

City of Bell
Fund 14 - Blkeway
FY 2011-2012 Proposed Budget

	<u>FY 2006 Actual</u>	<u>FY 2007 Actual</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Actual</u>	<u>FY 2010 Adopted</u>	<u>FY 2010 as of March</u>	<u>FY 2010 Actual</u>	<u>FY 2011 Adopted</u>	<u>FY 2011 as of March</u>	<u>FY 2011 Projected</u>	<u>FY 2012 Budget</u>
Beg Fund Balance	0	0	0	0	0		0	(1,619)	(1,619)	(1,619)	(1,619)
REVENUES											
Interest	0	0	0	0	0	0	0	0	0	0	0
MTA - Article 3	0	42,442	0	46,258	26,208	4,756	16,730	0	0	0	18,730
Total Revenues	<u>0</u>	<u>42,442</u>	<u>0</u>	<u>46,258</u>	<u>26,208</u>	<u>4,756</u>	<u>16,730</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>18,730</u>
EXPENDITURES											
Personnel	0	0	0	0	0	7,282	7,282	0	0	0	0
Capital Outlay											
Sidewalk Repair	0	42,442	0	46,258	26,208	0	11,067	0	0	0	0
Total Capital Outlay	0	42,442	0	46,258	26,208	0	11,067	0	0	0	0
Total Expenditures	<u>0</u>	<u>42,442</u>	<u>0</u>	<u>46,258</u>	<u>26,208</u>	<u>7,282</u>	<u>18,349</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(2,526)</u>	<u>(1,619)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>18,730</u>
Ending Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(2,526)</u>	<u>(1,619)</u>	<u>(1,619)</u>	<u>(1,619)</u>	<u>(1,619)</u>	<u>17,111</u>

City of Bell
Fund 17 - Solid Waste & Recycling Authority
FY 2011-2012 Proposed Budget

	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Adopted	FY 2010 as of March	FY 2010 Actual	FY 2011 Adopted	FY 2011 as of March	FY 2011 Projected	FY 2012 Budget
<i>Beg Fund Balance</i>	0	0	0	0	0	0	0	0	0	0	0
REVENUES											
Transfer In Gen Fund	68,031	79,340	95,549	97,311	127,328	98,663	127,020	0	0	470	0
Total Revenues	68,031	79,340	95,549	97,311	127,328	98,663	127,020	0	0	470	0
EXPENDITURES											
Full-time Employees	58,336	69,481	84,362	85,418	112,515	91,798	116,835	0	372	470	0
Holiday	0	0	0	0	0	446	520	0	0	0	0
Health Insurance	9,694	9,859	11,187	11,893	14,813	6,989	10,234	0	0	0	0
Paid in Lieu	0	0	0	0	0	(570)	(569)	0	0	0	0
Total Personnel	68,031	79,340	95,549	97,311	127,328	98,663	127,020	0	372	470	0
Operations											
Professional Svcs	0	0	0	0	0	0	0	0	0	0	0
Total Operations	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	68,031	79,340	95,549	97,311	127,328	98,663	127,020	0	372	470	0
Net Change	0	(0)	0	0	0	0	0	0	(372)	0	0
<i>Ending Fund Balance</i>	0	0	0	0	0	0	0	0	(372)	0	0

City of Bell
Fund 18 - Public Financing Authority
FY 2011-2012 Proposed Budget

	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Adopted	FY 2010 as of March	FY 2010 Actual	FY 2011 Adopted	FY 2011 as of March	FY 2011 Projected	FY 2012 Budget
Beg Fund Balance	<u>(4,426,864)</u>	<u>(4,426,863)</u>	<u>(5,544,077)</u>	<u>(5,558)</u>	<u>(2,186,184)</u>		<u>(2,186,184)</u>	<u>(4,453,616)</u>	<u>(4,453,616)</u>	<u>(4,453,616)</u>	<u>(4,234,406)</u>
REVENUES											
Interest Income	8,647	59,728	87,366	22,439	21,317	3	4	0	0	0	0
Proceeds of Debt	9,225,000	26,330,000	35,000,000	0	0	0	0	0	0	0	0
Transfer Out Pension	(7,320,918)	0	0	0	0	0	0	0	0	0	0
Transfer In SPA	0	0	297,000	0	0	0	0	0	0	0	0
Transfer Out SPA	0	(26,114,977)	(1,269,733)	(277,955)	(991,496)	(1,304,671)	(1,304,671)	0	0	0	0
Transfer In Retirement	121,800	956,055	836,549	857,047	874,977	874,977	874,977	0	895,379	895,380	913,380
Transfer in Gas Tax	0	0	0	0	0	0	0	0	0	0	210,220
Transfer in Gen Fund	306,979	339,811	373,823	397,405	442,238	210,253	438,761	0	210,255	438,770	0
Total Revenues	<u>2,341,508</u>	<u>1,570,617</u>	<u>35,325,005</u>	<u>998,936</u>	<u>347,036</u>	<u>(219,438)</u>	<u>9,071</u>	<u>0</u>	<u>1,105,634</u>	<u>1,334,150</u>	<u>1,123,600</u>
EXPENDITURES											
Personnel											
Full-time Employees	90,406	103,875	122,344	128,122	159,236	127,981	165,058	0	372	480	0
Holiday	1,016	1,401	1,503	1,716	0	2,063	2,317	0	0	0	0
Sick Leave	15	36	100	60	0	0	0	0	0	0	0
Vacation	199	50	48	40	0	0	0	0	0	0	0
Health Insurance	11,350	11,692	13,245	13,823	16,731	8,342	12,115	0	0	0	0
Paid in Lieu of Vacation	4,000	10,315	21,325	34,583	38,679	34,459	44,566	0	0	0	0
Total Personnel	<u>106,986</u>	<u>127,369</u>	<u>158,564</u>	<u>178,343</u>	<u>214,646</u>	<u>172,845</u>	<u>224,056</u>	<u>0</u>	<u>372</u>	<u>480</u>	<u>0</u>
Debt Service											
Debt Svc-Interest	173,540	1,535,770	2,506,364	2,463,479	1,790,329	1,476,017	1,476,017	0	485,777	485,780	453,600
Fiscal Agent Fees	3,580	6,130	6,080	6,430	6,430	6,430	6,430	0	8,680	8,680	8,700
Debt Svc-Principal	155,000	550,000	480,000	525,000	570,000	570,000	570,000	0	620,000	620,000	670,000
Cost of Issuance	300,563	465,857	302,784	0	0	0	0	0	0	0	0
Professional Svcs	0	2,705	2,695	6,310	6,310	0	0	0	0	0	0
Refunded Escrow	1,601,839	0	26,330,000	0	0	0	0	0	0	0	0
Total Operations	<u>2,234,522</u>	<u>2,560,462</u>	<u>29,627,922</u>	<u>3,001,219</u>	<u>2,373,069</u>	<u>2,052,447</u>	<u>2,052,447</u>	<u>0</u>	<u>1,114,457</u>	<u>1,114,460</u>	<u>1,132,300</u>
Total Expenditures	<u>2,341,508</u>	<u>2,687,831</u>	<u>29,786,486</u>	<u>3,179,562</u>	<u>2,587,715</u>	<u>2,225,292</u>	<u>2,276,503</u>	<u>0</u>	<u>1,114,829</u>	<u>1,114,940</u>	<u>1,132,300</u>
Net Change	<u>0</u>	<u>(1,117,214)</u>	<u>5,538,519</u>	<u>(2,180,626)</u>	<u>(2,240,679)</u>	<u>(2,444,730)</u>	<u>(2,267,432)</u>	<u>0</u>	<u>(9,195)</u>	<u>219,210</u>	<u>(8,700)</u>
Ending Fund Balance	<u>(4,426,863)</u>	<u>(5,544,077)</u>	<u>(5,558)</u>	<u>(2,186,184)</u>	<u>(4,426,863)</u>	<u>(2,444,730)</u>	<u>(4,453,616)</u>	<u>(4,453,616)</u>	<u>(4,462,611)</u>	<u>(4,234,406)</u>	<u>(4,243,106)</u>

City of Bell
Fund 19 - Surplus Property Authority
FY 2011-2012 Proposed Budget

	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Adopted	FY 2010 as of March	FY 2010 Actual	FY 2011 Adopted	FY 2011 as of March	FY 2011 Projected	FY 2012 Budget
Begin Fund Balance	123,720	375,105	238,642	83,007	262,505		262,505	185,924	185,924	185,924	882,064
REVENUES											
Interest Income	15,352	13,640	11,255	3,009	2,858	347	643	0	0	0	0
Lease Revenue	638,326	646,174	646,174	731,571	731,571	739,335	739,335	0	739,335	739,340	739,340
Developer Agreements	0	0	341,689	192,296	0	16,234	122,133	0	0	0	0
Transfer Out Gen Fund	(385,377)	(600,000)	(500,000)	(750,000)	(500,000)	0	(500,000)	0	0	0	(668,620)
Transfer Out PFA	0	0	(297,000)	0	0	0	0	0	0	0	0
Transfer In PFA	0	26,114,977	1,269,733	277,955	991,496	1,304,671	1,304,671	0	0	0	0
Prior Year Cost Recovery	92,000	0	0	0	0	0	0	0	0	0	0
Total Revenues	360,301	26,174,791	1,471,851	454,830	1,225,925	2,060,587	1,666,782	0	739,335	739,340	(129,280)
EXPENDITURES											
Personnel											
Full-time Employees	84,081	96,769	113,378	117,857	147,678	118,976	153,074	0	372	480	0
Holiday	816	997	1,072	1,202	0	1,663	1,873	0	0	0	0
Sick Leave	15	36	100	0	0	0	0	0	0	0	0
Vacation	199	50	48	0	0	0	0	0	0	0	0
Health Insurance	10,605	11,081	12,560	13,092	16,007	7,749	11,321	0	0	0	0
Overtime	0	0	4,225	0	0	0	0	0	0	0	0
Paid in Lieu of Vacation	4,000	10,315	21,325	34,583	38,679	29,245	37,732	0	0	0	0
Total Personnel	99,716	119,247	152,708	166,733	202,364	157,633	204,000	0	372	480	0
Operations											
Professional Svcs	9,200	77,030	51,391	27,661	34,805	22,830	102,221	0	9,310	41,690	50,000
Total Operations	9,200	77,030	51,391	27,661	34,805	22,830	102,221	0	9,310	41,690	50,000
Capital Outlay											
Property Acquisition	0	24,182,782	0	0	0	0	0	0	0	0	0
Construction	0	1,932,195	1,423,386	80,939	991,496	1,433,447	1,437,142	0	1,027	1,030	0
Total Capital Outlay	0	26,114,977	1,423,386	80,939	991,496	1,433,447	1,437,142	0	1,027	1,030	0
Total Expenditures	108,916	26,311,254	1,627,485	275,333	1,228,665	1,613,910	1,743,363	0	10,709	43,200	50,000
Net Change	251,385	(136,463)	(155,634)	179,497	(2,740)	446,677	(76,581)	0	728,626	696,140	(179,280)
Ending Fund Balance	375,105	238,642	83,007	262,505	259,765	446,677	185,924	185,924	914,550	882,064	702,784

City of Bell
Fund 20 - CRA Administration
FY 2011-2012 Proposed Budget

	FY 2008 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Adopted	FY 2010 as of March	FY 2010 Actual	FY 2011 Adopted	FY 2011 as of March	FY 2011 Projected	FY 2012 Budget
Beg Fund Balance	<u>1,151,046</u>	<u>863,137</u>	<u>(107,347)</u>	<u>(39,129)</u>	<u>(102,529)</u>	<u>(102,529)</u>	<u>(102,529)</u>	<u>(524,159)</u>	<u>(524,159)</u>	<u>(524,159)</u>	<u>(565,629)</u>
REVENUES											
Interest Income	31,788	8,244	2,491	(545)	0	0	0	0	0	0	0
Rents	5,000	23,289	38,463	56,129	27,780	18,520	23,150	0	0	0	0
Miscellaneous	894	0	0	0	0	0	0	0	0	0	0
Developer Agreements	69,086	74,482	69,248	0	70,000	41,621	88,672	0	0	0	0
Other Financing Sources	0	0	0	4,600,000	0	0	0	0	0	0	0
Transfer Out Debt Service	0	0	0	(38,817)	(485,804)	(349,357)	(465,809)	0	0	0	0
Total Revenues	<u>106,769</u>	<u>106,015</u>	<u>110,201</u>	<u>4,616,766</u>	<u>(368,024)</u>	<u>(289,216)</u>	<u>(353,987)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXPENDITURES											
Personnel											
Full-time Employees	72,789	80,745	3,154	3,436	3,600	2,561	3,503	0	775	1,060	0
Holiday	2,133	2,844	0	0	0	0	0	0	0	0	0
Health Insurance	3,489	3,840	580	616	474	362	530	0	0	0	0
Paid in Lieu of Vacation	8,000	20,629	0	0	0	0	0	0	0	0	0
Total Personnel	<u>86,411</u>	<u>108,059</u>	<u>3,734</u>	<u>4,053</u>	<u>4,074</u>	<u>2,923</u>	<u>4,033</u>	<u>0</u>	<u>775</u>	<u>1,060</u>	<u>0</u>
Operations											
Professional Svcs	50,271	31,800	38,250	63,091	37,800	48,560	63,650	0	30,832	40,410	0
Contributions to Developers	59,400	0	0	0	0	0	0	0	0	0	0
Total Operations	<u>109,671</u>	<u>31,800</u>	<u>38,250</u>	<u>63,091</u>	<u>37,800</u>	<u>48,560</u>	<u>63,650</u>	<u>0</u>	<u>30,832</u>	<u>40,410</u>	<u>0</u>
Capital Outlay											
Building Improvements	7,500	6,500	0	4,880	0	0	0	0	0	0	0
Property Acquisition	0	930,141	0	4,608,143	0	(40)	(40)	0	0	0	0
Florence/Walker Construction	191,095	0	0	0	0	0	0	0	0	0	0
Total Capital Outlay	<u>198,595</u>	<u>936,641</u>	<u>0</u>	<u>4,613,023</u>	<u>0</u>	<u>(40)</u>	<u>(40)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>394,677</u>	<u>1,076,499</u>	<u>41,984</u>	<u>4,680,166</u>	<u>41,874</u>	<u>51,443</u>	<u>67,643</u>	<u>0</u>	<u>31,607</u>	<u>41,470</u>	<u>0</u>
Net Change	<u>(287,909)</u>	<u>(970,484)</u>	<u>68,218</u>	<u>(63,400)</u>	<u>(409,898)</u>	<u>(340,659)</u>	<u>(421,630)</u>	<u>0</u>	<u>(31,607)</u>	<u>(41,470)</u>	<u>0</u>
Ending Fund Balance	<u>863,137</u>	<u>(107,347)</u>	<u>(39,129)</u>	<u>(102,529)</u>	<u>(512,427)</u>	<u>(443,188)</u>	<u>(524,159)</u>	<u>(524,159)</u>	<u>(555,766)</u>	<u>(565,629)</u>	<u>(565,629)</u>

City of Bell
Fund 21 - CRA Tax Increment
FY 2011-2012 Proposed Budget

	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Adopted	FY 2010 as of March	FY 2010 Actual	FY 2011 Adopted	FY 2011 as of March	FY 2011 Projected	FY 2012 Budget
Bag Fund Balance	<u>(3,903,355)</u>	<u>(3,711,374)</u>	<u>(3,302,793)</u>	<u>(2,214,614)</u>	<u>(1,438,706)</u>		<u>(1,438,706)</u>	<u>(2,449,619)</u>	<u>(2,449,619)</u>	<u>(2,449,619)</u>	<u>(2,490,679)</u>
REVENUES											
Interest Income	2,826	9,194	7,615	2,908	2,762	472	588	0	0	0	
Tax Increment	3,694,151	4,018,455	4,776,071	4,273,740	4,925,281	2,390,033	4,624,929	0	2,296,990	4,444,880	2,486,380
Tax Increment-Retirement	0	0	0	0	1,061,991	626,925	1,183,704	0	281,879		0
Tax Increment - D/S	703,060	767,209	994,701	1,103,621	0	218,780	413,078	0	186,150	351,470	0
Prior Year Tax Inc	273,098	0	0	0	0	0	0	0	0	0	0
Pass Through	(817,285)	(883,586)	(905,402)	(878,164)	(986,369)	(481,672)	(954,337)	0	(485,912)	(962,740)	0
Annual Inflationary Growth	(251,124)	(267,119)	(283,427)	(78,143)	(325,640)	(317,042)	(317,042)	0	0	0	0
Transfer Out Low/Mod	(738,830)	(803,691)	(843,300)	(854,748)	(986,056)	(478,007)	(924,986)	0	(459,398)	(888,980)	(422,880)
Transfer Out Retirement	(703,060)	(767,209)	(994,701)	(1,103,621)	(1,126,961)	(626,925)	(1,183,704)	0	(281,879)	(532,220)	0
Transfre Out General Fund	0	0	0	0	0	(218,780)	(413,077)	0	(186,150)	(351,470)	0
Transfer Out Debt Svc	(1,609,643)	(1,609,443)	(1,609,883)	(1,634,585)	(1,610,000)	(1,698,438)	(1,683,767)	0	(1,701,309)	(1,686,610)	(2,063,700)
Total Revenues	<u>553,193</u>	<u>463,810</u>	<u>1,141,675</u>	<u>831,008</u>	<u>955,008</u>	<u>(584,654)</u>	<u>745,386</u>	<u>0</u>	<u>(349,629)</u>	<u>374,330</u>	<u>0</u>
EXPENDITURES											
Personnel	0	0	0	0	0	0	0	0	0	0	0
Operations											
Professional Svcs	27,165	6,280	0	0	0	315	315	0	0	0	0
Service by Other Govt	43,482	48,949	53,495	55,100	59,867	55,732	58,682	0	394,510	415,390	0
Pass Thru Lausd	0	0	0	0	0	267,603	267,603	0	0	0	0
ERAF	290,565	0	0	0	0	0	1,429,699	0	2,868	0	0
Total Operations	<u>361,212</u>	<u>55,229</u>	<u>53,495</u>	<u>55,100</u>	<u>59,867</u>	<u>323,650</u>	<u>1,756,299</u>	<u>0</u>	<u>397,378</u>	<u>415,390</u>	<u>0</u>
Total Expenditures	<u>361,212</u>	<u>55,229</u>	<u>53,495</u>	<u>55,100</u>	<u>59,867</u>	<u>323,650</u>	<u>1,756,299</u>	<u>0</u>	<u>397,378</u>	<u>415,390</u>	<u>0</u>
Net Change	<u>191,981</u>	<u>408,580</u>	<u>1,088,180</u>	<u>775,908</u>	<u>895,141</u>	<u>(908,304)</u>	<u>(1,010,913)</u>	<u>0</u>	<u>(747,007)</u>	<u>(41,060)</u>	<u>0</u>
Ending Fund Balance	<u>(3,711,374)</u>	<u>(3,302,793)</u>	<u>(2,214,614)</u>	<u>(1,438,706)</u>	<u>(543,565)</u>	<u>(908,304)</u>	<u>(2,449,619)</u>	<u>(2,449,619)</u>	<u>(3,196,626)</u>	<u>(2,490,679)</u>	<u>(2,490,679)</u>

City of Bell
Fund 22 - CRA Low & Moderate Income Housing
FY 2011-2012 Proposed Budget

	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Adopted	FY 2010 as of March	FY 2010 Actual	FY 2011 Adopted	FY 2011 as of March	FY 2011 Projected	FY 2012 Budget
Bag Fund Balance	<u>2,560,074</u>	<u>2,827,212</u>	<u>3,202,574</u>	<u>3,723,988</u>	<u>4,135,069</u>		<u>4,135,069</u>	<u>4,513,522</u>	<u>4,513,522</u>	<u>4,513,522</u>	<u>4,992,092</u>
REVENUES											
Interest Income	65,346	70,905	91,889	54,856	52,113	8,293	11,367	0	0	0	0
Proceeds of Loan	0	0	37,270	0	0	0	0	0	0	0	0
Rents	3,900	0	0	0	0	0	0	0	0	0	0
Transfer In Tax Inc	738,830	803,691	843,300	854,748	985,056	478,007	924,986	0	459,398	888,980	422,680
Transfer Out Debt Svc	(324,550)	(324,549)	(324,199)	(337,210)	(324,500)	(322,891)	(337,561)	0	(324,059)	(338,780)	(422,680)
Transfer Out BCHA	(110,000)	(19,770)	0	0	0	0	0	0	0	0	0
Prior Year Cost Recovery	0	0	0	0	0	0	0	0	0	0	0
Total Revenues	<u>373,527</u>	<u>530,277</u>	<u>648,259</u>	<u>572,394</u>	<u>712,669</u>	<u>163,409</u>	<u>598,792</u>	<u>0</u>	<u>135,339</u>	<u>650,200</u>	<u>0</u>
EXPENDITURES											
Housing Rehab											
Personnel											
Full-time Employees	64,936	69,487	85,059	102,728	161,563	108,790	149,026	0	36,602	50,140	0
Holiday	3,121	3,481	3,937	4,861	0	6,936	7,545	0	3,006	3,270	0
Sick Leave	0	925	1,595	1,220	0	1,907	2,011	0	1,114	1,170	0
Vacation	0	264	163	2,284	0	1,817	3,310	0	5,708	10,400	0
Health Insurance	6,442	6,538	7,416	8,751	20,745	9,527	12,719	0	2,045	2,730	0
Medicare	0	0	905	0	0	0	0	0	0	0	0
FICA	0	0	0	0	0	0	0	0	189	0	0
Paid in Lieu of Vacation	4,014	6,380	3,564	3,623	14,000	20,000	20,000	0	0	0	0
Total Personnel	<u>78,513</u>	<u>87,074</u>	<u>102,640</u>	<u>123,467</u>	<u>196,308</u>	<u>148,977</u>	<u>194,611</u>	<u>0</u>	<u>48,664</u>	<u>67,710</u>	<u>0</u>
Operations											
Professional Svcs	350	7,812	3,645	7,485	5,077	0	0	0	2,999	3,000	0
Service by Other Govt	10,871	12,137	13,374	13,775	14,967	13,933	14,670	0	0	0	0
Utilities	1,248	1,822	1,623	781	2,183	0	0	0	0	0	0
Special Dept Supplies	2,325	4,967	1,541	15,567	3,630	90	1,633	0	41	740	0
Automotive Fund	1,310	1,019	417	238	908	890	1,431	0	79	130	0
Total Operations	<u>16,104</u>	<u>27,757</u>	<u>20,800</u>	<u>37,846</u>	<u>26,765</u>	<u>14,913</u>	<u>17,734</u>	<u>0</u>	<u>3,119</u>	<u>3,870</u>	<u>0</u>
Capital Outlay											
Building Improvements	5,280	26,713	3,605	0	25,000	(179)	821	0	0	0	0
Total Housing Rehab	<u>99,896</u>	<u>141,544</u>	<u>128,845</u>	<u>161,313</u>	<u>248,073</u>	<u>163,711</u>	<u>213,166</u>	<u>0</u>	<u>51,783</u>	<u>71,580</u>	<u>0</u>
Affordable Housing											
Operations											
Special Dept Supplies	0	0	0	0	0	0	0	0	33	50	0
Professional Svcs	5,928	13,372	0	0	0	0	0	0	0	0	0
Total Operations	<u>5,928</u>	<u>13,372</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>33</u>	<u>50</u>	<u>0</u>

5239 Florence												
Operations												
Equipment Maint	0	0	0	0	0	0	6	0	0			0
Professional Svcs	564	0	0	0	0	(5,043)	7,173	0	0			0
Total Expenditures	<u>106,388</u>	<u>154,916</u>	<u>126,845</u>	<u>161,313</u>	<u>248,073</u>	<u>158,668</u>	<u>220,339</u>	<u>0</u>	<u>51,816</u>	<u>71,630</u>		<u>0</u>
Net Change	<u>267,139</u>	<u>375,361</u>	<u>521,414</u>	<u>411,081</u>	<u>464,596</u>	<u>4,741</u>	<u>378,453</u>	<u>0</u>	<u>83,523</u>	<u>478,670</u>		<u>0</u>
Ending Fund Balance	<u>2,827,212</u>	<u>3,202,574</u>	<u>3,723,988</u>	<u>4,135,069</u>	<u>4,599,665</u>	<u>4,741</u>	<u>4,513,522</u>	<u>4,513,522</u>	<u>4,597,045</u>	<u>4,992,092</u>		<u>4,992,092</u>

City of Bell
Fund 23 - CRA Debt Service
FY 2011-2012 Proposed Budget

	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Adopted	FY 2010 as of March	FY 2010 Actual	FY 2011 Adopted	FY 2011 as of March	FY 2011 Projected	FY 2012 Budget
Beg Fund Balance	<u>(2,183,819)</u>	<u>(2,183,459)</u>	<u>(2,186,374)</u>	<u>(2,186,522)</u>	<u>(2,186,670)</u>		<u>(2,186,670)</u>	<u>(2,187,005)</u>	<u>(2,187,005)</u>	<u>(2,187,005)</u>	<u>(2,303,875)</u>
REVENUES											
Interest Income	97,190	95,481	95,969	95,969	96,000	0	0	0	0	0	0
Transfer In Cap Proj	0	0	0	0	465,804	352,952	465,809	0	0	0	0
Transfer In Tax Inc	1,609,643	1,609,443	1,608,513	1,608,513	1,610,000	1,694,843	1,683,767	0	1,701,310	1,690,190	2,063,700
Transfer In Low/Mod	324,550	324,549	325,569	325,569	324,500	322,891	337,561	0	324,059	336,780	422,680
Total Revenues	<u>2,031,382</u>	<u>2,029,473</u>	<u>2,030,051</u>	<u>2,030,051</u>	<u>2,496,304</u>	<u>2,370,686</u>	<u>2,487,137</u>	<u>0</u>	<u>2,025,369</u>	<u>2,028,970</u>	<u>2,486,380</u>
EXPENDITURES											
Debt Service											
Debt Service-Interest	1,308,438	1,293,428	1,276,244	1,276,244	1,487,786	821,428	1,487,785	0	865,602	1,205,550	1,398,150
Fiscal Agent Fees	2,585	2,610	2,585	2,585	2,600	2,200	2,200	0	2,200	2,200	2,200
Debt Service-Principal	720,000	735,000	750,000	750,000	996,092	945,963	996,092	0	890,884	938,090	1,086,030
Professional Svcs	0	1,350	1,370	1,370	1,400	1,395	1,395	0	0	0	0
Total Debt Service	<u>2,031,023</u>	<u>2,032,388</u>	<u>2,030,199</u>	<u>2,030,199</u>	<u>2,487,878</u>	<u>1,770,986</u>	<u>2,487,472</u>	<u>0</u>	<u>1,558,686</u>	<u>2,145,840</u>	<u>2,486,380</u>
Total Expenditures	<u>2,031,023</u>	<u>2,032,388</u>	<u>2,030,199</u>	<u>2,030,199</u>	<u>2,487,878</u>	<u>1,770,986</u>	<u>2,487,472</u>	<u>0</u>	<u>1,558,686</u>	<u>2,145,840</u>	<u>2,486,380</u>
Net Change	<u>360</u>	<u>(2,915)</u>	<u>(148)</u>	<u>(148)</u>	<u>8,426</u>	<u>599,700</u>	<u>(335)</u>	<u>0</u>	<u>466,683</u>	<u>(116,870)</u>	<u>0</u>
Ending Fund Balance	<u>(2,183,459)</u>	<u>(2,186,374)</u>	<u>(2,186,522)</u>	<u>(2,186,670)</u>	<u>(2,178,244)</u>	<u>599,700</u>	<u>(2,187,005)</u>	<u>(2,187,005)</u>	<u>(1,720,322)</u>	<u>(2,303,875)</u>	<u>(2,303,875)</u>

City of Bell
Fund 30 - Community Development Block Grant
FY 2011-2012 Proposed Budget

	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Adopted	FY 2010 as of March	FY 2010 Actual	FY 2011 Adopted	FY 2011 as of March	FY 2011 Projected	FY 2012 Budget
Beg Fund Balance	0	5,921	11,864	17,808	23,735	23,735	23,735	23,847	23,847	23,847	23,847
REVENUES											
Housing Rehab	249,857	186,253	208,621	137,627	187,755	23,412	37,909	0	0	36,490	294,990
Administration	59,666	48,294	46,619	42,071	50,000	23,353	44,153	0	0	30,160	44,290
Graffiti Removal	115,728	104,095	104,095	99,795	99,795	69,253	99,795	0	0	101,550	88,580
Code Enforcement	249,930	257,480	274,968	282,568	338,000	193,029	338,000	0	0	329,140	150,000
Handyman Program	110,519	110,519	112,677	117,630	130,000	74,790	130,000	0	0	100,930	294,990
Lead-Based Paint	25,254	6,020	25,625	11,290	20,000	1,890	3,690	0	0	4,920	20,000
Transfer Out Other Funds	(7)	0	0	0	0	0	0	0	0	0	0
Total Revenues	810,947	712,661	772,605	690,981	825,550	385,727	653,547	0	0	603,190	892,850
EXPENDITURES											
Housing Rehab											
Personnel											
Full-time Employees	42,815	48,900	35,534	12,326	18,521	2,757	4,017	0	0	0	0
Part-time Employees	0	0	0	* 0	10,513	1,120	709	0	0	0	9,860
Holiday	2,428	2,747	2,688	1,956	0	57	124	0	0	0	0
Sick Leave	181	194	163	3,423	0	0	0	0	0	0	0
Vacation	999	777	535	4,951	0	0	0	0	0	0	0
Health Insurance	6,583	6,913	5,106	2,424	4,253	677	1,015	0	0	0	0
FICA & Medicare	3,552	4,016	2,976	1,733	0	301	371	0	0	0	140
Paid in Lieu of Vacation	0	0	0	0	0	0	0	0	0	0	0
Total Personnel	56,557	63,547	46,983	26,812	33,287	4,912	6,236	0	0	0	10,000
Operations											
Equip Maint & Repair	329	106	0	0	0	0	0	0	0	0	0
Professional Svcs	9,970	2,901	3,003	3,280	3,150	1,758	1,758	0	2,560	2,560	2,500
Utilities	478	213	144	0	525	0	0	0	0	0	0
Office Supplies	509	156	556	85	525	385	385	0	213	210	300
Special Dept Supplies	372	74	0	0	0	0	0	0	0	0	0
Automotive Fund	90	55	154	145	105	99	99	0	0	0	0
Total Operations	11,748	3,505	3,858	3,490	4,305	2,242	2,242	0	2,773	2,770	2,800

City of Bell
Fund 30 - Community Development Block Grant
FY 2011-2012 Proposed Budget

	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Adopted	FY 2010 as of March	FY 2010 Actual	FY 2011 Adopted	FY 2011 as of March	FY 2011 Projected	FY 2012 Budget
Capital Outlay											
Building Improvements	181,548	119,201	157,780	107,325	150,163	29,431	29,431	0	33,715	33,720	282,190
Construction	0	0	0	0	0	0	0	0	525	0	0
Total Housing Rehab	249,853	186,253	208,621	137,627	187,755	36,585	37,909	0	36,488	36,490	294,990
Administration											
Operations											
Professional Svcs	59,664	46,118	46,619	41,381	60,770	50,000	43,960	0	34,300	30,160	44,290
Office Supplies	0	70	0	69	0	0	0	0	0	0	0
Special Dept Supplies	0	2,106	0	621	0	0	192	0	0	0	0
Total Administration	59,664	48,294	46,619	42,071	60,770	50,000	44,152	0	34,300	30,160	44,290
Graffiti											
Operations											
Lease & Rentals	0	0	252	0	0	0	0	0	0	0	0
Professional Svcs	113,477	104,095	100,000	99,795	99,795	92,253	99,795	0	93,871	101,550	88,580
Department Supplies	2,251	0	3,843	0	0	0	0	0	0	0	0
Total Graffiti	115,728	104,095	104,095	99,795	99,795	92,253	99,795	0	93,871	101,550	88,580
Lead-based Paint											
Operations											
Professional Svcs	7,754	4,170	4,075	3,330	5,000	3,140	3,690	0	4,184	4,920	5,000
Capital Outlay											
Building Improvements	17,500	1,850	21,550	7,960	15,600	0	0	0	0	0	15,000
Total Lead-based Paint	25,254	6,020	25,625	11,290	20,600	3,140	3,690	0	4,184	4,920	20,000
Code Enforcement											
Personnel											
Full-time Employees	166,299	175,257	165,119	203,216	264,541	178,247	241,663	0	100,434	136,170	109,030
Part-time Employees	27,631	26,283	32,168	17,921	31,997	13,902	18,941	0	15,233	20,750	12,090
Holiday	7,027	9,107	8,328	11,474	0	10,276	11,852	0	6,276	7,240	0
Sick Leave	39	63	167	1,503	0	2,621	4,300	0	2,625	4,310	0
Vacation	573	1,160	1,849	1,539	0	1,678	2,546	0	82,237	124,780	0
Health Insurance	16,528	18,355	19,130	20,147	21,807	16,781	23,762	0	15,221	21,550	17,590
FICA & Medicare	15,520	18,121	17,480	17,477	0	15,373	21,222	0	9,141	12,620	2,510
Overtime	1,633	2,420	503	1,459	0	569	570	0	39	40	0
Paid in Lieu of Vacation	0	0	20,366	0	0	0	0	0	0	0	0
Total Personnel	235,248	248,768	265,108	274,737	318,345	239,447	324,856	0	231,206	327,460	141,220
Operations											
Publications & Dues	0	75	75	0	0	0	0	0	0	0	0
Professional Svcs	1,512	1,173	951	851	1,000	811	885	0	688	750	0
Conferences/Seminars	0	335	195	370	0	0	0	0	0	0	0
Utilities	5,104	2,838	2,137	1,277	2,000	0	0	0	0	0	0

City of Bell
Fund 30 - Community Development Block Grant
FY 2011-2012 Proposed Budget

	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Adopted	FY 2010 as of March	FY 2010 Actual	FY 2011 Adopted	FY 2011 as of March	FY 2011 Projected	FY 2012 Budget
Office Supplies	100	56	65	321	0	1,218	1,391	0	0	0	0
Special Dept Supplies	598	1,527	1,723	727	12,849	754	768	0	602	610	8,780
Automotive Fund	7,367	2,910	4,715	4,285	3,805	10,126	10,098	0	325	320	0
Total Operations	14,682	8,714	9,861	7,831	19,654	12,909	13,142	0	1,613	1,680	8,780
Total Code Enforcement	249,930	257,480	274,968	282,568	337,999	252,356	337,998	0	232,819	329,140	150,000
Handyman Program											
Personnel											
Full-time Employees	66,055	69,356	66,833	65,332	84,500	52,881	73,917	0	36,950	51,650	64,370
Part-time Employees	0	0	0	0	7,009	3,602	4,933	0	3,887	5,320	9,860
Holiday	3,638	4,151	4,265	4,438	0	3,730	4,041	0	3,157	3,420	0
Sick Leave	1,015	827	4,981	3,275	0	998	998	0	2,723	2,720	0
Vacation	2,314	259	1,417	4,165	0	2,940	2,940	0	4,704	4,700	0
Health Insurance	13,142	12,631	13,975	15,160	17,499	13,359	17,869	0	11,723	15,680	14,030
FICA and Medicare Taxers	0	0	0	0	0	4,650	6,435	0	3,537	4,890	1,080
Paid in Lieu of Vacation	4,796	2,874	0	2,825	0	0	0	0	0	0	0
Total Personnel	90,961	90,099	93,470	95,195	109,008	82,160	111,133	0	66,681	88,380	89,340
Operations											
Equip Maint & Repair	147	106	0	0	0	0	0	0	0	0	0
Professional Svcs	0	56	62	0	0	0	0	0	0	0	0
Utilities	1,056	468	433	198	0	0	0	0	0	0	0
Office Supplies	249	156	0	0	0	385	385	0	0	0	0
Special Dept Supplies	11,805	12,895	12,754	15,799	20,993	7,807	13,103	0	7,326	12,300	20,000
Uniform Allowance	78	22	0	0	0	236	236	0	178	180	0
Automotive Fund	303	775	14	510	0	5,008	5,034	0	68	70	0
Total Operations	13,637	14,477	13,262	16,507	20,993	13,436	18,758	0	7,572	12,550	20,000
Capital Outlay											
Building Improvements	0	0	0	0	0	0	0	0	0	0	188,920
Total Handyman Program	104,598	104,576	108,732	111,703	130,001	95,596	129,891	0	74,253	100,930	298,260
Total Expenditures	805,027	706,718	766,660	685,054	836,920	529,930	653,435	0	475,915	603,190	896,120
Net Change	5,921	5,943	5,945	5,927	(11,370)	(144,203)	112	0	(475,915)	0	(3,270)
Ending Fund Balance	5,921	11,864	17,808	23,735	12,365	(120,468)	23,847	23,847	(462,068)	23,847	20,577

City of Bell
Fund 32 - Grants Fund
FY 2011-2012 Proposed Budget

	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Adopted	FY 2010 as of March	FY 2010 Actual	FY 2011 Adopted	FY 2011 as of March	FY 2011 Projected	FY 2012 Budget
Beg Fund Balance	14,593	(85,376)	18,886	11,743	371,314	371,314	371,314	361,486	361,486	361,486	25,396
REVENUES											
Interest Income	0	0	128	122		546	636		0	0	0
CIWMB-Oil Recycling	10,295	18,632	9,122	1,030	10,000	1,029	7,830		1,013	7,710	0
Litter Reduction	10,565	10,454	10,317	10,226	10,000		5,000		0	0	0
Prop A Per Capita	(49,082)	0	52,500	120,902	0		0		0	0	0
Urban Park Act of 2001	0	0	0	65,314	2,934,686		174,291		0	0	0
Roberti Z. Berg	0	0	0	101,815	0		0		0	0	0
CDBG R-Housing Rehab	0	0	0	0	191,614	26,081	118,438		0	0	0
CDBG R-Program Management	0	0	0	0	10,084	1,920	6,480		0	0	0
MTA-Vehicle Replacement	0	0	0	0	0	0	90,000		0	0	0
Beverage Container Recycling	0	0	0	0	0	0	20,000		0	0	0
Homeland Security	16,877	0	0	0	25,012		23,512		0	0	0
CA 911 Grant	29,846	3,822	21,570	0	0		0		0	0	0
Bulletproof Vest	8,110	0	0	0	0		0		0	0	0
Workforce Investment Act	57,329	46,265	50,757	15,917	29,719	10,987	48,593		32,400	43,300	0
Census Grant	0	0	0	1,000	0		0		0	0	0
Risk Management Grant	6,000	0	0	0	0		0		0	0	0
Caltrans Origins & Destinations	13,927	0	0	0	0		0		0	0	0
Contribution from Other Govt	48,860	0	0	0	0		0		0	0	0
LA River Bikeway	0	189,950	0	0	0		0		0	0	0
Rivers & Mountains	0	0	349,555	0	0		0		0	0	0
ARRA	0	0	0	0	1,140,000		884,809		12,365	12,400	0
DOT Florence Overlay	(36,055)	0	0	367,564	0		0		0	0	327,000
EPA Sewer Pipeline	86,006	0	0	0	0		0		0	0	0
Transfer Out Other Funds	43,783	0	0	0	0		0		0	0	0
Total Revenues	246,461	279,123	493,949	683,890	4,351,115	40,563	1,379,589	0	45,778	63,410	327,000
EXPENDITURES											
Used Oil Recycling											
Operations											
Professional Svcs	5,623	3,090	23	0	0		0		0	0	0
Used Oil	5,828	140	15,133	10,196	10,000	80	6,801		70	5,950	0
Total Used Oil Recycling	11,451	3,230	15,156	10,196	10,000	80	6,801	0	70	5,950	0

City of Bell
Fund 32 - Grants Fund
FY 2011-2012 Proposed Budget

	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Adopted	FY 2010 as of March	FY 2010 Actual	FY 2011 Adopted	FY 2011 as of March	FY 2011 Projected	FY 2012 Budget
Park Playground Accessibility											
Capital Outlay											
Construction	0	0	52,500	222,717	0		23,403		68,903	69,000	0
Total Park Playground Accessibility	0	0	52,500	222,717	0	0	23,403	0	68,903	69,000	0
CDBG R-Housing Rehab											
Personnel											
Full-time Employees	0	0	0	0	15,434	9,184	12,372		0	0	0
Part-time Employees	0	0	0	0	8,761	4,284	5,473		0	0	0
Holiday	0	0	0	0	0	514	511		0	0	0
Sick Leave	0	0	0	0	0	255	256		0	0	0
Health Insurance	0	0	0	0	3,545	2,370	3,056		0	0	0
Medi & FICA	0	0	0	0	0	1,013	1,382		0	0	0
Total Personnel	0	0	0	0	27,740	17,620	23,050	0	0	0	0
Operations											
Professional Svcs	0	0	0	0	0	3,285	4,705		0	0	0
Capital Outlay											
Building Improvements	0	0	0	0	163,875	39,688	90,683		0	0	0
Total Capital Outlay	0	0	0	0	163,875	39,688	90,683	0	0	0	0
Total CDBG R-Housing Rehab	0	0	0	0	191,615	60,593	118,438	0	0	0	0
CDBG R-Program Management											
Operations											
Professional Svcs	0	0	0	0	10,084	3,640	6,480		0	0	0
Total CDBG R-Program Management	0	0	0	0	10,084	3,640	6,480	0	0	0	0
Litter Reduction											
Operations											
Office Supplies	135	0	0	0	0	0	0		0	0	0
Special Dept Supplies	21,772	9,063	11,554	10,176	10,000	0	0		0	0	0
Total Litter Reduction	21,908	9,063	11,554	10,176	10,000	0	0	0	0	0	0
Beverage Container Recycling											
Operations											
Special Dept Supplies	0	0	0	0	0	0	20,000		220	250	0
Total Beverage Container Recycling	0	0	0	0	0	0	20,000	0	220	250	0
Health & Wellness Center											
Capital Outlay											
Construction	0	0	0	65,314	2,934,686	91,359	150,888		16,934	27,970	0
Total Health & Wellness	0	0	0	65,314	2,934,686	91,359	150,888	0	16,934	27,970	0
Homeland Security											
Operations											
Department Supplies	8,938	7,939	0	0	25,012	23,512	23,512		0	0	0
Total Homeland Security	8,938	7,939	0	0	25,012	23,512	23,512	0	0	0	0

City of Bell
Fund 32 - Grants Fund
FY 2011-2012 Proposed Budget

	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Adopted	FY 2010 as of March	FY 2010 Actual	FY 2011 Adopted	FY 2011 as of March	FY 2011 Projected	FY 2012 Budget
CA 911 Grant											
Operations											
Special Dept Supplies	1,000	3,822	21,570	0	0		0		0	0	0
Capital Outlay											
Construction	28,846	0	0	0	0		0		0	0	0
Total CA 911 Grant	29,846	3,822	21,570	0	0	0	0	0	0	0	0
Bulletproof Vest											
Operations											
Department Supplies	8,110	0	0	0	0		0		0	0	0
Total Bulletproof Vest	8,110	0	0	0	0	0	0	0	0	0	0
WIA Program											
Personnel											
Full-time Employees	32,752	24,994	33,417	12,293	26,003	17,614	38,913		8,620	19,040	0
Holiday	1,923	1,246	1,301	905	0	956	1,700		309	550	0
Sick Leave	81	230	254	519	0	210	305		58	80	0
Vacation	518	386	485	361	0	93	170		0	0	0
Health Insurance	0	0	0	0	0	0	892		0	0	0
Medicare	2,914	2,050	2,694	1,077	1,981	1,504	3,219		747	1,600	0
Total Personnel	38,189	28,907	38,151	15,155	27,984	20,377	45,199	0	9,734	21,270	0
Operations											
Professional Svcs	8,615	6,298	4,576	0	0		0		0	0	0
Incentive Pay	8,171	6,024	4,550	0	0	250	250		1,264	1,260	0
Special Dept Supplies	3,131	5,038	3,480	762	1,735	73	502		0	0	0
Total Operations	19,918	17,360	12,606	762	1,735	323	752	0	1,264	1,260	0
Total WIA Program	58,106	46,266	50,757	15,917	29,719	20,700	45,951	0	10,998	22,530	0
Local Update of Census Address											
Personnel											
Full-time Employees	0	0	0	0	0	511	1,000		0	0	0
Total Personnel	0	0	0	0	0	511	1,000	0	0	0	0
Operations											
Special Dept Supplies	0	0	0	0	0	5,080	5,080		0	0	0
Total Operations	0	0	0	0	0	5,591	6,080	0	0	0	0
Total LUCA	0	0	0	0	0	5,591	6,080	0	0	0	0
Census Outreach											
Capital Outlay											
Capital Outlay	0	0	0	0	0	0	90,000		0	0	0
Total Capital Outlay	0	0	0	0	0	0	90,000	0	0	0	0
Total Census Outreach	0	0	0	0	0	0	90,000	0	0	0	0
Risk Management											
Operations											

City of Bell
Fund 32 - Grants Fund
FY 2011-2012 Proposed Budget

	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Adopted	FY 2010 as of March	FY 2010 Actual	FY 2011 Adopted	FY 2011 as of March	FY 2011 Projected	FY 2012 Budget
Special Dept Supplies	6,000	0	0	0	0		0		0	0	0
Total Risk Management	6,000	0	0	0	0	0	0	0	0	0	0
Alamo Ave/Gage-Randolph											
Capital Outlay											
Construction	0	0	0	0					101,634	101,700	0
Total Alamo Ave/Gage-Randolph	0	0	0	0	0	0	0	0	101,634	101,700	0
ARRA-Wilcox AC Overlay											
Capital Outlay											
Construction	0	0	0	0	650,000		418,992		93,107	93,200	0
Total ARRA Wilcox Overlay	0	0	0	0	650,000	0	418,992	0	93,107	93,200	0
ARRA-Bandini AC Overlay											
Capital Outlay											
Construction	0	0	0	0	490,000		465,817		51,757	51,800	0
Total ARRA Bandini Overlay	0	0	0	0	490,000	0	465,817	0	51,757	51,800	0
LA River Bikeway Improvements											
Operations											
Special Dept Supplies	14,272	0	0	0	0		0		0	0	0
Capital Outlay											
Construction	81,137	104,541	0	0	0		0		0	0	0
Total LA River Bikeway Improvement	95,409	104,541	0	0	0	0	0	0	0	0	0
River & Mountain Conservatory											
Operations											
Professional Svcs	0	0	5,655	0	0		0		0	0	0
Capital Outlay											
Construction	0	0	343,900	0	0		0		0	0	0
Total River & Mountain Conservatory	0	0	349,555	0	0	0	0	0	0	0	0
DOT/STPL Florence Overlay											
Capital Outlay											
Construction	6,729	0	0	0	367,564		13,055		27,037	27,100	327,000
Total DOT/STPL Florence Overlay	6,729	0	0	0	367,564	0	13,055	0	27,037	27,100	327,000
EPA Sanitary Sewer Rehab											
Capital Outlay											
Construction	86,006	0	0	0	0		0		0	0	0
Total EPA Sanitary Sewer Rehab	86,006	0	0	0	0	0	0	0	0	0	0
Origins & Destinations Study											
Operations											
Professional Svcs	13,928	0	0	0	0		0		0	0	0
Total Origins & Destinations Study	13,928	0	0	0	0	0	0	0	0	0	0
Total Expenditures	346,430	174,861	501,092	324,319	4,718,680	205,475	1,389,417	0	370,660	399,500	327,000
Net Change	(99,969)	104,262	(7,143)	359,571	(367,565)	(164,912)	(9,828)	0	(324,882)	(336,090)	0

City of Bell
Fund 32 - Grants Fund
FY 2011-2012 Proposed Budget

	<u>FY 2006 Actual</u>	<u>FY 2007 Actual</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Actual</u>	<u>FY 2010 Adopted</u>	<u>FY 2010 as of March</u>	<u>FY 2010 Actual</u>	<u>FY 2011 Adopted</u>	<u>FY 2011 as of March</u>	<u>FY 2011 Projected</u>	<u>FY 2012 Budget</u>
<i>Ending Fund Balance</i>	<u>(85,376)</u>	<u>18,886</u>	<u>11,743</u>	<u>371,314</u>	<u>3,749</u>	<u>206,402</u>	<u>361,486</u>	<u>361,486</u>	<u>36,604</u>	<u>25,396</u>	<u>25,396</u>

City of Bell
Fund 45 - Lighting & Landscaping
FY 2011-2012 Proposed Budget

	<u>FY 2006</u> <u>Actual</u>	<u>FY 2007</u> <u>Actual</u>	<u>FY 2008</u> <u>Actual</u>	<u>FY 2009</u> <u>Actual</u>	<u>FY 2010</u> <u>Adopted</u>	<u>FY 2010</u> <u>as of March</u>	<u>FY 2010</u> <u>Actual</u>	<u>FY 2011</u> <u>Adopted</u>	<u>FY 2011</u> <u>as of March</u>	<u>FY 2011</u> <u>Projected</u>	<u>FY 2012</u> <u>Budget</u>
Beg Fund Balance	<u>182,480</u>	<u>87,590</u>	<u>(17,590)</u>	<u>116,778</u>	<u>152,500</u>	<u>152,500</u>	<u>152,500</u>	<u>223,802</u>	<u>223,802</u>	<u>223,802</u>	<u>497,982</u>
REVENUES											
Interest	3,168	971	490	317	15	179	275	0	0	0	0
Assessments	236,127	287,610	591,376	597,118	597,118	338,622	619,285	0	335,897	614,300	610,000
Prior year	0	0	0	0	0	6,407	6,407	0	0	0	0
Interest	0	0	0	0	0	4,070	7,076	0	1,821	3,170	3,500
Total Revenues	<u>239,295</u>	<u>288,580</u>	<u>591,866</u>	<u>597,436</u>	<u>597,133</u>	<u>338,801</u>	<u>619,560</u>	<u>0</u>	<u>335,897</u>	<u>614,300</u>	<u>610,000</u>
EXPENDITURES											
Personnel											
Full-time Employees	63,072	70,547	78,224	86,250	92,362	68,605	92,644	0	10,941	14,770	28,440
Holiday	2,023	2,548	2,779	3,380	0	3,043	3,398	0	924	1,030	0
Sick Leave	15	36	100	0	0	0	0	0	0	0	0
Vacation	199	50	48	154	0	0	0	0	8,472	9,000	0
Health Insurance	4,771	3,933	4,211	4,527	4,239	3,299	4,399	0	1,732	2,310	3,930
Overtime	0	0	0	0	0	0	0	0	0	0	410
FICA and Medi Taxes	0	0	0	0	0	0	0	0	398	470	410
Paid in Lieu of Vacation	4,000	10,315	22,623	42,455	48,111	36,306	47,470	0	0	0	0
Total Personnel	<u>74,080</u>	<u>87,428</u>	<u>107,985</u>	<u>136,767</u>	<u>144,712</u>	<u>111,253</u>	<u>147,911</u>	<u>0</u>	<u>22,467</u>	<u>27,580</u>	<u>33,190</u>
Operations											
Publications & Dues	0	0	0	1,193	0	0	0	0	0	0	0
Professional Svcs	199,875	246,707	201,455	292,265	229,728	147,880	272,343	0	68,248	125,690	180,000
Service by Other Govt	34,392	27,687	109,510	102,023	120,735	87,756	87,756	0	92,808	92,810	98,000
Rebates	0	0	210	0	0	40	40	0	21	20	0
Utilities	24,960	31,631	30,592	28,895	33,813	23,779	37,715	0	59,278	94,020	98,000
Office Supplies	0	105	0	0	0	0	0	0	0	0	0
Special Dept Supplies	877	202	7,748	571	8,421	2,493	2,493	0	0	0	0
Total Operations	<u>260,104</u>	<u>306,333</u>	<u>349,514</u>	<u>424,947</u>	<u>392,697</u>	<u>261,948</u>	<u>400,347</u>	<u>0</u>	<u>220,355</u>	<u>312,540</u>	<u>376,000</u>
Total Expenditures	<u>334,184</u>	<u>393,761</u>	<u>457,499</u>	<u>561,714</u>	<u>537,409</u>	<u>373,201</u>	<u>548,258</u>	<u>0</u>	<u>242,822</u>	<u>340,120</u>	<u>409,190</u>
Net Change	<u>(94,889)</u>	<u>(105,180)</u>	<u>134,368</u>	<u>35,722</u>	<u>59,724</u>	<u>(34,400)</u>	<u>71,302</u>	<u>0</u>	<u>93,075</u>	<u>274,180</u>	<u>200,810</u>
Ending Fund Balance	<u>87,590</u>	<u>(17,590)</u>	<u>116,778</u>	<u>152,500</u>	<u>212,224</u>	<u>118,100</u>	<u>223,802</u>	<u>223,802</u>	<u>316,877</u>	<u>497,982</u>	<u>698,792</u>

City of Bell
Fund 60 - Capital Projects
FY 2011-2012 Proposed Budget

	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Adopted	FY 2010 as of March	FY 2010 Actual	FY 2011 Adopted	FY 2011 as of March	FY 2011 Projected	FY 2012 Budget
Beg Fund Balance	<u>9,262,451</u>	<u>4,495,013</u>	<u>482,556</u>	<u>31,580,884</u>	<u>27,536,597</u>	<u>27,536,597</u>	<u>27,536,597</u>	<u>23,861,499</u>	<u>23,861,499</u>	<u>23,861,499</u>	<u>21,076,929</u>
REVENUES											
Interest Income	233,550	111,624	4,049	3,000	0	0	0	0	0	0	0
Bond Proceeds	0	0	35,000,000	0	0	0	0	0	0	0	0
Premium/Discount	0	0	480,383	0	0	0	0	0	0	0	0
Prior Year	0	0	0	0	0	0	4,715	0	0	0	0
Transfer Out Other Funds	(49,082)	0	(692,073)	(1,718,250)	(1,718,250)	(1,718,250)	(1,718,250)	0	(1,718,250)	(1,718,250)	(1,371,970)
Total Revenues	<u>184,468</u>	<u>111,624</u>	<u>34,792,360</u>	<u>(1,715,250)</u>	<u>(1,718,250)</u>	<u>(1,718,250)</u>	<u>(1,713,535)</u>	<u>0</u>	<u>(1,718,250)</u>	<u>(1,718,250)</u>	<u>(1,371,970)</u>
EXPENDITURES											
General Management											
Operations											
Professional Svcs	0	8,736	0	0	0	0	0	0	0	0	0
Cost of Issuance	0	0	167,245	0	0	0	0	0	0	0	0
Underwriter's Discount	0	0	476,882	0	0	0	0	0	0	0	0
Total General Management	<u>0</u>	<u>8,736</u>	<u>644,127</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Civic Center											
Capital Outlay											
Construction	0	0	78,576	186,682	0	0	0	0	0	0	0
Total Civic Center	<u>0</u>	<u>0</u>	<u>78,576</u>	<u>186,682</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Bell Sport Complex											
Personnel											
Full-time Employees	0	0	1,324	0	85,000	0	0	0	0	0	0
Operations											
Professional Svcs	870,516	125,725	221,140	628,864	2,585,000	341,367	1,124,304	0	145,439	479,010	0
Florence/Walker	36,820	71,505	30,055	20,455	0	45,840	61,510	0	0	0	0
Total Operations	<u>907,336</u>	<u>197,230</u>	<u>251,195</u>	<u>649,319</u>	<u>2,585,000</u>	<u>387,207</u>	<u>1,185,814</u>	<u>0</u>	<u>145,439</u>	<u>479,010</u>	<u>0</u>
Capital Outlay											
Property Acquisition	0	352,116	0	0	0	0	0	0	0	0	0
Construction	123,415	76,909	212,663	553,157	6,000,000	652,572	774,148	0	495,036	587,260	0
Total Capital Outlay	<u>123,415</u>	<u>429,025</u>	<u>212,663</u>	<u>553,157</u>	<u>6,000,000</u>	<u>652,572</u>	<u>774,148</u>	<u>0</u>	<u>495,036</u>	<u>587,260</u>	<u>0</u>
Total Bell Sport Complex	<u>1,030,751</u>	<u>626,264</u>	<u>465,182</u>	<u>1,202,475</u>	<u>8,670,000</u>	<u>1,039,779</u>	<u>1,959,962</u>	<u>0</u>	<u>640,475</u>	<u>1,066,270</u>	<u>0</u>

City of Bell
Fund 50 - Capital Projects
FY 2011-2012 Proposed Budget

	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Adopted	FY 2010 as of March	FY 2010 Actual	FY 2011 Adopted	FY 2011 as of March	FY 2011 Projected	FY 2012 Budget
Vel's Park Clubhouse											
Operations											
Professional Svcs	34,130	0	0	5,485	0	18,688	1,601	0	640	50	0
Special Dept Supplies	83	0	0	0	0	0	0	0	0	0	0
Total Operations	34,213	0	0	5,485	0	18,688	1,601	0	640	50	0
Capital Outlay											
Other Equipment	35,739	0	0	0	0	0	0	0	0	0	0
Construction	1,189,534	0	43,860	476,322	0	0	0	0	0	0	0
Total Capital Outlay	1,225,273	0	43,860	476,322	0	0	0	0	0	0	0
Total Vel's Park Clubhouse	1,259,487	0	43,860	481,807	0	18,688	1,601	0	640	50	0
Skate Park											
Capital Outlay											
Construction	0	0	0	18,860	0	0	0	0	0	0	0
Total Skate Park	0	0	0	18,860	0	0	0	0	0	0	0
Little Bear Park											
Personnel											
Full-time Employees	0	0	43,138	0	0	0	0	0	0	0	0
Operations											
Professional Svcs	323,658	219,486	161,778	72,524	0	0	0	0	0	0	0
Capital Outlay											
Other Equipment	0	0	27,787	0	0	0	0	0	0	0	0
Property Acquisition	33,775	48,062	3,225	0	0	0	0	0	0	0	0
Construction	1,092,325	3,043,833	2,221,828	351,371	0	0	0	0	0	0	0
Total Capital Outlay	1,126,100	3,091,894	2,252,841	351,371	0	0	0	0	0	0	0
Total Little Bear Park	1,449,757	3,311,380	2,457,757	423,895	0	0	0	0	0	0	0
Nueva Vista Park											
Operations											
Special Dept Supplies	31,276	7,292	0	0	0	0	0	0	0	0	0
Capital Outlay											
Construction	1,171,225	132,142	4,550	0	0	0	0	0	0	0	0
Total Nueva Vista Park	1,202,501	139,434	4,550	0	0	0	0	0	0	0	0

City of Bell
Fund 50 - Capital Projects
FY 2011-2012 Proposed Budget

	<u>FY 2006 Actual</u>	<u>FY 2007 Actual</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Actual</u>	<u>FY 2010 Adopted</u>	<u>FY 2010 as of March</u>	<u>FY 2010 Actual</u>	<u>FY 2011 Adopted</u>	<u>FY 2011 as of March</u>	<u>FY 2011 Projected</u>	<u>FY 2012 Budget</u>
Treder Park Capital Outlay Construction	9,410	38,276	0	15,298	0	0	0	0	0	0	0
Total Treder Park	<u>9,410</u>	<u>38,276</u>	<u>0</u>	<u>15,298</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>4,951,906</u>	<u>4,124,081</u>	<u>3,694,052</u>	<u>2,329,017</u>	<u>8,670,000</u>	<u>1,058,467</u>	<u>1,961,563</u>	<u>0</u>	<u>641,115</u>	<u>1,066,320</u>	<u>0</u>
Net Change	<u>(4,767,438)</u>	<u>(4,012,457)</u>	<u>31,098,308</u>	<u>(4,044,267)</u>	<u>(10,388,250)</u>	<u>(2,776,717)</u>	<u>(3,675,098)</u>	<u>0</u>	<u>(2,359,365)</u>	<u>(2,784,570)</u>	<u>(1,371,970)</u>
Ending Fund Balance	<u>4,495,013</u>	<u>482,556</u>	<u>31,580,864</u>	<u>27,536,597</u>	<u>17,148,347</u>	<u>24,759,880</u>	<u>23,861,499</u>	<u>23,861,499</u>	<u>21,502,134</u>	<u>21,076,929</u>	<u>19,704,959</u>

City of Bell
Fund 65 - Cable TV / JPA
FY 2011-2012 Proposed Budget

	<u>FY 2006 Actual</u>	<u>FY 2007 Actual</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Actual</u>	<u>FY 2010 Adopted</u>	<u>FY 2010 as of March</u>	<u>FY 2010 Actual</u>	<u>FY 2011 Adopted</u>	<u>FY 2011 as of March</u>	<u>FY 2011 Projected</u>	<u>FY 2012 Budget</u>
<i>Beg Fund Balance</i>	18,933	17,590	17,250	15,221	14,658	14,658	14,658	38,539	38,539	38,539	38,539
REVENUES											
Franchise Tax	82,404	55,574	0	0	56,597	23,582	70,237	0	0	0	0
Total Revenues	<u>82,404</u>	<u>55,574</u>	<u>0</u>	<u>0</u>	<u>56,597</u>	<u>23,582</u>	<u>70,237</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXPENDITURES											
Operations											
Professional Svcs	1,343	220	2,029	564	0	0	0	0	0	0	0
Franchise Allocation-Bell	33,992	24,542	0	0	37,354	0	46,366	0	0	0	0
Franchise Allocation-Cudahy	48,413	31,151	0	0	19,234	0	0	0	0	0	0
Total Expenditures	<u>83,747</u>	<u>55,914</u>	<u>2,029</u>	<u>564</u>	<u>56,588</u>	<u>0</u>	<u>46,366</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change	<u>(1,343)</u>	<u>(340)</u>	<u>(2,029)</u>	<u>(564)</u>	<u>9</u>	<u>23,582</u>	<u>23,881</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Ending Fund Balance</i>	<u>17,590</u>	<u>17,250</u>	<u>15,221</u>	<u>14,658</u>	<u>14,667</u>	<u>38,240</u>	<u>38,539</u>	<u>38,539</u>	<u>38,539</u>	<u>38,539</u>	<u>38,539</u>

City of Bell
Fund 67 - Measure R
FY 2011-2012 Proposed Budget

	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Adopted	FY 2010 as of March	FY 2010 Actual	FY 2011 Adopted	FY 2011 as of March	FY 2011 Projected	FY 2012 Budget
Beg Fund Balance	0	0	0	0	0	0	0	246,143	246,143	246,143	508,738
REVENUES											
Interest	0	0	0	0	0	0	0	0	0	0	0
Measure R Revenues	0	0	0	0	0	139,171	246,143	0	47,666	262,595	332,800
Total Revenues	0	0	0	0	0	139,171	246,143	0	47,666	262,595	332,800
EXPENDITURES											
Personnel											
Full-time Employees	0	0	0	0	0	0	0	0	0	0	0
Holiday	0	0	0	0	0	0	0	0	0	0	0
Vacation	0	0	0	0	0	0	0	0	0	0	0
Health Insurance	0	0	0	0	0	0	0	0	0	0	0
Paid in Lieu of Vacation	0	0	0	0	0	0	0	0	0	0	0
Total Personnel	0	0	0	0	0	0	0	0	0	0	0
Operations											
Publication & Dues	0	0	0	0	0	0	0	0	0	0	0
Professional Services	0	0	0	0	0	0	0	0	0	0	0
Service By Other Govt	0	0	0	0	0	0	0	0	0	0	0
Total Operations	0	0	0	0	0	0	0	0	0	0	0
Capital Outlay											
Street Improvements	0	0	0	0	0	0	0	0	0	0	332,800
	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0
Total Capital Outlay	0	0	0	0	0	0	0	0	0	0	332,800
Total Expenditures	0	0	0	0	0	0	0	0	0	0	332,800
Net Change	0	0	0	0	0	139,171	246,143	0	47,666	262,595	0
Ending Fund Balance	0	0	0	0	0	139,171	246,143	246,143	293,809	508,738	508,738

City of Bell
Fund 68 - Proposition C
FY 2011-2012 Proposed Budget

	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Adopted	FY 2010 as of March	FY 2010 Actual	FY 2011 Adopted	FY 2011 as of March	FY 2011 Projected	FY 2012 Budget
Beginning Fund Balance	988,908	1,136,468	1,051,987	1,128,105	1,356,478	1,356,478	1,356,478	1,176,570	1,176,570	1,176,570	1,355,950
REVENUES											
Interest	29,136	24,637	26,948	9,618	8,603	2,192	2,849	0	0	0	0
Prop C Revenues	535,767	518,209	515,950	468,490	479,777	276,035	409,095	0	66,216	397,290	443,740
Total Revenues	<u>564,903</u>	<u>542,846</u>	<u>542,896</u>	<u>478,108</u>	<u>488,380</u>	<u>278,227</u>	<u>411,944</u>	<u>0</u>	<u>66,216</u>	<u>397,290</u>	<u>443,740</u>
EXPENDITURES											
Personnel											
Full-time Employees	61,888	82,120	81,647	24,332	99,324	64,334	90,421	0	27,233	38,280	70,520
Holiday	1,957	2,945	2,808	764	6,504	2,674	3,056	0	764	870	0
Vacation	0	0	0	0	0	0	0	0	7,640	8,000	0
Health Insurance	4,652	5,714	5,051	1,577	6,394	5,599	7,216	0	1,750	2,260	9,750
Paid In Lieu of Vacation	0	0	0	0	0	0	98	0	0	0	0
Total Personnel	<u>68,496</u>	<u>90,779</u>	<u>89,505</u>	<u>26,672</u>	<u>112,222</u>	<u>72,607</u>	<u>100,791</u>	<u>0</u>	<u>37,387</u>	<u>49,410</u>	<u>80,270</u>
Operations											
Publication & Dues	4,500	4,500	4,500	2,918	4,500	4,497	4,497	0	4,497	4,500	4,500
Professional Services	55,948	0	39,108	114,823	120,000	0	75,604	0	2,780	3,000	3,000
Service By Other Govt	10,000	0	10,000	10,000	10,000	10,000	10,000	0	10,000	10,000	10,000
Total Operations	<u>70,448</u>	<u>4,500</u>	<u>53,608</u>	<u>127,741</u>	<u>134,500</u>	<u>14,497</u>	<u>90,101</u>	<u>0</u>	<u>17,277</u>	<u>17,500</u>	<u>17,500</u>
Capital Outlay											
Street Improvements	0	0	0	0	0	0	0	0	0	0	351,610
Alamo/Gage-Randolph	0	45,135	5,450	2,255	50,000	0	0	0	26,327	27,000	0
Handicap Curb Ramps	0	0	0	5,115	60,500	48,757	48,757	0	0	0	0
Gage Ave AC Overlay	0	0	28,370	0	0	0	0	0	0	0	0
Truck Impacted Intersection	0	90,852	11,205	2,885	0	0	0	0	0	0	0
Bus Benches	0	0	0	0	10,000	0	0	0	0	0	0
Traffic Engineering Advisor	0	0	0	0	10,000	0	0	0	0	0	0
Atlantic/Florence TS	0	0	0	0	0	0	0	0	0	0	0
TS 3" Conduit Flor/Wilcox	270,140	28,565	0	0	0	0	0	0	0	0	0
Stauson/710 AC Overlay	0	5,995	14,939	0	0	0	0	0	0	0	0
Florence/Otis TS	0	0	19,129	79,076	0	0	0	0	0	0	0
Mansfield/Eastern T/S	0	0	0	0	0	0	0	0	0	0	0
Gage/Wilcox Ccle Intersection	0	0	0	0	0	0	0	0	0	0	0
Florence/Wilcox Ccle Intersection	0	0	0	0	0	0	0	0	0	0	0
Florence AC Overlay/Wilcox-Walker	0	0	0	0	500,000	0	0	0	0	0	0
Florence/Atlantic Signal	0	0	0	0	13,938	0	0	0	0	0	0
Wilcox AC Overlay/Gage-Florence	0	0	0	0	0	11,665	352,203	0	123,115	124,000	0
Gage Ave TS Upgrade	8,260	333,870	0	0	0	0	0	0	0	0	0
Atlantic Ave Video Detection	0	11,901	100,191	0	0	0	0	0	0	0	0
Wilcox/Acacia TS	0	10,200	125,571	0	0	0	0	0	0	0	0
Pavement Management System	0	5,530	18,810	5,990	0	0	0	0	0	0	0
Total Capital Outlay	<u>278,399</u>	<u>532,048</u>	<u>323,665</u>	<u>95,321</u>	<u>644,438</u>	<u>60,422</u>	<u>400,960</u>	<u>0</u>	<u>149,442</u>	<u>151,000</u>	<u>351,610</u>
Total Expenditures	<u>417,344</u>	<u>627,327</u>	<u>466,778</u>	<u>249,734</u>	<u>891,160</u>	<u>147,526</u>	<u>591,852</u>	<u>0</u>	<u>204,106</u>	<u>217,910</u>	<u>448,380</u>
Net Change	<u>147,559</u>	<u>(84,481)</u>	<u>76,118</u>	<u>228,374</u>	<u>(402,780)</u>	<u>130,701</u>	<u>(179,908)</u>	<u>0</u>	<u>(137,890)</u>	<u>179,380</u>	<u>(5,640)</u>
Ending Fund Balance	<u>1,136,468</u>	<u>1,051,987</u>	<u>1,128,105</u>	<u>1,356,478</u>	<u>953,698</u>	<u>1,487,179</u>	<u>1,176,570</u>	<u>1,176,570</u>	<u>1,038,680</u>	<u>1,355,950</u>	<u>1,350,310</u>

City of Bell
Fund 70 - Proposition A
FY 2011-2012 Proposed Budget

	<u>FY 2006 Actual</u>	<u>FY 2007 Actual</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Actual</u>	<u>FY 2010 Adopted</u>	<u>FY 2010 as of March</u>	<u>FY 2010 Actual</u>	<u>FY 2011 Adopted</u>	<u>FY 2011 as of March</u>	<u>FY 2011 Projected</u>	<u>FY 2012 Budget</u>
Beg Fund Balance	<u>294,736</u>	<u>365,721</u>	<u>446,888</u>	<u>512,281</u>	<u>519,438</u>	<u>519,438</u>	<u>519,438</u>	<u>447,867</u>	<u>447,867</u>	<u>447,867</u>	<u>477,097</u>
REVENUES											
Interest	9,056	9,032	12,169	3,918	3,722	826	1,017	0	0	0	0
Prop A	623,283	623,654	620,090	562,285	562,285	371,450	493,157	0	79,827	490,000	534,960
Bus Pass Sales	<u>37,767</u>	<u>37,920</u>	<u>53,069</u>	<u>57,588</u>	<u>50,000</u>	<u>34,146</u>	<u>45,055</u>	<u>0</u>	<u>34,059</u>	<u>44,940</u>	<u>45,000</u>
Total Revenues	<u>670,107</u>	<u>670,606</u>	<u>685,328</u>	<u>623,790</u>	<u>616,007</u>	<u>406,422</u>	<u>539,229</u>	<u>0</u>	<u>113,886</u>	<u>534,940</u>	<u>579,960</u>
EXPENDITURES											
Prop A Administration											
Personnel											
Full-time Employees	61,281	66,744	73,423	63,104	68,899	49,192	62,819	0	8,850	11,300	0
Education	421	435	439	450	465	337	455	0	161	220	0
Holiday	2,345	2,781	3,754	2,808	0	2,590	2,859	0	1,474	1,630	0
Sick Leave	99	141	0	0	0	0	0	0	0	0	0
Vacation	642	792	0	185	0	0	0	0	14,011	14,500	0
Health Insurance	8,566	6,948	7,455	7,214	6,475	5,938	7,824	0	1,589	2,070	0
Medicare	4,969	5,174	5,839	6,287	0	0	0	0	0	0	0
FICA	0	0	0	0	0	3,691	5,034	0	1,859	2,540	0
Uniform	0	0	0	0	1,250	0	0	0	0	0	0
Paid in Lieu of Vacatio	1,976	4,261	0	15,492	0	0	0	0	0	0	0
Total Personnel	<u>80,300</u>	<u>87,274</u>	<u>90,909</u>	<u>95,540</u>	<u>77,090</u>	<u>61,748</u>	<u>78,991</u>	<u>0</u>	<u>27,924</u>	<u>32,260</u>	<u>0</u>
Operations											
Professional Svcs	0	4,268	0	0	0	0	0	0	0	0	0
Total Prop A Administratic	<u>80,300</u>	<u>91,542</u>	<u>90,909</u>	<u>95,540</u>	<u>77,090</u>	<u>61,748</u>	<u>78,991</u>	<u>0</u>	<u>27,924</u>	<u>32,260</u>	<u>0</u>
Dial-A-Ride											
Operations											
Publications & Dues	4,268	0	4,179	2,179	4,500	4,500	4,500	0	4,500	4,500	4,500
Professional Svcs	364,007	354,030	372,457	335,232	364,200	334,359	373,578	0	290,770	324,880	384,000
Automotive Fund	40	80	0	0	0	0	0	0	0	0	0
Total Dial-A-Ride	<u>368,315</u>	<u>354,110</u>	<u>376,636</u>	<u>337,411</u>	<u>368,700</u>	<u>338,859</u>	<u>378,078</u>	<u>0</u>	<u>295,270</u>	<u>329,380</u>	<u>388,500</u>
Recreational Transit											
Operations											
Professional Svcs	22,981	24,505	12,945	15,094	15,000	8,376	12,809	0	7,554	11,550	12,000
Total Recreational Transit	<u>22,981</u>	<u>24,505</u>	<u>12,945</u>	<u>15,094</u>	<u>15,000</u>	<u>8,376</u>	<u>12,809</u>	<u>0</u>	<u>7,554</u>	<u>11,550</u>	<u>12,000</u>
Bus Shelter Maintenance											
Operations											
Professional Svcs	24,000	24,000	22,000	24,000	24,000	16,000	24,000	0	16,395	24,590	25,000
Total Bus Shelter Mainten	<u>24,000</u>	<u>24,000</u>	<u>22,000</u>	<u>24,000</u>	<u>24,000</u>	<u>16,000</u>	<u>24,000</u>	<u>0</u>	<u>16,395</u>	<u>24,590</u>	<u>25,000</u>

City of Bell
Fund 70 - Proposition A
FY 2011-2012 Proposed Budget

	<u>FY 2006 Actual</u>	<u>FY 2007 Actual</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Actual</u>	<u>FY 2010 Adopted</u>	<u>FY 2010 as of March</u>	<u>FY 2010 Actual</u>	<u>FY 2011 Adopted</u>	<u>FY 2011 as of March</u>	<u>FY 2011 Projected</u>	<u>FY 2012 Budget</u>
Bus Pass Subsidy											
Personnel											
Full-time Employees	15,003	16,948	18,056	15,483	11,819	7,528	9,898	0	4,958	6,520	11,840
Holiday	457	592	839	748	0	542	585	0	545	590	0
Sick Leave	0	0	0	0	0	195	756	0	1,185	4,590	0
Vacation	0	0	0	71	0	368	438	0	1,191	1,420	0
Health Insurance	2,194	2,304	1,893	2,352	3,311	2,520	3,358	0	2,929	3,900	3,510
FICA & Medicare	1,175	1,339	1,438	1,281	0	650	855	0	527	690	170
Paid in Lieu of Vacatio	0	0	0	336	0	0	0	0	0	0	0
Total Personnel	<u>18,829</u>	<u>21,182</u>	<u>22,226</u>	<u>20,271</u>	<u>15,130</u>	<u>11,803</u>	<u>15,890</u>	<u>0</u>	<u>11,335</u>	<u>17,710</u>	<u>15,320</u>
Operations											
Utilities	3,212	839	1,122	813	1,000	3,927	4,083	0	329	340	600
Spec Dept Supplies	0	0	0	0	0	0	0	0	61,597	63,000	65,000
Professional Svcs	81,484	73,262	94,098	123,503	102,313	65,418	96,949	0	0	0	0
Total Operations	<u>84,696</u>	<u>74,101</u>	<u>95,220</u>	<u>124,316</u>	<u>103,313</u>	<u>69,345</u>	<u>101,032</u>	<u>0</u>	<u>61,926</u>	<u>90,220</u>	<u>65,600</u>
Total Bus Pass Subsidy	<u>103,526</u>	<u>95,283</u>	<u>117,445</u>	<u>144,588</u>	<u>118,443</u>	<u>81,148</u>	<u>116,922</u>	<u>0</u>	<u>73,261</u>	<u>107,930</u>	<u>80,920</u>
Total Expenditures	<u>599,122</u>	<u>589,439</u>	<u>619,935</u>	<u>616,833</u>	<u>603,233</u>	<u>506,131</u>	<u>610,800</u>	<u>0</u>	<u>420,404</u>	<u>505,710</u>	<u>506,420</u>
Net Change	<u>70,985</u>	<u>81,167</u>	<u>65,393</u>	<u>7,157</u>	<u>12,774</u>	<u>(99,709)</u>	<u>(71,571)</u>	<u>0</u>	<u>(306,518)</u>	<u>29,230</u>	<u>73,540</u>
Ending Fund Balance	<u>365,721</u>	<u>446,888</u>	<u>512,281</u>	<u>519,438</u>	<u>532,212</u>	<u>419,729</u>	<u>447,867</u>	<u>447,867</u>	<u>141,349</u>	<u>477,097</u>	<u>550,637</u>

City of Bell
Fund 71 - Asset Forfeiture
FY 2011-2012 Proposed Budget

	<u>FY 2006 Actual</u>	<u>FY 2007 Actual</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Actual</u>	<u>FY 2010 Adopted</u>	<u>FY 2010 as of March</u>	<u>FY 2010 Actual</u>	<u>FY 2011 Adopted</u>	<u>FY 2011 as of March</u>	<u>FY 2011 Projected</u>	<u>FY 2012 Budget</u>
Beg Fund Balance	336,436	220,399	66,402	57,840	223,727	223,727	223,727	249,734	249,734	249,734	270,194
REVENUES											
Interest	8,102	1,976	1,729	475	451	361	469	0	0	0	0
Forfeitures-Fed	396	0	0	0	0	0	0	0	0	0	0
Forfeitures-Other	9,595	1,152	0	0	0	0	8,335	0	0	0	0
Forfeitures-Treasury	0	5,667	25,535	34,208	0	18,440	22,676	0	22,641	27,840	0
Forfeitures-DOJ	152,599	10,869	16,633	252,233	0	15,115	15,115	0	0	0	0
US Customs-OT Reimb	17,277	19,416	29,885	10,645	20,000	234	2,076	0	677	1,200	0
Sale of Fixed Asset	0	10,700	0	0	0	0	0	0	670	0	0
Total Revenues	187,969	49,779	73,782	297,561	20,451	34,150	48,671	0	23,988	29,040	0
EXPENDITURES											
Special Operations											
Personnel											
Full-time Employees	70,737	0	0	0	0	0	0	0	0	0	0
Part-time Employees	47,581	0	0	0	0	0	0	0	0	0	101,170
Holiday	4,795	0	0	0	0	0	0	0	0	0	0
Sick Leave	338	0	0	0	0	0	0	0	0	0	0
Vacation	5,673	0	0	0	0	0	0	0	0	0	0
Health Insurance	30	0	0	0	0	0	0	0	0	0	0
Uniform	1,000	0	0	0	0	0	0	0	0	0	0
Court Appearance	0	0	0	0	0	120	120	0	0	0	0
Overtime	19,194	22,322	33,035	95,411	70,000	0	0	0	0	0	0
Total Personnel	149,348	22,322	33,035	95,411	70,000	120	120	0	0	0	101,170
Operations											
Professional Svcs	64	0	0	0	0	0	0	0	0	0	0
K-9 Supplies	189	51	251	0	0	0	0	0	0	0	0
Special Dept Supplies	81	0	0	0	0	0	0	0	0	0	0
Automotive Fund	0	0	42	80	0	3,252	3,252	0	0	0	0
Total Operations	334	51	293	80	0	3,252	3,252	0	0	0	0
Total Special Operations	149,681	22,373	33,328	95,491	70,000	3,372	3,372	0	0	0	101,170

City of Bell
Fund 71 - Asset Forfeiture
FY 2011-2012 Proposed Budget

	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Adopted	FY 2010 as of March	FY 2010 Actual	FY 2011 Adopted	FY 2011 as of March	FY 2011 Projected	FY 2012 Budget
DARE											
Personnel											
FICA and Medi taxes	0	0	0	0	0	0	0	0	125	180	180
Overtime	22,697	24,356	30,284	22,625	0	5,870	9,088	0	2,522	3,900	4,000
Total Personnel	22,697	24,356	30,284	22,625	0	5,870	9,088	0	2,522	3,900	4,000
Operations											
Special Dept Supplies	7,263	7,340	10,005	3,383	9,500	2,453	2,453	0	3,030	3,030	3,000
Automotive Fund	0	7	42	807	0	1,248	1,248	0	0	0	0
Police Explorers	3,499	4,051	2,740	758	2,000	273	1,182	0	345	1,490	1,500
Youth Svcs Bureau	2,032	709	2,507	5,295	2,500	5,108	5,321	0	152	160	200
Total Operations	12,795	12,107	15,295	10,243	14,000	9,082	10,204	0	3,527	4,680	4,700
Total DARE	35,492	36,463	45,579	32,868	14,000	14,952	19,292	0	6,049	8,580	8,700
Reserves											
Personnel											
Overtime	0	0	0	0	0	201	201	0	0	0	0
Part-time Employees	1,004	0	636	0	0	0	0	0	0	0	0
Court Appearance	110	0	300	190	0	0	0	0	0	0	0
Uniform	1,800	2,400	2,500	3,125	0	0	0	0	0	0	0
Total Personnel	2,914	2,400	3,436	3,315	0	0	0	0	0	0	0
Operations											
Education/Travel	0	485	0	0	0	0	0	0	0	0	0
Total Reserves	2,914	2,885	3,436	3,315	0	0	0	0	0	0	0
General Operations											
Operations											
Special Dept Supplies	0	1,927	0	0	0	0	0	0	0	0	0
Automotive Fund	0	1,096	0	0	0	0	0	0	0	0	0
Total Operations	0	3,023	0	0	0	0	0	0	0	0	0
Capital Outlay											
Other Equipment	115,920	139,033	0	0	0	0	0	0	0	0	0
Total General Operations	115,920	142,055	0	0	0	0	0	0	0	0	0
Total Expenditures	304,007	203,776	82,343	131,674	84,000	18,324	22,664	0	6,049	8,580	109,870
Net Change	(116,038)	(153,997)	(8,561)	165,887	(63,549)	15,826	26,007	0	17,939	20,460	(109,870)
Ending Fund Balance	220,399	66,402	57,840	223,727	160,178	239,553	249,734	249,734	267,673	270,194	160,324

City of Bell
Fund 72 - COPS
FY 2011-2012 Proposed Budget

	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Adopted	FY 2010 as of March	FY 2010 Actual	FY 2011 Adopted	FY 2011 as of March	FY 2011 Projected	FY 2012 Budget
Beg Fund Balance	124	1,373	987	1,651	230	230	230	121,344	121,344	121,344	202,394
REVENUES											
Interest	1,571	300	477	9	184	18	52	0	0	0	0
COPS allocation	100,000	100,000	100,000	77,089	100,000	90,590	122,911	0	60,407	81,960	100,000
Recovery of Costs	0	0	0	0	0	1,970	1,970	0	972	0	0
COPS Technology Grant	0	0	27,780	127,435	0	0	21,159	0	0	0	0
Other Grants	0	0	0	0	0	0	1,500	0	0	0	0
Total Revenues	101,571	100,300	128,257	204,633	100,184	92,578	147,592	0	61,379	81,960	100,000
EXPENDITURES											
COPS Technology											
Capital Outlay											
FICA and Medi Taxes	0	0	0	0	0	0	0	0	82	70	0
Overtime	0	0	0	0	0	0	0	0	811	840	0
Other Equipment	0	0	27,780	127,435	78,609	3,672	12,545	0	0	0	0
Total Capital Outlay	0	0	27,780	127,435	78,609	3,672	12,545	0	0	0	0
Total COPS Technology	0	0	27,780	127,435	78,609	3,672	12,545	0	0	910	0
Vehicle Safety Checkpoints											
Personnel											
Part-time Employees	0	63,797	63,680	31,772	71,884	0	0	0	0	0	0
Uniform	203	0	0	0	0	3,849	0	0	0	0	0
Overtime	42,581	35,855	36,091	1,777	0	0	10,238	0	0	0	0
Total Personnel	42,784	99,653	99,771	33,549	71,884	3,849	10,238	0	0	0	0
Operations											
Special Dept Supplies	239	1,020	0	0	0	0	0	0	0	0	0
Total Vehicle Safety Checkpoints	43,023	100,672	99,771	33,549	71,884	3,849	10,238	0	0	0	0
Motorcycle Officers											
Personnel											
Full-time Employees	254	0	0	0	0	0	0	0	0	0	0
Total Personnel	254	0	0	0	0	0	0	0	0	0	0
Operations											
Automotive Fund	0	14	42	349	0	272	321	0	0	0	0
Total Motorcycle Officers	254	14	42	349	0	272	321	0	0	0	0

City of Bell
Fund 72 - COPS
FY 2011-2012 Proposed Budget

	<u>FY 2008 Actual</u>	<u>FY 2007 Actual</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Actual</u>	<u>FY 2010 Adopted</u>	<u>FY 2010 as of March</u>	<u>FY 2010 Actual</u>	<u>FY 2011 Adopted</u>	<u>FY 2011 as of March</u>	<u>FY 2011 Projected</u>	<u>FY 2012 Budget</u>
Special Enforcement Personnel											
Full-time Employees	0	0	0	0	0	0	0	0	0	0	196,000
Holiday	0	0	0	0	0	0	0	0	0	0	11,600
Sick Leave	0	0	0	0	0	0	0	0	0	0	0
Vacation	0	0	0	0	0	0	0	0	0	0	0
Health Insurance	0	0	0	0	0	0	0	0	0	0	0
FICA and Medi Taxes	0	0	0	0	0	0	0	0	0	0	2,840
Uniform Allowance	0	0	0	0	0	0	0	0	0	0	3,760
Overtime	57,044	0	0	44,621	28,000	3,374	3,374	0	0	0	0
Total Personnel	<u>57,044</u>	<u>0</u>	<u>0</u>	<u>44,621</u>	<u>28,000</u>	<u>3,374</u>	<u>3,374</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>214,200</u>
Total Special Enforcement	<u>57,044</u>	<u>0</u>	<u>0</u>	<u>44,621</u>	<u>28,000</u>	<u>3,374</u>	<u>3,374</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>214,200</u>
Total Expenditures	<u>100,322</u>	<u>100,686</u>	<u>127,593</u>	<u>205,954</u>	<u>178,493</u>	<u>11,167</u>	<u>26,478</u>	<u>0</u>	<u>0</u>	<u>910</u>	<u>214,200</u>
Net Change	<u>1,249</u>	<u>(386)</u>	<u>664</u>	<u>(1,421)</u>	<u>(78,309)</u>	<u>81,411</u>	<u>121,114</u>	<u>0</u>	<u>61,379</u>	<u>81,050</u>	<u>(114,200)</u>
Ending Fund Balance	<u>1,373</u>	<u>987</u>	<u>1,651</u>	<u>230</u>	<u>(78,079)</u>	<u>81,641</u>	<u>121,344</u>	<u>121,344</u>	<u>182,723</u>	<u>202,394</u>	<u>88,194</u>

City of Bell
Fund 74 - Justice Assistance Grant
FY 2011-2012 Proposed Budget

	<u>FY 2006</u> <u>Actual</u>	<u>FY 2007</u> <u>Actual</u>	<u>FY 2008</u> <u>Actual</u>	<u>FY 2009</u> <u>Actual</u>	<u>FY 2010</u> <u>Adopted</u>	<u>FY 2010</u> <u>as of March</u>	<u>FY 2010</u> <u>Actual</u>	<u>FY 2011</u> <u>Adopted</u>	<u>FY 2011</u> <u>as of March</u>	<u>FY 2011</u> <u>Projected</u>	<u>FY 2012</u> <u>Budget</u>
<i>Beg Fund Balance</i>	145	(0)	(0)	(0)	(0)		0	40,500	40,500	40,500	34,130
REVENUES											
Interest	0	0	0	0	0	0	6	0	0	0	0
ARRA JAG	0	0	0	0	18,252	0	0	0	0	0	0
2009 JAG	0	0	0	0	70,300	71,918	71,918	0	0	0	0
2008 JAG	26,724	0	0	0	14,922	14,754	14,922	0	0	0	0
Total Revenues	<u>26,724</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>103,474</u>	<u>86,672</u>	<u>86,846</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXPENDITURES											
General Police Operations											
Personnel											
Overtime	18,656	0	0	0	14,922	14,922	14,922	0	0	0	0
Total Personnel	<u>18,656</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>14,922</u>	<u>14,922</u>	<u>14,922</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Operations											
Special Dept Supplies	8,213	0	0	0	88,552	6,100	31,424	0	1,236	6,370	0
Total Operations	<u>26,869</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>103,474</u>	<u>21,022</u>	<u>46,346</u>	<u>0</u>	<u>1,236</u>	<u>6,370</u>	<u>0</u>
Total Expenditures	<u>26,869</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>103,474</u>	<u>21,022</u>	<u>46,346</u>	<u>0</u>	<u>1,236</u>	<u>6,370</u>	<u>0</u>
Net Change	<u>(145)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>65,650</u>	<u>40,500</u>	<u>0</u>	<u>(1,236)</u>	<u>(6,370)</u>	<u>0</u>
<i>Ending Fund Balance</i>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>65,650</u>	<u>40,500</u>	<u>40,500</u>	<u>39,264</u>	<u>34,130</u>	<u>34,130</u>

City of Bell
Fund 86 - Risk Management
FY 2011-2012 Proposed Budget

	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Adopted	FY 2010 as of March	FY 2010 Actual	FY 2011 Adopted	FY 2011 as of March	FY 2011 Projected	FY 2012 Budget
Beg Fund Balance	0	0	0	0	0	0	0	112,011	112,011	112,011	71
REVENUES											
Transfer In General Fund	948,099	1,068,937	1,201,607	1,742,636	1,787,350	1,224,781	2,270,711	0	941,477	1,179,900	1,285,000
Prior year	0	0	0	0	0	0	197,290	0	130,000	130,000	0
Total Revenues	<u>948,099</u>	<u>1,068,937</u>	<u>1,201,607</u>	<u>1,742,636</u>	<u>1,787,350</u>	<u>1,224,781</u>	<u>2,468,001</u>	<u>0</u>	<u>1,071,477</u>	<u>1,309,900</u>	<u>1,285,000</u>
EXPENDITURES											
Administration											
Personnel											
Full-time Employees	192,914	216,325	216,071	347,312	344,716	299,169	393,697	0	2,766	3,640	0
Holiday	6,686	8,214	9,619	12,612	0	11,932	13,258	0	0	0	0
Sick Leave	152	354	781	0	0	0	8,628	0	0	0	0
Vacation	1,988	505	477	0	0	0	0	0	0	0	0
Health Insurance	23,542	10,295	12,163	14,893	9,850	6,020	8,628	0	0	0	0
Overtime	0	0	0	0	0	0	0	0	0	0	0
Deferred Compensation	0	0	0	0	0	0	49,000	0	0	0	0
Paid in Lieu of Vacation	8,000	67,281	284,650	230,740	247,612	299,990	357,283	0	0	0	0
Total Personnel	<u>233,282</u>	<u>302,974</u>	<u>523,780</u>	<u>605,556</u>	<u>602,178</u>	<u>617,111</u>	<u>830,494</u>	<u>0</u>	<u>2,766</u>	<u>3,640</u>	<u>0</u>
Operations											
Utilities	0	0	22	0	0	0	0	0	0	0	0
Professional Svcs	0	13,123	449	0	495	2,250	2,250	0	0	0	0
Total Operations	<u>0</u>	<u>13,123</u>	<u>471</u>	<u>0</u>	<u>495</u>	<u>2,250</u>	<u>2,250</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Administration	<u>233,282</u>	<u>316,097</u>	<u>524,231</u>	<u>605,556</u>	<u>602,673</u>	<u>619,361</u>	<u>832,744</u>	<u>0</u>	<u>2,766</u>	<u>3,640</u>	<u>0</u>
Liability											
Safety											
Insurance	129,842	96,806	114,649	114,434	189,605	189,605	189,605	0	137,617	137,620	207,000
Professional Svcs	65,796	107,088	6,536	7,200	7,206	5,580	7,440	0	5,580	7,440	7,500
Legal	0	9,866	114,453	317,311	317,311	183,678	388,586	0	18,736	39,640	150,000
Settlement	52,396	108,615	26,228	84,500	250,000	1,100	1,100	0	135,000	135,000	125,000
Total Safety	<u>248,033</u>	<u>322,375</u>	<u>261,866</u>	<u>523,445</u>	<u>764,122</u>	<u>379,963</u>	<u>586,731</u>	<u>0</u>	<u>296,935</u>	<u>319,700</u>	<u>489,500</u>

City of Bell
Fund 85 - Risk Management
FY 2011-2012 Proposed Budget

	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Adopted	FY 2010 as of March	FY 2010 Actual	FY 2011 Adopted	FY 2011 as of March	FY 2011 Projected	FY 2012 Budget
Miscellaneous											
Insurance	129,842	99,313	112,767	95,096	103,959	103,959	103,959	0	138,725	138,730	173,000
Professional Svcs	0	36	1,736	37	1,914	15	15	0	0	0	0
Legal	0	880	0	11,668	11,668	39,122	73,941	0	0	0	10,000
Settlement	1,458	6,687	8,284	289,944	89,339	7,629	15,000	0	0	0	20,000
Total Miscellaneous	131,300	106,916	122,787	396,745	206,880	150,725	192,915	0	138,725	138,730	203,000
Total Liability	379,334	429,291	384,653	920,190	971,002	530,688	779,646	0	435,660	458,430	692,500
Workers Compensation											
Safety											
Insurance	28,305	19,346	4,822	17,768	5,316	2,673	2,673	0	50,415	50,420	51,000
Professional Svcs	72,054	69,471	45,095	44,204	48,552	50,926	105,122	0	63,088	130,230	120,000
Medical	85,123	94,613	86,929	48,666	78,550	65,813	87,745	0	107,355	143,130	100,000
Legal	0	9,028	40,615	21,101	39,804	54,312	78,259	0	39,692	57,180	65,000
Settlement	50,498	20,013	94,501	65,544	21,000	44,861	402,584	0	305,232	450,000	150,000
Total Safety	235,980	212,472	271,962	197,283	193,222	218,585	676,383	0	565,782	830,970	486,000
Miscellaneous											
Insurance	28,305	22,261	8,217	2,010	9,059	4,017	4,091	0	36,851	37,530	38,500
Professional Svcs	15,644	12,040	1,773	2,528	1,842	9,543	10,252	0	21,234	22,810	23,000
Medical	53,211	18,194	10,111	13,826	9,024	24,938	29,836	0	15,890	19,010	20,000
Legal	0	413	0	0	0	14,938	23,038	0	30,271	46,690	22,000
Settlement	2,344	58,170	660	1,242	728	0	0	0	2,760	2,760	3,000
Total Miscellaneous	99,505	111,077	20,761	19,606	20,453	53,436	67,217	0	107,006	128,800	106,500
Total Workers Comp	335,484	323,549	292,723	216,889	213,675	272,021	743,600	0	672,788	959,770	692,500
Total Expenditures	948,099	1,068,937	1,201,607	1,742,636	1,787,350	1,422,070	2,355,990	0	1,111,214	1,421,840	1,285,000
Net Change	0	0	0	0	0	(197,289)	112,011	0	(39,737)	(111,940)	0
Ending Fund Balance	0	0	0	0	0	(197,289)	112,011	112,011	72,274	71	71

City of Bell
Fund 90 - BCHA Operating
FY 2011-2012 Proposed Budget

	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Adopted	FY 2010 as of March	FY 2010 Actual	FY 2011 Adopted	FY 2011 as of March	FY 2011 Projected	FY 2012 Budget
Beg Fund Balance	<u>(147,672)</u>	<u>98,828</u>	<u>0</u>	<u>1,380</u>	<u>285</u>	<u>285</u>	<u>265</u>	<u>1,374,812</u>	<u>1,374,812</u>	<u>1,374,812</u>	<u>2,243,642</u>
REVENUES											
Bell MHP	977,487	998,931	1,033,798	1,036,228	1,097,781	795,388	1,046,408	0	883,661	899,420	905,000 ??
Florence Vill MHP	1,172,513	1,211,898	1,212,301	1,306,218	1,392,801	920,841	1,222,945	0	926,607	1,230,870	1,235,000
6317 Pine	75,415	82,450	84,025	83,100	74,100	54,525	71,100	0	49,925	65,100	66,000
6500 Flora	55,205	59,200	59,000	60,400	60,600	44,350	60,125	0	48,550	65,820	67,000
6824 Flora	103,075	108,260	113,075	120,275	121,200	82,050	121,850	0	96,695	128,000	128,000
6331 Pine	14,200	15,000	14,750	13,900	15,800	11,400	15,300	0	11,700	15,700	16,000
Bell/Olis	61,975	68,610	67,945	69,790	70,080	46,355	62,495	0	45,360	61,150	61,000
6229 Flora	21,200	22,300	22,050	22,200	22,200	17,650	23,200	0	14,630	19,230	19,500
6708 Orchard	5,000	0	0	0	0	0	0	0	0	0	0
5247 Florence	5,800	0	0	0	0	0	0	0	0	0	0
6506 Loma Vista	37,300	19,800	0	0	0	0	0	0	0	0	0
6304 King	54,868	58,161	60,250	51,050	51,000	34,125	45,732	0	37,811	50,400	50,000
6837 Bear	4,000	0	0	0	0	0	0	0	0	0	0
6419 Prospect	45,000	48,550	49,950	50,300	51,000	19,850	31,175	0	278,550	437,470	45,000 ??
4738 Florence	13,200	18,975	12,750	6,750	5,400	14,588	18,338	0	11,850	14,900	15,500
6500 Lucille	32,600	26,400	25,900	27,800	28,800	21,600	28,800	0	20,150	26,870	27,000
6629 Pine	55,150	48,650	44,150	92,500	110,400	77,075	101,250	0	80,881	108,220	103,000
5107 Filmore	5,550	6,900	6,600	6,950	7,200	5,600	7,450	0	3,000	3,980	4,000
6420 Chanslor	4,950	21,150	18,650	18,600	18,600	27,550	31,350	0	13,100	14,910	15,000
6303 Pine	1,200	7,200	13,800	12,100	13,200	11,000	14,300	0	9,900	12,870	13,000
4416 Gage	0	10,000	3,500	6,000	6,000	5,400	7,800	0	7,200	10,400	9,000
Miscellaneous	0	0	0	0	0	0	0	0	70	70	0
Management Clearing	0	(40,104)	0	43,379	0	0	0	0	0	0	0
Over/Under Deposited Rent	636	(18,947)	25,858	990	0	0	0	0	17	20	0
Interest Income	3,023	4,640	234	0	0	0	0	0	0	0	0
Transfer Out BCHA Debt Svc	(1,329,085)	(1,566,500)	(1,050,404)	(1,351,663)	(1,294,458)	(918,992)	0	0	0	(1,295,170)	(1,298,700)
Transfer In Cap Proj	55,281	63,247	(44,187)	512,349	0	18,352	0	0	0	0	0
Transfer In Other Funds	0	19,770	0	0	0	0	0	0	0	0	0
Total Revenues	<u>1,475,542</u>	<u>1,282,529</u>	<u>1,773,994</u>	<u>2,189,013</u>	<u>1,851,304</u>	<u>1,298,507</u>	<u>2,909,616</u>	<u>0</u>	<u>2,339,437</u>	<u>1,866,240</u>	<u>1,480,300</u>
EXPENDITURES											
Personnel	<u>192,755</u>	<u>246,047</u>	<u>448,546</u>	<u>454,696</u>	<u>430,768</u>		<u>542,088</u>	<u>0</u>	<u>85,298</u>	<u>92,000</u>	<u>65,170</u>

City of Bell
Fund 90 - BCHA Operating
FY 2011-2012 Proposed Budget

	FY 2008 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Adopted	FY 2010 as of March	FY 2010 Actual	FY 2011 Adopted	FY 2011 as of March	FY 2011 Projected	FY 2012 Budget
Operations											
Equip Maint.	0	0	0	0	0	170	170	0	0	0	100
Lease & Rentals	0	0	944	1,416	1,416	0	238	0	118	120	250
Professional Svcs	0	400	45	1,366	0	300	9,464	0	0	0	1,000
Total Operations	0	400	989	2,782	1,416	300	9,700	0	118	120	1,250
Rentals											
Bell MHP	391,046	301,905	309,321	376,601	413,320	303,808	390,714	0	211,159	271,560	280,000
Florence Vill MHP	356,952	388,767	493,239	489,675	469,620	202,552	434,051	0	278,372	596,530	600,000
Rental Administration	2,588	2,825	8,140	13,110	0	4,478	5,689	0	826	1,050	6,000
6317 Pine	47,972	29,201	64,805	197,210	37,050	5,961	9,437	0	3,450	5,460	7,000
6500 Flora	13,188	22,979	75,862	93,077	30,300	30,279	31,354	0	2,346	2,430	3,000
6624 Flora	39,416	35,739	55,084	77,838	60,600	29,117	34,471	0	5,852	6,930	8,000
6331 Pine	2,838	3,410	6,705	26,240	7,800	617	885	0	2,146	3,080	3,000
Bell/Otis	26,152	38,733	44,046	144,940	35,040	9,112	12,997	0	6,082	8,680	9,000
6229 Flora	4,010	22,741	4,877	16,889	11,100	1,840	9,694	0	263	1,390	1,500
6708 Orchard	1,724	640	0	0	0	0	0	0	0	0	0
6247 Florence	2,926	0	0	0	0	0	0	0	0	0	0
6506 Loma Vista	6,280	19,269	0	0	0	0	0	0	0	0	0
6304 King	27,570	82,888	52,914	15,333	0	0	10,564	3,913	0	0	0
6637 Bear	4,304	0	0	0	0	0	0	0	0	0	0
6419 Prospect	33,981	72,431	84,675	52,137	25,500	13,071	23,277	0	2,347	4,180	6,000
4738 Florence	1,553	35,153	21,516	31,785	2,700	1,586	1,626	0	82	80	500
6500 Lucille	15,774	16,810	9,042	5,537	14,400	263	1,013	0	410	1,580	2,000
6629 Pine	50,867	33,069	54,722	165,675	55,200	11,042	14,250	0	2,163	2,790	3,500
5107 Filmore	1,641	6,178	7,535	6,660	3,600	759	1,722	0	416	940	0
6420 Chanstor	5,345	5,196	5,082	14,247	9,300	306	394	0	0	0	0
6303 Pine	260	4,423	10,247	3,521	25,500	9,951	619	0	663	40	500
4416 Gage	0	22,353	1,180	2,055	3,000	166	544	0	173	570	700
6633 Pine	0	0	14,108	0	0	0	0	0	0	0	0
Total Rentals	1,038,467	1,144,710	1,323,099	1,732,630	1,204,030	624,908	983,281	3,913	516,750	907,290	930,700
Total Expenditures	1,229,242	1,391,157	1,772,634	2,190,107	1,636,214	625,208	1,535,069	3,913	602,166	999,410	997,120
Net Change	246,300	(98,628)	1,360	(1,094)	215,090	673,299	1,374,547	(3,913)	1,737,271	868,830	463,180
Ending Fund Balance	98,628	0	1,360	285	215,355	673,564	1,374,812	1,370,899	3,112,083	2,243,642	2,726,822

City of Bell
Fund 91 - BCHA Capital Projects
FY 2011-2012 Proposed Budget

	<u>FY 2006 Actual</u>	<u>FY 2007 Actual</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Actual</u>	<u>FY 2010 Adopted</u>	<u>FY 2010 as of March</u>	<u>FY 2010 Actual</u>	<u>FY 2011 Adopted</u>	<u>FY 2011 as of March</u>	<u>FY 2011 Projected</u>	<u>FY 2012 Budget</u>
<i>Beg Fund Balance</i>	62,833	5,392,053	931,590	1,329,170	816,823		816,823	795,082	795,082	795,082	795,082
REVENUES											
Interest Income	1,268	0	1	2	0	0	0	0	0	0	0
Sale of Fixed Asset	0	0	775,000	0	0	0	0	0	0	0	0
Transfer Out Spec Rev	(55,281)	(63,247)	44,187	(512,349)	0	(18,352)	(18,352)	0	0	0	0
Transfer In Debt Svc	6,011,908	0	0	0	0	0	0	0	0	0	0
Total Revenues	<u>5,957,894</u>	<u>(63,247)</u>	<u>819,188</u>	<u>(512,347)</u>	<u>0</u>	<u>(18,352)</u>	<u>(18,352)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXPENDITURES											
Capital Outlay											
Other Equipment	0	0	0	0	0	0	0	0	0	0	0
Property Acquisition	437,111	4,376,474	0	0	0	0	0	0	0	0	0
Construction	191,563	20,742	421,608	0	0	3,390	3,389	0	0	0	0
Total Capital Outlay	<u>628,674</u>	<u>4,397,216</u>	<u>421,608</u>	<u>0</u>	<u>0</u>	<u>3,390</u>	<u>3,389</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>628,674</u>	<u>4,397,216</u>	<u>421,608</u>	<u>0</u>	<u>0</u>	<u>3,390</u>	<u>3,389</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change	<u>5,329,221</u>	<u>(4,460,464)</u>	<u>397,580</u>	<u>(512,347)</u>	<u>0</u>	<u>(21,742)</u>	<u>(21,741)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Ending Fund Balance</i>	<u>5,392,053</u>	<u>931,590</u>	<u>1,329,170</u>	<u>816,823</u>	<u>816,823</u>	<u>(21,742)</u>	<u>795,082</u>	<u>795,082</u>	<u>795,082</u>	<u>795,082</u>	<u>795,082</u>

City of Bell
Fund 92 - BCHA Debt Service
FY 2011-2012 Proposed Budget

	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Adopted	FY 2010 as of March	FY 2010 Actual	FY 2011 Adopted	FY 2011 as of March	FY 2011 Projected	FY 2012 Budget
Beg Fund Balance	<u>2,347,000</u>	<u>560,410</u>	<u>764,801</u>	<u>538,954</u>	<u>592,037</u>		<u>592,037</u>	<u>595,371</u>	<u>595,371</u>	<u>595,371</u>	<u>595,371</u>
REVENUES											
Interest Income	115,215	24,044	23,506	5,182	4,923	0	0	0	8	0	0
Proceeds of Debt	20,790,000	0	0	0	0	0	0	0	0	0	0
Premium/Discount	373,972	0	0	0	0	0	0	0	0	0	0
Transfer Out Cap Proj	(6,011,908)	0	0	0	0	0	0	0	0	0	0
Transfer In Spec Rev	1,329,085	1,566,500	1,050,404	1,351,663	1,294,468	918,991	1,299,992	0	698,440	1,295,170	1,298,700
Transfer In Other Funds	110,000	0	0	0	0	0	0	0	0	0	0
Total Revenues	<u>16,706,364</u>	<u>1,590,544</u>	<u>1,073,910</u>	<u>1,356,845</u>	<u>1,299,381</u>	<u>918,991</u>	<u>1,299,992</u>	<u>0</u>	<u>698,448</u>	<u>1,295,170</u>	<u>1,298,700</u>
EXPENDITURES											
Debt Service											
Debt Service-Interest	892,564	971,653	960,683	948,658	934,458	470,829	934,458	0	463,628	920,170	901,500
Fiscal Agent Fees	1,829	3,250	2,700	2,250	3,090	2,200	2,200	0	0	0	2,200
Debt Service-Principal	270,000	410,000	335,000	350,000	360,000	360,000	360,000	0	375,000	375,000	395,000
Cost of Issuance	838,093	0	0	0	0	0	0	0	0	0	0
Professional Svcs	4,925	1,250	1,375	2,855	1,833	0	0	0	0	0	0
Refunded Escrow	16,485,543	0	0	0	0	0	0	0	0	0	0
Total Debt Service	<u>18,492,954</u>	<u>1,386,153</u>	<u>1,299,758</u>	<u>1,303,763</u>	<u>1,299,381</u>	<u>833,029</u>	<u>1,296,658</u>	<u>0</u>	<u>838,628</u>	<u>1,295,170</u>	<u>1,298,700</u>
Total Expenditures	<u>18,492,954</u>	<u>1,386,153</u>	<u>1,299,758</u>	<u>1,303,763</u>	<u>1,299,381</u>	<u>833,029</u>	<u>1,296,658</u>	<u>0</u>	<u>838,628</u>	<u>1,295,170</u>	<u>1,298,700</u>
Net Change	<u>(1,786,590)</u>	<u>204,391</u>	<u>(225,847)</u>	<u>53,083</u>	<u>0</u>	<u>85,962</u>	<u>3,334</u>	<u>0</u>	<u>(140,180)</u>	<u>0</u>	<u>0</u>
Ending Fund Balance	<u>560,410</u>	<u>764,801</u>	<u>538,954</u>	<u>592,037</u>	<u>592,037</u>	<u>85,962</u>	<u>595,371</u>	<u>595,371</u>	<u>455,191</u>	<u>595,371</u>	<u>595,371</u>

CITY OF BELL
Regular Pay (includes bilingual pay)
Active Employees
FY 2011-2012

Employee	Dept No.	Dept Name	Account Number	Position	FT/PT	Allocation	Biweekly Rate	Annual Pay	100%
									Budgeted Annual Pay
Gamez, Norma	100	Admin Svcs	01-521-0225-0110	Account Clerk	FT	100%	1,695.22	44,080	44,080
Larios, Ananca	100	Admin Svcs	70-521-0705-0110	Account Clerk	FT	25%	1,708.65	11,110	11,110
Larios, Ananca	100	Admin Svcs	01-521-0250-0110	Account Clerk	FT	75%	1,708.65	33,320	33,320
Perez, Ericka	100	Admin Svcs	01-521-0400-0110	Account Clerk	FT	100%	1,695.22	44,080	44,080
Vacant (Acctg Manager)	100	Admin Svcs	01-521-0400-0110	Accounting Manager	FT	100%	3,800.00	98,800	98,800
Garcia, Lourdes	100	Admin Svcs	01-521-0400-0110	Dir of Admin Svcs	FT	30%	6,346.15	49,500	49,500
Garcia, Lourdes	100	Admin Svcs	01-521-0225-0110	Dir of Admin Svcs	FT	70%	6,346.15	115,500	115,500
Gutierrez, Ana	100	Admin Svcs	01-521-0400-0110	Sr. Management Analyst	FT	100%	2,561.99	66,610	66,610
Prado, Magdalena	100	Admin Svcs	01-521-0225-0110	Sr. Management Analyst	FT	100%	2,824.59	73,440	73,440
Valdez, Rebecca	100	Admin Svcs	01-521-0300-0110	Sr. Management Analyst	FT	25%	2,323.80	15,100	15,100
Valdez, Rebecca	100	Admin Svcs	01-521-0800-0110	Sr. Management Analyst	FT	75%	2,323.80	45,310	45,310
Vacant (CAO)	100	Administration	08-525-5018-0110	Chief Admin Officer	FT	0%	9,615.00	0	0
Vacant (CAO)	100	Administration	09-525-5019-0110	Chief Admin Officer	FT	0%	9,615.00	0	0
Vacant (CAO)	100	Administration	10-525-5039-0110	Chief Admin Officer	FT	0%	9,615.00	0	0
Vacant (CAO)	100	Administration	18-525-0100-0110	Chief Admin Officer	FT	0%	9,615.00	0	0
Vacant (CAO)	100	Administration	19-525-0100-0110	Chief Admin Officer	FT	0%	9,615.00	0	0
Vacant (CAO)	100	Administration	22-525-0100-0110	Chief Admin Officer	FT	0%	9,615.00	0	0
Vacant (CAO)	100	Administration	45-525-3740-0110	Chief Admin Officer	FT	0%	9,615.00	0	0
Vacant (CAO)	100	Administration	85-521-0200-0110	Chief Admin Officer	FT	0%	9,615.00	0	0
Vacant (CAO)	100	Administration	90-521-0100-0110	Chief Admin Officer	FT	0%	9,615.00	0	0
Vacant (CAO)	100	Administration	01-521-0200-0110	Chief Admin Officer	FT	100%	9,615.00	249,990	249,990
Vacant (Dir of Comm Svcs)	500	Comm Svcs	01-521-5200-0110	Dir of Comm Svcs	FT	0%	4,681.03	0	0
Vacant (Dir of Comm Svcs)	500	Comm Svcs	01-521-5220-0110	Dir of Comm Svcs	FT	0%	4,681.03	0	0
Vacant (Dir of Comm Svcs)	500	Comm Svcs	70-521-0700-0110	Dir of Comm Svcs	FT	0%	4,681.03	0	0
Rose, Lester	500	Comm Svcs	01-521-5250-0110	Housing Rehab Tech	FT	100%	2,475.75	64,370	64,370
Shamp, Keith	500	Comm Svcs	30-525-0083-0110	Housing Rehab Tech	FT	100%	2,475.75	64,370	64,370
Gonzales, Rita	500	Comm Svcs	01-521-0225-0110	Housing Specialist	FT	50%	2,930.07	38,090	38,090
Hurtado, Maria	500	Comm Svcs	01-521-5220-0110	Rec Supervisor	FT	40%	2,131.17	22,160	22,160
Hurtado, Maria	500	Comm Svcs	01-521-5200-0110	Rec Supervisor	FT	60%	2,131.17	33,250	33,250
Marroquin, Dayna	500	Comm Svcs	01-521-5220-0110	Senior Rec Supervisor	FT	0%	2,930.07	0	0
Rowe, Lisa	500	Comm Svcs	01-521-5200-0110	Senior Rec Supervisor	FT	0%	2,930.07	0	0
Daniel, Michael	100	General Svcs	01-521-0255-0110	Code Enf Officer	FT	33%	1,841.18	15,800	15,800
Daniel, Michael	100	General Svcs	30-525-0069-0110	Code Enf Officer	FT	67%	1,841.18	32,070	32,070
Monroy, Rudy	100	General Svcs	01-521-0255-0110	Code Enf Officer	FT	33%	1,670.01	14,330	14,330
Monroy, Rudy	100	General Svcs	30-525-0069-0110	Code Enf Officer	FT	67%	1,670.01	29,090	29,090
Chacon, Carlos	100	General Svcs	01-525-0700-0110	Community Sve Tech	FT	100%	1,734.13	45,090	45,090
Valles, Francisco	100	General Svcs	01-525-2300-0110	Community Sve Tech	FT	100%	1,820.83	47,340	47,340
Vacant (Dir of Gen Svcs)	100	General Svcs	01-521-0250-0110	Dir of Gen Svcs	FT	0.00%	6,346.15	0	0
Vacant (Dir of Gen Svcs)	100	General Svcs	30-525-0069-0110	Dir of Gen Svcs	FT	0.00%	6,346.15	0	0
Vacant (Dir of Gen Svcs)	100	General Svcs	90-521-0100-0110	Dir of Gen Svcs	FT	0.00%	6,346.15	0	0

CITY OF BELL
 Regular Pay (includes bilingual pay)
 Active Employees
 FY 2011-2012

Employee	Dept No.	Dept Name	Account Number	Position	FT/PT	Allocation	Biweekly Rate	Annual Pay	Budgeted Annual Pay	100%
Vacant (Dir of Planning)	100	General Svcs	01-525-0700-0110	Director of Planning	FT	75%	3,450.00	67,280	67,280	67,280
Pena, Christina	100	General Svcs	90-521-0100-0110	Mobile Home Park Mgr	FT	100%	1,911.88	49,710	49,710	49,710
Sanchez, Pearl	100	General Svcs	01-525-0700-0110	Office Assistant	FT	100%	1,271.30	33,050	33,050	33,050
Carrillo, Jose	100	General Svcs	01-521-0250-0110	Parking Enf Officer	FT	100%	1,933.24	50,260	50,260	50,260
Coberly, Brandon	100	General Svcs	01-521-0250-0110	Parking Enf Officer	FT	100%	1,933.24	50,260	50,260	50,260
Garcia, Jose A	100	General Svcs	01-521-0255-0110	Sr. Code Enf Officer	FT	33%	2,585.88	22,190	22,190	22,190
Garcia, Jose A	100	General Svcs	30-525-0069-0110	Sr. Code Enf Officer	FT	67%	2,585.88	45,050	45,050	45,050
Finkelstein, Steven	300	Police	01-523-2109-0110	Captain	FT	0%	5,007.69	0	0	0
Miranda, Anthony	300	Police	01-523-2109-0110	Captain	FT	0%	5,007.69	0	0	0
Vacant (Chief of Police)	300	Police	01-523-2101-0110	Chief of Police	FT	0%	8,500.00	0	0	0
Vacant (Chief of Police)	300	Police	01-523-2103-0110	Chief of Police	FT	0%	8,500.00	0	0	0
Vacant (Chief of Police)	300	Police	01-523-2105-0110	Chief of Police	FT	0%	8,500.00	0	0	0
Vacant (Chief of Police)	300	Police	01-523-2107-0110	Chief of Police	FT	0%	8,500.00	0	0	0
Vacant (Chief of Police)	300	Police	01-523-2109-0110	Chief of Police	FT	100%	8,500.00	221,000	221,000	221,000
Castaneda, Veronica	200	Police	01-523-2110-0110	Community Svc Tech	FT	50%	1,820.83	23,670	23,670	23,670
Carranza, Jessica	200	Police	01-523-2103-0110	Detective	FT	100%	2,908.93	75,630	75,630	75,630
Jara, Gilbert	300	Police	01-523-2103-0110	Detective	FT	100%	2,908.93	75,630	75,630	75,630
Lopez, Anthony	300	Police	01-523-2103-0110	Detective	FT	100%	2,908.93	75,630	75,630	75,630
Rodarte, Rodrigo	300	Police	01-523-2103-0110	Detective	FT	100%	2,770.41	72,030	72,030	72,030
Henshaw, Ty	300	Police	01-523-2109-0110	Lieutenant	FT	0%	4,846.15	0	0	0
Pimentel, Esbeyda	200	Police	01-523-2107-0110	Management Analyst	FT	100%	2,456.17	63,860	63,860	63,860
Ruiz, Angela	200	Police	01-523-2109-0110	Management Analyst	FT	100%	2,456.17	63,860	63,860	63,860
Balandran, George	300	Police	01-523-2108-0110	Motor Officer	FT	100%	2,908.93	75,630	75,630	75,630
Canalos, Carolina	200	Police	01-523-2107-0110	Office Assistant	FT	100%	1,271.30	33,050	33,050	33,050
Esquivel, Cynthia	200	Police	01-523-2107-0110	Office Assistant	FT	100%	1,153.10	29,980	29,980	29,980
Salas, Sandra	200	Police	01-523-2103-0110	Office Coordinator	FT	100%	2,036.82	52,960	52,960	52,960
Baltazar, Jaime	300	Police	01-523-2101-0110	Patrol Officer	FT	100%	2,908.93	75,630	75,630	75,630
Bluthenthal, Stacy	300	Police	01-523-2101-0110	Patrol Officer	FT	100%	2,908.93	75,630	75,630	75,630
Camacho, Hector	300	Police	08-525-5018-0110	Patrol Officer	FT	15%	2,908.93	11,340	11,340	11,340
Camacho, Hector	300	Police	01-521-5220-0110	Patrol Officer	FT	25%	2,908.93	18,910	18,910	18,910
Camacho, Hector	300	Police	01-521-5200-0110	Patrol Officer	FT	60%	2,908.93	45,380	45,380	45,380
Carranza, Rolando	300	Police	01-523-2101-0110	Patrol Officer	FT	100%	2,908.93	75,630	75,630	75,630
Dixon Terry	300	Police	01-523-2101-0110	Patrol Officer	FT	100%	2,908.93	75,630	75,630	75,630
Donahue, Christopher	300	Police	01-523-2101-0110	Patrol Officer	FT	100%	2,393.18	62,220	62,220	62,220
Dowdell, James D.	300	Police	01-523-2101-0110	Patrol Officer	FT	100%	2,512.84	65,330	65,330	65,330
Ferrari, Lance	300	Police	01-523-2101-0110	Patrol Officer	FT	100%	2,770.41	72,030	72,030	72,030
Garcia Jr, Jose	300	Police	01-523-2101-0110	Patrol Officer	FT	100%	2,908.93	75,630	75,630	75,630
Garcia, Jesse B	300	Police	01-523-2101-0110	Patrol Officer	FT	100%	2,393.18	62,220	62,220	62,220
Logan, Mark	300	Police	01-523-2101-0110	Patrol Officer	FT	100%	2,908.93	75,630	75,630	75,630
McCullah, Billy	300	Police	01-523-2101-0110	Patrol Officer	FT	100%	2,908.93	75,630	75,630	75,630

CITY OF BELL
Regular Pay (includes bilingual pay)
Active Employees
FY 2011-2012

Employee	Dept No.	Dept Name	Account Number	Position	FT/PT	Allocation	Biweekly Rate	Annual Pay	100%
									Budgeted Annual Pay
Owens, Kurt M.	300	Police	01-523-2101-0110	Patrol Officer	FT	100%	2,908.93	75,630	75,630
Sanchez, Mark	300	Police	01-523-2101-0110	Patrol Officer	FT	100%	2,908.93	75,630	75,630
Vacant (Patrol Officer) 1	300	Police	72-523-2101-0110	Patrol Officer	FT	75%	2,512.84	49,000	49,000
Vacant (Patrol Officer) 2	300	Police	72-523-2101-0110	Patrol Officer	FT	75%	2,512.84	49,000	49,000
Vacant (Patrol Officer) 3	300	Police	72-523-2101-0110	Patrol Officer	FT	75%	2,512.84	49,000	49,000
Vacant (Patrol Officer) 4	300	Police	72-523-2101-0110	Patrol Officer	FT	75%	2,512.84	49,000	49,000
Walker, Jonathan E	300	Police	01-523-2101-0110	Patrol Officer	FT	100%	2,512.84	65,330	65,330
Carrera, Trisha	200	Police	01-523-2105-0110	Police Dispatcher	FT	100%	2,198.46	57,160	57,160
Glau, Linda	200	Police	01-523-2105-0110	Police Dispatcher	FT	100%	2,198.46	57,160	57,160
Hahn, Brian	200	Police	01-523-2105-0110	Police Dispatcher	FT	100%	2,198.46	57,160	57,160
Tatro, Judy	200	Police	01-523-2105-0110	Police Dispatcher	FT	100%	1,808.68	47,030	47,030
Vance, Carolyn L.	200	Police	01-523-2105-0110	Police Dispatcher	FT	100%	1,994.07	51,850	51,850
Carrera, Jose	300	Police	01-523-2101-0110	Sergeant	FT	100%	4,136.00	107,540	107,540
Clark, Gregory	300	Police	01-523-2101-0110	Sergeant	FT	100%	4,136.00	107,540	107,540
Jimenez, Art	300	Police	01-523-2101-0110	Sergeant	FT	100%	4,136.00	107,540	107,540
Jimenez, Jose	300	Police	01-523-2101-0110	Sergeant	FT	100%	4,136.00	107,540	107,540
Rodriguez, Thomas	300	Police	01-523-2101-0110	Sergeant	FT	100%	4,136.00	107,540	107,540
Rusas, Albert	300	Police	01-523-2101-0110	Sergeant	FT	100%	4,136.00	107,540	107,540
Vacant (Deputy City Eng)	100	Public Wks	04-525-3737-0110	Deputy City Engin	FT	13%	4,374.69	14,790	14,790
Vacant (Deputy City Eng)	100	Public Wks	45-525-3740-0110	Deputy City Engin	FT	25%	4,374.69	28,440	28,440
Vacant (Deputy City Eng)	100	Public Wks	68-525-0100-0110	Deputy City Engin	FT	62%	4,374.69	70,520	70,520

63.75	395,659.79	4,742,310	4,742,310
-------	------------	-----------	-----------

CITY OF BELL
Special Pay
Active Employees
FY 2011-2012

Employee	Dept No.	Dept Name	Account Number	Position	FT/PT	Type	Allocation	Hourly	Biweekly Rate	Annual Cost	100%
											Adjusted Annual Cost
Gomez, Norma		Adm Svcs	01-521-0225-0110	Account Clerk	FT	Bil	100%	80.77	2,100.02	2,100	
Larios, Ananca	100	Admin Svcs	01-521-0250-0110	Account Clerk	FT	Bil	75%	80.77	1,575.02	1,580	
Larios, Ananca	100	Admin Svcs	70-521-0705-0110	Account Clerk	FT	Bil	25%	80.77	525.01	530	
Perez, Ericka	100	Admin Svcs	01-521-0400-0110	Account Clerk	FT	Bil	45%	80.77	945.01	950	
Perez, Ericka	100	Admin Svcs	32-525-6000-0110	Account Clerk	FT	Bil	55%	80.77	1,155.01	1,160	
Monroy, Rudy		General Svcs	30-525-0069-0110	Code Enf Officer	FT	Bil	67%	80.77	1,407.01	1,410	
Monroy, Rudy		General Svcs	01-521-0255-0110	Code Enf Officer	FT	Bil	33%	80.77	693.01	690	
Camacho, Hector	300	Police	01-521-5200-0110	Comm Svcs Liason	FT	Bil	60%	80.77	1,260.01	1,260	
Camacho, Hector	300	Police	01-521-5220-0110	Comm Svcs Liason	FT	Bil	25%	80.77	525.01	530	
Camacho, Hector	300	Police	08-525-5018-0110	Comm Svcs Liason	FT	Bil	15%	80.77	315.00	320	
Camacho, Hector	300	Police	70-521-0700-0110	Comm Svcs Liason	FT	Bil	0%	80.77	-	-	
Castaneda, Veronica		Police	01-523-2110-0110	Community Svc Tech	FT	Bil	50%	80.77	1,050.01	1,050	
Baltazar, Jaime	300	Police	01-523-2103-0110	Detective	FT	Bil	100%	80.77	2,100.02	2,100	
Carranza, Jessica		Police	01-523-2103-0110	Detective	FT	Bil	100%	80.77	2,100.02	2,100	
Jara, Gilbert	300	Police	01-523-2103-0110	Detective	FT	Bil	100%	80.77	2,100.02	2,100	
Lopez, Anthony	300	Police	01-523-2103-0110	Detective	FT	Bil	100%	80.77	2,100.02	2,100	
Rodarte, Rodrigo		Police	01-523-2103-0110	Detective	FT	Bil	100%	80.77	2,100.02	2,100	
Canales, Carolina		Police	01-523-2107-0110	Office Assistant	FT	Bil	100%	80.77	2,100.02	2,100	
Carranza, Rolando	300	Police	01-523-2101-0110	Patrol Officer	FT	Bil	100%	80.77	2,100.02	2,100	
Carrera, Jose	300	Police	01-523-2101-0110	Patrol Officer	FT	Bil	100%	80.77	2,100.02	2,100	
Garcia Jr, Jose	300	Police	01-523-2101-0110	Patrol Officer	FT	Bil	100%	80.77	2,100.02	2,100	
Sanchez, Mark		Police	01-523-2101-0110	Patrol Officer	FT	Bil	100%	80.77	2,100.02	2,100	
Vance, Carolyn L.		Police	01-523-2105-0110	Police Dispatcher	FT	Bil	100%	80.77	2,100.02	2,100	
Hurtado, Maria	500	Comm Svcs	01-521-5200-0110	Rec Supervisor	FT	Bil	60%	80.77	1,260.01	1,260	
Hurtado, Maria	500	Comm Svcs	01-521-5220-0110	Rec Supervisor	FT	Bil	40%	80.77	840.01	840	
Marroquin, Dayna	500	Comm Svcs	01-521-5220-0110	Senior Rec Supervisor	FT	Bil	100%	80.77	2,100.02	2,100	
Garcia, Jose A	100	General Svcs	30-525-0069-0110	Sr. Code Enf Officer	FT	Bil	67%	80.77	1,407.01	1,410	
Garcia, Jose A	100	General Svcs	01-521-0255-0110	Sr. Code Enf Officer	FT	Bil	33%	80.77	693.01	690	
Valdez, Rebecca	100	Admin Svcs	01-521-0300-0110	Sr. Management Analyst	FT	Bil	25%	80.77	525.01	530	
Valdez, Rebecca	100	Admin Svcs	01-521-0800-0110	Sr. Management Analyst	FT	Bil	75%	80.77	1,575.02	1,580	
Gutierrez, Ana	100	Admin Svcs	01-521-0400-0110	Sr. Management Analyst	FT	C	100%	80.77	2,100.02	2,100	
Gonzales, Rita	500	Comm Svcs	01-521-0225-0110	Housing Specialist	FT	E	50%	80.77	1,050.01	1,050	
Ruiz, Angela	200	Police	01-523-2109-0110	Management Analyst	FT	E	100%	80.77	2,100.02	2,100	
Carrillo, Jose	100	General Svcs	01-521-0250-0110	Parking Enf Officer	FT	E	100%	80.77	2,100.02	2,100	
Camacho, Hector	300	Police	01-521-5200-0130	Comm Svcs Liason	FT	Edu	60%	89.45	1,395.42	1,400	
Camacho, Hector	300	Police	01-521-5220-0130	Comm Svcs Liason	FT	Edu	25%	89.45	581.43	580	
Camacho, Hector	300	Police	08-525-5018-0130	Comm Svcs Liason	FT	Edu	15%	89.45	348.86	350	
Camacho, Hector	300	Police	70-521-0700-0130	Comm Svcs Liason	FT	Edu	0%	89.45	-	-	
Baltazar, Jaime	300	Police	01-523-2103-0130	Detective	FT	Edu	100%	238.54	6,202.04	6,200	
Clark, Gregory	300	Police	01-523-2101-0130	Detective	FT	Edu	100%	238.53	6,201.78	6,200	
Rodarte, Rodrigo		Police	01-523-2103-0130	Detective	FT	Edu	100%	283.97	7,383.22	7,380	
Balandran, George	300	Police	01-523-2108-0130	Motor Officer	FT	Edu	100%	298.17	7,752.42	7,750	
Bluthenthal, Stacy	300	Police	01-523-2101-0130	Patrol Officer	FT	Edu	100%	149.09	3,876.34	3,880	
Ferrari, Lance	300	Police	01-523-2101-0130	Patrol Officer	FT	Edu	100%	283.97	7,383.22	7,380	
Garcia Jr, Jose	300	Police	01-523-2101-0110	Patrol Officer	FT	Edu	100%	298.17	7,752.42	7,750	

CITY OF BELL
Special Pay
Active Employees
FY 2011-2012

Employee	Dept No.	Dept Name	Account Number	Position	FT/PT	Type	Allocation	Hourly	Biweekly Rate	Annual Cost	100%
											Adjusted Annual Cost
Logan, Mark	300	Police	01-523-2101-0130	Patrol Officer	FT	Edu	100%	298.17	7,752.42	7,750	
Owens, Kurt M.	300	Police	01-523-2101-0130	Patrol Officer	FT	Edu	100%	238.53	6,201.78	6,200	
Jimenez, Jose	300	Police	01-523-2101-0130	Sergeant	FT	Edu	100%	249.08	6,476.08	6,480	
Camacho, Hector	300	Police	08-525-5018-0140	Comm Svcs Liason	FT	Hol	0%	199.07	-	-	
Jara, Gilbert	300	Police	01-523-2103-0140	Detective	FT	Hol	100%	176.68	4,593.68	4,590	
Lopez, Anthony	300	Police	01-523-2103-0140	Detective	FT	Hol	100%	176.68	4,593.68	4,590	
Rodarte, Rodrigo	300	Police	01-523-2103-0140	Detective	FT	Hol	100%	184.87	4,806.62	4,810	
Balandran, George	300	Police	01-523-2108-0140	Motor Officer	FT	Hol	100%	206.43	5,367.18	5,370	
Bluthenthal, Stacy	300	Police	01-523-2101-0140	Patrol Officer	FT	Hol	100%	180.65	4,696.90	4,700	
Carranza, Rolando	300	Police	01-523-2101-0140	Patrol Officer	FT	Hol	100%	176.68	4,593.68	4,590	
Carrera, Jose	300	Police	01-523-2101-0140	Patrol Officer	FT	Hol	100%	176.68	4,593.68	4,590	
Dowdell, James D.	300	Police	01-523-2101-0140	Patrol Officer	FT	Hol	100%	148.60	3,863.60	3,860	
Ferrari, Lance	300	Police	01-523-2101-0140	Patrol Officer	FT	Hol	100%	180.21	4,685.46	4,690	
Garcia Jr, Jose	300	Police	01-523-2101-0140	Patrol Officer	FT	Hol	100%	193.88	5,040.88	5,040	
Logan, Mark	300	Police	01-523-2101-0140	Patrol Officer	FT	Hol	100%	189.22	4,919.72	4,920	
McCullah, Billy	200	Police	01-523-2101-0140	Patrol Officer	FT	Hol	100%	172.02	4,472.52	4,470	
Owens, Kuri M.	300	Police	01-523-2101-0140	Patrol Officer	FT	Hol	100%	185.78	4,830.28	4,830	
Sanchez, Mark	300	Police	01-523-2101-0140	Patrol Officer	FT	Hol	100%	176.68	4,593.68	4,590	
Vacant (Patrol Officer) 1	300	Police	72-523-2101-0140	Patrol Officer	FT	Hol	75%	148.60	2,897.70	2,900	
Vacant (Patrol Officer) 2	300	Police	72-523-2101-0140	Patrol Officer	FT	Hol	75%	148.60	2,897.70	2,900	
Vacant (Patrol Officer) 3	300	Police	72-523-2101-0140	Patrol Officer	FT	Hol	75%	148.60	2,897.70	2,900	
Vacant (Patrol Officer) 4	300	Police	72-523-2101-0140	Patrol Officer	FT	Hol	75%	148.60	2,897.70	2,900	
Walker, Jonathan E	300	Police	01-523-2101-0140	Patrol Officer	FT	Hol	100%	148.60	3,863.60	3,860	
Carrera, Trisha		Police	01-523-2105-0140	Police Dispatcher	FT	Hol		126.83	3,297.69	3,300	
Glau, Linda		Police	01-523-2105-0140	Police Dispatcher	FT	Hol		131.49	3,418.85	3,420	
Hahn, Brian		Police	01-523-2105-0140	Police Dispatcher	FT	Hol		126.83	3,297.69	3,300	
Vance, Carolyn L.		Police	01-523-2105-0140	Police Dispatcher	FT	Hol	100%	114.22	2,969.83	2,970	
Glau, Linda		Police	01-523-2105-0110	Police Dispatcher	FT	Longevity		76.92	2,000.00	2,000	
Jimenez, Art	300	Police	01-523-2101-0110	Sergeant	FT	Reso	100%	80.77	2,100.02	2,100	
Jimenez, Jose	300	Police	01-523-2101-0110	Sergeant	FT	Reso	100%	80.77	2,100.02	2,100	
Camacho, Hector	300	Police	01-521-5200-0110	Comm Svcs Liason	FT	S.A.	60%	298.17	4,651.45	4,650	
Camacho, Hector	300	Police	01-521-5220-0110	Comm Svcs Liason	FT	S.A.	25%	298.17	1,938.11	1,940	
Camacho, Hector	300	Police	08-525-5018-0110	Comm Svcs Liason	FT	S.A.	15%	298.17	1,162.86	1,160	
Camacho, Hector	300	Police	70-521-0700-0110	Comm Svcs Liason	FT	S.A.	0%	298.17	-	-	
Baltazar, Jaime	300	Police	01-523-2103-0110	Detective	FT	S.A.	100%	298.17	7,752.42	7,750	
Carranza, Jessica	300	Police	01-523-2103-0110	Detective	FT	S.A.	100%	298.17	7,752.42	7,750	
Clark, Gregory	300	Police	01-523-2101-0110	Detective	FT	S.A.	100%	298.17	7,752.42	7,750	
Dixon Terry	300	Police	01-523-2103-0110	Detective	FT	S.A.	100%	298.17	7,752.42	7,750	
Balandran, George		Police	01-523-2108-0110	Motor Officer	FT	S.A.	100%	298.17	7,752.42	7,750	
Gutierrez, Ana	100	Admin Svcs	01-521-0400-0110	Sr. Management Analyst	FT	S.A.	100%	393.91	10,241.66	10,240	
Valdez, Rebecca	100	Admin Svcs	01-521-0300-0110	Sr. Management Analyst	FT	S.A.	25%	348.57	2,265.71	2,270	
Valdez, Rebecca	100	Admin Svcs	01-521-0300-0199	Sr. Management Analyst	FT	S.A.	25%	500.00	3,250.00	3,250	
Valdez, Rebecca	100	Admin Svcs	01-521-0800-0110	Sr. Management Analyst	FT	S.A.	75%	348.57	6,797.12	6,800	
Valdez, Rebecca	100	Admin Svcs	01-521-0800-0199	Sr. Management Analyst	FT	S.A.	75%	500.00	9,750.00	9,750	
Jimenez, Art	300	Police	01-523-2101-0199	Sergeant	FT	Sick	100%	153.85	4,000.10	4,000	

CITY OF BELL
Special Pay
Active Employees
FY 2011-2012

Employee	Dept No.	Dept Name	Account Number	Position	FT/PT	Type	Allocation	Hourly	Biweekly Rate	Annual Cost	100% Adjusted Annual Cost	
Jimenez, Jose	300	Police	01-523-2101-0199	Sergeant	FT	Sick	100%	153.85	4,000.10	4,000		
Rodriguez, Thomas	300	Police	01-523-2101-0199	Sergeant	FT	Sick	100%	153.85	4,000.10	4,000		
Rusas, Albert	300	Police	01-523-2101-0199	Sergeant	FT	Sick	100%	153.85	4,000.10	4,000		
Miranda, Anthony		Police	01-523-2109-0186	Captain	FT	Uni	0%	48.08	-	-		
Vacant (Chief of Police)		Police	01-523-2109-0186	Chief of Police	FT	Uni	100%	48.08	1,250.00	1,250		
Camacho, Hector	300	Police	70-521-0700-0186	Comm Svcs Liason	FT	Uni	0%	48.08	-	-		
Castaneda, Veronica		Police	01-523-2110-0186	Community Svc Tech	FT	Uni	50%	24.04	312.50	310		
Baltazar, Jaime	300	Police	01-523-2103-0186	Detective	FT	Uni	100%	48.08	1,250.00	1,250		
Carranza, Jessica		Police	01-523-2103-0186	Detective	FT	Uni	100%	48.08	1,250.00	1,250		
Clark, Gregory	300	Police	01-523-2101-0186	Detective	FT	Uni	100%	48.08	1,250.00	1,250		
Dixon Terry	300	Police	01-523-2103-0186	Detective	FT	Uni	100%	48.08	1,250.00	1,250		
Jara, Gilbert	300	Police	01-523-2103-0186	Detective	FT	Uni	100%	48.08	1,250.00	1,250		
Lopez, Anthony	300	Police	01-523-2103-0186	Detective	FT	Uni	100%	48.08	1,250.00	1,250		
Rodarte, Rodrigo	300	Police	01-523-2103-0186	Detective	FT	Uni	100%	48.08	1,250.00	1,250		
Henshaw, Ty	300	Police	01-523-2109-0186	Lieutenant	FT	Uni	0%	48.08	-	-		
Pimentel, Esbeyda		Police	01-523-2107-0186	Management Analyst	FT	Uni	100%	24.04	625.00	630		
Balandran, George	300	Police	01-523-2108-0186	Motor Officer	FT	Uni	100%	48.08	1,250.00	1,250		
Canales, Carolina		Police	01-523-2107-0186	Office Assistant	FT	Uni	100%	24.04	625.00	630		
Bluhenthal, Stacy	300	Police	01-523-2101-0186	Patrol Officer	FT	Uni	100%	48.08	1,250.00	1,250		
Carranza, Rolando	300	Police	01-523-2101-0186	Patrol Officer	FT	Uni	100%	48.08	1,250.00	1,250		
Carrera, Jose	300	Police	01-523-2101-0186	Patrol Officer	FT	Uni	100%	48.08	1,250.00	1,250		
Dowdell, James D.	300	Police	01-523-2101-0186	Patrol Officer	FT	Uni	100%	48.08	1,250.00	1,250		
Ferrari, Lance	300	Police	01-523-2101-0186	Patrol Officer	FT	Uni	100%	48.08	1,250.00	1,250		
Garcia Jr, Jose	300	Police	01-523-2101-0186	Patrol Officer	FT	Uni	100%	48.08	1,250.00	1,250		
Logan, Mark	300	Police	01-523-2101-0186	Patrol Officer	FT	Uni	100%	48.08	1,250.00	1,250		
McCullah, Billy	200	Police	01-523-2101-0186	Patrol Officer	FT	Uni	100%	48.08	1,250.00	1,250		
Owens, Kurt M.	300	Police	01-523-2101-0186	Patrol Officer	FT	Uni	100%	48.08	1,250.00	1,250		
Sanchez, Mark		Police	01-523-2101-0186	Patrol Officer	FT	Uni	100%	48.08	1,250.00	1,250		
Vacant (Patrol Officer) 1	300	Police	72-523-2101-0186	Patrol Officer	FT	Uni	75%	48.08	937.50	940		
Vacant (Patrol Officer) 2	300	Police	72-523-2101-0186	Patrol Officer	FT	Uni	75%	48.08	937.50	940		
Vacant (Patrol Officer) 3	300	Police	72-523-2101-0186	Patrol Officer	FT	Uni	75%	48.08	937.50	940		
Vacant (Patrol Officer) 4	300	Police	72-523-2101-0186	Patrol Officer	FT	Uni	75%	48.08	937.50	940		
Walker, Jonathan E	300	Police	01-523-2101-0186	Patrol Officer	FT	Uni	100%	48.08	1,250.00	1,250		
Carrera, Trisha		Police	01-523-2105-0186	Police Dispatcher	FT	Uni	100%	28.85	750.00	750		
Glau, Linda		Police	01-523-2105-0186	Police Dispatcher	FT	Uni	100%	28.85	750.00	750		
Hahn, Brian		Police	01-523-2105-0186	Police Dispatcher	FT	Uni	100%	28.85	750.00	750		
Vance, Carolyn L.		Police	01-523-2105-0186	Police Dispatcher	FT	Uni	100%	28.85	750.00	750		
Jimenez, Art	300	Police	01-523-2101-0186	Sergeant	FT	Uni	100%	48.08	1,250.00	1,250		
Jimenez, Jose	300	Police	01-523-2101-0186	Sergeant	FT	Uni	100%	48.08	1,250.00	1,250		
Rodriguez, Thomas		Police	01-523-2101-0186	Sergeant	FT	Uni	100%	48.08	1,250.00	1,250		
Rusas, Albert		Police	01-523-2101-0186	Sergeant	FT	Uni	100%	48.08	1,250.00	1,250		
										16,953.05	353,129.87	353,170.00

CITY OF BELL
PART-TIME WAGES
FY 2011-2012

Employee	Dept No.	Dept Name	Account Number	Position	Hire Date	PERS	FT/PT	Step	Allocation	Hourly Rate	Hours per Week	Annual Hours	Annual Wages	FICA Wages	PERS Wages
Chavez, Randy	100	Administration	01-521-0200-0120	Office Aide	3/21/2011	N	PT	B	100%	11.06	18.0	936	10,350	10,350	-
Garcia, John	100	Administration	01-521-0200-0120	Office Aide	5/24/2011	N	PT	B	100%	11.06	18.0	936	10,350	10,350	-
Gonzalez, Edward A	100	Administration	01-521-0200-0120	Office Aide	6/15/2011	N	PT	B	100%	11.06	18.0	936	10,350	10,350	-
Rendon, Rosa Maria N	100	Administration	01-521-0200-0120	Office Aide	3/14/2011	N	PT	B	100%	11.06	18.0	936	10,350	10,350	-
Lopez, Jasmin J	100	Administration	01-521-0200-0120	Office Clerk	3/15/2011	N	PT	C	100%	9.32	18.0	936	8,720	8,720	-
Flores, Norma Alicia	100	Adm Svcs	01-521-0225-0120	Office Aide	7/19/2010	N	PT	B	100%	11.06	18.0	936	10,350	10,350	-
Mares, Qiselle	100	Adm Svcs	01-521-0225-0120	Office Clerk	5/10/2010	N	PT	C	100%	9.32	18.0	936	8,720	8,720	-
Mendoza Montes, Genesis	100	Adm Svcs	01-521-0225-0120	Office Clerk	10/6/2010	N	PT	A	100%	8.46	18.0	936	7,920	7,920	-
Robles, Jennifer	100	Adm Svcs	01-521-0225-0120	Office Clerk	7/20/2009	Y	PT	C	100%	9.32	18.0	936	8,720	-	8,720
Ibez, Maria	500	Comm Svcs	01-521-5200-0120	Rec Aide	8/14/2000	Y	PT	B	100%	11.06	18.0	936	10,350	-	10,350
Garcia, Ileana	500	Comm Svcs	01-521-5200-0120	Rec Aide	7/24/2006	N	PT	A	100%	10.53	18.0	936	9,860	9,860	-
Gonzales, Dawn Marie	500	Comm Svcs	01-521-5200-0120	Rec Aide	9/3/1997	Y	PT	C	100%	11.61	18.0	936	10,870	-	10,870
Granados, Yecite	500	Comm Svcs	01-521-5200-0120	Rec Aide	4/28/1998	Y	PT	D	100%	12.19	18.0	936	11,410	-	11,410
Guzman, Alicia	500	Comm Svcs	01-521-5200-0120	Rec Aide	3/13/2002	Y	PT	A	100%	10.53	18.0	936	9,860	-	9,860
Guzman, Ruben	500	Comm Svcs	01-521-5200-0120	Rec Aide	1/8/2001	Y	PT	C	100%	11.61	18.0	936	10,870	-	10,870
Jimenez, Romeo	500	Comm Svcs	01-521-5200-0120	Rec Aide	4/4/2001	Y	PT	A	100%	10.53	18.0	936	9,860	-	9,860
Martinez, Michele Jean	500	Comm Svcs	01-521-5200-0120	Rec Aide	3/6/2000	N	PT	B	100%	11.06	18.0	936	10,350	10,350	-
Mendez, Yolanda	500	Comm Svcs	01-521-5200-0120	Rec Aide	6/1/1998	Y	PT	C	100%	11.61	18.0	936	10,870	-	10,870
Ramirez, Victor	500	Comm Svcs	01-521-5200-0120	Rec Aide	9/13/1999	Y	PT	A	100%	10.53	18.0	936	9,860	-	9,860
Torres, Maria	500	Comm Svcs	01-521-5200-0120	Rec Aide	5/21/2004	Y	PT	A	100%	10.53	18.0	936	9,860	-	9,860
Urrua, Antonio V	500	Comm Svcs	01-521-5200-0120	Rec Aide	4/20/2001	Y	PT	A	100%	10.53	18.0	936	9,860	-	9,860
Valenzuela, Heriberto	500	Comm Svcs	01-521-5200-0120	Rec Aide	1/8/2001	N	PT	C	100%	11.61	18.0	936	10,870	10,870	-
Villalobos, Ranulfo	500	Comm Svcs	01-521-5200-0120	Rec Aide	7/31/1999	Y	PT	A	100%	10.53	18.0	936	9,860	-	9,860
Castellon, Jimmy	500	Comm Svcs	01-521-5200-0120	Rec Attendant	9/27/2004	Y	PT	A	100%	8.46	18.0	936	7,920	-	7,920
Cruz, Alonzo	500	Comm Svcs	01-521-5200-0120	Rec Attendant	11/2/2006	N	PT	A	100%	8.25	18.0	936	7,720	7,720	-
Cruz, Raul	500	Comm Svcs	01-521-5200-0120	Rec Attendant	2/11/2003	N	PT	A	100%	8.25	18.0	936	7,720	7,720	-
Delgado, Sandra	500	Comm Svcs	01-521-5200-0120	Rec Attendant	2/20/2006	N	PT	B	100%	8.88	18.0	936	8,310	8,310	-
Fausto Jr, Juan	500	Comm Svcs	01-521-5200-0120	Rec Attendant	8/22/2005	N	PT	B	100%	8.88	18.0	936	8,310	8,310	-
Fausto, Juan	500	Comm Svcs	01-521-5200-0120	Rec Attendant	9/9/2004	N	PT	B	100%	8.88	18.0	936	8,310	8,310	-
Fernandez, Judith	500	Comm Svcs	01-521-5200-0120	Rec Attendant	2/28/2005	N	PT	B	100%	8.88	18.0	936	8,310	8,310	-
Gomez, Moricela	500	Comm Svcs	01-521-5200-0120	Rec Attendant	4/25/2002	Y	PT	D	100%	9.79	18.0	936	9,160	-	9,160
Guzman, Adrian	500	Comm Svcs	01-521-5200-0120	Rec Attendant	10/17/2005	N	PT	A	100%	8.46	18.0	936	7,920	7,920	-
Guzman, Erika A	500	Comm Svcs	01-521-5200-0120	Rec Attendant	3/12/2007	N	PT	A	100%	8.46	18.0	936	7,920	7,920	-
Guzman, Ruben Jr.	500	Comm Svcs	01-521-5200-0120	Rec Attendant	1/8/2001	Y	PT	D	100%	9.55	18.0	936	8,940	-	8,940
Leon, Belsasar	500	Comm Svcs	01-521-5200-0120	Rec Attendant	12/12/2005	Y	PT	A	100%	8.46	18.0	936	7,920	-	7,920
Martinez, Ampelia T	500	Comm Svcs	01-521-5200-0120	Rec Attendant	6/28/2010	N	PT	A	100%	8.46	18.0	936	7,920	7,920	-
Martinez, Antonio Jr.	500	Comm Svcs	01-521-5200-0120	Rec Attendant	11/27/2007	Y	PT	A	100%	8.46	18.0	936	7,920	-	7,920
Mejorado, Elizabeth	500	Comm Svcs	01-521-5200-0120	Rec Attendant	4/17/2006	Y	PT	A	100%	8.46	18.0	936	7,920	-	7,920
Miranda, Alejandro	500	Comm Svcs	01-521-5200-0120	Rec Attendant	10/26/2006	N	PT	A	100%	8.25	18.0	936	7,720	7,720	-
Ortiz, Jose Luis	500	Comm Svcs	01-521-5200-0120	Rec Attendant	1/12/2004	Y	PT	B	100%	8.88	18.0	936	8,310	-	8,310
Quirarte, Abel	500	Comm Svcs	01-521-5200-0120	Rec Attendant	2/2/2004	Y	PT	B	100%	8.88	18.0	936	8,310	-	8,310
Ramirez, Jose A	500	Comm Svcs	01-521-5200-0120	Rec Attendant	5/7/2001	N	PT	A	100%	8.25	18.0	936	7,720	7,720	-
Ramirez, Morales, Erik	500	Comm Svcs	01-521-5200-0120	Rec Attendant	2/25/2008	N	PT	A	100%	8.46	18.0	936	7,920	7,920	-
Ramos, Brenda	500	Comm Svcs	01-521-5200-0120	Rec Attendant	2/26/2008	Y	PT	A	100%	8.46	18.0	936	7,920	-	7,920
Royes, Josefina	500	Comm Svcs	01-521-5200-0120	Rec Attendant	2/23/2004	Y	PT	B	100%	8.88	18.0	936	8,310	-	8,310
Reyna, Susana	500	Comm Svcs	01-521-5200-0120	Rec Attendant	8/7/2008	N	PT	A	100%	8.46	18.0	936	7,920	7,920	-
Rico, Veronica	500	Comm Svcs	01-521-5200-0120	Rec Attendant	4/24/2008	N	PT	A	100%	8.46	18.0	936	7,920	7,920	-
Rios, Ofelio	500	Comm Svcs	01-521-5200-0120	Rec Attendant	8/4/2007	Y	PT	A	100%	8.46	18.0	936	7,920	-	7,920
Rodriguez, Haydee	500	Comm Svcs	01-521-5200-0120	Rec Attendant	7/10/2006	Y	PT	A	100%	8.46	18.0	936	7,920	-	7,920
Sanchez de Rivera, Maria D	500	Comm Svcs	01-521-5200-0120	Rec Attendant	3/29/2007	Y	PT	A	100%	8.46	18.0	936	7,920	-	7,920
Sanchez, Jose Luis	500	Comm Svcs	01-521-5200-0120	Rec Attendant	3/29/2007	N	PT	A	100%	8.46	18.0	936	7,920	7,920	-
Sanchez, Miquel A	500	Comm Svcs	01-521-5200-0120	Rec Attendant	12/30/2010	N	PT	A	100%	8.46	18.0	936	7,920	7,920	-
Sanchez, Serafin	500	Comm Svcs	01-521-5200-0120	Rec Attendant	2/2/2004	N	PT	B	100%	8.88	18.0	936	8,310	8,310	-
Uribe, Cecilio	500	Comm Svcs	01-521-5200-0120	Rec Attendant	10/17/1998	Y	PT	A	100%	8.25	18.0	936	7,720	-	7,720

CITY OF HELL
PART-TIME WAGES
FY 2011-2012

Employee	Dept No	Dept Name	Account Number	Position	Hire Date	PERS	FT/PT	Step	Allocation	Hourly Rate	Hours per Week	Annual Hours	Annual Wages	FICA Wages	PERS Wages
Chavez, Randy	100	Administration	01-521-0200-0120	Office Aide	3/21/2011	N	PT	B	100%	11.06	18.0	936	10,350	10,350	-
Valdes, Christopher	500	Comm Svcs	01-521-5200-0120	Rec Attendant	2/25/2008	N	PT	A	100%	8.46	18.0	936	7,920	7,920	-
Valdes, Maria Elena	500	Comm Svcs	01-521-5200-0120	Rec Attendant	9/9/2004	Y	PT	B	100%	8.88	18.0	936	8,310	-	8,310
Zuriga, Gerardo	500	Comm Svcs	01-521-5200-0120	Rec Attendant	4/3/2006	N	PT	A	100%	8.46	18.0	936	7,920	7,920	-
Fuentes, Karla	500	Comm Svcs	01-521-5200-0120	Rec Leader	6/29/1999	Y	PT	A	100%	13.44	18.0	936	12,580	-	12,580
Lewis, John	500	Comm Svcs	01-521-5200-0120	Rec Leader	4/19/2004	N	PT	D	100%	15.56	18.0	936	14,560	14,560	-
Torres, Jose	500	Comm Svcs	01-521-5200-0120	Rec Leader	5/11/2001	Y	PT	E	100%	16.34	18.0	936	15,290	-	15,290
Canales, Ana	500	Comm Svcs	01-521-5220-0120	Rec Aide	7/5/2000	N	PT	A	100%	10.53	18.0	936	9,860	9,860	-
Rodriguez, Eduardo	500	Comm Svcs	01-521-5220-0120	Rec Aide	10/11/2004	Y	PT	A	100%	10.53	18.0	936	9,860	-	9,860
Solas, Karina	500	Comm Svcs	01-521-5220-0120	Rec Aide	1/30/2003	Y	PT	D	100%	12.19	18.0	936	11,410	-	11,410
Cadena, Debra	500	Comm Svcs	01-521-5220-0120	Rec Attendant	7/5/2000	Y	PT	D	100%	9.79	18.0	936	9,160	-	9,160
Chavez, Mario	500	Comm Svcs	01-521-5220-0120	Rec Attendant	7/2/2008	N	PT	A	100%	8.46	18.0	936	7,920	7,920	-
Fregoso, Yosbeth	500	Comm Svcs	01-521-5220-0120	Rec Attendant	7/9/2007	Y	PT	A	100%	8.46	18.0	936	7,920	-	7,920
Fuentes, Jose Manuel	500	Comm Svcs	01-521-5220-0120	Rec Attendant	1/23/2006	Y	PT	A	100%	8.46	18.0	936	7,920	-	7,920
Gaona, Erika	500	Comm Svcs	01-521-5220-0120	Rec Attendant	7/28/2008	N	PT	A	100%	8.46	18.0	936	7,920	7,920	-
Hernandez, Roxana	500	Comm Svcs	01-521-5220-0120	Rec Attendant	7/6/2005	N	PT	A	100%	8.25	18.0	936	7,720	7,720	-
Juciffo, Blanca A	500	Comm Svcs	01-521-5220-0120	Rec Attendant	11/27/2007	N	PT	A	100%	8.46	18.0	936	7,920	7,920	-
Mata, Juan Jose	500	Comm Svcs	01-521-5220-0120	Rec Attendant	9/28/2008	N	PT	A	100%	8.46	18.0	936	7,920	7,920	-
Ramos, Maria T.	500	Comm Svcs	01-521-5220-0120	Rec Attendant	6/20/2008	N	PT	A	100%	8.25	18.0	936	7,720	7,720	-
Villalobos, Francisco	500	Comm Svcs	01-521-5220-0120	Rec Attendant	9/18/2006	Y	PT	A	100%	8.46	18.0	936	7,920	-	7,920
Rodriguez, Melissa	500	Comm Svcs	01-521-5230-0120	Rec Attendant	2/21/2003	N	PT	D	100%	9.79	18.0	936	9,160	9,160	-
Marquez, Lanny	200	Police	01-523-2107-0120	Office Clerk	7/6/2010	N	PT	A	100%	8.46	18.0	936	7,920	7,920	-
Tulau, Precilla A	200	Police	01-523-2107-0120	Office Clerk	7/6/2010	N	PT	A	100%	8.46	18.0	936	7,920	7,920	-
Sanchez, Jessica	500	Comm Svcs	30-525-0061-0120	Office Aide	7/30/2007	Y	PT	A	60%	10.53	18.0	936	9,860	-	9,860
Vacant	100	General Svcs	30-525-0069-0120	Code Enf Officer		N	PT	A	100%	12.92	18.0	936	12,090	12,090	-
Campos, Edgar	100	General Svcs	01-521-0250-0120	Parking Inf Officer	3/19/2007	Y	PT	Y	100%	12.92	18.0	936	12,090	-	12,090
Vacant	100	General Svcs	01-521-0250-0120	Parking Inf Officer		N	PT	Y	100%	12.92	18.0	936	12,090	12,090	-
Sanchez, Jessica	500	Comm Svcs	30-525-0083-0120	Office Aide	7/30/2007	Y	PT	A	40%	10.53	18.0	936	9,860	-	9,860
Anaya, Juan	200	Police	71-523-2118-0120	Reserve Police Off	11/14/2000	N	PT	A	100%	22.30	18.0	936	20,870	20,870	-
Avila, Javier Alex	200	Police	71-523-2118-0120	Reserve Police Off	8/4/2007	N	PT	A	100%	22.30	18.0	936	20,870	20,870	-
Babicka, Jon F	200	Police	71-523-2118-0120	Reserve Police Off	9/21/1999	N	PT	A	100%	22.30	18.0	936	20,870	20,870	-
Chung, Carlos A	200	Police	71-523-2118-0120	Reserve Police Off	2/21/1995	N	PT	A	100%	22.30	18.0	936	20,870	20,870	-
Ehrmann, John O	200	Police	71-523-2118-0120	Reserve Police Off	9/13/1988	N	PT	A	100%	18.50	18.0	936	17,690	17,690	-

840,250 481,710 358,540

CITY OF BELL
Health Insurance - Allocation by Account
Active Employees
FY 2011-2012

Employee	Dept No.	Dept Name	Account Number	Position	FT/PT	PERS		2011 Monthly City Cost	2012 Monthly City Cost	Annual Allocated Cost	Budgeted Annual Cost	100%
						Health Plan	Allocation					
Alvarez, Violeta	100	Council	01-521-0100-0182	Councilmember	FT		100%					
Carrillo, Jose	100	General Svcs	01-521-0250-0182	Parking Enf Officer	FT	3062	100%	868.00	931.26	10,800	10,800	
Chacon, Carlos	100	General Svcs	01-525-0700-0182	Community Svc Tech	FT	3061	100%	434.00	465.63	5,400	5,400	
Vacant (Dir of Planning)	100	General Svcs	01-525-0700-0182	Director of Planning	FT	3061	75%	1,128.40	1,210.64	10,530	10,530	
Coberly, Brandon	100	General Svcs	01-521-0250-0182	Parking Enf Officer	FT	3061	100%	434.00	465.63	5,400	5,400	
Daniel, Michael	100	General Svcs	30-525-0069-0182	Code Enf Officer	FT	3061	67%	434.00	465.63	3,620	3,620	
Daniel, Michael	100	General Svcs	01-521-0255-0182	Code Enf Officer	FT	3061	33%	434.00	465.63	1,780	1,780	
Garcia, Norma	100	Adm Svcs	01-521-0225-0182	Account Clerk	FT	3061	100%	434.00	465.63	5,400	5,400	
Garcia, Jose A	100	General Svcs	30-525-0069-0182	Sr. Code Enf Officer	FT	3083	67%	1,242.67	1,333.18	10,350	10,350	
Garcia, Jose A	100	General Svcs	01-521-0255-0182	Sr. Code Enf Officer	FT	3083	33%	1,242.67	1,333.18	5,100	5,100	
Garcia, Lourdes	100	Admin Svcs	01-521-0225-0182	Dir of Admin Svcs	FT	3083	70%	477.95	512.76	4,160	4,160	
Garcia, Lourdes	100	Admin Svcs	01-521-0400-0182	Dir of Admin Svcs	FT	3083	30%	477.95	512.76	1,780	1,780	
Vacant (Acctg Manager)	100	Admin Svcs	01-521-0400-0182	Accounting Manager	FT	3061	100%	1,128.40	1,210.64	14,030	14,030	
Gutiérrez, Ana	100	Admin Svcs	01-521-0400-0182	Sr. Management Analyst	FT	3061	100%	1,128.40	1,210.64	14,030	14,030	
Harber, Danny	100	Council	01-521-0100-0182	Councilmember	FT		100%					
Larios, Ananca	100	Admin Svcs	01-521-0250-0182	Account Clerk	FT	3063	75%	1,128.40	1,210.64	10,530	10,530	
Larios, Ananca	100	Admin Svcs	70-521-0705-0182	Account Clerk	FT	3063	25%	1,128.40	1,210.64	3,510	3,510	
Monroy, Rudy	100	General Svcs	01-521-0255-0182	Code Enf Officer	FT	3061	33%	434.00	465.63	1,780	1,780	
Monroy, Rudy	100	General Svcs	30-525-0069-0182	Code Enf Officer	FT	3061	67%	434.00	465.63	3,620	3,620	
Pena, Christina	100	General Svcs	90-521-0100-0182	Community Svc Tech	FT	3083	100%	1,242.67	1,333.18	15,460	15,460	
Perez, Ericka	100	Admin Svcs	01-521-0400-0182	Account Clerk	FT	3062	100%	868.00	931.26	10,800	10,800	
Quintana, Ana Marin	100	Council	01-521-0100-0182	Councilmember	FT	3061	100%	434.00	465.63	5,400	5,400	
Salch, Ali h.	100	Council	01-521-0100-0182	Councilmember	FT	3063	100%	1,128.40	1,210.64	14,030	14,030	
Sanchez, Pearl	100	General Svcs	01-525-0700-0182	Office Assistant	FT	3062	100%	868.00	931.26	10,800	10,800	
Vacant (CAO)	100	Administration	01-521-0200-0182	Chief Admin Officer	FT	3021	100%	1,292.02	1,327.87	15,720	15,720	
Vacant (CAO)	100	Administration	08-525-5018-0182	Chief Admin Officer	FT	3021	0%	1,292.02	1,327.87	0	0	
Vacant (CAO)	100	Administration	09-525-5019-0182	Chief Admin Officer	FT	3021	0%	1,292.02	1,327.87	0	0	
Vacant (CAO)	100	Administration	10-525-5039-0182	Chief Admin Officer	FT	3021	0%	1,292.02	1,327.87	0	0	
Vacant (CAO)	100	Administration	18-525-0100-0182	Chief Admin Officer	FT	3021	0%	1,292.02	1,327.87	0	0	
Vacant (CAO)	100	Administration	19-525-0100-0182	Chief Admin Officer	FT	3021	0%	1,292.02	1,327.87	0	0	
Vacant (CAO)	100	Administration	22-525-0100-0182	Chief Admin Officer	FT	3021	0%	1,292.02	1,327.87	0	0	
Vacant (CAO)	100	Administration	45-525-3740-0182	Chief Admin Officer	FT	3021	0%	1,292.02	1,327.87	0	0	
Vacant (CAO)	100	Administration	85-521-0200-0182	Chief Admin Officer	FT	3021	0%	1,292.02	1,327.87	0	0	
Vacant (CAO)	100	Administration	90-521-0100-0182	Chief Admin Officer	FT	3021	0%	1,292.02	1,327.87	0	0	
Vacant (Deputy City Eng)	100	Public Wks	04-525-3737-0182	Deputy City Engin	FT	3021	13%	1,292.02	1,327.87	2,040	2,040	
Vacant (Deputy City Eng)	100	Public Wks	45-525-3740-0182	Deputy City Engin	FT	3021	25%	1,292.02	1,327.87	3,930	3,930	
Vacant (Deputy City Eng)	100	Public Wks	68-525-0100-0182	Deputy City Engin	FT	3021	62%	1,292.02	1,327.87	9,750	9,750	
Vacant (Dir of Gen Svcs)	100	General Svcs	01-521-0250-0182	Dir of Gen Svcs	FT	3021	0%	1,292.02	1,327.87	0	0	
Vacant (Dir of Gen Svcs)	100	General Svcs	30-525-0069-0182	Dir of Gen Svcs	FT	3021	0%	1,292.02	1,327.87	0	0	
Vacant (Dir of Gen Svcs)	100	General Svcs	90-521-0100-0182	Dir of Gen Svcs	FT	3021	0%	1,292.02	1,327.87	0	0	
Valdez, Rebecca	100	Admin Svcs	01-521-0300-0182	Sr. Management Analyst	FT	3062	25%	868.00	931.26	2,700	2,700	
Valdez, Rebecca	100	Admin Svcs	01-521-0800-0182	Sr. Management Analyst	FT	3062	75%	868.00	931.26	8,100	8,100	
Valencia, Nestor E.	100	Council	01-521-0100-0182	Councilmember	FT	3063	100%	1,128.40	1,210.64	14,030	14,030	
Valles, Francisco	100	General Svcs	01-525-2300-0182	Community Svc Tech	FT	3061	100%	434.00	465.63	5,400	5,400	
Canales, Carolina	200	Police	01-523-2107-0182	Office Assistant	FT	3061	100%	434.00	465.63	5,400	5,400	
Carrera, Trisha	200	Police	01-523-2105-0182	Police Dispatcher	FT	3062	100%	868.00	931.26	10,800	10,800	

CITY OF BELL
Health Insurance - Allocation by Account
Active Employees
FY 2011-2012

Employee	Dept No.	Dept Name	Account Number	Position	FT/PT	PERS Health Plan	Allocation	2011 Monthly City Cost	2012 Monthly City Cost	Annual Allocated Cost	Budgeted Annual Cost	100%
Casteneda, Veronica	200	Police	01-523-2110-0182	Community Svc Tech	FT	3062	50%	868.00	931.26	5,400	5,400	
Esquivel, Cynthia	200	Police	01-523-2107-0182	Office Assistant	FT	3062	100%	868.00	931.26	10,800	10,800	
Glau, Linda	200	Police	01-523-2105-0182	Police Dispatcher	FT	3062	100%	868.00	931.26	10,800	10,800	
Hahn, Brian	200	Police	01-523-2105-0182	Police Dispatcher	FT	3213	100%	1,289.99	1,314.64	15,630	15,630	
Pimentel, Esbeyda	200	Police	01-523-2107-0182	Management Analyst	FT	3061	100%	434.00	465.63	5,400	5,400	
Ruiz, Angela	200	Police	01-523-2109-0182	Management Analyst	FT	3083	100%	1,242.67	1,333.18	15,460	15,460	
Salas, Sandra	200	Police	01-523-2103-0182	Office Coordinator	FT	3062	100%	868.00	931.26	10,800	10,800	
Tatro, Judy	200	Police	01-523-2105-0182	Police Dispatcher	FT	3211	100%	496.15	505.63	6,010	6,010	
Vance, Carolyn L.	200	Police	01-523-2105-0182	Police Dispatcher	FT	3081	100%	477.95	512.76	5,940	5,940	
Balandran, George	300	Police	01-523-2108-0182	Motor Officer	FT	3023	100%	1,342.33	1,368.09	16,260	16,260	
Baltazar, Jaime	300	Police	01-523-2101-0182	Patrol Officer	FT	3063	100%	1,128.40	1,210.64	14,030	14,030	
Bluthenthal, Stacy	300	Police	01-523-2101-0182	Patrol Officer	FT	3211	100%	496.93	505.63	6,020	6,020	
Camacho, Hector	300	Police	01-521-5200-0182	Patrol Officer	FT	2073	60%	987.00	1,027.47	7,250	7,250	
Camacho, Hector	300	Police	01-521-5220-0182	Patrol Officer	FT	2073	25%	987.00	1,027.47	3,020	3,020	
Camacho, Hector	300	Police	08-525-5018-0182	Patrol Officer	FT	2073	15%	987.00	1,027.47	1,810	1,810	
Carranza, Rolando	300	Police	01-523-2101-0182	Patrol Officer	FT	3063	100%	1,128.40	1,210.64	14,030	14,030	
Carranza, Jessica	200	Police	01-523-2103-0182	Detective	FT	-	-	-	-	0	0	
Carrera, Jose	300	Police	01-523-2101-0182	Sergeant	FT	3063	100%	1,128.40	1,210.64	14,030	14,030	
Clark, Gregory	300	Police	01-523-2101-0182	Sergeant	FT	3063	100%	1,128.40	1,210.64	14,030	14,030	
Dixon Terry	300	Police	01-523-2101-0182	Patrol Officer	FT	3211	100%	496.93	505.63	6,020	6,020	
Donahue, Christopher	300	Police	01-523-2101-0182	Patrol Officer	FT	3083	100%	1,242.67	1,333.18	15,460	15,460	
Dowdell, James D.	300	Police	01-523-2101-0182	Patrol Officer	FT	3213	100%	1,289.99	1,314.64	15,630	15,630	
Ferrari, Lance	300	Police	01-523-2101-0182	Patrol Officer	FT	3083	100%	1,242.67	1,333.18	15,460	15,460	
Finkelstein, Steven	300	Police	01-523-2109-0182	Captain	FT	2073	0%	1,254.00	1,305.41	0	0	
Garcia Jr, Jose	300	Police	01-523-2101-0182	Patrol Officer	FT	3021	100%	1,292.02	1,327.87	15,720	15,720	
Garcia, Jesse B	300	Police	01-523-2101-0182	Patrol Officer	FT	3211	100%	496.15	505.63	6,010	6,010	
Honshaw, Ty	300	Police	01-523-2109-0182	Lieutenant	FT	3063	0%	1,128.40	1,210.64	0	0	
Jara, Gilbert	300	Police	01-523-2103-0182	Detective	FT	3213	100%	1,289.99	1,314.64	15,630	15,630	
Jimenez, Art	300	Police	01-523-2101-0182	Sergeant	FT	3063	100%	1,128.40	1,210.64	14,030	14,030	
Jimenez, Jose	300	Police	01-523-2101-0182	Sergeant	FT	3021	100%	1,292.02	1,327.87	15,720	15,720	
Logan, Mark	300	Police	01-523-2101-0182	Patrol Officer	FT	3061	100%	434.00	465.63	5,400	5,400	
Lopez, Anthony	300	Police	01-523-2103-0182	Detective	FT	3063	100%	1,128.40	1,210.64	14,030	14,030	
Vacant (Patrol Officer) 1	300	Police	72-523-2101-0182	Patrol Officer	FT	3063	75%	1,128.40	1,210.64	10,530	10,530	
Vacant (Patrol Officer) 2	300	Police	72-523-2101-0182	Patrol Officer	FT	3063	75%	1,128.40	1,210.64	10,530	10,530	
Vacant (Patrol Officer) 3	300	Police	72-523-2101-0182	Patrol Officer	FT	3063	75%	1,128.40	1,210.64	10,530	10,530	
Vacant (Patrol Officer) 4	300	Police	72-523-2101-0182	Patrol Officer	FT	3063	75%	1,128.40	1,210.64	10,530	10,530	
McCullah, Billy	300	Police	01-523-2101-0182	Patrol Officer	FT	3023	100%	1,342.33	1,368.09	16,260	16,260	
Miranda, Anthony	300	Police	01-523-2109-0182	Captain	FT	3063	0%	1,128.40	1,210.64	0	0	
Owens, Kurt M.	300	Police	01-523-2101-0182	Patrol Officer	FT	2073	100%	1,254.00	1,305.41	15,360	15,360	
Rodriguez, Rodrigo	300	Police	01-523-2103-0182	Detective	FT	3063	100%	1,128.40	1,210.64	14,030	14,030	
Rodriguez, Thomas	300	Police	01-523-2101-0182	Sergeant	FT	3043	100%	1,476.46	1,517.36	17,960	17,960	
Rusas, Albert	300	Police	01-523-2101-0182	Sergeant	FT	3083	100%	1,242.67	1,333.18	15,460	15,460	
Sanchez, Mark	300	Police	01-523-2101-0182	Patrol Officer	FT	3021	100%	1,292.02	1,327.87	15,720	15,720	
Vacant (Chief of Police)	300	Police	01-523-2101-0182	Chief of Police	FT	3021	0%	1,292.02	1,327.87	0	0	
Vacant (Chief of Police)	300	Police	01-523-2103-0182	Chief of Police	FT	3021	0%	1,292.02	1,327.87	0	0	
Vacant (Chief of Police)	300	Police	01-523-2105-0182	Chief of Police	FT	3021	0%	1,292.02	1,327.87	0	0	

CITY OF BELL
 Health Insurance - Allocation by Account
 Active Employees
 FY 2011-2012

Employee	Dept No.	Dept Name	Account Number	Position	FT/PT	PERS		2011 Monthly City Cost	2012 Monthly City Cost	Annual Allocated Cost	100%
						Health Plan	Allocation				Budgeted Annual Cost
Vacant (Chief of Police)	300	Police	01-523-2107-0182	Chief of Police	FT	3021	0%	1,292.02	1,327.87	0	0
Vacant (Chief of Police)	300	Police	01-523-2109-0182	Chief of Police	FT	3021	100%	1,292.02	1,327.87	15,720	15,720
Walker, Jonathan E	300	Police	01-523-2101-0182	Patrol Officer	FT	3021	100%	1,292.02	1,327.87	15,720	15,720
Gonzales, Rita	500	Admin Svcs	01-521-0225-0182	Housing Specialist	FT	3062	50%	868.00	931.26	5,400	5,400
Hurtado, Maria	500	Comm Svcs	01-521-5200-0182	Rec Supervisor	FT	643	60%	1,270.41	1,305.02	9,270	9,270
Hurtado, Maria	500	Comm Svcs	01-521-5220-0182	Rec Supervisor	FT	643	40%	1,270.41	1,305.02	6,180	6,180
Marroquin, Dayna	500	Comm Svcs	01-521-5220-0182	Senior Rec Supervisor	FT	3061	0%	434.00	465.63	0	0
Prado, Magdalena	500	Admin Svcs	01-521-0225-0182	Sr. Management Analyst	FT	1442	100%	993.86	1,021.44	12,090	12,090
Rose, Lester	500	Comm Svcs	01-521-5250-0182	Housing Rehab Tech	FT	3061	100%	434.00	465.63	5,400	5,400
Rowe, Lisa	500	Comm Svcs	01-521-5200-0182	Senior Rec Supervisor	FT	3061	0%	434.00	465.63	0	0
Shamp, Keith	500	Comm Svcs	30-525-0083-0182	Housing Rehab Tech	FT	3063	100%	1,128.40	1,210.64	14,030	14,030
Vacant (Dir of Comm Svcs)	500	Comm Svcs	01-521-5200-0182	Dir of Comm Svcs	FT	3021	0%	1,292.02	1,327.87	0	0
Vacant (Dir of Comm Svcs)	500	Comm Svcs	01-521-5220-0182	Dir of Comm Svcs	FT	3021	0%	1,292.02	1,327.87	0	0
Vacant (Dir of Comm Svcs)	500	Comm Svcs	70-521-0700-0182	Dir of Comm Svcs	FT	3021	0%	1,292.02	1,327.87	0	0
								<u>105,084.43</u>	<u>110,247.34</u>	<u>782,730</u>	<u>782,730</u>

CITY OF BELL
 Persable Income
 Active Full-time Employees
 FY 2011-2012

Employee	Dept No.	Dept Name	Account Number	Position	PERS Plan	Budgeted	Special Pay	Other	Total	(Persable Income)
						Annual Pay	Adjusted Annual Cost			
Carrillo, Jose	100	General Svcs	01-521-0250-0110	Parking Enf Officer	Misc-Adm	50,260	2,100	0	0	52,360
Chacon, Carlos	100	General Svcs	01-525-0700-0110	Community Svc Tech	Misc-Adm	45,090	0	0	0	45,090
Coberly, Brandon	100	General Svcs	01-521-0250-0110	Parking Enf Officer	Misc-Adm	50,260	0	0	0	50,260
Daniel, Michael	100	General Svcs	30-525-0069-0110	Code Enf Officer	Misc-Adm	47,870	0	0	0	47,870
Gamez, Norma	100	Admin Svcs	01-521-0225-0110	Account Clerk	Misc-Adm	44,080	2,100	0	0	46,180
Garcia, Jose A	100	General Svcs	30-525-0069-0110	Sr. Code Enf Officer	Misc-Adm	67,240	2,100	0	0	69,340
Garcia, Lourdes	100	Admin Svcs	01-521-0225-0110	Dir of Admin Svcs	Misc-Adm	165,000	0	0	0	165,000
Vacant (Acctg Manager)	100	Admin Svcs	01-521-0225-0110	Accounting Manager	Misc-Adm	98,800	0	0	0	98,800
Outierrez, Ana	100	Admin Svcs	01-521-0400-0110	Sr. Management Analyst	Misc-Adm	66,610	12,340	0	0	78,950
Larios, Ananca	100	Admin Svcs	01-521-0250-0110	Account Clerk	Misc-Adm	44,430	2,110	0	0	46,540
Monroy, Rudy	100	General Svcs	30-525-0069-0110	Code Enf Officer	Misc-Adm	43,420	2,100	0	0	45,520
Vacant (Code Enf Officer)	100	General Svcs	30-525-0069-0110	Code Enf Officer	Misc-Adm	-	0	0	0	0
Pena, Christina	100	General Svcs	90-521-0100-0110	Community Svc Tech	Misc-Adm	49,710	0	0	0	49,710
Perez, Ericka	100	Admin Svcs	01-521-0400-0110	Account Clerk	Misc-Adm	44,080	2,110	0	0	46,190
Sanchez, Pearl	100	General Svcs	01-525-0700-0110	Office Assistant	Misc-Adm	33,050	0	0	0	33,050
Vacant (Dir of Planning)	100	General Svcs	01-525-0700-0110	Director of Planning	Misc-Adm	67,280	0	0	0	67,280
Vacant (CAO)	100	Administration	01-521-0200-0110	Chief Admin Officer	Misc-Adm	249,990	0	0	0	249,990
Vacant (Dir of Gen Svcs)	100	General Svcs	01-521-0250-0110	Dir of Gen Svcs	Misc-Adm	-	0	0	0	0
Valdez, Rebecca	100	Admin Svcs	01-521-0800-0110	Sr. Management Analyst	Misc-Adm	60,410	24,180	0	0	84,590
Valles, Francisco	100	General Svcs	01-525-2300-0110	Community Svc Tech	Misc-Adm	47,340	0	0	0	47,340
Gonzales, Rita	500	Admin Svcs	01-521-0225-0110	Housing Specialist	Misc-Comm Svcs	38,090	1,050	0	0	39,140
Hurtado, Maria	500	Comm Svcs	01-521-5200-0110	Rec Supervisor	Misc-Comm Svcs	55,410	2,100	0	0	57,510
Marroquin, Dayna	500	Comm Svcs	01-521-5220-0110	Senior Rec Supervisor	Misc-Comm Svcs	-	2,100	0	0	2,100
Prado, Magdalena	500	Admin Svcs	01-521-0225-0110	Sr. Management Analyst	Misc-Comm Svcs	73,440	0	0	0	73,440
Rose, Lester	500	Comm Svcs	22-525-0100-0110	Housing Rehab Tech	Misc-Comm Svcs	64,370	0	0	0	64,370
Rowe, Lisa	500	Comm Svcs	01-521-5200-0110	Senior Rec Supervisor	Misc-Comm Svcs	-	0	0	0	0
Marroquin, Dayna	500	Comm Svcs	01-521-5220-0110	Senior Rec Supervisor	Misc-Comm Svcs	-	2,100	0	0	2,100
Shamp, Keith	500	Comm Svcs	30-525-0083-0110	Housing Rehab Tech	Misc-Comm Svcs	64,370	0	0	0	64,370
Vacant (Dir of Comm Svcs)	500	Comm Svcs	01-521-5200-0110	Dir of Comm Svcs	Misc-Comm Svcs	-	0	0	0	0
Vacant (Deputy City Eng)	100	Public Wks	04-525-3737-0110	Deputy City Engin	Misc-Adm	113,750	0	0	0	113,750
Canates, Carolina	200	Police	01-523-2107-0110	Office Assistant	Misc-PD Adm	33,050	2,730	0	0	35,780
Carrera, Trisha	200	Police	01-523-2105-0110	Police Dispatcher	Misc-PD Adm	57,160	4,050	0	0	61,210
Castaneda, Veronica	200	Police	01-523-2110-0110	Community Svc Tech	Misc-PD Adm	23,670	1,360	0	0	25,030
Esquivel, Cynlitha	200	Police	01-523-2107-0110	Office Assistant	Misc-PD Adm	29,980	0	0	0	29,980
Gilau, Linda	200	Police	01-523-2105-0110	Police Dispatcher	Misc-PD Adm	57,160	6,170	0	0	63,330
Hahn, Brian	200	Police	01-523-2105-0110	Police Dispatcher	Misc-PD Adm	57,160	4,050	0	0	61,210
Pimentel, Esbeyda	200	Police	01-523-2107-0110	Management Analyst	Misc-PD Adm	63,860	630	0	0	64,490
Ruiz, Angela	200	Police	01-523-2109-0110	Management Analyst	Misc-PD Adm	63,860	2,100	0	0	65,960
Salas, Sandra	200	Police	01-523-2103-0110	Office Coordinator	Misc-PD Adm	52,960	0	0	0	52,960
Tatro, Judy	200	Police	01-523-2105-0110	Police Dispatcher	Misc-PD Adm	47,030	0	0	0	47,030
Vance, Carolyn L.	200	Police	01-523-2105-0110	Police Dispatcher	Misc-PD Adm	51,850	5,820	0	0	57,670
Balandran, George	300	Police	01-523-2108-0110	Motor Officer	Safety - Tier 1	75,630	22,120	0	0	97,750
Baltazar, Jaime	300	Police	01-523-2101-0110	Patrol Officer	Safety - Tier 1	75,630	17,300	0	0	92,930
Bluthenthal, Stacy	300	Police	01-523-2101-0110	Patrol Officer	Safety - Tier 1	75,630	9,830	0	0	85,460

CITY OF BELL
 Persable Income
 Active Full-time Employees
 FY 2011-2012

Employee	Dept No.	Dept Name	Account Number	Position	PERS Plan	Special Pay		Other	Total (Persable Income)
						Budgeted Annual Pay	Adjusted Annual Cost		
Cumacho, Hector	300	Police	01-521-5200-0110	Patrol Officer	Safety - Tier 1	75,630	12,180	0	87,820
Carranza, Rolando	300	Police	01-523-2101-0110	Patrol Officer	Safety - Tier 1	75,630	7,840	0	83,570
Dixon Terry	300	Police	01-523-2101-0110	Patrol Officer	Safety - Tier 1	75,630	9,000	0	84,630
Donahue, Christopher	300	Police	01-523-2101-0110	Patrol Officer	Safety - Tier 2	62,220	0	0	62,220
Dowdell, James D.	300	Police	01-523-2101-0110	Patrol Officer	Safety - Tier 2	65,330	5,110	0	70,440
Ferrari, Lance	300	Police	01-523-2101-0110	Patrol Officer	Safety - Tier 2	72,030	13,320	0	85,350
Vacant (Patrol Officer) 1	300	Police	01-523-2101-0110	Patrol Officer	Safety - Tier 2	49,000	3,840	0	52,840
Vacant (Patrol Officer) 2	300	Police	01-523-2101-0110	Patrol Officer	Safety - Tier 2	49,000	3,840	0	52,840
Vacant (Patrol Officer) 3	300	Police	01-523-2101-0110	Patrol Officer	Safety - Tier 2	49,000	3,840	0	52,840
Vacant (Patrol Officer) 4	300	Police	01-523-2101-0110	Patrol Officer	Safety - Tier 2	49,000	3,840	0	52,840
Finkelstein, Steven	300	Police	01-523-2109-0110	Captain	Safety - Tier 1	-	0	0	0
Garcia Jr, Jose	300	Police	01-523-2101-0110	Patrol Officer	Safety - Tier 1	75,630	16,140	0	91,770
Garcia, Jesse B	300	Police	01-523-2101-0110	Patrol Officer	Safety - Tier 2	62,220	0	0	62,220
Henshaw, Ty	300	Police	01-523-2109-0110	Lieutenant	Safety - Tier 1	-	0	0	0
Jara, Gilbert	300	Police	01-523-2101-0110	Patrol Officer	Safety - Tier 1	75,630	7,840	0	83,570
Logan, Mark	300	Police	01-523-2101-0110	Patrol Officer	Safety - Tier 1	75,630	13,320	0	89,550
Miranda, Anthony	300	Police	01-523-2109-0110	Captain	Safety - Tier 1	-	0	0	0
Vacant (Chief of Police)	300	Police	01-523-2101-0110	Chief of Police	Safety - Tier 2	221,000	1,250	0	222,250
Carrera, Jose	300	Police	01-523-2101-0110	Sergeant	Safety - Tier 1	107,540	7,940	0	115,480
Clark, Gregory	300	Police	01-523-2103-0110	Sergeant	Safety - Tier 1	107,540	15,200	0	122,740
Jimenez, Art	300	Police	01-523-2101-0110	Sergeant	Safety - Tier 1	107,540	7,350	0	114,890
Jimenez, Jose	300	Police	01-523-2101-0110	Sergeant	Safety - Tier 1	107,540	13,830	0	121,370
Lopez, Anthony	300	Police	01-523-2101-0110	Patrol Officer	Safety - Tier 1	75,630	7,940	0	83,570
McCullah, Billy	300	Police	01-523-2101-0110	Patrol Officer	Safety - Tier 1	75,630	5,720	0	81,350
Owens, Kurt M.	300	Police	01-523-2101-0110	Patrol Officer	Safety - Tier 1	75,630	12,280	0	87,910
Rodarte, Rodrigo	300	Police	01-523-2101-0110	Patrol Officer	Safety - Tier 2	72,030	15,540	0	87,570
Rodriguez, Thomas	300	Police	01-523-2101-0110	Sergeant	Safety - Tier 1	107,540	5,250	0	112,790
Rusas, Albert	300	Police	01-523-2101-0110	Sergeant	Safety - Tier 1	107,540	5,250	0	112,790
Sanchez, Mark	300	Police	01-523-2101-0110	Patrol Officer	Safety - Tier 2	75,630	7,940	0	83,570
Walker, Jonathan E	300	Police	01-523-2101-0110	Patrol Officer	Safety - Tier 2	65,330	5,110	0	70,440
						4,666,680	344,170	0	5,010,850

CITY OF BELL
 Persable Income
 Active Full-time Employees
 FY 2011-2012

Employee	Dept No.	Dept Name	Account Number	Position	PERS Plan	Budgeted Annual Pay	Special Pay Adjusted Annual Cost	Other	Total (Persable Income)
			<u>GROUP</u>	<u>Projected Persable Wages</u>	<u>EE %</u>	<u>Employee</u>	<u>ER %</u>	<u>Employer</u>	<u>TOTAL COST</u>
	8%		Misc-Adm	1,437,810	0%	-	21.2890%	308,100	308,100
	8%		Misc-PD Adm	564,650	0%	-	21.2890%	120,210	120,210
	8%		Misc-Comm Svcs	303,030	0%	-	21.2890%	64,510	64,510
	8%		Misc-Parttime	358,540	0%	-	21.2890%	76,330	76,330
				<u>2,664,030.00</u>				Total Miscellaneous	<u>567,150</u>
	8%		Safety - Tier 1	1,749,940	0%	-	26.0280%	455,470	455,470
	8%		Safety - Tier 2	955,420	0%	-	23.0060%	219,800	219,800
				<u>2,705,360.00</u>				Total Safety	<u>675,270</u>
				5,369,390.00				Total PERS Contribution	1,242,420
								Pension Bond Payment	913,360
								Total Retiree Med Ins	483,600
								TOTAL COST \$	2,839,400
								2010-11 ASSESSED VALUE	1,380,214,765
								estimated increase (decrease)	-1.00%
								2011-12 ESTIMATED ASSESSED VALUE	1,366,412,617
								Current tax levy	0.187554
								Old tax levy	0.187554
								Estimated 2011-12 revenue at current levy rate	2,588,650

CITY OF BELL
City Council Wages
FY 2011-2012

Employee	Dept No.	Dept Name	Account Number	Position	FT/PT	Step	Allocation	Monthly Rate	Annual Pay	Adjusted Annual Pay	100%
Alvarez, Violeta	100	Council	01-521-0100-0110	Councilmember	FT	Council	100%	673.00	8,080	8,080	8,080
Harber, Danny	100	Council	01-521-0100-0110	Councilmember	FT	Council	100%	673.00	8,080	8,080	8,080
Quintana, Ana Maria	100	Council	01-521-0100-0110	Councilmember	FT	Council	100%	673.00	8,080	8,080	8,080
Saleh, Ali h.	100	Council	01-521-0100-0110	Councilmember	FT	Council	100%	673.00	8,080	8,080	8,080
Valencia, Nestor E.	100	Council	01-521-0100-0110	Councilmember	FT	Council	100%	673.00	8,080	8,080	8,080
								3,365.00	40,400	40,400	

**City Of Bell
Agenda Report**

DATE: July 27, 2011
TO: Mayor and Members of the City Council
FROM: Anthony Miranda
SUBJECT: National Night Out 2011

Background:

What is National Night Out? It's America's *Night Out* Against Crime!

The "28th Annual National Night Out" (NNO), is a unique crime/drug prevention event sponsored by the National Association of Town Watch (NATW), which has been scheduled for **Tuesday, August 2, 2011.**

National Night Out campaign involved citizens, law enforcement agencies, civic groups, businesses, neighborhood organizations and local officials from over 15,000 communities from all 50 states, U.S. territories, Canadian cities and military bases worldwide. In all, over **37 million** people participated in National Night Out 2010.

NATIONAL NIGHT OUT is designed to:

- Heighten crime and drug prevention awareness;
- Generate support for, and participation in, local anticrime programs;
- Strengthen neighborhood spirit and police-community partnerships; and
- Send a message to criminals letting them know that neighborhoods are organized and fighting back.

Along with the traditional display of outdoor lights and front porch vigils, cities, towns and neighborhoods 'celebrate' NNO with a variety of events and activities such as:

- block parties,
- cookouts,
- visits from local police and sheriff departments
- parades, exhibits,

- flashlight walks,
- contests, and
- youth programs.

NNO has proven to be an effective, inexpensive and enjoyable program to promote neighborhood spirit and police-community partnerships in our fight for a safer nation. Plus, the benefits our community will derive from NNO will most certainly extend well beyond the one night.

The Bell Police department will host the event and is asking all residents of Bell to leave a porch light on as a traditional vigil. We will celebrate this day with the following events.

- Open House (Police Department)
- Free Hot Dog cookout
- Los Angeles County Fire Department Display
- Police Vehicle Displays
- Neighborhood Watch Recruiting
- Police Explorer Recruiting
- Business Watch Recruiting
- Police Citizen Academy Recruiting
- Party Jumper for Kids
- Block party with DJ music

Recommendation

It is recommended that the Council adopt a resolution requesting that August 2, 2011, be declared as “National Night Out” in the City of Bell.

Attachments

Proposed resolution declaring that Tuesday, August 2, 2011, be “National Night Out” in the City of Bell.

RESOLUTION NO. 2011-33

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BELL, CALIFORNIA, COMMENDING NATIONAL NIGHT OUT FOR THE RELATIONSHIPS AND PARTNERSHIPS IT HAS BUILT IN OUR COMMUNITIES AND DECLARING AUGUST 2, 2011, TO BE "NATIONAL NIGHT OUT DAY" IN THE CITY OF BELL.

WHEREAS, National Night Out is a unique crime and drug prevention event sponsored across the United States by the National Association of Town Watch; and,

WHEREAS, National Night Out is designed to heighten crime and drug prevention awareness; generate support for and participation in local anticrime programs; strengthen neighborhood spirit and police-community partnerships; and send a message to criminals letting them know that neighborhoods are organized and fighting back; and,

WHEREAS, National Night Out has proven to be an effective, inexpensive and enjoyable program to promote neighborhood spirit and police-community partnerships; and,

WHEREAS, Since the first National Night Out in 1984, the event has grown from 400 participating communities in 23 states to *over* 37 million participants in over 15,000 communities from all 50 states; and,

WHEREAS, This year celebrates the 28th Annual National Night Out which will include the traditional front porch vigils, but will also include block party in front of Bell PD, Police Department Open House, and open recruiting for the Neighborhood Watch, Business Watch, Police Explorers, Parents on Patrol (POP), and Citizens Academy.

Now, therefore, be it RESOLVED, That the City of Bell Council commends National Night Out for the relationships and partnerships it has built in our communities; and be it **FURTHER RESOLVED**, That the Bell City Council declares August 2, 2011, to be 28th "National Night Out Day" in the City of Bell.

PASSED, APPROVED AND ADOPTED this 27th day of July, 2011, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Ali Saleh, Mayor

ATTEST:

Rebecca Valdez, CMC, City Clerk

City of Bell Agenda Report

DATE: July 27, 2011
TO: Mayor and Members of the City Council
FROM: Pedro Carrillo, Interim Chief Administrative Officer
BY: Lourdes Garcia, Director of Administrative Services
SUBJECT: Consideration of Proposal for Audit Services

BACKGROUND

On July 13, 2011, staff provided an update regarding accounting, financial and auditing services needed to fill the current departmental backlog and provide professional and independent support to the Administrative Services Department in the following areas: 1) Accounting operations support (Intellibridge); 2) Development and drafting and independent oversight of the City budget (David Bass); and 3) Performance of annual audits for the City and its component (Macias, Gini & O'Connell). At the time of publishing the agenda package, the proposal for auditing services was unavailable. As previously stated, the City is required to comply with its financial reporting requirements annually. Therefore, the City must contract a professional audit firm to perform the annual audit for the City and its component units in accordance with Generally Accepted Auditing Standards and/or all other regulatory governmental requirements.

DISCUSSION:

The City must contract a qualified and reputable auditing firm to comply with its financial reporting requirements as set forth by regulatory agencies. In an effort to resolve the findings raised by the various auditing agencies, the interim City of Bell Administration is recommending that the City Council review and consider the following recommendations for professional services:

Audit Services

As of December 2010, Meyer Hoffman McCann, the City of Bell, approved audit firm, resigned and declined to finalize the 2010-2011 Comprehensive Annual Financial Report for the City and its components units. In early 2011, the City of Bell contacted several firms and invited them to submit a proposal to the City of Bell. Due to the negative publicity and perceived high risk

exposure, firms declined solicitation or provided no response for the audit engagement. The City of Bell suspended the search temporarily, expecting that conditions would improve and that professional confidence would be restored. In April 2010, the City resumed the search and solicited the assistance of the California State Controller's Office to assist the City searching, vetting and developing a "short list" for the audit firm search. The State Controller provided a "Short List" of qualified auditing firms who may be interested in submitting a proposal for auditing services. The City invited over 20 firms to submit a proposal to the City of Bell, by no later than June 27, 2011. As a result, only three (3) firms actively pursued the invitation and one firm, MGO, submitted a detailed proposal and was selected.

After a review of the interested firms, the City has initially selected Macias, Gini, & O'Connell LLP (MGO). Founded in 1987, MGO is a statewide certified public accounting and business management firm with offices in Sacramento, Walnut Creek, Oakland, Century City, Newport Beach and San Diego and a staff of over 230 professionals.

The firm has received the following recognitions.

- One of the "Firms to Watch Beyond the Top 100" (#16, Accounting Today, 2010)
- Ranked #108 on Inside Public Accounting's Top 200 list for 2010
- One of the "Top Firms in the West" (#19, Accounting Today, 2010)
- 2010 Size Rankings:
 - 11th Largest Accounting Firm in the East Bay (San Francisco Business Times)
 - 31st Largest Accounting Firm in LA County (Los Angeles Business Journal)
 - 34th Largest Accounting Firm in Greater Bay Area (San Francisco Business Times)
 - 10th Largest Accounting Firm in Sacramento (Sacramento Business Journal)
 - Included on Inc. magazine's listing of the 5000 fastest-growing private companies in the nation, the "Inc 5000"
 - Ranked #22 in the nation by the California Society of Certified Public Accountants for "dedication and commitment to the profession" in terms of number of CalCPA members (2008)
 - Named the 29th Fastest-Growing CPA Firm in the Nation by Public Accounting Report (2007)

The City is seeking that MGO performs the City's audits for the fiscal years 2009-2010, 2010-2011, and 2011-2012. The City is mandated to perform the following audits:

1. City of Bell
2. Bell Community Redevelopment Agency
3. Bell Community Housing Authority
4. Single Audit

THE PROPOSAL

The State Controller’s Office representatives, advised the City that the anticipated audit proposal may likely be outside the customary audit costs for the size of our City. Generally, bid proposals are based on the size of the city, revenues, scope of work, and regulatory auditing requirements. Audit costs may also typically be driven by several other factors among those can be cited the amount of field work, sample testing, and the audit risk (inherent risk, control risk and detection risk).

The City is faced with an atypical proposal for the annual audit for the City and its component units due to the myriad of issues raised by the various audits and reviews. Given the previous auditor’s work, the proposed firm expects to perform above and beyond a standard audit to provide assurance and reliability of the financial statements.

It may be beneficial to approve a multi-year contract (three years) to create continuity, reduce costs, and provide some audit assurance to external users. The proposal is neither a target nor a not-to-exceed contract amount; proposer assures that billing will reflect fees for services rendered only. At this point, it is undetermined the level of audit work required as previous audit work papers may not be as reliable as they usually are (please refer to Section 3, page 23 of the proposal for details on “the specific audit approach”).

The proposal contains the following Estimated Fees and Expenses (please refer to Section 4, page 31 of the proposal):

Fiscal Year 2009-2010

City’s Financial Statements	\$ 88,293
Bell Community Redevelopment Agency	\$ 35,300
Bell Community Housing Authority	\$ 29,425
Single Audit	\$ 31,700
Out-of-pocket	\$ 1,500
TOTAL ESTIMATED FEES	\$186,218

Fiscal Year 2010-2011	\$110,000
Fiscal Year 2011-2012	\$ 85,000

RECOMMENDATION:

It is recommended that the City Council consider the proposal and authorizes the iCAO to accept the proposal for auditing services for the three fiscal years, and seek validation of the auditing firm by the State Controller’s Office.



July 11, 2011

Honorable City Council/Acting City Administrator
City of Bell, California
6330 Pine Avenue
Bell, California 90201

We are pleased to confirm our understanding of the services we are to provide the City of Bell, California (Bell) for the year ended June 30, 2010. We will audit the financial statements of the governmental activities, the business-type activities, any discretely presented component units, each major fund, and the aggregate remaining fund information, which collectively comprise the basic financial statements, of Bell as of and for the year ended June 30, 2010. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Bell's 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. As part of our engagement, we will apply certain limited procedures to Bell's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will 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. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Schedule of Funding Progress

We have also been engaged to report on supplementary information other than RSI that accompanies Bell's financial statements. We will subject the following supplementary information to the auditing procedures applied in our 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 and will provide an opinion on it in relation to the financial statements as a whole:

- 1) Schedule of expenditures of federal awards.

We have also been engaged to audit the financial statements of the Bell Community Redevelopment Agency and the financial statements of the Bell Community Housing Authority, for the year ended June 30, 2010.

Audit Objectives

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on—

- Internal control related to the financial statements and compliance with laws, regulations, and the provisions of contracts or grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control related to major programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

The reports on internal control and compliance will each include a statement that the report is intended solely for the information and use of management, the body or individuals charged with governance, others within the entity specific legislative or regulatory bodies, federal awarding agencies, and if applicable, pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of OMB Circular A-133, and will include tests of accounting records, a determination of major program(s) in accordance with OMB Circular A-133, and the provisions and requirements of the Guidelines for Compliance Audits of California Redevelopment Agencies and the provisions and requirements outlined in federal Housing and Urban Development guidelines and other procedures we consider necessary to enable us to express such opinions and to render the required reports. If our opinions on the City financial statements, the Community Redevelopment Agency financial statements, the Community Housing Authority financial statements or the Single Audit, Redevelopment or Housing compliance opinions are other than unqualified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

Management Responsibilities

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. Management is also responsible for identifying government award programs and understanding and complying with the compliance requirements, and for preparation of the schedule of expenditures of federal awards in accordance with the requirements of OMB Circular A-133. As part of the audit, we will assist with preparation of your financial statements, schedule of expenditures of federal awards, and related notes. You are responsible for making all management decisions and performing all management functions relating to the financial statements, schedule of expenditures of federal awards, and related notes and for accepting full responsibility for such decisions. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and schedule of expenditures of federal awards and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you are required to designate an individual with suitable skill, knowledge, or experience to oversee any nonaudit services we provide and for evaluating the adequacy and results of those services and accepting responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including internal controls over compliance, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met and that there is reasonable assurance that government programs are administered in compliance with compliance requirements. You are also responsible for the selection and application of accounting principles; for the fair presentation in the financial statements of the respective financial position of the governmental activities, the business-type activities, any discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Bell and the respective changes in financial position and, where applicable, cash flows in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for ensuring that management and financial information is reliable and properly recorded. Your responsibilities also include identifying significant vendor relationships in which the vendor has responsibility for program compliance and for the accuracy and completeness of that information. Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud or illegal acts affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants. Additionally, as required by OMB Circular A-133, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan. The summary schedule of prior audit findings should be available for our review on July 8, 2011. You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable rather than

absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because an audit is designed to provide reasonable, but not absolute assurance and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform you of any material errors and any fraudulent financial reporting or misappropriation of assets that come to our attention.¹ We will also inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Audit Procedures—Internal Controls

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by OMB Circular A-133, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to OMB Circular A-133.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and OMB Circular A-133.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Bell's compliance with applicable laws and regulations and the provisions of contracts and agreements, including grant agreements. However, the objective of those

procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

OMB Circular A-133 requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Circular A-133 Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Bell's major programs. The purpose of these procedures will be to express an opinion on Bell's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to OMB Circular A-133.

Engagement Administration, Fees, and Other

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits.

The audit documentation for this engagement is the property of Macias Gini & O'Connell LLP and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to Bell's cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Macias Gini & O'Connell LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release or for any additional period requested by Bell's cognizant or oversight agency or Pass-through Entity. If we are aware that a federal awarding agency, pass-through entity, or auditee is

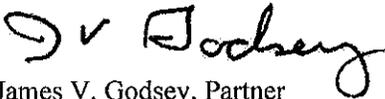
contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit upon notification of our selection. James V. Godsey is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) as described in our proposal to the City of Bell. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The stated fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our most recent peer review report was submitted as part of our proposal.

We appreciate the opportunity to be of service to City of Bell, California and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,



James V. Godsey, Partner

MACIAS GINI & O'CONNELL LLP

Certified Public Accountants

RESPONSE:

This letter correctly sets forth the understanding of City of Bell, California.

By: _____

Title: _____

Date: _____



Strengthen your city with an ironclad audit.



**Proud To Be
Boring Accountants.®**

© 2011 Macias Gini & O'Connell LLP. All rights reserved.

PROPOSAL FOR SERVICES / CITY OF BELL / JULY 12TH 2011

Prepared for you by: James V. Godsey, CPA / Partner
T: 213.608.8901 / E: jgodsey@mgocpa.com / 2029 Century Park East / Ste. 500 / Los Angeles / CA 90067



Proud To Be Boring Accountants.®

Our boring brand evolution.

We have not only dropped our names from our logo, to make it less of a mouthful, but you'll notice we have a new way of articulating what makes us different. This is not just some made-up marketing jargon; this is a result of our entire team digging deep to crystallize what drives them, why we're unique, and why clients should care about us.

Proud to be Boring Accountants® of course plays off the old stereotype of accountants. We felt it was time we stood up and claimed our craft. It's who we are, it's what we love doing. In a world where CPAs seem to be Jacks of all trades, we want to be master of one, and proud of it.

We take our profession seriously, not ourselves. Those of you who know us, know we're not really that boring and our approach to problem-solving is thoughtful and looks at issues from all angles. Being boring accountants means we understand how to help clients stand clear of fads and quick fixes while staying focused on strategies that will help them succeed over the long-term.

That's enough explanation. We wouldn't want to bore you, now would we?

A handwritten signature in black ink that reads 'Kevin J. O'Connell'.

Kevin J. O'Connell, CPA
Managing Partner

Proud to be a Boring Accountant.



- 1** Introduction.
A Quick Overview.
- 3** Section 1
Firm Qualifications & Experience.
- 11** Section 2
Partner, Supervisory and Staff Qualifications and Experience.
- 23** Section 3
Specific Audit Approach.
- 31** Section 4
Total Cost.
- 33** Attachments.

This page intentionally left blank.

Hello, and thank you.
Our approach, like our proposal that follows, is all about clear communication, innovation, a willingness to always go the extra mile, and full transparency – because that’s what it takes to deliver the highest level of assurance.

On behalf of MGO, we are pleased to present our proposal to provide independent auditing services to the City of Bell (City). Our proposal is a firm and irrevocable offer outstanding for 90 days.

Briefly stated, the scope of service includes the following for fiscal years ending June 30, 2010 with the option of 2 additional fiscal years by written amendment at the discretion of the City:

- Annual Audit of the City of Bell's financial Statements,
- Annual Audit of the Bell Community Redevelopment Agency's financial statements,
- Annual Audit of the Bell Community Housing Authority,
- Single Audit and
- Management Practices Review of Municipal Management Services.

The City requires a seasoned engagement team with an unmatched breadth of expertise in accounting and financial reporting. Rest assured, we will perform services outlined in the scope with integrity and professionally. As partner, I am entitled to represent the firm, empowered to submit our bid and authorized to sign a contract with the City of Bell.

We bring an extensive level of experience, an engagement team of seasoned CPA's, year round flexibility and cost effectiveness. In our proposal which follows, we describe our qualifications, the experience and credentials of your engagement team, and the scope and approach of our audit services. We are confident that as you plan for your future needs, you will be convinced that MGO is your choice.



James V. Godsey, CPA
MGO Partner

3 key reasons MGO will best serve the City of Bell.

1 **Our experience.**
When it comes To
auditing large, complex
California cities, we're
number one.

MGO audits more top California cities than any other firm. Currently, we're the principal auditors for 7 of the top 10 cities - San Diego, San José, San Francisco, Fresno, Sacramento, Oakland, Santa Ana - and we served our state's largest city, Los Angeles, for more than 10 years, helping them win their first ever CAFR award. Our experience is simply unmatched. Rest assured we will use our experience to provide a highly focused, highly efficient and highly effective audit.

Our firm's experience translates to your team's experience. Some firms will tout their experience auditing large governmental entities, but often that experience doesn't directly translate to the engagement team members, especially below the partner level. Your MGO engagement team will include some of the most experienced and talented government auditors in the country. That's a promise.

2 **Our track record.**
We are proven in
the industry and
more importantly
with our clients.

MGO has never had an audit failure, which given that we have performed so many, is something we are very proud of. It is the most rewarding statistic in the audit business and it is very satisfying to know that our hard work, dedication and ironclad approach results in audits that hold up under intense scrutiny.

We're ready to hit the ground running. We're excited about this opportunity and that will not change. We have a clear understanding of your business issues, operating environment and expectations.

All of our team members are available year round and are eager to show how they can add value to the City. Your engagement team understands your unique audit requirements and is prepared to go the extra mile to meet your deadlines - no complaints and no excuses.

We understand that changing auditors can be a challenging task often requiring a broad learning curve and resulting in unmet expectations. MGO takes pride in open and consistent communications to seamlessly transition a new client and close the expectations gap. We bring the tough issues to the discussion table immediately to eliminate the element of surprise. In addition, annually, we give our clients an opportunity to grade our performance and provide us feedback on our service efforts. We take your comments seriously and work with you to improve the audit experience. Our relationship with you does not begin and end just for the audit process, we believe that our relationship should be continuous to assist you in achieving your accounting and financial reporting goals. Our clients know they can contact us with their questions and will receive a personal and timely response.

3 **Our cost integrity.**
Our pricing plan is
designed to reduce
costs, but not at the
expense of quality.

We reduce cost, but never at the expense of quality. During these economic times we have seen some very questionable tactics of underbidding just to seal the deal, without considering the outcome.

We don't play those games; our professional integrity will not allow it. A former Director of the SEC's Enforcement Division said it well, "...it is critical that auditors of municipalities conduct their audits with a high degree of rigor, competence and independence, and that cities hire auditors who have the technical skills, experience and resources to conduct proper audits and not hire auditors based primarily on the lowest bid..."

Section 1

**We are
Auditors and
CPAs.
And proud
of it.**

MGO in a nutshell

We are a certified public accounting and consulting firm with 6 offices throughout California. Founded in 1987, MGO is a full-service firm with a staff of about 230 highly skilled professionals providing auditing, tax, accounting and management consulting, and business management services to Cities, Counties, and other large governmental organizations.

MGO is one of the largest, most highly regarded and most boring public sector accounting firms in the country.

We're committed to exceeding the expectations of clients through our philosophy of proactive planning and year-round involvement and our core values of service, integrity and knowledge. We contribute to the success of many of the largest local governments in California.

Independence

MGO is independent of the City as defined by auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards (commonly referred to as the

"Yellow Book" standards), issued by the Comptroller General of the United States.

Properly Licensed

MGO and all assigned key professionals are properly licensed to practice in the State of California as Certified Public Accountants, and are in good standing with the California State Board of Accountancy.

Disciplinary Action.

There are no current or pending disciplinary actions or investigations related to potential ethical violations against our firm and our firm's audit staff

in any manner related to our professional activities nor have there been any such actions in the past.

Peer Review

During our last quality control review, which included a review of specific government engagements, we received an *unqualified* opinion - the highest level of assurance possible from the firm of Davis, Monk & Company. Please see our most recent report in the attachment section of this proposal.

We are thought leaders in the Public Sector.

Our firm demonstrates commitment to the public sector through the investment of significant financial and human resources. Our statewide practice is dedicated to issues facing governmental entities, and MGO has contributed countless hours in consultation with the many agencies that regulate and shape the environment in which they operate. Our role as a thought leader to the public sector is shown through our participation on national committees, technical publications and articles authored by our partners and directors, and the specialty training we provide to industry associations and our clients.

A National Footprint

Because of our long-term involvement and national liaisons, we are the firm best positioned to keep you up to date on changing accounting and auditing standards - and we will. Our record of thought leadership includes:

- The firm's founder, **Kenneth Macias** is an active member of the California Utilities Diversity Council. The CUDC is an unaffiliated organization, recognized by the CPUC, that works to promote diversity inclusion to California's public utility companies. As a member Ken advocates for Hispanic owned and disadvantaged business.
- Participation in the AICPA State and Local Government Expert Panel (EP), the successor group to the GAAC (see below) that is responsible for addressing practice and emerging issues in the public sector. The EP serves as the profession's primary liaison to the Governmental Accounting Standards Board and regulators such as the U.S. Government Accountability Office and the U.S. Office of Management and Budget. **Caroline Walsh**, the proposed professional standards partner and the Firm's Quality Control Partner, was one of fifteen people nationwide who served on this panel for a three-year term from October 2006 through September 2009. Caroline participated in the review of the 2009 audit guides, which are currently being used by auditors nationwide. Last year, Caroline chaired the EP task force for the GASB's Invitation to Comment on Pension Accounting and Financial Reporting and presented testimony to GASB on behalf of the AICPA. As a former member, she was recently invited to serve as an EP task force member to review and comment on the GASB's new exposure draft, which codifies pre-November 30, 1989 accounting standards.
- MGO Partners and Directors have participated over the last 15 years with the AICPA Government Accounting and Auditing Committee (GAAC) which was responsible for developing the AICPA's *Audit and Accounting Guide for State and Local Governments*. The GAAC was a major influence in the development of generally accepted auditing standards and accounting principles of governments.
- **Kenneth Macias**, completed his term on the AICPA Auditing Standards Board (ASB) in 2003, which laid the ground work for the profession's *New Risk Assessment Standards*. He has also served on the task force that developed GASB Statement Nos. 31 and 42.
- The firm's Managing Partner, Kevin O'Connell, served on the GASB task force that developed guidance to implement GASB Statement Nos. 43 and 45 related to *Other Postemployment Benefits (OPEB)*.
- Engagement Partner **Jim Godsey**, was chosen to participate in the GASB Pension Disclosure Task Force in 2008 and 2009.
- **Caroline Walsh** was also recognized for her contribution to the 2008 *Audit Risk Alert for State and Local Governments*.
- In 2009, **Caroline** was appointed for a three-year term to the Governmental Accounting Standards Board (GASB) Implementation Guide Advisory Committee to assist the GASB in developing the 2009-2010 edition of the *Comprehensive Implementation Guide*. Caroline will be reviewing the updates for the 2010-2011 Guide during April 2010.
- Partner David Bullock, served on the GASB Sales and Pledges task force developing GASB Statement No. 48 related to *Securizations*.
- Ernest Gini, Partner Emeritus, served on the GASB Advisory Committee on the publication of the *User Guide to Local Government Financial*

Statements. Ernie was also involved in a national satellite teleconference regarding implementation of GASB Statement No. 34.

- **Caroline Walsh** was also recognized for her contribution on the task forces responsible for the 2008 and 2009 releases of the AICPA *Audit and Accounting Guides for State and Local Governments and Government Auditing Standards and Circular*.
- **A-133 Audits** guides. These are the leading industry guidance for auditors conducting audits of state and local governments in accordance with the **Yellow Book** and the **Single Audit Act**.
- MGO is a member of the AICPA Government Audit Quality Center (GAQC). The GAQC was established in 2004 and its primary purpose is to provide resources to promote high quality governmental audits. To demonstrate our commitment to quality auditing practices, MGO was one of the first firms in the U.S. to join the GAQC.
- **Cynthia Pon**, Partner was a contributing author to *Wiley & Sons' Accountants' Handbook, 11th Edition, 2008*, co-authoring the "State and Local Governmental Accounting" chapter.

Certificate of Achievement Expertise
As outlined in this proposal, partners and staff assigned to your engagement are seasoned, highly competent government auditors. Over 70 percent of our firm's audit and consulting engagements are government related.

Our reputation has been established by serving governmental entities ranging from small municipalities and counties to some of the largest government organizations in the State with budgets in excess of \$22 billion.

MGO is committed to excellence in financial reporting. In fact, members of your engagement team have assisted the Special Review Committee in reviewing Comprehensive Annual Financial Reports (CAFR) for the Government Finance Officers Association (GFOA) Certificate of Achievement (COA) for Excellence in Financial Reporting program.

Single Audit Expertise
As a result of MGO serving as independent auditors to many large and complex governments, our professionals have expertise in performing high quality compliance audits.

These audits have been performed in accordance with federal Single Audit Act of 1984, as amended, U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of State and Local Governments*, and the related *Compliance Supplements for Single Audits of State and Local Governments*.

On February 17, 2009, President Obama signed into law the American Recovery and Reinvestment Act of 2009 (Recovery Act). Significant work is underway at all levels of government and in communities across the nation to carry out the Recovery Act effectively, and the President has made commitments to assure the public that these funds are expended responsibly and in a transparent manner to further job creation, economic recovery, and other purposes of the Act. The OMB has been continuing to update and prepare guidance on the implementation of the Recovery Act and its impact on the Single Audit Reporting requirements. In response, we're continuing to develop training for our clients as part of our annual updates so that they will be prepared for upcoming changes. Over the past year, MGO has performed audits on approximately **\$8.6 billion** in Recovery Act funding.

MGO is the service provider of choice for California's leading governments.

Our passion for service has earned us a long-standing reputation for helping governments resolve complex, challenging issues. We are proud to serve as the go-to firm for large municipal governments in need of reliable expertise and clear direction for success.

MGO has a long standing record of service to California's largest Cities and Counties. Following is a representative list of California Cities and Counties for which MGO has provided audit services:

Cities

- City of Barstow
- City of Compton
- City of Covina
- City of Agoura Hills
- City of Cathedral City
- City of Encinitas
- City of Fresno
- City of Garden Grove
- City of Hawaiian Gardens
- City of Hughson
- City of La Canada Flintridge
- City of La Habra
- City of Lake Forest
- City of Lawndale
- City of Lodi
- City of Oakland
- City of Oxnard
- City of Palm Springs
- City of Redondo Beach
- City of Rialto
- City of Richmond
- City of Rolling Hills Estates
- City of Sacramento
- City of San Diego
- City and County of San Francisco
- City of San Jose
- City of San Ramon
- City of Santa Ana
- City of Santa Fe Springs
- City of Santa Rosa
- City of Seaside
- City of Sierra Madre
- City of Stanton

- City of Stockton
- City of Tustin
- City of Ventura
- City of Vernon
- City of Woodland

Counties

- County of Los Angeles
- County of San Diego
- County of Alameda
- County of Placer
- County of San Mateo
- County of Santa Clara
- County of Solano
- County of Sonoma
- County of Tuolumne

Huge expertise in Utilities and enterprise funds. MGO is a leader in providing auditing and professional services to numerous.

Drawing from this experience and our direct knowledge from working with Enterprise Funds and utility operations, we'll quickly identify and focus on the significant audit areas. MGO has served similar entities such as:

Large Enterprise Governments

- City of Vernon Light and Power Department City of San Diego Water Services
- State of CA Department of Water Resources
- Fallbrook Public Utility District
- Imperial Irrigation District
- Orange County, Integrated Waste Management Department
- Riverside County Waste Management Department
- Contra Costa Water District
- Alameda County Water District
- California Municipal Utilities Association
- Central California Power Agency
- Citrus Heights Water District
- City and County of San Francisco Public Utilities Commission
- City of San Jose Municipal Water Services
- HOH Water Technology Corporation
- Sacramento County Solid Waste Enterprise Fund
- Sacramento County Water Agency

- Sacramento Municipal Utility District
- Sacramento Power Authority
- Sacramento Regional County Sanitation District
- Santa Clara Valley Water District
- Solano County Water Agency
- Sonoma County Water Agency
- Triunfo Sanitation District
- Tuolumne County Water System
- Western Riverside County Regional Wastewater Authority

Redevelopment Agencies MGO has extensive knowledge and experience auditing and assisting redevelopment agencies (RDAs) which receive funding from sources such as tax increment funds and funds arising from participation agreements with developers.

We've served the San José Redevelopment Agency (SJRA), and Sacramento Housing and Redevelopment Agency (SHRA) which are among the largest RDAs in the State, with total revenues of over \$257 million and assets of more than \$941 million. Below is a representative listing of our redevelopment agency clients which are similar to the City:

- City of Inglewood
- City of Los Angeles
- City of Pasadena
- City of Ventura
- City of Vernon
- County of Riverside
- City of San Diego Redevelopment Agency
- Compton Redevelopment Agency
- Oakland Redevelopment Agency
- Orange County Redevelopment Agency
- Sacramento Housing and Redevelopment Agency
- San Francisco Redevelopment Agency
- Santa Rosa Redevelopment Agency
- Stockton Redevelopment Agency

In addition, we have unique operational experience having served as the Interim Controller for the Contra Costa County Redevelopment Agency (CCCRDA) since June of 2003. In this role, we are responsible for the completion of the financial statements; required redevelopment agency state and county reports including the statement of indebtedness, AB 1389 report, state controller's report, housing and community development report and continuing disclosure submissions; and working with the Internal Revenue Service on the audit of the tax-exempt status of certain tax increment revenue bonds.

**Retirement Systems
MGO has a long-standing record of service to California retirement systems. Our capabilities in this area led to the award of the largest employee retirement system engagement in the Country - the California State Public Employees' Retirement System (CalPERS).**

Over the years we have worked with Retirement Services to consistently produce award winning CAFRs, address a myriad of technical issues, and steadily improve internal reporting capabilities. In an effort to improve communication and address concerns raised by Board members, we issued separate management letters and made separate presentations to the City of San Diego Employees' Retirement System and the San Diego County Employees' Retirement Association.

Following is a representative list of retirement systems for which MGO has recently provided audit services:

- San Diego County Retirement Association
- San Diego City Employees' Retirement System
- San Bernardino County Retirements Association
- California Public Employees' Retirement System
- California State Teachers' Retirement System
- Sacramento City Employees' Retirement System

**GASB 34.
Our firm's experience regarding financial reporting requirements of Governmental Accounting Standards Board (GASB) Statement No. 34, Basic Financial Statements - Management's Discussions and Analysis - for State and Local Governments.**

MGO was involved with the development of the Governmental Accounting Standards Board (GASB) Statement No. 34 before the Standard was finalized and are very familiar with its requirements. We have provided extensive training to our clients, various agencies, as well as to our staff on the requirements and implementation of GASB 34. We also served on the GASB Advisory Committee on the User Guide to Local Government Financial Statements. MGO successfully assisted all government entities under contract in its initial implementation of the new governmental reporting model. The Cities of Los Angeles and Vernon and the County of Orange represent a sample of our larger engagements.

Accounting Systems Experience (3.b)

Our experience encompasses selection, installation, and service of organization-wide integrated computerized accounting systems, including development of charts of accounts by fund and custom financial statement formatting.

Although our firm has conducted this work in the past, certified public

accounting firms have been prohibited from making any decisions on the purchase of information management systems or helping an organization install them because of independence standards.

However, our firm continues to help organizations with the following:

- Evaluating the sufficiency of system controls on existing and new accounting systems,
- Assessing the adequacy of system implementation efforts;

- Conducting post implementation reviews to identify potential system problems that could materially affect the organization’s financial statements;
- Review vendor selection processes
- Conducting business needs assessments.

Should the City need project management services for system selection and implementation, our firm has alliances with information technology firms that have assisted our other clients.

MGO has conducted numerous IT general controls application and control reviews in conjunction with financial audits of local government entities. A representative list of governmental clients served over the past 2 years follows:

Client	Financial System	Type of Review
Alameda-Contra Costa Transit District	IFAS / PeopleSoft	General Controls
California Public Employees Retirement System	Peoplesoft, various In-House systems	General Controls
California State Teachers Retirement System	Fundware, Various In-House systems	General Controls Data Integrity
California, Department of Technology Services	Peoplesoft	General Controls
California, Department of Water Resources	SAP	General Controls
City and County of San Francisco	FAMIS	General Controls
City of Compton	IFAS	General Controls
City of Fresno	PeopleSoft, H.T.E.	General Controls
City of Lodi	JD Edwards	General Controls
City of Oakland	Oracle	Payroll Controls
City of San Diego	In-House Developed COBOL-based System	General Controls
City of San Jose	FMS, Peoplesoft	General Controls
City of Santa Rosa	In-House 4GL system (homegrown)	General Controls
City of Vernon	Eden, CIS	General Controls
County of Alameda	Peoplesoft, various for Property Tax	General Controls, Property Tax
County of Los Angeles	CGI/AMS Advantage	General Controls
County of Maui, Hawaii	IFAS, Personality 2000	General Controls
County of San Diego	Cognos	Data Warehousing Rep. Mgt. Cont.
County of San Mateo	IFAS, CUBS, CalWin	Gen. Cntrl., Csh rcpt, Welfare dbs.
County of Santa Clara	SAP	General Controls
Port of Los Angeles	Infor(GEAC)	General Controls
Port of Oakland	GEAC Smartstream	General Controls
San Diego City Employees Retirement System	AMRIS	General Controls
San Francisco Bay Area Regional Transit District	Peoplesoft	Gen. Cntrl, /Payroll

Ego-free expertise. From partners to staff, you can count on any of us to be there, sleeves rolled up, 24/7 if need be.

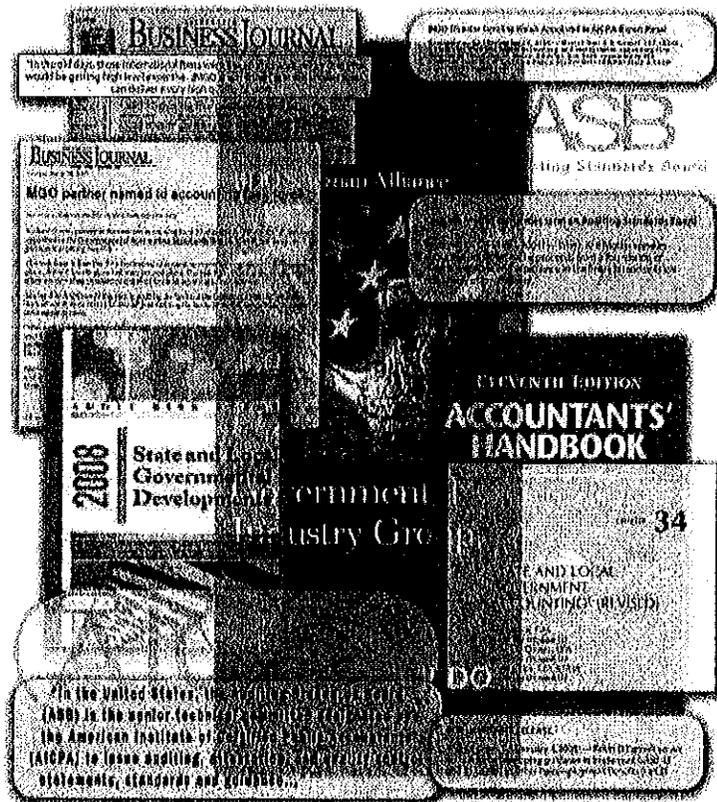
We take great pride in providing resources to our clients to assist them in the areas of efficiency, best practices and training. Client's receive a variety of assistive support. Examples include:

- In 2007, we sponsored a training session instructed by Dr. Lynford Graham, an author of several books on internal controls and a former member of the AICPA Auditing Standards Board and the "404" Implementation Task Force to prepare our clients on new auditing standards.
- In 2008, MGO held a workshop and Jim Godsey presented on the Impact of New Risk Standards on Clients Internal Controls.
- In 2009, we provided a day of free CPE to over 100 attendees in order to further their professional development.
- In 2010, we provided client training titled, Facing Reality, Keeping the Vision. Topics included: Fund Balance Reporting - Case Study Approach to Implementating the New Fund Balance, The Latest from GASB, Audit risk factors and approach to auditing ARRA funded programs and Avoiding Common Financial Reporting Deficiencies and Value of performance auditing.

- In 2011, we provided client training titled, Staying Grounded for the Future-Expect the Unexpected. Topics included: Construction and Other Frauds, GAGAS and Current Issues, Employment Related Tax Reporting and Compliance Issues, and AICPA Auditing Standards.

In addition to these live sessions, MGO also provides our premier clients with access to our firmwide training programs distributed through - CD-ROMs such

as "Guidance for the 2009 American Recovery and Reinvestment Act (ARRA)" released in October 2009 and webinars such as "IT & the Auditor" delivered in March 2010. Along with resources directly provided by our firm, we are able to provide the City instant access to a broad range of expertise and resources through our relationships with national experts, the standard-setting bodies and the BDO Alliance. Our participation as thought leaders in our profession is rooted in a desire to provide our clients with this far-reaching level of support.





This page intentionally left blank (and boring).

Section 2

**We all roll up
our sleeves.**

Integrated intelligence.

Project Management Approach

Our approach to project management is a fundamental factor in the successful performance of our audits. Key aspects of our approach as they relate to the City engagement are:

- **Structure** – Each major assignment is structured to provide for systematic selection of resources, development of individual assignments and standardized documentation requirements. This structure supports the project coordination between the MGO Teams and City's management and Internal Auditor.
- **Capability** – The MGO management team has both technical and managerial capability. Each key member has substantial project management experience in financial and compliance audits. These members have worked for years as a group on large engagements such as City, where separate engagement teams are spread among decentralized departments, bringing efficiency through a cohesive, well-oiled approach.
- **Monitoring** – Periodic reviews of overall project direction and priorities ensure that we are adhering to the plan. The planned-to-actual schedules of our professional staff are analyzed and, if required, corrective action steps are initiated immediately. As a result, if there are unexpected issues requiring more time, we bring in others to ensure successful engagement completion.
- **Communication** – Our team places a high value on internal and external

communication. The establishment and maintenance of close working relationships with City is paramount. We will also look to your designated representatives to identify individuals within City whom we should work with during the engagements.

Our unique approach to project management of complex engagements and accounting standards like yours includes designating a Professional Standards Partner to be the oracle providing consultation to the engagement partner. As a result, disparate views among City and MGO will be addressed timely and when necessary taken to the appropriate standard setting body -- the AICPA, GASB and OMB -- to provide an unbiased solution to any issues requiring additional technical input.

Engagement Team

The engagement team selected to serve the City represents the strong, balanced blend of talent, professional skills, and industry experience that is most critical to working effectively with clients of your size and magnitude. Each of our key engagement team members possesses:

- Broad public sector industry experience
- Understanding of the major issues facing local governmental units
- Demonstrated technical proficiency

In addition to broad public sector industry experience, as described in the MGO team resumes, each engagement partner assigned also is a leader in auditing large governments with

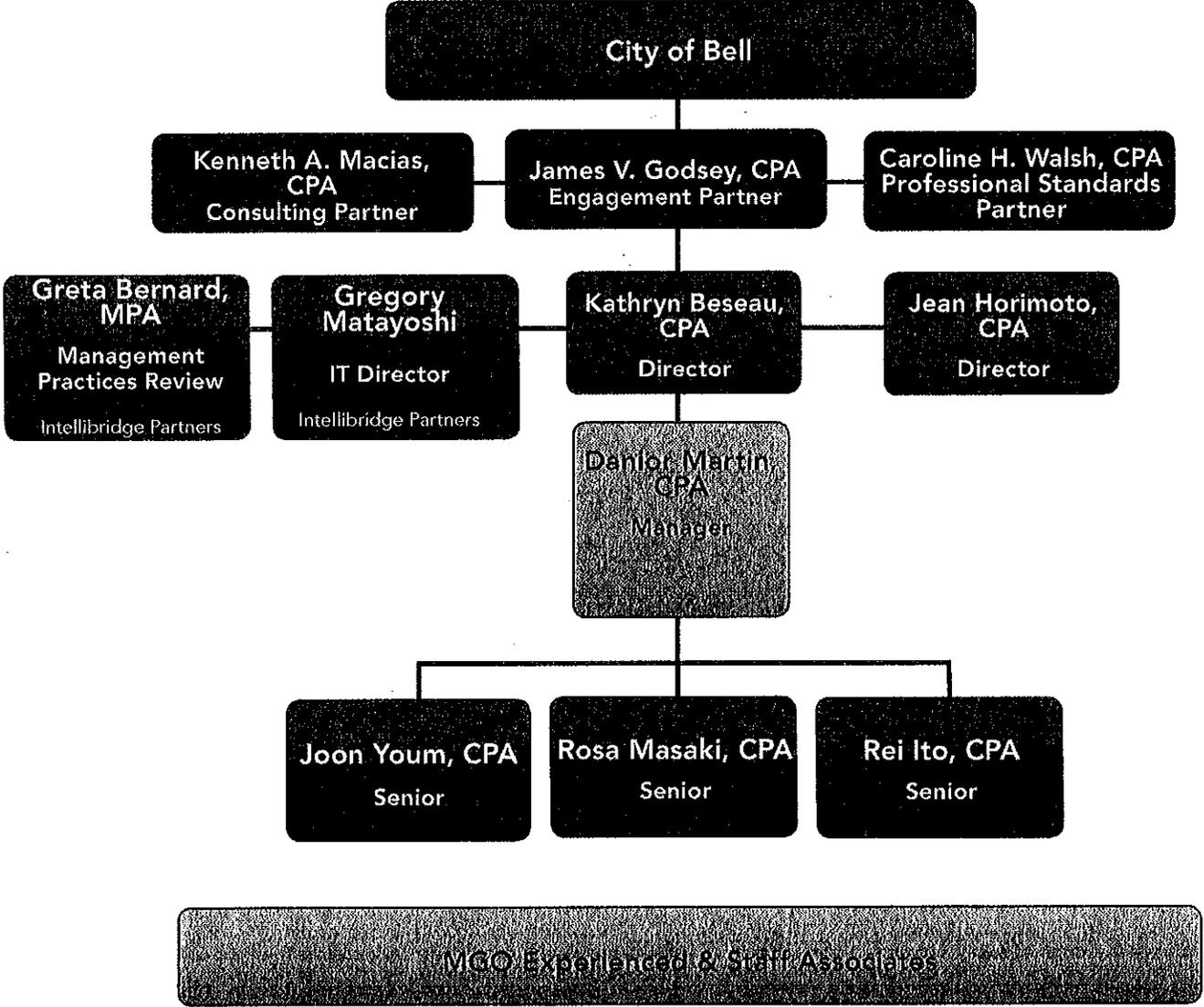
significant enterprise operations such as the City and County of San Francisco and the Port of Oakland, complex redevelopment agencies such as the San José Redevelopment Agency, and the San Francisco Redevelopment Agency and significant retirement systems such as CalPERS and CalSTRS.

The MGO Team is integrated to allow us to respond to your needs. We're committed to providing the resources necessary to meet the timeline that has been established within this proposal. This commitment includes providing the appropriate number and level of staffing to meet your needs.

Continuing Professional Education of Employees

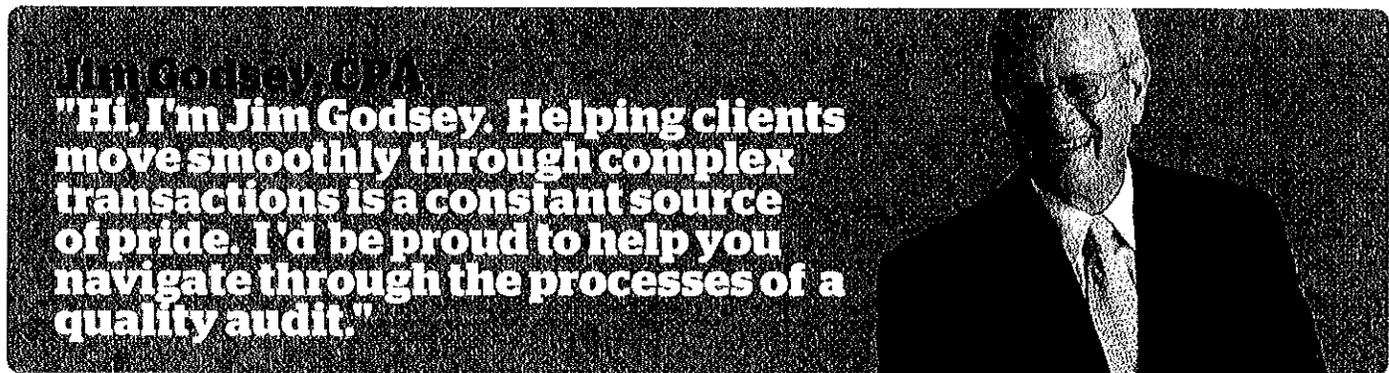
In compliance with Generally Accepted Government Auditing Standards, MGO administers a program to ensure professional staff members meet Continuing Professional Education (CPE) requirements. Our audit professionals receive CPE from in-house and commercial-certified CPE training courses. All members of the audit team have satisfied the Yellow Book requirement of having at least 80 hours of continuing professional education every two years, of which 24 must directly relate to the government environment and to government auditing and 8 to fraud.

PARTNER, SUPERVISORY AND STAFF QUALIFICATIONS AND EXPERIENCE



Continuity of Staffing

Continuity of staffing is an important element in our service plan. To ensure City personnel derive maximum benefit from their working relationships with our people, we will continue to maintain the highest possible level of staff continuity throughout the course of the engagement.



"Hi, I'm Jim Godsey. Helping clients move smoothly through complex transactions is a constant source of pride. I'd be proud to help you navigate through the processes of a quality audit."

Jim has over thirty years of experience in governmental auditing, training, accounting and management services. Jim's areas of expertise include state and local governmental auditing, forensic audits, fraud audits, management audits and audits in compliance with the Single Audit Act. He is an expert in the field of governmental and nonprofit accounting. Prior to joining Macias Gini & O'Connell LLP, Jim was a Senior Partner with Quezada, Godsey & Co.

Jim has assisted the State Controller's Office and the CA Commission with the procedures for State Compliance. He has also served as an advisor to the Fiscal Standards and Accountability Committee for the California Community Colleges, the Board of Directors of the Civic Center Chapter of the Association of Government Accountants and the Board of Directors of LAMAAA.

Jim is a frequent speaker in the community, presenting on topics such as: GASB 40, Deposits and Investments Risk Disclosures; GASB 43, Financial Reporting of OPEB Plans; GASB 45, Accounting and Reporting by Employers for OPEB; TB 2004-2 – Employers' Contributions to Cost-Sharing OPEB Plans; SAS No. 99 - Auditor's Responsibilities for the Detection of Fraud; Board Fiscal Responsibilities and Implementing the New Audit Risk and Response Standards.

Role and Responsibilities

- Assurance and Government Advisory Partner in Southern California Offices of MGO
- Leads and coordinates the overall delivery of the audit and technical assistance
- Leads project strategy and planning efforts
- Works closely with your management team
- Available throughout the year to ensure proactive issue identification and service delivery

Professional Activities & Memberships

- Advisor to the Fiscal Standards and Accountability Committee for the California Community Colleges
- Member of the Board and Past President, National Association Job Training Assistance (NAJA)
- Advisor to the Board of Directors, Civic Center Chapter of the Association of Government Accountants
- Advisor to the Board of Directors, LAMAAA
- American Institute of Certified Public Accountants
- California Society of Certified Public Accountants

Engagement Partner

Education

George Mason University, Fairfax, Virginia
 B.S. in Business Administration

Select Clients Served

City Governments

- Berkeley
- Burbank
- Glendale
- Los Angeles
- Long Beach
- San Diego
- San Francisco
- Santa Ana
- Van Nuys

Treasurer

• Orange County, California, CA

Development Agencies

- California Community Colleges
- California State Community Colleges

Other Governmental Entities including Special Districts and Joint Powers Authorities

- Alameda County, California

Transportation

- City of Los Angeles Department of Transportation

Air and Sea Ports

- Burbank

Caroline Walsh, CPA

"Hi, I'm Caroline Walsh. I'm like the government auditing version of Yoda. With more than three decades of auditing experience, I'm here to shed light on any complex issues you might need assistance with. I look forward to earning your confidence."



Caroline has over 32 years of specialized experience in auditing and consulting for local governmental agencies, nonprofit, insurance, healthcare, and corporate enterprises. Prior to joining MGO in 1991, she spent 13 years with the Los Angeles Office of Deloitte & Touche LLP where she was the lead government senior manager.

Caroline is MGO's Quality Control Partner serving as the chair of the firm's Professional Standards Group. She is responsible for firm-wide quality control standards, including annual internal quality control inspections, and professional standards review of the firm's reports. She is also the firm's designated technical expert assigned to the BDO Alliance Government Industry Group technical helpline.

From October 2006 through 2009, Caroline served on the AICPA State and Local Government Expert Panel for a three-year term. Her role on the Expert Panel was to provide review and technical support services for the public accounting profession, including drafting and updating the AICPA guides for *Audits of State and Local Governments* and *Government Auditing Standards and Circular A-133 Audits*. The Expert Panel also serves as a liaison in activities with the GASB and government regulators. In 2009, Caroline chaired the Expert Panel Task Force which reviewed and commented on the recent GASB Invitation to Comment on Pensions on behalf of the AICPA and in August 2009 testified before the GASB

summarizing the AICPA's comment letter and responding to GASB Board member questions.

In 2009, Caroline was appointed for a three-year term to the GASB Advisory Committee, which is a standing committee whose members review the GASB staff's annual proposed changes and additions to the GASB's *Implementation Guidance* and provide comments and feedback that GASB staff can consider prior to final review and clearance.

Role and Responsibilities

- Consults with Engagement Partners and Metropolitan on technical decisions
- Responsible for staying current on the engagement process, participating in client discussions about complex technical issues, reviewing selected audit documentation, and reviewing reports for compliance with generally accepted accounting principles and professional auditing standards

Professional Activities & Memberships

- American Institute of Certified Public Accountants
- Member of AICPA State & Local Government Expert Panel (2006-09)
- Current member GASB Advisor Committee for Implementation Guidance

Professional Standards Partner

Education

California State University, Northridge
Bachelor of Management, with honors

Select Clients Served

City Governments

• Anaheim

• Burbank

• Glendale

• Inglewood

• Los Angeles

• Long Beach

• San Gabriel

• San Jose

• San Mateo

• San Ramon

• Santa Clara

• San Francisco

• Santa Cruz

• Sunnyvale

• Vallejo

• West Covina

• Woodland Hills

• Woodbury

• Yuba City

• Yuba County

• Yuba State

Additional references upon request

250

Kathryn DeBrau, CPA

"I'm all about excellent service! I will work closely with the City's staff in the field. My goal is to manage our staff and provide a top-notch audit."



Kathryn has over 25 years of specialized experience in auditing and consulting for local governmental agencies, special districts and non-profit organizations. Prior to joining the firm, Kathryn was a Partner with the CPA firm Moreland & Associates, Inc. She was also the Controller of the Irvine Ranch Water District for over ten years. Managing a staff of twenty-five, she was responsible for all accounting, rate setting and financial software of the District.

Kathryn has served as the engagement director for the cities of Fresno, Hawaiian Gardens, Rialto, Santa Ana, San Diego and Tustin. In the 2003 and 2004 Kathryn, successfully lead the project team that processed thousands of property tax refunds on behalf of the City of Huntington Beach resulting in savings for the City of almost \$10 million.

In addition to client service, Kathryn has developed and delivered numerous training classes in intermediate governmental accounting in cooperation with the CSMFO for over 7 years. Furthermore she has served as the Chair of the Governmental Accounting and Auditing Committee of the Orange County Chapter of the California Society of Certified Public Accountants.

Role and Responsibilities

- Consults with Engagement Partner and Manager on technical, historical and local issues
- Stays current on the engagement process and available in absence of Engagement Partner

Professional Activities and Memberships

- American Institute of Certified Public Accountants
- California Society of Certified Public Accountants
- American Society of Women Accountants

Engagement Director

Education

- BS Accounting
- GSU Fellowship

Select Clients Served

City Governments

- Anaheim City
- Anaheim Hills
- Escondido
- Huntington Beach (Special Power)
- San Clemente
- San Juan Capistrano
- San Ramon
- Seal Beach
- Silver Valley
- Tustin

Redevelopment Agencies

- Anaheim City
- Santa Ana
- Escondido
- Huntington Beach
- San Ramon
- Santa Ana
- Tustin

Utilities

- Orange Irrigation District
- Santa Ana Irrigation District
- Huntington Beach
- Western Riverside Wastewater Authority
- Orange County Water District

Other Governmental Entities, Including Special Districts and Joint Powers Authorities

- California State Finance Authority
- Orange County Fire Authority
- Orange County Health Care Agency
- Orange County Treasury

Additional Clients (San Diego)

Jean Horimoto CPA

"Hi, I'm Jean Horimoto. I'm excited to bring a fresh look to the City's audit engagement. My goal: get things done when we say we will, with quality that exceeds expectations."



Jean has 20 years of experience in the CPA profession. Prior to her employment with MGO, Jean was a manager in the CPA firm of Quezada Godsey & Co.

Her years of experience include auditing, accounting and management services. Areas of expertise include financial audits, management audits, compliance audits and single audits, as well as assessing internal controls and management systems in governmental and nonprofit accounting.

Role and Responsibilities

- Assists Engagement Partner in planning, controlling, reviewing and evaluating fieldwork
- Consults with audit team on issues and progress of fieldwork
- Discusses accounting and control issues and assists in resolving those issues
- Manages the day-to-day execution of the audit activities and directs task accomplishments, monitors progress, and ensures schedule compliance
- Assists in the coordination of other services provided by MGO

Professional Activities and Memberships

- California Society of Certified Public Accountants
- American Institute of Certified Public Accountants

Engagement Director

Education

University of California, Santa Ana

Select Clients Served

City Governments

- City of San Diego
- City of San Jose
- City of San Francisco
- City of San Bernardino

County Governments

- Orange
- San Diego

Redevelopment Agencies

- Community Development Agency of the City of San Diego
- City of San Bernardino

Other Governmental Entities, Including Special Districts and Joint Powers Authorities

- Contra Costa Water Agency Authority
- Community Development Block Grant Authority
- City of San Bernardino
- Metropolitan Water Resources and Control Authority
- Los Angeles County Children and Family Planning and Family Economic Development Authority
- City of San Bernardino

Retirement Systems

- City of San Diego Employee Retirement System

Transportation

- Southern California Regional Rail Authority

Additional references upon request

Greta Bernard, CPA

"I will work tirelessly to meet your needs and demonstrate my commitment to the City."



Greta has over 6 years of experience leading, designing, and conducting financial, compliance, performance reviews, program evaluations, and reviews of state and local government agencies and programs relating to a variety of issues. Ms. Bernard brings excellent planning, qualitative and quantitative analysis skills. Specifically, she has developed audit guidelines, designed, administered and analyzed the results of questionnaires, case studies, and structured interviews. In addition, she has an outstanding ability to effectively convey results, including pertinent findings, conclusions, and recommendations, in written reports and oral presentations to a variety of audiences at all levels of government and the general public.

Management Practices Review

Education

Master of Public Administration from University of Southern California
Bachelor of Arts-Economics, California State University, Chico

Select Clients Served

State of California

California Department of Transportation
California Board of Corrections

County Governments

Colusa, California
1997

City Governments

Yuba City, Texas
1997-1998
San Diego

Transportation

Division of County Transportation Commissions
Maricopa County Transportation Planning Agency

Other

Los Angeles Redevelopment Agency
San Joaquin County Government

Additional references upon request

254

DANIEL W. WILSON, CPA

“Hi, I’m Dan. Productivity and efficiency are my thing, but I’m also very approachable. I’m focused on getting things done, no complaints or excuses.”



Dan has over five years of governmental auditing and accounting experience. He has been working primarily on financial and compliance audits for our governmental clients. His responsibilities have included performing various accounting, financial and operational assignments; preparing work-papers and supporting schedules; performing tests of details; reviewing and analyzing client internal controls; preparing account reconciliations; assisting to complete financial statements and management recommendation letters in accordance with GAAP, GAAS, and GAGAS requirements.

Role and Responsibilities

- Assists Engagement Director and Partner in planning, controlling, reviewing and evaluating fieldwork
- Consults with audit team on issues and progress of fieldwork
- Discusses accounting and control issues and assists in resolving those issues
- Manages the day-to-day execution of the audit activities and directs task accomplishments, monitors progress, and ensures schedule compliance
- Reviews the work performed by our actuarial specialists
- Assists in the coordination of other services provided by MGO

Professional Activities & Memberships

- American Institute of Certified Public Accountants
- California Society of Certified Public Accountants

Engagement Manager

Education

California State University, Northridge
B.S. in Accounting

Select Clients Served

City Governments

Van Nuys
Van Nuys

County Governments

Los Angeles
Ventura

Other Governmental Entities Including Special Districts and Joint Powers Authorities

Orange County Child Care & Family
Ventura Redevelopment Agency

Transportation

South Central Regional Rail Authority
Ventura

Air and Sea Ports

Alameda County Air Port
Yuba County Regional Airport
Yuba County Municipal Airport

Additional references upon request

255

MGO Senior Assurance Associates. **Proven to go beyond to get the job done. And done right.**

We have identified our group of senior assurance associates assigned to the City engagements. These professionals will be responsible for executing our audit plan, directing the activities of the professional staff, and reviewing all phases of the engagement to ensure that we achieve our audit objectives. All of our senior assurance associates live in the Los Angeles area and have experience in performing various auditing, accounting, financial, and operational assignments. Their tasks include compiling data to prepare financial statements; preparing workpapers and supporting schedules; performing tests of details; auditing all areas of section work, proposing adjusting journal entries, and reviewing section work prepared by staff auditors.



Rosa Masaki, CPA.

Rosa is a CPA and Senior Assurance Associate with over 4 years of experience in performing various auditing, accounting, financial, and operational assignments.

Rosa's experience includes: participating on the audits of the County of Orange, Los Angeles County Department of Health Service Community Health Plan, Southern CA Regional Rail Authority, Los Angeles World Airports, First 5 LA and Metropolitan Water District.

Rosa holds a B.S., Accountancy from California State University, Northridge.

She is a member of Asian Professional Association in the Field of Accounting, Finance, and Business Professions (ASCEND).



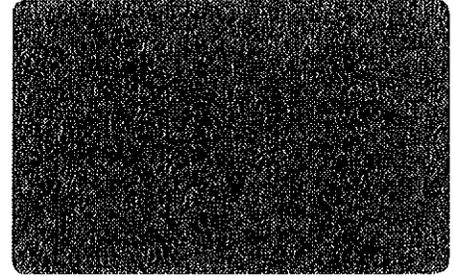
Rei Ito, CPA.

Rei is a CPA and Senior Assurance Associate with over 5 years of governmental auditing and accounting experience.

Rei's experience includes: participating on the audits of the City of San Diego, County of San Bernardino Investment Pool, County of Orange, Port of Oakland (including Oakland International Airport) and senior in-charge of the engagements for Los Angeles World Airports (LAWA), Los Angeles County Investment Pool and Port of Los Angeles

Rei holds a B.S., Business Administration, with an emphasis in Accounting from California State University, Los Angeles.

She is a member of the Accounting Society, AICPA and ASCEND.



Joon Youm, CPA.

Joon is a CPA and Senior Assurance Associate with over 4 years of experience in serving clients.

Joon has experience performing audits of the County of San Diego, Metrolink, Los Angeles World Airports and Burbank, Glendale, Pasadena Airport Authority and USC+LAC, UCLA/Harbor, Olive View, Martin Luther King Jr., Rancho Amigos Hospitals and the Cities of San Diego and Ventura.

Joon holds a Bachelors of Science in Accounting from the University of Southern California.



This page intentionally left blank (and boring).

Section 3

**We examine
things from
all angles
and choose a
solution that
works best for
you, not us.**

We will provide an audit plan that is complete, clear and descriptive and realistic, thus forming the basis by which audit progress can be measured.

Frequent communication is required for the audit plan to be an effective management tool. We will meet with the appropriate management personnel on a regular basis to report the progress of our audits, and any preliminary findings. We expect City to communicate any foreseeable delays in the delivery of accounting records, financial statements, and/or other documents needed to complete our work.

In the event that circumstances warrant more extensive and detailed services beyond those in the contractual agreement, we shall provide in writing and in advance the reasons for the additional services together with our estimate of costs. No additional work will be performed without advance approval by City.

Scope of Services

MGO will provide the following auditing services beginning with the fiscal year ending June 30, 2010:

- **Annual Audit of the City's Financial Statements:** We will perform an audit of the City's basic financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information in accordance with the all applicable auditing standards with the objective of expressing an opinion on the financial statements.
- **Annual Audit of Bell Community RDA Financial Statements:** We will perform an audit of the City's Redevelopment Agency's basic financial statements and each major fund in accordance with all applicable auditing standards with the objective of expressing an opinion on the financial statements.

- **Bell Community Housing Authority:** We will perform the financial and compliance audit for the Housing authority and prepare and submit HUD an electronic REAC submission for the City's Section 8 Program.
- **Single Audit:** will perform an audit of the City's Federal awards in conformance with all applicable auditing standards with the objective of expressing an opinion on the Schedule of Expenditures of Federal Awards.
- **Management Practices Review of Municipal Management Services:** As the beginning point in our planning we will meet with management to determine the exact nature and timing for the review of management practices of the municipal management services. This process will identify the departments, functional activities, procedures and controls that are to be included as well as other management objectives identified. A separate engagement letter will be prepared to cover this work.

Report on Internal Controls.

We will present to City's Board and Senior Management, findings and recommendations noted during the course of our audit that improve or correct, as necessary, any accounting controls and/or management practices of the City.

- We will address systems of internal control; accounting and financial systems, functions, procedures and processes, especially related to cost effectiveness, compliance with laws, regulations, contracts and grants; and responses of City to recommendations from the prior year. It is our policy to discuss all findings and recommendations with the appropriate management personnel prior to inclusion in our letter.

Attendance at Board of Directors and Other Meetings:

MGO's representatives shall attend meetings of City's Board of Directors, or its committees, primarily meetings of the Audit and Ethics Committee, whenever requested by City.

Required Communication.

We will present matters or topics which may be of interest to the accounting and financial reporting personnel of the City related to government auditing and accounting. Topics that may be covered include updates on generally accepted accounting principles (GAAP), generally accepted auditing standards (GAAS), OMB Circular revisions, recent GASB pronouncements, changes in business trends relating to the City and other authoritative procedures. We will also provide information encompassing GAAP and GAAS related topics.

Professional standards require us to communicate any instances of irregularities and illegal acts or indications of illegal acts to the City's staff and Board of Directors (Board). Also, professional standards require that we communicate other information specifically related to the audit engagement. We will ensure that our communications to the Board meet these requirements.

We are proud of our record of being well-informed with regard to the government sector and the changes in auditing standards that may occur throughout the course of providing audit services to our clients. MGO's professionals continue to have a presence in both State and federal levels of government, as well as at the regional level. We will acquire prompt and pertinent responses to inquiries that may arise from a technical or procedural standpoint, over the development of our engagement with the City. Our liaison relationship with GASB, the AICPA, GFOA and ASB will allow us to obtain precise, relevant information necessary to provide exceptional communication and audit services to you.

Our EDP Auditing Approach.

MGO's engagement team includes our IT consultants. Our consultants will examine the integrity and reliability of financial systems from different angles. Our approach uses a comprehensive assessment of the various aspects of the IT environment that affect the accuracy and completeness of financial data. We conduct our assessments using custom tailored tools that take into consideration the complexity and unique nature of our client's operations. Our evaluation and assessment is based on physical observation and testing, qualitative and quantitative assessments, reviews of documentation and actual practices, and other IT performance data. Our recommendations are based on industry best practices and use our industry knowledge of similar entities to produce practical solutions that affect positive change.

Our consultants will provide the audit team the information and tools necessary to evaluate the strengths and weaknesses of City's electronic data processing (EDP) controls. This information is used by the assurance team to develop its audit plans and determines how the team executes its financial statement audits. The review of the EDP general controls encompasses the following areas:

Organization and Operation.

Identification and evaluation of the operational structure to determine whether there is adequate segregation of duties and functions. In addition, our tools will assist in determining whether personnel qualifications and controls ensure effective functioning of City's information technology resources. This would include the review of backup procedures for all critical files.

Systems Development Maintenance and Documentation.

Determination and evaluation on whether there are procedures to ensure that the development of new systems and maintenance and changes to existing systems are appropriately authorized, tested, and implemented. Also, a determination on whether appropriate documentation exists for the applications.

Access.

Determination on whether access to data files, software, hardware and documentation is restricted to properly authorized personnel. This includes a review of physical and logical access procedures. The review of logical access would include the evaluation of password control features and similar procedures used to protect the confidentiality of data.

Hardware and Systems Software.

Determination on whether hardware controls provided by the equipment vendor are used to the appropriate extent and whether systems software is subjected to the same control procedures as those applied to changing, testing, and implementing applications.

Communications.

Determination and evaluation of the communications hardware, software, and related controls to ensure all data are authorized, accurately transmitted and reviewed, and sufficiently protected.

Data and Procedural.

Determination on whether there are controls to ensure prompt and accurate processing of data. This includes the review of data capture, data validation and editing, transaction logging, audit trails, transaction voiding, balancing controls, and error handling and correction. In addition, a review of the retention period for all critical files will be conducted.

Our audit process is geared toward the integration of information technology and manual elements of our internal control assessment. As such, our consultants will continue to be an integral part of the overall engagement team so that we can ensure that our review of City's internal controls, both manual and technology-enabled, is coordinated.

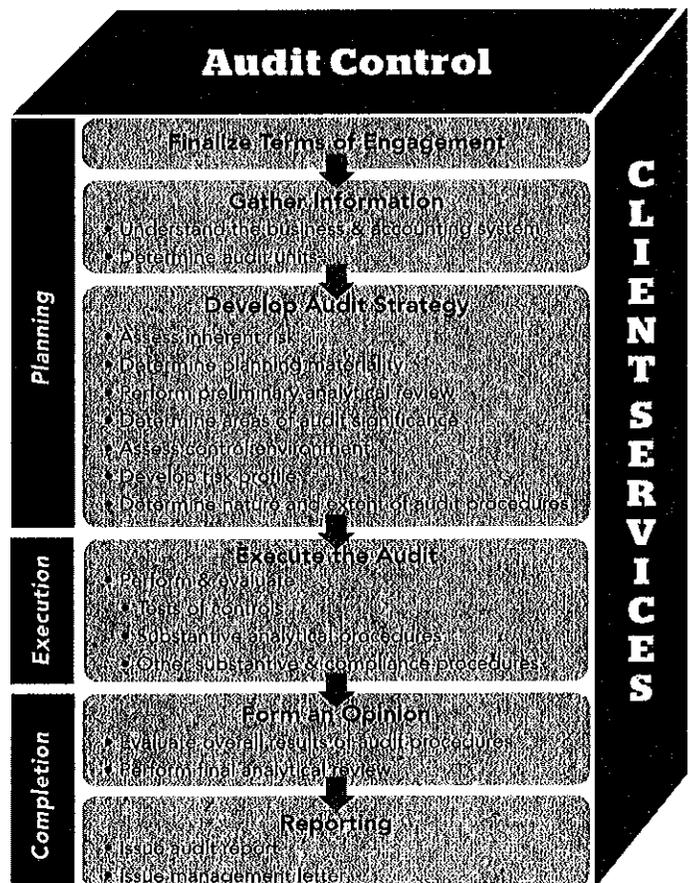
We admit it, we're boring accountants, and we love what we do. That's why our approach to auditing is so ironclad – we're disciplined to do "the right thing" even when it's uncomfortable.

Our approaches to EDP controls and control risk are intertwined with our overall audit approach as described below:

MGO General Audit Approach.

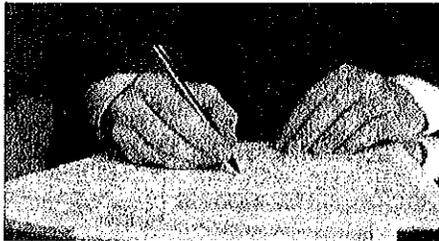
The Auditing Standards Board issued a suite of eight new auditing standards, the *Risk Assessment Standards*, effective for the 2008 audits. The standards represent a significant strengthening of auditing standards that will improve the quality and effectiveness of audits. Specifically, the standards enhance the application of the audit risk model by requiring auditors to obtain a more in-depth understanding of the audit client and its environment, perform a more rigorous assessment of risk of material misstatement in the financial statements and improve linkage between assessed risks and the audit procedures performed in response to those risks.

In response to these changes, MGO has adopted the structure of the BDO International audit approach as set out in the diagram to the right.



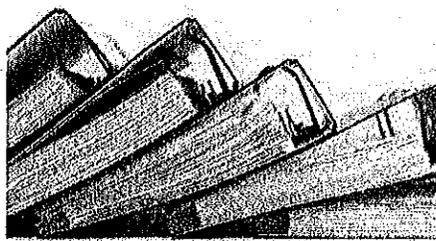
Your MGO Audit involves 6 clearly defined steps:

Our audit approach is tailored to meet the specific needs of each client. We will leverage off of our experience base and build upon our deep understanding of your operations. As conditions change, we will continue to develop our understanding of critical audit areas through comprehensive audit planning and risk assessment.



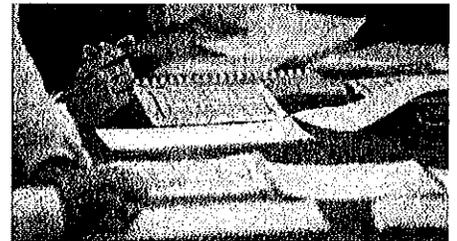
Step 1. Agree Terms of Engagement.

We first agree with the client the objectives of the engagement and the nature and timing of our reports.



Step 2. Gather Information.

We develop an understanding of the client's business, information system and organization, and the ways in which management exercises control.



Step 3. Develop Audit Strategy.

Based on our knowledge, we then move to a detailed assessment of the risks potentially affecting the financial statements. A client-specific audit strategy is then developed, focusing our audit efforts on financial statement areas where there are significant risks of material misstatement, whether due to fraud or error. We select those procedures which will provide us with the necessary evidence with optimum timing and efficiency.

Throughout the audit process we gain knowledge which, combined with our general experience and expertise, provides us with a unique insight into the City's operations and with opportunities for identifying improvements, not only with respect to accounting and information systems but also regarding broader, and often more significant areas, such as organizational structure and financial planning. This insight is often a source of valuable business advice which may be communicated to the City.



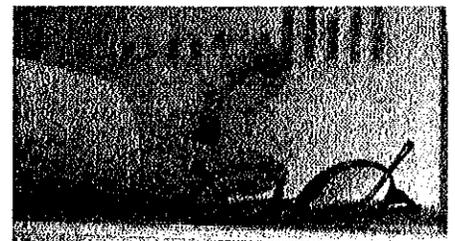
Step 4. Execute Audit.

We then perform the selected audit procedures, ensuring that they are carried out by staff who have a level of experience and knowledge relevant to the planned procedures. The results are evaluated to determine whether we have sufficient appropriate audit evidence or whether additional procedures need to be performed.



Step 5. Form Opinion.

We draw together all the evidence we have obtained and consider whether we have obtained reasonable assurance that the risk of material misstatement has been reduced to an appropriately low level.



Step 6. Report.

We issue our report, ensuring that it is a clear expression of opinion on the financial statements. In addition we report on other matters covered by the terms of our engagement.

Our proven 4-step approach to assessing risk.

Step 1

Risk Assessment and Planning.

Summary:

In Step 1, the financial statement risk assessment, project plan, roles and responsibilities, and communication protocols are developed collectively with engagement team members.

Activities:

- Identify financial reporting risks (including fraud) via brainstorming sessions and interviews.
- Determine financial statement account risks by analyzing quantitative and qualitative factors.
- Identify relevant assertions and related risks.
- Evaluate multiple locations.
- Evaluate documentation standards (risk and control matrices, flowcharts, etc.) and assessment process (one-on-one, facilitated sessions, self-assessments).
- Establish status reporting and communication protocols.
- Develop project/audit plans.

Step 2

Entity-level Control Assessment.

Summary:

The objective of Step 2 is to evaluate the organization's entity-level control environment using the widely-accepted COSO evaluation framework. Although not directly involved with the processing of transactions, these pervasive controls can have a significant effect on the financial reporting process. Information technology controls associated with financial reporting are also evaluated using the COBIT framework.

Activities:

- Review elements of COBIT and COSO with the engagement teams.
- Document and test entity-level controls via walk-throughs, interviews and detailed testing.
- Identify and test general controls over information technology systems upon which other significant application controls are dependant.
- Report key findings and discuss remediation steps.
- Prepare summary of entity-level controls (including IT).

Step 3

Transaction-level Control Assessment.

Summary:

During Stage Three, the engagement team will identify significant financial reporting controls for higher risk accounts (on the financial statement) risk assessment. An assessment will be made as to whether controls are appropriately designed to mitigate the identified risks. The risk that a control might fail to operate will also be evaluated.

Activities:

- Identify key financial reporting controls
- Perform walkthroughs to assess design effectiveness
- Evaluate the risk of control failure, considering factors such as:
 - Past errors
 - Entity-level controls
 - Competency of personnel
 - Develop/evaluate risk and control matrices of all key risks and related to control points
 - Walkthrough results
 - Assess the design of controls

Step 4

Testing and Reporting.

Summary:

The final stage of our internal controls approach involves developing and executing a test plan of the transaction-level key controls. An assessment is made as to whether the controls are operating as intended to mitigate the associated risk. The nature, timing and extent of testing is correlated with the risk of control failure determined in Stage Three.

Activities:

- Develop test plan and testing strategy for key controls including nature, timing and extent of testing
- Execute testing and summarize results
- Evaluate whether controls are operating effectively
- Investigate root cause(s) of control weaknesses
- Design substantive tests based on control testing results

Law and Order.

When planning and performing audit procedures and in evaluating and reporting the results thereof, we need to recognize that an illegal act may materially affect the financial statements. Laws and regulations vary considerably in their relation to the financial statements:

Direct and material effect on financial statements.

We consider laws and regulations that generally have a direct and material effect on the determination of financial statement amounts. For example, escheat or unclaimed property laws may affect recorded liabilities and revenues and applicable laws and regulations may affect the amount of revenue accrued under government contracts. However, we consider such laws or regulations from the perspective of their known relation to audit objectives derived from financial statement assertions rather than from a legal perspective.

Indirect effect on financial statements.

The City may be affected by many other laws or regulations, including those related to occupational safety and health, equal employment, and other violations. Generally, these laws and regulations relate more to an organization's operating aspects than to its financial and accounting aspects, and their financial statement effect is indirect. We ordinarily do not have sufficient basis for recognizing possible violations of such laws and regulations. Their indirect effect is normally the result of the need to disclose a contingent liability because of the allegation or determination of illegality.

Normally, our audit does not include procedures specifically designed to detect illegal acts that indirectly affect the financial statements. However, the procedures listed below, which may be performed for the purpose of forming an opinion on the financial statements, may bring possible illegal acts to our attention:

- Familiarization with the particular legal operational framework applicable to the client and its operations.
- Inquiring of management and the client's attorneys regarding the accounting for and disclosure of loss contingencies.
- Inquiring of management as to the laws and regulations that may be expected to have a fundamental impact on the operations of City.
- Discussing with management policies and procedures adopted for identifying, evaluating, and accounting for litigation claims and assessments;
- Inspecting relevant documentation and correspondence with relevant licensing or regulatory authorities.
- Obtaining written confirmation from management that they have disclosed all events of which they are aware which involve possible illegal acts, together with any actual or contingent consequences which may arise.

We also remain cognizant for any instances of non-compliance with laws or regulations at all times during the course of our audit that may come to our attention through:

- The performance of other substantive procedures;
- The review of minutes of management meetings; and
- Inquiry of City's legal counsel regarding litigation, claims, and assessments.