



*Mayor Antonio Lopez • Mayor Pro Tem Sylvia Ballin
Councilmember Jesse H. Avila • Councilmember Joel Fajardo • Councilmember Robert C. Gonzales
Interim City Manager Fred Ramirez*

SAN FERNANDO CITY COUNCIL
REGULAR MEETING NOTICE & AGENDA

FEBRUARY 3, 2014 – 6:00 PM

COUNCIL CHAMBERS
117 MACNEIL STREET
SAN FERNANDO, CA 91340

CALL TO ORDER/ROLL CALL

PLEDGE OF ALLEGIANCE

Mayor Antonio Lopez

APPROVAL OF AGENDA

PUBLIC STATEMENTS – WRITTEN/ORAL

There will be a three (3) minute limitation per each member of the audience who wishes to make comments in order to provide a full opportunity to every person who desires to address the City Council.

CONSENT CALENDAR

Items on the Consent Calendar are considered routine and may be disposed of by a single motion to adopt staff recommendation. If the City Council wishes to discuss any item, it should first be removed from the Consent Calendar.

1) REQUEST TO APPROVE MINUTES OF:

- a) JUNE 11, 2012 – SPECIAL MEETING
- b) NOVEMBER 19, 2012 – REGULAR MEETING
- c) DECEMBER 3, 2012 – REGULAR MEETING
- d) JANUARY 21, 2014 – SPECIAL MEETING
- e) JANUARY 21, 2014 – REGULAR MEETING
- f) JANUARY 27, 2014 – SPECIAL (JOINT) MEETING

2) REQUEST TO APPROVE WARRANT REGISTER NO 14-021



**SAN FERNANDO CITY COUNCIL
REGULAR MEETING NOTICE & AGENDA – FEBRUARY 3, 2014
PAGE 2**

3) CONSIDERATION TO AUTHORIZE SUBMITTAL OF GRANT APPLICATIONS TO THE NATIONAL ENDOWMENT FOR THE ARTS AND THE CALIFORNIA ARTS COUNCIL FOR FUNDING SUPPORT OF THE MARIACHI MASTER APPRENTICE PROGRAM

Recommend that the City Council:

- a. Authorize the Interim City Manager to allocate City staff to prepare and submit a grant application to the National Endowment for the Arts (NEA) in the amount of \$57,000 to support the Mariachi Master Apprentice Program (MMAP); and
- b. Authorize the Interim City Manager to allocate City staff to prepare and submit a grant application to the California Arts Council (CAC) in the amount of \$12,000 to support the City of San Fernando Mariachi Master Apprentice Program (MMAP).

4) CONSIDERATION TO ADOPT RESOLUTION NO. 7582 UPDATING THE CITY OF SAN FERNANDO'S TITLE VI PLAN

Recommend that the City Council adopt Resolution No. 7582 rescinding Resolution No. 7571 and adopting the Updated Title VI Plan for the City of San Fernando.

CONTINUED BUSINESS

5) CONSIDERATION OF TRAFFIC MODIFICATION REQUEST FROM VISTA DEL VALLE DUAL LANGUAGE ACADEMY (LOS ANGELES UNIFIED SCHOOL DISTRICT)

Recommend that the City Council approve the recommendation of the Transportation and Safety Commission to remove the restricted parking red curb on the north side of Eighth Street from Macneil Street to Brand Boulevard, adjacent to the school property, subject to the conditions of approval.

NEW BUSINESS

6) CONSIDERATION OF ADOPTION OF RESOLUTIONS APPROVING JOB SPECIFICATIONS FOR RECREATION LEADER III, AMENDING THE SALARY PLAN, AND AMENDING THE TABLE OF ORGANIZATION

Recommend that the City Council:

- a. Adopt Resolution No.7586 approving the job specifications for the position of Recreation Leader III;



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- b. Adopt Resolution No. 7583 amending the Salary Plan to include a part- time Recreation Leader III position;
- c. Adopt Resolution No. 7584 amending the Table of Organization to include two part-time Recreation Leader III positions; and
- d. Authorize the Interim City Manager to initiate the recruitment process for part-time Recreation Leader III personnel.

7) CONSIDERATION OF FISCAL YEAR 2012-2013 CITY ANNUAL FINANCIAL REPORTS

Recommend that the City Council receive and file the following annual reports for Fiscal Year 2012-2013:

- a. 2013 Comprehensive Annual Financial Report covering the financial activities of both the City and Successor Agency of the Former Redevelopment Agency; and,
- b. 2013 Cities Financial Transactions Report for the City of San Fernando.

8) CONSIDERATION OF CITY ANNUAL LOS ANGELES COUNTY METROPOLITAN TRANSIT AUTHORITY (LACMTA) AUDITED FINANCIAL REPORT

Recommend that the City Council receive and file the audited City Annual LACMTA Financial Report.

9) CONSIDERATION TO AUTHORIZE SUBMITTAL OF APPLICATION TO THE CALIFORNIA DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT HOUSING RELATED PARKS PROGRAM GRANT TO FUND RECREATION PARK IMPROVEMENTS

Recommend that the City Council adopt Resolution No. 7585 authorizing the City's submittal of a grant application to the California Department of Housing and Community Development Housing Related Parks (HRP) Program in the amount of \$176,550 to provide funds for park improvements at Recreation Park.

10) CONSIDERATION OF ADOPTION OF RESOLUTION NO. 7587 APPROVING AN INTERIM LOAN AGREEMENT (CONTRACT NO. 1733) BETWEEN THE CITY AND THE SUCCESSOR AGENCY

Recommend that the City Council adopt Resolution No. 7587 approving an Interim Loan Agreement (Successor Agency Loan Agreement No. 14-15A:1) City Contract No. 1733 between the City and the Successor Agency.



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REGULAR MEETING NOTICE & AGENDA – FEBRUARY 3, 2014
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GENERAL COUNCIL COMMENTS

STAFF COMMUNICATION

ADJOURNMENT

I hereby certify under penalty of perjury under the laws of the State of California that the foregoing agenda was posted on the City Hall bulletin board not less than 72 hours prior to the meeting.

Elena G. Chávez, City Clerk

Signed and Posted: January 30, 2014 (5:00 p.m.)

Agendas and complete Agenda Packets (including staff reports and exhibits related to each item) are posted on the City's Internet Web site (www.sfcity.org). These are also available for public reviewing prior to a meeting in the City Clerk's Office. Any public writings distributed by the City Council to at least a majority of the Councilmembers regarding any item on this regular meeting agenda will also be made available at the City Clerk's Office at City Hall located at 117 Macneil Street, San Fernando, CA, 91340 during normal business hours. In addition, the City may also post such documents on the City's Web Site at www.sfcity.org. In accordance with the Americans with Disabilities Act of 1990, if you require a disability-related modification/accommodation to attend or participate in this meeting, including auxiliary aids or services please call the City Clerk's Office at (818) 898-1204 at least 48 hours prior to the meeting.

San Fernando City Council

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**SAN FERNANDO CITY COUNCIL
MINUTES**

**JUNE 11, 2012 – 6:00 P.M.
SPECIAL MEETING**

City Hall Council Chambers
117 Macneil Street
San Fernando, CA 91340

CALL TO ORDER/ROLL CALL

Mayor Brenda Esqueda called the meeting to order at 6:08 p.m.

Present:

Council: Mayor Brenda Esqueda, Mayor Pro Tem Antonio Lopez, and Councilmembers Maribel De La Torre, Sylvia Ballin, and Mario F. Hernández

Staff: City Administrator Al Hernández, City Attorney Maribel S. Medina, and City Clerk Elena G. Chávez

PLEDGE OF ALLEGIANCE

Mayor Esqueda

APPROVAL OF AGENDA

Motion by Mayor Esqueda, seconded by Councilmember Ballin, to approve the agenda, including moving up Item No. 3 (as requested by Mayor Esqueda). By consensus, the motion carried.

PUBLIC STATEMENTS

George O'Connor asked that the City Council assist JC Penney to stay open for business.

Irwin Rosenberg (San Fernando Police Officers' Association President) said that safety should be a top priority and three police officer positions have yet to be filled.

Renato Lira asked if employees got their layoff notices and said that Councilmembers need to focus on how they are going to bring in new businesses now that JC Penney is gone.

**SAN FERNANDO CITY COUNCIL
SPECIAL MEETING MINUTES – June 11, 2012
Page 2**

Adriana Gomez said that losing JC Penney will be a blow to the City's revitalization and hopefully something can be done to help them stay.

Julian Ruelas said it was time for the City Council to do their due diligence, reinvest in the City, and salvage the JC Penney store.

Robert Ortega said that JC Penney has been part of the community for 92 years and has served the community well; it would be a shame to see them go.

Patty Lopez said she has many concerns about the budget and believes that both Councilmembers De La Torre and Hernández need to leave.

Margie Carranza talked about the closing of JC Penney store and said that certain Councilmembers are puppeteers.

Ricardo Benitez said he used shop at JC Penney in San Fernando when he lived in Glendale and said we need to support businesses (they are disappearing).

CITY COUNCIL ITEMS

3) JC PENNEY STORE CLOSURE UPDATE

Mayor Esqueda reported that Council and staff are doing everything possible to keep JC Penney (JCP) from closing. She gave an update regarding the meetings that have been held with the property owner and said that staff is awaiting feedback from JCP headquarters.

Sev Aszkenazy, JCP property owner, made a presentation regarding the store's history and he replied to questions from Councilmembers.

Discussion ensued but no formal action was taken.

STUDY SESSION

1) PRIORITY SETTING SESSION FOR FISCAL YEAR 2012-13

Each Councilmember and department staff members presented their priorities.

No formal action was taken (minor suggested changes were made and the item will again be presented to the City Council during mid-year).

2) FISCAL YEAR 2012-13 BUDGET STUDY SESSION NO. 1

**SAN FERNANDO CITY COUNCIL
SPECIAL MEETING MINUTES – June 11, 2012
Page 3**

City Administrator Hernández presented the report. He and staff replied to various questions from Councilmembers.

Discussion ensued but no formal action was taken (suggested changes were made and budget adoption will be presented to the City Council at an upcoming meeting).

RECESS TO CLOSED SESSION (10:06 P.M.)

By consensus, Councilmembers recessed to the following Closed Session, thereafter to adjourn.

**A) CONFERENCE WITH LABOR NEGOTIATOR
G.C. 54957.6**

City Negotiator: City Administrator Al Hernandez
Employee Organizations: San Fernando Management Group (SEIU, Local 721)
San Fernando Public Employees' Association (SEIU, Local 721)
San Fernando Police Officers Association
San Fernando Police Officers Association Police Management Unit
San Fernando Police Civilian Association (SEIU, Local 721)
San Fernando Part-time Employees' Association (SEIU, Local 721)

No reportable action.

I do hereby certify that the foregoing is a true and correct copy of the minutes of June 11, 2012 meeting as approved by the San Fernando City Council.

*Elena G. Chávez
City Clerk*

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**SAN FERNANDO CITY COUNCIL
MINUTES**

**NOVEMBER 19, 2012 – 6:00 P.M.
REGULAR MEETING**

City Hall Council Chambers
117 Macneil Street
San Fernando, CA 91340

CALL TO ORDER/ROLL CALL

Mayor Brenda Esqueda called the meeting to order at 6:19 p.m.

Present:

Council: Mayor Brenda Esqueda, Mayor Pro Tem Antonio Lopez, and Councilmembers Maribel De La Torre, and Sylvia Ballin

Staff: City Administrator Al Hernández, City Attorney Maribel S. Medina, and City Clerk Elena G. Chávez

PLEDGE OF ALLEGIANCE

Mayor Esqueda

APPROVAL OF AGENDA

Motion by Councilmember De La Torre, seconded by Mayor Pro Tem Lopez, to approve the agenda. By consensus, the motion carried.

PUBLIC STATEMENTS – WRITTEN/ORAL

Charles Leone, SEIU Local 721, said that before any decision is made regarding part-time employees, there is an obligation by the City to hold a meet and confer.

CONSENT CALENDAR

Councilmember De La Torre pulled Item No. 3 for further discussion.

Motion by Councilmember De La Torre, seconded by Mayor Pro Tem Lopez, to approve the remaining Consent Calendar Items:

SAN FERNANDO CITY COUNCIL**MINUTES – November 19, 2012****Page 2**

- 1) ADOPTION OF RESOLUTION NO'S 12-111 AND 12-112 - APPROVAL OF WARRANT REGISTERS
- 2) FINANCIAL STATEMENT – JUNE 2012

By consensus, the motion carried.

Items Removed for Further Discussion:

- 3) SECOND AMENDMENT TO THE FACILITY USE AND TRANSPORTATION AGREEMENT WITH VALLEY REGIONAL HIGH SCHOOL NO. 5

Recreation and Community Services Operations Manager Ismael Aguila presented the staff report and responded to questions from Councilmember De La Torre.

Motion by Councilmember De La Torre, seconded by Mayor Pro Tem Lopez, to authorize the City Administrator to execute the second amendment to the Facility Use and Transportation Agreement with Valley Regional High School No. 5 by extending the completion date of the proposed Reciprocal-Use Agreement to May 31, 2013. By consensus, the motion carried.

NEW BUSINESS

- 4) AWARD OF CONTRACT – MUNICIPAL NATIONAL POLLUTION DISCHARGE ELIMINATION SYSTEM COMPLIANCE ASSISTANCE

Public Works Director Ron Ruiz presented the staff report and replied to questions from Councilmembers.

Motion by Mayor Pro Tem Lopez, seconded by Councilmember Ballin, to:

- a. Accept the most qualified bid in the amount of \$39,000 from TECS Environmental Compliance Services, Inc. for Municipal National Pollution Discharge Elimination System (NPDES) Compliance Assistance; and
- b. Authorize the City Administrator to execute a Professional Services Contract with TECS Environmental Compliance Services, Inc. in an amount not to exceed \$39,000.

Councilmember De La Torre requested a friendly amendment – to strike “2012” to reflect *each* year instead of the actual year.

The amendment was accepted and, by consensus, the motion carried.

- 5) SAN FERNANDO MALL CURBSIDE PARKING

SAN FERNANDO CITY COUNCIL**MINUTES – November 19, 2012****Page 3**

Public Works Director Ruiz presented the staff report. He reported that some merchants in the downtown mall have requested a modification to change yellow loading curbs to green curbs on San Fernando Road (between Brand Boulevard and San Fernando Mission Boulevard) and stated that a petition is being circulated by the merchants representing majority support for this modification.

Motion by Councilmember De La Torre, seconded by Mayor Esqueda, to approve a modification to change yellow loading curbs to green curbs on San Fernando Road between Brand Boulevard and San Fernando Mission Boulevard (as noted in the staff report). The motion failed with the following vote:

AYES: De La Torre, Esqueda – 2
NOES: Ballin, Lopez – 2

Councilmember Ballin and Mayor Pro Tem Lopez would like to see the signed petition before further consideration of the modification.

6) AWARD OF CONTRACT – ON-SITE SODIUM HYPOCHLORITE GENERATION SYSTEM

Public Works Director Ruiz presented the staff report and responded to questions from Councilmembers.

Councilmember De La Torre and Mayor Pro Tem Lopez expressed concerns that the City Council is always up against deadlines and issues with the way this was done (short 10-day RFP turnaround time) and they don't get to see and evaluate different companies.

Motion by Councilmember Ballin to:

- a. Accept the lowest responsive bid in the amount of \$143,080 from Severn Trent Water Purification, Inc. for the purchase and installation of an On-Site Sodium Hypochlorite Generation (OSG) System; and
- b. Authorize the City Administrator to execute a Professional Services Contract with Severn Trent Water Purification, Inc., in the amount not to exceed \$143,080 with an additional 10% contingency.

There being no second, the motion failed. Staff will meet with the City Attorney to review options.

STANDING COMMITTEE UPDATES

No. 1 Budget, Personnel and Finance (BPF)

SAN FERNANDO CITY COUNCIL**MINUTES – November 19, 2012****Page 4**

Councilmember De La Torre – City Administrator Hernández reported there will be a joint meeting with the HCEP Committee within the next week.

No. 2 Housing, Community & Economic Development and Parking (HCEP)

Councilmember De La Torre – no updates.

No. 3 Natural Resources, Infrastructure, Water, Energy and Waste Management (NRIW)

Councilmember Ballin – no updates.

No. 4 Public Safety, Veteran Affairs, Technology and Transportation (PVTT)

Mayor Pro Tem Lopez – No updates.

No. 5 Education, Parks, Arts, Health and Aging (EPAH)

Mayor Esqueda – No updates.

GENERAL COUNCIL COMMENTS

Councilmember De La Torre wished everyone a happy Thanksgiving and good holiday season.

Councilmember Ballin congratulated everyone involved in the successful food truck event and those involved in the recognition of the Mariachi Master Apprentice Program (MMAAP) by First Lady Michelle Obama.

Mayor Pro Tem Lopez also congratulated MMAAP and wished everyone happy holidays.

Mayor Esqueda said that many mall merchants are not aware of the Property-Based Business Improvement District and would like to agendaize this item for an upcoming City Council or Standing Committee meeting. She wished everyone a safe holiday season.

STAFF COMMUNICATION

Recreation and Community Services Operations Manager Aguila reported that the Diabetes Expo was successful and echoed the comments made regarding the prestigious award given to the MMAAP.

Acting Police Chief Robert Parks gave an update regarding recent murders in the City (Siete Mares restaurant altercation and a drive-by near Baskin-Robbins).

SAN FERNANDO CITY COUNCIL**MINUTES – November 19, 2012****Page 5****RECESS TO CLOSED SESSION (7:12 P.M.)**

By consensus, Councilmembers recessed to the following Closed Session, thereafter to adjourn.

A) CONFERENCE WITH LABOR NEGOTIATOR, G.C. 54957.6

City Negotiator: City Administrator Al Hernandez
Employee Organizations: San Fernando Management Group (SEIU, Local 721)
San Fernando Public Employees' Association (SEIU, Local 721)
San Fernando Police Officers Association
San Fernando Police Officers Association Police Management Unit
San Fernando Police Civilian Association (SEIU, Local 721)
San Fernando Part-time Employees' Bargaining Unit (SEIU, Local 721)

B) PUBLIC EMPLOYEE PERFORMANCE EVALUATION, G.C. 54957

Title: City Administrator

C) PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE, G.C. 54957**D) CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION, G.C. 54956.9(b)**

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No reportable action.

I do hereby certify that the foregoing is a true and correct copy of the minutes of November 19, 2012 meeting as approved by the San Fernando City Council.

Elena G. Chávez
City Clerk

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**SAN FERNANDO CITY COUNCIL
MINUTES**

**DECEMBER 3, 2012 – 6:00 P.M.
REGULAR MEETING**

City Hall Council Chambers
117 Macneil Street
San Fernando, CA 91340

CALL TO ORDER/ROLL CALL

Mayor Brenda Esqueda called the meeting to order at 6:09 p.m.

Present:

Council: Mayor Brenda Esqueda, Mayor Pro Tem Antonio Lopez, and Councilmembers Maribel De La Torre, and Sylvia Ballin

Staff: City Administrator Al Hernández, City Attorney Maribel S. Medina, and City Clerk Elena G. Chávez

PLEDGE OF ALLEGIANCE

Mayor Esqueda

APPROVAL OF AGENDA

Motion by Councilmember De La Torre, seconded by Mayor Pro Tem Lopez, to approve the agenda. By consensus, the motion carried.

PUBLIC STATEMENTS – WRITTEN/ORAL

Mimi Soto, SEIU Local 721, thanked Mayor Esqueda and Councilmember De La Torre for their work and gave them flowers and SEIU memorabilia.

Robert Ortega congratulated new Councilmembers and wished everyone nice holidays.

Margie Carranza thanked Mayor Esqueda, Councilmember De La Torre, and former Councilmember Mario Hernández and said that these are not necessarily “happy days”.

Samuel Beltran talked about an incident at James Restaurant where the City Attorney did not acknowledge the ex-Mayor.

SAN FERNANDO CITY COUNCIL**MINUTES – December 3, 2012****Page 2**

Irwin Rosenberg, San Fernando Police Officers' Association President, congratulated the new Councilmembers, and said they have earned everyone's respect and need to stand united as they face the many challenges ahead.

Ruben Quintana, San Fernando Public Employees' Association President, thanked the former Councilmembers and welcomed the new (they look forward to working with them).

City Clerk Chávez read an email sent by former Mayor/Councilmember Mario Hernández.

Both Mayor Esqueda and Councilmember De La Torre talked about their accomplishments during their tenure and thanked various individuals for their support.

CONSENT CALENDAR

Councilmember De La Torre removed Item No. 2 for further discussion

Motion by Councilmember De La Torre, seconded by Mayor Esqueda, to approve the following Consent Calendar Item:

1) APPROVAL OF WARRANT REGISTER NO. 12-121

By consensus, the motion carried.

Item Removed for Further Discussion:

2) RESOLUTION RECITING THE RESULTS OF THE NOVEMBER 6, 2012 SPECIAL MUNICIPAL ELECTION

Councilmember De La Torre said she believes the process is being circumvented since the L.A. County Board of Supervisors will not certify the election results until tomorrow.

Motion by Mayor Pro Tem Lopez, seconded by Councilmember Ballin, to adopt a Resolution reciting the fact of the Special Municipal Election on November 6, 2012, declaring the result and such other matters as provided by law.

The motion carried with the following vote:

AYES:	Esqueda, Lopez, Ballin – 3
NOES:	None
ABSENT:	None
ABSTAIN:	De La Torre – 1

SAN FERNANDO CITY COUNCIL**MINUTES – December 3, 2012****Page 3****NEW BUSINESS****3) OATH OF OFFICE ADMINISTERED BY CITY CLERK TO NEWLY ELECTED COUNCILMEMBERS**

City Clerk Chávez presented the Certificate of Election and administered the Oath of Office to the following individuals:

For City Council:

Jesse H. Avila

Robert C. Gonzales

Joel Fajardo

4) REORGANIZATION OF THE CITY COUNCIL - SELECTION OF MAYOR AND MAYOR PRO TEMPORE

City Clerk Chávez called for nominations for the position of Mayor.

Councilmember Ballin nominated Antonio Lopez; the motion was seconded by Councilmember Fajardo.

City Clerk Chávez asked if there were any other nominations for Mayor. There being none, and hearing no objections, nominations were closed.

The above motion carried with the following vote:

AYES: Ballin, Fajardo, Gonzales, Avila, Lopez – 5

NOES: None

ABSENT: None

City Clerk Chávez called for nominations for the position of Mayor Pro Tem.

Mayor Lopez nominated Sylvia Ballin; the motion was seconded by Councilmember Avila.

City Clerk Chávez asked if there were any other nominations for Mayor Pro Tem. There being none, and hearing no objections, nominations were closed.

The above motion carried with the following vote:

AYES: Lopez, Avila, Fajardo, Gonzales, Ballin – 5

NOES: None

ABSENT: None

Councilmembers each said a few words about the challenges ahead, moving forward and working together, and they thanked residents for their support.

SAN FERNANDO CITY COUNCIL**MINUTES – December 3, 2012****Page 4****4) CITY'S CONTRIBUTION TOWARD CalPERS HEALTH BENEFITS FOR ELECTED OFFICIALS**

City Administrator Hernández presented the staff report.

Motion by Mayor Pro Tem Ballin, seconded by Councilmember Avila, to:

- a) Approve the City's maximum contribution for medical insurance benefits on behalf of each elected official and eligible dependents(s) to be capped at the cost of the highest HMO plan for the Los Angeles Area Region only, available at each plan level (i.e., employee, employee plus one, employee plus two or more); and
- b) Elected official who elects a PPO plan shall pay the difference by pre-tax payroll deduction.

The motion carried with the following vote:

AYES:	Lopez, Avila, Fajardo, Gonzales, Ballin – 5
NOES:	None
ABSENT:	None

GENERAL COUNCIL COMMENTS

Mayor Pro Tem Ballin said she is happy she can finally exhale. She asked if, from this point forward, Closed Session items could be held in advance of the regular meeting (i.e., perhaps 4:00 p.m.).

Councilmember Gonzales said he hopes to see everyone at the Food Truck Event.

Mayor Lopez asked that the new Councilmembers to make their Commissioner appointments at the special meeting next week.

STAFF COMMUNICATION

City Administrator Hernández reported that staff had a meet and confer with the Department of Finance (DOF) regarding Recognized Obligation Payment Schedule 3 and the DOF will provide feedback by December 15th.

Recreation and Community Services Operations Manager Ismael Aguila invited everyone to the upcoming Tree Lighting Ceremony.

SAN FERNANDO CITY COUNCIL

MINUTES – December 3, 2012

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ADJOURNMENT (7:39 P.M.)

By consensus, the meeting was adjourned.

I do hereby certify that the foregoing is a true and correct copy of the minutes of December 3, 2012 meeting as approved by the San Fernando City Council.

Elena G. Chávez
City Clerk

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**SAN FERNANDO CITY COUNCIL
MINUTES**

**JANUARY 21, 2014 – 4:30 P.M.
SPECIAL MEETING**

City Hall Community Room
117 Macneil Street
San Fernando, CA 91340

CALL TO ORDER/ROLL CALL

Mayor Antonio Lopez called the meeting to order at 4:34 p.m.

Present:

Council: Mayor Antonio Lopez, Mayor Pro Tem Sylvia Ballin, and Councilmembers Jesse H. Avila, Joel Fajardo, and Robert C. Gonzales

Staff: Interim City Manager Fred Ramirez, City Attorney Rick R. Olivarez, and City Clerk Elena G. Chávez

PLEDGE OF ALLEGIANCE

Mayor Antonio Lopez

APPROVAL OF AGENDA

Motion by Mayor Pro Tem Ballin, seconded by Councilmember Gonzales, to approve the agenda. By consensus, the motion carried.

PUBLIC STATEMENTS – WRITTEN/ORAL

Stephen Kapusunski, Larry's Towing (owner), inquired about the living wage.

STUDY SESSION

- 1) CONSIDERATION OF DRAFT REQUEST FOR PROPOSALS (RFP) FOR VEHICLE TOWING AND STORAGE SERVICES CONTRACT

**SAN FERNANDO CITY COUNCIL
SPECIAL MEETING MINUTES – January 21, 2014**

Page 2

Interim City Manager Fred Ramirez introduced both Acting Police Chief Robert Parks and Acting Police Lieutenant Nichole Hanchett who presented the staff report.

Discussion ensued and staff replied to various questions from Councilmembers.

Motion by Mayor Pro Tem Ballin, seconded by Councilmember Avila, to direct the Interim City Manager and the Acting Chief of Police to make the City Council suggested revisions to the RFP for Vehicle Towing and Storage Services Contract and make said RFP available to prospective towing contractors pursuant to the City's public noticing requirements. By consensus, the motion carried.

RECESS TO CLOSED SESSION (5:03 P.M.)

By consensus, Councilmembers recessed to the following Closed Session as announced by City Attorney Olivarez:

- A) CONFERENCE WITH REAL PROPERTY NEGOTIATOR (G.C. §54956.8)
Property: 1211 First Street, City of San Fernando (APN 2520-024-902)
Agency Negotiator: Interim City Manager / Community Development Director
Fred Ramirez, Lead Negotiator
Negotiating Parties: David Dardashty
Under Negotiation: Price and Terms of Sale of Said Property

RECESS (6:05 P.M.)

By consensus, Councilmembers recessed in order to hold the regular City Council meeting.

RECONVENE/RECESS TO CLOSED SESSION (7:09 P.M.)

By consensus, Councilmembers again recessed to the following Closed Session as announced by City Attorney Olivarez:

- B) PUBLIC EMPLOYMENT (EMPLOYEE RECRUITMENT) G.C. §54957(b)(1)
Title of Position Under Consideration: City Manager
- C) CONFERENCE WITH LABOR NEGOTIATOR REGARDING UNREPRESENTED
EMPLOYEE
§G.C. 54957.6(a)
City's Designated Representatives: Bob Murray and Mayor Antonio Lopez
Title of Position Subject to Negotiation: City Manager

**SAN FERNANDO CITY COUNCIL
SPECIAL MEETING MINUTES – January 21, 2014
Page 3**

RECONVENE/ADJOURNMENT (7:17 P.M.)

City Attorney Olivarez reported that, regarding Closed Session Items A, B, and C, the City Council received a briefing and asked questions on each item, but no final action was taken.

By consensus, the meeting was adjourned.

I do hereby certify that the foregoing is a true and correct copy of the minutes of January 21, 2014 meeting as approved by the San Fernando City Council.

*Elena G. Chávez
City Clerk*

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**SAN FERNANDO CITY COUNCIL
MINUTES**

**JANUARY 21, 2014 – 6:00 P.M.
REGULAR MEETING**

City Hall Council Chambers
117 Macneil Street
San Fernando, CA 91340

CALL TO ORDER/ROLL CALL

Mayor Antonio Lopez called the meeting to order at 6:03 p.m.

Present:

Council: Mayor Antonio Lopez, Mayor Pro Tem Sylvia Ballin, and Councilmembers Jesse H. Avila, Joel Fajardo, and Robert C. Gonzales

Staff: Interim City Manager Fred Ramirez, City Attorney Rick R. Olivarez, and City Clerk Elena G. Chávez

PLEDGE OF ALLEGIANCE

Mayor Lopez

PRESENTATION

The following presentation was made:

- a) 2013 FAMILY HELP PORTRAIT EVENT

APPROVAL OF AGENDA

Motion by Councilmember Fajardo, seconded Councilmember Avila, to approve the agenda. By consensus, the motion carried.

PUBLIC STATEMENTS – WRITTEN/ORAL

Stormy Haupt talked about the new refuse company and said that the information provided to residents was inaccurate and confusing, and he asked about the company's representative that should be at City Hall.

SAN FERNANDO CITY COUNCIL**MINUTES – January 21, 2014****Page 2****CONSENT CALENDAR**

Motion by Mayor Pro Tem Ballin, seconded by Councilmember Fajardo, to approve the Consent Calendar Items:

- 1) REQUEST TO APPROVE MINUTES OF:
 - a) JANUARY 6, 2014 – SPECIAL MEETING
 - b) JANUARY 6, 2014 – REGULAR MEETING
- 2) REQUEST TO APPROVE WARRANT REGISTER NO'S 14-012
- 3) CONSIDERATION TO APPROVE BUSINESS LICENSE PERMIT RENEWALS FOR CALENDAR YEAR 2014

By consensus, the motion carried.

PUBLIC HEARING

- 4) CONSIDERATION TO ADOPT GENERAL PLAN AMENDMENT 2013-01 FOR THE 2013-2021 HOUSING ELEMENT AND ASSOCIATED ENVIRONMENTAL ASSESSMENT

Mayor Lopez declared the Public Hearing open.

Assistant Planner Edgar Arroyo and consultant Jessica Suimanjaya (Veronica Tam and Associates) made a presentation and responded to questions from Councilmembers.

Mayor Lopez called for public testimony in favor or opposition.

There being no comments, Mayor Lopez closed the public comment portion of the Hearing.

Motion by Councilmember Gonzales, seconded by Mayor Pro Tem Ballin, to approve Resolution No. 7579 adopting the Initial Study and Negative Declaration for General Plan Amendment 2013-01 and the 2013-2021 Housing Element, determining that the proposed Housing Element update will not have a significant adverse impact of the environment. By consensus, the motion carried.

Motion by Councilmember Gonzales, seconded by Councilmember Avila, to approve Resolution No. 7580 approving General Plan Amendment 2013-01 and adopting the 2013-2021 Housing Element, in compliance with State Housing Element Law. By consensus, the motion carried.

SAN FERNANDO CITY COUNCIL**MINUTES – January 21, 2014****Page 3****NEW BUSINESS**

- 5) CONSIDERATION TO APPROVE A USED CAR DEALER: WESTERN MOTOR SPORT (1702 SAN FERNANDO ROAD)

Interim Finance Director Rafaela King presented the agenda report and staff replied to questions from Mayor Pro Tem Ballin.

Motion by Mayor Pro Tem Ballin, seconded by Councilmember Avila, to approve a Business License Permit for Western Motor Sport to conduct business as a used car dealership at 1702 San Fernando Road pursuant to City Code Section 22-215. By consensus, the motion carried.

GENERAL COUNCIL COMMENTS

Councilmember Avila thanked residents for coming in and he requested to adjourn the meeting in memory of the family that perished in a recent Sylmar fire.

Councilmember Gonzales said that the family was well-known in San Fernando and it was very sad. He also thanked Acting Police Chief Parks for notifying Councilmembers on things going on via the Nixle Program.

Mayor Pro Tem Ballin said that staff is doing a great job and it is great to have Interim Public Works Director Marlene Miyoshi on board.

Mayor Lopez gave an update regarding a recent Metropolitan Transportation Authority meeting that he attended (there will finally be connectivity to the Westside and March proposed rate hikes).

STAFF COMMUNICATION

Interim City Manager Ramirez reported that staff is planning to schedule a joint City Council and Successor Agency Study session to review the long-range property management plan.

ADJOURNMENT (7:00 P.M.)

Mayor Lopez called for a moment of silence for the Estrada family.

Motion by Mayor Pro Tem Ballin, seconded by Councilmember Avila, to adjourn the meeting in memory of the Estrada family. By consensus, the meeting was adjourned.

**SAN FERNANDO CITY COUNCIL
MINUTES – January 21, 2014
Page 4**

I do hereby certify that the foregoing is a true and correct copy of the minutes of January 21, 2014, meeting as approved by the San Fernando City Council.

*Elena G. Chávez
City Clerk*

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**SUCCESSOR AGENCY TO THE
SAN FERNANDO REDEVELOPMENT AGENCY
AND THE SAN FERNANDO CITY COUNCIL
MINUTES**

**JANUARY 27, 2014 – 4:30 P.M.
SPECIAL JOINT MEETING**

City Hall Community Room
117 Macneil Street
San Fernando, CA 91340

CALL TO ORDER/ROLL CALL

Chair/Mayor Antonio Lopez called the meeting to order at 4:37 p.m.

Present:

Agency/Council: Chair/Mayor Antonio Lopez, Vice-Chair/Mayor Pro Tem Sylvia Ballin, and Members/Councilmembers Jesse H. Avila, Joel Fajardo, and Robert C. Gonzales

Staff: Interim Executive Director/City Manager Fred Ramirez, Assistant City Attorney Dave Gondek (via teleconference), and Secretary/City Clerk Elena G. Chávez

PLEDGE OF ALLEGIANCE

Chair/Mayor Antonio Lopez

APPROVAL OF AGENDA

Motion by Vice-Chair/Mayor Pro Tem Ballin, seconded by Member/Councilmember Avila, to approve the agenda. By consensus, the motion carried.

PUBLIC STATEMENTS – WRITTEN/ORAL

None

**SUCCESSOR AGENCY TO THE SAN FERNANDO REDEVELOPMENT AGENCY
AND SAN FERNANDO CITY COUNCIL
SPECIAL JOINT MEETING MINUTES – January 27, 2014
Page 2**

STUDY SESSION

- 1) JOINT SUCCESSOR AGENCY TO THE SAN FERNANDO REDEVELOPMENT AGENCY (SUCCESSOR AGENCY)/CITY COUNCIL DISCUSSION REGARDING POSSIBLE DESIGNATION OF FORMER AGENCY-OWNED PROPERTIES WITHIN UPCOMING LONG-RANGE PROPERTY MANAGEMENT PLAN

Interim Executive Director/City Manager Fred Ramirez presented the staff report.

Discussion ensued and both he and Assistant City Attorney Dave Gondek replied to questions from Member/Councilmembers

Motion by Vice-Chair/Mayor Pro Tem Ballin, seconded by Member/Councilmember Gonzales, to:

- a) Designate all the City Parking Lots (noted in Exhibit “A” of report and attached to these minutes) as property to be retained by the City for governmental use pursuant to subdivision (a) of Health and Safety Code Section 34181 within the Long Range Property Management Plan while also determining the feasibility of designating one or more of these City Parking Lot Nos. 3, 5, 6N, 8 and 10 for future mixed-use and/or affordable housing project sites; and
- b) Designate former agency-parcel at 1320 San Fernando Road within the Long Range Property Management Plan as a property to be held for future development.

By consensus, the motion carried.

ADJOURNMENT (5:19 P.M.)

Motion by Vice-Chair/Mayor Pro Tem Ballin, seconded by Member/Councilmember Gonzales, to adjourn. By consensus, the motion carried.

I do hereby certify that the foregoing is a true and correct copy of the minutes of January 27, 2014 meeting as approved by the Successor Agency to the San Fernando Redevelopment Agency and the San Fernando City Council.

*Elena G. Chávez
Secretary/City Clerk*

EXHIBIT "A"

to the January 27, 2014 Joint Meeting Minutes of the Successor Agency to the San Fernando Redevelopment Agency and the City Council

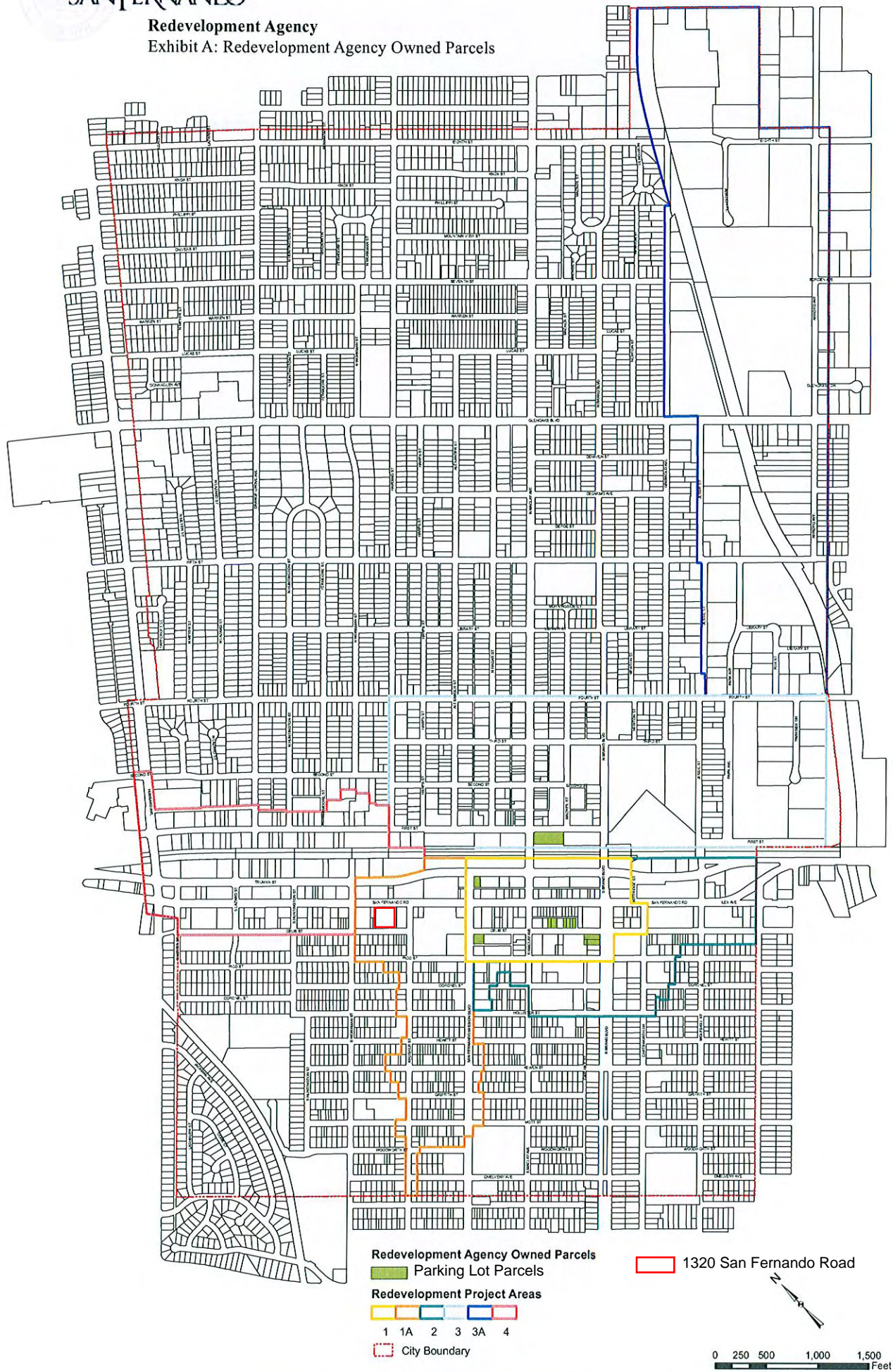
Redevelopment Agency Owned Parcels

Legend	APN	Address	Suffix	City	State	Zip	Zoning	Ownership	Use
1	2522004905	CITY PARKING LOT NO. 10	ST	SAN FERNANDO	CA	91340	SP-1 - SP-4	RDA	Parking Lot
2	2522014901	CITY PARKING LOT NO. 10		SAN FERNANDO	CA	91340	SP-1 - SP-4	RDA	Parking Lot
3	2522014900	CITY PARKING LOT NO. 8		SAN FERNANDO	CA	91340	SP-1 - SP-4	RDA	Parking Lot
4	2521034905	CITY PARKING LOT NO. 5		SAN FERNANDO	CA	91340	SP-1 - SP-4	RDA	Parking Lot
5	2519001903	CITY PARKING LOT NO. 6N		SAN FERNANDO	CA	91340	SP-1 - SP-4	RDA	Parking Lot
6	2521031903	CITY PARKING LOT NO. 3		SAN FERNANDO	CA	91340	SP-1 - SP-4	RDA	Parking Lot
7	2522003900	CITY PARKING LOT NO. 11		SAN FERNANDO	CA	91340	SP-1 - SP-4	RDA	Parking Lot
8	2522003901	CITY PARKING LOT NO. 11		SAN FERNANDO	CA	91340	SP-1 - SP-4	RDA	Parking Lot
9	2522003902	CITY PARKING LOT NO. 11		SAN FERNANDO	CA	91340	SP-1 - SP-4	RDA	Parking Lot
10	2522003903	CITY PARKING LOT NO. 11		SAN FERNANDO	CA	91340	SP-1 - SP-4	RDA	Parking Lot
11	2522003904	CITY PARKING LOT NO. 12		SAN FERNANDO	CA	91340	SP-1 - SP-4	RDA	Parking Lot
12	2522003905	CITY PARKING LOT NO. 12		SAN FERNANDO	CA	91340	SP-1 - SP-4	RDA	Parking Lot

THE CITY OF SAN FERNANDO

Redevelopment Agency

Exhibit A: Redevelopment Agency Owned Parcels



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FINANCE DEPARTMENT

MEMORANDUM

TO: Mayor Antonio Lopez and Councilmembers

FROM: Rafaela T. King, Interim Finance Director/Deputy Finance Director

DATE: February 3, 2014

SUBJECT: Warrant Register

RECOMMENDATION:

It is recommended that the City Council adopt a Resolution (Attachment "A") approving the Warrant Register.

BACKGROUND:

For each City Council meeting the Finance Department prepares a Warrant Register for Council approval. The Register includes all recommended payments for the City. Checks, other than handwritten checks, generally are not released until after the Council approves the Register. The exceptions are for early releases to avoid penalties and interest, excessive delays and in all other circumstances favorable to the City to do so. Handwritten checks are those payments required to be issued between Council meetings such as insurance premiums and tax deposits. Staff reviews requests for expenditures for budgetary approval and then prepares a Warrant Register for Council approval and or ratification. Items such as payroll withholding tax deposits do not require budget approval.

The Deputy Finance Director hereby certifies that all requests for expenditures have been signed by the department head, or designee, receiving the merchandise or services thereby stating that the items or services have been received and that the resulting expenditure is appropriate. The Deputy Finance Director hereby certifies that each warrant has been reviewed for completeness and that sufficient funds are available for payment of the warrant register.

ATTACHMENT:

A. Warrant Register Resolution

ATTACHMENT "A"**RESOLUTION NO. 13-021****RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
SAN FERNANDO ALLOWING AND APPROVING FOR
PAYMENT DEMANDS PRESENTED ON DEMAND/
WARRANT REGISTER NO. 13-021****THE CITY COUNCIL OF THE CITY OF SAN FERNANDO DOES HEREBY
RESOLVE, FIND, DETERMINE AND ORDER AS FOLLOWS:**

1. That the demands (EXHIBIT "A") as presented, having been duly audited, for completeness, are hereby allowed and approved for payment in the amounts as shown to designated payees and charged to the appropriate funds as indicated.

2. That the City Clerk shall certify to the adoption of this Resolution and deliver it to the City Treasurer.

PASSED, APPROVED, AND ADOPTED this 3rd day of February, 2014.

Antonio Lopez, Mayor

ATTEST:

Elena G. Chávez, City Clerk

STATE OF CALIFORNIA)
COUNTY OF LOS ANGELES) ss
CITY OF SAN FERNANDO)

I HEREBY CERTIFY that the foregoing Resolution was approved and adopted at a regular meeting of the City Council held on the 3rd day of February, 2014, by the following vote to wit:

AYES:

NOES:

ABSENT:

Elena G. Chávez, City Clerk

EXHIBIT "A"

Vchlist

01/29/2014 4:09:24PM

Voucher List

CITY OF SAN FERNANDO

Page:

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Bank code :bank

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
104680	2/3/2014	100074 AEGIS COMPUTERS INC.	207908		IT SERVICES - JAN 2014	
					001-190-0241-4260	10,630.00
					Total :	10,630.00
104681	2/3/2014	100101 VERIZON WIRELESS-LA	970459610		VARIOUS CELL PHONES	
					001-310-0000-4220	30.39
					072-360-0000-4220	22.11
					001-101-0109-4220	35.35
					001-101-0111-4220	32.20
					001-101-0113-4220	38.44
					001-310-0000-4220	62.63
					Total :	221.12
104682	2/3/2014	100222 ARROYO BUILDING MATERIALS, INC	120661		WOODWORTH & FOX - MANHOLE LID &	
			120842		072-360-0301-4300	106.63
					CONCRETE - FOURTH & HUBBARD	
					001-370-0301-4300	115.63
					Total :	222.26
104683	2/3/2014	100311 BARR ELECTRIC CO.	13145		NETWORK DATA LINE @ REC PARK	
					001-420-0000-4300	225.51
					Total :	225.51
104684	2/3/2014	100396 BOB MURRAY & ASSOCIATES	5513		CITY MANAGER RECRUITMENT	
					001-106-0000-4260	458.81
					Total :	458.81
104685	2/3/2014	100532 STATE OF CALIFORNIA, DEPARTMENT OF JUSTICE	012004		EMPLOYEE FINGERPRINTING	
					001-106-0000-4270	47.00
					Total :	47.00
104686	2/3/2014	100731 CITY OF LOS ANGELES	74WP140000005		O & M PORTION OF ASSSC - JAN 2014	
			74WP140000006		072-360-0000-4600	150,667.00
					CAPITAL PORTION OF ASSSC. - JAN 20	
					072-360-0000-4260	104,537.00
					Total :	255,204.00

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Voucher List

CITY OF SAN FERNANDO

Page:

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Bank code :bank

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
104687	2/3/2014	100805 COOPER HARDWARE INC.	90854		PARKING METER POLE REPAIR (906 SI	
					029-335-0000-4320	40.11
			90861		PARTS FOR MALL PLANTER IRRIG REF	
					001-341-0000-4340	55.79
			90916		HAT, WD-40, WRENCH LUBE SPRAY & S	
					027-344-0301-4300	40.92
					Total :	136.82
104688	2/3/2014	101089 ESCOBAR, MARCO	011514-1		L P SENIOR PETTY CASH REIMB.	
					004-2380	50.00
			011514-2		L P SENIOR PETTY CASH REIMB.	
					004-2380	157.75
					Total :	207.75
104689	2/3/2014	101147 FEDEX	2-530-84094		COURIER SERVICE	
					001-190-0000-4280	18.53
					Total :	18.53
104690	2/3/2014	101302 VERIZON	8181811075		CITY HALL PAGING	
					001-190-0000-4220	45.12
			8181811111		MUSIC CHANNEL	
					001-190-0000-4220	45.12
			8181811114		CITY YARD AUTO DIALER	
					070-384-0000-4220	49.05
			8181811126		RADIO REPEATER	
					001-222-0000-4220	44.59
			8181811136		RADIO REPEATER	
					001-222-0000-4220	44.59
			8181990351		PAC 50 TO SHERRIFFS	
					001-222-0000-4220	503.40
			8183610901		SEWER FLOW MONITOR	
					072-360-0000-4220	47.19
			8183612385		MTA PHONE LINE	
					007-440-0441-4220	96.27
					001-190-0000-4220	48.14
			8183613958		CNG STATION	
					001-320-3661-4220	41.51

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CITY OF SAN FERNANDO

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Bank code : bank

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
104690	2/3/2014	101302 VERIZON	(Continued) 8183617825		HERITAGE PARK IRRIG SYSTEM	
			8188315002		001-420-0000-4220	51.55
			8188377174		PD SPECIAL PROBLEMS	
					001-222-0000-4220	42.39
			8188381841		PD SPECIAL PROBLEMS	
					001-222-0000-4220	25.77
			8188981293		ENGINEERING FAX MODEM	
					001-310-0000-4220	26.35
			8188987373		CITY YARD MAJOR PHONE LINES	
					070-384-0000-4220	750.15
			8188987385		PD EMERGENCY	
					001-222-0000-4220	115.81
					LP FAX LINE	
					001-420-0000-4220	39.71
					Total :	2,016.71
104691	2/3/2014	101458 HARRINGTON INDUSTRIAL PLASTICS	00593185		GAUGE GUARD	
					070-384-0301-4300	137.65
					Total :	137.65
104692	2/3/2014	101528 THE HOME DEPOT CRC, ACCT#603532202490	5085442		SHOWER PARTS	
					001-430-0000-4300	62.16
					Total :	62.16
104693	2/3/2014	101599 IMAGE 2000 CORPORATION	VN356724		TONER FREIGHT COST	
					001-420-0000-4260	13.00
					Total :	13.00
104694	2/3/2014	101647 INTERSTATE BATTERY	30055806		BATTERIES FOR FLEET	
					001-1215	249.55
					Total :	249.55
104695	2/3/2014	101649 INTER-VALLEY POOL SUPPLY, INC	60386		POOL CHEMICAL	
					001-430-0000-4300	612.58
					Total :	612.58

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Voucher List
CITY OF SAN FERNANDO

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Bank code : bank

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
104696	2/3/2014	101666 DE LAGE LANDEN FINANCIAL SERVS	20738918		JAN 2014 LEASE PAYMENT - VARIOUS	
					001-190-0000-4320	443.64
					001-420-0000-4260	405.44
					103-420-0000-4260	101.36
					104-420-0000-4260	101.36
					070-381-0000-4290	146.70
			20774466		JAN 2014 COPIER LEASE @ PD	
					001-222-0000-4260	580.26
					Total :	1,778.76
104697	2/3/2014	101772 KING'S BRAKE AND PIONEER TIRE	SN003646		MOUNT & BAL TIRES - PW2721	
					072-360-0000-4400	180.00
					Total :	180.00
104698	2/3/2014	101848 LANGUAGE LINE SERVICES	3284467		TRANSLATION SERVICES	
					001-222-0000-4260	9.27
					Total :	9.27
104699	2/3/2014	101852 LARRY & JOE'S PLUMBING	2576317-0001-02		PARTS & TUBE CUTTER USED TO REP	
					001-390-0460-4300	343.26
					Total :	343.26
104700	2/3/2014	101920 LIEBERT CASSIDY WHITMORE	174293		LEGAL SERVICES	
			174294		001-112-0000-4270	150.00
			174295		LEGAL SERVICES	
					001-112-0000-4270	90.00
			174296		LEGAL SERVICES	
					001-112-0000-4270	932.00
			175503		LEGAL SERVICES	
					001-112-0000-4270	402.00
			175504		LEGAL SERVICES	
					001-112-0000-4270	1,553.00
			175505		LEGAL SERVICES	
					001-112-0000-4270	22.50
					Total :	1,914.00

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Bank code :		bank					
Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount	
104700	2/3/2014	101920 101920 LIEBERT CASSIDY WHITMORE	(Continued)			Total :	5,063.50
104701	2/3/2014	101929 LINGO INDUSTRIAL ELECTRONICS	32067		BRAND & GLENOAKS KNOCKDOWN RE		
			32068		001-370-0000-4600	1,055.07	
					ADA PED BUTTON REPLACEMENT		
					001-370-0301-4300	598.90	
					Total :	1,653.97	
104702	2/3/2014	101971 L.A. MUNICIPAL SERVICES	0047501000		ELECTRIC - 13003 BORDEN		
			7577501000		070-384-0000-4210	837.11	
					WATER - 14060 SAYRE ST		
			9937501000		070-384-0000-4210	132.02	
					WATER - 13003 BORDEN		
					070-384-0000-4210	16.46	
					Total :	985.59	
104703	2/3/2014	101974 LOS ANGELES COUNTY	DEC 2013		DEPT OF ANIMAL CARE & CONTROL FE		
					001-190-0000-4260	5,801.09	
					Total :	5,801.09	
104704	2/3/2014	102007 L.A. COUNTY SHERIFFS DEPT.	142510WC		PRISONER MEALS - DEC 2013		
					001-225-0000-4350	452.07	
					Total :	452.07	
104705	2/3/2014	102142 MATTHEW BENDER & CO., INC.	55020666		PENAL & VEHICLE CODE BOOKS		
			55020674		001-222-0000-4300	290.23	
					PENAL & VEHICLE CODE BOOKS		
					001-222-0000-4300	118.19	
					Total :	408.42	
104706	2/3/2014	102226 MISSION LINEN & UNIFORM	140114993		LAUNDRY		
			140115737		001-225-0000-4350	175.48	
			140116346		LAUNDRY	129.44	
			140116670		001-225-0000-4350	175.48	
					LAUNDRY		
					001-225-0000-4350	129.44	

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Bank code :		bank					
Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount	
104706	2/3/2014	102226 102226 MISSION LINEN & UNIFORM	(Continued)			Total :	609.84
104707	2/3/2014	102260 MOORE MEDICAL LLC	82343091		MEDICATIONS		
					001-225-0000-4350	200.15	
					Total :	200.15	
104708	2/3/2014	102325 NAPA AUTO PARTS	823670		BRUSHES TO WASH CARS		
					001-320-0301-4300	51.64	
					Total :	51.64	
104709	2/3/2014	102385 NATIONAL RECREATION AND PARK	012214		NRPA MEMBERSHIP DUES		
					001-420-0000-4380	159.00	
					Total :	159.00	
104710	2/3/2014	102387 K.R. NIDA CORPORATION	26960		CHARGER FOR TWO-WAY HAND-HELD		
					070-384-0000-4320	54.18	
					Total :	54.18	
104711	2/3/2014	102410 NORTHRIDGE HOSPITAL MEDICAL	301506606		SART EXAM		
					001-224-0000-4270	730.00	
					Total :	730.00	
104712	2/3/2014	102423 OCCU-MED, INC.	1113901		PRE-EMPLOYMENT PHYSICAL		
			1213901		001-106-0000-4270	426.00	
					PRE-EMPLOYMENT PHYSICAL		
					001-106-0000-4270	625.00	
					Total :	1,051.00	
104713	2/3/2014	102432 OFFICE DEPOT	1643961919		HP INK CARTRIDGES, COIN WRAPPER		
			1644270986		001-420-0000-4300	197.72	
			1644276038		MONTHLY CALENDARS, STAPLER, BAT		
					001-106-0000-4300	99.23	
					RETURNED MONTHLY WALL CALEND		
					001-106-0000-4300	1.36	
			669921246001		USB CORD		
			669921379001		001-130-0000-4300	8.71	
					PLANNERS		
					072-360-0000-4300	14.88	

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Bank code :		bank				
Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
104713	2/3/2014	102432 OFFICE DEPOT	(Continued)			
			669921380001		073-350-0000-4300 (2) COFFEE POTS	14.88
			672107147001		001-190-0000-4300 PHONE HANDSET CORDS	68.94
			682454148001		001-190-0000-4300 BINDER CLIPS, ERGO KEYBOARD, FLA	14.88
			682454318001		001-310-0000-4300 PENS	145.21
			682454319001		001-310-0000-4300 POST IT FLAGS	60.76
			690745528001		001-310-0000-4300 CALENDAR REFILL RETURNED	8.69
			690745798001		001-222-0000-4300 CALENDARS RETURNED	-51.66
			690877468001		001-222-0000-4300 STAPLER & CALENDARS	-93.05
			690877721001		001-222-0000-4300 CALENDAR	65.33
					001-222-0000-4300	15.54
					Total :	571.42
104714	2/3/2014	102443 OKAFOR, MICHAEL	REIMB.		MILEAGE REIMB	
					001-106-0000-4390	79.59
					Total :	79.59
104715	2/3/2014	102506 PANTOJA, DANITZA	JAN 2014		COMMISSIONER'S REIMB	
					001-420-0000-4111	50.00
					Total :	50.00
104716	2/3/2014	102530 AT & T	818-270-2203		ISDN LINE/LASN NETWORK	
					001-222-0000-4220	104.83
					Total :	104.83
104717	2/3/2014	102666 PREFERRED DELIVERY SYSTEMS INC	549-76		COURIER SERVICE	
					001-222-0000-4260	206.00
						Page: 7

vchlist 01/29/2014 4:09:24PM		Voucher List CITY OF SAN FERNANDO				Page: 8
Bank code :		bank				
Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
104717	2/3/2014	102666 102666 PREFERRED DELIVERY SYSTEMS INC	(Continued)			Total : 206.00
104718	2/3/2014	102779 RAMIREZ, THOMAS	JAN 2014		KARATE INSTRUCTOR	
					017-420-1326-4260	540.00
					Total :	540.00
104719	2/3/2014	102782 RAMIREZ, JOSE A.	011314		MUSIC FOR SENIOR VALENTINE'S DAY	
					004-2380	950.00
					Total :	950.00
104720	2/3/2014	102803 RED WING SHOE STORE	1150000005260		SAFETY BOOTS - T SALAZAR	
					070-384-0000-4310	115.81
					Total :	115.81
104721	2/3/2014	103010 SAM'S CLUB DIRECT, #0402465855179	3090		SNACKS FOR EXPLORERS COMPETITI	
			3092		001-226-0230-4430	50.28
					COFFEE, CUPS, PLATES, SUGAR	
					001-222-0000-4300	233.42
					Total :	283.70
104722	2/3/2014	103052 SAN FERNANDO POLICE DEPT.	REIMB		REIMB FOR TRAINING & COMPETITION	
					001-226-0230-4430	2,517.03
					Total :	2,517.03
104723	2/3/2014	103090 SUSAN SAXE-CLIFFORD, PH.D.	13-1218-3		PSYCH EVAL	
					001-222-0000-4260	450.00
					Total :	450.00
104724	2/3/2014	103184 SMART & FINAL	184439		MOCHA MIX	
					001-222-0000-4300	7.98
					Total :	7.98
104725	2/3/2014	103202 SOUTHERN CALIFORNIA EDISON CO.	010714		ELECTRIC - VARIOUS LOCATIONS	
					001-430-0000-4210	1,825.27
					001-420-0000-4210	1,727.13
					027-344-0000-4210	103.88
			010814		ELECTRIC - VARIOUS LOCATIONS	
					027-344-0000-4210	18,135.58
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104725	2/3/2014	103202 SOUTHERN CALIFORNIA EDISON CO.	(Continued)			
			010914		001-420-0000-4210 ELECTRIC - VARIOUS TRAFFIC LIGHTS	1,786.46
			011014		001-371-0000-4210 ELECTRIC - LOT 3,5,8	1,796.79
					029-335-0000-4210	202.74
			011114		001-371-0000-4210 ELECTRIC - 900 1/2 IST; 1041 1/2	43.76
			011414		001-390-0470-4210 ELECTRIC - TRUMAN/KITTRIDGE	135.75
			011514		001-341-0000-4210 ELECTRIC - 60 JESSIE, 573 GLENOAKS	26.57
					070-384-0000-4210	603.46
					001-390-0450-4210	502.83
					070-381-0000-4210	247.77
					072-360-0000-4210	247.17
					Total :	27,385.16
104726	2/3/2014	103205 THE GAS COMPANY	010814		GAS -828 HARDING	
			010914		001-420-0000-4210 GAS - VARIOUS LOCATIONS	10.11
					001-222-0000-4210	672.79
					001-430-0000-4210	15,421.52
					001-310-0000-4210	240.47
					070-381-0000-4210	24.75
					072-360-0000-4210	24.75
			011314		001-390-0450-4210 GAS - VARIOUS LOCATIONS	49.48
					001-420-0000-4210	466.00
					Total :	16,909.87
104727	2/3/2014	103206 SOUTHERN CALIFORNIA GAS CO.	176-827-9753		NATURAL GAS FOR CNG STATION	
					001-320-3661-4402	7,452.41
					Total :	7,452.41
104728	2/3/2014	103305 TAB PRODUCTS CO.	2211078		2014 DR FOLDERS (3000 COUNT)	
					001-222-0000-4300	2,705.24

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104728	2/3/2014	103305 103305 TAB PRODUCTS CO.	(Continued)			Total :	2,705.24
104729	2/3/2014	103318 TAG/AMS, INC.	2662959		RANDOM DRUG TESTING		
					001-106-0000-4270	195.00	
					Total :	195.00	
104730	2/3/2014	103444 ULTRA GREENS, INC	51392		LANTANA FOR MALL PLANTERS		
					001-341-0301-4300	19.62	
					Total :	19.62	
104731	2/3/2014	103458 U.S. HEALTHWORKS MEDICAL GROUP	2415440-CA		DOT EXAM/COLLECTION		
					001-106-0000-4270	166.00	
					Total :	166.00	
104732	2/3/2014	103463 U.S. POSTMASTER	NONPO		FIRST CLASS POSTAGE FOR EARTHQI		
					001-420-0000-4260	3,000.00	
					Total :	3,000.00	
104733	2/3/2014	103470 THE WAKEFIELD COMPANY	5254		PARTS TO REPAIR DRINKING FOUNTAI		
					001-390-0410-4300	135.80	
					Total :	135.80	
104734	2/3/2014	103503 UNITED STATES POSTAL SERVICE	15122187		REIMBURSEMENT OF POSTAGE MACH		
					001-190-0000-4280	1,500.00	
					Total :	1,500.00	
104735	2/3/2014	103510 V & V MANUFACTURING, INC.	38787		RESERVE BADGE		
					001-222-0000-4300	125.87	
					Total :	125.87	
104736	2/3/2014	103516 VAIRO, TONY	REIMB.		REIMB FOR LUNCH MEETING		
					001-225-0000-4370	62.86	
					Total :	62.86	
104737	2/3/2014	103534 VALLEY LOCKSMITH	1256		REMOTE CONTROL & BATTERIES FOR		
					001-390-0450-4300	95.92	
					070-381-0450-4300	100.00	

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104737	2/3/2014	103534 VALLEY LOCKSMITH	(Continued)		Total :	195.92
104738	2/3/2014	103538 VALLEY OCCMED CENTER, INC.	127183		DMV PHYSICAL 001-106-0000-4270	50.00
					Total :	50.00
104739	2/3/2014	103619 CARL WARREN & CO.	1548852		LEGAL SERVICES 001-112-0000-4270	12.79
			1548853		LEGAL SERVICES 001-112-0000-4270	31.98
			1548854		LEGAL SERVICES 001-112-0000-4270	25.58
			1548855		LEGAL SERVICES 001-112-0000-4270	31.98
			1548856		LEGAL SERVICES 001-112-0000-4270	102.34
			1548857		LEGAL SERVICES 001-112-0000-4270	179.50
			1548858		LEGAL SERVICES 001-112-0000-4270	224.28
					Total :	608.45
104740	2/3/2014	103688 WIL-POWER BATTERY DIST.	170870		BATTERIES FOR CITY HALL COMPUTE 001-390-0310-4300	43.58
			170881		BATTERY FOR PIONEER PARK ALARM 001-390-0410-4300	21.79
					Total :	65.37
104741	2/3/2014	103738 YOSEF AMZALAG SUPPLY	12076283		IRRIGATION REPAIR @ LOPEZ HOUSE 001-390-0410-4300	38.29
			12076835		PARTS FOR MALL PLANTER IRRIG REF 001-341-0301-4300	102.14
			12100530		PARTS FOR MALL PLANTER IRRIG REF 001-341-0301-4300	218.19
			12100763		STAKE DRIVER FOR REC PARK FENCE 001-390-0410-4300	88.65
			12100835		PARTS FOR MALL PLANTER IRRIG REF	

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104741	2/3/2014	103738 YOSEF AMZALAG SUPPLY	(Continued)			
			12100972		001-341-0301-4300 PARTS FOR MALL PLANTER IRRIG REF 001-341-0301-4300	111.69 48.06
					Total :	607.02
104742	2/3/2014	103752 ZUMAR INDUSTRIES, INC.	0150271		KNOCKDOWN REPLACEMENT 001-370-0301-4300	 645.13
					Total :	645.13
104743	2/3/2014	103903 TIME WARNER CABLE	8448200540010369		CABLE 01/18-02/17 001-222-0000-4260	16.58
			8448200540028882		CABLE/INTERNET SERVICE 01/13-02/14 001-420-0000-4260	124.69
			8448200540196300		INTERNET SERVICES - 01/05/14-020/04 001-190-0000-4220	1,100.00
					Total :	1,241.27
104744	2/3/2014	103948 CDW GOVERNMENT, INC.	HH22545		IOS PRINTER SERVER 001-222-0000-4300	190.00
					Total :	190.00
104745	2/3/2014	887377 AKEMON, DOLORES	JAN 2014		COMMISSIONER'S REIMBURSEMENT 001-310-0000-4111	50.00
					Total :	50.00
104746	2/3/2014	887466 SIMON'S POWER EQUIPMENT, INC.	49650		TUNE-UP EMERGENCY GENERATOR @ 001-222-0000-4320	197.22
					Total :	197.22
104747	2/3/2014	887475 DATA BUSINESS SYSTEMS, INC	96361		2013 W2'S, 1099'S & 1098'S FORMS 001-130-0000-4300	220.35
					Total :	220.35
104748	2/3/2014	888204 ARREGUI, LULU	120913		BILINGUAL TESTING 001-106-0000-4270	215.00
					Total :	215.00

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104757	2/3/2014	888869 MUNITEMPS STAFFING	(Continued)		001-130-0000-4112	6,205.00
					Total :	6,205.00
104758	2/3/2014	889023 SAN GABRIEL VALLEY	2014-2015		FY 2014-2015 - MEMBERSHIP DUES	
					001-222-0000-4380	180.00
					Total :	180.00
104759	2/3/2014	889037 AT&T MOBILITY	875587443		MODEM FOR ELECTRONIC SIGNS 11/2	
					001-310-0000-4220	61.75
					Total :	61.75
104760	2/3/2014	889118 LDI COLOR TOOLBOX	110017		CREDIT - 10/07/13-11/07/13	
			190385		001-222-0000-4260	-255.68
			190473		MONTHLY MAINT COPY CHARGE - 12/0	
					001-222-0000-4260	189.95
					MONTHLY MAINT COPY CHARGE -	
					001-222-0000-4260	86.13
					Total :	20.40
104761	2/3/2014	889328 FIRST TRANSIT, INC.	10901699		MCT - DEC 2013	
					007-440-0442-4260	21,344.32
					008-310-0000-4260	19,302.48
					Total :	40,646.80
104762	2/3/2014	889345 BSN SPORTS INC	95625316		MISC YOUTH SPORTS ITEMS	
					001-420-0000-4300	235.66
					Total :	235.66
104763	2/3/2014	889352 GOMEZ, ADRIANA	JAN 2014		COMMISSIONER'S REIMB	
					001-420-0000-4111	50.00
					Total :	50.00
104764	2/3/2014	889532 GILMORE, REVAA.	01/11/14 - 01/24/14		FOOD SERVICE MANAGER	
					010-422-3750-4270	565.50
					010-422-3752-4270	71.50
			12/28/13 - 01/10/14		FOOD SERVICE MANAGER	
					010-422-3750-4270	598.00

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104764	2/3/2014	889532 GILMORE, REVAA.	(Continued)		010-422-3752-4270	78.00
					Total :	1,313.00
104765	2/3/2014	889533 MARTINEZ, ANITA	01/11/14 - 01/24/14		ASSISTANT FOOD MANAGER	
					010-422-3750-4270	159.30
			12/28/13 - 01/10/14		ASSISTANT FOOD MANAGER	
					010-422-3750-4270	159.30
					Total :	318.60
104766	2/3/2014	889534 RAMIREZ, FRANCISCO	01/11/14 - 01/24/14		HDM DRIVER	
					010-422-3752-4270	159.30
					010-422-3752-4390	46.80
			12/28/13 - 01/10/14		HDM DRIVER	
					010-422-3752-4270	159.30
					010-422-3752-4390	46.80
					Total :	412.20
104767	2/3/2014	889535 GOMEZ, GILBERT	01/11/14 - 01/24/14		HDM DRIVER	
					010-422-3752-4270	159.30
					010-422-3752-4390	51.48
			12/28/13 - 01/10/14		HDM DRIVER	
					010-422-3752-4270	159.30
					010-422-3752-4390	51.48
					Total :	421.56
104768	2/3/2014	889602 RESPOND SYSTEMS	294259		FIRST AID KIT REFILL @ PW OPS CTR	
			95550		070-381-0450-4300	88.73
					ICE PACKS	
			95551		001-420-0000-4300	97.10
					SAMPLE SAFETY GLOVES	
					070-384-0301-4300	108.46
					Total :	294.29
104769	2/3/2014	889644 VERIZON BUSINESS	62667107		CITY HALL LONG DISTANCE	
					001-190-0000-4220	52.42
			62667108		CITY YARD LONG DISTANCE	

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104769	2/3/2014	889644 VERIZON BUSINESS	(Continued)			
			62667109		070-384-0000-4220 CITY HALL LONG DISTANCE & INTRAL	49.82
			62667110		001-190-0000-4220 POLICE LONG DISTANCE	157.46
			62667112		001-222-0000-4220 PARK LONG DISTANCE	194.07
			62667668		001-420-0000-4220 CITY YARD LONG DISTANCE	102.46
			62667677		001-310-0000-4220 CITY YARD LONG DISTANCE (AIMS NE	2.69
			62667681		070-384-0000-4220 CREDIT CARD LINE	2.44
			62667682		001-190-0000-4220 POLICE LONG DISTANCE	2.46
			62667683		001-222-0000-4220 PARK LONG DISTANCE	2.46
			62667691		001-420-0000-4220 CITY HALL LONG DISTANCE	2.57
			6267111		001-190-0000-4220 CITY YARD LONG DISTANCE	0.63
					070-384-0000-4220	4.91
					Total :	574.39
104770	2/3/2014	889681 VILLALPANDO, MARIA	01/11/14 - 01/24/14		FOOD SERVICE WORKER	
					010-422-3750-4270	199.13
			12/28/13 - 01/10/14		010-422-3752-4270 FOOD SERVICE WORKER	39.83
					010-422-3750-4270	199.13
					010-422-3752-4270	39.83
					Total :	477.92
104771	2/3/2014	889986 THE GEAR BOX	2154		UNIFORMS	
			2155		001-222-0000-4300 UNIFORMS	388.57
			2156		001-222-0000-4300 UNIFORMS	184.21

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104771	2/3/2014	889986 THE GEAR BOX	(Continued)			
			2157		001-222-0000-4300 UNIFORMS	250.65
			2158		001-222-0000-4300 UNIFORMS	631.65
			2159		107-226-0230-4430 UNIFORMS	1,243.84
			2160		001-222-0000-4300 UNIFORMS	428.18
					001-222-0000-4300	428.18
					Total :	3,555.28
104772	2/3/2014	890004 PACIFIC TELEMAGEMENT SERVICE	605911		PD PAY PHONE - FEB 2014	
					001-190-0000-4220	62.64
					Total :	62.64
104773	2/3/2014	890010 TOTAL PRINTING SUPPLIES	13137		(2) HP LASERJET 4200 BLACK TONERS	
			140514		001-130-0000-4300 TONER FOR PRINTER	311.74
					001-222-0000-4300	130.80
					Total :	442.54
104774	2/3/2014	890026 PRIORITY MAILING SYSTEMS LLC	INV325747		ANNUAL MAINT PLAN FOR ST77 & IJDE	
					001-190-0000-4320	1,336.00
					Total :	1,336.00
104775	2/3/2014	890251 ALDERMAN & HILGERS, LLP	1399		LEGAL SERVICES	
			1400		001-110-0507-4270 LEGAL SERVICES	564.00
			1401		001-110-3375-4270 LEGAL SERVICES	30.30
			1402		001-110-1065-4270 LEGAL SERVICES	1,777.20
			1403		001-112-0000-4270 LEGAL SERVICES	4,525.65
			1404		001-110-0511-4270 LEGAL SERVICES	1,139.79

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104775	2/3/2014	890251 ALDERMAN & HILGERS, LLP	(Continued)			
			1430		001-112-0000-4270 LEGAL SERVICES	3,848.60
			1431		001-110-3375-4270 LEGAL SERVICES	7.50
			1432		001-110-0507-4270 LEGAL SERVICES	290.20
			1433		001-110-1065-4270 LEGAL SERVICES	250.51
			1434		001-110-0511-4270 LEGAL SERVICES	241.00
			1435		001-112-0000-4270 LEGAL SERVICES	4,817.93
					001-112-0000-4270	276.80
					Total :	17,769.48
104776	2/3/2014	890358 BALLIN, PHILLIP ARTHUR	JAN 2014		COMMISSIONER'S REIMBURSEMENT 001-310-0000-4111	50.00
					Total :	50.00
104777	2/3/2014	890360 HERRERA, NINAMARIE JULIA	JAN 2014		COMMISSIONER'S REIMB 001-420-0000-4111	50.00
					Total :	50.00
104778	2/3/2014	890594 HEALTH AND HUMAN RESOURCE	91647		EAP - DEC 2013 001-106-0000-4260	325.80
			93577		EAP - JAN 2014 001-106-0000-4260	325.80
					Total :	651.60
104779	2/3/2014	890740 MORAN, STEPHANIE	JAN 06-22, 2014		WATER EXERCISE INSTRUCTOR 017-420-1337-4260	280.00
					Total :	280.00
104780	2/3/2014	890771 TORRES, CAROLINA	12/14/13 - 01/14/14		ZUMBA INSTRUCTOR 017-420-1337-4260	250.00
					Total :	250.00

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104781	2/3/2014	890810 SENFTLEBEN, DARIO	12/14/13 - 01/14/14		OUTDOOR FITNESS INSTRUCTOR 010-424-3693-4260	80.00
			12/14/13 - 01/14/14		CLASS PREPERATION INSTRUCTOR 010-424-3693-4260	140.00
			12/14/13 - 01/14/14		MANUAL DEVELOPMENT 010-424-3693-4260	240.00
					Total :	460.00
104782	2/3/2014	890817 THE WALKING MAN, INC.	E5124		DISTRIBUTION OF FLYERS 001-420-0000-4260	462.50
					010-420-3693-4260	462.50
					Total :	925.00
104783	2/3/2014	890833 THOMSON REUTERS	828706962		LA CLEAR - INVEST TOOLS 001-224-0000-4270	137.45
					Total :	137.45
104784	2/3/2014	890834 SPARKLING IMAGE CORP	49657		CAR WASHES FOR DEC 2013 001-222-0000-4320	65.00
					Total :	65.00
104785	2/3/2014	890879 EUROFINS EATON ANALYTICAL, INC	L0142983		WATER ANALYSIS - F455162 070-384-0000-4260	139.60
			L0143316		WATER ANALYSIS - F455572 070-384-0000-4260	139.60
					Total :	279.20
104786	2/3/2014	890994 PONCE, JOE	JAN 2014		COMMISSIONER'S REIMB 001-420-0000-4111	50.00
					Total :	50.00
104787	2/3/2014	890995 NAVARRO, SAYDITH	JAN 2014		COMMISSIONER'S REIMB 001-420-0000-4111	50.00
					Total :	50.00
104788	2/3/2014	890999 BERRIOZABAL, GILBERT	JAN 2014		COMMISSIONER'S REIMBURSEMENT 001-310-0000-4111	50.00

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104788	2/3/2014	890999 890999 BERRIOZABAL, GILBERT	(Continued)			Total : 50.00
104789	2/3/2014	891008 JONES, KENNETH	REIMB.		MILEAGE REIMB 001-310-0000-4390	64.64 Total : 64.64
104790	2/3/2014	891082 ATKINSON-BAKER INC	A70A7ABAA		LEGAL SERVICES 001-112-0000-4270	636.00 Total : 636.00
104791	2/3/2014	891087 MOX, ROBERT M	012414		MOVED POTS PHONE LINE IN FINANCIAL 001-190-0000-4320	150.00 Total : 150.00
104792	2/3/2014	891127 HALL & FOREMAN, INC	2812080	11026	SANITARY SEWER MASTER PLAN DEV 072-360-0000-4600	42,383.40 Total : 42,383.40
104793	2/3/2014	891134 BECERRA, ADRIANA	12/14/13 - 01/14/14		BODY SCULPT INSTRUCTOR 017-420-1337-4260	45.00 Total : 45.00
104794	2/3/2014	891209 AUTONATION SSC	187520 187769 CM185703		PASSENGER MIRROR - PD3030 001-320-0225-4400 SEAT HANDLES FOR B/W 001-1215 CREDIT FOR RETURNED HOSE 001-320-0228-4400	151.42 90.28 -50.99 Total : 190.71
104795	2/3/2014	891232 MORALES, BRYAN	11/16/13 - 12/13/13		ARTHRITIS EXERCISE INSTRUCTOR 017-420-1337-4260	15.00 Total : 15.00
104796	2/3/2014	891270 SARGSYAN, NAREH	12/14/13 - 01/14/14		PILATES INSTRUCTOR 017-420-1337-4260	100.00 Total : 100.00

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104797	2/3/2014	891369 SANTAMARIA, CARMELA	558754		REFUND - CANCUN TRIP CANCELLATION 004-2383	300.00 Total : 300.00
104798	2/3/2014	891370 MARTINEZ, ROSA	2000082.001		YOUTH BASKETBALL REFUND 017-3770-1328	95.00 Total : 95.00
104799	2/3/2014	891371 ROJAS-HERNANDEZ, ANNETTE	2000083.001		YOUTH BASKETBALL REFUND 017-3770-1328	80.00 Total : 80.00
104800	2/3/2014	891372 PEREZ, LORENA	2000081.001		YOUTH BASKET BALL REFUND (2) 017-3770-1328	100.00 Total : 100.00
104801	2/3/2014	891373 MACIAS, JORGE	2000800173		FACILITY RENTAL REFUND 001-3777-0000	150.00 Total : 150.00
104802	2/3/2014	891374 COATES, MATTHEW	2013_01		LEGAL SERVICES 001-110-3375-4270	825.00 Total : 825.00
123 Vouchers for bank code : bank						Bank total : 485,608.11
123 Vouchers in this report						Total vouchers : 485,608.11

Voucher Registers are not final until approved by Council.

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RECREATION AND COMMUNITY SERVICES DEPARTMENT

MEMORANDUM

TO: Mayor Antonio Lopez and Councilmembers

FROM: Fred Ramirez, Interim City Manager
By: Ismael Aguila, Recreation and Community Services Operations Manager

DATE: February 3, 2014

SUBJECT: Consideration to Authorize Submittal of Grant Applications to the National Endowment for the Arts and the California Arts Council for Funding Support of the Mariachi Master Apprentice Program

RECOMMENDATION:

It is recommended that the City Council:

- a. Authorize the Interim City Manager to allocate City staff to prepare and submit a grant application (Attachment “A”) to the National Endowment for the Arts (NEA) in the amount of \$57,000 to support the Mariachi Master Apprentice Program (MMAP); and
- b. Authorize the Interim City Manager to allocate City staff to prepare and submit a grant application (Attachment “B”) to the California Arts Council (CAC) in the amount of \$12,000 to support the City of San Fernando Mariachi Master Apprentice Program (MMAP).

BACKGROUND:

1. Since 2001, the MMAP has received grant funds yearly from both the NEA and the CAC.
2. On January 14, 2014, Recreation and Community Services staff informed the Parks, Wellness, and Recreation Commission of the yearly grant announcements from the NEA and CAC for support of the MMAP. The Commission unanimously recommended applying for MMAP grant funding support.

ANALYSIS:

Mariachi Master Apprentice Program

MMAP connects grammy award winning mariachi masters with mariachi students to preserve the mariachi music genre. Mariachi Los Camperos de Nati Cano provides instruction on

Consideration to Authorize Submittal of Grant Applications to the National Endowment for the Arts and the California Arts Council for Funding Support of the Mariachi Master Apprentice Program

Page 2

traditional mariachi instruments: violins, guitars, guitarrones, vihuelas, trumpets, and folk harp. The students and instructors experience exemplary art works at international mariachi conferences and workshops throughout California and the southwest. This experience allows students to observe, study, and perform with the most prestigious mariachi ensembles and represent the City of San Fernando as cultural arts ambassadors.

MMAP Recognized for Excellence

On November 19, 2012, First Lady Michelle Obama presented to the City of San Fernando Mariachi Master Apprentice Program (MMAP) the 2012 National Arts and Humanities Youth Program Award, the highest honor awarded to after school arts programs in the United States. MMAP was recognized for using engagement in the arts and humanities to generate a wide range of outcomes that includes: increased academic achievement, graduation rates, and college enrollment, as well as improved literacy and language abilities, communication and performance skills. Previous awards and recognitions include a 2001 Youth Development Award by the California Parks and Recreation Society and a 2002 spotlight in "Creativity in Youth: Enriching Young Lives Through the Arts", a publication produced by the NEA recognizing 10 programs of artistic excellence in the United States.

National Endowment for the Arts: Art Works

The NEA believes every student should have the opportunity to participate in the arts, both in and out of school. The NEA recognizes that students who participate in the arts are more engaged in life and are empowered to be fulfilled, responsible citizens who can make a profound positive impact on this world. In addition, NEA supported research has shown that students from low socioeconomic backgrounds who have arts-rich experiences are more likely to achieve key positive outcomes—academically, socially, and civically—compared with their peers who lack access to arts experiences. The NEA's Art Works grant funding supports the creation of art that meets the highest standards of excellence, public engagement with diverse and excellent art, lifelong learning in the arts, and the strengthening of communities through the arts. Matching grants generally range from \$10,000 to \$100,000. The San Fernando MMAP has received \$515,000 since the program's inception, calculating to an average of \$38,000 yearly. Funding is used for artist instructor fees, all travel costs to out of state and California conferences, and project support (Attachment "A"). The deadline to submit for the NEA Art Works grant funding cycle for Fiscal Year 2015-2016 disbursement is February 20, 2014.

California Arts Council

The CAC Artists in Schools grant program supports the valuable link between community arts resources and professional teaching artists with municipalities working together with local schools by funding residency activities emphasizing long-term, in-depth arts education during after-school programs. Students are offered comprehensive, California standards-based arts education that underscores the critical role the arts play in the students' development of creativity, overall well-being and academic achievement. The Artist in Schools Program awards up to \$12,000. The City's MMAP has received a minimum average of \$9,000 yearly from the CAC. The CAC grant program requires a dollar-for-dollar match by non-state funds. Historically, the City has matched the CAC award with Federal NEA funds. It is required that a minimum 75% of CAC award funds be used to pay artist fees. The remaining funds are used for

Consideration to Authorize Submittal of Grant Applications to the National Endowment for the Arts and the California Arts Council for Funding Support of the Mariachi Master Apprentice Program

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travel and project support. (See Attachment “B”.) The deadline to submit for the CAC Artist in Schools grant funding cycle for Fiscal Year 2014-2015 disbursement is March 21, 2014.

MMAP Source of Funding

The yearly budget for the MMAP is approximately \$125,600. The NEA and CAC grant provide funding to support 55% of all program costs.

Source of Project Funding		
NEA Grant	\$57,000	45%
Other Grant Funding:		18%
CAC- State	\$12,000	
ACTA-Foundation	\$5,000	
Donations/Honorariums	\$5,000	
City of San Fernando	\$12,000	9%
In Kind	\$34,600	28%
Total Project Budget	\$125,600	100%

CONCLUSION:

It is recommended that the City Council authorize the Interim City Manager to allocate City staff to prepare and submit grant applications to the National Endowment for the Arts and the California Arts Council for funding support of the Mariachi Master Apprentice Program. This will allow continued support for the nationally award winning arts instruction program in the City of San Fernando.

BUDGET IMPACT:

There will be no impact to the FY 2013-2014 General Fund beyond the use of City staff time to prepare and submit the State and Federal grant applications. The grant disbursement timeline for the National Endowment for the Arts will be for FY 2015-2016. The grant disbursement timeline for the California Arts Council will be for FY 2014-2015. The City funding support will continue to be \$12,000 in FY 2014-2015 for the Mariachi Master Apprentice Program.

ATTACHMENTS:

- A. NEA Grant Summary Form
- B. CAC Grant Summary Form

ATTACHMENT "A"



GRANT SUMMARY FORM

This form does not have to be typed – legible handwritten printing is preferred

GENERAL INFORMATION			
GRANT TITLE		GRANT NO.	
ART WORKS: ARTS EDUCATION			
		CFDA No.	
		45.024	
GENERAL DESCRIPTION OF GRANT WORK SCOPE			
To Support the MARIACHI Master Apprentice Program, a quality after school arts project that brings together music masters "MARIACHI Los Camperos" with students in an instructional experience focusing on instrument instruction, arrangement and performance.			
GRANTING AGENCY	AGENCY CONTACT	PHONE NO.	
NATIONAL ENDOWMENT for the Arts	TERRY LIU	202.682.5690	
RESPONSIBLE DEPARTMENT	DEPARTMENT CONTACT	EXTENSION NO.	
Rec & Community Svcs.	Virginia Diediker	155	
CITY COUNCIL APPROVAL DATE	APPLICATION DATE	AWARD DATE	ESTIMATED COMPLETION DATE
	FEBRUARY 20 2014	SPRING 2015	September 30 2016
GRANT COST AND REVENUE SUMMARY			
PROGRAM COST SUMMARY	TOTAL	GRANT PORTION	
Staffing Contract Services, Supplies and	\$ See Attachment	\$ See Attachment	
Other Operating Expenditures	\$	\$	
Capital Outlay Indirect Costs @	\$	\$	
_____ % of Direct Costs	\$	\$	
	\$	\$	
TOTAL GRANT COSTS AND REVENUES	\$	\$	
HOW WAS GRANT PORTION DETERMINED?			
IN COMPLIANCE WITH NEA ART WORKS: ARTS EDUCATION GRANT REQUIREMENTS			
IS A BUDGET AMENDMENT REQUEST REQUIRED?	Yes () No (X)	If yes, it should be attached	
OTHER COMMENTS			
Note Any Significant or Unusual Compliance Requirements Use Reverse if necessary to provide additional information			
PREPARED BY		DATE	
Virginia Diediker		1-25-14	

Source of Project Funding

The yearly budget for the MMAP is approximately \$125,600. The NEA grant provides funding to support 45% of all program costs. If awarded \$57,000, the NEA grant will be expensed during the grant period of October 1, 2015 through September 30, 2016 to support instructor salaries, travel, and project grant costs (Attachment "A"). The NEA requires a dollar-to-dollar match for grant funds which will be provided in part by the CAC Grant, in kind, and other grant funding awarded during Fiscal Year 2015-2016.

National Endowment For The Arts***Art Works: Arts Education*****Proposed Budget FY 2015-2016**

	NEA Request	Applicant Match (CAC, Other Grants, or Donations)	Total Project Budget
1. Artist Fees			
a. Instructors /Artists	\$35,000	\$22,000	\$57,000
2. Project Support Staff			
a. Project Assistants	\$4,000	\$2,000	\$6,000
3. Other Project Costs			
a. Travel (Out of State and CA)	\$10,000	\$8,000	\$18,000
b. Recording Project: Studio, Editing, Mixing, Engineer	\$5,500	\$2,000	\$7,500
c. Project Assessment (Required Cost)	\$2,500		\$2,500
	\$57,000	\$34,000	\$91,000
4. In Kind			\$34,600
TOTAL			\$125,600

ATTACHMENT "B"



GRANT SUMMARY FORM

This form does not have to be typed – legible handwritten printing is preferred

GENERAL INFORMATION			
GRANT TITLE		GRANT NO.	
California Arts Council Artists in Schools			
		CFDA No.	
GENERAL DESCRIPTION OF GRANT WORK SCOPE			
To support the MARIACHI MASTER Apprentices Program; a quality after school arts project that brings together music masters "MARIACHI LOS CAMPEADOS" with students in an instructional experience focusing on instrument instruction, arrangement, and performance skills.			
GRANTING AGENCY	AGENCY CONTACT	PHONE NO.	
CA Arts Council	Wayne Cook	916.322.6344	
RESPONSIBLE DEPARTMENT	DEPARTMENT CONTACT	EXTENSION NO.	
Rec & Community Servs.	Virginia Diediker	155	
CITY COUNCIL APPROVAL DATE	APPLICATION DATE	AWARD DATE	ESTIMATED COMPLETION DATE
	MARCH 21, 2014	AUGUST, 2014	JUNE 30, 2015
GRANT COST AND REVENUE SUMMARY			
PROGRAM COST SUMMARY	TOTAL	GRANT PORTION	
Staffing Contract Services, Supplies and	\$ SEE ATTACHMENT	\$ SEE ATTACHMENT	
Other Operating Expenditures	\$	\$	
Capital Outlay Indirect Costs @	\$	\$	
_____ % of Direct Costs	\$	\$	
	\$	\$	
TOTAL GRANT COSTS AND REVENUES	\$	\$	
HOW WAS GRANT PORTION DETERMINED?			
IN COMPLIANCE WITH CAC ARTISTS IN SCHOOLS GRANT Requirements			
IS A BUDGET AMENDMENT REQUEST REQUIRED?	Yes () No (X)	If yes, it should be attached	
OTHER COMMENTS		Note Any Significant or Unusual Compliance Requirements Use Reverse if necessary to provide additional information	
PREPARED BY		DATE	
Virginia Diediker		1-25-14	

Source of Project Funding

The yearly budget for MMAP is approximately \$125,600. The CAC grant provides funding to support 9% of all program costs. If awarded \$12,000, the CAC grant will be expensed during the grant period of October 1, 2014 through June 30, 2015 to support instructor salaries, travel, and supplies (Attachment "B"). The CAC requires a dollar-to-dollar match for grant funds which will be provided by the NEA grant awarded for FY 2014-2015.

California Arts Council
Artists in Schools
Proposed Budget FY 2014-2015

	CAC Request	Applicant Match (NEA, Other Grants, Donations)	Total CAC Budget
1. Artist Fees			
a. Residency Artists	\$9,000	\$9,000	\$18,000
2. Project Support Staff			
a. Project Assistant	\$1,700	\$1,700	\$3,400
3. Other Project Costs			
a. Travel (CAC allows travel in CA only)	\$1,000	\$1,000	\$2,000
b. Supplies	\$300	\$300	\$600
TOTAL	\$12,000	\$12,000	\$24,000

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PUBLIC WORKS DEPARTMENT

MEMORANDUM

TO: Mayor Antonio Lopez and Councilmembers

FROM: Fred Ramirez, Interim City Manager
By: Marlene M. Miyoshi, Interim Public Works Director

DATE: February 3, 2013

SUBJECT: Consideration to Adopt Resolution No. 7582 Updating the City of San Fernando's Title VI Plan

RECOMMENDATION:

It is recommended that the City Council adopt Resolution No. 7582 (Attachment "A") rescinding Resolution No. 7571 and adopting the Updated Title VI Plan for the City of San Fernando.

BACKGROUND:

1. On May 28, 2013, the City was notified by the Los Angeles County Metropolitan Transportation Authority (LACMTA) regarding the new Federal Title VI requirements for grant sub-recipients. The new requirements mandate all agencies receiving Federal grant funds to have a Title VI Plan in place.
2. On September 16, 2013, the City contracted with Sullivan International, Inc. to establish a Title VI Plan.
3. On October 8, 2013, Sullivan International, Inc. met with Department Heads to kick-off the process for developing a Title VI Plan.
4. On November 18, 2013, City Council adopted Resolution No. 7571 authorizing and adopting the Title VI Plan.
5. On December 4, 2013, Sullivan International met with LACMTA and submitted Title VI Plan for review and comments.

ANALYSIS:

Title VI of the Civil Rights Act of 1964 is a Federal law that prohibits recipients and sub-

Consideration to Adopt Resolution No. 7582 Updating the City of San Fernando's Title VI Plan
Page 2

recipients of Federal financial assistance (e.g., states, local governments, and transit providers) from discriminating on the basis of race, color, or national origin in their programs or activities, and it obligates Federal funding agencies to enforce compliance.

Under Title VI, the Department of Transportation (DOT) has the responsibility to provide oversight of recipients and to enforce compliance with Title VI, to ensure recipients do not use DOT funds to subsidize discrimination based on race, color, or national origin.

As a sub-recipient of FTA funds via LACMTA, the City of San Fernando is required to prepare a Title VI Plan (Per the FTA's Title VI Circular 4702.1B, dated October 1, 2012) and submit plan to agency administering funds. The Title VI Plan was provided to LACMTA prior to the official due date of February 7, 2014, for their review and comments.

After receiving LACMTA's comments, the following items were updated:

- Service Standards and Performance Document: The FTA requires fixed-route transit providers to develop quantitative standards that allows for the monitoring and evaluation of a contractor's performance.
- Information regarding the racial breakdown of transit-related policy boards or committees: This information is required to demonstrate that individuals serving on City related committees and boards reflect the residents they serve.

LACMTA also recommended having Title VI information available on the City's website prior to the February 7, 2014 submittal date. The City's website has been updated with the required information under the Title VI Plan.

BUDGET IMPACT:

There is no impact to the General Fund. Approval of this report is needed so the City can continue to use FTA 5309 funds for Public Works projects.

CONCLUSION:

Staff recommends rescinding Resolution No. 7571 and adopting Resolution No. 7582 updating the Title VI Plan for the City of San Fernando in compliance with LACMTA and Federal requirements.

ATTACHMENT:

A. Resolution No. 7582

ATTACHMENT "A"**RESOLUTION NO. 7582****A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
SAN FERNANDO, CALIFORNIA, RESCINDING RESOLUTION
NUMBER 7571 AND AUTHORIZING AND ADOPTING THE
UPDATED PLAN ASSOCIATED WITH THE FEDERAL
TRANSIT ADMINISTRATION (FTA) TITLE VI PLAN**

WHEREAS, the City of San Fernando is a recipient of Federal revenues and is required to meet Federal regulatory requirements for the Title VI, established by 49 C.F.R. part 21.7; and

WHEREAS, the Federal Transit Administration (FTA) requested that the City provide a Title VI Plan that ensures that no person or group of persons on the basis of race, color, or national origin is subjected to discrimination in the level and quality of transportation services and benefits and that steps are taken to ensure that persons with Limited English Proficiency are provided these rights; and

WHEREAS, the City has prepared a plan that provides for the collection of data regarding persons most impacted by City projects; establishes a complaint process for those believed to be discriminated against under provisions of Title VI; ensures enhanced public outreach of Title VI provisions and procedures; ensures monitoring and compliance of Title VI requirements; and requires updates to the Title VI Plan every three (3) years;

NOW THEREFORE, THE CITY COUNCIL OF THE CITY OF SAN FERNANDO, DOES HEREBY RESOLVE, FIND, DETERMINE, AND ORDER AS FOLLOWS:

Section 1. Rescind Resolution No. 7571

Section 2. Authorize the adoption of Updated Title VI Plan (Exhibit "A"); and

Section 3. Direct the City Manager to implement the Title VI Plan

PASSED, APPROVED, AND ADOPTED this 3rd day of February, 2014.

Antonio Lopez, Mayor

ATTEST:

Elena G. Chávez, City Clerk

STATE OF CALIFORNIA)
COUNTY OF LOS ANGELES) ss
CITY OF SAN FERNANDO)

I HEREBY CERTIFY that the foregoing Resolution was approved and adopted at a regular meeting of the City Council held on the 3rd day of February, 2014, by the following vote to wit:

AYES:

NOES:

ABSENT:

Elena G. Chávez, City Clerk

EXHIBIT "A"



City of San Fernando
Title VI Plan
November 18, 2013
(Updated 01-29-14)

City of San Fernando Title VI Plan

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City of San Fernando Title VI Plan

Sub-Recipient Name: City of San Fernando

I. Policy Statement

TITLE VI POLICY STATEMENT

It is the policy of the City of San Fernando to ensure compliance with Title VI of the Civil Rights Act of 1964, as amended; 42 USC 2000(d); related statutes and regulations to the end that no person shall, on the grounds of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be subjected to discrimination.

The City of San Fernando strictly forbids and will not tolerate actions that intimidate, threaten, coerce, or discriminate against any individual for the purpose of interfering with any right or privilege secured by Title VI, or because he/she has made a complaint, testified, assisted, or participated in any manner in an investigation, proceeding, or hearing under this policy.

The Title VI Compliance Manager is the designated Title VI coordinator for the City of San Fernando. For questions, concerns, complaints, or requests for additional information regarding the City of San Fernando's Title VI policy contact:

City of San Fernando Title VI Division

Mr. Kenneth Jones

117 Macneil Street

San Fernando, CA 91340

Email: kjones@ci.san-fernando.ca.us

Phone: 818-898-1200

(This document will be posted on the website in English and Spanish.)

City of San Fernando Title VI Plan

II. Title VI Organization, Staffing, and Structure

TITLE VI COMPLIANCE DIVISION

Title VI Organization/Staffing/Structure

Title VI Organization

The Title VI Compliance function is positioned in the City of San Fernando's Title VI Compliance Division, reporting directly to the City Manager and interfaces collaboratively with Personnel, Community Development, Public Works, Recreation & Community Service, Administration, City Attorney, City Council and the Commissions partners and is located at 117 Macneil Street, San Fernando, CA 91340-2993.

The function is being created in response to a need to centralize and coordinate the organization's Title VI Civil Rights Program and create a skilled and experienced staff for greater effectiveness in preventing and addressing Title VI issues and responding to complaints. The function and staff are responsible for developing and implementing the City of San Fernando's Title VI non-discrimination program in accordance with established organizational policies, state and federal laws.

The mission of the Title VI Compliance Division is to advocate for and ensure Title VI civil rights by:

- Promoting and maintaining a qualified and diverse City, volunteer and contractor workforce that is representative of the public and communities served.
- Promoting equal access to transit and related programs, research and services.
- Promoting and maintaining equal opportunity for economically small and diverse and economically underinsured and underserved communities.

The Title VI Compliance Division is responsible for and required under Title VI to:

- Establish and sustain a formal program for communicating, monitoring and enforcement of non-discrimination.
- Staff the program adequately in order to provide technical support and consultation to the City's program areas.

City of San Fernando Title VI Plan

- Report the City's efforts and compliance with the law to the appropriate local, state and federal agencies, in accordance with Title VI requirements.

Under the direction and oversight of the Title VI Compliance Manager, the Division has specific responsibility and authority to:

- Serve as a resource in investigation of complaints.
- Collect and analyze statistical data related to complaints.
- Develop a program to conduct Title VI reviews of program areas.
- Conduct review of programs, grant applications and special emphasis areas, sub-recipients and state program directives.
- Monitor Title VI activities and reports to appropriate City officials and managers.
- Provide guidance, training and performance coaching on Title VI requirements, policies, procedures and practices.
- Develop and disseminate Title VI information, forms and required documents.
- Review and respond to local, state and federal program directives, as requested or required under Title VI.
- Establish policy, forms and procedures for reviewing and addressing public Title VI issues and complaints; disseminate to staff and the public, as required under Title VI.

Key Title VI Program Staff

- **Title VI Compliance Officer**

Serves as the delegated official responsible for essential Title VI public civil rights compliance and insures that the Title VI Compliance Division is properly staffed, trained and skilled to carry out their assigned essential duties and responsibilities necessary to provide the public with equal access and exceptional services that meet Federal laws, executive orders and regulations.

City of San Fernando Title VI Plan

Also serves as the internal/external spokesperson for Title VI Programs and leads an annual review of new hire and refresher training development and presentations to ensure that all employees, professionals, non-employee and service providers, contractors, subcontractors and volunteers receive proper training and guidance on the City's policy and the law. Personally provides New Hire Orientations and Training, and annually briefs the City Officials and Department Heads on the status of City system-wide training, development and compliance.

- **Title VI Compliance Manager**

The **Title VI Compliance Manager** is the City's primary contact on all matters pertaining to the Title VI and related Americans with Disabilities Act, Limited English Proficiency (LEP).

Pursuant to 23 CFR 200.9 (b) (1), the **Title VI Compliance Manager** has been delegated the responsibility for Title VI actions; oversees and directs the work of assigned staff and other dedicated or contracted resources performing Title VI training, investigations, audits, or assessments, to fulfill Title VI statutory and regulatory requirements.

Responsible for assuring full compliance with the provisions of Title VI and LEP and has system-wide authority to communicate and ensure that non-discrimination is required of all employees, non-employee medical staff, contractors and on-site service providers.

Prepares implementation plans, conducts annual assessments of pertinent City program areas, coordinates appropriate Title VI training and communication and makes recommendations to enhance compliance, investigates and/or assigns investigations and resolves Title VI complaints, and prepares all necessary and required reports.

- **Investigators and Analysts**

Skilled staff and contract investigators will be assigned to handle complaint investigations; conduct investigations in accordance with established City policy, procedures, guidance and forms; and document findings, conclusions and recommendations. They will document and submit reports to the Title VI Compliance Division for disposition, posting, record keeping and reporting.

- **Title VI Division Structure**

The Title VI Division reports directly to the City Manager. The duties of the Title VI coordinator will be performed by the Title VI Manager who has other responsibilities within the City. Once it has been determined that the volume of work exceeds this

City of San Fernando Title VI Plan

person's ability to effectively manage the Title VI duties, the City will re-evaluate staffing requirements.

City of San Fernando Organizational Chart w-Title VI Compliance Function



City of San Fernando Title VI Plan

III. Title VI Information Dissemination

Title VI information posters will be prominently and publicly displayed in the Administrative Offices of the City of San Fernando, 117 Macneil Street, San Fernando, CA 91340 and in City facilities with public access and revenue transit vehicle(s). The name of the Title VI Manager will be displayed on the poster as the primary contact and in key communications. Additional information relating to its nondiscrimination obligation and Title VI rights can be obtained from the City of San Fernando Title VI Compliance Division.

The City will ensure that transit riders, the public seeking City services, registrants in ongoing community outreach programs, and other members of the public are provided with information about their Title VI Rights through conspicuously posted notices at service desks, reception areas, information provided during registrations, notices on transit vehicles, and notices posted in facilities accessible to the public. A summary of The Title VI plan will be located on the City's website for review.

During New Employee Orientation and subsequent employee training, information relative to the provisions of Title VI, and the City of San Fernando's expectations to perform their duties accordingly will be reviewed and discussed. All employees shall be provided Title VI Compliance Training and will be required to sign the Acknowledgement of Receipt.

IV. Title VI Certification and Assurance: Sub-recipient, Contractors and Vendors Assurances

The City, as a subrecipient of funding that originates from federal assistance, is subject to the provisions of Title VI of the Civil Rights Act of 1964 as amended. The required certifications and assurances should be submitted to the primary recipient, Los Angeles Metro, on an annual basis. The last reporting period for the Annual Federal Transit Administration (FTA) Compliance Self-Certification was June 30, 2013. The City has signed and submitted this Self Certification to Metro.

Consequently all subcontractors and vendors who receive payments from the City where funding originates from any federal assistance are subject to these same provisions. The City ensures that written contracts with subcontractors and vendors contain non-discrimination language, either directly or through the bid specification package which becomes an associated component of the contract. The City will ensure that specific required DBE assurance language at 49 CFR 26.13 (a) and (b) verbatim is in all financial agreements, contracts and subcontracts.

City of San Fernando Title VI Plan

Section 26.13 Assurances

[Recipient] has signed the following assurances, applicable to all DOT-assisted contracts and their administration:

Federal Financial Assistance Agreement Assurance: 26.13(a)

[Recipient] shall not discriminate on the basis of race, color, national origin, or sex in the award and performance of any DOT assisted contract or in the administration of its DBE Program or the requirements of 49 CFR part 26. The recipient shall take all necessary and reasonable steps under 49 CFR part 26 to ensure nondiscrimination in the award and administration of DOT assisted contracts. The recipient's DBE Program, as required by 49 CFR part 26 and as approved by DOT, is incorporated by reference in this agreement. Implementation of this program is a legal obligation and failure to carry out its terms shall be treated as a violation of this agreement. Upon notification to the [Recipient] of its failure to carry out its approved program, the Department may impose sanction as provided for under part 26 and may, in appropriate cases, refer the matter for enforcement under 18 U.S.C. 1001 and/or the Program Fraud Civil Remedies Act of 1986 (31 U.S.C. 3801 *et seq.*).

This language will appear in financial assistance agreements with sub-recipients.

[Note: This language is to be used verbatim, as it is stated in 26.13(a).]

Contract Assurance: 26.13b

We will ensure that the following clause is placed in every DOT-assisted contract and subcontract:

The contractor, sub-recipient, or subcontractor shall not discriminate on the basis of race, color, national origin, or sex in the performance of this contract. The contractor shall carry out applicable requirements of 49 CFR part 26 in the award and administration of DOT assisted contracts. Failure by the contractor to carry out these requirements is a material breach of this contract, which may result in the termination of this contract or such other remedy as the recipient deems appropriate.

[Note: This language is to be used verbatim, as it is stated in 26.13(b)]

V. Record of Complaints, Lawsuits & Investigations

The Title VI Compliance Manager is responsible for maintaining permanent records, which include, but are not limited to, signed acknowledgements of receipt from the employees indicating the receipt of the City of San Fernando's Title VI Plan, training records, complaints, investigations and/ or lawsuits and related documentation, and records of correspondence to and from complainants, and Title VI investigations.

There have been no Title VI lawsuits naming the City of San Fernando alleging discrimination on the basis of race, color, or national origin in the last three years and reporting period ending June 30, 2013.

City of San Fernando Title VI Plan

VI. Notice to the Public of Their Rights

The City of San Fernando will ensure the public is aware of the City's adherence to Title VI of the Civil Rights Act of 1964 and the public's rights under this law by postings in public areas of the City's office(s), including the reception desks, public meeting rooms, enclosed recreational areas, public transit vehicles, stations and/or stops. Notification of the public's rights under Title VI as well as the complaint process and form are posted on the website in English and Spanish. Refer to the Appendix A.

VII. Title VI Complaint and Investigation Procedures (Internal Use)

Right to File a Complaint

Any person who believes he/she or any specific class of persons has been subjected to discrimination prohibited by Title VI may, by himself/herself or by a representative, file a written complaint with the City of San Fernando Title VI Compliance Division, US Department of Transportation (USDOT), Federal Transit Authority (FTA), or any other Federal agency providing funds for any City program, projects or services no later than 180 days after the alleged act of discrimination.

Complaint Acceptance Letter

Once a Title VI complaint has been accepted for investigation, the City of San Fernando Title VI Compliance Division or receiving agency will notify complainant that an investigation of allegation(s) will be conducted, and when completed, the complainant and alleged offending person/organization will be notified of the decision and disposition.

Investigations

The City Title VI Compliance Division will assign, oversee, track and record a prompt investigation of the allegation(s) presented. The investigation will include, where appropriate, a review of the pertinent practices and policies of the City's Title VI Compliance Program, the circumstances under which the possible noncompliance occurred, interviews with all parties involved including witnesses, and other factors relevant to a determination as to whether the City has failed to comply with Title VI. In cases involving transit vehicles, the investigation will include a review of any audio or video recording devices.

Letters of Finding or Resolution

After the investigation has been completed, the Title VI Compliance Division will transmit to the complainant and the alleged individual or organization one of the following letters:

- a. A letter of resolution that explains the steps that the City has taken or guarantees to take to come into compliance with Title VI.
- b. A letter of finding issued when the alleged individual or organization is not found to be in noncompliance with Title VI. This letter will include an explanation of why the

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individual or organization was not found to be in noncompliance, and provide notification of the complainant's right to appeal. If applicable, the letter can include a list of procedural violations or concerns, which can put the alleged individual or organization on notice that certain practices are questionable and that without corrective steps, a future violation finding is possible.

- c. A letter of finding issued when an individual or organization is found to be in noncompliance. This letter will include each violation referenced as to the applicable regulations, a brief description of proposed remedies, notice of the time limit on the conciliation process, the consequences of failure to achieve voluntary compliance, and an offer of assistance to the individual or organization in devising a remedial plan for compliance, if appropriate.

Appeals Process

The letter of finding and resolution will offer the complainant and the alleged offending City individual or organization the opportunity to provide additional information that would lead the Title VI Compliance Division to reconsider its conclusions. In general, the City's policy requires that the parties in the complaint provide this additional information within 60 days of the date the Letter of Finding was transmitted. After receiving and reviewing the information, the Title VI Compliance Division will respond either by issuing a revised letter of resolution or finding to the appealing party, or by informing the appealing party that the original letter of resolution or finding remains in force.

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Title VI Complaints and Investigations Process (Website)

Any person who believes she or he has been discriminated against on the basis of race, color, or national origin by the City of San Fernando (hereinafter referred to as “the City”) may file a Title VI complaint by completing and submitting the agency’s Title VI Complaint Form. Complaints must be received within 180 days of the alleged incident and must be complete.

Once the complaint is received, the City will review it to determine if our office has jurisdiction. The complainant will receive an acknowledgement letter informing her/him whether the complaint will be investigated by our office.

The City has 90 days to investigate the complaint. If more information is needed to resolve the case, the City may contact the complainant. The complainant has 30 business days from the date of the letter to send the requested information to the investigator assigned to the case. If the investigator is not contacted by the complainant or does not receive the additional information within 30 business days, the City can administratively close the case. A case can be administratively closed also if the complainant no longer wishes to pursue their case.

After the investigator reviews the complaint, she/he will issue one of two letters to the complainant: a closure letter or a letter of finding (LOF). A closure letter summarizes the allegations and states that there was not a Title VI violation and that the case will be closed. An LOF summarizes the allegations and the interviews regarding the alleged incident, and explains how the situation will be addressed, and whether any disciplinary action, additional training of the employee, or other action will occur. If the complainant wishes to appeal the decision, she/he has 90 days after the date of the letter or the LOF to do so.

A person may also file a complaint directly with the Federal Transit Administration, at FTA Office of Civil Rights, 1200 New Jersey Avenue SE, Washington, DC 20590. A copy of the Complaint Form can be found in the Appendix B.

(The Title VI Complaint Procedures will appear in English and Spanish on the City’s website.)

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VIII. Limited English Proficiency (LEP) Plan

Individuals, who have a limited ability to read, write, speak or understand English, are considered persons with Limited English Proficiency or “LEP”. In Los Angeles County, according to the U.S. Census records, approximately one-quarter of the County’s residents would describe themselves as being able to communicate in English less than “very well”.

Section 601 of Title VI of the Civil Rights Act of 1964 states the following: “No person in the United States shall, on the grounds of race, color or national origin, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving Federal financial assistance.”

According to the U.S. Department of Transportation handbook, titled “Implementing the Department of Transportation’s Policy Guidance Concerning Recipients’ Responsibilities to Limited English Proficient (LEP) Persons: A Handbook for Public Transportation Providers, (April 14, 2007)” (hereinafter “Handbook”), Title VI prohibits conduct that has a disproportionate effect on LEP persons because such conduct constitutes national origin discrimination (Handbook, page 5).

Executive Order 13166 of August 16, 2000 states that recipients of Federal financial assistance must take reasonable steps to ensure meaningful access to their programs and activities by LEP individuals (Handbook, page 6). Additionally, Title VI and its implementing regulations require that DOT recipients take responsible steps to ensure meaningful access to the benefits, services, information and other important portions of their programs and activities for Limited English Proficient individuals and that recipients should use the DOT LEP Guidance to determine how best to comply with statutory and regulatory obligations to provide meaningful access to the benefits service information and other important portions of their programs and activities for individuals who are LEP (Handbook, page 6).

For many individuals, public transit is a vital service and a primary mode of transportation. Therefore, it is extremely important that the City of San Fernando is able to communicate effectively with all of its customers, both LEP and non-LEP. Effective communication with the public promotes safer, more reliable, convenient and accessible service for all. For these reasons, the City of San Fernando is committed to taking necessary steps to ensure meaningful access to LEP persons.

Four-Factor Analysis

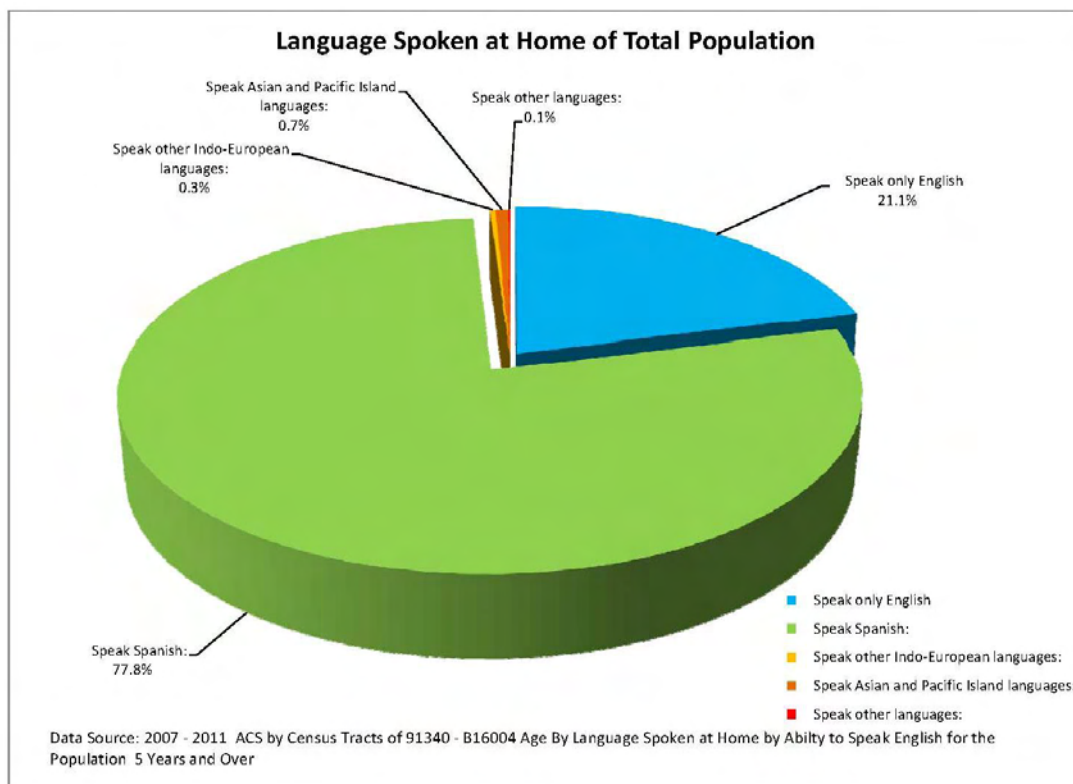
This plan applied the four factor analysis to demonstrate the efforts the City of San Fernando will take to ensure that its programs and services are accessible to *all* persons. Based on empirical findings in the Four Factors Analysis, the report will document an implementation plan to enhance the City’s language assistance for LEPs. Additionally, the City of San Fernando continues to welcome comments and suggestions that would further improve the implementation plan and/or ability to communicate more effectively with LEP residents.

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Factor 1: The Number or Proportion of LEP Persons Eligible to be Served or likely to be Encountered by the program or recipient

Census Data on the LEP Population

The City of San Fernando serves residents speaking different languages in their homes. Of the 31,040 residents in the City of San Fernando, 21.1% speak only English in the home. The remaining 78.9% speak languages other than English. This is compiled from the U.S. Census Bureau's American Community Survey (ACS) which tracks race, family and relationships, income and benefits, health insurance, education, veteran status, disabilities and provides data related to English language proficiency. Categories within the English language proficiency survey include how well individuals indicate they speak English. The relevant information for the City of San Fernando follows:



Analyze the Data Collected

As indicated in the chart above, less than a quarter (21.1%) of the City of San Fernando's residents speaks only English in the home. Thus, the majority of the population (78.9%) speaks a language other than English in the home. In addition, the City of San Fernando has seen a substantial increase in the number of Spanish speakers in the last 12 years. Of the LEP population identified from the Census data, Spanish is the dominant language (77.8%) both in current numbers, growth and, therefore, need. Recognizing this, the City of San Fernando

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implemented outreach programs to better communicate with and represent the interests of the Spanish speaking residents in the community. In addition, the City recognizes the need to ensure that its printed materials, signage and service representatives are bilingual or have access to language interpretation resources.

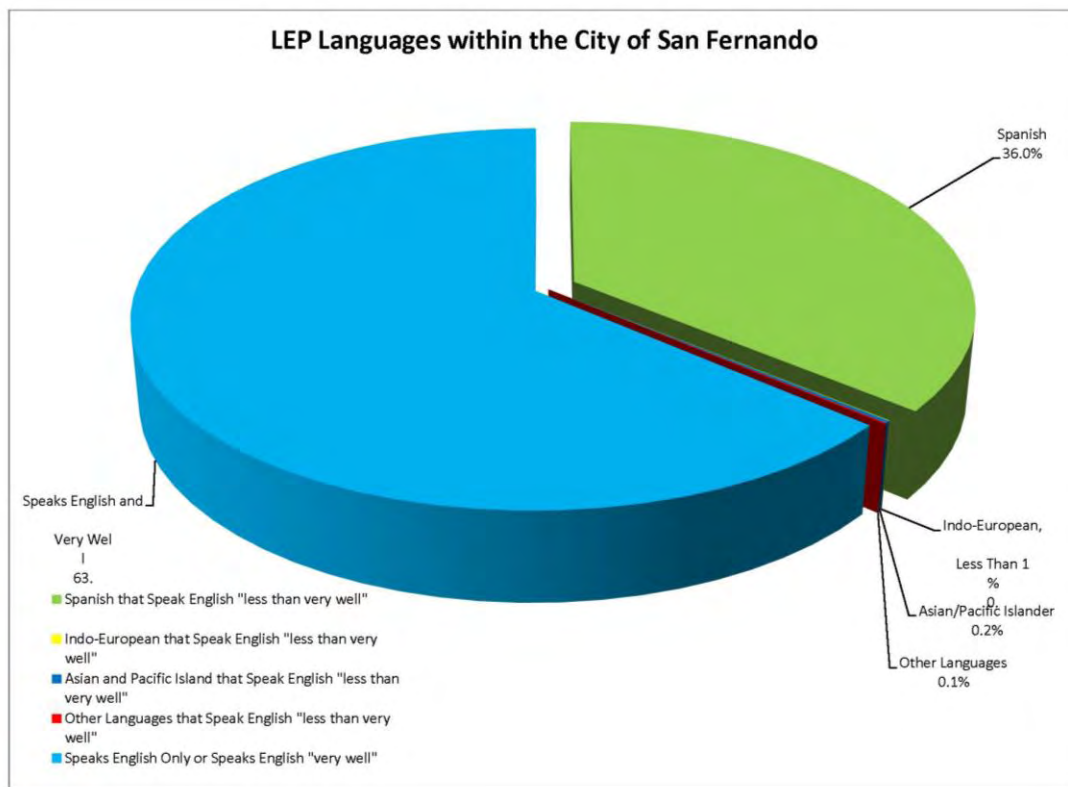
As previously noted, the LEP population is determined by combining specific categories used by respondents in the American Community Survey (ACS). Using the LEP classifications of “very well”, “well”, and “not well” and “not at all”, the number and percentage of LEP individuals can be determined. LEPs are classified as a combination of “well”, “not well” and “not at all”, also referred to as “less than very well”.

	5 to 17 years:	18 to 64 years:	65 years and over:	Total Population	% of Total Population	Language % of LEP
Total Population	7,163	21,174	2,703	31,040		11,262
Speak English only	1,956	4,012	594	6,562	21.1%	
Speak Spanish:	5,196	16,919	2,048	24,163	77.8%	
Speak English "very well"	4,075	8,509	414	12,998	41.9%	
Speak English "well"	1,002	3,094	369			
Speak English "not well"	119	3,729	520			
Speak English "not at all"	0	1,587	745			
Spanish that Speak English "less than very well"	1,121	8,410	1,634	11,165	36.0%	99.1%
Speak Indo-European languages:	0	67	18	85	0.3%	
Speak English "very well"	0	57	18	75	0.2%	
Speak English "well"	0	10	0			
Speak English "not well"	0	0	0			
Speak English "not at all"	0	0	0			
Indo-European that Speak English "less than very well"	0	10	0	10	0.0%	0.1%
Speak Asian and Pacific Island languages:	11	152	43	206	0.7%	
Speak English "very well"	11	98	34	143	0.5%	
Speak English "well"	0	54	0			
Speak English "not well"	0	0	0			
Speak English "not at all"	0	0	9			
Asian and Pacific Island that Speak English "less than very well"	0	54	9	63	0.2%	0.6%
Speak other languages:	0	24	0	24	0.1%	
Speak English "very well"	0	0	0	0	0.0%	
Speak English "well"	0	24	0			
Speak English "not well"	0	0	0			
Speak English "not at all"	0	0	0			
Other Languages that Speak English "less than very well"	0	24	0	24	0.1%	0.2%
Totals:						
Speaks English Only or Speaks English "very well"				19,778	63.7%	
Speaks Other Languages and Speaks English "less than very well"				11,262	36.3%	
Total Population				31,040	100.0%	

Data Source: 2007 - 2011 ACS by Census Tracts of 91340 - B16004 Age By Language Spoken at Home by Ability to Speak English for the Population 5 Years and Over

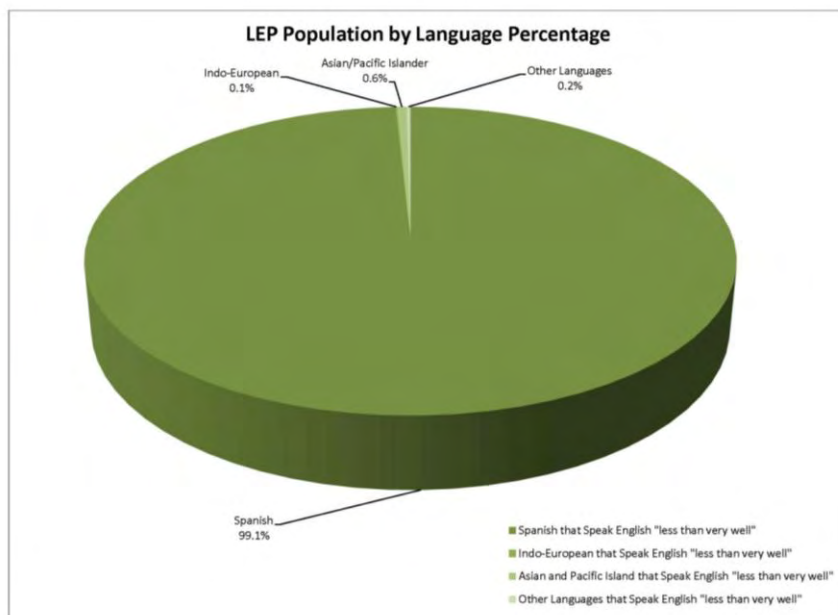
As depicted in the table and graph above, 63.7% of the population identifies itself as speaking English only and speaking English “very well”. The remaining 36.3 of the population report speaking English “less than very well”. Thus, 11,262 residents represent the City of San Fernando’s LEP population. Approximately 77.8% of the total population, or 99.1% of the LEP population, speaks Spanish, by far the largest non-English language spoken within the City of San Fernando.

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Concentration of LEP Persons within the Service Area

Upon further analysis of the 99.1% of LEP individuals (or 36% of total population), it is clear that residents that speak Spanish clearly dominate the number of LEP individuals. While the figure above shows a variety of LEP languages spoken in the City of San Fernando, the analysis shows Spanish as the most prominent of the City of San Fernando LEP populations.



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Factor 2: The frequency with which LEP persons come in contact with City programs, activities or services.

Because of the City of San Fernando's diversity, the agency regularly encounters LEP persons during its daily operations. Accordingly, the City works to ensure that all individuals have access to vital information relating to programs and services provided by the City. Although the City has several programs to reach its population, it recognizes the need to increase publicizing its availability in Spanish and ensure vital documents are available in Spanish in hardcopy and on the website.

Below are examples of where some of the interactions may take place with LEP individuals:

- Recreation Department
- Community Development Department
- Personnel Department
- Public Works Department
- Police Department
- Finance Department
- City Manager's Office
- Customer Service
- City Council Meetings or Public hearings
- Website
- Trolley service operators, schedules, and brochures
- Staffed booths at community events
- Community surveys
- Community based organizations
- Way-finding and signage in public buildings and areas

The City of San Fernando serves LEP persons daily via many of the services listed above. The majority of our LEP persons are Spanish speakers. The City is adequately staffed with Spanish-speaking personnel and resources to assist LEP persons. For languages other than Spanish, the City has access to AT&T Language Line which is an interpreter service used by the Police Department for languages in addition to Spanish.

The San Fernando's two trolleys run daily using 28 stops to link the city's residential and commercial areas. The trolley operators are in contact with LEP persons regularly and if not Spanish speakers themselves, have access to language interpreters. Based upon input from the Transit Committee, public, and community representatives, new stops are added such as the Cesar E. Chavez Learning Academies, the Sam's Club/Home Depot Shopping Center, and the San Fernando Swap Meet, which serve many LEP citizens. Stop waits average 20-25 minutes.

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Based on the trolleys' total rider-ship numbers for local routes, the highest rider-ship comes from the routes that serve the LEP population.

Factor 3: The nature and importance of our programs, activities, and services to the LEP population.

As a public transit provider, the City of San Fernando is committed to addressing the on-going need to service our LEP population. Title VI notices are posted for LEP persons and the website has been updated (www.ci.san-fernando.ca.us) to add the Notice of Rights, Complaint Process, and Complaint Form. These notices will be translated into Spanish as well. The City provides operators and service staff with information on how to communicate with our LEP population.

The City of San Fernando regularly collaborates with community organizations and local groups to identify programs needed and to provide information on programs it offers the community. The San Fernando's Recreation and Community Services provides a critical opportunity to interact with LEP individuals who participate in the City of San Fernando's Community Services programs and activities. Many of the LEP persons are also provided trolley transit service from this location.

Factor 4: The resources available to the City and costs associated with the outreach

The City of San Fernando is in the process of expanding its outreach to provide more consistency in providing critical information about its programs and services to its Spanish-speaking LEP population. The City will monitor its increasing numbers of other language groups in the LEP community to determine if the documents provided in Spanish now and in the future warrants translation in other languages to meet the needs of other LEP persons as the population changes.

With a limited budget and constrained future resources, the City works hard to stretch a small budget to maximize services to its LEP population. We are committed to continuing our efforts to ensure vital documents enabling access to services and benefits are in both English and Spanish and, where feasible, included on our website.

We currently use verified competent bi-lingual employees across departments for interpretation and translation services to assist with individuals who need language assistance. Using these internal resources provides a cost-effective method of responding to the needs of our Spanish-speaking population. In addition, we have city-wide access to external services such as that used by our Police Department to assist with translation of vital documents and other materials, with the goal of creating consistency in the language used, as well as ensure there is a consistent voice and identity representative of the City.

Conclusion

The City of San Fernando has developed a number of services to ensure that those who rely on our programs and services are able to receive the critical information about the programs and

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services in a language that is best for them. We have bilingual service staff who are proficient in both English and Spanish, as well as other employees who are also fluent in the other languages representative of our LEP population. The ability of these in-house resources has aided in providing cost-effective critical information to our LEP speaking population. As shown above in our analysis of the U.S. Census information, the City is able to provide its programs and services to the majority of its citizens with minimal additional effort. We have continued to focus on our growing Spanish LEP by incorporating documents in Spanish on the website such as the transit schedule, to publicize recreation and community development activities and other efforts to reach out to this specific segment of the population. We will continue efforts to ensure that LEP individuals are able to access all aspects of the City of San Fernando's programs and services.

Providing Notice to LEP Persons

Under the U.S. DOT LEP guidance based upon the four factor analysis indicating Spanish as the dominant LEP language, the City provides LEP language services and will notify LEP persons of these services that are available free of charge. To ensure understanding of the availability of these services, this notice will be provided in English and Spanish.

The City has incorporated several examples of notification provided in the guidance including:

- Signage when free language assistance is available with advance notice. This is particularly important with City Council meetings.
- Stating in outreach documents that language services are available from the agency. A notification of services is indicated in Spanish when full translation of the document is not available.
- Working with community-based organizations and other stakeholders to inform LEP individuals of recipient's services, including the availability of language assistance.
- Using automated telephone voice mail attendant or menu that can provide information about available language assistance services and how to get them. The telephone system has an option that Spanish speakers may use.
- Providing presentations and/or notices at schools and religious organizations.

The City of San Fernando is also providing a statement in public information and public notices that persons requiring language assistance or special accommodations will be provided language assistance with reasonable advance notice.

Although the City has limited financial resources, we understand the necessity to comply with Title VI requirements. While we currently provide some documents in Spanish with our goal to translate more of documents to ensure LEP persons are aware of the City's services and receive benefit from them. When this is not feasible, there will be a tagline in Spanish indicating who

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to contact for language assistance. We are updating our website to ensure vital documents are translated into Spanish as well such as what now exists for the transit schedule and routes. Our bi-lingual staff has always served as interpreters and translators when needed. These individuals not only receive compensation for this role but received additional training to ensure an understanding of this important role.

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Language Assistance Plan

While the City of San Fernando utilizes existing internal resources and some external resources to provide access to individuals with limited English proficiency, it is not sufficient to meet the requirements under Title VI. As a result the City will take additional steps to provide its vital documents and programs/services printed materials and website information in both English and Spanish. Where appropriate, the City will place in the appropriate language information as to how language assistance may be requested. The City recognizes the need to increase the availability of information and resources to its majority LEP Spanish-speaking population and others as needed. For example, the public accessed telephone automated answering recording is in both English and Spanish. Further outreach will be conducted with the LEP population to determine additional needs to facilitate access to programs and services.

Based on current demographics and demand for language assistance, it has been determined that a more formal plan is necessary. The City currently provides meaningful access to LEP individuals in the following manner:

- Many of the City's employees are bi-lingual in Spanish. These employees receive bi-lingual supplemental pay and are located onsite with the additional responsibility of providing language assistance as needed.
- For all LEP individuals, limited English proficiency will be noted during the various points of service and in registration processes to ensure language support is available. When an onsite interpreter is not available, employees have phone access to bi-lingual employees and access to a language assistance service first used by the Police Department.

City employees regularly interact with LEP individuals throughout its day-to-day operations. Accordingly, the City will ensure that all individuals have access to vital information relating to programs and services provided by the City. Some examples of where some of the interactions may take place with LEP individuals include:

- Recreation Department
- Community Development Department
- Personnel Department
- Public Works Department
- Police and Fire Departments
- Finance Department
- City Manager's Office
- Way-finding and signage in public buildings and areas
- Clerk's office
- Public hearings
- Website
- Trolley service operators, schedules and brochures
- Staffed booths at community events

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- Community surveys
- Community based organizations

The City will continue to maintain dialogue with these internal departments and community groups to gain insights as to the services needed. In addition, the City will work to seek out additional community resources that might add to the enrichment of our understanding of the LEP population in our service area.

- Dial-A-Ride Service
- Trolley Transit Service
- Staffed booths at community events
- Transit Coach Operators come into contact with LEP individuals every day
- Website
- Schedules and brochures
- Community Surveys

With a limited budget and constrained future resources, the City of San Fernando works hard to stretch a small budget to maximize services for its LEP population. The City is committed to continuing the efforts to provide our most vital information in both English and Spanish on our website, in printed materials and information provided by our service representatives.

The City of San Fernando has developed a number of services to ensure that those who rely on our programs and services are able to receive the critical information about the programs and services in a language that is best for them. Since many of our employees are bilingual in English and Spanish, representative of our LEP population, the ability of these in-house resources has greatly helped in providing critical information to our LEP population at a manageable cost.

Outreach Techniques

When staff prepares a document or schedules a meeting, for which the target audience is expected to include LEP individuals, then documents, meeting notices, flyers and agendas will be printed in an alternative language based on the known LEP population. Interpreters will also be available as needed.

Monitoring and Updating the LEP Plan

The City will update the LEP as required by the U.S. DOT. At minimum, the plan will be reviewed and updated every three years or when it is clear that higher concentrations of LEP individuals are present in the City service area.

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Updates will include the following:

- The number of documented LEP person contacts encountered annually
- How the needs of LEP persons have been addressed
- Determination of the current LEP population in the service area
- Determination as to whether the need for translation services has changed
- Determine whether local language assistance programs have been effective and sufficient to meet the need
- Determine whether the City's financial resources are sufficient to fund language assistance resources needed
- Determine whether the City has fully complied with the goals of this LEP plan
- Determine whether complaints have been received concerning failure to meet the needs of LEP individuals

Dissemination of the LEP Plan

Any person or agency may request a copy of the LEP Plan via telephone, fax, and mail or in person and shall be provided with a copy of the plan at no cost. LEP individuals may request copies of the plan in Spanish translation.

Questions or comments regarding the LEP Plan may be submitted to:

Kenneth Jones
Title VI Compliance Division
Telephone: (818) 898-1200
Email: kjones@ci.san-fernando.ca.us

Staff Training on LEP Requirements

The Title VI Compliance Manager serves as the internal and external spokesperson for Title VI Programs. In conjunction with the Human Resources Director, the Compliance Manager will lead an annual review of new hire and refresher training to ensure that all employees, professionals, non-employee and service providers, contractors, subcontractors and volunteers receive proper training and guidance on the City's Title VI policy and the law. The Title VI Compliance Manager will personally provide training and will annually brief the City Officials and Department Heads on the status of Title VI training and compliance in all areas.

The following training will be provided to key City, volunteer, and contracted staff:

1. Information on the City's Title VI procedures and LEP responsibilities
2. Description of language assistance services offered to the public
3. Use of the Language Identification Flashcards (i.e. "I Speak")

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4. Importance and process for documentation of language assistance requests
5. How to handle a potential Title VI/LEP complaint

An outline based upon FTA requirements will serve as guide to the training along with a PowerPoint presentation that will be a useful handout and guide.

Monitoring Procedures for LEP Plan

The City will monitor progress of the LEP Plan to determine if the outreach, language assistance, etc. is performing as expected. The Title VI Compliance Manager or his designee will facilitate this process annually. The monitoring process will include:

- Assessment of the number of LEP persons in the City's service area;
- Assessment of the current language needs of the public to determine whether additional interpreter services and/or translated materials are needed to communicate effectively with staff;
- Assessment of whether existing language assistance services are meeting the needs of individuals with LEP;
- Assessment of whether staff members understand LEP policies, procedures, how to access and carry them out;
- Assess whether language assistance resources and arrangements for those resources are current;
- Feedback from LEP communities, including customers, and community organizations about the effectiveness of the City's language access plan.

Any time prior to the annual assessment if information received indicates that adjustments in the outreach and/or language assistance provided requires action, the necessary steps will be taken.

IX. Inclusive Public Participation

The City of San Fernando provides several community services and transportation options to its community.

To provide all citizens a right to voice their concerns or opinions, the City Council meets twice each month. Members of the public have the ability to review the agenda and participate in the meeting during the "Public Comments" section. The public has the rights to comment on any items on the agenda or non-agenda items, prior to any decisions or votes being made. The agenda and the minutes from the meetings are posted on the website.

The City of San Fernando provides reasonable accommodations in accordance with the American with Disabilities Act of 1990. If special accommodation is desired at a Council

City of San Fernando Title VI Plan

meeting, the public can call the City Clerk's office 48 working hours prior to the meeting to arrange the proper accommodations. Telecommunication devices for persons with hearing impairment are also available through the City. These meetings are wheelchair accessible. Information regarding reasonable accommodations is included in the City Council's agenda and website.

The City of San Fernando complies with 49 USC Chapter 53, Section 5307 regarding public hearings for significant changes in services or transit fares. In these hearings, the City provides Spanish interpreters and offers translation of materials in Spanish. Other languages and sign language are available upon advanced request.

The City of San Fernando communicates with community based organizations throughout the city and often attends meetings and events sponsored by these groups. These groups consist of cultural organizations, city partners, business associations and other organizations vested in the City service area. The City is able to create relevant conversations and dialogue between the City and specific community groups regarding their interests and needs.

Monitoring Methodology

The City of San Fernando continually monitors and considers the impact of various decisions as they may relate to its citizens. The City's ongoing monitoring includes both its general population and its transit customers.

Before final decisions are reached community input is welcomed at City Council meetings that are open to the public as well as an internal evaluation process by internal groups such as the Transportation and Safety Committee. The City's Transportation Committee is designated to evaluate proposed changes and analyze its impact before final decisions are reached.

The City has performance standards whereby programs and services not meeting these standards are subject to detailed analysis. Any resulting proposals for change involving a significant change in the delivery, level of service or number may be the subject of public hearings that coincide with the City Council meetings. Public input is solicited while proposals are under consideration. Customers and the public are notified prior to the implementation of any major changes in any programs or services. Those requiring language assistance are requested to provide advance notice if an interpreter is needed; in addition, several of the Council members are bi-lingual in Spanish.

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X. Community Outreach

Outreach efforts have been made by the City to engage minority and low-income populations. The City has made the following community outreach efforts to comply as an organization receiving federal financial assistance:

- The City will ensure that transit riders, nutritional service participants, and others served in specific programs will have access to a notice of their rights under Title VI during points of service, registrations and/or orientation.
- The adopted Title VI plan will be made available to the public, transit riders, and program participants upon request.
- Any questions or concerns may be forwarded to the Title VI Compliance Manager by any individual or employee. An in-person appointment may be made to discuss questions or concerns with the Title VI Compliance Manager.
- The Title VI Notice and complaint process is posted on the City's website.
- Transportation issues will continue to be discussed and reviewed at City Council meetings. An internal committee is dedicated to analyzing transit issues.
- All City Council meetings are open to the public and follow the "Open Meetings Act" as amended.
- A satisfaction survey will be provided to transit riders and program participants on an annual basis.
- As a sub-recipient to Los Angeles Metro, the City is involved in coordinated committee meetings for public transportation.
- Customers' complaints will be forwarded to the Title VI Compliance Manager for review, investigation, resolution, and tracking.
- The City has available on-site Spanish speaking individuals who can assist with information relative to transportation or with other services complaints or concerns.

Public Participation

The City of San Fernando City Council meets on the first and third Monday of each month at 6:00 pm in the Council Chambers. In accordance with the Brown Act, the City of San Fernando posts board meeting agendas at least 72 hours before a regular meeting. The agenda specifies the time and location and of the meeting and is posted at City Hall and on the City's website; these locations are freely accessible to members of the public. The City of San Fernando board meeting agendas include a general description of each item, and include back up information when necessary. Agendas also include a monthly financial update. Members of the public have the ability to review the agenda and participate in the meeting during the "Public Comments" section. The public has the right to comment on any agenda item or non-agenda item prior to any decision or vote being made.

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The City of San Fernando provides reasonable accommodations in accordance with the American with Disabilities Act of 1990. If special accommodation is desired at a board meeting, the public can call the San Fernando City Clerk's office 48 business hours prior to the meeting to arrange the proper accommodations. Telecommunication devices for any person with a hearing impairment are available through the City. Information regarding special arrangements is included in the City's board agenda. City board meetings are wheelchair accessible.

The City of San Fernando complies with 49 USC Chapter 53, Section 5307 regarding public hearings for significant changes in services or transit fares. In these hearings, the City will provide Spanish translation and offer interpreters for other languages, including sign language, upon advanced notice.

The City of San Fernando is in communication with community based organizations throughout the city and often attends meetings and events sponsored by these groups. These groups consist of cultural organizations, city partners, business associations and other organizations vested in the City's service area. In this arena we are able to create relevant conversations and dialogue between the City and specific community groups regarding their interests and needs. More detailed information about the City's public participation programs and policies can be found in the section on City of San Fernando Limited English Proficiency.

Monitoring Methodology

The City of San Fernando continually monitors and considers the impact of various decisions as they may relate to its citizens. The City's ongoing monitoring includes both its general population and its transit customers.

The City has established specific performance standards with its contracted transit service provider, First Transit, whereby programs and services not meeting these standards are subject to detailed analysis. Any proposals requesting significant change in the delivery, level of service or number of vehicles may be the subject of public hearings. Public input at Council meetings is solicited while proposals are under consideration. The public is notified prior to the implementation of any major change to any program or service.

Public Hearings

As required by 49 USC Chapter 53, Section 5301, the City must establish a process for the solicitation and consideration of public comments prior to any changes in transit fares or reduction of services. The public, as the primary customer and beneficiary of the City's programs and services, is provided the opportunity to review and provide input on issues presented at board meetings through the public hearing process.

Decisions regarding the City's transit services such as the establishment of new service, fare adjustments, major modifications of existing service, and/or suspension or abandonment of any transit route may include a formal process of review by the City, including a public hearing conducted by the City Council.

City of San Fernando Title VI Plan

Public hearing notices (signs and brochures) describing the proposed actions, dates, times and locations of hearings are posted in various publicly accessible locations and on transit vehicles. Notices are published in major local and/or relevant neighborhood newspapers. Community organizations, public agencies and elected officials are notified by mail of significant changes. Language and/or sign language interpreters may be used during the hearing to meet the needs of the general public. Most members of the City Council are bilingual in Spanish and other staff attending is also available to serve as interpreters and translators if necessary. The City also stipulates that a 48-hour notice be given when interpreting service is needed.

In the past three years the City of San Fernando participated in beneficial community outreach programs and projects. The chart contained in Appendix C lists some of these activities.

City of San Fernando Title VI Plan

XI. Minority Representation on Planning and Advisory Bodies (Non-Elected)

Title 49 CFR Section 21.5(b)(1)(vii) states that a recipient may not, on the grounds of race, color, or national origin, “deny a person the opportunity to participate as a member of a planning, advisory, or similar body which is an integral part of the program.” Recipients that have transit-related, non-elected planning boards, advisory councils or committees, or similar committees, the membership of which is selected by the recipient, must provide a table depicting the racial breakdown of the membership of those committees, and a description of efforts made to encourage the participation of minorities on such committees.

The following table represents the non-elected planning and advisory bodies at the City of San Fernando that meet the requirements set forth in FTA C 4702.1B.

Body	Caucasian	Latino	African American	Asian American	Native American	Other
Senior Citizens Advisory Board- All White	100%					
Transportation and Safety Commission	20%	80%				
Safety Committee- Two Black, One Asian, One White	25%		50%	25%		
Tree Commission	40%	40%		20%		
Disaster Council	100%					
Education Commission		100%				
Parks, Wellness, & Recreation Commission	100%					
Planning and Preservation Commission		100%				

The City encourages public participation on committees and boards through several channels. Public announcements are made of formation of new committees and open positions via the website, City Council meetings, postings in high-traffic areas, and outreach events.

City of San Fernando Title VI Plan

XII. Transit Service Standards and Policies

Service and Fare Changes

The City is committed to providing excellent service and continually strives to improve trolley service for the benefit of all its citizens. The City has two active trolleys serving the community. The current fare is 25 cents. Prior to changes in fares, the community is given an opportunity to provide input.

The Traffic and Safety Commission recommends ways and means for improving traffic conditions and enforcing transportation safety and regulations throughout the city. They meet the third Wednesday at 7 p.m. in the City Hall Council Chambers. The public is welcome.

Service Monitoring

The City has contracted with First Transit to provide transit-related services and conduct periodic compliance assessments to determine whether the service provided to minority communities and minority users is consistent with Title VI. The Trolley has established internal guidelines for ensuring compliance with Title VI as part of its on-going project management and contract administration efforts.

Service Level Compliance

Procedures for examining service levels as described in the FTA Title VI Guidelines involve comparing service standards and policies for the whole system rather than individual route performance designated as minority transit routes. Many of the City's LEP and minority citizens use the City's Transit Service on a regular basis; however, there are no defined minority transit routes. The standards shall be applied throughout the service.

Vehicle Load

The Transit Service vehicle load standard applies to the maximum number of passengers allowed on a service vehicle to ensure the safety and comfort of passengers. The load standard is a ratio of passengers to number of seats on the vehicle, and it varies by mode and time of day. The City's Transit Service passenger load is 25 passengers with 5 standing and should not exceed this capacity during any one-hour peak period on individual fixed routes. The City's Transit Service regularly monitors the system to ensure appropriate trip allocation.

Vehicle Assignment

Vehicle assignments refer to the process used to assign vehicles to routes throughout the Transit Service. The policies used for vehicle assignment are governed by operational characteristics and constraints. Both trolleys are identical and are not low-floor buses. They are equipped with air-conditioning and a chime pull system.

City of San Fernando Title VI Plan

With only two trolleys, one heads north and the other south. Ultimately both vehicles travel north and south with forty minute headway. There are no other vehicles except a spare used as back-up.

The vehicles are six years old (2008). All routes are accessible to persons with disabilities. All vehicles are scheduled for replacement after 12 service years or 500,000 miles. Vehicle assignments to routes are due to route characteristics, and assignments are based upon these criteria:

- Passenger loading on lines
- Equalizing bus mileage
- Maintenance capabilities
- Bus spare percentages
- Route operating conditions

On-time Performance

The City has established an on-time performance goal of 85%. Actual on-time performance is currently at 97.5%.

Vehicle Headway

Vehicle headway is the time interval between vehicles on a route that allows passengers to gauge how long they will have to wait for the next vehicle. Similar to vehicle load, vehicle headway varies by mode and time of day. Vehicle headway is determined by ridership and available resources to operate service. The City has only two trolleys, headway is forty minutes.

Distribution of Transit Services and Amenities

Transit Service routes are designed and planned to add value and provide the greatest benefit to its ridership. The City strives to reduce barriers to use as well as maximize access and participation. The fare is 25 cents per ride.

Bus Stops

Fixed route bus stops are spaced to maximize passenger accessibility, convenience, and safety, while minimizing traffic interruptions. The average wait is 20-25 minutes. There are 28 active stops within the City's boundaries including shopping centers, schools, medical facilities, recreational areas, and the swap meet.

Hours of operation are 10 a.m. to 4 p.m. on weekdays and 11 a.m. to 4 p.m. on weekends. Trolleys do not run on the following holidays: New Year's Day, Easter Sunday, Memorial Day, Fourth of July, Labor Day, Thanksgiving Day and Christmas Day. Trolley schedules are on the website in both English and Spanish.

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Bus Stop Signs

Bus stop signs are installed at city-approved locations and maintained by the City on a regular basis via a contract. There are 28 active bus stops. Stops have at a minimum a pole with sign and a route map. Timetables are available from the website and the Public Works department.

Other Transit Amenities

Bus benches, trash cans, shelters, etc. are determined through project development and bus survey numbers which include the ability to safely operate transit vehicles, minimize impact to existing traffic movements, ADA items, passenger safety, accessibility, and convenience.

Customer Service Survey/Poll

Periodically the Transit Service will survey/poll customers through On-Board Surveys regarding service satisfaction and trip destination.

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Appendix A: Notice of Rights

Notice of Public Rights under Title VI City of San Fernando

The City of San Fernando operates its programs and services without regard to race, color and national origin in accordance with Title VI of the Civil Rights Act. Any person who believes she or he has been subjected to any unlawful discriminatory practice under Title VI may file a complaint with the City of San Fernando.

For more information on the City of San Fernando's Title VI program, and the procedures to file a complaint, contact Customer Service at (818) 898-1200, visit ci.san-fernando.ca.us, or go to our office at 117 Macneil Street, San Fernando, CA 91340.

Complainants may file a complaint directly with the Federal Transit Administration by filing a complaint with the Office of Civil Rights, Attention: Title VI Program Coordinator, East Building, 5th Floor – TCR, 1200 New Jersey Avenue SE, Washington, DC 20590.

If information is needed in another language, contact (818) 898-1200.

Si se necesita información en otro idioma, póngase en contacto con (818) 898-1200.

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Appendix B: Complaint and Investigation Process

City of San Fernando Title VI Complaint Form

Title VI of the 1964 Civil Rights Act and related nondiscrimination statutes and regulations require that no person in the United States shall, on the ground of race, color or national origin be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving federal financial assistance. The City of San Fernando also prohibits discrimination based on sex, age, disability, religion, medical condition, marital status, or sexual orientation.

In addition to utilizing the Civil Rights complaint process at the City of San Fernando, a Complainant may file a Title VI complaint concerning race, color or national origin discrimination with the Federal Transit Administration (FTA), Office of Civil Rights, Region IX, 201 Mission Street, Suite 1650, San Francisco, California 94105-1839. A Complainant may file an Americans with Disabilities Act (ADA) complaint with the FTA, Director, FTA Office of Civil Rights, East Building – 5th Floor, TCR, 1200 New Jersey Ave., SE, Washington, DC 20590. Complainants may also contact the FTA ADA Assistance Line, 1-888-446-4511 (Voice) or through the Federal Information Relay Service, 1-800-877-8339 or by electronic mail at FTA.ADAAssistance@dot.gov. The FTA ADA Complaint form is available at http://www.fta.dot.gov/civilrights/12875_14816.html.

The complaint must be filed no later than 180 calendar days following the alleged discriminatory incident. If you complete and submit your complaint on time the Title VI Compliance Division will investigate your allegations and get back to you as soon as possible with a response. The following information is necessary to assist us in processing your complaint. Should you require assistance in completing this form, please contact Kenneth Jones, Title VI Compliance Manager, (818) 898-1200.

Complete and return this form to:

The City of San Fernando
Title VI Compliance Division
117 Macneil Street
San Fernando, CA 91340-2993

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City of San Fernando Civil Rights Complaint Form

1. Complainant's Name: _____
2. Address: _____
3. City: _____ State: _____ Zip Code: _____
4. Telephone Number (home): _____ (business): _____
5. Person discriminated against (if someone other than the Complainant):
Name: _____
Address: _____
City: _____ State: _____ Zip Code: _____
6. Which of the following best describes the reason you believe the discrimination took place? Was it because of your:

a. Race	<input type="checkbox"/>	b. Color	<input type="checkbox"/>	c. National Origin	<input type="checkbox"/>
d. Sex	<input type="checkbox"/>	e. Age	<input type="checkbox"/>	f. Disability	<input type="checkbox"/>
g. Religion	<input type="checkbox"/>	h. Medical Condition	<input type="checkbox"/>	i. Marital Status	<input type="checkbox"/>
j. Sexual Orientation	<input type="checkbox"/>				
7. What date did the alleged discrimination take place? _____
8. In your own words, describe the alleged discrimination. Explain what happened and whom you believe was responsible. Please use the back of this form if additional space is required.

City of San Fernando Title VI Plan

9. Have you filed this complaint with any other federal, state, or local agency; or with any federal or state court? Yes: ☐ No: ☐

If yes, check each box that applies:

Federal agency ☐ Federal court ☐ State agency ☐
 State court ☐ Local agency ☐

10. Please provide information about a contact person at the agency/court where the complaint was filed.

Name: _____

Address: _____

City: _____ State: _____ Zip Code: _____

11. Please sign below. You may attach any written materials or other information that you think is relevant to your complaint.

 Complainant's Signature

 Date

Complete and return this form to:

City of San Fernando, Title VI Compliance Division, 117 Macneil Street, San Fernando, CA 91340-2993

City Title VI Compliance Division Use Only

Date Received: _____ Received/Recorded by: _____

Date Assigned: _____ Assigned/Investigated by: _____

Date Closed : _____ Closed/Filed by: _____

Disposition:

City of San Fernando Title VI Plan

Appendix C: Community Outreach Programs and Projects

In the past three years the City of San Fernando continued to participate in beneficial community outreach programs and projects. The chart below displays a partial list showing dates, title, description of programs, and estimate of attendees for the events.

Dates (past 3yrs)	Title	Description	Participation Estimate
4-Jul-11 4-Jul-12	2011 July 4th 2012 July 4th	Annual Fourth of July Event includes stage entertainment, vendors, games, tribute to armed forces, and fireworks finale. A new attraction will be the addition of the very popular food trucks rolling straight up to the park.	2011- 5,000 2012- 4,000
11-Jun-12	American Red Cross Blood Drive	City hosted the American Red Cross Blood Drive.	12 city employees
9-Jul-11	Annual San Fernando Relay For Life	The San Fernando Relay for Life is a 24 hour event sponsored by the American Cancer Society. It raises awareness and funds for cancer research, prevention programs and patient services.	1,300
28-Oct-12 30-Oct-11	Dia De Los Muertos	"Dia De Los Muertos" is a celebration of lives and provides community members the opportunity to honor their loved ones, heroes, and family friends from across the world.	2011-2,000 2012-2,500
3-Nov-12	Diabetes Expo	Learn from experts on managing diabetes through eating healthy and regular exercise. Free health screenings and information. For more information call 818-504-3911	1,556
12-Aug-11 26-Aug-11	Dive-In Movie Night	The San Fernando Regional Pool Facility hosted the event featuring family movies.	500

Other community interaction and involvement include:

- Parks Commission Meeting: 2-3 people each monthly meeting
- RCS Volunteer program: 190/year
- Surveys of seniors in meal program: 100/year.
- After school program: 350 kids/families/year
- Facility rentals: 6,200/year

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- Organizations that use the facilities: 50-100/year
- Basketball league: 350 kids/families/year
- Walking club: 5-10 people/week
- In collaboration with Los Angeles Regional Foodbank: 60 people/week

Public Participation

The City's inclusive public participation efforts varied from project to project. But city-wide, the following efforts were made to inform and encourage input of minorities and low-income persons in its planning process:

- Announcements and briefings to neighborhood councils, local business groups, non-governmental organizations, and churches
- Community meetings and workshops held in neighborhoods affected by transit-related projects
- "Take Ones" and Project "Fact Sheets" posted on transit vehicles
- Early project scoping meetings
- Quarterly progress status meetings
- Elected official constituent database mailings
- Transportation advocates and interest groups
- Flyers via mail and water bills regularly

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PUBLIC WORKS DEPARTMENT

MEMORANDUM

TO: Mayor Antonio Lopez and Councilmembers

FROM: Fred Ramirez, Interim City Manager
By: Marlene Miyoshi, Interim Public Works Director

DATE: February 3, 2014

SUBJECT: Consideration of Traffic Modification Request from Vista del Valle Dual Language Academy (Los Angeles Unified School District)

RECOMMENDATION:

It is recommended that the City Council approve the recommendation of the Transportation and Safety Commission to remove the restricted parking red curb on the north side of Eighth Street from Macneil Street to Brand Boulevard, adjacent to the school property, subject to the conditions of approval noted in Attachment "A".

BACKGROUND:

1. In December 2005, the Los Angeles Unified School District (LAUSD) issued the Draft Environmental Impact Report (EIR) for the construction of a new Valley Region Elementary School No. 8 (known as Vista del Valle Dual Language Academy) and requested comments.
2. On January 8, 2006, the City of San Fernando Traffic Engineering Consultant, Tom Brohard, issued comments on the Draft EIR, and on January 24, 2006, Daniel Wall, the San Fernando City Engineer, sent comments on the Draft EIR. During the comment period other officials and property owners submitted concerns and comments to the Draft EIR.
3. LAUSD considered the comments and issued a Final EIR in March 2006. The concerns raised by the City of San Fernando were deemed of no consequence and no mitigation measures were implemented to address these concerns. The EIR was adopted by the LAUSD Board of Education with overriding considerations.
4. In the Final EIR, Response to Public Comments (pages 8-53) "Based on the limited number of potential access points, the location of the charter school in close proximity to the proposed project site, and the potential layout of the proposed school, the currently proposed access points for the proposed project and the size the pick-up/drop-off area are considered adequate and in compliance with LAUSD Design Guidelines."

Consideration of Traffic Modification Request from Vista del Valle Dual Language Academy
(Los Angeles Unified School District)

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5. In the Final EIR the Executive Summary stated, "The main access (entrance) for the proposed project would be located off Bromont Avenue. The student drop-off and pick-up loading and unloading zone for passenger cars and buses would be located off Bromont Avenue. Parking would be provided for faculty and visitors. Access to the parking area would be provided off Bromont Avenue. Additionally, a pedestrian and emergency access gate will be provided off 8th Street."
6. A memorandum dated September 7, 2010, noted a meeting with the school principal and others discussing use of Eighth Street as a drop off point. The memorandum notes that school officials were notified that the EIR stated the loading/unloading was to be on Bromont Avenue and not on Eighth Street.
7. On September 13, 2010, the school opened.
8. On October 4, 2013, the Principal of Vista del Valle Dual Language Academy submitted a letter to the City of San Fernando Traffic and Safety Commission requesting a crossing guard, street signs, and red curb (removal).
9. On November 20, 2013, the Transportation and Safety Commission reviewed the request by the Principal and after consideration, voted to recommend to the City Council to remove the restricted parking red curb on the north side of Eighth Street from Macneil Street to Brand Boulevard, subject to the conditions of approval noted in Attachment "A" of this staff report. Based on staff analysis, it was estimated that the total cost of proposed changes is approximately \$67,000. In addition, the City will incur the ongoing expense to pay for a crossing guard at this new entry point to the subject school site, which is currently estimated at approximately \$12,000 per year.
10. On January 6, 2014, staff presented the Transportation and Safety Commission recommendation to the City Council for Council consideration. Per the request of Julio Anlau, the field representative for LAUSD District 6 Board Member, Monica Ratliff, the item was continued to the February 3, 2014, City Council meeting.

ANALYSIS:

A full analysis of the situation and staff report was presented to the City Council on January 6, 2014 and is attached herein as Attachment "B". City staff subsequently transmitted a letter to the Principal of Vista del Valle Academy describing the City Council continued consideration of the request. City staff also described the recommended conditions of approval to the Principal via the transmitted letter in the event of Council approval. Additionally, City staff made contact with Field Deputy Julio Anlau of LAUSD District No. 6 Board Member Monica Ratliff's office, and was informed of an internal meeting with their environmental division to discuss the City's conditions of approval and potential funding sources to meet the City's requirements.

Consideration of Traffic Modification Request from Vista del Valle Dual Language Academy
(Los Angeles Unified School District)

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CONCLUSION:

It is recommended the City Council approve the recommendation of the Transportation and Safety Commission subject to the attached conditions (Attachment "A"). Furthermore, the City Council may consider supporting school officials efforts to pursue Los Angeles City infrastructure improvements such as street widening (Bromont Avenue and North Brand Boulevard), installation of sidewalks (all City of Los Angeles streets within walking distance from the school), and drainage facilities (East terminus of Bromont Avenue) in the area around the school.

BUDGET IMPACT:

City Council approval of the Transportation and Safety Commission's recommendation subject to the Conditions of Approval noted in Attachment "A", will not have an impact on the City budget because LAUSD would fund the modifications as outlined in an MOU. However, if City Council approval included the City taking responsibility for the required infrastructure upgrades then the cost to the City will be approximately \$67,000 with on-going costs for a crossing guard at \$12,000 annually. It is City staff's assessment that the EIR would still require amendment by the LAUSD Board of Education.

ATTACHMENTS:

- A. Red Curb Removal Conditions of Approval
- B. January 6, 2014 City Council Staff Report

ATTACHMENT "A"

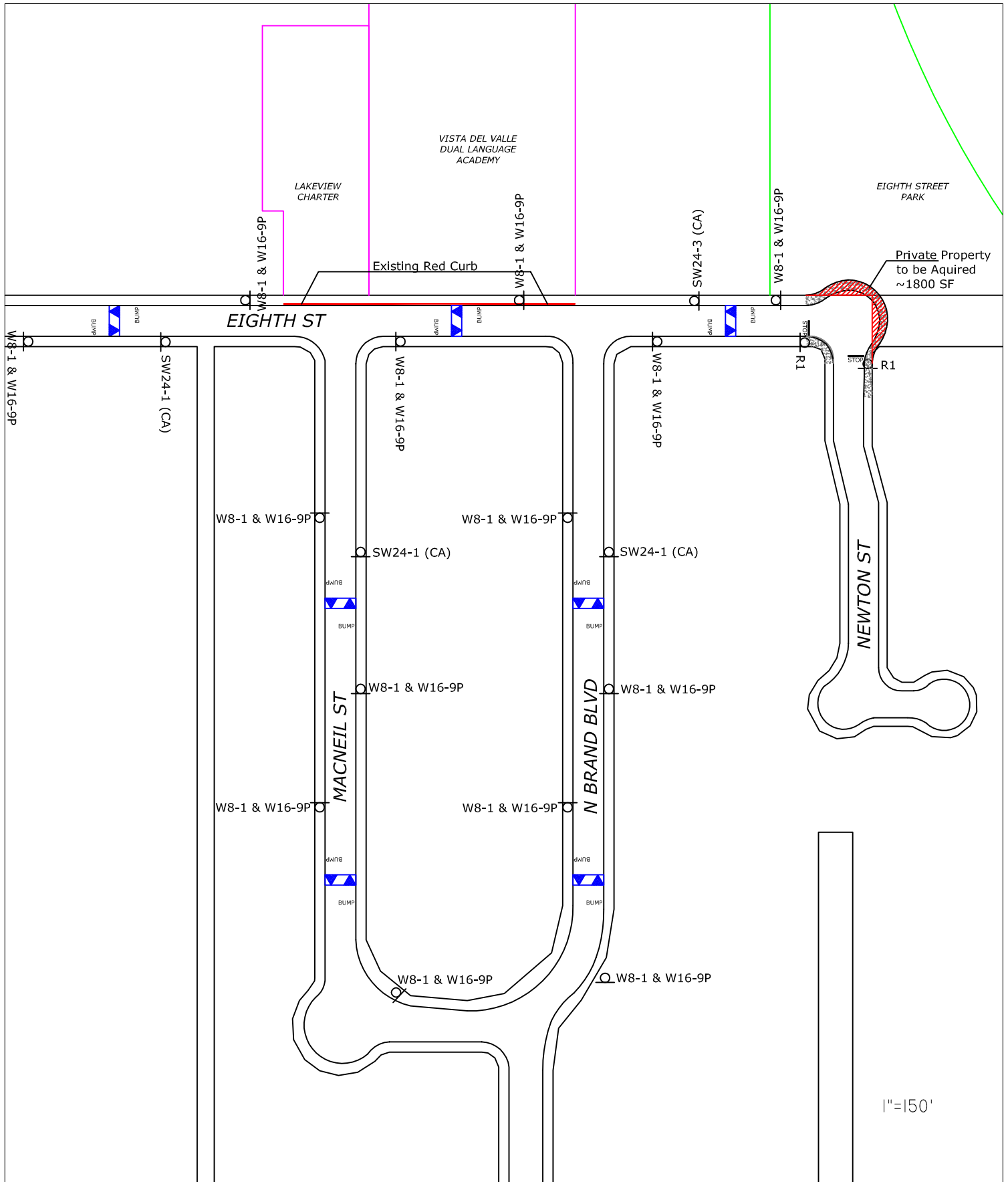
VISTA DEL VALLE DUAL LANGUAGE ACADEMY, SYLMAR, CA
CITY OF SAN FERNANDO RED CURB REMOVAL -
CONDITIONS OF APPROVAL

On February 3, 2014, the San Fernando City Council approved the recommendation of the Transportation and Safety Commission to remove the restricted parking red curb on that portion on the north side of Eighth Street from Macneil Street to Brand Boulevard (See attached Exhibit 1) subject to the following Conditions of Approval:

- a. The Los Angeles Unified School Board (LAUSD) to process an Amendment of the Final Environmental Impact Report for Valley Region School No. 8, dated March 2006, to change the main school access on Bromont Avenue to allow alternate access on Eighth Street in the City of San Fernando.
- b. Based on an amended and LAUSD School Board approved EIR, LAUSD to enter into a Memorandum of Understanding with the City of San Fernando in order for LAUSD to pay all costs related to traffic improvements to facilitate additional vehicular traffic:
 - i. The City of San Fernando to conduct a traffic impact analysis;
 - ii. Pursuant to the City of Los Angeles Fire Department standards acquire right of way and construct a full turning radius cul de sac at the easterly terminus of Eighth Street;
 - iii. Provide a slurry seal to Brand Boulevard, Eighth Street to Seventh Street; and,
 - iv. Install on Macneil Street, Brand Boulevard, Newton Street, and Eighth Street, speed humps, school ahead traffic signs, school ahead street markings, removal of red curb and installation of loading/unloading zone, and install a stop sign and stop bar on Newton Street at Eighth Street.

EXHIBIT "1"

Modifications for Vista del Valle Dual Language Academy Loading/Unloading Access



ATTACHMENT "B"**PUBLIC WORKS DEPARTMENT****MEMORANDUM**

TO: Mayor Antonio Lopez and Councilmembers

FROM: Fred Ramirez, Interim City Manager
By: Robert T. Dickey, Interim Public Works Director

DATE: January 6, 2014

SUBJECT: Consideration of Traffic Modification Request from Vista del Valle Dual Language Academy (Los Angeles Unified School District)

RECOMMENDATION:

It is recommended that the City Council consider the recommendation of the Transportation and Safety Commission to remove the restricted parking red curb on that portion on the north side of Eighth Street from Macneil Street to Newton Street subject to the conditions of approval noted in Attachment "A".

BACKGROUND:

1. In December 2005 the Los Angeles Unified School District (LAUSD) issued the Draft Environmental Impact Report (EIR) for Valley Region Elementary School No. 8 (known as Vista del Valle Dual Language Academy) and requested comments.
2. On January 8, 2006, the City of San Fernando Traffic Engineering Consultant, Tom Brohard, issued comments on the Draft EIR.
3. On January 24, 2006, Daniel Wall, P.E., City Engineer, sent comments on the Draft EIR.
4. During the comment period other officials and property owners submitted concerns and comments to the Draft EIR.
5. LAUSD considered the comments and issued a Final EIR in March 2006. Each of the concerns raised by the City of San Fernando was deemed of no consequence and no mitigation measures were implemented to address these concerns. The EIR was adopted by the LAUSD Board of Education with overriding considerations.
6. In the Final EIR, Response to public comments, pages 8-53, "Based on the limited number of potential access points, the location of the charter school in close proximity to the proposed project site, and the potential layout of the proposed school, the currently proposed access

Consideration of Traffic Modification Request from Vista del Valle Dual Language Academy (Los Angeles Unified School District)

Page 2

points for the proposed project and the size the pick-up/drop-off area are considered adequate and in compliance with LAUSD Design Guidelines.”

7. In the Final EIR the Executive Summary stated, “The main access (entrance) for the proposed project would be located off Bromont Avenue. The student drop-off and pick-up loading and unloading zone for passenger cars and buses would be located off Bromont Avenue. Parking would be provided for faculty and visitors. Access to the parking area would be provided off Bromont Avenue. Additionally, a pedestrian and emergency access gate will be provided off 8th Street.”
8. On September 13, 2010, the school opened.
9. A memorandum dated September 7, 2010, noted a meeting with the school principal and others discussing use of Eighth Street as a drop off point. The memorandum notes that school officials were notified that the EIR stated the loading/unloading was to be on Bromont Avenue and not on Eighth Street.
10. On October 4, 2013, the Principal for Vista del Valley Dual Language Academy submitted a letter to the City of San Fernando Traffic and Safety Commission seeking a crossing guard, street signs, and red curb (removal).
11. On November 20, 2013, the Transportation and Safety Commission reviewed the request by the Principal of the Vista del Valley Dual Language Academy and subject to discussion voted to recommend to the City Council to remove the restricted parking red curb on the north side of Eighth Street from Macneil Street to Newton Street, subject to the conditions of approval noted in Attachment “A” to this staff report. Based on staff analysis, it was estimated that the total cost of construction is approximately \$67,000. In addition, the City will incur the ongoing expense to pay for a crossing guard at this new entry point to the subject school site, which is currently estimated at approximately \$12,000 per year (Attachment “B”).

ANALYSIS:

LAUSD developed a new elementary school, Valley Region Elementary School No. 8 (known as Vista del Valle Dual Language Academy), on Bromont Avenue in Sylmar. A portion of the school is within the corporate limits of the City of San Fernando. The Draft EIR received comments of concern regarding traffic, circulation, and pedestrian access. Each of these concerns was addressed in the Final EIR, but not mitigated, and the LAUSD Board of Education adopted the Final EIR with overriding considerations.

A bond issue was approved by the voters and funds were raised to develop new schools. LAUSD staff and consultants were retained to accelerate new school development. Many school development projects experienced similar environmental review disclosing parking, traffic, circulation, and infrastructure improvement needs. In some instances, these needs were not addressed because of the claim there were insufficient funds or the bond money could not be

Consideration of Traffic Modification Request from Vista del Valle Dual Language Academy (Los Angeles Unified School District)

Page 3

used for that purpose. In some cases, LAUSD used school development bond funds to fund street improvements including street widening, new curbs, gutters, driveway approaches, and sidewalks. The comments regarding possible project environmental impacts that were received in the Draft EIR were therefore, not mitigated leaving the resulting project impacts to be addressed by teaching staff, parents, students, and City officials.

The Transportation and Safety Commission noted opportunities to fund infrastructure improvements and suggested that LAUSD contact the City of Los Angeles and ask that grant applications be made specific to addressing school pedestrian safety (Safe Routes to School) at the subject site. There may be other LAUSD funding sources such as school development bond funds that could help fund the needed public infrastructure improvements resulting from the proposed request. Other issues such as inappropriate operation of a junk business (residential zone in Los Angeles), untrimmed trees overhanging the roadway on Bromont Avenue (impedes visibility for large vehicles such as SUV's, trucks, and school busses), and upraised curb, gutter, and sidewalk in close proximity to the school site should be reported to the City of Los Angeles and corrected.

The City Attorney was asked about potential City liability by allowing a loading/unloading zone to replace the restricted red curb (Attachment "C"). The following are excerpts from their research:

The issue presented is whether changing the no parking red curb marking located on the north side of 8th Street between Macneil St. and N. Brand Blvd. to a green loading and unloading zone would create a "dangerous condition" thereby exposing San Fernando to liability for injuries proximately caused by the "dangerous condition" of the loading and unloading zone. California Government Code §830(a) defines a dangerous condition as "a condition of property that creates a substantial (as distinguished from a minor, trivial or insignificant) risk of injury when such property or adjacent property is used with due care in a manner in which it is reasonably foreseeable that it will be used."

If the curb marking is accompanied with the additional proposed street improvements found in the Traffic modification Report to the Traffic and Safety Commission dated November 20, 2013, safety to motorists and pedestrians will be improved. Because San Fernando has found that the proposed changes would ameliorate traffic issues and promote street safety, it is not reasonably foreseeable that changing portions of 8th Street to a loading/unloading zone would increase risks to motorists and pedestrians when the loading/unloading zone is used in a foreseeable manner.

The Traffic Modification Request discusses entering into an MOU with the LAUSD to amend the EIR to allow for alternate access along 8th Street. If the improvements were part of an MOU, were scrutinized by all relevant parties, and were determined to be properly designed to achieve the purpose of providing more efficient ingress and egress to the Academy, then there will be deference given to San Fernando's exercise of discretion.

Consideration of Traffic Modification Request from Vista del Valle Dual Language Academy (Los Angeles Unified School District)

Page 4

The change to pick up and drop off as originally noted in the project description of the Final EIR prepared for the elementary school on Bromont Avenue/Eighth Street would have to be amended and included as part of a supplemental environmental impact report that focuses on assessing project impacts attributed to the new project scope that includes a new drop-off and pick-up location off at Eighth Street. This will also require an amendment to the Mitigation Monitoring Program adopted when the Final EIR was certified and the Statement of Overriding Consideration approved by the LAUSD Board.

The Mitigation Monitoring Program was established to ensure compliance with mitigation requirements identified in the Environmental Impact Report for construction or development project, and to comply with the adopted State legislation (AB 3180; California Public Resources Code Section 21081). Public Resources Code Section 21081.6 requires that public agencies "adopt a reporting and monitoring program for the changes to the project which it has adopted or made a condition of project approval in order to mitigate or avoid significant effects on the environment".

CONCLUSION:

It is recommended the City Council consider the recommendation of the Transportation and Safety Commission subject to the attached conditions. The City Council may consider supporting school officials efforts to pursue infrastructure improvements such as street widening (Bromont Avenue and North Brand Boulevard), installation of sidewalks (all City of Los Angeles streets within walking distance from the school), and drainage facilities (East terminus of Bromont Avenue) in the area around the school.

BUDGET IMPACT:

City Council approval of the Transportation and Safety Commission's recommendation subject to the Conditions of Approval noted in Attachment "A", will not have an impact on the City budget because LAUSD would fund the modifications as outlined in an MOU. However, if City Council approval included the City taking responsibility for the required infrastructure upgrades then the cost to the City will be approximately \$67,000 with on-going costs for a crossing guard at \$12,000 annually. It is City staff's assessment that the EIR would still require amendment by the LAUSD Board of Education.

ATTACHMENTS:

- A. Conditions of Approval
- B. Transportation and Safety Commission Staff Report and Attachments Dated November 20, 2013
- C. City Attorney Letter Dated December 11, 2013

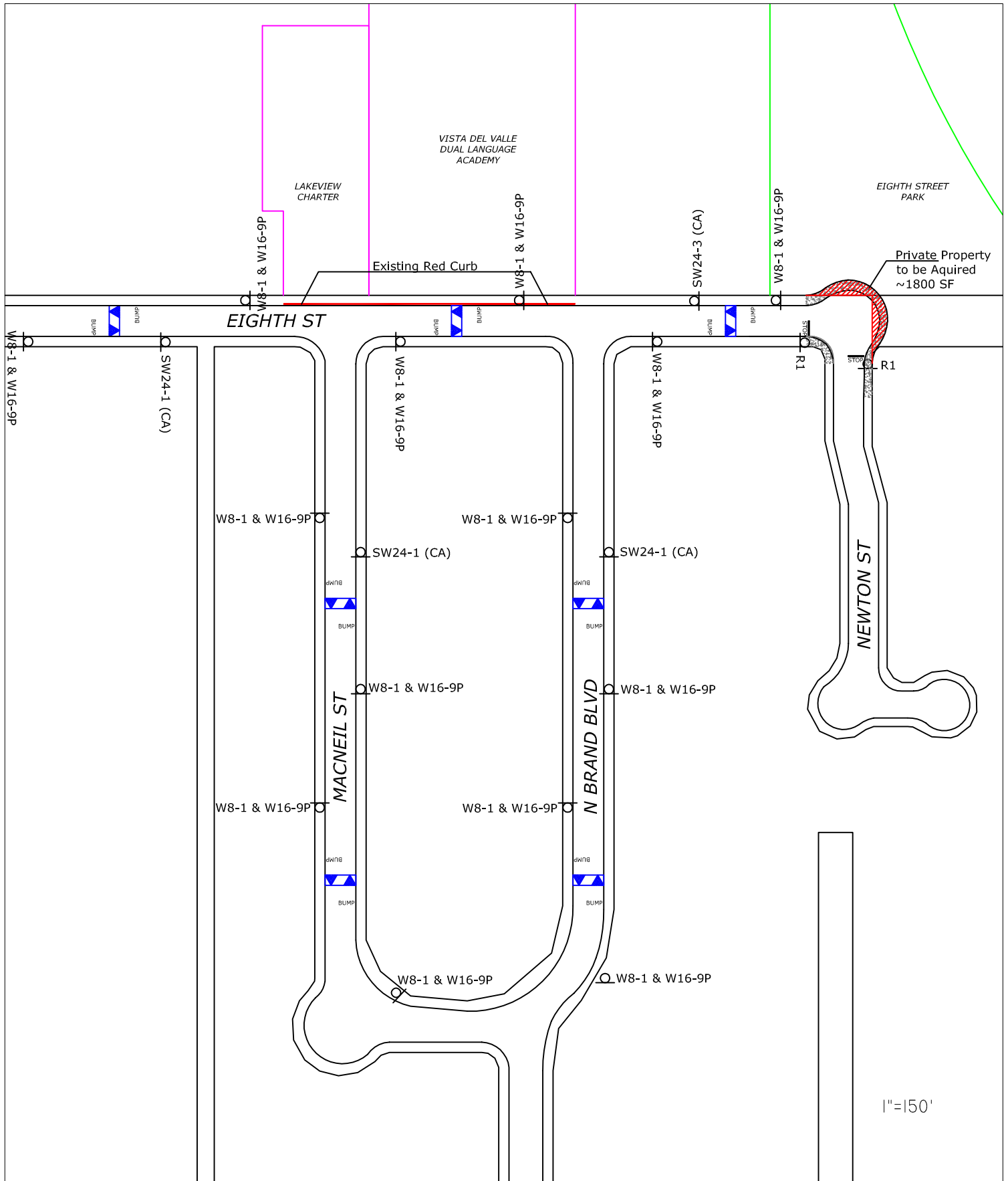
ATTACHMENT "A"**CONDITIONS OF APPROVAL**

On January 6, 2014, the San Fernando City Council approved the recommendation of the Transportation and Safety Commission to remove the restricted parking red curb on that portion on the north side of Eighth Street from Macneil Street to Newton Street (See attached Exhibit 1) subject to the following Conditions of Approval:

- a. The Los Angeles Unified School Board (LAUSD) to process an Amendment of the Final Environmental Impact Report for Valley Region School No. 8, dated March 2006, to change the main school access on Bromont Avenue to allow alternate access on Eighth Street in the City of San Fernando.
- b. Based on an amended and LAUSD School Board approved EIR, LAUSD to enter into a Memorandum of Understanding with the City of San Fernando in order for LAUSD to pay all costs related to traffic improvements to facilitate additional vehicular traffic:
 - i. The City of San Fernando to conduct a traffic impact analysis;
 - ii. Pursuant to the City of Los Angeles Fire Department standards acquire right of way and construct a full turning radius cul de sac at the easterly terminus of Eighth Street;
 - iii. Provide a slurry seal to Brand Boulevard, Eighth Street to Seventh Street; and,
 - iv. Install on Macneil Street, Brand Boulevard, Newton Street, and Eighth Street, speed humps, school ahead traffic signs, school ahead street markings, removal of red curb and installation of loading/unloading zone, and install a stop sign and stop bar on Newton Street at Eighth Street.

Modifications for Vista del Valle Dual Language Academy Loading/Unloading Access

EXHIBIT "1"



ATTACHMENT "B"**PUBLIC WORKS DEPARTMENT****MEMORANDUM**

TO: Transportation and Safety Commission

FROM: Robert Dickey, Interim Public Works Director

DATE: November 20, 2013

SUBJECT: Traffic Modification Request from Vista del Valle Dual Language Academy
(Los Angeles Unified School District)

BACKGROUND:

At the last regular meeting of the Transportation and Safety Commission a request was made by Mrs. Mary Mendoza, Principal of Vista del Valle Dual Language Academy, asking the City to remove the red curb on the north side of Eighth Street at the southerly boundary of the school. She stated this would allow student drop off and pick up to enter the Eighth Street Gate located in the City of San Fernando in addition to the school main entrance on Bromont Avenue, Sylmar. She was supported by several parents and students.

During discussion of the request, several questions were asked by the Commission:

1. If the red curb was removed and green loading/unloading zone installed, what other improvements would be required?
2. Is it possible to provide vehicle access from Eighth Street to Bromont Avenue by using the Flood Control Channel property?
3. Can signage be installed directing traffic to loop through the neighborhood, i.e. Eighth Street, south on Macneil, around and north on Brand Boulevard, back to Eighth, loading or unloading passengers on the north side of Eighth Street?
4. Why was the curb painted red to prohibit stopping and parking on Eighth Street?

The Commission approved the recommendation of staff to invite property owners that would be affected by the removal of red curb. Mailing address labels and the Transportation and Safety Commission meeting notices were delivered to Mrs. Mendoza on November 5 to be mailed on November 7, 2013.

ANALYSIS:

The Los Angeles Unified School District (LAUSD) developed a new elementary school, Valley Region Elementary School No. 8 (known as Vista del Valle Dual Language Academy), on Bromont Avenue, Sylmar. A Draft Environmental Impact Report (EIR) was issued for comment in December 2005. The City and others reviewed the document and submitted letters of concern

Traffic Modification Request from Vista del Valle Dual Language Academy
(Los Angeles Unified School District) Page 2

regarding traffic circulation, passenger loading and unloading, and parking impacts associated with the construction of the new elementary school at the subject site.

On January 8, 2006 the City of San Fernando Traffic Engineering Consultant, Tom Brohard, issued comments on the Draft EIR:

1. The main access to the proposed project, student drop off and pick up loading for passenger cars and busses, and access to the subterranean and surface parking areas would all be located off Bromont Avenue. Additionally, a pedestrian and emergency access gate will be provided off 8th Street.
2. The proposed project includes a pedestrian and emergency access gate on 8th Street, and some project trips will certainly be oriented to and from the 'back' gate if it is open before school begins and after school is dismissed. If it is open for drop offs in the morning and pickups in the afternoon, vehicles will make u-turns in the residential areas on 8th Street east of Brand Boulevard, on Newton Street, or in the cul de sac on Newton Place. U-turns on these narrow streets will involve undesirable use of residential driveways along all of these streets.
3. Severe congestion will occur on Bromont Avenue. "While 160 U-turns in 15 minutes will cause significant additional congestion by itself, the roadways at the school site are very narrow....There is insufficient width on Bromont Avenue and Brand Boulevard to accommodate U-turns without multiple back and forth maneuvers. This will cause severe congestion, leading to more drop offs and pickups on 8th Street in the City.

On January 24, 2006 Daniel Wall, P.E., City Engineer, sent comments on the Draft EIR:

1. While the streets and intersections listed below do not fall within the jurisdiction of the City of San Fernando, we feel obligated to make sure that the following mitigation measures are presented for your consideration to ensure safety of the students of Valley Region Elementary School #8 and the residents in the immediate surrounding community:
 - a. Install a traffic signal at the intersection of Bromont and Maclay to facilitate vehicular and pedestrian traffic from Maclay to the school site. (COMPLETED)
 - b. Install dedicated left turn lanes on Maclay at Bromont, with adequate queue length to reduce congestion at the intersection. (COMPLETED)
 - c. Do not allow left turns from Bromont onto Maclay during peak traffic hours. This will discourage mid block U turns on Bromont, and relieve intersection congestion at Bromont and Maclay. (TRAFFIC SIGNAL COMPLETED)
 - d. Make Brand a one way street between Bromont and Foothill. The right of way width for the majority of this section of Brand is only 30 feet.

EIR Answer: "...all vehicles exiting the proposed school would turn left... and not utilize Brand Boulevard."

- e. Install sidewalks on the northwest side and pave the full width of Brand between Bromont and Foothill.

Traffic Modification Request from Vista del Valle Dual Language Academy
(Los Angeles Unified School District) Page 3

EIR Answer: "traffic exiting...would not be allowed to continue northward on Brand Boulevard but would be required to make a left turn on Bromont..."

- f. Install a signal at the intersection of Brand and Foothill to facilitate traffic exiting the school site via Brand entering onto Foothill.

EIR Answer: "As the project would not contribute to traffic volumes along Brand Boulevard north of Bromont...installation of a traffic signal at Foothill Boulevard is not necessary."

2. In addition, drainage at the intersection of Brand Boulevard and Bromont Boulevard is completely lacking.

The Eighth Street Park at the terminus of Eighth Street adjacent to the Pacoima Wash has had ongoing construction since 2010 and provides for collection of nuisance water and serves as a small holding basin for excess surface waters allowing percolation into the subgrade aquifer. (EIR REQUIREMENTS PARTIALLY COMPLETED)

On January 25, 2006, Council Member Alex Padilla, 7th District, City of Los Angeles made the following requests:

1. Explore the feasibility of making Newton a through street, from 8th Street to Foothill along the unimproved area north of the Pacoima Wash....

EIR Answer: "...improvement north of the Pacoima Wash is beyond the scope of the proposed project. Furthermore, no right of way exists that would allow for such an improvement."

2. Explore the feasibility of making Brand Boulevard a through street to Foothill Boulevard, with all the necessary public improvements for pedestrian safety and traffic circulation....

EIR Answer: "This alternative was determined to be infeasible, based on its inability to meet project objectives and meet the need for elementary schools within the local community, and was therefore rejected from further consideration."

"However, even with the implementation of ...mitigation measures, impacts related to missing segments of sidewalks along routes to school would remain significant and unavoidable....With the incorporation of the above mitigation measures, all other pedestrian and vehicle impacts would be mitigated to acceptable levels."

LAUSD considered the comments and issued a Final EIR in March 2006. Each of the concerns raised by the City of San Fernando was deemed of no consequence and no mitigation measures were implemented to address listed concerns.

However, the EIR was clear in the Executive Summary, "The student drop-off and pick-up loading and unloading zone for the passenger cars and buses would be located off Bromont

Traffic Modification Request from Vista del Valle Dual Language Academy
(Los Angeles Unified School District) Page 4

Avenue. Parking would be provided for faculty and visitors. Access to the parking area would be provided off Bromont Avenue. Additionally, a pedestrian and emergency access gate will be provided off 8th Street.”

Response to public comments, page 8-53, Final EIR, “Based on the limited number of potential access points, the location of the charter school in close proximity to the proposed project site, and the potential layout of the proposed school, the currently proposed access points for the proposed project and the size the pick-up/drop-off area are considered adequate and in compliance with LAUSD Design Guidelines.”

RECOMMENDATION:

The Commission should solicit comments from the audience. Following their input the Commission should consider either to:

1. Deny the request from Vista del Valle Dual Language Academy and suggest they:
 - a. Contact the City of Los Angeles Department of Transportation to request funding to improve traffic circulation and pedestrian access to the Bromont Avenue main entrance. The City of Los Angeles has applied for many “Safe Routes to Schools Grants” and could make application to install sidewalks for all surrounding streets and the installation of curbs, gutters, sidewalks and paving for Brand Boulevard from Bromont Avenue to Foothill Boulevard, and that portion of Bromont Avenue to the easterly terminus.
 - b. The City of Los Angeles Department of Public Works should be contacted about the hazard posed by two large Pepper trees that overhang the roadway impairing vision of drivers and possibly causing busses to cross the centerline of the street as they travel toward Maclay Avenue, Sylmar. These trees are also uplifting the sidewalk and damaging the curb and gutter.
 - c. Contact the City of Los Angeles Code Enforcement Department about the operation of a business on the north side of Bromont Avenue near the school. The front yard is full of equipment and debris, and a trailer is parked in front of the dwelling unit. This unsightly property may deter students from walking to school.

OR

2. Approve the request subject to conditions:
 - a. The Los Angeles Unified School Board (LAUSD) to process an Amendment of the Final Environmental Impact Report for Valley Region School No. 8, dated March 2006, to change the main school access on Bromont Avenue to allow alternate access on Eighth Street in the City of San Fernando.
 - b. Based on an amended and Board approved EIR, LAUSD to enter into a Memorandum of Understanding with the City of San Fernando in order for LAUSD to pay all costs related to traffic improvements to facilitate additional vehicular traffic:

Traffic Modification Request from Vista del Valle Dual Language Academy
(Los Angeles Unified School District) Page 5

- i. The City of San Fernando to conduct a traffic impact analysis (estimated cost \$10,000);
- ii. Pursuant to the City of Los Angeles Fire Department standards acquire right of way and construct a full turning radius cul de sac at the easterly terminus of Eighth Street (estimated cost including right of way: \$25,000);
- iii. Provide a slurry seal to Brand Boulevard, Eighth Street to Seventh Street (estimated to cost \$12,000); and
- iv. Install on Macneil Street, Brand Boulevard, Newton Street, and Eighth Street speed humps, school ahead traffic signs, school ahead street marking, removal of red curb and installation of loading/unloading zone, and install a stop sign and stop bar on Newton Street at Eighth Street (estimated cost \$20,000).

ATTACHMENTS:

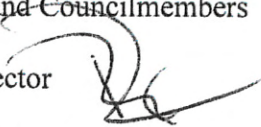
- A. Memorandum from Ron Ruiz, Director of Public Works to Mayor Mario Hernandez and Members of the City Council, dated September 7, 2010
- B. List of Safe Routes to Schools grants issued from 1999 through 2013
- C. Proposed modifications map
- D. Parking Citations issued from 10-1-12 through 9-30-13

ATTACHMENT "A"

PUBLIC WORKS DEPARTMENT

MEMORANDUM

TO: Mayor Mario F. Hernández and Councilmembers

FROM: Ron Ruiz, Public Works Director 

CC: Al Hernández, Interim City Administrator
Tony Ruelas, Chief of Police
Paul Deibel, Community Development Director

DATE: September 7, 2010

SUBJECT: Eighth Street Accessibility for Elementary School #8

This memo is to inform you of meetings occurring with Los Angeles Unified School District (LAUSD) staff including Mary Mendoza, Principal, Elementary School #8; Joseph Pina, Community Outreach Organizer; and Roger Wright, Complex Project Manager. The meeting concerned the Principal's request to allow pedestrian accessibility on Eighth Street in the City of San Fernando at the start and end of the school day. Elementary School #8 is scheduled to open on Monday, September 13, 2010.

In March 2006, the Final Environmental Impact Report (EIR) was published and included comments by City staff and the City's consulting traffic engineer, which among other things, advocated against accessibility on Eighth Street. The reasoning was that the school was not designed to accommodate drop-off/pick-up on Eighth Street and two existing destinations were already present on Eighth Street (charter school and "Eighth Street Park") whereas Bromont Street had none.

Since the meeting with the Principal, I have had the opportunity to discuss the issue with Mayor Hernández, San Fernando Police Department (SFPD), LAUSD Board Member Nury Martinez and Councilmen Richard Alarcon staff member, Ackley Padilla. There is general consensus by the above that access cannot be permitted at this time because it was not included in the EIR. More importantly, SFPD has determined that there are not enough police resources to monitor the Eighth Street area on a regular basis to ensure pedestrian safety given the current design of the area. At a minimum, a crossing guard would have to be assigned to a designated crosswalk on Eighth Street if the school gate is opened for pedestrians.

Per the EIR, LAUSD was to contact the City at least four months prior to the school's opening regarding the coordination of traffic controls and the development of a final Pedestrian Routes to School Map. This did not occur. On Thursday, September 2, I sent Public Works staff to the site

Eight Street Accessibility for Elementary School #8

Page 2

who has confirmed that traffic controls, per the plans, have been installed within the City's boundaries. Although within the jurisdiction of Los Angeles, I also expressed concern to LAUSD staff that traffic controls have not been installed, including a traffic signal at the intersection of Maclay Street and Bromont Street.

In order to assist with safety coordination for the first week of the school's opening, I have offered to locate a lighted message board on Maclay Street to help guide traffic to Bromont Street and to broadcast more instructions on AM 1690 regarding accessibility to the school. The sign and the broadcast will be up on Thursday, September 9.

As of today, I have communicated with the Principal to explain that the City still does not support accessibility on Eighth Street. I have also explained that SFPD Chief Ruelas and Sergeant Hanchett visited the site today and are available to speak with her about the matter.

ATTACHMENT "B"

**Final Statewide List of Projects
for the 1999/2000
Safe Routes to School Program
1st Round**

Calttrans	District	County	Agency	Project Location/School Name	Project Description	Total Project Cost	Federal Funds
39	7	Los Angeles	City of Los Angeles	Loreto Street ES, Nightringle MS	Construct/widen walkway Install sidewalks and curb ramps; upgrading signage and markings for bike lanes and vehicles; bicycle racks Construct pedestrian improvements; install sidewalks and curb ramps; upgrade signal; install flashing beacons Improve signing and pavement markings; install flashing beacon, install speed bumps; install street lights; install sidewalks, curb and gutter	\$289,920	\$260,928
40	7	Los Angeles	City of Norwalk	Eight (8) schools in Little Lake City USD Alameda ES, Imperial ES, E. W. Ward ES, St. Raymond's ES, South MS	Construct new sidewalks; sidewalk repairs Install new pedestrian tunnel lighting systems (3 locations) and upgrade existing underpass lighting Install and improve sidewalks	\$555,554	\$499,999
41	7	Los Angeles	City of Downey	Various Elementary Schools	Construct new sidewalks; sidewalk repairs Install new pedestrian tunnel lighting systems (3 locations) and upgrade existing underpass lighting Install and improve sidewalks	\$245,000	\$220,500
42	7	Los Angeles	City of South Gate	11 Schools within LAUSD - South Gate area	Construct new sidewalks; sidewalk repairs Install new pedestrian tunnel lighting systems (3 locations) and upgrade existing underpass lighting Install and improve sidewalks	\$500,000	\$450,000
43	7	Los Angeles	City of Los Angeles	Various Elementary Schools	Construct new sidewalks; sidewalk repairs Install new pedestrian tunnel lighting systems (3 locations) and upgrade existing underpass lighting Install and improve sidewalks	\$224,581	\$202,123
44	7	Los Angeles	City of Los Angeles	LAUSD	Install new pedestrian tunnel lighting systems (3 locations) and upgrade existing underpass lighting Install and improve sidewalks	\$250,000	\$225,000
45	7	Los Angeles	City of Glendale	Glendale USD	Install and improve sidewalks	\$50,000	\$45,000
46	7	Los Angeles	County of Los Angeles	All districts in unincorporated Los Angeles County	Multiple improvements Install sidewalks, guard rail, curb, gutter and curb ramps	\$172,000	\$154,800
47	7	Los Angeles	City of Los Angeles	Mount Washington ES John Adams MS, Will Rogers ES, John Muir ES, and Santa Monica Alternative School	Install crosswalk enhancements Install flashing beacon; upgrade school signing and striping; install two (2) traffic signals; install curb ramps Install speed humps in alley; install signs Construct foot bridge	\$252,000	\$226,800
48	7	Los Angeles	City of Santa Monica	Garfield ES, Cesar Chavez ES, and all other schools in the district for specific improvements	Install crosswalk enhancements Install flashing beacon; upgrade school signing and striping; install two (2) traffic signals; install curb ramps Install speed humps in alley; install signs Construct foot bridge	\$270,000	\$243,000
49	7	Los Angeles	City of Bell Gardens	Art Haycox ES	Install speed humps in alley; install signs Construct foot bridge	\$550,000	\$495,000
50	7	Ventura	City of Oxnard	A.E. Wright MS	Install speed humps in alley; install signs Construct foot bridge	\$12,000	\$10,800
51	7	Los Angeles	City of Calabasas	Sylmar ES	Install sidewalks, curb, gutter, and curb ramps Install traffic signal; upgrade signage Install sidewalk gap closures; install curb, gutter and curb ramps	\$250,000	\$225,000
52	7	Los Angeles	City of Los Angeles	Emerson School: All schools	Install sidewalks, curb, gutter, and curb ramps Install traffic signal; upgrade signage Install sidewalk gap closures; install curb, gutter and curb ramps	\$265,020	\$236,518
53	7	Los Angeles	City of Rosemead	All twenty (20) schools within Baldwin Park USD	Install sidewalks, curb, gutter, and curb ramps Install sidewalks, curb, gutter, and curb ramps	\$120,000	\$120,000
54	7	Los Angeles	City of Baldwin Park	Mary Immaculate	Install sidewalks, curb, gutter, and curb ramps Install sidewalks, curb, gutter, and curb ramps	\$500,000	\$450,000
55	7	Los Angeles	City of Los Angeles	Pacifica MS, Haddon Avenue ES	Install sidewalks, curb, gutter, and curb ramps Improve bicycle and pedestrian path; install sidewalks and crosswalks	\$206,400	\$185,760
56	7	Los Angeles	City of Los Angeles	Matilija Jr. HS	Improve bicycle and pedestrian path; install sidewalks and crosswalks	\$232,080	\$208,872
57	7	Ventura	City of Ojai	Various: Pasadena USD	Install and upgrade signs	\$25,000	\$22,500
58	7	Los Angeles	City of Pasadena	Various: Pasadena USD	Install and upgrade signs	\$25,000	\$25,000

Safe Routes to School Program - 2nd Cycle

No.	CT Dist.	Agency	County	School Name(s)	Location of Project	Description of Work	Total Project Cost	Federal Funds
45	7	City of Long Beach	Los Angeles	Colin Powell Academy	150 East Victoria St. and the intersection of Long Beach Blvd. and Victoria/Gordon Streets	Install a controlled pedestrian crossing. Remove two raised islands. Reconstruct curb returns. Install curb ramps and modify traffic signal	\$230,000	\$207,000
46	7	City of Los Angeles	Los Angeles	Langdon Avenue Elementary School	Orion St., Langdon Ave., Parthenia St. and Roven St.	Install flashing beacons. Install school and bicycle warning signs. Install street lights at crosswalk intersection. Construct curb, gutter, sidewalk and curb ramps	\$400,000	\$360,000
47	7	City of Los Angeles	Los Angeles	Hobart Boulevard School, Gulf Avenue School, Raymond Avenue School and 74th Street School	Olympic Blvd., Pacific Coast Highway, Florence Ave. and Avalon Blvd.	Install flashing beacons. Install school and bicycle warning signs. Repair and construct curb, gutter and sidewalks. Improve crosswalks and safety lighting	\$500,000	\$450,000
48	7	City of Artesia	Los Angeles	Niemes, Burbank, Carver, Kennedy and Elliott Elementary Schools; Fay Ross Middle School	In the vicinity of the schools	Provide L.E.D. stop signs with paddles for school crossing guards. Construct sidewalk gap closure	\$300,000	\$270,000
49	7	City of Commerce	Los Angeles	Rosewood Park, Bandini, and Laguna Nueva Elementary Schools	In the vicinity of the schools	Construct sidewalks. Upgrade school crosswalks. Install lighted crosswalks. Upgrade pedestrian crossing signs. Construct pick-up and drop-off area	\$340,920	\$306,828
50	7	City of Morrovia	Los Angeles	Canyon Early Learning Center Elementary School	Canyon Ave. from Almond Ave. to Huntington Dr.	Improve pedestrian crossing. Construct traffic calming and speed reduction features. Construct traffic diversion improvements. Construct off-street pedestrian pathways	\$79,320	\$71,388
51	7	City of Thousand Oaks	Ventura	Banyan Elementary School	Lynn Rd. and Knollwood Dr.	Install lighted crosswalks, traffic circles and flashing beacons	\$105,500	\$94,950
52	7	City of Calabasas	Los Angeles	A.E. Wright Middle School	Between A.E. Wright Middle School and Lost Hills Rd.	Install crosswalk, passenger drop-off area and footbridge	\$195,000	\$175,500
53	7	City of Glendale	Los Angeles	Durnmore, Glenoaks, Columbus, Cerritos, Muir, Fremont and Lincoln Elementary Schools; Toll and Wilson Middle Schools; Clark High School	In the vicinity of the schools	Install lighted crosswalks	\$396,000	\$356,400
54	7	City of Santa Paula	Ventura	Blanchard School, Glen City School, Isbell Middle School and Santa Paula High School	Main St. at Lucada St., Cameron St., Dean Dr. and Fourth St.	Install lighted crosswalks	\$100,000	\$90,000

Safe Routes to School Program - 3rd Cycle

Ref. No.	Caltrans District	Agency	County	School Name(s)	Location of Project	Description of Work	Total Project Cost	Federal Share (90%)
40	7	Burbank	Los Angeles	George Washington ES, Ralph Emerson ES, Bret Harte ES	Monroe Ave. from Glenoaks Blvd. to Parrish Pl., Kenneth Rd. from Cypress Ave. to San Jose Ave., Ontario St. from Jeffries Ave. to Victory Blvd.	Construct missing sections of sidewalk on primary routes to elementary schools. Install in-pavement crosswalk lights. Install high visibility crosswalk treatments. Install signs and pavement markings. Construct curb, gutter, sidewalks and curb ramps.	\$75,000	\$67,500
41	7	Compton	Los Angeles	Longfellow ES, Washington ES, Mayo ES, Roosevelt MS, Baker School, Columbia School, Wright School	Various locations in the vicinity of the schools. Various locations in the vicinity of the schools.	Construct pedestrian crosswalk and new section of bicycle/pedestrian path. Construct curb, gutter and sidewalks. Install fencing, gates, crosswalks and signs. Install in-pavement crosswalk lights, signs, stripes, and bollards. Construct curb, gutter, sidewalks and curb ramps.	\$588,445	\$450,000
42	7	El Monte	Los Angeles				\$500,000	\$450,000
43	7	Fillmore	Ventura	Sespe ES, Fillmore MS, Fillmore HS	Along First St. from bike path to school areas.	Construct curb, gutter, sidewalks, and curb ramps. Install signs and flashing beacons for "Smart" crosswalk.	\$203,874	\$183,487
44	7	Huntington Park	Los Angeles	Huntington Park HS, Gage MS, Miles ES	Miles Ave. from Florence Ave. to Slauson Ave., Gage Ave. from Miles Ave. to State St.	Construct curb, gutter, sidewalks and curb ramps. Install signs, stripes and pavement markings.	\$376,000	\$338,400
45	7	La Puente	Los Angeles	Del Valle ES, Nelson ES, Workman ES, Sierra Vista MS	Various locations in the vicinity of the schools.	Construct curb, gutter, sidewalks and curb ramps. Install signs, stripes and pavement markings.	\$281,000	\$240,000
46	7	Los Angeles	Los Angeles	Valerio Street ES, Fulton MS	Noble Ave., Cohasset St., Runnymede St., Saticoy St.	Construct curb, gutter, sidewalks, and curb ramps. Install signs and flashing beacons for "Smart" crosswalk.	\$500,000	\$450,000
47	7	Los Angeles	Los Angeles	Cohasset ES	Cohasset St. from Gloria Ave. to Denmore Ave.	Construct curb, gutter, sidewalks, and curb ramps. Install signs and flashing beacons for "Smart" crosswalk.	\$500,000	\$450,000
48	7	Los Angeles	Los Angeles	Rosemont Avenue ES, Belmont HS	Parkview St. from Coronado Terrace to Coronado St., 3rd St. at Columbia Ave./Crown Hill	Construct curb, gutter, sidewalks, and curb ramps. Install signs and flashing beacons for "Smart" crosswalk.	\$322,000	\$289,800
49	7	Los Angeles	Los Angeles	68th Street ES, Weemes ES, Mann MS, Fairfax HS	Figueras St. at 67th St., Exposition Blvd. at Raymond Ave., Florence Ave. at Saint Andrews Place, Melrose Ave. at Genesee Ave.	Install school and bicycle warning signs with flashing beacons (Smart Pedestrian Warning). Construct and repair curb, gutter, sidewalks and curb ramps. Improve intersection lighting.	\$400,000	\$360,000
50	7	Los Angeles	Los Angeles	Grant ES, Harbor City ES, Los Angeles ES, South Park ES, Marikam MS	Hollywood Blvd. at Saint Andrew Place, Western Ave. (SR213) at 255th St., Normandie Ave. at 12th St., Avalon Blvd. at 84th Place, Compton Ave. at 106th St.	Construct, widen or repair sidewalks. Construct curb ramps. Construct curb, gutter, sidewalks and curb ramps.	\$500,000	\$450,000
51	7	South El Monte	Los Angeles	Miramonte ES, El Monte Christian ES, Monte Vista ES, Loma Vista ES	Various locations in the vicinity of the schools.	Construct, widen or repair sidewalks. Construct curb ramps. Construct curb, gutter, sidewalks and curb ramps.	\$167,586	\$150,827
52	7	Ventura County	Ventura	Piru ES	Main St. and Center St.	Construct modified "bulb-out" cut-de-sac. Construct curb, gutter and sidewalks. Install flashing beacons, traffic signs, pavement markings. Construct sidewalk.	\$435,000	\$391,500
53	8	San Bernardino County	San Bernardino	Doris Dickson ES	Roswell Ave. and Parnelle Dr.	Construct curb, gutter and sidewalks. Install flashing beacons, traffic signs, pavement markings. Construct sidewalk.	\$170,000	\$153,000
54	8	Yucca Valley	San Bernardino	Omaga ES, Yucca Valley ES, La Contenta Jr. HS	Yucca Valley	Install flashing beacons, traffic signs, pavement markings. Construct sidewalk.	\$231,000	\$207,900
55	8	San Bernardino	San Bernardino	San Bernardino HS	18th St. and "E" St.	Install traffic signal.	\$120,000	\$108,000
56	8	Riverside	Riverside	Monroe ES	Garfield St. from Adams St. to Via San Jose St.	Construct curb, gutter and sidewalks.	\$88,000	\$79,200

Caltrans Local Assistance

State-Legislated Safe Route to School (SR2S) Program
Cycle 8 - Fiscal Year 2009/10

Sorted by Caltrans District

Program Project Id	Caltrans District	Senate District	Assembly District	Agency Name	School Name(s)	Project Location	Project Description	Total Project Cost	State Funds
6870	7	21	43	Burbank	Joachim Miller ES, Wm. McKinley ES, R.L. Stevenson ES, Jordan MS, and John Burnhough HS	21 SIGNALIZED INTERSECTIONS LOCATED ON ALAMEDA AVE. BETWEEN GLENDALE ST. AND ROSE ST.; CLASS II BIKE LANE ON ALAMEDA FROM MAIN ST. TO KERSTOCK ST.	INSTALL PEDESTRIAN COUNTDOWN SIGNAL, HEADS AND BICYCLE DETECTION SYSTEM AT 21 INTERSECTIONS; INSTALL PAVEMENT MARKINGS AT SIGNALIZED INTERSECTIONS; CONSTRUCT CLASS II BIKE LANES	\$988,300	\$889,470
6875	7	24	49	El Monte	18 schools in various locations within 3 school districts	VARIOUS LOCATIONS ADJACENT TO 18 SCHOOLS WITHIN 3 SCHOOL DISTRICTS	CONSTRUCT NEW SIDEWALKS, RAISED CROSSWALKS, HIGH VISIBILITY CROSSWALKS, RAMPS, AND DRIVEWAY APPROACHES; INSTALL NEW SIGNAGE	\$1,000,000	\$900,000
6897	7	27	52, 54, 55	Long Beach	Various Schools: 13 ES, 7 MS, and 4 HS	BICYCLE BLVD. ALONG VARIOUS CORRIDORS WITHIN THE CITY LIMITS	CONSTRUCT BICYCLE BLVD. WITH VARIOUS IMPROVEMENTS: MINI ROUNDABOUTS, TRAFFIC SIGNAL UPGRADES, SIGNAGE, STRIPING; UPGRADE EXISTING CLASS III BIKEWAY	\$1,912,350	\$859,820
7350	7	24	45	Los Angeles	Latona ES	INTERSECTION OF GRIFFIN AVE. AND AVENUE 43, IN NORTHEAST LOS ANGELES	CONSTRUCT BULBOUTS, HIGHLIGHTED CROSSWALKS; INSTALL SPEED FEEDBACK SIGNS AT THE TARGETED INTERSECTION	\$516,600	\$446,000
6960	7	22	46	Los Angeles	Nevin Avenue ES	ALONG STREET'S SURROUNDING NEVIN AVE. ES	RECONSTRUCT SIDEWALKS, ROADWAY AND DRAINAGE DEVICES, ENHANCED CROSSWALKS, CURB EXTENSIONS, RAMPS, ADD LANDSCAPING AND TRAFFIC CALMING FEATURES	\$1,100,000	\$855,000
6934	7	24	49	Rosemead	Encinita ES, Muscatel MS, Rosemead HS	NEAR 4 TARGETED SCHOOLS: MISSION DR., LOWER AZUSA RD., RIO HONDO AVE., ENCINITA AVE., MUSCATEL AVE., IVAR AVE., AND ELLIS LN.	INSTALL TRAFFIC CALMING DEVICES AND PEDESTRIAN COUNT-DOWN SIGNALS, SIGNAGE, STRIPING, EMBEDDED LED FLASHERS; CONSTRUCT SIDEWALKS, MEDIAN ISLAND	\$1,018,000	\$499,000
6877	7	32	49	South El Monte	Dean L. Shively MS, New Temple ES, Monte Vista ES, Miramonte ES, Epiphany Catholic School	THE WEST SIDE OF STROZGER AVE. FROM LEMMA AVE. TO RUSH ST.	CONSTRUCT NEW SIDEWALKS, CURB RAMPS, CROSS WALKS	\$359,600	\$323,640
6942	7	27, 30	46, 50	South Gate	Various Schools: 10 ES, 2 MS, and 2 HS	VARIOUS LOCATIONS NEAR 14 SCHOOLS IN THE CITY OF SOUTH GATE	INSTALL 98 COUNTDOWN PED HEADS, 17 DRIVER SPEED SIGNS, 6 SPEED HUMPS, FLASHING BEACON WITH IN-PAVEMENT LIGHT SYSTEM; CONSTRUCT NEW BIKE PATH AND SIDEWALK	\$990,000	\$891,000
6943	7	19	37	Thousand Oaks	Westlake ES	WESTLAKE BLVD. (SR 23) DIRECTLY NORTH OF POTRERO RD.	CONSTRUCT NEW SIDEWALK, CURB RAMPS, CROSSWALK; INSTALL NEW SIGNAGE	\$380,600	\$342,540
6950	7	30	58	Whittier	Mulberry ES, East Whittier MS, and California HS	MILLS AVE. FROM WHITTIER BLVD. TO LAMBERT RD.	INSTALL SIDEWALKS AND CURB RAMPS; SIDEWALK PATHWAY	\$425,000	\$382,500
7106	8	40	80	Coachella	Cesar Chavez ES, Palm View ES, Coral Mt. ES, Peter Penland ES, Valley View ES, Bobby Duke ES, and Coachella Valley HS	16 LOCATIONS ALONG KEY ROUTES TO 7 SCHOOL	INSTALL ZEBRA STRIPE CROSSWALKS, SIGNS, ADVANCED STOP/YIELD BARS, BULBOUTS WITH DOUBLE PERPENDICULAR CURB RAMPS, TAPERED CURB EXTENSIONS, NEW SIDEWALKS WITH CURB AND GUTTER, GRANITE PATH, PAVEMENT MARKINGS, AND COUNTDOWN SIGNALS	\$487,500	\$438,750
7105	8	37, 40	80	Desert Hot Springs	Two Bunch Palms ES, Wardlaw ES, Desert Springs MS	ON PIERSON BLVD., HACIENDA DR., AND TWO BUNCH PALMS DR.	CONSTRUCT BULB OUTS AND CURB EXTENSIONS WITH PERPENDICULAR CURB RAMPS AT 7 INTERSECTIONS; CONSTRUCT CROSSING ISLAND; ADD RAPID FLASH LED BEACONS, ZEBRA STRIPE CROSSWALKS, AND ADVANCED STOP BARS	\$409,600	\$449,640
7137	8	37	64	Hemet	Cawston ES, Rancho Viejo MS, Tanquitz HS	INTERSECTION OF NO. CAWSTON AVE. AND MENLO AVE. IN THE NORTHWEST CORNER OF CAWSTON AVE. AND FRUITVALE AVE.	INSTALL NEW TRAFFIC SIGNAL, ASSOCIATED PEDESTRIAN LIGHTS, CROSSWALKS, INTERSECTION AND DRAINAGE IMPROVEMENTS; CONSTRUCT NEW SIDEWALK INFILL	\$786,500	\$707,850
7122	8	37	65	Merilee	Rondard ES	EAST SIDE OF SR 215 NORTH OF SR 74	CONSTRUCT 10000 SQ FT OF 5 SIDEWALK, INSTALL 10 ADA RAMPS, SIGNAGE AND STRIPING, CURB AND GUTTER SYSTEMS; RELOCATE MAILBOXES	\$457,600	\$411,840
7114	8	37	80	Palm Springs	Cielo Vista ES, Chullula ES, Katherine Frick ES, and Vista del Monte ES	35 LOCATIONS ALONG COMMON ROUTES TO SCHOOL AND 4 KEY LOCATIONS NEAR VARIOUS SCHOOLS	INSTALL ZEBRA STRIPE CROSSWALKS, SIGNS, ADVANCED STOP BARS, NEW SIDEWALKS, RAISED CROSSWALKS, CROSSING ISLANDS, COUNTDOWN AND AUDIO SIGNALS, LED RAPID FLASH BEACONS, CURB RAMPS AND BIKE LANES	\$388,800	\$349,920
7119	8	37	64	Rancho Mirage	Rancho Mirage HS	NORTH OF RAMON RD. AND EAST OF DA WALL DR. BISECTING THE BORDER OF RANCHO MIRAGE AND RIVERSIDE COUNTY	CONSTRUCT CURBS, GUTTERS, SIDEWALKS, RAMP; INSTALL SIGNALS TO PROVIDE TRAFFIC CONTROL AND SAFE PEDESTRIAN ACCESS	\$3,591,000	\$900,000

ES = Elementary School
MS = Middle School
HS = High School

Caltrans Local Assistance

State-Legislated Safe Route to School (SR2S) Program

Cycle 9 - Fiscal Year 2010/11

Sorted by Caltrans District

Project Id	Caltrans District	Senate District	Assembly District	Agency Name	School Name(s)	Project Location	Project Description	Total Project Cost	State Funds
43 09-07-015	7	28	53	Hermosa Beach	Hermosa View ES	16th St. from the Pacific Coast Highway (PCH) to Prospect Ave.; Prospect Ave. from 16th St. to 19th St.; intersections of PCH and 16th St.; PCH and Pier Ave.	Construct sidewalks, curb ramps, and a stand back line with barriers; install zebra patterned crosswalks; install pedestrian countdown signals and school zone signs	\$357,500	\$321,670
44 09-07-017	7	25	51	Inglewood	La Tijera ES	Four intersections adjacent to La Tijera ES and a nearby private school; various locations along La Tijera Blvd., Beach St., Fairview Blvd., 64th St., La Cienega Blvd., and Centinela Ave.	Construct traffic island and bulb-outs; install Class II bicycle lane, school zone signs, crosswalk striping, and beacon signs; initiate a SR2S education and outreach program	\$324,800	\$270,600
45 09-07-019	7	21	44	La Canada Flintridge	La Canada ES, Palm Crest ES, Paradise Canyon ES	Lastheart Drive at Salisbury Rd.; Cornishon Ave.; Ocean View Blvd., Palm Dr., La Canada Blvd. and Gould Ave.	Construct raised crosswalks, 4 speed awareness signs, and new sidewalk connection with education and encouragement campaign.	\$205,000	\$184,500
46 09-07-023	7	27	54, 55	Long Beach	Washington MS, Roosevelt ES, Polytechnic HS, Whittier ES, Lee ES, Bryant ES, Lincoln ES	15th St. between Long Beach Blvd. and Pacific Coast Highway (PCH)	Construct Class III bikeway; conduct education and outreach workshops	\$1,040,000	\$450,000
47 09-07-020	7	17	36	Lancaster	Valley View ES	Ave. L-8 from 30th St. West to 40th St. West	Construct sidewalks and curb ramps; install crosswalks with bulb outs and bicycle lanes	\$1,290,900	\$450,000
48 09-07-036	7	22	45	Los Angeles	Central LA New HS #9 (Visual & Performing Arts HS)	Cesar E. Chavez Ave. from Bunker Hill Ave. to Little Hill St.; intersection of Cesar E. Chavez Ave. and Grand Ave.	Construct bulb-outs/curb extensions and curb ramps; install crosswalks and stop bars; revise traffic signal timing for pedestrians; relocate bus stop; conduct safety education and outreach	\$311,200	\$280,030
49 09-07-033	7	26	43	Los Angeles	Michelclorona Street ES	Intersections of Sunset Blvd. and Michelclorona St.; Michelclorona St. and Hamilton Way; Sunset Blvd. from Michelclorona St. to Golden Gate Ave.; Michelclorona St. from Sunset Blvd. to Hamilton Way	Construct bulb-outs/curb extensions and curb ramps; including crosswalk enhancements; install a sharrow, a bike corral, traffic signage, pavement markings, and landscaping; conduct safety education and outreach	\$395,200	\$355,680
50 09-07-043	7	17, 29, 30, 31	37, 38, 50, 58, 59, 60	Los Angeles County	John A. Rowland HS, Kwis ES, Parmelee ES, Ford Blvd. ES, Mt. Baldy Joint ES, Mint Canyon Community ES, Castaic ES, Castaic MS	Various collector and major roadways adjacent to elementary, middle and high schools	Install radar speed feedback signs and school zone sign improvements	\$222,700	\$200,380
51 09-07-040	7	25	51	Los Angeles County	West Athens ES	Intersection of Vermont Ave. and 119th St.; 119th St., 120th St., and Vermont Ave.	Install a traffic signal; modify the existing raised median; construct left-turn pockets and curb ramps; upgrade to zebra patterned crosswalks and signage	\$446,600	\$401,940
52 09-07-058	7	24	49	Rosemead	Emerson ES, Arlene Bitley ES, Garvey Intermediate	A 1-mile radius area that includes 3 public schools and 8 other schools	Construct sidewalks (infill) and bulb-outs; install lighted crosswalks with pedestrian countdown heads and radar speed feedback signs; upgrade signage and zebra patterned striping	\$526,600	\$450,000

ES = Elementary School
MS = Middle School
HS = High School

Caltrans Local Assistance

State-Legislated Safe Route to School (SR2S) Program
Cycle 10 - Fiscal Years 2011/12 and 2012/13

Sorted by Caltrans District

Project Id	Caltrans District	Agency Name	Senate District	Assembly District	School Name(s)	Project Location	Project Description	Total Project Cost	SR2S Funds
69 SR2S10-07-Huntington Park-1	7	Huntington Park	30	46	Middleton Street ES	Gage Ave. between Santa Fe Ave. and Malabar St.; Randolph St./Malabar St.; Zoo Ave. between Santa Fe Ave. and Middleton St.	Construct bulb-outs, pedestrian refuge islands; install crosswalks, pedestrian countdown heads, flashing beacons, signs, and pavement markings; bike and pedestrian safety education and enforcement program	\$248,000	\$223,000
70 SR2S10-07-La Puente-1	7	La Puente	24	57	La Puente HS, Sierra Vista MS, Workman ES	Hacienda Blvd. between Nelson Ave. and Glendora Ave.; Glendora Ave. between Nelson Ave. and Hacienda Blvd.; Temple Ave. between Unruh Ave. and Del Valle Ave.	Install crosswalks, pedestrian countdown heads, speed feedback signs, median fencing, and signs; Construct bulb-outs	\$430,000	\$387,000
71 SR2S10-07-Lancaster-1	7	Lancaster	17	36	John and Jacquelyn Miller ES	22nd St. West between Ave. K-4 and Ave. K-8; Ave. K-4 between 17th St. West and 22nd St. West	Construct traffic signals, pedestrian paths, curb ramps, and bulb-outs; install crosswalks, bike lanes and road diets; improve existing bike routes; safety education, encouragement and enforcement program	\$1,099,800	\$450,000
72 SR2S10-07-Lancaster-2	7	Lancaster	17	36	Gifford C. Cole MS, Tierra Bonita ES	Ave. I between 28th St. East and 35th St. East; 30th St. East between Ave. I and Lancaster Blvd.	Construct pedestrian paths, sidewalks, curb ramps, bulb-outs, pedestrian refuge islands; install bike lanes and road diets; safety education, encouragement and enforcement program	\$650,600	\$450,000
73 SR2S10-07-Los Angeles-1	7	Los Angeles	26	48	Charles H. Kim ES, Saint Brendan School	3rd St./Manhattan Pl.; 2nd St./Oxford Ave.; Oxford Ave. between Beverly Blvd. and 7th St.	Construct curb ramps and bulb-outs; install speed feedback signs, sharrows, signs, and pavement markings; upgrade pedestrian signals	\$500,000	\$450,000
74 SR2S10-07-Los Angeles-4	7	Los Angeles	20, 21	40, 42, 43	Van Nuys ES	Hartlin St. between Sylmar Ave. and Tyrone Ave.; Glendora St. between Sylmar Ave. and Tyrone Ave.; Tyrone Ave. between Hartlin St. and Glendora St.; Sylmar Ave. between Hartlin St. and Calvert St.	Install road diet, speed humps, and safety lighting; construct bulb-outs; upgrade crosswalks	\$500,000	\$450,000
75 SR2S10-07-Los Angeles-7	7	Los Angeles	20	39	Charles Maday MS, Pacoima Charter ES, Vaughn Next Century Learning Center	Pierce St. between San Fernando Rd. and Homewood Rd.; Herick Ave. between Pierce St. and Brownell St.	Install bike lanes including bike detection, bike racks, and pavement markings; construct bulb-outs; safety education and enforcement program	\$500,000	\$450,000
76 SR2S10-07-Los Angeles-6	7	Los Angeles	20	39	Bellingham Primary Center, Roy Romer MS	Archwood St. between Laurel Canyon Blvd. and Lankester Blvd.	Construct 5 sidewalks, curb and gutter, and curb ramps; install speed humps and signs	\$500,000	\$449,500
77 SR2S10-07-Los Angeles-2	7	Los Angeles	28	54	Cabrillo Avenue ES, Barton Hill ES, 15th Street ES	Pacific Ave. between O'Farrell St. and 22nd St.	Install road diet, safety education, enforcement and evaluation program	\$495,000	\$445,500
78 SR2S10-07-Los Angeles-5	7	Los Angeles	22, 26	45, 48, 49	Frank Del Olmo ES, Virgil MS, Young Oak Kim Academy	New Hampshire Ave. between Melrose Ave. and 11th St.; Berendo St./11th St.; Heliotrope Dr.; Shatto Pl.	Install bike lanes including bike detection, bike racks, and pavement markings; construct bulb-outs; safety education and enforcement program	\$454,300	\$408,700
79 SR2S10-07-City of Los Angeles-3	7	Los Angeles	20	40	Audrus & Maria Cardenas ES	Calhoun Ave. between Hart St. and Vanowen St.	Construct sidewalks, curb and gutter, and curb ramps	\$2,246,100	\$373,000
80 SR2S10-07-Los Angeles County-2*		Los Angeles County	17	36	Quartz Hill ES, Joe Welker MS,	50th St W between Ave L-12 and Ave M-8; 55th St W between Ave L and Ave M-8; and Ave M-4 east of 50th St W.	Construct sidewalk and curb ramps; pedestrian countdown signals, bike lanes, speed feedback signs, modify culvert	\$817,200	\$200,000
81 SR2S10-07-Los Angeles County-3	7	Los Angeles County	30	58	Eastman Avenue ES	Union Pacific Ave. between Indiana St. and Mariana Ave.; Diman Ave. between Olympic Blvd. and Union Pacific Ave.; Downey Rd. between Olympic Blvd. and Neakes St.; Sundl Dr. between Union Pacific Ave. and Triggs St.	Install raised medians, speed feedback signs, and speed humps; construct bulb-outs	\$264,100	\$237,500

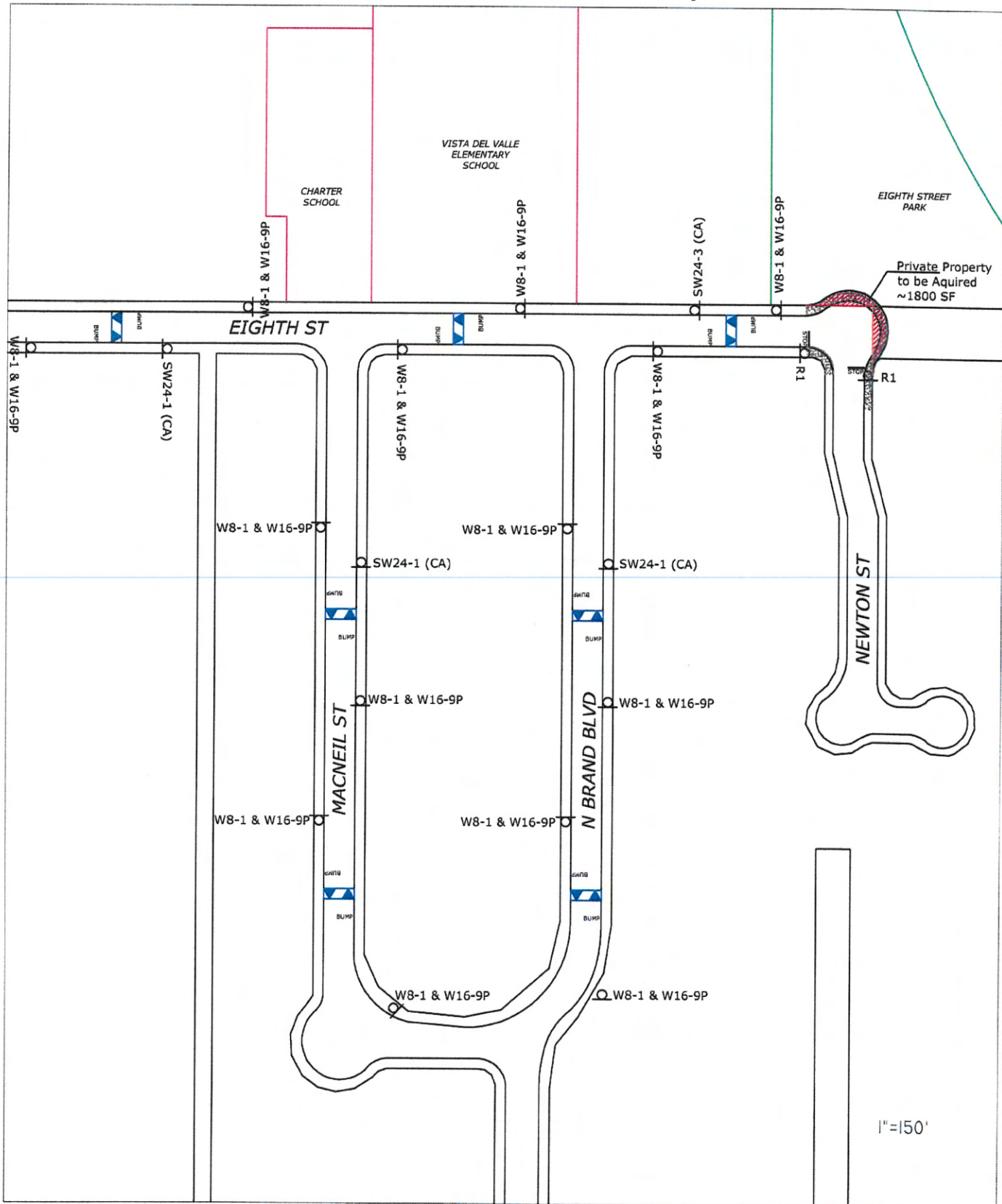
ES = Elementary School

MS = Middle School

HS = High School

* = amended

ATTACHMENT "C"

Modifications for Vista Del Valle
Elementary Vicinity

ATTACHMENT

"D"

Parking Citations Issued 800 + 900 Blocks of Eighth St
10/1/12 to 9/30/13

SF1121011004	10/11/2012	09:44	CA	INFI	813 EIGHTH ST	Closed	\$0.00	90-218	Pkg Prohibited During Specific Time
SF1121012002	10/12/2012	09:41	CA	AUDI	800 EIGHTH ST	Closed	\$0.00	90-218	Pkg Prohibited During Specific Time
SF1121101008	11/01/2012	09:50	CA	TOYT	927 EIGHTH ST	Closed	\$0.00	90-218	Pkg Prohibited During Specific Time
316006	11/09/2012	11:02	CA	TOYT	900 BLK EIGHTH ST	Closed	\$0.00	90-218	Pkg Prohibited During Specific Time
SF1121207004	12/07/2012	09:43	CA	BUIC	814 EIGHTH ST	Closed	\$0.00	90-218	Pkg Prohibited During Specific Time
SF1121213001	12/13/2012	09:52	CA	TOYT	927 EIGHTH ST	Closed	\$0.00	90-218	Pkg Prohibited During Specific Time
SF2121214017	12/14/2012	10:01	CA	BUIC	806 EIGHTH ST	Closed	\$0.00	90-218	Pkg Prohibited During Specific Time
SF1130111001	01/11/2013	09:41	CA	AUDI	814 EIGHTH ST	Closed	\$0.00	90-218	Pkg Prohibited During Specific Time
SF1130206017	02/06/2013	14:40	CA	FORD	957 EIGHTH ST	Closed	\$0.00	22500(E)	No Pkg/Stop: In Front of Driveway
SF1130220006	02/20/2013	08:04	CA	TOYT	900 blk EIGHTH ST	Closed	\$0.00	90-210(A)(1)	Red Zone
SF1130220007	02/20/2013	08:13	CA	NIS	900 blk EIGHTH ST	Closed	\$0.00	90-210(A)(1)	Red Zone
SF1130220008	02/20/2013	08:16	CA	HOND	900 blk EIGHTH ST	Active	\$60.00	90-210(A)(1)	Red Zone
SF4130301002	03/01/2013	07:49	CA	DDG	900 blk EIGHTH ST	Closed	\$0.00	90-210(A)(1)	Red Zone
SF4130301003	03/01/2013	07:56	CA	CHEV	900 blk EIGHTH ST	Closed	\$0.00	90-210(A)(1)	Red Zone
SF4130301006	03/01/2013	08:02	CA	FORD	900 blk EIGHTH ST	Closed	\$0.00	90-210(A)(1)	Red Zone
SF4130301007	03/01/2013	08:03	CA	TOYT	900 blk EIGHTH ST	Closed	\$0.00	90-210(A)(1)	Red Zone
SF4130301008	03/01/2013	08:16	CA	NISS	900 blk EIGHTH ST	Closed	\$0.00	90-210(A)(1)	Red Zone
SF2130308019	03/06/2013	14:08	CA	FIAT	900 EIGHTH ST	Closed	\$0.00	90-210(A)(1)	Red Zone
SF2130412017	04/12/2013	09:43	CA	NISS	809 EIGHTH ST	Closed	\$0.00	90-218	Pkg Prohibited During Specific Time
SF1130523006	05/23/2013	07:53	CA	HYUN	900 blk EIGHTH ST	Closed	\$0.00	90-210(A)(1)	Red Zone
SF1130523007	05/23/2013	08:01	CA	TOYT	900 blk EIGHTH ST	Active	\$120.00	90-210(A)(1)	Red Zone
SF2130524017	05/24/2013	09:36	CA	BUIC	806 EIGHTH ST	Closed	\$0.00	90-218	Pkg Prohibited During Specific Time
SF1130530005	05/30/2013	08:13	CA	TOYT	900 blk EIGHTH ST	Closed	\$0.00	90-210(A)(1)	Red Zone
SF1130604002	06/04/2013	08:00	CA	HOND	900 BLK EIGHTH ST	Closed	\$0.00	90-210(A)(1)	Red Zone
SF1130604003	06/04/2013	08:07	CA	TOYT	900 blk EIGHTH ST	Active	\$120.00	90-210(A)(1)	Red Zone
SF2130705053	07/05/2013	09:39	CA	NISS	814 EIGHTH ST	Closed	\$0.00	90-218	Pkg Prohibited During Specific Time
SF4130809007	08/09/2013	09:54	CA	TOYT	900 EIGHTH ST	Closed	\$0.00	90-218	Pkg Prohibited During Specific Time

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ATTACHMENT "C"



OLIVAREZ MADRUGA

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MEMORANDUM

To: Memo to File

From: Johnny McNulty; Rich Padilla

Date: December 11, 2013

Subject: San Fernando Curb change

I. Potential Tort Liability

The issue presented is whether changing the no parking red curb marking located on the north side of 8th Street between Macneil St. and N. Brand Blvd. to a green loading and unloading zone would create a "dangerous condition" thereby exposing San Fernando to liability for injuries proximately caused by the "dangerous condition" of the loading and unloading zone. A public entity is liable for an injury caused by a dangerous condition on its property if: 1) the property was in a dangerous condition at the time of injury, 2) the injury was caused by the dangerous condition, 3) the dangerous condition created a foreseeable risk of the type of injury caused, and 4) negligent act of an employee of the public entity created the dangerous condition or the public entity had prior knowledge/notice of the dangerous condition but failed to take reasonable remedial measures or place adequate warnings. *See* Cal. Govt Code §835.

A "dangerous condition" is defined as "a condition of property that creates a substantial (as distinguished from a minor, trivial or insignificant) risk of injury when such property or adjacent property is used with due care in a manner in which it is reasonably foreseeable that it will be used." Cal. Gov't Code §830(a). Applied to our circumstances, altering the no parking red curb to a green loading/unloading zone would be deemed a dangerous condition only if such alteration would create a

substantial risk of injury to persons, i.e. motorists and pedestrians, using the affected roadway and sidewalk with due care as a loading and unloading zone. Put another way, would altering the curb to a loading/unloading zone create a substantial risk above that already present for motorists and pedestrians when motorists and pedestrians use the loading/unloading zone in a reasonable and foreseeable manner? The case of *Cerna v. City of Oakland* (2008) 161 Cal.App.4th 1340 is instructive.

In *Cerna*, a motorist struck a crowd of 6 pedestrians crossing an intersection while walking towards a school, killing one child and injuring the other 5 people. The intersection had a marked cross-walk and street signs indicating a pedestrian crossing. For purposes of public immunity the court noted that a dangerous condition exists when the public property is physically damaged or the physical characteristics of its design, location, features, or relationship to its surroundings endangers users. A public entity may be liable for a dangerous condition even when a third party's negligent or illegal act is the direct cause of the injury so long as the dangerous condition had some causal relationship to the third party's action resulting in the injury. See *Cerna* at 1348; *Bonanno v. Central Contra Costa Transit Authority* (2003) 30 Cal.App.4th 139, 148-149 ("Public liability lies under [Government Code] section 835 only when a feature of the public property has 'increased or intensified' the danger to users from third party conduct."). The *Cerna* court held that the intersection was not a dangerous condition despite plaintiffs' arguments that additional signage and street markings, traffic signals, crossing guards should have been present for a cross-walk near a school zone. On the contrary, the court found that any of the additional risks to pedestrians because of how Oakland marked the intersection were of a minor, trivial, or insignificant nature in view of the surrounding circumstances that no reasonable person would conclude that the condition of the intersection created a substantial risk of injury.

The ruling in *Cerna* stands for the proposition that when a city uses its discretion to place traffic control signs and measures on public thoroughfares, the city does not expose itself to liability for creating a dangerous condition so long as the application of such discretion does not create conditions that would create a substantial (as distinguished from a minor, trivial or insignificant) risk of injury when the property is used with due care in a manner in which it is reasonably foreseeable that it will be used.

Once a public entity, such as the City of San Fernando, exercises its discretion by altering the curb zoning on a public thoroughfare, it will expose itself to tort liability only if the alteration creates a dangerous condition, as described above. Under the facts presented, it does not appear that changing the red zone on 8th Street to a green loading/unloading zone would create a dangerous condition. By making this change, San Fernando may expect that there would be more vehicular and foot traffic along that stretch of 8th Street. It would create an additional pick-up and drop-off location for parents of children at the Vista Del Valle Dual Language Academy. However, it is our understanding that children are already dropped off on 8th Street to the south of the Academy. By changing the curb zoning and making other improvements noted in Robert Dickey's Traffic Modification Request dated November 20, 2013, San Fernando may very well enhance the safety of the 8th Street drop off locations. Speed humps, stop signs, turn around locations, and more appropriate curb zoning would ensure that all drivers have clear notice of permitted vehicular operations in the area. If these improvements, as currently described, increased the pre-existing risk of injury to motorists or pedestrians, the increased risk would likely be minor, trivial or insignificant such that no reasonable person would conclude that the condition created a substantial risk of injury. Additionally, cases support a public entity's use of discretion in determining which safety

precautions to take in regulating the flow of pedestrian and vehicular traffic. *See Mixon v. State* (2012) 207 Cal.App.4th 124.

The only feasible way that San Fernando would face liability here is via a third party cause injury, specifically, if a motorist hit a pedestrian. Under the standards set forth in *Cerna* and *Bonanno*, the condition of alerting the curb from red zone to green zone would have to “intensify” or “increase” the danger posed by third parties. This appears to be unlikely given the safety oriented changes being promoted along with the curb zoning change.

It must be noted here that San Fernando, like all other public entities, is entitled to all defenses in a tort suit. Thus, San Fernando would be entitled to the defenses of comparative negligence, third party negligence, and assumption of risk for any injuries that may have been alleged to relate to the curb being a dangerous condition. Additionally, San Fernando would have the additional statutory defense of reasonableness in the design and placement of the loading/unloading zone. *See* Cal. Govt Code §835.4(a) (“A public entity is not liable under subdivision (a) of Section 835 for injury caused by a condition of its property if the public entity establishes that the act or omission that created the condition was reasonable. The reasonableness of the act or omission that created the condition shall be determined by weighing the probability and gravity of potential injury to persons and property foreseeably exposed to the risk of injury against the practicability and cost of taking alternative action that would not create the risk of injury or of protecting against the risk of injury.”)

A related area of law is that of “design immunity” for public entities. Design immunity is codified in §830.6 of the Government Code. In pertinent part, it immunizes public entities from injuries caused by improvements to public lands so long as the improvement was approved in advance by the entity’s governing body and such approval was reasonable under the circumstances. *See* Cal. Govt Code §830.6; *Cornette v. Dept. of Trans.* (2001) 26 Cal.4th 63, 69 (“The rationale for design immunity is to prevent a jury from second-guessing the decision of a public entity by reviewing the identical questions of risk that had previously been considered by the government officers who adopted or approved the plan or design. To permit reexamination in tort litigation of particular discretionary decisions where reasonable men may differ as to how the discretion should be exercised would create too great a danger of impolitic interference with the freedom of decision-making by those public officials in whom the function of making such decisions has been vested”); *Hampton v. County of San Diego* (2013) 218 Cal.App.4th 286.

The Traffic Modification Request discusses entering into an MOU with the LAUSD to amend the EIS to allow for alternate access along 8th Street. If the improvements were part of an MOU, were scrutinized by all relevant parties, and were determined to be properly designed to achieve the purpose of providing more efficient ingress and egress to the Academy, then there will be deference given to San Fernando’s exercise of discretion.

II. Potential Nuisance Liability

There is a small potential that private property owners in the vicinity of the improvement might complain and bring a nuisance lawsuit. The nuisance would be associated with an increase in vehicular and pedestrian traffic, increased noise, and other related issues. Because affected properties are already

affected by school related traffic and were subjected to the noise of the prior school construction, it is highly doubtful that the improvements will increase the likelihood of a nuisance action from local property owners. Additionally, if it is found that the the improvements would likely improve the flow of traffic, such a finding would be a strong defense in any nuisance suit brought by a private owner. The improvements would

San Fernando would be entitled to all statutory immunities, and importantly, California Civil Code §3482 provides that “nothing which is done or maintained the under express authority of a statute can be deemed a nuisance. *See Mikkelsen v. State* (1976) 59 Cal.App.3d 621 (design immunity defense held to apply in a nuisance action.). Pursuant to Vehicle Code §21458 San Fernando is entitled to place the appropriate curb markings on streets under its jurisdiction, thus it has immunity from nuisance suits premised on San Fernando’s selection of curb markings.

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RECREATION AND COMMUNITY SERVICES DEPARTMENT

MEMORANDUM

TO: Mayor Antonio Lopez and Councilmembers

FROM: Fred Ramirez, Interim City Manager
By: Ismael Aguila, Recreation and Community Services Operations Manager

DATE: February 3, 2014

SUBJECT: Consideration of Adoption of Resolutions Approving Job Specifications for Recreation Leader III, Amending the Salary Plan, and Amending the Table of Organization

RECOMMENDATION:

It is recommended that the City Council:

- a. Adopt Resolution No.7586 (Attachment “A”) approving the job specifications for the position of Recreation Leader III;
- b. Adopt Resolution No. 7583 (Attachment “B”) amending the Salary Plan to include a part-time Recreation Leader III position;
- c. Adopt Resolution No. 7584 (Attachment “C”) amending the Table of Organization to include two part-time Recreation Leader III positions; and
- d. Authorize the Interim City Manager to initiate the recruitment process for part-time Recreation Leader III personnel.

BACKGROUND:

1. In the spring of 2011, the Recreation and Community Services (RCS) Operations Manager met with RCS staff to discuss the current organization of the department due to the elimination of 40% of key positions in recent years.
2. In the spring of 2012, the RCS Operations Manager met with the Personnel Manager regarding options to create new part-time positions to provide administrative leadership for evening and weekend shifts.

Consideration of Adoption of Resolutions Approving Job Specifications for Recreation Leader III, Amending the Salary Plan, and Amending the Table of Organization

Page 2

3. In July of 2013, the City Council adopted RCS priorities to streamline internal departmental operations.
4. In July of 2013, City Staff developed the job specifications for a Recreation Leader III position for the RCS Department.
5. On November 12, 2013, the Parks, Wellness, and Recreation Commission made a recommendation to the City Council asking that the Council consider the creation of a Recreation Leader III position to assist with the operation demands of the RCS Department.

ANALYSIS:

Park Benefits

Parks provide intrinsic environmental, aesthetic, and recreation benefits to cities. Parks provide resources and programs that improve quality of life for the community (Source: Centers for Disease Control and Prevention, 2008). They are also a source of positive economic benefits. Parks enhance property values, increase municipal revenue, bring in homebuyers and workers, and attract retirees (Source: American Planning Association, 2002). In addition, parks have been shown to create neighborhoods with fewer violent and property crimes and where neighbors tend to support and protect one another (Source: American Planning Association, 2008).

Recreation and Community Services Department

The RCS Department plays an important role as the key provider of year-round community resources (18-hours a day for 7-days a week) for residents of the City of San Fernando. The Department provides programs that include youth/adults sports, day camp, the after school program, senior programs, exercise/wellness programs, aquatics, dial-a-ride, cultural arts, facility rentals, and special events. Despite economic challenges, the public use of park facilities is increasing in San Fernando. It is estimated that over 35,000 individuals (equating to over 250,000 visits) living in and around the City will have utilized the City park resources by the end of Fiscal Year (FY) 2013-2014, which is an increase of approximately 30% in the past two years. According to a recent study conducted by the RAND Corporation in 2013, Recreation Park had a significant higher usage of park visitors engaging in moderate physical activity compared to comparable parks with similar ethnic populations. City staff believe these increases are most likely attributed to department improvements in quality programming, marketing, public safety, and partnership development. In addition, it is believed that the recent financial recession has led to an increase in the number of families seeking more economical resources typically provided by public parks.

RCS Department Challenges

Accommodating the high volume of activity has been challenging due to the elimination of several key positions. The eliminated positions included: Department Director, Recreation Supervisor, multiple Coordinators, and multiple Program Specialists. Approximately 90% of current RCS staff are classified as seasonal entry-level part-time positions with an average wage

Consideration of Adoption of Resolutions Approving Job Specifications for Recreation Leader III, Amending the Salary Plan, and Amending the Table of Organization

Page 3

of \$9.70/hour. These seasonal positions include: Facility Attendant, Recreation Leader I & Recreation Leader II, Lifeguard, Pool Attendant/Cashier, and Day Camp/After School Counselors. This has been problematic because these positions possess minimal job skills requirements and are not authorized to supervise part-time staff. Consequently, 29%-44% of operating hours are without full-time staff supervision.

In addition, the department operation procedures are outdated and need to be modernized. However, the RCS Department has recently begun to streamline operations in order to efficiently provide quality recreation and community programs. The results of these efforts have improved departmental procedures thus producing a higher volume of work in a shorter amount of time. However, these new procedures require staff with different and/or higher levels of job-related skills.

Proposed Recreation Leader III Job Specification

The general function of the Recreation Leader I & II positions are to supervise and monitor parks and/or gym facilities. In addition, they supervise, lead and direct youth and/or adult activities. However, the proposed Recreation Leader III, though a part-time position, is designed to be a lead position with more responsibility that will assist supervisors to plan, administer, and direct youth or adults in a wide variety of recreational and community service activities. Additional key job specifications include:

- Supervise assigned shifts to assure compliance with department objectives, safety, and performance guidelines.
- Assist in training part-time staff, interns, and volunteers in accordance with departmental policies and procedures.
- Coordinate marketing and community outreach efforts.

The benefit of this position is to provide the department with part-time staff who possess a higher set of job skills required to deliver quality recreation and community programs. In addition, this position will provide needed supervision for evening and weekend shifts. At this time, it is recommended to add two Recreation Leader III positions to assist with revenue generating programs that include facility rentals and special events. It is estimated that the salary for each Recreation Leader III will be an additional \$1,300 for FY 2013-2014 and an additional \$3,724 for FY 2014-2015. These positions will be a cost effective strategy to enhance quality services and increase department revenues. In addition, City staff has identified savings with recent operational improvements that would pay for the expenses.

Hourly Salary Comparisons

Recreation Leader I	Recreation Leader II	Recreation Leader III
\$8.76 - \$10.65	\$9.48 - \$11.53	\$13.16 - \$15.99

(Note: The current minimum wage in California is \$8.00 and will be \$9.00 on July 1, 2014.)

Consideration of Adoption of Resolutions Approving Job Specifications for Recreation Leader III,
Amending the Salary Plan, and Amending the Table of Organization

Page 4

CONCLUSION:

The RCS Department plays an important role as the key provider of free/low-cost resources accessible for City of San Fernando residents. It is recommended that City Council: adopt Resolution No. 7586 approving the job specifications for Recreation Leader III; adopt Resolution No. 7583 amending the Salary Plan and adopt Resolution No. 7584 amending the Table of Organization to include two part-time Recreation Leader III positions; as well as authorize the Interim City Manager to initiate the recruitment process for two part-time Recreation Leader III personnel. The Recreation Leader III position will provide the RCS department with part-time staff who possess a higher set of job skills required to provide quality recreation and community programs and provide the needed supervision for evening and weekend shifts.

BUDGET IMPACT:

There will be no additional impact to the FY 2013-2014 General Fund beyond the existing monies already budgeted for RCS Department personnel costs. City staff has identified savings with recent department operational improvements that would pay for the additional expenses.

ATTACHMENTS:

- A. Resolution No. 7586 (Adopting Job Specifications for Recreation Leader III)
- B. Resolution No. 7583 (Amending the Salary Plan)
- C. Resolution No. 7584 (Amending the Table of Organization)

ATTACHMENT "A"**RESOLUTION NO. 7586****A RESOLUTION OF THE CITY COUNCIL OF THE CITY
OF SAN FERNANDO AMENDING RESOLUTION NO. 4144,
ADOPTED DECEMBER 12, 1966 BY THE ADDITION OF
SUPPLEMENT NO. 167 THERETO**

SECTION 1: That Resolution No. 4144, adopted on December 12, 1966 and the Position Classification Plan prepared by Griffenhagen-Kroeger, Inc. bearing date of April 1966, as amended by the City Council, be the same as amended by adding thereto Supplement No. 167 (Exhibit "A") covering important and essential duties, job-related and essential qualifications for the following position and classification:

RECREATION LEADER III

Supplement No. 167 is hereby adopted and approved as the new official job classification and definition, prescribing important and essential duties, job-related and essential qualifications for the position and classification set forth above. Copies of Supplement No. 167 are now on file in the office of the City Clerk. Said Supplement No. 167 is hereby incorporated in and made a part of the Position Classification and Salary Plan for the City of San Fernando.

SECTION 2: The City Clerk shall certify to the adoption of this Resolution.

PASSED, APPROVED, AND ADOPTED this 3rd day of February, 2014.

Antonio Lopez, Mayor

ATTEST:

Elena G. Chávez, City Clerk

STATE OF CALIFORNIA)
COUNTY OF LOS ANGELES) ss
CITY OF SAN FERNANDO)

I HEREBY CERTIFY that the foregoing Resolution was approved and adopted at a regular meeting of the City Council held on the 3rd day of February, 2014, by the following vote to wit:

AYES:

NOES:

ABSENT:

Elena G. Chávez, City Clerk

EXHIBIT "A"**CITY OF SAN FERNANDO****Supplement No. 167** _____**Resolution No.** _____**Effective 2/3/2014** _____**RECREATION LEADER III****DEFINITION**

Under direction, plans, supervises, leads and directs youths and/or adults in a wide variety of recreational and community service activities; Supervises, oversees, and monitors assigned shifts in programs, activities, and events to assure compliance with department objectives, as well as safety, and performance guidelines; performs other related duties as required.

IMPORTANT AND ESSENTIAL DUTIES

Essential duties may include, but are not limited to, the following:

1. Supervises assigned shifts in the recreation and community services programs to assure compliance with department objectives, safety, and performance guidelines.
2. Assists in training part-time staff, interns, and volunteers in accordance with departmental policies and procedures.
3. Coordinates marketing and community outreach efforts.
4. Plans, develops, conducts, supervises and manages a wide variety of activities for children and adults, including sports, arts and crafts, contests, tournaments, games, drama, music, and special events.
5. Organizes, conducts, and supervises free play and team activities for adults and children.
6. Teaches fundamentals of play and sportsmanship in recreational activities.
7. Adheres to City and departmental policies and procedures.
8. Performs related duties as required.

JOB-RELATED AND ESSENTIAL QUALIFICATIONS**Knowledge of:**

1. Methods, practices, and equipment used in maintaining an effective recreation and community services programs.
2. Program and activity promotion and advertising methodology.
3. Computer software, including Microsoft Office, Quick Books, Front Page, Adobe Professional, and Photoshop.

Recreation Leader III**Job Description****Page 2 of 2****Ability to:**

1. Organize, conduct, assign, and supervise recreational activities.
2. Write clear and accurate reports.
3. Establish and maintain effective working relationships with others.
4. Understand and speak Spanish is highly desirable, but not required.

Experience and Training Guidelines**Experience:**

One year paid or two-year verifiable volunteer recreation and community services experience is required.

Training:

Graduation from high school or its equivalent is required. Completion of 45-semester units from an accredited university in the field of Recreational Studies, Kinesiology, Public Health, or a related field is highly desirable.

Special Requirements:

Must stay current in field, and acquire all necessary training that new technological changes may present.

Must have a valid California Class C Driver's License at the time of appointment.

Essential duties require the following physical abilities and environmental conditions:

Ability to sit, kneel, stand, walk, crouch, stoop, reach, twist, climb, and lift about 50 Lbs; may be exposed to the sun, and work under high and low temperatures (mostly between 40 and 90 degrees); may be exposed to frequent loud noises and toxic/poisonous substance, as well as slippery surfaces.

ATTACHMENT "B"**RESOLUTION NO. 7583****A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAN FERNANDO AMENDING PORTIONS OF SECTION 2 OF RESOLUTION NO. 7544, ADOPTED JULY 1, 2013.**

WHEREAS, the City Council of the City of San Fernando has adopted the Fiscal Year 2013-2014 Salary Plan on July 1, 2013, per Resolution No. 7544; and

WHEREAS, the Salary Plan as adopted for FY 2013-2014 has provisions for various positions and classifications.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF SAN FERNANDO DOES HEREBY RESOLVE, FIND, DETERMINE AND ORDER AS FOLLOWS:

SECTION 1: That that portion of subsection (a) of Section 2 of Resolution No. 7544, adopted on July 1, 2013, as amended, be further amended by adding thereto the following information under "Classification", "Salary Range Number/Schedule", "Step A", "Step B", "Step C", "Step D", "Step E" as follows:

CLASSIFICATION	SALARY RANGE NUMBER/ SCHEDULE	STEP A	STEP B	STEP C	STEP D	STEP E
Recreation Leader III	72H	13.16	13.82	14.51	15.23	15.99

SECTION 2: Except as amended herein, all other provisions of Resolution No. 7544, adopted on July 1, 2013, remains unchanged and in full force and effect.

SECTION 3: The City Clerk shall certify to the adoption of this Resolution and shall cause this Resolution and her certification to be filed in the office of the City Clerk.

PASSED, APPROVED, AND ADOPTED this 3rd day of February, 2014.

Antonio Lopez, Mayor

ATTEST:

Elena G. Chávez, City Clerk

STATE OF CALIFORNIA)
COUNTY OF LOS ANGELES) ss
CITY OF SAN FERNANDO)

I HEREBY CERTIFY that the foregoing Resolution was approved and adopted at a regular meeting of the City Council held on the 3rd day of February, 2014, by the following vote to wit:

AYES:

NOES:

ABSENT:

Elena G. Chávez, City Clerk

ATTACHMENT “C”**RESOLUTION NO. 7584**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY
OF SAN FERNANDO AMENDING A PORTION OF
SECTION 1 OF RESOLUTION NO. 7545, ADOPTED JULY
1, 2013.**

WHEREAS, the City Council of the City of San Fernando has adopted the Fiscal Year 2013-2014 Table of Organization on July 1, 2013, per Resolution No. 7545; and

WHEREAS, the Table of Organization as adopted for FY 2013-2014 has provisions for various positions and classifications.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF SAN FERNANDO DOES HEREBY RESOLVE, FIND, DETERMINE AND ORDER AS FOLLOWS:

SECTION 1: That that portion of the said Table of Organization adopted on July 1, 2013, per Resolution No.7545, be further amended by deleting the following information under “Title,” “Budgeted Hours Per Week,” “Full Time Equivalent (FTE) Status,” and “Average Number of Personnel in Position” as follows:

DEPARTMENT/TITLE	BUDGETED HOURS PER WEEK	FULL TIME EQUIVALENT (FTE) STATUS	AVERAGE NUMBER OF PERSONNEL IN POSITION
RECREATION AND COMMUNITY SERVICES			
Recreation Leader I & II (P/T)	255	6.38	20

SECTION 2: That that portion of the said Table of Organization adopted on July 1, 2013, per resolution No. 7545, be further amended by adding thereto the following information under “Title,” “Budgeted Hours Per Week,” “Full Time Equivalent (FTE) Status,” and “Average Number of Personnel in Position” as follows:

DEPARTMENT/TITLE	BUDGETED HOURS PER WEEK	FULL TIME EQUIVALENT (FTE) STATUS	AVERAGE NUMBER OF PERSONNEL IN POSITION
RECREATION AND COMMUNITY SERVICES			
Recreation Leader I, II, & III (P/T)	255	6.38	20

SECTION 3: Except as amended herein, all other provisions of the said Table of Organization adopted on July 1, 2013, per Resolution No.7545, remains unchanged and in full force and effect.

SECTION 4: The City Clerk shall certify to the adoption of this Resolution and shall cause this Resolution and her certification to be filed in the office of the City Clerk.

PASSED, APPROVED, AND ADOPTED this 3rd day of February, 2014.

Antonio Lopez, Mayor

ATTEST:

Elena G. Chávez, City Clerk

STATE OF CALIFORNIA)
COUNTY OF LOS ANGELES) ss
CITY OF SAN FERNANDO)

I HEREBY CERTIFY that the foregoing Resolution was approved and adopted at a regular meeting of the City Council held on the 3rd day of February, 2014, by the following vote to wit:

AYES:

NOES:

ABSENT:

Elena G. Chávez, City Clerk

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FINANCE DEPARTMENT

MEMORANDUM

TO: Mayor Antonio Lopez and Councilmembers

FROM: Fred Ramirez, Interim City Manager
By: Rafaela T. King, Interim Finance Director

DATE: February 3, 2014

SUBJECT: Consideration of Fiscal Year 2012-2013 City Annual Financial Reports

RECOMMENDATION:

It is recommended that the City Council receive and file the following annual reports for Fiscal Year (FY) 2012-2013:

- a. 2013 Comprehensive Annual Financial Report (Attachment “A”) covering the financial activities of both the City and Successor Agency of the Former Redevelopment Agency; and,
- b. 2013 Cities Financial Transactions Report for the City of San Fernando (Attachment “B”).

BACKGROUND:

1. The City Code requires an annual audit to be conducted by independent certified public accountants shortly after the end of each fiscal year. The audit is conducted in accordance with generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board (GASB).
2. On October 9, 2013, the “Cities Financial Transactions Report” was filed with the State Controller’s Office.
3. On January 30, 2014, the 2013 Comprehensive Annual Financial Report (2013 CAFR) was completed for fiscal year ended June 30, 2013. The 2013 CAFR was subsequently transmitted to the Government Finance Officers Association (GFOA) for consideration of the Certificate of Achievement for Excellence in Financial Reporting Award. The award is presented to government agencies whose comprehensive annual financial reports achieve the highest standards in government accounting and financial reporting.

Consideration of Fiscal Year 2012-2013 City Annual Financial Reports

Page 2

ANALYSIS:

The 2013 CAFR provides a government-wide analysis of all of the City's governmental activities, business-type activities, and of each the City's major funds as of the year ended June 30, 2013 (i.e., FY 2012-2013). As part of the analysis, it was determined that the General Fund and the Grants Special Revenue Fund, which are major City funds, have deficit fund balances of \$1,747,052 and \$2,078,435, respectively. (See Attachment "A", Page 17.) Collectively, the deficits of the General Fund and the Grants Special Revenue Fund are a City financial liability totaling \$3,825,487. This is an increase of \$580,907 over the prior year (i.e., FY 2011-2012).

The negative fund balance in the General Fund is (\$1,747,052) and is partially due to increased liabilities from unpaid invoices for fire-ambulance services and the Self Insurance Fund (combined with the General Fund), which accounts for expenditures related to insurance reimbursement or lawsuits. The Self Insurance Fund is experiencing a deficit relating to settlements for personal and property damage claims, workers compensation claims that occurred over the current and prior fiscal years, insurance premiums and legal fees for liability claims. 72% of the combined deficit is attributed to the Self Insurance Fund claims.

The deficit in the fund balance of the Grants Special Revenue Fund of \$2,078,435 accounts for an increase in the fund deficit in the amount of \$70,637 from the prior year. The City continues to collect reimbursement of grant funds and part of the balance is due to timing. A large portion of the repayment being made by the City to the grant fund is due to the Las Palmas Park capital improvement project (the Las Palmas Improvement Project), which had a total construction cost of \$1,500,000 and began in FY 2000-2001. On May 7, 2001, the City Council approved Resolution No. 6772 to fund the Las Palmas Improvement Project by borrowing \$750,000 from the Retirement Fund (Fund 18) and \$750,000 from the Sewer Enterprise Fund (Fund 72). The borrowed funds, including principal and interest, are to be paid back to the appropriate funds in 20 years or by 2021. The outstanding balance as of June 30, 2013 is \$869,151. An additional, \$396,870 of the grant fund deficit is also attributed to the Las Palmas Improvement Project that exceeded the original \$1.5 million loan amount. The remaining deficit amount in the Grants Special Revenue Fund is attributed to other City grant fund reimbursement requests that were denied by the grantor. In light of the current deficit in the grants fund, the General Fund has assumed the liability and is ultimately responsible for the grant fund deficit. In addition, if sufficient funds are not available in the General Fund, the City has historically transferred from other funds in order to relieve this deficit.

The end of year (FY 2012-2013) deficits in these funds continues to be an ongoing financial concern for the City that must be addressed during the current fiscal year FY 2013-2014. Management's plans to address the ongoing budget deficit in these funds are discussed in Note 11: Commitments and Contingencies and Note 12: Uncertainties of the 2013 CAFR. (See Attachment "A", Pages 51 and 53.)

Consideration of Fiscal Year 2012-2013 City Annual Financial Reports

Page 3

More specifically, in terms of revenue building, the City:

- Passed the half cent Transactions and Use Tax, which will bring in an a new revenue stream for seven years;
- Facilitated the re-opening of two formerly vacant automotive dealership sites, which will increase sales tax revenue;
- Is in the process of evaluating the financial feasibility of selling surplus property in order to pay off the City's debt thus freeing up funds that can be used for ongoing operations;
- Has reviewed and updated the fee schedule to ensure recovery of the full cost of providing municipal services;
- Continues to seek grant funds with little to no local fund match to facilitate capital projects, long range planning projects and funding the costs of various personnel.

In terms of reducing costs, the City:

- Currently is renegotiating the contract with the City of Los Angeles for fire and emergency medical/ambulance service, which includes a repayment schedule to pay off unpaid invoices for fire-ambulance services from FY 2011-2012 and is expected to be finalized in FY 2013-2014 with a retroactive start date of July 1, 2012;
- Has renegotiated the City's janitorial and IT service contracts, to reduce the overall cost;
- Has revised the prevailing wage limit for the City that will help in reducing the overhead and subsequently overall costs of various service contracts;
- Has renegotiated a contract with the linen company for the jails with a 25% reduction in fees;
- Has negotiated with the employee unions to implement various forms concessions including furloughs, transitioning of four full time positions to four part time positions, and modified benefits to select bargaining groups;
- Is researching ways to address the Self-Insurance Fund deficit and control cost through risk management and City-wide training.

These lists are not all inclusive, but they are intended to show the City Council and public the ongoing efforts of City staff to help facilitate solutions to the City's ongoing deficit problem.

Consideration of Fiscal Year 2012-2013 City Annual Financial Reports

Page 4

CONCLUSION:

As previously noted, the 2013 CAFR provides end of year analysis of the fiscal health of the City's major funds that include the General Fund and Grants Special Revenue Fund for FY 2012-2013. These results will be used by City staff as part of the mid-year financial analysis of the current FY 2013-2014 Budget. The FY 2013-2014 Mid-Year Budget will be presented to the City Council at an upcoming study session and regular meeting to be held on February 18, 2014.

BUDGET IMPACT:

The cost associated with the audit firm and City staff's preparation of the 2013 CAFR was a budgeted expense for FY 2013-2014.

ATTACHMENTS:

- A. 2013 Comprehensive Annual Financial Report
- B. 2013 Cities Financial Transactions Report



COMPREHENSIVE ANNUAL FINANCIAL REPORT 2013



For the fiscal year ended June 30, 2013
SAN FERNANDO, CALIFORNIA

CITY OF SAN FERNANDO, CALIFORNIA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
WITH REPORT ON AUDIT
BY INDEPENDENT
CERTIFIED PUBLIC ACCOUNTANTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

Prepared By:
Finance Department

**City of San Fernando
Comprehensive Annual Financial Report
Year Ended June 30, 2013**

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**City of San Fernando
Comprehensive Annual Financial Report
Year Ended June 30, 2013**

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I. Introductory Section



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CITY OF *San Fernando* Historic & Visionary

January 30, 2014

**Honorable Mayor and City Council Members
Residents of San Fernando**

The Comprehensive Annual Financial Report (CAFR) of the City of San Fernando, California for the fiscal year ended June 30, 2013, is hereby submitted. The report is presented as required by Governmental Accounting Standards Board (GASB) Statement No. 34, Basic Financial Statements and Management's Discussion and Analysis-for State and Local Governments (GASB 34). Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with the City of San Fernando. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds of the City. All disclosures necessary to enable the reader to gain an understanding of the City's financial activities have been included.

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

The City of San Fernando City Code requires an annual audit by an independent certified public accountant. The City's financial statements have been audited by Van Lant & Fankhanel, LLP; a public accounting firm fully licensed and qualified to perform audits of the State and local governments within the State of California. The purpose of the independent audit was to provide reasonable assurance that the financial statements of the City of San Fernando for the fiscal year ended June 30, 2013, are free of material misstatements. 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 auditors concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that the City of San Fernando's financial statements for the fiscal year ended June 30, 2013, are fairly presented in conformity with GAAP. The report of independent auditors is presented as the first component of the financial section of this report.

The independent audit of the financial statements of the City was part of a broader, federally mandated "Single Audit" designed to meet the special needs of Federal grantor agencies. The City was required to undergo the annual single audit in conformity with provisions of the Single Audit Act Amendments of 1996 and U.S. Office of Management and Budget (OMB) Circular A-133, "Audits of States, Local Governments and Non-Profit Organizations." The Single Audit Report, which is issued separately, includes the schedule of federal expenditures, findings and recommendations, the auditors' reports on the internal control structure and compliance with applicable laws and regulations.



Honorable Mayor and City Council Members
Residents of San Fernando
January 30, 2014

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 compliment 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.

Reporting Entity

The City Council exercises control over the Successor Agencies of the former San Fernando Redevelopment Agency and the San Fernando Public Financing Authority and thus these Agencies have been included in this report. The Los Angeles Unified School District and other public bodies have not met the established criteria for inclusion in the reporting entity since independent boards not under City Council control govern them. The City Council does not have any voting power over them; accordingly they are excluded from this report.

The City provides a full range of municipal services. These services include police and fire protection; construction and maintenance of streets, infrastructure; community development activities; recreational and cultural activities; and general administrative and support services. Fire and ambulance services are provided by contract with the City of Los Angeles Fire Department. In addition, the City provides water, sanitary sewer and refuse services under an Enterprise Fund system with customer fees covering the cost of providing the services.

The City of San Fernando adopts a comprehensive budget detailed by department prior to the start of the fiscal year which commences on July 1. The budget is further broken down by character of expenditure, defined as Contractual Services, Personnel Services, Maintenance and Operations, and Capital Outlay. The ledger of the City and its component units are maintained by the line item detail or object of expenditure. However, all budgetary controls are exercised at the fund level. Revenues are estimated annually and measured against actual revenues earned.

Adoption of GASB Statement No. 54

In February 2009, the Governmental Accounting Standards Board (GASB) issued Statement No 54 Fund Balance Reporting and Governmental Fund Type Definitions. This new standard does not change the total amount of a given fund balance but it substantially alters the categories and terminology used to describe the components that make up a fund balance. The new categories and terminology reflect an approach that focuses not on financial resources available for appropriation within a fund but on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the fund can be spent.

The City adopted GASB Statement No. 54 on June 20, 2011. Some highlights of GASB 54 include:

- ❖ **This accounting standard does not change our fund balances or how we would utilize the fund resources but it is a new way of classifying and identifying fund balance based on these new components: Non Spendable, Restricted, Committed, Assigned and Unassigned fund balance**

❖

Past Practice – Eliminated Classifications	New GASB 54 Classifications
Reserved	Non-Spendable
	Restricted
Unreserved and Designated	Committed
	Assigned
Unreserved and Undesignated	Unassigned

Economic Condition and Outlook

Honorable Mayor and City Council Members
Residents of San Fernando
January 30, 2014

The City of San Fernando continues to face significant economic challenges attributed to governmental actions at the state and federal level as well as economic uncertainty attributed to the global financial markets. In light of these facts, the City has taken a number of actions to augment revenues and reduce expenditures during 2013 and in future years in order to attain a balanced City budget and work toward the creation of a General Fund reserve. However, as reflected in this audit, the General Fund ended the year in a negative position relative to revenues versus expenditures.

Long Term Finance Plan

Building upon the efforts of this past fiscal year, the City will continue to expand revenues and decrease expenditures in order to achieve the City's financial goals of having a balanced budget with the a reserve fund. In order to achieve these goals, the City will have to continue its multifaceted approach that includes: working with the city's various union groups; ongoing evaluation of current professional services contracts for possible savings, and creating greater public and private partnerships to identify business retention and recruitment opportunities that help keep and expand the services of existing businesses while creating new opportunities to attract new commercial and industrial businesses to the city and expand our economic base. Business opportunities exist for the City of San Fernando, which has retained its historical function as a regional center of retail trade, services and employment, and it continues to capture a significantly higher ratio of sales taxes per capita as compared to other cities in the region. The business climate in San Fernando continues to improve and is favorably impacted by the following factors: excellent regional access and sizable regional labor force; general infrastructure/public sector investment; comparatively low crime rate; comparatively low business taxes; and a responsive government and staff.

Economic conditions continue to improve but at a slower than anticipated pace. Commercial vacancies have improved but there are still a number of vacancies within the downtown commercial area that continue to impact the city and resulted in a decline in sales tax revenues. The business climate in the auto industry has improved and the City anticipates an increase in the City's sales tax revenue from local auto dealership sites specifically the opening of the Chrysler Dodge Jeep Ram new and used automotive dealership and the recent approval of a new Tricolor Automotive Group's used automotive dealership on formerly closed automotive dealership sites. City staff's ongoing efforts to work with new businesses to streamline the building permit process that resulted in short turnaround times for building permit processing and construction have also ushered in new businesses including El Super Grocery Store, a Smart and Final Express Store, a Walgreens Pharmacy, and new industrial users that have added close to 300 employees to the local workforce.

Additionally, as the housing market in Southern California continues to show signs of improvement resulting in increased home purchases and property values, the City will further work at removing government constraints to foster faster processing of building permits for the existing residential construction while promoting infill development projects within the city's mixed-use corridors and high density residential zones. Consistent with this approach, the City is working toward the development of Transit Oriented Development Zone that will facilitate new mixed-use and multi-residential development projects in close proximity to the City's downtown and major transit centers.

The City will also continue to work with property owners and prospective developers in an effort to promote adaptive reuse of vacant and underutilized public and private property for new commercial, industrial and housing opportunities. In addition, the City completed infrastructure improvements that included new street improvement projects, new way finding signage throughout the City, new bus shelters, replacement of 2,625 lineal feet of water main lines, completed the entitlement process and begun the construction of the City's nitrate removal system project at Well Site 2, a new refuse contract was awarded, and reviewed and approved discretionary permits for new affordable housing projects on privately owned properties. Also, the City's passage of new sewer and water rate increases in May of 2012 continue to facilitate water and sewer improvement projects during FY 2012-2013 and into the new fiscal year in order to address the City's aging water and sewer infrastructure. During FY 2013-2014, the City will be working towards participating in an Enhanced Watershed Management Plan Group consistent with the requirements from the Regional Water Quality Control Board to address regional storm water issues, completion of a Sewer Master Plan and associated sewer infrastructure upgrades, development of a Pavement Management

Honorable Mayor and City Council Members
Residents of San Fernando
January 30, 2014

System Plan, implementation of a nitrate removal project at Well Site No. 7, feasibility study for a new and/or upgrade of existing Compressed Natural Gas Fast Fuel Station to increase General Fund revenues and associated sale of carbon credits from said facilities.

Despite these efforts, flat or declining revenues including lower estimated property tax and sales tax has impacted our ability to achieve a balanced budget, consequently, the City has taken a fiscally conservative approach in budgeting expenditures and it will continue to do so as necessary in the future. However, the City's recovery from the effects of the recession, and the dissolution of redevelopment will continue to be slow.

Financial Information

The City has developed and maintained its accounting system with due consideration given to the adequacy of internal accounting controls. These controls are designed to provide reasonable, but not absolute assurance that assets are adequately safeguarded from waste, fraud and inefficient use. The financial records maintained allow for the preparation of financial statements in conformity with generally accepted accounting principles. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the evaluation of costs and benefits requires estimates and judgements by management.

Relevant Financial Policies

The City's current policy is to not only maintain a balanced budget, but to also create a general fund reserve balance over the coming years. The City Council has approved the concept of a reserve of about 10% of the operating expenditures for the General Fund. To this extent the City is working to limit expenditures and identify new revenue sources to continue to provide core public services and maintain the level of services expected by the community. In light of the recent water and sewer fee increases approved by the City Council, the City's Enterprise Fund's policy is to have a balanced budget while building a fund reserve in order to invest in needed infrastructure improvements. Any excess revenues over expenses that are generated will be retained and designated for future capital improvements or to cover future unexpected expenditures or revenue shortfalls.

Other Information

City Staffing - The City is fortunate to have a very qualified staff of employees that make every effort to continue to maintain service levels despite diminished resources resulting in fewer staff.

Awards - 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 San Fernando for its comprehensive annual financial report for the fiscal year ended June 30, 2012. This was the 28th consecutive year that the City has received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and all applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we will submit it to the GFOA to determine its eligibility for the 2013 certification.

Acknowledgments - The preparation of the Comprehensive Annual Financial Report on a timely basis was made possible by the dedicated service of the entire City staff, especially Sonia Garcia (Junior Accountant). This report would not have been accomplished without their support and without the dedication of the audit firm Van Lant & Fankhanel, LLP. Each contributing member of the City staff has my sincere appreciation for the contributions made in the preparation of this report. As a newer member of this staff team, I am very impressed with their commitment. I would also like to thank the members of the current City Council for their interest and commitment to conducting the financial operations of the City in a responsible and fiscally prudent manner and setting a course for the City that is both progressive and positive.

Honorable Mayor and City Council Members
Residents of San Fernando
January 30, 2014

the financial operations of the City in a responsible and fiscally prudent manner and setting a course for the City that is both progressive and positive.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'Rafaela T. King', with a large, stylized flourish at the end.

Rafaela T. King, CPA, MBA
Interim Finance Director

Adopted Budget FY 13-14 Directory of Officials

ELECTED OFFICIALS

City Council

MAYOR

Antonio Lopez

MAYOR PRO TEM

Sylvia Ballin

COUNCILMEMBERS

Jesse H. Avila

Joel Fajardo

Robert C. Gonzales

City Treasurer

Margarita Solis

ADMINISTRATION AND DEPARTMENT HEADS

Interim City Manager

Community Development Director

Interim Finance Director

Personnel Manager

Interim Police Chief

Public Works Director

Recreation & Community Services

Operations Manager

Don Penman

Fred Ramirez

Rafaela King

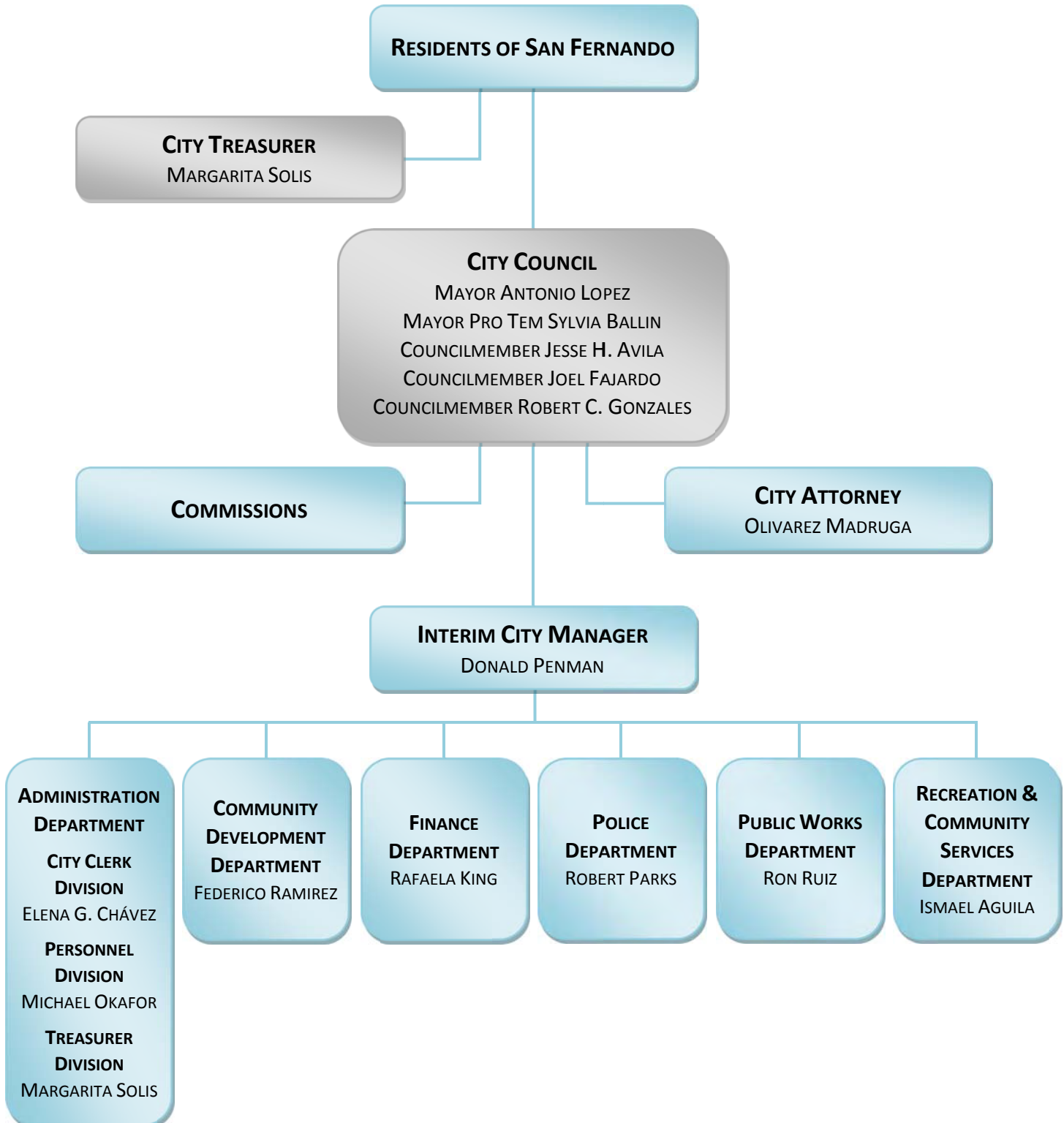
Michael Okafor

Robert Parks

Ron Ruiz

Ismael Aguila

Adopted Budget FY 13-14 Organizational Chart - City





Government Finance Officers Association

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

Presented to

**City of San Fernando
California**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2012

A handwritten signature in black ink, reading 'Jeffrey R. Egan'. The signature is written in a cursive, flowing style with a prominent 'J' and 'E'.

Executive Director/CEO

II. Financial Section



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Independent Auditor's Report

The Honorable City Council
City of San Fernando, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of San Fernando (City), as of and for the year ended June 30, 2013, and the related notes to the financial statements which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of San Fernando, as of June 30, 2013, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

The basic financial statements have been prepared assuming that the General Fund and the Grants Special Revenue Fund, which are both considered to be major funds of the City, will continue as going concerns. As discussed in Notes 10 and 12 to the financial statements, as of June 30, 2013, the General Fund and Grants Special Revenue Fund have deficit fund balances. The lack of liquidity in the General Fund and Grants Special Revenue Fund raise substantial doubt about the ability of the General Fund and the Grants Special Revenue Fund to continue as going concerns. Management's plans regarding those matters are also described in Notes 10 and 12. The financial statements do not include any adjustments that might result from the outcome of these uncertainties. Our opinion is not modified with respect to that matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison information, and schedule of funding progress, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the City's basic financial statements. The introductory section, schedules listed in the Supplementary Information section of the table of contents, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated January 30, 2014 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Van Lant & Fankhaenel, LLP

January 30, 2014

**CITY OF SAN FERNANDO
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2013**

This section of the City's Comprehensive Annual Financial Report provides a narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2013. We encourage readers to consider the information presented here in conjunction with additional information we have furnished in our letter of transmittal, which can be found beginning on page I and the City's financial statements beginning on page 13.

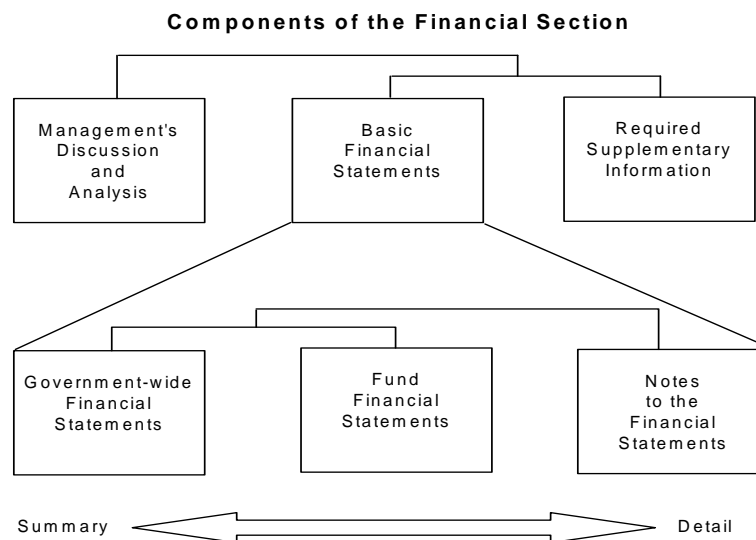
FINANCIAL HIGHLIGHTS

The City adopted Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments* (GASB 34) for the year ending June 30, 2003. GASB 34 established new financial reporting standards for state and local governments in an effort to make governmental reporting more understandable and useful to the readers. During the June 30, 2007 fiscal year, the City completed the implementation of GASB 34 by adjusting the financial statements to include the value of infrastructure that was previously not required to be reported. The following are some key financial highlights for the fiscal year ending June 30, 2013:

- ❖ The City's assets exceeded its liabilities at the close of the most recent fiscal year by \$57,604,086 (net position). Unrestricted net position was (\$8,151,279) at June 30, 2013. (P. 13)
- ❖ As of June 30, 2013, the City's governmental funds reported combined fund balances of (\$2,556,435). (P. 17)

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of four parts – management's discussion and analysis (this portion), the basic financial statements, required supplementary information, and *optional* combining statements for non-major governmental funds. This discussion and analysis are intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements 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 supplementary information in addition to the basic financial statements.



**CITY OF SAN FERNANDO
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2013**

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 and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The *statement of activities* presents information showing how the City'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, revenues and expenses are reported in this statement for some items that will only affect cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

The government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (*governmental activities*). The *governmental activities* of the City include general government, public safety, public works, community development, recreation, non-departmental, and interest on long-term debt.

The government-wide financial statements include not only the City itself (known as the primary government), but also two legally separate entities, the San Fernando Redevelopment Agency and the San Fernando Public Financing Authority. The City is financially accountable for these entities and financial information for these blended component units is reported within the financial information presented for the primary government itself.

The government-wide financial statements can be found beginning on page 13 of this report.

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, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the City's funds 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 the City's near-term financial 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 City's near-term financial decisions. Both the governmental fund balance sheet and the governmental fund statement of revenue, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City maintains 36 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, Special Revenue Grants Fund, each of which are considered to be major funds. Data from the other 23 governmental funds are combined into a single, aggregated presentation-the "Other Governmental Funds". Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements* in the *non-major governmental funds supplementary information* section of this report.

**CITY OF SAN FERNANDO
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2013**

Fund Financial Statements (continued)

The City adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate its compliance with this budget.

The governmental fund financial statements can be found beginning on page 16 of this report.

Proprietary Funds. The City maintains several proprietary funds. *Enterprise funds* are 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 Water Enterprise Fund, Sewer Enterprise Fund, and the Waste Disposal Enterprise Fund. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among a City's various self-supporting functions. The City uses internal service funds to account for purchases of vehicles and other major emergencies.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the maintenance and operation of the City's water, sewer and waste disposal services. The Water Fund accounts for all activities necessary to provide water services to all residents of the City and some County areas. Some of these activities include, but are not limited to, operations, maintenance and major construction. The Sewer Fund accounts for the provision of sewer services to all residents of the City. Processing of sewage is done by the City of Los Angeles under contract. The Waste Disposal Fund accounts for the collection of solid waste from all residential utility accounts within the City. Solid waste collection and disposal is operated under a contract with a private disposal company. These are considered to be business-type activities in the government-wide financial statements. The water services fund, sewer services and waste disposal services funds are presented as major funds in the financial statements.

The basic proprietary fund financial statements can be found beginning on page 22 of this report.

Notes to Basic Financial Statements

The notes to basic financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found beginning on page 28 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* beginning on page 55 of this report. This section includes a comparison of budgeted to actual results for the general and major special revenue funds.

The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following *the required supplementary information*. Combining and individual fund statements and schedules can be found beginning on page 60 of this report.

**CITY OF SAN FERNANDO
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2013**

Government-wide Financial Analysis

Statement of Net position

The following table is a summary of the statement of net position at June 30, 2013.

Summary of Net position

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	2013	2012	2013	2012	2013	2012
Assets:						
Current and other assets	\$ 1,470,512	\$ 2,439,230	\$ 9,154,489	\$ 8,717,912	\$ 10,625,001	\$ 11,157,142
Capital assets	50,776,007	52,505,498	14,420,860	14,811,543	65,196,867	67,317,041
Total assets	52,246,519	54,944,728	23,575,349	23,529,455	75,821,868	78,474,183
Liabilities:						
Current and other liabilities	5,278,832	4,062,715	662,321	830,335	5,941,153	4,893,050
Long-term liabilities	12,276,629	11,412,324	-	-	12,276,629	11,412,324
Total liabilities	17,555,461	15,475,039	662,321	830,335	18,217,782	16,305,374
Net position:						
Net investment in capital assets	49,532,007	50,993,498	14,420,860	14,811,543	63,952,867	65,805,041
Restricted	1,802,498	2,553,805	-	-	1,802,498	2,533,805
Unrestricted	(16,643,447)	14,057,614	8,492,168	7,887,577	(8,151,279)	(6,170,037)
Total net position	\$ 34,691,058	\$ 39,469,689	\$ 22,913,028	\$ 22,699,120	\$ 57,604,086	\$ 62,168,809

As noted earlier, net position may serve over time as a useful indicator of the City's financial position. In this case, City assets exceeded liabilities by \$57,604,086 at June 30, 2013. (P. 13)

The largest portion of the City's net position, \$63,952,867, reflects its investment in capital assets (e.g., land, buildings, infrastructure, machinery and equipment, etc.) less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. (P. 13)

A portion of the City's net position, \$1,802,498, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, if any, may be used to meet the government's ongoing obligations to citizens and creditors. (P. 13)

At the end of the current fiscal year, the City is able to report a positive balance in two categories of net position (Net investment in capital assets and Restricted); the City's governmental activities unrestricted net position was a deficit of \$16,643,447. (P. 13)

CITY OF SAN FERNANDO
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2013

Government-wide Financial Analysis (continued)

Statement of Activities

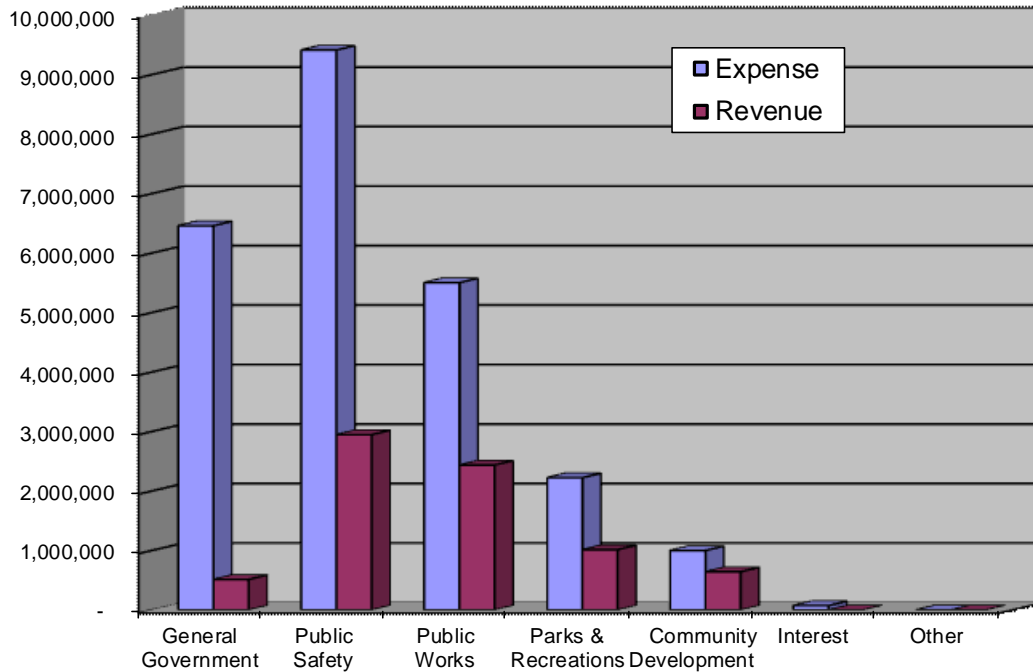
Governmental and Business-type activities decreased the City's net position by \$4,564,723. Key elements of this decrease are as follows: (P. 15)

- ❖ Governmental activities decreased the City's net position by \$4,778,631 due to a significant decrease in Property taxes resulting from the dissolution of the former Redevelopment Agency and subsequent transfer of net position to the Successor Agency Trust Fund. (P. 15/53)
- ❖ Business-type activities increased the City's net position by \$213,908 due to decreased in revenue. (P. 15)

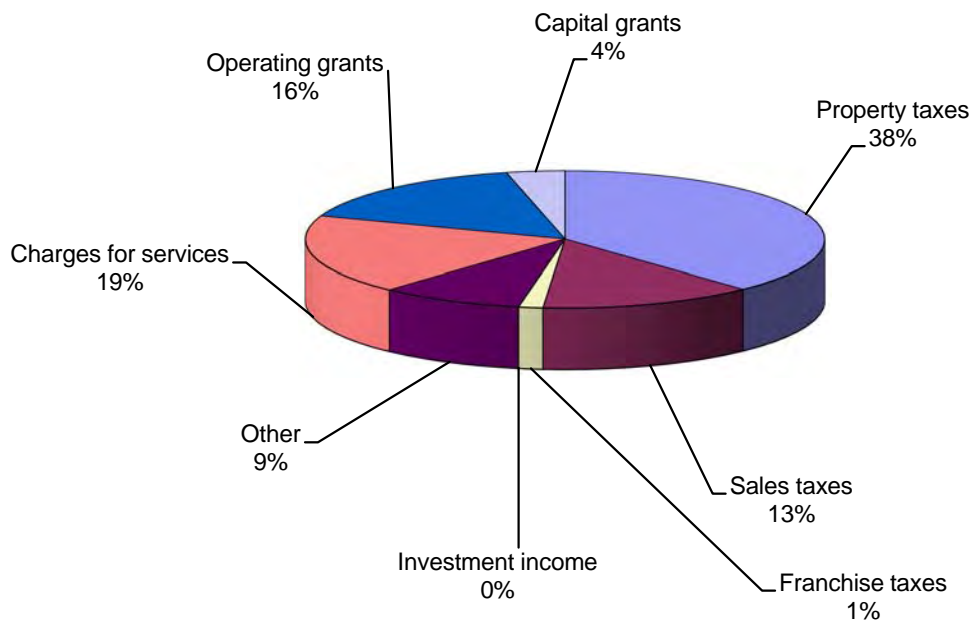
	Change in Net position					
	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
Revenues						
Program revenues						
Charges for services	\$ 3,696,311	\$ 3,380,246	\$ 7,315,608	\$ 6,472,744	\$ 11,011,919	\$ 9,852,990
Operating grants and contributions	3,139,513	3,197,798	-	-	3,139,513	3,197,798
Capital grants and contributions	719,000	930,527	-	-	719,000	930,527
General revenues						
Taxes	11,842,117	15,575,564	-	-	11,842,117	15,575,564
Investment earnings and others	378,137	947,765	16,079	11,152	394,216	958,917
Total revenue	<u>19,775,078</u>	<u>24,031,900</u>	<u>6,596,721</u>	<u>6,483,896</u>	<u>27,106,765</u>	<u>30,515,796</u>
Expenses						
General government	6,459,914	6,394,275	-	-	6,459,914	6,397,275
Public safety	9,414,862	10,346,561	-	-	9,414,862	10,346,561
Public works	5,503,387	5,423,605	-	-	5,503,387	5,423,605
Parks and recreation	2,224,370	2,145,767	-	-	2,224,370	2,145,767
Community development	999,751	1,944,293	-	-	999,751	1,944,293
Capital Outlay	-	-	-	-	-	-
Interest and fiscal charges	72,425	509,971	-	-	72,425	509,971
Enterprise operations	-	-	6,996,779	6,721,633	6,996,779	6,721,633
Total expenses	<u>24,674,709</u>	<u>26,767,472</u>	<u>6,996,779</u>	<u>6,721,633</u>	<u>31,671,488</u>	<u>33,489,105</u>
Increase (decrease) in net position before transfers	(4,899,631)	(2,735,572)	334,908	237,737)	4,574,723)	(2,973,309)
Transfers (out)	121,000	121,000	(121,000)	(121,000)	-	-
Extraordinary Gain						4,810,783
Increase (decrease) in net position	(4,778,631)	(2,196,211)	213,908	358,737)	(4,564,723)	1,837,474)
Net position – beginning	<u>39,469,689</u>	<u>37,273,478</u>	<u>22,699,120</u>	<u>23,057,857</u>	<u>62,168,809</u>	<u>60,331,335</u>
Net position – ending	<u>\$ 34,691,058</u>	<u>\$ 39,469,689</u>	<u>\$ 22,913,028</u>	<u>\$ 22,699,120</u>	<u>\$ 57,604,086</u>	<u>\$ 62,168,809</u>

**CITY OF SAN FERNANDO
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2013**

Expenses and Program Revenues - Governmental Activities



Revenues by Source - Governmental Activities



**CITY OF SAN FERNANDO
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2013**

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, outflows and balances of *spendable* resources. Such information may be useful in assessing the City's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of the City's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of (\$2,556,435). (P. 17/18) The City's governmental funds report a deficit of (\$4,880,158) in its *unassigned fund balance*. The remainder of the fund balance is either nonspendable or restricted to indicate that it is not available for new spending because it has already been reserved for 1) \$41,091 for inventories, 2) \$140,000 for long-term receivables, 3) \$211,840 for advances to other funds, 4) \$94,787 for prepaid items and 5) \$1,836,005 restricted for transportation, air pollution, parks and recreation, and public safety. (P. 16/17)

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 (\$2,139,983). (P. 16)

The negative balance in the General fund is (\$1,747,052) (P.16) and is due largely to the self-insurance fund, which accounts for expenditures related to insurance reimbursement or lawsuits. The self-insurance fund is experiencing a deficit relating to settlements for personal and property damage claims that occurred over the current and prior fiscal years.

The deficit in the fund balance of the Grants Special Revenue Fund amounted to \$2,078,435 (P.16) at the end of the fiscal year, which accounts for an increase in the fund deficit in the amount of \$70,637 from the prior year. The City continues to collect reimbursement of grant funds and part of the balance is due to timing. The City is currently repaying the grant fund for a grant that was not reimbursed in the past. In addition, if sufficient grant monies are not collected or recovered, the city will transfer from other funds that benefited from the various projects in order to relieve this deficit.

Proprietary Funds. The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Enterprise Funds. Total net position of the enterprise funds amounted to \$22,913,028 and total increase in net position for these funds was \$213,908 for the year ended June 30, 2013. (P. 15-Business type activities)

Internal Service Funds. The City's internal service funds are an accounting device used to accumulate and allocate costs internally among the City's various functions. The City uses internal service funds to account for purchases of vehicles throughout the City. As of June 30, 2013, unrestricted net position of the internal service funds were \$135,259, which is the same as reported during the prior fiscal year. The services provided by the internal service funds have been allocated to governmental functions, based on user percentages, in the government-wide financial statements. (P. 18/22)

General Fund Budgetary Highlights

In the General Fund, the actual expenditures \$16,444,886, compared to the final budget \$16,233,350, increased by \$211,536 primarily due to legal fees, election costs, public safety and the aquatic facility. During the year, actual revenues were more than final budgetary estimates by \$249,447 this increase is due to taxes. (P. 56)

**CITY OF SAN FERNANDO
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2013**

Capital Asset and Debt Administration

Capital Assets. The City's investment in capital assets for its governmental activities amounts to \$50,776,007 (net of accumulated depreciation of \$46,233,432) as of June 30, 2013. (P.18/41) This investment in capital assets includes land, buildings, improvements other than building, infrastructure (roads, sidewalks, streetlights, etc.), and machinery and equipment. The total increase in the City's investment in capital assets for the current fiscal year was \$909,612 before depreciation. (P. 21)

**Capital Assets
(Net of Accumulated Depreciation)**

	Governmental Activities	Business-type Activities	Total
Capital assets not being depreciated	\$ 5,534,485	\$ 1,170,034	\$ 6,704,519
Capital assets being depreciated	91,474,954	34,648,873	126,123,827
Less accumulated depreciation	(46,233,432)	(21,398,047)	(67,631,479)
Net	<u>\$ 50,776,007</u>	<u>\$ 14,420,860</u>	<u>\$ 65,196,867</u>

Additional information on the City's capital assets can be found in note 4 to the basic financial statements on pages 41-42 of this report.

Major capital asset events during the current fiscal year included the following:

Governmental activities:

- ❖ Capital asset additions in governmental activities include: Bus Shelters, Lopez Adobe Rehabilitation, Slurry Seal Projects.

Business-type activities:

- ❖ Upgrades relating to the water and sewer systems including construction of Nitrate Removal System Project, Water Pump for Well #7, and the installation of Water Meters.

Debt Administration. At the end of the current fiscal year, total long-term debts amounted to \$13,978,668. Total long-term debts in governmental activities consist of the following: (P. 43)

Long-Term Liabilities
(Note 6):

Section 108 loan	\$ 1,244,000
CHFA loan	712,692
Compensated absences	1,456,781
Claims payable	3,119,556
Other post-employment Benefit obligation	<u>7,445,639</u>
Total	<u>\$ 13,978,668</u>

State statutes limit the amount of general obligation debt a governmental entity may issue to 15 percent of its total assessed valuation. The current debt limitation for the City is \$55,149,148, which is significantly in excess of the City's outstanding general obligation debt. Additional information on the City's long-term debt can be found in Note 6 to the basic financial statements on pages 43-46 of this report.

**CITY OF SAN FERNANDO
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2013**

Economic Factors and Next Year's Budget

In the fiscal year ending June 30, 2013, the City of San Fernando maintained a conservative budget in light of reduced revenues due to the ongoing slowly recovering economy. The City has taken significant steps to address the fiscal challenges that it faces while maintaining the delivery of excellent municipal services to the community. Measures were implemented to ensure that costs for service delivery were being recovered, and to augment potential revenues sources and improve organizational efficiency in the delivery of city services. Such measures included controlling and reducing operation costs by renegotiation of contracts and professional service agreements with current vendors and public service providers, a comprehensive updating of the City's schedule of fees for services in general, stepped up business retention and recruitment programs, adoption of sewer and water rate increases to make enterprise funds self sufficient and reduce need for General Fund monies, upgrade of energy efficient lighting infrastructure, applying for grant funds to offset planning and police personnel costs consistent with the city's goals and objectives without local matching requirements,, applying for alternative fuel credits from the Federal government related to the sale of CNG (City's CNG station) while expanding capacity to sell more CNG, and deferring capital purchases where deemed appropriate.

In the upcoming fiscal year 2013-2014, the City plans to maintain a conservative budget in light of current economic conditions. Revenues to the General Fund and are expected to fall slightly. Expenditures are expected to fall with anticipated savings from the negotiated employee concessions, continued reduced spending and contract monitoring and negotiations.

In spite of the economic conditions, the City plans on continuing with the Water Nitrate Project, Energy Efficient Induction Lighting Project, several street paving and repair projects and increased fuel sales due to expansion CNG Fueling Station storage capacity, These projects will be funded through grants and/or special revenue funds for the exception of the Water Project.

In order to sustain the continued delivery of excellent municipal services to the community, the City will continue to closely review all revenues, department budgets and projects in light of budget constraints. Where necessary, the City will prioritize the use of resources so as to meet the community's demand for critical municipal services. The City has implemented a rolling twelve month cash flow analysis and a monthly departmental review of financials (revenues and expenditures).

Request for Information

This financial report is designed to provide a general overview of the City's finances for readers of the financial statements. Questions concerning any of the information in this report or requests for additional financial information should be addressed to the City Manager's Office in the City of San Fernando, California.

BASIC FINANCIAL STATEMENTS

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City of San Fernando
Statement of Net Position
June 30, 2013

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
ASSETS			
Cash and Investments	\$ 2,079,151	\$ 4,763,083	\$ 6,842,234
Receivables:			
Taxes	740,954	-	740,954
Accounts	271,063	1,152,874	1,423,937
Interest	1,273	-	1,273
Grants	245,759	-	245,759
Loans Receivable	562,600	-	562,600
Due From Fiduciary Fund	211,840	451,518	663,358
Internal Balances	(2,778,006)	2,778,006	-
Prepaid Items	94,787	238	95,025
Inventories	41,091	8,770	49,861
Capital Assets, Not Depreciated	5,534,485	1,170,034	6,704,519
Capital Assets, Depreciated, Net	<u>45,241,522</u>	<u>13,250,826</u>	<u>58,492,348</u>
 Total Assets	 <u>52,246,519</u>	 <u>23,575,349</u>	 <u>75,821,868</u>
LIABILITIES			
Accounts Payable	2,524,061	405,992	2,930,053
Accrued Liabilities	446,491	70,483	516,974
Deposits Payable	164,008	185,846	349,854
Retentions Payable	19,633	-	19,633
Unearned Revenue	422,600	-	422,600
Long-Term Liabilities			
Due Within One Year	1,702,039	-	1,702,039
Due in More Than One Year	<u>12,276,629</u>	<u>-</u>	<u>12,276,629</u>
 Total Liabilities	 <u>17,555,461</u>	 <u>662,321</u>	 <u>18,217,782</u>
NET POSITION			
Net Investment in Capital Assets	49,532,007	14,420,860	63,952,867
Restricted for:			
Transportation	1,382,495	-	1,382,495
Parks & Recreation	417,048	-	417,048
Public Safety	2,955	-	2,955
Unrestricted	<u>(16,643,447)</u>	<u>8,492,168</u>	<u>(8,151,279)</u>
 Total Net Position	 <u>\$ 34,691,058</u>	 <u>\$ 22,913,028</u>	 <u>\$ 57,604,086</u>

The accompanying notes are an integral part of this statement.

City of San Fernando
Statement of Activities
Year Ended June 30, 2013

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities:				
General Government	\$ 6,459,914	\$ 513,512	\$ -	\$ -
Public Safety	9,414,862	1,553,828	1,393,600	-
Community Development	999,751	295,199	347,315	-
Public Works	5,503,387	757,265	960,950	719,000
Parks and Recreation	2,224,370	576,507	437,648	-
Interest Expense	72,425	-	-	-
Total Governmental Activities	24,674,709	3,696,311	3,139,513	719,000
Business-type Activities:				
Water	3,172,962	3,291,272	-	-
Sewer	2,802,013	2,892,407	-	-
Waste Disposal	1,021,804	1,131,929	-	-
Total Business-type Activities	6,996,779	7,315,608	-	-
Total Primary Government	\$ 31,671,488	\$ 11,011,919	\$ 3,139,513	\$ 719,000

General Revenues:

Taxes:

Property

Sales and Use

Property Taxes in lieu of Sales and Use Taxes

Business License Taxes

Franchise

Other Taxes

Investment Income

Other

Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position - Beginning of Year

Net Position - End of Year

The accompanying notes are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Position

<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
\$ (5,946,402)	\$ -	\$ (5,946,402)
(6,467,434)	-	(6,467,434)
(357,237)	-	(357,237)
(3,066,172)	-	(3,066,172)
(1,210,215)	-	(1,210,215)
(72,425)	-	(72,425)
<u>(17,119,885)</u>	<u>-</u>	<u>(17,119,885)</u>
-	118,310	118,310
-	90,394	90,394
-	110,125	110,125
<u>-</u>	<u>318,829</u>	<u>318,829</u>
<u>(17,119,885)</u>	<u>318,829</u>	<u>(16,801,056)</u>
6,650,806	-	6,650,806
2,637,297	-	2,637,297
867,581	-	867,581
1,031,924	-	1,031,924
297,319	-	297,319
357,190	-	357,190
1,530	16,079	17,609
376,607	-	376,607
121,000	(121,000)	-
<u>12,341,254</u>	<u>(104,921)</u>	<u>12,236,333</u>
(4,778,631)	213,908	(4,564,723)
<u>39,469,689</u>	<u>22,699,120</u>	<u>62,168,809</u>
<u>\$ 34,691,058</u>	<u>\$ 22,913,028</u>	<u>\$ 57,604,086</u>

City of San Fernando
Balance Sheet
Governmental Funds
June 30, 2013

	General Fund	Special Revenue Funds		Other Governmental Funds
		Grants	Retirement Tax	
ASSETS				
Cash and Investments	\$ -	\$ -	\$ -	\$ 1,943,892
Receivables:				
Taxes	643,594	-	31,883	65,477
Accounts	213,769	-	-	57,294
Interest	1,273	-	-	-
Grants	-	229,559	-	16,200
Inventories	41,091	-	-	-
Loans Receivable	140,000	-	-	422,600
Advances to Other Funds	211,840	-	434,576	-
Prepaid Items	-	-	-	94,787
Total Assets	\$ 1,251,567	\$ 229,559	\$ 466,459	\$ 2,600,250
LIABILITIES				
Accounts Payable	\$ 1,323,232	\$ 189,676	\$ 799,136	\$ 212,017
Accrued Liabilities	398,956	6,244	-	41,291
Deposits	162,941	-	-	1,067
Retentions Payable	19,444	-	-	189
Due to Other Funds	940,537	1,103,916	164,686	134,291
Advances From Other Funds	-	869,152	-	-
Total Liabilities	2,845,110	2,168,988	963,822	388,855
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenues - Taxes	153,509	-	-	-
Unavailable Revenues - Grants	-	139,006	-	22,380
Unavailable Revenues - Long-term Loans	-	-	-	422,600
Total Deferred Inflows of Resources	153,509	139,006	-	444,980
FUND BALANCES				
Nonspendable:				
Inventories	41,091	-	-	-
Long-term Receivables	140,000	-	-	-
Prepaid Items	-	-	-	94,787
Advances to Other Funds	211,840	-	-	-
Restricted For:				
Transportation	-	-	-	1,259,621
Air Pollution	-	-	-	100,494
Parks and Recreation	-	-	-	417,048
Public Safety	-	-	-	58,842
Unassigned	(2,139,983)	(2,078,435)	(497,363)	(164,377)
Total Fund Balances	(1,747,052)	(2,078,435)	(497,363)	1,766,415
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 1,251,567	\$ 229,559	\$ 466,459	\$ 2,600,250

The accompanying notes are an integral part of this statement.

<u>Total</u>	
\$	1,943,892
	740,954
	271,063
	1,273
	245,759
	41,091
	562,600
	646,416
	<u>94,787</u>
\$	<u>4,547,835</u>
\$	2,524,061
	446,491
	164,008
	19,633
	2,343,430
	<u>869,152</u>
	<u>6,366,775</u>
	153,509
	161,386
	<u>422,600</u>
	<u>737,495</u>
	41,091
	140,000
	94,787
	211,840
	1,259,621
	100,494
	417,048
	58,842
	<u>(4,880,158)</u>
	<u>(2,556,435)</u>
\$	<u>4,547,835</u>

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City of San Fernando
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
June 30, 2013

Fund Balances for Governmental Funds \$ (2,556,435)

Amounts reported for Governmental Activities in the Statement of Net Position are different because:

Capital assets net of depreciation have not been included as financial resources in the governmental fund activity.

Capital Assets	97,009,439
Accumulated Depreciation	(46,233,432)

Long-term liabilities applicable to the City's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the Statement of Net Position. Balances at June 30, 2013 are:

Loans Payable	(1,956,692)
Claims Payable	(3,119,556)
Compensated Absences	(1,456,781)
Net Other Post-employment Benefit Obligation	(7,445,639)

Long-term receivables that are not available for current use. Amounts are recorded as unavailable revenue under the modified accrual basis of accounting.	314,895
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The internal service fund is used by management to charge the costs of equipment purchases to individual funds. The assets and liabilities of the internal service fund are included in the Statement of Net Position.

135,259

Net Position of Governmental Activities	<u>\$ 34,691,058</u>
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The accompanying notes are an integral part of this statement.

City of San Fernando
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended June 30, 2013

	General Fund	Special Revenue Funds		Other Governmental Funds
		Grants	Retirement Tax	
REVENUES				
Taxes	\$ 7,023,948	\$ -	\$ 2,760,177	\$ 1,336,720
Licenses and Permits	337,085	-	-	-
Charges for Services	2,308,395	-	-	406,542
Fines and Forfeitures	643,363	-	-	90,847
Investment Earnings	206,291	(942)	1,493	12,081
Intergovernmental	1,987,815	1,112,381	47,330	1,319,486
Other	289,555	-	-	222,847
Total Revenues	12,796,452	1,111,439	2,809,000	3,388,523
EXPENDITURES				
Current:				
General Government	3,742,250	-	1,224,771	-
Public Safety	8,663,691	368,649	-	-
Community Development	786,687	-	-	5,290
Public Works	1,811,933	451,151	-	1,771,772
Parks and Recreation	1,440,325	462,276	-	232,250
Capital Outlay	-	-	-	427,999
Debt Service:				
Principal	-	-	-	268,000
Interest and Fiscal Charges	-	-	-	72,425
Total Expenditures	16,444,886	1,282,076	1,224,771	2,777,736
Excess of Revenues Over (Under) Expenditures	(3,648,434)	(170,637)	1,584,229	610,787
OTHER FINANCING SOURCES (USES)				
Transfers In	3,238,164	100,000	-	-
Transfers Out	(100,000)	-	(2,114,401)	(1,002,763)
Total Other Financing Sources (Uses)	3,138,164	100,000	(2,114,401)	(1,002,763)
Net Change in Fund Balances	(510,270)	(70,637)	(530,172)	(391,976)
Fund Balances, Beginning of Year	(1,236,782)	(2,007,798)	32,809	2,158,391
Fund Balances, End of Year	\$ (1,747,052)	\$ (2,078,435)	\$ (497,363)	\$ 1,766,415

The accompanying notes are an integral part of this statement.

<u>Total</u>
\$ 11,120,845
337,085
2,714,937
734,210
218,923
4,467,012
512,402
<u>20,105,414</u>
4,967,021
9,032,340
791,977
4,034,856
2,134,851
427,999
268,000
72,425
<u>21,729,469</u>
<u>(1,624,055)</u>
3,338,164
<u>(3,217,164)</u>
<u>121,000</u>
(1,503,055)
<u>(1,053,380)</u>
<u>\$ (2,556,435)</u>

City of San Fernando
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances
of Governmental Funds to the Statement of Activities
Year Ended June 30, 2013

Net Change in Fund Balances - Total Governmental Funds \$ (1,503,055)

Amounts reported for Governmental Activities in the Statement of Activities are different because:

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

Capital Expenditures	1,100,542
Depreciation Expense	(2,830,033)

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. These amounts are the net effect of these differences in the treatment of long-term debt and related items:

Principal Payments	468,000
--------------------	---------

Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds:

Compensated Absences	18,416
Other Post-employment Benefits	(1,443,165)

Claims payable expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. This amount represents the net increase/decrease in claims liabilities for the current year.

(259,000)

Some revenues reported in the Statement of Activities are not considered to be available to finance current expenditures and therefore are not reported as revenues in the governmental funds.

(330,336)

The change in net position of the internal service fund is reported with governmental activities

-

Change in Net Position of Governmental Activities

\$ (4,778,631)

City of San Fernando
Statement of Net Position
Proprietary Funds
June 30, 2013

	Business-type Activities Enterprise Funds				Governmental Activities - Internal Service Fund
	Water	Sewer	Waste Disposal	Totals	
ASSETS					
Current Assets:					
Cash and Investments	\$ 1,215,573	\$ 3,541,548	\$ 5,962	\$ 4,763,083	\$ 135,259
Customer Accounts Receivable, Net	526,590	438,566	187,718	1,152,874	-
Inventory	8,770	-	-	8,770	-
Prepaid Items	238	-	-	238	-
Due From Other Funds	1,103,916	1,239,514	-	2,343,430	-
Total Current Assets	2,855,087	5,219,628	193,680	8,268,395	135,259
Noncurrent Assets:					
Advances to Other Funds	-	2,246,245	-	2,246,245	-
Capital Assets:					
Land	26,345	-	-	26,345	-
Water Rights	624,659	-	-	624,659	-
Construction in Progress	519,030	-	-	519,030	-
Buildings and Plant	5,622,896	118,500	-	5,741,396	-
Infrastructure	15,507,151	5,803,785	-	21,310,936	-
Land Improvement	29,200	-	-	29,200	-
Equipment	6,740,931	772,753	53,657	7,567,341	-
Less: Accumulated Depreciation	(17,447,407)	(3,927,926)	(22,714)	(21,398,047)	-
Total Noncurrent Assets	11,622,805	5,013,357	30,943	16,667,105	-
Total Assets	14,477,892	10,232,985	224,623	24,935,500	135,259
LIABILITIES					
Current Liabilities:					
Accounts Payable	119,142	190,419	96,431	405,992	-
Accrued Liabilities	50,405	19,909	169	70,483	-
Customer Deposits	185,846	-	-	185,846	-
Total Current Liabilities	355,393	210,328	96,600	662,321	-
Noncurrent Liabilities:					
Advances From other Funds	1,360,151	-	-	1,360,151	-
Total Noncurrent Liabilities	1,360,151	-	-	1,360,151	-
Total Liabilities	1,715,544	210,328	96,600	2,022,472	-
NET POSITION					
Net Investment In Capital Assets	11,622,805	2,767,112	30,943	14,420,860	-
Unrestricted	1,139,543	7,255,545	97,080	8,492,168	135,259
Total Net Position	\$ 12,762,348	\$ 10,022,657	\$ 128,023	\$ 22,913,028	\$ 135,259

The accompanying notes are an integral part of this statement.

City of San Fernando
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
Year Ended June 30, 2013

	Business-type Activities Enterprise Funds				Governmental Activities - Internal Service Fund
	Water	Sewer	Waste Disposal	Totals	
OPERATING REVENUES					
Charges for Services	\$ 3,276,067	\$ 2,892,407	\$ 1,125,063	\$ 7,293,537	\$ -
Other	15,205	-	6,866	22,071	-
Total Operating Revenues	3,291,272	2,892,407	1,131,929	7,315,608	-
OPERATING EXPENSES					
Contractual Services	3,061	871,350	846,674	1,721,085	-
Maintenance and Operations	2,595,343	1,795,480	166,677	4,557,500	-
Depreciation	574,558	135,183	4,032	713,773	-
Total Operating Expenses	3,172,962	2,802,013	1,017,383	6,992,358	-
Operating Income (Loss)	118,310	90,394	114,546	323,250	-
NONOPERATING REVENUES (EXPENSES)					
Interest Income	1,353	14,722	4	16,079	-
Interest Expense	(4,421)	-	-	(4,421)	-
Total Nonoperating Revenues (Expenses)	(3,068)	14,722	4	11,658	-
Income (Loss) Before Transfers	115,242	105,116	114,550	334,908	-
Transfers Out	(61,000)	(60,000)	-	(121,000)	-
Change in Net Position	54,242	45,116	114,550	213,908	-
Total Net Position, Beginning of Year	12,708,106	9,977,541	13,473	22,699,120	135,259
Total Net Position, End of Year	<u>\$ 12,762,348</u>	<u>\$ 10,022,657</u>	<u>\$ 128,023</u>	<u>\$ 22,913,028</u>	<u>\$ 135,259</u>

The accompanying notes are an integral part of this statement.

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City of San Fernando
Statement of Cash Flows
Proprietary Funds
Year Ended June 30, 2013

	Business-type Activities Enterprise Funds				Governmental Activities - Internal Service Funds
	Water	Sewer	Waste Disposal	Totals	
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from Customers and Users	\$ 3,199,462	\$ 2,830,874	\$ 1,125,681	\$ 7,156,017	\$ -
Payments to Suppliers and Contractors	(1,210,612)	(2,105,016)	(981,766)	(4,297,394)	-
Payments to Employees	(1,477,107)	(657,995)	(4,326)	(2,139,428)	-
Net Cash Provided (Used) by Operating Activities	511,743	67,863	139,589	719,195	-
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Loans from (to) Other Funds	(730,848)	1,235,128	(133,631)	370,649	-
Interest Expense Paid on Advances	(4,421)	-	-	(4,421)	-
Transfers to Other Funds	(61,000)	(60,000)	-	(121,000)	-
Net Cash Provided (Used) by Noncapital Financing Activities	(796,269)	1,175,128	(133,631)	245,228	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisition of Capital Assets	(323,090)	-	-	(323,090)	-
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest Received	1,353	14,722	4	16,079	-
Net Increase (Decrease) in Cash and Cash Equivalents	(606,263)	1,257,713	5,962	657,412	-
Cash and Cash Equivalents - Beginning of Year	1,821,836	2,283,835	-	4,105,671	135,259
Cash and Cash Equivalents - End of Year	<u>\$ 1,215,573</u>	<u>\$ 3,541,548</u>	<u>\$ 5,962</u>	<u>\$ 4,763,083</u>	<u>\$ 135,259</u>

The accompanying notes are an integral part of this statement.

City of San Fernando
Statement of Cash Flows
Proprietary Funds - Continued
Year Ended June 30, 2013

	Business-type Activities Enterprise Funds				Governmental Activities - Internal Service Funds
	Water	Sewer	Waste Disposal	Totals	
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Operating Income (Loss)	\$ 118,310	\$ 90,394	\$ 114,546	\$ 323,250	\$ -
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Depreciation	574,558	135,183	4,032	713,773	-
Changes in Assets and Liabilities:					
(Increase) Decrease in Accounts Receivable	(96,816)	(61,533)	(6,248)	(164,597)	-
(Increase) Decrease in Inventory	15,021	-	-	15,021	-
(Increase) Decrease in Prepaids	(238)	-	-	(238)	-
Increase (Decrease) in Accounts Payable	(87,963)	(96,392)	27,090	(157,265)	-
Increase (Decrease) in Accrued Liabilities	(16,135)	211	169	(15,755)	-
Increase (Decrease) in Customer Deposits	5,006	-	-	5,006	-
TOTAL CASH PROVIDED BY OPERATING ACTIVITIES	<u>\$ 511,743</u>	<u>\$ 67,863</u>	<u>\$ 139,589</u>	<u>\$ 719,195</u>	<u>\$ -</u>

The accompanying notes are an integral part of this statement.

City of San Fernando
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2013

	<u>Agency Funds</u>	<u>Successor Agency Private-Purpose Trust Fund</u>
ASSETS		
Cash and Investments	\$ 100,673	\$ 1,913,396
Receivables		
Accounts	1,000	-
MOU - Swap Meet Property Loan	-	4,444,335
Other Loans	-	2,355,397
Prepaid Expenses	-	-
Land Held for Resale	-	468,733
Restricted Assets:		
Cash and Investments with Fiscal Agents	-	1,871,627
	<u>\$ 101,673</u>	<u>11,053,488</u>
Total Assets		
LIABILITIES		
Accounts Payable	\$ 2,292	28,106
Accrued Liabilities	-	360
Deposits	99,381	5,813
Interest Payable	-	138,083
Advances from other Funds	-	663,358
County Deferral	-	3,283,945
Bonds Payable	-	9,160,000
	<u>\$ 101,673</u>	<u>13,279,665</u>
Total Liabilities		
NET POSITION		
Net Position Held in Trust for Successor Agency		<u>\$ (2,226,177)</u>

The accompanying notes are an integral part of this statement.

City of San Fernando
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
Year Ended June 30, 2013

	Successor Agency Private-Purpose Trust Fund
ADDITIONS	
Taxes	\$ 3,485,045
Interest Income	8,624
Other Income	<u>6,688</u>
Total Additions	<u>3,500,357</u>
DEDUCTIONS	
Administrative and Passthrough Costs	818,341
Interest on Bonds	<u>681,705</u>
Total Deductions	<u>1,500,046</u>
Change in Net Position	2,000,311
Net Position - Beginning of Year	<u>(4,226,488)</u>
Net Position - End of Year	<u><u>\$ (2,226,177)</u></u>

The accompanying notes are an integral part of this statement.

City of San Fernando
Notes to Financial Statements
Year Ended June 30, 2013

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A) Description of Reporting Entity

The City of San Fernando, California was incorporated on August 31, 1911 under the general laws of the State of California and enjoys all the rights and privileges pertaining to "General Law" cities. The financial reporting entity includes the accounts of the City of San Fernando (the City), the primary government and its component units.

The financial statements of the City of San Fernando include the financial activities of the City and its component units for which the City is considered to be financially accountable. Financial accountability is determined on the basis of budget adoptions, taxing authority, funding and composition or appointments of the governing board. Blended component units, although legally separate entities, are part of the City's operations and data from these units are therefore combined with data of the City.

Blended Component Units

The City of San Fernando Public Financing Authority is a Joint Exercise of Powers Authority organized and existing under and by virtue of the Joint Exercise of Power Act of the Government Code of the State. The City and the former Redevelopment Agency formed the Authority by the execution of a Joint Exercise of Powers Agreement. The primary purpose of the Authority is to issue bonds and make loans to the Agency. The Authority is accounted for in the City's financial statements in accordance with principles defining the governmental reporting entity adopted by the Governmental Accounting Standards Board (GASB). The City Council members, in separate session, serve as the governing board of the Authority. There are no separate financial statements prepared for the Authority.

B) Government-Wide and Fund Financial Statements

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

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

City of San Fernando
Notes to Financial Statements
Year Ended June 30, 2013

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

Separate financial statements for the City's governmental and proprietary funds are presented after the Government-wide Financial Statements. These statements display information about major funds individually and other governmental funds in the aggregate for governmental and enterprise funds.

C) Measurement Focus, Basis of Accounting, and Financial Statement Presentation

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

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

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Under the current financial resources measurement focus, only current assets and current liabilities are generally included on their balance sheets. The reported fund balance (net current assets) is considered to be a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period. Noncurrent portions of long-term receivables due to governmental funds are reported on their balance sheets in spite of their spending measurement focus. However, special reporting treatments are used to indicate that they should not be considered "available spendable resources" since they do not represent net current assets. Recognition of governmental fund type revenue represented by noncurrent receivables is deferred until they become current receivables. Noncurrent portions of other long-term receivables are offset by nonspendable fund balance accounts.

City of San Fernando
Notes to Financial Statements
Year Ended June 30, 2013

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Under the modified accrual basis of accounting, 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, except for principal and interest on general long-term liabilities, claims and judgments, and compensated absences that are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term liabilities are reported as other financing sources.

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

Fund Classifications

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

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

The Grants Special Revenue Fund is used to account for miscellaneous grants provided by federal, state and county agencies and expended for various street, park, recreation, historic preservation, human services and police purposes.

The Retirement Tax Fund accounts for receipts from a voter-approved special tax levy that is used to pay for a portion of the cost of the City's participation in the Public Employees Retirement System.

The City reports the following major enterprise funds:

The Water Enterprise Fund is used to account for the provision of water services to all residents of the City. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, operations, maintenance and major construction.

The Sewer Enterprise Fund is used to account for the provision of sewer services to all residents of the City. Processing of sewage is done by the City of Los Angeles under contract.

The Waste Disposal Enterprise Fund is used to account for the collection of solid waste from all residential utility accounts within the City. Solid waste collection and disposal is operated under a contract with a private disposal company.

The City also reports the following fund types:

The Internal Service Fund is used to account for the financing of goods and services provided by one City department to other departments on a cost-reimbursement basis. The City's internal service fund is used to account for equipment replacements.

City of San Fernando
Notes to Financial Statements
Year Ended June 30, 2013

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

The Successor Agency Private-purpose Trust Fund accounts for the revenues and expenditures of the former Redevelopment Agency.

The Agency Fund is used to account for funds received by the City as an agent for the other entities.

D) Cash and Cash Equivalents

In order to maximize investment return, the City pools its available cash for investment purposes. The cash management pool is used essentially as a demand deposit account by the participating funds. The City has defined cash and cash equivalents, for purposes of the preparation of its statement of cash flows, all deposits and investments purchased with a maturity date of 90 days or less.

E) Investments

Investments are stated at fair value (the value at which an investment could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale).

F) Inventories

Inventories of the enterprise funds, consisting primarily of materials and supplies, are stated at cost determined by the first-in, first-out method. Inventories of the governmental funds are recorded as expenditures when purchased.

G) Land Held for Resale

Land held for resale is recorded at the lower of acquisition cost or net realizable value.

H) Capital Assets

Capital assets, which include land, structures and improvements, machinery and equipment and infrastructure assets, are reported in the applicable governmental or business-type activity columns in the government-wide financial statements. Capital assets are defined as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation. Capital outlay is recorded as expenditures in the governmental funds and as assets in the government-wide financial statements to the extent the City's capitalization threshold is met.

City of San Fernando
Notes to Financial Statements
Year Ended June 30, 2013

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Capital assets include additions to public domain (infrastructure) which includes certain improvements such as pavement, curb and gutter, sidewalks, traffic control devices, and right-of-way corridors within the City.

The provision for depreciation is computed by use of the straight-line method over the estimated useful lives of assets, which are as follows:

Buildings	50 years
Infrastructure	Up to 50 years
Improvements Other than Buildings	20 years
Furniture and Equipment	Up to 30 years
Vehicles and Related Equipment	Up to 8 years

Water rights are recorded in the Water Enterprise Fund in the amount of \$624,659, which is the net acquisition cost. The asset represents amounts paid to the Metropolitan Water District of Southern California for the right to purchase water. Because the rights have an indefinite life and normally appreciate in value over time, the City has elected not to amortize the cost of water rights. This treatment is in accordance with accounting principles generally accepted in the United States of America.

I) Unavailable Revenues

Unavailable revenues in fund financial statements arise when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period.

J) 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 because their use is limited by applicable bond covenants.

K) Compensated Absences

Employees can accrue vacation, sick leave or annual leave depending on the employee's status (management or non-management). In addition, non-management personnel may earn compensation time in lieu of overtime pay. Vacation, annual leave, and compensation leave are paid out 100% upon employee termination. Sick leave is paid out up to 50% upon retirement only.

Both vacation and annual leave are accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the fund financial statements only if they have matured, for example, as a result of employee resignations and retirements. Compensated absences are expected to be paid primarily by the General Fund.

L) Claims and Judgments

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

City of San Fernando
Notes to Financial Statements
Year Ended June 30, 2013

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

M) Interfund Transactions

Interfund transactions are reflected as loans, services provided reimbursements or transfers. Loans are reported as receivables and payables as appropriate, are subject to elimination upon consolidation and 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 noncurrent portion of interfund loans). Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as "internal balances".

Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental and proprietary funds are netted as part of the reconciliation of the government-wide presentation.

N) Property Taxes

Property taxes include assessments on both secured and unsecured property. Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on July 1 and are payable in two installments which are delinquent if not paid by December 10 and April 10. The County of Los Angeles bills and collects the property taxes and remits them to the City in installments during the year. The City records property taxes as revenue when received from the County, except for property taxes received within 60 days after fiscal year-end, which are accrued at June 30th.

The County is permitted by State Law (Article XIII A of the California Constitution) to levy taxes at one percent (1%) of full market value (at time of purchases) and can increase the property's value at no more than two percent (2%) per year. The City receives a share of this basic levy.

O) Use of Estimates

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

P) Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position and balance sheet for the governmental funds will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents consumption of net position that applies to future period(s) and so will not be recognized as an outflow of resources (expense) until then. The City currently has no items that qualify for reporting in this category.

City of San Fernando
Notes to Financial Statements
Year Ended June 30, 2013

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

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

Q) Fund Equity

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

Net Investment in Capital Assets

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

Restricted Net Position

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

Unrestricted Net Position

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

R) Net Position Flow Assumption

Sometimes the City will fund outlays for a particular purpose from both restricted (e.g. restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the statement of net position, a flow assumption must be made about the order in which the resources are considered to be applied.

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

City of San Fernando
Notes to Financial Statements
Year Ended June 30, 2013

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

S) Fund Balances

Fund balances in governmental funds are reported in classifications that comprise a hierarchy based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Sometimes the City will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

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

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

Committed - This classification includes amounts that may be specified by the City Council by ordinance or resolution to formally commit part of the City's fund balances or future revenues for a specific purpose(s) or program. To change or repeal any such commitment will require an additional formal City Council action utilizing the same type of action that was originally used.

Assigned - This classification includes amounts that are constrained by the City Council's intent to use specified financial resources for specific purposes, but are neither restricted nor committed. The City's fund balance policy establishes the authority to assign amounts to be used for specific purposes to the City Council. In governmental funds, other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed.

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

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

Governmental Accounting Standards Board Statement No. 68

In June of 2012, GASB issued Statement No. 68, *Accounting and Financial Reporting for Pensions - an Amendment of GASB Statement No. 27*. This statement was issued to improve the financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions with regard to providing decision-useful information, supporting assessments of accountability and inter-period equity, and creating additional transparency. This statement replaces the requirements of Statement No. 27, *Accounting for Pensions*

City of San Fernando
Notes to Financial Statements
Year Ended June 30, 2013

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

by State and Local Governmental Employers, as well as the requirements of Statement No. 50, *Pension Disclosures*, as they relate to pensions that are provided through pension plans administered as trust or equivalent arrangements that meet certain criteria. The requirements of Statements 27 and 50 remain applicable for pensions that are not covered by the scope of this statement. Statement No. 68 is effective for periods beginning after June 15, 2014. The City has elected not to early implement GASB No. 68 and has not determined its effect on the City's financial statements.

2) CASH AND INVESTMENTS

The following is a summary of cash and investments at June 30, 2013:

	Government-wide Statement of Net Position	Fiduciary Fund Statement of Assets and Liabilities	Total
Cash and Investments	\$ 6,842,234	\$ 1,968,402	\$ 8,810,636
Restricted Cash and Investments	-	1,917,294	1,917,294
Total Cash and Investments	<u>\$ 6,842,234</u>	<u>\$ 3,885,696</u>	<u>\$ 10,727,930</u>

Cash and investments at June 30, 2013 consisted of the following:

Demand Deposits	\$ 6,523,626
Petty Cash	1,200
Investments	<u>4,203,104</u>
Total Cash and Investments	<u>\$ 10,727,930</u>

The City pools its cash and investments for all fund entities except for cash and investments held by outside fiscal agents under the provisions of bond indentures. Interest income earned on pooled cash and investments is allocated quarterly to the various funds based on the weighted average cash balances. Interest income from cash and investments with fiscal agents is credited directly to the related fund.

Investment Policies

The City's investment policy outlines the guidelines required to be used in effectively managing the City's available cash in accordance with the California Government Code. Summarized below are the investment vehicles that are authorized and certain provisions of the policy that address interest rate risk and concentration of credit risk.

City of San Fernando
Notes to Financial Statements
Year Ended June 30, 2013

2) CASH AND INVESTMENTS - Continued

Authorized Investment Type	Maximum Maturity	Maximum Allowable Investment Percentage	Maximum Percentage Per Issuer
U.S. Treasury Obligations	5 years	None	N/A
U.S. Government Sponsored Agency Securities	5 years	45%	None
Certificates of Deposits or Time Deposits (collateralized)	5 years	None	Lesser of \$1,000,000 or 1%
Banker's Acceptances	180 days	40%	Lesser of \$1,000,000 or 30%
Commercial Paper	15 days	15%	\$ 500,000
Local Agency Investment Fund (LAIF)	N/A	Unlimited	\$ 15,000,000

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. Most of the City's investments are held in trust by a fiscal agent as required by the bond indenture. A table summarizing distribution of the City's investment by maturity as of June 30, 2013 is as follows:

Investment Type	Remaining Maturity (in Months) <u>12 Months Or Less</u>
Local Agency Investment Fund Held by Bond Trustees:	\$ 2,350,997
Money Market Mutual Funds	<u>1,852,107</u>
Total	<u>\$ 4,203,104</u>

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required (where applicable) by the California Government Code or the City's investment policy and actual rating by Standard and Poors as of the year ended for each investment type.

City of San Fernando
Notes to Financial Statements
Year Ended June 30, 2013

2) CASH AND INVESTMENTS - Continued

Investment Type	Total Investment	Minimum Legal Rating	Rating as of Year End		
			AAA	Not Required to be Rated	Unrated
Local Agency Investment Fund Held by Bond Trustees:	\$ 2,350,997	N/A	\$ -	\$ -	\$ 2,350,997
Money Market Mutual Funds	<u>1,852,107</u>	A	<u>1,852,107</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 4,203,104</u>		<u>\$ 1,852,107</u>	<u>\$ -</u>	<u>\$ 2,350,997</u>

Concentration of Credit Risk

At June 30, 2013, the City had no investments in any one issuer that represent 5% or more of total City investments.

Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The California Government Code and the City's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure City deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

At June 30, 2013, the carrying amount of the City's deposits was \$6,523,626 and balances per bank were \$6,621,262. The differences of \$97,636 represents outstanding checks, deposits in transit and other reconciling items. The City did not have any deposits with financial institutions in excess of Federal depository insurance limits and held in uncollateralized accounts.

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

City of San Fernando
Notes to Financial Statements
Year Ended June 30, 2013

2) CASH AND INVESTMENTS - Continued

Investment in State Investment Pool

The City is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The fair value of the City's investment in this pool is reported in the accompanying financial statements at amounts based upon the City's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

3) INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Due To and Due From Other Funds

Amounts due to/due from other funds at June 30, 2013 are as follows:

Receivable	Payable	Amount
Water Enterprise Fund	Grants Special Revenue Fund	\$ 1,103,916
Sewer Enterprise Fund	General Fund	940,537
	Retirement Tax Fund	164,686
	Other Governmental Funds	134,291
		<u>\$ 2,343,430</u>

The outstanding balances between funds result mainly from interfund borrowings to cover operating deficits.

Long-term Advances

At June 30, 2013, the City had the following interfund long-term advances:

Receivable	Payable	Amount
General Fund	Successor Agency Private-purpose Trust Fund (1)	\$ 211,840
Retirement Tax Fund	Grants Special Revenue Fund (2)	434,576
Sewer Enterprise Fund	Grants Special Revenue Fund (2)	434,576
	Successor Agency Private-purpose Trust Fund (4)	451,518
	Water Enterprise Funds (3)	1,360,151
		<u>\$ 2,892,661</u>

City of San Fernando
Notes to Financial Statements
Year Ended June 30, 2013

3) INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS - Continued

- (1) On June 2, 2003, the City entered into an agreement with the Redevelopment Agency whereby the City conveyed a property to the Agency for the initial down payment of \$825,000, as well as a 15-year note with a 5% interest rate and annual payments of \$209,544. On January 15, 2010, the loan was restructured to include additional accelerated payments of \$220,000 in 2011 and 2012. As of June 30, 2013, the outstanding balance on the note is \$189,604. In addition, the General Fund has advanced the Successor Agency Trust Fund \$22,236. It is unclear when these amounts will be repaid due to the dissolution of the Redevelopment Agency.
- (2) On May 7, 2001, the Retirement Tax Special Revenue Fund and the Sewer Enterprise Fund advanced \$750,000 each to the Grants Special Revenue Fund. The interest is payable on the unpaid principal of the loan, compounded annually on a 360 day/year, at a rate calculated as the average rate earned on the funds deposited by the City into the Local Agency Investment Fund. The principal is due within 20 years, or sooner if funds are available. As of June 30, 2013, the outstanding balance due to the Retirement Tax Special Revenue Fund and the Sewer Enterprise Fund are \$434,576 and \$434,576, respectively.
- (3) On October 18, 1999, the Sewer Enterprise Fund advanced \$1,500,000 to the Water Enterprise Fund. The interest is payable on the unpaid principal of the loan, compounded annually on a 360 day/year, at a rate calculated as the average rate earned on the funds deposited by the City into the Local Agency Investment Fund. As of June 30, 2013, the outstanding balance of the advance is \$1,360,151.
- (4) On February 16, 2010, the Sewer Enterprise Fund advanced \$463,000 to the Redevelopment Merged Project Areas #1, 2, 3 and 4 Debt Service Fund to aid in the financing of redevelopment activities of the Agency. The interest is payable on the unpaid principal of the loan, compounded annually on a 360 day/year, at a rate calculated as the average rate earned on the funds deposited by the City into the Local Agency Investment Fund. The principal is due May 15, 2014. As of June 30, 2013 the outstanding balance is \$451,518. Due to the dissolution of the Redevelopment Agency it is unclear when this advance will be repaid.

Transfers In and Transfers Out

Transfers in and out for the year ended June 30, 2013 are as follows:

Transfers In	Transfers Out	Amount
General Fund	Retirement Tax Fund	\$ 2,114,401
	Other Governmental Funds	1,002,763
	Water Enterprise Fund	61,000
	Sewer Enterprise Fund	60,000
Grants Special Revenue Fund	General Fund	100,000
		<u>\$ 3,338,164</u>

City of San Fernando
Notes to Financial Statements
Year Ended June 30, 2013

3) INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS - Continued

Transfers In and Transfers Out - Continued

The Retirement Tax Special Revenue Fund transferred \$2,114,401 to the General Fund for reimbursement of retirement costs.

The Other Governmental Funds, Water, and Sewer Enterprise Funds transferred monies to the General Fund for operating maintenance costs.

The General Fund transferred \$100,000 to the Grants Special Revenue Fund for repayment of a long-term advance to the Retirement Tax Special Revenue and the Sewer Enterprise Funds.

4) CAPITAL ASSETS

A summary of changes in the Governmental Activities capital assets at June 30, 2013 is as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities:				
Capital Assets, Not Being Depreciated:				
Land	\$ 4,397,105	\$ -	\$ -	\$ 4,397,105
Construction in Progress	1,167,757	190,930	(221,307)	1,137,380
Total Capital Assets, Not Being Depreciated	5,564,862	190,930	(221,307)	5,534,485
Capital Assets Being Depreciated:				
Buildings	27,110,299	330,128	-	27,440,427
Improvements Other than Buildings	4,782,951	49,818	-	4,832,769
Machinery and Equipment	8,477,875	33,600	-	8,511,475
Infrastructure	49,972,910	717,373	-	50,690,283
Total Capital Assets Being Depreciated	90,344,035	1,130,919	-	91,474,954
Less Accumulated Depreciation:				
Buildings	(6,715,059)	(722,016)	-	(7,437,075)
Improvements Other than Buildings	(2,468,903)	(184,749)	-	(2,653,652)
Machinery and Equipment	(5,845,162)	(537,642)	-	(6,382,804)
Infrastructure	(28,374,275)	(1,385,626)	-	(29,759,901)
Total Accumulated Depreciation	(43,403,399)	(2,830,033)	-	(46,233,432)
Total Capital Assets Being Depreciated, Net	46,940,636	(1,699,114)	-	45,241,522
Governmental Activities Capital Assets, Net	\$ 52,505,498	\$ (1,508,184)	\$ (221,307)	\$ 50,776,007

City of San Fernando
Notes to Financial Statements
Year Ended June 30, 2013

4) CAPITAL ASSETS - Continued

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

General Government	\$ 9,144
Public Safety	382,522
Public Works	2,141,074
Parks and Recreation	89,519
Community Development	<u>207,774</u>
Total Depreciation Expense - Governmental Activities	<u>\$ 2,830,033</u>

A summary of changes in the Business-type Activities capital assets at June 30, 2013 is as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Business-type Activities:				
Capital Assets, Not Being Depreciated				
Land	\$ 26,345	\$ -	\$ -	\$ 26,345
Water Rights	624,659	-	-	624,659
Construction in Progress	<u>253,429</u>	<u>265,601</u>	<u>-</u>	<u>519,030</u>
Total Capital Assets, Not Being Depreciated	<u>904,433</u>	<u>265,601</u>	<u>-</u>	<u>1,170,034</u>
Capital Assets Being Depreciated:				
Buildings	5,715,896	25,500	-	5,741,396
Improvements Other than Buildings	29,200	-	-	29,200
Infrastructure	21,310,936	-	-	21,310,936
Machinery and Equipment	<u>7,535,352</u>	<u>31,989</u>	<u>-</u>	<u>7,567,341</u>
Total Capital Assets Being Depreciated	<u>34,591,384</u>	<u>57,489</u>	<u>-</u>	<u>34,648,873</u>
Less Accumulated Depreciation:				
Buildings	(2,792,758)	(111,727)	-	(2,904,485)
Improvements Other than Buildings	(29,200)	-	-	(29,200)
Infrastructure	(12,311,485)	(416,871)	-	(12,728,356)
Machinery and Equipment	<u>(5,550,831)</u>	<u>(185,175)</u>	<u>-</u>	<u>(5,736,006)</u>
Total Accumulated Depreciation	<u>(20,684,274)</u>	<u>(713,773)</u>	<u>-</u>	<u>(21,398,047)</u>
Total Capital Assets Being Depreciated, Net	<u>13,907,110</u>	<u>(656,284)</u>	<u>-</u>	<u>13,250,826</u>
Business-type Activities				
Capital Assets, Net	<u>\$ 14,811,543</u>	<u>\$ (390,683)</u>	<u>\$ -</u>	<u>\$ 14,420,860</u>

Depreciation expense was charged to functions/programs of the business-type activities as follows:

Water	\$ 574,558
Sewer	135,183
Waste Disposal	<u>4,032</u>
Total Depreciation Expense - Business-Type Activities	<u>\$ 713,773</u>

City of San Fernando
Notes to Financial Statements
Year Ended June 30, 2013

5) LOAN RECEIVABLE AND UNAVAILABLE REVENUES

The City uses Community Development Block Grant (CDBG) funds to provide housing rehabilitation loans to eligible applicants. Such loans are made to low and moderate-income persons to improve, rehabilitate, or replace residences. The CDBG fund's primary asset consists of notes receivable from participants that originated from HUD funds. The CDBG loans totaling \$422,600, when collected, are due back to the granting agency.

Account balances related to these programs at June 30, 2013, consisted of the following:

First-time homebuyer program in the Community Development Block Grant Fund:		
Loans Receivable	\$	422,600
Unavailable Revenue		422,600

6) LONG-TERM LIABILITIES

The following is a summary of long-term liability transactions for the year ended June 30, 2013.

Governmental Activities:	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
CHFA Loan	\$ 912,692	\$ -	\$ (200,000)	\$ 712,692	\$ 450,000
Section 108 Loan	1,512,000	-	(268,000)	1,244,000	284,000
Claims Payable (Note 8)	2,860,556	1,227,112	(968,112)	3,119,556	673,000
Compensated Absences	1,475,197	827,981	(846,397)	1,456,781	295,039
Other Post-Employment Benefit Obligation (Note 9)	6,002,474	2,428,329	(985,164)	7,445,639	-
Total	<u>\$12,762,919</u>	<u>\$ 4,483,422</u>	<u>\$ (3,267,673)</u>	<u>\$13,978,668</u>	<u>\$ 1,702,039</u>

CHFA Loan

On August 5, 2002, the City and California Housing Finance Agency (CHFA) entered into a Housing Enabled by Local Partnerships (HELP) loan agreement whereby the City borrowed \$1,000,000 from CHFA for the purpose of financing the development of affordable senior citizen rental projects in the City. The loan bears simple interest of 3% per annum. Interest is deferred and added to principal annually. The outstanding balance as of June 30, 2013 was \$712,692. The City is to make partial payments as follows: \$100,000 by August 5, 2013, \$200,000 by June 30, 2013, and \$350,000 by June 30, 2014. The remaining unpaid balance on the loan is to be repaid by December 31, 2014.

City of San Fernando
Notes to Financial Statements
Year Ended June 30, 2013

6) LONG-TERM LIABILITIES - Continued

Section 108 Loan

The City and the County of Los Angeles entered into a loan agreement for a Section 108 loan in the amount of \$3,000,000 for the City's regional swimming pool facility. The loan bears interest at the rate per annum equal to 3 month-LIBOR plus 20 basis points (or such higher rate as may be imposed by HUD). The outstanding balance on the loan as of June 30, 2013 was \$1,244,000.

Year Ending June 30,	Principal	Interest	Total
2014	\$ 284,000	\$ 64,075	\$ 348,075
2015	301,000	47,588	348,588
2016	320,000	29,648	349,648
2017	339,000	10,136	349,136
Total	<u>\$ 1,244,000</u>	<u>\$ 151,447</u>	<u>\$ 1,395,447</u>

Compensated Absences

The City's policies relating to compensated absences are described in Note 1. This liability amounting to \$1,456,781 is expected to be repaid from future resources, typically liquidated from the General Fund.

Fiduciary Fund Long-term Liabilities

Long-term liabilities of the former San Fernando Redevelopment Agency were transferred to the Successor Agency Private-purpose Trust Fund during 2011-12 as a result of the State's action to dissolve redevelopment agencies. The following is a schedule of changes in long-term debt of the Successor Agency for the fiscal year ended June 30, 2013:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Bonds Payable:					
Tax Allocation Bonds, 1998	\$ 1,890,000	\$ -	\$ (600,000)	\$ 1,290,000	\$ 630,000
Tax Allocation Bonds, 2006	8,550,000	-	(680,000)	7,870,000	705,000
County Deferral	3,076,430	207,515	-	3,283,945	-
Total	<u>\$ 13,516,430</u>	<u>\$ 207,515</u>	<u>\$ (1,280,000)</u>	<u>12,443,945</u>	<u>\$ 1,335,000</u>

1998 Project Areas #1 and #3 Tax Allocation Bonds

In June 1998, the Agency defeased its 1987 and 1991 (Project Areas #1 and #3) Tax Allocation Bonds by placing a portion of the proceeds of the new 1998 Tax Allocation Bonds in an irrevocable trust to provide for all future debt service payments related to the Agency's 1987 and 1991 issuances. Accordingly, the trust assets and liability for the defeased debt are not included in these financial statements. In fiscal year 2002-2003, all defeased bonds were paid, and none remains outstanding.

City of San Fernando
Notes to Financial Statements
Year Ended June 30, 2013

6) LONG-TERM LIABILITIES - Continued

The San Fernando Redevelopment Agency sold two series of bonds in the amounts of \$1,320,000 and \$6,360,000 for Project Areas #1 and #3, respectively, to provide funds to advance refund the 1987 Project Area #1 Bonds, the 1987 Project Area #3 Bonds and a portion of the 1991 Project Area #2 Bonds. A portion of the bond proceeds were used to finance additional redevelopment projects.

Annual interest rates on the tax allocation bonds for the Project Area #1 range from 4.0% to 5.25% with interest payable semiannually. The bonds mature in amounts ranging from \$80,000 to \$115,000 through the year 2014. Bonds maturing on or after September 15, 2006 are subject to call or redemption prior to their stated maturity at a premium ranging from 2.0% in 2006 to 0.5% in 2008 and 2009, and at par thereafter.

Annual interest rates on the tax allocation bonds for Project Area #3 range from 4.0% to 5.25% with interest payable semiannually. The bonds mature in amounts ranging from \$385,000 to \$545,000 through the year 2014. Bonds maturing after March 15, 2006 are subject to call or redemption prior to their stated maturity at a premium ranging from 2.0% in 2006 to 0.5% in 2008 and 2009, and at par thereafter. As of June 30, 2013 \$1,290,000 of the 1998 Tax Allocation Bonds were outstanding.

2006 Project Area #3 Tax Allocation Bonds

In December 2006, the Agency, Civic Center Redevelopment Project Area #3, issued \$11,490,000 of Series 2006 Tax Allocation Bonds for the completion of the aquatic center and the acquisition, construction and relocation to a new City yard and various street improvements. The bonds were issued on parity with the 1998 Tax Allocation Bonds. The bonds mature in annual installments ranging from \$420,000 to \$1,425,000 with coupon rates ranging from 3.25% to 4.125%. Interest payments are due each March 15 and September 15, commencing March 15, 2007. Final maturity of the bonds is September 15, 2020. As of June 30, 2013, \$7,870,000 of the bonds were outstanding.

Future debt service requirements, for the Tax Allocation Bonds to maturity are as follows:

Year Ending June 30,	Principal	Interest	Total
2014	\$ 1,335,000	\$ 339,786	\$ 1,674,786
2015	1,390,000	281,616	1,671,616
2016	1,330,000	228,606	1,558,606
2017	1,375,000	181,269	1,556,269
2018	1,425,000	125,144	1,550,144
2019	925,000	74,581	999,581
2020	675,000	42,581	717,581
2021	705,000	14,541	719,541
Total	<u>\$ 9,160,000</u>	<u>\$ 1,288,124</u>	<u>\$ 10,448,124</u>

City of San Fernando
Notes to Financial Statements
Year Ended June 30, 2013

6) LONG-TERM LIABILITIES - Continued

County Deferral

The Redevelopment Agency and County of Los Angeles (the County) entered into an agreement whereby the County will defer tax increment (County Deferral) generated within the project area to meet the Agency's debt service obligations. The County Deferral, accrued at an interest rate of 7% was to be repaid whenever the Agency received property tax in excess of its bonded debt payment requirements. Due to the dissolution of the Agency as of February 1, 2012, this debt is reported in the Fiduciary Funds of the City (Successor Agency). At June 30, 2013, the balance of the County Deferral, including interest, was \$3,283,945.

7) CITY EMPLOYEES RETIREMENT SYSTEM (DEFINED BENEFIT PENSION PLAN)

Plan Description

The City of San Fernando participates in the Miscellaneous 3% at 60 and 2% at 55 (Tier I and Tier II) Risk Pools and the Safety 3% at 50 and 2% at 55 (Tier I and Tier II) Risk Pools of the California Public Employee's Retirement System (PERS), cost-sharing, multiple-employer defined benefit pension plans administered by PERS. PERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions and all other requirements are established by State statute and District ordinance. Copies of the PERS' annual financial report may be obtained from the PERS Executive Office - 400 P Street, Sacramento, California 95814.

Funding Policy

The contribution requirements of the plan members are established by State statute and the employer contribution rate is established and may be amended by PERS. Active City employees are required to contribute 7% (Tier II), 8% (Tier I), or 9% (safety employees) of their annual covered salary to PERS. The City makes 50% of the contributions required of City general employees, and for management and safety employees. The City is required to contribute the actuarially determined remaining amounts necessary to fund the benefits for its members. The current rates for the Miscellaneous Tier I and Tier II Plans are 25.278% and 11.390% of covered payroll, respectively. The current rates for the Safety Tier I and Tier II Plans are 40.474% and 24.723% of covered payroll, respectively. The City's total contributions to CalPERS for the years ended June 30, 2013, 2012 and 2011 were \$2,554,841, \$2,490,945, and \$2,344,640, respectively and were equal to the required contribution for each year.

8) SELF-INSURANCE PROGRAM

Workers' Compensation

The City maintains a program of self-insurance for any liability to City employees pursuant to the Workers' Compensation Laws of the State of California. A service agent administers this program. The City is self-insured for the first \$500,000 on each claim. A private insurance company, up to the statutory limit, provides insurance coverage in excess of the self-insured amount. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. At June 30, 2013, the amount of these liabilities was \$2,511,000. This liability is the City's best estimate based on available information.

City of San Fernando
Notes to Financial Statements
Year Ended June 30, 2013

8) SELF-INSURANCE PROGRAM - Continued

General Liability

Additionally, the City is a member of the Independent Cities Risk Management Authority (the Authority), which provides member cities with general liability insurance. Specific coverage includes comprehensive and general automotive liability, personal injury, contractual liability, errors and omissions and certain other coverage. Annual premium payments are paid by member cities and are adjusted retrospectively to cover costs. Each member city, including San Fernando, self-insures from the first dollar to a limit of \$250,000. Participating cities then share above the retention level of \$250,000 to \$30,000,000 per loss occurrence.

Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. At June 30, 2013, the amount of these liabilities was \$608,556. This liability is the City's best estimate based on available information. During the current fiscal year, there were no significant reductions in insurance coverage. Annual settlements during each of the last three fiscal years have not exceeded insurance coverage in any year.

The Authority is comprised of Southern California member cities and is organized under a Joint Powers Agreement pursuant to the California Government Code. The purpose of the Authority is to arrange and administer programs of insurance for the pooling of self-insured losses and to purchase excess insurance coverage. Each member city has a representative on the Board of Directors. The Board members elect officers of the Authority annually.

Changes in Self-Insurance Liability

Changes in the reported liabilities resulted from the following:

	2012 - 2013	2011 - 2012
Beginning of Fiscal Year	\$ 2,860,556	\$ 3,013,556
Claims and Changes in Claim Estimates	1,227,112	904,499
Claim Payments	(968,112)	(1,057,499)
	<u>\$ 3,119,556</u>	<u>\$ 2,860,556</u>

9) OTHER POST-EMPLOYMENT BENEFITS

Plan Description

The City contributes to a single-employer defined benefit plan to provide post-employment health care benefits. Specifically, the City provides health insurance for its retired employees and their dependent spouses (if married and covered on the City's plan at time of retirement), or survivors in accordance with Board resolutions. Medical coverage is provided for retired employees who are age 50 or over and who have a minimum of 5 years service with the City as long as such individuals retire within 120 days of separation from employment and receive a monthly retirement allowance. The City pays 100% of all premiums charged for the retiree and dependents under the health benefit plan administered by CalPERS in which the individual is able to select, on an

City of San Fernando
Notes to Financial Statements
Year Ended June 30, 2013

9) OTHER POST-EMPLOYMENT BENEFITS - Continued

annual basis, an insurance carrier from a number of insurance carriers. Medical coverage is provided for the surviving spouse of retired employees and the surviving spouse of active employees who upon death had attained age 50 and who had a minimum of 5 years of service within the PERS system in addition to satisfying the requirement to retire within 120 days of separation. The City will pay 100% of the premiums charged until the surviving spouse remarries, becomes enrolled under another group health plan, or cancels coverage. The plan does not provide a publicly available financial report.

Funding Policy

The contribution requirements of plan members and the City are established and may be amended by the City, City's Board of Directors, and/or the employee associations. Currently, contributions are not required from plan members. The City is currently funding this OPEB obligation on a pay-as-you-go basis. This obligation is typically liquidated from the General Fund.

Annual OPEB Cost and Net OPEB Obligation

The City's annual OPEB cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to amortize any unfunded liabilities of the plan over a period not to exceed thirty years.

The following table shows the component of the City's annual OPEB costs for the year, the amount actually contributed to the plan, and changes in the City's net OPEB asset:

Annual Required Contribution (ARC)	\$ 2,450,677
Interest on Net OPEB Obligation	240,099
Adjustment to ARC	(262,447)
Annual OPEB Cost	<u>2,428,329</u>
Contribution Made	(985,164)
Increase in Net OPEB Obligation	<u>1,443,165</u>
Net OPEB Obligation at June 30, 2011	<u>6,002,474</u>
 Net OPEB Obligation at June 30, 2013	 <u>\$ 7,445,639</u>

Annual OPEB cost, percentage of Annual OPEB Cost contributed, and Net OPEB Obligation (only available for the two years), are presented below:

THREE-YEAR TREND INFORMATION				
Fiscal Year Ended	Annual OPEB Cost	Annual Contribution (Net of Adjustments)	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation (Asset)
6/30/11	\$ 2,485,403	\$ 898,937	36.17%	\$ 4,343,951
6/30/12	\$ 2,627,170	\$ 968,647	36.87%	\$ 6,002,474
6/30/13	\$ 2,428,329	\$ 985,164	40.56%	\$ 7,445,639

City of San Fernando
Notes to Financial Statements
Year Ended June 30, 2013

9) OTHER POST-EMPLOYMENT BENEFITS - Continued

Funded Status and Funding Progress

As of April 1, 2013, the most recent actuarial valuation date, the plan was zero percent funded. The actuarial accrued liability for benefits was \$32,974,100, and the actuarial value of assets was zero, resulting in an unfunded accrued liability (UAL) of \$32,974,100. The covered payroll (annual payroll of active employees covered by the plan) was \$7,256,300 and the ratio of the UAL to the covered payroll was 454.42%.

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, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

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 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 at that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets consistent with the long-term perspective of the calculations.

In the April 1, 2013, actuarial valuation, the entry age normal cost level percent of pay method was used. The actuarial assumptions included a 4% investment rate of return (net of administrative expenses), inflation rate of 3%, and an annual healthcare cost trend rate of 8.5% initially, reduced by .5% per year to an ultimate rate of 4.64%. The City's unfunded actuarial accrued liability will be amortized as a level of percentage pay over a closed period of 26 years. It is assumed the City's payroll will increase 3.25% per year.

10) DEFICIT NET POSITION/FUND BALANCES AND EXCESS EXPENDITURES

The following funds reported deficits in net assets/fund balances at June 30, 2013:

	Deficit
Major Fund:	
General Fund	\$ 1,747,052
Grants Special Revenue Fund	2,078,435
Retirement Tax Fund	497,363
Other Governmental Funds:	
Traffic Safety	1,697
Street Lighting Special Revenue Fund	67,893

City of San Fernando
Notes to Financial Statements
Year Ended June 30, 2013

10) DEFICIT NET POSITION/FUND BALANCES AND EXCESS EXPENDITURES - Continued

The deficits will be eliminated as follows:

The General Fund deficit will be eliminated by continuing to identify new revenue sources, improving operational efficiency and reducing expenditures wherever possible. Increased revenues are anticipated in the resulting increased construction in the residential and commercial sectors as well as attraction of new businesses to the City's downtown area and commercial corridors as well as new business occupancies within the City's industrial corridors along Arroyo Avenue and Aviation Place. In addition, the City has reviewed all City standard operating procedures and financial internal controls to identify possible opportunities to renegotiate and/or or bid professional services contracts as well as ensure that expenditures and procurements undertaken by City staff are in line with budgeted appropriations. Furthermore, City continues to reevaluate currently vacant positions in order to determine if said positions need to be filled and/or identify operational and service level changes that ensure the City meets public service needs while maintaining that position unfilled until economic conditions improve. Consistent with the City's ongoing evaluation of operational demands the City also converted four existing full time Community Service Officer positions to part time positions in order to align current staffing levels with the needed level of services, which also resulted in a savings to the City, which was used to hire needed Police dispatchers in order to meet court mandated staffing levels. However, the City will be looking to fill some key management positions that had previously become vacant and that have direct responsibility for maintaining the financial oversight of the City's General Fund. In addition, during FY 2013-2014, the City worked with various employee bargaining groups in order to negotiate employee furloughs that help reduce the personnel costs to the City.

In light of the ongoing structural deficit issues impacting the General Fund and the ongoing uncertainty with Federal and State budgets, as well as the associated budget impacts attributed to the dissolution of the former Redevelopment Agency, the City Council and Management reopened negotiations with the various City union groups to look at additional cost savings including. The agreements reached for the FY 2013-2014 included unpaid furloughs, reduced benefits and staff reductions to address the General Fund's structural deficit. All employee contracts are set to expire on June 30, 2014 and the City will be again be in negotiations with the employee union groups to work together for a long term solution to address the City's structural deficit.

In addition, Management continues to review all City contracts and agreements with consultants and vendors to determine possible options for renegotiation and cost savings. To this end, the IT and Janitors contracts were renegotiated to produce annual savings attributed to flat rates for services and use of an updated living wage hourly rate that is approximately 39 percent less than prior fiscal years. Included as part of this process is the current negotiation with the City of Los Angeles to establish a new annual fee for contracted fire and ambulance services with the Los Angeles Fire Department. The purpose of this contract renegotiation is to obtain additional savings for public services in the General Fund expenditures. The City expects the final approval of this contract to be executed in FY 2013-2014 and to go retroactive to July 1, 2012. It is anticipated that the new contract will be signed by both cities prior to the end of FY 2013-2014.

The Grant Special Fund deficit will be eliminated by continuing to make annual payments from the General Fund to the Grant Special Fund. Management is proposing to the City Council to adopt a payment schedule that ensures full payment of the outstanding deficit over the next 25 years. The schedule will seek to account for current financial constraints with payments increasing over time, which are intended to reflect long term build up in reserves through the implementation of Citywide cost saving measures. The City has also put steps in place to monitor grant spending more closely to ensure the deficit does not increase.

City of San Fernando
Notes to Financial Statements
Year Ended June 30, 2013

10) DEFICIT NET POSITION/FUND BALANCES AND EXCESS EXPENDITURES - Continued

The Recreation and Special Revenue Fund deficit will be eliminated by reorganizing the personnel appropriated to include only event specific costing and by increasing program fees. Together, these activities should recover program operational costs charged to the Fund during Fiscal Year (FY) 2013-2014 with a projected positive fund balance.

The Street Lighting Special Revenue deficit will be eliminated by continued subsidies from the General Fund as the tax levied is limited by Prop 218 and does not generate enough revenue to cover expense. Currently staff is working on a project that is expected to improve the energy efficiency of our current lighting system via upgrades to more energy efficient infrastructure. We are also seeking other alternative funding sources during FY 2013-2014 to end with a positive fund balance.

The following funds/departments reported expenditures in excess of appropriations:

	<u>Appropriations</u>	<u>Actual Expenditures</u>	<u>Variance</u>
Major Funds:			
General Fund:			
General Government:			
City Attorney	\$ 400,000	\$ 483,299	\$ (83,299)
Elections	53,849	80,919	(27,070)
Public Safety:			
Police	5,843,249	6,030,892	(187,643)
Public Works	1,756,054	1,811,933	(55,879)
Parks and Recreation	1,309,263	1,440,325	(131,062)

11) COMMITMENTS AND CONTINGENCIES

Various claims and lawsuits have been filed against the City in the normal course of business. Based upon information obtained from the City attorney and the self-insurance administrators, the estimated liability under such claims and litigation will not exceed the accrued self-insurance liability recorded in the government-wide statement of net assets. Also, the City has received State and Federal funds that are subject to review and audit by the grantor agencies. Such audits could generate expenditure disallowances under terms of the grants; however, it is believed that any such reimbursements will not be significant.

CHFA Loan

In connection with the CHFA loan disclosed in Note 6, the City entered into a Disposition and Development Agreement in March 2004 whereby the City's RDA would acquire a piece of land, under certain conditions, for \$1.4 million from a developer for the purpose of providing low income senior housing in the City. Upon the arrival of the development milestones specified in the agreement, the RDA would acquire the fee title to the land parcel, and grant the Developer a leasehold interest in the land parcel for a term of 75 years at an annual lease payment of \$10, and an option to extend for an additional 24 years at market rate rent. The RDA and the Developer anticipate the project would cost over \$14.5 million, and would be financed through a combination of sources including, but not limited to: HOME Funds from the Los Angeles Community Development Commission, LIHTC proceeds, Tax Exempt Bond proceeds, and deferred development fees.

City of San Fernando
Notes to Financial Statements
Year Ended June 30, 2013

11) COMMITMENTS AND CONTINGENCIES - Continued

Fire - Ambulance Services Contract Negotiation

The City of San Fernando contracts with the City of Los Angeles Fire Department (LAFD) for fire and ambulance services. During the fiscal year, City staff continued negotiations with the LAFD in an effort to obtain a savings for contracted services. At the conclusion of the fiscal year, the city was unable to complete the contract negotiations and has outstanding invoices for fire-ambulance services in the amount of \$526,560 that are reflected in the City's General Fund Liabilities. During the coming fiscal year, the City staff will continue to work with LAFD to negotiate a new contract term and annual cost for fire-ambulance services that may results in a savings to the General Fund and provide for a multi-year payment schedule that addresses the FY 11-12 Liabilities amount of \$526,560. Therefore, failure to obtain a savings in fire-ambulance contract costs would further increase liabilities to the General Fund.

MOU-Swap Meet Property

In June 2003, the City of San Fernando entered into a Memorandum of Understanding with the Robertsons Properties Group (the "Swap Meet Owner") in effort to facilitate the redevelopment of the current swap meet site into a future regional shopping center. The MOU provides for continued operation of the swap meet as well as facilitating relocation of the swap meet operation and vendors to a suitable location prior to initiating the commercial redevelopment of the subject site. As part of the MOU, the City conveyed the City Yard Site to the former City of San Fernando Redevelopment Agency (the Agency). In 2007, the Agency then entered into a Purchase and Sale Agreement with the Swap Meet Owner, which include an initial cash payment of \$500,000 and 10 equal payments of \$125,000 per year for 10 years. In addition, at the end of the 10 year term, the Swap Meet Owner is scheduled to make a balloon payment of \$3,819,335 (less an amount not to exceed \$198,020 for pre-approved demolitions costs) to the Agency. These funds are currently included as Assets (Loans) in the Successor Agency of the former Agency's Private –Purpose Trust Fund.

City is considering contesting the future remaining payments scheduled to the former city redevelopment agency.

12) UNCERTAINTIES

GENERAL FUND:

The General Fund is expected to have liquidity problems and will need to borrow cash from other funds in FY 2013-2014 to account for the timing of cash flow.

In light of these facts, the City has taken a number of actions to augment the revenues and reduce expenditures for the FY 2013-2014, and in future years, so as to increase the General Fund balance. Such measures include:

Improving the revenue picture. On June 17, 2013, the voters of San Fernando approved a ½ cent Transactions and Use sales tax. This implementation date of this new tax was October 1, 2013, so nine months of revenue for the FY 2013-2014 is projected from this source. Additional revenues are also anticipated from user fees, increased permit fees and new sales tax from the addition of the new Chrysler Dodge Jeep Ram franchise automotive dealership and a new Tricolor Auto Group used automotive dealership. The City is also in negotiations to sell surplus properties in order to pay off City debt to relieve the future liabilities and free up monies that can be shifted to operational uses.

City of San Fernando
Notes to Financial Statements
Year Ended June 30, 2013

12) UNCERTAINTIES - Continued

Controlling and reducing operational costs. This will be achieved through anticipated staff savings from all departments. Vacated and unfilled positions and union concessions (e.g., modified benefits, employee payment of 50% of employees' PERS contribution, transitioning from full time to part time positions where warranted, layoffs, furloughs) resulting from renegotiation of each memorandum of understanding with each union group. The trend towards reducing government personnel expenditures is the "new normal" and is an operational reality for the City. Therefore, the City continues to work towards doing more with less and right sizing the organizational structure to align personnel expenditures with available revenues.

Renegotiation of contracts. During FY 2013-2014, the City will continue to negotiate with City of Los Angeles for contracted services for fire and emergency medical/ambulance services in order to reduce General Fund expenditures associated with contracted public safety services. The contract is expected to be finalized during the FY 2013-2014 retroactive to July 1, 2012. The City also renegotiated the City's janitorial services contract, the IT contract, and the franchise refuse contract. Furthermore, the City recently awarded a new refuse contract through a competitive bidding process that will bring increased franchise fees to the General fund. The City is also working toward the establishment of a development agreement between the City and the local swap meet operator that has the potential to increase the admission fee per swap meet attendee in order to secure additional revenues to reduce the General Fund budget shortfall. The City is also seeking alternative funding sources to the General Fund including grant funds with little or no match to provide for needed capital projects and reduce personnel costs (e.g., planning and police staffing).

Cost recovery. The City will continue to review the current fee schedule on an annual basis to ensure that the City is recovering the full cost of providing municipal services.

Business retention and recruitment. The City is actively working with the private sector to recruit developers and businesses to fill vacant properties including new tenants for the former JC Penney building and the former Salvation Army building. The City is seeking out private sector jobs, notably those in the industrial section as well as technology related industries, professional and business services, and information, which could help build up demand for office space in the downtown area. To this end, the City has recently facilitated the re-opening of two formerly vacant automotive dealership sites through the issuance of business occupancy permits for Rydell Automotive's Chrysler Dodge Jeep Ram new and used automotive dealership at 700 San Fernando Road and the new Tricolor Automotive Group's used automotive dealership at 603 San Fernando Road. Furthermore, the City has provided business occupancies for El Super Grocery Store, Smart and Final Express, and Walgreens Pharmacies. In the industrial section, the City has facilitated new occupancies PRG (California Inc.), New Remote Production, Inc. on Aviation Place with new occupancy anticipated for Ricon (a Wabtec Company) in the same industrial park. Collectively, these industrial will add close to 300 new employees working within the City.

Removing government constraints. The City continues to seek out ways to streamline the discretionary and permit approval process in order to facilitate new commercial, industrial, and residential construction focused on new tenant improvement work to retain existing business, attract new tenants, as well as, support of single residential rehabilitation, and new high density infill residential development. Collectively, these efforts to streamline the entitlement process will add to sales tax base in the community and improve property tax valuations throughout the City while preserving the City's existing residential neighborhoods. It is anticipated that the housing market will continue to show gains in new home purchase attributed to some of the lowest loan interest rates in history, as well as the demand for new affordable and market rate rental units in close proximity

City of San Fernando
Notes to Financial Statements
Year Ended June 30, 2013

12) UNCERTAINTIES - Continued

to public transit centers such as the San Fernando/Sylmar Metrolink Station. The City is also in the process of developing a Transit Oriented Development Overlay Zone that will further reduce governmental constraints and facilitated the development of mixed-use and new housing projects in close proximity to the City's downtown and major transit centers.

However, it is important to note that collectively these City actions are intended to improve the economic condition of the City, but there is no assurance that these efforts in and of themselves, will eliminate the structural deficit and build up resources to provide operating capital and emergency funds.

GRANT SPECIAL REVENUE FUNDS:

Grant fund monitoring. The City has written and formally adopted a City-wide Grant Policy and Procedure guide. The Policy will ensure implementation of internal grant fund monitoring protocols in order to ensure that the grant agreement requirements for procurement, reimbursement requests, and ongoing reporting are followed by all departments. In addition, the City will fill management positions (e.g., directors and management analyst) that have direct responsibility for ensuring compliance with grant fund requirements. The City has also set up separate fund accounts for each new grant in order to track each grant individually. Lastly, but just as important, the City will continue to seek out grant funds with little to no local fund match requirements to facilitate capital projects and long range planning projects in an effort to improve aging public infrastructure while being proactive in facilitating new commercial, residential, and industrial development while removing the governmental barriers to new development.

REQUIRED SUPPLEMENTARY INFORMATION

City of San Fernando
Schedule of Funding Progress
For the Year Ended June 30, 2013

Other Post-Employment Benefits Plan

Actuarial Valuation Date	Actuarial Asset Value	Entry Age Actuarial Accrued Liability	Unfunded Actuarial Accrued Liability	Funded Ratio AVA	Covered Payroll	Unfunded Actuarial Accrued Liability as a Percentage of Covered Payroll
	(a)	(b)	(b) - (a)	(a)/(b)	(c)	[(b)-(a)]/(c)
04/01/09	\$ -	\$ 27,397,966	\$ 27,397,966	0.00%	\$ 10,768,148	254.44%
04/01/11	-	33,727,414	33,727,414	0.00%	7,991,271	422.05%
04/01/13	-	32,974,100	32,974,100	0.00%	7,256,300	454.42%

City of San Fernando
Budgetary Comparison Schedule
General Fund
Year Ended June 30, 2013

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
REVENUES				
Taxes	\$ 6,031,993	\$ 6,031,993	\$ 7,023,948	\$ 991,955
Licenses and Permits	347,000	347,000	337,085	(9,915)
Charges for Services	2,366,100	2,366,100	2,308,395	(57,705)
Fines and Forfeitures	910,000	910,000	643,363	(266,637)
Investment Earnings	216,000	216,000	206,291	(9,709)
Intergovernmental	2,287,912	2,287,912	1,987,815	(300,097)
Other	388,000	388,000	289,555	(98,445)
Total Revenues	12,547,005	12,547,005	12,796,452	249,447
EXPENDITURES				
Current:				
General Government:				
City Council	118,730	104,980	99,590	5,390
Treasurer	105,048	147,312	145,951	1,361
Administration	529,419	651,207	580,322	70,885
City Attorney	250,000	400,000	483,299	(83,299)
City Clerk	130,918	130,918	129,484	1,434
Elections	103,000	53,849	80,919	(27,070)
Financial Management	540,804	540,604	508,223	32,381
Retirement and Nondepartmental	1,453,291	1,803,829	1,714,462	89,367
Public Safety:				
Police	5,675,079	5,843,249	6,030,892	(187,643)
Fire	2,900,000	2,632,798	2,632,799	(1)
Community Development	869,839	859,287	786,687	72,600
Public Works	1,765,396	1,756,054	1,811,933	(55,879)
Parks and Recreation	1,253,309	1,309,263	1,440,325	(131,062)
Total Expenditures	15,694,833	16,233,350	16,444,886	(211,536)
Excess (Deficiency) of Revenues over Expenditures	(3,147,828)	(3,686,345)	(3,648,434)	37,911
OTHER FINANCING SOURCES (USES)				
Transfers In	3,415,863	3,415,863	3,238,164	(177,699)
Transfers Out	(100,000)	(100,000)	(100,000)	-
Sale of Property	300,000	300,000	-	(300,000)
Total Other Financing Sources (Uses)	3,615,863	3,615,863	3,138,164	(477,699)
Net Change in Fund Balances	468,035	(70,482)	(510,270)	(439,788)
Fund Balance, Beginning of Year	(1,236,782)	(1,236,782)	(1,236,782)	-
Fund Balance, End of Year	\$ (768,747)	\$ (1,307,264)	\$ (1,747,052)	\$ (439,788)

City of San Fernando
Budgetary Comparison Schedule
Grants Special Revenue Fund
Year Ended June 30, 2013

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
REVENUES				
Investment Earnings	\$ -	\$ -	\$ (942)	\$ (942)
Intergovernmental	1,294,976	1,327,076	1,112,381	(214,695)
Other	1,415,158	1,415,158	-	(1,415,158)
Total Revenues	2,710,134	2,742,234	1,111,439	(1,630,795)
EXPENDITURES				
Current:				
General Government	-	-	-	-
Public Safety	285,087	435,087	368,649	66,438
Community Development	349,955	-	-	-
Public Works	1,584,781	797,366	451,151	346,215
Parks and Recreation	390,311	1,609,781	462,276	1,147,505
Capital Outlay	-	-	-	-
Total Expenditures	2,610,134	2,842,234	1,282,076	1,560,158
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	100,000	(100,000)	(170,637)	(70,637)
OTHER FINANCING SOURCES (USES)				
Transfers In	-	100,000	100,000	-
Total Other Financing Sources (Uses)	-	100,000	100,000	-
Net Change in Fund Balances	100,000	-	(70,637)	(70,637)
Fund Balance, Beginning of Year	(2,007,798)	(2,007,798)	(2,007,798)	-
Fund Balance, End of Year	<u>\$ (1,907,798)</u>	<u>\$ (2,007,798)</u>	<u>\$ (2,078,435)</u>	<u>\$ (70,637)</u>

City of San Fernando
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Retirement Tax Fund
Year Ended June 30, 2013

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
REVENUES				
Taxes	\$ 4,132,217	\$ 4,085,530	\$ 2,760,177	\$ (1,325,353)
Investment Earnings	-	4,219	1,493	(2,726)
Intergovernmental	-	42,468	47,330	4,862
Other	-	-	-	-
Total Revenues	4,132,217	4,132,217	2,809,000	(1,323,217)
EXPENDITURES				
Current:				
General Government	1,558,174	1,558,174	1,224,771	333,403
Total Expenditures	1,558,174	1,558,174	1,224,771	333,403
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,574,043	2,574,043	1,584,229	(989,814)
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers Out	(2,335,165)	(2,335,165)	(2,114,401)	220,764
Total Other Financing Sources (Uses)	(2,335,165)	(2,335,165)	(2,114,401)	220,764
Net Change in Fund Balances	238,878	238,878	(530,172)	(769,050)
Fund Balance, Beginning of Year	32,809	32,809	32,809	-
Fund Balance, End of Year	\$ 271,687	\$ 271,687	\$ (497,363)	\$ (769,050)

City of San Fernando
Notes to Required Supplementary Information
Year Ended June 30, 2013

BUDGETS AND BUDGETARY ACCOUNTING

The budget of the City is a detailed operating plan, which identifies estimated costs and results in relation to estimated revenues. The budget includes (1) the program, projects, series, and activities to be provided during the fiscal year, (2) the estimated resources (inflows) and amounts available for appropriation and (3) the estimated charges to appropriations. The budget represents a process through which policy decisions are made, implemented and controlled. The City Charter prohibits expending funds for which there is no legal appropriation.

The City's procedures for preparing the budgetary data reflected in the financial statements are:

- The annual budget provides for the general operation of the City and is adopted by the City Council after the holding of a public hearing. The budget figures presented in the accompanying required supplementary information financial schedules represent the original and final revised budget and include proposed expenditures and related financing.
- The City Council approves total budget appropriations and may amend the budget by motion during the fiscal year. However, the City Administrator is authorized to transfer within individual fund budgets without the approval of City Council; however, total appropriations may not be exceeded at the department level. The legal level of budgetary control is at the department level. The appropriated budget covers City expenditures in the General Fund, and Special Revenue Funds. Project length plans are adopted for the capital projects funds with unexpended funds at June 30 re-appropriated in the following year. The debt service on bond issues constitutes a legally authorized "non-appropriated budget". During the fiscal year 2012-13 supplemental budget appropriations were approved by the City Council. The effects of the supplemental appropriations were minor.
- Formal budgetary integration is employed as a management control device during the year. Commitments for materials and services, such as purchase orders and contracts, are recorded as encumbrances to assist in controlling expenditures. Encumbrances at year-end lapse, and then are added to the following year's budgeted appropriations.
- Annual budgets for the General and Special Revenue Funds are adopted on a basis substantially consistent with generally accepted accounting principles. Actual revenues and expenditures can be compared with related budgeted amounts without any significant reconciling items. No budgetary comparisons are presented for the Proprietary Funds, as the City is not legally required to adopt budgets for this type of fund.
- Capital projects are budgeted through the Capital Projects Funds on a project-by-project basis. Appropriations for capital projects authorized but not constructed or completed during the year lapse at year-end, and are then included as part of appropriations in the following year's annual budget.

Budget information is presented as supplementary information for the other governmental special revenue funds. Budgeted revenue amounts represent the original budget modified by Council-authorized adjustments during the year which were contingent upon new, or additional revenue sources. Budgeted expenditure amounts represent original appropriations adjusted for supplemental appropriations during the year. The budgets conform, in all material respects, to generally accepted accounting principles, which serves as the budgeting basis. Appropriations lapse at year-end.

SUPPLEMENTARY INFORMATION

City of San Fernando
Special Revenue Funds
June 30, 2013

SPECIAL REVENUE FUNDS

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

Proposition A Local Transit - Accounts for receipt and approved Local Transit Fund projects from a voter approved sales tax override for public transportation.

Proposition C Discretionary - Accounts for the maintenance of the mile-long bike path along the Metro-link Corridor in San Fernando.

Traffic Safety - Accounts for receipts from traffic fines as levied by local courts. Some of these funds are transferred to the General Fund for traffic safety purposes. The fund is required by Section 1463(b) of the California Penal Code.

Parking Maintenance and Operations - Accounts for parking receipts and maintenance of Business District parking facilities.

Local Transportation - Accounts for state funds allocated by the State for local pedestrian facility development or improvement.

Recreation - Accounts for receipts and the related expenditures from various recreation programs to be used for a specific program, such as sport leagues, craft and music classes, special events and concerts.

Quimby Act Fees - Accounts for revenues from real estate developers, who are required under state law to provide and support park facilities.

Street Lighting - Accounts for revenues and costs associated with the City's street lighting program.

Measure R - Accounts for the receipt of Measure R funds. These funds are to be used to provide traffic relief.

State Asset Forfeiture - Accounts for the receipts and disbursements of state seized and forfeited assets from sale of controlled substances.

State Gas Tax – Accounts for the City's share of motor fuel tax revenue restricted for street maintenance and repairs.

Federal Asset Forfeiture - Accounts for the receipts and disbursements of federal seized and forfeited assets from sale of controlled substances.

AQMD - Accounts for South Coast Air Quality Management District revenues. These funds may be used for various programs to reduce air pollution.

Cash-in-Lieu of Parking - Accounts for revenues and related expenditures from developers or builders who elect to pay a specified amount to the City instead of providing required parking.

City of San Fernando
Special Revenue Funds – Continued
June 30, 2013

SPECIAL REVENUE FUNDS - Continued

Pavement Management - Accounts for all of the pavement impact fees that are generated and the expenditures that are made related to the streets and highway infrastructure.

Proposition C - Accounts for the receipt of the "half-cent" sales tax allocated by LACMTA. These funds are to be used to reduce traffic congestion, improve air quality, improve conditions of streets/freeways, and reduce foreign fuel dependence.

Community Development Block Grant (CDBG) - Accounts for expenses of the Community Development Block Grant received through the County of Los Angeles.

City of San Fernando
Combining Balance Sheet
Other Governmental Funds
June 30, 2013

	Proposition A Local Transit	Proposition C Discretionary	Traffic Safety	Parking Maintenance and Operations
ASSETS				
Cash and Investments	\$ 134,392	\$ 20,435	\$ -	\$ 105,741
Receivables:				
Taxes	-	-	-	-
Accounts	-	-	946	1,067
Grants	-	-	-	-
Loans Receivable	-	-	-	-
Prepaid Items	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 134,392</u>	<u>\$ 20,435</u>	<u>\$ 946</u>	<u>\$ 106,808</u>
LIABILITIES				
Accounts Payable	\$ 88,931	\$ -	\$ 2,497	\$ 7,791
Accrued Liabilities	806	-	43	4,161
Deposits	-	-	-	1,067
Retentions Payable	-	-	-	-
Due to Other Funds	-	-	103	-
	<u>-</u>	<u>-</u>	<u>103</u>	<u>-</u>
Total Liabilities	<u>89,737</u>	<u>-</u>	<u>2,643</u>	<u>13,019</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenues - Grants	-	-	-	-
Unavailable Revenues - Long-term Loans	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Nonspendable:				
Prepaid Items	-	-	-	-
Restricted for:				
Transportation	44,655	20,435	-	-
Air Pollution	-	-	-	-
Parks and Recreation	-	-	-	93,789
Public Safety	-	-	-	-
Unassigned	-	-	(1,697)	-
	<u>-</u>	<u>-</u>	<u>(1,697)</u>	<u>-</u>
Total Fund Balances	<u>44,655</u>	<u>20,435</u>	<u>(1,697)</u>	<u>93,789</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 134,392</u>	<u>\$ 20,435</u>	<u>\$ 946</u>	<u>\$ 106,808</u>

<u>Local Transportation</u>	<u>Recreation</u>	<u>Quimby Act Fees</u>	<u>Street Lighting</u>	<u>Measure R</u>	<u>State Asset Forfeiture</u>	<u>State Gas Tax</u>
\$ -	\$ 37,299	\$ 338,026	\$ -	\$ 318,801	\$ 21,452	\$ 292,671
-	-	-	5,165	-	-	52,810
-	-	-	-	-	312	-
16,200	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 16,200</u>	<u>\$ 37,299</u>	<u>\$ 338,026</u>	<u>\$ 5,165</u>	<u>\$ 318,801</u>	<u>\$ 21,764</u>	<u>\$ 345,481</u>
\$ 809	\$ 17,896	\$ 18,708	\$ 37,478	\$ 4,574	\$ -	\$ 17,851
-	13,514	1,948	4,821	-	-	5,953
-	-	-	-	-	-	-
-	-	-	-	-	-	-
8,642	-	-	30,759	-	-	-
<u>9,451</u>	<u>31,410</u>	<u>20,656</u>	<u>73,058</u>	<u>4,574</u>	<u>-</u>	<u>23,804</u>
-	-	-	-	-	-	22,380
-	-	-	-	-	-	-
-	-	-	-	-	-	22,380
-	-	-	-	-	-	-
6,749	-	-	-	314,227	-	299,297
-	-	-	-	-	-	-
-	5,889	317,370	-	-	-	-
-	-	-	-	-	21,764	-
-	-	-	(67,893)	-	-	-
<u>6,749</u>	<u>5,889</u>	<u>317,370</u>	<u>(67,893)</u>	<u>314,227</u>	<u>21,764</u>	<u>299,297</u>
<u>\$ 16,200</u>	<u>\$ 37,299</u>	<u>\$ 338,026</u>	<u>\$ 5,165</u>	<u>\$ 318,801</u>	<u>\$ 21,764</u>	<u>\$ 345,481</u>

Continued

City of San Fernando
Combining Balance Sheet
Other Governmental Funds - Continued
June 30, 2013

	<u>Federal Asset Forfeiture</u>	<u>AQMD</u>	<u>Cash-in-Lieu of Parking</u>	<u>Pavement Management</u>
ASSETS				
Cash and Investments	\$ 37,078	\$ 92,992	\$ 71,672	\$ 66,082
Receivables:				
Taxes	-	7,502	-	-
Accounts	-	-	-	54,969
Grants	-	-	-	-
Loans Receivable	-	-	-	-
Prepaid Items	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 37,078</u>	<u>\$ 100,494</u>	<u>\$ 71,672</u>	<u>\$ 121,051</u>
LIABILITIES				
Accounts Payable	\$ -	\$ -	\$ -	\$ 2,805
Accrued Liabilities	-	-	-	-
Deposits	-	-	-	-
Retentions Payable	-	-	-	189
Due to Other Funds	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,994</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenues - Grants	-	-	-	-
Unavailable Revenues - Long-term Loans	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Nonspendable:				
Prepaid Items	-	-	-	-
Restricted for:				
Transportation	-	-	71,672	118,057
Air Pollution	-	100,494	-	-
Parks and Recreation	-	-	-	-
Public Safety	37,078	-	-	-
Unassigned	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances	<u>37,078</u>	<u>100,494</u>	<u>71,672</u>	<u>118,057</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 37,078</u>	<u>\$ 100,494</u>	<u>\$ 71,672</u>	<u>\$ 121,051</u>

<u>Proposition C</u>	<u>Community Development Block Grant</u>	<u>Total</u>
\$ 407,251	\$ -	\$ 1,943,892
-	-	65,477
-	-	57,294
-	-	16,200
-	422,600	422,600
-	94,787	94,787
<u>\$ 407,251</u>	<u>\$ 517,387</u>	<u>\$ 2,600,250</u>
\$ 12,677	\$ -	\$ 212,017
10,045	-	41,291
-	-	1,067
-	-	189
-	94,787	134,291
<u>22,722</u>	<u>94,787</u>	<u>388,855</u>
-	-	22,380
-	422,600	422,600
-	422,600	444,980
-	94,787	94,787
384,529	-	1,259,621
-	-	100,494
-	-	417,048
-	-	58,842
-	(94,787)	(164,377)
<u>384,529</u>	<u>-</u>	<u>1,766,415</u>
<u>\$ 407,251</u>	<u>\$ 517,387</u>	<u>\$ 2,600,250</u>

City of San Fernando
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Other Governmental Funds
Year Ended June 30, 2013

	Proposition A Local Transit	Proposition C Discretionary	Traffic Safety	Parking Maintenance and Operations
REVENUES				
Taxes	\$ 391,967	\$ -	\$ -	\$ 46,147
Charges for Services	25,519	-	-	142,684
Fines and Forfeitures	-	-	32,108	-
Investment Earnings	546	47	-	11,733
Intergovernmental	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>418,032</u>	<u>47</u>	<u>32,108</u>	<u>200,564</u>
EXPENDITURES				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Community Development	-	-	-	-
Public Works	526,628	-	57,649	164,974
Parks and Recreation	-	-	-	-
Capital Outlay	-	-	22,694	-
Debt Service:				
Principal	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Expenditures	<u>526,628</u>	<u>-</u>	<u>80,343</u>	<u>164,974</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(108,596)</u>	<u>47</u>	<u>(48,235)</u>	<u>35,590</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers Out	-	-	(30,000)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(30,000)</u>	<u>-</u>
Net Change in Fund Balances	(108,596)	47	(78,235)	35,590
Fund Balances, Beginning of Year	<u>153,251</u>	<u>20,388</u>	<u>76,538</u>	<u>58,199</u>
Fund Balances, End of Year	<u>\$ 44,655</u>	<u>\$ 20,435</u>	<u>\$ (1,697)</u>	<u>\$ 93,789</u>

<u>Local Transportation</u>	<u>Recreation</u>	<u>Quimby Act Fees</u>	<u>Street Lighting</u>	<u>Measure R</u>	<u>State Asset Forfeiture</u>	<u>State Gas Tax</u>
\$ -	\$ -	\$ -	\$ 329,623	\$ 243,552	\$ -	\$ -
-	238,339	-	-	-	-	-
-	-	-	-	-	23,178	-
-	-	271	-	123	-	(1,285)
16,200	-	-	-	-	-	927,318
-	-	-	-	-	-	-
<u>16,200</u>	<u>238,339</u>	<u>271</u>	<u>329,623</u>	<u>243,675</u>	<u>23,178</u>	<u>926,033</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
12,568	-	-	394,114	23,955	-	206,366
-	196,229	36,021	-	-	-	-
-	-	-	-	45,740	3,907	351,434
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>12,568</u>	<u>196,229</u>	<u>36,021</u>	<u>394,114</u>	<u>69,695</u>	<u>3,907</u>	<u>557,800</u>
<u>3,632</u>	<u>42,110</u>	<u>(35,750)</u>	<u>(64,491)</u>	<u>173,980</u>	<u>19,271</u>	<u>368,233</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	(631,855)
-	-	-	-	-	-	(631,855)
3,632	42,110	(35,750)	(64,491)	173,980	19,271	(263,622)
<u>3,117</u>	<u>(36,221)</u>	<u>353,120</u>	<u>(3,402)</u>	<u>140,247</u>	<u>2,493</u>	<u>562,919</u>
<u>\$ 6,749</u>	<u>\$ 5,889</u>	<u>\$ 317,370</u>	<u>\$ (67,893)</u>	<u>\$ 314,227</u>	<u>\$ 21,764</u>	<u>\$ 299,297</u>

Continued

City of San Fernando
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Other Governmental Funds - Continued
Year Ended June 30, 2013

	Federal Asset Forfeiture	AQMD	Cash-in-Lieu of Parking	Pavement Management
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	-	-	-
Fines and Forfeitures	35,561	-	-	-
Investment Earnings	1,055	(44)	-	46
Intergovernmental	-	28,653	-	-
Other	-	-	-	222,847
	<u>-</u>	<u>-</u>	<u>-</u>	<u>222,847</u>
Total Revenues	<u>36,616</u>	<u>28,609</u>	<u>-</u>	<u>222,893</u>
EXPENDITURES				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Community Development	-	-	-	-
Public Works	-	-	-	-
Parks and Recreation	-	-	-	-
Capital Outlay	-	-	-	4,224
Debt Service:				
Principal	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,224</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>36,616</u>	<u>28,609</u>	<u>-</u>	<u>218,669</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	(240,000)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>(240,000)</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(240,000)</u>
Net Change in Fund Balances	36,616	28,609	-	(21,331)
Fund Balances, Beginning of Year	<u>462</u>	<u>71,885</u>	<u>71,672</u>	<u>139,388</u>
Fund Balances, End of Year	<u>\$ 37,078</u>	<u>\$ 100,494</u>	<u>\$ 71,672</u>	<u>\$ 118,057</u>

<u>Proposition C</u>	<u>Community Development Block Grant</u>	<u>Total</u>
\$ 325,431	\$ -	\$ 1,336,720
-	-	406,542
-	-	90,847
(411)	-	12,081
-	347,315	1,319,486
-	-	222,847
<u>325,020</u>	<u>347,315</u>	<u>3,388,523</u>
-	-	-
-	-	-
-	5,290	5,290
385,518	-	1,771,772
-	-	232,250
-	-	427,999
-	268,000	268,000
-	72,425	72,425
<u>385,518</u>	<u>345,715</u>	<u>2,777,736</u>
<u>(60,498)</u>	<u>1,600</u>	<u>610,787</u>
-	-	-
<u>(100,908)</u>	<u>-</u>	<u>(1,002,763)</u>
<u>(100,908)</u>	<u>-</u>	<u>(1,002,763)</u>
(161,406)	1,600	(391,976)
<u>545,935</u>	<u>(1,600)</u>	<u>2,158,391</u>
<u>\$ 384,529</u>	<u>\$ -</u>	<u>\$ 1,766,415</u>

City of San Fernando
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Proposition A Local Transit Fund
Year Ended June 30, 2013

	Budgeted Amounts <u>Final</u>	Actual Amounts <u></u>	Variance with Final Budget Positive (Negative) <u></u>
REVENUES			
Taxes	\$ 364,943	\$ 391,967	\$ 27,024
Charges for Services	25,000	25,519	519
Investment Earnings	<u>2,000</u>	<u>546</u>	<u>(1,454)</u>
Total Revenues	<u>391,943</u>	<u>418,032</u>	<u>26,089</u>
EXPENDITURES			
Current:			
Public Works	<u>538,563</u>	<u>526,628</u>	<u>11,935</u>
Total Expenditures	<u>538,563</u>	<u>526,628</u>	<u>11,935</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(146,620)	(108,596)	38,024
Fund Balance, Beginning of Year	<u>153,251</u>	<u>153,251</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ 6,631</u></u>	<u><u>\$ 44,655</u></u>	<u><u>\$ 38,024</u></u>

City of San Fernando
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Proposition C Discretionary Fund
Year Ended June 30, 2013

	Budgeted Amounts <u>Final</u>	Actual Amounts <u></u>	Variance with Final Budget Positive (Negative) <u></u>
REVENUES			
Investment Earnings	\$ 25	\$ 47	\$ 22
Fund Balance, Beginning of Year	<u>20,388</u>	<u>20,388</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ 20,413</u></u>	<u><u>\$ 20,435</u></u>	<u><u>\$ 22</u></u>

City of San Fernando
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Traffic Safety Fund
Year Ended June 30, 2013

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Fines and Forfeitures	\$ 50,000	\$ 32,108	\$ (17,892)
Total Revenues	50,000	32,108	(17,892)
EXPENDITURES			
Current:			
Public Works	86,412	57,649	28,763
Capital Outlay	47,250	22,694	24,556
Total Expenditures	133,662	80,343	53,319
Excess (Deficiency) of Revenues Over (Under) Expenditures	(83,662)	(48,235)	35,427
OTHER FINANCING SOURCES (USES)			
Transfers Out	(30,000)	(30,000)	-
Total Other Financing Sources (Uses)	(30,000)	(30,000)	-
Net Change in Fund Balances	(113,662)	(78,235)	35,427
Fund Balance, Beginning of Year	76,538	76,538	-
Fund Balance, End of Year	\$ (37,124)	\$ (1,697)	\$ 35,427

City of San Fernando
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Parking Maintenance and Operations Fund
Year Ended June 30, 2013

	Budgeted Amounts <u>Final</u>	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Taxes	\$ 45,000	\$ 46,147	\$ 1,147
Charges for Services	160,000	142,684	(17,316)
Investment Earnings	<u>13,000</u>	<u>11,733</u>	<u>(1,267)</u>
Total Revenues	<u>218,000</u>	<u>200,564</u>	<u>(17,436)</u>
EXPENDITURES			
Current:			
Public Works	<u>181,912</u>	<u>164,974</u>	<u>16,938</u>
Total Expenditures	<u>181,912</u>	<u>164,974</u>	<u>16,938</u>
Excess (Deficiency) of Revenues Over (under) Expenditures	36,088	35,590	(498)
Fund Balance, Beginning of Year	<u>58,199</u>	<u>58,199</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ 94,287</u></u>	<u><u>\$ 93,789</u></u>	<u><u>\$ (498)</u></u>

City of San Fernando
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Local Transportation Fund
Year Ended June 30, 2013

	Budgeted Amounts <u>Final</u>	Actual Amounts <u></u>	Variance with Final Budget Positive (Negative) <u></u>
REVENUES			
Investment Earnings	\$ -	\$ -	\$ -
Intergovernmental	<u>16,200</u>	<u>16,200</u>	<u>-</u>
Total Revenues	<u>16,200</u>	<u>16,200</u>	<u>-</u>
EXPENDITURES			
Current:			
Public Works	<u>16,200</u>	<u>12,568</u>	<u>3,632</u>
Total Expenditures	<u>16,200</u>	<u>12,568</u>	<u>75</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	3,632	3,632
Fund Balance, Beginning of Year	<u>3,117</u>	<u>3,117</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ 3,117</u></u>	<u><u>\$ 6,749</u></u>	<u><u>\$ 3,632</u></u>

City of San Fernando
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Recreation Fund
Year Ended June 30, 2013

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Charges for Services	\$ 188,962	\$ 238,339	\$ 49,377
Total Revenues	188,962	238,339	49,377
EXPENDITURES			
Current:			
Parks and Recreation	165,882	196,229	(30,347)
Total Expenditures	165,882	196,229	(30,347)
Excess (Deficiency) of Revenues Over (Under) Expenditures	23,080	42,110	19,030
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balances	23,080	42,110	19,030
Fund Balance, Beginning of Year	(36,221)	(36,221)	-
Fund Balance, End of Year	\$ (13,141)	\$ 5,889	\$ 19,030

City of San Fernando
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Quimby Act Fees Fund
Year Ended June 30, 2013

	Budgeted Amounts <u>Final</u>	Actual Amounts <u></u>	Variance with Final Budget Positive (Negative) <u></u>
REVENUES			
Investment Earnings	\$ -	\$ 271	\$ 271
Total Revenues	<u>-</u>	<u>271</u>	<u>271</u>
EXPENDITURES			
Current:			
Parks and Recreation	<u>40,970</u>	<u>36,021</u>	<u>4,949</u>
Total Expenditures	<u>40,970</u>	<u>36,021</u>	<u>4,949</u>
Excess (Deficiency) of Revenues Over (under) Expenditures	(40,970)	(35,750)	5,220
Fund Balance, Beginning of Year	<u>353,120</u>	<u>353,120</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ 312,150</u></u>	<u><u>\$ 317,370</u></u>	<u><u>\$ 5,220</u></u>

City of San Fernando
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Street Lighting Fund
Year Ended June 30, 2013

	Budgeted Amounts <u>Final</u>	Actual Amounts <u></u>	Variance with Final Budget Positive (Negative) <u></u>
REVENUES			
Taxes	\$ 337,000	\$ 329,623	\$ (7,377)
Total Revenues	<u>337,000</u>	<u>329,623</u>	<u>(7,377)</u>
EXPENDITURES			
Current:			
Public Works	411,860	394,114	17,746
Total Expenditures	<u>411,860</u>	<u>394,114</u>	<u>17,746</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(74,860)</u>	<u>(64,491)</u>	<u>10,369</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	89,798	-	(89,798)
Total Other Financing Sources (Uses)	<u>89,798</u>	<u>-</u>	<u>(89,798)</u>
Net Change in Fund Balances	14,938	(64,491)	(79,429)
Fund Balance, Beginning of Year	<u>(3,402)</u>	<u>(3,402)</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ 11,536</u></u>	<u><u>\$ (67,893)</u></u>	<u><u>\$ (79,429)</u></u>

City of San Fernando
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Measure R Fund
Year Ended June 30, 2013

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Taxes	\$ 218,000	\$ 243,552	\$ 25,552
Investment Earnings	-	123	123
Total Revenues	<u>218,000</u>	<u>243,675</u>	<u>25,675</u>
EXPENDITURES			
Current:			
Public Works	20,000	23,955	(3,955)
Capital Outlay	<u>170,410</u>	<u>45,740</u>	<u>124,670</u>
Total Expenditures	<u>190,410</u>	<u>69,695</u>	<u>120,715</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>27,590</u>	<u>173,980</u>	<u>146,390</u>
OTHER FINANCING SOURCES (USES)			
Transfers Out	<u>(89,798)</u>	-	89,798
Total Other Financing Sources (Uses)	<u>(89,798)</u>	-	89,798
Net Change in Fund Balances	(62,208)	173,980	236,188
Fund Balance, Beginning of Year	<u>140,247</u>	<u>140,247</u>	-
Fund Balance, End of Year	<u><u>\$ 78,039</u></u>	<u><u>\$ 314,227</u></u>	<u><u>\$ 236,188</u></u>

City of San Fernando
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - State Asset Forfeiture Fund
Year Ended June 30, 2013

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Fines and Forfeitures	\$ -	\$ 23,178	\$ 23,178
Total Revenues	-	23,178	23,178
EXPENDITURES			
Capital Outlay	6,000	3,907	2,093
Total Expenditures	6,000	3,907	2,093
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,000)	19,271	25,271
OTHER FINANCING SOURCES (USES)			
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balances	(6,000)	19,271	25,271
Fund Balance, Beginning of Year	2,493	2,493	-
Fund Balance, End of Year	\$ (3,507)	\$ 21,764	\$ 25,271

City of San Fernando
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - State Gas Tax Fund
Year Ended June 30, 2013

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Investment Earnings	\$ -	\$ (1,285)	\$ (1,285)
Intergovernmental	674,416	927,318	252,902
Total Revenues	674,416	926,033	251,617
EXPENDITURES			
Current:			
Public Works	171,008	206,366	(35,358)
Capital Outlay	352,805	351,434	1,371
Total Expenditures	523,813	557,800	(33,987)
Excess (Deficiency) of Revenues Over (Under) Expenditures	150,603	368,233	217,630
OTHER FINANCING SOURCES (USES)			
Transfers Out	(666,174)	(631,855)	34,319
Total Other Financing Sources (Uses)	(666,174)	(631,855)	34,319
Net Change in Fund Balances	(515,571)	(263,622)	251,949
Fund Balance, Beginning of Year	562,919	562,919	-
Fund Balance, End of Year	\$ 47,348	\$ 299,297	\$ 251,949

City of San Fernando
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Federal Asset Forfeiture Fund
Year Ended June 30, 2013

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Fines and Forfeitures	\$ -	\$ 35,561	\$ 35,561
Investment Earnings	-	1,055	1,055
	<u>-</u>	<u>1,055</u>	<u>1,055</u>
Total Revenues	<u>-</u>	<u>36,616</u>	<u>36,616</u>
EXPENDITURES			
Current:			
Public Safety	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>36,616</u>	<u>36,616</u>
OTHER FINANCING SOURCES (USES)			
Transfers Out	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	-	36,616	36,616
Fund Balance, Beginning of Year	462	462	-
	<u>462</u>	<u>462</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 462</u>	<u>\$ 37,078</u>	<u>\$ 36,616</u>

City of San Fernando
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - AQMD Fund
Year Ended June 30, 2013

	Budgeted Amounts <u>Final</u>	Actual Amounts <u></u>	Variance with Final Budget Positive (Negative) <u></u>
REVENUES			
Investment Earnings	\$ -	\$ (44)	\$ (44)
Intergovernmental	<u>29,000</u>	<u>28,653</u>	<u>(347)</u>
Total Revenues	29,000	28,609	(391)
Fund Balance, Beginning of Year	<u>71,885</u>	<u>71,885</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ 100,885</u></u>	<u><u>\$ 100,494</u></u>	<u><u>\$ (391)</u></u>

City of San Fernando
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Cash-in-Lieu of Parking Fund
Year Ended June 30, 2013

	Budgeted Amounts <u>Final</u>	Actual Amounts <u></u>	Variance with Final Budget Positive (Negative) <u></u>
REVENUES			
Investment Earnings	\$ -	\$ -	\$ -
Total Revenues	-	-	-
Fund Balance, Beginning of Year	<u>71,672</u>	<u>71,672</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ 71,672</u></u>	<u><u>\$ 71,672</u></u>	<u><u>\$ -</u></u>

City of San Fernando
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Pavement Management Fund
Year Ended June 30, 2013

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Investment Earnings	\$ 1,891	\$ 46	\$ (1,845)
Other	<u>228,435</u>	<u>222,847</u>	<u>(5,588)</u>
Total Revenues	<u>230,326</u>	<u>222,893</u>	<u>(7,433)</u>
EXPENDITURES			
Capital Outlay	<u>128,481</u>	<u>4,224</u>	<u>124,257</u>
Total Expenditures	<u>128,481</u>	<u>4,224</u>	<u>124,257</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>101,845</u>	<u>218,669</u>	<u>116,824</u>
OTHER FINANCING SOURCES (USES)			
Transfers Out	<u>(240,000)</u>	<u>(240,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(240,000)</u>	<u>(240,000)</u>	<u>-</u>
Net Change in Fund Balances	(138,155)	(21,331)	116,824
Fund Balance, Beginning of Year	<u>139,388</u>	<u>139,388</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,233</u>	<u>\$ 118,057</u>	<u>\$ 116,824</u>

City of San Fernando
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Proposition C Fund
Year Ended June 30, 2013

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Taxes	\$ 294,859	\$ 325,431	\$ 30,572
Investment Earnings	7,141	(411)	(7,552)
Total Revenues	<u>302,000</u>	<u>325,020</u>	<u>23,020</u>
EXPENDITURES			
Current:			
Public Works	<u>642,151</u>	<u>385,518</u>	<u>256,633</u>
Total Expenditures	<u>642,151</u>	<u>385,518</u>	<u>256,633</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(340,151)</u>	<u>(60,498)</u>	<u>279,653</u>
OTHER FINANCING SOURCES (USES)			
Transfers Out	<u>(100,908)</u>	<u>(100,908)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(100,908)</u>	<u>(100,908)</u>	<u>-</u>
Net Change in Fund Balances	(441,059)	(161,406)	279,653
Fund Balance, Beginning of Year	<u>545,935</u>	<u>545,935</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ 104,876</u></u>	<u><u>\$ 384,529</u></u>	<u><u>\$ 279,653</u></u>

City of San Fernando
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Community Development Block Grant Special Revenue Fund
Year Ended June 30, 2013

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	\$ 347,315	\$ 347,315	\$ -
Other	-	-	-
	<u>347,315</u>	<u>347,315</u>	<u>-</u>
Total Revenues	<u>347,315</u>	<u>347,315</u>	<u>-</u>
EXPENDITURES			
Current:			
Community Development	-	5,290	(5,290)
Public Works	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal	252,000	268,000	16,000
Interest and Fiscal Charges	95,315	72,425	22,890
	<u>347,315</u>	<u>345,715</u>	<u>1,600</u>
Total Expenditures	<u>347,315</u>	<u>345,715</u>	<u>1,600</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>1,600</u>	<u>1,600</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	-	1,600	1,600
Fund Balance, Beginning of Year	<u>(1,600)</u>	<u>(1,600)</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ (1,600)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,600</u></u>

City of San Fernando
Fiduciary Fund
June 30, 2013

Agency Fund - This fund is used to account for funds received by the City as an agent for other entities.

City of San Fernando
Statement of Changes in Assets and Liabilities
Agency Fund
Year Ended June 30, 2013

	Beginning Balance	Additions	Deletions	Ending Balance
ASSETS				
Cash and Investments	\$ 122,588	\$ 204,160	\$ 226,075	\$ 100,673
Accounts Receivable	-	1,000	-	1,000
Prepaid Expenses	4,650	-	4,650	-
Total Assets	<u>\$ 127,238</u>	<u>\$ 205,160</u>	<u>\$ 230,725</u>	<u>\$ 101,673</u>
LIABILITIES				
Accounts Payable	\$ 4,466	\$ 216,249	\$ 218,423	\$ 2,292
Deposits	122,772	195,460	218,851	99,381
Total Liabilities	<u>\$ 127,238</u>	<u>\$ 411,709</u>	<u>\$ 437,274</u>	<u>\$ 101,673</u>

III. Statistical Section



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City of San Fernando
Description of Statistical Section Contents
June 30, 2013

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

Contents:	<u>Pages</u>
<u>Financial Trends</u> these schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time	90
<u>Revenue Capacity</u> these schedules contain information to help the reader assess the City's most significant local revenue source, the property tax	100
<u>Debt Capacity</u> these schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future	107
<u>Demographic and Economic Information</u> these schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place	112
<u>Operating Information</u> these schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs	115

City of San Fernando
Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year			
	2004	2005	2006	2007
Governmental activities:				
Net investment in capital assets	\$ 16,844,545	\$ 18,598,023	\$ 19,972,495	\$ 43,237,994
Restricted	924,257	931,708	8,528,754	11,957,932
Unrestricted	<u>(4,811,226)</u>	<u>(5,875,097)</u>	<u>(7,970,119)</u>	<u>(10,844,681)</u>
Total governmental activities net position	<u>\$ 12,957,576</u>	<u>\$ 13,654,634</u>	<u>\$ 20,531,130</u>	<u>\$ 44,351,245</u>
Business-type activities:				
Net investment in capital assets	\$ 7,606,136	\$ 7,635,859	\$ 7,321,367	\$ 17,439,596
Restricted	-	-	-	-
Unrestricted	<u>6,723,623</u>	<u>7,701,850</u>	<u>8,523,702</u>	<u>7,858,369</u>
Total business-type activities net position	<u>\$ 14,329,759</u>	<u>\$ 15,337,709</u>	<u>\$ 15,845,069</u>	<u>\$ 25,297,965</u>
Primary government:				
Net investment in capital assets	\$ 24,450,681	\$ 26,233,882	\$ 27,293,862	\$ 60,677,590
Restricted	924,257	931,708	8,528,754	11,957,932
Unrestricted	<u>1,912,397</u>	<u>1,826,753</u>	<u>553,583</u>	<u>(2,986,312)</u>
Total primary government net position	<u>\$ 27,287,335</u>	<u>\$ 28,992,343</u>	<u>\$ 36,376,199</u>	<u>\$ 69,649,210</u>

Source: City Finance Department

Fiscal Year					
2008	2009	2010	2011	2012	2013
\$ 42,548,031	\$ 42,804,903	\$ 42,262,518	\$ 43,598,683	\$ 50,993,498	\$ 49,532,007
13,204,186	14,329,955	14,364,410	13,040,082	2,533,805	1,802,498
<u>(11,650,513)</u>	<u>(14,751,986)</u>	<u>(17,503,004)</u>	<u>(19,365,287)</u>	<u>(14,057,614)</u>	<u>(16,643,447)</u>
<u>\$ 44,101,704</u>	<u>\$ 42,382,872</u>	<u>\$ 39,123,924</u>	<u>\$ 37,273,478</u>	<u>\$ 39,469,689</u>	<u>\$ 34,691,058</u>
\$ 16,950,800	\$ 16,267,470	\$ 15,547,758	\$ 15,324,618	\$ 14,811,543	\$ 14,420,860
-	-	-	-	-	-
<u>7,846,843</u>	<u>7,920,801</u>	<u>7,206,906</u>	<u>7,733,239</u>	<u>7,887,577</u>	<u>8,492,168</u>
<u>\$ 24,797,643</u>	<u>\$ 24,188,271</u>	<u>\$ 22,754,664</u>	<u>\$ 23,057,857</u>	<u>\$ 22,699,120</u>	<u>\$ 22,913,028</u>
\$ 59,498,831	\$ 59,072,373	\$ 57,810,276	\$ 58,923,301	\$ 65,805,041	\$ 63,952,867
13,204,186	14,329,955	14,364,410	13,040,082	2,533,805	1,802,498
<u>(3,803,670)</u>	<u>(6,831,185)</u>	<u>(10,296,098)</u>	<u>(11,632,048)</u>	<u>(6,170,037)</u>	<u>(8,151,279)</u>
<u>\$ 68,899,347</u>	<u>\$ 66,571,143</u>	<u>\$ 61,878,588</u>	<u>\$ 60,331,335</u>	<u>\$ 62,168,809</u>	<u>\$ 57,604,086</u>

City of San Fernando
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year				
	2004	2005	2006	2007	2008
Expenses:					
Governmental activities:					
General government	\$ 5,781,612	\$ 7,701,673	\$ 7,065,983	\$ 6,472,343	\$ 9,724,823
Public safety	8,091,125	8,588,373	8,761,669	9,322,543	9,881,438
Community development	3,560,256	3,149,303	2,859,514	1,945,956	2,891,460
Public works	2,060,745	1,938,912	2,001,888	5,764,469	5,383,561
Parks and recreation	1,648,096	3,090,098	1,667,800	1,944,663	2,123,999
Capital outlay	-	-	-	-	-
Interest on long-term debt	488,119	583,454	667,366	1,009,135	1,045,722
Total governmental activities expenses	<u>21,629,953</u>	<u>25,051,813</u>	<u>23,024,220</u>	<u>26,459,109</u>	<u>31,051,003</u>
Business-type activities:					
Water	2,098,936	2,286,754	3,023,474	3,380,128	2,946,107
Sewer	2,178,353	1,632,168	1,723,353	2,969,735	2,812,307
Waste disposal	965,278	1,181,607	1,182,631	1,261,254	1,142,613
Total business-type activities expenses	<u>5,242,567</u>	<u>5,100,529</u>	<u>5,929,458</u>	<u>7,611,117</u>	<u>6,901,027</u>
Total primary government expenses	<u>26,872,520</u>	<u>30,152,342</u>	<u>28,953,678</u>	<u>34,070,226</u>	<u>37,952,030</u>
Program revenues:					
Governmental activities:					
Charges for services:					
General government	4,015,856	4,962,322	2,977,575	2,351,218	2,095,604
Public safety	815,564	1,084,958	358,088	1,192,594	1,383,612
Community development	66,301	2,500	604,626	308,974	287,403
Public works	404,496	649,641	655,844	931,094	903,091
Parks and recreation	566,844	544,675	357,345	575,260	1,702,639
Operating grants and contributions	-	-	1,924,581	2,371,022	2,100,154
Capital grants and contributions	1,365,732	3,147,589	2,196,347	2,314,280	1,674,190
Total governmental activities program revenues	<u>7,234,793</u>	<u>10,391,685</u>	<u>9,074,406</u>	<u>10,044,442</u>	<u>10,146,693</u>
Business-type activities:					
Charges for services:					
Water	2,388,730	2,667,963	2,809,324	2,878,972	2,839,207
Sewer	1,979,065	2,381,596	2,498,588	2,482,039	2,458,857
Waste disposal	989,224	1,111,776	1,159,112	1,153,329	1,063,799
Total business-type activities program revenues	<u>5,357,019</u>	<u>6,161,335</u>	<u>6,467,024</u>	<u>6,514,340</u>	<u>6,361,863</u>
Total primary government program revenues	<u>12,591,812</u>	<u>16,553,020</u>	<u>15,541,430</u>	<u>16,558,782</u>	<u>16,508,556</u>
Net revenues (expenses):					
Governmental activities	(14,395,160)	(14,660,128)	(13,949,814)	(16,414,667)	(20,904,310)
Business-type activities	114,452	1,060,806	537,566	(1,096,777)	(539,164)
Total net revenues (expenses)	<u>(14,280,708)</u>	<u>(13,599,322)</u>	<u>(13,412,248)</u>	<u>(17,511,444)</u>	<u>(21,443,474)</u>

Source: City Finance Department

Fiscal Year				
2009	2010	2011	2012	2013
\$ 7,343,319	\$ 8,393,942	\$ 9,051,209	\$ 6,397,275	\$ 6,459,914
10,101,285	9,917,154	10,137,119	10,346,561	9,414,862
3,220,792	5,547,132	3,658,552	1,944,293	999,751
6,102,140	5,591,332	4,960,530	5,423,605	5,503,387
3,745,511	2,960,683	2,375,034	2,145,767	2,224,370
-	-	-	-	-
963,737	1,141,113	1,092,731	509,971	72,425
<u>31,476,784</u>	<u>33,551,356</u>	<u>31,275,175</u>	<u>26,767,472</u>	<u>24,674,709</u>
3,183,923	3,282,758	3,227,843	3,248,148	3,172,962
2,731,323	2,614,749	1,867,044	2,445,675	2,802,013
1,125,434	1,098,303	1,077,641	1,027,810	1,021,804
<u>7,040,680</u>	<u>6,995,810</u>	<u>6,172,528</u>	<u>6,721,633</u>	<u>6,996,779</u>
<u>38,517,464</u>	<u>40,547,166</u>	<u>37,447,703</u>	<u>33,489,105</u>	<u>31,671,488</u>
2,455,039	2,698,964	2,503,993	584,356	513,512
1,710,327	1,642,838	1,583,487	1,359,010	1,553,828
334,666	425,299	581,323	413,067	295,199
916,211	975,160	903,323	565,723	757,265
878,659	871,337	526,198	458,090	576,507
3,425,677	3,287,154	4,432,649	3,197,798	3,139,513
<u>2,063,580</u>	<u>1,094,301</u>	<u>1,896,595</u>	<u>930,527</u>	<u>719,000</u>
<u>11,784,159</u>	<u>10,995,053</u>	<u>12,427,568</u>	<u>7,508,571</u>	<u>7,554,824</u>
2,795,599	2,737,198	3,064,458	2,769,412	3,291,272
2,562,997	2,367,243	2,383,329	2,580,623	2,892,407
<u>1,097,873</u>	<u>1,110,869</u>	<u>1,125,037</u>	<u>1,122,709</u>	<u>1,131,929</u>
<u>6,456,469</u>	<u>6,215,310</u>	<u>6,572,824</u>	<u>6,472,744</u>	<u>7,315,608</u>
<u>18,240,628</u>	<u>17,210,363</u>	<u>19,000,392</u>	<u>13,981,315</u>	<u>14,870,432</u>
(19,692,625)	(22,556,303)	(18,847,607)	(19,258,901)	(17,119,885)
<u>(584,211)</u>	<u>(780,500)</u>	<u>400,296</u>	<u>(248,889)</u>	<u>318,829</u>
<u>(20,276,836)</u>	<u>(23,336,803)</u>	<u>(18,447,311)</u>	<u>(19,507,790)</u>	<u>(16,801,056)</u>

(Continued)

City of San Fernando
Changes in Net Position
Last Ten Fiscal Years - (Continued)
(accrual basis of accounting)

	Fiscal Year				
	2004	2005	2006	2007	2008
General revenues and other changes in net position:					
Governmental activities:					
Taxes:					
Property	\$ 5,591,534	\$ 8,664,486	\$ 9,868,621	\$ 10,591,345	\$ 11,937,517
Sales and use	5,566,868	6,437,044	6,992,207	3,673,550	3,154,930
Property taxes in lieu of sales and use taxes	-	-	-	-	1,029,267
Business license taxes	-	-	-	-	-
Franchise	1,956,149	2,067,293	350,718	373,991	325,742
Motor fuel	1,122,019	-	-	-	-
Other taxes	-	-	-	-	-
Intergovernmental, unrestricted	-	575,837	180,687	1,873,488	100,464
Investment income	429,153	400,074	198,089	796,038	472,572
Gain on sale of property	-	-	-	-	2,569,335
Other	-	-	15,178	729,944	832,593
Transfers	820,150	222,321	220,810	220,810	232,349
Extraordinary gain	-	-	-	-	-
Total governmental activities	<u>15,485,873</u>	<u>18,367,055</u>	<u>17,826,310</u>	<u>18,259,166</u>	<u>20,654,769</u>
Business-type activities:					
Investment income	103,648	169,465	260,460	354,850	271,191
Other	-	-	(69,856)	-	-
Transfers	(820,150)	(222,321)	(220,810)	(220,810)	(232,349)
Total business-type activities	<u>(716,502)</u>	<u>(52,856)</u>	<u>(30,206)</u>	<u>134,040</u>	<u>38,842</u>
Total primary government	<u>14,769,371</u>	<u>18,314,199</u>	<u>17,796,104</u>	<u>18,393,206</u>	<u>20,693,611</u>
Changes in net position					
Governmental activities	1,090,713	3,706,927	3,876,496	1,844,499	(249,541)
Business-type activities	(602,050)	1,007,950	507,360	(962,737)	(500,322)
Total primary government	<u>\$ 488,663</u>	<u>\$ 4,714,877</u>	<u>\$ 4,383,856</u>	<u>\$ 881,762</u>	<u>\$ (749,863)</u>

(1) The fluctuations beginning in fiscal year 2012 compared to prior years resulted from reclassifications of certain revenues.

(2) The extraordinary gain in 2012 resulted from the dissolution of the City's Redevelopment Agency in accordance with State law.

Fiscal Year				
2009	2010	2011	2012	2013
\$ 12,976,749	\$ 13,101,490	\$ 12,596,288	\$ 10,198,997	\$ 6,650,806 (1)
2,599,450	2,478,957	2,323,994	2,380,675	2,637,297
998,834	927,430	596,449	603,373	867,581
-	-	-	1,082,584	1,031,924 (1)
418,974	341,642	333,522	307,119	297,319
-	-	-	-	-
-	-	-	1,002,816	357,190 (1)
85,783	74,236	115,898	264,443	-
108,972	264,448	244,419	918	1,530
-	-	298,411	120,000	-
892,153	1,014,000	1,467,179	562,404	376,607
222,623	340,902	121,000	121,000	121,000
-	-	-	4,810,783	- (2)
<u>18,303,538</u>	<u>18,543,105</u>	<u>18,097,160</u>	<u>21,455,112</u>	<u>12,341,254</u>
197,462	45,256	23,897	11,152	16,079
-	-	-	-	-
<u>(222,623)</u>	<u>(340,902)</u>	<u>(121,000)</u>	<u>(121,000)</u>	<u>(121,000)</u>
<u>(25,161)</u>	<u>(295,646)</u>	<u>(97,103)</u>	<u>(109,848)</u>	<u>(104,921)</u>
<u>18,278,377</u>	<u>18,247,459</u>	<u>18,000,057</u>	<u>21,345,264</u>	<u>12,236,333</u>
(1,389,087)	(4,013,198)	(750,447)	2,196,211	(4,778,631)
<u>(609,372)</u>	<u>(1,076,146)</u>	<u>303,193</u>	<u>(358,737)</u>	<u>213,908</u>
<u>\$ (1,998,459)</u>	<u>\$ (5,089,344)</u>	<u>\$ (447,254)</u>	<u>\$ 1,837,474</u>	<u>\$ (4,564,723)</u>

City of San Fernando
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year				
	2004	2005	2006	2007	2008
General fund:					
Reserved	\$ 44,779	\$ 49,532	\$ 183,608	\$ 2,055,539	\$ 69,999
Unreserved	<u>397,592</u>	<u>3,026,464</u>	<u>4,984,271</u>	<u>3,992,140</u>	<u>2,362,813</u>
Total general fund	<u>\$ 442,371</u>	<u>\$ 3,075,996</u>	<u>\$ 5,167,879</u>	<u>\$ 6,047,679</u>	<u>\$ 2,432,812</u>
All other governmental funds:					
Reserved	\$ 3,147,147	\$ 6,942,187	\$ 9,375,226	\$ 12,189,553	\$ 8,760,628
Unreserved, reported in:					
Special revenue funds	(2,230,704)	(2,101,096)	(2,923,775)	(2,020,353)	(3,636,210)
Debt service funds	(450,962)	87,989	(84,361)	(565,199)	(611,346)
Capital projects funds	2,002,942	816,814	29,777	4,979,008	(1,105,235)
Other	<u>2,824,596</u>	<u>2,136,295</u>	<u>2,131,887</u>	<u>-</u>	<u>-</u>
Total all other governmental funds	<u>\$ 5,293,019</u>	<u>\$ 7,882,189</u>	<u>\$ 8,528,754</u>	<u>\$ 14,583,009</u>	<u>\$ 3,407,837</u>
General fund:					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total general fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
All other governmental funds:					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-	-
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total all other governmental funds	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Note: GASB 54 was implemented in 2011. Years prior to that have no comparable data.

Fiscal Year				
2009	2010	2011	2012	2013
\$ 639,172	\$ 768,679	\$ -	\$ -	\$ -
(492,513)	(666,295)	-	-	-
<u>\$ 146,659</u>	<u>\$ 102,384</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 7,112,657	\$ 8,245,010	\$ -	\$ -	\$ -
(422,538)	(614,082)	-	-	-
611,990	(2,222,757)	-	-	-
(2,896,209)	(2,759,950)	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 4,405,900</u>	<u>\$ 2,648,221</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ 237,378	\$ 335,766	\$ 392,931
<u>-</u>	<u>-</u>	<u>(856,695)</u>	<u>(1,572,548)</u>	<u>(2,139,983)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ (619,317)</u>	<u>\$ (1,236,782)</u>	<u>\$ (1,747,052)</u>
\$ -	\$ -	\$ 5,448,274	\$ 492,395	\$ 94,787
-	-	2,890,223	2,199,614	1,836,005
<u>-</u>	<u>-</u>	<u>(7,022,933)</u>	<u>(2,508,607)</u>	<u>(164,377)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,315,564</u>	<u>\$ 183,402</u>	<u>\$ 1,766,415</u>

City of San Fernando
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year			
	2004	2005	2006	2007
Revenues:				
Taxes	\$ 13,223,074	\$ 17,116,611	\$ 18,160,481	\$ 17,869,675
Licenses and permits	2,068,941	1,591,609	1,321,998	235,143
Charges for services	380,555	481,095	499,624	1,997,264
Fines and forfeitures	608,780	850,464	970,687	886,395
Investment earnings	429,153	400,074	807,847	1,084,708
Intergovernmental	4,390,068	6,521,737	4,297,805	5,607,795
Administrative overhead	930,628	930,628	1,672,248	-
Community development	-	-	-	-
Sale of inventory	-	-	-	-
Other	1,443,986	894,473	1,148,455	1,563,678
Total revenues	<u>23,475,185</u>	<u>28,786,691</u>	<u>28,879,145</u>	<u>29,244,658</u>
Expenditures				
Current:				
General government	6,630,988	8,037,230	7,834,515	7,499,986
Public safety	7,830,932	8,375,379	8,466,474	9,664,425
Community development	1,636,810	1,344,615	3,069,196	2,189,345
Public works	4,595,811	5,206,946	3,798,336	9,192,018
Parks and recreation	2,124,210	1,918,860	1,939,812	1,925,068
Pass-throughs	-	-	-	927,114
SERAF	-	-	-	-
Other	168	2,321	-	-
Capital outlay	1,418,383	1,717,999	-	2,826,135
Debt service:				
Principal	540,000	575,000	787,000	832,000
Interest and fiscal charges	381,845	432,867	498,414	682,275
Cost of issuance	-	-	-	383,621
Total expenditures	<u>25,159,147</u>	<u>27,611,217</u>	<u>26,393,747</u>	<u>36,121,987</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,683,962)</u>	<u>1,175,474</u>	<u>2,485,398</u>	<u>(6,877,329)</u>
Other financing sources (uses):				
Transfers in	4,878,792	7,496,266	4,817,583	4,078,292
Transfers out	(4,058,642)	(4,273,945)	(4,596,773)	(3,857,482)
Payment to/from bond escrow agent	-	-	32,240	-
Issuance of debt	-	-	-	11,490,000
Discount	-	-	-	(74,426)
Sale of property	-	-	-	-
Total other financing sources (uses)	<u>820,150</u>	<u>3,222,321</u>	<u>253,050</u>	<u>11,636,384</u>
Extraordinary gain (loss)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ (863,812)</u>	<u>\$ 4,397,795</u>	<u>\$ 2,738,448</u>	<u>\$ 4,759,055</u>
Debt service as a percentage of noncapital expenditures	4.0%	4.1%	5.1%	5.0%

Source: City Finance Department

The above fluctuations in revenues and expenditures in 2012 are a result of reclassifications and the dissolution of the Redevelopment Agency, previously reported as a blended component unit.

Fiscal Year					
2008	2009	2010	2011	2012	2013
\$ 19,597,729	\$ 20,136,147	\$ 18,114,573	\$ 17,433,856	\$ 14,941,249	\$ 11,120,845
254,159	260,071	223,748	249,754	279,825	337,085
3,307,933	2,814,217	2,876,980	2,697,601	1,508,783	2,714,937
1,074,122	1,268,174	1,226,322	1,183,299	888,136	734,210
731,934	699,154	700,719	570,661	280,368	218,923
3,608,832	5,481,477	6,017,833	7,005,399	5,234,049	4,467,012
-	-	-	-	-	-
-	-	-	-	-	-
500,000	125,000	-	-	-	-
<u>1,424,980</u>	<u>1,931,944</u>	<u>2,177,633</u>	<u>2,331,930</u>	<u>1,013,941</u>	<u>512,402</u>
<u>30,499,689</u>	<u>32,716,184</u>	<u>31,337,808</u>	<u>31,472,500</u>	<u>24,146,351</u>	<u>20,105,414</u>
8,998,389	8,362,675	7,870,484	7,710,354	4,623,271	4,967,021
9,977,618	10,620,149	10,382,127	10,556,689	9,961,760	9,032,340
5,051,488	2,033,620	1,636,343	2,364,956	1,222,182	791,977
7,060,897	4,383,266	3,274,845	3,085,317	3,748,331	4,034,856
5,093,249	3,731,142	2,921,263	2,332,198	2,055,715	2,134,851
1,004,484	1,367,117	1,745,906	1,712,477	1,067,046	-
-	-	2,063,811	424,902	-	-
-	-	-	-	-	-
6,167,164	1,538,552	989,588	2,835,433	-	427,999
1,309,000	1,418,388	1,663,887	1,933,535	1,482,000	268,000
859,788	771,988	932,410	870,409	378,568	72,425
-	-	-	-	-	-
<u>45,522,077</u>	<u>34,226,897</u>	<u>33,480,664</u>	<u>33,826,270</u>	<u>24,538,873</u>	<u>21,729,469</u>
<u>(15,022,388)</u>	<u>(1,510,713)</u>	<u>(2,142,856)</u>	<u>(2,353,770)</u>	<u>(392,522)</u>	<u>(1,624,055)</u>
4,451,217	5,468,685	6,818,161	7,603,439	3,233,411	3,338,164
(4,218,868)	(5,246,062)	(6,477,259)	(7,482,439)	(3,112,411)	(3,217,164)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	178,411	245,000	-
<u>232,349</u>	<u>222,623</u>	<u>340,902</u>	<u>299,411</u>	<u>366,000</u>	<u>121,000</u>
-	-	-	-	(1,723,105)	-
<u>\$ (14,790,039)</u>	<u>\$ (1,288,090)</u>	<u>\$ (1,801,954)</u>	<u>\$ (2,054,359)</u>	<u>\$ (1,749,627)</u>	<u>\$ (1,503,055)</u>
5.8%	7.2%	9.3%	9.9%	7.7%	1.7%

City of San Fernando
Assessed Value of Taxable Property
Last Ten Fiscal Years

<u>Fiscal Year Ended June 30</u>	<u>Residential</u>	<u>Commercial</u>	<u>Industrial</u>	<u>Other</u>	<u>Unsecured</u>
2004	\$ 567,902,157	\$ 177,295,352	\$ 165,048,900	\$23,765,942	\$ 77,422,782
2005	623,693,705	188,143,522	170,451,341	22,958,543	82,517,735
2006	701,620,690	204,017,895	183,844,983	23,324,074	78,503,390
2007	802,084,309	218,355,001	198,477,251	27,888,079	82,754,213
2008	900,052,366	240,006,510	216,095,061	25,461,983	76,947,962
2009	924,249,336	254,066,849	223,073,530	35,618,563	78,152,281
2010	834,108,715	256,442,463	258,825,850	32,405,858	112,691,566
2011	796,187,198	259,924,017	257,840,462	31,707,331	108,228,918
2012	810,126,651	261,333,463	254,802,905	36,235,560	108,145,377
2013	832,506,508	264,733,131	258,909,717	44,405,697	121,871,794

Notes: Exempt values are not included in Total.

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%). With few exceptions, property is only reassessed as a result of new construction activity or at the time it is sold to a new owner. At this point, the property is reassessed based upon the added value of the construction or at the purchase price (market value) or economic value of the property sold. The assessed valuation data shown above represents the only data currently available with respect to the actual market value of taxable property and is subject to the limitations described above.

<u>Unknown</u>	<u>Taxable Assessed Value</u>	<u>Direct Tax Rate</u>
\$ 15,121,604	\$ 1,026,556,737	0.59653%
16,996,055	1,104,760,901	0.68950%
17,719,324	1,209,030,356	0.69569%
9,954,395	1,339,513,248	0.68705%
-	1,458,563,882	0.68705%
-	1,515,160,559	0.68605%
-	1,494,474,452	0.73077%
-	1,453,887,926	0.73507%
-	1,470,643,956	0.73170%
-	1,522,426,847	0.73170%

City of San Fernando
Direct and Overlapping Property Tax Rates
(Rate per \$100 of assessed value)
Last Ten Fiscal Years

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
City Direct Rates:						
City basic rate	0.3320	0.4320	0.4320	0.4291	0.4320	0.4298
Redevelopment agency/Other	0.1919	0.2913	0.2904	0.2868	0.2887	0.2886
Total City Direct Rate	0.5965	0.6895	0.6957	0.6871	0.6794	0.6861

NOTES:

- (1) In 1978, California voters passed Proposition 13 which set the property tax rate at a 1.00% fixed amount. This 1.00% is shared by all taxing agencies for which the subject property resides within. In addition to the 1.00% fixed amount, property owners are charged taxes as a percentage of assessed property values for the payment of any voter approved bonds.
- (2) Overlapping rates are those of local and county governments that apply to property owners within the City. Not all overlapping rates apply to all City property owners.
- (3) City's Share of 1% Levy is based on the City's share of the general fund tax rate area with the largest net taxable value within the City. ERAF general fund tax shifts may not be included in tax ratio figures.
- (4) adopted prior to 1989 per California State statute. RDA direct and overlapping rates are applied only to the incremental property values. The approval of ABX1 26 eliminated Redevelopment from the State of California for the Fiscal year 2012/13 and years thereafter.
- (5) Because basic and debt rates vary by tax rate area individual rates cannot be summed. The Total Direct Rate is the weighted average of all individual direct rates applied by the government preparing the statistical section information.

Source: L.A. County Assessor 2003/04 - 2012/13 Tax Rate Table provided by HdL, Coren & Cone.

<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
0.4298	0.4298	0.4298	0.4298
0.2885	0.2879	0.2879	-
0.7308	0.7351	0.7317	0.73694

City of San Fernando
Principal Property Tax Payers
Top Ten - Current Year and Nine Years Ago

Taxpayer	2013		Taxpayer	2004	
	Taxable Assessed Value	Percent of Total City Taxable Assessed Value		Taxable Assessed Value	Percent of Total City Taxable Assessed Value
CPF San Fernando LLC	\$ 70,741,892	4.65%	CLPF San Fernando LP	\$ 43,607,244	4.25%
Pharmavite LLC	56,003,841	3.68%	SFVS Company LLC	17,641,020	1.72%
SFVS Company LLC	20,452,887	1.34%	Land M O Hearn Properties LLC	15,051,466	1.47%
Foothill HD Retail Center LLC	19,217,686	1.26%	Hannon Properties LLC ETAL	11,532,807	1.12%
Ahi Glenoaks Inc.	15,620,950	1.03%	Ahi Glenoaks Inc.	10,898,700	1.06%
San Fernando Gateway LLC	14,472,968	0.95%	San Fernando Valley Automotive LLC	10,318,280	1.01%
315 Partners LLC	13,809,816	0.91%	San Fernando Associates	10,189,982	0.99%
San Fernando Associates	10,266,420	0.67%	315 Partners LLC	8,999,459	0.88%
San Fernando Senior Housing LP Aszkena	8,712,553	0.57%	Nathan O. Shaw Trust	7,249,965	0.71%
San Fernando Valley Automotive LLC	8,695,453	0.57%	Puretek Corporation	6,436,654	0.63%
Total Top Ten	\$ 237,994,466	15.63%	Total Top Ten	\$ 141,925,577	13.83%
Total Property Taxes	\$ 1,522,426,847		Total Property Taxes	\$ 1,026,556,737	

Source: L.A. County Assessor 2012/13 Combined Tax Rolls and the SBE Non Unitary Tax Roll provided by HdL, Coren & Con

**City of San Fernando
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 Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percent of Levy		Amount	Percent of Levy
2004	\$ 6,481,679	\$6,342,738	97.86%	\$ 74,254	\$ 6,416,992	99.00%
2005	7,862,160	8,045,587	102.33%	65,771	8,111,358	103.17%
2006	8,403,799	9,015,419	107.28%	142,693	9,158,112	108.98%
2007	9,197,054	9,901,528	107.66%	38,651	9,940,179	108.08%
2008	9,909,383	10,361,519	104.56%	196,727	10,558,246	106.55%
2009	9,661,994	10,977,764	113.62%	352,262	11,330,026	117.26%
2010	9,754,979	11,049,754	113.27%	426,417	11,476,171	117.64%
2011	9,693,186	11,146,361	114.99%	254,457	11,400,818	117.62%
2012	10,760,744	10,622,934	98.72%	253,124	10,876,058	101.07%
2013	5,612,092	4,501,185	80.21%	(89,102)	4,412,083	78.62%

Notes:

*The collections presented include City property taxes, supplemental assessments, and Redevelopment Agency tax increment (through FY 2012), as well as amounts collected by the City and Redevelopment Agency that were passed through to other agencies.

*Supplemental assessments include voter approved indebtedness for City employee's retirement, a lighting district, penalties and interest which are not included in the Taxes levied. The collection of these supplemental assessments often cause the percent of levy to exceed 100%.

*Starting in FY 2013, the Redevelopment agency, and penalties and interest are not included.

City of San Fernando
Water Customers
Current Year and Nine Years Ago

Water Customer	2013		Water Customer	2004	
	Water Charges	Percent of Total Water Revenues		Water Charges	Percent of Total Water Revenues
Pharmavite Corporation	\$ 40,918	1.24%	Oh Boy! Corporation	\$ 22,459	0.82%
Pharmavite Corporation	19,532	0.59%	Puretek Corporation	22,349	0.82%
Mission Park Apartments	16,322	0.50%	Samco Scientific Corp	14,037	0.52%
Bitman, Boris Bruce	13,696	0.42%	Mission Car Wash	10,031	0.37%
Martin & Denise Rile	13,573	0.41%	Jin Young Coin Laundry	9,918	0.36%
LA Board of Education	13,113	0.40%	Martin & Denise Rile	9,857	0.36%
Home Depot #609	11,888	0.36%	LACO - Int Service Dept.	8,252	0.30%
Fresenius Medical CA	10,701	0.32%	The SFVS Company LLC	7,969	0.29%
Majers, Olin	9,639	0.29%	Majers, Olin	7,674	0.28%
Puretek Corporation	8,773	0.27%	K.V. Mart #19	7,603	0.28%
Total Top Ten	\$ 158,155	4.80%		\$ 120,149	4.41%
Total Water Revenue	\$ 3,292,625			\$ 2,724,845	

Source: Eden UB System (Water only)

City of San Fernando
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year Ended June 30	Governmental Activities				Percentage of Personal Income	Per Capita
	General Obligation Bonds	Tax Allocation Bonds	Loans	Total Governmental Activities		
2004	-	\$ 6,525,000	\$ 2,299,775	\$ 8,824,775	1.95%	363
2005	-	5,340,000	6,023,726	11,363,726	2.36%	469
2006	-	5,340,000	6,023,726	11,363,726	2.21%	471
2007	-	16,113,506	6,348,789	22,462,295	4.17%	943
2008	-	15,075,000	6,610,671	21,685,671	3.93%	917
2009	-	13,985,000	6,643,296	20,628,296	3.74%	866
2010	-	12,850,000	6,582,631	19,432,631	5.41%	821
2011	-	11,620,158	6,307,069	17,927,227	4.94%	756
2012	-	-	2,424,692	2,424,692	0.63%	102
2013	-	-	1,956,692	1,956,692	Not Available	82

Notes: Details regarding the City's outstanding debt can be found in the notes to the financial statements. Personal income numbers not available for 2013.

City of San Fernando
Direct and Overlapping Bonded Debt
June 30, 2013

	Gross Bonded Debt Balance	Percent Applicable To City	Net Bonded Debt
Direct Debt:			
CHFA Loan	\$ 712,692	100.000%	\$ 712,692
Section 108 Loan	1,244,000	100.000%	1,244,000
Total Direct Debt:			1,956,692
Overlapping Debt:			
*Metropolitan Water District	79,696,126	0.109	86,867
LA City Community College 2003 Ser B	3,100,000	0.255	7,917
LA City Community College Dist 2003 Ser 2004B	11,985,000	0.255	30,608
LA City Community College Dist 2001 Ser 2004A	74,440,000	0.255	190,111
LACC DS REF 2001 Series 2005 & 2013	473,395,000	0.255	1,208,998
LA City Community College DS 2001, 2006 Series B	275,300,000	0.255	703,086
LA City Community College DS 2003, 2006 Series C	382,160,000	0.255	975,994
LACC DS 2001 2008 Series E-1	271,710,000	0.255	693,917
LACC DS 2003 2008 Series F-1	344,915,000	0.255	880,874
LACC DS 2003 2008 Taxable Series F-2	550,000	0.255	1,405
LACC DS 2008 2009 Taxable Series A	350,000,000	0.255	893,861
LACC DS 2008 2009 Taxable Series B	75,000,000	0.255	191,542
LACC DS 2008 2010 Tax Series D	175,000,000	0.255	446,931
LACC DS 2008 2010 Taxable Series E (BABS)	900,000,000	0.255	2,298,500
LACC DS 2008 2010 Taxable Series C	125,000,000	0.255	319,236
LA CCD DS 2008 2012 Series F	250,000,000	0.255	638,472
Los Angeles Unif Sch Dis 1997 Ser A	49,500,000	0.317	156,976
Los Angeles Unif Sch Dis 2002 Ref Bond	175,645,000	0.317	557,010
Los Angeles Unif Sch Dis 1997 Ser F	45,075,000	0.317	142,943
Los Angeles Unif Sch Dis 2002 Ser A	17,885,000	0.317	56,717
Los Angeles Unif Sch Dis 2004 Series C 2004	35,355,000	0.317	112,119
Los Angeles Unif Sch Dis 2004 Ref Bonds A-1	90,060,000	0.317	285,601
Los Angeles Unif Sch Dis 2004 Ref Bonds A-2	126,840,000	0.317	402,238
Los Angeles Unif Sch Dis 2004 Series E	218,770,000	0.317	693,769
Los Angeles Unif Sch Dis 2005 Ref Bds A-1	346,005,000	0.317	1,097,260
Los Angeles DS 2005 Refunding Bonds A-2	120,925,000	0.317	383,480
Los Angeles Unif Sch Dis 2004 Series F	421,605,000	0.317	1,337,004
LA USD DS 2006 Ref BD Series A	132,325,000	0.317	419,632
LA USD DS 2005 Series A (2006)	218,640,000	0.317	693,357
LA USD DS 2005 Series B (2006)	323,950,000	0.317	1,027,318
LA USD DS 2005 Series C (2006)	435,015,000	0.317	1,379,531
LA USD DS 2005 Series D (2006)	856,990,000	0.317	2,717,708
LA USD DS 2006 Refunding Series B	557,045,000	0.317	1,766,515
LA USD DS 2007 Refunding Series A-1	1,130,055,000	0.317	3,583,659
LA USD DS 2007 Refunding Series A-2	136,055,000	0.317	431,461
LA USD DS 2002 Series B (2007)	228,410,000	0.317	724,340
LA USD DS 2007 Ref BDS Series B	24,650,000	0.317	78,171
LA USD DS 2002 Series C	505,425,000	0.317	1,602,816
LA USD DS 2004 Series H	137,425,000	0.317	435,806
LA USD DS 2005 Series E	29,150,000	0.317	92,441
LA USD DS 2002 Series D	110,105,000	0.317	349,168
LA USD DS 2004 Series I	5,615,000	0.317	17,806
LA USD DS 2005 Series F	145,250,000	0.317	460,620
LA USD DS 2002 Series E	157,165,000	0.317	498,406
LA USD DS 2004 Series J	130,450,000	0.317	413,686

City of San Fernando
Direct and Overlapping Bonded Debt - Continued
June 30, 2013

	Gross Bonded Debt Balance	Percent Applicable To City	Net Bonded Debt
Overlapping Debt - Continued:			
LA USD DS 2005 Series G	3,795,000	0.317	12,035
LA USD DS 2005 Series H	608,995,000	0.317	1,931,260
LAUSD 2009 Refunding Measure R Bonds	51,560,000	0.317	163,508
LAUSD Measure R Series 2009	131,080,000	0.317	415,684
LAUSD Measure R Series KRY BABS	200,000,000	0.317	634,245
LAUSD Measure Y 2009 Series KRY BABS	363,005,000	0.317	1,151,171
LAUSD 2009 Refunding Prop BB Bonds	72,570,000	0.317	230,136
LAUSD Measure R 2010 Series RY BABS	806,795,000	0.317	2,558,529
LAUSD Measure Y 2010 Series RY BABS	1,250,585,000	0.317	3,965,887
LAUSD 2010 REFUNDING SERIES A PROP BB	400,785,000	0.317	1,270,979
LAUSD 2010 REFUNDING SERIES A (MEASURE K)	156,000,000	0.317	494,711
Total Overlapping Debt:			44,314,022
Total Direct & Overlapping Debt:			\$ 46,270,714

2012/13 Assessed Valuation: \$962,096,198 after deducting \$560,330,649 Incremental Value.

Debt to Assessed Valuation Ratios:	Direct Debt	0.20%
	Overlapping Debt	4.61%
	Total Debt	4.81%

Notes:

- (1) In 1978, California voters passed Proposition 13 which set the property tax rate at a 1.00% fixed amount. This 1.00% is shared by all taxing agencies for which the subject property resides within. In addition to the 1.00% fixed amount, property owners are charged taxes as a percentage of assessed property values for the payment of any voter approved bonds.
- (2) Overlapping rates are those of local and county governments that apply to property owners within the City. Not all overlapping rates apply to all City property owners.
- (3) City's Share of 1% Levy is based on the City's share of the general fund tax rate area with the largest net taxable value within the City. ERAF general fund tax shifts may not be included in tax ratio figures.
- (4) The total debt to assessed valuation ratio is calculated by the total direct and overlapping debt divided by the 2012/13 Assessed Valuation.
- (5) RDA rate is based on the largest RDA tax rate area (TRA) and includes only rate(s) from indebtedness adopted prior to 1989 per California State statute. RDA direct and overlapping rates are applied only to the incremental property values.
- (6) Total Direct Rate is the weighted average of all individual direct rates applied by the government preparing the statistical section information.

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

This report is not to be used in support of debt issuance or continuing disclosure statements without the written consent of HdL, Coren & Cone

Source: L.A. County Assessor and Auditor Combined 2012/13 Lien Date Tax Rolls provided by HdL, Coren & Cone.

City of San Fernando
Legal Debt Margin Information
Last Ten Fiscal Years

	Fiscal Year			
	2004	2005	2006	2007
Assessed valuation	\$ 1,026,556,737	\$ 1,104,760,901	\$ 1,209,030,356	\$ 1,339,513,248
Conversion percentage	25%	25%	25%	25%
Adjusted assessed valuation	256,639,184	276,190,225	302,257,589	334,878,312
Debt limit percentage	15%	15%	15%	15%
Debt limit	38,495,878	41,428,534	45,338,638	50,231,747
Total net debt applicable to limit: General obligation bonds	-	-	-	-
Legal debt margin	<u>\$ 38,495,878</u>	<u>\$ 41,428,534</u>	<u>\$ 45,338,638</u>	<u>\$ 50,231,747</u>
Total debt applicable to the limit as a percentage of debt limit	0.0%	0.0%	0.0%	0.0%

The Government Code of the State of California provides for a legal debt limit of 15% of gross assessed valuation. However, this provision was enacted when assessed valuation was based upon 25% of market value. Effective with the 1981-82 fiscal year, each parcel is now assessed at 100% of market value (as of the most recent change in ownership for that parcel). The computations shown above reflect a conversion of assessed valuation data for each fiscal year from the current full valuation perspective to the 25% level that was in effect at the time that the legal debt margin was enacted by the State of California for local governments located within the state.

Fiscal Year					
2008	2009	2010	2011	2012	2013
\$ 1,458,563,882	\$ 1,515,160,559	\$ 1,494,474,452	\$ 1,453,887,926	\$ 1,470,643,956	\$ 1,522,426,847
25%	25%	25%	25%	25%	25%
364,640,971	378,790,140	373,618,613	363,471,982	367,660,989	380,606,712
15%	15%	15%	15%	15%	15%
54,696,146	56,818,521	56,042,792	54,520,797	55,149,148	57,091,007
-	-	-	-	-	-
<u>\$ 54,696,146</u>	<u>\$ 56,818,521</u>	<u>\$ 56,042,792</u>	<u>\$ 54,520,797</u>	<u>\$ 55,149,148</u>	<u>\$ 57,091,007</u>
0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

**City of San Fernando
Demographic and Economic Statistics
Last Ten Calendar Years**

<u>Calendar Year</u>	<u>Population ¹</u>	<u>Calif. Metropolitan Personal Income (in thousands)²</u>	<u>Calif. Metropolitan Per Capita Personal Income²</u>	<u>Unemployment Rate³</u>
2004	24,304	\$ 452,200,899	\$ 35,170	7.2%
2005	24,207	482,011,274	37,441	7.8%
2006	24,119	513,123,392	39,880	7.8%
2007	23,818	539,163,000	41,875	7.8%
2008	23,645	552,449,876	42,916	7.6%
2009	23,833	551,271,235	42,818	11.9%
2010	23,662	359,081,000	14,156	12.9%
2011	23,712	363,168,000	15,290	12.9%
2012	23,818	383,169,000	15,913	11.5%
2013	23,880	Not Available	Not Available	9.2%

Sources: ¹ US Census Bureau

² HdL Report/Bureau of Economic Analysis (data shown is for the metropolitan area of L.A.-Long Beach-Santa Ana through 2009; thereafter it is specific to the City of San Fernando)

³ US Census Bureau (data shown is for the metropolitan are of L.A.-Long Beach Santa Ana)

City of San Fernando
Miscellaneous and Demographic Statistics

Date Incorporated	August 31, 1911	
Form of Government	Council-City Administrator	
Land Area	2.42 square miles	
Land Use (Estimated % of City)	Residential	43.2%
	Commercial	10.2%
	Industrial	9.7%
	Public/Institutional	7.4%
	Open space	1.7%
	Highway and streets, rights-of-way	26.3%
	Undeveloped land	1.6%
		100.0%

Building Permits	<u>Calendar Year</u>	<u># Permits</u>	<u>Valuation</u>
	1995	650	\$ 4,802,623
	1996	354	5,321,998
	1997	379	6,229,912
	1998	241	5,314,484
	1999	277	6,879,355
	2000	481	8,530,618
	2001	499	11,829,627
	2002	527	5,852,529
	2003	985	9,610,033
	2004	551	10,249,858
	2005	1,390	15,845,473
	2006	1,421	13,860,435
	2007	1,137	9,549,375
	2008	1,035	15,742,359
	2009	858	9,888,598
	2010	797	8,024,919
	2011	760	7,146,062
	2012	810	19,328,819
	2013	714	11,262,235

Source : Various City Departments

**City of San Fernando
Principal Employers
Last Fiscal Year and Nine Years Ago**

	2012-13		2003-04	
<u>Business Name</u>	Number of Employees	Percent of Total Employment	Number of Employees	Percent of Total Employment
Los Angeles Unified School District	710	6.76%	0	0.00%
Los Angeles County District Attorney's Office	356	3.39%	0	0.00%
Pepsi Bottling Co.	282	2.69%	0	0.00%
Home Depot	224	2.13%	0	0.00%
Sam's Club	180	1.71%	0	0.00%
Puretek Corporation	170	1.62%	0	0.00%
Valley Crest Landscape Co.	118	1.12%	0	0.00%
Newco International	115	1.10%	0	0.00%
7 Up RC Bottling	110	1.05%	0	0.00%
City of San Fernando	100	0.95%	0	0.00%
Total Top Ten Employers	<u>2,365</u>	<u>22.52%</u>	<u>-</u>	<u>0.00%</u>
Total City Labor Force ⁽¹⁾	<u>10,500</u>		<u>0</u>	

Note: Results based on direct correspondence with city's local businesses. Information from 9 years ago not available.

⁽¹⁾ Total City Labor Force provided by EDD Labor Force Data

Source: MuniServices, LLC

Disclaimer: The City of San Fernando makes no claims concerning the accuracy of data provided nor assumes any liability resulting from the use of information herein.

City of San Fernando
Full-time and Part-time City Employees
by Function
Last Ten Fiscal Years

Function	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General government	42	38	37	37	36	35	50	48	59	87
Public safety	62	61	59	59	62	65	65	60	55	50
Public works	41	42	48	43	46	47	38	38	35	33
Community development	10	10	9	11	10	10	6	5	9	9
Total	<u>155</u>	<u>151</u>	<u>153</u>	<u>150</u>	<u>154</u>	<u>157</u>	<u>159</u>	<u>151</u>	<u>158</u>	<u>179</u>

Note:

Increase in the General Government function in FY 2013 is due to the inclusion of part-time aquatics staff (lifeguards, senior lifeguards, etc), who are now recruited in-house.

**City of San Fernando
Operating Indicators
by Function
Last Ten Calendar Years**

Function	Calendar Year				
	2004	2005	2006	2007	2008
Police:					
Arrests	1,481	1,432	1,377	1,571	2,471
Parking citations issued	16,129	15,860	15,205	16,074	19,096

Source: City of San Fernando Police Department

Calendar Year				
2009	2010	2011	2012	2013
2,721	1,933	1,424	887	683
16,966	16,583	14,799	13,407	10,699

**City of San Fernando
Capital Asset Statistics
by Function
Last Ten Fiscal Years**

Function	Fiscal Year				
	2004	2005	2006	2007	2008
Police:					
Stations	1	1	1	1	1
Fire:					
Fire stations	0	0	0	0	0
Public works:					
Streets (miles)	50.00	50.00	50.00	50.00	50.00
Streetlights	1,678	1,678	1,678	1,678	1,678
Traffic signals intersections	45	45	45	45	45
Parks and recreation:					
Parks	5	5	5	6	6
Recreation centers	2	2	2	2	2
Water:					
Water mains (miles)	66.50	66.50	66.50	66.50	66.50
Maximum daily pumping capacity (thousands of gallons)	600	600	600	600	600
Wastewater:					
Sanitary sewers (miles)	40.00	40.00	40.00	40.00	40.00
Storm sewers (miles)	0.68	0.68	0.68	0.68	0.68

Source: City of San Fernando Public Works Department

Fiscal Year				
2009	2010	2011	2012	2013
1	1	1	1	1
0	0	0	0	0
50.00	50.00	50.00	50.00	50.00
1,678	1,848	1,848	1,848	1,848
45	45	45	45	45
6	6	6	6	6
2	2	2	2	2
66.50	66.50	66.50	66.88	66.88
600	600	600	600	600
40.00	40.00	40.00	40.00	40.00
0.68	0.68	0.68	0.68	0.68

CITIES FINANCIAL TRANSACTIONS AND COMPENSATION REPORT

COVER PAGE

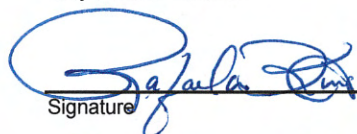
City of San Fernando

Fiscal Year: **2013**ID Number: **11981978200**

Certification:

I hereby certify that, to the best of my knowledge and belief, the report forms fairly reflect the financial transactions of the city in accordance with the requirements as prescribed by the California State Controller.

City Fiscal Officer


Signature
Rafaela King
Name (Please Print)

Interim Finance Director
Title
10/9/13
Date

Per Government Code section 53891, this report is due within 90 days after the end of the fiscal year. If filed in electronic format, the report is due within 110 days after the end of the fiscal year.

Please complete, sign, and mail this cover page to either address below.

Mailing Address:

State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section
P. O. Box 942850
Sacramento, CA 94250

Express Mailing Address:

State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section
3301 C Street, Suite 700
Sacramento, CA 95816

Supplement to the Annual Report of California Municipalities

City Name:	San Fernando
-------------------	--------------

Mark the appropriate box below to indicate the ending date of your agency's fiscal year.
Report data for that period only.

☒ June 2013

☐ September 2013

Return this form to the **California State Controller's Office**. If you have any questions regarding this form please contact:

U.S. Bureau of the Census, Robyn Harris, 1-800-242-4523

1. Reference: State Controller's Report – Please refer to your State Controller's Report to answer questions A-D.

Section A: From the Schedule of Net Expenditures, General Government (Legislative) – Indicate the operating expenditures (Column A) and capital outlay amounts (Column B) you included in the 'Legislative' field that relate to the financial administration (i.e. finance director, city auditor, treasurer; central accounting and purchasing services, budgeting, etc. - including related data processing) of your government, if any.

Column A – Operating Expenditures:	E23	\$
Column B – Capital Outlay Amount: Equipment and Land	G23	\$
Construction	F23	\$

Section B: From the Schedule of Net Expenditures, General Government (Legislative) – Indicate the operating expenditures (Column A) and capital outlay amounts (Column B) you included in the 'Legislative' field that relate to the city attorney and prosecution (exclude probation and parole), if any.

Column A – Operating Expenditures:	E25	\$ 483,302
Column B – Capital Outlay Amount: Equipment and Land	G25	\$
Construction	F25	\$

Section C: From the Schedule of Net Expenditures, General Government (Management and Support) – Indicate the operating expenditures (Column A) and capital outlay amounts (Column B) you included in the ‘Management and Support’ field that relate to the financial administration(i.e. finance director, city auditor, treasurer; central accounting and purchasing services, budgeting, etc. - including related data processing) of your government, if any.

Column A – Operating Expenditures:	E23	\$ 508,096
Column B – Capital Outlay Amount: Equipment and Land	G23	\$
Construction	F23	\$

Section D: From the Schedule of Net Expenditures, Public Safety (Police) – Indicate the operating expenditures (Column A) and capital outlay amounts (Column B) you included in the ‘Police’ field that relate to the city attorney and prosecution (exclude probation and parole), if any.

Column A – Operating Expenditures:	E62	\$
Column B – Capital Outlay Amount: Equipment and Land	G62	\$
Construction	F62	\$

2. Intergovernmental Expenditures

Indicate the recipient agency, purpose, and the amount of intergovernmental payments over \$100,000 made by your government during the year.

Paid to:	Purpose:	Amount:
a.		
b.		
c.		
d.		

City of San Fernando

Cities Financial Transactions Report

General Information

Fiscal Year 2013

Members of the Governing Body

	First Name	Middle Initial	Last Name
Mayor	Antonio		Lopez
Member 1	Sylvia		Ballin
Member 2	Jesse	H	Avila
Member 3	Joel		Fajardo
Member 4	Robert	C	Gonzales
Member 5			
Member 6			
Member 7			
Member 8			
Member 9			
Member 10			

City Fiscal Officer

	First Name	Middle Initial	Last Name
	Rafaela	T	King
Title	Interim Finance Director		
Telephone	(818) 898-7307		

Mailing Address

Street 1 117 Macneil Street
 Street 2
 City San Fernando State CA Zip 91340-
 Email sgarcia@sfcity.org ☐ Is Address Changed?

Report Prepared By

Firm Name Thales Consulting Inc.
 First Joe
 Middle Initial
 Last Stimac
 Title CEO
 Telephone (530) 979-1648
 Fax No. (530) 654-3381
 Email jstimac@thales-consulting.com

City of San Fernando**Cities Financial Transactions Report - Internal Service Fund****Operating Revenue**

Fiscal Year 2013

Fund Name (Specify)

All Internal Service

Operating Revenue

Charges for Service

Other Operating Revenue

Total Operating Revenue

\$0

Operating Expense

Personal Services

Contractual Services

Supplies

Materials

Other Operating Expenses

General and Administrative Expense

Depreciation Expense

Total Operating Expense

\$0

Operating Income (Loss)

\$0

Non-Operating Revenue

Interest

Gain on Sale of Assets

Other

Total Non-Operating Revenue

\$0

Non-Operating Expense

Interest

Loss on Sale of Assets

Other

Total Non-Operating Expense

\$0

City of San Fernando
Cities Financial Transactions Report - Internal Service Fund
Operating Revenue

Fiscal Year 2013

Fund Name (Specify)

All Internal Service

Operating Transfers In (Out)

Excess (Deficiency) of Charges Over Expenses

\$0

Depreciation That Reduces Contributed Capital

Increase (Decrease) In Retained Earnings

\$0

Retained Earnings, Beginning

Adjustments

135,259

Reason for Adjustments

correct beg balance

Retained Earnings, Ending

\$135,259

Equity

Contributed Capital: (Current Year)

State

Federal

Other

Total Current Year Contributions

\$0

Residual Equity Transfers In (Out)

Depreciation Applied to Contributed Capital

Net Increase (Decrease) to Contributed Capital

\$0

Contributed Capital, Beginning

Adjustments

Reason for Adjustments

Contributed Capital, Ending

\$0

Retained Earnings, Ending

\$135,259

Total Equity, Ending

\$135,259

Retained Earnings - Reserved

Retained Earnings - Unreserved

\$135,259

City of San Fernando

Cities Financial Transactions Report - Sewer Activity/Enterprise

Operating Revenue

Fiscal Year 2013

Is This Function Accounted for as an Enterprise Fund?

Yes

Operating Revenue

Sewer Service Charges

2,816,349

Sewer Connection Fees

Sewer Service Penalties

35,077

Other Operating Revenue

40,981

Total Operating Revenue

\$2,892,407

Operating Expense

Transmission

Treatment and Disposal Plant

2,678,654

Taxes

General and Administrative Expense

Depreciation Expense

Total Operating Expense

\$2,678,654

Operating Income (Loss)

\$213,753

Non-Operating Revenue

Interest

14,722

State

Federal

County

Gain on Sale of Assets

Other

Total Non-Operating Revenue

\$14,722

Non-Operating Expense

Interest

Loss on Sale of Assets

Other

Total Non-Operating Expense

\$0

Operating Transfers In (Out)

-60,000

Net Income (Loss)

\$168,475

Depreciation that Reduces Contributed Capital

Increase (Decrease) in Retained Earnings

\$168,475

Retained Earnings, Beginning

\$10,117,030

Adjustments

-135,822

Reason for Adjustments

correct beginning
balance

Residual Equity Transfers In (Out)

Retained Earnings, Ending

\$10,149,683

City of San Fernando

Cities Financial Transactions Report - Sewer Activity/Enterprise

Operating Revenue

Fiscal Year 2013

Equity

Contributed Capital: (Current Year)

State

Federal

Connection Fees (Capital)

County

Contribution from Non-Government Sources

Other

Total Current Year Contributions

Residual Equity Transfers In (Out)

Depreciation Applied to Contributed Capital

Net Increase (Decrease) to Contributed Capital

Contributed Capital, Beginning

Adjustments

Reason for Adjustments

Contributed Capital, Ending

Retained Earnings, Ending

Total Equity, Ending

Retained Earnings - Reserved

Retained Earnings - Unreserved

Revenue/Expenditure Schedule Adjustments

Total Proceeds from Sale of Assets

Principal Payments on Debt Service

Capital Lease Payments

Current Year Capital Outlay

Other (Specify, maximum of 5 entries allowed)

Specify:

Amount:

City of San Fernando

Cities Financial Transactions Report - Transit Activity/Enterprise

Operating Revenue

Fiscal Year 2013

Is This Function Accounted for as an Enterprise Fund?

No

Operating Revenue

Passenger Fares

25,518

Transportation Revenues

Non-Transportation Revenues

Interest

220

Local Cash Grants and Reimbursements

Local Assistance

635,519

Local Sales Tax

TDA 1/4 Cent Sales Tax

State Cash Grants and Reimbursements

State Transit Assistance Funds

Other State Grants

16,200

Federal Cash Grants and Reimbursements

Other Operating Revenues

Total Operating Revenues

\$677,457

Operating Expense

Salaries and Fringe Benefits

13,070

Services

408,459

Materials and Supplies

1,242

Utilities, Casualty, and Liability Costs

Purchased Transportation

Miscellaneous Expense/Transfers

185,675

Depreciation Expense

Total Operating Expense

\$608,446

Operating Income (Loss)

\$69,011

Other Reconciling Items

Gain or (Loss) on the Sale of Assets

Net Income (Loss)

\$69,011

Depreciation that Reduces Contributed Capital

Increase (Decrease) In Retained Earnings

\$0

Retained Earnings, Beginning

\$0

Adjustments

Reason for Adjustments

Retained Earnings, Ending

\$0

City of San Fernando
Cities Financial Transactions Report - Transit Activity/Enterprise
Operating Revenue

Fiscal Year 2013

Equity**Contributed Capital: (Current Year)**

State	<input type="text"/>
Federal	<input type="text"/>
County	<input type="text"/>
Contribution from Non-Government Sources	<input type="text"/>
Other	<input type="text"/>
Total Current Year Contributions	\$0
Residual Equity Transfers In (Out)	<input type="text"/>
Depreciation Applied to Contributed Capital	<input type="text"/>
Net Increase (Decrease) to Contributed Capital	\$0
Contributed Capital, Beginning	\$0
Adjustments	<input type="text"/>
Reason for Adjustments	<input type="text"/>
Contributed Capital, Ending	\$0
Retained Earnings, Ending	\$0
Total Equity, Ending	\$0
Retained Earnings - Reserved	<input type="text"/>
Retained Earnings - Unreserved	\$0
Revenue/Expenditure Schedule Adjustments	
Total Proceeds from Sale of Assets	<input type="text"/>
Principal Payments on Debt Service	<input type="text"/>
Capital Lease Payments	<input type="text"/>
Current Year Capital Outlay	<input type="text"/>
Other (Specify, maximum of 5 entries allowed)	\$635,519

Specify:**Amount:**

Other (Specify in Footnote Box) <input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text" value="635,519"/>
Total:	\$635,519

City of San Fernando
Cities Financial Transactions Report - Water Activity/Enterprise
Operating Revenue

Fiscal Year	2013
--------------------	-------------

Is This Function Accounted for as an Enterprise Fund?

Yes

Operating Revenue

Retail Sales of Water - Within City Limits

3,017,900

Retail Sales of Water - Outside City Limits

Wholesale to Other Water Utilities for Resale

Sales to Municipal Departments

Hydrant Rental or Fire Service Charge

115,418

Other Sales or Service

Water Connection Fees

42,623

Rent from Waterworks Property

Other Water Operating Revenues

115,331

Total Operating Revenue

\$3,291,272

Operating Expense

Source of Water Supply

1,215,324

Pumping Expense

Water Treatment Expense

Transmission and Distribution Expense

561,382

Customer Account Expense

338,298

Sales Expense

General and Administrative Expense

825,260

Depreciation Expense

Total Operating Expense

\$2,940,264

Operating Income (Loss)

\$351,008

Non-Operating Revenue

Interest

1,353

State

Federal

County

Gain on Sale of Assets

Other

Total Non-Operating Revenue

\$1,353

City of San Fernando
Cities Financial Transactions Report - Water Activity/Enterprise
Operating Revenue

Fiscal Year 2013

Non-Operating Expense

Interest	
Loss on Sale of Assets	
Other	4,421
Total Non-Operating Expense	\$4,421
Operating Transfers In (Out)	-61,000
Net Income (Loss)	\$286,940
Depreciation that Reduces Contributed Capital	
Increase (Decrease) in Retained Earnings	\$286,940
Retained Earnings, Beginning	\$13,028,668
Adjustments	-312,724
Reason for Adjustment	correct beginning balance
Residual Equity Transfers In (Out)	
Retained Earnings, Ending	\$13,002,884

Equity

Contributed Capital: (Current Year)

State	
Federal	
Connection Fees (Capital)	
County	
Contribution from Non-Government Sources	
Other	
Total Current Year Contributions	\$0
Residual Equity Transfers In (Out)	
Depreciation Applied to Contributed Capital	
Net Increase (Decrease) to Contributed Capital	\$0
Contributed Capital, Beginning	\$0
Adjustments	
Reason for Adjustments	
Contributed Capital, Ending	\$0
Retained Earnings, Ending	\$13,002,884
Total Equity, Ending	\$13,002,884
Retained Earnings - Reserved	
Retained Earnings - Unreserved	\$13,002,884

City of San Fernando
Cities Financial Transactions Report - Water Activity/Enterprise
Operating Revenue

Fiscal Year 2013

Revenue/Expenditure Schedule Adjustments

Total Proceeds from Sale of Assets	<input type="text"/>
Principal Payments on Debt Service	<input type="text"/>
Capital Lease Payments	<input type="text"/>
Current Year Capital Outlay	<input type="text"/>
Other (Specify, maximum of 5 entries allowed)	<input type="text"/>

Specify:

Amount:

<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>

Minimum Residential Periodic Charge

Minimum Residential Periodic Charge (Report in Dollars and Cents: 1.25)	<input type="text" value="27.15"/>
Water Included In Min. Periodic Charge (In Cubic Feet)	<input type="text" value="0"/>
Minimum Periodic Charge Covers (In Months)	<input type="text" value="0"/>
Number of Accounts - Direct Customers - Within City Limits	<input type="text" value="5,141"/>
Number of Accounts - Direct Customers - Outside City Limits	<input type="text" value="0"/>
Number of Accounts - Other Water Utilities or Agencies	<input type="text" value="0"/>

Use Whole Acre Feet for Quantities of Water Below:*

Water Purchased from Other Agencies	<input type="text" value="129"/>
Total Water Introduced into System	<input type="text" value="3,250"/>
Water Sold to Direct Customers	<input type="text" value="2,894"/>
Water Sold to Other Water Utilities or Agencies	<input type="text" value="0"/>
Water Sold to or Used by City (Not Accounted For In Line 9 or 10 Above)	<input type="text" value="16"/>
Water Lost Through System	<input type="text" value="469"/>
Total Water Sold, Used, or Lost	<input type="text" value="\$3,379"/>
Water Services Provided by Other Than the City (Yes or No)	<input type="text" value="No"/>

Conversion Table

1 Acre Foot = 43,560 Cubic Feet	1 Cubic Foot = 7.48052 Gallons
1 Acre Foot = 325,851 Gallons	(Round to the Nearest Acre Foot)

City of San Fernando

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2013

Enterprise Name

Housing

Is This Function Accounted for as an Enterprise Fund?

No

Charges for Service

Other Operating Revenue

Total Operating Revenue

\$0

Operating Expense

Personal Services

Contractual Services

Supplies

Materials

Other Operating Expenses

General and Administrative Expenses

Depreciation Expense

Total Operating Expense

\$9,486

Operating Income (Loss)

(\$9,486)

Non-Operating Revenue

Interest

45,989

State

347,315

Federal

County

Gain on Sale of Assets

Other

Total Non-Operating Revenue

\$393,304

Non-Operating Expense

Interest

72,425

Loss on Sale of Assets

Other

Total Non-Operating Expense

\$72,425

City of San Fernando
Cities Financial Transactions Report - Other Activity/Enterprise
Operating Revenue

Fiscal Year 2013

Enterprise Name

Housing

Operating Transfers In (Out)

Net Income (Loss)

\$311,393

Depreciation that Reduces Contributed Capital

Increase (Decrease) in Retained Earnings

\$0

Retained Earnings, Beginning

\$0

Adjustments

Reason for Adjustments

Residual Equity Transfers In (Out)

Retained Earnings, Ending

\$0

Equity

Contributed Capital: (Current Year)

State

Federal

County

Contribution from Non-Government Sources

Other

Total Current Year Contributions

\$0

Residual Equity Transfers In (Out)

Depreciation Applied to Contributed Capital

Net Increase (Decrease) to Contributed Capital

\$0

Contributed Capital, Beginning

\$0

Adjustments

Reason for Adjustments

Contributed Capital, Ending

\$0

Retained Earnings, Ending

\$0

Total Equity, Ending

\$0

Retained Earnings - Reserved

Retained Earnings - Unreserved

\$0

City of San Fernando

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2013

Enterprise Name

Housing

Revenue/Expenditure Schedule Adjustments

Total Proceeds from Sale of Assets

Principal Payments on Debt Service

Capital Lease Payments

Current Year Capital Outlay

Other (Specify, maximum of 5 entries allowed)

268,000

Specify:

Amount:

Activity/Enterprise Types

Cemeteries

Golf Courses

Hospitals and Sanitariums

Housing

Parking Facilities

Ports and Harbors

Solid Waste

Sports Arena / Stadiums

Other: (Specify)

City of San Fernando
Cities Financial Transactions Report - Other Activity/Enterprise
Operating Revenue

Fiscal Year 2013

Enterprise Name

Parking Facilities

Is This Function Accounted for as an Enterprise Fund?

No

Charges for Service

142,684

Other Operating Revenue

57,880

Total Operating Revenue

\$200,564

Operating Expense

Personal Services

124,174

Contractual Services

3,376

Supplies

925

Materials

Other Operating Expenses

General and Administrative Expenses

36,244

Depreciation Expense

Total Operating Expense

\$164,719

Operating Income (Loss)

\$35,845

Non-Operating Revenue

Interest

State

Federal

County

Gain on Sale of Assets

Other

Total Non-Operating Revenue

\$0

Non-Operating Expense

Interest

Loss on Sale of Assets

Other

Total Non-Operating Expense

\$0

City of San Fernando
Cities Financial Transactions Report - Other Activity/Enterprise
Operating Revenue

Fiscal Year 2013

Enterprise Name

Parking Facilities

Operating Transfers In (Out)

Net Income (Loss)

\$35,845

Depreciation that Reduces Contributed Capital

Increase (Decrease) in Retained Earnings

\$0

Retained Earnings, Beginning

\$0

Adjustments

Reason for Adjustments

Residual Equity Transfers In (Out)

Retained Earnings, Ending

\$0

Equity

Contributed Capital: (Current Year)

State

Federal

County

Contribution from Non-Government Sources

Other

Total Current Year Contributions

\$0

Residual Equity Transfers In (Out)

Depreciation Applied to Contributed Capital

Net Increase (Decrease) to Contributed Capital

\$0

Contributed Capital, Beginning

\$0

Adjustments

Reason for Adjustments

Contributed Capital, Ending

\$0

Retained Earnings, Ending

\$0

Total Equity, Ending

\$0

Retained Earnings - Reserved

Retained Earnings - Unreserved

\$0

City of San Fernando

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2013

Enterprise Name

Parking Facilities

Revenue/Expenditure Schedule Adjustments

Total Proceeds from Sale of Assets

Principal Payments on Debt Service

Capital Lease Payments

Current Year Capital Outlay

Other (Specify, maximum of 5 entries allowed)

Specify:

Amount:

Activity/Enterprise Types

Cemeteries

Golf Courses

Hospitals and Sanitariums

Housing

Parking Facilities

Ports and Harbors

Solid Waste

Sports Arena / Stadiums

Other: (Specify)

City of San Fernando
Cities Financial Transactions Report - Other Activity/Enterprise
Operating Revenue

Fiscal Year 2013

Enterprise Name

Solid Waste

Is This Function Accounted for as an Enterprise Fund?

Yes

Charges for Service

1,125,063

Other Operating Revenue

206

Total Operating Revenue

\$1,125,269

Operating Expense

Personal Services

4,549

Contractual Services

856,869

Supplies

12,016

Materials

Other Operating Expenses

144,244

General and Administrative Expenses

Depreciation Expense

Total Operating Expense

\$1,017,678

Operating Income (Loss)

\$107,591

Non-Operating Revenue

Interest

4

State

6,660

Federal

County

Gain on Sale of Assets

Other

Total Non-Operating Revenue

\$6,664

Non-Operating Expense

Interest

Loss on Sale of Assets

Other

Total Non-Operating Expense

\$0

City of San Fernando
Cities Financial Transactions Report - Other Activity/Enterprise
Operating Revenue

Fiscal Year 2013

Enterprise Name

Solid Waste

Operating Transfers In (Out)

Net Income (Loss)

\$114,255

Depreciation that Reduces Contributed Capital

Increase (Decrease) in Retained Earnings

\$114,255

Retained Earnings, Beginning

\$18,472

Adjustments

-3,863

Reason for Adjustments

correct beginning
balance

Residual Equity Transfers In (Out)

Retained Earnings, Ending

\$128,864

Equity

Contributed Capital: (Current Year)

State

Federal

County

Contribution from Non-Government Sources

Other

Total Current Year Contributions

\$0

Residual Equity Transfers In (Out)

Depreciation Applied to Contributed Capital

Net Increase (Decrease) to Contributed Capital

\$0

Contributed Capital, Beginning

\$0

Adjustments

Reason for Adjustments

Contributed Capital, Ending

\$0

Retained Earnings, Ending

\$128,864

Total Equity, Ending

\$128,864

Retained Earnings - Reserved

Retained Earnings - Unreserved

\$128,864

City of San Fernando

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2013

Enterprise Name

Solid Waste

Revenue/Expenditure Schedule Adjustments

Total Proceeds from Sale of Assets

Principal Payments on Debt Service

Capital Lease Payments

Current Year Capital Outlay

Other (Specify, maximum of 5 entries allowed)

Specify:

Amount:

Activity/Enterprise Types

Cemeteries

Golf Courses

Hospitals and Sanitariums

Housing

Parking Facilities

Ports and Harbors

Solid Waste

Sports Arena / Stadiums

Other: (Specify)

City of San Fernando

Cities Financial Transactions Report

Detailed Summary of Functional Revenues For Fiscal Year 2013

Functional Revenue:**Expenditures:**Construction Permits

Construction and Engineering Regulation Enforcement	\$311,620
--	-----------

Sub Total:	\$311,620
-------------------	------------------

Contributions from Non-Govt Sources

Parks and Recreation	\$17,771
----------------------	----------

Sub Total:	\$17,771
-------------------	-----------------

Engineering Fees Inspection and Other

Construction and Engineering Regulation Enforcement	\$86,062
--	----------

Sub Total:	\$86,062
-------------------	-----------------

Gasoline Tax

Streets/Highways/Storm Drains	\$575,884
-------------------------------	-----------

Sub Total:	\$575,884
-------------------	------------------

Homeowners Property Tax Relief

Management and Support	\$47,330
------------------------	----------

Sub Total:	\$47,330
-------------------	-----------------

Voter Approved Indebtedness Property Taxes

Management and Support	\$3,492,271
------------------------	-------------

Sub Total:	\$3,492,271
-------------------	--------------------

Investment Earnings

Police	\$16
--------	------

Parks and Recreation	\$1,688
----------------------	---------

Streets/Highways/Storm Drains	\$338
-------------------------------	-------

Management and Support	\$26
------------------------	------

Sub Total:	\$2,068
-------------------	----------------

Lighting

City of San Fernando

Cities Financial Transactions Report

Detailed Summary of Functional Revenues For Fiscal Year 2013

Functional Revenue:**Expenditures:**

Street Lighting	\$314,814
-----------------	-----------

Sub Total:	\$314,814
-------------------	------------------

Other County Grants

Management and Support	\$13,100
------------------------	----------

Sub Total:	\$13,100
-------------------	-----------------

Parks and Recreation Fees

Parks and Recreation	\$872,979
----------------------	-----------

Sub Total:	\$872,979
-------------------	------------------

Peace Officers Standards and Training

Police	\$36,265
--------	----------

Sub Total:	\$36,265
-------------------	-----------------

Prop. 172-Public Safety

Police	\$182,508
--------	-----------

Sub Total:	\$182,508
-------------------	------------------

Special Police Department Services

Police	\$529,622
--------	-----------

Sub Total:	\$529,622
-------------------	------------------

Street Sidewalk and Curb Repairs

Streets/Highways/Storm Drains	\$222,847
-------------------------------	-----------

Sub Total:	\$222,847
-------------------	------------------

Vehicle Code Fines

Police	\$668,487
--------	-----------

Sub Total:	\$668,487
-------------------	------------------

Weed and Lot Cleaning

Weed Abatement	\$75
----------------	------

City of San Fernando

Cities Financial Transactions Report

Detailed Summary of Functional Revenues For Fiscal Year 2013

Functional Revenue:

Expenditures:

Sub Total: \$75Zoning Fees and Subdivision Fees

Construction and Engineering	\$58,897
Regulation Enforcement	

Sub Total: \$58,897

City of San Fernando

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Taxes

Fiscal Year 2013

	Functional Revenues A	General Revenues B	Total Revenues C
Taxes			
Secured and Unsecured Property Taxes		1,488,455	
Supplement Roll Secured and Unsecured Property Taxes			
Property Tax In-Lieu of Vehicle License Fees		1,940,682	
Voter Approved Indebtedness Property Taxes	\$3,492,271		
Supplemental Roll Voter Approved Indebtedness Property Taxes			
Property Taxes - Prior		-89,691	
Supplemental Roll Property Taxes-Prior			
Other Property Taxes		560,334	
Interest, Penalties, and Delinquent Taxes		96,488	
Sale and Use Taxes		2,962,728	
In-Lieu Local Sales and Use Taxes		867,581	
Transportation Taxes - Transit	\$0		
Transportation Taxes - Non Transit			
Transient Lodging Taxes			
Franchises		297,319	
Business License Taxes		1,103,589	
Real Property Transfer Taxes			
Utility Users Taxes			
Construction Development Taxes			
Other Non-Property Taxes			
Admission Tax		780,866	
Parking Tax			
Other (Specify)	\$0	\$36,319	

City of San Fernando

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Taxes

Fiscal Year 2013

Specify Functional Revenues

Select Expenditure
Function

Functional
Revenue

Specify General Revenues

General Revenues

Documentary Tax	36,319
Total:	\$36,319

Total

\$3,492,271

\$10,044,670

\$13,536,941

City of San Fernando

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Special Benefit Assessments for Operations

Fiscal Year

2013

Functional Revenues

A

Special Benefit Assessments for Operations

Fire

Paramedics

Police

Lighting

Other (Specify, maximum of 5 entries allowed)

\$314,814

\$0

Specify Functional Revenues

Select Expenditure
FunctionFunctional
Revenue

Total

\$314,814

City of San Fernando

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Licenses and Permits

Fiscal Year 2013

Functional
Revenues
AGeneral
Revenues
BTotal Revenues
C

Licenses and Permits

Animal Licenses		
Bicycle Licenses		
Construction Permits	\$311,620	
Street and Curb Permits		
Other Licenses and Permits (Specify)	\$44,890	\$0

Specify Functional Revenues

Select Expenditure
FunctionFunctional
Revenue

Banner and Sign Permits	Management and Support	13,528
Business License Permits	Management and Support	18,994
Garage Sale	Parks and Recreation	4,040
Planning Review	Planning	8,328
Total		\$44,890

Specify General Revenues

General Revenues

Total

\$356,510

\$0

\$356,510

City of San Fernando
Cities Financial Transactions Report - Schedule of General and Functional Revenues

Fines and Forfeitures and Revenue from Use of Money and Property

Fiscal Year	2013	Functional Revenues	General Revenues	Total Revenues
		A	B	C
Fines and Forfeitures				
Vehicle Code Fines		\$668,487		
Other Fines			6,984	
Forfeitures and Penalties				
Total		\$668,487	\$6,984	\$675,471
Revenue from Use of Money and Property				
Investment Earnings		\$64,356	432	
Rents and Concessions			393,160	
Royalties				
Other 1				
Other 2				
Total		\$64,356	\$393,592	\$457,948

City of San Fernando

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Intergovernmental - State

Fiscal Year 2013

Functional
Revenues

A

General
Revenues

B

Total Revenues

C

Intergovernmental - State

Motor Vehicle In-Lieu Tax		41,656	
Homeowners Property Tax Relief	\$47,330	10,857	
Gasoline Tax	\$575,884		
Peace Officers Standards and Training	\$36,265		
Off Highway Motor Vehicle In-Lieu Fee			
Other State Grants			
Mandated Cost		4,818	
Other 1			
Other 2			
Prop. 172 - Public Safety	\$182,508		
Other State Grants from Enterprise Activities	\$370,175		
Other State Grants (Specify)	\$1,068,432		

Specify Functional Revenues

Select Expenditure
FunctionFunctional
Revenue

Arts	Parks and Recreation	16,500
Asset Forfeiture	Police	58,739
COPS	Police	100,000
COPS Safe School	Police	165,764
Corrections	Police	6,050
DUI	Police	2,537
Prop 1B	Streets/Highways/Storm Drains	351,434
Senior Meals	Parks and Recreation	93,299
TIP LAE0127	Streets/Highways/Storm Drains	157,295
Traffic Safety	Streets/Highways/Storm Drains	116,814
Total:		\$1,068,432

Total

\$2,280,594

\$57,331

\$2,337,925

City of San Fernando

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Intergovernmental - Federal, County, and Other Taxes In-Lieu

Fiscal Year 2013

Functional
Revenues

A

General
Revenues

B

Total Revenues

C

Intergovernmental - Federal

Community Development Block Grant

Workforce Investment Act (WIA)

Other Federal Grants from Enterprise
Activities

\$0

Other Federal Grants (Specify)

\$61,772

Specify Functional Revenues

Select Expenditure Function

Functional Revenue

Bulletproof Vest	Police	7,127
CHRP	Police	17,444
Endowment for Arts	Parks and Recreation	31,585
JAG	Police	-4,478
National Arts	Parks and Recreation	10,000
Title III Telephone Reassurance	Management and Support	94
Total:		\$61,772

Total

\$61,772

\$61,772

Intergovernmental - County

County Grants of State Gasoline Tax

Other County Grants from Enterprise
Activities

\$0

Other County Grants

\$13,100

Total

\$13,100

\$13,100

Other Taxes In-Lieu

\$0

City of San Fernando

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Current Service Charges

Fiscal Year

2013

Functional
Revenues

Current Service Charges

Zoning Fees and Subdivision Fees	\$58,897
Special Police Department Services	\$529,622
Special Fire Department Services	
Plan Checking Fees	
Animal Shelter Fee and Charges	
Engineering Fees Inspection and Other	\$86,062
Street, Sidewalk, and Curb Repairs	\$222,847
Weed and Lot Cleaning	\$75
Sewer Service Charges	\$2,892,407
Sewer Connection Fees	\$0
Solid Waste Revenues	\$1,125,269
Sales of Refuse	
First Aid and Ambulance Charges	
Library Fines and Fees	
Parking Facility	\$200,564
Parks and Recreation Fees	\$872,979
Golf Courses Fees	\$0
Water Service Charges	\$3,248,649
Water Connection Fees	\$42,623
Electric Revenues	\$0
Gas Revenues	\$0
Airport Revenues	\$0
Cemetery Revenues	\$0
Housing Revenues	\$0
Ports and Harbor Revenues	\$0
Hospital Revenues	\$0
Transit Revenues	\$25,518
Stadium Revenues	\$0

City of San Fernando

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Current Service Charges

Fiscal Year

2013

Functional
Revenues

Quasi-External Transactions

Other Current Service Charges (Specify)

\$1,562,236

Specify Functional Revenues	Select Expenditure Function	Functional Revenue
Administrative Overhead	Management and Support	1,074,534
CNG Fueling Station	Management and Support	357,878
Duplicating Fees	Management and Support	14,817
Election Recall	Management and Support	356
Inspection Upon Retail	Management and Support	18,000
Mall Maintenance Levy	Management and Support	96,651
Total:		\$1,562,236

Total

\$10,867,748

City of San Fernando

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Other Revenues

Functional Revenues	General Revenues	Total Revenues
A	B	C

Fiscal Year 2013

Other Revenues

Sale of Real and Personal Property	\$0	
Contributions from Non-Govt. Sources for Enterprise Activities	\$0	
Contributions from Non-Govt. Sources	\$17,771	
Other Revenues from Enterprise Activities	\$635,519	
Other Sources of Revenues (Specify)	\$30,738	\$42,222

Specify Functional Revenues

Select Expenditure Function

Functional Revenue

Equipment Replacements and Reimbursements	Management and Support	30,693
Heritage Days	Management and Support	45
Total		\$30,738

Specify General Revenues

General Revenues

ATM Transaction	2,150
Refund of Excise	38,521
Admin Cost	1,551
Total:	\$42,222

Total	\$684,028	\$42,222	\$726,250
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City of San Fernando
Cities Financial Transactions Report - Schedule of General and Functional Revenues
Other Financing Sources and Grand Total Revenues

Fiscal Year 2013

	Functional Revenues A	General Revenues B	Total Revenues C
Other Financing Sources			
General Obligation Bond Proceeds	\$0		
Revenue Bond Proceeds	\$0		
Improvement District Bond Proceeds	\$0		
Limited Obligation Bond Proceeds	\$0		
Note Proceeds	\$0		
Other Debt Proceeds	\$0		
Total	\$0		\$0
Grand Total Functional and General Revenue	\$18,803,680	\$10,544,799	\$29,348,479

City of San Fernando

Cities Financial Transactions Report - Schedule of Net Expenditures

General Government and Public Safety

Fiscal Year 2013

	Operating Expenditures A	Capital Outlay B	Debt Service C	Total Expenditures D	Functional Revenues E	Net Expenditures/ (Excess) Revenues F
General Government						
Legislative	793,295			\$793,295	\$0	\$793,295
Management and Support	7,470,093	3,402		\$7,473,495	\$5,178,317	\$2,295,178
Total	\$8,263,388	\$3,402	\$0	\$8,266,790	\$5,178,317	\$3,088,473
Public Safety						
Police	6,116,456	3,907		\$6,120,363	\$1,770,081	\$4,350,282
Fire	2,632,799			\$2,632,799	\$0	\$2,632,799
Emergency Medical Service				\$0	\$0	\$0
Animal Regulation				\$0	\$0	\$0
Weed Abatement				\$0	\$75	(\$75)
Street Lighting	394,065			\$394,065	\$314,814	\$79,251
Disaster Preparedness				\$0	\$0	\$0
Other Public Safety 1				\$0	\$0	\$0
Other Public Safety 2				\$0	\$0	\$0
Total	\$9,143,320	\$3,907	\$0	\$9,147,227	\$2,084,970	\$7,062,257

City of San Fernando
Cities Financial Transactions Report - Schedule of Net Expenditures

Transportation and Community Development

Fiscal Year 2013

	Operating Expenditures	Capital Outlay	Debt Service	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
	A	B	C	D	E	F
Transportation						
Streets / Highway / Storm Drains	664,954	757,768		\$1,422,722	\$1,424,612	(\$1,890)
Streets Trees / Landscaping	88,473	1,447		\$89,920	\$0	\$89,920
Parking Facility	\$164,719	\$0	\$0	\$164,719	\$200,564	(\$35,845)
Public Transit	\$608,446	\$0	\$0	\$608,446	\$677,457	(\$69,011)
Airports	\$0	\$0	\$0	\$0	\$0	\$0
Ports and Harbor	\$0	\$0	\$0	\$0	\$0	\$0
Other Transportation 1				\$0	\$0	\$0
Other Transportation 2				\$0	\$0	\$0
Total	\$1,526,592	\$759,215	\$0	\$2,285,807	\$2,302,633	(\$16,826)
Community Development						
Planning	690,493	80,450		\$770,943	\$8,328	\$762,615
Construction and Engineering Regulation	330,913	12,974		\$343,887	\$456,579	(\$112,692)
Redevelopment				\$0	\$0	\$0
Housing	\$9,486	\$0	\$340,425	\$349,911	\$393,304	(\$43,393)
Employment				\$0	\$0	\$0
Community Promotion	74,447	6,216		\$80,663	\$0	\$80,663
Other Community Development 1				\$0	\$0	\$0
Other Community Development 2				\$0	\$0	\$0
Total	\$1,105,339	\$99,640	\$340,425	\$1,545,404	\$858,211	\$687,193

City of San Fernando
Cities Financial Transactions Report - Schedule of Net Expenditures

Health and Culture and Leisure

Fiscal Year 2013

	Operating Expenditures	Capital Outlay	Debt Service	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
	A	B	C	D	E	F
Health						
Physical and Mental Health				\$0	\$0	\$0
Hospitals and Sanitariums	\$0	\$0	\$0	\$0	\$0	\$0
Solid Waste	\$1,017,678	\$0	\$0	\$1,017,678	\$1,131,933	(\$114,255)
Sewers	\$2,678,654	\$0	\$0	\$2,678,654	\$2,907,129	(\$228,475)
Cemeteries	\$0	\$0	\$0	\$0	\$0	\$0
Other Health 1				\$0	\$0	\$0
Other Health 2				\$0	\$0	\$0
Total	\$3,696,332	\$0	\$0	\$3,696,332	\$4,039,062	(\$342,730)
Culture and Leisure						
Parks and Recreation	2,408,971	7,051		\$2,416,022	\$1,047,862	\$1,368,160
Marina and Wharfs				\$0	\$0	\$0
Libraries				\$0	\$0	\$0
Museums				\$0	\$0	\$0
Golf Courses	\$0	\$0	\$0	\$0	\$0	\$0
Sports Arenas and Stadiums	\$0	\$0	\$0	\$0	\$0	\$0
Community Centers and Auditoriums				\$0	\$0	\$0
Other Culture and Leisure 1				\$0	\$0	\$0
Other Culture and Leisure 2				\$0	\$0	\$0
Total	\$2,408,971	\$7,051	\$0	\$2,416,022	\$1,047,862	\$1,368,160

City of San Fernando

Cities Financial Transactions Report - Schedule of Net Expenditures

Public Utilities, Other, and Grand Total

Fiscal Year 2013

	Operating Expenditures A	Capital Outlay B	Debt Service C	Total Expenditures D	Functional Revenues E	Net Expenditures/ (Excess) F
Public Utilities						
Water	\$2,944,685	\$0	\$0	\$2,944,685	\$3,292,625	(\$347,940)
Gas	\$0	\$0	\$0	\$0	\$0	\$0
Electric	\$0	\$0	\$0	\$0	\$0	\$0
Other Public Utilities 1				\$0	\$0	\$0
Other Public Utilities 2				\$0	\$0	\$0
Total	\$2,944,685	\$0	\$0	\$2,944,685	\$3,292,625	(\$347,940)
Other Expenditure 1				\$0	\$0	\$0
Other Expenditure 2				\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total	\$29,088,627	\$873,215	\$340,425	\$30,302,267	\$18,803,680	\$11,498,587

City of San Fernando
Cities Financial Transactions Report - Schedule of Total Expenditures By Major Object Classification

Object Class

Fiscal Year	2013	Operating Expenditures	Capital Outlay	Debt Service	Total Expenditures
		A	B	C	D
Operating Expenditures					
Salaries and Wages		8,980,087			\$8,980,087
Retirement		3,332,400			\$3,332,400
Other Employee Benefits		2,960,754			\$2,960,754
Contract Services					
Private		6,344,486			\$6,344,486
Other Governmental Agencies					\$0
Material, Supplies, and Other		7,470,900			\$7,470,900
Capital Outlay					
Equipment			86,502		\$86,502
Land					
Building and Improvement			786,713		\$786,713
Debt Service					
Interest				72,425	\$72,425
Principal				268,000	\$268,000
Lease Payments					
Total		\$29,088,627	\$873,215	\$340,425	\$30,302,267
Supplemental Data					
Expenditures Pursuant to Competitive Bidding					
Other Than Competitive Bidding					
Total					\$0

City of San Fernando

Cities Financial Transactions Report - Construction Financed by the United States and/or the State of California

Loan Types

Fiscal Year

2013

Purpose of Loan

Section 108-Regional
Swimming Pool Facility

Loan Type

Loans

Year of Issue

2005

Year Begin

2006

Year End

2017

Amount Extended

3,000,000

Repayment Obligation

3,000,000

Amount Outstanding, Beginning of Fiscal Year

\$1,512,000

Amount Repaid in Current Year

268,000

Adjustments in Current Year

Reason for Adjustments in Current Year

Amount of Principal Repaid to Date

\$758,000

Amount Outstanding at End of Fiscal Year

\$1,244,000

Current Year Interest Payment

72,425

Principal Amount Delinquent

Interest Amount Delinquent

Unpaid Due to Lack of Funds. Describe the Nature and
Extent of Revenue that is Pledged in the Debt Covenant as
Additional Security for the Debt

Loan Types

Notes

Loans

Other

City of San Fernando

Cities Financial Transactions Report - Check List of Services Provided

Service

Fiscal Year 2013

Service

(Please see * below for codes to enter)

Police	A
Fire	C
Emergency Medical	C
Street Lighting	AJ
Public Transit	EJ
Community Development - Planning	A
Solid Waste	EI
Sewers	AC
Parks and Recreation	AB
Libraries	I
Water	A

* Service Codes

A = Provided By Paid City Employees	B = Provided By City Volunteers
Provided Wholly, or in Part, Through Contract With:	Provided Wholly, or in Part, Without Contract By Other Local Agency:
C = Another City	G = Another City
D = County	H = Special District or Other Public Agency
E = Private Sector	I = County
F = Special District or Other Public Agency	J = Private Sector
	K = Service Not Provided Within City

	Number of Paid City Employees	Number of Volunteers	Total Number of Employees
	A	B	C
Police Protection	42	19	61
Police Officers	28	19	47
Fire Protection			0
Fire Fighters			0
Emergency Medical			0

If Your City Reports Transient Lodging Tax; What Is the Tax Rate?

What Is the Effective Date of the Current Tax Rate? (00/00/0000)

If Your City Reports Utility User Tax; What Is the Tax Rate?

City of San Fernando

Cities Financial Transactions Report - Worksheet for Completing Balance Sheet

Governmental Funds

Fiscal Year 2013

	General	Special Revenue	Debt Service	Capital Projects
Assets				
Cash and Investments	-962,714	229,196		
Fixed Assets				
Other Assets	1,234,698	5,413,141		
Total Assets	\$271,984	\$5,642,337	\$0	\$0
Net Current Assets	\$271,984	\$5,642,337	\$0	\$0
Liabilities				
Accounts Payable	1,316,509	399,792		
Compensated Absences				
Other Liabilities 1	710,181	3,754,166		
Other Liabilities 2				
Other Liabilities 3				
Total Liabilities	\$2,026,690	\$4,153,958	\$0	\$0
Net Current Liabilities	\$2,026,690	\$4,153,958	\$0	\$0
Working Capital	(\$1,754,706)	\$1,488,379	\$0	\$0
Fund Equity *	(\$1,754,706)	\$1,488,379	\$0	\$0
Fund Balance				
Reserved	843,164			
Unreserved Designated				
Unreserved Undesignated	-2,597,870	1,488,379		
Total Fund Equity	(\$1,754,706)	\$1,488,379	\$0	\$0

* Fields for the Ending Fund Balance/Working Capital Calculation
See the note on the Summary and Statistics - Consolidated Statement form.

City of San Fernando

Cities Financial Transactions Report - Worksheet for Completing Balance Sheet

Proprietary Fund Types

Fiscal Year 2013

Assets	Enterprise	Internal Service
Cash and Investments	7,108,023	135,259
Fixed Assets	14,811,541	
Other Assets	3,384,338	
Total Assets	\$25,303,902	\$135,259
Less: Non-Current Assets	19,035,773	
Net Current Assets	\$6,268,129	\$135,259
Liabilities		
Accounts Payable	394,602	
Compensated Absences		
General Obligation (Bonded Debt)		
Revenue (Bonded Debt)		
Other Debt (Bonded Debt)		
Notes (Other Long-Term Debt)		
Loans (Other Long-Term Debt)		
Other (Other Long-Term Debt)		
Notes (State or Federal Financing)		
Loans (State or Federal Financing)		
Other (State or Federal Financing)		
Lease Principal		
Other Liabilities 1	1,627,869	
Other Liabilities 2		
Other Liabilities 3		
Total Liabilities	\$2,022,471	\$0
Less: Non-Current Liability	0	
Net Current Liabilities	\$2,022,471	\$0
Working Capital *	\$4,245,658	\$135,259
Fund Equity *	\$23,281,431	\$135,259
Contributed Capital	\$0	\$0
Retained Earnings		
Reserved	\$0	\$0
Unreserved	\$23,281,431	\$135,259
Total Fund Equity	\$23,281,431	\$135,259

* Fields for the Ending Fund Balance/Working Capital Calculation
See the note on the Summary and Statistics - Consolidated Statement form.

City of San Fernando
Cities Financial Transactions Report - Worksheet for Completing Balance Sheet

Fiduciary Fund Types

Fiscal Year 2013

	Agency	Expendable Trust	Non-Expendable Trust	Trust and Agency
Asset				
Cash and Investments	118,724			\$118,724
Fixed Assets				\$0
Other Assets	1,000			\$1,000
Total Assets	\$119,724	\$0	\$0	\$119,724
Less: Non-Current Assets				\$0
Net Current Assets	\$119,724	\$0	\$0	\$119,724
Liabilities				
Accounts Payable	2,292			\$2,292
Compensated Absences				\$0
General Obligation (Bonded Debt)				\$0
Revenue (Bonded Debt)				\$0
Other Debt (Bonded Debt)				\$0
Notes (Other Long-Term Debt)				\$0
Loans (Other Long-Term Debt)				\$0
Other (Other Long-Term Debt)				\$0
Notes (State or Federal Financing)				\$0
Loans (State or Federal Financing)				\$0
Other (State or Federal Financing)				\$0
Lease Principal				\$0
Other Liabilities 1	117,432			\$117,432
Other Liabilities 2				\$0
Other Liabilities 3				\$0
Total Liabilities	\$119,724	\$0	\$0	\$119,724
Less: Non-Current Liability				\$0
Net Current Liabilities	\$119,724	\$0	\$0	\$119,724
Working Capital *		\$0	\$0	\$0
Fund Equity *		\$0	\$0	\$0
Retained Earnings				
Reserved				
Unreserved				
Fund Balance				
Reserved				\$0
Unreserved Designated				\$0
Unreserved Undesignated				\$0
Total Fund Equity		\$0	\$0	\$0

* Fields for the Ending Fund Balance/Working Capital Calculation
 See the note on the Summary and Statistics - Consolidated Statement form.

City of San Fernando
Cities Financial Transactions Report - Worksheet for Completing Balance Sheet
Account Groups

Fiscal Year **2013**

	General Fixed Assets	General Long-Term Debt	Total
Cash and Investments			\$6,628,488
Fixed Assets	96,733,897		\$111,545,438
Other Assets		3,293,712	\$13,326,889
Total Assets	\$96,733,897	\$3,293,712	\$131,500,815
Less: Non-Current Assets	\$96,733,897	\$3,293,712	\$119,063,382
Net Current Assets	\$0	\$0	\$12,437,433
Accounts Payable			\$2,113,195
Compensated Absences		2,049,712	\$2,049,712
General Obligation (Bonded Debt)			\$0
Revenue (Bonded Debt)			\$0
Other Debt (Bonded Debt)			\$0
Notes (Other Long-Term Debt)			\$0
Loans (Other Long-Term Debt)			\$0
Other (Other Long-Term Debt)			\$0
Notes (State or Federal Financing)			\$0
Loans (State or Federal Financing)		1,244,000	\$1,244,000
Other (State or Federal Financing)			\$0
Lease Principal			\$0
Other Liabilities 1			\$6,209,648
Other Liabilities 2			\$0
Other Liabilities 3			\$0
Total Liabilities		\$3,293,712	\$11,616,555
Less: Non-Current Liabilities		\$3,293,712	\$3,293,712
Net Current Liabilities		\$0	\$8,322,843
Working Capital			\$4,114,590
Fund Equity	\$96,733,897		\$119,884,260
Contributed Capital			\$0
Invest In General Fixed Assets	96,733,897		\$96,733,897
Reserved			\$0
Unreserved			\$23,416,690
Fund Balance			
Reserved			\$843,164
Unreserved Designated			\$0
Unreserved Undesignated			(\$1,109,491)
Total Fund Equity	\$96,733,897		\$119,884,260

City of San Fernando
Cities Financial Transactions Report - Debt Service Reconciliation

Debt Service Reconciliation Balance Sheet and Debt Pages

Fiscal Year 2013

**Debt Service Reconciliation
Income Statement and Debt Pages**

**Current Year
Redeemed**

Bonded Debt	0
Other Long-Term Debt	0
State or Federal Financing	268,000
Lease Payments	0
Total Debt Service	\$268,000
Debt Service from Schedule of Total Expenditures By Major Object Classification	268,000
Difference Should Be Zero	0
Explanation	

Debt Service Reconciliation Balance Sheet and Debt Pages	Long-Term Debt from Balance Sheet	Outstanding Long-Term Debt	Adjustments * (Please Explain with Footnote)	Difference After Adjustments Must Be Zero
	A	B	C	D
Bonded Debt				
General Obligation	0	0		\$0
Revenue	0	0		\$0
Other Debt	0	0		\$0
Other Long-Term Debt				
Notes	0	0		\$0
Loans	0	0		\$0
Other	0	0		\$0
State or Federal Financing				
Notes	0	0		\$0
Loan	1,244,000	1,244,000		\$0
Other	0	0		\$0
Lease Principal	0	0		\$0

City of San Fernando
Cities Financial Transactions Report - Consolidated Statement of Revenues,
Expenditures, and Changes in Fund Balance/Working Capital

Consolidated Statement

Fiscal Year 2013

	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
Expenditures Net of Functional Revenues			
General Government	\$8,266,790	\$5,178,317	\$3,088,473
Public Safety	\$9,147,227	\$2,084,970	\$7,062,257
Transportation	\$2,285,807	\$2,302,633	(\$16,826)
Community Development	\$1,545,404	\$858,211	\$687,193
Health	\$3,696,332	\$4,039,062	(\$342,730)
Culture and Leisure	\$2,416,022	\$1,047,862	\$1,368,160
Public Utilities	\$2,944,685	\$3,292,625	(\$347,940)
Other	\$0	\$0	\$0
Total	\$30,302,267	\$18,803,680	\$11,498,587
General Revenues			
Taxes			\$10,044,670
Licenses and Permits			\$0
Fines and Forfeitures			\$6,984
Revenue from Use of Money and Property			\$393,592
Intergovernmental State			\$57,331
Intergovernmental County			\$0
Other Taxes In-Lieu			\$0
Other			\$42,222
Total			\$10,544,799
Excess/(Deficiency) of General Revenue Over Net Expenditures			(\$953,788)
Excess/(Deficiency) of Internal Service Charges Over Expenses			\$0
Beginning Fund Balance/ Working Capital			\$3,944,324

City of San Fernando

Cities Financial Transactions Report - Consolidated Statement of Revenues, Expenditures, and Changes in Fund Balance/Working Capital

Consolidated Statement

Fiscal Year 2013

Adjustments (Specify, maximum of 10
entries allowed)

\$1,124,054

Specify:

Amount:

Special Revenue Funds Prior Period Adjustment	2,018,307
General Fund Prior Period Adjustment	-1,323,326
Proprietary Funds Adjustments	-317,150
Net Proprietary Transfers	-121,000
Net Governmental Transfers	867,223
Total:	\$1,124,054

**Ending Fund Balance/ Working
Capital ***

\$4,114,590

Appropriation Limit as of Fiscal Year End

35,385,731

Total Annual Appropriation Subject
to the Limit as of Fiscal Year End

29,095,434

* Fields for the Ending Fund Balance/Working Capital Calculation

The "Ending Fund Balance/Working Capital" total is calculated from either the Fund Equity or Working Capital fields on the Worksheet for Completing the Balance Sheet forms. The applicable fields are highlighted yellow.

See the Cities Financial Transactions Report instructions for additional information.

<u>Fund Type</u>	<u>Field for Calculation</u>
<i>Governmental</i>	Fund Equity
<i>Proprietary</i>	
Enterprise	Working Capital
Internal Service	Fund Equity
<i>Fiduciary</i>	
Expendable Trust	Fund Equity
Non-Expendable Trust . .	Working Capital

City of San Fernando

Cities Financial Transactions Report

Detailed Summary of Footnotes For Fiscal Year 2012-13

Forms	Column	Additional Details	Footnotes
<u>Transit Activity/Enterprise Statement</u>			
Other (Specify in Footnote Box)	A		Local Assistance
<u>Fines and Forfeitures and Revenue from Use of Money and Property</u>			
Investment Earnings	A		Increase is due to adding in fund 94 to the housing function.
<u>Intergovernmental - State</u>			
Gasoline Tax	A		The decrease reflects lower Section 2103 gas tax revenues.
<u>Current Service Charges</u>			
Quasi-External Transactions	A		The prior year used this to report net transfers. These will be adjusted on the consolidated statement from now on.
<u>Other Revenues</u>			
Sale of Real and Personal Property	B		There were no sales of property this year.
<u>General Government and Public Safety</u>			
Legislative	A		The increase is due to additional legal activity and fees.
<u>Transportation and Community Development</u>			
Planning	A		CY increase due to higher salaries and employee benefits.
Community Promotion	A		Note that the functional revenue reported here last year was a grant. That is why there is no functional revenues offsetting this in the current year.

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FINANCE DEPARTMENT

MEMORANDUM

TO: Mayor Antonio Lopez and Councilmembers

FROM: Fred Ramirez, Interim City Manager
By: Rafaela T. King, Interim Finance Director

DATE: February 3, 2014

SUBJECT: City Annual Los Angeles County Metropolitan Transit Authority (LACMTA)
Audited Financial Report

RECOMMENDATION:

It is recommended that the City Council receive and file the audited City Annual LACMTA Financial Report (Attachment "A").

BACKGROUND:

1. The LACMTA requires an annual financial and compliance audit to be conducted by independent certified public accountants within six months after the end of the fiscal year for all cities and agencies receiving funds from the LACMTA.
2. The audit of the Annual Financial Report must be completed by December 31st. The audited Annual Financial Report provides an audit of the Proposition A Local Return Fund, Proposition C Local Return Fund, Measure R Local Return Fund and Transportation Development Act Article 3 Fund for Fiscal Years Ended June 30, 2013 (FY 2012-2013) and June 30, 2012 (FY 2011-12). Copies are available in the Finance Department and City Clerk's Office.

CONCLUSION:

The audit was completed on November 25, 2013 by the external audit firm, Simpson & Simpson, Certified Public Accountants. The attached audited Annual Financial Report received a clean opinion with no findings.

City Annual Los Angeles County Metropolitan Transportation Authority (LACMTA) Financial Audit
Report
Page 2

BUDGET IMPACT:

None. The audit firm of Simpson & Simpson is contracted and funded by the LACMTA.

ATTACHMENT:

A. City Audited FY 2012-13 Annual LACMTA Financial Report

ATTACHMENT "A"

***CITY OF SAN FERNANDO
ANNUAL FINANCIAL REPORT OF THE
PROPOSITION A LOCAL RETURN FUND
PROPOSITION C LOCAL RETURN FUND
MEASURE R LOCAL RETURN FUND
TRANSPORTATION DEVELOPMENT ACT
ARTICLE 3 FUND
FOR THE FISCAL YEARS ENDED
JUNE 30, 2013 AND 2012***



CITY OF SAN FERNANDO
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FINANCIAL SECTION



SIMPSON & SIMPSON
CERTIFIED PUBLIC ACCOUNTANTS

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Independent Auditor's Report

To the Honorable Members of the City Council of the
City of San Fernando, California and the
Los Angeles County Metropolitan Transportation Authority

Report on the Financial Statements

We have audited the accompanying financial statements of the Proposition A Local Return Fund (PALRF), Proposition C Local Return Fund (PCLRF), Measure R Local Return Fund (MRLRF), and Transportation Development Act Article 3 Fund (TDAA3F) of the City of San Fernando, California (City) as of and for the years ended June 30, 2013 and 2012, and the related notes to the 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 of material misstatement.

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

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





As discussed in Note 2, the financial statements present only the PALRF, PCLRF, MRLRF, and TDAA3F and do not purport to, and do not, present fairly the financial position of the City of San Fernando, California, as of June 30, 2013 and 2012, and the changes in financial position thereof for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the PALRF, PCLRF, MRLRF, and TDAA3F of the City of San Fernando, California, as of June 30, 2013 and 2012, and the respective changes in their financial position for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of San Fernando, California's PALRF, PCLRF, MRLRF, and TDAA3F Fund financial statements as a whole. The accompanying supplemental information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. The supplemental information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The supplemental information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the 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.

Other Reporting Required by Governmental Auditing Standards

In accordance with *Government Auditing Standards*, we have issued our report dated November 15, 2013, on our consideration of the City of San Fernando'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, 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* and should be considered in assessing the results of our audit.

A handwritten signature in cursive script, appearing to read 'Simpson & Simpson', written in dark ink.

Los Angeles, California
November 15, 2013

CITY OF SAN FERNANDO**PROPOSITION A LOCAL RETURN FUND****BALANCE SHEETS****JUNE 30**

	<u>2013</u>	<u>2012</u>
ASSETS		
Cash and investments	\$ 134,392	\$ 242,060
Total assets	\$ <u>134,392</u>	\$ <u>242,060</u>
 LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	\$ 88,931	\$ 85,253
Accrued payroll and employee benefits	806	3,108
Due to other funds	<u>-</u>	<u>448</u>
Total liabilities	<u>89,737</u>	<u>88,809</u>
 Fund Balance		
Restricted	<u>44,655</u>	<u>153,251</u>
Total fund balance	<u>44,655</u>	<u>153,251</u>
 Total liabilities and fund balance	\$ <u>134,392</u>	\$ <u>242,060</u>

The accompanying notes are an integral part of the financial statements.

CITY OF SAN FERNANDO**PROPOSITION A LOCAL RETURN FUND****STATEMENTS OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE**

For the Fiscal Years Ended June 30

	2013	2012
REVENUES		
Proposition A	\$ 392,415	\$ 370,672
Interest income	97	152
Project generated revenue (Note 7)	25,519	24,101
Total revenues	<u>418,031</u>	<u>394,925</u>
EXPENDITURES		
Various projects	<u>526,628</u>	<u>641,296</u>
Total expenditures	<u>526,628</u>	<u>641,296</u>
Excess (deficiency) of revenues over expenditures	(108,597)	(246,371)
Fund balance at beginning of year	<u>153,252</u>	<u>399,623</u>
Fund balance at end of year	\$ <u><u>44,655</u></u>	\$ <u><u>153,252</u></u>

The accompanying notes are an integral part of the financial statements.

CITY OF SAN FERNANDO**PROPOSITION A LOCAL RETURN FUND****SUPPLEMENTAL INFORMATION****SCHEDULE OF EXPENDITURES****ACTUAL AND METRO APPROVED PROJECT BUDGET**

For the Fiscal Year Ended June 30, 2013

(With Comparative Actual Amount for the Fiscal Year Ended June 30, 2012)

Project Code	Project Name	2013		Variance Favorable (Unfavorable)	2012 Actual
		Metro Budget	Actual		
110-01	Trolley Fixed Route Transit	\$ 119,121	\$ 135,573	\$ (16,452)	\$ 235,734
120-01	Dial-A-Ride	225,000	249,755	(24,755)	243,836
160-1	Bus Stop Shelter Improvements and Maintenance	48,000	48,247	(247)	-
170-01	Bus Bench Maintenance	7,803	2,938	4,865	10,010
200-01	Recreational Trips Program	35,000	9,792	25,208	19,008
250-08	MTA Bus Pass Subsidy	19,000	17,435	1,565	15,786
280-01	Transit Marketing	12,000	7,179	4,821	-
480-09	Prop A Administration	72,639	55,709	16,930	116,922
	Total expenditures	<u>\$ 538,563</u>	<u>\$ 526,628</u>	<u>\$ 11,935</u>	<u>\$ 641,296</u>

See accompanying independent auditor's report.

CITY OF SAN FERNANDO**PROPOSITION A LOCAL RETURN FUND****SUPPLEMENTAL INFORMATION
SCHEDULE OF CAPITAL ASSETS**

June 30, 2013

<u>Date Acquired</u>	<u>Description</u>	<u>Balance 7/1/2012</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/2013</u>
2009	Monitors & Navigation System DVD Playback and Anti Thief System	\$ 12,118	\$ -	\$ -	\$ 12,118
2013	Bus Shelters	-	46,288	-	46,288
Total		\$ 12,118	\$ 46,288	\$ -	\$ 58,406

See accompanying independent auditor's report.

CITY OF SAN FERNANDO
PROPOSITION C LOCAL RETURN FUND
BALANCE SHEETS
JUNE 30

	<u>2013</u>	<u>2012</u>
ASSETS		
Cash and investments	\$ 407,251	\$ 552,611
Interest receivable	<u>-</u>	<u>644</u>
Total assets	\$ <u>407,251</u>	\$ <u>553,255</u>
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	\$ 12,677	\$ -
Accrued payroll and employee benefits	<u>10,045</u>	<u>7,320</u>
Total liabilities	\$ <u>22,722</u>	\$ <u>7,320</u>
Fund Balance		
Restricted	<u>384,529</u>	<u>545,935</u>
Total fund balance	<u>384,529</u>	<u>545,935</u>
Total liabilities and fund balance	\$ <u>407,251</u>	\$ <u>553,255</u>

The accompanying notes are an integral part of the financial statements.

CITY OF SAN FERNANDO**PROPOSITION C LOCAL RETURN FUND****STATEMENTS OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE**

For the Fiscal Years Ended June 30

	2013	2012
REVENUES		
Proposition C	\$ 324,787	\$ 307,716
Interest income	233	279
Total revenues	<u>325,020</u>	<u>307,995</u>
EXPENDITURES		
Various projects	<u>486,426</u>	<u>311,602</u>
Total expenditures	<u>486,426</u>	<u>311,602</u>
Excess (deficiency) of revenues over expenditures	(161,406)	(3,607)
Fund balance at beginning of year, as previously reported	<u>545,935</u>	<u>549,542</u>
Fund balance at end of year	\$ <u><u>384,529</u></u>	\$ <u><u>545,935</u></u>

The accompanying notes are an integral part of the financial statements.

CITY OF SAN FERNANDO**PROPOSITION C LOCAL RETURN FUND****SUPPLEMENTAL INFORMATION****SCHEDULE OF EXPENDITURES****ACTUAL AND METRO APPROVED PROJECT BUDGET**

For the Fiscal Year Ended June 30, 2013

(With Comparative Actual Amount for the Fiscal Year Ended June 30, 2012)

Project Code	Project Name	2013			2012 Actual
		Metro Budget	Actual	Variance Favorable (Unfavorable)	
110-01	Trolley Fixed Route Transit	\$ 103,879	\$ 103,879	\$ -	\$ -
170-01	Bus Bench Maintenance	46,219	-	46,219	-
430-01	Bikeway Maintenance	100,908	100,908	-	100,908
440-05	Street & bikeway Improvements	240,354	143,786	96,568	148,374
440-06	Park Avenue Project	126,774	126,772	2	-
480-01	Prop C Administration	154,533	11,081	143,452	62,320
	Total expenditures	<u>\$ 772,667</u>	<u>\$ 486,426</u>	<u>\$ 286,241</u>	<u>\$ 311,602</u>

See accompanying independent auditor's report.

CITY OF SAN FERNANDO**PROPOSITION C LOCAL RETURN FUND****SUPPLEMENTAL INFORMATION
SCHEDULE OF CAPITAL ASSETS**

June 30, 2013

Date Acquired	Description	Balance 7/1/2012	Additions	Deletions	Balance 6/30/2013
1998	Multi-Use Recreation Building	\$ 566,845	\$ -	\$ -	\$ 566,845
1998	Shelter Bus	80,575	-	-	80,575
1998	Hewlett Packard Netserver	12,251	-	-	12,251
1998	Poligon Structure	7,782	-	-	7,782
2001	Solar Arrow Trailer Board	6,089	-	-	6,089
2002	Inductive Loop Detector	9,800	-	-	9,800
2003	Traffic Signals	34,259	-	-	34,259
2003	Maclay St. Rehab	17,642	-	-	17,642
2004	Traffic Signals	189,002	-	-	189,002
2004	Van	14,000	-	-	14,000
2004	S. Maclay Ave. Rehab	80,681	-	-	80,681
2004	Street Striping	4,000	-	-	4,000
2008	Maclay Streetscape	1,232,487	-	-	1,232,487
2009	Backhoe Attachment for Skid Steer	8,900	-	-	8,900
2013	Park Ave Street Sidewalk Improvements	-	126,772 *	-	126,772
Total		\$ 2,264,313	\$ 126,772	\$ -	\$ 2,391,085

* The fixed asset is a result of the City's completion of the Park Avenue capital assets project.

Total amount for Park Avenue project	\$ 172,512	
Less: Amount funded by Measure R	(45,740)	see page 14.
Net amount funded by Proposition C	<u>\$ 126,772</u>	

See accompanying independent auditor's report.

CITY OF SAN FERNANDO**MEASURE R LOCAL RETURN FUND****BALANCE SHEETS****JUNE 30**

	<u>2013</u>	<u>2012</u>
ASSETS		
Cash and investments	\$ <u>318,801</u>	\$ <u>148,466</u>
Total assets	\$ <u><u>318,801</u></u>	\$ <u><u>148,466</u></u>
 LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	\$ <u>4,574</u>	\$ <u>8,220</u>
Total liabilities	<u>4,574</u>	<u>8,220</u>
 Fund Balance		
Restricted	<u>314,227</u>	<u>140,246</u>
Total fund balance	<u>314,227</u>	<u>140,246</u>
 Total liabilities and fund balance	\$ <u><u>318,801</u></u>	\$ <u><u>148,466</u></u>

The accompanying notes are an integral part of the financial statements.

CITY OF SAN FERNANDO**MEASURE R LOCAL RETURN FUND****STATEMENTS OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE**

For the Fiscal Years Ended June 30

	2013	2012
REVENUES		
Measure R	\$ 243,554	\$ 229,105
Interest income	123	67
Total revenues	<u>243,677</u>	<u>229,172</u>
EXPENDITURES		
Various projects	<u>69,695</u>	<u>136,294</u>
Total expenditures	<u>69,695</u>	<u>136,294</u>
Excess (deficiency) of revenues over expenditures	173,982	92,878
Fund balance at beginning of year	<u>140,245</u>	<u>47,367</u>
Fund balance at end of year	\$ <u><u>314,227</u></u>	\$ <u><u>140,245</u></u>

The accompanying notes are an integral part of the financial statements

CITY OF SAN FERNANDO**MEASURE R LOCAL RETURN FUND****SUPPLEMENTAL INFORMATION****SCHEDULE OF EXPENDITURES****ACTUAL AND METRO APPROVED PROJECT BUDGET**

For the Fiscal Year Ended June 30, 2013

(With Comparative Actual Amount for the Fiscal Year Ended June 30, 2012)

Project Code	Project Name	2013		Variance Favorable (Unfavorable)	2012 Actual
		Metro Budget	Actual		
1.05	Street Repair and Maintenance	\$ 109,410	\$ 45,740	\$ 63,670	\$ 636
1.20	Roadway Safety Improvements; maint of roadway lighting program	89,798	-	89,798	110,048
1.20	Consulting Services for Intersection Safety Survey	24,000	-	24,000	12,020
1.20	Consulting Services for Intersection Safety Survey	-	-	-	13,590
2.19	Traffic Control Measures: Professional Services	-	1,155	(1,155)	-
3.05	Bike and Ped Facilities	57,000	-	57,000	-
7.90	Planning, engineering: Engineering Services	-	22,800	(22,800)	-
Total expenditures		<u>\$ 280,208</u>	<u>\$ 69,695</u>	<u>\$ 210,513</u>	<u>\$ 136,294</u>

See accompanying independent auditor's report.

CITY OF SAN FERNANDO**MEASURE R LOCAL RETURN FUND****SUPPLEMENTAL INFORMATION
SCHEDULE OF CAPITAL ASSETS**

June 30, 2013

<u>Date Acquired</u>	<u>Description</u>	<u>Balance 7/1/2012</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/2013</u>
2011	Park Avenue Streetscape Improvements	\$ 172,000	\$ -	\$ -	\$ 172,000
2013	Park Avenue Streetscape Improvements	<u>-</u>	<u>45,740</u>	<u>*</u>	<u>45,740</u>
	Total	<u>\$ 172,000</u>	<u>\$ 45,740</u>	<u>\$ -</u>	<u>\$ 217,740</u>

* The fixed asset is a result of the City's completion of the Park Avenue capital assets project.

<u>Funding Sources</u>	
Total amount for Park Avenue project	\$ 172,512
Less: Amount funded by Proposition C	<u>(126,772)</u>
Net amount funded by Measure R	<u>\$ 45,740</u>

see page 10

See accompanying independent auditor's report.

CITY OF SAN FERNANDO**TRANSPORTATION DEVELOPMENT ACT ARTICLE 3 FUND
(PURSUANT TO PUBLIC UTILITIES CODE SECTION 99234)****BALANCE SHEETS****JUNE 30**

	<u>2013</u>	<u>2012</u>
ASSETS		
Due from MTA	\$ <u>9,451</u>	\$ <u>12,238</u>
Total assets	\$ <u><u>9,451</u></u>	\$ <u><u>12,238</u></u>
 LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	\$ 809	\$ -
Due to other fund	<u>8,642</u>	<u>9,121</u>
Total liabilities	<u>9,451</u>	<u>9,121</u>
 Fund Balance		
Restricted	<u>-</u>	<u>3,117</u>
Total fund balance	<u>-</u>	<u>3,117</u>
 Total liabilities and fund balance	\$ <u><u>9,451</u></u>	\$ <u><u>12,238</u></u>

The accompanying notes are an integral part of the financial statements.

CITY OF SAN FERNANDO**TRANSPORTATION DEVELOPMENT ACT ARTICLE 3 FUND****STATEMENTS OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE**

For the Fiscal Years Ended June 30

	2013	2012
REVENUES		
Payment from prior FY 2012-13 allocation	\$ 9,451	\$ -
Payment from FY 2011-12 allocation	-	12,238
Interest income	-	1
Total revenues	<u>9,451</u>	<u>12,239</u>
EXPENDITURES		
Various projects	<u>12,568</u>	<u>15,784</u>
Total expenditures	<u>12,568</u>	<u>15,784</u>
Excess (deficiency) of revenues over expenditures	(3,117)	(3,545)
Fund balance at beginning of year	<u>3,117</u>	<u>6,662</u>
Fund balance at end of year	\$ <u><u>-</u></u>	\$ <u><u>3,117</u></u>

The accompanying notes are an integral part of the financial statements.

CITY OF SAN FERNANDO**TRANSPORTATION DEVELOPMENT ACT ARTICLE 3 FUND
SUPPLEMENTAL INFORMATION****SCHEDULE OF TRANSPORTATION DEVELOPMENT ACT
ALLOCATION FOR SPECIFIC PROJECTS**

For the Fiscal Year Ended June 30, 2013

<u>Project Description</u>	<u>Program Year</u>	<u>Allocations</u>	<u>Expenditures</u>	<u>Unexpended Allocations</u>	<u>Project Status</u>
Local allocations					
Sidewalk Repair - City Wide	2013	\$ 9,451	\$ 12,468	\$ (3,017)	Complete
Vehicle Operation Maintenance	2013	-	100	(100)	Complete
Total		<u>\$ 9,451</u>	<u>\$ 12,568</u>	(3,117)	
Unexpended interest accumulated to date				-	
Fund balance at beginning of year				<u>3,117</u>	
Fund balance at end of year				<u>\$ -</u>	

See accompanying independent auditor's report.

CITY OF SAN FERNANDO**NOTES TO FINANCIAL STATEMENTS**
For the Fiscal Years Ended June 30, 2013 and 2012**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES***Fund Accounting*

The operations of the Proposition A Local Return Fund (PALRF), Proposition C Local Return Fund (PCLRF), Measure R Local Return Fund (MRLRF), and Transportation Development Act Article 3 Fund (TDAA3F) are accounted for in separate sets of self-balancing accounts that comprise their assets, liabilities, fund balance, revenues and expenditures.

PALRF and PCLRF represent 25% and 20% respectively, of the ½ cent Proposition A and ½ cent Proposition C sales taxes which are distributed to the jurisdictions within Los Angeles County based on population and must be used exclusively for transportation related programs and projects.

MRLRF represents 15% the of ½ cent sales tax which is distributed to the jurisdictions within Los Angeles County based on a per capita basis and must be used exclusively for transportation purposes.

Transportation Development Act Article 3 Fund (TDAA3F) is a Special Revenue Fund that accounts for the City's share of the Transportation Development Act Article 3 allocations which are legally restricted for specific purposes.

Basis of Accounting

PALRF, PCLRF, MRLRF, and TDAA3F are accounted for using the modified accrual basis of accounting whereby revenues are recognized when they become both measurable and available to finance expenditures of the current period and expenditures are generally recognized when the related fund liabilities are incurred.

Budgets and Budgetary Accounting

The budgeted amounts presented in this report for comparison to the actual amounts are presented in accordance with accounting principles generally accepted in the United States of America.

Unrealized Gain (Loss)

In accordance with GASB Statement No. 31, Accounting and Financial Reporting for Certain Investments and External Investment Pools, local governments are required to use fair value (instead of amortized costs) for financial reporting purposes. As a result of such implementation, the City recognizes the unrealized gain (loss) on its external investment pool.

CITY OF SAN FERNANDO

NOTES TO FINANCIAL STATEMENTS
For the Fiscal Years Ended June 30, 2013 and 2012
(Continued)

NOTE 2 – ANNUAL FINANCIAL STATEMENTS

The financial statements reflect only the financial position and results of operations of the PALRF, PCLRF, MRLRF, and TDAA3F and their compliance with the Proposition A and Proposition C Local Return Program Guidelines, Measure R Local Return Program Guidelines, Transportation Development Act Article 3, and the Los Angeles County Metropolitan Transportation Authority Funding and Allocation Guidelines for Transportation Development Act Article 3 Bicycle and Pedestrian Funds.

NOTE 3 – PROPOSITION A AND PROPOSITION C LOCAL RETURN COMPLIANCE REQUIREMENTS

In accordance with Proposition A and Proposition C Local Return Program Guidelines, funds received pursuant to these guidelines may only be used for Proposition A and Proposition C Local Return approved programs.

NOTE 4 – MEASURE R LOCAL RETURN COMPLIANCE REQUIREMENTS

In accordance with Measure R Local Return Program Guidelines, funds received pursuant to these guidelines may only be used for Measure R Local Return approved programs.

NOTE 5 – TRANSPORTATION DEVELOPMENT ACT COMPLIANCE REQUIREMENTS

In accordance with Public Utilities Code Section 99234, funds received pursuant to this Code's section may only be used for activities relating to pedestrians and bicycle facilities.

NOTE 6 – CASH AND INVESTMENTS

The PALRF, PCLRF, MRLRF, and TDAA3F cash balances were pooled with various other City funds for deposit and investment purposes. The share of each fund in the pooled cash account was separately maintained and interest income was apportioned to the participating funds based on the relationship of their average quarterly balances to the total of the pooled cash and investments.

NOTE 7 – PROJECT GENERATED REVENUE – PALRF

Project generated revenue for the years ended June 30, 2013 and June 30, 2012 consisted of the following:

	2013	2012
Dial-A-Ride fares	\$ 6,413	\$ 5,978
AQMD Natural Gas Trolleys	9,637	9,320
MTA bus pass subsidy	9,468	8,803
Total	\$ <u>25,518</u>	\$ <u>24,101</u>

CITY OF SAN FERNANDO**NOTES TO FINANCIAL STATEMENTS**

For the Fiscal Years Ended June 30, 2013 and 2012

(Continued)

NOTE 8 – TRANSPORTATION DEVELOPMENT ACT FUND REVENUE ALLOCATION

In accordance with TDA Article 3 (SB821) Guidelines, funds not spent during the fiscal year have been placed on reserve in the Local Transportation Fund (LTF) account with the County Auditor-Controller to be drawn down whenever the funds become eligible for a specific project and an approved drawdown request is received by Metro. The revenue allocation for the years ended June 30, 2013 and 2012 consisted of the following:

	2013	2012
FY 2011-12 allocation	\$ -	\$ 12,238
FY 2012-13 allocation	9,451	-
Total	\$ <u>9,451</u>	\$ <u>12,238</u>

NOTE 9 – TRANSPORTATION DEVELOPMENT ACT FUND REVENUE RESERVED

In accordance with TDA Article 3 (SB821) Guidelines, funds not spent during the fiscal year have been placed on reserve in the Local Transportation Fund (LTF) account with the County Auditor-Controller to be drawn down whenever the funds become eligible for a specific project and an approved drawdown request is received by Metro. Subsequent to June 30, 2013 and 2012, the City has funds on reserve as follows:

	2013	2012
FY 2012/13 reserve	\$ <u>1,859</u>	\$ <u>-</u>
	\$ <u>1,859</u>	\$ <u>-</u>

NOTE 10 – SUBSEQUENT EVENTS

The City has evaluated events or transactions that occurred subsequent to June 30, 2013 through November 15, 2013, the date the accompanying financial statements were available to be issued, for potential recognition or disclosure in the financial statements and determined no subsequent matters require disclosure or adjustment to the accompanying financial statements.



SIMPSON & SIMPSON
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**Independent Auditor's Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in
Accordance with *Government Auditing Standards***

To the Honorable Members of the City Council of the
City of San Fernando, California and the
Los Angeles County Metropolitan Transit Authority

We have audited, 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, the financial statements of the Proposition A Local Return Fund (PALRF), Proposition C Local Return Fund (PCLRF), Measure R Local Return Fund (MRLRF), and Transportation Development Act Article 3 (TDAA3F) Fund of the City of San Fernando, California (City), as of and for the year ended June 30, 2013, and the related notes to the financial statements, and have issued our report thereon dated November 15, 2013.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the City's local return funds and TDAA3F financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify any deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However material weaknesses may exist that have not been identified.





Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink, reading 'Simpson & Simpson'.

Los Angeles, California
November 15, 2013

COMPLIANCE SECTION



SIMPSON & SIMPSON
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Independent Auditor's Report On Compliance

To the Honorable Members of the City Council of the
City of San Fernando, California and the
Los Angeles County Metropolitan Transit Authority

Report on Compliance

We have audited the compliance of the City of San Fernando, California (City) with the Proposition A and Proposition C Local Return Guidelines, Measure R Local Return Guidelines, Transportation Development Act Article 3, and the Los Angeles County Metropolitan Transportation Authority's Funding and Allocation Guidelines for the Transportation Development Act Article 3 Bicycle and Pedestrian Funds (Guidelines) for the year ended June 30, 2013.

Management's Responsibility

Management is responsible for the City's compliance with those guidelines.

Auditor's Responsibility

Our responsibility is to express an opinion on the City's compliance based on our audit. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the Guidelines referred to in the preceding paragraph. Those standards and the Guidelines require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a local return program occurred. An audit includes examining, on a test basis, evidence about City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance. Our audit does not provide a legal determination of City's compliance with those requirements.

Opinion on Each Local Return Program and Transportation Development Act Article 3

In our opinion, the City of San Fernando complied, in all material respects, with the compliance requirements referred to above that apply to Proposition A Local Return Fund, Proposition C Local Return Fund, Measure R Local Return Fund, and Transportation Development Act Article 3 (TDAA3F) Fund for the year ended June 30, 2013.



Report on Internal Control Over Compliance

Management of the City of San Fernando, California (City) is responsible for establishing and maintaining effective internal control over compliance with the Requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the Requirements that could have a direct and material effect on the Local Return programs and the TDAA3F to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance and to test and report on internal control over compliance in accordance with the Requirements, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance under the Requirements on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance under the Requirements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with the Requirements that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that we consider to be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

A handwritten signature in black ink, appearing to read 'Simpson & Simpson'.

Los Angeles, California
November 15, 2013

CITY OF SAN FERNANDO
COMPLIANCE MATRIX
Year Ended June 30, 2013

Compliance Requirement		In Compliance		Questioned Costs	If no, provide details and management response at the Schedule of Findings and Recommendations.
		Yes	No		
A. Proposition A and Proposition C Local Return Funds					
1.	Timely use of funds.	X		None	
2.	Expenditures were approved before being incurred.	X		None	
3.	Funds were used on approved projects only and expenditures were supported and allowable per Guidelines.	X		None	
4.	Expenditures did not exceed 25% of Metro's approved budget.	X		None	
5.	Administrative expenses were within the 20% cap.	X		None	
6.	All on-going and carryover projects were reported in Form B.	X		None	
7.	Annual Project Summary Report (Form B) was submitted on time.	X		None	
8.	Annual Expenditure Report (Form C) was submitted on time.	X		None	
9.	Cash or cash equivalents were maintained.	X		None	
10.	Accounting procedures, record keeping and documentation were adequate.	X		None	
11.	Revenues received including allocations, project generated revenues, and interest income were properly credited to the PALRF and PCLRF accounts.	X		None	

CITY OF SAN FERNANDO
COMPLIANCE MATRIX
Year Ended June 30, 2013
(Continued)

Compliance Requirement		In Compliance		Questioned Costs	If no, provide details and management response at the Schedule of Findings and Recommendations.
		Yes	No		
B. Measure R Local Return Fund					
1.	Timely use of funds.	X		None	
2.	Expenditures were approved before being incurred.	X		None	
3.	Funds were used on approved projects only and expenditures were supported and allowable per Guidelines.	X		None	
4.	Fund were not substituted for property tax.	X		None	
5.	Administrative expenses were within the 20% cap.	X		None	
6.	Expenditure Plan (Form One) was submitted on time.	X		None	
7.	Expenditure Report (Form Two) was submitted on time.	X		None	
8.	Cash or cash equivalents were maintained.	X		None	
9.	Accounting procedures, record keeping and documentation were adequate.	X		None	
10.	Revenues received including allocations, project generated revenues, and interest income were properly credited to the Measure R account.	X		None	
11.	Funds were not used to supplant existing local revenues being used for transportation purpose.	X		None	

CITY OF SAN FERNANDO
COMPLIANCE MATRIX
 Year Ended June 30, 2013
 (Continued)

Compliance Requirement		In Compliance		Questioned Costs	If no, provide details and management response at the Schedule of Findings and Recommendations.
		Yes	No		
C. Transportation Development Act Article 3 Fund					
1.	Timely use of funds.	X		None	
2.	Expenditures were incurred for activities relating to pedestrian and bicycle facilities and amenities.	X		None	

CITY OF SAN FERNANDO

SCHEDULE OF FINDINGS AND RECOMMENDATIONS
June 30, 2013

There were no findings and recommendations for fiscal year 2012-2013.

EXIT CONFERENCE

CITY OF SAN FERNANDO

PROPOSITION A, PROPOSITION C, MEASURE R LOCAL RETURN FUNDS, AND
TRANSPORTATION DEVELOPMENT ACT ARTICLE 3 FUND
EXIT CONFERENCE
June 30, 2013

An exit conference was held on November 25, 2013 with the City of San Fernando. Those in attendance were:

Simpson & Simpson Representative:

Caprice McGuire, Staff Auditor

City's Representative:

Sonia Garcia, Senior Accountant

Rafaela King, Interim Finance Director

Matters Discussed:

Results of the audit, no findings were noted.

A copy of this report was forwarded to the following City representative(s) for their comments prior to the issuance of the final report:

Sonia Garcia, Senior Accountant

Rafaela King, Interim Finance Director

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RECREATION AND COMMUNITY SERVICES DEPARTMENT

MEMORANDUM

TO: Mayor Antonio Lopez and Councilmembers

FROM: Fred Ramirez, Interim City Manager
By: Ismael Aguila, Recreation and Community Services Operations Manager

DATE: February 3, 2014

SUBJECT: Consideration to Authorize Submittal of Application to the California Department of Housing and Community Development Housing Related Parks Program Grant to Fund Recreation Park Improvements

RECOMMENDATION:

It is recommended that the City Council adopt Resolution No. 7585 (Attachment "A") authorizing the City's submittal of a grant application to the California Department of Housing and Community Development Housing Related Parks (HRP) Program in the amount of \$176,550 to provide funds for park improvements at Recreation Park.

BACKGROUND:

1. On October 2, 2013, the California Department of Housing and Community Development (HCD) released a Notice of Funding Availability (NOFA) for the 2013 funding round of the Housing-Related Parks (HRP) Program.
2. On December 17, 2013, HCD notified City planning staff that the City's 2013-2021 Housing Element update met the threshold requirements of the HRP Program, which rewards local governments for approving housing affordable to low income households. The HRP grant funds are Proposition 1C funds that can be used to fund park-related capital asset projects. HCD also informed City planning staff that applications for the HRP Program were due on January 22, 2014.
3. On January 9, 2014, City staff met with Evan Brooks Associates, Inc., a consultant firm that has previously assisted the City in successful grant applications, in regards to the possibility of submitting an application to the NOFA for the HRP Program.
4. On January 17, 2014, City staff identified projects at Recreation Park to be prioritized for rehabilitation.

Consideration to Authorize Submittal of Application to the California Department of Housing and Community Development Housing-Related Parks Program for Funding for Park Improvements

Page 2

5. On January 21, 2014, Evan Brooks Associates, Inc. submitted a Grant Application to the NOFA for the HRP Program.

ANALYSIS:

Housing Related Parks (HRP) Program

The HRP Program is administered by the California Department of Housing and Community Development. The purpose of the HRP Program is to increase the overall supply of housing affordable to lower income households by providing financial incentives to cities and counties with documented housing starts for newly constructed units affordable to very low or low-income households. The HRP Program provides assistance to cities and counties by offering grants for the creation of new parks or rehabilitation or improvements to existing parks. Eligible public entities must, by the date set forth in the applicable NOFA, have adopted housing elements that HCD has found to be in substantial compliance with State Housing Element Law, and have submitted to HCD the annual progress reports required by Section 65400 of the Government Code.

Grant amounts are based on the numbers of bedrooms in newly constructed rental and ownership units restricted for very low and low-income households for which building permits have been issued during the designated program year covered by the NOFA. In this particular instance, the NOFA eligible period is for qualifying low income units issued City building permits between January 1, 2010 through June 30, 2013.

Units substantially rehabilitated, converted from market rate to affordable, and preserved with certificates of occupancy issued during the designated program year are also eligible to receive funding, provided they meet the requirements of paragraph (2) of subdivision (c) of Section 65583.1 of the Government Code.

Qualifying rental units must be rent-restricted for at least 55 years. Ownership units must be initially sold to qualifying households at an affordable cost. Any public funds used to achieve affordability in ownership units must be recovered on resale and reused for affordable housing for at least 20 years. Grants for very low income units will be greater than grants for low-income units.

Notice of Funding Availability

As previously noted in this report, the Notice of Funding Availability (NOFA) for the 2013 funding round of the HRP Program was issued in October of 2013. The HRP Program is an innovative program designed to reward local governments that approve housing for lower-income households and are in compliance with State Housing Element Law with grant funds to create or rehabilitate parks. A total of \$25 million is available for the 2013 funding round.

The 2013 NOFA will award HRP Program funds to eligible jurisdictions on a per-bedroom basis for each residential unit affordable to very low- and low-income households permitted during the Designated Program Year (DPY) as defined below. In addition, units substantially rehabilitated,

Consideration to Authorize Submittal of Application to the California Department of Housing and Community Development Housing-Related Parks Program for Funding for Park Improvements

Page 3

converted from market rate to affordable, and preserved with certificates of occupancy issued during the DPY are also eligible to receive funding provided they meet the requirements of paragraph (2) of subdivision (c) of Section 65583.1 of the Government Code.

The Designated Program Year for the 2013 funding round NOFA includes all eligible units affordable to lower-income households permitted during the designated time period of January 1, 2010 to June 30, 2013 (DPY 2013).

Proposed Project

City staff submitted the grant application for Recreation Park because it met all of the NOFA eligibility threshold requirements (Attachment “B”). In addition, the projects listed below were selected based on priorities recommended by City staff and adopted by the Parks, Wellness, and Recreation Commission.

Project Name: City of San Fernando Recreation Park	
<i>Sub-project</i>	<i>Estimated Costs</i>
AC Units upgrade/replacement	\$110,000
Upgrade doors for new ADA requirements	\$25,000
Outdoor recreational equipment	\$55,000
Total Project Budget	\$190,000

Funding Sources

<i>Funding Source</i>	<i>Dollar Amount</i>
HRP Program Grant Funds	\$176,550
Quimby Act Funds (Fund 19)	\$13,450
Total Funding Amount	\$190,000

CONCLUSION:

It is recommended that the City Council adopt Resolution No. 7585 authorizing the City’s submittal of a grant application to the California Department of Housing and Community Development Housing-Related Parks Program (HRP) in the amount of \$176,550 to provide funds for park improvements. HRP Program funding will provide State grant funds to help improve/repair needed facilities at Recreation Park (Attachment “C”).

BUDGET IMPACT:

There will be no impact to the FY 2013-2014 General Fund as it relates to a possible award of State grant funds up to the \$176,550 requested. The proposed use of \$13,450 in Quimby Act Funds to fund the remaining gap in funding to complete the proposed capital improvements at Recreation Park will not require a further match in General Fund monies. Furthermore, the monies necessary to contract with Evan Brooks Associates, Inc. (\$8,000) in order to submit the

Consideration to Authorize Submittal of Application to the California Department of Housing and
Community Development Housing-Related Parks Program for Funding for Park Improvements
Page 4

grant application will be appropriated from the General Fund monies allocated to the Recreation
and Community Services and the Administration departments.

ATTACHMENTS:

- A. Resolution No. 7585
- B. HRP Application Form
- C. HRP Grant Summary Form

ATTACHMENT "A"

RESOLUTION NO. 7585**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
SAN FERNANDO AUTHORIZING AN APPLICATION FOR
HOUSING RELATED PARKS GRANT**

WHEREAS, The State of California, Department of Housing and Community Development (Department) has issued a Notice of Funding Availability dated October 2, 2013 (NOFA), under its Housing-Related Parks (HRP) Program.

WHEREAS, The City of San Fernando desires to apply for a HRP Program grant and submit the 2013 Designated Program Year Application Package released by the Department for the HRP Program.

WHEREAS, The Department is authorized to approve funding allocations for the HRP Program, subject to the terms and conditions of the NOFA, Program Guidelines, Application Package, and Standard Agreement.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF SAN FERNANDO DOES HEREBY RESOLVE, FIND, DETERMINE AND ORDER AS FOLLOWS:

SECTION 1. Applicant is hereby authorized and directed to apply for and submit to the Department the HRP Program Application Package released October 2013 for the 2013 Designated Program Year. If the application is approved, the Applicant is hereby authorized and directed to enter into, execute, and deliver a State of California Standard Agreement (Standard Agreement), and any and all other documents required or deemed necessary or appropriate to secure the HRP Program Grant from the Department, and all amendments thereto (collectively, the "HRP Grant Documents").

SECTION 2. Applicant shall be subject to the terms and conditions as specified in the Standard Agreement. Funds are to be used for allowable capital asset project expenditures to be identified in Exhibit A of the Standard Agreement. The application in full is incorporated as part of the Standard Agreement. Any and all activities funded, information provided, and timelines represented in the application are enforceable through the Standard Agreement. Applicant hereby agrees to use the funds for eligible capital asset(s) in the manner presented in the application as approved by the Department and in accordance with the NOFA and Program Guidelines and Application Package.

SECTION 3. That [office or position titles of authorized person(s) and any designee(s)] is/are authorized to execute in the name of Applicant the HRP Program Application Package and the HRP Grant Documents as required by the Department for participation in the HRP Program.

PASSED, APPROVED, AND ADOPTED this 3rd day of February, 2014.

Antonio Lopez, Mayor

ATTEST:

Elena G. Chávez, City Clerk

STATE OF CALIFORNIA)
COUNTY OF LOS ANGELES) ss
CITY OF SAN FERNANDO)

I HEREBY CERTIFY that the foregoing Resolution was approved and adopted at a regular meeting of the City Council held on the 3rd day of February, 2014, by the following vote to wit:

AYES:

NOES:

ABSENT:

Elena G. Chávez, City Clerk



Department of Housing and Community Development

HOUSING-RELATED PARKS PROGRAM

Grant Application 2013 Designated Program Year NOFA

Applicant Information

Applicant:	City of San Fernando		
Mailing Address:	117 Macneil Street		
City:	San Fernando		
State:	California	Zip Code:	91340
County:	Los Angeles		
Website:	www.sfcity.org		
Authorized Representative Name:	Federico Ramirez		
Authorized Representative Title:	Interim City Manager		
Phone:	(818) 898-1200	Fax:	(818) 361-7631
Email:	framirez@sfcity.org		
Contact Person Name:	Edgar Arroyo		
Contact Person Title:	Assistant Planner		
Phone:	(818) 837-1540	Fax:	(818) 898-7329
Email:	earroyo@sfcity.org		

Applicant Certification

As the official designated by the governing body, I hereby certify that if approved by HCD for funding through the HRP Program, the City of San Fernando assumes the responsibilities specified in the HRP Program Notice of Funding Availability and Program Guidelines and certifies that the information, statements, and attachments contained in this application are, to the best of my knowledge and belief, true and correct.

Signature: _____

Name: _____

Federico Ramirez

Date: _____

January 21, 2014

Title: _____

Interim City Manager

Updated 12/10/2013

Legislative Information

Please list all representatives for the City/County. Attach additional sheets if necessary.
Legislative information is available at <http://www.leginfo.ca.gov>.

Applicant: City of San Fernando

	District	Legislator Name
Federal Congressional District:	30	Congressman Brad Sherman
State Assembly District:	39	Raul Bocanegra
State Senate District:	20	Alex Padilla

Eligibility Threshold Requirements

Applicant: City of San Fernando

1. HOUSING ELEMENT COMPLIANCE

Does the applicant have an adopted housing element which has been found to be in substantial compliance with Housing Element Law pursuant to Government Code Section 65585 which was ☒ submitted to the Department by the issuance date ☐ the NOFA?

YES

Date of HCD Review Letter: June 12, 2009

NO

2. ELIGIBLE UNITS

Did the applicant issue building permits or certificates of occupancy for Eligible Units during the Designated Program Year 2013 which meet the affordability requirements for extremely low-, very low- or low-income households?

2010

2011

2012

2013

3. ANNUAL PROGRESS REPORT SUBMITTAL

Has the applicant submitted to the Department the Annual Progress Report (APR) for the applicable calendar years, pursuant to Government Code Section 65400, on the jurisdiction's progress in implementing the housing element prior to January 22, 2014?

For example: applicants must submit the 2009 APR in order to be eligible to receive funding for Eligible Units from 2010. To receive funding for 2011 Eligible Units, the 2010 APR must be submitted to the Department. If applying for funds based on Eligible Units from both 2010 and 2011, both the CY 2009 and 2010 APRs must be submitted. Please refer to the chart below:

☒
☒

☒

Eligible Units from:	APR	Date Submitted
January 1- December 31, 2010	2009 CY Report	12/20/2010
January 1- December 31, 2011	2010 CY Report	12/20/2010
January 1- December 31, 2012	2011 CY Report	2/1/2013
January 1- June 30, 2013	2012 CY Report <input type="checkbox"/>	3/29/2013

4. MINIMUM GRANT AMOUNT

Does the applicant meet the minimum grant amount of \$75,000, including any bonus awards, based on Eligible Units from the 2013 Designated Program Year?

YES

NO

Note: If the applicant has answered NO to any of the questions above, the application will not be reviewed further and the applicant is ineligible for funding.

Park and Recreation Facility (Park Project) Description

Applicant:	City of San Fernando		
Park Project Name:	San Fernando Recreation Park		
Park Project Location (include address, if known, or otherwise indicate nearest intersection):			
208 Park Avenue			
Park Project Census Tract: <small>(please use 11-digit census tract number as detailed in instructions)</small>	66-140-320201		
Senate & Assembly District for Park Project Location:	Senate District:	20	
	Assembly District:	39	
Park Project Summary:			
Upgrade/Replace existing 25 year old air conditioning system to a high energy efficiency system. The replacement system will provide a constant climate appropriate for senior and youth programs. The project will help to reduce utility costs. ADA upgrades to Recreation Building and Outdoor Recreation Equipment as well as new upgraded rubberized flooring around outdoor equipment.			
Will the Park Project be in support of any Infill developments, as described in Section 106(F)? * If so, please name at least one development and indicate the development status (indicate N/A if not applicable) OR Does the jurisdiction's adopted General Plan conform to the region's adopted Regional Blueprint Plan? If so, please complete the Regional Blueprint Bonus Coversheet (next tab) and attach supporting documentation as required.			
<input type="checkbox"/> Infill-Supporting <input type="checkbox"/> NO <input checked="" type="checkbox"/> YES		OR	<input type="checkbox"/> Regional Blueprint <input type="checkbox"/> NO <input type="checkbox"/> YES
If claiming Infill-Supporting, provide name/address of at least one infill development and status:			
Will the Park be located within a Disadvantaged Community, as described in Section 106(D)? * Please note: to receive bonus funds the application must include supporting documentation.			
<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO			
Will the Park be located within a Park-Deficient Community, as described in Section 106(E)? * Please note: to receive bonus funds the application must include supporting documentation.			
<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO			

Project Cost Breakdown and Other Funding Sources				
Project Cost				
Subproject	Estimated Cost		Subproject	Estimated Cost
AC Upgrade/Replacement	\$110,000.00			
Recreation Building and Outdoor	\$80,000.00			
Total Project Cost:				\$190,000.00

Other Funding Sources				
Name of Source	Dollar Amount		Name of Source	Dollar Amount
City Park Development Funds	\$13,450.00			
Total Other Funds				\$13,450.00

* Applicable Bonus Funds as detailed in Section 106 of the Program Guidelines
2013 DPY Housing-Related Parks Program Application

Regional Blueprint Conformance

Applicant: City of San Fernando

The applicant must demonstrate that it has conformed applicable sections of its adopted General Plan, including the land use and open space elements, to the land use provisions of the applicable adopted Regional Blueprint Plan. The documentation must include ALL of the following, in a manner specific to the grant application for the proposed park improvements:

- ☐ Copies of relevant text, diagrams, or maps from both the General Plan and Regional Blueprint Plan;
- ☐ A resolution from the elected body of the applicant jurisdiction describing the basis of conformity between the two plans; and
- ☐ A letter or resolution from the Council of Governments (COG) having jurisdiction over the Regional Blueprint Plan attesting to the conformity of the general plan with the adopted Regional Blueprint Plan.

Comprehensive Unit Listing

Applicant: City of San Fernando

Please provide a listing, by unique project identifier used in the Housing Project Cover Sheet, of all units contained in this application. The Department will use this listing in both reviewing the application to determine eligibility of each project and calculating the final grant award amount. There should be a separate line entry for each of the Housing Project Cover Sheets included in the application. Please list the projects in the same order as they appear in the application to facilitate the application review process.

If necessary, please add additional rows to accommodate all eligible projects but be sure to copy formatting to carry forward associated formulas

Project Cover Sheet #	Project Name/Identifier from Housing Project Cover Sheet	Unit Count							Base Award Amount	Bonus Awards						TOTAL Total Award Amount
		A	B	C	D	E	F	G		New Construction Units?	Infill Units?	Infill-Supporting/Regional Blueprint?	Park-Deficient Community?	Disadvantaged Community?	Total Bonus Funds	
	SAMPLE PROJECT	1	24	30	3	50	31	84	\$56,000	No	No	Yes	No	No	\$8,400	\$64,400
1	Mid Celis Apartments		30	31		30	31	61	\$38,000	Yes	Yes	Yes	Yes	No	\$70,150	\$108,150
2	SF Community Housing		19			36		36	\$27,000	Yes	Yes	Yes	Yes	No	\$41,400	\$68,400
3								0	\$0						\$0	\$0
4								0	\$0						\$0	\$0
5								0	\$0						\$0	\$0
6								0	\$0						\$0	\$0
7								0	\$0						\$0	\$0
8								0	\$0						\$0	\$0
9								0	\$0						\$0	\$0
10								0	\$0						\$0	\$0
11								0	\$0						\$0	\$0
12								0	\$0						\$0	\$0
13								0	\$0						\$0	\$0
14								0	\$0						\$0	\$0
15								0	\$0						\$0	\$0
16								0	\$0						\$0	\$0
17								0	\$0						\$0	\$0
18								0	\$0						\$0	\$0
19								0	\$0						\$0	\$0
20								0	\$0						\$0	\$0
21								0	\$0						\$0	\$0
22								0	\$0						\$0	\$0
23								0	\$0						\$0	\$0
24								0	\$0						\$0	\$0
25								0	\$0						\$0	\$0
26								0	\$0						\$0	\$0
27								0	\$0						\$0	\$0
TOTAL		0	49	31	0	66	31	97	\$65,000						\$111,550	\$176,550

Housing Project Cover Sheet - 1

***** Please complete and submit a separate Project Cover Sheet for each Residential Project *****

Applicant:	City of San Fernando		
Project Name, Address and/or other Identifier: (please note, it is critical that project identifier is consistent or readily identifiable across all required documentation) <input checked="" type="checkbox"/>	Mid-Celis Apartment Project - 1422 San Fernando Road		
Type of Project:	New Construction Substantial Rehabilitation, Conversion, or Preservation* *Note: Applicant must also fill out Housing Project Attachment		
Building Permit(s) Issuance Date(s): (for new construction units)	23-Mar-12		
Date(s) of Certificate(s) of Occupancy: (units rehabilitated, converted, or preserved) <input type="checkbox"/>	3/28/2013		
Are Eligible Units considered Infill, pursuant to Section 106(C)(1)-(3)? <input checked="" type="checkbox"/>		Yes Please include supporting documentation	
If yes, please identify how units determined to be infill (refer to Section 106(C) of Program Guidelines) and include supporting documentation. <input checked="" type="checkbox"/>		site previously developed 75 percent of perimeter adjoins parcels currently developed with urban uses	

Affordability Documentation (Mark appropriate box and provide supporting documentation)

Rental Units	
<input type="checkbox"/> Deed-Restricted Method of Restriction/ Type of Subsidy Used:	DDA By and Among City of San Fernando and Los Angeles Housing Partnership - Tax Exempt / HOME - Federal 40%/60%
Length of Deed Restriction:	55 <small>*Rental units must be restricted for a minimum of 55 years</small>
Ownership Units	
<input type="checkbox"/> Deed-Restricted Method of Restriction/ Type of Subsidy Used:	
Length of Deed Restriction:	<small>*Ownership units must be restricted for a minimum of 20 years</small>
<input type="checkbox"/> Non-Restricted Units Sales Price & Initial Occupant's Income	
* Please note if counting non-restricted ownership units, supporting documentation must include both the initial sales price and household income of initial occupant considering household size.	

Project Summary Table

Number of Bedrooms By Unit Type and Affordability

*Extremely Low-Income Units			Very Low-Income Units			Low-Income Units	
Number of Units	Total Bdrms	Unit Type	Number of Units	Total Bdrms	Unit Type	Number of Units	Total Bdrms
	0	Studio		0	Studio		0
	0	1-Bed	8	8	1-Bed		0
	0	2-Bed	5	10	2-Bed		0
	0	3-Bed	6	18	3-Bed		0
	0	4-Bed		0	4-Bed		0
	0	5-Bed		0	5-Bed		0
0	0	Totals	19	36	Totals	0	0

Project Description:

19 Affordable Units - Very Low Income: 19 Units at 50% of area medium income (AMI). Affordable Units Include 8 one-bedroom units, 5 two-bedroom units, and 6 three bedroom units. Federal Set-Aside Elected: 40%/60%, Tax Exempt/HOME, 55 Year Use/Affordability

Housing Project Attachment- 1

Units Rehabilitated, Converted or Preserved

***** This form is NOT required for new construction projects *****

Applicant:	City of San Fernando
Project Name, Address and/or other Identifier: (please note, it is critical that project identifier is consistent or readily identifiable across all required documentation)	

General Requirements

- Is the local government providing, or did it provide "committed assistance" for this project?

YES
NO

- Identify the specific type and date of "committed assistance."

Type: _____
 Date: _____

NOTE: The applicant must meet these general requirements in addition to the requirements detailed below to be eligible to receive funding for units substantially rehabilitated, converted, or preserved.

Project Type

☐

Mark appropriate box and provide supporting documentation for each of the bullets listed under the heading.

Substantial Rehabilitation

- The rehabilitation resulted in a net increase in the number of housing units available and affordable to very low- and low-income households.
- Units were at imminent risk of loss to the housing stock or determined to be unfit for human habitation. For example, units were at-risk of being demolished or removed from the housing stock without the necessary rehabilitation.
- If the units were previously occupied, the local government provided relocation assistance consistent with Government Code 7260 or Health and Safety Code Section 17975 and tenants were given the right to reoccupy the units.

Conversion of Units or Foreclosed Properties from Non-Affordable to Affordable

- Type of Units Converted:
 - ☐ Multifamily rental units (must be 3 or more units)
 - ☐ Multifamily ownership units
 - ☐ Foreclosed properties acquired
- If the units were previously occupied, the local government provided relocation assistance consistent with Government Code 7260 or Health and Safety Code Section 17975.

Preservation of Affordable Units

- Units were located within an "assisted housing development" as defined in Government Code Section 65863.10(a)(3) and/or restricted to income-qualified households at the time the units were identified for preservation.
- Units were at imminent risk of loss to the affordable housing stock.

Housing Project Cover Sheet - 2

***** Please complete and submit a separate Project Cover Sheet for each Residential Project *****

Applicant:	City of San Fernando		
Project Name, Address and/or other Identifier: (please note, it is critical that project identifier is consistent or readily identifiable across all required documentation) <input checked="" type="checkbox"/>	San Fernando Community Housing Project - 131-133 Park Avenue		
Type of Project:	New Construction Substantial Rehabilitation, Conversion, or Preservation* *Note: Applicant must also fill out Housing Project Attachment		
Building Permit(s) Issuance Date(s): (for new construction units)	18-Apr-12		
Date(s) of Certificate(s) of Occupancy: (units rehabilitated, converted, or preserved) <input type="checkbox"/>	3/28/2013		
Are Eligible Units considered Infill, pursuant to Section 106(C)(1)-(3)? <input checked="" type="checkbox"/>		Yes Please include supporting documentation	
If yes, please identify how units determined to be infill (refer to Section 106(C) of Program Guidelines) and include supporting documentation. <input checked="" type="checkbox"/>	site previously developed 75 percent of perimeter adjoins parcels currently developed with urban uses		

Affordability Documentation (Mark appropriate box and provide supporting documentation)

Rental Units	
<input type="checkbox"/> Deed-Restricted Method of Restriction/ Type of Subsidy Used:	The Housing Authority of the County of Los Angeles Multi-Family Housing Revenue Bonds
Length of Deed Restriction:	55 <small>*Rental units must be restricted for a minimum of 55 years</small>
Ownership Units	
<input type="checkbox"/> Deed-Restricted Method of Restriction/ Type of Subsidy Used:	
Length of Deed Restriction:	<input type="text"/> <small>*Ownership units must be restricted for a minimum of 20 years</small>
Non-Restricted Units Sales Price & Initial Occupant's Income	
* Please note if counting non-restricted ownership units, supporting documentation must include both the initial sales price and household income of initial occupant considering household size.	

Project Summary Table

Number of Bedrooms By Unit Type and Affordability

*Extremely Low-Income Units			Very Low-Income Units			Low-Income Units	
Number of Units	Total Bdrms	Unit Type	Number of Units	Total Bdrms	Unit Type	Number of Units	Total Bdrms
	0	Studio		0	Studio		0
	0	1-Bed	30	30	1-Bed	31	31
	0	2-Bed		0	2-Bed		0
	0	3-Bed		0	3-Bed		0
	0	4-Bed		0	4-Bed		0
	0	5-Bed		0	5-Bed		0
0	0	Totals	30	30	Totals	31	31

Project Description:

61 Affordable Units - 30 Very Low Income units at 50% AMI or below & 31 Low Income units at 60% AMI or below

Housing Project Attachment- 2

Units Rehabilitated, Converted or Preserved

***** This form is NOT required for new construction projects *****

Applicant:	City of San Fernando
Project Name, Address and/or other Identifier: (please note, it is critical that project identifier is consistent or readily identifiable across all required documentation)	

General Requirements

- Is the local government providing, or did it provide "committed assistance" for this project?

YES
NO

- Identify the specific type and date of "committed assistance."

Type: _____
 Date: _____

NOTE: The applicant must meet these general requirements in addition to the requirements detailed below to be eligible to receive funding for units substantially rehabilitated, converted, or preserved.

Project Type

☐

Mark appropriate box and provide supporting documentation for each of the bullets listed under the heading.

Substantial Rehabilitation

- The rehabilitation resulted in a net increase in the number of housing units available and affordable to very low- and low-income households.
- Units were at imminent risk of loss to the housing stock or determined to be unfit for human habitation. For example, units were at-risk of being demolished or removed from the housing stock without the necessary rehabilitation.
- If the units were previously occupied, the local government provided relocation assistance consistent with Government Code 7260 or Health and Safety Code Section 17975 and tenants were given the right to reoccupy the units.

Conversion of Units or Foreclosed Properties from Non-Affordable to Affordable

- Type of Units Converted:

☐ Multifamily rental units (must be 3 or more units)

☐ Multifamily ownership units

☐ Foreclosed properties acquired

- If the units were previously occupied, the local government provided relocation assistance consistent with Government Code 7260 or Health and Safety Code Section 17975.

Preservation of Affordable Units

- Units were located within an "assisted housing development" as defined in Government Code Section 65863.10(a)(3) and/or restricted to income-qualified households at the time the units were identified for preservation.
- Units were at imminent risk of loss to the affordable housing stock.

ATTACHMENT "C"



GRANT SUMMARY FORM

This form does not have to be typed – legible handwritten printing is preferred

GENERAL INFORMATION			
GRANT TITLE		GRANT NO.	
California Dept of Housing and Community Development			
Housing-Related Parks Program		CFDA No.	
GENERAL DESCRIPTION OF GRANT WORK SCOPE			
Funding provided will be used to improve park facilities at Recreation Park, including outdoor recreation equipment, AC units, and building doors.			
GRANTING AGENCY		AGENCY CONTACT	PHONE NO.
CDHCD		N/A	N/A
RESPONSIBLE DEPARTMENT		DEPARTMENT CONTACT	EXTENSION NO.
GRCS / CD		Edgar Arriaga Ismael Aguila	
CITY COUNCIL APPROVAL DATE	APPLICATION DATE	AWARD DATE	ESTIMATED COMPLETION DATE
Feb 6, 2014	Jan 21, 2014	Grant Rec. Submission	Sept 2014
GRANT COST AND REVENUE SUMMARY			
PROGRAM COST SUMMARY		TOTAL	GRANT PORTION
Staffing Contract Services, Supplies and		\$	\$
Other Operating Expenditures		\$ See ATTACHMENT	\$
Capital Outlay Indirect Costs @		\$	\$
_____ % of Direct Costs		\$	\$
		\$	\$
TOTAL GRANT COSTS AND REVENUES		\$	\$
HOW WAS GRANT PORTION DETERMINED?			
utilizing funders requirements, city staff recommendations, and consultant feedback.			
IS A BUDGET AMENDMENT REQUEST REQUIRED?		Yes <input checked="" type="checkbox"/> No <input checked="" type="checkbox"/> Not at this time If yes, it should be attached	
OTHER COMMENTS			
Note Any Significant or Unusual Compliance Requirements Use Reverse if necessary to provide additional information			
PREPARED BY		DATE	
Ismael Aguila		1-27-14	

Grant Budget Summary
California Department of Housing and Community Development
Housing-Related Parks Program

Projected Expenses

Project Location: City of San Fernando Recreation Park	
<i>Sub-project</i>	<i>Estimated Costs</i>
AC Units upgrade/replacement	\$110,000
Upgrade doors for new ADA requirements	\$25,000
Outdoor recreational equipment	\$55,000
Total Project Budget	\$190,000

Funding Sources

<i>Funding Source</i>	<i>Dollar Amount</i>
HRP Program Grant Funds	\$176,550
Quimby Act Funds (Fund 19)	\$13,450
Total Funding Amount	\$190,000

**PLEASE REFER TO
SUCCESSOR AGENCY
ITEM #4
FOR FULL REPORT**

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