

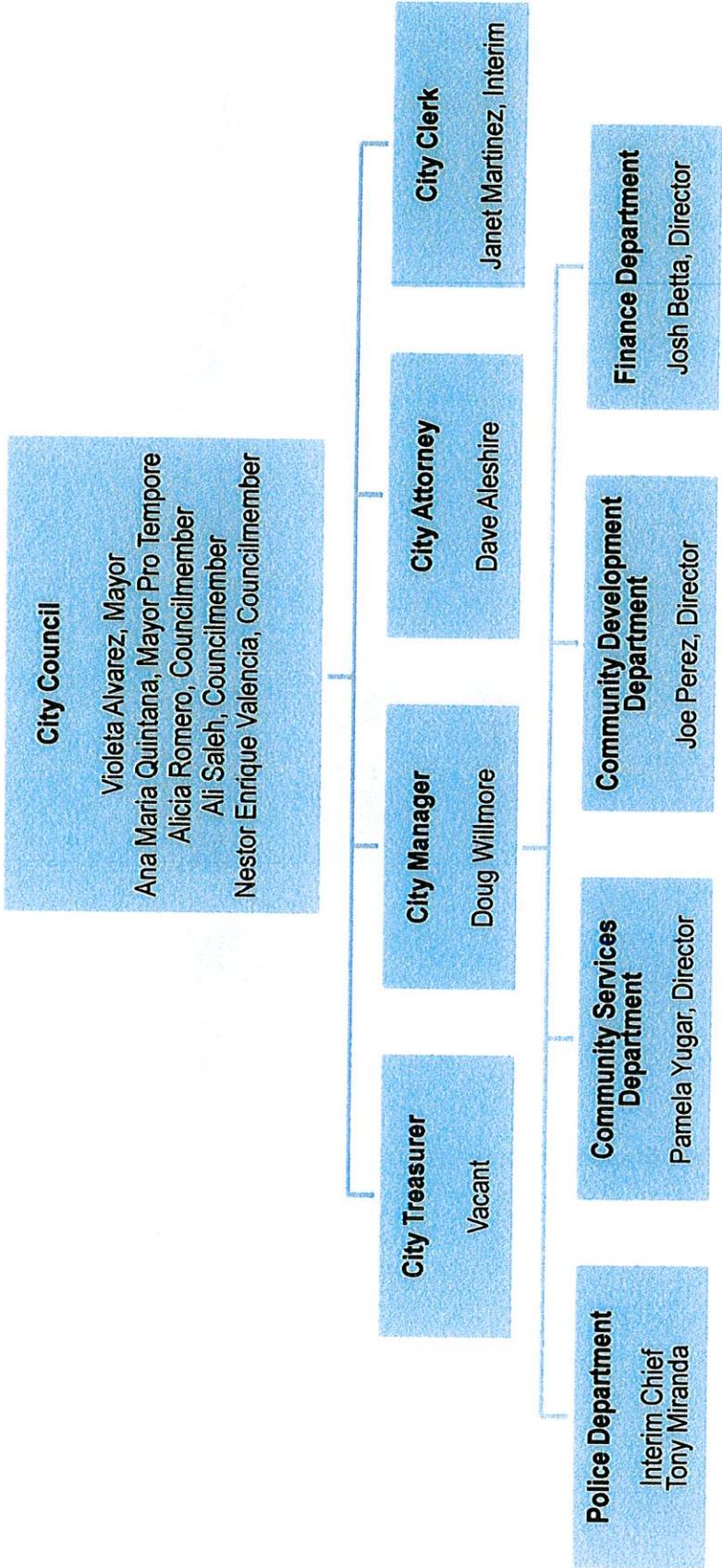
Attachments

Attachment A

Organization Chart

The organization chart is shown on the following page

City of Bell Organization Chart



Attachment B

Comprehensive Annual Financial Report

The Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2013 is attached as a separate document.

Attachment C

Reconciliation of General Ledger to Audited Financial Statements

The cost allocation plan and indirect cost rate proposal allocate the actual costs of central service units and executive level support to operating units. The actual costs allocated in this cost allocation plan and indirect cost rate proposal are derived from the general ledger. The general ledger has been reconciled to the Bell's Comprehensive Annual Financial Report for the Year Ended June 30, 2013.

A summary of the reconciliation is shown on the following page.

City of Bell
 Central Service Cost Allocation Plan For Use During Fiscal Year 2014/15
 Attachment C
 Fiscal Year 2012/13 Actual Expenditures - Reconciliation of Expenses from GL to CAFR

FY 12/13 Actual Expenses from the General Ledger [a]				CAFR Statement of Expenditures [b]									
Fund	Fund Desc	Total	Adjust [c]	Mod Total	General Fd	Retir'mt	Housing	CDBG	BCHA	City CP	Gas Tax	Non-Major	Total
01	General Fund	21,308,843	(8,137,043)	13,171,800	13,171,800								13,171,800
03	Air Quality Fund	135,570		135,570								135,570	135,570
04	Gas Tax Fund	830,704		830,704							830,704		830,704
06	Retirement Fund	4,309,062	(1,927,441)	2,381,620		2,381,620							2,381,620
08	Sanitation Fund	1,341,601		1,341,601								1,341,601	1,341,601
09	Sewer Maintenance	144,419		144,419								144,419	144,419
10	Recycling Fund	248		248								248	248
14	Bikeway Fund	-		-								-	-
18	Bell Public Fin. Aut	1,150,590		1,150,590								1,150,590	1,150,590
19	Surplus Property A	323,001	(313,801)	9,200								9,200	9,200
20	CRA-Capital Project	-		-								-	-
21	CRA-Tax Increment	(4,945,478)	4,945,478	-								-	-
22	CRA Low Mod Spec	1,429,699	(1,429,699)	-								-	-
23	CRA-Debt Service F	-		-								-	-
30	C.D.B.G. Block Gra	451,082		451,082				451,082					451,082
32	Grants Fund	153,876		153,876								153,876	153,876
33	Cal HOME (State G	-		-								-	-
34	CDBG - ARRA Fund	-		-								-	-
35	Department of Tec	124,029		124,029								124,029	124,029
36	S. Face Transp Prg	-		-								-	-
45	Street Lighting Fun	492,894		492,894								492,894	492,894
50	Capital Projects Fu	19,237,343	(1,112,976)	18,124,366						18,124,366			18,124,366
55	Cable TV/JPA Fund	-		-								-	-
67	Measure R Fund	104,701		104,701								104,701	104,701
68	Prop C Fund	569,807		569,807								569,807	569,807
70	Prop. A Fund	1,100,796		1,100,796								1,100,796	1,100,796
71	Federal Forfeitures	96,295		96,295								96,295	96,295
72	COPS Fund	64,737		64,737								64,737	64,737
74	Justice Assistance	637		637								637	637
75	AB 109 Task Force	-		-								-	-
77	CalRecycle Fund	57,149		57,149								57,149	57,149
78	California 911 Gran	-		-								-	-
79	Homeland Security	39,713		39,713								39,713	39,713
85	Workers Comp & U	1,723,256	-	1,723,256	1,723,256								1,723,256
89	Debt Service Fund	2,826,107		2,826,107								2,826,107	2,826,107
90	BCHA - Operating f	2,448,832	(1,422,358)	1,026,474					1,026,474				1,026,474
91	BCHA - Capital Pro	-		-								-	-
92	BCHA - Debt Servid	1,292,635		1,292,635								1,292,635	1,292,635
Total		56,812,147	(9,397,841)	47,414,306	14,895,057	2,381,620	-	451,082	1,026,474	18,124,366	830,704	9,705,003	47,414,308
Total Reported in CAFR													47,414,308
Difference - Due to Rounding													2

[a] Source: .pdf files delivered by City (Statement of Revenue and Expense - Period Ending 06/30/13)

[b] Source: City of Bell Comprehensive Annual Financial Report for the Year Ended June 30, 2013.

[c] See Adjustment Detail below.

Adjustment Detail		Total	Description
01	General Fund	(4,252,286)	Extraordinary Expenditure
01	General Fund	(48,325)	Transfer in from 01-429-40
01	General Fund	(218,738)	Transfer in from 01-429-95
01	General Fund	(14,448)	Transfer in from 01-429-20
01	General Fund	(24,022)	Transfer in from 01-429-22
01	General Fund	(63,120)	Transfer in from 01-429-23
01	General Fund	(33,241)	Transfer in from 01-429-25
01	General Fund	(27,778)	Transfer in from 01-429-37
01	General Fund	(56,530)	Transfer in from 01-429-38
01	General Fund	(854,929)	Transfer out Retirement (06)
01	General Fund	(8,700)	Transfer out PFA (18)
01	General Fund	(773,699)	Transfer in/out Other Funds
01	General Fund	(1,761,227)	Transfer out Risk Mgmt (85)
Subtotal		(8,137,043)	
06	Retirement Fd	(950,000)	Extraordinary Expenditure
06	Retirement Fd	(938,725)	Transfer out PFA (18)
06	Retirement Fd	(38,716)	06-421-40 CalPERS Reimbursement
Subtotal		(1,927,441)	
19	Surplus Property Authority Fund	(313,801)	Transfer out General Fund (01)
Subtotal		(313,801)	
21	CRA-Tax Increment/Debt Service	4,945,478	Net Extraordinary Expenditure
Subtotal		4,945,478	
22	CRA Low Mod Special Revenue Fu	(1,429,699)	Extraordinary Expenditure
Subtotal		(1,429,699)	
50	Capital Projects Fund	(1,112,976)	Transfer out GOB DS (89)
Subtotal		(1,112,976)	
90	BCHA - Operating Fund	(123,660)	Transfer out GF Payback (01)
90	BCHA - Operating Fund	(1,298,698)	Transfer out BCHA DS (92)
Subtotal		(1,422,358)	
Total		(9,397,841)	