow Box at Ray Bradbury Conf. Room		100			
	<i>YTD Appropriations</i>	<i>3,578</i>	<i>3,500</i>	<i>2,300</i>	<i>2,700</i>	<i>3,600</i>
	Available at 6/30/17	\$10,000	\$10,450	\$9,700	\$9,400	\$10,000

City Councilmembers Discretionary Funds Fiscal Year 2017/18						
Date		<u>Cacciotti</u>	<u>Joe</u>	<u>Khubesrian</u>	<u>Mahmud</u>	<u>Schneider</u>
Pledged	Prior Year Balance >	\$10,000	\$10,000	\$9,700	\$9,400	\$10,000
	Plus Current Year Balance >	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
	<i>Total</i>	<i>14,000</i>	<i>14,000</i>	<i>13,700</i>	<i>13,400</i>	<i>14,000</i>
7/19/2017	Native Plants for the Nature Park	200	250	250	250	250
9/20/2017	Eagle Scout Project - Nature Park Sign	300	100	50		
10/4/2017	SPARC Utility Art Box	250	250	250		
1/17/2018	U.S. Post Office Frontage Improvements	500				
1/17/2018	Memorial Stone for Armazd Andressian, Jr.		150			
1/17/2018	So. Pasadena PTA Special Needs Conference		150			
2/7/2018	So. Pasadena PTA Special Needs Conference	250		200	250	
2/21/2018	Bicycle Lights for Bike SGV Pilot Program	250				
	<i>YTD Appropriations</i>	<i>1,750</i>	<i>900</i>	<i>750</i>	<i>500</i>	<i>250</i>
	Available at 2/21/18	\$12,250	\$13,100	\$12,950	\$12,900	\$13,750

Legal Review

The City Attorney has not reviewed this item.

Discretionary Fund Request for the Interpretive Sign at the Nature Park

March 7, 2018

Page 3 of 3

Fiscal Impact

Funds are available in the FY 2017-18 Budget.

Public Notification of Agenda Item .

The public was made aware that this item was to be considered this evening by virtue of its inclusion on the legally publicly noticed agenda, posting of the same agenda and reports on the City's website and/or notice in the *South Pasadena Review* and/or the *Pasadena Star-News*.

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City of South Pasadena Agenda Report

*Richard D. Schneider, M.D., Mayor
Marina Klubesrian, M.D., Mayor Pro Tem
Michael A. Cacciotti, Councilmember
Robert S. Joe, Councilmember
Diana Mahmud, Councilmember*

*Evelyn G. Zneimer, City Clerk
Gary E. Pia, City Treasurer*

COUNCIL AGENDA: March 7, 2018
TO: Honorable Mayor and City Council
VIA: Stephanie DeWolfe, City Manager
FROM: David Batt, Finance Director
SUBJECT: **Presentation of the Comprehensive Annual Financial Report for Fiscal Year Ending June 30, 2017**

Recommendation Action

It is recommended that the City Council receive and file the City of South Pasadena's (City) Comprehensive Annual Financial Report (CAFR) for the Fiscal Year (FY) ending June 30, 2017.

Executive Summary

The City's independent auditors concluded there was a reasonable basis for rendering an unmodified opinion, and that the City's financial statements are fairly presented in conformity with generally accepted accounting principles (GAAP). The City's net position increased by \$4,106,267 over the prior year; this was due primarily to the increased value of the City's capital assets, minus the increases in the City's net pension liability, and loans payable.

Commission Review and Recommendation

This matter was reviewed by the Finance Commission on February 22, 2018; the Commission voted to receive and file the CAFR.

Discussion/Analysis

For FY 2016-17, the accounting firm of Moss, Levy, & Hartzheim, LLP performed an independent audit to determine that the financial statements are fairly presented and free from material misstatement. The independent auditor concluded there was a reasonable basis for rendering an unmodified opinion, and that the City's financial statements are fairly presented in conformity with (GAAP).

Listed below are financial highlights for FY 2016-17:

- The assets of the City exceeded its liabilities at the close of the most recent fiscal year by \$80,451,763.
- The City's total net position increased by \$4,106,267, due primarily to an increase in construction-in-progress related to the Garfield Reservoir Reconstruction Project and the Sewer Rehabilitation Project, minus the increases in net pension liability and the 2012 State Sewer Loan payable.
- At the close of the current Fiscal Year, the City's governmental funds reported combined fund balances of \$24,644,264, an increase of \$429,346. Of this amount, \$8,889,790 or

approximately 36% of total fund balances are available for spending at the City's discretion (unassigned fund balance).

- At the end of the fiscal year, the unassigned fund balance for the General Fund was \$9,681,531, or 41% of the total General Fund expenditures.
- The City's net capital assets increased by \$14,100,304 over the prior year.

There are two primary citywide financial statements: the Statement of Net Position and the Statement of Activities. Like a balance sheet in private sector accounting, the Statement of Net Position presents the City's overall financial position at a specific point in time – in the City's case, this is as of the last day of the fiscal year (i.e., June 30th).

The Statement of Activities is similar to the income statement, presenting the City's results of operations over a period of time.

**City of South Pasadena Net Position
 As of June 30, 2017 and 2016**

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
Current and other assets	\$27,260,514	\$27,222,824	\$14,784,133	\$24,391,087	\$42,044,647	\$51,613,911
Capital assets	59,774,372	57,152,793	70,811,859	59,333,134	130,586,231	116,485,927
Total Assets	\$87,034,886	\$84,375,617	\$85,595,992	\$83,724,221	\$172,630,878	\$168,099,838
Deferred outflow of resources	7,031,413	2,343,097	6,712,800	222,566	13,744,213	2,565,663
Long-term liabilities outstanding	\$37,867,757	\$30,677,909	\$57,391,243	\$52,866,398	\$95,259,000	\$83,544,307
Other liabilities	2,174,739	2,413,585	5,217,584	3,869,432	7,392,323	6,283,017
Total Liabilities	\$40,042,496	\$33,091,494	\$62,608,827	\$56,735,830	\$102,651,323	\$89,827,324
Deferred inflow of resources	3,051,477	4,200,326	220,528	292,355	3,272,005	4,492,681
Net position:						
Net investment in capital assets	\$59,774,372	\$57,152,793	\$22,302,873	\$19,878,644	\$82,077,245	\$77,031,437
Restricted	6,328,022	4,894,822	2,998,161	2,880,237	9,326,183	7,775,059
Unrestricted	(15,130,068)	(12,620,721)	4,178,403	4,159,721	(10,951,665)	(8,461,000)
Total Net Position	\$50,972,326	\$49,426,894	\$29,479,437	\$26,918,602	\$80,451,763	\$76,345,496

The table above presents a summarized version of the City's Statement of Net Position for FY 2016-17, and a comparison to the previous fiscal year. Net position may serve as a useful indicator of a government's financial position. In the case of the City, assets exceeded liabilities by \$80,451,763 at the close of the fiscal year. This represents an increase of \$4,106,267 or 5.4% from the prior year. Capital assets of \$82,077,245 are by far the largest portion of the City's net position, and reflect its investment in non-liquid capital assets (e.g. land, infrastructure, buildings, and equipment). The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. The second portion of the City

net position, \$9,326,183, represents special revenue resources that are subject to external restrictions on how they may be used.

**City of South Pasadena Changes in Net Position
As of June 30, 2017 and 2016**

	Gov Activities 2017	Gov Activities 2016	Bus-Type Activities 2017	Bus-Type Activities 2016	Total 2017	Total 2016
Program revenues:						
Charges for services	\$5,180,333	\$5,111,299	\$11,490,222	\$10,768,202	\$16,670,555	\$15,879,501
Operating contributions and grants	1,471,113	1,328,325	-	-	1,471,113	1,328,325
Capital contributions and grants	2,418,236	734,935	-	-	2,418,236	734,935
General revenues:						
Property taxes	13,236,932	12,632,984	-	-	13,236,932	12,632,984
Other taxes	8,915,921	9,000,372	-	-	8,915,921	9,000,372
Intergovernmental	11,660	10,561	-	-	11,660	10,561
Use of Money & Property	553,165	739,761	(2,802)	137,524	550,363	877,285
Other	38,877	745,315	171,452	230,156	210,329	975,471
Total Revenues	\$31,826,237	\$30,303,552	\$11,658,872	\$11,135,882	\$43,485,109	\$41,439,434
Expenses:						
General government	\$4,324,484	\$3,847,476	\$ -	\$ -	\$4,324,484	\$3,847,476
Public safety	15,596,078	13,218,063	-	-	15,596,078	13,218,063
Public works	5,529,025	5,578,853	-	-	5,529,025	5,578,853
Community Services	3,566,285	3,153,329	-	-	3,566,285	3,153,329
Community Development	1,289,447	953,471	-	-	1,289,447	953,471
Water	-	-	7,028,827	5,886,309	7,028,827	5,886,309
Sewer	-	-	1,012,338	962,623	1,012,338	982,623
Golf Course	-	-	1,032,358	954,898	1,032,358	954,898
Total Expenses	\$30,305,319	\$26,751,192	\$9,073,523	\$7,803,830	\$39,378,842	\$34,555,022
Transfers	24,514	13,919	(24,514)	(13,919)	-	-
Increase in net position	\$1,545,432	\$3,566,279	\$2,560,835	\$3,318,133	\$4,106,267	\$6,884,412
Net position - July 1, 2016	49,426,894	53,284,065	26,918,602	19,400,068	76,345,496	72,684,133
Restatement of Net position	-	(7,423,450)	-	4,200,401	-	(3,223,049)
Net position - June 30, 2017	\$50,972,326	\$49,426,894	\$29,479,437	\$26,918,602	\$80,451,763	\$76,345,496

Governmental activities net position increased by \$1,545,432; key elements of this change were:

- Total taxes from governmental activities, increased by \$519,497 (2.4%) from the prior year due primarily to an increase in property taxes collected. Property taxes are levied based on assessed values, although increases in the assessed values of properties with no change in ownership are generally limited to 2% annually.
- Capital contributions increased by \$1,618,301 over the prior year.

- Investment earnings decreased by \$186,596 during the year due to the recording of unrealized losses in the City's investment portfolio.
- Governmental activities expense increased by \$3,554,127 from the prior year, due primarily to the increased cost of retirement benefits and contracted salary increases. Increases in public safety costs represented \$2,378,015 of the total increase.

Business activities net position increased by \$2,560,835 over the prior year due primarily to construction-in-progress on the Garfield Reservoir Reconstruction Project.

Background

After the close of each fiscal year, the Finance Department is responsible for the preparation and publication of the City's CAFR following an independent, certified audit. The goal of the financial audit and report is to provide users with a reasonable assurance that the information presented in the statements is accurate and timely.

The CAFR presents information on the status of the City's financial affairs, first on a citywide basis (Government-Wide Financial Statements) in which all City activities are reported as governmental activities and business-type activities. A second set of statements (Fund Financial Statements) report separately the activities of all City funds.

The CAFR is organized into three primary sections:

1. Introductory Section - which includes the Finance Director's Letter of Transmittal, List of Principal Officials, and the Organizational Chart.
2. Financial Section - which includes the Independent Auditors' Report, Management's Discussion and Analysis, and the general purpose financial statements consisting of the combined financial statements, notes to the financial statements, and supplemental statements.
3. Statistical Section - which includes comparative information on pertinent City data such as expenditures, revenues, assessed valuations, tax levies, demographic data, and performance measurements.

This report is important for a number of reasons:

- The CAFR is utilized by the investment community including bond buyers, underwriters, bond issuers, and credit rating agencies.
- The CAFR serves as a public information tool in the form of a comprehensive presentation of all of the City's financial activities.
- Due to its standardized format, the CAFR serves as a tool to provide a meaningful comparison to similar data for other cities.

Legal Review

The City Attorney has not reviewed this item.

Fiscal Impact

There is no cost associated with the presentation of this report.

Public Notification of Agenda Item

The public was made aware that this item was to be considered this evening by virtue of its inclusion on the legally publicly noticed agenda, posting of the same agenda and reports on the City's website and/or notice in the *South Pasadena Review* and/or the *Pasadena Star-News*.

Attachments:

1. Comprehensive Annual Financial Report for the Fiscal Year Ending June 30, 2017
2. Summary Financial Information for the Fiscal Year Ending June 30, 2017

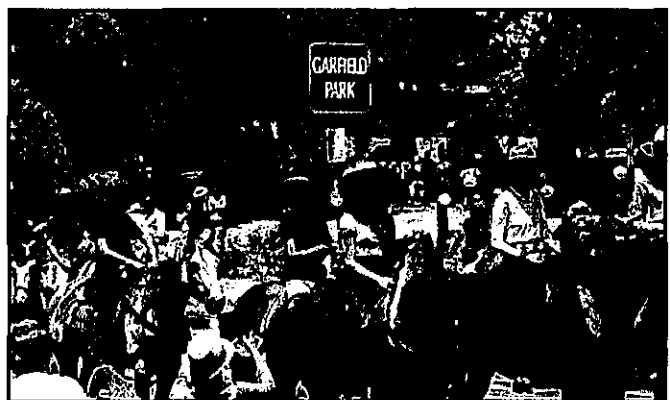
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ATTACHMENT 1
Comprehensive Annual Financial Report for the
Fiscal Year Ending June 30, 2017



Comprehensive Annual Financial Report

Fiscal Year Ended June 30, 2017



City of South Pasadena

CITY OF SOUTH PASADENA, CALIFORNIA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FISCAL YEAR ENDED JUNE 30, 2017

PREPARED BY: FINANCE DEPARTMENT

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CITY OF SOUTH PASADENA
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

TABLE OF CONTENTS

	<u>Page Number</u>
INTRODUCTORY SECTION	
Letter of Transmittal	i
Certificate of Achievement for Excellence in Financial Reporting.....	v
Officials of the City of South Pasadena.....	vi
Organizational Chart	vii
FINANCIAL SECTION	
INDEPENDENT AUDITOR'S REPORT	1
MANAGEMENT'S DISCUSSION AND ANALYSIS.....	5
BASIC FINANCIAL STATEMENTS	
Government-Wide Financial Statements:	
Statement of Net Position	13
Statement of Activities.....	14
Fund Financial Statements:	
Balance Sheet - Governmental Funds.....	17
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	18
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds.....	19
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	20
Statement of Net Position - Proprietary Funds	21
Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Funds.....	22
Statement of Cash Flows - Proprietary Funds	23
Statement of Fiduciary Net Position – Fiduciary Fund.....	24
Statement of Changes in Fiduciary Net Position – Fiduciary Fund.....	25
Notes to Financial Statements	27

CITY OF SOUTH PASADENA
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

TABLE OF CONTENTS

	<u>Page Number</u>
BASIC FINANCIAL STATEMENTS (CONTINUED)	
REQUIRED SUPPLEMENTARY INFORMATION	
Budgetary Comparison Schedule – General Fund.....	61
Notes to Required Supplementary Information	62
Schedules of the City’s Proportionate Share of the Net Pension Liability.....	63
Schedules of Pension Contributions.....	64
OTHER SUPPLEMENTARY INFORMATION	
COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES	
Combining Balance Sheet - Nonmajor Governmental Funds	65
Combining Statement of Revenues, Expenditures, and Changes In Fund Balances - Nonmajor Governmental Funds.....	74
Budgetary Comparison Schedules - Special Revenue Funds	
Proposition “A”	82
Proposition “C”	83
Street Lighting.....	84
Clean Air Act.....	85
Parking and Business Improvement.....	86
Gold Line Mitigation.....	87
Mission Meridian Public Garage.....	88
State Gas Tax.....	89
County Park Bond.....	90
Capital Growth Requirements	91
C.D.B.G.	92
Bike and Pedestrians Paths	93
State Police Grant.....	94
Park Impact Fees.....	95
Measure R	96
TDA/Metro Grant	97
Public Education	98
BTA Grant Fund.....	99
Housing Authority	100
HSIP Grant Fund	101
Facilities & Equip. Capital Project.....	102
Streets Improvement Program Capital Project.....	103
Statement of Net Position –Non-major Proprietary Fund	104
Statement of Revenues, Expenses, and Changes in Fund Net Position – Non-major Proprietary Fund.....	105
Statement of Cash Flows –Non-major Proprietary Fund	106

CITY OF SOUTH PASADENA
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

TABLE OF CONTENTS

	<u>Page Number</u>
STATISTICAL SECTION (Unaudited)	
Net Position by Component	110
Changes in Net Position.....	112
Fund Balances of Governmental Funds.....	116
Changes in Fund Balances of Governmental Funds	118
Assessed Value and Estimated Actual Value of Taxable Property	121
Direct and Overlapping Property Tax Rates	122
Principal Property Tax Payers.....	123
Property Tax Levies and Collections.....	124
Ratios of Outstanding Debt by Type	125
Direct and Overlapping Government Activities Debt.....	126
Legal Debt Margin Information.....	127
Pledged-Revenue Coverage.....	128
Demographic and Economic Statistics	129
Principal Employers	130
Full-Time Equivalent City Employees by Function/Program.....	131
Operating Indicators by Function/Program	133
Capital Asset Statistics by Function/Program	134

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INTRODUCTORY SECTION

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CITY OF SOUTH PASADENA

FINANCE DEPARTMENT

1414 MISSION STREET, SOUTH PASADENA, CA 91030

TEL: 626.403.7250 • FAX: 626.403.7251

WWW.SOUTHPASADENACA.GOV

January 25, 2018

Honorable Mayor and Members of the City Council,

We proudly present to you the City of South Pasadena's Comprehensive Annual Financial Report (CAFR). This report consists of management's representations concerning the finances of the City of South Pasadena. It was prepared by the Finance Department in accordance with Generally Accepted Accounting Principles (GAAP) as promulgated by the Government Accounting Standards Board (GASB). Management assumes full responsibility for the completeness and reliability of all of the information presented in this report. We believe that the data presented is complete and reliable in all material respects; that it is presented in a manner designed to fairly set forth the financial activity of the City's various funds; and that all disclosures necessary to enable the reader to gain a good understanding of the City's financial activity have been included.

The City's financial statements have been audited by Moss, Levy & Hartzheim, a licensed certified public accounting firm. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City for the fiscal year ended June 30, 2017, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the City of South Pasadena's financial statements for the fiscal year ended June 30, 2017, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The City's MD&A can be found immediately following the report of the independent auditors in the financial section of the CAFR.

Profile of the City of South Pasadena

South Pasadena is located approximately six miles northeast of downtown Los Angeles, on the west side of the San Gabriel Valley between the cities of Pasadena, San Marino, Los Angeles and Alhambra and has a population of 25,992. Founded in 1874 by the Indiana Colony, the City encompasses 3.44 square miles and was incorporated as a General Law city of the State of California on March 2, 1888. South Pasadena is noted for its beautiful, historically significant homes on tree-lined streets, for its excellent public schools and for a small-town atmosphere in the midst of greater Los Angeles.

The City is a full-service general law city that operates under the Council-Manager form of government. The City Council consists of five members elected to four-year staggered terms of office. The Mayor is selected from the City Council members and serves a one-year term. The City's other elected officials are the City Treasurer and City Clerk, each of whom serves a four-year term of office.

The City provides a full range of services, including police and fire protection; the construction and maintenance of streets and other infrastructure; sewer services; water utility; refuse collection; public improvements; planning and zoning; recreational activities and cultural events; library operations; and general administrative and support services.

The annual budget serves as the foundation of the City's financial planning and control. The City Council holds public hearings and adopts an annual budget resolution by July 1 of each fiscal year for all funds and account groups. The City Council may modify appropriations with majority approval. The budgets are adopted and presented on a basis consistent with generally accepted accounting principles.

Changes in budget appropriations at the fund level during the year must be approved by the City Council. The legal level of expenditures is controlled at the fund level, and appropriations lapse at the end of each fiscal year unless encumbered for re-appropriation by the City Council in the following fiscal year. Department heads may, without Council approval, amend individual line items within their departments, within the same fund and only within the maintenance and operations portions of the budget, without increasing total appropriations. The City Manager may, without Council approval, amend individual line items within any fund, and between divisions and programs, in the personnel costs, maintenance and operations, capital outlay and capital projects portions of the budget without increasing total appropriations for that fund.

Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the environment within which the City of South Pasadena operates.

Local Economy. For FY 2016/17, the City of South Pasadena, the greater Los Angeles region and the State of California, have shown increasing revenues over the last several years as the region has recovered from the 2008 recession.

Property taxes are the City's largest tax source and make up approximately half of the General Fund revenues. The City of South Pasadena experienced a net taxable value increase of 5.0% for the 2016/17 tax roll, while Los Angeles County experienced an increase in assessed values of 6.0% over the prior year due to a strong rebound in residential real estate values. In the City of South Pasadena, assessed values increased by \$205 million over FY 2016/17. Property taxes have demonstrated consistent strong increases in growth in assessed values and in corresponding tax collections, partially because the City's extremely high quality of life makes it a desirable place to live and work. Moreover, the City's proximity to commercial and cultural developments in greater Pasadena offers our residents distinct lifestyle advantages. South Pasadena's assessed values and property taxes are expected to continue performing strongly as the general economy improves. Data also show that South Pasadena retains \$0.24 for every dollar of property tax collected within the City, while new cities receive only \$0.05 for every dollar of property tax collected within their city boundaries.

The Utility Users Tax (UUT) is the second largest revenue source for the General Fund, at \$3.4 million. At the November 2011 local elections, the South Pasadena community voted to extend the UUT for ten years, while reducing the amount from 8% down to 7.5%.

Overall, South Pasadena continues to remain in satisfactory financial condition thanks to a relatively diverse and stable revenue base. Our core services have remained consistent despite certain revenue losses to the State as a result of the dissolution of redevelopment agencies. However, with the shifting of the former property tax increment back to affected taxing agencies, the City has been recovering some of this lost revenue.

Long-Term Financial Planning for Infrastructure. In 2009, the City established a long-range vision for its sewer and water enterprises by issuing bonds and adjusting charges for service to finance many critically needed improvements. Since then, the water and sewer rates needed for the restoration and rehabilitation of the aging water and sewer infrastructure have increased by over 100%. Since 2009, the City has spent \$37.0 million upgrading the water system, and \$6.8 million upgrading the sewer system. The City expects to spend an additional \$10 million over the next two years on these projects. For the last four fiscal years, the City Council has also voted to commit at least \$2 million annually towards the rehabilitation of city streets.

Internal Controls. The management of the City is responsible for establishing and maintaining an internal control structure to ensure that the assets of the City are protected from loss, theft or misuse, and to ensure that adequate account data is compiled for the preparation of financial statements, in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control structure should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits require estimates and sound judgments by management.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of South Pasadena for its CAFR for the fiscal year ended June 30, 2016. The Certificate of Achievement is a prestigious national award, recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized CAFR, whose contents conform to program standards. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. The City of South Pasadena has received a Certificate of Achievement for the last 30 consecutive years (fiscal years ended 1987 through 2016). We believe our current report continues to conform to the Certificate of Achievement program requirements, and will again submit it to GFOA for award consideration.

The preparation and publication of this report is made possible through the dedication of the entire Finance Department staff, and especially from Sonia Cruz, Assistant Finance Director. This report would also not have been possible without the leadership of the City Manager, Sergio Gonzalez, Interim City Manager Elaine Aguilar, and continued commitment from the City Council in conducting the financial operations and corresponding financial disclosures of the City in an open, public and transparent manner. Finally, thanks are extended to the firm of Moss, Levy & Hartzheim for their contributions towards improving our financial reporting.

Respectfully submitted,



David Batt
Finance Director



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**City of South Pasadena
California**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2016

Executive Director/CEO

CITY OF SOUTH PASADENA, CALIFORNIA

OFFICIALS OF THE CITY OF SOUTH PASADENA

CITY COUNCIL

Michael A. Cacciotti
Mayor

Richard D. Schneider, M.D.
Mayor Pro Tempore

Robert S. Joe
Councilmember

Marina Khubesrian, M.D.
Councilmember

Diana Mahmud
Councilmember

ADMINISTRATION AND DEPARTMENT HEADS

Interim City Manager

City Clerk

City Treasurer

City Attorney

Director of Finance

Director of Library, Arts, and Culture

Police Chief

Director of Community Services

Fire Chief

Director of Public Works

Director of Planning and Building

Elaine Aguilar

Evelyn G. Zneimer

Gary E. Pia

Teresa L. Highsmith

David Batt

Steve Fjeldsted

Arthur Miller

Sheila Pautsch

Paul Riddle

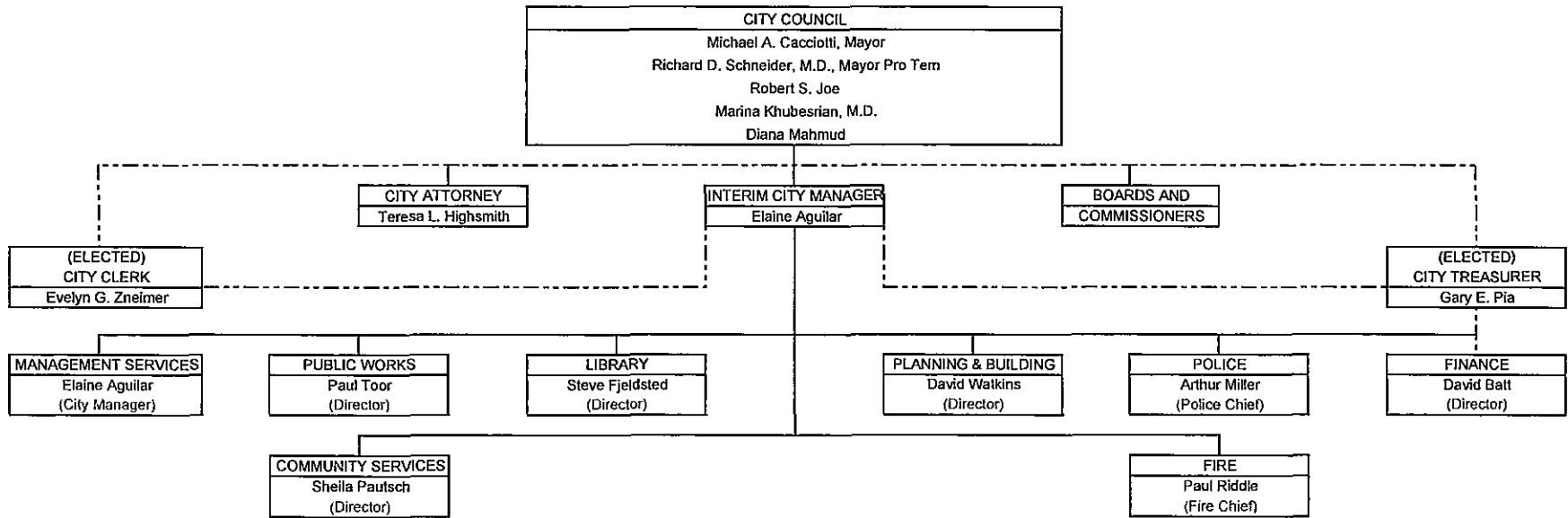
Paul Toor

David Watkins

CITY OF SOUTH PASADENA

ORGANIZATIONAL CHART

2016 - 2017



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FINANCIAL SECTION

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MOSS, LEVY & HARTZHEIM LLP

CERTIFIED PUBLIC ACCOUNTANTS

PARTNERS

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INDEPENDENT AUDITOR’S REPORT

To the Honorable Mayor and Members of the City Council
of the City of South Pasadena
South Pasadena, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information for the City of South Pasadena, California (the “City”) as of and for the fiscal year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the City’s basic financial statements as listed in the table of contents.

Management’s Responsibility for the Financial Statements

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

Auditor’s Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the 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.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2017, and the respective changes in financial position, and where applicable, cash flows thereof, for the fiscal 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 Management's Discussion and Analysis, Budgetary Comparison Schedule – General Fund, Schedule of Changes in the Net Pension Liability and Related Ratios, and Schedule of Pension Contributions on pages 5 through 12 and 61 through 64 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The Introductory Section, Combining and Individual Nonmajor Fund Financial Statements, Budgetary Comparison Schedules – Nonmajor Funds, and Statistical Section listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Combining and Individual Nonmajor Fund Financial Statements and Budgetary Comparison Schedules – Nonmajor Funds, listed in the table of contents, are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the 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 information is fairly stated in all material respects in relation to the financial statements as a whole.

The Introductory and Statistical Section, as listed in the table of contents, have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 25, 2018, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Moss, Levy & Hartzheim

Moss, Levy & Hartzheim, LLP
Culver City, California
January 25, 2018

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Management's Discussion and Analysis

As management of the City of South Pasadena, we offer readers of the City of South Pasadena's financial statements this narrative overview and analysis of the financial activities for the fiscal year ended June 30, 2017. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal and the City's financial statements.

(A) Financial Highlights

- The assets of the City exceeded its liabilities at the close of the most recent fiscal year by \$80,451,763. Unrestricted net position in an amount of (\$10,951,665) is primarily due to the City recording the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, and information about the fiduciary net position of the City's CalPERS plans per GASB Statements No. 68 and 71.
- The City's total net position increased by \$4,106,267.
- At the close of the current fiscal year, the City's governmental funds reported combined fund balances of \$24,644,264 an increase of \$429,346. Of this amount, \$8,889,790 or approximately 36% of total fund balances are available for spending at the City's discretion (*unassigned fund balance*).
- At the end of the current fiscal year, the unassigned fund balance for the General Fund was \$9,681,531, or 41% of the total General Fund Expenditures.
- The City's net capital assets increased \$14,100,304 from the prior fiscal year.

(B) Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements, which are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the City's assets, deferred outflows/inflows of resources, and liabilities, with the difference between these items reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City of South Pasadena is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, with the use of the accrual basis of accounting, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g. uncollected taxes and earned but unused vacation leave).

Both the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City include general government, public safety, public works, planning, building and safety, recreation, and debt service. The business-type activities of the City are its water, sewer, and golf course enterprises.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of South Pasadena, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

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

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

The City of South Pasadena maintains 31 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, which is considered to be a major fund for the purposes of this report. Data from the other 30 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these *non-major* governmental funds is provided in the form of *combining statements* elsewhere in this report.

The City of South Pasadena adopts an annual appropriated budget for its General Fund and each of its special revenue funds. A budgetary comparison statement has been provided for each governmental fund to demonstrate compliance with this budget. The budgetary comparison statement for the General Fund is located in the basic financial statements; the budgetary comparison statements for the nonmajor governmental funds are presented in the Additional Financial Information section of this report.

Proprietary funds. The City of South Pasadena maintains two types of proprietary funds: enterprise fund and internal service fund. The enterprise fund is used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City uses enterprise funds to account for the operations for its water and sewer utilities, and the municipal golf course. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The internal service fund is used to accumulate and allocate costs internally among the City's functions for general liability and workers' compensation insurance. Because the internal service operations benefit both governmental and business-type functions, they have been proportionally allocated and included within the governmental and business-like activities in the government-wide financial statements. Individual fund data for the internal service fund is provided in the form of combining statements in this report.

Fiduciary funds. The City of South Pasadena maintains one type of fiduciary fund, a private purpose trust fund. *Fiduciary funds* are used to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the government's own programs. The City uses one type of fiduciary fund, a private purpose trust fund, to account for the assets and liabilities of the former Community Redevelopment Agency.

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

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the City's progress in funding its obligation to provide pension benefits to its employees. Required supplementary information can be found in notes to the financial statements.

The combining statements referred to earlier in connection with nonmajor governmental funds together with information are presented immediately following the notes to the financial statements.

(C) Government-wide Financial Analysis.

Net position may serve as a useful indicator of a government's financial position. In the case of the City of South Pasadena, assets exceeded liabilities by \$80,451,763 at the close of the most recent fiscal year. This represents an increase of \$4,106,267 or 5% from the prior year, primarily due to an increase in construction-in-progress relating to the Garfield Reservoir Capital Project and Sewer Project, offset by an increase in net pension liability and 2012 State Loan Payable. The proceeds from the 2012 State Loan Payable are used by the City for its rehabilitation and replacement of the City's sewer infrastructure. The City must expend its own funds prior to drawing on the accessible loan. Net Investment in Capital Assets are by far the largest portion of the City's net position; \$82,077,245 or 102% reflects its investment in non-liquid capital assets (e.g. land, infrastructure, buildings, and equipment). The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

**City of South Pasadena Net Position
As of June 30, 2017 and 2016**

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
Current and other assets	\$27,260,514	\$27,222,824	\$14,784,133	\$24,391,087	\$42,044,647	\$51,613,911
Capital assets	59,774,372	57,152,793	70,811,859	59,333,134	130,586,231	116,485,927
Total assets	\$87,034,886	\$84,375,617	\$85,595,992	\$83,724,221	\$172,630,878	\$168,099,838
Deferred outflow of resources	7,031,413	2,343,097	6,712,800	222,566	13,744,213	2,565,663
Long-term liabilities outstanding	\$37,867,757	\$30,677,909	\$57,391,243	\$52,866,398	\$95,259,000	\$83,544,307
Other liabilities	2,174,739	2,413,585	5,217,584	3,869,432	7,392,323	6,283,017
Total liabilities	\$40,042,496	\$33,091,494	\$62,608,827	\$56,735,830	\$102,651,323	\$89,827,324
Deferred inflow of resources	3,051,477	4,200,326	220,528	292,355	3,272,005	4,492,681
Net position:						
Net investment in capital assets	\$59,774,372	\$57,152,793	\$22,302,873	\$19,878,644	\$82,077,245	\$77,031,437
Restricted	6,328,022	4,894,822	2,998,161	2,880,237	9,326,183	7,775,059
Unrestricted	(15,130,068)	(12,620,721)	4,178,403	4,159,721	(10,951,665)	(8,461,000)
Total Net position	\$50,972,326	\$49,426,894	\$29,479,437	\$26,918,602	\$80,451,763	\$76,345,496

The second portion of the City net position of \$9,326,183 represents special revenue resources that are subject to external restrictions on how they may be used. Unrestricted net position shows a negative balance of \$(10,951,665).

The City's governmental current assets increased by \$37,690 and capital assets increased by \$2,621,579. Capital assets increased due to construction activities in street projects.

The City's business-type current assets decreased by \$9,606,954, due to debt service payments and capital spending on the Garfield Reservoir Construction project. The City reported a net increase of \$11,478,725 in capital assets due to an increase in construction-in-progress relating to the Garfield Reservoir Capital Project and Sewer Project. Upon completion, the City will transfer the construction-in-progress costs to infrastructure.

The City's governmental restricted assets increased by \$1,433,200 primarily due to transfers from General Fund to the Facilities and Equipment Replacement Fund and Streets Improvement Program Fund.

**City of South Pasadena Changes in Net Position
As of June 30, 2017 and 2016**

	Gov Activities	Gov Activities	Bus-Type Activities	Bus-Type Activities	Total	Total
	2017	2016	2017	2016	2017	2016
Program revenues:						
Charges for services	\$5,180,333	\$5,111,299	\$11,490,222	\$10,768,202	\$16,670,555	\$15,879,501
Operating contributions and grants	1,471,113	1,328,325	-	-	1,471,113	1,328,325
Capital contributions and grants	2,418,236	734,935	-	-	2,418,236	734,935
General revenues:						
Property taxes	13,236,932	12,632,984	-	-	13,236,932	12,632,984
Other taxes	8,915,921	9,000,372	-	-	8,915,921	9,000,372
Intergovernmental	11,660	10,561	-	-	11,660	10,561
Use of money and property	553,165	739,761	(2,802)	137,524	550,363	877,285
Other	38,877	745,315	171,452	230,156	210,329	975,471
Total revenues	\$31,826,237	\$30,303,552	\$11,658,872	\$11,135,882	\$43,485,109	\$41,439,434
Expenses:						
General government	\$4,324,484	\$3,847,476	\$ -	\$ -	\$4,324,484	\$3,847,476
Public safety	15,596,078	13,218,063	-	-	15,596,078	13,218,063
Public works	5,529,025	5,578,853	-	-	5,529,025	5,578,853
Community services	3,566,285	3,153,329	-	-	3,566,285	3,153,329
Community development	1,289,447	953,471	-	-	1,289,447	953,471
Interest on long-term debt	-	-	-	-	-	-
Water	-	-	7,028,827	5,886,309	7,028,827	5,886,309
Sewer	-	-	1,012,338	962,623	1,012,338	962,623
Golf Course	-	-	1,032,358	954,898	1,032,358	954,898
Total expenses	\$30,305,319	\$26,751,192	\$9,073,523	\$7,803,830	\$39,378,842	\$34,555,022
Income before transfers	\$1,520,918	\$3,552,360	\$2,585,349	\$3,332,052	\$4,106,267	\$6,884,412
Transfers	24,514	13,919	(24,514)	(13,919)	-	-
Increase in net position	\$1,545,432	\$3,566,279	\$2,560,835	\$3,318,133	\$4,106,267	\$6,884,412
Net position - July 1, 2016	49,426,894	53,284,065	26,918,602	19,400,068	76,345,496	72,684,133
Restatement of Net position	-	(7,423,450)	-	4,200,401	-	(3,223,049)
Net position - June 30, 2017	\$50,972,326	\$49,426,894	\$29,479,437	\$26,918,602	\$80,451,763	\$76,345,496

Governmental Activities

Governmental activities net position increased by \$1,545,432 due to an increase in capital grants for public works and community development of approximately \$800,000 and \$900,000 respectively.

Business-type Activities

The City's proprietary funds (enterprise and internal service funds) provide the same type of information found in the government-wide financial statements, but offers more detail in the form of a statement of cash flows. Unrestricted net position of the enterprise fund at the end of the fiscal year shows \$4,178,403. Total net position for these funds was \$29,479,437, an increase of \$2,560,835 (10%) over the prior year, due to increase in the water sales revenue for approximately \$650,000 and addition of cost saving measures reducing the water fund expenses by \$1.2 million.

(D) Financial Analysis of the City's Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the City's governmental funds is to provide information on near-term inflows and outflows and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, the unreserved fund balance may serve as a useful measure of the City's net resources available for spending at the end of the fiscal year.

At the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$24,644,264 an increase of \$429,346 from the prior fiscal year. Approximately 36% of fund balances constitute the unassigned fund balance, which is available for spending at the City's discretion. The remainder of the fund balance is either restricted for projects undertaken in the Special Revenue Funds (26%), committed by City Council action for specific purposes (34%), or represents net position that are nonspendable resources (4%).

The General Fund is the chief operating fund of the City. At the end of the current fiscal year, the unassigned fund balance of the General Fund was \$9,681,531, while the total fund balance reached \$16,625,180. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. The unassigned fund balance represents 41% of General Fund expenditures, while the total fund balance represents 70% of that same amount.

The fund balance of the City's General Fund decreased by \$(2,769,249) in the current fiscal year. This represents a decrease of 14% in fund balance from FY 2016. Key factors in this decrease are as follows:

- Tax revenues increased \$488,548 or 2%. Property taxes are levied based on assessed values, although increases in the assessed values of properties with no change in ownership are generally limited to 2% annually. Property taxes increased by approximately \$469,000 and sales taxes decreased by approximately \$(187,000) due to elimination of the triple flip.
- Miscellaneous revenues decreased \$(512,611) compared to the prior year due to that year's one-time reimbursement of the attorney fees for \$569,846 from the Slater case.
- Use of money and property revenues decreased \$139,325 due to recording of the unrealized gain/loss on investments.
- Expenditures decreased by \$(414,404) or 2% compared to the prior year due to decreased capital outlay for street projects charged directly to General Fund.

General Fund Budgetary Highlights

The City adopts annual appropriated operating budgets for its governmental funds (General Fund, special revenue and capital projects funds) and reports the results of operations on a budgetary comparison basis. The City also uses annual financial plans as a management tool for its enterprise funds, although the City does not report the results of these funds on a budgetary comparison basis.

In preparing its budgets, the City attempts to estimate its revenues using realistic, but conservative, methods so as to budget its expenditure appropriations and activities in a prudent manner. As a result, the City Council adopts budget adjustments during the course of the fiscal year to reflect both changed priorities and availability of additional revenues to allow for expansion of existing programs. During the course of the year, the City Council amended the originally adopted budget for various additional programs.

The General Fund reflected a net total unfavorable budget variance of \$(776,031) when comparing actual amounts to the final budget for the current fiscal year. This budget variance reflects a favorable variance in revenues of \$734,162 and an unfavorable variance in total expenditures of \$(1,510,193) due to transfers out from the General Fund for capital outlay.

Capital Asset and Debt Administration

Capital assets. The City's investment in capital assets for its governmental activities and business-type activities as of June 30, 2017, amounts to \$59,774,372 and \$70,811,859 (net of accumulated depreciation), respectively. This investment in capital assets includes land, buildings, park improvements, roadways, vehicles, computer equipment, furniture, other equipment, and construction in progress.

Additional information on the City's capital assets can be found in Note 3 in the Notes to Financial Statements section of this report.

Long-term debt. At the end of the current fiscal year, the City of South Pasadena had total debt outstanding related to governmental activities of \$37,950,064.

City of South Pasadena Long-Term Debt

	Governmental Activities	
	2017	2016
Employee compensated absences	\$ 823,071	\$ 851,441
Net OPEB Liability	8,203,230	7,660,272
Net Pension Liability	28,923,763	22,251,340
Total	\$37,950,064	\$30,763,053

The City's long-term debt increased during the current fiscal year primarily due to an increase in the OPEB and Pension Liability which can be accounted to increase in public safety pension cost.

Proprietary Fund Long-Term Debt

	Business-Type Activities	
	2017	2016
2016 Water Revenue Bonds	\$37,845,000	-
2009 Water Revenue Bonds	-	41,185,000
2013 Water Revenue Bonds	5,720,000	6,060,000
Compensated Absences	31,771	31,202
2012 State Loan Payable	6,373,623	4,147,892
Net OPEB Liability	1,269,770	1,185,728
Net Pension Liability	2,761,674	1,872,237
Unamortized Bond Discount (2009)	-	(858,964)
Unamortized Bond Premium (2013)	339,478	367,190
Unamortized Bond Premium (2016)	4,628,854	-
Total	\$58,970,170	\$53,990,285

Proprietary fund long-term debt increased \$4,979,885 during the current fiscal year due to increases in the 2012 State Loan Payable and OPEB and Pension Liability, and premiums on the 2016 Bond issuance. Further details on long-term debt can be found in Notes 5 through 7 in the Notes to Financial Statements section of this report.

Economic Factors and Next Year's Budget

- Increases in the contributions toward employee pensions through the California Public Employees Retirement System (PERS) as well as the increasing unfunded liability for Other Post-Employment Benefits remain serious concerns. In order to begin addressing these issues, the South Pasadena City Council has already committed \$1,000,000 of the General Fund balance towards funding retiree benefits and has prepaid the annual unfunded liability for both classic miscellaneous and safety employees
- Sales taxes generally are a direct reflection of the general economy. The City has a mature tax base, with no big box stores or car dealerships, etc. Sales taxes have been increasing. The City has emerged from recession and receipts have moved back to pre-recession levels.

During the 2017 fiscal year, unassigned fund balance in the General Fund remained substantial at \$9,681,531. The fiscal year 2018 Budget includes funding for much-needed capital improvements to the City's streets, sewer and water systems, the latter being funded with proceeds from the 2016 Water Revenue Bond issue. It remains the intention of City management not to use fund balance reserves for purposes of meeting costs of operations.

Requests for Information

This financial report is designed to provide a general overview of the financial position of the City of South Pasadena for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be directed to David Batt, Finance Director, dbatt@southpasadenaca.gov, 626.403.7252, or by U.S. mail: Finance Department, 1414 Mission Street, South Pasadena, CA 91030.

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CITY OF SOUTH PASADENA

STATEMENT OF NET POSITION
JUNE 30, 2017

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets:			
Cash and investments	\$ 23,328,659	\$ 10,455,263	\$ 33,783,922
Receivables:			
Accounts	305,306	1,333,716	1,639,022
Taxes	1,172,011		1,172,011
Notes and loans	250,000		250,000
Accrued interest	39,501	12,059	51,560
Internal balances	750,000	(750,000)	
Due from other governments	1,370,518		1,370,518
Inventories	44,519	276,703	321,222
Restricted assets:			
Cash and investments with fiscal agent		3,456,392	3,456,392
Capital assets:			
Capital assets not being depreciated	3,549,628	46,278,282	49,827,910
Capital assets, net of accumulated depreciation	56,224,744	24,533,577	80,758,321
Total Assets	87,034,886	85,595,992	172,630,878
Deferred Outflows of Resources:			
Deferred loss on debt refunding		5,939,738	5,939,738
City's pension contributions subsequent to the measurement date	2,524,886	283,142	2,808,028
Deferred outflows related to net pension liability	4,506,527	489,920	4,996,447
Total Deferred Outflows of Resources	7,031,413	6,712,800	13,744,213
Liabilities:			
Accounts payable	1,224,112	2,901,875	4,125,987
Accrued liabilities	306,971	30,786	337,757
Accrued interest		473,231	473,231
Deposits payable	561,349	232,765	794,114
Noncurrent liabilities			
Due within one year	82,307	1,578,927	1,661,234
Due in more than one year	37,867,757	57,391,243	95,259,000
Total Liabilities	40,042,496	62,608,827	102,651,323
Deferred Inflows of Resources:			
Deferred inflows related to net pension liability	3,051,477	220,528	3,272,005
Total Deferred Inflows of Resources	3,051,477	220,528	3,272,005
Net Position:			
Net investment in capital assets	59,774,372	22,302,873	82,077,245
Restricted for:			
Community development projects	1,060,998		1,060,998
Public safety	102,056		102,056
Community services	967,593		967,593
Public works	3,591,955		3,591,955
Capital projects	605,420		605,420
Debt service		2,998,161	2,998,161
Unrestricted	(15,130,068)	4,178,403	(10,951,665)
Total Net Position	\$ 50,972,326	\$ 29,479,437	\$ 80,451,763

See accompanying notes to the basic financial statements

CITY OF SOUTH PASADENA

STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Expenses	Program Revenues		
		Charges for Services	Operating Contributions and Grants	Capital Contributions and Grants
Governmental Activities:				
General government	\$ 4,324,484	\$ 1,026,398	\$ 312,062	\$ -
Public safety	15,596,078	1,166,125	175,919	
Community development	1,289,447	871,571	810,749	901,436
Community services	3,566,285	926,897	84,519	
Public works	5,529,025	1,189,342	87,864	1,516,800
Total Governmental Activities	30,305,319	5,180,333	1,471,113	2,418,236
Business-type Activities:				
Water	7,028,827	8,804,890		
Sewer	1,012,338	1,583,362		
Arroyo Seco Golf Course	1,032,358	1,101,970		
Total Business-type Activities	9,073,523	11,490,222		
	\$ 39,378,842	\$ 16,670,555	\$ 1,471,113	\$ 2,418,236

General Revenues and Transfers:

Taxes

Property taxes, levied for general purpose

Sales taxes

Franchise taxes

Business licenses taxes

Utility users tax

Other taxes

Motor vehicle in lieu, unrestricted

Use of money and property

Other

Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position at Beginning of Fiscal Year

Net Position at End of Fiscal Year

See accompanying notes to the basic financial statements

Net (Expenses) Revenue and Changes in Net Position

<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
\$ (2,986,024)	\$ -	\$ (2,986,024)
(14,254,034)		(14,254,034)
1,294,309		1,294,309
(2,554,869)		(2,554,869)
<u>(2,735,019)</u>		<u>(2,735,019)</u>
<u>(21,235,637)</u>		<u>(21,235,637)</u>
	1,776,063	1,776,063
	571,024	571,024
	69,612	69,612
	<u>2,416,699</u>	<u>2,416,699</u>
<u>(21,235,637)</u>	<u>2,416,699</u>	<u>(18,818,938)</u>
13,236,932		13,236,932
3,627,051		3,627,051
818,724		818,724
412,594		412,594
3,381,948		3,381,948
675,604		675,604
11,660		11,660
553,165	(2,802)	550,363
38,877	171,452	210,329
24,514	(24,514)	
<u>22,781,069</u>	<u>144,136</u>	<u>22,925,205</u>
1,545,432	2,560,835	4,106,267
<u>49,426,894</u>	<u>26,918,602</u>	<u>76,345,496</u>
<u>\$ 50,972,326</u>	<u>\$ 29,479,437</u>	<u>\$ 80,451,763</u>

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CITY OF SOUTH PASADENA

BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2017

	General	Other Governmental Funds	Total Governmental Funds
Assets:			
Pooled cash and investments	\$ 14,300,580	\$ 8,738,079	\$ 23,038,659
Receivables:			
Accounts	255,512	49,794	305,306
Taxes	1,172,011		1,172,011
Notes and loans	250,000		250,000
Accrued interest	34,001	5,500	39,501
Due from other governments	74,266	1,296,252	1,370,518
Due from other funds	1,190,171		1,190,171
Advances to other funds	750,000		750,000
Inventories	44,519		44,519
Total Assets	<u>\$ 18,071,060</u>	<u>\$ 10,089,625</u>	<u>\$ 28,160,685</u>
Liabilities, Deferred Inflow of Resources, and Fund Balances:			
Liabilities:			
Accounts payable	\$ 597,282	\$ 626,236	\$ 1,223,518
Accrued liabilities	295,386	11,585	306,971
Deposits payable	553,212	8,137	561,349
Due to other funds		1,190,171	1,190,171
Total Liabilities	<u>1,445,880</u>	<u>1,836,129</u>	<u>3,282,009</u>
Deferred inflow of resources:			
Unavailable revenues		234,412	234,412
Total Deferred Inflow of Resources		<u>234,412</u>	<u>234,412</u>
Fund balances:			
Nonspendable:			
Inventories	44,519		44,519
Notes and loans	250,000		250,000
Advances to other funds	750,000		750,000
Restricted for:			
Community development projects		1,060,998	1,060,998
Public safety - police		102,056	102,056
Community services		967,593	967,593
Public works - Streets and roads		3,340,840	3,340,840
Capital Projects		605,420	605,420
Public works - Street lighting		251,115	251,115
Committed to:			
Capital Projects		2,482,803	2,482,803
Arroyo Golf Course Facility	1,100,000		1,100,000
CalTrans Vacant Lot Purchases	750,000		750,000
Emergency Operations Center	300,000		300,000
Legal Services Reserve	500,000		500,000
Library Expansion	200,000		200,000
Maintenance Yard/Community Center Reserve	317,130		317,130
Monterey Road Improvements	500,000		500,000
Renewable Energy Sources	350,000		350,000
Retiree Medical Benefits	500,000		500,000
Retiree Pension Benefits	500,000		500,000
Sidewalk Improvements	180,000		180,000
Tree Replacement	50,000		50,000
General Plan Reserve	205,000		205,000
Stormwater Reserve	300,000		300,000
Library Park Drainage Reserve	147,000		147,000
Unassigned	9,681,531	(791,741)	8,889,790
Total Fund Balances	<u>16,625,180</u>	<u>8,019,084</u>	<u>24,644,264</u>
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	<u>\$ 18,071,060</u>	<u>\$ 10,089,625</u>	<u>\$ 28,160,685</u>

See accompanying notes to the basic financial statements

CITY OF SOUTH PASADENA

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
JUNE 30, 2017

Fund balances of governmental funds	\$ 24,644,264
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets, net of depreciation, have not been included as financial resources in governmental fund activity:	59,774,372
Long term debt and compensated absences that have not been included in the governmental fund activity:	
Compensated absences	(823,071)
Net pension liability	(28,923,763)
Governmental funds report all OPEB contributions as expenditures however in the statement of net position any excesses or deficiencies in contributions in relation to the Annual Required Contribution (ARC) are recorded as an asset or liability.	(8,203,230)
Deferred outflows and inflows of resources relating to pensions: In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported.	
City's contributions subsequent to the measurement date	2,524,886
Deferred outflow of resources related to net pension liability	4,506,527
Deferred inflow of resources related to net pension liability	(3,051,477)
Revenues reported as unavailable revenue in the governmental funds and recognized in the statement of activities. These are included in the intergovernmental revenues in the governmental fund activity.	234,412
Internal service funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. The assets and liabilities of the internal service funds must be added to the statement of net position	<u>289,406</u>
Net position of governmental activities	<u>\$ 50,972,326</u>

See accompanying notes to the basic financial statements

CITY OF SOUTH PASADENA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	General	Other Governmental Funds	Total
Revenues:			
Taxes	\$ 20,404,636	\$ 1,335,621	\$ 21,740,257
Assessments		892,361	892,361
Licenses and permits	1,056,357	37,508	1,093,865
Intergovernmental	76,386	3,117,217	3,193,603
Charges for services	3,397,367	131,709	3,529,076
Use of money and property	541,749	11,416	553,165
Fines and forfeitures	397,738		397,738
Contributions		4,310	4,310
Miscellaneous	481,950	94,965	576,915
Total Revenues	26,356,183	5,625,107	31,981,290
Expenditures:			
Current:			
General government	3,982,594	225,490	4,208,084
Public safety	13,436,707	17,822	13,454,529
Community development	1,157,431		1,157,431
Community services	2,768,303	616,681	3,384,984
Public works	1,676,775	1,925,909	3,602,684
Capital outlay	630,213	5,056,821	5,687,034
Total Expenditures	23,652,023	7,842,723	31,494,746
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,704,160	(2,217,616)	486,544
Other Financing Sources (Uses):			
Transfers in		5,424,382	5,424,382
Transfers out	(5,473,409)	(8,171)	(5,481,580)
Total Other Financing Sources (Uses)	(5,473,409)	5,416,211	(57,198)
Net Change in Fund Balances	(2,769,249)	3,198,595	429,346
Fund Balances at Beginning of Fiscal Year	19,394,429	4,820,489	24,214,918
Fund Balances at End of Fiscal year	\$ 16,625,180	\$ 8,019,084	\$ 24,644,264

See accompanying notes to the basic financial statements

CITY OF SOUTH PASADENA

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

Net changes in fund balances - total governmental funds \$ 429,346

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

Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation expense in the current period.

Capital outlay	5,146,803
Depreciation expense	(2,492,902)
Losses on disposition charged to expense	(32,322)

Revenues reported as unavailable revenue in the governmental funds and recognized in the statement of activities. These are included in the intergovernmental revenues in the governmental fund activity. (155,053)

Compensated absence expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. 28,370

Governmental funds report all contributions in relation to the annual required contribution (ARC) for OPEB as expenditures, however in the statement of activities only the ARC is an expense. (542,958)

In governmental funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This fiscal year, the difference between accrual-basis pension costs and actual employer contributions was: (835,258)

Internal service funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. The net revenue (expense) of the internal service funds is reported with the governmental activities. (594)

Change in net position of governmental activities \$ 1,545,432

See accompanying notes to the basic financial statements

CITY OF SOUTH PASADENA

STATEMENT OF NET POSITION
PROPRIETARY FUNDS
June 30, 2017

	Business-Type Activities-Enterprise Funds				Governmental
	Water	Sewer	Other Enterprise Fund	Totals	Internal Service Fund Insurance Fund
Assets:					
Current:					
Cash and investments	\$ 7,537,147	\$ 2,553,297	\$ 364,819	\$ 10,455,263	\$ 290,000
Receivables:					
Accounts	1,231,531	102,185		1,333,716	
Accrued interest	9,040	2,933	86	12,059	
Inventories	268,061		8,642	276,703	
Restricted					
Cash and investments with fiscal agent	3,456,392			3,456,392	
Total Current Assets	12,502,171	2,658,415	373,547	15,534,133	290,000
Noncurrent:					
Capital assets - not being depreciated	39,970,837	6,290,537	16,908	46,278,282	
Capital assets - net of accumulated depreciation	21,188,469	2,551,133	793,975	24,533,577	
Total Noncurrent Assets	61,159,306	8,841,670	810,883	70,811,859	
Total Assets	73,661,477	11,500,085	1,184,430	86,345,992	290,000
Deferred Outflows of Resources:					
Deferred loss on debt refunding	5,939,738			5,939,738	
City's pension contributions subsequent to the measurement date	226,251	56,891		283,142	
Deferred outflows related to net pension liability	391,482	98,438		489,920	
Total Deferred Outflows of Resources	6,557,471	155,329		6,712,800	
Liabilities and Deferred Inflow of Resources:					
Liabilities:					
Current:					
Accounts payable	2,256,568	627,167	18,140	2,901,875	594
Accrued liabilities	17,468	4,288	9,030	30,786	
Accrued interest	458,231	15,000		473,231	
Deposits payable	232,765			232,765	
Accrued compensated absences	2,798	381		3,177	
Bonds payable	1,575,750			1,575,750	
Total Current Liabilities	4,543,578	646,836	27,170	5,217,584	594
Non-current:					
Advances from other funds		750,000		750,000	
Accrued compensated absences	25,161	3,433		28,594	
OPEB liability	1,058,250	211,520		1,269,770	
Net pension liability	2,206,781	554,893		2,761,674	
Loans payable		6,373,623		6,373,623	
Bonds payable	46,957,582			46,957,582	
Total Noncurrent Liabilities	50,247,774	7,893,469		58,141,243	
Total Liabilities	54,791,352	8,540,305	27,170	63,358,827	594
Deferred Inflow of Resources:					
Deferred inflows related to net pension liability	176,218	44,310		220,528	
Total Deferred Inflow of Resources	176,218	44,310		220,528	
Net position:					
Net investment in capital assets	19,023,943	2,468,047	810,883	22,302,873	
Restricted for debt service	2,998,161			2,998,161	
Unrestricted	3,229,274	602,752	346,377	4,178,403	289,406
Total Net Position	\$ 25,251,378	\$ 3,070,799	\$ 1,157,260	\$ 29,479,437	\$ 289,406

See accompanying notes to the basic financial statements

CITY OF SOUTH PASADENA

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
 PROPRIETARY FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Business-Type Activities-Enterprise Funds				Governmental
	Water	Sewer	Other Enterprise Fund	Totals	Activities - Internal Service Fund Insurance Fund
Operating Revenues:					
Sales and service charges	\$ 8,804,890	\$ 1,583,362	\$ 1,101,970	\$ 11,490,222	\$ -
Miscellaneous	171,452			171,452	
Total Operating Revenues	8,976,342	1,583,362	1,101,970	11,661,674	
Operating Expenses:					
Administration and general	1,472,658	458,018	1,021,091	2,951,767	
Pumping	1,215,426			1,215,426	
Transmission/collection	3,529,779			3,529,779	
Treatment		455,653		455,653	
Insurance costs and claims					82,306
Depreciation expense	624,439	93,028	11,267	728,734	
Total Operating Expenses	6,842,302	1,006,699	1,032,358	8,881,359	82,306
Operating Income (Loss)	2,134,040	576,663	69,612	2,780,315	(82,306)
Non-operating Revenues (expenses):					
Interest revenue	(5,081)	2,558	(279)	(2,802)	
Interest expense	(186,525)	(5,639)		(192,164)	
Total Nonoperating Revenues (Expenses)	(191,606)	(3,081)	(279)	(194,966)	
Income (loss) before transfers	1,942,434	573,582	69,333	2,585,349	(82,306)
Transfers:					
Transfers in					81,712
Transfers out	(20,428)	(4,086)		(24,514)	
Total transfers	(20,428)	(4,086)		(24,514)	81,712
Change in net position	1,922,006	569,496	69,333	2,560,835	(594)
Net Position at Beginning of Fiscal Year	23,329,372	2,501,303	1,087,927	26,918,602	290,000
Net Position at End of Fiscal Year	\$ 25,251,378	\$ 3,070,799	\$ 1,157,260	\$ 29,479,437	\$ 289,406

See accompanying notes to the basic financial statements

CITY OF SOUTH PASADENA

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Business-Type Activities-Enterprise Funds				Governmental
	Water	Sewer	Other Enterprise Fund	Totals	Activities - Internal Service Fund Insurance Fund
Cash Flows from Operating Activities:					
Cash received from customers and users	\$ 8,634,434	\$ 1,545,266	\$ 1,106,948	\$ 11,286,648	\$ -
Cash paid to suppliers for goods and services	(4,173,552)	20,111	(1,109,200)	(5,262,641)	(81,712)
Cash paid to employees for services	(7,113,508)	(405,181)		(7,518,689)	
Cash received from (payments to) others	171,452			171,452	
Net Cash Provided by (Used for) Operating Activities:	(2,481,174)	1,160,196	(2,252)	(1,323,230)	(81,712)
Cash flows from Noncapital Financing Activities:					
Transfers in					81,712
Transfers out	(20,428)	(4,086)		(24,514)	
Net Cash Provided by (used for) Noncapital Financing Activities	(20,428)	(4,086)		(24,514)	81,712
Cash Flows from Capital and Related Financing Activities:					
Proceeds from capital debt	42,612,546	2,225,731		44,838,277	
Acquisition and construction of capital assets	(8,099,518)	(3,297,368)	(142,302)	(11,539,188)	
Principal paid on capital debt	(41,525,000)			(41,525,000)	
Interest paid on capital debt	(253,002)			(253,002)	
Net Cash Provided by (Used for) Capital and Related Financing Activities	(7,264,974)	(1,071,637)	(142,302)	(8,478,913)	
Cash Flows from Investing Activities:					
Interest received	(8,348)	1,418	(221)	(7,151)	
Net Cash Provided by (Used for) Investing Activities	(8,348)	1,418	(221)	(7,151)	
Net Increase (Decrease) in Cash and Cash Equivalents	(9,774,924)	85,891	(144,775)	(9,833,808)	
Cash and cash equivalents at beginning of fiscal year	20,768,463	2,467,406	509,594	23,745,463	290,000
Cash and cash equivalents at end of fiscal year	\$ 10,993,539	\$ 2,553,297	\$ 364,819	\$ 13,911,655	\$ 290,000
Reconciliation of cash and cash equivalents to the Statement of Net Position:					
Cash and investments	\$ 7,537,147	\$ 2,553,297	\$ 364,819	\$ 10,455,263	\$ 290,000
Cash and investments with fiscal agent	3,456,392			3,456,392	
	\$ 10,993,539	\$ 2,553,297	\$ 364,819	\$ 13,911,655	\$ 290,000
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:					
Operating income (loss)	\$ 2,134,040	\$ 576,663	\$ 69,612	\$ 2,780,315	\$ (82,306)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities					
Depreciation	624,439	93,028	11,267	728,734	
(increase) decrease in accounts receivable	(170,456)	(38,096)	4,978	(203,574)	
(increase) decrease in inventories	(18,931)		(97,139)	(116,070)	
Increase (decrease) in accounts payable	547,707	475,614	9,030	1,032,351	594
Increase (decrease) in accrued liabilities	1,772	150		1,922	
Increase (decrease) in deposits payable	41,105			41,105	
Increase (decrease) in compensated absences	1,199	(630)		569	
Increase (decrease) in OPEB liability	70,042	14,000		84,042	
Increase (decrease) in net pension liability	724,419	165,018		889,437	
Increase (decrease) in deferred outflow of resources	(6,381,251)	(108,983)		(6,490,234)	
Increase (decrease) in deferred inflow of resources	(55,259)	(16,568)		(71,827)	
Total Adjustments	(4,815,214)	583,533	(71,864)	(4,103,545)	594
Net Cash Provided by (Used for) Operating Activities	\$ (2,481,174)	\$ 1,160,196	\$ (2,252)	\$ (1,323,230)	\$ (81,712)

See accompanying notes to the basic financial statements

CITY OF SOUTH PASADENA

STATEMENT OF NET POSITION
FIDUCIARY FUND
JUNE 30, 2017

	Private -Purpose Trust Fund <u>Successor Agency of the Former CRA</u>
Assets:	
Pooled cash and investments	\$ 67,906
Restricted assets:	
Cash and investments with fiscal agents	<u>198,252</u>
Total Assets	<u>266,158</u>
Liabilities	
Accrued interest	12,158
Deposits payable	1,500
Long-term liabilities:	
Due in one year	125,000
Due in more than one year	<u>1,095,000</u>
Total Liabilities	<u>1,233,658</u>
Net Position (Deficit):	
Held in trust for other purposes	<u><u>\$ (967,500)</u></u>

See accompanying notes to the basic financial statements

CITY OF SOUTH PASADENA

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 FIDUCIARY FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Private-Purpose Trust Fund <u>Successor Agency of the Former CRA</u>
Additions:	
Taxes	\$ 211,324
Interest and change in fair value of investments	<u>12,707</u>
Total Additions	<u>224,031</u>
Deductions:	
Bond proceeds transfer to the City of South Pasadena	901,436
Contractual services	4,936
Interest expense	<u>78,575</u>
Total Deductions:	<u>984,947</u>
Change in Net Position	(760,916)
Net Position (Deficit), Beginning of Fiscal Year	<u>(206,584)</u>
Net Position (Deficit), at End of Fiscal Year	<u>\$ (967,500)</u>

See accompanying notes to the basic financial statements

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Note 1: Summary of Significant Accounting Policies

a. Description of the Reporting Entity

As required by accounting principles generally accepted in the United States of America, these financial statements present the City of South Pasadena, California (the City) and its component units, entities for which the City is considered financially accountable. Blended component units, although legally separate entities, are, in substance, part of the Government's operation, so data from these units are combined herein. The criteria used in determining the scope of the reporting entity is based on the provisions of GASB Statement No. 14 as amended by Statement 39, 61 and 80 and were as follows:

1. The members of the City Council also act as the governing body of the City of South Pasadena Housing Authority (the Authority).
2. The Authority is managed by employees of the City.
3. The Authority is financially interdependent with the City.

The City of South Pasadena was incorporated on March 2, 1888, under the general laws of the State of California. The City provides a full range of municipal services, including public safety (police and fire), streets, sanitation, refuse collection, sewer, water, parks and recreation, public improvements, planning and zoning, housing and community development, and general administrative and support services.

Blended Component Units

City of South Pasadena Housing Authority - The Authority was established pursuant to California Housing Authorities Law (Health and Safety Code Sections 34200 et seq.) on April 6, 2011. The purpose of the Housing Authority is to provide safe and sanitary housing opportunities for South Pasadena residents. The primary government has operational responsibility for the Housing Authority. Although the Housing Authority is legally separate, it is reported as if it were part of the City because the City Council also serves as the governing board of the Housing Authority. Separate financial statements of the Housing Authority are not prepared. Additionally, the Housing Authority took over the housing activities from the former Community Redevelopment Agency due to its dissolution on January 31, 2012.

b. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e. the statement of net position and the statement of activities) report information on all the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. All fiduciary activities are reported only in the fund financial statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: 1) charges to customers or applicants who purchase, use or directly benefit from goods, or privileges provided

Note 1: Summary of Significant Accounting Policies (Continued)

by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the fiscal year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

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

The City reports the following major governmental fund

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

The City reports the following major proprietary funds

The Water Fund is used to account for the construction, operation, and maintenance of the City-owned water system.

The Sewer Fund is used to account for the provision of sewer construction, maintenance, and operation services to residents of the City.

Note 1: Summary of Significant Accounting Policies (Continued)

Additionally, the City reports the following fund types:

The Private Purpose Trust Fund accounts for the assets and liabilities of the former community redevelopment agency and its allocated revenue to pay estimated installment payments of enforceable obligations until obligations of the former community redevelopment agency are paid in full and assets have been liquidated. Please refer to Note 10 for more information.

The Internal Service Fund is used to accumulate and allocate costs internally among the City's functions for general liability and worker's compensation insurance. Because the internal service operations benefit both governmental and business-type functions, they have been proportionally allocated and included within the governmental and business-like activities in the government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the government's proprietary funds function and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include: 1) charges to customers or applicants for goods, services or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds and internal service fund distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Enterprise Funds are charges to customers for sales and services. Operating expenses for Enterprise Funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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

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

Deposits and Investments

The City's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. For financial statement presentation purposes, cash and cash equivalents are shown as both restricted and unrestricted cash and investments in the Governmental and Proprietary Funds.

Investments for the City, as well as for its component units, are reported at fair value. The City's policy is generally to hold investments until maturity or until market values equal or exceed cost. The State Treasurer's Investment Pool operates in accordance with appropriate state laws and regulations. The reported value of the pool is the same as the fair value of the pool shares.

Note 1: Summary of Significant Accounting Policies (Continued)

Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans), or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

All trade and property tax receivables are shown net of an allowance for uncollectible amounts.

Property tax revenue is recognized in the fiscal year for which the taxes have been levied providing they become available. Available means when due, or past due and receivable within the current period and collected within the current period or expected to be collected soon enough thereafter (not to exceed 60 days) to be used to pay liabilities of the current period. The County of Los Angeles collects property taxes for the City. Tax liens attach annually as of 12:01 A.M. on the first day in January proceeding the fiscal year for which the taxes are levied. The tax levy covers the fiscal period July 1 to June 30. All secured personal property taxes and one-half of the taxes on real property are due November 1; the second installment is due February 1. All taxes are delinquent, if unpaid, after December 10 and April 10, respectively. Unsecured personal property taxes become due on the first of March each year and are delinquent after August 31.

Functional Classifications

Expenditures of the Governmental Funds are classified by function. Functional classifications are defined as follows:

General Government includes legislative activities which have a primary objective of providing legal and policy guidelines for the City. Also included in this classification are those activities which provide management or support services across more than one functional area.

Public Safety includes those activities which involve the protection of people and property.

Community Development includes those activities which involve the enhancing of the general quality of life.

Community Services includes activities such as administering the Senior Center, recreation classes, and special events committees.

Public Works includes those activities that involve the maintenance and improvement of City streets, roads and park department development and maintenance.

Capital Outlay includes those activities that account for the acquisition of capital assets.

Note 1: Summary of Significant Accounting Policies (Continued)

Inventories

Inventory consisting primarily of materials and supplies is held by the Water Enterprise Fund. Such goods are valued using the average-cost method applied on a first-in, first-out (FIFO) basis. Inventories reported in the City's General Fund are charged to inventories when purchased and treated as an expenditure when issued.

Restricted Assets

Certain proceeds of debt issues, as well as certain resources set aside for their repayment, are classified as restricted assets on the balance sheet and statement of net position because their use is limited by applicable bond covenants. In addition, funds have been restricted for future capital improvements by City resolution.

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than \$5,000 for non-infrastructure assets and \$25,000 for infrastructure assets (amount not rounded). Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation.

In accordance with GASB Statement No. 34, the City has reported current and prior year's infrastructure assets.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant and equipment of the primary government, as well as the component units, are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings	50
Improvements other than buildings	10 - 25
Machinery and equipment	3 - 30
Vehicles	8

Note 1: Summary of Significant Accounting Policies (Continued)

Infrastructure	Years
Sewer collection system	60
Storm drain system	60
Bridges	60
Hardscape	40
Parkways and medians	40
Pavement, curbs and gutters, and sidewalks	35
Streetlights	20
Electronic traffic control devices	20

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position and balance sheet of governmental funds will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/ expenditure) until then.

In addition to liabilities, the statement of net position and balance sheet of governmental funds will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The government has only one item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from three sources: property taxes, special assessments, and reimbursable grants billed but not yet available. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

Net Position Flow Assumption

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

Fund Balance Flow Assumptions

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using

Note 1: Summary of Significant Accounting Policies (Continued)

any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Compensated Absences

It is the policy of the City to record the cost of annual vacation as accrued. Employees are 100% vested in accrued vacation after six months of employment. The entire compensated absence liability for the Enterprise Fund is accrued as earned in the Enterprise Fund. All accumulated compensated absence liability of governmental funds is accrued when incurred in the government-wide financial statements. Compensated absences are reported in governmental funds only if they have matured.

It is the policy of the City to pay sick leave as used; accordingly, the expenditures are recorded when paid. Sick leave does not vest with employees. Accordingly, employees do not receive a payout for unused sick leave upon termination, although employees do receive credit for unused sick leave upon retirement.

Pensions

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

Long-Term Obligations

In the government-wide financial statements and proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position.

Fund Equity

In the fund financial statements, government funds report the following fund balance classification:

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

Restricted include amounts that are constrained on the use of resources by either (a) external creditors, grantors, contributors, or laws of regulations of other governments or (b) by law through constitutional provisions or enabling legislation.

Committed include amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest authority, City Council. The formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a resolution of the City Council.

Note 1: Summary of Significant Accounting Policies (Continued)

Assigned include amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed. The City Council, with Resolution No. 7152, authorized the Finance Director to assign fund balance amounts for specific purposes.

Unassigned include the residual amounts that have not been restricted, committed, or assigned to specific purposes. The General Fund is the only fund that can report a positive unassigned fund balance.

An individual governmental fund could include nonspendable resources and amounts that are restricted or unrestricted (committed, assigned, or unassigned) or any combination of those classifications. Restricted amounts are to be considered spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available and committed, assigned, and then unassigned amounts are considered to have been spent when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balances classifications can be used.

The City Council adopts and amends committed and assigned fund balance amounts for specific purposes through a resolution. When expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the City considers restricted amounts to be used first. When expenditure is incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, they are considered to be spent in the order as follows: committed, assigned, and then unassigned.

Net Position

In the government-wide financial statements and proprietary fund financial statements, net position is classified as follows:

Net Investment in Capital Assets – This component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of debt that are attributable to the acquisition, construction, or improvement of those assets.

Restricted – This component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources 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 net investment in capital assets or the restricted component of net position.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses, during the reporting period. Actual results could differ from those estimates.

Note 1: Summary of Significant Accounting Policies (Continued)

Future Accounting Pronouncements

GASB Statements Nos. 75 and 81-87 listed below will be implemented in future financial statements:

Statement No. 75	"Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions"	The provision of this statement is effective for fiscal years beginning after June 15, 2017.
Statement No. 81	"Irrevocable Split-Interest Agreements"	The provision of this statement is effective for fiscal years beginning after December 15, 2016.
Statement No. 82	"Pension Issues-an amendment of GASB Statements No. 67, No. 68, and No. 73"	The provision of this statement is effective for fiscal years beginning after December 15, 2017.
Statement No. 83	"Certain Asset Retirements Obligations"	The provision of this statement is effective for fiscal years beginning after June 15, 2018.
Statement No. 84	"Fiduciary Activities"	The provision of this statement is effective for fiscal years beginning after December 15, 2018.
Statement No. 85	"Omnibus 2017"	The provision of this statement is effective for fiscal years beginning after June 15, 2017.
Statement No. 86	"Certain Debt Extinguishment Issues"	The provision of this statement is effective for fiscal years beginning after June 15, 2017.
Statement No. 87	"Leases"	The provision of this statement is effective for fiscal years beginning after December 15, 2019.

Note 2: Cash and Investments

As of June 30, 2017, cash and investments were reported in the accompanying financial statements as follows:

Governmental activities	
Cash and investments	\$ 23,328,659
Business-type activities	
Cash and investments	10,455,263
Cash and investments with fiscal agent	3,456,392
Fiduciary activities	
Cash and investments	67,906
Cash and investments with fiscal agent	198,252
Totals	\$ 37,506,472

CITY OF SOUTH PASADENA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2017

Note 2: Cash and Investments (Continued)

Cash and investments as of June 30, 2017 consist of the following:

Cash on hand	\$ 14,035
Deposits with financial institutions	3,477,110
Investments	<u>34,015,327</u>
Total cash and investments	<u>\$ 37,506,472</u>

The City of South Pasadena maintains a cash and investment pool that is available for use for all funds. Each fund type's position in the pool is reported on the combined balance sheet as cash and investments. The City has adopted an investment policy which authorizes it to invest in various investments.

Deposits

At June 30, 2017, the carrying amount of the City's deposits was \$3,477,110 and the bank balance was \$5,758,715. The \$2,281,605 difference represents outstanding checks and other reconciling items.

The California Government Code requires California banks and savings and loan associations to secure a City's deposits by pledging government securities with a value of 110% of a City's deposits. California law also allows financial institutions to secure City deposits by pledging first trust deed mortgage notes having a value of 150% of a City's total deposits. The City Treasurer may waive the collateral requirement for deposits which are fully insured up to \$250,000 by the FDIC. The collateral for deposits in federal and state chartered banks is held in safekeeping by an authorized Agent of Depository recognized by the State of California Department of Banking. The collateral for deposits with savings and loan associations is generally held in safekeeping by the Federal Home Loan Bank in San Francisco, California as an Agent of Depository. These securities are physically held in an undivided pool for all California public agency depositors.

Under Government Code Section 53655, the placement of securities by a bank or savings and loan association with an "Agent of Depository" has the effect of perfecting the security interest in the name of the local governmental agency. Accordingly, all collateral held by California Agents of Depository are considered to be held for, and in the name of, the local governmental agency.

CITY OF SOUTH PASADENA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2017

Note 2: Cash and Investments (Continued)

Investments

Under provision of the City's investment policy, and in accordance with Section 53601 of the California Government Code, the City may invest in the following types of investments:

INVESTMENT TYPE	MAXIMUM MATURITY	MAXIMUM SPECIFIED % OF PORTFOLIO	MINIMUM QUALITY REQUIREMENTS
Local Agency Bonds	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
State Obligations- CA and Others	5 years	None	None
CA Local Agency Obligations	5 years	None	None
U.S. Agency Obligations	5 years	None	None
Bankers' Acceptances	180 days	40% - No more than 30% in any one commercial bank	None
Commercial Paper – Select Agencies	270 days	25% of the City's money – No more than 10% in any one issuer	"A-1" if the issuer has issued long-term debt it must be rated "A" without regard to modifiers
Commercial Paper – Other Agencies	270 days	40% of the City's money	"A-1" if the issuer has issued long-term debt it must be rated "A" without regard to modifiers
Negotiable Certificates of Deposit	5 years	30%	None
CD Placement Service	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements and Securities Lending Agreements	92 days	20% of the base value of the portfolio	None
Medium-Term Notes	5 years	30%	"A" Rating
Mutual Funds and Money Market Mutual Funds	N/A	20% - No more than 10% in any one issuer	Multiple
Collateralized Bank Deposits	5 years	None	None

Note 2: Cash and Investments (Continued)

Mortgage Pass-Through Securities	5 years	20%	"AA" Rating
Bank/Time Deposits	5 Years	None	None
County Pooled Investment Funds	N/A	None	None
Joint Powers Authority Pool	N/A	None	Multiple
Local Agency Investment Fund (LAIF)	N/A	None	None
Voluntary Investment Program Fund	N/A	None	None

The City has monies held by trustees or fiscal agents pledged to the payment or security of certain bonds. The California Government Code provides that these monies, in the absence of specific statutory provisions governing the issuance of bonds, may be invested in accordance with the ordinance, resolutions, or indentures specifying the types of investments its trustees or fiscal agents may make.

Investments in State Investment Pool

The City is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. LAIF is overseen by the Local Agency Investment Advisory Board, which consists of five members, in accordance with State statute. The State Treasurer's Office audits the fund annually. The fair value of the position in the investment pool is the same as the value of the pool shares.

GASB Statement No. 31

The City adopted GASB Statement No. 31, Accounting and Financial Reporting for certain investments and for External Investment Pools, as of July 1, 1997. GASB Statement No. 31 establishes fair value standards for investments in participating interest earning investment contracts, external investment pools, equity securities, option contracts, stock warrants and stock rights that have readily determinable fair values. Accordingly, the City reports its investments at fair value in the balance sheet. All investment income, including changes in the fair value of investments, is recognized as revenue in the operating statement.

CITY OF SOUTH PASADENA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2017

Note 2: Cash and Investments (Continued)

Credit Risk

The City's investment policy limits investments in medium-term notes (MTN's) to those rated "A" or better by a nationally recognized statistical rating organization. At June 30, 2017, the City's investments with money market mutual funds were rated "AAA" by S&P. Investments in U.S. government securities are not considered to have credit risk and, therefore, their credit quality is not disclosed.

As of June 30, 2017, none of the City's deposits or investments were exposed to custodial credit risk.

Investment Type	Amount	Minimum Legal Rating	Exempt From Disclosure	Rating as of Fiscal Year End							Not Rated	
				AAA	AA+	AA	AA-	A+	A	A-		
Local Agency Investment fund	\$ 15,148,200	N/A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,148,200
Money Market Mutual Funds	56,677	N/A										56,677
U.S. Treasury Notes	4,149,465	N/A	4,149,465									
Government Agency Securities	7,536,666	A			7,536,666							
Medium-Term Notes	4,661,072	A		164,070	245,236	198,847	869,128	894,427	1,501,537	787,827		
Investments with Fiscal Agent:												
Money Market Mutual Funds	2,463,247	N/A		2,463,247								
Totals	\$ 34,015,327		\$ 4,149,465	\$ 2,627,317	\$ 7,781,902	\$ 198,847	\$ 869,128	\$ 894,427	\$ 1,501,537	\$ 787,827		\$ 15,204,877

Concentration of Credit Risk

The City's investment policy imposes restrictions on the percentage that the City can invest in a single type of investment in accordance with CA Government Code. In addition, GASB 40 requires a separate disclosure if any single issuer comprises more than 5% of the total investment value. As of June 30, 2017, investments in any one issuer (other than U.S. Treasury securities, mutual funds, and external investment pools) that represent 5% or more of total City investments are as follow:

Issuer	Investment Type	Reported Amount	Interest Rate	6 Months to 1 Year	1 to 3 Years	3 to 5 Years
FNMA	Federal Agency Securities	\$ 4,562,004	0.75% - 1.38%	\$ -	\$ 2,927,944	\$ 1,634,060
FHLMC	Federal Home Ln Mtg Corp	2,326,707	1.12% - 1.86%	373,594	1,953,113	-

Interest Rate Risk

The City's investment policy limits investment maturities, in accordance with CA Government Code, as a means of managing its exposure to fair value losses arising from increasing interest rates. The certificates of deposit in cash with fiscal agent below with a maturity of three to five years are governed by the debt agreements, rather than the City's investment policy. The City has elected to use the segmented time distribution method of disclosure for its interest rate risk.

CITY OF SOUTH PASADENA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2017

Note 2: Cash and Investments (Continued)

As of June 30, 2017, the City had the following investments and original maturities:

Investment Type	Remaining maturity (in Months)				Fair Value
	6 Months or less	6 Months to 1 Year	1 to 3 Years	3 to 5 Years	
Local Agency Investment fund	\$ 15,148,200	\$ -	\$ -	\$ -	\$ 15,148,200
Money Market Mutual Funds	56,677				56,677
U.S. Treasury Notes		1,280,477	1,950,704	918,284	4,149,465
Government Agency Securities		373,594	4,881,057	2,282,015	7,536,666
Medium-Term Notes	79,489	159,851	2,988,764	1,432,968	4,661,072
Investments with Fiscal Agent: Money Market Mutual Funds	2,463,247				2,463,247
Totals	\$ 17,747,613	\$ 1,813,922	\$ 9,820,525	\$ 4,633,267	\$ 34,015,327

Fair Value Measurements

The City categorizes its fair value measurements within the fair value hierarchy established by accounting principles generally accepted in the United States of America. These principles recognize a three-tiered fair value hierarchy, as follows:

- Level 1: Investments reflect prices quoted in active markets;
- Level 2: Investments reflect prices that are based on a similar observable asset either directly or indirectly, which may include inputs in markets that are not considered to be active; and,
- Level 3: Investments reflect prices based upon unobservable sources.

The City pool investment has the following recurring fair value measurements as of June 30, 2017:

Investment by Fair Value Level	Fair Value	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Input (Level 2)	Significant Unobservable Inputs (Level 3)
Debt securities:				
Money Market Mutual Funds	\$ 56,677	\$ 56,677	\$ -	\$ -
U.S. Treasury Notes	4,149,465	4,149,465		
Government Agency Securities	7,536,666	7,536,666		
Medium-Term Notes	4,661,072	4,661,072		
Held by Fiscal Agent:				
Money Market Mutual Funds	2,463,247	2,463,247		
Total Investments Measured at Fair Value	18,867,127	\$ 18,867,127	\$ -	\$ -
Investments Measured at Amortized Cost LAIF	15,148,200			
Total Pooled Investments	\$34,015,327			

CITY OF SOUTH PASADENA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2017

Note 3: Capital Assets

Capital asset activity for the fiscal year ended June 30, 2017, was as follows:

	<u>Balance at July 1, 2016</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance at June 30, 2017</u>
Governmental Activities:				
Capital assets, not being depreciated				
Land	\$ 2,116,515	\$ -	\$ -	\$ 2,116,515
Construction in progress	801,422	664,013	(32,322)	1,433,113
Total Capital Assets, Not Depreciated	<u>2,917,937</u>	<u>664,013</u>	<u>(32,322)</u>	<u>3,549,628</u>
Capital assets, being depreciated				
Buildings	11,189,841	235,389		11,425,230
Improvements other than buildings	2,133,865	892,158		3,026,023
Machinery, equipment, and vehicles	9,145,717	1,341,958	(118,870)	10,368,805
Infrastructure	86,322,336	2,013,285		88,335,621
Total Capital Assets, Being Depreciated	<u>108,791,759</u>	<u>4,482,790</u>	<u>(118,870)</u>	<u>113,155,679</u>
Less accumulated depreciation				
Buildings	6,395,410	206,492		6,601,902
Improvements other than buildings	1,002,845	26,321		1,029,166
Machinery, equipment, and vehicles	6,641,382	448,969	(118,870)	6,971,481
Infrastructure	40,517,266	1,811,120		42,328,386
Total Accumulated Depreciation	<u>54,556,903</u>	<u>2,492,902</u>	<u>(118,870)</u>	<u>56,930,935</u>
Total Capital Assets, Being Depreciated, Net	<u>54,234,856</u>	<u>1,989,888</u>	<u> </u>	<u>56,224,744</u>
Governmental Activities Capital Assets, Net	<u>\$57,152,793</u>	<u>\$2,653,901</u>	<u>\$(32,322)</u>	<u>\$59,774,372</u>

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

Government Activities:	
General government	\$ 37,351
Public safety	397,838
Community service	173,740
Public works	1,883,973
Total Governmental Activities	<u>\$ 2,492,902</u>

CITY OF SOUTH PASADENA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2017

Note 3: Capital Assets (Continued)

Capital asset activity for the fiscal year ended June 30, 2017, was as follows:

	Balance at July 1, 2016	Additions	Deletions	Balance at June 30, 2017
Business-Type Activities:				
Capital assets, not being depreciated:				
Land	\$ 84,685	\$ -	\$ -	\$ 84,685
Construction in progress	34,911,705	11,281,892		46,193,597
Total Capital Assets, Not Being Depreciated	34,996,390	11,281,892		46,278,282
Capital Assets being Depreciated				
Buildings	4,171,553			4,171,553
Improvements other than buildings	3,943,701			3,943,701
Infrastructure	24,035,730	387,756		24,423,486
Machinery, equipment, and vehicles	1,317,836	537,811	(72,000)	1,783,647
Total Capital Assets, Being Depreciated	33,468,820	925,567	(72,000)	34,322,387
Less Accumulated Depreciation				
Buildings	902,900	72,411		975,311
Improvements other than buildings	3,213,654	32,210		3,245,864
Infrastructure	4,137,274	561,402		4,698,676
Machinery, equipment, and vehicles	878,248	62,711	(72,000)	868,959
Total Accumulated Depreciation	9,132,076	728,734	(72,000)	9,788,810
Total Capital Assets, Being Depreciated, Net	24,336,744	196,833		24,533,577
Business-Type Activities, Capital Assets, Net	\$ 59,333,134	\$ 11,478,725	\$ -	\$ 70,811,859

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

Business-Type Activities:	
Water	\$ 624,439
Sewer	93,028
Arroyo Seco Golf Course	11,267
Total Business-Type Activities:	\$ 728,734

CITY OF SOUTH PASADENA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2017

Note 4: Interfund Receivable, Payable, and Transfers

The composition of interfund balances as of June 30, 2017, is as follows:

Due To/From Other Funds

	Due To Other Funds	
	Nonmajor Funds	Total
<u>Due From Other Funds</u>		
General Fund	\$ 1,190,171	\$ 1,190,171

The due to General Fund of \$1,190,171 for various nonmajor governmental funds was a result of temporary cash deficit balances in those funds.

Transfers In/Out

	Transfers Out				Total
	General	Nonmajor Funds	Water Enterprise Fund	Sewer Enterprise Fund	
<u>Transfers In</u>					
Nonmajor Funds	\$ 5,424,382	\$ -	\$ -	\$ -	\$ 5,424,382
Insurance Internal Service Fund	49,027	8,171	20,428	4,086	81,712
Total	\$ 5,473,409	\$ 8,171	\$ 20,428	\$ 4,086	\$ 5,506,094

Transfers from General Fund into the Nonmajor Funds Fund were made to fund the Facilities and Equipment Replacement fund, the Street Improvements Fund and Street Lighting fund, Transfers from General Fund, Sewer Fund, Water Fund, and Nonmajor funds into the Insurance Internal Service Fund were to provide initial funding for the Insurance Fund.

Advances To/From

The General fund advanced \$750,000 to the Sewer fund on July 11, 2012, in order to fund the construction of the Arroyo Drive, Marengo Ave, Meridian Ave, and Huntington Drive Sewer Improvement Project. The advance bears interest at the City's portfolio rate of return, with payments due within ten years.

CITY OF SOUTH PASADENA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2017

Note 5: Long-Term Debt

a. Changes in Long-Term Debt

The following is a summary of changes in long-term debt for the fiscal year ended June 30, 2017:

	Balance at July 1, 2016	Additions	Deletions	Balance at June 30, 2017	Due Within One Year
Governmental Activities:					
Compensated Absences	\$ 851,441	\$ 734,912	\$ (763,282)	\$ 823,071	\$ 82,307
Net OPEB Liability	7,660,272	1,117,088	(574,130)	8,203,230	
Net Pension Liability	22,251,340	7,566,326	(893,903)	28,923,763	
Total Governmental Activities	\$ 30,763,053	\$ 9,418,326	\$ (2,231,315)	\$ 37,950,064	\$ 82,307
Business-Type Activities:					
2012 State Loan Payable	\$ 4,147,892	\$ 2,225,731	\$ -	\$ 6,373,623	\$ -
Compensated Absences	31,202	44,207	(43,638)	31,771	3,177
2009 Water Revenue Bonds	41,185,000		(41,185,000)		
2013 Water Revenue Bonds	6,060,000		(340,000)	5,720,000	350,000
2016 Water Revenue Bonds		37,845,000		37,845,000	990,000
Net OPEB Liability	1,185,728	172,912	(88,870)	1,269,770	
Net Pension Liability	1,872,237	1,139,943	(250,506)	2,761,674	
Total Business-type Activities	\$ 54,482,059	\$ 41,427,793	\$ (41,908,014)	\$ 54,001,838	\$ 1,343,177
Add: Unamortized bond premium (discount)				4,968,332	235,750
Net Business-type Funds				\$ 58,970,170	\$ 1,578,927

Compensated Absences

The City's policies relating to compensated absences are described in Note 1 of the Notes to Financial Statements. The liability will be paid in future years as it becomes due by the General Fund and Enterprise Funds.

b. Revenue Bonds

A description of individual issues of bonds (excluding defeased bonds) outstanding as of June 30, 2017 are as follows:

2009 Water Revenue Bonds

In May 2009, the South Pasadena Public Financing Authority issued \$43,405,000 Water and Wastewater Revenue Bonds. The bonds were issued to finance certain capital improvements to the City's water system and to construct two water storage reservoirs. The bonds are secured by pledges of system net revenue as described in the official statement.

Bond proceeds, as well as certain resources set aside for their repayment, are classified as restricted assets on the balance sheet because their use is limited by applicable bond covenants. In addition, funds have been restricted for future capital improvements by City resolution.

Note 5: Long-Term Debt (Continued)

The bonds consisted of \$10,530,000 of serial bonds and \$32,875,000 of term bonds due October 1, 2039.

The serial bonds mature annually from October 1, 2013 to October 1, 2024, in increasing amounts from \$715,000 to \$1,090,000. The bonds bear interest at rates ranging from 3.000% to 4.625%. The term bonds mature on October 1, 2039, and carry interest rates ranging from 5.100% to 5.270%. Interest is payable semi-annually on April and October, commencing on October 1, 2013 and October 1, 2029, respectively.

The bonds are subject to optional redemption in whole or in part on or after October 1, 2019. On October 1, 2029, the bonds are subject to mandatory redemption. On November 10, 2016, the City issued the 2016 Water Revenue Refunding Bonds to fund an escrow agent to advance refund all of the outstanding balance of the 2009 Water Revenue Bonds. Please see the 2016 Water Revenue Bond disclosure for additional information. At June 30, 2017, \$40,395,000 outstanding bonds were defeased and no longer reported as a liability of the City.

2013 Water Revenue Bonds

In March, 2013, the South Pasadena Public Financing Authority issued \$6,995,000 Water and Wastewater Revenue Bonds, 2013 Series A. The bonds were issued to refund of a portion of the outstanding California Statewide Communities Development Authority Water and Wastewater Revenue Bonds, Series 2004A that were issued on behalf of the City of South Pasadena, to purchase a surety for a reserve fund for the Bonds, and to pay costs of issuance of the bonds. The bonds are secured by a pledge of system net revenues of the City's watersystem.

Bond proceeds, as well as certain resources set aside for their repayment, are classified as restricted assets on the balance sheet because their use is limited by applicable bond covenants. In addition, funds have been restricted for future capital improvements by City resolution.

The serial bonds mature annually from October 1, 2014 to October 1, 2029, in increasing amounts from \$325,000 to \$545,000. The bonds bear interest at rates ranging from .35% to 3.4%. The term bonds mature on October 1, 2029, and carry an interest rate of 5.0%. Interest is payable semi-annually on April 1 and October 1, commencing on October 1, 2014 and October 1, 2029, respectively.

The bonds are subject to optional redemption in whole or in part on or after October 1, 2013. On October 1, 2029, the bonds are subject to mandatory. At June 30, 2017, the City had \$5,720,000 of unamortized deferred loss on debt refunding.

Note 5: Long-Term Debt (Continued)

The annual requirements to amortize the outstanding bond indebtedness as of June 30, 2017, including interest are as follows:

Fiscal Years Ending June 30,	Principal	Interest	Total
2018	\$ 350,000	\$ 201,438	\$ 551,438
2019	360,000	188,988	548,988
2020	375,000	174,288	549,288
2021	390,000	158,988	548,988
2022	405,000	143,088	548,088
2023-2027	2,265,000	474,340	2,739,340
2028-2030	1,575,000	74,764	1,649,764
	<u>\$ 5,720,000</u>	<u>\$ 1,415,894</u>	<u>\$ 7,135,894</u>

2016 Water Revenue Bonds

In November, 2016, the City of South Pasadena issued \$37,845,000 Water Revenue Refunding Bonds. The bonds were issued to refund all of the outstanding 2009 Water Revenue Bonds, purchase a municipal bond insurance policy to guarantee payment of the principal of and interest on the 2016 bonds and to pay costs of issuance of the 2016 bonds.

The serial bonds mature annually from October 1, 2017 to October 1, 2036, in amounts from \$835,000 to \$2,610,000. The bonds bear interest at rates ranging from 2% to 5%. The term bonds mature on October 1, 2039, and carry an interest rate of 5.0%. Interest is payable semi-annually on April 1 and October 1, commencing on April 1, 2017 and April 1, 2037, respectively.

The bonds are subject to optional redemption in whole or in part on or after October 1, 2026. On October 1, 2039, the bonds are subject to mandatory redemption, in part by lot, on October 1st of 2037, 2038 and 2039 in the principal amounts of \$2,745,000, \$2,845,000 and \$2,940,000. At June 30, 2017, \$37,845,000 was outstanding.

The City will recognize a deferred loss of \$6,117,708 over the life of the 2016 Water Revenue Bonds. Deferred loss outstanding as of June 30, 2017 was \$5,939,738.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2017

Note 5: Long-Term Debt (Continued)

The annual requirements to amortize the outstanding bond indebtedness as of June 30, 2017, including interest are as follows:

Fiscal Years Ending June 30,	Principal	Interest	Total
2018	\$ 990,000	\$ 1,616,338	\$ 2,606,338
2019	835,000	1,598,087	2,433,087
2020	850,000	1,576,988	2,426,988
2021	880,000	1,551,038	2,431,038
2022	905,000	1,519,738	2,424,738
2023-2027	5,205,000	6,925,590	12,130,590
2028-2032	7,800,000	5,425,265	13,225,265
2033-2037	11,850,000	2,979,440	14,829,440
2038-2040	8,530,000	438,414	8,968,414
	<u>\$ 37,845,000</u>	<u>\$ 23,630,898</u>	<u>\$ 61,475,898</u>

Pledged Revenue

The City has committed to appropriate each fiscal year from these resources amounts sufficient to cover the principal and interest requirements on the debt. Total principal and interest remaining on the debt is \$43,565,000 (\$43,565,000 principal, \$25,046,792 interest). For the current fiscal year, principal and interest paid and system net revenue received were \$3,332,469 and \$2,758,479, respectively.

c. Net Pension Liability and Net OPEB Liability

The City's policies relating to the Net Pension Liability and the Net OPEB Liability are described in Notes 6 and 7 of the Notes to Financial Statements. These liabilities will be paid in future years by the General, Water, and Sewer Funds as it becomes due.

d. Loans

2012 State Loan Payable

California State Water Resources Control Board loaned the City an assessable amount of \$11,000,000 over the term agreement starting December 1, 2013 through May 30, 2037. The proceeds from the loan are to be used by the City for its rehabilitation and replacement of the City's sewer infrastructure. The loan acts as an installment sale agreement, in which, the City must expend its own funds prior to drawing on the accessible loan amount for reimbursement. Repayment of project funds, together with all interest accrued thereon, by the City shall be repaid in annual installments commencing 1 year after the completion of the project. For the period ended June 30, 2017, the amount payable to the California State Water Resources Control Board was \$6,373,623.

Note 6: City Employees Retirement Plan (Defined Benefit Pension Plan)

a. General Information about the Pension Plans

Plan Description

All qualified employees are eligible to participate in the City's Miscellaneous and Safety Employee Pension Plan, cost-sharing multiple employer defined benefit pension plan administered by the California Public Employees Retirement System (CalPERS). Benefit provisions under the Plan are established by State statute and City resolution. CalPERS issues publicly available report that include a full description of the pension plans regarding the plan's benefit provisions, assumptions and membership information that can be found on the CalPERS website <https://www.calpers.ca.gov/docs/forms-publications/cafr-2016.pdf>.

Benefits Provided

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

The Plans' provisions and benefits in effect at June 30, 2017, are summarized as follows:

	Miscellaneous	
	Prior to January 1, 2013	On or after January 1, 2013
Hire date		
Benefit formula	2% @ 55	2% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	Monthly for life	Monthly for life
Retirement age	50-63	52-67
Monthly benefits, as a % of eligible compensation	1.426%-2.418%	1.00% - 2.50%
Required employee contribution rates	7.0%	6.70%
Required employer contribution rates	17.718%	6.73%

	Safety	
	Prior to January 1, 2013	On or after January 1, 2013
Hire date		
Benefit formula	2% @ 50	2.70% @ 57
Benefit vesting schedule	5 years service	5 years service
Benefit payments	Monthly for life	Monthly for life
Retirement age	50-55	50-57
Monthly benefits, as a % of eligible compensation	2.00%-2.70%	2.00% - 2.70%
Required employee contribution rates	9.0%	12.25%
Required employer contribution rates	29.884%	11.923%

Note 6: City Employees Retirement Plan (Defined Benefit Pension Plan) (Continued)

a. General Information About the Pension Plans (Continued)

Contributions

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

For the fiscal year ended June 30, 2017, the contributions recognized as part of pension expense for the Plan were as follow:

Contributions - employer	\$ 3,258,700
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b. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2017, the City reported net pension liabilities for its proportionate share of the net pension liability of the Plan as follows:

	Proportionate Share of Net Pension Liability
Miscellaneous	\$ 11,161,959
Safety	20,523,478
Total Net Pension Liability	\$ 31,685,437

The City's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2016, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2015 rolled forward to June 30, 2016 using standard update procedures. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The City's proportionate share of the net pension liability for the Plan as of June 30, 2015 and 2016 was as follows:

	Miscellaneous	Safety
Proportion - June 30, 2015	0.31766%	0.37396%
Proportion - June 30, 2016	0.31040%	0.42426%
Change - Increase (Decrease)	-0.00726%	0.05030%

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2017

Note 6: City Employees Retirement Plan (Defined Benefit Pension Plan) (Continued)

b. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

For the fiscal year ended June 30, 2017, the City recognized pension expense of \$3,258,700. At June 30, 2017, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 82,636
Changes of assumptions		834,598
Net differences between projected and actual earnings on pension plan investments	4,202,432	
Changes in employer's proportion	786,959	1,078,886
Differences between the employer's contributions and the employer's proportionate share of contributions		1,268,829
Pension contributions subsequent to measurement date	<u>2,808,028</u>	
Total	<u>\$ 7,797,419</u>	<u>\$ 3,264,949</u>

\$2,808,028 reported as deferred outflows of resources related to contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions and will be recognized as pension expense as follows:

<u>Fiscal Year Ended June 30,</u>	<u>Amount</u>
2018	\$ (767,578)
2019	(530,413)
2020	1,930,819
2021	1,091,614
Total	<u>\$ 1,724,442</u>

Note 6: City Employees Retirement Plan (Defined Benefit Pension Plan) (Continued)

b. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Actuarial Assumptions

	<u>Miscellaneous/Safety/PEPRA</u>
Valuation Date	June 30, 2015
Measurement Date	June 30, 2016
Actuarial Cost Method	Entry Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.65%
Inflation	2.75%
Mortality Rate Table ¹	Derived using CalPERS's Membership Data for all Funds
Post Retirement Benefit Increase	Contract COLA up to 2.75% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.75% thereafter

¹The mortality table used was developed based CalPERS' specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB.

All other actuarial assumptions used in the June 30, 2015 valuation were based on the results of an actuarial experience study for the fiscal years 1997 to 2011, including updates to salary increase, mortality, and retirement rates. The experience study report can be obtained at CalPERS' website under Forms and Publications.

Change of Assumptions

There were no changes of assumptions during the measurement period ended June 30, 2016. Deferred inflows of resources for changes of assumptions represent the unamortized portion of changes of assumptions related to prior measurement periods.

Discount Rate

The discount rate used to measure the total pension liability was 7.65 percent. To determine whether the municipal bond rate should be used in the calculation of the discount rate for public agency plans (including PERF C), the amortization and smoothing periods adopted by the CalPERS board were used. For the Plan, CalPERS performed the crossover test for a miscellaneous agent rate plan and a safety agent rate plan selected as being more at risk of failing the crossover test and resulting in a discount rate that would be different from the long-term expected rate of return on pension investments. Based on the testing of the rate plans, the tests revealed the assets would not run out. Therefore the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability for PERF C. The crossover test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained on CalPERS' website under the GASB 68 section.

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

Note 6: City Employees Retirement Plan (Defined Benefit Pension Plan) (Continued)

b. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Discount Rate (Continued)

In determining the long-term expected rate of return, staff took into account both short-term and long-term market return expectations as well as the expected pension fund (Public Employees' Retirement Fund) cash flows. Using historical returns for all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The long-term expected real rates of return by asset class can be found in CalPERS' Comprehensive Annual Financial Report for the fiscal year ended June 30, 2016.

Amortization of Deferred Outflows and Deferred Inflows of Resources

Amortization of Deferred Outflows and Deferred Inflows of Resources Under GASB 68, actuarial 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:

Difference between projected and actual earnings on investments	5 year straight-line amortization
All other amounts	Straight-line amortization 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

Note 6: City Employees Retirement Plan (Defined Benefit Pension Plan) (Continued)

b. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Discount Rate (Continued)

The Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments is amortized over a five-year period on a straight-line basis. One-fifth is recognized in pension expense during the measurement period, and the remaining Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments at the measurement date is to be amortized over the remaining amortization period. The Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments in the Schedule of Collective Pension Amounts represents the unamortized balance relating to the current measurement period and the prior measurement period on a net basis.

Deferred outflows of resources and deferred inflows of resources relating to Differences Between Expected and Actual Experience, Changes of Assumptions and employer-specific amounts should be amortized over the EARSL of members provided with pensions through the Plan determined as of the beginning of the related measurement period. The EARSL for PERF C for the June 30, 2016 measurement date is 3.7 years, which was obtained by dividing the total service years of 475,689 (the sum of remaining service lifetimes of all active employees) by 127,009 (the total number of participants: active, inactive, and retired) in PERF C. Inactive employees and retirees have remaining service lifetimes equal to 0. Total future service is based on the members' probability of decrementing due to an event other than receiving a cash refund.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability/(asset) of the Plan as of the measurement date, calculated using the discount rate of 7.65%, as well as what the net pension liability/(asset) would be if it were calculated using a discount rate that is 1 percentage-point lower (6.65%) or 1 percentage-point higher (8.65%) than the current rate:

	<u>Miscellaneous</u>	<u>Safety</u>
1% Decrease	6.65%	6.65%
Net Pension Liability	\$ 17,178,543	\$ 31,443,390
Current Discount Rate	7.65%	7.65%
Net Pension Liability	11,161,959	20,523,478
1% Increase	8.65%	8.65%
Net Pension Liability	6,189,552	11,559,350

Pension Plan Fiduciary Net Position

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

Note 7: Other Post-Employment Benefits

The City provides certain other post-employment benefits (OPEB) through a single-employer defined benefit healthcare plan which provides health insurance for its retired employees according to the Personnel Rules and Regulations for each of the five employee groups. Benefit provisions are included annually in the Memorandum of Understanding between the City and each of its employee groups and ultimately passed by Council action. Separate financial statements for the plan are not available.

Funding Policy

The contribution requirements of plan members and the City are established and may be amended by the City, City Council, and/or employee associations. Currently, contributions are not required from plan members. A contribution of \$578,000 as well as an implied subsidy payment of \$85,000 was made during the 2016-2017 fiscal year for current premiums.

As a result, the City calculated and recorded a Net OPEB Liability, representing the difference between the Annual OPEB Cost and actual contributions, as presented below:

Annual required contribution (ARC)	\$ 1,449,000
Interest on net OPEB liability	332,000
Adjustment to ARC	<u>(491,000)</u>
Annual OPEB cost	1,290,000
Contributions made	(578,000)
Implied subsidy payments	<u>(85,000)</u>
Increase (decrease) in net OPEB obligation	627,000
Net OPEB obligation - June 30, 2016	<u>8,846,000</u>
Net OPEB obligation - June 30, 2017	<u>\$ 9,473,000</u>

The ARC of \$1,449,000 an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis is projected to cover the annual normal cost and the amortization of unfunded actuarial liabilities (or funding excess) over a twenty-year period.

Annual OPEB Costs and Net OPEB Obligation (Asset)

The City's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2016-17 and the two preceding years were as follows:

Fiscal Year Ended	Annual OPEB Cost	Actual Contribution (Net of Adjustments)	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation (Asset)
6/30/2015	\$ 1,385,000	\$ 655,199	47%	\$ 8,154,000
6/30/2016	1,409,000	717,000	51%	8,846,000
6/30/2017	1,290,000	663,000	51%	9,473,000

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2017

Note 7: Other Post-Employment Benefits (Continued)

Funded Status and Funding Progress

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the City are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

The schedule of funding progress below presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits. The plan was implemented in fiscal year 2008-2009 and an actuarial valuation was performed during that fiscal year. A subsequent actuarial valuation was performed for fiscal years 2010-2011, 2012-2013, 2014-2015, and 2016-2017.

Actuarial Valuation Date	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability	Funded Ratio	Annual Covered Payroll	UAAL as a % of Payroll
1/1/2009	\$ -	\$ 18,580,256	0.0%	\$ 9,393,343	198%
1/1/2011	-	22,197,057	0.0%	10,565,270	210%
1/1/2013	-	12,701,182	0.0%	10,810,983	117%
1/1/2015	-	16,677,000	0.0%	11,292,000	148%
1/1/2017	-	16,112,000	0.0%	11,625,000	139%

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in the actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the January 1, 2017, actuarial valuation, the entry age normal cost method was used. The actuarial assumptions include a 3.75% investment rate of return, which is a blended rate of the expected long-term investment return on plan assets and on the employer's own investments calculated based on the funded level of the plan at the valuation date, and annual healthcare cost trend rate of 4.25%. The actuarial value of assets is set equal to the reported market value of assets. The UAAL is being amortized as a level percentage of payroll on an open basis. The remaining amortization period at June 30, 2017, was 20 years. At January 1, 2017, the number of active participants was 146 and the number of retirees receiving benefits was 118.

Note 8: Risk Management

The City is partially self-insured for general liability insurance. The City is responsible for claims up to \$100,000 per occurrence. Coverage in excess of the City's self-insured retention is purchased through CSAC Excess Insurance Authority (CSAC-EIA) up to the statutory limits. The City participates in a risk pool for general liability insurance through CSAC-EIA above the City's self-insured retention of \$100,000 up to \$4,900,000 per occurrence. Reinsurance coverage in excess of the pool layer up to \$25,000,000 is purchased through CSAC-EIA. CSAC-EIA retains responsibility for claims in excess of each member's self-insured retention.

For workers' compensation insurance, the City is covered from the first dollar. Coverage between \$1 and \$5,000,000 is provided by CSAC-EIA. CSAC-EIA participates in an excess pool which provides coverage from \$5,000,000 to \$50,000,000 and purchases excess insurance above \$50,000,000 to the statutory limit.

Workers' compensation and general liability claims incurred prior to July 1, 2014 were covered through the City's participation in the California Joint Powers Insurance Authority.

Note 9: Commitments and Contingencies

As of June 30, 2017, the City had the following construction commitments:

<u>Project Names</u>	<u>Contract Amount</u>	<u>Expenditures to date as of June 30, 2017</u>	<u>Remaining Commitments</u>
Sewer Rehabilitation & Repair Project Phase II	\$ 4,782,317	\$ 3,167,451	\$1,614,866
Garfield Reservoir Replacement Project	19,724,046	19,401,665	322,381

Due to the occurrence of several spills from the City's sanitary sewer system, the City entered into a settlement on November 16, 2011, with the Regional Water Quality Control Board, Los Angeles Region and the state Attorney General for violations of the state's general waste discharge requirements. The settlement required the City to cover fines and attorney fees in the amount of \$275,000, complete repairs to its sanitary sewer system over a 10 year period, and implement specified system maintenance programs. The total estimated cost of repairs is \$11.4 million. These requirements will be monitored through an open court proceeding and, if not met, the City could be subjected to further monetary penalties capped at \$900,000. That cap will be reduced periodically when stages of compliance are reached. The City's settlement amount of \$275,000 less the costs of the asset management system was incurred in the Sewer fund. The cost of repairs that is estimated to be \$11.4 million over a ten-year period will be capitalized as infrastructure costs.

The City is presently involved in certain matters of litigation that have arisen in the normal course of conducting City business. City management believes that based upon consultation with the City Attorney, that these cases in the aggregate are not expected to result in a material adverse financial impact on the City beyond that already accrued for in the basic financial statements. Additionally, City management believes that sufficient resources are available to the City to cover any potential losses, should an unfavorable outcome materialize.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2017

Note 10: Successor Agency Trust for Assets of Former Community Redevelopment Agency

On December 29, 2011, the California Supreme Court upheld Assembly Bill 1X 26 ("the Bill") that provides for the dissolution of all redevelopment agencies in the State of California. This action impacted the reporting entity of the City of South Pasadena that previously had reported a community redevelopment agency within the reporting entity of the City as a blended component unit.

The Bill provides that upon dissolution of a community redevelopment agency, a "successor agency" is to be established to hold the assets until they are distributed to other units of state and local government. On January 4, 2012, the City Council elected to become the Successor Agency for the former community redevelopment agency in accordance with the Bill as part of City resolution number 7205.

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

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

a. Cash and Investments

Cash and investments reported in the accompanying financial statements consisted of the following:

Cash and investments pooled with the City	\$ 67,906
Cash and investments with fiscal agent	<u>198,252</u>
	<u>\$266,158</u>

b. Long-Term Debt

The following debt was transferred from the Community Redevelopment Agency to the Successor Agency as of February 1, 2012, as a result of the dissolution.

The following is a summary of changes in long-term debt for the fiscal year ended June 30, 2017:

	<u>Balance at July 1, 2016</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance at June 30, 2017</u>	<u>Due Within One Year</u>
Fiduciary Funds:					
2000 Tax Allocation Bond	<u>\$1,335,000</u>	<u>\$ -</u>	<u>\$(115,000)</u>	<u>\$ 1,220,000</u>	<u>\$125,000</u>

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2017

**Note 10: Successor Agency Trust for Assets of Former Community Redevelopment Agency
 (Continued)**

A description of long-term debt outstanding (excluding defeased debt) of the Successor Agency as of June 30, 2017, follows:

2000 Tax Allocation Bonds

In July 2000, the Agency issued \$2,600,000 in tax allocation bonds for the Downtown Revitalization Project No. 1, which mature annually from May 1, 2001 to May 1, 2025, in increasing amounts from \$55,000 to \$195,000, plus interest at 4.4% to 6.0%, payable semiannually on May 1 and November 1, commencing on November 1, 2000. Bonds are subject to redemption at the option of the Agency beginning May 1, 2010, at a price ranging from 102% to 100% of principal value. Debt service on the bonds is provided by incremental property tax revenues generated within the Downtown Redevelopment Project Area. At June 30, 2017, \$1,220,000 was outstanding.

Pledged Revenue

The City pledged, as security for bonds issued, either directly or through the Financing Authority, a portion of tax increment revenue (including Low and Moderate Income Housing set-aside and pass through allocations) that it receives. The bonds issued were to provide financing for various capital projects, accomplish Low and Moderate Income Housing projects and to defease previously issued bonds. Assembly Bill 1X 26 provided that upon dissolution of the community redevelopment agency, property taxes allocated to community redevelopment agencies no longer are deemed tax increment but rather property tax revenues and will be allocated first to successor agencies to make payments on the indebtedness incurred by the dissolved community redevelopment agency. Total principal and interest remaining on the debt is \$1,570,916 with annual debt service requirements as indicated above. For the current fiscal year, the total property tax revenue recognized by the City and Successor Agency for the payment of indebtedness incurred by the dissolved Community Redevelopment Agency was \$211,324 and the debt service obligation on the bonds was \$194,702.

The annual requirements to amortize the outstanding bond indebtedness as of June 30, 2017, including interest are as follows:

Fiscal Years Ending June 30,	2000 Tax Allocation Bonds		
	Principal	Interest	Total
2018	\$ 125,000	\$ 72,946	\$ 197,946
2019	130,000	65,570	195,570
2020	140,000	57,900	197,900
2021	145,000	49,500	194,500
2022	155,000	40,800	195,800
2023-2025	525,000	64,200	589,200
	<u>\$ 1,220,000</u>	<u>\$ 350,916</u>	<u>\$ 1,570,916</u>

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2017

**Note 10: Successor Agency Trust for Assets of Former Community Redevelopment Agency
 (Continued)**

c. Insurance

The Successor Agency is covered under the City of South Pasadena's insurance policies. Therefore, the limitation and self-insured retentions applicable to the City also apply to the Successor Agency. Additional information as to coverage and self-insured retentions can be found in Note 8.

c. Bond proceeds transferred to the City of South Pasadena

On March 31, 2016, the Exclusive Negotiating Agreement between the City and Genton Properties Group expired due to the inability of the developer to reach agreements with certain property owners in the former Downtown Redevelopment Project Area which would have enabled a development project to proceed. On June 15, 2016, the Successor Agency approved a Bond Expenditure Agreement with the City of South Pasadena, authorizing the transfer of the remaining 2000 Tax Allocation Bond proceeds to the City, so that development in the former Project Area could proceed under the direct charge of the City. This Bond Expenditure Agreement was approved by the Oversight Board on June 28, 2016, and the Oversight Board's action was approved by the State Department of Finance on August 8, 2016. At that point, the bond proceeds in the amount of \$901,436 were transferred from the Successor Agency to the City.

Note 11: Deficit Fund Balances

The following funds contained deficit fund balances at June 30, 2017:
 Deficit

Fund	Amount
Nonmajor governmental funds:	
MTA Pedestrian Improvement	\$ 29,951
Mission Meridian Public Garage	319,335
County Park Bond	123,106
Homeland Security Grant	25,397
BTA Grant	27,684
Golden Streets Grant	263,930
HSIP Grant	2,338

The City intends to fund these deficits with future revenues, transfers, and reduction of expenditures/expenses in future years.

CITY OF SOUTH PASADENA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2017

Note 12: Supplementary Budgetary information

The City did not adopt a budget for the following funds: MTA Pedestrian Improvement, CTC Traffic Improvement Grant, Asset Forfeiture, CLEEP, Homeland Security Grant, MRSC Grant, and Golden Streets Grant Fund. Accordingly, such budgetary information is not included as supplementary information.

Excess of expenditures over appropriations at the fund level were as follows:

Fund	Expenditures	Appropriations	Excess
Special Revenue Funds:			
Clean Air Act	\$ 41,981	\$ 40,000	\$ 1,981
Parking and Business Improvement	185,000	183,000	2,000
County Park Bond	367,827	3,900	363,927
C.D.B.G.	163,603	138,253	25,350
Asset Forfeiture	13,407	-	13,407
CLEEP	5,241	-	5,241
State Police Grant	170,090	78,368	91,722
Homeland Security Grant	9,167	-	9,167
MSRC Grant Fund	30,000	-	30,000
Golden Streets Grant	436,853	-	436,853
HSIP Grant	5,044	-	5,044

REQUIRED SUPPLEMENTARY INFORMATION SECTION

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CITY OF SOUTH PASADENA

GENERAL FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Budget Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 20,532,654	\$ 20,532,654	\$ 20,404,636	\$ (128,018)
Licenses and permits	1,006,900	1,006,900	1,056,357	49,457
Intergovernmental	15,000	15,000	76,386	61,386
Charges for services	2,894,882	2,894,882	3,397,367	502,485
Use of money and property	580,585	580,585	541,749	(38,836)
Fines and forfeitures	366,000	366,000	397,738	31,738
Miscellaneous	226,000	226,000	481,950	255,950
Total revenues	25,622,021	25,622,021	26,356,183	734,162
Expenditures:				
General government:				
City council	65,775	65,775	42,197	23,578
City clerk	440,224	453,026	444,225	8,801
Elections	3,600	3,600	19,457	(15,857)
City manager	955,009	955,009	918,115	36,894
Personnel	171,300	171,300	248,127	(76,827)
Transportation planning	187,000	187,000	54,926	132,074
Legal services	265,000	265,000	257,586	7,414
Finance	724,891	724,891	643,953	80,938
City treasurer	9,452	9,452	9,380	72
Information services	436,990	436,990	396,763	40,227
Non-departmental	833,460	847,417	947,865	(100,448)
Public safety:				
Police	8,295,100	8,298,762	8,419,465	(120,703)
Fire	4,987,470	4,982,470	5,017,242	(34,772)
Community development:				
Community development	1,101,334	1,120,809	1,157,431	(36,622)
Community services:				
Library	1,666,155	1,631,983	1,511,302	120,681
Senior center	346,295	346,295	291,592	54,703
Recreation	301,925	316,925	285,450	31,475
After-school day care	679,655	679,655	679,959	(304)
Public works:				
Public works administration	515,878	521,248	372,783	148,465
Environmental services	307,658	319,038	210,594	108,444
Park maintenance	493,704	493,704	414,864	78,840
Facilities maintenance	685,155	695,577	678,534	17,043
Capital outlay	166,600	778,252	630,213	148,039
Total expenditures	23,639,630	24,304,178	23,652,023	652,155
Excess (deficiency) of revenues over (under) expenditures	1,982,391	1,317,843	2,704,160	1,386,317
Other financing sources (uses):				
Transfers out	(3,311,061)	(3,311,061)	(5,473,409)	(2,162,348)
Total other financing sources (uses)	(3,311,061)	(3,311,061)	(5,473,409)	(2,162,348)
Net change in fund balance	(1,328,670)	(1,993,218)	(2,769,249)	(776,031)
Fund balance at beginning of fiscal year	19,394,429	19,394,429	19,394,429	
Fund balance at end of fiscal year	\$ 18,065,759	\$ 17,401,211	\$ 16,625,180	\$ (776,031)

See Note to the Required Supplemental Information

NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

Note 1: Budgetary Information

a. Appropriations and Budgetary Control

Budgetary control is an essential element in governmental financial reporting. The City, a general law city in the State of California, does not legally require a budget. However, the City Council annually reviews and adopts a budget for the General, Special Revenue, Capital Projects and Enterprise Fund types. To facilitate a greater understanding of the City's operations, budget information for the General, Special Revenue and Capital Projects Funds is included in the accompanying basic financial statements. This detailed budget document is published and is a matter of public record. Each year, the City Manager submits his proposed budget to the City Council. The City Council holds public hearings and may modify the appropriations by majority approval. The legal level of expenditures is controlled at the fund level and operating appropriations lapse at the end of each fiscal year. All budgeted amounts are reported on the same basis as the fund types and adopted on a basis consistent with accounting principles generally accepted in the United States of America. Changes in appropriations at the fund level during the year must be submitted by the City's departments for City Council review and approval. The City Manager may, without Council approval, amend individual line items within any fund and between divisions and programs, in personnel costs, maintenance and operations, capital outlay and capital projects portions of the budget without increasing total appropriations for that fund. Department heads may, without Council approval, amend individual line items within any fund in the maintenance and operation portions of the budget without increasing total appropriations for that division. Budget revisions made during fiscal year 2017 were not significant.

CITY OF SOUTH PASADENA

REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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

Note 2: Schedules of the City's Proportionate Share of the Plan's (PERF C) Net Pension Liability

Fiscal Year End	6/30/2017	6/30/2016	6/30/2015
Measurement Date	6/30/2016	6/30/2015	6/30/2014
Proportion of the net pension liability	0.366175%	0.351455%	0.356603%
Proportionate share of the net pension liability	\$ 31,685,437	\$ 24,123,577	\$ 22,189,470
Covered employee payroll	11,624,574	10,683,089	10,554,828
Proportionate Share of the net pension liability as a percentage of covered employee payroll	272.57%	225.81%	210.23%
Plan fiduciary net position as a percentage of total pension liability	74.06%	78.40%	79.82%

Notes to Schedule

Change in Benefit Terms: The figures above do not include any liability impact that may have resulted from plan changes which occurred after June 30, 2015 valuation date. This applies for voluntary benefit changes as well as any offers of Two Years Additional Service Credit (a.k.a Golden Handshakes).

Change in Assumptions: During the fiscal year ending 6/30/2016 the discount rate was changed from 7.5 percent (net of administrative expense) to 7.65 percent to correct for an adjustment to exclude administrative expense.

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

CITY OF SOUTH PASADENA

REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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

Note 3: Schedules of Pension Contributions

Employer Fiscal Year End	2017	2016	2015
Actuarially Determined Contribution	\$ 3,258,700	\$ 2,445,893	\$ 1,926,460
Contributions in Relation to the Actuarially Determined Contribution	(3,258,700)	(2,445,893)	(1,926,460)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -
Covered Employee Payroll	\$ 11,624,574	10,683,089	\$ 10,601,417
Contributions as a Percentage of Covered Employee Payroll	28.03%	22.89%	18.17%

*Historical information is required only for measurement periods for which GASB 68 is applicable.

Notes to Schedule:

The actuarial methods and assumptions used to set the actuarially determined contributions for Fiscal Year 2016-17 were from the June 30, 2015 public agency valuations.

Actuarial Cost Method	Entry Age Normal Cost Method
Amortization Method	Level Percent of Payroll
Assets Valuation Method	Market Value
Actuarial Assumptions	
Inflation	2.75%
Salary Increases	3.30% to 14.20% depending on age, service and type of employment
Payroll Growth	3.00%
Investment Rate of Return	7.65% net of administrative expenses **
Mortality	The mortality assumptions are based on mortality rates resulting from the CalPERS Experience Study adopted by the CalPERS Board, first used in the June 30, 2009 valuation. For purposes of the post-retirement mortality rates, those revised rates include 5 years of projected on-going mortality improvement using Scale AA published by the Society of Actuaries until June 30, 2010. There is no margin for future mortality improvement beyond the valuation date.

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

** For 2015 the investment rate of return was 7.50%.

OTHER SUPPLEMENTARY INFORMATION SECTION

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CITY OF SOUTH PASADENA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2017

(Continued)

	Special Revenue Funds			
	MTA Pedestrian Improvement	Proposition "A"	Proposition "C"	CTC Traffic Improvement Grant
Assets:				
Pooled cash and investments	\$ -	\$ 655,501	\$ 736,017	\$ -
Receivables:				
Accounts		100		
Accrued interest		832	726	
Due from other governments				206
Total Assets	\$ -	\$ 656,433	\$ 736,743	\$ 206
<u>Liabilities, Deferred Inflow of Resources, and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ -	\$ 5,403	\$ -	\$ -
Accrued liabilities		2,544	2,248	
Deposits payable				
Due to other funds	29,951			174
Total Liabilities	29,951	7,947	2,248	174
Deferred Inflow of Resources:				
Unavailable revenues				
Total Deferred Inflow of Resources				
Fund Balances:				
Restricted for:				
Community development projects				
Public safety - Police				
Community services		648,486		
Public works - Streets and roads			734,495	32
Capital projects				
Public works - Street lighting				
Committed to:				
Capital projects				
Unassigned	(29,951)			
Total Fund Balances (Deficit)	(29,951)	648,486	734,495	32
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	\$ -	\$ 656,433	\$ 736,743	\$ 206

CITY OF SOUTH PASADENA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2017

(Continued)

	Special Revenue Funds			
	Street Lighting	Clean Air Act	Parking and Business Improvement	Gold Line Mitigation
Assets:				
Pooled cash and investments	\$ 348,469	\$ 131,836	\$ 127,265	\$ 60,381
Receivables:				
Accounts	19,474			
Accrued interest		137		
Due from other governments		8,449		
Total Assets	\$ 367,943	\$ 140,422	\$ 127,265	\$ 60,381
<u>Liabilities, Deferred Inflow of Resources, and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ 107,678	\$ -	\$ -	\$ -
Accrued liabilities	1,742			
Deposits payable	7,408			
Due to other funds				
Total Liabilities	116,828			
Deferred Inflow of Resources:				
Unavailable revenues				
Total Deferred Inflow of Resources				
Fund Balances:				
Restricted for:				
Community development projects				
Public safety - Police				
Community services				
Public works - Streets and roads				
Capital projects		140,422	127,265	60,381
Public works - Street lighting	251,115			
Committed to:				
Capital projects				
Unassigned				
Total Fund Balances (Deficit)	251,115	140,422	127,265	60,381
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	\$ 367,943	\$ 140,422	\$ 127,265	\$ 60,381

CITY OF SOUTH PASADENA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2017

(Continued)

	Special Revenue Funds			
	Mission Meridian Public Garage	State Gas Tax	County Park Bond	Capital Growth Requirements
Assets:				
Pooled cash and investments	\$ -	\$ 1,001,854	\$ -	\$ 277,058
Receivables:				
Accounts				
Accrued interest		1,059		294
Due from other governments				
Total Assets	\$ -	\$ 1,002,913	\$ -	\$ 277,352
<u>Liabilities, Deferred Inflow of Resources, and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ 3,970	\$ 12,203	\$ 2,681	\$ -
Accrued liabilities		5,051		
Deposits payable				
Due to other funds	315,365		120,425	
Total Liabilities	319,335	17,254	123,106	
Deferred Inflow of Resources:				
Unavailable revenues				
Total Deferred Inflow of Resources				
Fund Balances:				
Restricted for:				
Community development projects				
Public safety - Police				
Community services				
Public works - Streets and roads		985,659		
Capital projects				277,352
Public works - Street lighting				
Committed to:				
Capital projects				
Unassigned	(319,335)		(123,106)	
Total Fund Balances (Deficit)	(319,335)	985,659	(123,106)	277,352
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	\$ -	\$ 1,002,913	\$ -	\$ 277,352

CITY OF SOUTH PASADENA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2017

(Continued)

	Special Revenue Funds			
	C.D.B.G.	Asset Forfeiture	CLEEP	Bike and Pedestrian Paths
Assets:				
Pooled cash and investments	\$ -	\$ 3,572	\$ -	\$ 8
Receivables:				
Accounts				
Accrued interest		4		4
Due from other governments	8,604			
Total Assets	\$ 8,604	\$ 3,576	\$ -	\$ 12
<u>Liabilities, Deferred Inflow of Resources, and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued liabilities				
Deposits payable				
Due to other funds	8,604			
Total Liabilities	8,604			
Deferred Inflow of Resources:				
Unavailable revenues				
Total Deferred Inflow of Resources				
Fund Balances:				
Restricted for:				
Community development projects				12
Public safety - Police		3,576		
Community services				
Public works - Streets and roads				
Capital projects				
Public works - Street lighting				
Committed to:				
Capital projects				
Unassigned				
Total Fund Balances (Deficit)		3,576		12
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	\$ 8,604	\$ 3,576	\$ -	\$ 12

CITY OF SOUTH PASADENA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2017

(Continued)

	Special Revenue Funds			
	State Police Grant	Homeland Security Grant	Park Impact Fees	Measure R
Assets:				
Pooled cash and investments	\$ 66,360	\$ -	\$ 331,154	\$ 829,910
Receivables:				
Accounts				911
Accrued interest	111			
Due from other governments	39,416	14,514		
Total Assets	\$ 105,887	\$ 14,514	\$ 331,154	\$ 830,821
<u>Liabilities, Deferred Inflow of Resources, and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ 7,407	\$ -	\$ 12,047	\$ 42,605
Accrued liabilities				
Deposits payable				
Due to other funds		25,397		
Total Liabilities	7,407	25,397	12,047	42,605
Deferred Inflow of Resources:				
Unavailable revenues		14,514		
Total Deferred Inflow of Resources		14,514		
Fund Balances:				
Restricted for:				
Community development projects				
Public safety - Police	98,480			
Community services			319,107	
Public works - Streets and roads				788,216
Capital projects				
Public works - Street lighting				
Committed to:				
Capital projects				
Unassigned		(25,397)		
Total Fund Balances (Deficit)	98,480	(25,397)	319,107	788,216
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	\$ 105,887	\$ 14,514	\$ 331,154	\$ 830,821

CITY OF SOUTH PASADENA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2017

(Continued)

	Special Revenue Funds			
	TDA/Metro Grant Fund	Public Education	MSRC Grant Fund	BTA Grant Fund
Assets:				
Pooled cash and investments	\$ 379,104	\$ 118,558	\$ -	\$ -
Receivables:				
Accounts		4,394		
Accrued interest	410			
Due from other governments	452,924			28,142
Total Assets	\$ 832,438	\$ 122,952	\$ -	\$ 28,142
<u>Liabilities, Deferred Inflow of Resources, and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued liabilities				
Deposits payable				
Due to other funds				55,826
Total Liabilities				55,826
Deferred Inflow of Resources:				
Unavailable revenues				
Total Deferred Inflow of Resources				
Fund Balances:				
Restricted for:				
Community development projects		122,952		
Public safety - Police				
Community services				
Public works - Streets and roads	832,438			
Capital projects				
Public works - Street lighting				
Committed to:				
Capital projects				
Unassigned				(27,684)
Total Fund Balances (Deficit)	832,438	122,952		(27,684)
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	\$ 832,438	\$ 122,952	\$ -	\$ 28,142

CITY OF SOUTH PASADENA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2017

(Continued)

	Special Revenue Funds			Capital Project Fund
	Housing Authority Fund	Golden Streets Grant Fund	HSIP Grant Fund	Facilities & Equip. Capital Project
Assets:				
Pooled cash and investments	\$ 36,312	\$ -	\$ -	\$ 1,187,387
Receivables:				
Accounts				25,826
Accrued interest	38			
Due from other governments		741,659	2,338	
Total Assets	\$ 36,350	\$ 741,659	\$ 2,338	\$ 1,213,213
<u>Liabilities, Deferred Inflow of Resources, and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ -	\$ 155,938	\$ -	\$ 203,420
Accrued liabilities				
Deposits payable	729			
Due to other funds		632,091	2,338	
Total Liabilities	729	788,029	2,338	203,420
Deferred Inflow of Resources:				
Unavailable revenues		217,560	2,338	
Total Deferred Inflow of Resources		217,560	2,338	
Fund Balances:				
Restricted for:				
Community development projects	35,621			
Public safety - Police				
Community services				
Public works - Streets and roads				
Capital projects				
Public works - Street lighting				
Committed to:				
Capital projects				1,009,793
Unassigned		(263,930)	(2,338)	
Total Fund Balances (Deficit)	35,621	(263,930)	(2,338)	1,009,793
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	\$ 36,350	\$ 741,659	\$ 2,338	\$ 1,213,213

CITY OF SOUTH PASADENA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2017

	Capital Project Funds		Total Governmental Funds
	2000 Tax Allocation Bonds Fund	Streets Improvement Program Fund	
Assets:			
Pooled cash and investments	\$ 901,439	\$ 1,545,894	\$ 8,738,079
Receivables:			
Accounts			49,794
Accrued interest	974		5,500
Due from other governments			1,296,252
Total Assets	\$ 902,413	\$ 1,545,894	\$ 10,089,625
<u>Liabilities, Deferred Inflow of Resources, and Fund Balances</u>			
Liabilities:			
Accounts payable	\$ -	\$ 72,884	626,236
Accrued liabilities			11,585
Deposits payable			8,137
Due to other funds			1,190,171
Total Liabilities		72,884	1,836,129
Deferred Inflow of Resources:			
Unavailable revenues			234,412
Total Deferred Inflow of Resources			234,412
Fund Balances:			
Restricted for:			
Community development projects	902,413		1,060,998
Public safety - Police			102,056
Community services			967,593
Public works - Streets and roads			3,340,840
Capital projects			605,420
Public works - Street lighting			251,115
Committed to:			
Capital projects		1,473,010	2,482,803
Unassigned			(791,741)
Total Fund Balances (Deficit)	902,413	1,473,010	8,019,084
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	\$ 902,413	\$ 1,545,894	\$ 10,089,625

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CITY OF SOUTH PASADENA

COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

(Continued)

	Special Revenue Funds			
	MTA Pedestrian Improvement	Proposition "A"	Proposition "C"	CTC Traffic Improvement Grant
Revenues:				
Taxes	\$ -	\$ 477,606	\$ 395,587	\$ -
Assessments				
Licenses and permits			37,508	
Intergovernmental				336
Charges for services		4,408		
Use of money and property		738	628	
Contributions				
Miscellaneous		10,447		
Total Revenues		493,199	433,723	336
Expenditures:				
Current:				
General government		16,224	6,815	269
Public safety				
Community services		342,407	160,781	
Public works			103	
Capital outlay		184,486		
Total Expenditures		543,117	167,699	269
Excess (Deficiency) of Revenues Over (Under) Expenditures		(49,918)	266,024	67
Other Financing Sources (Uses):				
Transfers in				
Transfers out				
Total Other Financing Sources (Uses)				
Net Change in Fund Balances		(49,918)	266,024	67
Fund Balances (Deficit), Beginning of Fiscal Year	(29,951)	698,404	468,471	(35)
Fund Balances (Deficit), End of Fiscal Year	\$ (29,951)	\$ 648,486	\$ 734,495	\$ 32

CITY OF SOUTH PASADENA

COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

(Continued)

	Special Revenue Funds			
	Street Lighting	Clean Air Act	Parking and Business Improvement	Gold Line Mitigation
Revenues:				
Taxes	\$ -	\$ -	\$ 165,235	\$ -
Assessments	892,361			
Licenses and permits				
Intergovernmental		33,238		
Charges for services				
Use of money and property		143		
Contributions	4,310			
Miscellaneous	55,369			
Total Revenues	952,040	33,381	165,235	
Expenditures:				
Current:				
General government		1,750	185,000	
Public safety				
Community services				
Public works	791,422			
Capital outlay	101,950	40,231		
Total Expenditures	893,372	41,981	185,000	
Excess (Deficiency) of Revenues Over (Under) Expenditures	58,668	(8,600)	(19,765)	
Other Financing Sources (Uses):				
Transfers in	100,000			
Transfers out	(8,171)			
Total Other Financing Sources (Uses)	91,829			
Net Change in Fund Balances	150,497	(8,600)	(19,765)	
Fund Balances (Deficit), Beginning of Fiscal Year	100,618	149,022	147,030	60,381
Fund Balances (Deficit), End of Fiscal Year	\$ 251,115	\$ 140,422	\$ 127,265	\$ 60,381

CITY OF SOUTH PASADENA

COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

(Continued)

	Special Revenue Funds			
	Mission Meridian Public Garage	State Gas Tax	County Park Bond	Capital Growth Requirements
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Assessments				
Licenses and permits				
Intergovernmental		497,238	309,028	
Charges for services				50,713
Use of money and property	990	227		155
Contributions				
Miscellaneous				
Total Revenues	<u>990</u>	<u>497,465</u>	<u>309,028</u>	<u>50,868</u>
Expenditures:				
Current:				
General government	15,432			
Public safety				
Community services				
Public works		516,304	120,562	
Capital outlay			247,265	
Total Expenditures	<u>15,432</u>	<u>516,304</u>	<u>367,827</u>	
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(14,442)</u>	<u>(18,839)</u>	<u>(58,799)</u>	<u>50,868</u>
Other Financing Sources (Uses):				
Transfers in				
Transfers out				
Total Other Financing Sources (Uses)				
Net Change in Fund Balances	(14,442)	(18,839)	(58,799)	50,868
Fund Balances (Deficit), Beginning of Fiscal Year	(304,893)	1,004,498	(64,307)	226,484
Fund Balances (Deficit), End of Fiscal Year	<u>\$ (319,335)</u>	<u>\$ 985,659</u>	<u>\$ (123,106)</u>	<u>\$ 277,352</u>

CITY OF SOUTH PASADENA

COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

(Continued)

	Special Revenue Funds			
	C.D.B.G.	Asset Forfeiture	CLEEP	Bike and Pedestrian Paths
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Assessments				
Licenses and permits				
Intergovernmental	134,454			11,205
Charges for services				
Use of money and property		3	(5)	12
Contributions				
Miscellaneous	29,149			
Total Revenues	163,603	3	(5)	11,217
Expenditures:				
Current:				
General government				
Public safety				
Community services	47,486			
Public works				
Capital outlay	116,117	13,407	5,241	11,205
Total Expenditures	163,603	13,407	5,241	11,205
Excess (Deficiency) of Revenues Over (Under) Expenditures		(13,404)	(5,246)	12
Other Financing Sources (Uses):				
Transfers in				
Transfers out				
Total Other Financing Sources (Uses)				
Net Change in Fund Balances		(13,404)	(5,246)	12
Fund Balances (Deficit), Beginning of Fiscal Year		16,980	5,246	
Fund Balances (Deficit), End of Fiscal Year	\$ -	\$ 3,576	\$ -	\$ 12

CITY OF SOUTH PASADENA

COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

(Continued)

	Special Revenue Funds			
	State Police Grant	Homeland Security Grant	Park Impact Fees	Measure R
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ 297,193
Assessments				
Licenses and permits				
Intergovernmental	168,743			
Charges for services			76,588	
Use of money and property	120			(1,471)
Contributions				
Miscellaneous				
Total Revenues	168,863		76,588	295,722
Expenditures:				
Current:				
General government				
Public safety	17,822			
Community services			66,007	
Public works				
Capital outlay	152,268	9,167	131,169	475,783
Total Expenditures	170,090	9,167	197,176	475,783
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,227)	(9,167)	(120,588)	(180,061)
Other Financing Sources (Uses):				
Transfers in				
Transfers out				
Total Other Financing Sources (Uses)				
Net Change in Fund Balances	(1,227)	(9,167)	(120,588)	(180,061)
Fund Balances (Deficit), Beginning of Fiscal Year	99,707	(16,230)	439,695	968,277
Fund Balances (Deficit), End of Fiscal Year	\$ 98,480	\$ (25,397)	\$ 319,107	\$ 788,216

CITY OF SOUTH PASADENA

COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

(Continued)

	Special Revenue Funds			
	TDA/Metro Grant Fund	Public Education	MSRC Grant Fund	BTA Grant Fund
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Assessments				
Licenses and permits				
Intergovernmental	452,924	19,179	30,000	28,142
Charges for services				
Use of money and property	123			
Contributions				
Miscellaneous				
Total Revenues	453,047	19,179	30,000	28,142
Expenditures:				
Current:				
General government				
Public safety				
Community services				
Public works				55,639
Capital outlay			30,000	
Total Expenditures			30,000	55,639
Excess (Deficiency) of Revenues Over (Under) Expenditures	453,047	19,179		(27,497)
Other Financing Sources (Uses):				
Transfers in				
Transfers out				
Total Other Financing Sources (Uses)				
Net Change in Fund Balances	453,047	19,179		(27,497)
Fund Balances (Deficit), Beginning of Fiscal Year	379,391	103,773		(187)
Fund Balances (Deficit), End of Fiscal Year	\$ 832,438	\$ 122,952	\$ -	\$ (27,684)

CITY OF SOUTH PASADENA

COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

(Continued)

	Special Revenue Funds			Capital
	Housing Authority Fund	Golden Streets Grant Fund	HSIP Grant Fund	Projects Fund Facilities & Equip. Capital Project
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Assessments				
Licenses and permits				
Intergovernmental		524,099	7,195	
Charges for services				
Use of money and property	8,776			
Contributions				
Miscellaneous				
Total Revenues	<u>8,776</u>	<u>524,099</u>	<u>7,195</u>	
Expenditures:				
Current:				
General government				
Public safety				
Community services				
Public works		436,835	5,044	
Capital outlay				1,506,091
Total Expenditures		<u>436,835</u>	<u>5,044</u>	<u>1,506,091</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>8,776</u>	<u>87,264</u>	<u>2,151</u>	<u>(1,506,091)</u>
Other Financing Sources (Uses):				
Transfers in				1,818,931
Transfers out				
Total Other Financing Sources (Uses)				<u>1,818,931</u>
Net Change in Fund Balances	8,776	87,264	2,151	312,840
Fund Balances (Deficit), Beginning of Fiscal Year	<u>26,845</u>	<u>(351,194)</u>	<u>(4,489)</u>	<u>696,953</u>
Fund Balances (Deficit), End of Fiscal Year	<u>\$ 35,621</u>	<u>\$ (263,930)</u>	<u>\$ (2,338)</u>	<u>\$ 1,009,793</u>

CITY OF SOUTH PASADENA

COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Capital Project Funds		Total Governmental Funds
	2000 Tax Allocation Bonds Fund	Streets Improvement Program Fund	
Revenues:			
Taxes	\$ -	\$ -	\$ 1,335,621
Assessments			892,361
Licenses and permits			37,508
Intergovernmental	901,436		3,117,217
Charges for services			131,709
Use of money and property	977		11,416
Contributions			4,310
Miscellaneous			94,965
Total Revenues	902,413		5,625,107
Expenditures:			
Current:			
General government			225,490
Public safety			17,822
Community services			616,681
Public works			1,925,909
Capital outlay		2,032,441	5,056,821
Total Expenditures		2,032,441	7,842,723
Excess (Deficiency) of Revenues Over (Under) Expenditures	902,413	(2,032,441)	(2,217,616)
Other Financing Sources (Uses):			
Transfers in		3,505,451	5,424,382
Transfers out			(8,171)
Total Other Financing Sources (Uses)		3,505,451	5,416,211
Net Change in Fund Balances	902,413	1,473,010	3,198,595
Fund Balances (Deficit), Beginning of Fiscal Year			4,820,489
Fund Balances (Deficit), End of Fiscal Year	\$ 902,413	\$ 1,473,010	\$ 8,019,084

CITY OF SOUTH PASADENA

PROPOSITION "A"
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Budget Amounts		Actual Amounts	Variance- Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 479,568	\$ 479,568	\$ 477,606	\$ (1,962)
Charges for services	5,000	5,000	4,408	(592)
Use of money and property	6,000	6,000	738	(5,262)
Miscellaneous	16,000	16,000	10,447	(5,553)
Total Revenues	<u>506,568</u>	<u>506,568</u>	<u>493,199</u>	<u>(13,369)</u>
Expenditures:				
Current:				
General government	14,997	14,997	16,224	(1,227)
Community services	471,748	471,748	342,407	129,341
Capital outlay	180,000	201,843	184,486	17,357
Total Expenditures	<u>666,745</u>	<u>688,588</u>	<u>543,117</u>	<u>145,471</u>
Net Changes in Fund Balance	(160,177)	(182,020)	(49,918)	132,102
Fund Balance (Deficit) at Beginning of Fiscal Year	<u>698,404</u>	<u>698,404</u>	<u>698,404</u>	
Fund Balance (Deficit) at End of Fiscal Year	<u>\$ 538,227</u>	<u>\$ 516,384</u>	<u>\$ 648,486</u>	<u>\$ 132,102</u>

CITY OF SOUTH PASADENA

PROPOSITION "C"
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Budget Amounts		Actual Amounts	Variance- Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 397,789	\$ 397,789	\$ 395,587	\$ (2,202)
Licenses and permits	35,000	35,000	37,508	2,508
Use of money and property	4,000	4,000	628	(3,372)
Total Revenues	436,789	436,789	433,723	(3,066)
Expenditures:				
Current:				
General government	6,988	6,988	6,815	173
Community services	240,532	242,782	160,781	82,001
Public works		701	103	598
Capital outlay	500,000	515,480		515,480
Total Expenditures	747,520	765,951	167,699	598,252
Net Changes in Fund Balance	(310,731)	(329,162)	266,024	595,186
Fund Balance (Deficit) at Beginning of Fiscal Year	468,471	468,471	468,471	
Fund Balance (Deficit) at End of Fiscal Year	\$ 157,740	\$ 139,309	\$ 734,495	\$ 595,186

CITY OF SOUTH PASADENA

STREET LIGHTING
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Budget Amounts		Actual Amounts	Variance- Positive (Negative)
	Original	Final		
Revenues:				
Assessments	\$ 890,000	\$ 890,000	\$ 892,361	\$ 2,361
Contributions	5,000	5,000	4,310	(690)
Miscellaneous			55,369	55,369
Total Revenues	<u>895,000</u>	<u>895,000</u>	<u>952,040</u>	<u>57,040</u>
Expenditures:				
Current:				
Public works	987,685	1,023,776	791,422	232,354
Capital outlay	170,000	181,930	101,950	79,980
Total Expenditures	<u>1,157,685</u>	<u>1,205,706</u>	<u>893,372</u>	<u>312,334</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(262,685)</u>	<u>(310,706)</u>	<u>58,668</u>	<u>369,374</u>
Other Financing Sources (Uses):				
Transfers in			100,000	100,000
Transfers out	<u>(6,000)</u>	<u>(6,000)</u>	<u>(8,171)</u>	<u>(2,171)</u>
Total Other Financing Sources and (Uses)	<u>(6,000)</u>	<u>(6,000)</u>	<u>91,829</u>	<u>97,829</u>
Net Changes in Fund Balance	<u>(268,685)</u>	<u>(316,706)</u>	<u>150,497</u>	<u>467,203</u>
Fund Balance (Deficit) at Beginning of Fiscal Year	<u>100,618</u>	<u>100,618</u>	<u>100,618</u>	
Fund Balance (Deficit) at End of Fiscal Year	<u>\$ (168,067)</u>	<u>\$ (216,088)</u>	<u>\$ 251,115</u>	<u>\$ 467,203</u>

CITY OF SOUTH PASADENA

**CLEAN AIR ACT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	Budget Amounts		Actual Amounts	Variance- Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 32,000	\$ 32,000	\$ 33,238	\$ 1,238
Use of money and property	1,200	1,200	143	(1,057)
Total Revenues	<u>33,200</u>	<u>33,200</u>	<u>33,381</u>	<u>181</u>
Expenditures:				
Current:				
General government			1,750	(1,750)
Capital outlay	40,000	40,000	40,231	(231)
Total Expenditures	<u>40,000</u>	<u>40,000</u>	<u>41,981</u>	<u>(1,981)</u>
Net Changes in Fund Balance	(6,800)	(6,800)	(8,600)	(1,800)
Fund Balance (Deficit) at Beginning of Fiscal Year	<u>149,022</u>	<u>149,022</u>	<u>149,022</u>	
Fund Balance (Deficit) at End of Fiscal Year	<u>\$ 142,222</u>	<u>\$ 142,222</u>	<u>\$ 140,422</u>	<u>\$ (1,800)</u>

CITY OF SOUTH PASADENA

PARKING AND BUSINESS IMPROVEMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Budget Amounts		Actual Amounts	Variance- Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 155,000	\$ 155,000	\$ 165,235	\$ 10,235
Total Revenues	<u>155,000</u>	<u>155,000</u>	<u>165,235</u>	<u>10,235</u>
Expenditures:				
Current:				
General government	<u>138,000</u>	<u>183,000</u>	<u>185,000</u>	<u>(2,000)</u>
Total Expenditures	<u>138,000</u>	<u>183,000</u>	<u>185,000</u>	<u>(2,000)</u>
Net Changes in Fund Balance	17,000	(28,000)	(19,765)	8,235
Fund Balance (Deficit) at Beginning of Fiscal Year	<u>147,030</u>	<u>147,030</u>	<u>147,030</u>	
Fund Balance (Deficit) at End of Fiscal Year	<u>\$ 164,030</u>	<u>\$ 119,030</u>	<u>\$ 127,265</u>	<u>\$ 8,235</u>

CITY OF SOUTH PASADENA

GOLD LINE MITIGATION
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Budget Amounts		Actual Amounts	Variance- Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Total Revenues				
Expenditures:				
Capital outlay	60,381	60,381		60,381
Total Expenditures	60,381	60,381		60,381
Net Changes in Fund Balance	(60,381)	(60,381)		60,381
Fund Balance (Deficit) at Beginning of Fiscal Year	60,381	60,381	60,381	
Fund Balance (Deficit) at End of Fiscal Year	\$ -	\$ -	\$ 60,381	\$ 60,381

CITY OF SOUTH PASADENA

MISSION MERIDIAN PUBLIC GARAGE
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Budget Amounts		Actual Amounts	Variance- Positive (Negative)
	Original	Final		
Revenues:				
Use of money and property	\$ 3,960	\$ 3,960	\$ 990	\$ (2,970)
Total Revenues	<u>3,960</u>	<u>3,960</u>	<u>990</u>	<u>(2,970)</u>
Expenditures:				
Current:				
General government	<u>26,000</u>	<u>26,000</u>	<u>15,432</u>	<u>10,568</u>
Total Expenditures	<u>26,000</u>	<u>26,000</u>	<u>15,432</u>	<u>10,568</u>
Net Changes in Fund Balance	(22,040)	(22,040)	(14,442)	7,598
Fund Balance (Deficit) at Beginning of Fiscal Year	<u>(304,893)</u>	<u>(304,893)</u>	<u>(304,893)</u>	
Fund Balance (Deficit) at End of Fiscal Year	<u>\$ (326,933)</u>	<u>\$ (326,933)</u>	<u>\$ (319,335)</u>	<u>\$ 7,598</u>

CITY OF SOUTH PASADENA

STATE GAS TAX
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Budget Amounts		Actual Amounts	Variance- Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 542,811	\$ 542,811	\$ 497,238	\$ (45,573)
Use of money and property	8,000	8,000	227	(7,773)
Total Revenues	<u>550,811</u>	<u>550,811</u>	<u>497,465</u>	<u>(53,346)</u>
Expenditures:				
Current:				
Public works	648,225	661,359	516,304	145,055
Capital outlay	160,000	160,000		160,000
Total Expenditures	<u>808,225</u>	<u>821,359</u>	<u>516,304</u>	<u>305,055</u>
Net Changes in Fund Balance	(257,414)	(270,548)	(18,839)	251,709
Fund Balance (Deficit) at Beginning of Fiscal Year	<u>1,004,498</u>	<u>1,004,498</u>	<u>1,004,498</u>	
Fund Balance (Deficit) at End of Fiscal Year	<u>\$ 747,084</u>	<u>\$ 733,950</u>	<u>\$ 985,659</u>	<u>\$ 251,709</u>

CITY OF SOUTH PASADENA

COUNTY PARK BOND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Budget Amounts		Actual Amounts	Variance- Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ -	\$ -	\$ 309,028	\$ 309,028
Total Revenues			309,028	309,028
Expenditures:				
Current:				
Public works	3,900	3,900	120,562	(116,662)
Capital outlay			247,265	(247,265)
Total Expenditures	3,900	3,900	367,827	(363,927)
Net Changes in Fund Balance	(3,900)	(3,900)	(58,799)	(54,899)
Fund Balance (Deficit) at Beginning of Fiscal Year	(64,307)	(64,307)	(64,307)	
Fund Balance (Deficit) at End of Fiscal Year	(68,207)	(68,207)	\$ (123,106)	\$ (54,899)

CITY OF SOUTH PASADENA

CAPITAL GROWTH REQUIREMENTS
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Budget Amounts		Actual Amounts	Variance- Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 32,000	\$ 32,000	\$ 50,713	\$ 18,713
Use of money and property	1,500	1,500	155	(1,345)
Total Revenues	33,500	33,500	50,868	17,368
Expenditures:				
Capital outlay		17,134		17,134
Total Expenditures		17,134		17,134
Net Changes in Fund Balance	33,500	16,366	50,868	34,502
Fund Balance (Deficit) at Beginning of Fiscal Year	226,484	226,484	226,484	
Fund Balance (Deficit) at End of Fiscal Year	\$ 259,984	\$ 242,850	\$ 277,352	\$ 34,502

CITY OF SOUTH PASADENA

C.D.B.G

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Budget Amounts		Actual Amounts	Variance- Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 114,413	\$ 114,413	\$ 134,454	\$ 20,041
Miscellaneous	21,000	21,000	29,149	8,149
Total Revenues	<u>135,413</u>	<u>135,413</u>	<u>163,603</u>	<u>28,190</u>
Expenditures:				
Current:				
Community services	31,500	31,500	47,486	(15,986)
Capital outlay	103,913	106,753	116,117	(9,364)
Total Expenditures	<u>135,413</u>	<u>138,253</u>	<u>163,603</u>	<u>(25,350)</u>
Net Changes in Fund Balance		(2,840)		2,840
Fund Balance (Deficit) at Beginning of Fiscal Year	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Fund Balance (Deficit) at End of Fiscal Year	<u>\$ -</u>	<u>\$ (2,840)</u>	<u>\$ -</u>	<u>\$ 2,840</u>

CITY OF SOUTH PASADENA

BIKE AND PEDESTRIAN PATHS
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Budget Amounts		Actual Amounts	Variance- Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 17,053	\$ 17,053	\$ 11,205	\$ (5,848)
Use of money and property			12	
Total Revenues	<u>17,053</u>	<u>17,053</u>	<u>11,217</u>	<u>(5,848)</u>
Expenditures:				
Capital outlay	<u>17,053</u>	<u>17,053</u>	<u>11,205</u>	<u>5,848</u>
Total Expenditures	<u>17,053</u>	<u>17,053</u>	<u>11,205</u>	<u>5,848</u>
Net Changes in Fund Balance			12	
Fund Balance (Deficit) at Beginning of Fiscal Year				
Fund Balance (Deficit) at End of Fiscal Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12</u>	<u>\$ -</u>

CITY OF SOUTH PASADENA

STATE POLICE GRANT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Budget Amounts		Actual Amounts	Variance- Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 100,000	\$ 100,000	\$ 168,743	\$ 68,743
Use of money and property	1,500	1,500	120	(1,380)
Total Revenues	<u>101,500</u>	<u>101,500</u>	<u>168,863</u>	<u>67,363</u>
Expenditures:				
Current:				
Public safety			17,822	(17,822)
Capital outlay	75,000	78,368	152,268	(73,900)
Total Expenditures	<u>75,000</u>	<u>78,368</u>	<u>170,090</u>	<u>(91,722)</u>
Net Changes in Fund Balance	26,500	23,132	(1,227)	(24,359)
Fund Balance (Deficit) at Beginning of Fiscal Year	<u>99,707</u>	<u>99,707</u>	<u>99,707</u>	
Fund Balance (Deficit) at End of Fiscal Year	<u>\$ 126,207</u>	<u>\$ 122,839</u>	<u>\$ 98,480</u>	<u>\$ (24,359)</u>

CITY OF SOUTH PASADENA

**PARK IMPACT FEES
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	Budget Amounts		Actual Amounts	Variance- Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 30,000	\$ 30,000	\$ 76,588	\$ 46,588
Total Revenues	<u>30,000</u>	<u>30,000</u>	<u>76,588</u>	<u>46,588</u>
Expenditures:				
Current:				
Community services	20,000	114,335	66,007	48,328
Capital outlay	200,000	200,000	131,169	68,831
Total Expenditures	<u>220,000</u>	<u>314,335</u>	<u>197,176</u>	<u>117,159</u>
Net Changes in Fund Balance	(190,000)	(284,335)	(120,588)	163,747
Fund Balance (Deficit) at Beginning of Fiscal Year	<u>439,695</u>	<u>439,695</u>	<u>439,695</u>	
Fund Balance (Deficit) at End of Fiscal Year	<u>\$ 249,695</u>	<u>\$ 155,360</u>	<u>\$ 319,107</u>	<u>\$ 163,747</u>

CITY OF SOUTH PASADENA

MEASURE R
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Budget Amounts		Actual Amounts	Variance- Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 298,320	\$ 298,320	\$ 297,193	\$ (1,127)
Use of money and property	5,000	5,000	(1,471)	(6,471)
Total Revenues	<u>303,320</u>	<u>303,320</u>	<u>295,722</u>	<u>(7,598)</u>
Expenditures:				
Capital outlay	746,000	746,000	475,783	270,217
Total Expenditures	<u>746,000</u>	<u>746,000</u>	<u>475,783</u>	<u>270,217</u>
Net Changes in Fund Balance	(442,680)	(442,680)	(180,061)	262,619
Fund Balance (Deficit) at Beginning of Fiscal Year	<u>968,277</u>	<u>968,277</u>	<u>968,277</u>	
Fund Balance (Deficit) at End of Fiscal Year	<u>\$ 525,597</u>	<u>\$ 525,597</u>	<u>\$ 788,216</u>	<u>\$ 262,619</u>

CITY OF SOUTH PASADENA

TDA/METRO GRANT FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Budget Amounts		Actual Amounts	Variance- Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ -	\$ -	\$ 452,924	\$ 452,924
Use of money and property	2,000	2,000	123	(1,877)
Total Revenues	<u>2,000</u>	<u>2,000</u>	<u>453,047</u>	<u>451,047</u>
Net Changes in Fund Balance	2,000	2,000	453,047	451,047
Fund Balance (Deficit) at Beginning of Fiscal Year	<u>379,391</u>	<u>379,391</u>	<u>379,391</u>	
Fund Balance (Deficit) at End of Fiscal Year	<u>\$ 381,391</u>	<u>\$ 381,391</u>	<u>\$ 832,438</u>	<u>\$ 451,047</u>

CITY OF SOUTH PASADENA

PUBLIC EDUCATION
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Budget Amounts		Actual Amounts	Variance- Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 24,000	\$ 24,000	\$ 19,179	\$ (4,821)
Total Revenues	<u>24,000</u>	<u>24,000</u>	<u>19,179</u>	<u>(4,821)</u>
Net Changes in Fund Balance	24,000	24,000	19,179	(4,821)
Fund Balance (Deficit) at Beginning of Fiscal Year	<u>103,773</u>	<u>103,773</u>	<u>103,773</u>	
Fund Balance (Deficit) at End of Fiscal Year	<u>\$ 127,773</u>	<u>\$ 127,773</u>	<u>\$ 122,952</u>	<u>\$ (4,821)</u>

CITY OF SOUTH PASADENA

**BTA GRANT FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	Budget Amounts		Actual Amounts	Variance- Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 224,000	\$ 224,000	\$ 28,142	\$ (195,858)
Total Revenues	<u>224,000</u>	<u>224,000</u>	<u>28,142</u>	<u>(195,858)</u>
Expenditures:				
Current:				
Public works	44,000	44,000	55,639	(11,639)
Capital outlay	<u>180,000</u>	<u>180,000</u>		<u>180,000</u>
Total Expenditures	<u>224,000</u>	<u>224,000</u>	<u>55,639</u>	<u>168,361</u>
Net Changes in Fund Balance			(27,497)	(27,497)
Fund Balance (Deficit) at Beginning of Fiscal Year	<u>(187)</u>	<u>(187)</u>	<u>(187)</u>	
Fund Balance (Deficit) at End of Fiscal Year	<u>\$ (187)</u>	<u>\$ (187)</u>	<u>\$ (27,684)</u>	<u>\$ (27,497)</u>

CITY OF SOUTH PASADENA

HOUSING AUTHORITY
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Budget Amounts		Actual Amounts	Variance- Positive (Negative)
	Original	Final		
Revenues:				
Use of money and property	\$ 8,998	\$ 8,898	\$ 8,776	\$ (122)
Total Revenues	<u>8,998</u>	<u>8,898</u>	<u>8,776</u>	<u>(122)</u>
Net Changes in Fund Balance	8,998	8,898	8,776	(122)
Fund Balance (Deficit) at Beginning of Fiscal Year	<u>26,845</u>	<u>26,845</u>	<u>26,845</u>	
Fund Balance (Deficit) at End of Fiscal Year	<u>\$ 35,843</u>	<u>\$ 35,743</u>	<u>\$ 35,621</u>	<u>\$ (122)</u>

CITY OF SOUTH PASADENA

HSIP GRANT FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Budget Amounts		Actual Amounts	Variance- Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ -	\$ -	\$ 7,195	\$ 7,195
Total Revenues			<u>7,195</u>	<u>7,195</u>
Expenditures:				
Current:				
Public works			5,044	(5,044)
Total Expenditures			<u>5,044</u>	<u>(5,044)</u>
Net Changes in Fund Balance			2,151	2,151
Fund Balance (Deficit) at Beginning of Fiscal Year	<u>(4,489)</u>	<u>(4,489)</u>	<u>(4,489)</u>	
Fund Balance (Deficit) at End of Fiscal Year	<u>\$ (4,489)</u>	<u>\$ (4,489)</u>	<u>\$ (2,338)</u>	<u>\$ 2,151</u>

CITY OF SOUTH PASADENA

FACILITIES & EQUIP. CAPITAL PROJECT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Budget Amounts		Actual Amounts	Variance- Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Total Revenues				
Expenditures:				
Capital outlay	1,587,000	2,167,343	\$ 1,506,091	\$ 661,252
Total Expenditures	1,587,000	2,167,343	1,506,091	661,252
Excess (deficiency) of revenues over (under) expenditures	(1,587,000)	(2,167,343)	(1,506,091)	661,252
Other Financing Sources (Uses):				
Transfers in	1,536,061	1,536,061	1,818,931	282,870
Total Other Financing Sources and (Uses)	1,536,061	1,536,061	1,818,931	282,870
Net Changes in Fund Balance	(50,939)	(631,282)	312,840	944,122
Fund Balance (Deficit) at Beginning of Fiscal Year	696,953	696,953	696,953	
Fund Balance (Deficit) at End of Fiscal Year	\$ 646,014	\$ 65,671	\$ 1,009,793	\$ 944,122

CITY OF SOUTH PASADENA

**STREETS IMPROVEMENT PROGRAM CAPITAL PROJECT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	Budget Amounts		Actual Amounts	Variance- Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Total Revenues				
Expenditures:				
Capital outlay	1,739,000	1,739,000	\$ 2,032,441	(293,441)
Total Expenditures	1,739,000	1,739,000	2,032,441	(293,441)
Excess (deficiency) of revenues over (under) expenditures	(1,739,000)	(1,739,000)	(2,032,441)	(293,441)
Other Financing Sources (Uses):				
Transfers in	1,536,061	1,536,061	3,505,451	1,969,390
Total Other Financing Sources and (Uses)	1,536,061	1,536,061	3,505,451	1,969,390
Net Changes in Fund Balance	(202,939)	(202,939)	1,473,010	1,675,949
Fund Balance (Deficit) at Beginning of Fiscal Year				
Fund Balance (Deficit) at End of Fiscal Year	\$ (202,939)	\$ (202,939)	\$ 1,473,010	\$ 1,675,949

CITY OF SOUTH PASADENA

STATEMENT OF NET POSITION
NON-MAJOR PROPRIETARY FUND

June 30, 2017

	Business-Type Activities- Enterprise Fund
	Arroyo Seco Golf Course
Assets:	
Current:	
Cash and investments	\$ 364,819
Receivables:	
Accrued interest	86
Inventories	8,642
	<u>373,547</u>
Total Current Assets	373,547
Noncurrent:	
Capital assets - not being depreciated	16,908
Capital assets - net of accumulated depreciation	793,975
	<u>810,883</u>
Total Noncurrent Assets	810,883
Total Assets	1,184,430
Liabilities and Net Position:	
Liabilities:	
Current:	
Accounts payable	18,140
Accrued liabilities	9,030
	<u>27,170</u>
Total Liabilities	27,170
Net position:	
Net investment in capital assets	810,883
Unrestricted	346,377
	<u>1,157,260</u>
Total Net Position	1,157,260
Total Liabilities and Net Position	\$ 1,184,430

CITY OF SOUTH PASADENA

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
 NON-MAJOR PROPRIETARY FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Business-Type Activities- Enterprise Fund
	Arroyo Seco Golf Course
Operating Revenues:	
Sales and service charges	\$ 1,101,970
Total Operating Revenues	<u>1,101,970</u>
Operating Expenses:	
Administration and general	1,021,091
Depreciation expense	11,267
Total Operating Expenses	<u>1,032,358</u>
Operating Income	<u>69,612</u>
Non-operating Revenues:	
Interest revenue	<u>(279)</u>
Total Nonoperating Revenues	<u>(279)</u>
Change in net position	69,333
Net Position at Beginning of Fiscal Year	<u>1,087,927</u>
Net Position at End of Fiscal Year	<u><u>\$ 1,157,260</u></u>

CITY OF SOUTH PASADENA

STATEMENT OF CASH FLOWS
 NON-MAJOR PROPRIETARY FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Business-Type Activities-Enterprise Fund
	Arroyo Seco Golf Course
Cash Flows from Operating Activities:	
Cash received from customers and users	\$ 1,106,948
Cash paid to suppliers for goods and services	(1,109,200)
Net Cash Used for Operating Activities:	<u>(2,252)</u>
Cash Flows from Capital and Related Financing Activities:	
Acquisition and construction of capital assets	(142,302)
Net Cash Provided by (Used for) Capital and Related Financing Activities	<u>(142,302)</u>
Cash Flows from Investing Activities:	
Interest received	(221)
Net Cash Provided by (Used for) Investing Activities	<u>(221)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(144,775)
Cash and Cash Equivalents at Beginning of Fiscal Year	<u>509,594</u>
Cash and Cash Equivalents at End of Fiscal Year	<u>\$ 364,819</u>
Reconciliation of Operating Income to Net Cash (Used for) Operating Activities:	
Operating income	\$ 69,612
Adjustments to Reconcile Operating Income to Net Cash (Used for) Operating Activities	
Depreciation	11,267
(Increase) decrease in accounts receivable	4,978
Increase (decrease) in accounts payable	(97,139)
Increase (decrease) in accrued liabilities	9,030
Total Adjustments	<u>(71,864)</u>
Net Cash (Used for) Operating Activities	<u>\$ (2,252)</u>

STATISTICAL SECTION

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Statistical Section

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

Contents

Financial Trends

These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain trend information to help the reader assess the factors affecting the City's ability to generate its property and sales taxes.

Debt Capacity

These schedules contain trend information to help the reader assess the affordability of the City's current levels of understanding debt and the City's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within the City's financial activities take place and to help make comparison over time and with other governments.

Operating Information

These schedules contain information about the City's operations and resources to help the reader understand how the City's financial information relates to the services the City provides and the activities it performs.

Source: *Unless otherwise noted, the information in the schedules is derived from the comprehensive annual financial reports for the relevant year.*

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Financial Trends

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City of South Pasadena

Net Position by Component
Last Ten Fiscal Years
(Accrual Basis of Accounting)

	2008	2009	2010	2011
Government Activities				
Net investment in capital assets	\$ 59,638,269	\$ 56,086,968	\$ 57,541,752	\$ 60,741,741
Restricted	3,725,863	6,609,467	4,069,279	4,438,340
Unrestricted	8,392,273	8,979,878	6,937,924	6,562,890
Total governmental activities Net Position	\$ 71,756,405	\$ 71,676,313	\$ 68,548,955	\$ 71,742,971
Business-type activities				
Net investment in capital assets	\$ 2,791,280	\$ 1,890,240	\$ 1,276,626	\$ 4,550,204
Restricted	2,878,966	36,642,005	36,135,935	32,451,626
Unrestricted	3,542,152	(29,053,954)	(28,488,758)	(26,740,899)
Total business-type activities Net Position	\$ 9,212,398	\$ 9,478,291	\$ 8,923,803	\$ 10,260,931
Primary government				
Net investment in capital assets	\$ 62,429,549	\$ 57,977,208	\$ 58,818,378	\$ 65,291,945
Restricted	6,604,829	43,251,472	40,205,214	36,889,966
Unrestricted	11,934,425	(20,074,076)	(21,550,834)	(20,178,009)
Total primary government activities Net Position	\$ 80,968,803	\$ 81,154,604	\$ 77,472,758	\$ 82,003,902

2012	2013	2014	2015	2016	2017
\$62,226,846	\$61,969,593	\$62,764,726	\$63,611,268	\$57,152,793	\$59,774,372
2,722,783	2,328,184	3,184,841	4,179,297	4,894,822	6,328,022
5,143,951	7,314,507	8,720,752	(14,506,500)	(12,620,721)	(15,130,068)
<u>\$70,093,580</u>	<u>\$71,612,284</u>	<u>\$74,670,319</u>	<u>\$53,284,065</u>	<u>\$49,426,894</u>	<u>\$50,972,326</u>
\$ 4,808,013	\$ 7,448,158	\$ 10,855,319	\$ 11,727,300	\$ 19,878,644	\$ 22,302,873
29,973,386	-	-	2,982,160	2,880,237	2,998,161
(22,097,380)	6,381,147	6,943,845	4,690,608	4,159,721	4,178,403
<u>\$12,684,019</u>	<u>\$13,829,305</u>	<u>\$17,799,164</u>	<u>\$19,400,068</u>	<u>\$26,918,602</u>	<u>\$29,479,437</u>
\$67,034,859	\$69,417,751	\$73,620,045	\$75,338,568	\$77,031,437	\$82,077,245
32,696,169	2,328,184	3,184,841	7,161,457	7,775,059	9,326,183
(16,953,429)	13,695,654	15,664,597	(9,815,892)	(8,461,000)	(10,951,665)
<u>\$82,777,599</u>	<u>\$85,441,589</u>	<u>\$92,469,483</u>	<u>\$72,684,133</u>	<u>\$76,345,496</u>	<u>\$80,451,763</u>

City of South Pasadena

Changes in Net Position
Last Ten Fiscal Years
(Accrual Basis of Accounting)

	2008	2009	2010	2011	2012
Expenses					
Governmental Activities:					
General government	\$ 3,911,227	\$ 5,513,124	\$ 5,816,414	\$ 5,935,671	\$ 7,449,632
Public safety	9,875,234	11,525,403	11,589,395	10,939,183	11,596,854
Community development	997,287	839,568	920,339	911,718	948,777
Community services	2,806,026	2,914,235	3,033,614	3,175,891	3,052,840
Public works	4,655,996	5,482,505	5,484,601	4,863,335	5,306,742
Interest on long-term debt	143,423	136,769	131,539	125,032	47,185
Total Governmental Activities Expenses	\$ 22,389,193	\$ 26,411,604	\$ 26,975,902	\$ 25,950,830	\$ 28,402,030
Business-Type Activities:					
Water utility	\$ 3,949,800	\$ 4,451,292	\$ 7,144,268	\$ 5,105,517	\$ 4,598,754
Sewer utility	-	-	861,207	715,395	1,104,098
Arroyo Seco Golf Course	-	-	-	-	985,611
Total Business-Type Activities Expenses	3,949,800	4,451,292	8,005,475	5,820,912	6,688,463
Total Primary Government Expenses	\$ 26,338,993	\$ 30,862,896	\$ 34,981,377	\$ 31,771,742	\$ 35,090,493
Program Revenues					
Governmental Activities:					
Charges for services:					
General government	\$ 1,457,911	\$ 1,409,846	\$ 1,319,410	\$ 1,472,338	\$ 1,489,846
Public safety	1,306,513	1,349,175	840,207	860,609	899,536
Community development	801,200	405,086	446,050	530,395	548,532
Community services	514,523	627,296	672,765	805,608	772,898
Public works	1,244,935	1,118,262	1,096,487	1,121,657	1,102,936
Total Charges for Services	5,325,082	4,909,665	4,374,919	4,790,607	4,813,748
Operating Contributions and Grants:					
General government	150,998	214,373	71,059	51,115	43,838
Public safety	175,552	108,406	478,495	437,544	779,399
Community development	-	-	457,670	505,547	618,435
Community services	127,136	24,322	29,449	46,012	30,937
Public works	539,572	447,962	209,762	2,600,475	184,948
Total Operating Contributions and Grants	993,258	795,063	1,246,435	3,640,693	1,657,557
Capital Contributions and Grants:					
Community development	-	-	-	-	-
Community services	47,516	-	-	-	-
Public works	513,368	1,868,187	820,447	1,305,657	1,415,306
Total Capital Contributions and Grants	560,884	1,868,187	820,447	1,305,657	1,415,306
Total Governmental Activities Program Revenue	6,879,224	7,572,915	6,441,801	9,736,957	7,886,611
Business-Type Activities:					
Charges for services:					
Water utility	4,543,192	4,549,062	4,270,244	4,943,874	6,903,816
Sewer utility	-	-	657,045	759,680	955,204
Arroyo Seco Golf Course	-	-	-	-	1,195,978
Total Business-Type Activities Program Revenues	4,543,192	4,549,062	4,927,289	5,703,554	9,054,998
Total Primary Government Program Revenues	\$ 11,422,416	\$ 12,121,977	\$ 11,369,090	\$ 15,440,511	\$ 16,941,609
Net (Expense)/Revenue					
Governmental Activities	\$ (15,509,969)	\$ (18,838,689)	\$ (20,534,101)	\$ (16,213,873)	\$ (20,515,419)
Business-Type Activities	593,392	97,770	(3,078,186)	(117,358)	2,366,535
Total Primary Government Net Expense	\$ (14,916,577)	\$ (18,740,919)	\$ (23,612,287)	\$ (16,331,231)	\$ (18,148,884)

2013	2014	2015	2016	2017
\$ 4,152,804	\$ 5,039,084	\$ 4,354,683	\$ 3,847,476	\$ 4,324,484
11,217,279	11,012,625	12,363,366	13,218,063	15,596,078
902,945	918,665	1,116,084	953,471	1,289,447
3,101,910	3,132,433	3,336,626	3,153,329	3,566,285
4,758,677	4,990,390	5,578,457	5,578,853	5,529,025
8,288	4,465	4,335	-	-
<u>\$ 24,141,903</u>	<u>\$ 25,097,662</u>	<u>\$ 26,753,551</u>	<u>\$ 26,751,192</u>	<u>\$ 30,305,319</u>
\$ 6,135,803	\$ 5,804,509	\$ 4,772,647	\$ 5,886,309	\$ 7,028,827
838,800	998,603	968,996	962,623	1,012,338
888,930	930,255	923,660	954,898	1,032,358
7,863,533	7,733,367	6,665,303	7,803,830	9,073,523
<u>\$ 32,005,436</u>	<u>\$ 32,831,029</u>	<u>\$ 33,418,854</u>	<u>\$ 34,555,022</u>	<u>\$ 39,378,842</u>
\$ 1,005,393	\$ 1,173,376	\$ 1,372,549	\$ 1,126,241	\$ 1,026,398
868,577	983,181	1,189,968	1,154,628	1,166,125
576,063	761,632	963,987	804,309	871,571
805,635	864,271	1,064,439	853,949	926,897
1,103,664	1,159,519	1,226,729	1,172,172	1,189,342
4,359,332	4,941,979	5,817,672	5,111,299	5,180,333
32,872	53,999	21,413	164,625	312,062
775,610	328,654	185,067	116,029	175,919
610,355	504,312	476,886	627,488	810,749
31,854	24,876	38,348	20,527	84,519
255,526	348,797	212,472	399,656	87,864
1,706,217	1,260,638	934,186	1,328,325	1,471,113
-	-	-	-	901,436
93,947	1,300,814	1,220,504	734,935	1,516,800
93,947	1,300,814	1,220,504	734,935	2,418,236
6,159,496	7,503,431	7,972,362	7,174,559	9,069,682
8,022,705	9,210,982	8,694,880	8,094,350	8,804,890
1,127,843	1,256,682	1,353,233	1,543,925	1,583,362
1,082,826	1,197,047	1,133,562	1,129,927	1,101,970
10,233,374	11,664,711	11,181,675	10,768,202	11,490,222
<u>\$ 16,392,870</u>	<u>\$ 19,168,142</u>	<u>\$ 19,154,037</u>	<u>\$ 17,942,761</u>	<u>\$ 20,559,904</u>
\$(17,982,407)	\$(17,594,231)	\$(18,781,189)	\$(19,576,633)	\$(21,235,637)
2,369,841	3,931,344	4,516,372	2,964,372	2,416,699
<u>\$(15,612,566)</u>	<u>\$(13,662,887)</u>	<u>\$(14,264,817)</u>	<u>\$(16,612,261)</u>	<u>\$(18,818,938)</u>

City of South Pasadena

Changes in Net Position
 Last Ten Fiscal Years
 (Accrual Basis of Accounting)

	2008	2009	2010
General Revenues and Other Changes In Net Position			
Governmental Activities:			
Taxes:			
Property taxes, levied for general purpose	\$ 9,986,309	\$ 10,404,273	\$ 10,426,753
Sales taxes	3,078,717	2,399,744	2,797,621
Franchise taxes	777,675	821,144	777,843
Business licenses taxes	344,497	352,528	323,307
Other taxes	3,158,469	3,942,594	4,109,696
Motor Vehicle In Lieu - Unrestricted	110,144	74,215	76,294
Use of money and property	921,232	658,997	517,079
Gain on sale of assets	1,100,000	-	-
Other	69,013	73,594	207,937
Transfers	-	-	(1,829,787)
Extraordinary gain/loss on dissolution of RDA	-	-	-
Total Governmental Activities	19,546,056	18,727,089	17,406,743
Business-Type Activities:			
Use of money and property	370,557	227,528	681,532
Gain on sale of assets	11,075	-	-
Other	14,695	13,814	12,379
Transfers	-	-	1,829,787
Total Business-Type Activities	396,327	241,342	2,523,698
Total Primary Government	\$ 19,942,383	\$ 18,968,431	\$ 19,930,441
Changes in Net Position			
Governmental Activities	\$ 4,036,087	\$ (111,600)	\$ (3,127,358)
Business-Type Activities	989,719	339,112	(554,488)
Total Primary Government	\$ 5,025,806	\$ 227,512	\$ (3,681,846)

2011	2012	2013	2014	2015	2016	2017
\$ 10,667,838	\$ 10,557,651	\$ 11,074,604	\$ 11,462,585	\$ 11,779,438	\$ 12,632,984	\$ 13,236,932
2,714,102	2,956,964	2,481,560	3,447,593	3,535,113	3,786,423	3,627,051
803,969	814,766	810,642	804,995	878,332	875,304	818,724
347,665	347,096	363,437	373,935	385,691	397,762	412,594
4,143,183	4,133,582	4,092,063	4,004,746	3,965,217	3,940,883	4,057,552
150,390	13,267	10,980	-	16,845	10,561	11,660
415,280	381,165	446,167	498,208	542,196	739,761	553,165
-	-	-	-	-	-	-
165,462	104,245	221,658	32,823	70,188	745,315	38,877
-	-	-	-	87,000	13,919	24,514
-	(442,708)	-	-	-	-	-
<u>19,407,889</u>	<u>18,866,028</u>	<u>19,501,111</u>	<u>20,624,885</u>	<u>21,260,020</u>	<u>23,142,912</u>	<u>22,781,069</u>
77,378	45,652	38,006	28,372	32,205	137,524	(2,802)
-	-	-	-	-	-	-
13,103	10,901	5,972	10,143	184,786	230,156	171,452
-	-	-	-	(87,000)	(13,919)	(24,514)
<u>90,481</u>	<u>56,553</u>	<u>43,978</u>	<u>38,515</u>	<u>129,991</u>	<u>353,761</u>	<u>144,136</u>
<u>\$ 19,498,370</u>	<u>\$ 18,922,581</u>	<u>\$ 19,545,089</u>	<u>\$ 20,663,400</u>	<u>\$ 21,390,011</u>	<u>\$ 23,496,673</u>	<u>\$ 22,925,205</u>
\$ 3,194,016	\$ (1,649,391)	\$ 1,518,704	\$ 3,030,654	\$ 2,478,831	\$ 3,566,279	\$ 1,545,432
(26,877)	2,423,088	2,413,819	3,969,859	4,646,363	3,318,133	2,588,005
<u>\$ 3,167,139</u>	<u>\$ 773,697</u>	<u>\$ 3,932,523</u>	<u>\$ 7,000,513</u>	<u>\$ 7,125,194</u>	<u>\$ 6,884,412</u>	<u>\$ 4,133,437</u>

City of South Pasadena

Fund Balances of Governmental Funds
 Last Ten Fiscal Years
 (Modified Accrual Basis of Accounting)

	2008	2009	2010	2011
General Fund				
Reserved	\$ 292,562	\$ 1,550,920	\$ 947,588	\$ -
Unreserved	9,559,379	9,491,709	10,251,769	-
Nonspendable	-	-	-	426,430
Restricted	-	-	-	-
Committed	-	-	-	2,564,280
Unassigned	-	-	-	10,541,790
Total General Fund	<u>\$ 9,851,941</u>	<u>\$ 11,042,629</u>	<u>\$ 11,199,357</u>	<u>\$ 13,532,500</u>
All Other Governmental Funds				
Reserved	\$ 254,778	\$ 1,194,959	\$ 420,227	\$ -
Unreserved:				
Unreserved, reported in nonmajor,				
Special revenue funds	3,056,391	2,584,720	1,112,446	-
Capital Projects funds	-	3,064,554	1,977,128	-
Designated for:				
Low & moderate housing	530,096	-	-	-
Debt service	200,497	-	-	-
Undesignated	1,480,465	-	-	-
Nonspendable	-	-	-	-
Restricted	-	-	-	4,438,340
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	(2,355,949)
Total all other Governmental Funds	<u>\$ 5,522,227</u>	<u>\$ 6,844,233</u>	<u>\$ 3,509,801</u>	<u>\$ 2,082,391</u>

GASB No. 54 "Fund Balance Reporting and Governmental Fund Type Definitions" was effective for periods beginning after June 15, 2010.

2012	2013	2014	2015	2016	2017
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
433,637	1,199,091	1,207,961	1,022,841	1,035,224	1,044,519
2,563,481	2,141,481	2,650,000	3,500,000	5,635,000	5,899,130
<u>11,757,341</u>	<u>11,727,832</u>	<u>12,788,280</u>	<u>13,124,419</u>	<u>12,724,205</u>	<u>9,681,531</u>
<u>\$ 14,754,459</u>	<u>\$ 15,068,404</u>	<u>\$ 16,646,241</u>	<u>\$ 17,647,260</u>	<u>\$ 19,394,429</u>	<u>\$ 16,625,180</u>

\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,722,783	2,328,184	3,184,841	4,179,297	4,894,822	6,328,022
-	579,447	611,447	461,472	696,953	2,482,803
-	-	-	-	-	-
<u>(4,015,530)</u>	<u>(1,049,935)</u>	<u>(791,469)</u>	<u>(572,623)</u>	<u>(771,286)</u>	<u>(791,741)</u>
<u>\$ (1,292,747)</u>	<u>\$ 1,857,696</u>	<u>\$ 3,004,819</u>	<u>\$ 4,068,146</u>	<u>\$ 4,820,489</u>	<u>\$ 8,019,084</u>

City of South Pasadena

Changes In Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

	2008	2009	2010	2011
Revenues:				
Taxes	\$ 16,850,652	\$ 17,689,431	\$ 18,037,383	\$ 18,317,689
Assessments	895,773	885,515	883,681	885,387
Licenses and permits	893,237	1,004,933	934,708	1,000,988
Intergovernmental	2,288,858	2,635,222	1,942,882	2,572,819
Charges for services	2,822,380	2,449,932	1,982,863	2,144,589
Use of money and property	921,232	658,997	517,079	415,280
Fines and forfeitures	636,668	701,894	629,280	552,093
Contributions	19,005	11,050	10,050	15,637
Miscellaneous	579,812	419,952	508,025	733,700
Total revenues	25,907,617	26,456,926	25,445,951	26,638,182
Expenditures:				
Current:				
General government	3,855,522	3,893,079	4,220,337	4,099,345
Public safety	10,670,808	11,134,224	11,147,779	10,608,012
Community development	1,005,406	831,613	919,697	913,862
Community services	2,679,273	2,764,489	2,887,103	3,024,889
Public works	2,852,322	3,217,465	3,297,647	2,806,005
Capital outlay	1,169,533	1,812,804	5,540,889	5,978,832
Debt service:				
Principal retirement	114,894	181,845	123,891	131,037
Interest and fiscal charges	145,997	140,221	134,275	127,929
Total expenses	22,493,755	23,975,740	28,271,618	27,689,911
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,413,862	2,481,186	(2,825,667)	(1,051,729)
Other financing sources (uses):				
Transfers in	42,573	25,758	24,136	146,179
Transfers out	(42,573)	(25,758)	(376,173)	(146,179)
Proceed from sale of capital assets	1,100,000	-	-	-
Total other financing sources (uses)	1,100,000	-	(352,037)	-
Extraordinary gain/(loss) on dissolution of redevelopment agency	-	-	-	-
Net change in fund balances/ net position	\$ 4,513,862	\$ 2,481,186	\$ (3,177,704)	\$ (1,051,729)
Debt service as a percentage of noncapital expenditures	1.3%	1.4%	1.1%	1.2%

2012	2013	2014	2015	2016	2017
\$ 18,393,272	\$ 19,166,312	\$ 19,697,011	\$ 20,205,691	\$ 21,235,594	\$ 21,740,257
888,619	905,459	896,465	895,798	876,972	892,361
944,680	1,012,753	985,186	1,047,540	1,069,023	1,093,865
2,909,377	4,290,262	2,303,094	1,989,281	1,104,398	3,193,603
2,222,151	2,270,737	2,682,074	3,880,357	3,439,167	3,529,076
381,165	446,167	498,208	542,194	739,761	553,165
533,035	523,629	412,748	347,585	444,556	397,738
11,285	17,970	12,455	12,365	9,691	4,310
701,995	313,612	594,210	480,206	1,028,401	576,915
<u>26,985,579</u>	<u>28,946,901</u>	<u>28,081,451</u>	<u>29,401,017</u>	<u>29,947,563</u>	<u>31,981,290</u>
4,207,231	5,651,008	4,297,373	3,988,989	3,930,354	4,208,084
11,217,259	10,968,211	10,636,711	11,651,620	12,099,774	13,454,529
955,648	898,709	911,871	1,121,098	1,003,041	1,157,431
2,915,639	2,953,811	2,970,037	3,209,105	3,175,023	3,384,984
3,024,746	2,921,136	2,970,322	3,107,053	3,638,844	3,602,684
2,467,712	2,028,330	3,536,250	3,739,660	3,507,229	5,687,034
48,289	50,650	53,130	55,725	58,450	-
67,064	10,658	8,178	5,583	2,858	-
<u>24,903,588</u>	<u>25,482,513</u>	<u>25,383,872</u>	<u>26,878,833</u>	<u>27,415,573</u>	<u>31,494,746</u>
2,081,991	3,464,388	2,697,579	2,522,184	2,531,990	486,544
46,729	1,176,376	421,511	408,497	648,622	5,424,382
(46,729)	(1,176,376)	(421,511)	(625,137)	(681,100)	(5,481,580)
-	-	-	-	-	-
-	-	-	(216,640)	(32,478)	(57,198)
(2,277,708)	-	-	-	-	-
<u>\$ (195,717)</u>	<u>\$ 3,464,388</u>	<u>\$ 2,697,579</u>	<u>\$ 2,305,544</u>	<u>\$ 2,499,512</u>	<u>\$ 429,346</u>
0.5%	0.3%	0.3%	0.3%	0.3%	0.0%

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City of South Pasadena

**Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years**
(in thousands of dollars)

Fiscal Year	Residential Property	Commercial Property	Other Property	Less: Tax-Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value ^a	Taxable Assessed Value as a Percentage of Actual Taxable Value
2008	\$ 2,690,867	\$ 211,373	\$ 133,651	\$ (30,013)	\$ 3,005,878	0.252%	N/A	N/A
2009	2,850,768	217,653	141,106	(29,101)	3,180,426	0.252%	N/A	N/A
2010	2,899,484	224,824	142,474	(30,931)	3,235,851	0.252%	N/A	N/A
2011	2,972,102	228,851	125,651	(32,678)	3,293,926	0.251%	N/A	N/A
2012	3,049,558	236,648	143,771	(32,852)	3,397,125	0.252%	N/A	N/A
2013	3,175,548	246,971	137,830	(33,508)	3,526,841	0.252%	N/A	N/A
2014	3,329,419	260,726	135,712	(34,820)	3,691,037	0.264%	N/A	N/A
2015	3,501,716	267,657	124,487	(32,836)	3,861,024	0.264%	N/A	N/A
2016	3,692,063	269,163	121,018	(9,974)	4,072,270	0.264%	N/A	N/A
2017	3,879,157	277,223	130,593	(9,974)	4,276,999	0.264%	N/A	N/A

Source: County of Los Angeles Auditor-Controller and HDL Coren & Cone.

Note: ^aEstimated Actual Taxable Value is not available.

In 1978 the voters of the State of California passed Proposition 13 which limited taxes to a total maximum rate of 1%, based upon the assessed value of the property being taxed. Each year, the assessed value of the property may be increased by an "inflation factor" (limited to a maximum of 2%).

CITY OF SOUTH PASADENA

**Direct and Overlapping Property Tax Rates,
Last Ten Fiscal Years**
(rate per \$1,000 of assessed value)

Fiscal Year	City Direct Rates		Overlapping Rates				
	General Basic Tax Levy	Total Direct Rate	Los Angeles County (1)	Educational Revenue Augmentation Fun	Los Angeles County Fire FW	Los Angeles County Flood Control	Community College
2008	0.2412	0.2412	0.2860	0.2536	0.0060	0.0096	0.0320
2009	0.2400	0.2400	0.2857	0.2551	0.0060	0.0096	0.0320
2010	0.2400	0.2400	0.2857	0.2551	0.0060	0.0096	0.0320
2011	0.2400	0.2400	0.2857	0.2551	0.0060	0.0096	0.0320
2012	0.2400	0.2400	0.2857	0.2551	0.0060	0.0096	0.0320
2013	0.2400	0.2400	0.2857	0.2551	0.0060	0.0096	0.0320
2014	0.2400	0.2400	0.2857	0.2551	0.0060	0.0096	0.0320
2015	0.2400	0.2400	0.2857	0.2551	0.0060	0.0096	0.0320
2016	0.2400	0.2400	0.2857	0.2551	0.0060	0.0096	0.0320
2017	0.2400	0.2400	0.2856	0.2551	0.0060	0.0096	0.0320

Fiscal Year	Overlapping Rates							
	School District	Upper San Gabriel Valley Municipal Water District	South Pasadena Unified School District	Los Angeles County Flood Control	Voter Approved		Pasadena Community College District	Total
					Upper San Gabriel Valley Municipal Water District	Detention Facilities		
2008	0.1712	0.0005	0.0860	-	0.0045	-	0.0197	1.1103
2009	0.1712	0.0005	0.0860	-	0.0043	-	0.0174	1.1078
2010	0.1712	0.0005	0.0884	-	0.0043	-	0.0230	1.1158
2011	0.1712	0.0005	0.1105	-	0.0037	-	0.0199	1.1341
2012	0.1712	0.0005	0.1058	-	0.0037	-	0.0196	1.1291
2013	0.1712	0.0005	0.1011	-	0.0035	-	0.0206	1.1252
2014	0.1712	0.0005	0.1014	-	0.0035	-	0.0190	1.1240
2015	0.1712	0.0005	0.1006	-	0.0035	-	0.0103	1.1144
2016	0.1712	0.0005	0.0981	-	0.0035	-	0.0087	1.1104
2017	0.1712	0.0005	0.0993	-	0.0035	-	0.0089	1.1116

Source: County of Los Angeles Auditor-Controller and HDL Coren and Cone.

(1) - The following were included in Los Angeles County; Childrens Institutional Tuition Fund, County Sanitation District No. 16, County School Services, Development Center, and LA County General

City of South Pasadena

Principal Property Tax Payers
Current Year and Nine Years Ago

Taxpayer	2017			2008		
	Combined Taxable Value (1)	Rank	Percentage of Total City Taxable Assessed Value	Combined Taxable Value (1)	Rank	Percentage of Total City Taxable Assessed Value
625 Fair Oaks Investors LLC	\$ 20,305,000	1	0.47%			
Casa De General LLC	11,501,402	2	0.27%			
99 Pasadena Avenue LLC	11,360,534	3	0.27%			
820 Mission Development LLC	10,113,926	4	0.24%			
Golden Oaks Investment LP	9,948,312	5	0.23%	8,796,669	3	0.29%
NNC Apartment Ventures LLC	9,774,071	6	0.23%			
Cal Empire LP	9,561,661	7	0.22%	8,424,938	5	0.28%
Richard Wagner Trust	8,849,273	8	0.21%	7,818,965	6	0.26%
CCCC Growth Fund LLC	8,791,643	9	0.21%	7,768,039	7	0.26%
H P III Limited	8,327,526	10	0.19%	7,351,354	9	0.24%
H and O Fair Oaks Partners	-		-	15,664,070	1	0.52%
MT Olive Sepulveda LP	-		-	10,149,550	2	0.34%
NNC Terraces at South Pasadena LLC	-		-	8,680,863	4	0.29%
Time Warner Communications	-		-	7,428,611	8	0.25%
Jerry B and Roberta L Furrey Trust	-		-	7,280,644	10	0.24%
Total	\$ 108,533,348		2.54%	\$ 89,363,703		2.97%

Source: (1) HDL Coren & Cone and Los Angeles County Assessor.

CITY OF SOUTH PASADENA

Property Tax Levies and Collections,
Last Ten Fiscal Years

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2008	\$ 6,756,257	\$ 6,561,803	97.1%	\$ 4,193	\$ 6,565,996	97.2%
2009	7,153,748	7,054,454	98.6%	5,987	7,060,441	98.7%
2010	7,261,945	7,237,513	99.7%	(12,883)	7,224,631	99.5%
2011	7,422,229	7,375,394	99.4%	(6,476)	7,368,918	99.3%
2012	7,669,207	7,570,264	98.7%	(17,918)	7,552,346	98.5%
2013	8,244,644	8,211,281	99.6%	(12,718)	8,198,563	99.4%
2014	8,569,818	8,389,757	97.9%	(16,427)	8,373,331	97.7%
2015	9,063,962	8,791,225	97.0%	(16,959)	8,774,266	96.8%
2016	9,607,577	9,281,790	96.6%	(19,676)	9,262,115	96.4%
2017	10,163,709	9,757,452	96.0%	(14,953)	9,742,499	95.9%

Sources: Los Angeles County Tax Collector and City of South Pasadena, Finance Division
LA County Rollforward Schedule

Debt Capacity

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City of South Pasadena

Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year	Government Activities			Business-type Activities		Total Primary Government	Percentage of Personal Income ^a	Per Capita ^a
	Tax Allocation Bonds	Capital Leases	Loans	Water Revenue Bonds	State Loan			
2008	\$ 2,075,000	\$ 398,017	\$ 65,000	\$ 8,190,000	\$ -	\$ 10,728,017	0.99%	419
2009	2,000,000	356,172	-	51,375,000	-	53,731,172	4.93%	2,099
2010	1,920,000	312,281	-	51,150,000	-	53,382,281	5.02%	2,074
2011	1,835,000	266,243	-	50,915,000	-	53,016,243	4.60%	2,048
2012	-	217,955	-	50,670,000	-	50,887,955	4.17%	1,978
2013	-	167,305	-	49,887,458	-	50,054,763	3.92%	1,936
2014	-	114,175	-	48,854,762	527,283	49,496,220	4.11%	1,903
2015	-	58,450	-	47,838,993	2,475,913	50,373,356	4.16%	1,936
2016	-	-	-	46,753,226	4,147,892	50,901,118	4.21%	1,956
2017	-	-	-	48,533,332	6,373,623	54,906,955	4.58%	2,112

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

^a See Demographic and Economic Statistics schedule for personal income and population data. These ratios are calculated using personal income and population for the prior calendar year.

City of South Pasadena

Direct and Overlapping Governmental Activities Debt
As of June 30, 2017

Fiscal Year 2016-17 Assessed Valuation : \$3,815,324,089 After Deducting \$461,674,700 Incremental Value.

	<u>Debt</u> <u>Outstanding</u>	<u>%</u> <u>Applicable (1)</u>	<u>City's Share of</u> <u>Debt 6/30/2017</u>
Overlapping Debt:			
Metropolitan Water District	\$ 36,281,674	0.353%	\$ 128,028
Pasadena Area Community College District 2002, 2006 Ser D	5,265,000	5.419%	285,331
Pasadena Area Community College District 2002, 2009 Ser E	25,295,000	5.419%	1,370,833
Pasadena Area Community College District 2014 Ref Ser A	16,680,000	5.419%	903,953
Pasadena Area Community College District 2016 Ref Ser A	33,390,000	5.419%	1,809,533
South Pasadena Unified 96 Ser A	1,565,000	100.000%	1,565,000
South Pasadena Unified DS 95 Ser B	1,442,647	100.000%	1,442,647
South Pasadena Unified SD DS 95 S-C	4,635,380	100.000%	4,635,380
South Pasadena USD SD DS 95 Ser D	1,464,916	100.000%	1,464,916
South Pasadena USD DS 2002 Ser B	7,499,680	100.000%	7,499,680
South Pasadena USD DS 2010 Ref Bond	42,370,000	100.000%	42,370,000
			<u>63,475,301</u>
Total Overlapping Tax and Assessment Debt			<u>63,475,301</u>
<u>Direct Debt:</u>			
None	-	100.000%	-
			<u>-</u>
Total Direct and Overlapping General Fund Obligation Debt			<u>-</u>
COMBINED TOTAL DEBT			<u><u>\$ 63,475,301</u></u> (2)

Source: (1) HDL Coren & Cone and Los Angeles County Assessor.

Note:

- (1) Percentage of overlapping agency's assessed valuation located within boundaries of the city.
- (2) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and tax allocation bonds.

Debt to Assessed Valuation Ratios:

Direct Debt	0.00%
Overlapping Debt	1.66%
Total Debt	1.66%

City of South Pasadena

Legal Debt Margin Information
Last Ten Fiscal Years
(dollars in thousands)

Legal Debt Margin Calculation for Fiscal Year 2017

Assessed value	\$	4,276,999
Debt limit (15% of assessed value)		641,550
Debt applicable to limit:		
General obligation bonds		-
Less: Amount set aside for repayment of general obligation debt		-
Total net debt applicable to limit		-
Legal debt margin	\$	<u>641,550</u>

Fiscal Year	Debt Limit	Total net debt Applicable to Limit	Legal Debt Limit	Total net debt Applicable to the Limit as a Percentage of Debt limit
2008	\$ 450,882	\$ -	\$ 450,882	0.00%
2009	477,064	-	477,064	0.00%
2010	485,378	-	485,378	0.00%
2011	494,089	-	494,089	0.00%
2012	509,569	-	509,569	0.00%
2013	471,822	-	471,822	0.00%
2014	494,193	-	494,193	0.00%
2015	516,507	-	516,507	0.00%
2016	544,458	-	544,458	0.00%
2017	641,550	-	641,550	0.00%

City of South Pasadena

Pledged-Revenue Coverage
Last Ten Fiscal Years
(in thousands)

Fiscal Year	Water Revenue Bonds						Coverage
	Utility Service Charges	Less: Operating Expenses	Net Available Revenue	Debt Service			
				Principal	Interest		
2008	\$ 4,543	\$ 3,446	\$ 1,097	\$ 210	\$ 414	1.76	
2009	4,563	3,683	880	220	635	1.03	
2010	4,283	4,490	(207)	225	2,158	(0.09)	
2011	4,956	2,581	2,375	235	2,439	0.89	
2012	6,911	4,086	2,825	245	2,423	1.06	
2013	8,029	5,563	2,466	255	2,046	1.07	
2014	9,221	5,674	3,547	995	2,271	1.09	
2015	8,695	4,430	4,265	1,065	2,240	1.29	
2016	8,094	4,562	3,532	1,095	2,211	1.07	
2017	8,805	6,218	2,587	340	1,142	1.75	

Notes: Details regarding the City's outstanding debt can be found in the notes to the financial statements. Operating expenses do not include interest, depreciation, or amortization expenses.

The Water Revenue bonds were issued in 2009, 2013 and 2017.

Source: City of South Pasadena Finance Department.

***Demographic and Economic
Information***

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City of South Pasadena

Demographic and Economic Statistics
Last Ten Calendar Years

Calendar Year	Population (1)	Personal Income* (2) <i>(thousands of dollars)</i>	Per Capita* Personal Income (2)	Unemployment Rate (3)
2007	\$ 25,576	\$ 1,078,809	\$ 42,181	2.4%
2008	25,604	1,090,450	42,589	3.6%
2009	25,737	1,063,171	41,309	5.8%
2010	25,881	1,152,274	44,522	6.3%
2011	25,725	1,220,780	47,455	6.1%
2012	25,857	1,277,956	49,424	4.6%
2013	26,011	1,203,347	46,263	3.7%
2014	26,022	1,211,194	46,545	5.9%
2015	26,028	1,208,853	46,444	4.7%
2016	25,992	1,199,887	46,163	3.7%

Source: County of Los Angeles Auditor-Controller and HDL Coren and Cone.

CITY OF SOUTH PASADENA

Principal Employers
Current Year and Nine Years Ago

Employer	2016-2017			2007-2008 *		
	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
The Vons Companies Inc. Pavillions #2228	99	1	2.52%			
Trader Joe No. 18	92	2	2.34%			
Ralph's Grocery Co. #21	88	3	2.24%			
Bristol Farms	83	4	2.11%			
South Pasadena Care Center, LLC	75	5	1.91%			
W N C Insurance Services, Inc.	67	6	1.71%			
Collins, Collins, Muir & Stewart, L L P	64	7	1.63%			
Orchard Supply Company, LLC	63	8	1.60%			
T L C Veterinary Centers Inc.	61	9	1.55%			
The Vons Companies Inc. #3075	60	10	1.53%			
	<u>752</u>		<u>19.14%</u>	<u>-</u>		<u>-</u>

* Information not available.

Source: South Pasadena Finance Department/Business License

CITY OF SOUTH PASADENA

Full-time-Equivalent City Government Employees by Function/Program
Last Ten Fiscal Years

Function/Program	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General government										
Legislative	7	8	8	8	8	8	8	5	5	5
City Manager	7	8	8	10	10	10	10	12	12	11
Finance	8	8	8	8	8	8	9	9	9	9
Public Safety	81	81	81	81	81	81	79	81	80	80
Community Development	7	6	6	7	6	6	6	6	6	6
Public Works	30	30	30	27	28	28	20	21	21	20
Community Services	22	22	22	18	19	20	20	19	20	20
Water Utility	9	9	9	12	11	11	11	10	10	10
Total	171	172	173	171	171	172	163	163	163	161

Source: South Pasadena Finance Department/Adopted budget book

Notes: A full-time employee is scheduled to work 2,080 hours per year (including vacation and sick leave). Full-time-equivalent employment is calculated by dividing total labor hours by 2,080.

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Operating Information

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CITY OF SOUTH PASADENA

Operating Indicators by Function/Program
Last Ten Fiscal Years

Function/Program	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General government										
Building permits issued	318	282	326	380	342	476	354	349	433	424
Building inspections conducted	2,230	2,152	2,113	2,158	2,376	2,380	2,568	2,087	1,860	2,041
Refuse collection										
Refuse collected (tons per day)	79.3	89.0	92.0	90.0	90.0	85.0	83.0	69.0	74.0	77.0
Recyclables collected (tons per day)	36.0	40.0	38.0	38.0	38.0	29.0	28.0	25.0	29.0	32.0
Other public works										
Street resurfacing (miles)	0.0	0.2	0.8	2.5	2.0	1.0	1.3	1.8	1.5	0.3
Potholes repaired *	340	480	520	580	1,600	1,450	1,500	1,450	1,400	259
Water										
New connections	16	18	18	10	9	6	11	7	8	5
Water main breaks	13	12	4	9	5	9	10	9	6	5
Average daily consumption (million gallons)	4.52	4.47	4.20	3.80	3.95	4.25	4.60	3.40	2.97	3.08
Peak daily consumption (million gallons)	6.96	6.10	6.09	5.50	5.50	5.71	5.50	5.09	4.12	4.27
Fire Department										
Total number of emergency calls responded to	1,785	1,850	1,780	1,760	1,664	1,594	1,695	1,775	1,880	1,483
Total number of fire inspections	480	470	254	229	544	296	563	521	520	540
Police Department										
Arrest stats	1,540	1,546	2,056	1,096	1,159	1,080	1,003	855	699	830
Traffic citations	6,669	7,641	8,216	4,734	3,468	3,753	3,717	2,847	2,288	4,313
Parking citations	14,806	12,800	10,967	9,314	9,629	10,936	11,388	8,843	10,811	9,136
Community Services										
Facility rentals	40	45	58	54	60	69	89	86	95	142
Recreation classes	248	181	180	237	419	441	432	399	416	465

NOTE:

* Based on average sized potholes and cold patch purchased.

Sources: Various City departments.

CITY OF SOUTH PASADENA

Capital Asset Statistics by Function/Program
Last Ten Fiscal Years

<u>Function/Program</u>	<u>Fiscal Year</u>									
	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Other public works										
Streets (miles)	55	55	55	55	55	55	55	55	55	55
Traffic signals	30	30	31	31	31	31	31	31	31	31
Parks and recreation										
Parks	6	6	6	6	6	6	6	6	6	6
Acreage	89	89	89	89	89	89	89	89	89	89
Playgrounds	4	4	4	4	4	4	4	4	4	4
Baseball/softball diamonds	6	6	6	6	6	6	6	6	6	6
Soccer/football fields	4	4	4	4	4	4	4	4	4	4
Community centers	5	5	5	5	5	5	5	5	5	5
Water										
Water mains (miles)	68	68	68	68	68	68	68	68	68	68
Fire hydrants	165	165	165	165	165	165	165	165	165	165
Storage capacity (million gallons)	13	13	13	13	13	13	13	13	13	13
Sewage System										
Sanitary sewers (miles)	55	55	55	55	55	55	55	55	55	55
Storm sewers (miles)	2	2	2	2	2	2	2	2	2	2

Notes: No capital asset indicators are available for the general government.

Sources: Various City departments.

ATTACHMENT 2

**Summary Financial Information for the Fiscal Year
Ending June 30, 2017**



**CITY OF SOUTH PASADENA
FINANCIAL REPORT FOR FISCAL YEAR 2016/17**

REVENUES

GENERAL FUND

Taxes	
Property	10,612,732
Sales	2,173,347
Utility	3,381,948
Library	309,886
Motor Vehicle in lieu Adjustment	2,624,200
Other	1,302,526
Total Taxes	20,404,639

Licenses and Permits	1,056,357
Intergovernmental	76,386
Charges for Services	3,397,367
Use of Money & Property	541,749
Fines & Forfeitures	397,738
Misc.	481,950
TOTAL GENERAL FUND REVENUES	26,356,186

SPECIAL REVENUE FUNDS

Local Return

Prop A, C & TDA	938,139
Measure R	295,722
State Gas Tax Fund	497,465
Clean Air Act Fund	33,381
Community Development Block Grants	163,603
Police Grants	168,861

South Pasadena Established

Street Lighting and Landscape Fund	952,040
Parking and Business Improvement Fund	165,235
Capital Growth Fund	50,868
Park Impact Fees	76,588
Public, Educational & Govt. Access Fund	19,179
Other Funds	990

Competitive Grants

Traffic Improvement Grant	336
TEA / MTA Grant	453,047
HSIP Grant	7,195
County Park Bond	309,028
BTA Grant	28,142
MSRC Grant	30,000
Golden Streets Grant	524,099
TOTAL SPECIAL REVENUE FUNDS	4,713,918

ARROYO SECO GOLF COURSE ENTERPRISE FUND	1,134,683
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SEWER ENTERPRISE FUND	1,570,301
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WATER ENTERPRISE FUND	8,430,898
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TRANSFERS IN TO CAPITAL PROJECTS FUNDS	5,324,382
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2000 TAX ALLOCATION BONDS FUND	902,413
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HOUSING AUTHORITY	8,776
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SUCCESSOR TO THE COMM. REDEVELOPMENT AGENCY (CRA)	224,031
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TOTAL REVENUES	48,665,588
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The South Pasadena City Council has assembled the attached financial report for widespread distribution. The report is derived from information found in the City of South Pasadena's Comprehensive Annual Financial Report for the Fiscal Year ended June 30, 2017. The report is designed to, in summary fashion, offer the reader a snapshot of certain financial transactions and outcomes during the year. Also included in the report is information on the payments made to certain vendors (e.g. legal services and consultants). This additional information is taken from the City's internal payment records, and constitutes a partial listing only of payments for third-party services during Fiscal Year 2016/17. Please contact the South Pasadena Finance department at (626) 403-7250 if you have any questions.

**CITY OF SOUTH PASADENA
EXPENDITURES**

CITY DEPARTMENTS - GENERAL FUND

Police	8,419,495
Fire	5,055,199
Public Works	1,681,260
Library	1,525,469
Management Services	2,429,161
Planning and Building	1,158,096
Community Service	1,256,998
Finance	643,953
Transfers Out	5,473,409
Others	1,483,054
TOTAL CITY DEPARTMENTS - GENERAL FUND	29,126,094



SPECIAL REVENUE FUNDS

FACIL. & EQUIP. FUND & STREET IMPROVEMENT FUND	3,538,532
ARROYO SECO GOLF COURSE ENTERPRISE FUND	923,660
SEWER ENTERPRISE FUND	968,996
WATER/PFA ENTERPRISE FUND	8,670,864



HOUSING AUTHORITY

SUCCESSOR TO THE COMM. REDEVELOPMENT AGENCY (SA-CRA)	0
	984,947

TOTAL EXPENDITURES

48,517,284

RESERVES - ALL FUNDS

UNASSIGNED

General Fund	9,681,531
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OTHER RESERVES

Reserved for inventories	44,519
Reserved for notes and loans	1,000,000
Special Revenue Funds (Restricted)	8,019,084

COMMITTED

Arroyo Golf Course	1,100,000
Renewable Energy Sources	350,000
Legal services	500,000
Retiree Pension Benefits	500,000
Retiree Medical Benefits	500,000
Community Center	317,130
Emergency Operations Center	300,000
Library Expansion	200,000
Monterey Rd. Improvements	500,000
Sidewalk Improvements	180,000
Tree Replacement	50,000
CalTrans Vacant Lot Purchases	750,000
General Plan	205,000
Storm Water Reserve	300,000
Library Park Drainage Reserve	147,000
Restricted for capital improvements (2016 Water Revenue Bonds)	3,456,392

TOTAL RESERVES

28,100,656



The expenditures for legal services and consultants, shown separately, are included in the City Departments, Special Revenue, Enterprise and SA-CRA totals above.

LEGAL SERVICES - Total

431,229

Specified Vendors

Colantuono, Highsmith & Whatley (City & SA-CRA)	253,465
Rossmann & Moore (Transportation)	11,481
Liebert Cassidy Whitmore (Personnel)	142,711
Richards, Watson & Gershon (City)	1,180
Jones & Mayer (City)	4,218
Other	18,174

CONSULTANTS (includes lobbyists) - Total

921,992

Specified Vendors

Transtech Engineers (Building & Planning)	409,808
KOA (Construction Management)	157,514
Acorn Technologies (Information Technology)	144,643
AKD Consulting (Garfield Reservoir)	103,401
Kennedy/Jenks Consultants (Garfield Reservoir)	43,612
John L. Hunter Associates, Inc. (Stormwater Regulations)	33,014
Mike Roos & Company (710 Freeway)	30,000



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City of South Pasadena Agenda Report



Richard D. Schneider, M.D., Mayor
Marina Khubesrian, M.D., Mayor Pro Tem
Michael A. Cacciotti, Councilmember
Robert S. Joe, Councilmember
Diana Mahmud, Councilmember

Evelyn G. Zneimer, City Clerk
Gary E. Pia, City Treasurer

COUNCIL AGENDA: March 7, 2018

TO: Honorable Mayor and City Council

VIA: Stephanie DeWolfe, City Manager 

FROM: Sheila Pautsch, Community Service Director 
Lucy Hakobian, Community Services Supervisor 

SUBJECT: **Second Reading and Adoption of an Ordinance Amending Chapter 21A (Skateboards and Skateboard Parks) of the South Pasadena Municipal Code**

Recommendation Action

It is recommended that the City Council read by title only, waiving further reading, and adopt an ordinance entitled "An Ordinance of the City Council of the City of South Pasadena, California, Amending Chapter 21A (Skateboards and Skateboard Parks) of the South Pasadena Municipal Code" (SPMC).

Commission Review and Recommendation

This matter was reviewed by the Parks and Recreation Commission (Commission) on September 11, 2017, November 13, 2017, and December 11, 2017. The Commission had the opportunity to review, modify, and make recommendations to update the SPMC. The Commission approved the draft ordinance and recommends that the City Council amend SPMC Chapter 21A (Skateboards and Skateboard Parks) to permit use by defined non-motorized wheel chairs and other specified wheeled recreational devices, subject to the same safety regulations imposed on skateboarders using the Skateboard Park.

Community Outreach

The public had ample opportunities to comment at any of the three aforementioned Commission meetings, when the item was discussed.

Discussion/Analysis

At the February 21, 2018 City Council Meeting, the City Council approved the first reading and introduction of the ordinance amending SPMC Chapter 21A (Special Provision Relative to the Skate Park).

In January 2016, Assembly Bill 1146 (AB 1146) amending California (CA) Health and Safety Code Section 115800, became effective, permitting a city to amend its skateboard park rules and

AGENDA ITEM 12

Safety Code Section 115800, as amended by AB 1146, "other wheeled recreational devices" includes roller skates, in-line skates, non-motorized wheelchairs, non-motorized scooters, and non-motorized bicycles.

AB 1146 should not be viewed as a grant of "right" to "other wheeled recreational devices" to use a City skateboard park. Rather, AB 1146 provides an opportunity for a city to expand the use of a city skateboard park to such wheeled recreational devices as it deems appropriate, subject to stated safety rules of use (e.g., wearing of appropriate helmets and safety gear) and the expansion of the limited statute immunity for such use.

Expanding the ability to use the skateboard park to specified other wheeled recreational devices, while still maintaining the limited statutory immunity, was considered by the Commission over several meetings. Prior to the Commission's review, the Community Services Department received a request from a person using a wheelchair to be allowed to have another person push them down the skateboard ramp. Over the course of several meetings, the Commission recommended that the City expand the ability to use the skateboard park ramp area to non-motorized wheelchairs, roller skaters, and in-line skaters, but not to bicycles or scooters, given safety concerns about concurrent skateboard riders and bicyclists using the ramps and performing stunts. However, City staff and the Commission also recommended that bicycles be permitted within the skateboard park, but only on the level concrete perimeter which encircles the skateboard ramp area within the fenced area. All users are required to use safety equipment (knee pads, elbow pads, and a helmet) while partaking in hazardous recreational activities on the premise of the skateboard park.

Background

Currently, Chapter 21A (Skateboards and Skateboard Parks), does not allow users of other wheeled recreation devices to use City skateboard parks. In 2016, AB 1146 amended the CA Health and Safety Code Section 115800 to add "other wheeled recreational devices" to the uses that a public agency may permit in a skateboard park, subject to the limited statutory immunity previously only applicable to skateboard users in skateboard parks. The City may implement the expanded statutory immunity by amending its skateboard ordinance and rules of use to include specified other wheeled recreational devices.

At the February 21, 2018 City Council Meeting, the City Council approved the first reading and introduction of the ordinance amending SPMC Chapter 21A (Special Provision Relative to the Skate Park).

Legal Review

The City Attorney has reviewed this item.

Fiscal Impact

None.

Environmental Analysis

The adoption of this Ordinance will not have a significant effect on the environment. This Ordinance is therefore exempt from California Environmental Quality Act (CEQA) review pursuant to Title 14, Section 15061(b)(3) of the California Code of Regulations. In accordance with CEQA Guidelines Section 15268, 15308, and 15378, the adoption of this amendment to the Municipal Code is exempt from CEQA provisions because such actions are administrative in nature.

Public Notification of Agenda Item

The public was made aware that this item was to be considered this evening by virtue of its inclusion on the legally publicly noticed agenda, posting of the same agenda and reports on the City's website and/or notice in the *South Pasadena Review* and/or the *Pasadena Star-News*.

Attachment: Ordinance

ORDINANCE NO. _____

**AN ORDINANCE OF THE CITY COUNCIL
OF THE CITY OF SOUTH PASADENA, CALIFORNIA,
AMENDING CHAPTER 21A (SKATEBOARDS AND
SKATEBOARD PARKS) OF THE SOUTH PASADENA
MUNICIPAL CODE**

WHEREAS, The State of California adopted Assembly Bill (AB) 1146, which amends Health & Safety Code Section 115800 to expand the limited statutory immunity afforded to public entities operating skateboard parks to the users of "other wheeled recreational devices," where the public entity adopts an ordinance including appropriate regulations for the use and users of a skateboard park, including the use of safety gear, and posts signage regarding such regulations; and

WHEREAS, the Parks and Recreation Commission recommends that the City expand the use of City skateboard parks to include not only skateboards, but also in-line skates, roller skates, and non-motorized wheel chairs, subject to the same safety gear and limited statutory immunity applicable to skateboarders using the City skateboard parks; and

WHEREAS, in the event that the expansion of statutory immunity to specified "other wheeled recreational device" users of city skateboard parks pursuant to AB 1146 is repealed, this Ordinance shall be repealed and the provisions of Ordinance No. 2101 shall be readopted.

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

SECTION 1. Adoption. Chapter 21A (Skateboards and Skateboard Parks) is hereby amended to read as follows:

CHAPTER 21A

SKATEBOARDS AND SKATEBOARD PARKS

Sections:

- 21A-1 Definitions.
- 21A-2 Use of a skateboard park.
- 21A-3 Signs.
- 21A-4 Violations.

21A-1 Definitions.

As used in this chapter:

- (a) "Skateboard" means a short oblong piece of wood, plastic, fiberglass, aluminum or other

material mounted on small wheels fixed to the bottom upon which a person stands or crouches and moves forward by pushing one foot on the ground or by force of gravity, and which is often used to perform stunts.

- (b) "Skateboard Park" shall mean any publicly owned or operated facility designed and maintained for the purpose of recreational skateboard use and not for concurrent bicycle use.

21A-2 Use of a skateboard park.

- (a) No person shall:

- (1) Unless first expressly authorized by a city representative, use a skateboard park, except during the posted hours of operation;
- (2) Use the skating surface of a skateboard park for any use other than for proper use of a skateboard, in-line skates, roller skates, or a non-motorized wheelchair;
- (3) Ride a non-motorized bicycle or scooter, except as described in subparagraph (16) below;
- (4) Use the skateboard park unless that person is wearing proper safety equipment including a helmet, elbow pads, and knee pads;
- (5) Ride tandem or propel another person on a skateboard or non-motorized wheelchair;
- (6) Use alcohol or non-prescribed drugs in or within three hundred feet of a skateboard park; or be under the influence of alcohol, non-prescribed drugs or any prescribed drug which may impair ability to use a skateboard or other device permitted by this section while at a skateboard park;
- (7) Dispose of debris, waste and trash except in an appropriate receptacle provided by the city;
- (8) Apply graffiti or engage in tagging at a skateboard park;
- (9) Skate, run or stand on or jump from, or otherwise employ any fence, wall, curb or driveway unless within the skating area of a skateboard park;
- (10) Use or be upon a skateboard park while wearing an audio headset;
- (11) Introduce, employ or use any unauthorized equipment, obstacle or apparatus within a skateboard park;
- (12) Play amplified music within a skateboard park;

- (13) Enter or remain in a skateboard park with any food or beverage;
- (14) Use profane or abusive language or act in any discourteous manner;
- (15) Fail to report injuries sustained at the skateboard park. If an injury occurs on the premise, it is the injured party's obligation to report the incident to city staff; or
- (16) Ride, push or propel a non-motorized bicycle upon any part of the skateboard park ramps or any area within the skateboard park other than the level concrete perimeter immediately adjacent to the fencing surrounding the skateboard park. Persons riding a bicycle shall wear a bicycle helmet at all times.

(b) If any person violates one or more of the rules listed in this section, then a City representative may cause that person to be removed and prevented from being on or within three hundred feet of a skateboard park.

21A-3 Signs.

The Director of Public Works shall erect and maintain visible regulatory signs at a skateboard park owned and operated by the City. Such signs shall indicate the hours of operation of the skateboard park, the rules set forth in Section 21A-2 and provide notice any person using a skateboard, in-line skates, roller skates, non-motorized wheelchair or bicycle within the skateboard park facility must wear a helmet, elbow pads, and knee pads, and any person failing to do so will be subject to a citation under this chapter.

21A-4 Violations.

Any person violating any provision of Section 21A-2 of this code:

- (a) Is guilty of an infraction and subject to a fine in an amount not to exceed fifty dollars for a first conviction, and, seventy-five dollars for a second conviction within one year and one hundred fifty dollars for each additional conviction within one year; and
- (b) Upon conviction of a violation may be temporarily restricted from entering a skateboard park.

SECTION 2. Severability. The City Council hereby declares that, should any provision, section, subsection, paragraph, sentence, clause, phrase, or word of this Ordinance or any part thereof, be rendered or declared invalid or unconstitutional by any final court action in a court of competent jurisdiction or by reason of any preemptive legislation, such decision or action shall not affect the validity of the remaining section or portions of the Ordinance or part thereof. The City Council hereby declares that it would have independently adopted the remaining provisions, sections, subsections, paragraphs, sentences, clauses, phrases, or words of this Ordinance irrespective of the fact that any one or more provisions, sections, subsections, paragraphs, sentences, clauses, phrases, or words may be declared invalid or unconstitutional.

SECTION 3. California Environmental Quality Act. The City Council has considered all of the evidence in the record, including the staff reports, the testimony received during the

meeting on the matter held by the City Council, and hereby determines that that the adoption of this Ordinance will not have a significant effect on the environment. This Ordinance is therefore exempt from California Environmental Quality Act (CEQA) review pursuant to Title 14, Section 15061(b)(3) of the California Code of Regulations. City Council further finds that in accordance with CEQA Guidelines Section 15268, 15308, and 15378, the adoption of this amendment to the Municipal Code is exempt from CEQA provisions because such actions are administrative in nature.

SECTION 4. Inconsistent Provisions. Any provision of the South Pasadena Municipal Code or appendices thereto inconsistent with the provisions of this Ordinance, to the extent of such inconsistencies and no further, is hereby repealed or modified to the extent necessary to implement the provisions of this Ordinance.

SECTION 5. Publication and Effective Date. This Ordinance shall take effect 30 days after final adoption. The City Clerk shall certify to the passage and adoption of this Ordinance and shall give notice of its adoption as required by law. Pursuant to Government Code Section 36933, a summary of this Ordinance may be published and posted in lieu of publication and posting of the entire text.

PASSED, APPROVED, AND ADOPTED this 7th day of March, 2018.

Richard D. Schneider, M.D., Mayor

ATTEST:

APPROVED AS TO FORM:

Evelyn G. Zneimer, City Clerk
(seal)

Teresa L. Highsmith, City Attorney

Date: _____

I HEREBY CERTIFY the foregoing Ordinance was duly adopted by the City Council of the City of South Pasadena, California, at a regular meeting held on the 7th day of March, 2018, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAINED:

Evelyn G. Zneimer, City Clerk
(seal)

City of South Pasadena Agenda Report

Richard D. Schneider, M.D., Mayor
Marina Khubesian, M.D., Mayor Pro Tem
Michael A. Cacciotti, Councilmember
Robert S. Joe, Councilmember
Diana Mahmud, Councilmember

Evelyn G. Zneimer, City Clerk
Gary E. Pin, City Treasurer

COUNCIL AGENDA: March 7, 2018

TO: Honorable Mayor and City Council

VIA: Stephanie DeWolfe, City Manager *J.*

FROM: Rafael O. Casillas, P.E., Acting Public Works Director *ROC*
Thomas Amare, Civil Engineering Assistant *TA*

SUBJECT: **Acceptance of Project Completion and Authorization to File a Notice of Completion for the Sewer Rehabilitation and Replacement Project Phase 2, and Authorization to Release Retention Payment in the Amount of \$ 214,193.20 to Southwest Pipeline and Trenchless Corp.**

Recommendation Action

It is recommended that the City Council:

1. Accept the Sewer Rehabilitation and Replacement Project (Project) Phase 2 as complete;
2. Authorize the recordation of the Notice of Completion (NOC) with the Los Angeles County Registrar-Recorder County Clerk; and
3. Authorize release of retention payment to Southwest Pipeline and Trenchless Corp. (Contractor), in the amount of \$214,193.20.

Commission Review and Recommendation

This matter was not reviewed by a Commission.

Discussion/Analysis

The Phase 2 Project consisted of approximately 107,100 lineal feet of sewer mains and modification of 143 existing flush tanks. The Cured In Place Pipe (CIPP) lining method is a non-invasive construction technique where liner material is inserted into a manhole, robotically pulled into place, inflated, and cured. Once cured, it provides a new liner "shell" inside the existing host pipe and extends the service-life. In addition, approximately ten (10) percent of the Project required traditional open trench repair method.

In addition, in order to fully utilize funding from the Clean Water State Revolving Fund (CWSRF) loan, an amendment was executed in the Fiscal Year 2017-18 Budget for additional work. The additional work consisted of approximately 8,296 lineal feet of sewer mains in the Southwest Monterey Hills area and modification of 26 flush tanks. The repairs performed are above and beyond the requirements of the State Water Quality Control Board (SWQCB) consent judgement January 17, 2012. The total cost of this Project is \$4,283,496.95.

COUNCIL ACTION 13

Background

As a result of a number of Sanitary Sewer Overflows (SSO) experienced in the City of South Pasadena's (City) sanitary sewer system, the City entered into a consent judgment with the SWQCB on January 17, 2012. The consent judgment required the City to repair certain deficiencies identified through the City's sewer video inspection program within a specified period of time. The Phase 1 portion of the Project incorporated repairs to the segments in the worst condition. The Phase 1 Project addressed all deficiencies that needed to be addressed within a four (4) year period. The Phase 1 Project was successfully completed in 2015 and satisfied the consent judgment deadline of December 31, 2015.

On March 16, 2016, the City Council awarded a contract to the Contractor in the amount of \$3,990,890 for the construction of the Phase 2 Project. The Project was a comprehensive multi-year Capital Improvement Program (CIP) that satisfied the terms of the consent judgment on a much broader scale. The Phase 2 Project addressed all of the remaining deficiencies that needed to be addressed under the consent judgment.

Legal Review

The City Attorney has reviewed this item.

Fiscal Impact

The Project was funded through a low interest loan from the CWSRF. The original contract amount for this Project was \$3,990,890.00. On July 19, 2017, the contract was amended for the additional work for \$408,779.20. The final contract amount was \$4,283,496.95. There were sufficient funds available for the construction of this Project.

Environmental Analysis

On July 17, 2013, Mitigated Negative Declaration for this Project was adopted via Resolution No. 7304 by the City Council.

Public Notification of Agenda Item

The public was made aware that this item was to be considered this evening by virtue of its inclusion on the legally publicly noticed agenda, posting of the same agenda and reports on the City's website and/or notice in the *South Pasadena Review* and/or the *Pasadena Star-News*.

Attachment: Notice of Completion

RECORDING REQUESTED BY:

City of South Pasadena

AND WHEN RECORDED MAIL TO:

City of South Pasadena- PW

1414 Mission Street

South Pasadena, CA 91030

SPACE ABOVE THIS LINE IS FOR RECORDER'S USE

A.P.N.:

Order No.:

Escrow No.:

NOTICE OF COMPLETION

NOTICE IS HEREBY GIVEN THAT:

- 1. The undersigned is OWNER or agent of the OWNER of the interest or estate stated below in the property hereinafter described.
- 2. The FULL NAME of the OWNER is City of South Pasadena
- 3. The FULL ADDRESS of the OWNER is 1414 Mission Street, South Pasadena, CA 91030
- 4. The NATURE OF THE INTEREST or ESTATE of the undersigned is: _____ in fee.

5. The FULL NAMES and FULL ADDRESSES of ALL PERSONS, if any, WHO HOLD SUCH INTEREST or ESTATE with the undersigned as JOINT TENANTS or as TENANTS IN COMMON are:

NAMES

ADDRESSES

N/A

6. The full names and full addresses of the predecessors in interest of the undersigned if the property was transferred subsequent to the commencement of the work of improvement herein referred to:

NAMES

ADDRESSES

N/A

7. A work of improvement on the property hereinafter described was COMPLETED December 31, 2017

8. The work of improvement completed is described as follows:

The project to rehabilitate and replace the City's wastewater collection infrastructure.

9. The NAME OF THE ORIGINAL CONTRACTOR, if any, for such work of improvement is:

Southwest Pipeline & Trenchless Corp.

10. The street address of said property is City Wide, South Pasadena, CA 91030

11. The property on which said work of improvement was completed is in the City of South Pasadena, County of Los Angeles, State of California, and is described as follows:

Date: March 7, 2018

(Signature of Owner or agent of owner)
Rafael Casillas, City of South Pasadena

Verification for INDIVIDUAL owner _____:
I, the undersigned, declare under penalty of perjury under the laws of the State of California that I am the owner of the aforesaid interest or estate in the property described in the above notice; that I have read said notice, that I know and understand the contents thereof, and that the facts stated therein are true and correct.

Date and Place (Signature of owner named in paragraph 2)

Verification for NON-INDIVIDUAL owner: I, the undersigned, declare under penalty of perjury under the laws of the State of California that I am the agent _____ ("PRESIDENT, PARTNER, MANAGER, AGENT, ETC.") of the aforesaid interest or estate in the property described in the above notice; that I have read the said notice, that I know and understand the contents thereof, and that the facts stated therein are true and correct.

March 7, 2018 South Pasadena
Date and Place

(Signature of person signing on behalf of owner)
Rafael Casillas, City of South Pasadena

City of South Pasadena Agenda Report

*Richard D. Schneider, M.D., Mayor
Marina Khubesrian, M.D., Mayor Pro Tem
Michael A. Cacciotti, Councilmember
Robert S. Joe, Councilmember
Diana Mahmud, Councilmember*

*Evelyn G. Zneimer, City Clerk
Gary E. Pla, City Treasurer*

COUNCIL AGENDA: March 7, 2018

TO: Honorable Mayor and City Council

VIA: Stephanie DeWolfe, City Manager *SD*

FROM: Karen Aceves, Management Analyst *KA*

SUBJECT: **Public Hearing for Adoption of a Resolution Approving the
Community Development Block Grant (CDBG) Program for
Fiscal Year 2018-19**

Recommendation Action

It is recommended that the City Council conduct a Public Hearing and adopt a resolution to approve the Community Development Block Grant (CDBG) Program for Fiscal Year (FY) 2018-19.

Commission Review and Recommendation

This matter was not reviewed by a commission.

Community Outreach

The sidewalk repair projects and senior meal programs have been identified as City priorities and the public will have an opportunity to speak on this item during tonight's Public Hearing.

Discussion/Analysis

According to the Los Angeles Community Development Commission (LACDC), it is estimated that the City of South Pasadena (City) will receive \$119,973 in CDBG funds for FY 2018-19. The City is required to provide an opportunity for the public to comment on the proposed use of these funds. The Public Hearing held tonight will satisfy this requirement. The following is a description of the proposed programs per the Federal program classification:

- A. **Public Service Program**
Program cap – the maximum amount of CDBG funds available for this program is limited to 15% of the FY 2018-19 allocation or \$17,995.95.
 - **Senior Nutrition Program** – Proposed allocation of \$17,995.95
The City has allocated 100% of available Public Service funding to its Senior Nutrition Program. CDBG funds are used to partially support the program that provides over 14,000 nutritious hot meals to seniors at the South Pasadena Senior Center and to homebound seniors.

B. Low/Moderate Income Program

Program Cap – the amount of CDBG funds for this program is limited to the current year allocation and funds carried over from previous years, less the cost of the Public Service Program or \$101,976.00.

- Sidewalk Replacement Program – Proposed allocation of \$101,976.00. This new project includes installation of four (4) ADA Access Ramps and replaces approximately 10,000 ft. of damaged portions of sidewalk currently cracked and uplifted along portions of the residential area of La Senda Pl. (Garfield Ave. to Huntington Dr.) Los Laureles (Santa Terresa to Cul De Sec), Meridian Ave. (Foothill St. to Oliver St.). Beacon St. (Meridian Ave to Cul De Sac), Santa Teresa (Camino Del Sol to Cul De Sac), and Olive Ave. (Huntington Dr. to Pine St.).

Background

In 1974, Congress initiated the CDBG Program in the Housing and Community Development Act. The Program is federally funded and administered by the United States Department of Housing and Urban Development (HUD). The City, as a non-entitlement community, receives an annual allocation of CDBG funds from the LACDC. The funds are restricted to benefit persons of low and moderate income and other limited programs in compliance with other Federal regulations. Historically, the City has used CDBG funds to construct Americans with Disabilities Act (ADA) accessibility improvements, rehabilitate owner-occupied residences of income-eligible residents, and support the Senior Nutrition Program.

Legal Review

The City Attorney has not reviewed this item.

Fiscal Impact

The LACDC has released preliminary funding levels for FY 2018-19 and the City CDBG allocation is estimated to be \$119,973. The annual allocation may be adjusted by the LACDC based on the final HUD allocation.

The two recommended programs are:

- | | | |
|----|--|--------------|
| 1. | FY 2018-19 Senior Nutrition Program | \$17,995.95 |
| 2. | Sidewalk Replacement Program and ADA Accessible Ramp Project | \$101,976.00 |

Environmental Analysis

The Sidewalk Replacement Program is exempt from any California Environmental Quality Act (CEQA) analysis based on State CEQA Guidelines Section requirements under Section 21084 of the Public Resources Code, in accordance with Article 19, Section 15301, Class (1) “existing facilities.”

Public Notification of Agenda Item

The public was made aware that this item was to be considered this evening by virtue of its inclusion on the legally publicly noticed agenda, posting of the same agenda and reports on the City's website and/or notice in the *South Pasadena Review* and/or the *Pasadena Star-News*.

Attachments:

1. Resolution Approving the City of South Pasadena's Community Block Development Grant Program (CDBG) for FY 2018-19
2. Project Location Map

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ATTACHMENT 1
Resolution Approving the City of South Pasadena
Community Block Development Grant Program
(CDBG) for FY 2018-19

RESOLUTION NO.

**A RESOLUTION OF THE CITY COUNCIL
OF THE CITY OF SOUTH PASADENA, CALIFORNIA,
AUTHORIZING THE ALLOCATION OF COMMUNITY
DEVELOPMENT BLOCK GRANT (CDBG) FUNDS
FOR FISCAL YEAR 2018-19**

WHEREAS, since 1974, the Community Development Block Grant (CDBG) Program has operated to provide local governments the resources to meet the needs of persons of low-and moderate-income; and

WHEREAS, the City of South Pasadena (City) contracts with the Los Angeles County Community Development Commission (LACDC) for the disbursement of CDBG funds, through the Small Cities Program; and

WHEREAS, in Fiscal Year (FY) 2018-19, the City will receive an estimated total of \$119,805 in CDBG funds and \$0 in previous year unallocated funds, for a total of \$119,805; and

WHEREAS, the City Council has conducted a Public Hearing, with the required prior noticing to provide the public and opportunity to comment on the programs proposed for the FY 2018-19 CDBG Funds Program.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF SOUTH PASADENA, CALIFORNIA, DOES HEREBY RESOLVE AND ORDER AS FOLLOWS:

SECTION 1. The City Council approves the CDBG Program Budget for FY 2018-19 and instructs staff to submit the necessary document and a copy of this Declaration to the LACDC. The proposed projects are:

- | | |
|---|--------------|
| 1. Senior Nutrition Program | \$17,995.95 |
| 2. FY 2018-19 Sidewalk Replacement
and ADA Access Ramp Project | \$101,976.00 |

SECTION 2. The City Council authorizes City staff to adjust the Program budget as necessary throughout the fiscal year. This includes, but is not limited to, allocating amounts on a per project basis, adjusting project budgets, implementing new or cancelling existing activities, to allow for the timely expenditure of CDBG funds.

SECTION 3. This resolution shall take effect from and after the date of its passage and adoption.

SECTION 4. The City Clerk of the City of South Pasadena shall certify to the passage and adoption of this resolution and its approval by the City Council and shall cause the same to be listed in the records of the City.

PASSED, APPROVED AND ADOPTED ON this 7th day of March, 2018.

Richard D. Schneider M.D., Mayor

ATTEST:

APPROVED AS TO FORM:

Evelyn G. Zneimer, City Clerk
(seal)

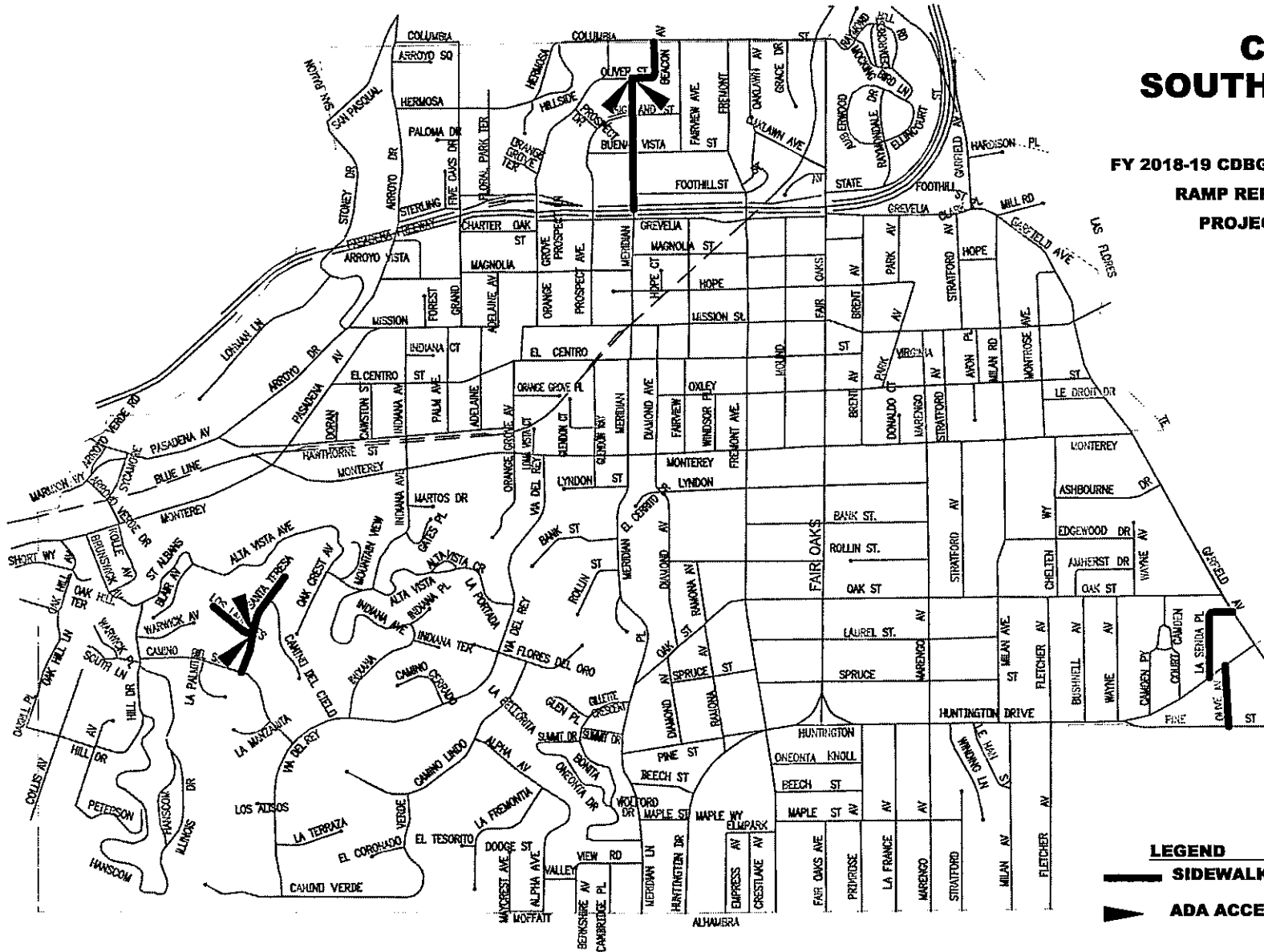
Teresa L. Highsmith, City Attorney

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ATTACHMENT 2
Project Location Map

CITY OF SOUTH PASADENA

FY 2018-19 CDBG SIDEWALK AND ADA ACCESS RAMP REPLACEMENT PROJECT PROJECT LOCATION MAP



City of South Pasadena Agenda Report

Richard D. Schneider, M.D., Mayor
Marina Khubesrian, M.D., Mayor Pro Tem
Michael A. Cacciotti, Councilmember
Robert S. Joe, Councilmember
Diana Mahmud, Councilmember

Evelyn G. Zneimer, City Clerk
Gary E. Pia, City Treasurer

COUNCIL AGENDA: March 7, 2018

TO: Honorable Mayor and City Council

VIA: Stephanie DeWolfe, City Manager *J*

FROM: Rafael O. Casillas, P.E., Acting Director of Public Works *ROC*
Sheila Pautsch, Community Services Director *SB*

SUBJECT: **Authorization of Contract Amendment for the Arroyo Seco
Pedestrian and Bicycle Trail Project with Sully-Miller
Contracting Company**

Recommendation Action

It is recommended that the City Council:

1. Authorize the City Manager to direct staff to value engineer and negotiate a Contract Amendment for change orders related to the Arroyo Seco Pedestrian and Bicycle Trail Project (Project) as referenced in this report; and
2. Authorize the City Manager to execute Contract Amendment for the Project with Sully-Miller Contracting Company utilizing the Project fund balance of \$847,912.24 and not to exceed the total project budget of \$2,472,121.55.

Commission Review and Recommendation

This matter was reviewed by the Parks and Recreation Commission on several occasions (October 15, 2012, November 5, 2012, and December 17, 2012) and Special Meetings to tour the Trail site were held on October 23, 2012 and November 17, 2012. In addition, a Joint Meeting was held with the Natural Resources and Environmental Commission on November 17, 2012.

Executive Summary

Upon an evaluation of the current Project fund balance and the percent of completed improvements, staff is proposing to the City Council consideration of a Contract Amendment for Project betterments change order. The proposed change order scope of work consists of construction of a safety trellis parallel to the driving range (see below), removal and replacement of the deteriorated pavement along with a slurry seal to the upper parking lot, removal and replacement of the deteriorated pavement along with a slurry seal to the Arroyo Seco Golf Course Club House (Club House) parking lot, pavement patching and slurry seal to Lohman Lane, and costs associated with unforeseen field conditions and final materials quantity adjustments. The proposed betterments change order requires a Contract Amendment prior to recordation of the Project's Notice of Completion.

CITY OF SOUTH PASADENA 15

Community Outreach

The public had opportunity to provide input on the Project at the various Commission meetings. The Contractor will provide construction notification to affected business owners and the information will be posted on the City's website.

Discussion/Analysis

On June 7, 2017, the City Council entered into a contract to construct the Project. In addition, the City Council directed staff to initiate value engineering prior to the start of construction optimizing the use of available grant funds and return to a future City Council meeting with a request for supplemental funding, if necessary. The Project was then value engineered in order to assure Project delivery. At this time, the overall Project budget has an estimated available fund balance of \$847,912.24, pending final quantities to be installed.

Under the terms of the contract plans and specifications, Sully-Miller Contracting Company's (Contractor) proposal submitted included Additive Alternates for the Project. The Project is substantially complete and within budget. The City may consider utilizing the fund balance on Project betterments.

The current overall Project costs are as follows:

Construction	\$1,471,145.32
Environmental Oversight	\$ 25,000.00
Construction Management and Inspection	\$ 99,765.00
Architect/Env. Oversight/Mat. Testing	<u>\$ 28,303.00</u>
Total:	\$1,624,213.32

The approved funding for the Project is listed as follows:

General Fund Reserve	\$ 347,404.00
General Fund (AB 2766 – Match)	\$ 90,000.00
General Fund (LACP – Match)	\$ 62,500.00
Proposition C	\$ 500,000.00
Transportation Development Act (TDA) Fund	\$ 17,000.00
Mobile Source Air Pollution	
Reduction Review Committee (MSRC) Grant	\$ 142,096.00
Assembly Bill 2766 Subvention Match	\$ 52,000.00
Santa Monica Mountains Conservancy	\$ 410,000.00
Los Angeles County Parks	\$ 250,000.00
Additional appropriation requested	
State Transportation Program Local (STPL)	\$ 380,000.00
Contingency 10%	<u>\$ 221,125.55</u>

TOTAL AVAILABLE PROJECT FUNDING: \$2,472,121.55

Alternatives Considered

1. The City of South Pasadena (City) can elect to construct the safety trellis for trail patrons and not construct the parking lot improvements.
2. The City can proceed to finalize construction of the Project per the original scope of work and authorize staff to solicit proposals for the construction of the parking lot improvements and safety trellis for trail patrons in the future. This option will require the Trail to remain closed until appropriate safety measures are installed.

Next Steps

1. Bring back item to a future City Council meeting with the Project acceptance upon completion of the proposed improvements.

Background

Prior to finalizing the Project, staff requires authorization and direction from the City Council to complete the value engineering construction phase and negotiate a Contract Amendment for project betterment change orders. The proposed change orders under consideration consist of unforeseen field conditions and materials quantity adjustments, Additive Alternate 1 removal and replacement of upper parking lot, Additive Alternate 2 removal and replacement of Club House parking lot, Additive Alternate 3 negotiate concrete trail betterments, and obtain proposals to construct a safety trellis parallel to the driving range.

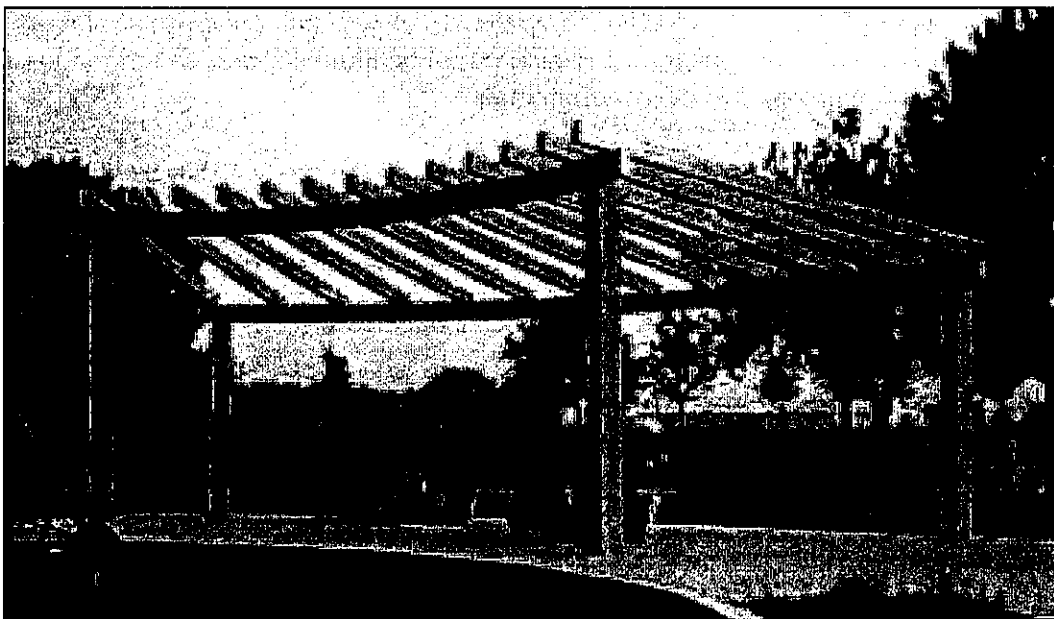
If warranted, the final Contract Amendment cost shall be determined on the selected elements improvements to be constructed utilizing the Project fund balance of \$847,912.24 and not to exceed the total project budget of \$2,472,121.55

The following additive and betterment change order scope of work costs are as follows:

- a) Unforeseen field conditions and materials quantity adjustments change orders consist of retaining wall heights, discrepancies between field measurements and estimated quantities, unmarked buried foundations removals, drainage modifications, tee-box elevations, miscellaneous curb and pavement removals, and soil export from pole placement of driving range netting. The preliminary estimate is \$314,670.
- b) Additive Alternate 1 consists of removal and replacement of damaged asphalt pavement to the upper parking lot adjacent to the cell tower site and new Trail. This scope of work can be modified to selective removal and replacement of existing deteriorated the existing pavement, crack sealing, and Type II slurry seal for an additional cost savings. The preliminary estimate is \$143,537.
- c) Additive Alternate 2 consists of removal and replacement of damaged asphalt pavement

to the Club House parking lot. This scope of work can be modified to selective removal and replacement of existing deteriorated the existing pavement at the Club House and Lohman Lane, crack sealing and Type II slurry seal for a cost savings. The preliminary estimate is \$133,224.

- d) Additive Alternate 3 consists of the installation of concrete pavement placement option verses an asphalt pavement installation. This scope of work was performed by the Contractor without authorization to proceed from the City. At this time, the Contractor is contesting the Public Works Department's denial of Additive Alternate 3. The Public Works Department is corresponding with the Contractor to resolve this matter per the Public Contract Code. The preliminary estimate is \$267,163.
- e) Obtain a change order proposal to construct a safety trellis to protect patrons from impact injuries caused by driving range golf balls. The golf balls from the driving range are clearing portions of the driving range netting and landing on the Trail. A golf ball trajectory analysis has confirmed the frequency and locations of impact concerns. In order to minimize future liability from future golf ball-related claims, staff recommends the installation of a safety trellis structure with a netting material to be constructed over the Trail and parallel to the driving range. The preliminary estimate is \$581,534.



The estimated total for the items a – e is \$847,912.24

Legal Review

The City Attorney has not reviewed this item.

Fiscal Impact

This Project is funded from various general, local return, and grant funds. There are sufficient funds available for the construction of this Project.

Environmental Analysis

The Project required an Initial Study and Mitigated Negative Declaration in compliance with California Environmental Quality Act (CEQA) guidelines.

Public Notification of Agenda Item

The public was made aware that this item was to be considered this evening by virtue of its inclusion on the legally publicly noticed agenda, posting of the same agenda and reports on the City's website and/or notice in the *South Pasadena Review* and/or the *Pasadena Star-News*.

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