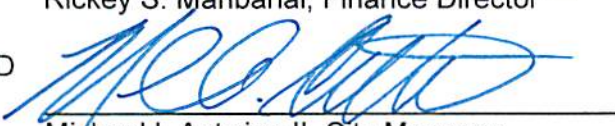


DATE: May 27, 2026

TO: Honorable Mayor and City Council

FROM: Rickey S. Manbahal, Finance Director ^{RM}

APPROVED
BY:


Michael L. Antwine II, City Manager

SUBJECT: Annual Comprehensive Financial Report (ACFR) for the Fiscal Year Ended June 30, 2025.

RECOMMENDATION:

It is recommended that the City Council receive and file this report.

DISCUSSION:

Article VI, Section 604 (C) of the City Charter establishes that the Chief Administrative Officer shall "prepare and submit to the City Council as of the end of each fiscal year, a complete report on the finances and administrative activities of the City for the preceding fiscal year."

The FY 2025 audit, which serves to validate the financial data presented within the City's ACFR, was performed by the firm, The Pun Group LLP. Their final audit report for FY 2025 was delivered to the City during the week of May 06, 2026.

Audit Summary:

The Pun Group expresses an unmodified (positive) opinion on the City's FY 2024 financial statements.

Net Position:

The City's total net position (excess of assets, including infrastructure such as streets, over liabilities) is \$30.3 million and \$26.4 million for the years ended June 30, 2025, and June 30, 2024 respectively. This increase primarily resulted from an increase in operating grants and contributions of \$4.0 million, an increase in taxes of \$945 thousand, and an increase in charges for services of \$566 thousand.

Governmental Funds:

Governmental funds typically account for the tax-supported activities of a government. Fund balance in a governmental fund is the difference between short-term assets, such as cash and receivables, and short-term liabilities, which are amounts owed that are expected to be paid off within a short period of time. Governmental funds exclude long-term assets (streets, buildings, and other City facilities) and long-term liabilities (such as long-term debt).

The fund balance in any given fund is essentially what is left over after the fund's assets have been used to meet its liabilities. Unassigned fund balance is fund balance that has no restrictions

related to its use. For FY 2025, the General Fund's Unassigned Fund Balance decreased by \$1.6 million from the prior fiscal year of \$43.5 million.

Notes to the Financial Statements:

The Notes to the Financial Statements in the ACFR offer descriptions of several areas of critical importance to the City's financial condition. Narrative and columnar accounts of cash and investments, long-term liabilities, defined benefit pension plan, OPEB, supplemental retirement program, to name a few, are recommended reading.

Independent Auditors' Report on Internal Controls over Financial Reporting:

Each year the auditors publish an "internal controls" letter to the City Council. The letter is found as Attachment (2). There are two types of deficiencies in internal control that may be identified by an auditor: either a *material weakness* or a *significant deficiency*.

A *material weakness* is a deficiency, or a combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the City's annual financial statements will not be prevented or detected.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control over financial reporting, that is less severe than a material weakness yet important enough to merit attention.

As result of the FY 2025 audit, The Pun Group LLP noted that *they did not identify any deficiencies that consider to be material weaknesses*.

FISCAL IMPACT:

No fiscal Impact.

STRATEGIC PLAN 2023-25:

This agenda item aligns with the City of Bell 2023-25 Strategic Plan:

Target 4: Fostering Financial Resilience

Goal 5: Update the City's finance-related policies, procedures and process

ATTACHMENTS:

1. City of Bell Annual Comprehensive Financial Report for Fiscal Year Ended June 30, 2025.
2. Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters.



CITY *of* BELL

ANNUAL COMPREHENSIVE FINANCIAL REPORT

JUNE 30, 2025



City of Bell

Bell, California

Annual Comprehensive Financial Report

For the Year Ended June 30, 2025

Prepared by:
Finance Department

City of Bell
Annual Comprehensive Financial Report
For the Year Ended June 30, 2025
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CITY of BELL

May 6, 2026

To the Honorable Mayor, City Council, and Citizens
of the City of Bell
Bell, California

We are pleased to submit the Annual Comprehensive Financial Report (ACFR) for the City of Bell for the fiscal year ending June 30, 2025. State law requires that all general- purpose local governments publish within six months of the close of each fiscal year, a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with auditing standards generally accepted in the United States of America by a team of licensed certified public accountants.

This report consists of management's representations concerning the finances of the city. Consequently, responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the City's management. To provide a reasonable basis for making these representations, Management Team of the City has established a comprehensive internal control framework that is designed both to protect the City's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the City's financial statements in conformance with GAAP. Because the cost of internal controls should not outweigh their benefits the City's comprehensive framework of internal controls has been designed to provide assurance that the financial statements will be free from misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material aspects.

The City's financial statements have been audited by The Pun Group LLP, a firm of certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City for fiscal year ended June 30, 2025, are free of material misstatement. The independent audit involved examining on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded based upon the audit that there was a reasonable basis for rendering an unmodified opinion that the City's financial statements for the fiscal year ended June 30, 2025, were fairly presented in conformity with GAAP.

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

PROFILE OF THE CITY OF BELL

Founded in 1927, Bell is an incorporated charter city located in the greater metropolitan Los Angeles area, approximately 10 miles southeast of downtown Los Angeles. The California Department of Finance estimated the City's population of 35,728, land area of 2.5 square miles.

The City has operated under the council-manager form of government since incorporation. The City's policy making, and legislative authority are vested in a five-member City Council. The five-member city council elected by a majority of voters in alternating terms for four years and who in turn elect the Mayor and Vice-Mayor from among themselves for a one-year term. The City Council is responsible, among other things, for passing ordinances, adopting the budget, appointing committees, and task forces, and hiring the City Manager, City Clerk, and contracting for City Attorney services. The City Manager is responsible for overseeing the day-to-day operations of the City, and for appointing the heads of the various city departments.

The City provides a full range of services for the citizens utilizing a mix of contracts with other governmental entities or private companies. The City has its own Police Department but contracts with Los Angeles County Fire Department (LACFD) for fire and paramedic services through the.

The Los Angeles County provides library services through a Library District, and funds are collected through property tax bills and are disbursed directly by the Los Angeles County Tax Collector's Office. The City contracted the maintenance of sewer and sanitation services. There are six (6) water purveyors that provide water to residents and businesses in the City, with the major provider is Golden State Water Company. The City contract with Republic Services Solid Waste and Recycling collection services. Accordingly, none of these activities are included in this report.

ECONOMIC CONDITION AND OUTLOOK

As we move into the new fiscal year 2025-2026 the primary objective for the organization is to continue developing and implementing City Council policy goals and objectives that will further improve the City's position of Fiscal Sustainability and Economic Development. The City is actively recruiting new businesses, reviving retail & housing development by selling the surplus land in FY2024-2025. As such, the FY2025-2026 budget takes a conservative and fiscally prudent approach to the estimation of revenues and the oversight of expenses.

This budget continues the City's diligent and systematic approach for the use of the City's allocation of \$8.5 million dollars in Federal funding provided by the American Rescue Plan Act (ARPA), with an allocation of the remaining \$5.9 million of ARPA funds with a focus on Economic Development, Infrastructure (City Facilities & Park Facility Improvements), Information Technology, and Community Services programs for Youth and Seniors. On December 14 2022, the remaining ARPA funding of \$5.9M was approved and allocated based on the City Council's Strategic Implementation Plan.

AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Cities recognizing conformance with the highest standards for preparation of state and local financial reports.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, with contents that conform to program standards. The ACFR must satisfy both GAAP and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only.

We believe our current ACFR conforms to the Certificate of Achievement Program's requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

REPORTING ENTITY AND ITS SERVICES

This ACFR includes all funds of the City. The City directly provides a limited range of services and contracts for several other services. The City's significant reliance on contracted services has the benefit of reducing expenses to the citizens of the City of Bell while simultaneously providing the City with a high degree of flexibility in responding to changing economic conditions. Some of the contracted services include fire protection, building and safety, street maintenance, capital improvement projects, attorney services and engineering.

Staff provided services include: community development (which includes planning, economic development, building and safety management, Code Enforcement and Parking Enforcement), public works (which includes engineering, capital projects administration, street maintenance contract management, landscape maintenance, traffic and transpoliation matters, and solid waste contract management), community services (which includes senior services, park maintenance, recreation services, and community center operation), public information, grant administration, financial management, and administrative management. All these activities are included in this report.

INTERNAL CONTROLS

The City of Bell's accounting system has been developed by considering the adequacy of internal accounting controls. Internal accounting controls are implemented by the City to provide reasonable assurance that assets are safeguarded against loss from unauthorized use or disposition; and that the City's financial records used for preparing financial statements are maintained in a reliable fashion. The concept of reasonable assurance recognizes that the cost of these controls should not exceed the benefits derived from them. The City's internal controls accomplish these objectives.

BUDGETARY CONTROL

The City of Bell adopts a comprehensive budget detailed by the department prior to the start of the fiscal year on July 1. The budget is further broken down by the character of expenses, defined as personnel services, service and supplies, and capital outlay. The ledgers of the City and its component units are maintained by the line-item detail or object of expenses. However, all budgetary controls are exercised at the department and fund level.


The City maintains budgetary controls to ensure compliance with legal provisions in the annual appropriated budget approved by the City Council. Revenues are estimated annually and measured against actual revenues earned. The City also maintains an encumbrance accounting system for budgetary control. Encumbrances generally are re- appropriated as part of the following year's budget.

ACKNOWLEDGEMENTS

The preparation of this ACFR could not have been completed without the effort and professionalism demonstrated by Department of Finance staff and the unwavering leadership of its Finance Director, Mr. Rickey S. Manbahal. We would also like to express our appreciation to City staff who assisted and contributed to the success of the year-end audit. In addition, I would also like to thank our independent auditor, The Pun Group LLP., who provided expertise and advice in the preparation of the City's Annual Comprehensive Financial Report.

In closing, without the leadership and support of the City Council of the City of Bell, the preparation of this Report would not have been possible.

Respectfully submitted,



Michael L. Antwine II
City Manager



Rickey S. Manbahal, MPA
Finance Director

CITY OF BELL

Officials of the City of Bell

June 30, 2025

CITY COUNCIL

Ali Saleh – Mayor

Monica Arroyo – Vice Mayor

Ana Maria Quintana – Councilmember

Francis Flores – Councilmember

Alicia Romero – Councilmember

ADMINISTRATION AND DEPARTMENT HEADS

City Manager – **Michael L. Antwine II**

City Attorney – **David Aleshire**

City Clerk – **Angela Bustamante**

Chief of Police – **Carlos Islas**

Director of Community Development – **Manuel Acosta**

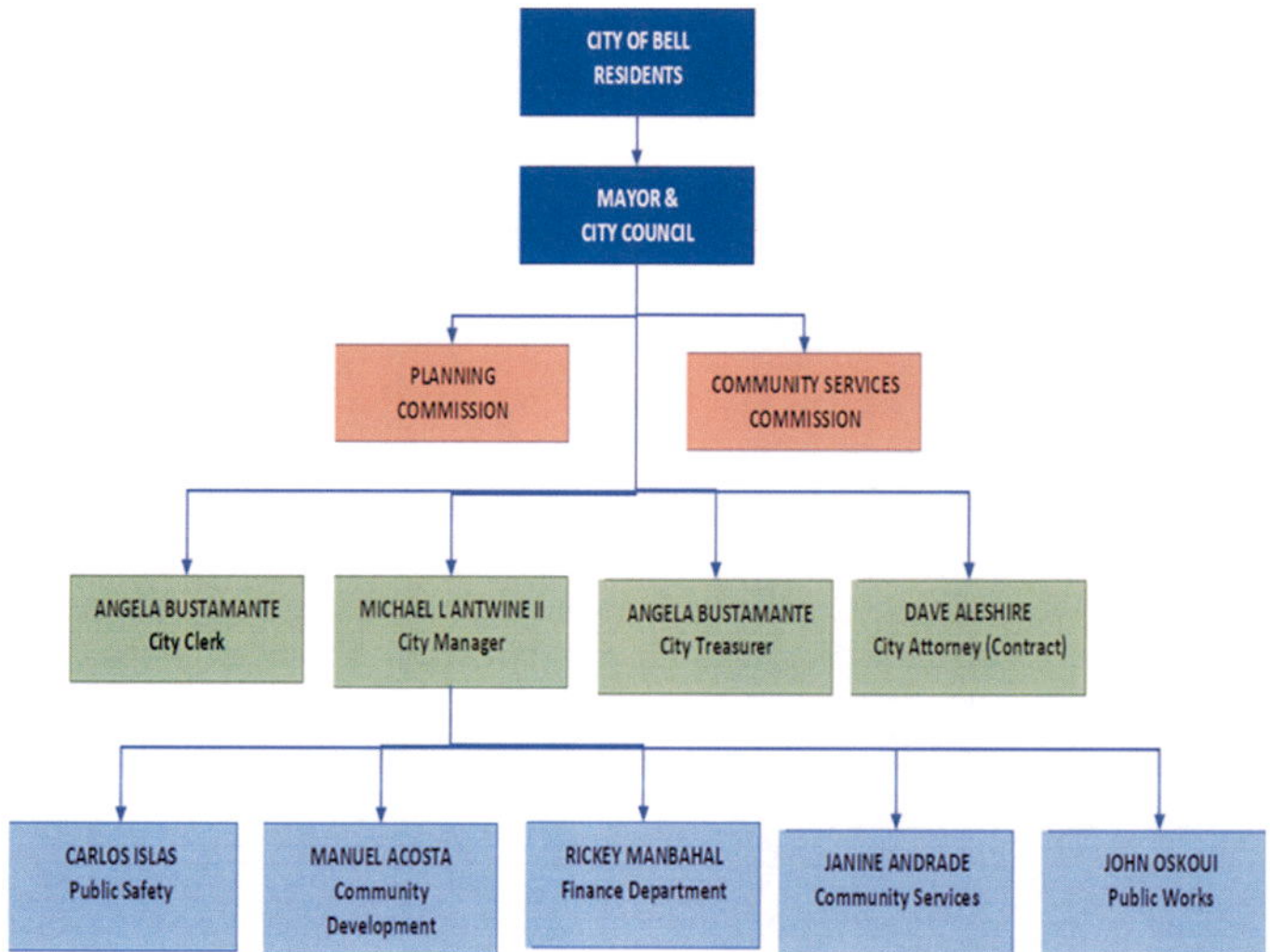
Director of Community Services – **Janine Andrade**

Interim Director of Public Works – **John Oskoui**

Director of Finance – **Rickey S. Manhabal**

Deputy Director of Human Resources and Risk Manager – **Gina Skibar**

City of Bell Organizational Chart





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**City of Bell
California**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2024

Christopher P. Morill

Executive Director/CEO

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**INDEPENDENT AUDITOR'S REPORT**www.pungroup.cpa

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

Report on the Audit of the Financial Statements***Opinions***

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Bell, California (the "City") as of and for the year ended June 30, 2025, and the related notes to the basic financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States ("*Government Auditing Standards*"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Other Matters***Change in Accounting Principle - Implementation of GASB 101***

As discussed in Note 1 to the basic financial statements, the City adopted new accounting guidance, Governmental Accounting Standards Board ("GASB") Statement No. 101, *Compensated absences*. Our opinion is not modified with respect to this matter. The adoption of this standard resulted in the restatement of the City's net position as of June 30, 2024.

Prior Period Corrections

As discussed in the Note 12 to the basic financial statements, the City also recorded restatements due to error corrections in the governmental activities in the amount of \$561,906 due to revenue recognition. Our opinion is not modified with respect to this matter.

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate where there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgement and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, the Budgetary Comparison Schedules, the Schedules of Changes in Proportionate Share of the Net Pension Liabilities and Related Ratios, the Schedules of Contributions – Pensions, the Schedule of Changes in Net Other Postemployment Benefits liabilities and Related Ratios, and the Schedule of Contributions – Other Postemployment Benefits be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The Combining and Individual Nonmajor Fund Financial Statements are presented for the purpose of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the Combining and Individual Nonmajor Fund Financial Statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

To the Honorable Mayor and the Members of the City Council
of the City of Bell
Bell, California
Page 4

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 6, 2026, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

The PwC Group, LLP

Santa Ana, California
May 6, 2026

CITY OF BELL

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the City of Bell (City), California, we offer readers of the City's basic financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2025. We encourage readers to consider the information presented here in conjunction with additional information found in the letter of transmittal and the basic financial statements in the financial section of this report.

FINANCIAL HIGHLIGHTS

- The City's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at the close of the fiscal year by \$30.3 million (*net position*), which was comprised of net investment in capital assets of \$39.7 million, restricted for projects and programs of \$25.4 million, and unrestricted net deficit of \$34.8 million.
- The City's total net position increased by \$3.9 million during the current fiscal year. This increase primarily resulted from an increase in operating grants and contributions of \$4.0 million, an increase in taxes of \$945 thousand and an increase in charges for services of \$566 thousand.
- As of June 30, 2025, the City's governmental funds combined ending fund balances decreased by \$1.6 million from the prior fiscal year restated amount of approximately \$46.6 million. This decrease is primarily due to a decrease in revenues of approximately \$788 thousand compared to prior fiscal year.
- At the end of the current fiscal year, the nonspendable fund balance for the Governmental Fund was \$5.0 million, or 11.1% of total Governmental Fund balance, representing amounts associated with assets which are not in a spendable form.
- The unassigned General Fund balance is \$24.0 million or 82.8% of the fund balance, which is available for spending at the City's discretion.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

The *Statement of Net Position* presents information on all the City's assets, liabilities and deferred inflows/outflows of resources with the difference reported as *net position*. Increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

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

MANAGEMENT'S DISCUSSION & ANALYSIS (CONTINUED)
JUNE 30, 2025

Both government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include general government and administration, public safety, community development services, public works, community services and recreation. The City currently has no business-type activities.

Fund Financial Statements – A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local government, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The fund financial statements provide detailed information about the most significant funds and other funds – not the City as a whole. Some funds are required to be established by State law and by bond covenants. However, management established many other funds to help control and manage money for particular purposes or to verify that all legal requirements for using certain taxes, grants, and other resources are being satisfied. The City's two types of funds are governmental and fiduciary funds.

Governmental funds – *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year.

Most of the City's basic services are reported in governmental funds, which focus on how money flows in and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the City's general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. The differences of results in the Governmental Fund financial statements to those in the Government-wide financial statements are explained in a reconciliation following each of the Governmental Fund financial statements.

Fiduciary funds – The City utilizes Fiduciary funds to account for assets held by the City in a trustee capacity, or as an agent for other governmental entities, private organizations, or individuals. All of the City's fiduciary activities are reported in a separate statement of fiduciary net position and a statement of changes in fiduciary net position. We exclude these activities from the City's Government-wide Financial Statements because the City cannot use these assets to finance its operations.

Notes to the Financial Statements – The financial statements also include the Notes to the Financial Statements that provide important narrative details about the information contained in the financial statements. Information contained in the Notes to the Financial Statements is critical to a reader's full understanding of the Government-wide and Fund Financial Statements.

Supplementary Information – In addition to the required elements of the Basic Financial Statements, a Supplementary Information section is included which contains budgetary and combining schedules that provide additional details about the City's non-major Governmental Funds and Fiduciary Funds.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Our analysis focuses on the City's net position and changes in net position resulting from the City's activities.

Net Position – Net position may serve over time as a useful indicator of a government's financial position. The City's net position was \$30.3 million and \$26.4 million for the years ended June 30, 2025 and June 30, 2024, respectively, as shown in Table 1. This increase primarily resulted from an increase in operating grants and contributions of \$4.0 million, an increase in taxes of \$945 thousand and an increase in charges for services of \$566 thousand.

By far the largest portion of the City's net position is its investment in capital assets net of related debt which accounted for \$39.7 million of the City's total net position. This component of net position consists of capital assets (land, structures and improvements, equipment, infrastructure, and construction-in-progress) net of accumulated depreciation, reduced by outstanding debt attributable to the acquisition, construction, or improvement of the assets and related deferred charges on refunding net with unspent debt proceed. The City uses these capital assets to provide services to citizens, and although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources as the capital assets themselves cannot be used to liquidate these liabilities.

Net investment in capital assets decreased by \$17.0 million or 29.9% from the prior fiscal year. This is primarily attributable to the inclusion of general obligation bond activity in the current year that had not been reflected in prior period calculations.

Restricted net position of \$25.4 million, represents the second largest portion of the City's net position and is made up of resources that are legally restricted to specific uses. These restrictions are generally enforced by external agencies.

The remaining portion of the City's net position is unrestricted and may be used to meet the City's ongoing obligations to citizens and creditors. At June 30, 2025, the City had a unrestricted net position deficit of \$34.8 million.

MANAGEMENT'S DISCUSSION & ANALYSIS (CONTINUED)
JUNE 30, 2025

Table 1
Net Position
June 30 2024 and 2025
(in Thousands)

	Governmental Activities	
	2024*	2025
Assets		
Current and other assets	\$ 54,810	\$ 55,560
Capital assets	71,579	75,402
Total assets	126,389	130,962
Deferred Outflows of Resources	19,521	15,320
Liabilities		
Current Liabilities	11,329	11,104
Noncurrent liabilities, net	100,803	97,291
Total liabilities	112,132	108,395
Deferred Inflows of Resources	7,416	7,598
Net position		
Net investment in capital assets	56,706	39,731
Restricted	21,172	25,391
Unrestricted (deficit)	(51,516)	(34,833)
Total net position	\$ 26,362	\$ 30,289

* 2024 balances were restated due to error corrections. (see Note 12 for details.)

Note: a change in accounting estimate is treated prospectively, prior periods are not restated due to GASB 101 implementation and change in claim estimates.

With the exception of contracting the City's fire services with the Los Angeles County Fire Department, the City is a full-service city providing residents and visitors with the following functional services:

General Government is comprised of the City Council, City Attorney, City Clerk, City Manager, Human Resources, Finance and Non Departmental. These departments provide general governance, executive management, records management, risk management, finance, cash management, accounting, and information technology services. The City Clerk 's office provides a variety of support and information to the Council, public and staff. The City Clerk also serves as the elections official who is in charge of administering and overseeing the election process for all City elections and as the filing official who is responsible to assist the Council, Board members, candidates, consultants, and staff to comply with all Fair Political Practice Commission (FPPC) regulations. An outside firm appointed by the City Council provides legal services.

Public Safety is comprised of the four divisions. (1) The Operations division includes general police patrol, emergency response services, routine traffic collision investigations, criminal investigations and provide other public safety related services. (2) Support division includes dispatch, records, jail services, and parking enforcement. (3) Administration division provides leadership and administration for all divisions and (4) Code Enforcement.

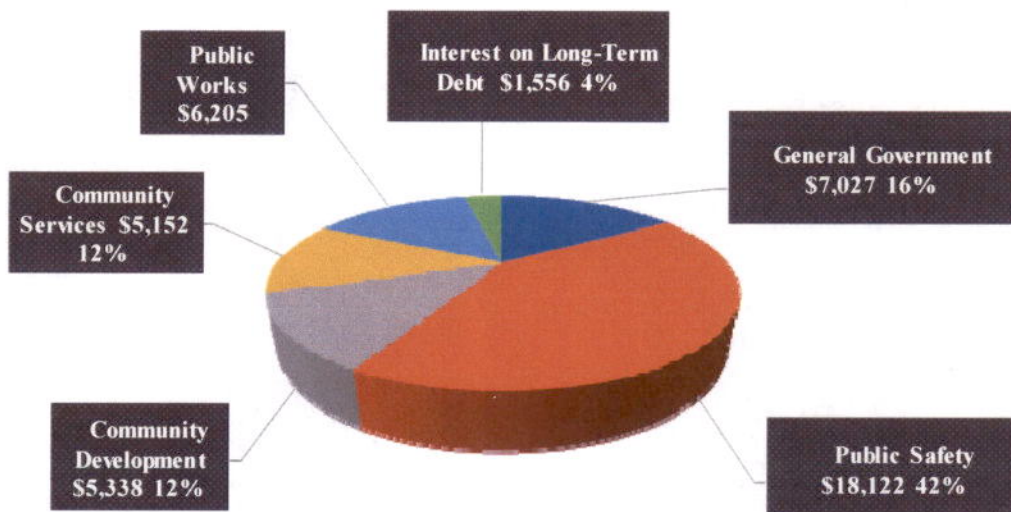
MANAGEMENT'S DISCUSSION & ANALYSIS (CONTINUED)
JUNE 30, 2025

Community Development is comprised of the Planning and Zoning, Building and Safety, Housing Authority and Economic Development. In addition, the Community Development Director oversees the outside engineering firm. Economic Development is a high priority for the City of Bell and critical focus area in order to revitalize the commercial, retail, and industrial sectors within the City's boundaries. Economic Development is essential to job growth, revenues, and property values.

Community Services is comprised of Youth, Sport, Park Activities, Social Services for senior programming, special events, educational programs, excursions, Technology Center for youth and adult computer classes, open computer lab, and Transit Operations to include recreational transit, bus pass subsidy, and bus shelter maintenance program.

Public Works provides engineering, construction and maintenance of public streets, highways, buildings, parks and related infrastructure, as well as traffic engineering, street lighting, sewer and refuse service. City contracts with an outside engineering firm to manage the engineering, planning, building and capital projects services.

PROGRAM EXPENSES (In Millions)



MANAGEMENT'S DISCUSSION & ANALYSIS (CONTINUED)
JUNE 30, 2025

The following table provides a summary of the City's operations for the years ended June 30, 2024 and 2025.

Table 2
Changes in Net Position
June 30 2024 and 2025
(in Thousands)

	Governmental Activities	
	2024	2025
Revenues		
Program Revenues:		
Charges for services	\$ 5,928	\$ 6,494
Operating grants and capital contributions	13,425	17,389
Capital grants and contributions	3,411	3,283
General Revenues:		
Taxes:		
Property taxes	3,012	3,353
Transient occupancy taxes	430	353
Sales taxes	3,414	3,543
Franchise taxes	987	1,216
Utility users taxes	4,052	4,386
Other taxes	47	36
Motor vehicle in lieu-unrestricted	5,088	5,157
Use of money and property	3,638	1,044
Gain on disposal of capital assets	-	1,347
Other	64	297
Total revenues	43,496	47,898
Expenses		
General Government	6,768	7,027
Public Safety	14,938	18,122
Community Development	4,936	5,338
Community Services	4,635	5,152
Public Works	5,866	6,205
Interest on Long-Term Debt	1,655	1,556
Total expenses	38,798	43,400
Increase (decrease) in net position	4,698	4,498
Net position at beginning of year	21,102	26,362
Changes in accounting principles	-	(571)
Prior period corrections	562	-
Net position at end of year	\$ 26,362	\$ 30,289

* 2024 balances were restated due to error corrections. (see Note 12 for details.)

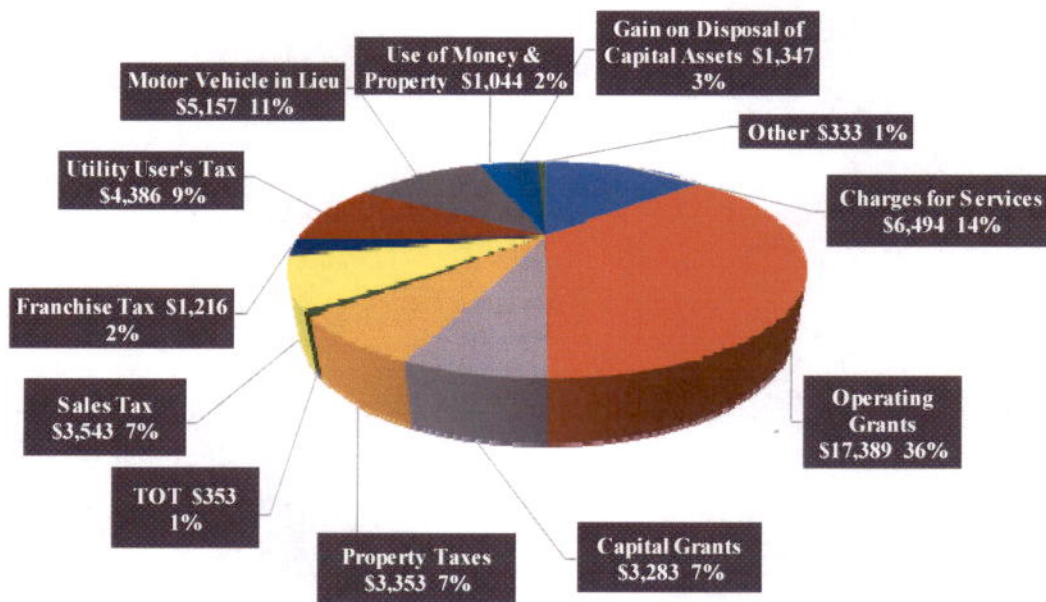
Note: a change in accounting estimate is treated prospectively, prior periods are not restated due to GASB 101 implementation and change in claim estimates.

Revenues

In the Statement of Activities, the City's total revenues were \$47.9 million representing an increase of \$4.4 million, or 10.1%, over the prior fiscal year. The following are highlights of some of the major differences:

- Tax collection increased by \$945 thousand, a significant portion was from an increase in utility users and property tax.
- Reimbursement from Operating grants increased by \$4.0 million, whereas capital contributions decreased by \$128 thousand this year compared to FY2024.
- Use of Money and Property decreased by \$2.6 million due to interest in investments.

GOVERNMENTAL ACTIVITIES REVENUE (In Thousands)



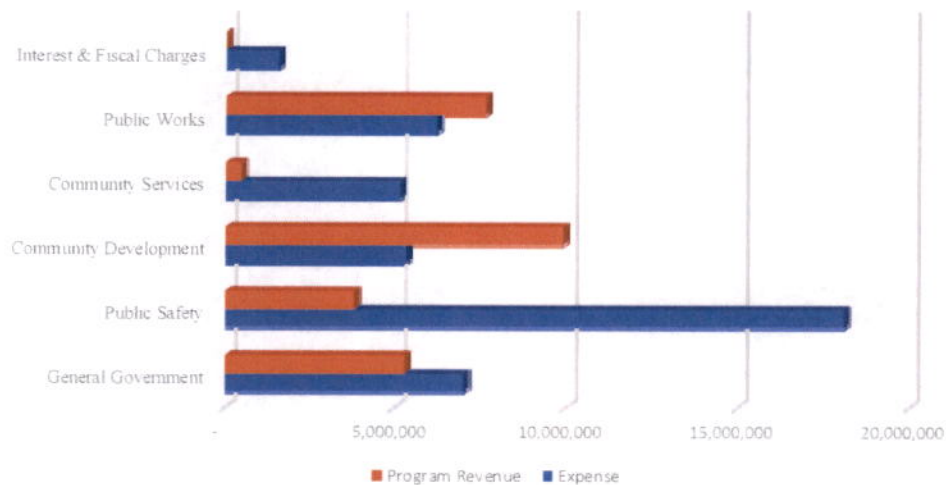
MANAGEMENT'S DISCUSSION & ANALYSIS (CONTINUED)
JUNE 30, 2025

Expenses for Governmental Activities

The City's governmental activities' combined expenses increased by 11.9% from approximately \$38.8 million to \$43.4 million compared to prior year primarily due to net pension liability and compensated absences liability adjustments compared to previous year. Total expenses for the City is \$43.4 million for the fiscal year ending June 30, 2025. Some of the notable changes are:

- An increase in Public Safety expenses of \$3.2 million, primarily due to net pension liability and compensated absences liability adjustments. Vacant positions have been filled and this resulted in a net increase in salaries and health benefits of approximately \$1.0 million.
- Community Services expenses increased by \$0.5 million, compared to prior year due to increases in salary and benefit costs as well as changes to the compensated absences liability.

Expenses and Program Revenues – Governmental Activities



MANAGEMENT'S DISCUSSION & ANALYSIS (CONTINUED)
JUNE 30, 2025

Financial Analysis of the City's Funds

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

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

On June 30, 2025 the City's governmental funds reported a combined ending fund balance of \$45.0 million, a decrease of \$1.6 million in comparison with the prior year. Approximately 42.0% of this amount \$18.9 million constitutes unassigned fund balance, which is available for spending at the government's discretion. This change in fund balance resulted primarily from a decrease in revenues of \$788 thousand. The decrease in revenues was mostly driven by the decrease in revenues from Use of Money and Property of \$2.4 million with an offsetting increase in tax revenue of approximately \$964 thousand.

- The General Fund is the chief operating fund of the City. At the end of the current fiscal year total fund balance was \$28.9 million, an increase of \$1.0 million over the prior fiscal year. The main cause for this increase was due to an increase in taxes of \$896 thousand and from proceeds of a sale of property for approximately \$728 thousand in other financing sources. Of this amount, \$24.0 million, or 82.9%, was unassigned fund balance. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 112.8% of total general fund expenditures, while the total fund balance represents 136.1% of the total expenditures.
- The Federal Grants Special Revenue Fund only slightly decreased its fund balance by an amount of approximately \$382 thousand from a restated amount of \$1.0 million in fiscal year 2023-24 (restated from \$242 thousand) to \$1.4 million in fiscal year 2024-25.
- Retirement Special Revenue Fund account for revenue received from the voter-approved property tax levied to provide for employee retirement costs. Total revenues and transfers for 2024-25 were \$4.7 million, an increase of \$33 thousand from fiscal year 2023-24. Total expenditures for 2024-25 were \$4.5 million, up by \$487 thousand from fiscal year 2023-24. Total fund balance as of June 30, 2025 was \$1.5 million.

MANAGEMENT'S DISCUSSION & ANALYSIS (CONTINUED)
JUNE 30, 2025

General Fund Budgetary Highlights

There was no change to the original revenue budget projection, but actual revenues exceeded estimated revenues by \$1.1 million. Budgeted expenditures were increased by \$96 thousand due to increase in public safety and community services salary and benefit expenditures as well as the continued increase in consumer prices and services.

Capital Asset and Debt Administration

Capital Assets – The City's capital assets for its governmental activities as of June 30, 2025, amounted to \$75.4 million compared to \$71.6 million for FY 2023-24. This investment in capital assets includes land, building, equipment, improvements, infrastructure, leased assets and construction in progress. Total capital assets for governmental activities for the current fiscal year increased by \$3.8 million, or 5.3%.

Table 3
Capital Assets At Year End
(Net of Depreciation, in Thousands)

	Governmental Activities	
	2024	2025
Land and land easement	\$ 23,033	\$ 22,986
Building and Improvements	16,305	15,694
Equipment and vehicles	682	847
Infrastructure	26,968	26,222
Right to use lease assets	421	473
Right to use subscription assets	263	462
Construction-in-progress	3,907	8,718
Totals	\$ 71,579	\$ 75,402

Additional information on the City's capital assets can be found in Note 5 in the Financial Section of this report.

Long-Term Debt – At the end of the current fiscal year, the City's total long-term debt equaled \$44.6 million.

Table 4
Long-Term Debt At Year End
(In Thousands)

	Governmental Activities	
	2024*	2025
General Obligation Bonds	\$ 22,594	\$ 21,399
Lease Revenue Bonds	12,388	11,686
Purchase Financing	1,923	1,706
Lease Liabilities	372	413
Subscription Liabilities	267	400
Claims Payable	5,691	6,132
Compensated Absences	2,121	2,876
Total	\$ 45,356	\$ 44,612

*2024 balances were restated due GASB 101 implementation. (see Note 12 for details.)

See footnote 6 for additional information on the City's long-term liabilities as of June 30, 2025.

Economic Factors and Next Year's Budgets

The City's Annual General Fund Budget for Fiscal Year 2025-2026 was adopted with Revenues and Transfers In of \$21.3 million and Expenditures of \$21.8 million. The City's Annual budget was adopted by the City Council in June, 2025 and was developed to align with the City Council's priorities of Fiscal Sustainability, Economic Development, Infrastructure, and Community Services.

As we move into the new fiscal year 2025-2026, the focus of the organization is to continue developing and implementing goals and objectives that will further position the City to accomplish and achieve Fiscal Sustainability and Economic Development. This will be accomplished through the strategic implementation of an Economic Development Plan and increasing revenues through city wide fee and permit analysis, grant opportunities and sponsorship for community programs.

This budget continues the City's diligent and methodical approach for the use of the City's allocation of \$8.5 million dollars in Federal funding provided by the American Rescue Plan Act (ARPA), with focus on Economic Development, Infrastructure (city facility and park facility improvements), Information Technology, and Community Services Programs for Youth and Seniors.

Over the past two (2) fiscal years, the city has begun the process of rebuilding its organization by adding new full-time positions into the budget. The City Council took a significant step forward with those efforts within the FY 2024-2025 budget by reclassing three new full time positions in City Manager's and Community Service Department.

While the FY 2025-2026 budget is structurally balanced and maintains the existing level of services for our residents and businesses. In order to continue to provide high-quality programs, services, and further investment into our Public Infrastructure, we must find new, creative, strategic, and sustainable ways to increase the City's General Fund revenues. The City held its first Strategic Planning session in March 2024. This session focused on the goal setting and strategies to accomplish the City Council's goals. The plan focuses on fiscal sustainability, community involvement, development, and service enhancement with focus on the future needs of the community. The Strategic Plan will ensure that future project developments are consistent with the community's growth and goals.

Contacting the City's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the City's Finance Department, at 6330 Pine Avenue, Bell, California 90201.

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BASIC FINANCIAL STATEMENTS

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GOVERNMENT-WIDE FINANCIAL STATEMENTS

City of Bell
Statement of Net Position
June 30, 2025

	<u>Primary Government</u> <u>Governmental</u> <u>Activities</u>
ASSETS	
Current assets:	
Cash and investments	\$ 39,168,907
Receivables:	
Accounts	2,188,510
Leases, due within one year	115,101
Accrued interest	234,635
Due from other government	5,340,952
Prepaid items	119,324
Deposits	19,500
Total current assets	<u>47,186,929</u>
Noncurrent assets:	
Restricted cash and investments with fiscal agent	1,672,553
Lease receivable, due in more than one year	1,201,110
Land held for development	5,499,871
Capital assets:	
Nondepreciable	31,703,841
Depreciable, net	42,763,344
Amortizable, net	934,872
Total capital assets	<u>75,402,057</u>
Total noncurrent assets	<u>83,775,591</u>
Total assets	<u>130,962,520</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred charges on refunding	70,899
Deferred outflows of resources related to pensions	14,490,784
Deferred outflows of resources related to other postemployment benefits	758,816
Total deferred outflows of resources	<u>15,320,499</u>

City of Bell
Statement of Net Position (Continued)
June 30, 2025

	Primary Government Governmental Activities
LIABILITIES	
Current liabilities:	
Accounts payable	2,910,990
Accrued liabilities	375,348
Accrued interest payable	564,733
Deposits payable	442,041
Retentions payable	137,732
Unearned revenue	1,005,664
Long-term liabilities, due within one year	5,062,139
Total other postemployment benefits liability, due within one year	605,516
Total current liabilities	11,104,163
Noncurrent liabilities:	
Long-term liabilities, due in more than one year	39,549,629
Net pension liability	47,727,074
Total other postemployment benefits liability, due in more than one year	10,014,590
Total noncurrent liabilities	97,291,293
Total liabilities	108,395,456
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources related to pensions	2,038,680
Deferred inflows of resources related to other postemployment benefits	4,365,078
Deferred inflows of resources related to Leases	1,194,558
Total deferred inflows of resources	7,598,316
NET POSITION	
Net investment in capital assets	39,730,826
Restricted for:	
Community development projects	6,767,124
Community services	2,142,732
Public safety	521,950
Public works	1,809,797
Capital projects	8,666,487
Debt service	2,600,236
Low and moderate housing	1,381,889
Retirement	1,501,072
Total restricted	25,391,287
Unrestricted (deficit)	(34,832,866)
Total net position	\$ 30,289,247

City of Bell
Statement of Activities
For the Year Ended June 30, 2025

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities:				
General government	\$ 7,027,109	\$ 1,178,165	\$ 4,121,417	\$ -
Public safety	18,121,593	52,974	3,773,469	-
Community development	5,337,791	4,356,242	5,571,360	-
Community services	5,151,690	297,512	177,876	-
Public works	6,205,053	609,022	3,745,244	3,282,797
Interest	1,555,644	-	-	-
Total governmental activities	\$ 43,398,880	\$ 6,493,915	\$ 17,389,366	\$ 3,282,797

City of Bell
Statement of Activities (Continued)
For the Year Ended June 30, 2025

	Net (Expense) Revenue and Changes in Net Position
Functions/Programs	Total
Governmental Activities:	
General government	\$ (1,727,527)
Public safety	(14,295,150)
Community development	4,589,811
Community services	(4,676,302)
Public works	1,432,010
Interest	(1,555,644)
Total governmental activities	(16,232,802)
General revenues:	
Taxes:	
Property taxes, levied for general purpose	3,353,035
Transient occupancy taxes	353,503
Sales taxes	3,542,563
Franchise taxes	1,215,964
Utility users taxes	4,385,744
Other taxes	36,294
Total taxes	12,887,103
Motor vehicle in lieu - unrestricted	5,157,299
Use of money and property	1,044,204
Other	296,806
Gain on disposal of capital assets	1,346,953
Total general revenues	20,732,365
Changes in net position	4,499,563
Net position:	
Beginning of year, as previously reported	25,798,548
Change in accounting principles	(570,770)
Prior period corrections	561,906
Beginning of year, as restated (Note 12)	25,789,684
End of year	\$ 30,289,247

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FUND FINANCIAL STATEMENTS

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GOVERNMENTAL FUND FINANCIAL STATEMENTS

**City of Bell
Balance Sheet
Governmental Funds
June 30, 2025**

		Special Revenue Funds		Capital Projects Fund
	General Fund	Federal Grants	Retirement Fund	Prichard Field Improvement Grant
ASSETS				
Pooled cash and investments	\$ 19,464,129	\$ 1,830,957	\$ 2,474	\$ -
Receivables:				
Accounts	1,707,503	40,246	125,225	-
Leases	1,316,211	-	-	-
Accrued interest	86,661	19,160	4,415	-
Due from other governments	4,144	445,536	-	3,959,653
Due from other funds	4,522,155	-	-	-
Prepaid items	49,272	37,262	-	-
Deposits	-	-	-	-
Advances to other funds	215,000	-	-	-
Land held for development	4,694,421	805,450	-	-
Restricted cash and investments with fiscal agents	-	-	1,672,336	-
Total Assets	\$ 32,059,496	\$ 3,178,611	\$ 1,804,450	\$ 3,959,653
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 1,205,036	698,390	\$ 21,445	\$ 157,622
Accrued liabilities	308,992	3,077	-	643
Deposit payable	432,441	-	-	-
Retention payable	-	4,406	-	133,326
Due to other funds	-	-	281,933	3,553,062
Unearned revenue	-	1,005,664	-	-
Advances from other funds	-	-	-	115,000
Total Liabilities	1,946,469	1,711,537	303,378	3,959,653
Deferred inflows of resources:				
Unavailable revenues	-	54,459	-	3,959,653
Leases	1,194,558	-	-	-
Total deferred inflows of resources	1,194,558	54,459	-	3,959,653
Fund balances:				
Nonspendable:				
Prepaid items and deposit	49,272	37,262	-	-
Land held for development	4,694,421	-	-	-
Advance to other funds	215,000	-	-	-
Restricted:				
Retirement	-	-	1,501,072	-
Community development projects	-	-	-	-
Community services	-	-	-	-
Public safety	-	85,217	-	-
Public works	-	61,838	-	-
Capital projects	-	1,957,870	-	-
Debt service	2,044	-	-	-
Low and moderate housing	-	-	-	-
Committed:				
Capital projects	-	-	-	-
Unassigned (deficit)	23,957,732	(729,572)	-	(3,959,653)
Total fund balances (Deficits)	28,918,469	1,412,615	1,501,072	(3,959,653)
Total liabilities, deferred inflows of resources, and fund balances	\$ 32,059,496	\$ 3,178,611	\$ 1,804,450	\$ 3,959,653

City of Bell
Balance Sheet (Continued)
Governmental Funds
June 30, 2025

	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS		
Pooled cash and investments	\$ 17,871,347	\$ 39,168,907
Receivables:		
Accounts	315,536	2,188,510
Leases	-	1,316,211
Accrued interest	124,399	234,635
Due from other governments	931,619	5,340,952
Due from other funds	-	4,522,155
Prepaid items	32,790	119,324
Deposits	19,500	19,500
Advances to other funds	-	215,000
Land held for development	-	5,499,871
Restricted cash and investments with fiscal agents	217	1,672,553
Total Assets	\$ 19,295,408	\$ 60,297,618
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES		
Liabilities:		
Accounts payable	\$ 828,497	\$ 2,910,990
Accrued liabilities	62,636	375,348
Deposit payable	9,600	442,041
Retention payable	-	137,732
Due to other funds	687,160	4,522,155
Unearned revenue	-	1,005,664
Advances from other funds	100,000	215,000
Total Liabilities	1,687,893	9,608,930
Deferred inflows of resources:		
Unavailable revenues	438,852	4,452,964
Leases	-	1,194,558
Total deferred inflows of resources	438,852	5,647,522
Fund balances:		
Nonspendable:		
Prepaid items and deposit	-	86,534
Land held for development	-	4,694,421
Advance to other funds	-	215,000
Restricted:		
Retirement	-	1,501,072
Community development projects	2,717,746	2,717,746
Community services	1,916,009	1,916,009
Public safety	314,329	399,546
Public works	1,747,959	1,809,797
Capital projects	6,654,158	8,612,028
Debt service	2,598,192	2,600,236
Low and moderate housing	1,381,889	1,381,889
Committed:		
Capital projects	174,770	174,770
Unassigned (deficit)	(336,389)	18,932,118
Total fund balances (Deficits)	17,168,663	45,041,166
Total liabilities, deferred inflows of resources, and fund balances	\$ 19,295,408	\$ 60,297,618

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City of Bell
Reconciliation of the Governmental Funds Balance Sheet
to the Government-Wide Statement of Net Position
June 30, 2025

Total Fund Balances - Total Governmental Funds	\$ 45,041,166
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not current financial resources and therefore are not reported in governmental funds. Those assets consist of:

Amount reported in government-wide statement of position:

Nondepreciable assets	\$ 31,703,841	
Depreciable assets	42,763,344	
Amortizable assets	<u>934,872</u>	75,402,057

Some of the City's receivables for operating and capital grant reimbursements, and taxes will be collected after year end, but are not available soon enough to pay for current-period expenditures, and therefore, are reported as unavailable revenues in the funds.

4,452,964

Accrued interest payable for the current portion of interest due on long-term debt has not been reported in the governmental funds.

(564,733)

Long-term liabilities applicable to the City's governmental activities are not due and payable in the current period and, accordingly are not reported as fund liabilities. All liabilities, both current and long-term and related deferred outflows and inflows of resources are reported in the Statement of Net Position.

Unamortized loss on defeasance 70,899

Long-term liabilities:

General obligation bonds	(20,915,000)	
Lease revenue bonds	(11,550,000)	
Unamortized bond premium	(708,760)	
Unamortized bond discount	88,664	
Purchase financing agreements	(1,706,088)	
Lease liabilities	(412,857)	
Subscription liabilities	(400,357)	
Claims payable	(6,131,861)	
Compensated absences	<u>(2,875,509)</u>	(44,611,768)

Pensions:

Deferred outflows of resources related to pensions	14,490,784	
Net pension liabilities	(47,727,074)	
Deferred inflows of resources related to pensions	<u>(2,038,680)</u>	(35,274,970)

Other postemployment benefits:

Deferred outflows of resources related to OPEB	758,816	
Total Other Postemployment Benefits liabilities	(10,620,106)	
Deferred inflows of resources related to OPEB	<u>(4,365,078)</u>	(14,226,368)

Net position of governmental activities	<u>\$ 30,289,247</u>
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City of Bell
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2025

		Special Revenue Funds		Capital Projects Fund
	General Fund	Federal Grants	Retirement Fund	Prichard Field Improvement Grant
REVENUES:				
Taxes	\$ 10,724,921	\$ -	\$ 3,047,987	\$ -
Licenses and permits	960,743	-	-	-
Intergovernmental	5,340,662	3,661,153	1,439,995	-
Charges for services	1,401,158	-	-	-
Use of money and property	967,427	218,489	117,262	(532)
Fines and forfeitures	659,314	-	-	-
Miscellaneous	274,185	-	-	-
Total revenues	20,328,410	3,879,642	4,605,244	(532)
EXPENDITURES:				
Current:				
General government	4,468,121	130,345	1,662,374	-
Public safety	11,013,326	84,364	2,808,560	-
Community development	1,238,285	1,443,941	-	-
Community services	3,598,223	7,056	-	20,409
Public works	562,807	69,418	-	3,634
Capital outlay	139,433	1,800,007	-	3,605,026
Debt service:				
Principal retirement	171,027	223,719	-	-
Interest and fiscal charges	51,827	22,366	-	-
Total expenditures	21,243,049	3,781,216	4,470,934	3,629,069
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(914,639)	98,426	134,310	(3,629,601)
OTHER FINANCING SOURCES (USES):				
Inception of lease	-	155,782	-	-
Inception of subscription	122,643	128,098	-	-
Proceed from sale of property	727,525	-	-	-
Transfers in	1,256,621	-	172,312	-
Transfers out	(185,999)	-	-	-
Total other financing sources (uses)	1,920,790	283,880	172,312	-
NET CHANGE IN FUND BALANCES	1,006,151	382,306	306,622	(3,629,601)
FUND BALANCES:				
Beginning of year, as previously reported	27,912,318	241,680	1,194,450	-
Change in the financial reporting entity				
(major to nonmajor fund)	-	-	-	-
(nonmajor to major fund)	-	-	-	(330,052)
Prior period corrections	-	788,629	-	-
Beginning of year, as restated (Note 12)	27,912,318	1,030,309	1,194,450	(330,052)
End of year	\$ 28,918,469	\$ 1,412,615	\$ 1,501,072	\$ (3,959,653)

City of Bell
Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)
Governmental Funds
For the Year Ended June 30, 2025

	Formerly Major Fund		
	Community Housing Authority Special Revenue Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES:			
Taxes		\$ 2,162,182	\$ 15,935,090
Licenses and permits		-	960,743
Intergovernmental		6,317,905	16,759,715
Charges for services		1,695,682	3,096,840
Use of money and property		3,468,475	4,771,121
Fines and forfeitures		10,734	670,048
Miscellaneous		94,407	368,592
Total revenues		<u>13,749,385</u>	<u>42,562,149</u>
EXPENDITURES:			
Current:			
General government		83,989	6,344,829
Public safety		612,469	14,518,719
Community development		2,566,856	5,249,082
Community services		827,395	4,453,083
Public works		2,957,574	3,593,433
Capital outlay		2,595,046	8,139,512
Debt service:			
Principal retirement		1,955,769	2,350,515
Interest and fiscal charges		1,547,574	1,621,767
Total expenditures		<u>13,146,672</u>	<u>46,270,940</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES		<u>602,713</u>	<u>(3,708,791)</u>
OTHER FINANCING SOURCES (USES):			
Issuance of lease		-	155,782
Issuance of subscription		50,991	301,732
Proceed from sale of property		928,974	1,656,499
Transfers in		1,563,439	2,992,372
Transfers out		(2,806,373)	(2,992,372)
Total other financing sources (uses)		<u>(262,969)</u>	<u>2,114,013</u>
NET CHANGE IN FUND BALANCES		339,744	(1,594,778)
FUND BALANCES:			
Beginning of year, as previously reported	3,402,194	13,323,396	46,074,038
Change in the financial reporting entity			
(major to nonmajor fund)	(3,402,194)	3,402,194	-
(nonmajor to major fund)	-	330,052	-
Prior period corrections	-	(226,723)	561,906
Beginning of year, as restated (Note 12)	-	16,828,919	46,635,944
End of year	<u>\$ -</u>	<u>\$ 17,168,663</u>	<u>\$ 45,041,166</u>

City of Bell
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes
in Fund Balances to the Government-Wide Statement of Activities
For the Year Ended June 30, 2025

Net change in fund balances - total governmental funds: \$ (1,594,778)

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

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

Capital outlay expenditures	\$	8,139,512	
Depreciation and amortization expense		(4,006,545)	
Proceeds from sale of capital assets		(1,656,499)	
Gain on disposal of capital assets		<u>1,346,953</u>	3,823,421

Certain accrued revenues such as taxes, grants, and City's general billing charges, do not provide current financial resources and therefore, are not reported in the governmental funds as revenues.			3,989,341
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Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds:

Bond principal repayments			1,850,000
Amortization of bond premium and discount			46,388
Amortization of deferred loss on refunding			(6,924)
Issuance of debt			(457,514)
Purchase finance payment			217,067
Lease and subscription payment			283,448
Change in interest payable			26,659
Change in claims payable			(441,236)
Change in compensated absences			(754,542)
Pension expense of CalPERS Plan, net of pension contribution made after measurement date in the amount of \$5,321,880			(2,794,883)
OPEB expense, net of OPEB contribution made during the measurement period in the amount of \$614,055			<u>313,116</u>

Change in net position of governmental activities			<u><u>\$ 4,499,563</u></u>
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FIDUCIARY FUND FINANCIAL STATEMENTS

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City of Bell
Statement of Fiduciary Net Position
Fiduciary Fund
June 30, 2025

	Bell Successor Agency Private Purpose Trust Fund
ASSETS:	
Cash and investments	\$ 4,325,952
Accrued interest	7,820
Restricted cash and investments with fiscal agents	7,195
Land held for development	503,260
Capital assets:	
Capital assets, not being depreciated	8,286,780
Capital assets, being depreciated, net	3,170,921
Total capital assets, net	11,457,701
Total assets	16,301,928
LIABILITIES:	
Accounts payable	11,192
Accrued interest payable	200,521
Deposits payable	15,000
Due to other governments, due within one year	2,104,837
Bonds and notes payable, due within one year	245,000
Bonds and notes payable, due in more than one year	4,981,786
Total liabilities	7,558,336
NET POSITION:	
Restricted for Successor Agency	\$ 8,743,592

City of Bell
Statement of Changes in Fiduciary Net Position
Fiduciary Fund
For the Year Ended June 30, 2025

	Bell Successor Agency Private Purpose Trust Fund
ADDITIONS:	
Redevelopment Property Tax Trust Fund	\$ 1,792,033
Investment earnings	84,388
Miscellaneous	139,872
Total additions	<u>2,016,293</u>
DEDUCTIONS:	
Administrative	216,052
Contractual services	87,144
Interest expense	726,478
Settlement expense	2,104,837
Loss on sale of assets	1,107,323
Depreciation	133,648
Total deductions	<u>4,375,482</u>
CHANGE IN NET POSITION	(2,359,189)
NET POSITION:	
Beginning of year	<u>11,102,781</u>
End of year	<u><u>\$ 8,743,592</u></u>

NOTES TO THE BASIC FINANCIAL STATEMENTS

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City of Bell
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For the Year Ended June 30, 2025

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City of Bell
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For the Year Ended June 30, 2025

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City of Bell
Notes to the Basic Financial Statements
For the Year Ended June 30, 2025

Note 1 – Summary of Significant Accounting Policies

The basic financial statements of the City of Bell, California (the “City”) have been prepared in accordance with accounting principles generally accepted in the United States of America (“U.S. GAAP”) as applied to governmental agencies. The Governmental Accounting Standards Board (“GASB”) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting policies are described below.

A. Description of the Reporting Entity

The City was incorporated on November 7, 1927 under the general laws of the State of California. As of January 25, 2006, the City operates as a Charter City authorized by the Secretary of State. The City operates under the Council-Administrator form of government. Among the services provided by the City are the following: public safety, public works, and community services.

As required by U.S. GAAP, these financial statements present the City and its blended component units. The component units, although legally separate entities are, in substance, part of the City's operations and so data from these units are combined with data of the City.

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

City management has determined that the following related entities should be included in the basic financial statements as blended component units because the City Council serves as the governing board and the City's management has operational responsibility for these entities. There are no separately issued reports for these blended component units.

Bell Surplus Property Authority

On July 7, 1975, the Bell Surplus Property Authority (the “Surplus Property Authority”) was created by the City Council to enable the City to acquire, own, maintain, operate and dispose of surplus real properties of the United States, which are within or contiguous to the City. The Surplus Property Authority is administered by a Board, which consists of the members of the City Council.

Bell Public Financing Authority

The Bell Public Financing Authority (the “Public Financing Authority”) was created by a joint exercise of joint powers agreement between the City and the Bell Redevelopment Agency on February 1, 1991. The Redevelopment Agency was dissolved in accordance with state law on February 1, 2012. The purpose of the Public Financing Authority is to provide, through the issuance of debt, financing necessary for various capital improvements. The Public Financing Authority is administered by a Board, which consists of the members of the City Council.

Bell Community Housing Authority

On February 21, 1995, the Bell Community Housing Authority (the “Housing Authority”) was created by the City Council. The purpose of the Housing Authority is to provide safe and sanitary dwelling accommodations in the City to persons of low income. The Housing Authority is administered by a Board, which consists of the members of the City Council.

City of Bell
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

Note 1 – Summary of Significant Accounting Policies (Continued)

A. Description of the Reporting Entity (Continued)

Bell Solid Waste and Recycling Authority

On September 15, 2005, the Bell Solid Waste and Recycling Authority (the “Authority”) was established by the City Council for the purpose of acquiring, constructing, maintaining, or operating the collection, treatment, or disposal of waste within the jurisdiction of the Authority. The Authority is administered by a Board, which consists of the members of the City Council.

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

The basic financial statements of the City are composed of the following:

Government-Wide Financial Statements

Government-wide financial statements display information about the reporting government as a whole including a Statement of Net Position and a Statement of Activities. The City has no business-type activities or discretely presented component units. Fiduciary funds are not reported in the government-wide financial statements.

The Government-Wide Financial Statements are presented on an “*economic resources*” measurement focus and the accrual basis of accounting. Accordingly, all of the City’s assets and liabilities, including capital assets, as well as infrastructure assets, and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred. Fiduciary activities are not included in these statements.

Program revenues for the City are reported in three categories: 1) charges for services, 2) operating contributions and grants, and 3) capital contributions and grants. Charges for services include revenues from customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function. Contributions and grants include revenues restricted to meeting the operational or capital requirements of a particular function. Program revenues are netted with program expenses in the Statement of Activities to present the net cost of each program. Taxes and other items not included among program revenues are reported as general revenues.

Amounts paid to acquire capital assets are capitalized as assets in the government-wide financial statements, rather than reported as expenditures. Proceeds of long-term debt are reported as liabilities in the government-wide financial statements, rather than as other financing source. Amounts paid to reduce long-term indebtedness of the reporting government are reported as a reduction of the related liabilities, rather than as expenditures.

Certain eliminations have been made in regard to interfund activities. However, interfund service provided and used are not eliminated in the process of consolidation. All internal balances in the Statement of Net Position and the Statement of Activities have been eliminated. The following interfund activities have been eliminated:

- Due from and to other funds
- Advance to and from other funds
- Transfers in and out

City of Bell
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

Note 1 – Summary of Significant Accounting Policies (Continued)

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

Governmental Fund Financial Statements

The underlying accounting system of the City is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, deferred inflows of resources, fund balances, revenues and expenditures, as appropriate. Governmental resources are allocated to and accounted for individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

All governmental funds are accounted for on a spending or “*current financial resources*” measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the Balance Sheet. The Statement of Revenues, Expenditures and Change in Fund Balances presents increases (revenue and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period.

Revenues are recorded when received in cash, except those revenues subject to accrual (generally 60 days after year-end) are recognized when due. The primary revenue sources, which have been treated as susceptible to accrual by the City, are property tax, sales tax, franchise taxes, special assessments, licenses, interest revenue, intergovernmental revenues, charges for services, and other taxes. Expenditures are recorded in the accounting period in which the related fund liability is incurred.

The reconciliation of the fund financial statements to the government-wide financial statements is provided to explain the differences.

The City reports the following major governmental funds:

General Fund is the operating fund of the City. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other funds are accounted for in this fund. Expenditures of this fund include the general operating expenditures and capital improvement costs, which are not paid through other funds.

Federal Grants Special Revenue Fund is used to account for federal grant revenues and expenditures for the eligible projects.

Retirement Special Revenue Fund is used to account for a special assessment levied and collected for the retirement benefits of Safety and Miscellaneous employees.

Prichard Field Improvement Grant Capital Projects Fund is used to account for grant funding used for statewide park development and community revitalization projects.

Fiduciary Fund Financial Statements

Fiduciary fund financial statements include a Statement of Net Position and a Statement of Changes in Fiduciary Net Position. The City’s fiduciary fund represents private purpose trust fund. The private purpose trust fund is accounted for on the full accrual basis of accounting where the assets associated with the activity are controlled by the City and the assets are not derived 1) solely from the government’s own-source revenues or 2) from government-mandated nonexchange transactions or voluntary nonexchange transactions.

City of Bell
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

Note 1 – Summary of Significant Accounting Policies (Continued)

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

Fiduciary Fund Financial Statements (Continued)

The fiduciary fund is accounted for an “economic resources” measurement focus on full accrual basis of accounting.

The City reports the following fiduciary fund:

Bell Successor Agency Private Purpose Trust Fund is used to account for responsibilities that are assigned to the Successor Agency to the former Redevelopment Agency of the City with the passage of Assembly Bill 1X 26 (AB 1X 26) and was established on February 1, 2012. The fund accounts for the assets, liabilities, receipt of redevelopment property tax trust fund revenues pursuant to the dissolution of the former Redevelopment Agency and expenses incurred pursuant to the recognized obligation payment schedule (“ROPS”) approved by the California Department of Finance.

C. Cash and Investments

The City pools cash and investments of all funds, except for assets held by fiscal agents and restricted cash. Each fund's share in this pool is displayed in the accompanying financial statements as *cash and investments*. Investment income earned by the pooled investments is allocated to the various funds based on each fund's average monthly cash and investment balance.

Cash includes demand deposits. The California Government Code and the City's investment policy permit the City to invest in various instruments and pools. Investments are reported in the accompanying Statement of Net Position and Balance sheet at fair value, except for certain investment that are reported at amortized cost because they have terms that are not affected by changes in market interest rates.

Except for fiduciary fund, the City recognizes changes in fair value that occur during a fiscal year as *investment income* reported for that fiscal year. *Investment income* includes interest earnings, changes in fair value, any gains or losses realized upon the liquidation, maturity or sale of investments. Fiduciary funds report changes in fair value that occur during a fiscal year as either a net gain or net loss on fair value.

Certain disclosure requirements, if applicable, for deposit and investments risks in the following areas:

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

D. Fair Value Measurements

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

City of Bell
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

Note 1 – Summary of Significant Accounting Policies (Continued)

D. Fair Value Measurements (Continued)

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

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

E. Accounts Receivables and Due from Other Governments

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

Due from other government includes receivables from other governments, such as sales taxes, state gas taxes, motor vehicle in-lieu taxes and other revenues, collected or provided by the Federal, State, and County governments and unremitted to the City as of end of the year.

F. Prepaid Items and Deposits

Prepaid items are payments made to vendors for services that will benefit periods beyond the fiscal year ended using purchase method. Deposits are payments made as a security or in part payment.

A nonspendable fund balance has been reported in the governmental funds to show that prepaid items and deposits do not constitute "available spendable resources", even though they are a component of net current assets.

G. Lease Receivable

The City is a lessor for leases of land and recognizes leases receivable and deferred inflows of resources in the financial statements. Variable payments based on future performance or usage of the underlying asset are not included in the measurement of the lease receivable.

At the commencement of a lease, the lease receivable is measured at the present value of payments expected to be received during the lease term. The City established a threshold of \$100,000 for lease receivables. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflows of resources are initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflows of resources are recognized as revenue over the life of the lease term in a systematic and rational method.

Key estimates and judgments include how the City determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The City uses incremental borrowing rate (IBR) provided by the financial institution at July 1, 2021 for existing leases or the current rate at the time a new lease is executed.
- The lease term includes the noncancelable period of the lease plus any option periods that are likely to be exercised.

City of Bell
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

Note 1 – Summary of Significant Accounting Policies (Continued)

G. Lease Receivable (Continued)

- Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

H. Interfund Transactions

Activities between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/from other funds” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the noncurrent portion of interfund loans).

I. Land Held for Development

The former Redevelopment Agency acquired several parcels of land as part of its primary purpose to develop or redevelop blighted areas. The City also acquired several parcels of land for development as part of potential commercial development projects. The properties are held by the Successor Agency and the City at the lower of cost or estimated net realizable value determined at the date of an executed disposition and developer's agreement. The General Fund reports nonspendable fund balance equal to the carrying value of land held for development because the balances are not in spendable form.

J. Capital Assets

Capital assets (including infrastructure) greater than \$5,000 are capitalized and recorded at cost or at the estimated fair value of the assets at the time of acquisition where complete historical records have not been maintained. Donated capital assets are valued at the acquisition value at the date of the donation. The costs of normal maintenance and repairs that do not add to the value of these assets or materially extend assets lives are not capitalized.

Capital assets include public domain (infrastructure) capital assets consisting of certain improvements other than buildings, including roads and bridges, traffic signals, and sewerage and drainage systems.

The City established a threshold to recognize a right-to-use including lease asset or subscription-based information technology arrangements (“SBITA”) asset (“subscription assets”) in the government-wide financial statements and proprietary fund financial statements right-to-use asset over \$5,000.

Lease assets are recorded at the amount of the initial measurement of the lease liabilities and adjusted by any lease payments made to the lessor at or before the commencement of the lease term, less any lease incentives received at or before the commencement of the lease term along with any initial direct costs that are ancillary charges necessary to place the lease assets into service. Lease assets are amortized using the straight-line method over the shorter of the lease term or the useful life of the underlying asset, unless the lease contains a purchase option that the City has determined is reasonably certain of being exercised. In this case, the lease asset is amortized over the useful life of the underlying asset.

City of Bell
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

Note 1 – Summary of Significant Accounting Policies (Continued)

J. Capital Assets (Continued)

Subscription assets are recorded at the amount of the initial measurement of the SBITA liabilities (“subscription liabilities”) and adjusted by any subscription payments to the SBITA vendor at or before the commencement of the subscription term, less any incentives received from the SBITA vendor at or before the commencement of the subscription term along with subscription implementation costs. Subscription assets are amortized over the shorter of the subscription term or the useful life of the underlying IT assets.

All other capital assets used in operations are depreciated over their estimated useful using the straight-line method. The lives used for depreciation purposes are as follows:

Infrastructure:	
Roads and bridges	40-60 years
Traffic signals	7-20 years
Sewer	40-60 years
Storm drain	40-60 years
Building and improvements	15-50 years
Furniture and equipment	3-20 years
Vehicles	5-15 years

K. Deferred Outflows of Resources and Deferred Inflows of Resources

The Statement of Net Position reports separate sections for deferred outflows of resources, and deferred inflows of resources, when applicable.

Deferred Outflows of Resources represent consumption of net assets that applies to future periods.

Deferred Inflows of Resources represent acquisition of net assets that applies to future periods.

L. Long-Term Debt

Long-term debt and other financial obligations are reported as liabilities in the government-wide financial statements and fiduciary fund financial statements.

Bond premiums and discounts are deferred and amortized over the term of the bonds using the straight-line method, which materially approximates the effective interest method. Bond premiums are presented as an addition to the face amount of bonds payable whereas discounts are recorded as a reduction to the face value of the bonds payable amount. Issuance costs are expensed in the year of issuance.

The governmental fund financial statements do not present long-term debt but are shown as reconciliation of the Governmental Fund Balance Sheet to the government-wide Statement of Net Position.

M. Lease Liabilities

The City recognizes lease liabilities with an initial, individual value of \$5,000 or more with a lease term greater than one year in the government-wide and proprietary fund financial statements. Variable payments based on future performance of the lessee or usage of the underlying asset are not included in the measurement of the lease liability.

City of Bell
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

Note 1 – Summary of Significant Accounting Policies (Continued)

M. Lease Liabilities (Continued)

At the commencement of a lease, the City initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made.

Key estimates and judgments related to leases include how the City determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The City uses incremental borrowing rate provided by the financial institution at July 1, 2021 for existing leases or the current rate at the time a new lease is executed.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the City is reasonably certain to exercise.
- Lease payments included in the measurement of the lease payable is composed of fixed payments to the lessor.

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure any lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

N. Subscription Based Information Technology Arrangements Liabilities

The City recognizes subscription liabilities with an initial, individual value of \$5,000 or more with a subscription term greater than one year in the government-wide and proprietary fund financial statements. Variable payments based on future performance of the City, usage of the underlying IT assets, or number of user seats are not included in the measurement of the subscription liability.

At the commencement of a subscription, the City initially measures the subscription liability at the present value of subscription payments expected to be made during the subscription term. Subsequently, the subscription liability is reduced by the principal portion of subscription payments made.

Key estimates and judgments related to subscription liabilities include how the City determines (1) the discount rate it uses to discount the expected subscription payments to present value, (2) subscription term, and (3) subscription payments.

- The City uses the interest rate charged by the SBITA vendor as the discount rate. When the interest rate charged by the lessor is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate for subscription liabilities.
- The subscription term includes the noncancellable period of the SBITA. Subscription payments included in the measurement of the subscription liability are composed of fixed payments.

The City monitors changes in circumstances that would require a remeasurement of its SBITA and will remeasure any subscription asset or liability if certain changes occur that are expected to significantly affect the amount of the subscription liability.

City of Bell
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

Note 1 – Summary of Significant Accounting Policies (Continued)

O. Claims and Judgements

The City records a liability for litigation, judgments, and claims when it is probable that an asset has been impaired, or a liability has been incurred prior to the end of the year and the probable amount of loss (net of any insurance coverage) can be reasonably estimated.

P. Compensated Absences

Compensated absences comprise vested accumulated vacation and sick leave. The City's liability for compensated absences is recorded in governmental activities as appropriate. The liability for compensated absences is determined annually. The liability for compensated absences is recognized as leave is earned, based on the employee's pay rate in effect at the financial statement date, including any applicable salary-related costs. The liability includes only leave attributable to services already rendered and that is more likely than not to be paid.

Under GASB 101, a liability must be recognized for leave that is attributable to services already rendered, accumulates and carries forward to future periods, and is more likely than not to be used or paid. This represents a shift from previous guidance, particularly in how likelihood and eligibility are assessed.

Q. Pensions

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

The following timeframes are used for pension reporting:

Valuation Date	June 30, 2023
Measurement Date	June 30, 2024
Measurement Period	July 1, 2023 to June 30, 2024

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

Pension liabilities are liquidated by the fund where the pension expense are incurred.

R. Total Other Postemployment Benefits ("OPEB")

For the purpose of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, the OPEB Plan recognizes benefit payments when due and payable in accordance with the benefit terms.

Valuation Date	June 30, 2025
Measurement Date	June 30, 2025
Measurement Period	July 1, 2024 to June 30, 2025

City of Bell
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

Note 1 – Summary of Significant Accounting Policies (Continued)

R. Total Other Postemployment Benefits (“OPEB”) (Continued)

Gains and losses related to changes in total OPEB liability are recognized in OPEB expense systematically over time. The first amortized amounts are recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense. Gain and loss are amortized on a straight-line basis over the average expected remaining service lives of all members that are provided with benefits (active, inactive, and retired) at the beginning of the measurement period.

Other postemployment benefits liabilities are liquidated principally by the General Fund.

S. Net Position

In the government-wide financial statements, net position is classified into three components, which are defined as follows:

Net Investment in Capital Assets – This component of net position consists of capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any debt and related debt premiums, discounts, and deferred inflows and outflows of resources, that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent debt proceeds at year-end, the unspent proceeds and the amount of related debt are included in the calculation of net investment in capital assets.

Restricted – This component of net position consists of constraints placed on net position use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted – This component of net position consists of net position that do not meet the definition of "net investment in capital assets" or "restricted".

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

T. Fund Balances

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

Nonspendable – includes amounts that are (a) not in spendable form, or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example: inventories, prepaid items, deposits, and land held for development.

Restricted – includes amounts that are restricted for specific purposes stipulated by external resources providers, constitutionally or through enabling legislation. Restrictions may effectively be changed or lifted only with the consent of resource providers. The use of proceeds from Community Housing Authority deferred loans is restricted; therefore, it is reported in the restricted fund balance classification.

City of Bell
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

Note 1 – Summary of Significant Accounting Policies (Continued)

T. Fund Balances (Continued)

Committed – includes amounts that have been limited to specific purposes as defined in the City Charter or through adoption of a resolution or an ordinance by City Council, the highest level of decision-making authority of the City. The City has determined that both a resolution and an ordinance are equally binding. These commitments may be changed or lifted, but only by the same formal action that was used to impose the constraint originally. City Council action to commit fund balance must occur within the financial reporting period while the amount committed may be subsequently determined.

Assigned – includes amounts that are intended to be used by the City for specific purposes. Intent is expressed by the City Manager to which the City Council has delegated the authority to assign amounts to be used for a specific purpose.

Unassigned – includes amounts within the General Fund, the residual resources, either positive or negative, in excess of what can be properly classified in one of the other four fund balance categories. Unassigned amounts are available for any purpose. Other governmental funds may only report a negative unassigned balance that was created after classification of fund balance in the nonspendable, restricted or committed categories. The City maintains a minimum unassigned fund balance at least 25% of operating expenditures in the General Fund.

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

U. Property Tax Calendar

Property taxes attach as an enforceable lien on property as of January 1, each year. Taxes are levied during September of each year and are payable in two installments; the first is due November 1 and delinquent with penalties after December 10; the second is due February 1 and delinquent with penalties after April 10. The County of Los Angeles bills and collects the property taxes and remits them to the City in installments during the year, net of administrative expenses. Property tax revenue is recognized in the funds in the fiscal year for which the taxes have been levied, provided it is collected within 60 days of the end of the fiscal year.

The County of Los Angeles is permitted by State law (Proposition 13) to levy taxes at 1% of full cash or market value (with some exceptions) pursuant to Article XIII A of the California State Constitution and statutory provisions by the Los Angeles County Assessor and State Board of Equalization.

V. Use of Estimates

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

City of Bell
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

Note 1 – Summary of Significant Accounting Policies (Continued)

W. Implementation of New GASB Pronouncement

During fiscal year ended June 30, 2025, the City has implemented the following new GASB Pronouncements:

GASB Statement No. 101 – In June 2022, the GASB issued Statement No. 101, *Compensated Absences*. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. Implementation of this Statement resulted in a restatement of the beginning net position as of July 1, 2024, as presented in Note 12.

GASB Statement No. 102 – In December 2023, the GASB issued Statement No. 102, *Certain Risk Disclosures*. The objective of this Statement is to provide users of government financial statements with information about risks related to a government’s vulnerabilities due to certain concentrations or constraints that is essential to their analyses for making decisions or assessing accountability. The requirements of this Statement are effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter. The City has evaluated its exposure to financial risk stemming from concentrations and constraints and determined that none exist.

Note 2 – Cash and Investments

Cash and investments as of June 30, 2025, are classified in the accompanying financial statements as follows:

	Government-Wide Statement of Net Position	Fiduciary Fund Statement of Net Position	Total
Unrestricted assets:			
Cash and investments	\$ 39,168,907	\$ 4,325,952	\$ 43,494,859
Restricted assets:			
Section 115 trust	1,340,716	-	1,340,716
OPEB trust	331,619	-	331,619
Cash and investments	218	7,195	7,413
Total cash and investments	\$ 40,841,460	\$ 4,333,147	\$ 45,174,607

Cash and investments as of June 30, 2025, consist of the following:

	Government-Wide Statement of Net Position	Fiduciary Fund Statement of Net Position	Total
Deposits with financial institution	\$ 3,918,722	\$ 3,611,306	\$ 7,530,028
Petty cash	3,580	-	3,580
Investments	36,919,158	721,841	37,640,999
Total cash and investments	\$ 40,841,460	\$ 4,333,147	\$ 45,174,607

Demand Deposits

As of June 30, 2025, the carrying amount of the City’s deposits was \$7,530,028 and the bank balance was \$7,822,816. The difference represents outstanding checks, deposits in transits and other reconciling items.

City of Bell
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

Note 2 – Cash and Investments (Continued)

Demand Deposits (Continued)

The California Government Code requires California banks and savings and loan associations to secure a City's deposits by pledging government securities with a value of 110% of a City's deposits. California law also allows financial institutions to secure a City's deposits by pledging first trust deed mortgage notes having a value of 150% of a City's total deposits. The City Treasurer may waive the collateral requirement for deposits that are fully insured up to \$250,000 by the FDIC. The collateral for deposits in federal and state-chartered banks is held in safekeeping by an authorized Agent of Depository recognized by the State of California Department of Banking.

The collateral for deposits with savings and loan associations is generally held in safekeeping by the Federal Home Loan Bank in San Francisco, California as an Agent of Depository. These securities are physically held in an undivided pool for all California public agency depositors. Under Government Code Section 53655, the placement of securities by a bank or savings and loan association with an "Agent of Depository" has the effect of perfecting the security interest in the name of the local governmental agency. Accordingly, all collateral held by California Agents of Depository are considered to be held for, and in the name of, the local governmental agency.

Investments Authorized by the California Government Code and the City's Investment Policy

The table below identifies the investment types that are authorized for the City by the California Government Code and the City's investment policy that was endorsed and adopted by the City of Bell's Council for the calendar year 2023. The City adopts investment policies on the calendar basis. The table also identifies certain provisions of the California Government Code and the City's investment policy, if more restrictive, that address interest rate risk and concentration of credit risk.

This table does not address investments of debt proceeds held by the bond trustee that are governed by the provisions of debt agreements of the City, rather than the general provisions of the California Government Code and the City's investment policy.

Authorized Investment Type	Maximum Maturity	Maximum Percentage Allowed	Maximum Investments in One Issuer
Municipal securities	5 Years	30%	5%
United States Treasury securities	5 Years	None	None
Federal Agency or United States government sponsored enterprise securities	5 Years	None	25%
Banker's acceptances	180 days	40%	5%
Commercial paper	270 days	25%	5%
Negotiable certificates of deposit	5 Years	30%	5%
Federally insured time certificates of deposit	5 Years	20%	\$250,000
Collateralized time deposits	5 Years	20%	None
Certificate of deposit placement service	5 Years	30%	None
Repurchase agreements	1 Year	None	None
Corporate medium term notes	5 Years	30%	5%
Local Agency Investment Fund ("LAIF")	N/A	None	None
Asset-backed, mortgage-backed, mortgage pass-through securities, and collateralized mortgage obligations	5 Years	20%	5%
Mutual funds and money market funds	N/A	20%	10%
Local Government investment pools	N/A	None	None
Supranational	5 Years	30%	10%
N/A - Not Applicable			

City of Bell
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

Note 2 – Cash and Investments (Continued)

Investments Authorized by Debt Agreements

Investments of debt proceeds held by the bond trustee are governed by provisions of the debt agreements, rather than the general provisions of the California Government Code or the City's investment policy. The table below identifies the investment types that are authorized for investments held by the bond trustee. The table also identifies certain provisions of these debt agreements that address interest rate risk, credit risk, and concentration of credit risk.

The permitted investments are as follows:

Authorized Investment Type	Maximum Maturity	Maximum Percentage Allowed	Maximum Investments in One Issuer	Minimum Credit Rating
United States Treasury bills, bonds and notes	None	None	None	None
United States government sponsored enterprise securities	None	None	None	None
Interest-bearing demand or time deposits	None	None	None	None
Tax-exempt obligations	None	None	None	AAA
Money market mutual funds	None	None	None	AAA
Local Agency Investment Fund ("LAIF")	None	None	None	None
Investment agreements	None	None	None	AAA*

* Represents credit rating of the counterparty

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in the market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in the market interest rates. One of the ways that the City manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer-term investments and by timing cash flows from maturities so that the portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

City of Bell
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

Note 2 – Cash and Investments (Continued)

Disclosures Relating to Interest Rate Risk

Information about the sensitivity of the fair values of the City's investments (including investments held by the bond trustee) to market interest rate fluctuations is provided by the following table that shows the distribution of the City's investments by maturity:

Investment Type	Investment Maturities (in Years)					Total
	Less than 1	1 to 2	2 to 3	3 to 4	4+	
Investments:						
Local Agency Investment Fund	\$24,276,740	\$ -	\$ -	\$ -	\$ -	\$24,276,740
Asset-backed securities	124,224	144,335	289,281	612,126	150,674	1,320,640
United States Treasury Notes	1,322,356	1,058,541	1,103,595	447,051	174,132	4,105,675
United States government sponsored enterprise securities	377,461	815,532	437,711	799,915	-	2,430,619
Supranational agency notes	70,858	297,231	-	256,804	-	624,893
Money market funds	63,598	-	-	-	-	63,598
Municipal bonds	-	-	-	104,258	-	104,258
U.S. corporate notes	343,675	954,949	1,053,623	473,885	208,914	3,035,046
Investments with fiscal agent:						
Money market funds	7,195	-	-	-	-	7,195
Pension and OPEB trust:						
Mutual funds	331,619	-	-	-	-	331,619
Exchange-Traded Funds	1,340,716	-	-	-	-	1,340,716
Total	\$28,258,442	\$ 3,270,588	\$ 2,884,210	\$ 2,694,039	\$ 533,720	\$37,640,999

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the actual rating as of year-end for each investment type.

Investment Type	Fair Value as of June 30, 2025	Minimum Legal Rating	AAA	AA	A	Not Required to be Rated
Investments:						
Local Agency Investment Fund	\$24,276,740	N/A	\$ -	\$ -	\$ -	\$24,276,740
Asset-backed securities	1,320,640	AA	1,320,640	-	-	-
United States Treasury Notes	4,105,675	N/A	-	4,105,675	-	-
United States government sponsored enterprise securities	2,430,619	N/A	-	2,430,619	-	-
Supranational agency notes	624,893	AA	624,893	-	-	-
Money market funds	63,598	N/A	63,598	-	-	-
Municipal bonds	104,258	N/A	-	104,258	-	-
U.S. corporate notes	3,035,046	A	-	409,137	2,625,909	-
Investments with fiscal agent:						
Money market funds	7,195	AAA	7,195	-	-	-
Pension and OPEB trust:						
Mutual funds	331,619	N/A	-	-	-	331,619
Exchange-Traded Funds	1,340,716	N/A	-	-	-	1,340,716
Total	\$37,640,999		\$ 2,016,326	\$ 7,049,689	\$ 2,625,909	\$25,949,075

N/A - Not Applicable

City of Bell
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

Note 2 – Cash and Investments (Continued)

Concentration of Credit Risk

The investment policy of the City contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. There were no investments (excluding U.S. Treasuries) in one issuer beyond 5% of the total City investments.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the City's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: The California Government Code requires that the financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure City deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits. The collateral is held by the pledging financial institution's trust department and is considered held in the City's name. As of June 30, 2025, none of the City's deposits or investments were exposed to custodial credit risk.

Investment in Local Agency Investment Funds

The City is a participant in LAIF which is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. As of June 30, 2025, the City had \$24,276,740 invested in LAIF. LAIF is overseen by the Local Agency Investment Advisory Board, which consists of five members, in accordance with State statute. LAIF determines fair value on its investment portfolio based on market quotations for those securities where market quotations are readily available and based on amortized cost or best estimate for those securities where market value is not readily available. The City valued its investments in LAIF at amortized cost which appropriates fair value.

Investment in Section 115 Trust and OPEB Trust

During the year ended June 30, 2025, the City established an irrevocable trusts for the purpose of accumulating additional resources restricted for retirement benefits. Benefit Trust is the trust administrator while the City, as the plan administrator, is responsible to provide direction on the usage and distribution of the funds held in the Section 115 Trust and OPEB Trust. The City's investments in the Section 115 Trust and OPEB Trust consisted of various publicly available mutual fund investments. At June 30, 2025, the total amount contributed to the Section 115 Trust and OPEB Trust was \$1,340,716 and \$331,619, respectively.

City of Bell
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

Note 2 – Cash and Investments (Continued)

Fair Value Measurement Disclosure

The following table presents the fair value measurement of investments on a recurring basis and the levels within GASB 72 fair value hierarchy in which the fair value measurements fall at June 30, 2025:

Investment Type	Measurement Input			Total
	Significant Other Observable Inputs (Level 1)	Significant Other Observable Inputs (Level 2)	Uncategorized	
Investments:				
Local Agency Investment Fund	\$ -	\$ -	\$ 24,276,740	\$ 24,276,740
Asset-backed securities	-	1,320,640 ⁽¹⁾⁽²⁾	-	1,320,640
United States Treasury notes	-	4,105,675 ⁽¹⁾⁽³⁾	-	4,105,675
United States government sponsored enterprise securities	-	2,430,619 ⁽¹⁾⁽⁴⁾	-	2,430,619
Supra-national agency notes	-	624,893 ⁽¹⁾	-	624,893
Money market fund	-	-	63,598	63,598
Municipal bonds	-	-	104,258	104,258
U.S. Corporate notes	-	3,035,046 ⁽¹⁾⁽⁴⁾	-	3,035,046
Investments with fiscal agent:				
Money market funds	-	-	7,195	7,195
Pension and OPEB trust:				
Mutual funds	331,619	-	-	331,619
Exchange-Traded Funds	1,340,716	-	-	1,340,716
Total	\$ 1,672,335	\$ 11,516,873	\$ 24,451,791	\$ 37,640,999

⁽¹⁾ Standard Inputs, in order of priority for use when available, including benchmark yield, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers, and reference data including market research publications.

⁽²⁾ plus new issue data, monthly payment information, and collateral performance.

⁽³⁾ including vendor trading platform data.

⁽⁴⁾ including TRACE® reported trades.

Note 3 – Lease Receivables

Lease receivables consists of agreements with other for the right-to-use of the land owned by the City at various locations for cell tower use. The remaining terms of the agreements range from 7 to 16 years. The incremental borrowing rates used was 1.50%. For the year ended June 30, 2025, the City recognized \$131,077 in lease revenue and \$20,641 in lease interest revenue for General Fund. The outstanding lease receivable is in the amount of \$1,316,211 for General Fund.

City of Bell
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

Note 3 – Lease Receivables (Continued)

The future receipts for the lease receivables, including interest, are as follows:

Year Ending June 30,	Principal	Interest	Total
2026	\$ 115,101	\$ 18,964	\$ 134,065
2027	121,334	17,195	138,529
2028	127,772	15,371	143,143
2029	134,548	13,368	147,916
2030	141,548	11,302	152,850
2031-2035	465,254	32,887	498,141
2036-2039	210,654	5,289	215,943
Total	<u>\$ 1,316,211</u>	<u>\$ 114,376</u>	<u>\$ 1,430,587</u>

Note 4 – Interfund Transactions

A. Due To/From

As of June 30, 2025, the City had the following short-term interfund receivables and payables to cover negative cash at the end of the fiscal year.

Due From Other Funds	
Governmental Funds	
Nonmajor Funds	
Due To Other Funds	
Governmental Funds:	
General Fund	\$ 4,522,155
Total	<u>\$ 4,522,155</u>

The interfund balances with governmental fund were made to cover negative cash balances as of June 30, 2025.

B. Advance Due To/Advance From

As of June 30, 2025, the City had the following interfund loan at the end of the fiscal year.

Advance from Other Funds	
Governmental Funds	
Nonmajor Governmental Funds	
Advance to Other Funds	
Governmental Funds:	
General Fund	\$ 215,000

The General Fund loaned the nonmajor governmental funds (OTS State Grant Special Revenue Fund and Pritchard Field Improvement Grant Capital Projects Fund) to provide temporary financing for grant-related expenditures.

These advances are non-interest bearing and are expected to be repaid from future grant reimbursements received by the respective funds. The advances do not have a fixed repayment schedule and are expected to be repaid as eligible expenditures are submitted and reimbursed by the granting agencies. Accordingly, the advances are considered short-term in nature.

City of Bell
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

Note 4 – Interfund Transactions (Continued)

C. Transfers

For the year ended June 30, 2025, the city had the following transfers:

Transfers In				
Governmental Funds				
Transfers Out	General Fund	Retirement Special Revenue Fund	Nonmajor Governmental Funds	Total
Governmental Funds:				
General Fund	\$ -	\$ -	\$ 185,999	\$ 185,999
Nonmajor Governmental Funds	1,256,621	172,312	1,377,440	2,806,373
Total	<u>\$ 1,256,621</u>	<u>\$ 172,312</u>	<u>\$ 1,563,439</u>	<u>\$ 2,992,372</u>

The General Fund received transfers of \$1,256,621 from nonmajor governmental funds primarily related to the City's cost allocation plan to support general operations, as well as the transfer of remaining balances from certain nonmajor governmental funds that were closed during the fiscal year.

Transfers of \$172,312 were provided to the Retirement Special Revenue Fund from nonmajor governmental funds per the City's cost allocation plan to share retirement costs.

Transfers of \$1,377,440 to Community Housing Authority Debt Service Fund came from the Community Housing Authority Special Revenue Fund to cover the lease revenue bonds debt service payments.

The Nonmajor Governmental Fund had transfers of \$185,999 from the General Fund to provide funding for expenditures related to public safety, community services, public works, and capital projects.

City of Bell
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

Note 5 – Capital Assets

Summary of changes in the capital assets for the year ended June 30, 2025 is as follows:

	Balance July 1, 2024	Additions	Deletions	Reclassification	Balance June 30, 2025
Capital assets, not being depreciated:					
Right-of-way	\$ 6,725,298	\$ -	\$ -	\$ -	\$ 6,725,298
Land	16,307,515	88,627	(135,000)	-	16,261,142
Construction in progress	3,907,362	5,205,529	-	(395,490)	8,717,401
Total capital assets, not being depreciated	26,940,175	5,294,156	(135,000)	(395,490)	31,703,841
Capital assets, being depreciated:					
Building and improvements	38,563,433	600,394	(290,909)	-	38,872,918
Equipment and vehicles	5,632,541	407,772	(142,819)	161,842	6,059,336
Infrastructure:					
Roads and bridges	67,650,745	1,379,676	-	233,648	69,264,069
Traffic signals	4,795,916	-	-	-	4,795,916
Sewers	1,797,126	-	-	-	1,797,126
Storm drains	959,918	-	-	-	959,918
Total capital assets, being depreciated	119,399,679	2,387,842	(433,728)	395,490	121,749,283
Less accumulated depreciation for:					
Building and improvements	(22,258,143)	(1,037,424)	116,363	-	(23,179,204)
Equipment and vehicles	(4,951,033)	(404,282)	142,819	-	(5,212,496)
Infrastructure:					
Roads and bridges	(42,266,780)	(2,036,842)	-	-	(44,303,622)
Traffic signals	(4,156,927)	(297,773)	-	-	(4,454,700)
Sewers	(851,958)	(24,041)	-	-	(875,999)
Storm drains	(959,918)	-	-	-	(959,918)
Total accumulated depreciation	(75,444,759)	(3,800,362)	259,182	-	(78,985,939)
Total capital assets, being depreciated, net	43,954,920	(1,412,520)	(174,546)	395,490	42,763,344
Intangible assets, being amortized:					
Right to use lease assets - equipment and vehicles	471,204	155,782	-	-	626,986
Right to use subscription assets	415,038	301,732	-	-	716,770
Total intangible assets, being amortized	886,242	457,514	-	-	1,343,756
Less accumulated amortization for:					
Right to use lease assets - equipment and vehicles	(50,520)	(103,197)	-	-	(153,717)
Right to use subscription assets	(152,181)	(102,986)	-	-	(255,167)
Total accumulated amortization	(202,701)	(206,183)	-	-	(408,884)
Total intangible assets, being amortized, net	683,541	251,331	-	-	934,872
Governmental activities capital assets, net	\$ 71,578,636	\$ 4,132,967	\$ (309,546)	\$ -	\$ 75,402,057

Depreciation expense was charged in the following functions in the statement of activities for the year ended June 30, 2025 as follows:

General government	\$ 641,063
Public safety	250,185
Community services	598,625
Public works	2,516,672
Total depreciation expense - governmental activities	\$ 4,006,545

City of Bell
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

Note 6 – Long-Term Liabilities

Summary of changes in long-term liabilities for the year ended June 30, 2025 is as follows:

	Balance July 1, 2024 (as restated)	Additions	Deletions	Balance June 30, 2025	Due within One Year	Due in More Than One Year
Governmental Activities:						
<u>General Obligation Bonds - Publicly Offered</u>						
Series 2018 A&B	\$22,075,000	\$ -	\$ (1,160,000)	\$20,915,000	\$ 1,255,000	\$19,660,000
Unamortized Premium	635,921	-	(62,971)	572,950	-	572,950
Unamortized Discount	(117,302)	-	28,638	(88,664)	-	(88,664)
Total General Obligation Bonds	22,593,619	-	(1,194,333)	21,399,286	1,255,000	20,144,286
<u>Revenue Bonds - Publicly Offered</u>						
Lease Revenue Refunding Bonds,						
Series 2005	12,240,000	-	(690,000)	11,550,000	725,000	10,825,000
Unamortized Premium	147,865	-	(12,055)	135,810	-	135,810
Total Revenue Bonds	12,387,865	-	(702,055)	11,685,810	725,000	10,960,810
<u>Purchase Financing - Direct Borrowings</u>						
US Bancorp Financing	994,586	-	(75,304)	919,282	80,260	839,022
Pinnacle Financing	928,569	-	(141,763)	786,806	146,725	640,081
Total Purchase Financing	1,923,155	-	(217,067)	1,706,088	226,985	1,479,103
<u>Other Liabilities</u>						
Lease Liabilities	372,276	155,782	(115,201)	412,857	121,933	290,924
Subscription Liabilities	266,872	301,732	(168,247)	400,357	167,389	232,968
Claims Payable	5,690,625	3,118,128	(2,676,892)	6,131,861	1,446,772	4,685,089
Compensated Absences	2,120,967	754,542 *	-	2,875,509	1,119,060	1,756,449
Total Governmental Activities	\$45,355,379	\$ 4,330,184	\$ (5,073,795)	\$44,611,768	\$ 5,062,139	\$39,549,629

* The change in the compensated absences liability is presented as a net change.

General Obligation Refunding Bonds, Series 2018A & B

On March 28, 2018, the City issued \$10,405,000 in General Obligation Refunding Bonds, Series 2018A, and \$16,360,000 in General Obligation Refunding Bonds, Series 2018B (federally taxable) to (i) refund all of the outstanding City of Bell General Obligation Bonds, Series 2004 and Series 2007, respectively, and (ii) pay related costs of issuance. The refunded bonds were originally issued to finance capital projects of the City. Accordingly, the 2018A and 2018B Bonds were issued to refinance existing debt rather than to finance new capital assets.

The City Council is empowered and is obligated to levy *ad valorem* taxes without limitation as to rate or amount, for the payment of interest on and principal of the 2018 bonds. The City is not obligated to pay the principal of the interest and premium on the bonds out of any funds or properties of the City other than *ad valorem* taxes levied on all taxable property in the City. No reserve fund was established for either series of bonds.

Interest on the bonds is payable semiannually on February 1 and August 1 of each year commencing February 1, 2019. Concurrently with the issuance of the bonds, Build America Mutual Assurance Corporation ("BAM") issued its Municipal Bond Insurance Policy for the bonds. At June 30, 2025 the insurance policy was in the amount of \$1,814,108. The policy guarantees the scheduled payment of and interest on the bonds when due according to the bonds' respective debt service schedules. The outstanding balance on the bonds at June 30, 2025, was \$20,915,000.

City of Bell
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

Note 6 – Long-Term Liabilities (Continued)

General Obligation Refunding Bonds, Series 2018A & B (Continued)

The General Obligation Refunding Bonds, Series 2018A & B debt service requirements to maturity are as follows:

Year Ending June 30	Series 2018A		Series 2018B		Total		
	Principal	Interest	Principal	Interest	Principal	Interest	Total
2026	\$ 590,000	\$ 326,237	\$ 665,000	\$ 551,206	\$ 1,255,000	\$ 877,443	\$ 2,132,443
2027	620,000	295,988	725,000	525,144	1,345,000	821,132	2,166,132
2028	650,000	264,238	785,000	495,850	1,435,000	760,088	2,195,088
2029	680,000	230,988	805,000	464,050	1,485,000	695,038	2,180,038
2030	715,000	196,113	835,000	430,206	1,550,000	626,319	2,176,319
2031-2035	4,140,000	421,206	5,550,000	1,505,988	9,690,000	1,927,194	11,617,194
2036-2038	-	-	4,155,000	269,556	4,155,000	269,556	4,424,556
Total	<u>\$ 7,395,000</u>	<u>\$ 1,734,770</u>	<u>\$13,520,000</u>	<u>\$ 4,242,000</u>	<u>\$20,915,000</u>	<u>\$ 5,976,770</u>	<u>\$26,891,770</u>

2005 Lease Revenue Refunding Bonds

On October 19, 2005, the Housing Authority issued \$20,790,000 of 2005 Series Lease Revenue Refunding Bonds. The 2005 Series Lease Revenue Refunding Bonds were issued to refinance \$8,120,000 of outstanding 1995A Revenue Bonds, \$3,280,000 of 1995B Subordinate Revenue Bonds and \$5,000,000 of 2003 Housing Notes and to provide \$6,011,908 for the construction, acquisition and rehabilitation of rental properties. The original issue was also used for the construction, acquisition and rehabilitation of rental properties. The 2005 Series Lease Revenue Refunding Bonds consist of \$13,525,000 of term bonds and \$7,265,000 of serial bonds. The serial bonds accrue interest at rates between 2.90% and 4.35%, which is payable semiannually on April 1 and October 1 of each year commencing April 1, 2006. Principal on the serial bonds is payable on October 1, 2006 through October 1, 2021, in amounts ranging from \$335,000 to \$605,000. The \$13,525,000 term bonds accrue interest at 5.00% and mature between October 1, 2025 and October 1, 2036. The outstanding balance as of June 30, 2025, was \$11,550,000.

The 2005 Series Lease Revenue Refunding Bonds are subject to redemption prior to maturity as described in the bond covenants. The indenture provides that in lieu of a cash purchased, the Housing Authority may satisfy the reserve requirements by means of a qualified reserve fund credit instrument, which consists of a quality surety bond, insurance policy or similar financial undertaking. The Housing Authority deposited a Financial Guaranty Insurance Policy issued by Ambac Assurance Corporation (Ambac Assurance) in the reserve fund for the 2005 Series Lease Revenue Refunding Bonds. At June 30, 2025 the insurance policy was in the amount of \$1,309,807.

The 2005 Lease Revenue Refunding Bonds are secured by and to be serviced from lease payments paid by the City to the Housing Authority. The lease payments have been pledged until October 1, 2036, the final maturity date of the bonds. The total remaining debt service (principal and interest) for the bonds is \$15,351,250. Pledged lease payment transferred during the year ended June 30, 2025 was in the amount of \$690,000 as against the total debt service payments in the amount of \$1,284,750.

City of Bell
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

Note 6 – Long-Term Liabilities (Continued)

2005 Lease Revenue Refunding Bonds (Continued)

The 2005 Lease Revenue Refunding Bonds debt service requirements to maturity are as follows:

Year Ending June 30	Principal	Interest	Total
2026	\$ 725,000	\$ 559,375	\$ 1,284,375
2027	760,000	522,250	1,282,250
2028	795,000	483,375	1,278,375
2029	840,000	442,500	1,282,500
2030	880,000	399,500	1,279,500
2031-2035	5,125,000	1,271,625	6,396,625
2036-2037	2,425,000	122,625	2,547,625
Total	<u>\$11,550,000</u>	<u>\$ 3,801,250</u>	<u>\$15,351,250</u>

US Bancorp Financing Agreement

On April 26, 2019, the City entered into a master tax-exempt purchase financing agreement in the amount of \$1,292,170 with U.S. Bancorp Governmental Leasing and Finance, Inc. for the City's energy conservation capital projects. The contract rate for the agreement is 3.54% annum. Principal and interest payments on the agreement are due annually commencing April 26, 2020 for fifteen years. The project was completed during the year ended June 30, 2020.

In the event of default, the lender shall have the right, at its sole option without any further demand or notice, to take one or any combination of the following remedial steps: (1) declare all lease payments and other amounts payable by the City thereunder to the end of then-current budget year of the City to be due, and such amounts shall thereafter bear interest at the rate of 12% per annum or the maximum rate permitted by applicable law, whichever is less; (2) lender may terminate the agreement; (3) by written notice to any escrow agent who is holding proceeds of the Property Schedule, lender may instruct such escrow agent to release all such proceeds and any earnings thereon to lender, such sums to be credited to payment of the City's obligations under the Property Schedule; (4) lender may take any action, at law or in equity, that is permitted by applicable law and that may appear necessary or desirable to enforce or to protect any of its rights.

Future annual debt service payments to maturity are as follows:

Year Ending June 30,	Principal	Interest	Total
2026	\$ 80,260	\$ 32,543	\$ 112,803
2027	85,459	29,701	115,160
2028	90,908	26,676	117,584
2029	96,621	23,458	120,079
2030	101,683	20,038	121,721
2031-2034	464,351	42,178	506,529
Total	<u>\$ 919,282</u>	<u>\$ 174,594</u>	<u>\$ 1,093,876</u>

Pinnacle Financing Agreement

On August 15, 2020, the City entered into a purchase financing agreement with Pinnacle Public Finance Inc. in the amount of \$1,500,000 to purchase streetlights from Southern California Edison, with an initial term of 120 months with an interest rate of 3.5% annum. Principal and interest payments on the agreement are due annually commencing August 15, 2021.

City of Bell
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

Note 6 – Long-Term Liabilities (Continued)

Pinnacle Financing Agreement (Continued)

In the event of default, the lender may, at its option, exercise any of one or more of the following remedies: (1) by written notice to the City, declare all amounts then due under the lease, (2) by written notice to the City, request the City to, at the City's expenses, promptly discount use of the equipment, remove the equipment from all of the city's computers and electronic devices, return the equipment to the lender, (3) sell or lease the equipment or sublease it for the account of the City, (4) promptly return the equipment to the lender, (5) exercise any other right, remedy or privilege which may be available to it under applicable laws of the State of California.

Future annual debt service payments to maturity are as follows:

Year Ending June 30,	Principal	Interest	Total
2026	\$ 146,725	\$ 27,538	\$ 174,263
2027	151,860	22,403	174,263
2028	157,175	17,088	174,263
2029	162,676	11,587	174,263
2030	168,370	5,893	174,263
Total	<u>\$ 786,806</u>	<u>\$ 84,509</u>	<u>\$ 871,315</u>

Lease Liabilities

On November 10, 2021, the City entered into a 5-year lease agreement with Canon Solutions America, Inc. for a multifunction printer fleet and one large format scanner/printer. As of June 30, 2025, the lease requires monthly payments of \$1,670, which are due on the 1st of each month. The lease has an interest rate of 2.50% per annum.

On November 15, 2023, the City entered into 60-month lease agreements with Enterprise Fleet Management for vehicles. As of June 30, 2025, the City leased a total of 9 vehicles with aggregate monthly lease payments of \$8,921, which are due on the 1st of each month. The leases have an interest rate of 3.651% per annum.

Outstanding lease liabilities at June 30, 2025 were in the amount of \$412,857.

Future annual debt service payments to maturity are as follows:

Year Ending June 30	Principal	Interest	Total
2026	\$ 121,933	\$ 14,516	\$ 136,449
2027	126,230	10,218	136,448
2028	85,760	5,996	91,756
2029	75,269	1,921	77,190
2030	3,665	28	3,693
Total	<u>\$ 412,857</u>	<u>\$ 32,679</u>	<u>\$ 445,536</u>

City of Bell
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

Note 6 – Long-Term Liabilities (Continued)

Subscription Liabilities

The City has entered into a subscription for information technology arrangement. The terms of the arrangements Are for from 36 to 60 months with an implicit rates of 2.50% to 3.76%. Principal and interest to maturity are as follows:

Year Ending June 30,	Principal	Interest	Total
2026	\$ 167,389	\$ 10,506	\$ 177,895
2027	178,565	5,179	183,744
2028	26,018	1,765	27,783
2029	28,385	787	29,172
Total	<u>\$ 400,357</u>	<u>\$ 18,237</u>	<u>\$ 418,594</u>

Claims Payable

The City has a program for insurance for workers' compensation, general liability, auto liability, and certain other risks. The City entered into an Excess Workers' Compensation Program with CSAC Excess Insurance Authority with Excess and Reinsurance layers provided by ACE American Insurance Company and National Union Fire Insurance Co. of Pittsburg, PA. The City is self-insured up to \$250,000 Self-Insurance Retention (SIR) per occurrence. Coverage in excess of SIR was provided by various companies. The pooled retention is up to \$5,000,000 (difference between \$5,000,000 and the City's SIR). Layer 1 - \$45,000,000 in excess, \$5,000,000 each occurrence is reinsured by ACE American Insurance Company. Layer 2 - up to the statutory limit in excess of \$50,000,000 each occurrence is provided by National Union Fire Insurance Co. of Pittsburg, PA (AIG).

The City entered into an Excess Liability Coverage policy with Independent Cities Risk Management Authority ("ICRMA") for public entity excess liability. The City is self-insured up to \$250,000 SIR each occurrence. Any losses in excess of the SIR up to \$20,000,000 is provided by Lexington Insurance Co. of the State of Massachusetts per each occurrence.

While the ultimate amount of losses incurred through June 30 is dependent on future developments, the estimated liability claims are based upon information from the actuarial valuation report for workers' compensation, the City Attorney, outside counsel, the service agent and others involved with the administration of the programs. There are no claims that exceed insurance coverage over the last three years. Costs relating to the litigation of claims are charged to expenditures as incurred. Claims liabilities are liquidated by the General Fund.

Changes in the liability claims payable amounts for the past three years, are as follows:

	Beginning Balance	New Claims and Changes in Estimates	Claims Payments	Ending Balance
2022-2023	\$ 5,397,371	\$ 1,887,415	\$ (2,085,592)	\$ 5,199,194
2023-2024	5,199,194	3,108,818	(2,617,387)	5,690,625
2024-2025	5,690,625	3,118,128	(2,676,892)	6,131,861

City of Bell
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

Note 6 – Long-Term Liabilities (Continued)

Compensated Absences

Employees, who have passed the initial probationary period (eligible employees), accrue 3.0000 to 3.6960 hours bi-weekly for sick leave. Eligible employees also accrue 3.6960 to 10.1520 hours bi-weekly for vacation leave; depending on years of service and position during employment with the City or on approved employee leave. Vacation leave caps at 280 hours for employees who were hired after July 1, 2000 or 360 hours for employees who were hired after July 1, 1998, except for the City Manager whose vacation leave caps at 280 hours. Unused accumulated vacation leave will be paid to each employee upon the date of separation from the City.

Any unused sick leave at the end of each fiscal year is carried over to the next fiscal year with no cap limit, except for the City Manager whose sick leave caps at 192 hours, subject to change according to the position's contract. Employees hired prior to June 30, 1998, upon separation from service, will be paid an amount equivalent to the remaining unused hours of sick leave at the time of separation or, at retirement from the City, all unused sick leave may be credited toward CalPERS service credit. Employees hired after July 1, 1998, upon separation from service, will be compensated for any unused sick leave up to 100 hours or, at retirement from the City; an unlimited amount of unused sick leave may be credited toward CalPERS service credit. Any vacation hours up to the cap limit will be paid out at retirement. Compensated absences are liquidated by the General Fund.

The vested sick and vacation time that is more likely than not to be paid at June 30, 2025 was in the amount of \$2,866,530.

Note 7 – Defined Benefit Pension Plan

A. General Information about the Pension Plans

Plan Description

All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan ("Plan") administered by the California Public Employees' Retirement System ("CalPERS"). The Plan consists of individual rate plans (benefit tiers) within a safety risk pool (police and fire) and a miscellaneous risk pool (all other). Plan assets may be used to pay benefits for any employer rate plan of the safety and miscellaneous pools. Accordingly, rate plans within the safety or miscellaneous pools are not separate plans under GASB Statement No. 68. Individual employers may sponsor more than one rate plan in the safety and miscellaneous pools. The City sponsors five rate plans (two miscellaneous and three safety). Benefit provisions under the Plan are established by State statute and City resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Employee Covered by Benefit Terms

As of June 30, 2023, valuation date, the following employees were covered by benefit terms:

	Plans				
	Miscellaneous		Safety		
	Classic	PEPRA	Classic	Tier II	PEPRA
Active employees	34	44	9	4	20
Transferred and terminated employees	140	54	8	7	5
Retired Employees and Beneficiaries	108	3	98	4	0
Total	282	101	115	15	25

City of Bell
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

Note 7 – Defined Benefit Pension Plan (Continued)

A. General Information about the Pension Plans (Continued)

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost-of-living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

Below is the summary of the plans' provisions and benefits in effect at June 30, 2025, for which the City of Bell has contracted:

	Plans				
	Miscellaneous		Safety		
	Classic	PEPRA	Classic	Tire II	PEPRA
Hire date	Prior to January 1, 2013	January 1, 2013 and after	Prior to January 1, 2010	January 1, 2010 but prior to January 1, 2013	January 1, 2013 and after
Benefit formula	2.7% @ 55	2% @ 62	3.0% @ 50	3.0% @ 55	2.7% @ 55
Benefit vesting schedule	5 years service	5 years service	5 years service	5 years service	5 years service
Benefit payments	Monthly for life	Monthly for life	Monthly for life	Monthly for life	Monthly for life
Retirement age	Minimum 50 yrs	Minimum 52 yrs	Minimum 50 yrs	Minimum 50 yrs	Minimum 50 yrs
Monthly benefits, as a % of eligible compensation	1.426%-2.418%, 50 yrs - 63+yrs, respectively	1.00%-2.50%, 52 yrs - 67+yrs, respectively	3%	2.400%-3.000%, 50 yrs - 55+yrs, respectively	2.000%-2.7000%, 50 yrs - 52+yrs, respectively
Employee contribution rate	8.00%	8.00%	9.00%	9.00%	14.50%
Employer contribution rate (Measurement period)	16.92%	8.23%	29.09%	26.11%	14.50%
Employer contribution rate (current fiscal year)	16.99%	8.39%	29.30%	26.29%	14.72%

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

An employee's beneficiary may receive the basic death benefit if the employee dies while actively employed. A member's survivor who is eligible for any other pre-retirement death benefit may choose to receive that death benefit instead of this basic death benefit. The basic death benefit is a lump sum in the amount of the employee's accumulated contributions, where interest is currently credited at 6 percent per year, plus a lump sum in the amount of one month salary for each completed year of current service, up to a maximum of six months' salary. For purposes of this benefit, one month's salary is defined as the member's average monthly full-time rate of compensation during the 12 or 36 months preceding death.

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

City of Bell
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

Note 7 – Defined Benefit Pension Plan (Continued)

A. General Information about the Pension Plans (Continued)

Benefits Provided (Continued)

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

Contribution Description

Section 20814(c) of the California Public Employees' Retirement Law ("PERL") requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through the CalPERS' annual actuarial valuation process. The actuarially determined rate is based on the estimated amount necessary to pay the Plan's allocated share of the risk pool's costs of benefits earned by employees during the year, and any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

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

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

For the measurement period ended June 30, 2024, the total pension liability was determined by rolling forward the June 30, 2023 total pension liability. The June 30, 2024 total pension liabilities were based on the following actuarial methods and assumptions:

Actuarial Cost Method	Actuarial Cost Method
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Salary Increases	Varies by Entry Age and Service
Mortality Rate Table ¹	Derived using CalPERS' Membership Data for all Funds
Post Retirement Benefit Increase	The lesser of contract COLA or 2.30% until Purchasing Power Protection Allowance floor on purchasing power applies, 2.30% thereafter

¹The mortality table used was developed based on CalPERS-specific data. The probabilities of mortality are based on the 2021 CalPERS Experience Study and Review of Actuarial Assumptions. Mortality rates incorporate full generational mortality improvement using 80% of Scale MP-2020 published by the Society of Actuaries. For more details on this table, please refer to the 2021 experience study report from November 2021 that can be found on the CalPERS website.

Change of Assumption

In 2024, there were no changes in assumptions.

City of Bell
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

Note 7 – Defined Benefit Pension Plan (Continued)

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

Long-Term Expected Rate of Return

The liability includes only leave attributable to services already rendered and that is more likely than not to be paid.

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

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations. Using historical returns of all of the funds' asset classes, expected compound (geometric) returns were calculated over the next 20 years using a building-block approach. The expected rate of return was then adjusted to account for assumed administrative expenses of 10 basis points. The expected real rates of return by asset class are as follows:

Asset Class ¹	Assumed Asset Allocation	Real Return ^{1,2}
Global Equity - Cap-weighted	30.00%	4.54%
Global Equity - Non-Cap-weighted	12.00%	3.84%
Private Equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-backed Securities	5.00%	0.50%
Investment Grade Corporates	10.00%	1.56%
High Yield	5.00%	2.27%
Emerging Market Debt	5.00%	2.48%
Private Debt	5.00%	3.57%
Real Assets	15.00%	3.21%
Leverage	-5.00%	-0.59%
	<u>100%</u>	

¹ An expected inflation of 2.30% used for this period.

² Figures are based on the 2021 Asset Liability Management study.

Discount Rate

The discount rate used to measure the total pension liability was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

City of Bell
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

Note 7 – Defined Benefit Pension Plan (Continued)

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

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

The following presents the net pension liability of the plans as of the measurement date, calculated using the discount rate of 6.90%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (5.90%) or 1 percentage-point higher (7.90%) than the current rate:

	Plan's Aggregate Net Pension Liability		
	Discount Rate - 1% (5.90%)	Current Discount Rate (6.90%)	Discount Rate + 1% (7.90%)
Miscellaneous Plan	\$ 22,709,173	\$ 16,008,597	\$ 10,493,037
Safety Plan	44,266,159	31,718,477	21,456,238
Total	\$ 66,975,332	\$ 47,727,074	\$ 31,949,275

Pension Plan Fiduciary Net Position

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

Proportionate Share of Net Pension Liability and Pension Expense

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

Miscellaneous Plan			
	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (c) = (a) - (b)
Balance at 6/30/23 (Valuation Date)	\$ 46,995,580	\$ 30,654,710	\$ 16,340,870
Balance at 6/30/24 (Measurement Date)	49,655,820	33,647,223	16,008,597
Net Changes during 2023-2024	2,660,240	2,992,513	(332,273)
Safety Plan			
	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (c) = (a) - (b)
Balance at 6/30/23 (Valuation Date)	\$ 89,362,036	\$ 57,281,374	\$ 32,080,662
Balance at 6/30/24 (Measurement Date)	91,857,757	60,139,280	31,718,477
Net Changes during 2023-2024	2,495,721	2,857,906	(362,185)

City of Bell
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

Note 7 – Defined Benefit Pension Plan (Continued)

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

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

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

- (1) In determining a cost-sharing plan's proportionate share, total amounts of liabilities and assets are first calculated for the risk pool as a whole on the valuation date (June 30, 2023). The risk pool's fiduciary net position ("FNP") subtracted from its total pension liability ("TPL") determines the net pension liability ("NPL") at the valuation date.
- (2) Using standard actuarial roll forward methods, the risk pool TPL is then computed at the measurement date (June 30, 2024). Risk pool FNP at the measurement date is then subtracted from this number to compute the NPL for the risk pool at the measurement date. For purposes of FNP in this step and any later reference thereto, the risk pool's FNP at the measurement date denotes the aggregate risk pool's FNP at June 30, 2024 less the sum of all additional side fund (or unfunded liability) contributions made by all employers during the measurement period (2022-23).
- (3) The individual plan's TPL, FNP and NPL are also calculated at the valuation date.
- (4) Two ratios are created by dividing the plan's individual TPL and FNP as of the valuation date from (3) by the amounts in step (1), the risk pool's total TPL and FNP, respectively.
- (5) The plan's TPL as of the measurement date is equal to the risk pool TPL generated in (2) multiplied by the TPL ratio generated in (4). The plan's FNP as of the Measurement Date is equal to the FNP generated in (2) multiplied by the FNP ratio generated in (4) plus any additional side fund (or unfunded liability) contributions made by the employer on behalf of the plan during the measurement period.
- (6) The plan's NPL at the Measurement Date is the difference between the TPL and FNP calculated in (5).

Deferred outflows of resources, deferred inflows of resources, and pension expense is allocated based on the City's share of net pension liability at the measurement date.

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

	Plans	
	Miscellaneous	Safety
June 30, 2023	0.13099%	0.25715%
June 30, 2024	0.13200%	0.26154%
Change - Increase (Decrease)	0.00102%	0.00439%

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

City of Bell
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

Note 7 – Defined Benefit Pension Plan (Continued)

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

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

The expected average remaining service lifetime (“EARSL”) is calculated by dividing the total future service years by the total number of plan participants (active, inactive, and retired) in the risk pool. The EARSL for risk pool for the 2023-2024 measurement period is 3.8 years, which was obtained by dividing the total service years of 630,177 (the sum of remaining service lifetimes of the active employees) by 166,163 (the total number of participants: active, inactive, and retired). Inactive employees and retirees have remaining service lifetimes equal to 0. Total future service is based on the members’ probability of decrementing due to an event other than receiving a cash refund.

For the fiscal year ended June 30, 2025, the City recognized pension expenses for miscellaneous plan and safety plan in the amounts of \$2,498,562 and \$5,618,201, respectively. As of June 30, 2024, the measurement date, the City has deferred outflows and deferred inflows of resources related to pensions as follows:

	Miscellaneous Plan		Safety Plan		Totals	
	Deferred outflows of Resources	Deferred inflows of Resources	Deferred outflows of Resources	Deferred inflows of Resources	Deferred outflows of Resources	Deferred inflows of Resources
Contribution made after the measurement date	\$ 2,070,403	\$ -	\$ 3,251,477	\$ -	\$ 5,321,880	\$ -
Changes of assumptions	411,455	-	781,477	-	1,192,932	-
Difference between expected and actual experience	1,384,089	(54,005)	2,588,510	(84,163)	3,972,599	(138,168)
Net difference between projected and actual earning on pension plan investments	921,596	-	1,533,127	-	2,454,723	-
Adjustment due to differences in proportions	-	(1,007,423)	50,461	(651,589)	50,461	(1,659,012)
Difference between the City’s contributions and proportionate share of contributions	734,538	-	763,651	(241,500)	1,498,189	(241,500)
Total	<u>\$ 5,522,081</u>	<u>\$ (1,061,428)</u>	<u>\$ 8,968,703</u>	<u>\$ (977,252)</u>	<u>\$ 14,490,784</u>	<u>\$ (2,038,680)</u>

\$2,070,403 and \$3,251,477 reported as deferred outflows of resources related to pensions for miscellaneous plan and safety plan, respectively, resulting from the City’s contributions subsequent to the measurement date will be recognized as a reduction of the collective net pension liability in the year ending June 30, 2026.

City of Bell
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

Note 7 – Defined Benefit Pension Plan (Continued)

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

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

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

Year Ending June 30	Deferred Outflows/(Inflows) of Resources		
	Miscellaneous	Safety	Total
2025	\$ 566,818	\$ 1,723,439	\$ 2,290,257
2026	2,102,604	3,564,425	5,667,029
2027	36,646	(23,325)	13,321
2028	(315,818)	(524,565)	(840,383)
2029	-	-	-
Thereafter	-	-	-
Total	<u>\$ 2,390,250</u>	<u>\$ 4,739,974</u>	<u>\$ 7,130,224</u>

Note 8 – Total Other Postemployment Benefits (“OPEB”)

A. General Information about the OPEB Plan

Plan Description

The City administers a single-employer defined benefit plan (the Plan), which provides health care benefits and other benefits such as vision and dental coverage to City retirees and their eligible dependents in accordance with City contracts and agreements.

Eligibility is determined by CalPERS vesting rules, date of hire, and years of service at retirement date. Both Miscellaneous and Safety members who retire from the City and have attained at least the age of 50 and completed 5 years of CalPERS service or become disabled and have completed 5 years of CalPERS service are eligible for health care benefits after retirement. Miscellaneous members who retire after January 1, 1997, with 30 years of service, who retire after July 1, 2006 with 20 years of service, and elected officials whose term started before January 1, 1995 and ended after July 1, 1997 and have completed at least 12 years of credited service are also eligible for health care benefits. The City pays the cost of health benefits and other benefits for eligible retirees and eligible dependents as established by the City's contract, agreements, and/or resolution. Currently, City Council Resolution 91-33 caps the benefit payments at \$563 per month. The plan is included in the CalPERS financial statements available on the CalPERS website.

City of Bell
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

Note 8 – Total Other Postemployment Benefits (“OPEB”) (Continued)

A. General Information about the OPEB Plan (Continued)

Employees Covered

As of the June 30, 2025 measurement date (June 30, 2025 valuation date), the following current and former employees were covered by the benefit terms under the Plan:

Participating active employees	111
Inactive plan members or beneficiaries currently receiving benefit payments	71
Total	<u>182</u>

Contributions

The Plan and its contribution requirements are established by Memoranda of Understanding with the applicable employee bargaining units and may be amended by agreements between the City and the bargaining units. The annual contribution is based on the actuarially determined contribution. For the measurement date ended June 30, 2025, the City's contributions including the implicit subsidy were \$614,055 in total payments, which were recognized as a reduction to the total OPEB liability. The City currently finances benefits on a pay-as-you-go basis.

Actuarial Methods and Assumptions Used to Determine Total OPEB Liability

The total OPEB liability as of June 30, 2025 was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Inflation	2.50%
Discount rate	5.20%, net of expense, based on Bond Buyer 20 Bond Index
Salary increases	2.75%, average, including inflation
Healthcare cost trend rate	4.00%
Retirees' share of cost	Retirees pay the balance of the premium after City contribution of \$563/month (additional contributions made in certain cases depending on classification and date of hire).
Mortality	2021 CalPERS Mortality for Miscellaneous and Safety Employees

B. Total OPEB Liability

Change in Assumptions

The discount rate increased from 3.93% at June 30, 2024 to 5.20% at June 30, 2025.

Discount Rate

The discount rate used was based on the Bond Buyer 20-bond General Obligation index at June 30, 2025 the rate is 5.20%. The City does not prefund any portion of the OPEB liability. Because the City has not contributed to a qualifying trust, the fiduciary net position of the plan is \$0 and the Net OPEB liability is by definition equal to the total OPEB liability in the amount of \$10,620,106.

City of Bell
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

Note 8 – Total Other Postemployment Benefits (“OPEB”) (Continued)

C. Changes in the Net OPEB Liability

The following table shows the changes in the total OPEB liability recognized over the measurement period.

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
	(a)	(b)	(c) = (a) - (b)
Balance at July 1, 2024	\$ 11,950,956	\$ -	\$ 11,950,956
Changes Recognized for the Measurement Period:			
Service Cost	397,569	-	397,569
Interest on the total OPEB liability	465,419	-	465,419
Changes of benefit terms	-	-	-
Changes of assumptions	(1,391,468)	-	(1,391,468)
Difference between expected and actual experience	(188,315)	-	(188,315)
Contributions from the employer	-	614,055	(614,055)
Contributions from employees	-	-	-
Net investment income	-	-	-
Benefit payments, including refunds of employee contributions	(614,055)	(614,055)	-
Administrative Expense	-	-	-
Net Changes during July 1, 2024 to June 30, 2025	(1,330,850)	-	(1,330,850)
Balance at June 30, 2025 (Measurement Date)	\$ 10,620,106	\$ -	\$ 10,620,106

Sensitivity of the Net OPEB Liability to Changes in the Discount Rates

The following table presents the total OPEB liability of the City, as well as what the City’s total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (4.20 percent) or 1-percentage-point higher (6.20 percent) than the current discount rate:

Plan's Net OPEB Liability		
Discount Rate - 1% (4.20%)	Current Discount Rate (5.20%)	Discount Rate + 1% (6.20%)
\$ 11,691,640	\$ 10,620,106	\$ 9,702,248

Sensitivity of the Net OPEB Liability to Changes in the Health Care Cost Rates

The following presents the total OPEB liability of the City, as well as what the City’s total OPEB liability would be if it were calculated using healthcare cost trend rates that is 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

Plan's Net OPEB Liability		
Health Care Cost Rate - 1% (3.00%)	Current Health Care Cost Rate (4.00%)	Health Care Cost Rate + 1% (5.00%)
\$ 10,223,363	\$ 10,620,106	\$ 11,070,603

City of Bell
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

Note 8 – Total Other Postemployment Benefits (“OPEB”) (Continued)

D. OPEB Expenses and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2025, the City recognized OPEB expenses in the amount of \$300,939. As of June 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred outflows of Resources	Deferred inflows of Resources
Change of assumptions	\$ 600,528	\$ (2,898,413)
Difference between expected and actual experience	158,288	(1,466,665)
Total	<u>\$ 758,816</u>	<u>\$ (4,365,078)</u>

The amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in future OPEB expenses based on expected average remaining service lifetime for the measurement period 7.9 years as follows:

Year Ending June 30	Deferred Outflows/(Inflows) of Resources OPEB Plan
2026	\$ (562,049)
2027	(562,049)
2028	(562,049)
2029	(576,276)
2030	(585,763)
Thereafter	(758,076)
Total	<u>\$ (3,606,262)</u>

Note 9 – Related Party Transactions

As described in the California State Controller's Office (“SCO”) Audit of the City's Administrative and Internal Accounting Control System for the period July 1, 2008 to June 30, 2010, dated September 22, 2010, the City made unsecured interest-bearing loans to members of the City Council, City officials, City employees, and local business at the discretion of the former Chief Administration Officer. Loans bear interest at LAIF interest rates and have various repayment terms. All outstanding related party loans were repaid in full during the fiscal year ended June 30, 2024. Accordingly, there were no related party loans outstanding as of June 30, 2025.

Note 10 – Successor Agency Trust for Assets of the Former Redevelopment Agency

On December 29, 2011, the California Supreme Court upheld AB 1x 26 that provides for the dissolution of all redevelopment agencies in the State of California. This action impacted the reporting entity of the City that previously had reported the former Agency within the reporting entity of the City as a blended component unit. In June 2012, the Legislature adopted AB 1484, which amended portions of AB 1x 26 and added certain new provisions. AB 1x 26 and AB 1484 are collectively referred to herein as the “Bill.”

City of Bell
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

Note 10 – Successor Agency Trust for Assets of the Former Redevelopment Agency (Continued)

The Bill provides that upon dissolution of a redevelopment agency, either city or another unit local government will agree to serve as the "successor agency" to hold the assets until they are distributed to other units of state and local government. The successor agency is defined as being a separate legal entity from the City. On January 10, 2012, the City Council elected to become the Successor Agency for the former Redevelopment Agency in accordance with the Bill as part of City resolution number 28029. The assets and activities of the Successor Agency for the former Agency are reported in a fiduciary fund (private-purpose trust fund) in the financial statements of the City.

Subject to the approval of the oversight board and the State of California Department of Finance ("DOF"), remaining assets can only be used to pay enforceable obligations in existence at the date of dissolution (including the completion of any unfinished projects that were subject to legally enforceable contractual commitments).

Successor agencies are allocated property tax revenue in the amount that is necessary to pay the estimated installment payments on enforceable obligations of the former redevelopment agencies until all enforceable obligations of the prior redevelopment agencies have been paid in full and all assets have been liquidated.

A. Cash and Investments

Cash and investments of the Successor Agency is pooled with the City funds and are invested in accordance with the City's investment policy. The Cash and investments reported in the accompanying financial statements consisted of the following:

Cash and Investments	\$ 4,325,952
Restricted:	
Cash with fiscal agent	7,195
Total	<u>\$ 4,333,147</u>

B. Capital Assets Held by the Successor Agency

Summary of changes in the Successor Agency's capital assets for the year ended June 30, 2025 is as follows:

	Balance July 1, 2024	Additions	Deletions	Balance June 30, 2025
Capital assets, not being depreciated:				
Land	\$ 8,286,780	\$ -	\$ -	\$ 8,286,780
Total capital assets, not being depreciated	<u>8,286,780</u>	<u>-</u>	<u>-</u>	<u>8,286,780</u>
Capital assets, being depreciated:				
Building and improvements	7,478,617	-	(2,300,000)	5,178,617
Total capital assets, being depreciated	<u>7,478,617</u>	<u>-</u>	<u>(2,300,000)</u>	<u>5,178,617</u>
Less accumulated depreciation for:				
Building and improvements	(2,590,882)	(133,648)	716,834	(2,007,696)
Total accumulated depreciation	<u>(2,590,882)</u>	<u>(133,648)</u>	<u>716,834</u>	<u>(2,007,696)</u>
Total capital assets, being depreciated, net	<u>4,887,735</u>	<u>(133,648)</u>	<u>(1,583,166)</u>	<u>3,170,921</u>
Total capital assets, net	<u>\$13,174,515</u>	<u>\$ (133,648)</u>	<u>\$ (1,583,166)</u>	<u>\$11,457,701</u>

Depreciation expense for the year ended June 30, 2025 was \$133,648.

City of Bell
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

Note 10 – Successor Agency Trust for Assets of the Former Redevelopment Agency (Continued)

C. Summary of the Successor Agency's Long-Term Debt

Summary of changes of the Successor Agency's long-term debt for the year ended June 30, 2025 is as follows:

	Balance July 1, 2024	Additions	Deletions	Balance June 30, 2025	Due within One Year	Due in More Than One Year
Tax allocation bonds - Publicly Offered						
Refunding Bonds, Series 2003	\$ 7,635,000	\$ -	\$ (7,635,000)	\$ -	\$ -	\$ -
Refunding Bonds, Series 2025	-	5,359,863	(133,077)	5,226,786	245,000	4,981,786
Due to Other Governments						
Litigation Settlement	-	2,104,837	-	2,104,837	2,104,837	-
Total long-term liability	<u>\$ 7,635,000</u>	<u>\$ 7,464,700</u>	<u>\$ (7,768,077)</u>	<u>\$ 7,331,623</u>	<u>\$ 2,349,837</u>	<u>\$ 4,981,786</u>

Tax Allocation Refunding Bonds, Series 2003

On October 1, 2003, the former Agency issued \$27,925,000 of 2003 Tax Allocation Refunding Bonds (2003 Bonds). The proceeds were used to refund the former Agency's previously issued Tax Allocation Refunding Bonds Series 1994, Subordinated Tax Allocation Refunding Bonds Series 1994, and to finance a portion of the costs of the redevelopment projects, which were not considered capital assets of the former Agency. The original issuance was also used for redevelopment projects that are not considered capital assets of the former Redevelopment Agency.

The 2003 Bonds consist of \$13,420,000 of serial bonds and \$14,505,000 of term bonds. The serial bonds accrued interest at rates between 2.00% and 4.70%, which was payable semiannually on April 1 and October 1 of each year commencing October 1, 2004. Principal on the serial bonds was payable on April 1, 2004 through October 1, 2033 in amounts ranging from \$710,000 to \$1,525,000. The first portion of the term bonds with principal of \$6,870,000 accrues interest at a rate of 5.50% and matured on October 1, 2023. The second portion of term bonds with principal of \$7,635,000 accrued interest at a rate of 5.625% and matured on October 1, 2033. The outstanding balance at June 30, 2025 was \$0. The bonds were fully refunded during the year ended June 30, 2025.

Tax Allocation Refunding Bonds, Series 2025

On January 15, 2025, the Successor Agency issued \$5,359,863 of Tax Allocation Refunding Bond, Series 2025 (2025 Bond). The proceeds of the 2025 Bond were used to refund, on a current basis, all of the outstanding Tax Allocation Refunding Bonds, Series 2003, and to pay costs of issuance. The refunding was undertaken pursuant to California Health and Safety Code Section 34177.5 in order to achieve debt service savings.

The refunding resulted in an economic loss of approximately \$279,000, representing the difference between the present value of the old debt service and the new debt service.

The 2025 Bond was issued as a single, fully registered bond in the aggregate principal amount of \$5,359,863. The bond bears interest at a fixed rate of 5.75% which is payable semiannually on April 1 and October 1 of each year, commencing April 1, 2025. The bond matures on October 1, 2033. Principal is payable annually on October 1, beginning October 1, 2025.

The 2025 Bond is secured by and payable from tax increment revenues levied and collected within the redevelopment project area and deposited into the Redevelopment Property Tax Trust Fund. Tax increment revenues are pledged through October 1, 2033, the final maturity date of the bond. During the year ended June 30, 2025, the Successor Agency made debt service payments totaling \$1,016,281 related to the 2025 Bond.

City of Bell
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

Note 10 – Successor Agency Trust for Assets of the Former Redevelopment Agency (Continued)

C. Summary of the Successor Agency's Long-Term Debt (Continued)

Tax Allocation Refunding Bonds, Series 2025 (Continued)

The Tax Allocation Refunding Bonds, Series 2025 debt service requirements to maturity are as follows:

Year Ending June 30	Principal	Interest	Total
2026	\$ 498,174	\$ 293,496	\$ 791,670
2027	521,119	264,617	785,736
2028	551,520	234,227	785,747
2029	583,697	202,065	785,762
2030	617,747	165,028	782,775
2031-2034	2,454,529	290,235	2,744,764
Total	<u>\$ 5,226,786</u>	<u>\$ 1,449,668</u>	<u>\$ 6,676,454</u>

Due to Other Governments – Settlement Payable

The Successor Agency is subject to a court judgment related to a dispute with a local school district regarding property tax apportionments under a pass-through agreement. The obligation is considered an enforceable obligation of the Successor Agency. Under the terms of the judgment, repayment of the obligation will be made through future allocations of property tax revenues from the Redevelopment Property Tax Trust Fund ("RPTTF"), as approved through the Recognized Obligation Payment Schedule ("ROPS") process. As of June 30, 2025, the specific timing and structure of payments have not been fully determined. Interest accrues on the outstanding balance and will be recognized as incurred. As of June 30, 2025, the outstanding balance of the obligation was \$2,104,837.

Note 11 – Net Investment in Capital Assets

The net investment in capital assets for governmental activities is calculated as follows:

	<u>Governmental Activities</u>
Total capital assets, net	\$ 75,402,057
Deferred loss on refunding debt	70,899
Retentions payable	(137,732)
Capital related debt	(35,604,398)
Net investment in capital assets	<u>\$ 39,730,826</u>

City of Bell
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

Note 12 – Restatements

During fiscal year 2025, changes in accounting principle restatements and prior period corrections of beginning net position and fund balance are as follows:

	June 30, 2024 As Previously Reported	Changes Within the Financial Reporting Entity	GASB 101 Implementation	Prior Period Corrections	June 30, 2024 As Restated
Government-Wide					
Governmental Activities	\$ 25,798,548	\$ -	\$ (570,770)	\$ 561,906	\$ 25,789,684
Governmental Funds					
Major Funds:					
General Fund	\$ 27,912,318	\$ -	\$ -	\$ -	\$ 27,912,318
Federal Grants Special Revenue Fund	241,680	-	-	788,629	1,030,309
Retirement Fund Special Revenue Fund	1,194,450	-	-	-	1,194,450
Prichard Field Improvement Grant Capital Projects Fund	-	(330,052)	-	-	(330,052)
Community Housing Authority Special Revenue Fund	3,402,194	(3,402,194)	-	-	-
Nonmajor Funds	13,323,396	3,732,246	-	(226,723)	16,828,919
Total Governmental Funds	\$ 46,074,038	\$ -	\$ -	\$ 561,906	\$ 46,635,944

Changes Within the Financial Reporting Entity

The Housing Authority Special Revenue Fund, previously reported as a major fund, became a nonmajor fund, and the Prichard Field Improvement Grant Capital Projects Fund, previously reported as a nonmajor fund, became a major fund.

Implementation of GASB Statement No. 101, Compensated Absences

Effective for the fiscal year ended June 30, 2025, the City implemented GASB Statement No. 101, Compensated Absences. This statement establishes accounting and financial reporting standards for compensated absences, including vacation, sick leave, and other paid time off. The implementation of GASB 101 resulted in a change in accounting principle, and prior year amounts have been restated accordingly.

Under GASB 101, a liability must be recognized for leave that is attributable to services already rendered, accumulates and carries forward to future periods, and is more likely than not to be used or paid. This represents a shift from previous guidance, particularly in how likelihood and eligibility are assessed.

The Governmental Activities beginning balance is restated in the amount of (\$570,770).

Prior Period Corrections

Governmental Activities beginning net position was restated by \$561,906 to correct prior year misstatements related to revenue recognition.

The Federal Grants Special Revenue Fund was restated by \$788,629 related to American Rescue Plan Act ("ARPA") funds to correct prior year revenue recognition and unearned revenue balances.

Nonmajor governmental funds were restated by (\$226,723) to correct prior year revenue recognized.

City of Bell
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

Note 13 – Other Required Disclosures

A. Deficit Net Position/Fund Balance

In the government-wide financial statements, the City had a deficit unrestricted net position as of June 30, 2025 for its governmental activities of (\$34,832,866). The deficit was due to net pension liability and net OPEB liability. The net pension liability and, the net OPEB liability reported were \$47,727,074 and \$10,620,106, respectively.

The following funds had a deficit fund balance as of June 30, 2025:

Major Governmental Funds:	
Pritchard Field Improvement Grant	
Capital Projects Fund	\$ (3,959,653)
Nonmajor Governmental Funds:	
Community Development Block Grant	
Special Revenue Fund	(7,211)
State COPS Grant Special Revenue Fund	(102,455)
Measure A Capital Projects Fund	(226,723)

The deficits will be eliminated by grant reimbursements.

B. Expenditures Over Appropriations

The following funds had expenditures in excess of appropriations:

Fund	Appropriations	Expenditures	Excess of Expenditures Over Appropriations
Nonmajor Governmental Funds:			
Federal Asset Seizure Special Revenue Fund	\$ 33,993	\$ 80,181	\$ (46,188)
Community Development Block Grant Special Revenue Fund	664,734	830,270	(165,536)
General Obligation Bonds Debt Service Fund	2,062,551	2,090,237	(27,686)
City Capital Projects Fund	-	71,241	(71,241)

Note 14 – Contingencies and Commitments

A. Grants

Under the terms of federal and state grants, periodic audits are required and certain costs may be questioned as not being appropriate expenditures under the terms of the grants. Such audits could lead to reimbursement to the grantor agencies. City management believes disallowances, if any, would not materially affect the financial statements of the City.

B. Commitments

The City did not have significant outstanding commitments and significant encumbrances at June 30, 2025.

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**REQUIRED SUPPLEMENTARY INFORMATION
(UNAUDITED)**

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City of Bell
Required Supplementary Information
Notes to the Budgetary Comparison Schedules
For the Year Ended June 30, 2025

Budget and Budgetary Accounting

The City Council establishes budgets for all governmental funds on a basis consistent with Generally Accepted Accounting Principles, with the exception of capital projects which are budgeted on a project-length basis. The City Council approves budget submitted by the City Manager prior to the beginning of the new fiscal year. Public hearings are conducted prior to its adoption by the City Council. All supplemental appropriations, where required during the period, are also approved by the City Council. Intradepartmental budget transfers are approved by the City Manager. The City Manager may transfer the budgeted amounts within a fund as long as the total appropriations for the fund are not overspent. In most cases, expenditures may not exceed appropriations at the fund level. At fiscal year-end, all operating budget appropriations lapse.

Encumbrances are estimates of costs related to unperformed contracts for goods and services. These commitments are recorded for budgetary control purposes in governmental funds. These commitments are recorded for budgetary control purposes in governmental funds. Encumbrances are closed out at the end of each fiscal year.

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City of Bell
Required Supplementary Information
Budgetary Comparison Schedule - General Fund
For the Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 10,085,618	\$ 9,942,618	\$ 10,724,921	\$ 782,303
Licenses and permits	871,900	871,900	960,743	88,843
Intergovernmental	5,379,272	5,379,272	5,340,662	(38,610)
Charges for services	1,475,000	1,475,000	1,401,158	(73,842)
Use of money and property	145,058	145,058	967,427	822,369
Fines and forfeitures	401,500	401,500	659,314	257,814
Miscellaneous	126,600	964,400	274,185	(690,215)
Total revenues	18,484,948	19,179,748	20,328,410	1,148,662
EXPENDITURES:				
Current:				
General government:				
City council	181,277	181,277	195,228	(13,951)
City manager	659,127	670,127	512,954	157,173
Human resources	1,505,131	1,588,124	1,360,300	227,824
Finance	1,637,549	1,706,993	1,469,344	237,649
City attorney	513,000	438,000	470,218	(32,218)
City clerk	458,372	463,872	333,807	130,065
Non-departmental	128,500	128,500	126,270	2,230
Public safety	10,435,172	10,613,072	11,013,326	(400,254)
Community development	975,399	998,823	1,238,285	(239,462)
Community services	3,099,142	3,485,526	3,598,223	(112,697)
Public works	523,328	557,634	562,807	(5,173)
Capital outlay	119,759	102,759	139,433	(36,674)
Debt service:				
Principal retirement	159,899	162,046	171,027	(8,981)
Interest and fiscal charges	52,235	50,088	51,827	(1,739)
Total expenditures	20,447,890	21,146,841	21,243,049	(96,208)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,962,942)	(1,967,093)	(914,639)	1,052,454
OTHER FINANCING SOURCES (USES):				
Inception of subscription	-	-	122,643	122,643
Proceed from sale of property	-	-	727,525	727,525
Transfers in	987,709	987,709	1,256,621	268,912
Transfers out	(25,000)	(25,000)	(185,999)	(160,999)
Total other financing sources (uses)	962,709	962,709	1,920,790	958,081
NET CHANGE IN FUND BALANCE	\$ (1,000,233)	\$ (1,004,384)	1,006,151	\$ 2,010,535
FUND BALANCE:				
Beginning of year			27,912,318	
End of year			<u>\$ 28,918,469</u>	

City of Bell
Required Supplementary Information
Budgetary Comparison Schedule - Federal Grants Special Revenue Fund
For the Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 6,826,669	\$ 7,250,749	\$ 3,661,153	\$ (3,589,596)
Use of money and property	(44,879)	(44,879)	218,489	263,368
Total revenues	<u>6,781,790</u>	<u>7,205,870</u>	<u>3,879,642</u>	<u>(3,326,228)</u>
EXPENDITURES:				
Current:				
General Government:				
City manager	355,000	429,295	98,124	331,171
Human resources	13,000	24,700	11,700	13,000
Finance	170,620	248,489	20,521	227,968
Public safety	85,501	114,731	84,364	30,367
Community development	1,338,409	1,487,510	1,443,941	43,569
Community services	536,475	555,720	7,056	548,664
Public works	58,740	116,287	69,418	46,869
Capital outlay	4,252,028	5,587,070	1,800,007	3,787,063
Debt service:				
Principal retirement	-	-	223,719	(223,719)
Interest and fiscal charges	-	-	22,366	(22,366)
Total expenditures	<u>6,809,773</u>	<u>8,563,802</u>	<u>3,781,216</u>	<u>4,782,586</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(27,983)</u>	<u>(1,357,932)</u>	<u>98,426</u>	<u>1,456,358</u>
OTHER FINANCING SOURCES (USES):				
Inception of subscriptions	-	-	155,782	155,782
Inception of lease	-	-	128,098	128,098
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>283,880</u>	<u>283,880</u>
NET CHANGE IN FUND BALANCE	<u>\$ (27,983)</u>	<u>\$ (1,357,932)</u>	<u>382,306</u>	<u>\$ 1,740,238</u>
FUND BALANCE:				
Beginning of year			241,680	
Prior period corrections			788,629	
Beginning of year, as restated (Note 12)			1,030,309	
End of year			<u>\$ 1,412,615</u>	

City of Bell
Required Supplementary Information
Budgetary Comparison Schedule - Retirement Special Revenue Fund
For the Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 2,717,200	\$ 2,717,200	\$ 3,047,987	\$ 330,787
Intergovernmental	1,354,800	1,354,800	1,439,995	85,195
Use of money and property	-	-	117,262	117,262
Total revenues	<u>4,072,000</u>	<u>4,072,000</u>	<u>4,605,244</u>	<u>533,244</u>
EXPENDITURES:				
Current:				
General Government:				
Human resources	1,694,776	1,694,776	1,662,374	32,402
Public safety	2,879,633	2,879,633	2,808,560	71,073
Total expenditures	<u>4,574,409</u>	<u>4,574,409</u>	<u>4,470,934</u>	<u>103,475</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(502,409)</u>	<u>(502,409)</u>	<u>134,310</u>	<u>636,719</u>
OTHER FINANCING SOURCES:				
Transfers in	172,313	172,313	172,312	(1)
Total other financing sources	<u>172,313</u>	<u>172,313</u>	<u>172,312</u>	<u>(1)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (330,096)</u>	<u>\$ (330,096)</u>	<u>306,622</u>	<u>\$ 636,718</u>
FUND BALANCE:				
Beginning of year			1,194,450	
End of year			<u>\$ 1,501,072</u>	

City of Bell
Required Supplementary Information
Schedule of the City's Proportionate Share of the Net Pension Liability and Related Ratios
For the Year Ended June 30, 2025

Last Ten Fiscal Years

California Public Employees' Retirement System Defined Pension Plan - Miscellaneous Plan

Measurement period	2014-15	2015-16	2016-17	2017-18	2018-19
City's proportion of the net pension liability	0.12093%	0.11681%	0.13360%	0.13468%	0.13343%
City's proportionate share of the net pension liability	\$ 10,107,586	\$ 11,878,189	\$ 13,249,607	\$ 12,978,562	\$ 13,672,397
City's covered payroll ¹	\$ 2,879,423	\$ 2,892,892	\$ 3,148,313	\$ 3,073,096	\$ 3,388,309
City's proportionate share of the net pension liability as a percentage of its covered payroll	351.03%	410.60%	420.85%	422.33%	403.52%
Plan fiduciary net position as a percentage of the total pension liability	78.39%	74.06%	65.30%	66.72%	67.12%

California Public Employees' Retirement System Defined Pension Plan - Safety Plan

Measurement period	2014-15	2015-16	2016-17	2017-18	2018-19
City's proportion of the net pension liability	0.19082%	0.18106%	0.23005%	0.24032%	0.24517%
City's proportionate share of the net pension liability	\$ 15,667,179	\$ 20,092,937	\$ 22,815,053	\$ 23,157,399	\$ 24,837,547
City's covered payroll ¹	\$ 2,739,434	\$ 2,762,433	\$ 2,810,978	\$ 2,565,279	\$ 2,589,277
City's proportionate share of the net pension liability as a percentage of its covered payroll	960.09%	1219.94%	961.84%	902.72%	959.25%
Plan fiduciary net position as a percentage of the total pension liability	78.39%	74.06%	75.39%	70.21%	69.05%

¹ Includes one year's payroll growth using 2.80% payroll growth assumption for fiscal years ended in 2022 through 2024; 2.75% payroll growth assumption for fiscal years ended in 2018 through 2021; 3.00% payroll growth assumption for fiscal years ended in 2014 through 2017.

Notes to Schedule:

Changes of Benefit Terms: The figures above generally include any liability impact that may have resulted from voluntary benefit changes that occurred on or before the Measurement Date. However, offers of Two Years Additional Service Credit (a.k.a. Golden Handshakes) that occurred after the Valuation Date are not included in the figures above, unless the liability impact is deemed to be material by the plan actuary.

Changes of Assumptions: There were no assumption changes in 2023 or 2024. Effective with the June 30, 2021, valuation date (June 30, 2022, measurement date), the accounting discount rate was reduced from 7.15% to 6.90%. In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. In addition, demographic assumptions and the price inflation assumption were changed in accordance with the 2021 CalPERS Experience Study and Review of Actuarial Assumptions. The accounting discount rate was 7.15% for measurement dates June 30, 2017, through June 30, 2021, and 7.65% for measurement dates June 30, 2015, through June 30, 2016.

City of Bell
Required Supplementary Information
Schedule of the City's Proportionate Share of the Net Pension Liability and Related Ratios (Continued)
For the Year Ended June 30, 2025

Last Ten Fiscal Years

California Public Employees' Retirement System Defined Pension Plan - Miscellaneous Plan

Measurement period	2019-20	2020-21	2021-22	2022-23	2023-24
City's proportion of the net pension liability	0.13159%	0.18536%	0.13714%	0.13099%	0.13200%
City's proportionate share of the net pension liability	\$ 14,317,269	\$ 10,024,660	\$ 15,840,563	\$ 16,340,870	\$ 16,008,597
City's covered payroll ¹	\$ 3,495,219	\$ 3,758,432	\$ 4,008,453	\$ 4,351,155	\$ 4,817,424
City's proportionate share of the net pension liability as a percentage of its covered payroll	409.62%	165.00%	395.18%	375.55%	332.31%
Plan fiduciary net position as a percentage of the total pension liability	66.74%	77.63%	65.67%	65.23%	67.76%

California Public Employees' Retirement System Defined Pension Plan - Safety Plan

Measurement period	2019-20	2020-21	2021-22	2022-23	2023-24
City's proportion of the net pension liability	0.24647%	0.24517%	0.34699%	0.25715%	0.26154%
City's proportionate share of the net pension liability	\$ 26,816,566	\$ 18,945,969	\$ 30,432,666	\$ 32,080,662	\$ 31,718,477
City's covered payroll ¹	\$ 2,805,955	\$ 2,778,181	\$ 2,890,433	\$ 3,423,048	\$ 3,361,194
City's proportionate share of the net pension liability as a percentage of its covered payroll	955.70%	337.32%	1052.88%	1048.57%	943.67%
Plan fiduciary net position as a percentage of the total pension liability	67.16%	77.31%	65.03%	64.10%	65.47%

¹ Includes one year's payroll growth using 2.80% payroll growth assumption for fiscal years ended in 2022 through 2024; 2.75% payroll growth assumption for fiscal years ended in 2018 through 2021; 3.00% payroll growth assumption for fiscal years ended in 2014 through 2017.

Notes to Schedule:

Changes of Benefit Terms: The figures above generally include any liability impact that may have resulted from voluntary benefit changes that occurred on or before the Measurement Date. However, offers of Two Years Additional Service Credit (a.k.a. Golden Handshakes) that occurred after the Valuation Date are not included in the figures above, unless the liability impact is deemed to be material by the plan actuary.

Changes of Assumptions: There were no assumption changes in 2023 or 2024. Effective with the June 30, 2021, valuation date (June 30, 2022, measurement date), the accounting discount rate was reduced from 7.15% to 6.90%. In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. In addition, demographic assumptions and the price inflation assumption were changed in accordance with the 2021 CalPERS Experience Study and Review of Actuarial Assumptions. The accounting discount rate was 7.15% for measurement dates June 30, 2017, through June 30, 2021, and 7.65% for measurement dates June 30, 2015, through June 30, 2016.

City of Bell
Required Supplementary Information
Schedule of Contributions - Pensions
For the Year Ended June 30, 2025

Last Ten Fiscal Years

California Public Employees' Retirement System Defined Pension Plan - Miscellaneous Plan

Fiscal year	2015-16	2016-17	2017-18	2018-19	2019-20
Actuarially determined contribution ¹	\$ 865,883	\$ 1,015,918	\$ 809,147	\$ 1,069,623	\$ 1,388,501
Contributions in relation to the actuarially determined contribution ¹	(865,883)	(1,015,918)	(809,147)	(1,069,623)	(1,388,501)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll ²	\$ 2,892,892	\$ 3,148,313	\$ 3,073,096	\$ 3,388,309	\$ 3,495,219
Contributions as a percentage of covered payroll	29.93%	32.27%	26.33%	31.57%	39.73%

California Public Employees' Retirement System Defined Pension Plan - Safety Plan

Fiscal year	2015-16	2016-17	2017-18	2018-19	2019-20
Actuarially determined contribution ¹	\$ 1,005,648	\$ 1,358,176	\$ 1,427,736	\$ 1,584,979	\$ 2,039,187
Contributions in relation to the actuarially determined contribution ¹	(1,005,648)	(1,358,176)	(1,427,736)	(1,584,979)	(2,039,187)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll ²	\$ 2,762,433	\$ 2,810,978	\$ 2,565,279	\$ 2,589,277	\$ 2,805,955
Contributions as a percentage of covered payroll	36.40%	48.32%	55.66%	61.21%	72.67%

¹ Employers are assumed to make contributions equal to the actuarially determined contributions. However, some employers may choose to make additional contributions towards their unfunded liability. Employer contributions for such plans exceed the actuarially determined contributions.

² Includes one year's payroll growth using 2.80% payroll growth assumption for fiscal years ended June 30, 2022 through 2024; 2.75% payroll growth assumption for fiscal years ended in 2018 through 2021; 3.00% payroll growth assumption for fiscal years ended in 2015 through 2017.

Notes to Schedule:

The actuarial methods and assumptions used to set the actuarially determined contributions for Fiscal Year 2023-24 were derived from the June 30, 2021 funding valuation report.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age Normal
Amortization method/period	For details, see June 30, 2021, funding valuation report.
Asset valuation method	Fair Value of Assets. For details, see June 30, 2021, funding valuation report.
Inflation	2.30%
Salary increases	Varies by entry age and service
Payroll Growth	2.80%
Investment rate of return	6.80% net of pension plan investment and administrative expenses; includes inflation.
Retirement age	The probabilities of retirement are based on the 2021 CalPERS Experience Study and Review of Actuarial Assumptions.
Mortality	The probabilities of mortality are based on the 2021 CalPERS Experience Study and Review of Actuarial Assumptions. Mortality rates incorporate full generational mortality improvement using 80% of Scale MP-2020 published by the Society of Actuaries.

City of Bell
Required Supplementary Information
Schedule of Contributions - Pensions (Continued)
For the Year Ended June 30, 2025

Last Ten Fiscal Years

California Public Employees' Retirement System Defined Pension Plan - Miscellaneous Plan

Fiscal year	2020-21	2021-22	2022-23	2023-24	2024-25 ¹
Actuarially determined contribution ¹	\$ 1,511,806	\$ 1,685,810	\$ 1,828,182	\$ 1,895,926	\$ 2,070,403
Contributions in relation to the actuarially determined contribution ¹	(1,511,806)	(1,685,810)	(1,828,182)	(1,895,926)	(2,070,403)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll ²	\$ 3,758,432	\$ 4,008,453	\$ 4,351,155	\$ 4,817,424	\$ 4,952,312
Contributions as a percentage of covered payroll	40.22%	42.06%	42.02%	39.36%	41.81%

California Public Employees' Retirement System Defined Pension Plan - Safety Plan

Fiscal year	2020-21	2021-22	2022-23	2023-24	2024-25 ¹
Actuarially determined contribution ¹	\$ 2,249,057	\$ 2,498,959	\$ 2,811,090	\$ 2,917,814	\$ 3,251,477
Contributions in relation to the actuarially determined contribution ¹	(2,249,057)	(2,498,959)	(2,811,090)	(2,917,814)	(3,251,477)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll ²	\$ 2,778,181	\$ 2,890,433	\$ 3,423,048	\$ 3,361,194	\$ 3,455,307
Contributions as a percentage of covered payroll ¹	80.95%	86.46%	82.12%	86.81%	94.10%

¹ Employers are assumed to make contributions equal to the actuarially determined contributions. However, some employers may choose to make additional contributions towards their unfunded liability. Employer contributions for such plans exceed the actuarially determined contributions.

² Includes one year's payroll growth using 2.80% payroll growth assumption for fiscal years ended June 30, 2022 through 2024; 2.75% payroll growth assumption for fiscal years ended in 2018 through 2021; 3.00% payroll growth assumption for fiscal years ended in 2015 through 2017.

Notes to Schedule:

The actuarial methods and assumptions used to set the actuarially determined contributions for Fiscal Year 2023-24 were derived from the June 30, 2021 funding valuation report.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age Normal
Amortization method/period	For details, see June 30, 2021, funding valuation report.
Asset valuation method	Fair Value of Assets. For details, see June 30, 2021, funding valuation report.
Inflation	2.30%
Salary increases	Varies by entry age and service
Payroll Growth	2.80%
Investment rate of return	6.80% net of pension plan investment and administrative expenses; includes inflation.
Retirement age	The probabilities of retirement are based on the 2021 CalPERS Experience Study and Review of Actuarial Assumptions.
Mortality	The probabilities of mortality are based on the 2021 CalPERS Experience Study and Review of Actuarial Assumptions. Mortality rates incorporate full generational mortality improvement using 80% of Scale MP-2020 published by the Society of Actuaries.

City of Bell
Required Supplementary Information
Schedule of Changes in Total Other Postemployment Benefits Liability and Related Ratios
For the Year Ended June 30, 2025

Last Ten Fiscal Years

OTHER POSTEMPLOYMENT BENEFITS PLAN

Measurement period	2017-18 ¹	2018-19	2019-20	2020-21	2021-22
Total OPEB liability					
Service cost	\$ 318,857	\$ 305,742	\$ 352,168	\$ 472,330	\$ 521,615
Interest	501,302	527,034	499,841	330,674	328,916
Changes of benefit terms	-	-	-	-	-
Changes of assumptions	(572,341)	776,596	832,025	69,795	(2,276,292)
Differences between expected and actual experience	-	(60,439)	(609,112)	304,858	-
Benefit payments, including refunds of employee contributions	(638,769)	(592,920)	(771,107)	(667,131)	(676,419)
Net change in total OPEB liability	(390,951)	956,013	303,815	510,526	(2,102,180)
Total OPEB liability - beginning	13,925,585	13,534,634	14,490,647	14,794,462	15,304,988
Total OPEB liability - ending (a)	\$13,534,634	\$14,490,647	\$14,794,462	\$15,304,988	\$13,202,808
Plan fiduciary net position					
Contributions - employer	\$ 638,769	\$ 592,920	\$ 771,107	\$ 667,131	\$ 676,419
Benefit payments, including refunds of employee contributions	(638,769)	(592,920)	(771,107)	(667,131)	(676,419)
Net change in plan fiduciary net position	-	-	-	-	-
Plan fiduciary net position - beginning	-	-	-	-	-
Plan fiduciary net position - ending (b)	\$ -	\$ -	\$ -	\$ -	\$ -
Plan net OPEB liability - ending (a) - (b)	\$13,534,634	\$14,490,647	\$14,794,462	\$15,304,988	\$13,202,808
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%	0.00%	0.00%
Covered-employee payroll	\$ 6,888,400	\$ 7,095,052	\$ 6,141,970	\$ 6,536,613	\$ 6,898,886
Plan net OPEB liability as a percentage of covered employee payroll	196.48%	204.24%	240.87%	234.14%	191.38%

¹ Historical information is presented only for measurement periods after GASB 75 was implemented in 2017-18.

City of Bell
Required Supplementary Information
Schedule of Changes in Total Other Postemployment Benefits Liability and Related Ratios (Continued)
For the Year Ended June 30, 2025

Last Ten Fiscal Years

OTHER POSTEMPLOYMENT BENEFITS PLAN

Measurement period	2022-23	2023-24	2024-25
Total OPEB liability			
Service cost	\$ 400,268	\$ 410,232	\$ 397,569
Interest	462,064	437,286	465,419
Changes of benefit terms	-	-	-
Changes of assumptions	415,287	(373,351)	(1,391,468)
Differences between expected and actual experience	(1,706,038)	-	(188,315)
Benefit payments, including refunds of employee contributions	(700,552)	(597,048)	(614,055)
Net change in total OPEB liability	(1,128,971)	(122,881)	(1,330,850)
Total OPEB liability - beginning	13,202,808	12,073,837	11,950,956
Total OPEB liability - ending (a)	\$12,073,837	\$11,950,956	\$10,620,106
Plan fiduciary net position			
Contributions - employer	\$ 700,552	\$ 597,048	\$ 614,055
Benefit payments, including refunds of employee contributions	(700,552)	(597,048)	(614,055)
Net change in plan fiduciary net position	-	-	-
Plan fiduciary net position - beginning	-	-	-
Plan fiduciary net position - ending (b)	\$ -	\$ -	\$ -
Plan net OPEB liability - ending (a) - (b)	\$12,073,837	\$11,950,956	\$10,620,106
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%
Covered-employee payroll	\$ 7,057,560	\$ 7,219,884	\$ 7,422,041
Plan net OPEB liability as a percentage of covered employee payroll	171.08%	165.53%	143.09%

City of Bell
Required Supplementary Information
Schedule of Contributions - Total Other Postemployment Benefits
For the Year Ended June 30, 2025

Last Ten Fiscal Years

OTHER POSTEMPLOYMENT BENEFITS PLAN

Fiscal Year	2017-18 ¹	2018-19	2019-20	2020-21	2021-22
Actuarially determined contribution ²	\$ 476,953	\$ 489,669	\$ 667,131	\$ 676,419	\$ 700,552
Contributions in relation to the actuarially determined contribution ²	638,769	592,920	771,107	667,131	676,419
Contribution deficiency (excess)	<u>\$ (161,816)</u>	<u>\$ (103,251)</u>	<u>\$ (103,976)</u>	<u>\$ 9,288</u>	<u>\$ 24,133</u>
Covered-employee payroll ³	\$ 6,888,400	\$ 7,095,052	\$ 6,141,970	\$ 6,536,613	\$ 6,898,886
Contributions as a percentage of covered-employee payroll	9.27%	8.36%	12.55%	10.21%	9.80%

¹ Historical information is presented only for measurement periods after GASB 75 implementation in 2017-18.

² The June 30, 2025 actuarial valuation provided the actuarially determined contributions for fiscal year ended June 30, 2025.

³ Includes one year's payroll growth using 2.80 percent payroll assumption from fiscal year 2023-24.

Notes to Schedule:

Valuation date: June 30, 2025

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age actuarial cost method
Inflation	5.20%
Assumed payroll growth	2.75%
Healthcare cost trend rate	4.00%
Rate of return on assets	N/A
Mortality	2021 CalPERS Mortality for Miscellaneous and Safety Employees
Retirement Rates	90% for non-Medicare Participation aged <65 90% for Medicare Participation aged 65+

City of Bell
Required Supplementary Information
Schedule of Contributions - Total Other Postemployment Benefits (Continued)
For the Year Ended June 30, 2025

Last Ten Fiscal Years

OTHER POSTEMPLOYMENT BENEFITS PLAN

Fiscal Year	2022-23	2023-24	2024-25 ^{2 3}
Actuarially determined contribution ²	\$ 597,048	\$ 597,048	\$ 605,516
Contributions in relation to the actuarially determined contribution ²	700,552	597,048	614,055
Contribution deficiency (excess)	<u>\$ (103,504)</u>	<u>\$ -</u>	<u>\$ (8,539)</u>
Covered-employee payroll ³	\$ 7,057,560	\$ 7,219,884	\$ 7,422,041
Contributions as a percentage of covered-employee payroll	9.93%	8.27%	8.27%

¹ Historical information is presented only for measurement periods after GASB 75 implementation in 2017-18.

² The June 30, 2025 actuarial valuation provided the actuarially determined contributions for fiscal year ended June 30, 2025.

³ Includes one year's payroll growth using 2.80 percent payroll assumption from fiscal year 2023-24.

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SUPPLEMENTARY INFORMATION

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City of Bell
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Prichard Field Improvement Grant Capital Projects Fund
For the Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 4,195,139	\$ 4,195,139	\$ -	\$ (4,195,139)
Use of money and property	(1,743)	(1,743)	(532)	1,211
Total revenues	<u>4,193,396</u>	<u>4,193,396</u>	<u>(532)</u>	<u>(4,193,928)</u>
EXPENDITURES:				
Current:				
Community service	21,593	21,593	20,409	1,184
Public works	7,888	7,888	3,634	4,254
Capital outlay	<u>4,166,595</u>	<u>5,112,710</u>	<u>3,605,026</u>	<u>1,507,684</u>
Total expenditures	<u>4,196,076</u>	<u>5,142,191</u>	<u>3,629,069</u>	<u>1,513,122</u>
NET CHANGE IN FUND BALANCE	<u>\$ (2,680)</u>	<u>\$ (948,795)</u>	<u>(3,629,601)</u>	<u>\$ (2,680,806)</u>
FUND BALANCE (DEFICIT):				
Beginning of year			-	
Change in the financial reporting entity (nonmajor to major fund)			<u>(330,052)</u>	
Beginning of year, as restated (Note 12)			<u>(330,052)</u>	
End of year			<u>\$ (3,959,653)</u>	

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NONMAJOR GOVERNMENTAL FUNDS

Nonmajor Special Revenue Funds:

Special Revenue Funds are used to account for specific revenues that are legally restricted or committed to expenditures for particular purposes.

Community Housing Authority Fund - To account for the rental and grant revenues and expenditures related to the operation of the Community Housing Authority.

Air Quality Management Fund - To account for the allocation of motor vehicle fees received from the South Coast Air Quality Management District for enacting air quality improvement policies.

Sanitation Fund - To account for special assessment collections from benefited properties for the operations of the City's waste collections.

Sewer Maintenance Fund - To account for special assessment collections from benefited properties for the operations of the City's sewer system.

AB939 Recycling Fund - To account for the allocation of revenues received from the County for the operations of the City's recycling activities.

Street Lighting Fund - To account for special assessment collections from benefited properties for the operations of the City's street lighting activities.

Proposition A Fund - To account for the allocation of a half-cent sales tax received from the Los Angeles County Metropolitan Transportation Authority to be used for transportation costs.

Federal Asset Seizure Fund - To account for federal grants and costs related to special narcotics investigations and seizure of assets.

Bikeway Fund - To account for funds received from the Transportation Development Act to design, construct, improve, repair and maintain bikeways, including the installation and repair of storm drains and bridges.

Low and Moderate Housing Fund - To account for the housing assets and functions related to the Low and Moderate Income Housing Program retained by the Housing Authority following the dissolution of the former Redevelopment Agency.

OTS State Grant Fund - To account for funds received to effectively administer state traffic safety programs to reduce injuries and economic losses resulting from traffic related collisions in the City.

SB 1 Streets and Roads Fund - To account for transportation taxes from the Road Repair and Accountability Act of 2017 (SB1 Beall) to be used for local streets and roads and other transportation uses. The sources of the revenue are: (1) an additional 12 cent per gallon to the gas excise tax, (2) an additional 10 cent per gallon to the diesel fuel excise tax, and (3) an additional vehicle registration tax.

Community Development Block Grant Fund - To account for the revenues and expenditures related to the administration of the Community Development Block Grants federal award program.

Gas Tax Fund - To account for gas taxes assessed by the State of California and allocated to the City to be used for street maintenance and improvements.

NONMAJOR GOVERNMENTAL FUNDS

Nonmajor Special Revenue Funds (Continued):

State COPS Fund - To account for funds received from the State of California under AB3229 for the purpose of the Citizens Option for Public Safety (COPS) program.

Proposition C Fund - To account for the allocation of a half-cent sales tax received from the Los Angeles County Metropolitan Transportation Authority to be used for transit costs that pertain to roadways.

Measure R Fund - To account for the allocation of a half-cent sales tax received from Los Angeles County Metropolitan Transportation Authority to be used for transportation projects and improvements.

Measure M Fund - To account for the allocation of a half-cent sales tax received from the transportation planning agency to be used for transportation projects and improvements.

Nonmajor Debt Service Funds:

Debt Service Funds are used to account for the accumulation of resources that are restricted, committed or assigned for the payment of long-term debt principal and interest.

Community Housing Authority Fund - To account for the payment of principal and interest on long-term debt of the Community Housing Authority.

General Obligation Bonds Fund - To account for the payment of principal and interest for the General Obligation Bonds.

Nonmajor Capital Projects Funds:

Capital Projects Funds are used to account for resources that are restricted, committed or assigned for the purchase or construction of major capital facilities. Capital Projects Funds are ordinarily not used to account for the acquisition of furniture, fixtures, machinery, equipment and other relatively minor or comparatively short-lived fixed assets.

STPL Local Capital Project Fund - To account for the exchange program between the City and the Los Angeles County Metropolitan Transportation Authority "LACMTA" for the Federal Surface Transportation Program-Local Funds ("STPL").

Community Housing Authority Fund - To account for the acquisition and development of certain mobile home units.

City Capital Projects Fund - To account for capital projects determined by City Council.

Measure W Capital Projects Fund - To account for the district levy tax received from the Los Angeles County Flood Control Act to be used for stormwater capture and urban runoff pollution projects and improvements.

Measure A Capital Projects Fund - To account for the purchase and construction and maintenance of a passive pocket park with funds provided by the Los Angeles County Safe, Clean Neighborhood Parks and Beaches Measure of 2016.

City of Bell
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2025

	Special Revenue Funds				
	Community Housing Authority	Air Quality Management	Sanitation	Sewer Maintenance	AB939 Recycling
ASSETS					
Cash and investments	\$ 2,891,725	\$ 292,815	\$ 58,454	\$ 228,128	\$ -
Receivables:					
Accounts	1,270	11,591	163,101	5,890	-
Accrued interest	24,721	1,914	-	1,932	-
Due from other governments	-	-	-	-	-
Deposits	19,500	-	-	-	-
Prepaid items	-	-	-	-	-
Cash and investments with fiscal agents	-	-	-	-	-
Total assets	\$ 2,937,216	\$ 306,320	\$ 221,555	\$ 235,950	\$ -
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 202,350	\$ -	\$ 35,834	\$ 13,425	\$ -
Accrued liabilities	7,520	-	18,075	2,493	-
Deposits payable	9,600	-	-	-	-
Due to other funds	-	-	167,646	-	-
Advances from other funds	-	-	-	-	-
Total liabilities	219,470	-	221,555	15,918	-
Deferred inflows of resources:					
Unavailable revenues	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
Fund Balances (Deficit):					
Restricted:					
Community development projects	2,717,746	-	-	-	-
Community services	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	306,320	-	220,032	-
Capital projects	-	-	-	-	-
Debt service	-	-	-	-	-
Low and moderate housing	-	-	-	-	-
Committed:					
Capital projects	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balances (deficit)	2,717,746	306,320	-	220,032	-
Total liabilities and fund balances	\$ 2,937,216	\$ 306,320	\$ 221,555	\$ 235,950	\$ -

(Continued)

City of Bell
Combining Balance Sheet (Continued)
Nonmajor Governmental Funds
June 30, 2025

	Special Revenue Funds				
	Street Lighting	Proposition A	Federal Asset Seizure	Bikeway	Low and Moderate Housing
ASSETS					
Cash and investments	\$ 51,805	\$ 1,965,300	\$ 305,109	\$ 82	\$ 1,373,897
Receivables:					
Accounts	18,102	1,132	-	-	-
Accrued interest	2,884	13,245	2,077	-	9,227
Due from other governments	-	-	-	-	-
Deposits	-	-	-	-	-
Prepaid items	-	-	-	-	-
Cash and investments with fiscal agents	-	-	-	-	-
Total assets	<u>\$ 72,791</u>	<u>\$ 1,979,677</u>	<u>\$ 307,186</u>	<u>\$ 82</u>	<u>\$ 1,383,124</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 70,825	\$ 61,111	\$ -	\$ -	\$ 714
Accrued liabilities	1,966	2,557	-	-	521
Deposits payable	-	-	-	-	-
Due to other funds	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Total liabilities	<u>72,791</u>	<u>63,668</u>	<u>-</u>	<u>-</u>	<u>1,235</u>
Deferred inflows of resources:					
Unavailable revenues	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances (Deficit):					
Restricted:					
Community development projects	-	-	-	-	-
Community services	-	1,916,009	-	-	-
Public safety	-	-	307,186	-	-
Public works	-	-	-	82	-
Capital projects	-	-	-	-	-
Debt service	-	-	-	-	-
Low and moderate housing	-	-	-	-	1,381,889
Committed:					
Capital projects	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balances (deficit)	<u>-</u>	<u>1,916,009</u>	<u>307,186</u>	<u>82</u>	<u>1,381,889</u>
Total liabilities and fund balances	<u>\$ 72,791</u>	<u>\$ 1,979,677</u>	<u>\$ 307,186</u>	<u>\$ 82</u>	<u>\$ 1,383,124</u>

(Continued)

City of Bell
Combining Balance Sheet (Continued)
Nonmajor Governmental Funds
June 30, 2025

	Special Revenue Funds				
	OTS State Grant	SBI Streets and Roads	Community Development Block Grant	Gas Tax	State COPS
ASSETS					
Cash and investments	\$ 89,965	\$ 900,174	\$ 5,226	\$ 247,141	\$ -
Receivables:					
Accounts	-	-	-	-	-
Accrued interest	460	5,531	-	2,606	-
Due from other governments	21,428	164,147	542,826	80,815	122,403
Deposits	-	-	-	-	-
Prepaid items	-	-	-	-	-
Cash and investments with fiscal agents	-	-	-	-	-
Total assets	\$ 111,853	\$ 1,069,852	\$ 548,052	\$ 330,562	\$ 122,403
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 2,238	\$ -	\$ 120,251	\$ 173,559	\$ 2,736
Accrued liabilities	2,471	-	5,855	5,330	6,508
Deposits payable	-	-	-	-	-
Due to other funds	-	-	339,432	-	93,211
Advances from other funds	100,000	-	-	-	-
Total liabilities	104,709	-	465,538	178,889	102,455
Deferred inflows of resources:					
Unavailable revenues	1	-	89,725	-	122,403
Total deferred inflows of resources	1	-	89,725	-	122,403
Fund Balances (Deficit):					
Restricted:					
Community development projects	-	-	-	-	-
Community services	-	-	-	-	-
Public safety	7,143	-	-	-	-
Public works	-	1,069,852	-	151,673	-
Capital projects	-	-	-	-	-
Debt service	-	-	-	-	-
Low and moderate housing	-	-	-	-	-
Committed:					
Capital projects	-	-	-	-	-
Unassigned (deficit)	-	-	(7,211)	-	(102,455)
Total fund balances (deficit)	7,143	1,069,852	(7,211)	151,673	(102,455)
Total liabilities and fund balances	\$ 111,853	\$ 1,069,852	\$ 548,052	\$ 330,562	\$ 122,403

(Continued)

City of Bell
Combining Balance Sheet (Continued)
Nonmajor Governmental Funds
June 30, 2025

	Special Revenue Funds			Debt Service Funds	
	Proposition C	Measure R	Measure M	Community Housing Authority	General Obligation Bonds Debt
ASSETS					
Cash and investments	\$ 922,355	\$ 1,586,572	\$ 2,619,659	\$ 101,562	\$ 2,366,680
Receivables:					
Accounts	-	-	-	-	114,450
Accrued interest	6,015	10,056	16,665	-	15,283
Due from other governments	-	-	-	-	-
Deposits	-	-	-	-	-
Prepaid items	-	-	-	-	-
Cash and investments with fiscal agents	-	-	-	217	-
Total assets	<u>\$ 928,370</u>	<u>\$ 1,596,628</u>	<u>\$ 2,636,324</u>	<u>\$ 101,779</u>	<u>\$ 2,496,413</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 27,783	\$ 18,933	\$ 3,149	\$ -	\$ -
Accrued liabilities	2,447	3,195	3,140	-	-
Deposits payable	-	-	-	-	-
Due to other funds	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Total liabilities	<u>30,230</u>	<u>22,128</u>	<u>6,289</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources:					
Unavailable revenues	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances (Deficit):					
Restricted:					
Community development projects	-	-	-	-	-
Community services	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Capital projects	898,140	1,574,500	2,630,035	-	-
Debt service	-	-	-	101,779	2,496,413
Low and moderate housing	-	-	-	-	-
Committed:					
Capital projects	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balances (deficit)	<u>898,140</u>	<u>1,574,500</u>	<u>2,630,035</u>	<u>101,779</u>	<u>2,496,413</u>
Total liabilities and fund balances	<u>\$ 928,370</u>	<u>\$ 1,596,628</u>	<u>\$ 2,636,324</u>	<u>\$ 101,779</u>	<u>\$ 2,496,413</u>

(Continued)

City of Bell
Combining Balance Sheet (Continued)
Nonmajor Governmental Funds
June 30, 2025

	Capital Projects Funds				
	STPL Local Fund	Community Housing Authority	City Capital Projects	Measure W	Measure A
ASSETS					
Cash and investments	\$ -	\$ 782,603	\$ 141,980	\$ 852,249	\$ 87,866
Receivables:					
Accounts	-	-	-	-	-
Accrued interest	-	5,843	-	5,940	-
Due from other governments	-	-	-	-	-
Deposits	-	-	-	-	-
Prepaid items	-	-	32,790	-	-
Cash and investments with fiscal agents	-	-	-	-	-
Total assets	<u>\$ -</u>	<u>\$ 788,446</u>	<u>\$ 174,770</u>	<u>\$ 858,189</u>	<u>\$ 87,866</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ 95,152	\$ 437
Accrued liabilities	-	-	-	-	558
Deposits payable	-	-	-	-	-
Due to other funds	-	-	-	-	86,871
Advances from other funds	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>95,152</u>	<u>87,866</u>
Deferred inflows of resources:					
Unavailable revenues	-	-	-	-	226,723
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>226,723</u>
Fund Balances (Deficit):					
Restricted:					
Community development projects	-	-	-	-	-
Community services	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Capital projects	-	788,446	-	763,037	-
Debt service	-	-	-	-	-
Low and moderate housing	-	-	-	-	-
Committed:					
Capital projects	-	-	174,770	-	-
Unassigned (deficit)	-	-	-	-	(226,723)
Total fund balances (deficit)	<u>-</u>	<u>788,446</u>	<u>174,770</u>	<u>763,037</u>	<u>(226,723)</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ 788,446</u>	<u>\$ 174,770</u>	<u>\$ 858,189</u>	<u>\$ 87,866</u>

(Continued)

City of Bell
Combining Balance Sheet (Continued)
Nonmajor Governmental Funds
June 30, 2025

	Total Governmental Funds
ASSETS	
Cash and investments	\$ 17,871,347
Receivables:	
Accounts	315,536
Accrued interest	124,399
Due from other governments	931,619
Deposits	19,500
Prepaid items	32,790
Cash and investments with fiscal agents	217
Total assets	\$ 19,295,408
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	
Liabilities:	
Accounts payable	\$ 828,497
Accrued liabilities	62,636
Deposits payable	9,600
Due to other funds	687,160
Advances from other funds	100,000
Total liabilities	1,687,893
Deferred inflows of resources:	
Unavailable revenues	438,852
Total deferred inflows of resources	438,852
Fund Balances (Deficit):	
Restricted:	
Community development projects	2,717,746
Community services	1,916,009
Public safety	314,329
Public works	1,747,959
Capital projects	6,654,158
Debt service	2,598,192
Low and moderate housing	1,381,889
Committed:	
Capital projects	174,770
Unassigned (deficit)	(336,389)
Total fund balances (deficit)	17,168,663
Total liabilities and fund balances	\$ 19,295,408

(Concluded)

City of Bell
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2025

	Special Revenue Funds				
	Community Housing Authority	Air Quality Management	Sanitation	Sewer Maintenance	AB939 Recycling
REVENUES:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	44,388	-	-	-
Charges for services	-	-	579,629	345,655	15
Use of money and property	2,710,809	14,858	(1,748)	7,804	1,132
Fines and forfeitures	-	-	-	-	-
Miscellaneous	540	-	-	-	-
Total revenues	2,711,349	59,246	577,881	353,459	1,147
EXPENDITURES:					
Current:					
General government	48,075	-	-	-	-
Public safety	-	-	44,622	-	-
Community development	2,049,790	-	55	-	-
Community services	-	-	-	-	-
Public works	-	-	490,323	149,089	-
Capital outlay	555,851	-	-	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	2,653,716	-	535,000	149,089	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	57,633	59,246	42,881	204,370	1,147
OTHER FINANCING SOURCES (USES):					
Inception of subscription	-	-	-	-	-
Proceed from sale of property	928,974	-	-	-	-
Transfers in	-	-	54,471	-	-
Transfers out	(1,671,055)	-	(184,759)	(148,756)	(21,860)
Total other financing sources (uses)	(742,081)	-	(130,288)	(148,756)	(21,860)
NET CHANGE IN FUND BALANCES	(684,448)	59,246	(87,407)	55,614	(20,713)
FUND BALANCES (DEFICIT):					
Beginning of year	-	247,074	87,407	164,418	20,713
Change in the financial reporting entity					
(major to nonmajor fund)	3,402,194	-	-	-	-
(nonmajor to major fund)	-	-	-	-	-
Prior period corrections	-	-	-	-	-
Beginning of year, as restated (Note 12)	3,402,194	247,074	87,407	164,418	20,713
End of year	\$ 2,717,746	\$ 306,320	\$ -	\$ 220,032	\$ -

(Continued)

City of Bell
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)
Nonmajor Governmental Funds
For the Year Ended June 30, 2025

	Special Revenue Funds				
	Street Lighting	Proposition A	Federal Asset Seizure	Bikeway	Low and Moderate Housing
REVENUES:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	875,586	-	-	-
Charges for services	767,350	3,033	-	-	-
Use of money and property	16,639	109,670	19,585	105	76,710
Fines and forfeitures	-	-	10,734	-	-
Miscellaneous	-	85,367	-	-	-
Total revenues	783,989	1,073,656	30,319	105	76,710
EXPENDITURES:					
Current:					
General government	4,242	-	-	-	31,556
Public safety	-	-	14,991	-	-
Community development	-	-	-	-	-
Community services	-	803,012	-	-	-
Public works	731,839	-	-	-	-
Capital outlay	-	-	65,190	1,072	-
Debt service:					
Principal retirement	87,569	-	-	-	-
Interest and fiscal charges	20,475	-	-	-	-
Total expenditures	844,125	803,012	80,181	1,072	31,556
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(60,136)	270,644	(49,862)	(967)	45,154
OTHER FINANCING SOURCES (USES):					
Inception of subscription	-	-	-	-	-
Proceed from sale of property	-	-	-	-	-
Transfers in	18,662	-	-	-	-
Transfers out	(90,164)	(18,246)	-	-	-
Total other financing sources (uses)	(71,502)	(18,246)	-	-	-
NET CHANGE IN FUND BALANCES	(131,638)	252,398	(49,862)	(967)	45,154
FUND BALANCES (DEFICIT):					
Beginning of year	131,638	1,663,611	357,048	1,049	1,336,735
Change in the financial reporting entity					
(major to nonmajor fund)	-	-	-	-	-
(nonmajor to major fund)	-	-	-	-	-
Prior period corrections	-	-	-	-	-
Beginning of year, as restated (Note 12)	131,638	1,663,611	357,048	1,049	1,336,735
End of year	\$ -	\$ 1,916,009	\$ 307,186	\$ 82	\$ 1,381,889

(Continued)

City of Bell
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)
Nonmajor Governmental Funds
For the Year Ended June 30, 2025

	Special Revenue Funds				
	OTS State Grant	SBI Streets and Roads	Community Development Block Grant	Gas Tax	State COPS
REVENUES:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	94,755	931,486	784,825	951,155	194,663
Charges for services	-	-	-	-	-
Use of money and property	2,969	45,987	117	19,261	445
Fines and forfeitures	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total revenues	<u>97,724</u>	<u>977,473</u>	<u>784,942</u>	<u>970,416</u>	<u>195,108</u>
EXPENDITURES:					
Current:					
General government	-	-	-	-	-
Public safety	73,254	-	249,843	-	227,972
Community development	-	-	517,011	-	-
Community services	-	-	-	-	-
Public works	-	-	63,416	840,949	-
Capital outlay	-	776,748	-	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	<u>73,254</u>	<u>776,748</u>	<u>830,270</u>	<u>840,949</u>	<u>227,972</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>24,470</u>	<u>200,725</u>	<u>(45,328)</u>	<u>129,467</u>	<u>(32,864)</u>
OTHER FINANCING SOURCES (USES):					
Inception of subscription	-	-	-	-	-
Proceed from sale of property	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	(218,747)	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(218,747)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>24,470</u>	<u>200,725</u>	<u>(45,328)</u>	<u>(89,280)</u>	<u>(32,864)</u>
FUND BALANCES (DEFICIT):					
Beginning of year	(17,327)	869,127	38,117	240,953	(69,591)
Change in the financial reporting entity					
(major to nonmajor fund)	-	-	-	-	-
(nonmajor to major fund)	-	-	-	-	-
Prior period corrections	-	-	-	-	-
Beginning of year, as restated (Note 12)	(17,327)	869,127	38,117	240,953	(69,591)
End of year	<u>\$ 7,143</u>	<u>\$ 1,069,852</u>	<u>\$ (7,211)</u>	<u>\$ 151,673</u>	<u>\$ (102,455)</u>

(Continued)

City of Bell
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)
Nonmajor Governmental Funds
For the Year Ended June 30, 2025

	Special Revenue Funds			Debt Service Funds	
	Proposition C	Measure R	Measure M	Community Housing Authority	General Obligation Bonds
REVENUES:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 2,162,182
Intergovernmental	726,276	544,606	617,021	-	-
Charges for services	-	-	-	-	-
Use of money and property	57,545	81,448	133,110	2,275	75,694
Fines and forfeitures	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total revenues	<u>783,821</u>	<u>626,054</u>	<u>750,131</u>	<u>2,275</u>	<u>2,237,876</u>
EXPENDITURES:					
Current:					
General government	116	-	-	-	-
Public safety	-	-	-	-	-
Community development	-	-	-	-	-
Community services	-	-	-	-	-
Public works	260,547	70,246	37,684	-	-
Capital outlay	800,903	178,964	154,608	-	-
Debt service:					
Principal retirement	-	-	-	690,000	1,159,999
Interest and fiscal charges	-	-	-	596,599	930,238
Total expenditures	<u>1,061,566</u>	<u>249,210</u>	<u>192,292</u>	<u>1,286,599</u>	<u>2,090,237</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(277,745)</u>	<u>376,844</u>	<u>557,839</u>	<u>(1,284,324)</u>	<u>147,639</u>
OTHER FINANCING SOURCES (USES):					
Inception of subscription	-	-	-	-	-
Proceed from sale of property	-	-	-	-	-
Transfers in	-	-	-	1,377,440	-
Transfers out	(65,097)	(48,042)	(3,655)	-	-
Total other financing sources (uses)	<u>(65,097)</u>	<u>(48,042)</u>	<u>(3,655)</u>	<u>1,377,440</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>(342,842)</u>	<u>328,802</u>	<u>554,184</u>	<u>93,116</u>	<u>147,639</u>
FUND BALANCES (DEFICIT):					
Beginning of year	<u>1,240,982</u>	<u>1,245,698</u>	<u>2,075,851</u>	<u>8,663</u>	<u>2,348,774</u>
Change in the financial reporting entity					
(major to nonmajor fund)	-	-	-	-	-
(nonmajor to major fund)	-	-	-	-	-
Prior period corrections	-	-	-	-	-
Beginning of year, as restated (Note 12)	<u>1,240,982</u>	<u>1,245,698</u>	<u>2,075,851</u>	<u>8,663</u>	<u>2,348,774</u>
End of year	<u>\$ 898,140</u>	<u>\$ 1,574,500</u>	<u>\$ 2,630,035</u>	<u>\$ 101,779</u>	<u>\$ 2,496,413</u>

(Continued)

City of Bell
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)
Nonmajor Governmental Funds
For the Year Ended June 30, 2025

	Capital Projects Funds				
	STPL Local Fund	Community Housing Authority	City Capital Projects	Measure W	Measure A
REVENUES:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	53,040	314,179	185,925
Charges for services	-	-	-	-	-
Use of money and property	(1,175)	46,385	968	47,882	-
Fines and forfeitures	-	-	-	-	-
Miscellaneous	8,500	-	-	-	-
Total revenues	<u>7,325</u>	<u>46,385</u>	<u>54,008</u>	<u>362,061</u>	<u>185,925</u>
EXPENDITURES:					
Current:					
General government	-	-	-	-	-
Public safety	-	-	1,787	-	-
Community development	-	-	-	-	-
Community services	-	-	-	-	24,383
Public works	-	-	-	313,481	-
Capital outlay	-	-	50,991	10,719	-
Debt service:					
Principal retirement	-	-	18,201	-	-
Interest and fiscal charges	-	-	262	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>71,241</u>	<u>324,200</u>	<u>24,383</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>7,325</u>	<u>46,385</u>	<u>(17,233)</u>	<u>37,861</u>	<u>161,542</u>
OTHER FINANCING SOURCES (USES):					
Inception of subscription	-	-	50,991	-	-
Proceed from sale of property	-	-	-	-	-
Transfers in	-	-	25,000	-	87,866
Transfers out	(20,329)	(88,940)	-	-	(226,723)
Total other financing sources (uses)	<u>(20,329)</u>	<u>(88,940)</u>	<u>75,991</u>	<u>-</u>	<u>(138,857)</u>
NET CHANGE IN FUND BALANCES	<u>(13,004)</u>	<u>(42,555)</u>	<u>58,758</u>	<u>37,861</u>	<u>22,685</u>
FUND BALANCES (DEFICIT):					
Beginning of year	13,004	831,001	116,012	725,176	(22,685)
Change in the financial reporting entity					
(major to nonmajor fund)	-	-	-	-	-
(nonmajor to major fund)	-	-	-	-	-
Prior period corrections	-	-	-	-	(226,723)
Beginning of year, as restated (Note 12)	13,004	831,001	116,012	725,176	(249,408)
End of year	<u>\$ -</u>	<u>\$ 788,446</u>	<u>\$ 174,770</u>	<u>\$ 763,037</u>	<u>\$ (226,723)</u>

(Continued)

City of Bell
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)
Nonmajor Governmental Funds
For the Year Ended June 30, 2025

	Formerly Nonmajor Fund Prichard Field Improvement Grant Capital Projects Fund	Total Governmental Funds
REVENUES:		
Taxes		\$ 2,162,182
Intergovernmental		6,317,905
Charges for services		1,695,682
Use of money and property		3,468,475
Fines and forfeitures		10,734
Miscellaneous		94,407
Total revenues		<u>13,749,385</u>
EXPENDITURES:		
Current:		
General government		83,989
Public safety		612,469
Community development		2,566,856
Community services		827,395
Public works		2,957,574
Capital outlay		2,595,046
Debt service:		
Principal retirement		1,955,769
Interest and fiscal charges		1,547,574
Total expenditures		<u>13,146,672</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES		<u>602,713</u>
OTHER FINANCING SOURCES (USES):		
Inception of subscription		50,991
Proceed from sale of property		928,974
Transfers in		1,563,439
Transfers out		(2,806,373)
Total other financing sources (uses)		<u>(262,969)</u>
NET CHANGE IN FUND BALANCES		339,744
FUND BALANCES (DEFICIT):		
Beginning of year	(330,052)	13,323,396
Change in the financial reporting entity		
(major to nonmajor fund)	-	3,402,194
(nonmajor to major fund)	330,052	330,052
Prior period corrections	-	(226,723)
Beginning of year, as restated (Note 12)	-	16,828,919
End of year	<u>\$ -</u>	<u>\$ 17,168,663</u>

(Concluded)

City of Bell
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Community Housing Authority Special Revenue Fund
For the Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 888,848	\$ 888,848	\$ -	\$ (888,848)
Use of money and property	2,805,928	2,805,928	2,710,809	(95,119)
Miscellaneous	500	500	540	40
Total revenues	<u>3,695,276</u>	<u>3,695,276</u>	<u>2,711,349</u>	<u>(983,927)</u>
EXPENDITURES:				
Current:				
General Government:				
City manager	858	858	780	78
Finance	-	-	47,295	(47,295)
Community development	3,298,318	3,622,091	2,049,790	1,572,301
Capital outlay	-	-	555,851	(555,851)
Total expenditures	<u>3,299,176</u>	<u>3,622,949</u>	<u>2,653,716</u>	<u>969,233</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>396,100</u>	<u>72,327</u>	<u>57,633</u>	<u>(14,694)</u>
OTHER FINANCING SOURCES (USES):				
Proceed from sale of property	-	-	928,974	928,974
Transfers out	(1,671,055)	(1,671,055)	(1,671,055)	-
Total other financing sources (uses)	<u>(1,671,055)</u>	<u>(1,671,055)</u>	<u>(742,081)</u>	<u>928,974</u>
NET CHANGE IN FUND BALANCE	<u>\$ (1,274,955)</u>	<u>\$ (1,598,728)</u>	<u>(684,448)</u>	<u>\$ 914,280</u>
FUND BALANCE:				
Beginning of year			-	
Change in the financial reporting entity (major to nonmajor fund)			3,402,194	
Beginning of year, as restated (Note 12)			3,402,194	
End of year			<u>\$ 2,717,746</u>	

City of Bell
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Air Quality Management Special Revenue Fund
For the Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 46,000	\$ 46,000	\$ 44,388	\$ (1,612)
Use of money and property	(1,800)	(1,800)	14,858	16,658
Total revenues	<u>44,200</u>	<u>44,200</u>	<u>59,246</u>	<u>15,046</u>
EXPENDITURES:				
Current:				
Public works	7,200	7,200	-	7,200
Total expenditures	<u>7,200</u>	<u>7,200</u>	<u>-</u>	<u>7,200</u>
NET CHANGE IN FUND BALANCE	<u>\$ 37,000</u>	<u>\$ 37,000</u>	59,246	<u>\$ 22,246</u>
FUND BALANCE:				
Beginning of year			247,074	
End of year			<u>\$ 306,320</u>	

City of Bell
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Sanitation Special Revenue Fund
For the Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for services	\$ 528,300	\$ 528,300	\$ 579,629	\$ 51,329
Use of money and property	(6,800)	(6,800)	(1,748)	5,052
Total revenues	<u>521,500</u>	<u>521,500</u>	<u>577,881</u>	<u>56,381</u>
EXPENDITURES:				
Current:				
Public safety	138,833	138,833	44,622	94,211
Community development	-	-	55	(55)
Public works	577,956	676,956	490,323	186,633
Debt service:				
Principal retirement	15,947	15,947	-	15,947
Interest and fiscal charges	527	527	-	527
Total expenditures	<u>733,263</u>	<u>832,263</u>	<u>535,000</u>	<u>297,263</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(211,763)</u>	<u>(310,763)</u>	<u>42,881</u>	<u>353,644</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	54,471	54,471
Transfers out	(184,759)	(184,759)	(184,759)	-
Total other financing sources (uses)	<u>(184,759)</u>	<u>(184,759)</u>	<u>(130,288)</u>	<u>54,471</u>
NET CHANGE IN FUND BALANCE	<u>\$ (396,522)</u>	<u>\$ (495,522)</u>	<u>(87,407)</u>	<u>\$ 408,115</u>
FUND BALANCE:				
Beginning of year			87,407	
End of year			<u>\$ -</u>	

City of Bell
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Sewer Maintenance Special Revenue Fund
For the Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for service	\$ 355,900	\$ 355,900	\$ 345,655	\$ (10,245)
Use of money and property	(10,900)	(10,900)	7,804	18,704
Total revenues	<u>345,000</u>	<u>345,000</u>	<u>353,459</u>	<u>8,459</u>
EXPENDITURES:				
Current:				
Public works	272,612	322,403	149,089	173,314
Total expenditures	<u>272,612</u>	<u>322,403</u>	<u>149,089</u>	<u>173,314</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>72,388</u>	<u>22,597</u>	<u>204,370</u>	<u>181,773</u>
OTHER FINANCING USES:				
Transfers out	(148,756)	(148,756)	(148,756)	-
Total other financing uses	<u>(148,756)</u>	<u>(148,756)</u>	<u>(148,756)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ (76,368)</u>	<u>\$ (126,159)</u>	<u>55,614</u>	<u>\$ 181,773</u>
FUND BALANCE:				
Beginning of year			164,418	
End of year			<u>\$ 220,032</u>	

City of Bell
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
AB939 Recycling Special Revenue Fund
For the Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for services	\$ 5,548	\$ 5,548	\$ 15	\$ (5,533)
Use of money and property	(500)	(500)	1,132	1,632
Total revenues	<u>5,048</u>	<u>5,048</u>	<u>1,147</u>	<u>(3,901)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>5,048</u>	<u>5,048</u>	<u>1,147</u>	<u>(3,901)</u>
OTHER FINANCING USES:				
Transfers out	-	-	(21,860)	(21,860)
Total other financing uses	<u>-</u>	<u>-</u>	<u>(21,860)</u>	<u>(21,860)</u>
NET CHANGE IN FUND BALANCE	<u>\$ 5,048</u>	<u>\$ 5,048</u>	<u>(20,713)</u>	<u>\$ (25,761)</u>
FUND BALANCE:				
Beginning of year			20,713	
End of year			<u>\$ -</u>	

City of Bell
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Street Lighting Special Revenue Fund
For the Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for service	\$ 873,800	\$ 873,800	\$ 767,350	\$ (106,450)
Use of money and property	(6,000)	(6,000)	16,639	22,639
Total revenues	<u>867,800</u>	<u>867,800</u>	<u>783,989</u>	<u>(83,811)</u>
EXPENDITURES:				
Current:				
General Government:				
Non-departmental	3,500	3,500	4,242	(742)
Public works	813,121	889,431	731,839	157,592
Capital outlay	55,000	55,000	-	55,000
Debt service:				
Principal retirement	84,921	87,569	87,569	-
Interest and fiscal charges	23,123	20,475	20,475	-
Total expenditures	<u>979,665</u>	<u>1,055,975</u>	<u>844,125</u>	<u>211,850</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(111,865)</u>	<u>(188,175)</u>	<u>(60,136)</u>	<u>128,039</u>
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	18,662	18,662
Transfers out	(90,164)	(90,164)	(90,164)	-
Total other financing sources (uses)	<u>(90,164)</u>	<u>(90,164)</u>	<u>(71,502)</u>	<u>18,662</u>
NET CHANGE IN FUND BALANCE	<u>\$ (202,029)</u>	<u>\$ (278,339)</u>	<u>(131,638)</u>	<u>\$ 146,701</u>
FUND BALANCE:				
Beginning of year			131,638	
End of year			<u>\$ -</u>	

City of Bell
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Proposition A Special Revenue Fund
For the Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 938,586	\$ 938,586	\$ 875,586	\$ (63,000)
Charges for services	6,000	6,000	3,033	(2,967)
Use of money and property	(14,500)	(14,500)	109,670	124,170
Miscellaneous	17,000	17,000	85,367	68,367
Total revenues	<u>947,086</u>	<u>947,086</u>	<u>1,073,656</u>	<u>126,570</u>
EXPENDITURES:				
Current:				
Community services	697,933	881,922	803,012	78,910
Capital outlay	250,000	250,000	-	250,000
Total expenditures	<u>947,933</u>	<u>1,131,922</u>	<u>803,012</u>	<u>328,910</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(847)</u>	<u>(184,836)</u>	<u>270,644</u>	<u>455,480</u>
OTHER FINANCING USES:				
Transfers out	(18,246)	(18,246)	(18,246)	-
Total other financing uses	<u>(18,246)</u>	<u>(18,246)</u>	<u>(18,246)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ (19,093)</u>	<u>\$ (203,082)</u>	<u>252,398</u>	<u>\$ 455,480</u>
FUND BALANCE:				
Beginning of year			1,663,611	
End of year			<u>\$ 1,916,009</u>	

City of Bell
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Federal Asset Seizure Special Revenue Fund
For the Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Use of money and property	\$ (2,200)	\$ (2,200)	\$ 19,585	\$ 21,785
Fines and forfeitures	36,193	36,193	10,734	(25,459)
Total revenues	<u>33,993</u>	<u>33,993</u>	<u>30,319</u>	<u>(3,674)</u>
EXPENDITURES:				
Current:				
Public safety	7,493	7,493	14,991	(7,498)
Debt service:				
Principal retirement	25,000	25,000	-	25,000
Interest and fiscal charges	1,500	1,500	65,190	(63,690)
Total expenditures	<u>33,993</u>	<u>33,993</u>	<u>80,181</u>	<u>(46,188)</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	(49,862)	<u>\$ (49,862)</u>
FUND BALANCE:				
Beginning of year			357,048	
End of year			<u>\$ 307,186</u>	

City of Bell
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Bikeway Special Revenue Fund
For the Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 34,273	\$ 34,273	\$ -	\$ (34,273)
Use of money and property	(200)	(200)	105	305
Total revenues	<u>34,073</u>	<u>34,073</u>	<u>105</u>	<u>(33,968)</u>
EXPENDITURES:				
Capital outlay	70,000	2,000	1,072	928
Total expenditures	<u>70,000</u>	<u>2,000</u>	<u>1,072</u>	<u>928</u>
NET CHANGE IN FUND BALANCE	<u>\$ (35,927)</u>	<u>\$ 32,073</u>	(967)	<u>\$ (33,040)</u>
FUND BALANCE:				
Beginning of year			1,049	
End of year			<u>\$ 82</u>	

City of Bell
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Low and Moderate Housing Special Revenue Fund
For the Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Use of money and property	\$ (20,700)	\$ (20,700)	\$ 76,710	\$ 97,410
Total revenues	<u>(20,700)</u>	<u>(20,700)</u>	<u>76,710</u>	<u>97,410</u>
EXPENDITURES:				
Current:				
General Government:				
City manager	35,545	35,545	31,556	3,989
Total expenditures	<u>35,545</u>	<u>35,545</u>	<u>31,556</u>	<u>3,989</u>
NET CHANGE IN FUND BALANCE	<u>\$ (56,245)</u>	<u>\$ (56,245)</u>	45,154	<u>\$ 101,399</u>
FUND BALANCE:				
Beginning of year			1,336,735	
End of year			<u>\$ 1,381,889</u>	

City of Bell
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
OTS State Grant Special Revenue Fund
For the Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 52,825	\$ 152,825	\$ 94,755	\$ (58,070)
Use of money and property	(2,600)	(2,600)	2,969	5,569
Total revenues	<u>50,225</u>	<u>150,225</u>	<u>97,724</u>	<u>(52,501)</u>
EXPENDITURES:				
Current:				
Public Safety	54,865	154,865	73,254	81,611
Total expenditures	<u>54,865</u>	<u>154,865</u>	<u>73,254</u>	<u>81,611</u>
NET CHANGE IN FUND BALANCE	<u>\$ (4,640)</u>	<u>\$ (4,640)</u>	24,470	<u>\$ 29,110</u>
FUND BALANCE (DEFICIT):				
Beginning of year			(17,327)	
End of year			<u>\$ 7,143</u>	

City of Bell
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
SB1 Streets and Roads Special Revenue Fund
For the Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 873,825	\$ 873,825	\$ 931,486	\$ 57,661
Use of money and property	(13,700)	(13,700)	45,987	59,687
Total revenues	<u>860,125</u>	<u>860,125</u>	<u>977,473</u>	<u>117,348</u>
EXPENDITURES:				
Capital outlay	1,517,790	1,584,314	776,748	807,566
Total expenditures	<u>1,517,790</u>	<u>1,584,314</u>	<u>776,748</u>	<u>807,566</u>
NET CHANGE IN FUND BALANCE	<u>\$ (657,665)</u>	<u>\$ (724,189)</u>	200,725	<u>\$ 924,914</u>
FUND BALANCE:				
Beginning of year			869,127	
End of year			<u>\$ 1,069,852</u>	

City of Bell
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Community Development Block Grant Special Revenue Fund
For the Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 599,955	\$ 599,955	\$ 784,825	\$ 184,870
Use of money and property	-	-	117	117
Total revenues	<u>599,955</u>	<u>599,955</u>	<u>784,942</u>	<u>184,987</u>
EXPENDITURES:				
Current:				
Public Safety	177,132	177,132	249,843	(72,711)
Community development	356,568	401,754	517,011	(115,257)
Public works	85,848	85,848	63,416	22,432
Total expenditures	<u>619,548</u>	<u>664,734</u>	<u>830,270</u>	<u>(165,536)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (19,593)</u>	<u>\$ (64,779)</u>	<u>(45,328)</u>	<u>\$ 19,451</u>
FUND BALANCE (DEFICIT):				
Beginning of year			38,117	
End of year			<u>\$ (7,211)</u>	

City of Bell
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Gas Tax Special Revenue Fund
For the Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 934,973	\$ 934,973	\$ 951,155	\$ 16,182
Use of money and property	(3,600)	(3,600)	19,261	22,861
Total revenues	<u>931,373</u>	<u>931,373</u>	<u>970,416</u>	<u>39,043</u>
EXPENDITURES:				
Current:				
Public works	903,359	936,499	840,949	95,550
Capital outlay	50,000	-	-	-
Debt service:				
Principal retirement	16,378	16,378	-	16,378
Interest and fiscal charges	541	541	-	541
Total expenditures	<u>970,278</u>	<u>953,418</u>	<u>840,949</u>	<u>112,469</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(38,905)</u>	<u>(22,045)</u>	<u>129,467</u>	<u>151,512</u>
OTHER FINANCING USES:				
Transfers out	(218,747)	(218,747)	(218,747)	-
Total other financing uses	<u>(218,747)</u>	<u>(218,747)</u>	<u>(218,747)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ (257,652)</u>	<u>\$ (240,792)</u>	<u>(89,280)</u>	<u>\$ 151,512</u>
FUND BALANCE:				
Beginning of year			240,953	
End of year			<u>\$ 151,673</u>	

City of Bell
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
State COPS Special Revenue Fund
For the Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 220,000	\$ 220,000	\$ 194,663	\$ (25,337)
Use of money and property	-	-	445	445
Total revenues	<u>220,000</u>	<u>220,000</u>	<u>195,108</u>	<u>(24,892)</u>
EXPENDITURES:				
Current:				
Public safety	255,929	255,929	227,972	27,957
Total expenditures	<u>255,929</u>	<u>255,929</u>	<u>227,972</u>	<u>27,957</u>
NET CHANGE IN FUND BALANCE	<u>\$ (35,929)</u>	<u>\$ (35,929)</u>	(32,864)	<u>\$ 3,065</u>
FUND BALANCE (DEFICIT):				
Beginning of year			(69,591)	
End of year			<u>\$ (102,455)</u>	

City of Bell
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Proposition C Special Revenue Fund
For the Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 778,532	\$ 778,532	\$ 726,276	\$ (52,256)
Use of money and property	(29,900)	(29,900)	57,545	87,445
Total revenues	<u>748,632</u>	<u>748,632</u>	<u>783,821</u>	<u>35,189</u>
EXPENDITURES:				
Current:				
General government:				
Finance	-	-	116	(116)
Public works	314,423	314,423	260,547	53,876
Capital outlay	<u>1,769,000</u>	<u>1,070,556</u>	<u>800,903</u>	<u>269,653</u>
Total expenditures	<u>2,083,423</u>	<u>1,384,979</u>	<u>1,061,566</u>	<u>323,413</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(1,334,791)</u>	<u>(636,347)</u>	<u>(277,745)</u>	<u>358,602</u>
OTHER FINANCING USES:				
Transfers out	<u>(65,097)</u>	<u>(65,097)</u>	<u>(65,097)</u>	-
Total other financing uses	<u>(65,097)</u>	<u>(65,097)</u>	<u>(65,097)</u>	-
NET CHANGE IN FUND BALANCE	<u>\$ (1,399,888)</u>	<u>\$ (701,444)</u>	<u>(342,842)</u>	<u>\$ 358,602</u>
FUND BALANCE:				
Beginning of year			<u>1,240,982</u>	
End of year			<u>\$ 898,140</u>	

City of Bell
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Measure R Special Revenue Fund
For the Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 583,899	\$ 583,899	\$ 544,606	\$ (39,293)
Use of money and property	(14,900)	(14,900)	81,448	96,348
Total revenues	<u>568,999</u>	<u>568,999</u>	<u>626,054</u>	<u>57,055</u>
EXPENDITURES:				
Current:				
Public works	293,265	293,265	70,246	223,019
Capital outlay	507,320	324,909	178,964	145,945
Total expenditures	<u>800,585</u>	<u>618,174</u>	<u>249,210</u>	<u>368,964</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(231,586)</u>	<u>(49,175)</u>	<u>376,844</u>	<u>426,019</u>
OTHER FINANCING USES:				
Transfers out	(48,042)	(48,042)	(48,042)	-
Total other financing uses	<u>(48,042)</u>	<u>(48,042)</u>	<u>(48,042)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ (279,628)</u>	<u>\$ (97,217)</u>	<u>328,802</u>	<u>\$ 426,019</u>
FUND BALANCE:				
Beginning of year			1,245,698	
End of year			<u>\$ 1,574,500</u>	

City of Bell
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Measure M Special Revenue Fund
For the Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 661,752	\$ 661,752	\$ 617,021	\$ (44,731)
Use of money and property	(18,800)	(18,800)	133,110	151,910
Total revenues	<u>642,952</u>	<u>642,952</u>	<u>750,131</u>	<u>107,179</u>
EXPENDITURES:				
Current:				
Public works	173,116	173,724	37,684	136,040
Capital outlay	446,663	429,854	154,608	275,246
Total expenditures	<u>619,779</u>	<u>603,578</u>	<u>192,292</u>	<u>411,286</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>23,173</u>	<u>39,374</u>	<u>557,839</u>	<u>518,465</u>
OTHER FINANCING USES:				
Transfers out	(3,655)	(3,655)	(3,655)	-
Total other financing uses	<u>(3,655)</u>	<u>(3,655)</u>	<u>(3,655)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ 19,518</u>	<u>\$ 35,719</u>	<u>554,184</u>	<u>\$ 518,465</u>
FUND BALANCE:				
Beginning of year			2,075,851	
End of year			<u>\$ 2,630,035</u>	

City of Bell
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Community Housing Authority Debt Service Fund
For the Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Use of money and property	\$ -	\$ -	\$ 2,275	\$ 2,275
Total revenues	<u>-</u>	<u>-</u>	<u>2,275</u>	<u>2,275</u>
EXPENDITURES:				
Debt service:				
Principal retirement	660,000	693,750	690,000	3,750
Interest and fiscal charges	628,500	594,750	596,599	(1,849)
Total expenditures	<u>1,288,500</u>	<u>1,288,500</u>	<u>1,286,599</u>	<u>1,901</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(1,288,500)</u>	<u>(1,288,500)</u>	<u>(1,284,324)</u>	<u>4,176</u>
OTHER FINANCING SOURCES:				
Transfers in	1,288,500	1,288,500	1,377,440	88,940
Total other financing sources	<u>1,288,500</u>	<u>1,288,500</u>	<u>1,377,440</u>	<u>88,940</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>93,116</u>	<u>\$ 93,116</u>
FUND BALANCE:				
Beginning of year			8,663	
End of year			<u>\$ 101,779</u>	

City of Bell
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
General Obligation Bonds Debt Service Fund
For the Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 2,122,074	\$ 2,122,074	\$ 2,162,182	\$ 40,108
Use of money and property	(34,900)	(34,900)	75,694	110,594
Total revenues	<u>2,087,174</u>	<u>2,087,174</u>	<u>2,237,876</u>	<u>150,702</u>
EXPENDITURES:				
Debt service:				
Principal retirement	1,090,000	1,130,513	1,159,999	(29,486)
Interest and fiscal charges	972,550	932,038	930,238	1,800
Total expenditures	<u>2,062,550</u>	<u>2,062,551</u>	<u>2,090,237</u>	<u>(27,686)</u>
NET CHANGE IN FUND BALANCE	<u>\$ 24,624</u>	<u>\$ 24,623</u>	147,639	<u>\$ 123,016</u>
FUND BALANCE:				
Beginning of year			2,348,774	
End of year			<u>\$ 2,496,413</u>	

City of Bell
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
STPL Local Capital Projects Fund
For the Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 545,000	\$ 545,000	\$ -	\$ (545,000)
Use of money and property	(16,200)	(16,200)	(1,175)	15,025
Miscellaneous	-	-	8,500	8,500
Total revenues	<u>528,800</u>	<u>528,800</u>	<u>7,325</u>	<u>(521,475)</u>
EXPENDITURES:				
Capital outlay	<u>520,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>520,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>8,800</u>	<u>528,800</u>	<u>7,325</u>	<u>(521,475)</u>
OTHER FINANCING USES:				
Transfers out	<u>-</u>	<u>-</u>	<u>(20,329)</u>	<u>(20,329)</u>
Total other financing uses	<u>-</u>	<u>-</u>	<u>(20,329)</u>	<u>(20,329)</u>
NET CHANGES IN FUND BALANCE	<u><u>\$ 8,800</u></u>	<u><u>\$ 528,800</u></u>	<u>(13,004)</u>	<u><u>\$ (541,804)</u></u>
FUND BALANCE:				
Beginning of year			<u>13,004</u>	
End of year			<u><u>\$ -</u></u>	

City of Bell
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Community Housing Authority Capital Projects Fund
For the Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Use of money and property	\$ (11,000)	\$ (11,000)	\$ 46,385	\$ 57,385
Total revenues	<u>(11,000)</u>	<u>(11,000)</u>	<u>46,385</u>	<u>57,385</u>
OTHER FINANCING USES:				
Transfers out	-	-	(88,940)	(88,940)
Total other financing uses	<u>-</u>	<u>-</u>	<u>(88,940)</u>	<u>(88,940)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (11,000)</u>	<u>\$ (11,000)</u>	(42,555)	<u>\$ (31,555)</u>
FUND BALANCE:				
Beginning of year			<u>831,001</u>	
End of year			<u>\$ 788,446</u>	

City of Bell
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
City Capital Projects Fund
For the Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ -	\$ -	\$ 53,040	\$ 53,040
Use of money and property	(1,500)	(1,500)	968	2,468
Total revenues	<u>(1,500)</u>	<u>(1,500)</u>	<u>54,008</u>	<u>55,508</u>
EXPENDITURES:				
Current:				
Public safety	-	-	1,787	(1,787)
Capital outlay	-	-	50,991	(50,991)
Debt service:				
Principal retirement	-	-	18,201	(18,201)
Interest and fiscal charges	-	-	262	(262)
Total expenditures	<u>-</u>	<u>-</u>	<u>71,241</u>	<u>(71,241)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(1,500)</u>	<u>(1,500)</u>	<u>(17,233)</u>	<u>(15,733)</u>
OTHER FINANCING SOURCES:				
Inception of subscription	-	-	50,991	50,991
Transfers in	25,000	25,000	25,000	-
Total other financing sources	<u>25,000</u>	<u>25,000</u>	<u>75,991</u>	<u>50,991</u>
NET CHANGE IN FUND BALANCE	<u>\$ 23,500</u>	<u>\$ 23,500</u>	<u>58,758</u>	<u>\$ 35,258</u>
FUND BALANCE:				
Beginning of year			116,012	
End of year			<u>\$ 174,770</u>	

City of Bell
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Measure W Capital Projects Fund
For the Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 310,000	\$ 310,000	\$ 314,179	\$ 4,179
Use of money and property	(9,200)	(9,200)	47,882	57,082
Total revenues	<u>300,800</u>	<u>300,800</u>	<u>362,061</u>	<u>61,261</u>
EXPENDITURES:				
Current:				
Public works	287,500	292,042	313,481	(21,439)
Capital outlay	<u>600,000</u>	<u>600,000</u>	<u>10,719</u>	<u>589,281</u>
Total expenditures	<u>887,500</u>	<u>892,042</u>	<u>324,200</u>	<u>567,842</u>
NET CHANGES IN FUND BALANCE	<u>\$ (586,700)</u>	<u>\$ (591,242)</u>	37,861	<u>\$ 629,103</u>
FUND BALANCE:				
Beginning of year			<u>725,176</u>	
End of year			<u>\$ 763,037</u>	

City of Bell
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Measure A Capital Projects Fund
For the Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 119,088	\$ 119,088	\$ 185,925	\$ 66,837
Total revenues	<u>119,088</u>	<u>119,088</u>	<u>185,925</u>	<u>66,837</u>
EXPENDITURES:				
Current:				
Community service	136,572	136,572	24,383	112,189
Total expenditures	<u>136,572</u>	<u>136,572</u>	<u>24,383</u>	<u>112,189</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(17,484)</u>	<u>(17,484)</u>	<u>161,542</u>	<u>179,026</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	87,866	87,866
Transfers out	-	-	(226,723)	(226,723)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(138,857)</u>	<u>(138,857)</u>
NET CHANGES IN FUND BALANCE	<u>\$ (17,484)</u>	<u>\$ (17,484)</u>	<u>22,685</u>	<u>\$ 40,169</u>
FUND BALANCE (DEFICIT):				
Beginning of year			(22,685)	
Prior period correction			(226,723)	
Beginning of year, as restated (Note 12)			(249,408)	
End of year			<u>\$ (226,723)</u>	

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STATISTICAL SECTION

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City of Bell Statistical Section (Unaudited)

This part of the City of Bell's annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

Contents

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Financial Trends

148-157

These tables contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.

Revenue Capacity

159-161

These tables contain information to help the reader assess the City's most significant local revenue source, the property tax.

Operating Information

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These tables contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.

Sources: City of Bell Finance Department

City of Bell
Net Position by Component
Last Ten Fiscal Years
(amount based in thousands)
(accrual basis of accounting)

	Fiscal Year				
	2016	2017	2018	2019	2020
Governmental activities					
Net Investment in capital assets	\$ 22,251	\$ 19,702	\$ 21,638	\$ 21,638	\$ 21,459
Restricted	13,321	13,734	12,312	12,312	15,356
Unrestricted	(27,343)	(29,273)	(31,638)	(31,638)	(33,405)
Total governmental activities net position	<u>\$ 8,229</u>	<u>\$ 4,163</u>	<u>\$ 2,312</u>	<u>\$ 2,312</u>	<u>\$ 3,411</u>
Primary Government					
Net Investment in capital assets	\$ 22,251	\$ 19,702	\$ 21,638	\$ 21,638	\$ 21,459
Restricted	13,321	13,734	12,312	12,312	15,356
Unrestricted	(27,343)	(29,273)	(31,638)	(31,638)	(33,405)
Total governmental activities net position	<u>\$ 8,229</u>	<u>\$ 4,163</u>	<u>\$ 2,312</u>	<u>\$ 2,312</u>	<u>\$ 3,411</u>

Notes:

Source: City of Bell Finance Department

City of Bell
Net Position by Component (Continued)
Last Ten Fiscal Years
(amount based in thousands)
(accrual basis of accounting)

	Fiscal Year				
	2021	2022	2023	2024*	2025
Governmental activities					
Net Investment in capital assets	\$ 24,164	\$ 54,366	\$ 56,339	\$ 56,706	\$ 39,731
Restricted	15,514	14,291	15,104	21,172	25,391
Unrestricted	(35,537)	(61,309)	(50,341)	(52,088)	(34,833)
Total governmental activities net position	<u>\$ 4,140</u>	<u>\$ 7,348</u>	<u>\$ 21,102</u>	<u>\$ 25,790</u>	<u>\$ 30,289</u>
Primary Government					
Net Investment in capital assets	\$ 24,164	\$ 54,366	\$ 56,339	\$ 56,706	\$ 39,731
Restricted	15,514	14,291	15,104	21,172	25,391
Unrestricted	(35,537)	(61,309)	(50,341)	(52,088)	(34,833)
Total governmental activities net position	<u>\$ 4,140</u>	<u>\$ 7,348</u>	<u>\$ 21,102</u>	<u>\$ 25,790</u>	<u>\$ 30,289</u>

Notes:

Source: City of Bell Finance Department

*Restatements due to prior period corrections and GASB 101 implementation

City of Bell
Changes in Net Position
Last Ten Fiscal Years
(amount expressed in thousands)
(accrual basis of accounting)

	Fiscal Year				
	2016	2017	2018	2019	2020
Expenses:					
Governmental activities:					
General government	\$ 3,675	\$ 6,691	\$ 5,104	\$ 5,449	\$ 5,448
Public safety	9,818	11,541	10,193	11,578	11,712
Community Development	2,290	2,752	2,654	2,344	2,461
Community Services	3,373	3,494	4,072	4,240	4,098
Public works	4,727	6,087	3,915	4,395	4,355
Interest on long-term debt	2,463	2,363	2,258	1,845	1,784
Total governmental activities net position	<u>26,346</u>	<u>32,928</u>	<u>28,196</u>	<u>29,851</u>	<u>29,858</u>
Total primary government net position	<u>\$ 26,346</u>	<u>\$ 32,928</u>	<u>\$ 28,196</u>	<u>\$ 29,851</u>	<u>\$ 29,858</u>
Program Revenues:					
Governmental activities:					
Charges for Services:					
General government	\$ 1,790	\$ 1,990	\$ 1,832	\$ 1,930	\$ 1,800
Public safety	177	97	20	-	3
Community Development	210	231	236	206	426
Community Services	-	-	-	3,010	2,834
Public works	401	896	418	486	492
Operating contributions and grants	1,063	447	896	8,757	7,720
Capital contributions and grants	3,792	3,384	3,225	2,110	2,550
Total government activities program revenues	<u>\$ 7,433</u>	<u>\$ 7,045</u>	<u>\$ 6,627</u>	<u>\$ 16,499</u>	<u>\$ 15,825</u>
Total primary government program revenues	<u>\$ 7,433</u>	<u>\$ 7,045</u>	<u>\$ 6,627</u>	<u>\$ 16,499</u>	<u>\$ 15,825</u>

(Continued)

In FY2019, the City entered into a new auditing contract services with Pun Group. Changes were implemented on account grouping and presentation.

Source: City of Bell Finance Department

City of Bell
Changes in Net Position (Continued)
Last Ten Fiscal Years
(amount expressed in thousands)
(accrual basis of accounting)

	Fiscal Year				
	2021	2022	2023	2024	2025
Expenses:					
Governmental activities:					
General government	\$ 5,865	\$ 7,251	\$ 4,604	\$ 6,768	\$ 7,027
Public safety	12,285	15,845	4,983	14,938	18,122
Community Development	2,777	2,986	2,717	4,936	5,338
Community Services	3,405	5,368	4,339	4,635	5,152
Public works	4,874	5,867	5,341	5,866	6,205
Interest on long-term debt	1,846	1,773	1,711	1,655	1,556
Total governmental activities net position	31,052	39,090	23,695	38,798	43,400
Total primary government net position	<u>\$ 31,052</u>	<u>\$ 39,090</u>	<u>\$ 23,695</u>	<u>\$ 38,798</u>	<u>\$ 43,400</u>
Program Revenues:					
Governmental activities:					
Charges for Services:					
General government	\$ 853	\$ 936	\$ 966	\$ 1,055	\$ 1,178
Public safety	62	48	61	61	53
Community Development	4,046	4,236	4,296	4,164	4,356
Community Services	51	244	286	235	298
Public works	499	518	525	413	609
Operating contributions and grants	8,444	9,573	11,389	13,426	17,389
Capital contributions and grants	5,209	3,236	6,231	3,411	3,283
Total government activities program revenues	<u>\$ 19,164</u>	<u>\$ 18,791</u>	<u>\$ 23,754</u>	<u>\$ 22,765</u>	<u>\$ 27,166</u>
Total primary government program revenues	<u>\$ 19,164</u>	<u>\$ 18,791</u>	<u>\$ 23,754</u>	<u>\$ 22,765</u>	<u>\$ 27,166</u>

(Continued)

In FY2019, the City entered into a new auditing contract services with Pun Group. Changes were implemented on account grouping and presentation.

Source: City of Bell Finance Department

City of Bell
Changes in Net Position (Continued)
Last Ten Fiscal Years
(amount expressed in thousands)
(accrual basis of accounting)

	Fiscal Year				
	2016	2017	2018	2019	2020
Net (Expense)/Revenue					
Governmental activities	\$ (18,913)	\$ (25,883)	\$ (21,569)	\$ (13,352)	\$ (14,033)
Total primary government net expense	<u>\$ (18,913)</u>	<u>\$ (25,883)</u>	<u>\$ (21,569)</u>	<u>\$ (13,352)</u>	<u>\$ (14,033)</u>
General Revenues and Other Changes in Net Position					
Governmental activities:					
Taxes					
Property taxes	\$ 9,232	\$ 10,086	\$ 9,748	\$ 2,909	\$ 2,934
Sales and use taxes	2,392	2,151	2,515	2,613	2,640
Franchise taxes	619	565	724	731	753
Utility users taxes	3,221	3,374	3,411	2,755	2,920
Transient occupancy taxes	-	-	407	459	365
Other Taxes	76	118	254	34	26
Motor vehicle in lieu	15	17	19	3,962	4,290
Other	1,946	1,858	1,350	515	339
Extraordinary gain: dissolution of the Bell	-	948	-	-	-
Gain on disposal of capital assets	-	-	-	-	-
Use of money and property	3,063	3,129	3,419	472	497
Total governmental activities	<u>20,564</u>	<u>22,246</u>	<u>21,847</u>	<u>14,450</u>	<u>14,764</u>
Total primary government	<u>20,564</u>	<u>22,246</u>	<u>21,847</u>	<u>14,450</u>	<u>14,764</u>
Change in Net Position					
Governmental activities	1,651	(3,637)	278	1,098	731
Restatement of Net Position	(455)	(428)	(2,128)	-	-
Total primary government	<u>\$ 1,196</u>	<u>\$ (4,065)</u>	<u>\$ (1,850)</u>	<u>\$ 1,098</u>	<u>\$ 731</u>

(Continued)

Notes:

In FY2019, the City entered into a new auditing contract services with Pun Group. Changes were implemented on account grouping and presentation.

Source: City of Bell Finance Department

*Line and column may contain rounding difference.

City of Bell
Changes in Net Position (Continued)
Last Ten Fiscal Years
(amount expressed in thousands)
(accrual basis of accounting)

	Fiscal Year				
	2021	2022	2023	2024	2025
Net (Expense)/Revenue					
Governmental activities	\$ (11,888)	\$ (20,299)	\$ 59	\$ (16,033)	\$ (16,234)
Total primary government net expense	<u>\$ (11,888)</u>	<u>\$ (20,299)</u>	<u>\$ 59</u>	<u>\$ (16,033)</u>	<u>\$ (16,234)</u>
General Revenues and Other Changes in Net Position					
Governmental activities:					
Taxes					
Property taxes	\$ 2,934	\$ 3,051	\$ 3,105	\$ 3,012	\$ 3,353
Sales and use taxes	3,186	3,862	3,785	3,414	3,543
Franchise taxes	740	736	877	987	1,216
Utility users taxes	3,103	3,597	4,064	4,052	4,386
Transient occupancy taxes	350	469	432	430	354
Other Taxes	36	48	36	47	36
Motor vehicle in lieu	4,376	4,466	4,710	5,088	5,157
Other	187	165	142	64	297
Extraordinary gain: dissolution of the Bell	-	-	-	-	-
Gain on disposal of capital assets	-	-	-	-	1,347
Use of money and property	178	(90)	538	3,638	1,044
Total governmental activities	<u>15,091</u>	<u>16,305</u>	<u>17,689</u>	<u>20,732</u>	<u>20,733</u>
Total primary government	<u>15,090</u>	<u>16,305</u>	<u>17,689</u>	<u>20,732</u>	<u>20,733</u>
Change in Net Position					
Governmental activities	3,203	(3,994)	17,748	4,699	4,499
Restatement of Net Position	-	-	-	(9)	-
Total primary government	<u>\$ 3,203</u>	<u>\$ (3,994)</u>	<u>\$ 17,748</u>	<u>\$ 4,690</u>	<u>\$ 4,499</u>

(Concluded)

Notes:

In FY2019, the City entered into a new auditing contract services with Pun Group. Changes were implemented on account grouping and presentation.

Source: City of Bell Finance Department

*Line and column may contain rounding difference.

City of Bell
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)
(amount expressed in thousands)

	Fiscal Year				
	2016	2017	2018	2019	2020
General Fund					
Nonspendable	\$ 987	\$ 496	\$ 4,750	\$ 4,820	\$ 4,905
Restricted	-	-	-	-	-
Committed	-	4,750	-	1,292	-
Unassigned	19,710	15,718	15,341	16,307	15,835
General Fund total fund balance	<u>\$ 20,697</u>	<u>\$ 20,964</u>	<u>\$ 20,091</u>	<u>\$ 22,419</u>	<u>\$ 20,740</u>
All Other Governmental Funds					
Nonspendable	-	-	-	9	5
Restricted	13,321	13,734	12,313	15,242	15,435
Committed	-	-	-	243	173
Unassigned	(1,814)	(1,646)	(413)	(1,555)	(1,356)
All Other Governmental Funds total fund balance	<u>11,507</u>	<u>12,088</u>	<u>11,900</u>	<u>13,939</u>	<u>14,257</u>
Total fund balances of governmental funds	<u>\$ 32,204</u>	<u>\$ 33,052</u>	<u>\$ 31,991</u>	<u>\$ 36,358</u>	<u>\$ 34,997</u>

Source: City of Bell Finance Department

*Line and column may contain rounding difference.

City of Bell
Fund Balances of Governmental Funds (Continued)
Last Ten Fiscal Years
(modified accrual basis of accounting)
(amount expressed in thousands)

	Fiscal Year				
	2021	2022	2023	2024	2025
General Fund					
Nonspendable	\$ 4,937	\$ 5,019	\$ 5,016	\$ 4,907	\$ 4,959
Restricted	-	-	4	1,526	2
Committed	110	109	-	-	-
Unassigned	17,290	18,153	22,159	21,479	23,958
General Fund total fund balance	<u>\$ 22,337</u>	<u>\$ 23,281</u>	<u>\$ 27,179</u>	<u>\$ 27,912</u>	<u>\$ 28,919</u>
All Other Governmental Funds					
Nonspendable	5	15	26	95	37
Restricted	14,752	15,631	14,938	18,391	20,933
Committed	120	66	90	116	175
Unassigned	(1,268)	(717)	(279)	(440)	(5,022)
All Other Governmental Funds total fund balance	<u>13,609</u>	<u>14,995</u>	<u>14,775</u>	<u>18,162</u>	<u>16,123</u>
Total fund balances of governmental funds	<u>\$ 35,946</u>	<u>\$ 38,276</u>	<u>\$ 41,954</u>	<u>\$ 46,074</u>	<u>\$ 45,042</u>

Source: City of Bell Finance Department

*Line and column may contain rounding difference.

City of Bell
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)
(amount expressed in thousands)

	Fiscal Year				
	2016	2017	2018	2019	2020
Revenues:					
Taxes	\$ 15,392	\$ 16,443	\$ 17,060	\$ 12,834	\$ 12,933
Licenses and permits	634	814	663	773	748
Fines and forfeitures	670	533	423	447	480
Charges for services	1,256	1,176	1,318	1,558	1,625
Intergovernmental	4,533	4,885	3,973	10,319	10,882
Use of money and property	3,063	3,129	3,419	3,653	3,539
Contributions	5	-	-	-	-
Other	1,946	1,858	1,348	573	368
Total revenues	27,499	28,838	28,204	30,157	30,576
Expenditures:					
Current:					
General government	4,889	4,760	4,371	4,815	4,810
Public safety	8,798	9,174	9,571	9,775	9,268
Community development	2,260	2,661	2,577	2,253	2,310
Community services	2,479	2,582	3,136	3,244	3,262
Public works	2,982	4,180	1,891	2,402	2,476
Capital outlay	1,060	332	1,517	3,099	5,518
Debt service					
Interest and fiscal charges	2,533	2,447	2,884	1,579	1,930
Principal payments	1,894	2,044	2,207	1,714	2,360
Other charges	-	-	2,500	-	-
Total expenditures	26,895	28,180	30,654	28,881	31,935
Excess of revenues over (under) expenditures	604	658	(2,450)	1,276	(1,359)
Other financing sources (uses)					
Proceed from sale of capital assets	-	-	-	1,406	-
Insurance recovery	-	-	-	-	-
Issuance of leases	-	-	-	-	-
Issuance of subscriptions	-	-	-	-	-
Transfers in	2,710	4,295	5,515	4,719	3,190
Transfers out	(2,710)	(4,295)	(5,515)	(4,719)	(3,190)
Issuance of loan	399	95	-	1,684	-
Premium on bond issue	-	-	734	-	-
Payment to bond escrow	-	-	(26,962)	-	-
Refunding bonds issued	-	-	26,765	-	-
Extraordinary gain from dissolution of Bell CRA	-	948	-	-	-
Total other financing sources (uses)	399	1,043	537	3,090	-
Net change in fund balance	\$ 1,003	\$ 1,701	\$ (1,913)	\$ 4,366	\$ (1,359)
Debt service as a percentage of non-capital expenditures	17.1%	16.1%	17.5%	12.8%	16.2%

Notes:

In FY2019, the City entered into a new auditing contract services with The Pun Group. Changes were implemented on account grouping and presentation.

Source: City of Bell Finance Department

*Line and column may contain rounding difference.

City of Bell
Changes in Fund Balances of Governmental Funds (Continued)
Last Ten Fiscal Years
(modified accrual basis of accounting)
(amount expressed in thousands)

	Fiscal Year				
	2021	2022	2023	2024	2025
Revenues:					
Taxes	\$ 13,711	\$ 14,427	\$ 15,183	\$ 14,971	\$ 15,935
Licenses and permits	798	849	795	891	961
Fines and forfeitures	397	472	549	666	670
Charges for services	1,646	3,132	3,237	2,981	3,097
Intergovernmental	14,234	16,953	14,637	16,478	16,760
Use of money and property	3,011	2,372	3,589	7,144	4,771
Contributions	-	-	-	-	-
Other	288	358	235	219	369
Total revenues	34,086	38,564	38,226	43,351	42,563
Expenditures:					
Current:					
General government	5,294	5,500	5,415	6,150	6,345
Public safety	10,128	11,268	12,397	13,517	14,519
Community development	2,735	2,657	3,145	4,933	5,249
Community services	2,535	3,846	4,688	4,004	4,453
Public works	2,812	3,047	3,304	3,337	3,593
Capital outlay	7,596	3,204	4,942	3,818	8,140
Debt service					
Interest and fiscal charges	1,848	1,841	1,813	1,689	2,351
Principal payments	1,732	1,988	2,157	2,158	1,622
Other charges	-	-	-	-	-
Total expenditures	34,681	33,352	37,862	39,607	46,272
Excess of revenues over (under) expenditures	(595)	5,212	364	3,744	(3,709)
Other financing sources (uses)					
Proceed from sale of capital assets	-	25	-	-	1,656
Insurance recovery	-	-	2,900	-	-
Issuance of leases	-	-	-	377	156
Issuance of subscriptions	-	-	-	-	302
Transfers in	2,128	2,716	2,572	2,454	2,992
Transfers out	(2,128)	(2,716)	(2,572)	(2,454)	(2,992)
Issuance of loan	1,543	256	415	-	-
Premium on bond issue	-	-	-	-	-
Payment to bond escrow	-	-	-	-	-
Refunding bonds issued	-	-	-	-	-
Extraordinary gain from dissolution of Bell CRA	-	-	-	-	-
Total other financing sources (uses)	1,543	281	3,315	377	2,114
Net change in fund balance	\$ 948	\$ 5,493	\$ 3,679	\$ 4,121	\$ (1,595)
Debt service as a percentage of non-capital expenditures	13.2%	12.7%	12.1%	10.7%	10.4%

Notes:

In FY2019, the City entered into a new auditing contract services with The Pun Group. Changes were implemented on account grouping and presentation.

Source: City of Bell Finance Department

*Line and column may contain rounding difference.

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City of Bell
Principal Sales Tax Producers
Current and Nine Fiscal Years Ago

2024-25		2015-16	
Taxpayer	Business Type	Taxpayer	Business Type
7 Eleven	Service Stations	7 Eleven	Service Stations
76	Service Stations	76	Service Stations
Advantage Auto Sales	Used Automotive Dealers	Advantage Auto Sales	Used Automotive Dealers
Bell Chevron	Service Stations	Bell Chevron	Service Stations
Bell Thrift Store	Second-Hand Stores	Bell Thrift Store	Second-Hand Stores
Bell USA	Service Stations	Bellwood Auto Body	Auto Repair Shops
Bellwood Auto Body	Auto Repair Shops	Carl's Jr.	Quick-Service Restaurants
Carl's Jr.	Quick-Service Restaurants	CVS Pharmacy	Drug Stores
CVS Pharmacy	Drug Stores	El Pescador	Casual Dining
Dollar Tree	Variety Stores	George T. Hall Company	Electrical Equipment
Dominos Pizza	Quick-Service Restaurants	Hometown Buffet	Casual Dining
Individual Foodservice	Food Service Equip./Supplies	Individual Foodservice	Food Service Equip./Supplies
La Barca Restaurant	Casual Dining	Kaman Industrial Technology	Heavy Industrial
Las Playitas Auto Sales	Used Automotive Dealers	La Barca Restaurant	Casual Dining
Los Angeles Collective	Textiles/Furnishings	Las Playitas Auto Sales	Used Automotive Dealers
McDonald's	Quick-Service Restaurants	McDonald's	Quick-Service Restaurants
Northgate Market	Grocery Stores	Neolife International	Drugs/Chemicals
O'Reilly Auto Parts	Automotive Supply Stores	Northgate Market	Grocery Stores
Paradise Buffet	Casual Dining	O'Reilly Auto Parts	Automotive Supply Stores
Questar Solutions	Heavy Industrial	Shell	Service Stations
Rexel	Plumbing/Electrical Supplies	Smart & Final	Grocery Stores
Shell	Service Stations	Tacos El Gavilan	Quick-Service Restaurants
Smart & Final	Grocery Stores	USA Gasoline	Service Stations
Wendy's	Quick-Service Restaurants	Vernon Sanitary Supply	Drugs/Chemicals
WSS	Shoe Stores	WSS	Shoe Stores

Source: MuniServices, LLC / Avenu Insights & Analytics

City of Bell
Taxable Sales by Category
Last Ten Fiscal Years

	Fiscal Year				
	2016	2017	2018	2019	2020
Apparel Stores	\$ 6,921	\$ 6,896	\$ 7,394	\$ 7,201	\$ 26,941
General Merchandise	4,631	4,955	5,037	5,030	5,951
Food Stores	11,719	11,657	11,985	11,711	11,929
Eating and Drinking Places	49,024	49,743	51,553	52,843	45,844
Auto Dealers and Supplies	17,260	17,703	20,954	21,749	25,043
Service Stations	32,289	32,693	32,685	29,983	22,134
Other Retail Stores	21,778	32,809	51,967	51,088	33,124
All Other Outlets	76,137	85,866	88,323	101,090	119,194
Total	<u>\$ 219,760</u>	<u>\$ 242,322</u>	<u>\$ 269,897</u>	<u>\$ 280,695</u>	<u>\$ 290,160</u>

Source: MuniServices, LLC / Avenu Insights & Analytics

City of Bell
Taxable Sales by Category (Continued)
Last Ten Fiscal Years

	Fiscal Year				
	2021	2022	2023	2024	2025
Apparel Stores	\$ 10,315	\$ 8,729	\$ 8,183	\$ 7,733	\$ 7,188
General Merchandise	6,323	5,782	6,076	5,315	5,061
Food Stores	12,357	13,922	15,295	15,683	15,351
Eating and Drinking Places	58,407	66,425	69,187	65,488	60,438
Auto Dealers and Supplies	33,218	32,437	30,000	20,496	21,320
Service Stations	34,825	44,193	38,725	33,471	37,775
Other Retail Stores	42,000	49,196	45,154	37,688	31,860
All Other Outlets	138,650	158,537	151,815	167,555	164,951
Total	<u>\$ 336,094</u>	<u>\$ 379,221</u>	<u>\$ 364,435</u>	<u>\$ 353,429</u>	<u>\$ 343,945</u>

Source: MuniServices, LLC / Avenu Insights & Analytics

City of Bell
Operating Indicators By Function
Last Ten Fiscal Years

	Fiscal Year									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Government										
Code Enforcement										
Number of Inspections	N/A	7,944	5,823	5,200	4,400	4,758	4,809	4,515	4,693	4,686
Investigations resulting in	N/A	2,595	1,734	1,650	1,400	1,517	1,530	1,319	1,341	1,339
Building and planning										
Building permits issued	N/A	465	216	308	225	215	150	200	142	183
Plan checks	N/A	127	189	143	144	172	243	249	193	284
Public Safety										
Traffic citations issued	2,874	2,136	1,359	1,724	1,732	1,378	935	1,645	1,138	933
Calls for service	29,698	29,065	27,590	30,437	27,321	25,349	23,226	27,340	29,011	27,748
Public Works										
Lineal feet of existing	N/A	5,850	-	-	-	-	-	-	-	-
Community Services										
Class offered*	N/A	127	159	126	272	91	107	121	68	78
Number of class participants*	N/A	N/A	10,906	18,583	8,579	1,838	2,863	3,465	2,141	2,828
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Public Works										
Streets (miles)	33	33	33	33	33	33	33	33	33	33
Sewers (miles)	N/A	37	37	37	37	37	37	37	37	37
Street lights**	N/A	28	28	28	28	872	872	872	900	900
Traffic signals	28	31	31	31	31	31	31	31	31	31
Community Services										
Parks	6	6	6	6	6	6	6	6	6	6
Community centers	1	1	1	1	1	1	1	1	1	1
Finance										
Business Licenses	1,488	1,076	1,071	1,078	1,064	1,153	1,038	1,014	941	1,140

Source:

City of Bell, Various Departments

* Change is due to a new process implemented in Community Service Department.

**In FY2021, City of Bell entered into an agreement to Purchase Edison Poles.

City of Bell

Bell, California

**Report on Internal Control over Financial Reporting and On
Compliance and Other Matters
Based on an Audit of Financial Statements Performed
in Accordance with *Government Auditing Standards***

For the Year Ended June 30, 2025



City of Bell

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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Independent Auditors' Report

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States ("Government Auditing Standards"), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Bell, California (the "City"), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated May 6, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting ("internal control") as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as item 2025-001 to be a material weakness.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as item 2025-002 to be a significant deficiency.

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and responses costs as item 2025-002.

The City's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. The City's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

The Pen Group, LLP

Santa Ana, California
May 6, 2026

City of Bell
Schedule of Findings and Responses
For the Year Ended June 30, 2025

Finding 2025-001 Internal Control over Financial Reporting and SEFA Preparation

Criteria:

Management is responsible for the preparation and fair presentation of its financial statements including disclosures in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. As part of satisfying that responsibility, management should ensure a complete accurate and timely year-end closing and reconciliation.

Generally accepted auditing standards defined internal control as a process – affected by the Members of City Council, management, and other personnel – designed to provide reasonable assurance regarding the achievement of objectives in the following categories:

- Reliability of financial reporting
- Effectiveness and efficiency of operations, and
- Compliance with applicable laws and regulations.

In essence, accounting policies and procedures would aid the Finance Department in providing training for accounting personnel, communicating and providing.

The Uniform Guidance requires that entities receiving federal awards establish internal controls over the preparation of the Schedule of Expenditures of Federal Awards (“SEFA”) to ensure accurate, complete, and timely reporting.

Condition:

During our audit, we identified deficiencies in the City’s internal controls over financial reporting:

- Year End:
 - Over 40 adjusting entries were posted after the closing of the books related to grants, receivables, and long-term liabilities.
 - Revenue was improperly recognized in the prior year resulting in a prior period correction of \$561,906
 - Capital assets and land held for resale was not accurately reported, specifically in regard to sale of capital assets.
 - SEFA preparation lacked a formal review and tracking process resulting in inaccurate amounts and missing federal grants.

Cause:

There are inadequate controls over communication within the City's decentralized organizational structure, where the departments manage financial transactions, operating activities, and federal programs independently. This lack of centralized oversight, combined with inadequate training and insufficient review procedures, resulted in errors in financial reporting and material audit adjustments.

Effect or Potential Effect:

The deficiencies identified increased the risk of material misstatements for financial statements, including SEFA reporting. This led to over 40 audit adjusting entries, of which 4 of these entries resulted in prior period restatements to the financial statements. In addition, insufficient review and approval controls increase the risk that errors, transactions, or reporting issues may not be identified in a timely manner.

City of Bell
Schedule of Findings and Responses (Continued)
For the Year Ended June 30, 2025

Finding 2025-001 Internal Control over Financial Reporting and SEFA Preparation (Continued)

Recommendation:

We recommend that the City strengthen its internal control system by enhancing oversight, documentation, and review procedures over financial reporting processes, aligning with the COSO framework. This includes establishing documented review controls over capital asset and land held for resale additions and disposals, to ensure accurate reporting.

For grants and SEFA reporting, the City should establish a centralized grant management function, including consideration of a dedicated grant manager or similar role, to oversee reimbursement requests, compliance requirements, grant documentation, and reporting deadlines. A formal review and monitoring process should be implemented to improve coordination across departments and help ensure the accuracy and completeness of SEFA information prior to submission.

Views of Responsible Officials:

The City of Bell is faced with several critical staffing shortages. As a result each department is tasked with grant administration. Given the staffing shortages, the responsible departments are working to the best of their knowledge and also seeking assistance from various consultants to ensure proper internal controls are adhered to. The issues identified during the audit will be addressed, during the FY26-27 budget process City Manager will seek to add staff and centralize grant administration if funding is available. The City will also work on implementing the auditors recommendation.

City of Bell
Schedule of Findings and Responses (Continued)
For the Year Ended June 30, 2025

Finding 2025-002 Internal Control and Compliance Over Investment Policy

Criteria:

State law requires that local agencies annually review and adopt an investment policy that conforms to applicable statutes governing the investment of public funds. The investment policy should reflect the current organizational structure, delegation of authority, and investment practices of the City. It is essential and legally required that the City review its investment policy at least annually to ensure it remains current, accurate, and in compliance with applicable laws and regulations.

Condition:

During the audit, we noted the City did not formally review and adopt its investment policy annually.

Cause:

The control environment did not set the appropriate tone or establish sufficient procedures to ensure compliance with statutory requirements. There were inadequate monitoring activities in place to ensure the investment policy was reviewed and adopted on an annual basis.

Effect or Potential Effect:

The City was not in compliance with the legal requirement to annually review and adopt its investment policy.

Recommendation:

The City should strengthen its control environment and ensure policies and procedures are followed. We recommend the City improve its monitoring controls to ensure timely annual review and adoption of the investment policy.

View of Responsible Officials:

The City has implemented a process to annually update the Investment Policy and include the updated policy as part of the budget adoption process and will be presented to City Council during Budget adoption for City Council consideration and adoption. This process will start with FY25-26 budget adoption process. The City appreciates the auditors recommendation.

AGENDA ITEM 2

City of Bell Agenda Report

DATE: May 27, 2026

TO: Mayor and Members of the City Council

FROM: Rita Montalvo, P.E., Director of Public Works
Rey Alfonso, P.E., City Engineer

APPROVED BY: 
Michael L. Antwine II, City Manager

SUBJECT: Approve the Engineer's Report and Set the Public Hearing to Consider Annual Assessments within the Citywide Landscaping and Lighting Maintenance District with No Increase in Assessments

RECOMMENDATION:

It is recommended that the City Council read by title only, waive further reading and adopt the following resolutions:

a) Resolution No. 2026-23 titled:

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BELL, INITIATING PROCEEDINGS FOR THE ANNUAL ASSESSMENT LEVY WITHIN THE CITY OF BELL LANDSCAPE AND LIGHTING MAINTENANCE DISTRICT FOR THE 2026-2027 FISCAL YEAR PURSUANT TO THE PROVISIONS OF DIVISION 15, PART 2, OF THE STREETS AND HIGHWAYS CODE OF THE STATE OF CALIFORNIA

b) Resolution No. 2026-24 titled:

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BELL, APPROVING THE ENGINEER'S REPORT REGARDING THE LEVY AND COLLECTION OF ASSESSMENTS WITHIN THE CITY OF BELL LANDSCAPE AND LIGHTING MAINTENANCE DISTRICT FOR THE 2026-2027 FISCAL YEAR AND DIRECTING THAT THE CITY CLERK MAKE THE ENGINEER'S REPORT A PERMANENT RECORD AVAILABLE FOR PUBLIC INSPECTION

c) Resolution No. 2026-25 titled:

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BELL, DECLARING THE INTENTION TO LEVY AND COLLECT THE ANNUAL ASSESSMENTS WITHIN THE CITY OF BELL LANDSCAPE AND LIGHTING MAINTENANCE DISTRICT FOR THE 2026-2027 FISCAL YEAR PURSUANT TO THE PROVISIONS OF DIVISION 15, PART 2, OF THE STREETS AND HIGHWAYS CODE OF THE STATE OF CALIFORNIA, AND SETTING A TIME AND PLACE FOR PUBLIC HEARING OF OBJECTIONS HEREON

BACKGROUND:

The City's Landscape and Lighting Maintenance District was established in 1979 pursuant to the Landscaping and Lighting Act of 1972 (1972 Act), Part 2 of Division 15 of the California Streets and Highways Code. Pursuant to the 1972 Act, an Engineer's Report shall be prepared, examined and approved by the City Council prior to levying and collecting assessments for assessment districts. The Engineer's Report defines the annual District costs and establishes the assessment to be levied for each parcel based on land use for the coming fiscal year.

The landscape and lighting assessments are utilized for maintenance and landscaping improvements on City street medians, parkways, City facilities, and slope embankments. The assessments also fund the operation and maintenance cost for the streetlights, traffic signals, and tree trimming of City-owned trees.

DISCUSSION:

Each year, the Engineer's Report establishes a fair and equitable assessment rate for each property within the citywide Assessment District. The City Council has designated Willdan Financial Services as the "Engineer of Record" and directed the preparation of the FY 2026-2027 Engineer's Report for the Assessment District. The Engineer's Report is attached to the respective resolution approving the Report.

Resolution No. 2026-23 is to initiate this year's annual assessment process and Resolution No. 2026-24 is for City Council approval of the Engineer's Report. Resolution No. 2026-25 is to authorize the publication of a "Notice of Intent" to set the assessments and set the Public Hearing date and time for the proposed assessments.

If these resolutions are approved, a public hearing will be scheduled for June 24, 2026 during the regularly scheduled City Council meeting for the purpose of accepting public comments on the proposed assessments. At the conclusion of the public hearing, the City Council will consider the authorization of the proposed assessments and if approved, the assessments will be forwarded to the Los Angeles County Auditor Controller for inclusion on the 2026-2027 tax bills.

FISCAL IMPACT:

The revenue generated from the Lighting and Landscape Assessments is restricted funding budgeted under Fund Number 450 for the maintenance of existing landscaping in street medians, parkways, slope embankments, trimming of City-owned trees, and the maintenance and operation of streetlights and traffic signals. There are no proposed changes to the assessment rates from the prior fiscal year.

As reflected in the FY 2026/2027 Proposed Budget Summary for the Landscape and Lighting Maintenance District, the estimated beginning fund balance as of June 30, 2026 is approximately \$200,105. For Fiscal Year 2026-2027, the anticipated levy amount totals approximately \$452,246, with additional revenues of approximately \$25,325, resulting in total estimated revenues of approximately \$477,571. Projected expenditures, including personnel, operations, and indirect costs, are estimated at approximately \$690,399. As a result, the projected fund balance as of June 30, 2027 is estimated to reflect a deficit of approximately \$20,989.

The projected expenditures in FY 2026-2027 reflect the partial cost of maintaining the District. Existing assessments are not sufficient to fully cover the cost of maintaining the District, and in

prior years, costs have been subsidized by other funding sources. To adjust the assessment rates, the City would need to complete the rate adjustment process in conformance with the requirements of Proposition 218.

ATTACHMENTS:

1. Attachment A - Resolution No. 2026-23 Initiating the Annual Assessment Levy
2. Attachment B - Resolution No. 2026-24 Approving the Engineer's Report
3. Attachment C - Resolution No. 2026-25 Intention to Levy and Set Public Hearing
4. Attachment D - Fiscal Year 2026/2027 Engineer's Report

RESOLUTION NO. 2026 - 23

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BELL, INITIATING PROCEEDINGS FOR THE ANNUAL ASSESSMENT LEVY WITHIN THE CITY OF BELL LANDSCAPE AND LIGHTING MAINTENANCE DISTRICT FOR THE 2026-2027 FISCAL YEAR PURSUANT TO THE PROVISIONS OF DIVISION 15, PART 2, OF THE STREETS AND HIGHWAYS CODE OF THE STATE OF CALIFORNIA

WHEREAS, the City Council of the City of Bell, California, has established a Landscaping and Lighting Maintenance District (the "District") pursuant to the Landscaping and Lighting Act of 1972 (California Streets & Highways Code Section 22500 et seq.) (the "Assessment Law"); and

WHEREAS, the City Council desires to initiate proceedings for the annual assessment levy and collection against parcels in the District for Fiscal Year 2026-2027.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF BELL DOES HEREBY:

SECTION 1. Acknowledge that the foregoing Recitals are true and correct and are incorporated herein.

SECTION 2. Initiate proceedings to levy and collect assessments against the parcels within the District for the Fiscal Year 2026-2027.

SECTION 3. Acknowledge that the improvements maintained and serviced in the District are not proposed to change from prior years.

SECTION 4. Acknowledge that the assessment rates to be levied and collected against the assessable lots and parcels of land within the District for Fiscal Year 2026-2027 are proposed to remain the same as from the assessments levied and collected for Fiscal Year 2025-2026.

SECTION 5. Designate Willdan Financial Services as the Engineer of Record (the "Engineer") and hereby authorizes and directs the Engineer to prepare and file with the City Clerk a written report in connection with these proceedings in accordance with Article 4 (commencing with Section 22565) of Chapter 1 of the Act.

SECTION 6. Authorize that this Resolution shall take effect immediately; and the City Clerk shall certify to the passage and adoption of this Resolution and shall cause the same to be processed in the manner required by law.

PASSED, APPROVED AND ADOPTED this 27th day of May 2026.

Ali Saleh, Mayor

APPROVED AS TO FORM

Danny Aleshire, City Attorney

CERTIFICATE OF ATTESTATION AND ORIGINALITY

I, Angela Bustamante, City Clerk of the City of Bell, hereby attest to and certify that the foregoing resolution is the original resolution adopted by the Bell City Council at its regular meeting held on the 27th day of May 2026, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Angela Bustamante, City Clerk

RESOLUTION NO. 2026 - 24

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BELL, APPROVING THE ENGINEER'S REPORT REGARDING THE LEVY AND COLLECTION OF ASSESSMENTS WITHIN THE CITY OF BELL LANDSCAPE AND LIGHTING MAINTENANCE DISTRICT FOR THE 2026-2027 FISCAL YEAR AND DIRECTING THAT THE CITY CLERK MAKE THE ENGINEER'S REPORT A PERMANENT RECORD AVAILABLE FOR PUBLIC INSPECTION

WHEREAS, the City Council of the City of Bell, California, pursuant to the provisions of Division 15, Part 2, Sections 22500 et seq of the Streets and Highways Code of the State of California, on June 11, 2025, ordered the preparation of an Engineer's Report for the annual levy and collection of assessments against lots and parcels of land within the City of Bell Landscape and Lighting Maintenance District for the Fiscal Year commencing July 1, 2026 and ending June 30, 2027; and

WHEREAS, the Engineer's Report shall consist of plans and specifications, an estimate of cost, an assessment of costs, and a diagram of the assessment district known and designated as City of Bell Landscape and Lighting Maintenance District; and

WHEREAS, presented to this City Council is the Engineer's Report dated May 2026 as previously directed by City Council action; and

WHEREAS, parcels located in the District are assessed varying rates according to the General Plan Land Use designation for the respective parcels; and

WHEREAS, the City Council has now proceeded to carefully examine, inspect and consider the Engineer's Report as presented and is satisfied with each and all of the items and documents as set forth therein and is satisfied that the assessments have been spread in accordance with the benefits received from the services as set forth in said Engineer's Report.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF BELL DOES HEREBY:

SECTION 1. Acknowledge that the foregoing Recitals are true and correct and are incorporated herein.

SECTION 2. Approve the Engineer's Report as presented, which consists of the following:

1. Description of the District and Services
2. Method of Apportionment
3. District Budgets
4. Diagram of Assessment District

SECTION 3. The Report is hereby approved on a basis and is ordered to be filed in the Office of the City Clerk as a permanent record and shall remain open for public inspection.

SECTION 4. Authorize that this Resolution shall take effect immediately; and the City Clerk shall certify to the presentation of the Engineer's Report; and shall cause the same to be processed in the manner required by law.

PASSED, APPROVED AND ADOPTED this 27th day of May 2026.

Attachment B

Ali Saleh, Mayor

APPROVED AS TO FORM

Danny Aleshire, City Attorney

CERTIFICATE OF ATTESTATION AND ORIGINALITY

I, Angela Bustamante, City Clerk of the City of Bell, hereby attest to and certify that the foregoing resolution is the original resolution adopted by the Bell City Council at its regular meeting held on the 27th day of May 2026, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Angela Bustamante, City Clerk

RESOLUTION NO. 2026 - 25

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BELL, DECLARING THE INTENTION TO LEVY AND COLLECT THE ANNUAL ASSESSMENTS WITHIN THE CITY OF BELL LANDSCAPE AND LIGHTING MAINTENANCE DISTRICT FOR THE 2026-2027 FISCAL YEAR PURSUANT TO THE PROVISIONS OF DIVISION 15, PART 2, OF THE STREETS AND HIGHWAYS CODE OF THE STATE OF CALIFORNIA, AND SETTING A TIME AND PLACE FOR PUBLIC HEARING OF OBJECTIONS HEREON

WHEREAS, the City Council of the City of Bell, has previously ordered the Engineer to prepare and file a report pursuant to the provisions of Division 15, Part 2, of the Streets and Highways Code of the State of California, being the "Landscaping and Lighting Act of 1972", for the annual levy and collection of assessments against lots and parcels of land within the assessment district known and designated as "THE CITY OF BELL LANDSCAPE AND LIGHTING MAINTENANCE DISTRICT" (herein referred to as the 'DISTRICT'), generally located within the entire City of Bell; and

WHEREAS, at this time, there has been presented to and approved by this City Council the Engineer's Report as required by law; and at this time this City Council is desirous of proceeding with the ordering of the annual levy and collection of assessments.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF BELL DOES HEREBY:

SECTION 1. Acknowledge that the foregoing Recitals are true and correct and are incorporated herein.

SECTION 2. PUBLIC INTEREST. Determine that the public interest, convenience, and necessity require that the Rates or Charges be imposed upon all real properties in the City and be collected by placing the same on the tax bills issued pursuant to rolls for collection, as provided by law.

SECTION 3. REPORT. Approve the Engineer's Report, dated May 2026 regarding the Fiscal Year 2026-2027 assessment, describing the services and improvements for Fiscal Year 2026-2027, the boundaries of the DISTRICT and the zones therein, and the proposed assessments upon assessable lots and parcels within the DISTRICT.

SECTION 4. IMPROVEMENTS. Authorize all work and improvements above specified shall be done in accordance with the specifications and plans thereof referred to in the Engineer's Report dated May 2026, and on file in office of the City Clerk, and which is hereby referred to and by this reference incorporated herein and made a part hereof.

SECTION 5. PROPOSED ASSESSMENTS. Authorize the assessments to be levied and collected against the assessable lots and parcels of land within the DISTRICT for Fiscal Year 2026-2027 are proposed to remain the same as from the assessment rates levied and collected for Fiscal Year 2025-2026.

SECTION 6. PUBLIC HEARING. Notice is hereby given that on June 24, 2026 at the hour of 7:00 p.m., in said Community Center of the City of Bell, located at 6250 Pine Avenue, Bell, California, being the regular meeting place of said City Council, is the time and place fixed by this City Council for the hearing of protests or objections in the reference to the annual levy and collection of the proposed assessments. Any interested person who wishes to object to the annual

Attachment C

levy and collection of assessments may file a written protest with the City Clerk prior to the conclusion of the public hearing, or, having previously filed a protest, may file a written withdrawal of that protest. A written protest shall state all grounds of objection, and a protest by a property owner shall contain a description sufficient to identify the property owned by the property owner. At the hearing, all interested persons shall be afforded the opportunity to hear and be heard.

SECTION 7. NOTICE. Authorize, designate and direct the City Clerk to publish a copy of this resolution in Press Telegram Newspaper, a newspaper of general circulation in the City of Bell; said publication shall be not less than ten (10) days before the date of said Public Hearing. The City Clerk is also authorized and directed to give any other notice required by law.

SECTION 8. EFFECTIVE DATE. Authorize that this Resolution shall take effect immediately; and the City Clerk shall certify the passage and adoption of this Resolution and shall cause the same to be processed in the manner required by law.

SECTION 9. PROCEEDINGS INQUIRIES. For any and all information relating to the procedures, protest procedures, documentation, and/or information of the procedural or technical nature, your attention is directed to the below listed person as designated:

WILLDAN, ASSESSMENT ENGINEER
Telephone No.: (800) 755-6864

PASSED, APPROVED AND ADOPTED this 27th day of May 2026.

Ali Saleh, Mayor

APPROVED AS TO FORM

Danny Aleshire, City Attorney

CERTIFICATE OF ATTESTATION AND ORIGINALITY

I, Angela Bustamante, City Clerk of the City of Bell, hereby attest to and certify that the foregoing resolution is the original resolution adopted by the Bell City Council at its regular meeting held on the 27th day of May 2026, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Angela Bustamante, City Clerk



City of Bell

Landscape and Lighting Maintenance District

2026/2027 ENGINEER'S REPORT

Intent Meeting: May 27, 2026

Public Hearing: June 24, 2026

Prepared: May 2026

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ENGINEER'S REPORT AFFIDAVIT
Establishment of Annual Assessments for the
Landscape and Lighting Maintenance District

City of Bell
Los Angeles County, State of California

This Report identifies the parcels within the District and all relevant zones therein including the improvements, budgets, parcels and assessments to be levied for fiscal year 2026/2027, as they existed at the time of the passage of the Resolution of Intention. Reference is hereby made to the Los Angeles County Assessor's maps for a detailed description of the lines and dimensions of parcels within the District. The undersigned respectfully submits the enclosed Report as directed by the City Council.

Dated this _____ day of _____, 2026.

Willdan Financial Services
Assessment Engineer
On Behalf of the City of Bell

By: _____
Michelle Laase, Project Manager

By: _____
Rey Alfonso
PE # C 50706

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I. INTRODUCTION

The City of Bell (“City”) annually levies and collects special assessments in order to maintain the improvements that provide special benefit to properties within the City of Bell Landscape and Lighting Maintenance District (the “District”). Assessments are levied annually for the District pursuant to the *Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code* (the “1972 Act”).

This Engineer’s Report (“Report”) describes the District, applicable changes to the District, including any annexations or substantial changes in the improvements, and the proposed assessments for the fiscal year commencing July 1, 2026 and ending June 30, 2027 (“2026/2027”). The District is organized into four (4) benefit zones (hereafter referred to as “Zones”) that have been established to identify variations in the nature, location and extent of the improvements and the properties that benefit from those improvements pursuant to Section 22574 of the 1972 Act. The assessments are based on the historical and estimated cost to maintain the improvements that provide a special benefit to properties within the District and Zones, as described herein. The annual maintenance of the improvements within the District and the corresponding costs, including all expenditures, deficits, surpluses, revenues, and reserves, are assessed for each Zone.

For the purposes of this Report, the word “parcel” refers to an individual property assigned its own Assessor’s Parcel Number (“APN”) by the Los Angeles County Assessor’s Office. The Los Angeles County Auditor/Controller uses APNs and specific Fund Numbers to identify properties assessed for special district benefit assessments on the tax roll.

Following consideration of all public comments and written protests at a noticed public hearing and review of the Engineer’s Report, the City Council may order amendments to the Report or confirm the Report as submitted. Following final approval of the Report and confirmation of the assessments, the Council may then order the levy and collection of assessments for fiscal year 2026/2027 pursuant to the 1972 Act. In such case, the assessment information will be submitted to the County Auditor/Controller and included on the property tax roll for each assessable parcel in fiscal year 2026/2027.

II. PROVISIONS OF THE 1972 ACT

The Method of Apportionment described for the District utilizes commonly accepted assessment-engineering practices and have been established pursuant to the 1972 Act in compliance with the provisions of the California Constitution Article XIID. As generally defined, the improvements and the associated assessments for any district formed pursuant to the 1972 Act may include one or any combination of the following:

- 1) The installation or planting of landscaping.
- 2) The installation or construction of statuary, fountains, and other ornamental structures and facilities.
- 3) The installation or construction of public lighting facilities, including, but not limited to streetlights and traffic signals.

- 4) The installation or construction of any facilities which are appurtenant to any of the foregoing, or which are necessary or convenient for the maintenance or servicing thereof; including but not limited to, grading, removal of debris, the installation or construction of curbs, gutters, walls, sidewalks, or paving, or water, irrigation, drainage, or electrical facilities.
- 5) The installation of park or recreational improvements including, but not limited to the following:
 - i. Land preparation, such as grading, leveling, cutting and filling, sod, landscaping, irrigation systems, sidewalks, and drainage.
 - ii. Lights, playground equipment, play courts and public restrooms.
- 6) The maintenance or servicing, or both, of any of the foregoing.
- 7) The acquisition of land for park, recreational or open-space purposes, or the acquisition of any existing improvement otherwise authorized by the 1972 Act.
- 8) Incidental expenses associated with the improvements including, but not limited to:
 - i. The cost of preparation of the Report, including plans, specifications, estimates, diagram, and assessment;
 - ii. The costs of printing, advertising, and the publishing, posting and mailing of notices;
 - iii. Compensation payable to the County for collection of assessments;
 - iv. Compensation of any engineer or attorney employed to render services;
 - v. Any other expenses incidental to the construction, installation, or maintenance and servicing of the improvements; and,
 - vi. Costs associated with any elections held for the approval of a new or increased assessment.

III. DESCRIPTION OF THE DISTRICT AND SERVICES

A. GENERAL DESCRIPTION OF THE DISTRICT AND SERVICES

LANDSCAPE IMPROVEMENTS

Maintenance of improvements to be funded by the District generally includes the maintenance and servicing of landscape improvements within public right-of-ways of:

- **Street Medians:**
 - Bandini Blvd
 - Eastern Ave
 - Randolph St
 - Atlantic Ave
- **Islands:**
 - Salt Lake Ave Island
 - Wilcox/Gage Island

- **Planters:**
 - Various Alley Planters
 - Carmelita/Randolph Planter
 - Otis/Gage Planter
- **Slope Embankments:**
 - Gage Ave Banks
 - Florence Ave Banks
 - River Dr
- **City Wide:**
 - Tree Wells

Street tree trimming and maintenance for all City owned trees is to be funded by the District. This includes but is not limited to trimming, pruning, watering, fertilizing, removal and replacement of all trees and areas damaged by trees.

LIGHTING IMPROVEMENTS

The City's streetlight system is comprised of 1,672 streetlights that are now owned and maintained in part by Southern California Edison (Edison) under a LS-1 rate structure, and in part by the City under a LS-2 rate structure. The City finalized the streetlight purchase in November 2020 for 844 lights. The remaining streetlights continue under the ownership of Edison.

The City has been funding the streetlight costs with both the City's Landscape and Lighting Maintenance District (property assessments) and the County's Bell Lighting District (1% ad valorem tax). Both Districts include all properties in the City. With the purchase of the 844 streetlights from Edison, the City also requested the official transfer of the LA County Bell Lighting District to the City effective July 1, 2021. With the administrative transfer of the Bell Lighting District, all 1,672 streetlights (Edison owned and City owned) and the County District funding is under City control and in the City's Bell Lighting District Fund #460.

As mentioned above, operational costs, maintenance costs, and energy costs of the citywide streetlighting system are paid by both the Landscape and Lighting Maintenance District and the Bell Lighting District. Since the City's acquisition, the City completed an LED streetlight conversion project for the 844 lights for expected energy cost savings over the upcoming years. The City is also participating in the Edison Option E program to convert the remaining Edison owned streetlights to LED lights for energy cost savings.

Costs of all energy, water, and other utilities, and incidental costs including plans and specifications, staff, inspections, report preparation, Auditor controller costs, Attorney's fees, and all other costs incidental to the maintenance and operations of the above listed facilities are to be funded by the District.

B. SPECIFICATIONS FOR MAINTENANCE AND SERVICING

The lighting and traffic signal system shall be maintained and serviced to provide adequate illumination and traffic control. Maintenance and servicing shall include but not be limited to removal, repair, replacement or relocation of light standards, traffic signals, poles, bulbs, fixtures, circuits and appurtenances.

The landscaping improvements include, but are not limited to, the operation, maintenance and servicing of ornamental structures, landscaping including trees, shrubs, grass and other ornamental vegetation, and appurtenant facilities, including irrigation systems and drainage devices located in public streets or rights-of-way within the boundaries of the District.

Maintenance means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of the ornamental structures, landscaping and appurtenant facilities, including, but not limited to, repair, removal or replacement of all or part of any of the ornamental structures, landscaping or appurtenant facilities; providing for the life, growth, health and beauty of the landscaping including cultivation, irrigation, trimming, spraying, fertilizing and treating for disease, or sandblasting and painting of walls and other improvements within the street area to remove or cover graffiti.

Servicing means the furnishing of electricity for the lighting and operation of the ornamental structures, landscaping and appurtenant facilities, and water for the irrigation and control of the landscaping, and the maintenance of any of the ornamental structures, landscaping and appurtenant facilities.

The plans and specifications for the landscape maintenance within the District are on file in the office of the City Engineer of the City of Bell and are available for public inspection. Reference is made to such maps, plans, and specifications for the exact location and nature of the improvements. The City is also responsible for the continuous maintenance of all green areas throughout the entire City, as listed above under Description of Improvements.

The plans for the street lighting and traffic signals within the District are on file in the office of the City Engineer of the City of Bell and the Southern California Edison Company's engineering office and are available for public review. Power for lighting and traffic signals shall be furnished by the Southern California Edison Company, its successors or assigns, and it shall be adequate for the intended purposes. Rates for power shall be those authorized by the California Public Utilities Commission. The City is responsible for the operation, maintenance, and energy costs of the City-owned streetlights on Bandini Avenue from Eastern Avenue to the west City limit. The complete lighting system shall be maintained to provide adequate illumination.

IV. METHOD OF APPORTIONMENT

A. SPECIAL AND GENERAL BENEFITS

SPECIAL BENEFIT

The ongoing maintenance of landscaped areas provides aesthetic benefits to the properties within the District and a more pleasant environment to walk, drive, live, and work. The primary function of these landscape improvements and related amenities is to serve as an aesthetically pleasing enhancement and green space for the benefit of the immediately surrounding properties and developments for which the improvements were constructed and installed and/or were facilitated by the development or potential development of properties within the District. These improvements are an integral part of the physical environment associated with the parcels in the District. Additionally, the street landscaping in the District/Zones serves as both a physical buffer as well as a sound reduction buffer between the roadways and the properties in the District and serves as a pleasant aesthetic amenity that enhances the approach to the parcels. As a result, the maintenance of these landscaped improvements provides particular and distinct benefits to the properties and developments within the City.

The benefit provided by streetlighting consists of safety for pedestrians and motorists living and owning property in the District during the nighttime hours. This is a particular and distinct special benefit to all parcels in the District.

Streetlights can be determined to be an integral part of streets as a permanent public improvement. One of the principal purposes of fixed roadway lighting is to create a nighttime environment conducive to quick, accurate, and comfortable seeing for the user of the facility. These factors, if attained, combine to improve traffic safety and achieve efficient traffic movement. Fixed lighting can enable the motorist to see detail more distinctly and to react safely toward roadway and traffic conditions present on or near the roadway facility.

Streets are constructed for the safe and convenient travel by vehicles and pedestrians. They also provide an area for underground and overhead utilities.

The systems of streets within the District are established to provide access to each parcel in the District. Streetlights provide a safer street environment for owners of the parcels served. If the parcels were not subdivided to individual parcels within the District, there would be no need for providing a system of streets with safety lighting for the owners of the individual parcels.

Streetlights are an integral part of the quality of life within the City. This quality of life is a special benefit to some degree to all parcels. Therefore, the acquisition, installation, operation and maintenance of streetlights are for the express, special benefit of the parcels within the District.

GENERAL BENEFIT

In addition to the landscape and streetlight special benefits received by the parcels, there are incidental general benefits conferred by the improvements. The portion of the total costs which are associated with general benefits will not be assessed to the parcels in the District but will be paid from other City Funds. These general benefits are more than adequately offset by the substantial contribution from the City's ad valorem property tax revenues.

B. METHODOLOGY

The assessments and method of apportionment described in this Report utilizes commonly accepted assessment engineering practices and have been established pursuant to the 1972 Act. Any new or increased assessment will be subject to the substantive and procedural requirements of the California Constitution, Article XIII D, Section 4.

Pursuant to the 1972 Act, the costs of the District may be apportioned by any formula or method that fairly distributes the net amount to be assessed among all assessable parcels in proportion to the estimated benefits to be received by each parcel from the improvements. The benefit formula used should reflect the composition of the parcels, and the improvements and services provided, to fairly proportion the costs based on special benefit to each parcel.

The District is divided into four zones to recognize the various levels of estimated benefits received. The general description of the zones is as follows:

ZONE	DESCRIPTIONS
1	Residential 5 or fewer
2	Residential 6 or more
3	Commercial
4	Trammel Crow District

The methodology is based on the parcel's land use and size compared to other parcels that are associated with the improvements. For example, an examination of the lighting pattern and lumens of light provided indicates that the lighting intensity in general is much greater in front of non-residential properties than in residential areas or residential properties. The additional lighting provides greater benefit to such non-residential properties because it provides additional protection from robberies and vandalism and provides an enhanced appearance and increased safety in access to potential customers.

In the Residential Zones, all the parcels in the District receive a basic similar special benefit from the improvements, due to their similarity in use and proximity to the improvements.

In the Commercial Zones, the special benefit to each parcel is derived not only from the benefits to the property as described above, but also the enhancement of the property through the enhanced ability to attract clients, employees, and customers to the parcel. The estimated cost of the improvements in a Commercial Zone has been divided among the parcels within the Zone according to the front footage of each parcel in the Zone.

The cost of the improvements has been apportioned to all assessable parcels within the District on a front footage basis. The District Budget section of this Report shows the per lineal foot assessment within each of the four (4) Zones based on the three improvement categories composed of lighting, landscape and traffic signals.

The Los Angeles County Assessor's maps were utilized to determine the front footage of each respective parcel within the District. Other unusual or rarely occurring conditions shall be treated in accordance with the Landscape and Lighting District Procedures Manual or based on prior accepted procedures.

C. ASSESSMENT

The table below shows the assessment rate per benefit unit for each Zone in the District:

ZONE	ASSESSMENT RATE	BENEFIT UNIT
1	\$55.95	Per Parcel
2	\$3.67	Per Front Foot
3	\$3.67	Per Front Foot
4	\$10.74	Per Front Foot

The rates of assessment are the same as the rates approved in fiscal year 2025/2026.

V. DISTRICT BUDGETS

The 1972 Act provides that the estimated costs of the improvements shall include the total cost of the improvements for the fiscal year, incidental expenses, and may include reserves to operate the District until assessment collections are transmitted to the City from the County.

The 1972 Act also provides that the amount of any surplus, deficit, or contribution must be included in the estimated cost of improvements. The net amount to be assessed on the lots or parcels within the District is the total cost of installation, maintenance, and servicing with adjustments either positive or negative for reserves, surpluses, deficits, and/or contributions.

The estimated net amount to be assessed for fiscal year 2026/2027 is \$452,246.

A summary of the estimated costs for the District for fiscal year 2026/2027 is shown below:

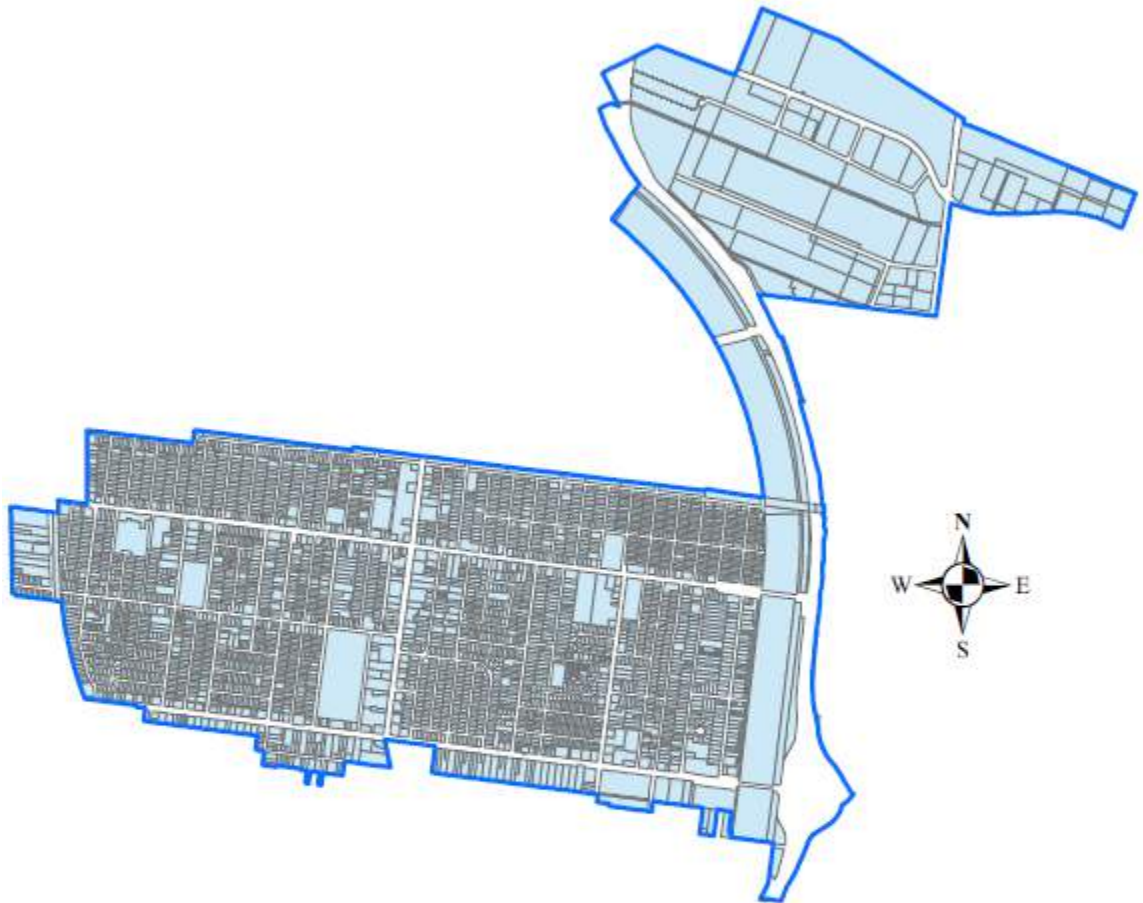
Landscape and Lighting Maintenance District FY 2026/2027 Proposed Budget	
Estimated Fund Balance 6/30/2026	\$200,105
Estimated Revenue	
Anticipated Levy Amount ⁽¹⁾	\$452,246
Redemptions	13,670
Interest & Penalties Taxes	1,600
Prior year Secured & Unsecured Assessments	2,900
Revenue From Money & Property	<u>7,155</u>
Estimated Revenue Total	\$477,571
Estimated Costs and Expenses	
Personnel	\$108,235
Operations	
Tree Trimming	\$175,000
Landscape Maintenance	150,000
Streetlights, Signs, & Traffic Signals	20,000
Professional Services	30,000
Service By Other Govt Agencies	0
Utilities Services	75,000
Other Operations Expenses	<u>42,000</u>
Operations Total	\$492,000
Indirect Costs	\$90,164
Estimated Costs & Expenses Total	\$690,399
Fund Balance, Other Sources or General Fund Contribution	\$212,828
Estimated Expenses & Contribution	\$477,571
Budget Summary	
Est. Fund Balance 6/30/2026	\$200,105
Est. Revenue Total	477,571
Fiscal Year 2026/2027 Allowance for Delinquencies ⁽²⁾	(8,266)
Est. Costs & Exp Total	<u>(690,399)</u>
Projected Fund Balance 6/30/2027	(\$20,989)

⁽¹⁾ The Anticipated Levy Amount is the total projected assessment for fiscal year 2026/2027.

⁽²⁾ Allowance for Delinquencies is an adjustment to the Anticipated Levy Amount to account for property tax delinquencies resulting in less revenue being received by the city for the fiscal year.

Note: The difference between the anticipated Revenue received and Expenses is taken from the existing Fund Balance, Other Sources, or General Fund to offset the shortage.

EXHIBIT A – DISTRICT DIAGRAM



Legend

 City Boundary

EXHIBIT B – ASSESSMENT ROLLS

The proposed assessment amounts for fiscal year 2026/2027 for the Landscape and Lighting Maintenance District are sent under separate cover and hereby referenced in this report. Parcel identification for each lot or parcel within the District shall be the Assessor Parcel Numbers as shown on the Los Angeles County Assessor's map for the year in which this Report is prepared.

The listing of parcels and the amount of assessment to be levied shall be submitted to the County Auditor/Controller and included on the property tax roll for each parcel in fiscal year 2026/2027.

If any parcel submitted for assessment is identified by the County Auditor/Controller to be an invalid parcel number or the parcel land use changes for the current fiscal year, a corrected parcel number and/or new parcel number will be identified and resubmitted to the County Auditor/Controller. The assessment/charge amount to be levied and collected for the resubmitted parcel or parcels shall be based on the method of apportionment and assessment/charge rates approved in this Report. Therefore, if a single parcel has changed to multiple parcels, the assessment amount applied to each of the new parcels shall be recalculated and applied according to the approved method of apportionment and assessment rate rather than a proportionate share of the original assessment. Similarly, if a parcel's land use changes, the assessment/charge amount applied shall be recalculated and applied according to the approved method of apportionment and assessment rates.

City of Bell
Landscape and Lighting Maintenance District
Fiscal Year 2026/2027 Preliminary Assessment Roll

ASSESSOR'S PARCEL NUMBER	SITUS ADDRESS	ASSESSMENT (\$)
6225-001-019	7211 BEAR AVE	\$367.91
6225-002-001	3930 FLORENCE AVE	384.77
6225-002-002	3922 FLORENCE AVE	384.77
6225-002-003	3906 FLORENCE AVE	384.77
6225-002-004	3900 FLORENCE AVE	128.25
6225-002-006	3822 FLORENCE AVE	55.95
6225-002-007	3816 FLORENCE AVE	55.95
6225-002-008	3748 FLORENCE AVE	55.95
6225-002-009	3740 FLORENCE AVE	384.77
6225-002-010	7216 BEAR AVE	190.55
6225-002-025	3806 FLORENCE AVE	55.95
6225-002-028	3826 FLORENCE AVE	128.25
6225-002-029	3830 FLORENCE AVE	55.95
6225-003-005	4128 FLORENCE AVE	384.77
6225-003-006	4114 FLORENCE AVE	384.77
6225-003-007	4108 FLORENCE AVE	384.77
6225-003-008	4030 FLORENCE AVE	194.22
6225-003-028	4133 WALNUT ST	55.95
6225-003-029	7231 OTIS AVE	55.95
6225-003-030	7227 OTIS AVE	55.95
6225-003-031	7221 OTIS AVE	55.95
6225-003-033	4010 FLORENCE AVE	575.32
6225-003-034	4008 FLORENCE AVE	384.77
6225-003-036	4148 FLORENCE AVE	927.12
6225-004-010	4220 FLORENCE AVE	146.58
6225-004-011	4200 FLORENCE AVE	567.98
6225-004-012	7210 OTIS AVE	201.54
6225-004-013	7220 OTIS AVE	274.83
6225-004-018	4281 WALNUT ST	183.22
6225-004-019	4280 FLORENCE AVE	183.22
6225-004-024	7230 OTIS AVE	55.95
6225-004-025	7234 OTIS AVE	55.95
6225-004-026	4221 WALNUT ST	55.95
6225-004-027	4225 WALNUT ST	55.95
6225-004-028	4231 WALNUT ST	55.95
6225-004-029	4241 WALNUT ST	55.95
6225-004-030	4301 WALNUT ST	183.22
6225-004-034	4304 FLORENCE AVE	55.95
6225-004-036	4276 FLORENCE AVE	201.54
6225-004-037	4275 WALNUT ST	201.54
6225-004-038	4312 FLORENCE AVE	194.22
6225-004-039	4311 WALNUT ST	194.22
6225-004-041	4305 WALNUT ST NO A	55.95
6225-004-042	4305 WALNUT ST NO B	55.95
6225-004-043	4305 WALNUT ST NO C	55.95
6225-004-044	4305 WALNUT ST NO D	55.95
6225-004-045	4305 WALNUT ST NO E	55.95
6225-004-046	4305 WALNUT ST NO F	55.95
6225-004-047	4305 WALNUT ST NO G	55.95
6225-004-053	4224 FLORENCE AVE	55.95
6225-004-400	4272 FLORENCE AVE	384.77
6225-004-401	4256 FLORENCE AVE	55.95
6225-004-402	4255 WALNUT ST	201.54
6225-004-406	4265 WALNUT ST	55.95
6225-004-407	4264 FLORENCE AVE	210.39
6225-005-010	4333 WALNUT ST	55.95
6225-005-012	4343 WALNUT ST	55.95
6225-005-017	4330 FLORENCE AVE	384.77
6225-005-018	4331 WALNUT ST	55.95
6225-005-021	4340 FLORENCE AVE	194.22
6225-005-024	4324 FLORENCE AVE	384.77
6225-005-025	4346 FLORENCE AVE	55.95
6225-005-026	4348 FLORENCE AVE	384.77
6225-005-400	4406 FLORENCE AVE	549.67

City of Bell
Landscape and Lighting Maintenance District
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ASSESSOR'S PARCEL NUMBER	SITUS ADDRESS	ASSESSMENT (\$)
6225-005-402	4400 FLORENCE AVE	384.77
6225-005-404	4351 WALNUT ST	55.95
6225-005-405	4410 FLORENCE AVE	55.95
6225-005-406	7201 ATLANTIC AVE	55.95
6225-007-007	4340 WALNUT ST	192.38
6225-007-015	4310 WALNUT ST	480.04
6225-007-019	4300 WALNUT ST	384.77
6225-007-020	4301 LIVE OAK ST	55.95
6225-007-025	4346 WALNUT ST	55.95
6225-007-032	4320 WALNUT ST	436.06
6225-007-033	4330 WALNUT ST	491.04
6225-008-006	4224 WALNUT ST	55.95
6225-008-007	7300 OTIS AVE	483.70
6225-008-008	7314 OTIS AVE	55.95
6225-008-009	7316 OTIS AVE	55.95
6225-008-026	4230 WALNUT ST UNIT A	55.95
6225-008-027	4229 LIVE OAK ST	55.95
6225-008-028	4270 WALNUT ST	55.95
6225-008-030	4256 WALNUT ST	201.54
6225-008-041	4272 WALNUT ST	55.95
6225-008-042	4262 WALNUT ST	55.95
6225-008-050	4240 WALNUT ST	55.95
6225-008-054	4250 WALNUT ST	55.95
6226-001-012	4576 FLORENCE AVE	192.68
6226-001-014	4576 FLORENCE AVE	192.68
6226-001-015	4600 FLORENCE AVE	194.22
6226-001-016	4606 FLORENCE AVE	55.95
6226-001-017	4612 FLORENCE AVE	384.77
6226-001-020	4628 FLORENCE AVE	194.22
6226-001-030	4624 FLORENCE AVE	55.95
6226-002-003	4644 FLORENCE AVE UNIT B	55.95
6226-002-004	4650 FLORENCE AVE	55.95
6226-002-012	4740 FLORENCE AVE	384.77
6226-002-013	4800 FLORENCE AVE	194.22
6226-002-018	4636 FLORENCE AVE	55.95
6226-002-019	4638 FLORENCE AVE	194.22
6226-002-020	4808 FLORENCE AVE	194.22
6226-002-021	4810 FLORENCE AVE	384.77
6226-002-400	4704 FLORENCE AVE	55.95
6226-002-401	4706 FLORENCE AVE	183.22
6226-002-402	4712 FLORENCE AVE	384.77
6226-002-405	4732 FLORENCE AVE	194.22
6226-002-407	4720 FLORENCE AVE	385.35
6226-003-001	4820 FLORENCE AVE	194.22
6226-003-002	4828 FLORENCE AVE	194.22
6226-003-003	4832 FLORENCE AVE	384.77
6226-003-005	4900 FLORENCE AVE	384.77
6226-003-006	4916 FLORENCE AVE	384.77
6226-003-007	4922 FLORENCE AVE	384.77
6226-003-008	4928 FLORENCE AVE	384.77
6226-003-400	4846 FLORENCE AVE	55.95
6226-003-401	4946 FLORENCE AVE	384.77
6226-003-402	4966 FLORENCE AVE	630.28
6226-003-403	7229 WILCOX AVE	55.95
6226-003-404	7231 WILCOX AVE	128.25
6226-003-405	7235 WILCOX AVE	55.95
6226-004-406	5130 FLORENCE AVE	769.53
6226-006-007	5255 LIVE OAK ST	769.53
6226-033-002	5427 CLARA ST	748.07
6226-034-002	5427 CLARA ST	438.88
6315-015-002	6206 PALM AVE	55.95
6315-015-003	6210 PALM AVE	55.95
6315-015-004	6216 PALM AVE	55.95
6315-015-005	6220 PALM AVE	55.95

City of Bell
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ASSESSOR'S PARCEL NUMBER	SITUS ADDRESS	ASSESSMENT (\$)
6315-015-006	6226 PALM AVE	55.95
6315-015-007	6230 PALM AVE	55.95
6315-015-008	6236 PALM AVE	55.95
6315-015-009	6240 PALM AVE	55.95
6315-015-010	6246 PALM AVE	55.95
6315-015-012	4861 FILMORE ST	55.95
6315-015-013	4867 FILMORE ST	55.95
6315-015-014	6257 WOODLAWN AVE	55.95
6315-015-015	6251 WOODLAWN AVE	55.95
6315-015-016	6247 WOODLAWN AVE	55.95
6315-015-017	6241 WOODLAWN AVE	55.95
6315-015-018	6237 WOODLAWN AVE	55.95
6315-015-019	6233 WOODLAWN AVE	55.95
6315-015-020	6227 WOODLAWN AVE	55.95
6315-015-021	6223 WOODLAWN AVE	55.95
6315-015-022	6217 WOODLAWN AVE	55.95
6315-015-023	6211 WOODLAWN AVE	55.95
6315-015-024	6207 WOODLAWN AVE	55.95
6315-015-025	6203 WOODLAWN AVE	55.95
6315-015-026	4860 RANDOLPH ST	55.95
6315-015-027	6200 PALM AVE	55.95
6315-015-028	6250 PALM AVE	55.95
6315-015-029	6254 PALM AVE	55.95
6315-016-002	6206 WOODLAWN AVE	55.95
6315-016-003	6210 WOODLAWN AVE	55.95
6315-016-004	6216 WOODLAWN AVE	55.95
6315-016-005	6222 WOODLAWN AVE UNIT A	55.95
6315-016-006	6226 WOODLAWN AVE	55.95
6315-016-007	6230 WOODLAWN AVE	55.95
6315-016-008	6236 WOODLAWN AVE	55.95
6315-016-009	6240 WOODLAWN AVE	55.95
6315-016-010	6246 WOODLAWN AVE	55.95
6315-016-011	6250 WOODLAWN AVE	55.95
6315-016-012	6256 WOODLAWN AVE	55.95
6315-016-014	6203 WILCOX AVE	55.95
6315-016-015	6207 WILCOX AVE	55.95
6315-016-016	6209 WILCOX AVE	55.95
6315-016-017	6213 WILCOX AVE	55.95
6315-016-018	6217 WILCOX AVE	55.95
6315-016-019	6221 WILCOX AVE	55.95
6315-016-020	6225 WILCOX AVE	55.95
6315-016-021	6229 WILCOX AVE	55.95
6315-016-022	6233 WILCOX AVE	55.95
6315-016-023	6237 WILCOX AVE	55.95
6315-016-024	6241 WILCOX AVE	55.95
6315-016-025	6245 WILCOX AVE	55.95
6315-016-026	6249 WILCOX AVE	55.95
6315-016-027	6253 WILCOX AVE	55.95
6315-016-028	6257 WILCOX AVE	55.95
6315-016-029	6200 WOODLAWN AVE	55.95
6315-016-030	4910 RANDOLPH ST	55.95
6315-017-001	6256 WILCOX AVE	55.95
6315-017-002	6252 WILCOX AVE	55.95
6315-017-003	6248 WILCOX AVE	55.95
6315-017-004	6244 WILCOX AVE	55.95
6315-017-005	6240 WILCOX AVE	55.95
6315-017-006	6236 WILCOX AVE	55.95
6315-017-007	6232 WILCOX AVE	55.95
6315-017-008	6228 WILCOX AVE	55.95
6315-017-009	6224 WILCOX AVE	55.95
6315-017-010	6222 WILCOX AVE	55.95
6315-017-011	6218 WILCOX AVE	55.95
6315-017-012	6212 WILCOX AVE	55.95
6315-017-013	6208 WILCOX AVE	55.95

City of Bell
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ASSESSOR'S PARCEL NUMBER	SITUS ADDRESS	ASSESSMENT (\$)
6315-017-014	6206 WILCOX AVE	55.95
6315-017-015	5002 RANDOLPH ST	55.95
6315-017-016	6203 ALAMO AVE	55.95
6315-017-017	6205 ALAMO AVE	55.95
6315-017-018	6209 ALAMO AVE	55.95
6315-017-019	6213 ALAMO AVE	55.95
6315-017-020	6217 ALAMO AVE	55.95
6315-017-021	6221 ALAMO AVE	55.95
6315-017-022	6225 ALAMO AVE	55.95
6315-017-023	6229 ALAMO AVE	55.95
6315-017-024	6233 ALAMO AVE	55.95
6315-017-025	6237 ALAMO AVE	55.95
6315-017-026	6241 ALAMO AVE	55.95
6315-017-027	6245 ALAMO AVE	55.95
6315-017-028	6249 ALAMO AVE UNIT A	55.95
6315-017-029	6253 ALAMO AVE	55.95
6315-017-030	5019 FILMORE ST	55.95
6315-017-031	6257 ALAMO AVE	55.95
6315-018-002	6252 ALAMO AVE	55.95
6315-018-003	6248 ALAMO AVE	55.95
6315-018-004	6244 ALAMO AVE	55.95
6315-018-005	6240 ALAMO AVE	55.95
6315-018-006	6238 ALAMO AVE	55.95
6315-018-007	6232 ALAMO AVE	55.95
6315-018-008	6228 ALAMO AVE	55.95
6315-018-009	6224 ALAMO AVE	55.95
6315-018-010	6220 ALAMO AVE	55.95
6315-018-011	6216 ALAMO AVE	55.95
6315-018-012	6212 ALAMO AVE	55.95
6315-018-013	6208 ALAMO AVE	55.95
6315-018-014	6204 ALAMO AVE	55.95
6315-018-017	6205 PALA AVE APT 000A	55.95
6315-018-018	6209 PALA AVE	55.95
6315-018-019	6213 PALA AVE	55.95
6315-018-020	6217 PALA AVE	55.95
6315-018-021	6221 PALA AVE	55.95
6315-018-022	6225 PALA AVE	55.95
6315-018-023	6229 PALA AVE	55.95
6315-018-024	6233 PALA AVE	55.95
6315-018-025	6237 PALA AVE	55.95
6315-018-026	6241 PALA AVE	55.95
6315-018-027	6245 PALA AVE	55.95
6315-018-028	6249 PALA AVE	55.95
6315-018-029	6253 PALA AVE	55.95
6315-018-030	5065 FILMORE ST	55.95
6315-018-031	6257 PALA AVE	55.95
6315-018-032	6256 ALAMO AVE	55.95
6315-018-033	5061 FILMORE ST	55.95
6315-018-034	5050 RANDOLPH ST	1,099.33
6315-019-001	5103 FILMORE ST	55.95
6315-019-003	5109 FILMORE ST	55.95
6315-019-004	6252 PALA AVE	55.95
6315-019-005	6248 PALA AVE	55.95
6315-019-006	6244 PALA AVE	55.95
6315-019-007	6240 PALA AVE	55.95
6315-019-008	6236 PALA AVE	55.95
6315-019-009	6232 PALA AVE	55.95
6315-019-010	6228 PALA AVE	55.95
6315-019-011	6224 PALA AVE	55.95
6315-019-012	6220 PALA AVE	55.95
6315-019-013	6216 PALA AVE	55.95
6315-019-014	6212 PALA AVE	55.95
6315-019-015	6208 PALA AVE	55.95
6315-019-016	6204 PALA AVE	55.95

City of Bell
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ASSESSOR'S PARCEL NUMBER	SITUS ADDRESS	ASSESSMENT (\$)
6315-019-017	6202 PALA AVE	55.95
6315-019-018	5110 RANDOLPH ST	55.95
6315-019-020	6205 WALKER AVE	55.95
6315-019-021	6209 WALKER AVE	55.95
6315-019-022	6213 WALKER AVE	55.95
6315-019-023	6219 WALKER AVE	55.95
6315-019-024	6221 WALKER AVE	55.95
6315-019-025	6227 WALKER AVE	55.95
6315-019-026	6229 WALKER AVE	55.95
6315-019-027	6235 WALKER AVE	55.95
6315-019-028	6237 WALKER AVE	55.95
6315-019-029	6243 WALKER AVE	55.95
6315-019-030	6245 WALKER AVE	55.95
6315-019-031	6249 WALKER AVE	55.95
6315-019-032	6255 WALKER AVE	55.95
6315-019-034	5117 FILMORE ST	55.95
6315-019-035	6257 WALKER AVE	55.95
6315-019-036	5120 RANDOLPH ST	55.95
6315-019-037	6201 WALKER AVE	55.95
6315-020-001	6256 WALKER AVE	55.95
6315-020-002	6252 WALKER AVE	55.95
6315-020-003	6248 WALKER AVE	55.95
6315-020-004	6244 WALKER AVE	55.95
6315-020-005	6238 WALKER AVE	55.95
6315-020-006	6236 WALKER AVE	55.95
6315-020-007	6232 WALKER AVE	55.95
6315-020-008	6228 WALKER AVE	55.95
6315-020-009	6224 WALKER AVE	55.95
6315-020-010	6218 WALKER AVE	55.95
6315-020-011	6216 WALKER AVE	55.95
6315-020-012	6210 WALKER AVE	55.95
6315-020-013	6208 WALKER AVE	55.95
6315-020-014	6204 WALKER AVE	55.95
6315-020-017	6211 HOME AVE	55.95
6315-020-018	6215 HOME AVE	55.95
6315-020-019	6219 HOME AVE	55.95
6315-020-020	6223 HOME AVE	55.95
6315-020-021	6227 HOME AVE	55.95
6315-020-022	6231 HOME AVE	55.95
6315-020-023	6235 HOME AVE	55.95
6315-020-024	6239 HOME AVE	55.95
6315-020-025	6243 HOME AVE	55.95
6315-020-026	6247 HOME AVE	55.95
6315-020-027	6251 HOME AVE	55.95
6315-020-028	5217 FILMORE ST	55.95
6315-020-029	6255 HOME AVE	55.95
6315-020-030	5150 RANDOLPH ST	55.95
6315-020-031	5214 RANDOLPH ST	55.95
6315-020-032	6207 HOME AVE UNIT C	55.95
6315-021-001	6254 HOME AVE	55.95
6315-021-002	6250 HOME AVE	55.95
6315-021-003	6246 HOME AVE	55.95
6315-021-004	6242 HOME AVE	55.95
6315-021-005	6238 HOME AVE	55.95
6315-021-006	6234 HOME AVE	55.95
6315-021-007	6230 HOME AVE	55.95
6315-021-008	6228 HOME AVE	55.95
6315-021-009	6222 HOME AVE	55.95
6315-021-010	6218 HOME AVE	55.95
6315-021-011	6214 HOME AVE	55.95
6315-021-012	6210 HOME AVE	55.95
6315-021-013	6206 HOME AVE	55.95
6315-021-014	6202 HOME AVE	55.95
6315-021-015	5264 RANDOLPH ST	55.95

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ASSESSOR'S PARCEL NUMBER	SITUS ADDRESS	ASSESSMENT (\$)
6315-021-016	6203 CASITAS AVE	55.95
6315-021-017	6207 CASITAS AVE	55.95
6315-021-018	6211 CASITAS AVE	55.95
6315-021-019	6215 CASITAS AVE	55.95
6315-021-020	6219 CASITAS AVE	55.95
6315-021-021	6223 CASITAS AVE	55.95
6315-021-022	6227 CASITAS AVE	55.95
6315-021-023	6231 CASITAS AVE	55.95
6315-021-024	6235 CASITAS AVE	55.95
6315-021-025	6239 CASITAS AVE	55.95
6315-021-026	6243 CASITAS AVE	55.95
6315-021-027	6247 CASITAS AVE	55.95
6315-021-028	6251 CASITAS AVE	55.95
6315-021-029	6255 CASITAS AVE	55.95
6315-022-001	6254 CASITAS AVE	55.95
6315-022-002	6250 CASITAS AVE	55.95
6315-022-003	6246 CASITAS AVE	55.95
6315-022-004	6242 CASITAS AVE	55.95
6315-022-005	6238 CASITAS AVE	55.95
6315-022-006	6234 CASITAS AVE	55.95
6315-022-007	6230 CASITAS AVE	55.95
6315-022-008	6226 CASITAS AVE	55.95
6315-022-009	6222 CASITAS AVE	55.95
6315-022-010	6218 CASITAS AVE	55.95
6315-022-011	6212 CASITAS AVE	55.95
6315-022-012	6210 CASITAS AVE	55.95
6315-022-013	6206 CASITAS AVE	55.95
6315-022-014	6204 CASITAS AVE	55.95
6315-022-015	6203 RIVER DR	55.95
6315-022-016	6215 RIVER DR	55.95
6315-022-017	6217 RIVER DR	55.95
6315-022-018	6223 RIVER DR	55.95
6315-022-019	6227 RIVER DR	55.95
6315-022-020	6231 RIVER DR	55.95
6315-022-022	6239 RIVER DR	55.95
6315-022-023	6243 RIVER DR	55.95
6315-022-024	6247 RIVER DR	55.95
6315-022-027	5335 FILMORE ST	55.95
6315-022-028	6251 RIVER DR	55.95
6315-022-029	6257 RIVER DR	55.95
6315-022-030	6235 RIVER DR	55.95
6315-023-001	5301 GAGE AVE	55.95
6315-023-002	5305 GAGE AVE	55.95
6315-023-003	5311 GAGE AVE	55.95
6315-023-004	6336 CASITAS AVE	55.95
6315-023-005	6332 CASITAS AVE	55.95
6315-023-006	6328 CASITAS AVE	55.95
6315-023-007	6324 CASITAS AVE	55.95
6315-023-008	6320 CASITAS AVE	55.95
6315-023-009	6316 CASITAS AVE	55.95
6315-023-010	6312 CASITAS AVE	55.95
6315-023-011	6308 CASITAS AVE	55.95
6315-023-012	6304 CASITAS AVE	55.95
6315-023-013	5300 FILMORE ST	55.95
6315-023-014	6303 RIVER DR	55.95
6315-023-015	6305 RIVER DR	55.95
6315-023-016	6309 RIVER DR	55.95
6315-023-017	6313 RIVER DR	55.95
6315-023-018	6317 RIVER DR	55.95
6315-023-019	6321 RIVER DR	55.95
6315-023-020	6325 RIVER DR	55.95
6315-023-021	6329 RIVER DR	55.95
6315-023-022	6333 RIVER DR	55.95
6315-023-023	6337 RIVER DR	55.95

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ASSESSOR'S PARCEL NUMBER	SITUS ADDRESS	ASSESSMENT (\$)
6315-023-024	5317 GAGE AVE	55.95
6315-023-025	5321 GAGE AVE	55.95
6315-023-026	5327 GAGE AVE	55.95
6315-024-001	5217 GAGE AVE	55.95
6315-024-002	5221 GAGE AVE	55.95
6315-024-003	5227 GAGE AVE	55.95
6315-024-004	6336 HOME AVE	55.95
6315-024-005	6332 HOME AVE	55.95
6315-024-006	6328 HOME AVE	55.95
6315-024-007	6324 HOME AVE	55.95
6315-024-008	6320 HOME AVE	55.95
6315-024-009	6316 HOME AVE	55.95
6315-024-010	6312 HOME AVE	55.95
6315-024-011	6308 HOME AVE	55.95
6315-024-012	6304 HOME AVE	55.95
6315-024-014	6303 CASITAS AVE	55.95
6315-024-015	6305 CASITAS AVE	55.95
6315-024-016	6309 CASITAS AVE	55.95
6315-024-017	6313 CASITAS AVE	55.95
6315-024-018	6317 CASITAS AVE	55.95
6315-024-019	6321 CASITAS AVE	55.95
6315-024-020	6325 CASITAS AVE	55.95
6315-024-021	6329 CASITAS AVE	55.95
6315-024-022	6333 CASITAS AVE	55.95
6315-024-023	6335 CASITAS AVE	55.95
6315-024-024	5231 GAGE AVE	55.95
6315-024-025	5237 GAGE AVE	55.95
6315-024-026	5245 GAGE AVE	55.95
6315-024-027	6300 HOME AVE	55.95
6315-024-028	5230 FILMORE ST	55.95
6315-025-002	5143 GAGE AVE	183.22
6315-025-003	5147 GAGE AVE	183.22
6315-025-004	6336 WALKER AVE	55.95
6315-025-005	6332 WALKER AVE	55.95
6315-025-006	6328 WALKER AVE	55.95
6315-025-007	6324 WALKER AVE	55.95
6315-025-008	6320 WALKER AVE	55.95
6315-025-009	6316 WALKER AVE	55.95
6315-025-010	6312 WALKER AVE	55.95
6315-025-011	6308 WALKER AVE	55.95
6315-025-012	6304 WALKER AVE	55.95
6315-025-014	6301 HOME AVE	55.95
6315-025-015	6305 HOME AVE	55.95
6315-025-016	6309 HOME AVE	55.95
6315-025-017	6313 HOME AVE UNIT A	55.95
6315-025-018	6317 HOME AVE	55.95
6315-025-019	6321 HOME AVE	55.95
6315-025-020	6327 HOME AVE	55.95
6315-025-021	6329 HOME AVE	55.95
6315-025-022	6333 HOME AVE	55.95
6315-025-023	6337 HOME AVE	55.95
6315-025-028	6302 WALKER AVE	55.95
6315-025-029	5218 FILMORE ST	55.95
6315-025-032	5137 GAGE AVE	55.95
6315-025-400	5147 GAGE AVE	55.95
6315-025-401	5201 GAGE AVE	439.73
6315-026-001	5101 GAGE AVE	304.14
6315-026-004	6336 PALA AVE	55.95
6315-026-005	6332 PALA AVE	55.95
6315-026-006	6328 PALA AVE	55.95
6315-026-008	6324 PALA AVE	55.95
6315-026-011	6312 PALA AVE	55.95
6315-026-012	6308 PALA AVE	55.95
6315-026-013	6304 PALA AVE	55.95

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ASSESSOR'S PARCEL NUMBER	SITUS ADDRESS	ASSESSMENT (\$)
6315-026-014	5118 FILMORE ST	55.95
6315-026-015	6303 WALKER AVE	55.95
6315-026-018	6309 WALKER AVE	55.95
6315-026-019	6313 WALKER AVE	55.95
6315-026-020	6317 WALKER AVE	55.95
6315-026-021	6321 WALKER AVE	55.95
6315-026-022	6325 WALKER AVE	55.95
6315-026-023	6329 WALKER AVE	55.95
6315-026-024	6333 WALKER AVE	55.95
6315-026-025	6337 WALKER AVE	55.95
6315-026-027	6316 PALA AVE	291.41
6315-026-028	5121 GAGE AVE	476.38
6315-026-029	6305 WALKER AVE	55.95
6315-026-030	5111 E GAGE AVE	183.22
6315-027-004	5059 GAGE AVE	183.22
6315-027-005	6336 ALAMO AVE	55.95
6315-027-006	6332 ALAMO AVE	55.95
6315-027-007	6328 ALAMO AVE	55.95
6315-027-008	6324 ALAMO AVE	55.95
6315-027-009	6320 ALAMO AVE	55.95
6315-027-010	6316 ALAMO AVE	55.95
6315-027-011	6312 ALAMO AVE	55.95
6315-027-012	6308 ALAMO AVE UNIT A	55.95
6315-027-013	6304 ALAMO AVE	55.95
6315-027-014	6300 ALAMO AVE	55.95
6315-027-015	5060 FILMORE ST	55.95
6315-027-016	6303 PALA AVE	55.95
6315-027-017	5066 FILMORE ST	55.95
6315-027-018	6305 PALA AVE	55.95
6315-027-019	6309 PALA AVE UNIT A	55.95
6315-027-020	6313 PALA AVE	55.95
6315-027-021	6317 PALA AVE	55.95
6315-027-022	6321 PALA AVE	55.95
6315-027-023	6325 PALA AVE	55.95
6315-027-024	6329 PALA AVE	55.95
6315-027-025	6335 PALA AVE	55.95
6315-027-026	6337 PALA AVE	55.95
6315-027-027	NO SITUS AVAILABLE	183.22
6315-027-028	5071 GAGE AVE	183.22
6315-027-029	5075 GAGE AVE	531.34
6315-027-030	5051 GAGE AVE	395.75
6315-028-003	6336 WILCOX AVE	55.95
6315-028-004	6332 WILCOX AVE	55.95
6315-028-005	6330 WILCOX AVE	55.95
6315-028-006	6324 WILCOX AVE	55.95
6315-028-007	6320 WILCOX AVE	55.95
6315-028-008	6316 WILCOX AVE	55.95
6315-028-009	6312 WILCOX AVE	55.95
6315-028-010	6308 WILCOX AVE	55.95
6315-028-011	6304 WILCOX AVE	55.95
6315-028-013	6301 ALAMO AVE	55.95
6315-028-014	6305 ALAMO AVE	55.95
6315-028-015	5016 FILMORE ST	55.95
6315-028-016	6309 ALAMO AVE	55.95
6315-028-017	6313 ALAMO AVE	55.95
6315-028-018	6317 ALAMO AVE	55.95
6315-028-019	6321 ALAMO AVE	55.95
6315-028-020	6325 ALAMO AVE	55.95
6315-028-021	6329 ALAMO AVE	55.95
6315-028-022	6333 ALAMO AVE	55.95
6315-028-027	6302 WILCOX AVE	55.95
6315-028-028	5010 FILMORE ST	55.95
6315-028-029	6337 ALAMO AVE	55.95
6315-028-031	5011 GAGE AVE	886.79

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ASSESSOR'S PARCEL NUMBER	SITUS ADDRESS	ASSESSMENT (\$)
6315-030-001	6304 PALM AVE	55.95
6315-030-002	6308 PALM AVE	55.95
6315-030-003	4862 FILMORE ST	55.95
6315-030-004	6312 PALM AVE	55.95
6315-030-005	6316 PALM AVE	55.95
6315-030-006	6320 PALM AVE	55.95
6315-030-007	6326 PALM AVE	55.95
6315-030-008	6332 PALM AVE	55.95
6315-030-009	6336 PALM AVE	55.95
6315-030-010	4851 GAGE AVE	304.14
6315-030-011	4859 GAGE AVE	183.22
6315-030-012	4861 GAGE AVE	55.95
6315-030-013	4865 GAGE AVE	183.22
6315-030-014	4875 GAGE AVE	395.75
6315-030-015	6333 WOODLAWN AVE	55.95
6315-030-016	6325 WOODLAWN AVE	55.95
6315-030-017	6323 WOODLAWN AVE	55.95
6315-030-018	6317 WOODLAWN AVE	55.95
6315-030-019	6311 WOODLAWN AVE	55.95
6315-030-023	4866 FILMORE ST	55.95
6316-015-001	4800 RANDOLPH ST	491.25
6316-015-002	6210 HELIOTROPE AVE	55.95
6316-015-005	6226 HELIOTROPE AVE	183.22
6316-015-006	6228 HELIOTROPE AVE	55.95
6316-015-007	6236 HELIOTROPE AVE	55.95
6316-015-008	6240 HELIOTROPE AVE	55.95
6316-015-009	6246 HELIOTROPE AVE	55.95
6316-015-010	6250 HELIOTROPE AVE	55.95
6316-015-011	4801 FILMORE ST	55.95
6316-015-012	4817 FILMORE ST	55.95
6316-015-013	6255 PALM AVE	55.95
6316-015-014	6251 PALM AVE	55.95
6316-015-015	NO SITUS AVAILABLE	55.95
6316-015-016	6247 PALM AVE	55.95
6316-015-017	6241 PALM AVE	55.95
6316-015-018	6237 PALM AVE	55.95
6316-015-019	6231 PALM AVE	55.95
6316-015-020	6227 PALM AVE	55.95
6316-015-021	6223 PALM AVE	55.95
6316-015-022	6217 PALM AVE	55.95
6316-015-023	6211 PALM AVE	55.95
6316-015-024	6207 PALM AVE	55.95
6316-015-025	4820 RANDOLPH ST	55.95
6316-015-026	6214 HELIOTROPE AVE	366.44
6316-016-002	6206 VINEVALE AVE	55.95
6316-016-003	6210 VINEVALE AVE	55.95
6316-016-004	6214 VINEVALE AVE	55.95
6316-016-005	6220 VINEVALE AVE	55.95
6316-016-006	6226 VINEVALE AVE	55.95
6316-016-007	6230 VINEVALE AVE	55.95
6316-016-008	6234 VINEVALE AVE	55.95
6316-016-011	6250 VINEVALE AVE	55.95
6316-016-012	6256 VINEVALE AVE	55.95
6316-016-013	4761 FILMORE ST	55.95
6316-016-014	4767 FILMORE ST	55.95
6316-016-015	6257 HELIOTROPE AVE	55.95
6316-016-016	6251 HELIOTROPE AVE	55.95
6316-016-017	6247 HELIOTROPE AVE	55.95
6316-016-018	6241 HELIOTROPE AVE	55.95
6316-016-019	6235 HELIOTROPE AVE	55.95
6316-016-020	6231 HELIOTROPE AVE	55.95
6316-016-021	6225 HELIOTROPE AVE	55.95
6316-016-022	6221 HELIOTROPE AVE	55.95
6316-016-023	6215 HELIOTROPE AVE	55.95

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6316-016-024	6211 HELIOTROPE AVE	55.95
6316-016-025	4768 RANDOLPH ST	454.39
6316-016-026	6240 VINEVALE AVE	55.95
6316-016-027	6246 VINEVALE AVE	55.95
6316-016-028	4760 RANDOLPH ST	55.95
6316-016-029	6202 VINEVALE AVE	55.95
6316-017-002	6206 MAYFLOWER AVE	55.95
6316-017-003	6210 MAYFLOWER AVE	55.95
6316-017-004	6214 MAYFLOWER AVE	55.95
6316-017-005	6220 MAYFLOWER AVE	55.95
6316-017-006	6226 MAYFLOWER AVE	55.95
6316-017-007	6228 MAYFLOWER AVE	55.95
6316-017-008	6236 MAYFLOWER AVE	55.95
6316-017-009	6240 MAYFLOWER AVE	55.95
6316-017-010	6244 MAYFLOWER AVE APT 000B	55.95
6316-017-011	6250 MAYFLOWER AVE	55.95
6316-017-012	6254 MAYFLOWER AVE	55.95
6316-017-013	6257 VINEVALE AVE	55.95
6316-017-014	6251 VINEVALE AVE	55.95
6316-017-015	6243 VINEVALE AVE	55.95
6316-017-016	6237 VINEVALE AVE	55.95
6316-017-017	6231 VINEVALE AVE	55.95
6316-017-018	6227 VINEVALE AVE	55.95
6316-017-019	6221 VINEVALE AVE	55.95
6316-017-020	6215 VINEVALE AVE	55.95
6316-017-021	6211 VINEVALE AVE	55.95
6316-017-022	6207 VINEVALE AVE	55.95
6316-017-023	4716 RANDOLPH ST	55.95
6316-017-024	6203 VINEVALE AVE	55.95
6316-017-025	6200 MAYFLOWER AVE	55.95
6316-017-026	4710 RANDOLPH ST	55.95
6316-018-001	6200 PROSPECT AVE	55.95
6316-018-002	6206 PROSPECT AVE	55.95
6316-018-003	6210 PROSPECT AVE	55.95
6316-018-004	6214 PROSPECT AVE	55.95
6316-018-005	6220 PROSPECT AVE	55.95
6316-018-006	6226 PROSPECT AVE	55.95
6316-018-007	6230 PROSPECT AVE	55.95
6316-018-008	6234 PROSPECT AVE	55.95
6316-018-009	6238 PROSPECT AVE	55.95
6316-018-010	6244 PROSPECT AVE	55.95
6316-018-011	6250 PROSPECT AVE	55.95
6316-018-012	6254 PROSPECT AVE	55.95
6316-018-013	4667 FILMORE ST	55.95
6316-018-014	6251 MAYFLOWER AVE	55.95
6316-018-015	6247 MAYFLOWER AVE	55.95
6316-018-016	6241 MAYFLOWER AVE	55.95
6316-018-017	6237 MAYFLOWER AVE	55.95
6316-018-018	6231 MAYFLOWER AVE	55.95
6316-018-019	6227 MAYFLOWER AVE	55.95
6316-018-020	6221 MAYFLOWER AVE	55.95
6316-018-021	6217 MAYFLOWER AVE	55.95
6316-018-022	6213 MAYFLOWER AVE	55.95
6316-018-023	6207 MAYFLOWER AVE	55.95
6316-018-025	6201 MAYFLOWER AVE	55.95
6316-018-026	4664 RANDOLPH ST	55.95
6316-018-027	4660 RANDOLPH ST	55.95
6316-019-004	6242 KING AVE	55.95
6316-019-005	6246 KING AVE	55.95
6316-019-006	6252 KING AVE	55.95
6316-019-007	6256 KING AVE	55.95
6316-019-008	6253 PROSPECT AVE	366.44
6316-019-009	6247 PROSPECT AVE	55.95
6316-019-010	6243 PROSPECT AVE	55.95

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6316-019-011	6237 PROSPECT AVE	55.95
6316-019-012	6233 PROSPECT AVE	55.95
6316-019-013	6227 PROSPECT AVE	55.95
6316-019-014	6221 PROSPECT AVE	55.95
6316-019-015	6217 PROSPECT AVE	55.95
6316-019-016	6213 PROSPECT AVE	55.95
6316-019-017	6207 PROSPECT AVE	55.95
6316-019-018	4612 RANDOLPH ST	55.95
6316-019-019	6203 PROSPECT AVE	55.95
6316-019-022	6200 KING AVE	366.44
6316-019-023	6230 KING AVE NO A	55.95
6316-019-024	6230 KING AVE UNIT B	55.95
6316-019-025	6230 KING AVE NO C	55.95
6316-019-026	6230 KING AVE NO D	55.95
6316-019-027	6230 KING AVE NO E	55.95
6316-019-028	6230 KING AVE NO F	55.95
6316-020-002	6248 WOODWARD AVE	55.95
6316-020-003	6255 KING AVE	55.95
6316-020-004	6249 KING AVE	55.95
6316-020-005	6236 WOODWARD AVE	55.95
6316-020-006	6239 KING AVE	55.95
6316-020-007	6245 KING AVE	55.95
6316-020-008	6234 WOODWARD AVE	55.95
6316-020-009	6224 WOODWARD AVE	55.95
6316-020-010	6233 KING AVE	55.95
6316-020-011	6227 KING AVE	55.95
6316-020-012	6220 WOODWARD AVE	55.95
6316-020-013	6214 WOODWARD AVE	55.95
6316-020-014	6221 KING AVE	55.95
6316-020-015	6215 KING AVE	55.95
6316-020-016	6210 WOODWARD AVE	55.95
6316-020-017	6204 WOODWARD AVE	55.95
6316-020-018	6200 WOODWARD AVE	55.95
6316-020-019	4548 RANDOLPH ST	55.95
6316-020-020	4554 RANDOLPH ST	55.95
6316-020-021	6201 KING AVE	55.95
6316-020-022	6300 WOODWARD AVE	604.63
6316-021-014	6240 ATLANTIC AVE	462.86
6316-021-400	6200 ATLANTIC AVE	528.58
6316-021-401	6201 WOODWARD AVE	368.14
6316-021-402	6205 WOODWARD AVE	201.14
6316-021-403	6209 WOODWARD AVE	168.31
6316-021-404	6216 ATLANTIC AVE	410.27
6316-021-405	6215 WOODWARD AVE	55.95
6316-021-406	6219 WOODWARD AVE	55.95
6316-021-407	6223 WOODWARD AVE	55.95
6316-021-408	6230 ATLANTIC AVE	403.09
6316-021-409	6227 WOODWARD AVE	55.95
6316-021-410	6239 WOODWARD AVE	55.95
6316-021-411	6241 WOODWARD AVE	55.95
6316-021-412	6250 ATLANTIC AVE	403.09
6316-022-016	6312 ATLANTIC AVE	806.17
6316-022-400	6320 ATLANTIC AVE	219.87
6316-022-401	6323 WOODWARD AVE	55.95
6316-022-402	6329 WOODWARD AVE	55.95
6316-022-403	6331 WOODWARD AVE	55.95
6316-022-404	6335 WOODWARD AVE	55.95
6316-022-405	6337 WOODWARD AVE	55.95
6316-022-406	4523 GAGE AVE	476.38
6316-022-408	4511 GAGE AVE	186.88
6316-022-409	6340 ATLANTIC AVE	183.22
6316-022-410	6334 ATLANTIC AVE	183.22
6316-022-411	6328 ATLANTIC AVE	183.22
6316-023-005	6340 WOODWARD AVE	55.95

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6316-023-006	6336 WOODWARD AVE	55.95
6316-023-007	6341 KING AVE	55.95
6316-023-008	6335 KING AVE	55.95
6316-023-009	6330 WOODWARD AVE	55.95
6316-023-010	6328 WOODWARD AVE	55.95
6316-023-011	6322 WOODWARD AVE	55.95
6316-023-012	6329 KING AVE	55.95
6316-023-013	6325 KING AVE	55.95
6316-023-014	6316 WOODWARD AVE	55.95
6316-023-015	6310 WOODWARD AVE	55.95
6316-023-016	6319 KING AVE	55.95
6316-023-017	6315 KING AVE	55.95
6316-023-020	6309 KING AVE	55.95
6316-023-021	6303 KING AVE	55.95
6316-023-023	4551 GAGE AVE	285.83
6316-023-026	4555 GAGE AVE	436.06
6316-023-027	4575 GAGE AVE	425.07
6316-024-002	6308 KING AVE	55.95
6316-024-003	6314 KING AVE	55.95
6316-024-004	6320 KING AVE	55.95
6316-024-006	6324 KING AVE	55.95
6316-024-007	6330 KING AVE	55.95
6316-024-008	6336 KING AVE	55.95
6316-024-014	6343 PROSPECT AVE	55.95
6316-024-015	6337 PROSPECT AVE	55.95
6316-024-016	6331 PROSPECT AVE	55.95
6316-024-017	6327 PROSPECT AVE	55.95
6316-024-019	6315 PROSPECT AVE	55.95
6316-024-020	6309 PROSPECT AVE	55.95
6316-024-021	6303 PROSPECT AVE	55.95
6316-024-022	4625 GAGE AVE	714.56
6316-024-023	6321 PROSPECT AVE	55.95
6316-025-002	6306 PROSPECT AVE	55.95
6316-025-003	6310 PROSPECT AVE	55.95
6316-025-004	6316 PROSPECT AVE	55.95
6316-025-005	6320 PROSPECT AVE	55.95
6316-025-006	6326 PROSPECT AVE	55.95
6316-025-007	6330 PROSPECT AVE	55.95
6316-025-008	6336 PROSPECT AVE	55.95
6316-025-011	4661 GAGE AVE	183.22
6316-025-012	4667 GAGE AVE	183.22
6316-025-015	6331 MAYFLOWER AVE	55.95
6316-025-016	6327 MAYFLOWER AVE	55.95
6316-025-017	6321 MAYFLOWER AVE	55.95
6316-025-018	6317 MAYFLOWER AVE	55.95
6316-025-019	6311 MAYFLOWER AVE	55.95
6316-025-020	6307 MAYFLOWER AVE	55.95
6316-025-021	6303 MAYFLOWER AVE	55.95
6316-025-022	4677 GAGE AVE	487.36
6316-025-023	6300 PROSPECT AVE	55.95
6316-025-024	4664 FILMORE ST	55.95
6316-025-025	4651 GAGE AVE	487.36
6316-026-001	4706 FILMORE ST	55.95
6316-026-002	6310 MAYFLOWER AVE	55.95
6316-026-003	6314 MAYFLOWER AVE	55.95
6316-026-004	6320 MAYFLOWER AVE	55.95
6316-026-005	6326 MAYFLOWER AVE	55.95
6316-026-006	6330 MAYFLOWER AVE	55.95
6316-026-007	6336 MAYFLOWER AVE	55.95
6316-026-011	4721 GAGE AVE	183.22
6316-026-012	4727 GAGE AVE	183.22
6316-026-013	4737 GAGE AVE	304.14
6316-026-014	6337 VINEVALE AVE	55.95
6316-026-015	6331 VINEVALE AVE UNIT A	55.95

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6316-026-016	6327 VINEVALE AVE	55.95
6316-026-017	6321 VINEVALE AVE	55.95
6316-026-018	6317 VINEVALE AVE	55.95
6316-026-019	6313 VINEVALE AVE	55.95
6316-026-023	4720 FILMORE ST	55.95
6316-026-024	6305 VINEVALE AVE	55.95
6316-026-402	4717 GAGE AVE	201.54
6316-026-403	4701 GAGE AVE	441.83
6316-027-001	6302 VINEVALE AVE	55.95
6316-027-004	6306 VINEVALE AVE	55.95
6316-027-005	6310 VINEVALE AVE	55.95
6316-027-006	6316 VINEVALE AVE	55.95
6316-027-007	6320 VINEVALE AVE	55.95
6316-027-008	6326 VINEVALE AVE UNIT B	55.95
6316-027-010	6336 VINEVALE AVE	55.95
6316-027-011	4751 GAGE AVE	304.14
6316-027-012	4757 GAGE AVE	183.22
6316-027-013	4761 GAGE AVE	55.95
6316-027-014	4765 GAGE AVE	55.95
6316-027-017	6337 HELIOTROPE AVE	55.95
6316-027-018	6333 HELIOTROPE AVE	55.95
6316-027-019	6321 HELIOTROPE AVE	55.95
6316-027-020	6317 HELIOTROPE AVE	55.95
6316-027-021	6311 HELIOTROPE AVE	55.95
6316-027-022	6307 HELIOTROPE AVE	55.95
6316-027-023	4764 FILMORE ST	55.95
6316-027-024	4766 FILMORE ST	55.95
6316-027-025	4770 FILMORE ST	55.95
6316-027-027	6332 VINEVALE AVE APT 000A	55.95
6316-027-028	4760 FILMORE ST	55.95
6316-027-900	4773 GAGE AVE	183.22
6316-027-901	4777 GAGE AVE	304.14
6316-028-001	6306 HELIOTROPE AVE	55.95
6316-028-002	4808 FILMORE ST	55.95
6316-028-003	6310 HELIOTROPE AVE	366.44
6316-028-004	6320 HELIOTROPE AVE	55.95
6316-028-005	6326 HELIOTROPE AVE	55.95
6316-028-006	6336 HELIOTROPE AVE	55.95
6316-028-007	6338 HELIOTROPE AVE	55.95
6316-028-008	4801 GAGE AVE	304.14
6316-028-009	4805 GAGE AVE	183.22
6316-028-010	4811 GAGE AVE	183.22
6316-028-011	NO SITUS AVAILABLE	183.22
6316-028-012	4823 GAGE AVE	183.22
6316-028-013	4827 GAGE AVE	304.14
6316-028-014	6339 PALM AVE	55.95
6316-028-015	6333 PALM AVE	55.95
6316-028-016	6327 PALM AVE	55.95
6316-028-017	6321 PALM AVE	55.95
6316-028-018	6317 PALM AVE	55.95
6316-028-019	6311 PALM AVE	55.95
6316-028-020	6307 PALM AVE	55.95
6316-028-021	6303 PALM AVE	55.95
6317-018-400	6207 ATLANTIC AVE	1,733.27
6317-018-401	6343 ATLANTIC AVE	322.47
6317-018-402	NO SITUS AVAILABLE	513.02
6317-018-403	6201 ATLANTIC AVE	384.77
6317-018-406	6379 ATLANTIC AVE	384.77
6317-018-407	6379 ATLANTIC AVE	431.87
6317-022-025	6302 FLORA AVE	55.95
6317-023-007	6307 PINE AVE	55.95
6317-023-008	6311 PINE AVE	55.95
6317-023-009	6315 PINE AVE	55.95
6317-023-010	6306 FLORA AVE	55.95

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6317-023-011	6310 FLORA AVE	55.95
6317-023-012	6314 FLORA AVE	55.95
6317-023-013	6318 FLORA AVE	55.95
6317-023-014	6322 FLORA AVE	55.95
6317-023-015	6328 FLORA AVE	55.95
6317-023-018	6335 PINE AVE	55.95
6317-023-019	6339 PINE AVE	55.95
6317-023-020	6330 FLORA AVE	55.95
6317-023-021	6332 FLORA AVE	55.95
6317-023-022	6338 FLORA AVE	55.95
6317-024-001	6245 FLORA AVE	55.95
6317-024-003	6246 FISHBURN AVE	55.95
6317-024-005	6234 FISHBURN AVE	55.95
6317-024-006	6230 FISHBURN AVE	55.95
6317-024-007	6235 FLORA AVE	55.95
6317-024-008	6231 FLORA AVE	55.95
6317-024-010	6223 FLORA AVE	55.95
6317-024-011	6219 FLORA AVE	55.95
6317-024-012	6215 FLORA AVE	55.95
6317-024-013	6220 FISHBURN AVE	55.95
6317-024-014	6214 FISHBURN AVE	55.95
6317-024-016	4306 RANDOLPH ST	55.95
6317-024-017	4312 RANDOLPH ST	55.95
6317-024-018	4316 RANDOLPH ST	55.95
6317-024-019	6211 FLORA AVE	55.95
6317-024-020	6203 FLORA AVE	55.95
6317-024-021	6239 FLORA AVE	55.95
6317-024-022	6240 FISHBURN AVE	55.95
6317-024-023	4302 RANDOLPH ST	55.95
6317-024-024	6204 FISHBURN AVE	55.95
6317-024-025	6210 FISHBURN AVE	55.95
6317-025-001	4313 GAGE AVE	421.41
6317-025-002	4321 GAGE AVE	183.22
6317-025-003	4327 GAGE AVE	183.22
6317-025-004	4335 GAGE AVE	359.11
6317-025-006	6317 FLORA AVE	879.47
6317-025-007	6313 FLORA AVE	55.95
6317-025-008	6309 FLORA AVE	55.95
6317-025-009	6305 FLORA AVE	55.95
6317-025-010	6314 FISHBURN AVE	55.95
6317-025-011	6308 FISHBURN AVE	55.95
6317-025-012	6304 FISHBURN AVE	55.95
6317-025-013	6300 FISHBURN AVE	55.95
6317-025-014	6254 FISHBURN AVE	55.95
6317-025-015	6250 FISHBURN AVE	55.95
6317-025-016	6301 FLORA AVE	55.95
6317-025-017	6255 FLORA AVE	55.95
6317-025-018	6251 FLORA AVE	55.95
6317-026-001	4216 RANDOLPH ST	55.95
6317-026-002	4220 RANDOLPH ST	55.95
6317-026-003	4228 RANDOLPH ST	55.95
6317-026-004	6217 FISHBURN AVE	55.95
6317-026-005	6221 FISHBURN AVE	55.95
6317-026-006	6223 FISHBURN AVE	55.95
6317-026-007	6229 FISHBURN AVE	55.95
6317-026-008	6235 FISHBURN AVE UNIT A	55.95
6317-026-009	6241 FISHBURN AVE	55.95
6317-026-010	6245 FISHBURN AVE	55.95
6317-026-011	6255 FISHBURN AVE	55.95
6317-026-012	6259 FISHBURN AVE	55.95
6317-026-013	6254 OTIS AVE	55.95
6317-026-014	6248 OTIS AVE	55.95
6317-026-015	6244 OTIS AVE	55.95
6317-026-016	6240 OTIS AVE	55.95

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6317-026-017	6234 OTIS AVE	55.95
6317-026-018	6228 OTIS AVE	55.95
6317-026-019	6224 OTIS AVE	55.95
6317-026-022	4210 RANDOLPH ST	55.95
6317-026-023	4208 RANDOLPH ST	55.95
6317-026-024	6210 OTIS AVE	55.95
6317-026-025	4204 RANDOLPH ST	55.95
6317-026-026	6216 OTIS AVE	55.95
6317-027-001	6303 FISHBURN AVE	55.95
6317-027-002	6307 FISHBURN AVE	55.95
6317-027-003	6311 FISHBURN AVE	55.95
6317-027-004	6317 FISHBURN AVE	55.95
6317-027-005	6321 FISHBURN AVE	55.95
6317-027-006	6327 FISHBURN AVE	55.95
6317-027-007	6331 FISHBURN AVE UNIT C	55.95
6317-027-008	6337 FISHBURN AVE	55.95
6317-027-009	4227 GAGE AVE	274.83
6317-027-010	4235 GAGE AVE	377.43
6317-027-011	4219 GAGE AVE	183.22
6317-027-014	6334 OTIS AVE	55.95
6317-027-015	6330 OTIS AVE	55.95
6317-027-016	6324 OTIS AVE	55.95
6317-027-017	6320 OTIS AVE	55.95
6317-027-018	6316 OTIS AVE	55.95
6317-027-019	6310 OTIS AVE	55.95
6317-027-020	6308 OTIS AVE	55.95
6317-027-021	6300 OTIS AVE	55.95
6317-027-026	4213 GAGE AVE	183.22
6317-027-400	4201 GAGE AVE	348.13
6317-028-001	4128 RANDOLPH ST	55.95
6317-028-002	4122 RANDOLPH ST	55.95
6317-028-003	6207 OTIS AVE	55.95
6317-028-004	4116 RANDOLPH ST	55.95
6317-028-005	6217 OTIS AVE	55.95
6317-028-006	6225 OTIS AVE	55.95
6317-028-007	6229 OTIS AVE	55.95
6317-028-008	6235 OTIS AVE	55.95
6317-028-009	6239 OTIS AVE	55.95
6317-028-010	6243 OTIS AVE	55.95
6317-028-011	6251 OTIS AVE	55.95
6317-028-012	6248 GIFFORD AVE	55.95
6317-028-013	6244 GIFFORD AVE	55.95
6317-028-014	6238 GIFFORD AVE	55.95
6317-028-015	6234 GIFFORD AVE	55.95
6317-028-016	6228 GIFFORD AVE	55.95
6317-028-017	6224 GIFFORD AVE	55.95
6317-028-018	6218 GIFFORD AVE	256.51
6317-028-019	4112 RANDOLPH ST	55.95
6317-028-020	4108 RANDOLPH ST	55.95
6317-028-024	4102 RANDOLPH ST	55.95
6317-029-001	6255 OTIS AVE	55.95
6317-029-002	6301 OTIS AVE	55.95
6317-029-003	6305 OTIS AVE	55.95
6317-029-004	6311 OTIS AVE	55.95
6317-029-006	4123 GAGE AVE	531.34
6317-029-009	4107 GAGE AVE	348.13
6317-029-010	6324 GIFFORD AVE	55.95
6317-029-011	6320 GIFFORD AVE	55.95
6317-029-012	6316 GIFFORD AVE	55.95
6317-029-013	6310 GIFFORD AVE	55.95
6317-029-014	6306 GIFFORD AVE	183.22
6317-029-015	6258 GIFFORD AVE	55.95
6317-029-016	6254 GIFFORD AVE	55.95
6317-029-017	6330 GIFFORD AVE UNIT C	55.95

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6317-029-018	6336 GIFFORD AVE	55.95
6317-029-019	4119 FEDERAL AVE REAR	55.95
6317-029-020	4113 GAGE AVE	366.44
6317-029-021	6317 OTIS AVE	210.39
6317-029-022	6327 OTIS AVE	736.38
6317-030-001	6201 GIFFORD AVE	366.44
6317-030-002	4072 RANDOLPH ST	183.22
6317-030-003	4066 RANDOLPH ST	55.95
6317-030-004	NO SITUS AVAILABLE	55.95
6317-030-005	NO SITUS AVAILABLE	55.95
6317-030-006	6215 GIFFORD AVE	55.95
6317-030-009	6229 GIFFORD AVE	55.95
6317-030-010	6233 GIFFORD AVE	55.95
6317-030-011	6239 GIFFORD AVE	183.22
6317-030-012	6245 GIFFORD AVE	183.22
6317-030-013	6253 GIFFORD AVE	55.95
6317-030-014	6248 RIVERSIDE AVE	55.95
6317-030-015	6242 RIVERSIDE AVE	55.95
6317-030-016	6238 RIVERSIDE AVE	55.95
6317-030-017	6234 RIVERSIDE AVE	55.95
6317-030-018	6228 RIVERSIDE AVE	55.95
6317-030-019	6222 RIVERSIDE AVE	55.95
6317-030-020	6216 RIVERSIDE AVE	249.17
6317-030-021	4062 RANDOLPH ST	55.95
6317-030-022	4056 RANDOLPH ST	55.95
6317-030-023	4050 RANDOLPH ST	55.95
6317-030-026	6217 GIFFORD AVE	55.95
6317-031-001	6255 GIFFORD AVE	55.95
6317-031-002	6301 GIFFORD AVE	55.95
6317-031-003	6305 GIFFORD AVE	55.95
6317-031-004	6309 GIFFORD AVE	55.95
6317-031-005	6315 GIFFORD AVE	55.95
6317-031-006	6319 GIFFORD AVE	55.95
6317-031-008	6331 GIFFORD AVE	55.95
6317-031-009	6335 GIFFORD AVE	183.22
6317-031-010	4077 GAGE AVE	348.13
6317-031-011	NO SITUS AVAILABLE	183.22
6317-031-012	4071 GAGE AVE	73.29
6317-031-013	4067 GAGE AVE	109.94
6317-031-014	4063 GAGE AVE	183.22
6317-031-015	4051 GAGE AVE	183.22
6317-031-016	4053 GAGE AVE	348.13
6317-031-017	6336 RIVERSIDE AVE	55.95
6317-031-018	6330 RIVERSIDE AVE	55.95
6317-031-019	6324 RIVERSIDE AVE	55.95
6317-031-020	6320 RIVERSIDE AVE	55.95
6317-031-021	6314 RIVERSIDE AVE	55.95
6317-031-022	6310 RIVERSIDE AVE	55.95
6317-031-023	6306 RIVERSIDE AVE	55.95
6317-031-024	6300 RIVERSIDE AVE	55.95
6317-031-025	6254 RIVERSIDE AVE	55.95
6317-031-027	6325 GIFFORD AVE	55.95
6317-032-001	4026 RANDOLPH ST	55.95
6317-032-002	4022 RANDOLPH ST	55.95
6317-032-003	4016 RANDOLPH ST	55.95
6317-032-004	6217 RIVERSIDE AVE	55.95
6317-032-005	6223 RIVERSIDE AVE	55.95
6317-032-006	6227 RIVERSIDE AVE	55.95
6317-032-007	6235 RIVERSIDE AVE	55.95
6317-032-008	6239 RIVERSIDE AVE	183.22
6317-032-009	6243 RIVERSIDE AVE	55.95
6317-032-010	6251 RIVERSIDE AVE	55.95
6317-032-011	6248 CORONA AVE	55.95
6317-032-012	6244 CORONA AVE	55.95

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6317-032-013	6238 CORONA AVE	55.95
6317-032-014	6234 CORONA AVE	55.95
6317-032-015	6228 CORONA AVE	55.95
6317-032-016	6224 CORONA AVE	55.95
6317-032-017	6216 CORONA AVE	238.19
6317-032-018	4012 RANDOLPH ST	55.95
6317-032-020	6210 CORONA AVE	55.95
6317-032-021	6202 CORONA AVE	55.95
6317-032-022	4006 RANDOLPH ST	55.95
6317-033-001	6255 RIVERSIDE AVE	55.95
6317-033-002	6303 RIVERSIDE AVE	55.95
6317-033-003	6307 RIVERSIDE AVE	55.95
6317-033-004	6311 RIVERSIDE AVE	55.95
6317-033-005	6317 RIVERSIDE AVE	55.95
6317-033-006	6321 RIVERSIDE AVE	55.95
6317-033-007	6325 RIVERSIDE AVE	55.95
6317-033-008	6331 RIVERSIDE AVE	55.95
6317-033-009	6335 RIVERSIDE AVE	55.95
6317-033-010	4033 GAGE AVE	348.13
6317-033-011	4027 GAGE AVE	183.22
6317-033-012	4025 GAGE AVE	183.22
6317-033-013	NO SITUS AVAILABLE	183.22
6317-033-016	6332 CORONA AVE	55.95
6317-033-017	6330 CORONA AVE	55.95
6317-033-018	6324 CORONA AVE	55.95
6317-033-019	6320 CORONA AVE	55.95
6317-033-020	6316 CORONA AVE	55.95
6317-033-021	6310 CORONA AVE	55.95
6317-033-022	6304 CORONA AVE	55.95
6317-033-023	6300 CORONA AVE	55.95
6317-033-024	6256 CORONA AVE	55.95
6317-033-028	4011 GAGE AVE	439.73
6318-019-001	6203 CALIFORNIA AVE	55.95
6318-019-002	6211 CALIFORNIA AVE	55.95
6318-019-003	3526 RANDOLPH PL	55.95
6318-019-004	3520 RANDOLPH PL	55.95
6318-019-005	6219 CALIFORNIA AVE	55.95
6318-019-006	6227 CALIFORNIA AVE	55.95
6318-019-007	6233 CALIFORNIA AVE	55.95
6318-019-008	6237 CALIFORNIA AVE	55.95
6318-019-009	6243 CALIFORNIA AVE	55.95
6318-019-010	6247 CALIFORNIA AVE	55.95
6318-019-011	6301 CALIFORNIA AVE	55.95
6318-019-012	6305 CALIFORNIA AVE	55.95
6318-019-013	6311 CALIFORNIA AVE	55.95
6318-019-014	6315 CALIFORNIA AVE	55.95
6318-019-015	6317 CALIFORNIA AVE	55.95
6318-019-016	6319 CALIFORNIA AVE	55.95
6318-019-017	6321 CALIFORNIA AVE	55.95
6318-019-018	6329 CALIFORNIA AVE	55.95
6318-019-019	6333 CALIFORNIA AVE	55.95
6318-019-020	6339 CALIFORNIA AVE	146.58
6318-019-021	3543 GAGE AVE	348.13
6318-019-026	6318 MAYWOOD AVE	55.95
6318-019-027	NO SITUS AVAILABLE	55.95
6318-019-028	6316 MAYWOOD AVE	55.95
6318-019-029	6312 MAYWOOD AVE	161.23
6318-019-030	6308 MAYWOOD AVE	161.23
6318-019-031	6302 MAYWOOD AVE	183.22
6318-019-032	6246 MAYWOOD AVE	183.22
6318-019-033	6238 MAYWOOD AVE	370.11
6318-019-034	6230 MAYWOOD AVE	183.22
6318-019-035	6226 MAYWOOD AVE	183.22
6318-019-036	6218 MAYWOOD AVE	285.83

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ASSESSOR'S PARCEL NUMBER	SITUS ADDRESS	ASSESSMENT (\$)
6318-019-037	3516 RANDOLPH PL	183.22
6318-019-038	6216 MAYWOOD AVE	469.05
6318-019-039	3501 GAGE AVE	329.79
6318-019-040	6332 MAYWOOD AVE	318.81
6318-020-001	6207 LOMA VISTA AVE	55.95
6318-020-002	3570 RANDOLPH PL	55.95
6318-020-003	3566 RANDOLPH PL	55.95
6318-020-004	6215 LOMA VISTA AVE	55.95
6318-020-005	6219 LOMA VISTA AVE	55.95
6318-020-006	6225 LOMA VISTA AVE	55.95
6318-020-007	6229 LOMA VISTA AVE	55.95
6318-020-008	6235 LOMA VISTA AVE	55.95
6318-020-009	6241 LOMA VISTA AVE	55.95
6318-020-010	6245 LOMA VISTA AVE	55.95
6318-020-011	6305 LOMA VISTA AVE	55.95
6318-020-012	6309 LOMA VISTA AVE	55.95
6318-020-013	6315 LOMA VISTA AVE	55.95
6318-020-014	6319 LOMA VISTA AVE	55.95
6318-020-015	6325 LOMA VISTA AVE	55.95
6318-020-016	6329 LOMA VISTA AVE	55.95
6318-020-017	6335 LOMA VISTA AVE	183.22
6318-020-018	3605 GAGE AVE	329.79
6318-020-019	3579 GAGE AVE	164.90
6318-020-020	3575 GAGE AVE	183.22
6318-020-021	3571 GAGE AVE	348.13
6318-020-022	3559 GAGE AVE	329.79
6318-020-023	6332 CALIFORNIA AVE	55.95
6318-020-024	6332 CALIFORNIA AVE	55.95
6318-020-025	6328 CALIFORNIA AVE	55.95
6318-020-026	6322 CALIFORNIA AVE	55.95
6318-020-027	6316 CALIFORNIA AVE	55.95
6318-020-028	6312 CALIFORNIA AVE	55.95
6318-020-029	6310 CALIFORNIA AVE	183.22
6318-020-030	6302 CALIFORNIA AVE	55.95
6318-020-031	6244 CALIFORNIA AVE	55.95
6318-020-032	6238 CALIFORNIA AVE #A	55.95
6318-020-033	6232 CALIFORNIA AVE	55.95
6318-020-034	6228 CALIFORNIA AVE	55.95
6318-020-035	6222 CALIFORNIA AVE	55.95
6318-020-036	6212 CALIFORNIA AVE	55.95
6318-020-037	3562 RANDOLPH PL	55.95
6318-020-038	3556 RANDOLPH PL	55.95
6318-020-039	6204 CALIFORNIA AVE	55.95
6318-021-001	6201 ORCHARD AVE	55.95
6318-021-002	6205 ORCHARD AVE	55.95
6318-021-003	6209 ORCHARD AVE	55.95
6318-021-004	3614 RANDOLPH PL	55.95
6318-021-005	6215 ORCHARD AVE	304.14
6318-021-006	6225 ORCHARD AVE	55.95
6318-021-007	6229 ORCHARD AVE	55.95
6318-021-008	6233 ORCHARD AVE	55.95
6318-021-009	6237 ORCHARD AVE	183.22
6318-021-010	6245 ORCHARD AVE	55.95
6318-021-011	6305 ORCHARD AVE	55.95
6318-021-012	6309 ORCHARD AVE	55.95
6318-021-013	6315 ORCHARD AVE	55.95
6318-021-014	6319 ORCHARD AVE	55.95
6318-021-015	6325 ORCHARD AVE	55.95
6318-021-016	6329 ORCHARD AVE	55.95
6318-021-017	6335 ORCHARD AVE	55.95
6318-021-018	3663 GAGE AVE	329.79
6318-021-019	3633 GAGE AVE	164.90
6318-021-020	NO SITUS AVAILABLE	183.22
6318-021-021	3623 GAGE AVE	183.22

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ASSESSOR'S PARCEL NUMBER	SITUS ADDRESS	ASSESSMENT (\$)
6318-021-022	3613 GAGE AVE	322.47
6318-021-023	6340 LOMA VISTA AVE	183.22
6318-021-024	6334 LOMA VISTA AVE	55.95
6318-021-025	6330 LOMA VISTA AVE	55.95
6318-021-026	6324 LOMA VISTA AVE	55.95
6318-021-027	6318 LOMA VISTA AVE	55.95
6318-021-028	6314 LOMA VISTA AVE	55.95
6318-021-029	6308 LOMA VISTA AVE	55.95
6318-021-030	6306 LOMA VISTA AVE	55.95
6318-021-031	6300 LOMA VISTA AVE	55.95
6318-021-032	6240 LOMA VISTA AVE	55.95
6318-021-033	6234 LOMA VISTA AVE	55.95
6318-021-034	6228 LOMA VISTA AVE	55.95
6318-021-035	6222 LOMA VISTA AVE	55.95
6318-021-036	6214 LOMA VISTA AVE	55.95
6318-021-037	3610 RANDOLPH PL	55.95
6318-021-038	3606 RANDOLPH PL	55.95
6318-021-039	3602 RANDOLPH PL	55.95
6318-022-001	6201 CARMELITA AVE	55.95
6318-022-002	3720 RANDOLPH PL	55.95
6318-022-003	3716 RANDOLPH PL	55.95
6318-022-004	6215 CARMELITA AVE	55.95
6318-022-005	6219 CARMELITA AVE	55.95
6318-022-006	6225 CARMELITA AVE	55.95
6318-022-007	6229 CARMELITA AVE	55.95
6318-022-008	6233 CARMELITA AVE	55.95
6318-022-009	6237 CARMELITA AVE	55.95
6318-022-010	6245 CARMELITA AVE	55.95
6318-022-011	6305 CARMELITA AVE	55.95
6318-022-012	6311 CARMELITA AVE	55.95
6318-022-013	6315 CARMELITA AVE	55.95
6318-022-014	6319 CARMELITA AVE	55.95
6318-022-015	6325 CARMELITA AVE	55.95
6318-022-016	6329 CARMELITA AVE	55.95
6318-022-017	6335 CARMELITA AVE	55.95
6318-022-020	3709 GAGE AVE	183.22
6318-022-021	3711 GAGE AVE	183.22
6318-022-022	3705 GAGE AVE	414.08
6318-022-023	6334 ORCHARD AVE	55.95
6318-022-024	6328 ORCHARD AVE	55.95
6318-022-025	6324 ORCHARD AVE	55.95
6318-022-026	6318 ORCHARD AVE	55.95
6318-022-027	6314 ORCHARD AVE	55.95
6318-022-028	6308 ORCHARD AVE	55.95
6318-022-029	6306 ORCHARD AVE	55.95
6318-022-030	6244 ORCHARD AVE	55.95
6318-022-031	6238 ORCHARD AVE	55.95
6318-022-032	6234 ORCHARD AVE	55.95
6318-022-033	6228 ORCHARD AVE	55.95
6318-022-034	6224 ORCHARD AVE	55.95
6318-022-035	6218 ORCHARD AVE	55.95
6318-022-036	6212 ORCHARD AVE	55.95
6318-022-037	3710 RANDOLPH PL	55.95
6318-022-038	3706 RANDOLPH PL	55.95
6318-022-039	6208 ORCHARD AVE	55.95
6318-022-400	3727 GAGE AVE	414.08
6318-023-001	6201 BEAR AVE	55.95
6318-023-002	3820 RANDOLPH PL	55.95
6318-023-003	6209 BEAR AVE	55.95
6318-023-004	3818 RANDOLPH PL	55.95
6318-023-005	3816 RANDOLPH PL	55.95
6318-023-006	6215 BEAR AVE	55.95
6318-023-007	6225 BEAR AVE	55.95
6318-023-008	6229 BEAR AVE	55.95

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ASSESSOR'S PARCEL NUMBER	SITUS ADDRESS	ASSESSMENT (\$)
6318-023-009	6233 BEAR AVE	55.95
6318-023-010	6233 BEAR AVE	55.95
6318-023-011	6239 BEAR AVE	55.95
6318-023-012	6243 BEAR AVE APT 000C	55.95
6318-023-013	6247 BEAR AVE	55.95
6318-023-014	6255 BEAR AVE	55.95
6318-023-015	6259 BEAR AVE	55.95
6318-023-016	6303 BEAR AVE	55.95
6318-023-019	6319 BEAR AVE	55.95
6318-023-020	6325 BEAR AVE	55.95
6318-023-021	6331 BEAR AVE	55.95
6318-023-022	6333 BEAR AVE	55.95
6318-023-026	3811 GAGE AVE	183.22
6318-023-027	3807 GAGE AVE	164.90
6318-023-028	3801 GAGE AVE	329.79
6318-023-029	6332 CARMELITA AVE	55.95
6318-023-030	6330 CARMELITA AVE	55.95
6318-023-031	6326 CARMELITA AVE	55.95
6318-023-032	6318 CARMELITA AVE	55.95
6318-023-033	6314 CARMELITA AVE	55.95
6318-023-034	6308 CARMELITA AVE	55.95
6318-023-035	6304 CARMELITA AVE	55.95
6318-023-036	6244 CARMELITA AVE	55.95
6318-023-037	6238 CARMELITA AVE	55.95
6318-023-038	6234 CARMELITA AVE	55.95
6318-023-039	6228 CARMELITA AVE	55.95
6318-023-040	6224 CARMELITA AVE	55.95
6318-023-041	6218 CARMELITA AVE	55.95
6318-023-042	6214 CARMELITA AVE	55.95
6318-023-045	3806 RANDOLPH PL	55.95
6318-023-046	6200 CARMELITA AVE	55.95
6318-023-047	3810 RANDOLPH PL	55.95
6318-023-049	6307 BEAR AVE	55.95
6318-023-050	6315 BEAR AVE	55.95
6318-023-051	3825 GAGE AVE	758.55
6318-024-001	6203 CORONA AVE	55.95
6318-024-002	6211 CORONA AVE	55.95
6318-024-003	3916 RANDOLPH ST	55.95
6318-024-004	6221 CORONA AVE	55.95
6318-024-005	6225 CORONA AVE	55.95
6318-024-006	6229 CORONA AVE	55.95
6318-024-007	6235 CORONA AVE	55.95
6318-024-008	6239 CORONA AVE APT 000A	55.95
6318-024-009	6245 CORONA AVE	55.95
6318-024-010	6249 CORONA AVE	55.95
6318-024-011	6255 CORONA AVE	183.22
6318-024-012	6301 CORONA AVE	183.22
6318-024-013	6305 CORONA AVE	55.95
6318-024-014	6311 CORONA AVE	55.95
6318-024-015	6315 CORONA AVE	55.95
6318-024-016	6321 CORONA AVE	55.95
6318-024-017	6327 CORONA AVE	55.95
6318-024-018	6333 CORONA AVE	183.22
6318-024-019	6335 CORONA AVE	55.95
6318-024-020	3929 GAGE AVE	329.79
6318-024-021	3921 GAGE AVE	219.87
6318-024-022	3917 GAGE AVE	146.58
6318-024-023	3915 GAGE AVE	183.22
6318-024-024	3907 GAGE AVE	183.22
6318-024-025	3901 GAGE AVE	348.13
6318-024-026	6334 BEAR AVE	55.95
6318-024-027	6330 BEAR AVE	55.95
6318-024-028	6326 BEAR AVE	55.95
6318-024-029	6320 BEAR AVE UNIT B	55.95

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ASSESSOR'S PARCEL NUMBER	SITUS ADDRESS	ASSESSMENT (\$)
6318-024-030	6314 BEAR AVE	55.95
6318-024-031	6310 BEAR AVE	55.95
6318-024-032	6306 BEAR AVE	55.95
6318-024-033	6300 BEAR AVE	55.95
6318-024-034	6252 BEAR AVE	55.95
6318-024-035	6248 BEAR AVE	55.95
6318-024-036	6244 BEAR AVE	55.95
6318-024-037	6238 BEAR AVE	55.95
6318-024-038	6234 BEAR AVE	55.95
6318-024-039	6228 BEAR AVE	55.95
6318-024-040	6222 BEAR AVE # A	55.95
6318-024-041	6220 BEAR AVE	55.95
6318-024-042	6218 BEAR AVE	55.95
6318-024-043	3912 RANDOLPH ST	55.95
6318-024-044	3908 RANDOLPH ST	55.95
6318-024-045	3904 RANDOLPH ST	55.95
6318-024-046	6210 BEAR AVE	55.95
6318-024-047	6200 BEAR AVE	55.95
6324-001-016	6509 BEAR AVE	55.95
6324-001-018	6515 BEAR AVE	55.95
6324-001-019	6519 BEAR AVE	55.95
6324-001-031	6520 ORCHARD AVE	55.95
6324-001-032	6524 ORCHARD AVE	183.22
6324-001-033	6530 ORCHARD AVE	55.95
6324-001-037	6523 BEAR AVE	441.83
6324-003-001	6601 BEAR AVE	530.19
6324-003-008	3741 BELL AVE	55.95
6324-003-009	3737 BELL AVE	55.95
6324-003-010	3731 BELL AVE	55.95
6324-003-011	3727 BELL AVE UNIT C	55.95
6324-003-012	3719 BELL AVE	55.95
6324-003-013	3717 BELL AVE	55.95
6324-003-015	3734 BEAR CT	55.95
6324-003-016	3738 BEAR CT	55.95
6324-003-017	3742 BEAR CT	55.95
6324-003-018	3743 BEAR CT	55.95
6324-003-019	3739 BEAR CT	55.95
6324-003-020	3735 BEAR CT	55.95
6324-003-021	3731 BEAR CT	55.95
6324-003-022	6615 BEAR AVE	55.95
6324-003-023	6621 BEAR AVE	55.95
6324-003-025	3730 BEAR CT APT 000B	55.95
6324-004-001	3711 BELL AVE	55.95
6324-004-002	3707 BELL AVE	55.95
6324-004-003	3701 BELL AVE	55.95
6324-004-004	6712 ORCHARD AVE	55.95
6324-004-007	6638 ORCHARD AVE	55.95
6324-004-008	6630 ORCHARD AVE	55.95
6324-004-009	6628 ORCHARD AVE	55.95
6324-004-010	6622 ORCHARD AVE	55.95
6324-004-011	6618 ORCHARD AVE	55.95
6324-004-012	6614 ORCHARD AVE	55.95
6324-004-014	NO SITUS AVAILABLE	55.95
6324-004-015	6602 ORCHARD AVE	55.95
6324-005-001	6603 ORCHARD AVE	55.95
6324-005-002	6609 ORCHARD AVE	55.95
6324-005-004	6613 ORCHARD AVE	55.95
6324-005-005	6619 ORCHARD AVE	55.95
6324-005-006	6623 ORCHARD AVE	55.95
6324-005-007	6629 ORCHARD AVE	183.22
6324-005-008	6633 ORCHARD AVE	55.95
6324-005-009	6639 ORCHARD AVE	55.95
6324-005-010	6703 ORCHARD AVE	55.95
6324-005-011	6709 ORCHARD AVE	55.95

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6324-005-012	3647 BELL AVE	55.95
6324-005-013	3643 BELL AVE	55.95
6324-005-014	3637 BELL AVE	55.95
6324-005-015	3631 BELL AVE	55.95
6324-005-016	3627 BELL AVE	55.95
6324-005-017	3621 BELL AVE	55.95
6324-005-018	6706 LOMA VISTA AVE	55.95
6324-005-019	6702 LOMA VISTA AVE	55.95
6324-005-020	6658 LOMA VISTA AVE	55.95
6324-005-021	6636 LOMA VISTA AVE	55.95
6324-005-022	6632 LOMA VISTA AVE	55.95
6324-005-023	6626 LOMA VISTA AVE	55.95
6324-005-024	6622 LOMA VISTA AVE	55.95
6324-005-025	6618 LOMA VISTA AVE	55.95
6324-005-026	6612 LOMA VISTA AVE	55.95
6324-005-027	6608 LOMA VISTA AVE	55.95
6324-005-028	6606 LOMA VISTA AVE	55.95
6324-008-001	6600 LOMA VISTA PL	55.95
6324-008-003	6611 LOMA VISTA AVE	55.95
6324-008-004	6610 LOMA VISTA PL	55.95
6324-008-006	6624 LOMA VISTA PL	55.95
6324-008-008	6630 LOMA VISTA PL	55.95
6324-008-010	6659 LOMA VISTA AVE	55.95
6324-008-011	6705 LOMA VISTA AVE UNIT B	55.95
6324-008-013	6712 LOMA VISTA PL	55.95
6324-008-014	3613 BELL AVE	55.95
6324-008-015	3605 BELL AVE	55.95
6324-008-016	6615 LOMA VISTA AVE	55.95
6324-008-017	6614 LOMA VISTA PL	55.95
6324-008-018	6606 LOMA VISTA PL	55.95
6324-008-019	6609 LOMA VISTA AVE	55.95
6324-008-020	6627 LOMA VISTA AVE	55.95
6324-008-021	6631 LOMA VISTA AVE	55.95
6324-008-044	6634 LOMA VISTA PL	55.95
6324-008-045	6635 LOMA VISTA AVE	55.95
6324-008-046	6711 LOMA VISTA AVE	55.95
6324-009-002	6615 LOMA VISTA PL	55.95
6324-009-003	6619 LOMA VISTA PL UNIT B	55.95
6324-009-004	6625 LOMA VISTA PL	55.95
6324-009-005	6631 LOMA VISTA PL	55.95
6324-009-006	6635 LOMA VISTA PL	55.95
6324-009-007	6701 LOMA VISTA PL	55.95
6324-009-008	6705 LOMA VISTA PL	55.95
6324-009-009	3573 BELL AVE	55.95
6324-009-010	3567 BELL AVE	55.95
6324-009-012	6712 CALIFORNIA AVE	55.95
6324-009-013	6706 CALIFORNIA AVE	55.95
6324-009-014	6702 CALIFORNIA AVE	55.95
6324-009-015	6634 CALIFORNIA AVE	241.86
6324-009-016	6626 CALIFORNIA AVE APT 000B	55.95
6324-009-017	6620 CALIFORNIA AVE UNIT D	55.95
6324-009-018	6618 CALIFORNIA AVE	55.95
6324-009-019	6614 CALIFORNIA AVE	55.95
6324-009-020	6610 CALIFORNIA AVE	55.95
6324-009-021	6604 CALIFORNIA AVE	55.95
6324-009-022	6600 CALIFORNIA AVE	55.95
6324-009-024	6720 CALIFORNIA AVE	55.95
6324-009-025	3561 BELL AVE	55.95
6324-009-026	3557 BELL AVE	55.95
6324-009-027	6603 LOMA VISTA PL	55.95
6324-009-028	6607 LOMA VISTA PL	55.95
6324-009-029	6611 LOMA VISTA PL	55.95
6324-010-001	3550 GAGE AVE	408.76
6324-010-002	3554 GAGE AVE	183.22

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6324-010-003	3560 GAGE AVE	55.95
6324-010-004	3566 GAGE AVE	183.22
6324-010-005	3570 GAGE AVE	406.76
6324-010-006	6421 LOMA VISTA PL	55.95
6324-010-007	6425 LOMA VISTA PL	55.95
6324-010-008	6503 LOMA VISTA PL	55.95
6324-010-009	6505 LOMA VISTA PL	55.95
6324-010-011	6511 LOMA VISTA PL	55.95
6324-010-012	6517 LOMA VISTA PL	55.95
6324-010-015	6525 LOMA VISTA PL	55.95
6324-010-016	6531 LOMA VISTA PL UNIT C	55.95
6324-010-017	6530 CALIFORNIA AVE	55.95
6324-010-018	6522 CALIFORNIA AVE	55.95
6324-010-022	6500 CALIFORNIA AVE	55.95
6324-010-023	6424 CALIFORNIA AVE	55.95
6324-010-024	6420 CALIFORNIA AVE	55.95
6324-010-025	6506 CALIFORNIA AVE	190.55
6324-010-028	6518 CALIFORNIA AVE	55.95
6324-010-029	6516 CALIFORNIA AVE	55.95
6324-010-030	6514 CALIFORNIA AVE	55.95
6324-010-031	6521 LOMA VISTA PL APT 000A	55.95
6324-011-005	6420 LUCILLE AVE	55.95
6324-011-006	6421 CALIFORNIA AVE	55.95
6324-011-007	6424 LUCILLE AVE	55.95
6324-011-008	6425 CALIFORNIA AVE	55.95
6324-011-010	6501 CALIFORNIA AVE	55.95
6324-011-011	6504 LUCILLE AVE SUBPT1	55.95
6324-011-012	6505 CALIFORNIA AVE	55.95
6324-011-013	6510 LUCILLE AVE	55.95
6324-011-014	6511 CALIFORNIA AVE	55.95
6324-011-015	6514 LUCILLE AVE	55.95
6324-011-016	6515 CALIFORNIA AVE	55.95
6324-011-017	6520 LUCILLE AVE	55.95
6324-011-018	6521 CALIFORNIA AVE	183.22
6324-011-019	6524 LUCILLE AVE	55.95
6324-011-020	6525 CALIFORNIA AVE	55.95
6324-011-021	6530 LUCILLE AVE	55.95
6324-011-022	6531 CALIFORNIA AVE	55.95
6324-011-023	6602 LUCILLE AVE	55.95
6324-011-024	6603 CALIFORNIA AVE	55.95
6324-011-025	6608 LUCILLE AVE	55.95
6324-011-026	6609 CALIFORNIA AVE	55.95
6324-011-027	6610 LUCILLE AVE	55.95
6324-011-028	6613 CALIFORNIA AVE	55.95
6324-011-029	6618 LUCILLE AVE	55.95
6324-011-030	6619 CALIFORNIA AVE	55.95
6324-011-031	6624 LUCILLE AVE	55.95
6324-011-032	6623 CALIFORNIA AVE	55.95
6324-011-033	6628 LUCILLE AVE	55.95
6324-011-034	6627 CALIFORNIA AVE	55.95
6324-011-035	3527 NEVADA ST	55.95
6324-011-400	3500 GAGE AVE	340.79
6324-011-401	6410 LUCILLE AVE	238.19
6324-011-402	3510 GAGE AVE	183.22
6324-011-403	3526 GAGE AVE	476.38
6324-012-001	6713 CALIFORNIA AVE	55.95
6324-012-002	6717 CALIFORNIA AVE	55.95
6324-012-003	6721 CALIFORNIA AVE	55.95
6324-012-004	3521 BELL AVE	55.95
6324-012-005	3515 BELL AVE	55.95
6324-012-006	3511 BELL AVE	55.95
6324-012-007	3505 BELL AVE	55.95
6324-012-008	3501 BELL AVE	55.95
6324-012-009	3502 NEVADA ST	55.95

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ASSESSOR'S PARCEL NUMBER	SITUS ADDRESS	ASSESSMENT (\$)
6324-012-010	3506 NEVADA ST	55.95
6324-012-011	3510 NEVADA ST	183.22
6324-012-012	3520 NEVADA ST	55.95
6324-012-013	3524 NEVADA ST	55.95
6324-012-014	3528 NEVADA ST	55.95
6324-012-015	6701 CALIFORNIA AVE	183.22
6324-012-016	6709 CALIFORNIA AVE	55.95
6324-013-004	6423 LUCILLE AVE	55.95
6324-013-005	6501 LUCILLE AVE	55.95
6324-013-006	6505 LUCILLE AVE	55.95
6324-013-007	6511 LUCILLE AVE APT 000A	55.95
6324-013-008	6515 LUCILLE AVE	55.95
6324-013-009	6521 LUCILLE AVE	55.95
6324-013-010	6525 LUCILLE AVE	55.95
6324-013-011	6531 LUCILLE AVE	55.95
6324-013-012	6601 LUCILLE AVE	55.95
6324-013-013	6609 LUCILLE AVE	55.95
6324-013-015	6619 LUCILLE AVE	55.95
6324-013-016	6623 LUCILLE AVE	55.95
6324-013-020	6421 LUCILLE AVE	55.95
6324-013-400	3466 GAGE AVE	637.61
6324-015-400	6437 SALT LAKE AVE	879.47
6324-015-401	6503 SALT LAKE AVE	388.43
6324-016-012	6710 BISSELL ST	164.90
6324-016-013	6714 BISSELL ST	55.95
6324-016-400	6510 BISSELL ST	205.21
6324-016-401	6515 SALT LAKE AVE	333.46
6324-016-402	6615 SALT LAKE AVE	76.95
6324-016-403	6611 SALT LAKE AVE	586.31
6324-016-404	6623 SALT LAKE AVE	392.10
6324-016-405	6631 SALT LAKE AVE	359.11
6324-017-003	6801 SALT LAKE AVE	285.83
6324-017-004	6805 SALT LAKE AVE	153.91
6324-017-005	6811 SALT LAKE AVE	153.91
6324-017-006	3435 BELL AVE	55.95
6324-017-007	3431 BELL AVE	55.95
6324-017-008	3427 BELL AVE	55.95
6324-017-009	3425 BELL AVE	55.95
6324-017-010	3419 BELL AVE	55.95
6324-017-011	3415 BELL AVE	55.95
6324-017-012	6718 BISSELL ST	55.95
6324-017-013	3413 BELL AVE	55.95
6324-017-014	3411 BELL AVE	55.95
6324-017-016	3412 BELL AVE	55.95
6324-017-017	3416 BELL AVE	55.95
6324-017-018	3418 BELL AVE	55.95
6324-017-019	3422 BELL AVE	55.95
6324-017-020	3426 BELL AVE	55.95
6324-017-021	3430 BELL AVE	55.95
6324-017-022	3434 BELL AVE	55.95
6324-017-023	3440 BELL AVE	55.95
6324-017-027	3410 BELL AVE	55.95
6324-017-029	6721 SALT LAKE AVE	483.70
6324-019-001	6931 CALIFORNIA AVE	55.95
6324-019-002	6937 CALIFORNIA AVE	55.95
6324-019-003	6941 CALIFORNIA AVE	55.95
6324-019-004	7001 CALIFORNIA AVE	55.95
6324-019-005	7005 CALIFORNIA AVE	55.95
6324-019-006	7009 CALIFORNIA AVE	55.95
6324-019-007	7015 CALIFORNIA AVE	55.95
6324-019-008	7019 CALIFORNIA AVE	55.95
6324-019-009	7023 CALIFORNIA AVE	55.95
6324-019-010	7029 CALIFORNIA AVE	55.95
6324-019-011	7101 CALIFORNIA AVE	55.95

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6324-019-012	7105 CALIFORNIA AVE	55.95
6324-019-013	7109 CALIFORNIA AVE	55.95
6324-019-016	3601 FLORENCE AVE	681.59
6324-020-001	6927 CALIFORNIA AVE	55.95
6324-020-002	6923 CALIFORNIA AVE	55.95
6324-020-003	6917 CALIFORNIA AVE	55.95
6324-020-004	6913 CALIFORNIA AVE	55.95
6324-020-005	6907 CALIFORNIA AVE	55.95
6324-020-006	6901 CALIFORNIA AVE	55.95
6324-020-007	6829 CALIFORNIA AVE	186.88
6324-020-010	6807 CALIFORNIA AVE	55.95
6324-020-011	6803 CALIFORNIA AVE	55.95
6324-020-012	3530 BELL AVE	55.95
6324-020-014	3514 BELL AVE	55.95
6324-020-016	3500 BELL AVE	55.95
6324-020-018	6821 CALIFORNIA AVE	55.95
6324-020-019	6823 CALIFORNIA AVE	55.95
6324-020-020	6825 CALIFORNIA AVE	55.95
6324-020-021	6827 CALIFORNIA AVE	55.95
6324-020-023	3504 BELL AVE	55.95
6324-020-024	3510 BELL AVE	55.95
6324-020-025	6815 CALIFORNIA AVE	238.19
6324-021-002	3566 BELL AVE	55.95
6324-021-003	3560 BELL AVE	55.95
6324-021-004	3554 BELL AVE	55.95
6324-021-005	6812 CALIFORNIA AVE	55.95
6324-021-006	6816 CALIFORNIA AVE	55.95
6324-021-011	3571 SMITH ST	55.95
6324-021-012	3567 SMITH ST	55.95
6324-021-013	3563 SMITH ST	55.95
6324-021-014	3561 SMITH ST	55.95
6324-021-015	6912 CALIFORNIA AVE	55.95
6324-021-016	6908 CALIFORNIA AVE	55.95
6324-021-017	6906 CALIFORNIA AVE	55.95
6324-021-019	6900 CALIFORNIA AVE	241.86
6324-021-020	3577 SMITH ST	55.95
6324-021-021	3573 SMITH ST	55.95
6324-021-022	3576 BELL AVE	183.22
6324-021-023	3570 BELL AVE	183.22
6324-021-025	6826 CALIFORNIA AVE NO A	55.95
6324-021-026	6826 CALIFORNIA AVE NO B	55.95
6324-021-027	6826 CALIFORNIA AVE NO C	55.95
6324-021-028	6826 CALIFORNIA AVE NO D	55.95
6324-021-029	6826 CALIFORNIA AVE NO E	55.95
6324-021-030	6826 CALIFORNIA AVE NO F	55.95
6324-021-031	6826 CALIFORNIA AVE NO G	55.95
6324-021-032	6826 CALIFORNIA AVE NO H	55.95
6324-021-033	6826 CALIFORNIA AVE NO I	55.95
6324-021-034	6820 CALIFORNIA AVE NO A	55.95
6324-021-035	6820 CALIFORNIA AVE NO B	55.95
6324-021-036	6820 CALIFORNIA AVE NO C	55.95
6324-021-037	6820 CALIFORNIA AVE NO D	55.95
6324-021-038	6820 CALIFORNIA AVE NO E	55.95
6324-021-039	6820 CALIFORNIA AVE NO F	55.95
6324-022-001	3614 BELL AVE	55.95
6324-022-004	6817 PARK DR	55.95
6324-022-005	6821 PARK DR	55.95
6324-022-006	6827 PARK DR	55.95
6324-022-007	6831 PARK DR	55.95
6324-022-008	6901 PARK DR	55.95
6324-022-009	6905 PARK DR	55.95
6324-022-010	6909 PARK DR	55.95
6324-022-011	6913 PARK DR	55.95
6324-022-012	6915 PARK DR	55.95

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6324-022-013	6919 PARK DR	55.95
6324-022-014	6923 PARK DR	55.95
6324-022-015	6927 PARK DR	55.95
6324-022-016	3611 SMITH ST	164.90
6324-022-017	3601 SMITH ST	326.14
6324-022-018	3608 BELL AVE	55.95
6324-022-019	3600 BELL AVE	278.50
6324-022-021	3618 BELL AVE	55.95
6324-022-022	6813 PARK DR	55.95
6324-023-001	6940 CALIFORNIA AVE	55.95
6324-023-002	3559 BECK AVE	55.95
6324-023-003	3561 BECK AVE	55.95
6324-023-004	3567 BECK AVE	55.95
6324-023-005	3571 BECK AVE	55.95
6324-023-006	3577 BECK AVE	55.95
6324-023-007	6934 CALIFORNIA AVE	212.54
6324-023-008	3576 SMITH ST	55.95
6324-023-009	3572 SMITH ST	55.95
6324-023-010	3568 SMITH ST	55.95
6324-023-011	3562 SMITH ST	55.95
6324-023-012	3558 SMITH ST	55.95
6324-023-013	3552 SMITH ST	55.95
6324-024-001	3619 BECK AVE	55.95
6324-024-002	3623 BECK AVE	55.95
6324-024-003	3629 BECK AVE	55.95
6324-024-004	3631 BECK AVE	55.95
6324-024-005	3637 BECK AVE	55.95
6324-024-007	3645 BECK AVE	55.95
6324-024-008	3649 BECK AVE	55.95
6324-024-009	6933 ORCHARD AVE	55.95
6324-024-010	6937 ORCHARD AVE	55.95
6324-024-011	3651 BECK AVE	55.95
6324-024-012	6943 ORCHARD AVE	55.95
6324-024-013	3604 SMITH ST	55.95
6324-024-014	3600 SMITH ST	55.95
6324-024-015	3641 BECK AVE	55.95
6324-024-016	6930 PARK DR	55.95
6324-025-001	3634 BELL AVE	55.95
6324-025-002	3638 BELL AVE UNIT A	55.95
6324-025-003	6803 ORCHARD AVE	55.95
6324-025-004	6815 ORCHARD AVE	55.95
6324-025-005	6819 ORCHARD AVE	55.95
6324-025-006	6825 ORCHARD AVE	55.95
6324-025-007	6829 ORCHARD AVE	55.95
6324-025-008	6901 ORCHARD AVE UNIT A	55.95
6324-025-009	6905 ORCHARD AVE	55.95
6324-025-010	6911 ORCHARD AVE	55.95
6324-025-011	6915 ORCHARD AVE	55.95
6324-025-012	6919 ORCHARD AVE	55.95
6324-025-013	6925 ORCHARD AVE	55.95
6324-025-014	6929 ORCHARD AVE	55.95
6324-025-017	6812 PARK DR	55.95
6324-025-018	6816 PARK DR	55.95
6324-025-019	6820 PARK DR	55.95
6324-025-020	6826 PARK DR	55.95
6324-025-021	6830 PARK DR	55.95
6324-025-022	6900 PARK DR	55.95
6324-025-023	6904 PARK DR	55.95
6324-025-024	6908 PARK DR	55.95
6324-025-025	6912 PARK DR	55.95
6324-025-026	6914 PARK DR	55.95
6324-025-027	6916 PARK DR	55.95
6324-025-028	6920 PARK DR	55.95
6324-025-029	6926 PARK DR	55.95

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ASSESSOR'S PARCEL NUMBER	SITUS ADDRESS	ASSESSMENT (\$)
6324-025-030	6804 PARK DR	55.95
6324-025-031	3630 BELL AVE	55.95
6324-026-002	3736 BELL AVE	55.95
6324-026-005	3716 BELL AVE	55.95
6324-026-006	6813 BEAR AVE	461.72
6324-026-007	6829 BEAR AVE	55.95
6324-026-008	6831 BEAR AVE	219.87
6324-026-009	6841 BEAR AVE	55.95
6324-026-010	6843 BEAR AVE	55.95
6324-026-011	3731 BROMPTON CT	55.95
6324-026-012	3729 BROMPTON CT	55.95
6324-026-013	3727 BROMPTON CT	55.95
6324-026-014	6914 ORCHARD AVE	55.95
6324-026-015	6910 ORCHARD AVE	55.95
6324-026-016	6904 ORCHARD AVE	55.95
6324-026-017	6900 ORCHARD AVE	55.95
6324-026-018	6828 ORCHARD AVE	55.95
6324-026-019	6824 ORCHARD AVE	55.95
6324-026-020	6818 ORCHARD AVE	55.95
6324-026-021	6814 ORCHARD AVE #A B C	55.95
6324-026-022	6800 ORCHARD AVE	55.95
6324-026-023	3706 BELL AVE # A	55.95
6324-026-024	3710 BELL AVE	55.95
6324-026-025	3732 BELL AVE	458.05
6324-026-026	3740 BELL AVE	55.95
6324-026-027	6805 BEAR AVE	55.95
6324-027-001	6928 ORCHARD AVE	55.95
6324-027-002	6924 ORCHARD AVE	55.95
6324-027-003	6918 ORCHARD AVE	55.95
6324-027-004	3716 BROMPTON CT	55.95
6324-027-005	3720 BROMPTON CT	55.95
6324-027-006	3724 BROMPTON CT	55.95
6324-027-007	3728 BROMPTON CT	55.95
6324-027-008	6903 BEAR AVE	55.95
6324-027-009	6909 BEAR AVE	55.95
6324-027-010	6915 BEAR AVE	55.95
6324-027-011	6917 BEAR AVE	55.95
6324-027-012	3735 BECK AVE	55.95
6324-027-013	3727 BECK AVE	55.95
6324-027-014	3721 BECK AVE	55.95
6324-027-015	3717 BECK AVE	55.95
6324-027-016	3711 BECK AVE	55.95
6324-027-017	3707 BECK AVE	55.95
6324-027-018	6932 ORCHARD AVE	55.95
6324-027-019	6940 ORCHARD AVE	55.95
6324-028-001	3743 WEIK AVE	55.95
6324-028-002	3739 WEIK AVE	55.95
6324-028-003	3731 WEIK AVE	55.95
6324-028-004	3729 WEIK AVE	55.95
6324-028-005	3721 WEIK AVE	55.95
6324-028-006	3719 WEIK AVE	55.95
6324-028-007	3715 WEIK AVE UNIT C	55.95
6324-028-008	3711 WEIK AVE	55.95
6324-028-009	3707 WEIK AVE	55.95
6324-028-010	3649 WEIK AVE	55.95
6324-028-011	3645 WEIK AVE	55.95
6324-028-012	3641 WEIK AVE	55.95
6324-028-013	3637 WEIK AVE	55.95
6324-028-014	3633 WEIK AVE	55.95
6324-028-015	7003 BEAR AVE	55.95
6324-028-016	3736 BECK AVE	55.95
6324-028-017	7007 BEAR AVE	55.95
6324-028-018	7011 BEAR AVE	55.95
6324-028-019	3722 BECK AVE	55.95

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6324-028-020	3720 BECK AVE	55.95
6324-028-021	3716 BECK AVE	55.95
6324-028-022	3710 BECK AVE	55.95
6324-028-023	3706 BECK AVE	55.95
6324-028-024	3702 BECK AVE	55.95
6324-028-025	3648 BECK AVE	55.95
6324-028-026	3642 BECK AVE	55.95
6324-028-027	3638 BECK AVE	55.95
6324-028-028	3634 BECK AVE	55.95
6324-029-001	3628 BECK AVE	55.95
6324-029-002	3618 BECK AVE	55.95
6324-029-003	3614 BECK AVE	55.95
6324-029-004	3620 BECK AVE	55.95
6324-029-005	3570 BECK AVE	55.95
6324-029-006	3568 BECK AVE	55.95
6324-029-007	3564 BECK AVE	55.95
6324-029-008	3601 ANITA DR	55.95
6324-029-009	3603 ANITA DR	55.95
6324-029-010	3605 ANITA DR	55.95
6324-029-011	3607 ANITA DR	55.95
6324-029-012	3609 ANITA DR	55.95
6324-029-013	3611 ANITA DR	55.95
6324-029-014	3613 ANITA DR	55.95
6324-029-015	3615 ANITA DR	55.95
6324-029-016	3617 ANITA DR	55.95
6324-029-017	3621 ANITA DR	55.95
6324-029-018	3625 ANITA DR	55.95
6324-029-019	3629 ANITA DR	55.95
6324-030-001	7108 CALIFORNIA AVE	55.95
6324-030-002	3621 WEIK AVE	55.95
6324-030-003	3623 WEIK AVE	55.95
6324-030-004	3625 WEIK AVE	55.95
6324-030-005	3627 WEIK AVE	55.95
6324-030-006	3614 ANITA DR	55.95
6324-030-007	3612 ANITA DR	55.95
6324-030-008	3610 ANITA DR	55.95
6324-030-009	3608 ANITA DR	55.95
6324-030-010	3606 ANITA DR	55.95
6324-030-011	3604 ANITA DR	55.95
6324-031-001	3623 FLORENCE AVE	333.46
6324-031-002	3631 FLORENCE AVE	55.95
6324-031-003	3637 FLORENCE AVE	55.95
6324-031-004	3641 FLORENCE AVE	55.95
6324-031-005	3649 FLORENCE AVE	291.41
6324-031-006	3632 WEIK AVE	55.95
6324-031-007	3630 WEIK AVE	55.95
6324-031-008	3628 WEIK AVE	55.95
6324-031-009	3626 WEIK AVE	55.95
6324-031-010	3624 WEIK AVE	55.95
6324-031-011	3622 WEIK AVE	55.95
6324-032-001	3634 WEIK AVE	55.95
6324-032-002	3636 WEIK AVE	55.95
6324-032-003	3640 WEIK AVE	55.95
6324-032-004	3644 WEIK AVE	55.95
6324-032-005	3700 WEIK AVE	55.95
6324-032-006	3704 WEIK AVE	55.95
6324-032-007	3710 WEIK AVE	55.95
6324-032-008	3716 WEIK AVE	55.95
6324-032-009	3720 WEIK AVE	55.95
6324-032-010	3724 WEIK AVE	55.95
6324-032-011	3728 WEIK AVE	55.95
6324-032-012	3732 WEIK AVE	55.95
6324-032-013	3738 WEIK AVE	55.95
6324-032-014	7107 BEAR AVE	55.95

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6324-032-015	3743 FLORENCE AVE	472.71
6324-032-016	3729 FLORENCE AVE	164.90
6324-032-017	3725 FLORENCE AVE	55.95
6324-032-018	3721 FLORENCE AVE	164.90
6324-032-019	3715 FLORENCE AVE	329.79
6324-032-020	3707 FLORENCE AVE	164.90
6324-032-023	NO SITUS AVAILABLE	164.90
6324-032-024	3653 FLORENCE AVE	164.90
6324-032-025	3665 FLORENCE AVE	494.70
6325-001-005	3920 GAGE AVE	183.22
6325-001-008	6417 CORONA AVE	55.95
6325-001-009	6423 CORONA AVE	183.22
6325-001-010	6427 CORONA AVE	55.95
6325-001-011	6503 CORONA AVE	55.95
6325-001-012	6507 CORONA AVE	55.95
6325-001-013	6511 CORONA AVE	55.95
6325-001-015	6523 CORONA AVE	183.22
6325-001-016	6527 CORONA AVE	183.22
6325-001-022	6416 BEAR AVE	366.44
6325-001-023	6426 BEAR AVE	366.44
6325-001-024	6510 BEAR AVE	366.44
6325-001-025	6516 BEAR AVE	55.95
6325-001-026	6522 BEAR AVE	183.22
6325-001-027	6526 BEAR AVE	55.95
6325-001-030	3934 GAGE AVE	513.02
6325-001-031	6517 CORONA AVE	55.95
6325-001-032	3916 GAGE AVE	861.14
6325-002-001	4000 GAGE AVE	359.11
6325-002-002	4008 GAGE AVE	183.22
6325-002-003	4012 GAGE AVE	183.22
6325-002-006	4026 GAGE AVE	183.22
6325-002-007	4030 GAGE AVE	183.22
6325-002-008	4040 GAGE AVE	183.22
6325-002-009	4052 GAGE AVE	183.22
6325-002-010	4056 GAGE AVE	183.22
6325-002-011	4060 GAGE AVE	183.22
6325-002-012	4064 GAGE AVE	183.22
6325-002-013	4070 GAGE AVE	359.11
6325-002-014	4003 ACACIA ST	55.95
6325-002-015	6416 CORONA AVE	55.95
6325-002-016	4007 ACACIA ST	55.95
6325-002-017	4011 ACACIA ST	55.95
6325-002-020	4021 ACACIA ST	55.95
6325-002-021	4027 ACACIA ST	55.95
6325-002-022	4031 ACACIA ST	55.95
6325-002-023	6423 GIFFORD AVE	357.28
6325-002-024	6421 GIFFORD AVE	146.58
6325-002-025	6417 GIFFORD AVE	55.95
6325-002-026	4051 ACACIA ST	55.95
6325-002-027	4045 ACACIA ST	55.95
6325-002-028	4043 ACACIA ST	55.95
6325-002-029	4037 ACACIA ST	55.95
6325-002-030	4035 ACACIA ST	55.95
6325-002-032	4015 ACACIA ST	55.95
6325-003-001	6518 CORONA AVE	399.42
6325-003-002	6530 CORONA AVE	55.95
6325-003-005	4006 ACACIA ST	55.95
6325-003-006	6512 CORONA AVE	55.95
6325-003-007	4010 ACACIA ST	55.95
6325-003-008	4014 ACACIA ST	55.95
6325-003-009	4020 ACACIA ST	55.95
6325-003-010	6517 SCELINA AVE	55.95
6325-003-011	6506 SCELINA AVE	55.95
6325-003-012	6514 SCELINA AVE	55.95

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6325-003-013	4030 ACACIA ST	55.95
6325-003-014	6519 RIVERSIDE AVE	55.95
6325-003-015	6525 RIVERSIDE AVE	55.95
6325-003-016	6529 RIVERSIDE AVE	55.95
6325-003-017	6532 SCCELINA AVE	55.95
6325-003-018	6531 SCCELINA AVE	55.95
6325-003-019	6529 SCCELINA AVE	55.95
6325-003-020	6525 SCCELINA AVE	55.95
6325-003-021	6521 SCCELINA AVE	55.95
6325-003-022	4002 ACACIA ST	55.95
6325-004-001	6601 RIVERSIDE AVE	55.95
6325-004-002	6607 RIVERSIDE AVE	55.95
6325-004-003	6611 RIVERSIDE AVE	55.95
6325-004-004	6619 RIVERSIDE AVE	55.95
6325-004-005	6623 RIVERSIDE AVE	55.95
6325-004-006	6600 CORONA AVE	55.95
6325-004-007	6604 CORONA AVE	55.95
6325-004-009	6624 CORONA AVE	55.95
6325-004-010	6630 CORONA AVE	55.95
6325-004-013	6712 CORONA AVE	291.41
6325-004-014	6716 CORONA AVE	55.95
6325-004-015	3911 BELL AVE	55.95
6325-004-016	3915 BELL AVE	55.95
6325-004-017	3921 BELL AVE	55.95
6325-004-018	3927 BELL AVE	55.95
6325-004-019	3931 BELL AVE	55.95
6325-004-020	4005 BELL AVE	55.95
6325-004-021	6721 RIVERSIDE AVE	55.95
6325-004-022	6711 RIVERSIDE AVE	55.95
6325-004-023	6707 RIVERSIDE AVE	55.95
6325-004-024	6701 RIVERSIDE AVE	55.95
6325-004-025	6637 RIVERSIDE AVE	55.95
6325-004-026	6633 RIVERSIDE AVE	55.95
6325-004-027	6627 RIVERSIDE AVE	55.95
6325-004-028	6612 CORONA AVE	55.95
6325-004-030	6636 CORONA AVE	291.44
6325-004-031	6616 CORONA AVE	55.95
6325-004-032	6620 CORONA AVE	55.95
6325-005-001	4040 ACACIA ST	55.95
6325-005-002	4044 ACACIA ST	55.95
6325-005-003	4050 ACACIA ST	55.95
6325-005-004	6507 GIFFORD AVE	55.95
6325-005-005	6513 GIFFORD AVE	55.95
6325-005-006	6521 GIFFORD AVE	55.95
6325-005-007	6525 GIFFORD AVE	55.95
6325-005-008	6531 GIFFORD AVE	55.95
6325-005-009	6520 RIVERSIDE AVE	55.95
6325-005-010	6524 RIVERSIDE AVE	55.95
6325-005-011	6528 RIVERSIDE AVE	55.95
6325-005-012	6530 RIVERSIDE AVE	55.95
6325-006-006	4019 BELL AVE	55.95
6325-006-007	6712 RIVERSIDE AVE	55.95
6325-006-008	6708 RIVERSIDE AVE	55.95
6325-006-009	6700 RIVERSIDE AVE	55.95
6325-006-010	6632 RIVERSIDE AVE	55.95
6325-006-013	6602 RIVERSIDE AVE	55.95
6325-006-014	6608 RIVERSIDE AVE	55.95
6325-006-015	6616 RIVERSIDE AVE	55.95
6325-006-016	6620 RIVERSIDE AVE	55.95
6325-006-017	6626 RIVERSIDE AVE	55.95
6325-006-018	6630 RIVERSIDE AVE	55.95
6325-006-019	6603 GIFFORD AVE	55.95
6325-006-020	6609 GIFFORD AVE	55.95
6325-006-021	6613 GIFFORD AVE	55.95

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6325-006-024	6625 GIFFORD AVE	55.95
6325-006-025	6631 GIFFORD AVE	55.95
6325-006-026	6635 GIFFORD AVE	55.95
6325-006-027	6703 GIFFORD AVE	55.95
6325-006-036	4025 BELL AVE	55.95
6325-006-037	6707 GIFFORD AVE	55.95
6325-006-038	4033 BELL AVE	571.65
6325-006-039	6623 GIFFORD AVE UNIT C	55.95
6325-006-040	6619 GIFFORD AVE	55.95
6325-007-007	4126 GAGE AVE	329.79
6325-007-008	6417 OTIS AVE	55.95
6325-007-009	6423 OTIS AVE	55.95
6325-007-011	6427 OTIS AVE	55.95
6325-007-012	6503 OTIS AVE	55.95
6325-007-014	6507 OTIS AVE	55.95
6325-007-015	6511 OTIS AVE UNIT B	55.95
6325-007-016	6517 OTIS AVE	55.95
6325-007-017	6525 OTIS AVE	55.95
6325-007-018	6527 OTIS AVE	55.95
6325-007-022	6426 GIFFORD AVE	55.95
6325-007-023	6502 GIFFORD AVE	55.95
6325-007-024	6506 GIFFORD AVE	55.95
6325-007-025	6512 GIFFORD AVE UNIT A	55.95
6325-007-026	6514 GIFFORD AVE	55.95
6325-007-027	6526 GIFFORD AVE	55.95
6325-007-028	6602 GIFFORD AVE	55.95
6325-007-030	6601 OTIS AVE	55.95
6325-007-032	6422 GIFFORD AVE	55.95
6325-007-034	4100 GAGE AVE	604.63
6325-007-035	NO SITUS AVAILABLE	267.50
6325-008-001	6607 OTIS AVE	366.44
6325-008-006	6703 OTIS AVE	55.95
6325-008-007	6707 OTIS AVE	366.44
6325-008-008	6715 OTIS AVE	55.95
6325-008-009	6721 OTIS AVE	55.95
6325-008-010	4119 BELL AVE	55.95
6325-008-011	6606 GIFFORD AVE	55.95
6325-008-012	6612 GIFFORD AVE	55.95
6325-008-013	6616 GIFFORD AVE	55.95
6325-008-014	6622 GIFFORD AVE	55.95
6325-008-015	6626 GIFFORD AVE APT 000A	55.95
6325-008-016	6632 GIFFORD AVE	55.95
6325-008-017	6636 GIFFORD AVE	55.95
6325-008-018	6702 GIFFORD AVE	55.95
6325-008-019	6708 GIFFORD AVE	55.95
6325-008-021	4105 BELL AVE	55.95
6325-008-022	4109 BELL AVE	55.95
6325-008-023	4113 BELL AVE NO B	55.95
6325-008-024	4101 BELL AVE	55.95
6325-008-026	6710 GIFFORD AVE	219.87
6325-008-028	6617 OTIS AVE	55.95
6325-008-029	6623 OTIS AVE	55.95
6325-008-030	6627 OTIS AVE	549.67
6325-009-002	4206 GAGE AVE	329.79
6325-009-003	4210 GAGE AVE	366.44
6325-009-004	4222 GAGE AVE	377.43
6325-009-005	NO SITUS AVAILABLE	55.95
6325-009-006	6423 FISHBURN AVE	55.95
6325-009-007	6418 OTIS AVE	55.95
6325-009-010	6504 OTIS AVE UNIT A	55.95
6325-009-011	6427 FISHBURN AVE	55.95
6325-009-012	6503 FISHBURN AVE	230.86
6325-009-013	6511 FISHBURN AVE	55.95
6325-009-015	6515 FISHBURN AVE	55.95

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6325-009-017	6510 OTIS AVE	55.95
6325-009-018	6516 OTIS AVE	55.95
6325-010-001	6517 FISHBURN AVE	55.95
6325-010-002	6523 FISHBURN AVE	55.95
6325-010-003	6529 FISHBURN AVE	55.95
6325-010-007	6528 OTIS AVE	230.86
6325-010-008	6609 FISHBURN AVE	55.95
6325-010-009	6608 OTIS AVE	55.95
6325-010-010	6613 FISHBURN AVE	55.95
6325-010-011	6614 OTIS AVE	55.95
6325-010-012	6619 FISHBURN AVE	55.95
6325-010-015	6618 OTIS AVE	55.95
6325-010-016	6624 OTIS AVE	55.95
6325-010-020	6623 FISHBURN AVE	55.95
6325-010-021	6627 FISHBURN AVE	55.95
6325-010-023	6604 OTIS AVE	55.95
6325-010-025	6520 OTIS AVE	55.95
6325-010-026	6524 OTIS AVE	55.95
6325-010-027	6605 FISHBURN AVE	55.95
6325-011-001	6631 FISHBURN AVE	55.95
6325-011-002	6633 FISHBURN AVE	55.95
6325-011-003	6639 FISHBURN AVE	55.95
6325-011-004	6630 OTIS AVE	55.95
6325-011-005	6636 OTIS AVE	230.86
6325-011-006	6702 OTIS AVE UNIT A	55.95
6325-011-007	6706 OTIS AVE	55.95
6325-011-008	6710 OTIS AVE	55.95
6325-011-010	6703 FISHBURN AVE	55.95
6325-011-013	6711 FISHBURN AVE	55.95
6325-011-014	6715 FISHBURN AVE	55.95
6325-011-015	4223 BELL AVE	55.95
6325-011-016	4217 BELL AVE	55.95
6325-011-017	4215 BELL AVE	55.95
6325-011-019	6707 FISHBURN AVE	55.95
6325-012-005	4308 GAGE AVE	55.95
6325-012-006	4314 GAGE AVE	183.22
6325-012-007	4324 GAGE AVE	55.95
6325-012-008	4320 GAGE AVE	164.90
6325-012-009	6420 FISHBURN AVE	55.95
6325-012-010	6416 FISHBURN AVE	55.95
6325-012-011	6419 FLORA AVE	55.95
6325-012-012	6425 FLORA AVE	55.95
6325-012-013	6501 FLORA AVE	55.95
6325-012-014	6505 FLORA AVE NO A	55.95
6325-012-015	6424 FISHBURN AVE	55.95
6325-012-016	6500 FISHBURN AVE	55.95
6325-012-017	6504 FISHBURN AVE	55.95
6325-012-018	4300 GAGE AVE	403.09
6325-012-019	NO SITUS AVAILABLE	55.95
6325-013-001	6508 FISHBURN AVE	55.95
6325-013-002	6514 FISHBURN AVE	55.95
6325-013-003	6516 FISHBURN AVE	55.95
6325-013-004	6509 FLORA AVE	55.95
6325-013-005	6513 FLORA AVE	55.95
6325-013-006	6517 FLORA AVE	55.95
6325-013-007	6520 FISHBURN AVE	55.95
6325-013-008	6524 FISHBURN AVE	55.95
6325-013-009	6600 FISHBURN AVE	55.95
6325-013-010	6525 FLORA AVE	55.95
6325-013-011	6529 FLORA AVE	55.95
6325-013-012	6605 FLORA AVE	55.95
6325-013-013	6613 FLORA AVE	55.95
6325-013-014	6602 FISHBURN AVE	55.95
6325-013-015	6608 FISHBURN AVE	55.95

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6325-014-001	6710 FISHBURN AVE	55.95
6325-014-002	6706 FISHBURN AVE	55.95
6325-014-003	6702 FISHBURN AVE	55.95
6325-014-004	6638 FISHBURN AVE	55.95
6325-014-005	6634 FISHBURN AVE	55.95
6325-014-006	6630 FISHBURN AVE	55.95
6325-014-007	6624 FISHBURN AVE	55.95
6325-014-008	6620 FISHBURN AVE	55.95
6325-014-009	6616 FISHBURN AVE	55.95
6325-014-010	6619 FLORA AVE	55.95
6325-014-011	6625 FLORA AVE	55.95
6325-014-012	6629 FLORA AVE	55.95
6325-014-013	6631 FLORA AVE	55.95
6325-014-014	6637 FLORA AVE	55.95
6325-014-015	6701 FLORA AVE	55.95
6325-014-016	6707 FLORA AVE	55.95
6325-014-017	6711 FLORA AVE	55.95
6325-014-018	6715 FLORA AVE	55.95
6325-014-019	6719 FLORA AVE	55.95
6325-014-023	4267 BELL AVE	55.95
6325-014-024	4263 BELL AVE	55.95
6325-014-025	4253 BELL AVE	55.95
6325-014-027	6721 FLORA AVE	55.95
6325-015-005	6423 PINE AVE	55.95
6325-015-006	6427 PINE AVE	55.95
6325-015-007	6503 PINE AVE	55.95
6325-015-008	6509 PINE AVE	55.95
6325-015-009	4368 GAGE AVE	219.87
6325-015-011	4356 GAGE AVE	146.58
6325-015-012	4354 GAGE AVE	73.29
6325-015-013	4352 GAGE AVE	73.29
6325-015-016	6412 FLORA AVE	190.55
6325-015-017	6422 FLORA AVE	55.95
6325-015-019	4372 GAGE AVE	55.95
6325-015-020	6428 FLORA AVE	55.95
6325-015-022	4376 GAGE AVE	256.51
6325-015-023	4360 GAGE AVE	366.44
6325-015-024	4346 GAGE AVE	366.44
6325-016-001	6510 FLORA AVE	230.86
6325-016-002	6514 FLORA AVE	230.86
6325-016-003	6524 FLORA AVE	55.95
6325-016-004	6530 FLORA AVE	55.95
6325-016-005	6606 FLORA AVE	461.72
6325-016-008	6513 PINE AVE	55.95
6325-016-009	6519 PINE AVE	55.95
6325-016-010	6523 PINE AVE	55.95
6325-016-011	6527 PINE AVE	55.95
6325-016-013	6607 PINE AVE	55.95
6325-016-014	6615 PINE AVE	55.95
6325-016-015	6619 PINE AVE	55.95
6325-016-016	6623 PINE AVE	55.95
6325-016-019	6618 FLORA AVE	55.95
6325-016-021	6603 PINE AVE	55.95
6325-017-001	6630 FLORA AVE	55.95
6325-017-002	6638 FLORA AVE	55.95
6325-017-006	6710 FLORA AVE	55.95
6325-017-010	4317 BELL AVE	55.95
6325-017-011	4323 BELL AVE	55.95
6325-017-012	4327 BELL AVE	55.95
6325-017-015	6639 PINE AVE	55.95
6325-017-016	6703 PINE AVE	55.95
6325-017-017	6709 PINE AVE	55.95
6325-017-018	4333 BELL AVE	55.95
6325-017-019	6715 PINE AVE	55.95

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6325-017-020	4337 BELL AVE	55.95
6325-017-021	4341 BELL AVE	55.95
6325-017-022	6714 FLORA AVE	55.95
6325-017-023	4305 BELL AVE	55.95
6325-017-024	4307 BELL AVE	55.95
6325-017-025	4309 BELL AVE	55.95
6325-017-026	6702 FLORA AVE	230.86
6325-018-001	6528 PINE AVE	55.95
6325-018-002	6522 PINE AVE	55.95
6325-018-003	6518 PINE AVE	55.95
6325-018-004	6512 PINE AVE	55.95
6325-018-005	6510 PINE AVE	55.95
6325-018-006	6508 PINE AVE	55.95
6325-018-007	6428 PINE AVE	55.95
6325-018-008	6422 PINE AVE	55.95
6325-018-009	6418 PINE AVE	55.95
6325-018-011	4420 GAGE AVE	183.22
6325-018-014	6501 CLARKSON AVE	56.95
6325-018-015	6505 CLARKSON AVE	55.95
6325-018-016	6509 CLARKSON AVE	55.95
6325-018-017	6513 CLARKSON AVE	55.95
6325-018-018	6519 CLARKSON AVE	55.95
6325-018-019	6523 CLARKSON AVE	55.95
6325-018-020	6527 CLARKSON AVE	55.95
6325-018-021	6601 CLARKSON AVE	55.95
6325-018-022	4426 GAGE AVE	55.95
6325-019-004	6702 PINE AVE	55.95
6325-019-005	6638 PINE AVE	55.95
6325-019-006	6632 PINE AVE	55.95
6325-019-007	6626 PINE AVE	55.95
6325-019-008	6622 PINE AVE	55.95
6325-019-009	6618 PINE AVE	55.95
6325-019-010	6612 PINE AVE	55.95
6325-019-011	6608 PINE AVE	55.95
6325-019-012	6602 PINE AVE	55.95
6325-019-013	6605 CLARKSON AVE	55.95
6325-019-014	6611 CLARKSON AVE	55.95
6325-019-015	6617 CLARKSON AVE	55.95
6325-019-016	6621 CLARKSON AVE	55.95
6325-019-017	6623 CLARKSON AVE	55.95
6325-019-018	6627 CLARKSON AVE	55.95
6325-019-019	6635 CLARKSON AVE	55.95
6325-019-020	6701 CLARKSON AVE	55.95
6325-019-021	6707 CLARKSON AVE	55.95
6325-019-022	6711 CLARKSON AVE	55.95
6325-019-023	6631 CLARKSON AVE	55.95
6325-019-024	4421 BELL AVE	55.95
6325-019-027	6714 PINE AVE	55.95
6325-020-405	4466 GAGE AVE	91.61
6325-020-406	4468 GAGE AVE	91.61
6325-020-409	6505 ATLANTIC AVE	161.23
6325-020-410	6507 ATLANTIC AVE	161.23
6325-020-411	6513 ATLANTIC AVE	80.62
6325-020-412	6515 ATLANTIC AVE	291.41
6325-020-416	6607 ATLANTIC AVE	538.68
6325-021-400	6617 ATLANTIC AVE	381.10
6325-021-401	6629 ATLANTIC AVE	168.57
6325-021-402	6631 ATLANTIC AVE	524.01
6325-022-400	6709 ATLANTIC AVE	183.22
6325-022-401	6710 CLARKSON AVE	55.95
6325-022-402	6700 CLARKSON AVE	55.95
6325-022-403	6701 ATLANTIC AVE	285.83
6325-022-404	6717 ATLANTIC AVE	219.87
6325-022-405	6721 ATLANTIC AVE	355.45

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6325-022-406	4437 BELL AVE	55.95
6325-022-407	4429 BELL AVE	55.95
6325-023-005	6826 PINE AVE	549.67
6325-023-008	6915 ATLANTIC AVE	461.72
6325-023-014	6914 PINE AVE	461.72
6325-023-015	6921 ATLANTIC AVE	461.72
6325-023-017	6801 ATLANTIC AVE	721.89
6325-023-019	NO SITUS AVAILABLE	183.22
6325-023-021	6801 ATLANTIC AVE	923.43
6325-024-017	7121 ATLANTIC AVE	476.38
6325-024-020	4401 FLORENCE AVE	454.39
6325-024-021	7101 ATLANTIC AVE	835.49
6325-024-022	7021 ATLANTIC AVE	183.22
6325-024-024	7019 ATLANTIC AVE	879.47
6325-024-025	7005 ATLANTIC AVE	216.20
6325-025-001	4355 FLORENCE AVE	381.10
6325-025-003	4345 FLORENCE AVE	183.22
6325-025-004	4301 FLORENCE AVE	300.49
6325-025-005	4305 FLORENCE AVE	55.95
6325-025-006	4313 FLORENCE AVE	55.95
6325-025-007	4319 FLORENCE AVE	146.58
6325-025-008	4333 FLORENCE AVE	806.17
6325-025-009	4343 FLORENCE AVE	146.58
6325-026-003	4260 BELL AVE	55.95
6325-026-004	4250 BELL AVE	55.95
6325-026-008	6816 FISHBURN AVE UNIT A	55.95
6325-026-009	6820 FISHBURN AVE	55.95
6325-026-010	6824 FISHBURN AVE	55.95
6325-026-012	6833 FLORA AVE	55.95
6325-026-013	6828 FISHBURN AVE	55.95
6325-026-014	6830 FISHBURN AVE	55.95
6325-026-015	6834 FISHBURN AVE	55.95
6325-026-016	6839 FLORA AVE	55.95
6325-026-017	4269 FLORA VISTA DR	55.95
6325-026-018	4265 FLORA VISTA DR	55.95
6325-026-019	4261 FLORA VISTA DR	55.95
6325-026-020	6840 FISHBURN AVE	55.95
6325-026-021	6847 FLORA AVE	55.95
6325-026-022	4268 FLORA VISTA DR	55.95
6325-026-023	4264 FLORA VISTA DR	55.95
6325-026-024	4260 FLORA VISTA DR	55.95
6325-026-025	6846 FISHBURN AVE	55.95
6325-026-026	6901 FLORA AVE	311.48
6325-026-027	6911 FLORA AVE	55.95
6325-026-028	6902 FISHBURN AVE	55.95
6325-026-029	6906 FISHBURN AVE	55.95
6325-026-030	6910 FISHBURN AVE	55.95
6325-026-031	6829 FLORA AVE NO A	55.95
6325-026-032	6829 FLORA AVE APT E	55.95
6325-027-001	6915 FLORA AVE	55.95
6325-027-002	6921 FLORA AVE	55.95
6325-027-003	6927 FLORA AVE	55.95
6325-027-004	6914 FISHBURN AVE	55.95
6325-027-005	6918 FISHBURN AVE	55.95
6325-027-006	6920 FISHBURN AVE	55.95
6325-027-007	6924 FISHBURN AVE	55.95
6325-027-008	7001 FLORA AVE	55.95
6325-027-009	7005 FLORA AVE	55.95
6325-027-010	7002 FISHBURN AVE	55.95
6325-027-015	7025 FLORA AVE	55.95
6325-027-016	7029 FLORA AVE	55.95
6325-027-017	7014 FISHBURN AVE	238.19
6325-027-018	7022 FISHBURN AVE	55.95
6325-027-019	7030 FISHBURN AVE	55.95

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6325-027-020	7105 FLORA AVE	55.95
6325-027-021	7109 FLORA AVE	55.95
6325-027-022	7111 FLORA AVE	55.95
6325-027-023	7115 FLORA AVE	55.95
6325-027-024	7104 FISHBURN AVE	55.95
6325-027-025	7108 FISHBURN AVE	55.95
6325-027-026	7112 FISHBURN AVE	55.95
6325-027-027	7116 FISHBURN AVE	55.95
6325-027-028	4249 FLORENCE AVE	586.31
6325-027-029	7121 FLORA AVE	183.22
6325-027-031	4273 FLORENCE AVE	311.48
6325-027-032	7006 FISHBURN AVE	55.95
6325-027-033	7010 FISHBURN AVE	238.19
6325-027-035	7011 FLORA AVE	55.95
6325-027-036	7015 FLORA AVE	55.95
6325-027-037	7019 FLORA AVE	55.95
6325-028-002	6812 OTIS AVE APT 000A	55.95
6325-028-003	6816 OTIS AVE	55.95
6325-028-004	6820 OTIS AVE	55.95
6325-028-005	6815 FISHBURN AVE	55.95
6325-028-006	6821 FISHBURN AVE	55.95
6325-028-007	6823 FISHBURN AVE	55.95
6325-028-008	6826 OTIS AVE	55.95
6325-028-009	6830 OTIS AVE	55.95
6325-028-010	6834 OTIS AVE	55.95
6325-028-011	6827 FISHBURN AVE	55.95
6325-028-012	6829 FISHBURN AVE	55.95
6325-028-013	6831 FISHBURN AVE	55.95
6325-028-015	6848 OTIS AVE	55.95
6325-028-016	6839 FISHBURN AVE	55.95
6325-028-017	6845 FISHBURN AVE	55.95
6325-028-018	6849 FISHBURN AVE	55.95
6325-028-019	6901 FISHBURN AVE	55.95
6325-028-020	6907 FISHBURN AVE	55.95
6325-028-021	6911 FISHBURN AVE	55.95
6325-028-022	6900 OTIS AVE	55.95
6325-028-023	6906 OTIS AVE	55.95
6325-028-024	6910 OTIS AVE	55.95
6325-028-025	6914 OTIS AVE	55.95
6325-028-026	6918 OTIS AVE	55.95
6325-028-027	6922 OTIS AVE	55.95
6325-028-028	6926 OTIS AVE	55.95
6325-028-029	6915 FISHBURN AVE	55.95
6325-028-030	6919 FISHBURN AVE	55.95
6325-028-031	6921 FISHBURN AVE	55.95
6325-028-032	6927 FISHBURN AVE	55.95
6325-028-033	6840 OTIS AVE UNIT A	55.95
6325-028-034	6844 OTIS AVE UNIT A	55.95
6325-028-035	4218 BELL AVE	395.75
6325-028-036	4214 BELL AVE	55.95
6325-028-037	4208 BELL AVE	55.95
6325-028-038	4200 BELL AVE	55.95
6325-029-001	7001 FISHBURN AVE	55.95
6325-029-002	7000 OTIS AVE	55.95
6325-029-003	7005 FISHBURN AVE	55.95
6325-029-004	7006 OTIS AVE	55.95
6325-029-005	7009 FISHBURN AVE	55.95
6325-029-006	7011 FISHBURN AVE	55.95
6325-029-007	7010 OTIS AVE	311.48
6325-029-008	7017 FISHBURN AVE	55.95
6325-029-009	7016 OTIS AVE	55.95
6325-029-010	7021 FISHBURN AVE	55.95
6325-029-011	7020 OTIS AVE	55.95
6325-029-012	7025 FISHBURN AVE	55.95

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6325-029-013	7096 OTIS AVE	55.95
6325-029-014	7031 FISHBURN AVE	55.95
6325-029-015	7100 OTIS AVE	55.95
6325-029-016	7105 FISHBURN AVE	55.95
6325-029-017	7104 OTIS AVE	55.95
6325-029-018	7109 FISHBURN AVE	55.95
6325-029-019	7108 OTIS AVE	55.95
6325-029-020	7111 FISHBURN AVE	315.14
6325-029-021	7112 OTIS AVE	55.95
6325-029-022	7114 OTIS AVE	55.95
6325-029-026	7119 FISHBURN AVE	395.75
6325-029-028	4215 FLORENCE AVE	223.53
6325-029-030	7116 OTIS AVE	546.17
6325-030-001	4100 BELL AVE	55.95
6325-030-002	6808 GIFFORD AVE	55.95
6325-030-003	4106 BELL AVE	55.95
6325-030-004	6814 GIFFORD AVE	55.95
6325-030-005	6818 GIFFORD AVE	55.95
6325-030-006	6822 GIFFORD AVE	55.95
6325-030-007	6826 GIFFORD AVE	55.95
6325-030-008	6830 GIFFORD AVE	55.95
6325-030-009	4110 BELL AVE	55.95
6325-030-010	4114 BELL AVE	55.95
6325-030-011	6801 OTIS AVE	55.95
6325-030-012	6807 OTIS AVE	55.95
6325-030-013	6811 OTIS AVE	55.95
6325-030-014	6815 OTIS AVE	256.51
6325-030-015	6821 OTIS AVE	55.95
6325-030-016	6827 OTIS AVE	55.95
6325-030-017	6831 OTIS AVE	55.95
6325-030-018	6833 OTIS AVE	55.95
6325-030-019	6839 OTIS AVE	55.95
6325-030-020	4121 BROMPTON AVE	55.95
6325-030-021	4117 BROMPTON AVE	55.95
6325-030-022	4115 BROMPTON AVE	55.95
6325-030-023	4109 BROMPTON AVE	55.95
6325-030-024	4105 BROMPTON AVE	55.95
6325-030-025	4101 BROMPTON AVE	55.95
6325-031-001	6822 CORONA AVE	55.95
6325-031-004	4004 BELL AVE	55.95
6325-031-005	4006 BELL AVE	55.95
6325-031-006	4010 BELL AVE NO D	55.95
6325-031-007	4016 BELL AVE	55.95
6325-031-008	4022 BELL AVE	55.95
6325-031-011	4026 BELL AVE	55.95
6325-031-013	6836 CORONA AVE	399.42
6325-031-014	6846 CORONA AVE	55.95
6325-031-016	4025 BROMPTON AVE	55.95
6325-031-018	4041 BROMPTON AVE	55.95
6325-031-019	4039 BROMPTON AVE	55.95
6325-031-020	4035 BROMPTON AVE	55.95
6325-031-021	4031 BROMPTON AVE	55.95
6325-031-022	6816 CORONA AVE	219.87
6325-031-023	6828 CORONA AVE	291.41
6325-031-024	4019 BROMPTON AVE	55.95
6325-031-025	6823 GIFFORD AVE	55.95
6325-031-026	6817 GIFFORD AVE	55.95
6325-031-027	6811 GIFFORD AVE	55.95
6325-031-028	4030 BELL AVE	55.95
6325-032-001	6900 CORONA AVE	55.95
6325-032-002	6904 CORONA AVE	55.95
6325-032-003	6908 CORONA AVE	55.95
6325-032-004	NO SITUS AVAILABLE	55.95
6325-032-005	4018 BROMPTON AVE	55.95

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6325-032-006	4022 BROMPTON AVE	55.95
6325-032-007	4026 BROMPTON AVE	55.95
6325-032-008	4030 BROMPTON AVE	55.95
6325-032-009	4034 BROMPTON AVE	55.95
6325-032-010	4038 BROMPTON AVE	55.95
6325-032-011	4042 BROMPTON AVE	55.95
6325-032-012	6924 CORONA AVE	55.95
6325-032-013	6918 CORONA AVE	55.95
6325-032-014	4013 BECK AVE	55.95
6325-032-015	6912 CORONA AVE	55.95
6325-032-016	4017 BECK AVE	55.95
6325-032-017	4019 BECK AVE	55.95
6325-032-018	4027 BECK AVE	55.95
6325-032-019	4031 BECK AVE	55.95
6325-032-020	4035 BECK AVE	55.95
6325-032-021	4039 BECK AVE	55.95
6325-033-001	4100 BROMPTON AVE	55.95
6325-033-002	4102 BROMPTON AVE	55.95
6325-033-003	4106 BROMPTON AVE	55.95
6325-033-004	4110 BROMPTON AVE	55.95
6325-033-005	4116 BROMPTON AVE	55.95
6325-033-006	4120 BROMPTON AVE	55.95
6325-033-007	6901 OTIS AVE	55.95
6325-033-008	6909 OTIS AVE	55.95
6325-033-009	6911 OTIS AVE	55.95
6325-033-010	6915 OTIS AVE	55.95
6325-033-011	6919 OTIS AVE	55.95
6325-033-012	4127 BECK AVE	55.95
6325-033-013	4121 BECK AVE	55.95
6325-033-014	4043 BECK AVE	55.95
6325-033-015	4101 BECK AVE APT 000A	55.95
6325-033-016	4105 BECK AVE	55.95
6325-033-017	4109 BECK AVE	55.95
6325-033-018	4115 BECK AVE	55.95
6325-033-019	4119 BECK AVE	55.95
6325-034-001	7003 OTIS AVE	55.95
6325-034-002	7011 OTIS AVE	168.57
6325-034-003	7013 OTIS AVE	55.95
6325-034-004	4114 BECK AVE	55.95
6325-034-005	4108 BECK AVE	55.95
6325-034-006	4102 BECK AVE	55.95
6325-034-007	4100 BECK AVE	55.95
6325-034-008	4042 BECK AVE	55.95
6325-034-009	4038 BECK AVE	55.95
6325-034-010	4034 BECK AVE	55.95
6325-034-011	4030 BECK AVE	55.95
6325-034-012	4026 BECK AVE	55.95
6325-034-013	4020 BECK AVE	55.95
6325-034-014	4016 BECK AVE	55.95
6325-034-015	7012 CORONA AVE	55.95
6325-034-016	7008 CORONA AVE	55.95
6325-034-017	7004 CORONA AVE	55.95
6325-034-018	7016 CORONA AVE	55.95
6325-034-019	7020 CORONA AVE	55.95
6325-034-020	7024 CORONA AVE	55.95
6325-034-023	4019 WEIK AVE	55.95
6325-034-024	4021 WEIK AVE	55.95
6325-034-025	4025 WEIK AVE	55.95
6325-034-026	4031 WEIK AVE	55.95
6325-034-027	4037 WEIK AVE	55.95
6325-034-028	4111 WEIK AVE	55.95
6325-034-029	4117 WEIK AVE	55.95
6325-034-030	4121 WEIK AVE	55.95
6325-034-031	4127 WEIK AVE	55.95

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6325-034-032	4133 WEIK AVE	55.95
6325-034-033	4139 WEIK AVE	55.95
6325-034-034	7015 OTIS AVE	55.95
6325-034-035	7021 OTIS AVE	55.95
6325-034-036	7025 OTIS AVE	55.95
6325-034-037	4013 WEIK AVE UNIT B	55.95
6325-035-001	7105 OTIS AVE	55.95
6325-035-002	7109 OTIS AVE	55.95
6325-035-003	7111 OTIS AVE APT 000A	55.95
6325-035-004	4140 WEIK AVE	55.95
6325-035-005	4134 WEIK AVE	55.95
6325-035-006	4130 WEIK AVE	55.95
6325-035-007	4124 WEIK AVE	55.95
6325-035-008	4120 WEIK AVE	55.95
6325-035-009	4114 WEIK AVE	55.95
6325-035-018	4127 FLORENCE AVE	183.22
6325-035-019	4133 FLORENCE AVE	139.24
6325-035-023	4111 FLORENCE AVE	55.95
6325-035-024	4143 FLORENCE AVE	465.39
6325-035-025	4115 FLORENCE AVE	458.05
6325-036-001	7116 CORONA AVE	55.95
6325-036-002	4014 WEIK AVE	55.95
6325-036-003	4016 WEIK AVE	55.95
6325-036-006	7118 CORONA AVE	157.57
6325-036-007	4015 FLORENCE AVE	55.95
6325-036-008	4022 WEIK AVE	55.95
6325-036-009	4026 WEIK AVE	55.95
6325-036-010	4030 WEIK AVE	55.95
6325-036-011	4034 WEIK AVE	55.95
6325-036-012	4038 WEIK AVE	55.95
6325-036-014	4013 FLORENCE AVE	164.90
6325-036-022	4004 WEIK AVE	55.95
6325-036-023	4025 FLORENCE AVE	183.22
6325-036-024	4103 FLORENCE AVE	274.83
6325-036-025	4018 WEIK AVE	55.95
6325-036-026	4020 WEIK AVE	55.95
6325-036-027	4019 FLORENCE AVE	297.15
6325-036-028	4001 FLORENCE AVENUE	297.15
6325-036-029	4005 FLORENCE AVE	297.15
6325-037-001	6808 SAN LUIS AVE	55.95
6325-037-002	3908 BELL AVE	55.95
6325-037-003	3916 BELL AVE	274.83
6325-037-004	3922 BELL AVE	55.95
6325-037-006	6825 CORONA AVE	55.95
6325-037-007	6814 SAN LUIS AVE	55.95
6325-037-008	6818 SAN LUIS AVE	55.95
6325-037-009	6822 SAN LUIS AVE	55.95
6325-037-010	6826 SAN LUIS AVE	55.95
6325-037-011	6830 SAN LUIS AVE	55.95
6325-037-012	6834 SAN LUIS AVE	55.95
6325-037-013	6827 CORONA AVE	55.95
6325-037-014	6831 CORONA AVE UNIT B	55.95
6325-037-015	6835 CORONA AVE	55.95
6325-037-016	6838 SAN LUIS AVE	55.95
6325-037-017	6842 SAN LUIS AVE	55.95
6325-037-018	6846 SAN LUIS AVE	55.95
6325-037-019	6839 CORONA AVE	55.95
6325-037-020	6843 CORONA AVE	55.95
6325-037-021	6847 CORONA AVE	55.95
6325-037-022	6819 CORONA AVE	55.95
6325-037-023	6815 CORONA AVE	55.95
6325-038-001	6900 SAN LUIS AVE	55.95
6325-038-002	6904 SAN LUIS AVE	55.95
6325-038-003	6908 SAN LUIS AVE	55.95

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6325-038-004	6912 SAN LUIS AVE	55.95
6325-038-005	6916 SAN LUIS AVE	55.95
6325-038-006	6920 SAN LUIS AVE	55.95
6325-038-007	6926 SAN LUIS AVE	55.95
6325-038-008	7004 SAN LUIS AVE	55.95
6325-038-009	7008 SAN LUIS AVE	55.95
6325-038-010	7010 SAN LUIS AVE	55.95
6325-038-011	7014 SAN LUIS AVE	55.95
6325-038-012	6903 CORONA AVE	55.95
6325-038-013	6905 CORONA AVE	55.95
6325-038-014	6909 CORONA AVE	55.95
6325-038-015	6915 CORONA AVE	55.95
6325-038-016	6917 CORONA AVE	55.95
6325-038-017	6921 CORONA AVE	55.95
6325-038-018	6927 CORONA AVE	55.95
6325-038-019	7001 CORONA AVE	55.95
6325-038-020	7007 CORONA AVE	55.95
6325-038-021	7011 CORONA AVE	55.95
6325-038-022	7015 CORONA AVE	55.95
6325-039-001	7018 SAN LUIS AVE	55.95
6325-039-002	7022 SAN LUIS AVE	55.95
6325-039-003	7026 SAN LUIS AVE	55.95
6325-039-004	7030 SAN LUIS AVE	55.95
6325-039-005	7021 CORONA AVE	55.95
6325-039-006	7025 CORONA AVE	55.95
6325-039-007	7033 CORONA AVE	55.95
6325-039-008	7103 CORONA AVE	55.95
6325-039-009	7102 SAN LUIS AVE	55.95
6325-039-010	7106 SAN LUIS AVE	55.95
6325-039-011	7110 SAN LUIS AVE	55.95
6325-039-016	NO SITUS AVAILABLE	245.51
6325-039-024	3925 FLORENCE AVE	439.73
6325-039-025	3901 FLORENCE AVE	406.76
6325-039-026	7109 CORONA AVE	55.95
6325-040-002	3814 BELL AVE	55.95
6325-040-003	3820 BELL AVE	55.95
6325-040-004	3824 BELL AVE	55.95
6325-040-005	3828 BELL AVE	55.95
6325-040-006	6813 SAN LUIS AVE	300.49
6325-040-007	6821 SAN LUIS AVE	55.95
6325-040-009	6820 BEAR AVE	55.95
6325-040-010	6824 BEAR AVE	55.95
6325-040-011	6826 BEAR AVE	55.95
6325-040-012	6830 BEAR AVE	55.95
6325-040-013	6834 BEAR AVE	55.95
6325-040-014	6827 SAN LUIS AVE	55.95
6325-040-015	6831 SAN LUIS AVE	55.95
6325-040-016	6833 SAN LUIS AVE	55.95
6325-040-017	6840 BEAR AVE	366.44
6325-040-018	6839 SAN LUIS AVE	55.95
6325-040-019	6843 SAN LUIS AVE NO C	55.95
6325-040-020	6901 SAN LUIS AVE	55.95
6325-040-021	6846 BEAR AVE UNIT C	55.95
6325-040-022	6910 BEAR AVE	366.44
6325-040-023	6905 SAN LUIS AVE	55.95
6325-040-024	6909 SAN LUIS AVE	55.95
6325-040-028	3800 BELL AVE	55.95
6325-040-029	3806 BELL AVE	55.95
6325-040-030	6808 BEAR AVE	55.95
6325-040-032	6814 BEAR AVE	55.95
6325-040-033	6816 BEAR AVE	55.95
6325-040-034	6810 BEAR AVE	55.95
6325-041-001	7014 BEAR AVE	55.95
6325-041-002	7010 BEAR AVE	55.95

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6325-041-003	7006 BEAR AVE	55.95
6325-041-004	7000 BEAR AVE	55.95
6325-041-007	6914 BEAR AVE	55.95
6325-041-008	7015 SAN LUIS AVE	55.95
6325-041-009	7009 SAN LUIS AVE	55.95
6325-041-010	7003 SAN LUIS AVE	55.95
6325-041-011	6929 SAN LUIS AVE	55.95
6325-041-012	6925 SAN LUIS AVE	55.95
6325-041-013	6919 SAN LUIS AVE UNIT A	55.95
6325-041-014	6915 SAN LUIS AVE UNIT A	55.95
6325-041-015	7018 BEAR AVE	55.95
6325-041-018	7023 SAN LUIS AVE	55.95
6325-041-019	7022 BEAR AVE	55.95
6325-041-020	7026 BEAR AVE	55.95
6325-041-021	7027 SAN LUIS AVE	55.95
6325-041-022	7031 SAN LUIS AVE	55.95
6325-041-023	7032 BEAR AVE	55.95
6325-041-024	7019 SAN LUIS AVE	55.95
6325-041-026	6922 BEAR AVE	55.95
6325-041-027	6920 BEAR AVE	55.95
6325-042-002	7110 BEAR AVE	55.95
6325-042-003	7114 BEAR AVE	55.95
6325-042-008	3813 FLORENCE AVE	219.87
6325-042-009	3801 FLORENCE AVE	318.81
6325-042-010	7115 SAN LUIS AVE	55.95
6325-042-011	7111 SAN LUIS AVE	55.95
6325-042-012	7107 SAN LUIS AVE	55.95
6325-042-013	7103 SAN LUIS AVE	55.95
6325-042-014	3831 FLORENCE AVE	472.71
6325-042-015	7102 BEAR AVE	55.95
6325-042-016	7106 BEAR AVE	55.95
6326-001-017	6429 WOODWARD AVE UNIT B	55.95
6326-001-018	6425 WOODWARD AVE	55.95
6326-001-019	6411 WOODWARD AVE	55.95
6326-001-404	6510 ATLANTIC AVE	366.44
6326-001-405	6517 WOODWARD AVE	366.44
6326-001-409	6600 ATLANTIC AVE	732.88
6326-001-410	6611 WOODWARD AVE	55.95
6326-001-411	6605 WOODWARD AVE	55.95
6326-001-412	6525 WOODWARD AVE	55.95
6326-001-900	6503 WOODWARD AVE	161.48
6326-001-901	6416 ATLANTIC AVE	734.00
6326-001-902	4524 GAGE AVE	642.24
6326-001-903	4500 GAGE AVE	660.60
6326-002-002	6617 WOODWARD AVE	55.95
6326-002-003	6623 WOODWARD AVE	55.95
6326-002-005	6701 WOODWARD AVE	55.95
6326-002-006	6705 WOODWARD AVE	55.95
6326-002-007	6709 WOODWARD AVE	183.22
6326-002-010	6719 WOODWARD AVE	55.95
6326-002-011	6725 WOODWARD AVE	55.95
6326-002-015	6801 WOODWARD AVE	55.95
6326-002-017	6805 WOODWARD AVE APT 000C	55.95
6326-002-020	4515 BROMPTON AVE	55.95
6326-002-021	4519 BROMPTON AVE	55.95
6326-002-022	4525 BROMPTON AVE	55.95
6326-002-023	4531 BROMPTON AVE	55.95
6326-002-025	6713 WOODWARD AVE	55.95
6326-002-029	6625 WOODWARD AVE UNIT C	55.95
6326-002-030	6625 WOODWARD AVE UNIT B	55.95
6326-002-031	6625 WOODWARD AVE UNIT A	55.95
6326-002-032	6627 WOODWARD AVE UNIT C	55.95
6326-002-033	6627 WOODWARD AVE UNIT B	55.95
6326-002-034	6627 WOODWARD AVE UNIT A	55.95

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ASSESSOR'S PARCEL NUMBER	SITUS ADDRESS	ASSESSMENT (\$)
6326-002-400	6622 ATLANTIC AVE	366.44
6326-002-401	6638 ATLANTIC AVE	366.44
6326-002-402	6706 ATLANTIC AVE	366.44
6326-002-403	6720 ATLANTIC AVE	366.44
6326-002-404	6800 ATLANTIC AVE	183.22
6326-002-405	6804 ATLANTIC AVE	223.53
6326-002-406	6808 ATLANTIC AVE	164.90
6326-002-407	4505 BROMPTON AVE	55.95
6326-003-001	6812 WOODWARD AVE	55.95
6326-003-002	4545 BROMPTON AVE	55.95
6326-003-003	4551 BROMPTON AVE	55.95
6326-003-004	4555 BROMPTON AVE	55.95
6326-003-005	4561 BROMPTON AVE	55.95
6326-003-006	4567 BROMPTON AVE	55.95
6326-003-007	4573 BROMPTON AVE	55.95
6326-003-008	6813 KING AVE	55.95
6326-003-009	6800 WOODWARD AVE	55.95
6326-003-010	6726 WOODWARD AVE	55.95
6326-003-011	6801 KING AVE	55.95
6326-003-012	6799 KING AVE	55.95
6326-003-013	6720 WOODWARD AVE	55.95
6326-003-014	6718 WOODWARD AVE	55.95
6326-003-015	6719 KING AVE	55.95
6326-003-016	6717 KING AVE	55.95
6326-003-017	6708 WOODWARD AVE	366.44
6326-003-018	6707 KING AVE	366.44
6326-003-019	6700 WOODWARD AVE	55.95
6326-003-020	6637 KING AVE	55.95
6326-003-022	6629 KING AVE	366.44
6326-003-023	6626 WOODWARD AVE	366.44
6326-003-024	6616 WOODWARD AVE	55.95
6326-003-025	6619 KING AVE	55.95
6326-003-026	6620 WOODWARD AVE	55.95
6326-003-027	6704 WOODWARD AVE #A	55.95
6326-003-028	6701 KING AVE	183.22
6326-004-001	6613 KING AVE	55.95
6326-004-002	6606 WOODWARD AVE	55.95
6326-004-003	6609 KING AVE	55.95
6326-004-004	6604 WOODWARD AVE	55.95
6326-004-005	6600 WOODWARD AVE	55.95
6326-004-006	6526 WOODWARD AVE	55.95
6326-004-009	6516 WOODWARD AVE	366.44
6326-004-010	6517 KING AVE	55.95
6326-004-011	6510 WOODWARD AVE	55.95
6326-004-014	6511 KING AVE	55.95
6326-004-015	6507 KING AVE	55.95
6326-004-016	6500 WOODWARD AVE	55.95
6326-004-017	6426 WOODWARD AVE	55.95
6326-004-018	6422 WOODWARD AVE	55.95
6326-004-019	6418 WOODWARD AVE	55.95
6326-004-020	6412 WOODWARD AVE	55.95
6326-004-022	4570 GAGE AVE	366.44
6326-004-025	6501 KING AVE	55.95
6326-004-026	6427 KING AVE	55.95
6326-004-027	6423 KING AVE	55.95
6326-004-028	6419 KING AVE	55.95
6326-004-029	6417 KING AVE	55.95
6326-004-030	6415 KING AVE	55.95
6326-004-031	4612 GAGE AVE	384.77
6326-004-032	6601 KING AVE	366.44
6326-004-033	6506 WOODWARD AVE	55.95
6326-004-034	4600 GAGE AVE	366.44
6326-005-001	4626 GAGE AVE	55.95
6326-005-002	6412 KING AVE	55.95

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6326-005-003	6420 KING AVE	55.95
6326-005-004	4634 GAGE AVE	366.44
6326-005-005	6416 KING AVE	55.95
6326-005-006	NO SITUS AVAILABLE	55.95
6326-005-007	4646 GAGE AVE	55.95
6326-005-008	6426 KING AVE	55.95
6326-005-009	6502 KING AVE	183.22
6326-005-010	6506 KING AVE	183.22
6326-005-011	6512 KING AVE	183.22
6326-005-012	4660 GAGE AVE	432.41
6326-005-014	6501 PROSPECT AVE	55.95
6326-005-015	6509 PROSPECT AVE	55.95
6326-005-017	6522 KING AVE	55.95
6326-005-018	6521 PROSPECT AVE	55.95
6326-005-020	6423 PROSPECT AVE	55.95
6326-005-021	6516 KING AVE	55.95
6326-005-022	6517 PROSPECT AVE	55.95
6326-006-001	6528 KING AVE	55.95
6326-006-002	6602 KING AVE APT 000B	55.95
6326-006-003	6606 KING AVE	55.95
6326-006-004	6610 KING AVE	55.95
6326-006-005	6614 KING AVE	55.95
6326-006-006	6618 KING AVE	55.95
6326-006-007	6628 KING AVE	55.95
6326-006-008	4641 BELL PL	55.95
6326-006-009	4645 BELL PL	55.95
6326-006-010	6527 PROSPECT AVE	55.95
6326-006-011	6601 PROSPECT AVE	55.95
6326-006-012	6605 PROSPECT AVE	55.95
6326-006-013	6611 PROSPECT AVE	55.95
6326-006-014	6615 PROSPECT AVE	55.95
6326-006-015	6619 PROSPECT AVE	55.95
6326-006-016	6623 PROSPECT AVE	55.95
6326-006-017	6627 PROSPECT AVE	55.95
6326-007-001	4670 GAGE AVE	587.20
6326-007-002	4671 ACACIA ST	377.43
6326-007-007	4701 ACACIA ST	55.95
6326-007-008	4700 GAGE AVE	183.22
6326-007-009	4704 GAGE AVE	183.22
6326-007-010	4705 ACACIA ST	55.95
6326-007-012	4714 GAGE AVE	55.95
6326-007-013	4677 ACACIA ST	366.44
6326-007-014	4711 ACACIA ST	183.22
6326-007-015	4715 ACACIA ST	183.22
6326-007-016	4676 GAGE AVE	366.44
6326-008-001	6508 PROSPECT AVE	55.95
6326-008-002	4676 ACACIA ST	55.95
6326-008-003	4680 ACACIA ST	55.95
6326-008-004	4700 ACACIA ST	55.95
6326-008-005	4704 ACACIA ST	55.95
6326-008-007	6505 MAYFLOWER AVE	55.95
6326-008-008	6509 MAYFLOWER AVE	55.95
6326-008-009	4707 NEVADA ST	55.95
6326-008-010	4703 NEVADA ST	55.95
6326-008-011	4683 NEVADA ST	55.95
6326-008-012	4679 NEVADA ST	55.95
6326-008-013	4675 NEVADA ST	55.95
6326-008-014	6526 PROSPECT AVE	55.95
6326-008-029	6516 PROSPECT AVE	908.94
6326-009-001	4707 BELL PL	55.95
6326-009-002	4703 BELL PL	55.95
6326-009-003	4683 BELL PL	55.95
6326-009-004	4679 BELL PL	55.95
6326-009-005	4675 BELL PL	55.95

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6326-009-006	4667 BELL PL	55.95
6326-009-007	4666 NEVADA ST	55.95
6326-009-008	4674 NEVADA ST	55.95
6326-009-009	4678 NEVADA ST	55.95
6326-009-010	4682 NEVADA ST	55.95
6326-009-011	4702 NEVADA ST	55.95
6326-009-012	4706 NEVADA ST	55.95
6326-010-002	6700 KING AVE	55.95
6326-010-003	4646 BELL PL	55.95
6326-010-004	4652 BELL PL	55.95
6326-010-005	4656 BELL PL	55.95
6326-010-006	4664 BELL PL	55.95
6326-010-007	4670 BELL PL	55.95
6326-010-008	4676 BELL PL	55.95
6326-010-009	4680 BELL PL	55.95
6326-010-010	4684 BELL PL	55.95
6326-010-011	4704 BELL PL	55.95
6326-010-012	4706 BELL PL	55.95
6326-010-013	4714 BELL PL	55.95
6326-010-014	6704 KING AVE	55.95
6326-010-015	6708 KING AVE	55.95
6326-010-016	6712 KING AVE	55.95
6326-010-017	4651 BELL AVE	55.95
6326-010-018	4655 BELL AVE	55.95
6326-010-019	4657 BELL AVE	55.95
6326-010-020	4661 BELL AVE	55.95
6326-010-021	4667 BELL AVE	55.95
6326-010-022	4671 BELL AVE	55.95
6326-010-023	4677 BELL AVE	55.95
6326-010-024	4683 BELL AVE	55.95
6326-010-025	4701 BELL AVE	55.95
6326-010-026	4703 BELL AVE	55.95
6326-010-027	4707 BELL AVE	55.95
6326-010-028	4715 BELL AVE	55.95
6326-010-029	6636 KING AVE	55.95
6326-010-030	4642 BELL PL	55.95
6326-011-005	6617 VINEVALE AVE	150.24
6326-011-007	6624 MAYFLOWER AVE	55.95
6326-011-008	6625 VINEVALE AVE	55.95
6326-011-009	6630 MAYFLOWER AVE	55.95
6326-011-010	6633 VINEVALE AVE	55.95
6326-011-011	6636 MAYFLOWER AVE	55.95
6326-011-012	6641 VINEVALE AVE	55.95
6326-011-013	6703 VINEVALE AVE	55.95
6326-011-014	6707 VINEVALE AVE	55.95
6326-011-015	4723 BELL AVE	55.95
6326-011-018	6711 VINEVALE AVE	55.95
6326-011-019	6715 VINEVALE AVE	55.95
6326-011-020	4731 BELL AVE	55.95
6326-011-021	6719 VINEVALE AVE	55.95
6326-011-022	4727 BELL AVE	55.95
6326-011-024	6618 MAYFLOWER AVE	55.95
6326-011-027	6608 MAYFLOWER AVE	55.95
6326-011-028	6611 VINEVALE AVE	55.95
6326-011-029	6615 VINEVALE AVE	55.95
6326-011-031	6620 MAYFLOWER AVE	55.95
6326-011-032	6621 VINEVALE AVE	55.95
6326-012-001	4748 GAGE AVE	329.79
6326-012-002	4744 GAGE AVE	55.95
6326-012-003	6415 VINEVALE AVE	55.95
6326-012-004	6419 VINEVALE AVE	55.95
6326-012-005	6425 VINEVALE AVE	55.95
6326-012-006	4730 GAGE AVE	322.47
6326-012-008	4722 GAGE AVE APT A	73.29

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ASSESSOR'S PARCEL NUMBER	SITUS ADDRESS	ASSESSMENT (\$)
6326-012-009	6501 VINEVALE AVE	55.95
6326-012-010	6507 VINEVALE AVE	55.95
6326-012-011	6500 MAYFLOWER AVE	55.95
6326-012-013	6508 MAYFLOWER AVE	55.95
6326-012-014	6511 VINEVALE AVE	55.95
6326-012-015	6517 VINEVALE AVE	55.95
6326-012-016	6512 MAYFLOWER AVE	55.95
6326-012-017	6520 MAYFLOWER AVE	55.95
6326-012-018	6524 MAYFLOWER AVE	55.95
6326-012-019	6521 VINEVALE AVE	55.95
6326-012-020	6523 VINEVALE AVE	55.95
6326-012-022	6603 VINEVALE AVE	55.95
6326-012-023	6606 MAYFLOWER AVE	55.95
6326-012-026	6506 MAYFLOWER AVE	55.95
6326-012-027	4722 GAGE AVE UNIT A	249.14
6326-012-028	6528 MAYFLOWER AVE	55.95
6326-012-029	6601 VINEVALE AVE	55.95
6326-013-001	4814 GAGE AVE	351.78
6326-013-002	4806 GAGE AVE	212.53
6326-013-005	4756 GAGE AVE	55.95
6326-013-006	4750 GAGE AVE	55.95
6326-013-007	6414 VINEVALE AVE	183.22
6326-013-008	6415 HELIOTROPE AVE	55.95
6326-013-009	6422 VINEVALE AVE	55.95
6326-013-010	6421 HELIOTROPE AVE	55.95
6326-013-011	6424 VINEVALE AVE	55.95
6326-013-012	6427 HELIOTROPE AVE	55.95
6326-013-013	6502 VINEVALE AVE # A	55.95
6326-013-014	6501 HELIOTROPE AVE	55.95
6326-013-015	6506 VINEVALE AVE UNIT C	55.95
6326-013-016	6507 HELIOTROPE AVE	55.95
6326-013-017	4800 GAGE AVE	454.39
6326-014-001	6711 HELIOTROPE AVE	55.95
6326-014-002	4811 NELSON DR	55.95
6326-014-003	4809 NELSON DR	55.95
6326-014-004	6705 HELIOTROPE AVE	219.87
6326-014-005	6637 HELIOTROPE AVE	55.95
6326-014-006	6631 HELIOTROPE AVE	55.95
6326-014-007	6623 HELIOTROPE AVE	55.95
6326-014-009	6621 HELIOTROPE AVE	55.95
6326-014-010	6615 HELIOTROPE AVE	55.95
6326-014-011	6609 HELIOTROPE AVE	55.95
6326-014-013	6523 HELIOTROPE AVE	212.53
6326-014-014	6517 HELIOTROPE AVE	55.95
6326-014-015	6511 HELIOTROPE AVE	55.95
6326-014-016	6510 VINEVALE AVE	55.95
6326-014-017	6516 VINEVALE AVE	55.95
6326-014-018	6522 VINEVALE AVE	55.95
6326-014-019	6528 VINEVALE AVE	55.95
6326-014-020	6602 VINEVALE AVE	55.95
6326-014-022	6610 VINEVALE AVE	55.95
6326-014-023	6614 VINEVALE AVE	55.95
6326-014-024	6620 VINEVALE AVE	55.95
6326-014-025	6624 VINEVALE AVE	205.21
6326-014-026	6630 VINEVALE AVE	55.95
6326-014-027	6636 VINEVALE AVE	55.95
6326-014-028	6634 VINEVALE AVE	55.95
6326-014-029	6704 VINEVALE AVE	252.47
6326-014-033	6706 VINEVALE AVE	492.32
6326-014-034	6612 VINEVALE AVE	55.95
6326-014-035	6608 VINEVALE AVE	55.95
6326-014-036	6605 HELIOTROPE AVE	55.95
6326-014-037	6601 HELIOTROPE AVE	55.95
6326-015-001	6720 VINEVALE AVE	410.42

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6326-015-002	6724 VINEVALE AVE	55.95
6326-015-003	6730 VINEVALE AVE	55.95
6326-015-004	6804 VINEVALE AVE	55.95
6326-015-005	6803 HELIOTROPE AVE	212.53
6326-015-006	6731 HELIOTROPE AVE	55.95
6326-015-007	6727 HELIOTROPE AVE	55.95
6326-015-010	6723 HELIOTROPE AVE	55.95
6326-015-011	4808 NELSON DR	55.95
6326-015-012	4810 NELSON DR	55.95
6326-016-001	6808 VINEVALE AVE	55.95
6326-016-002	6812 VINEVALE AVE	55.95
6326-016-003	6818 VINEVALE AVE	55.95
6326-016-004	6822 VINEVALE AVE	55.95
6326-016-005	6828 VINEVALE AVE	55.95
6326-016-006	6834 VINEVALE AVE	55.95
6326-016-007	6840 VINEVALE AVE	55.95
6326-016-008	6833 HELIOTROPE AVE	55.95
6326-016-009	6829 HELIOTROPE AVE	55.95
6326-016-010	6825 HELIOTROPE AVE	55.95
6326-016-011	6821 HELIOTROPE AVE	55.95
6326-016-012	6817 HELIOTROPE AVE	55.95
6326-016-013	6813 HELIOTROPE AVE	55.95
6326-016-014	6809 HELIOTROPE AVE	55.95
6326-016-015	6902 VINEVALE AVE	55.95
6326-016-016	6908 VINEVALE AVE	55.95
6326-016-017	4811 BROMPTON AVE	55.95
6326-016-018	4817 BROMPTON AVE	55.95
6326-016-019	4825 BROMPTON AVE	55.95
6326-016-020	4833 BROMPTON AVE	55.95
6326-017-001	6916 VINEVALE AVE	55.95
6326-017-002	6918 VINEVALE AVE	55.95
6326-017-003	6920 VINEVALE AVE	55.95
6326-017-004	4816 BROMPTON AVE	55.95
6326-017-005	4824 BROMPTON AVE	55.95
6326-017-006	4832 BROMPTON AVE	55.95
6326-017-007	6924 VINEVALE AVE	55.95
6326-017-008	4809 BECK AVE	55.95
6326-017-009	4817 BECK AVE	55.95
6326-017-010	4823 BECK AVE	55.95
6326-017-011	4827 BECK AVE	55.95
6326-017-012	4833 BECK AVE	55.95
6326-018-001	7000 VINEVALE AVE	55.95
6326-018-002	7002 VINEVALE AVE	55.95
6326-018-003	7008 VINEVALE AVE	55.95
6326-018-004	7010 VINEVALE AVE	55.95
6326-018-007	4810 BECK AVE	55.95
6326-018-009	4814 BECK AVE	55.95
6326-018-010	4818 BECK AVE	55.95
6326-018-013	7018 VINEVALE AVE	55.95
6326-018-014	4763 WEIK AVE	55.95
6326-018-015	4769 WEIK AVE	55.95
6326-018-016	7001 HELIOTROPE AVE	55.95
6326-018-017	7005 HELIOTROPE AVE	55.95
6326-018-018	7007 HELIOTROPE AVE	55.95
6326-018-019	7009 HELIOTROPE AVE	55.95
6326-018-020	7017 HELIOTROPE AVE	55.95
6326-018-021	7021 HELIOTROPE AVE	55.95
6326-018-022	7025 HELIOTROPE AVE	55.95
6326-018-024	7022 VINEVALE AVE	55.95
6326-018-025	7014 VINEVALE AVE	55.95
6326-019-001	7030 VINEVALE AVE	55.95
6326-019-002	7108 VINEVALE AVE	55.95
6326-019-003	7110 VINEVALE AVE	55.95
6326-019-004	4760 WEIK AVE	55.95

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6326-019-005	4772 WEIK AVE	55.95
6326-019-006	4776 WEIK AVE	55.95
6326-019-007	7107 HELIOTROPE AVE	55.95
6326-019-008	7111 HELIOTROPE AVE	55.95
6326-019-009	7113 HELIOTROPE AVE	55.95
6326-019-013	7112 VINEVALE AVE	55.95
6326-019-014	4801 FLORENCE AVE	234.52
6326-019-015	4805 FLORENCE AVE	91.61
6326-019-016	4807 FLORENCE AVE	128.25
6326-019-020	4825 FLORENCE AVE	274.83
6326-019-021	4829 FLORENCE AVE	91.61
6326-019-022	4833 FLORENCE AVE	55.95
6326-019-024	4811 FLORENCE AVE	483.90
6326-020-001	4724 WEIK AVE	55.95
6326-020-002	4728 WEIK AVE	55.95
6326-020-003	4732 WEIK AVE	55.95
6326-020-004	7011 VINEVALE AVE	55.95
6326-020-005	7017 VINEVALE AVE	55.95
6326-020-006	7025 VINEVALE AVE	304.14
6326-020-007	4721 FLORENCE AVE	322.47
6326-020-008	4741 FLORENCE AVE	322.47
6326-020-009	4741 FLORENCE AVE	348.13
6326-020-010	7113 VINEVALE AVE	55.95
6326-020-011	7109 VINEVALE AVE	55.95
6326-020-012	7105 VINEVALE AVE	55.95
6326-020-013	7103 VINEVALE AVE	55.95
6326-021-001	6835 VINEVALE AVE	55.95
6326-021-002	6839 VINEVALE AVE	55.95
6326-021-003	6905 VINEVALE AVE	55.95
6326-021-004	6906 MAYFLOWER AVE	55.95
6326-021-005	6911 VINEVALE AVE	55.95
6326-021-006	6913 VINEVALE AVE	55.95
6326-021-008	6925 VINEVALE AVE	55.95
6326-021-010	6931 VINEVALE AVE	55.95
6326-021-011	6935 VINEVALE AVE	55.95
6326-021-012	6939 VINEVALE AVE	55.95
6326-021-013	7005 VINEVALE AVE	55.95
6326-021-014	4737 WEIK AVE	55.95
6326-021-015	4733 WEIK AVE	55.95
6326-021-016	4729 WEIK AVE	55.95
6326-021-017	6921 VINEVALE AVE	55.95
6326-021-018	6923 VINEVALE AVE	55.95
6326-022-001	6729 VINEVALE AVE	55.95
6326-022-002	6801 VINEVALE AVE	55.95
6326-022-003	6803 VINEVALE AVE	55.95
6326-022-004	4724 BELL AVE	55.95
6326-022-005	4722 BELL AVE	55.95
6326-022-006	4720 BELL AVE	55.95
6326-022-009	6815 VINEVALE AVE	55.95
6326-022-012	6823 VINEVALE AVE APT 1	55.95
6326-022-013	6829 VINEVALE AVE	55.95
6326-022-014	6831 VINEVALE AVE	55.95
6326-022-015	6809 VINEVALE AVE	245.51
6326-022-016	6819 VINEVALE AVE	150.24
6326-023-001	4714 BELL AVE	55.95
6326-023-002	4710 BELL AVE	55.95
6326-023-003	4708 BELL AVE	55.95
6326-023-004	NO SITUS AVAILABLE	55.95
6326-023-005	4700 BELL AVE	55.95
6326-023-006	4684 BELL AVE	55.95
6326-023-007	4678 BELL AVE	55.95
6326-023-008	4674 BELL AVE	55.95
6326-023-009	4666 BELL AVE	55.95
6326-023-010	4660 BELL AVE	55.95

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ASSESSOR'S PARCEL NUMBER	SITUS ADDRESS	ASSESSMENT (\$)
6326-023-012	4656 BELL AVE	55.95
6326-023-013	4650 BELL AVE	55.95
6326-023-014	6802 KING AVE	55.95
6326-023-015	6728 KING AVE	55.95
6326-023-016	6718 KING AVE	55.95
6326-023-017	4609 BROMPTON AVE	55.95
6326-023-018	4615 BROMPTON AVE	55.95
6326-023-019	4619 BROMPTON AVE	55.95
6326-023-020	4625 BROMPTON AVE	55.95
6326-023-021	4629 BROMPTON AVE	55.95
6326-023-022	4633 BROMPTON AVE	55.95
6326-023-023	4639 BROMPTON AVE	55.95
6326-023-024	4643 BROMPTON AVE	55.95
6326-023-025	4649 BROMPTON AVE	55.95
6326-023-026	6804 MAYFLOWER PL	55.95
6326-023-027	6808 MAYFLOWER PL	55.95
6326-023-028	6812 MAYFLOWER PL	55.95
6326-023-029	6816 MAYFLOWER PL	55.95
6326-024-001	6820 MAYFLOWER PL	55.95
6326-024-002	6824 MAYFLOWER PL	55.95
6326-024-003	6828 MAYFLOWER AVE	55.95
6326-024-004	6834 MAYFLOWER AVE	55.95
6326-024-005	6900 MAYFLOWER AVE	55.95
6326-024-006	6906 MAYFLOWER AVE	55.95
6326-024-007	6910 MAYFLOWER AVE	55.95
6326-024-008	6916 MAYFLOWER AVE	55.95
6326-024-009	6922 MAYFLOWER AVE	55.95
6326-024-010	6928 MAYFLOWER AVE	55.95
6326-024-011	6934 MAYFLOWER AVE	55.95
6326-025-001	6938 MAYFLOWER AVE	55.95
6326-025-002	7000 MAYFLOWER AVE	55.95
6326-025-003	7008 MAYFLOWER AVE	55.95
6326-025-004	7014 MAYFLOWER AVE	55.95
6326-025-005	7018 MAYFLOWER AVE	55.95
6326-025-006	7022 MAYFLOWER AVE	55.95
6326-025-007	7028 MAYFLOWER AVE	55.95
6326-025-008	7034 MAYFLOWER AVE	55.95
6326-025-009	7104 MAYFLOWER AVE	55.95
6326-025-010	7108 MAYFLOWER AVE	55.95
6326-025-011	7114 MAYFLOWER AVE	55.95
6326-025-012	7118 MAYFLOWER AVE	55.95
6326-025-013	7126 MAYFLOWER AVE	55.95
6326-026-001	6936 PROSPECT AVE	55.95
6326-026-002	7000 PROSPECT AVE	55.95
6326-026-003	7006 PROSPECT AVE	55.95
6326-026-004	7010 PROSPECT AVE	55.95
6326-026-005	7016 PROSPECT AVE	55.95
6326-026-006	7020 PROSPECT AVE	55.95
6326-026-007	7026 PROSPECT AVE	55.95
6326-026-008	7032 PROSPECT AVE	55.95
6326-026-009	7102 PROSPECT AVE	55.95
6326-026-010	7108 PROSPECT AVE	55.95
6326-026-011	7107 MAYFLOWER AVE	55.95
6326-026-012	7101 MAYFLOWER AVE	55.95
6326-026-013	7031 MAYFLOWER AVE	55.95
6326-026-014	7025 MAYFLOWER AVE	55.95
6326-026-015	7019 MAYFLOWER AVE	55.95
6326-026-016	7015 MAYFLOWER AVE	55.95
6326-026-017	7009 MAYFLOWER AVE	55.95
6326-026-018	7005 MAYFLOWER AVE	55.95
6326-026-019	7001 MAYFLOWER AVE	55.95
6326-026-020	6935 MAYFLOWER AVE	55.95
6326-027-001	4636 BROMPTON AVE	55.95
6326-027-002	4640 BROMPTON AVE	55.95

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6326-027-003	6834 PROSPECT AVE	55.95
6326-027-004	6838 PROSPECT AVE	55.95
6326-027-005	6902 PROSPECT AVE	55.95
6326-027-006	6908 PROSPECT AVE	55.95
6326-027-007	6914 PROSPECT AVE	55.95
6326-027-008	6920 PROSPECT AVE	55.95
6326-027-009	6924 PROSPECT AVE	55.95
6326-027-010	6930 PROSPECT AVE	55.95
6326-027-011	6929 MAYFLOWER AVE	55.95
6326-027-012	6923 MAYFLOWER AVE	55.95
6326-027-013	6919 MAYFLOWER AVE	55.95
6326-027-014	6915 MAYFLOWER AVE	55.95
6326-027-015	6907 MAYFLOWER AVE	55.95
6326-027-016	6901 MAYFLOWER AVE	55.95
6326-027-017	6837 MAYFLOWER AVE	55.95
6326-027-018	6833 MAYFLOWER AVE	55.95
6326-028-001	6822 KING AVE	55.95
6326-028-002	6828 KING AVE	55.95
6326-028-003	6834 KING AVE	55.95
6326-028-004	6838 KING AVE	55.95
6326-028-005	6902 KING AVE	55.95
6326-028-006	6908 KING AVE	55.95
6326-028-007	6914 KING AVE	55.95
6326-028-008	6920 KING AVE	55.95
6326-028-009	6924 KING AVE	55.95
6326-028-010	6930 KING AVE	55.95
6326-028-011	6929 PROSPECT AVE	55.95
6326-028-012	6923 PROSPECT AVE	55.95
6326-028-013	6919 PROSPECT AVE	55.95
6326-028-014	6915 PROSPECT AVE	55.95
6326-028-015	6907 PROSPECT AVE	55.95
6326-028-016	6901 PROSPECT AVE	55.95
6326-028-017	6837 PROSPECT AVE	55.95
6326-028-018	6833 PROSPECT AVE	55.95
6326-028-019	6827 PROSPECT AVE	55.95
6326-028-020	6821 PROSPECT AVE	55.95
6326-029-001	6936 KING AVE	55.95
6326-029-002	7000 KING AVE	55.95
6326-029-003	7006 KING AVE	55.95
6326-029-004	7010 KING AVE	55.95
6326-029-005	7016 KING AVE	55.95
6326-029-006	7020 KING AVE	55.95
6326-029-007	7026 KING AVE	55.95
6326-029-008	7032 KING AVE	55.95
6326-029-009	7102 KING AVE	55.95
6326-029-010	7108 KING AVE	55.95
6326-029-011	7107 PROSPECT AVE	55.95
6326-029-012	7101 PROSPECT AVE	55.95
6326-029-013	7031 PROSPECT AVE	55.95
6326-029-014	7025 PROSPECT AVE	55.95
6326-029-015	7019 PROSPECT AVE	55.95
6326-029-016	7015 PROSPECT AVE	55.95
6326-029-017	7009 PROSPECT AVE	55.95
6326-029-018	7005 PROSPECT AVE	55.95
6326-029-019	7001 PROSPECT AVE	55.95
6326-029-020	6935 PROSPECT AVE	55.95
6326-030-001	4650 WEIK AVE	55.95
6326-030-002	4646 WEIK AVE	55.95
6326-030-003	4640 WEIK AVE	55.95
6326-030-004	4636 WEIK AVE	55.95
6326-030-005	4630 WEIK AVE	55.95
6326-030-006	4626 WEIK AVE	55.95
6326-030-007	4620 WEIK AVE	55.95
6326-030-008	4616 WEIK AVE	55.95

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6326-030-009	4610 WEIK AVE	55.95
6326-030-010	4580 WEIK AVE	55.95
6326-030-011	4576 WEIK AVE	55.95
6326-030-012	4568 WEIK AVE	55.95
6326-030-013	4562 WEIK AVE	55.95
6326-030-014	4556 WEIK AVE	55.95
6326-030-015	4552 WEIK AVE	55.95
6326-030-016	4546 WEIK AVE	55.95
6326-030-017	4542 WEIK AVE	55.95
6326-030-018	4530 WEIK AVE	55.95
6326-031-001	6936 GEORGIA AVE	55.95
6326-031-002	7000 GEORGIA AVE	55.95
6326-031-003	7006 GEORGIA AVE	55.95
6326-031-004	7010 GEORGIA AVE	55.95
6326-031-005	7016 GEORGIA AVE	55.95
6326-031-006	7020 GEORGIA AVE	55.95
6326-031-007	7026 GEORGIA AVE	55.95
6326-031-008	7032 GEORGIA AVE	55.95
6326-031-009	7102 GEORGIA AVE	55.95
6326-031-010	7108 GEORGIA AVE	55.95
6326-031-011	7107 KING AVE	55.95
6326-031-012	7101 KING AVE	55.95
6326-031-013	7031 KING AVE	55.95
6326-031-014	7025 KING AVE	55.95
6326-031-015	7019 KING AVE	55.95
6326-031-016	7015 KING AVE	55.95
6326-031-017	7009 KING AVE	55.95
6326-031-018	7005 KING AVE	55.95
6326-031-019	7001 KING AVE	55.95
6326-031-020	6935 KING AVE	55.95
6326-032-001	6822 GEORGIA AVE	55.95
6326-032-002	6828 GEORGIA AVE	55.95
6326-032-003	6834 GEORGIA AVE	55.95
6326-032-004	6838 GEORGIA AVE	55.95
6326-032-005	6902 GEORGIA AVE	55.95
6326-032-006	6908 GEORGIA AVE	55.95
6326-032-007	6914 GEORGIA AVE	55.95
6326-032-008	6920 GEORGIA AVE	55.95
6326-032-009	6924 GEORGIA AVE	55.95
6326-032-010	6930 GEORGIA AVE	55.95
6326-032-011	6929 KING AVE	55.95
6326-032-012	6923 KING AVE	55.95
6326-032-013	6919 KING AVE	55.95
6326-032-014	6915 KING AVE	55.95
6326-032-015	6907 KING AVE	55.95
6326-032-016	6901 KING AVE	55.95
6326-032-017	6837 KING AVE	55.95
6326-032-018	6833 KING AVE	55.95
6326-032-019	6827 KING AVE	55.95
6326-032-020	6821 KING AVE	55.95
6326-033-001	6828 WOODWARD AVE	55.95
6326-033-002	6834 WOODWARD AVE	55.95
6326-033-003	6838 WOODWARD AVE	55.95
6326-033-004	6902 WOODWARD AVE	55.95
6326-033-005	6908 WOODWARD AVE	55.95
6326-033-006	6914 WOODWARD AVE	55.95
6326-033-007	6920 WOODWARD AVE	55.95
6326-033-008	6924 WOODWARD AVE	55.95
6326-033-009	6930 WOODWARD AVE	55.95
6326-033-010	6929 GEORGIA AVE	55.95
6326-033-011	6923 GEORGIA AVE	55.95
6326-033-012	6919 GEORGIA AVE	55.95
6326-033-013	6915 GEORGIA AVE	55.95
6326-033-014	6907 GEORGIA AVE	55.95

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6326-033-015	6901 GEORGIA AVE	55.95
6326-033-016	6837 GEORGIA AVE	55.95
6326-033-017	6833 GEORGIA AVE	55.95
6326-033-018	6827 GEORGIA AVE	55.95
6326-033-019	6821 GEORGIA AVE	55.95
6326-034-001	6936 WOODWARD AVE	55.95
6326-034-002	7000 WOODWARD AVE	55.95
6326-034-003	7006 WOODWARD AVE	55.95
6326-034-004	7010 WOODWARD AVE	55.95
6326-034-005	7016 WOODWARD AVE	55.95
6326-034-006	7020 WOODWARD AVE	55.95
6326-034-007	7026 WOODWARD AVE	55.95
6326-034-008	7032 WOODWARD AVE	55.95
6326-034-009	7102 WOODWARD AVE	55.95
6326-034-010	7108 WOODWARD AVE	55.95
6326-034-011	7107 GEORGIA AVE	55.95
6326-034-012	7101 GEORGIA AVE	55.95
6326-034-013	7031 GEORGIA AVE	55.95
6326-034-014	7025 GEORGIA AVE	55.95
6326-034-015	7019 GEORGIA AVE	55.95
6326-034-016	7015 GEORGIA AVE	55.95
6326-034-017	7009 GEORGIA AVE	55.95
6326-034-018	7005 GEORGIA AVE	55.95
6326-034-019	7001 GEORGIA AVE	55.95
6326-034-020	6935 GEORGIA AVE	55.95
6326-035-013	7111 WOODWARD AVE	55.95
6326-035-014	7105 WOODWARD AVE	55.95
6326-035-015	7033 WOODWARD AVE	55.95
6326-035-016	7027 WOODWARD AVE	55.95
6326-035-017	7023 WOODWARD AVE	55.95
6326-035-018	7015 WOODWARD AVE	55.95
6326-035-019	7011 WOODWARD AVE	55.95
6326-035-020	7005 WOODWARD AVE	55.95
6326-035-021	7001 WOODWARD AVE	55.95
6326-035-025	7016 ATLANTIC AVE	560.66
6326-035-405	4525 FLORENCE AVE	447.06
6326-035-406	7000 ATLANTIC AVE	466.38
6326-035-408	7110 ATLANTIC AVE	626.62
6326-036-007	6927 WOODWARD AVE	55.95
6326-036-008	6921 WOODWARD AVE	55.95
6326-036-009	6917 WOODWARD AVE	55.95
6326-036-010	6911 WOODWARD AVE	55.95
6326-036-011	6903 WOODWARD AVE	55.95
6326-036-014	6833 WOODWARD AVE	55.95
6326-036-015	6829 WOODWARD AVE	55.95
6326-036-016	6823 WOODWARD AVE	55.95
6326-036-019	6901 WOODWARD AVE	55.95
6326-036-400	6824 ATLANTIC AVE	428.75
6326-036-401	6900 ATLANTIC AVE	366.44
6326-036-402	6904 ATLANTIC AVE	146.58
6326-036-403	6918 ATLANTIC AVE	373.77
6326-036-404	6930 ATLANTIC AVE	417.74
6327-001-005	6416 HELIOTROPE AVE	55.95
6327-001-006	6418 HELIOTROPE AVE	55.95
6327-001-007	6500 HELIOTROPE AVE	55.95
6327-001-008	6506 HELIOTROPE AVE	55.95
6327-001-009	6510 HELIOTROPE AVE	55.95
6327-001-010	6516 HELIOTROPE AVE	55.95
6327-001-011	6522 HELIOTROPE AVE	55.95
6327-001-012	6526 HELIOTROPE AVE	55.95
6327-001-013	6600 HELIOTROPE AVE	55.95
6327-001-014	6604 HELIOTROPE AVE	183.22
6327-001-015	6610 HELIOTROPE AVE	55.95
6327-001-016	6614 HELIOTROPE AVE	55.95

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6327-001-017	6620 HELIOTROPE AVE	55.95
6327-001-018	6624 HELIOTROPE AVE	55.95
6327-001-019	6630 HELIOTROPE AVE	183.22
6327-001-020	6636 HELIOTROPE AVE	201.54
6327-001-021	6702 HELIOTROPE AVE	55.95
6327-001-022	6708 HELIOTROPE AVE	183.22
6327-001-023	6714 HELIOTROPE AVE	55.95
6327-001-024	6718 HELIOTROPE AVE	55.95
6327-001-025	6722 HELIOTROPE AVE	55.95
6327-001-026	4865 BELL AVE	55.95
6327-001-027	4861 BELL AVE	55.95
6327-001-028	4851 BELL AVE	55.95
6327-001-029	4850 GAGE AVE	579.30
6327-002-401	4960 GAGE AVE	425.07
6327-002-402	6411 WILCOX AVE	55.95
6327-002-403	6427 WILCOX AVE	55.95
6327-002-404	6503 WILCOX AVE	55.95
6327-002-405	6611 WILCOX AVE	55.95
6327-003-001	4927 NEVADA ST	55.95
6327-003-002	4923 NEVADA ST	55.95
6327-003-003	4919 NEVADA ST	55.95
6327-003-004	4915 NEVADA ST	55.95
6327-003-005	4911 NEVADA ST	55.95
6327-003-006	4905 NEVADA ST	55.95
6327-003-007	4881 NEVADA ST	55.95
6327-003-008	4877 NEVADA ST	55.95
6327-003-009	4873 NEVADA ST	55.95
6327-003-010	4867 NEVADA ST	55.95
6327-003-011	4865 NEVADA ST	55.95
6327-003-012	4863 NEVADA ST	55.95
6327-003-013	4862 NEVADA ST	55.95
6327-003-014	4864 NEVADA ST	55.95
6327-003-015	4866 NEVADA ST	55.95
6327-003-016	4872 NEVADA ST	55.95
6327-003-017	4876 NEVADA ST	55.95
6327-003-018	4880 NEVADA ST	55.95
6327-003-019	4904 NEVADA ST	55.95
6327-003-020	4910 NEVADA ST	55.95
6327-003-021	4914 NEVADA ST	55.95
6327-003-022	4918 NEVADA ST	55.95
6327-003-024	4857 NELSON DR	55.95
6327-003-025	4865 NELSON DR	55.95
6327-003-026	4877 NELSON DR	55.95
6327-003-027	4905 NELSON DR	55.95
6327-003-028	4913 NELSON DR	55.95
6327-003-029	4925 NELSON DR	55.95
6327-003-030	6701 WILCOX AVE	55.95
6327-003-031	6709 WILCOX AVE	55.95
6327-004-001	4856 NELSON DR	55.95
6327-004-002	4864 NELSON DR	55.95
6327-004-003	4874 NELSON DR	55.95
6327-004-004	4902 NELSON DR	55.95
6327-004-005	4912 NELSON DR	55.95
6327-004-006	4924 NELSON DR	55.95
6327-004-007	6721 WILCOX AVE	55.95
6327-004-008	6725 WILCOX AVE	55.95
6327-004-009	6727 WILCOX AVE	55.95
6327-004-010	4927 BELL AVE	55.95
6327-004-011	4923 BELL AVE	55.95
6327-004-012	4919 BELL AVE	55.95
6327-004-013	4915 BELL AVE	55.95
6327-004-014	4911 BELL AVE	55.95
6327-004-015	4907 BELL AVE	55.95
6327-004-016	4895 BELL AVE	55.95

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6327-004-017	4889 BELL AVE	55.95
6327-004-018	4883 BELL AVE	55.95
6327-004-019	4875 BELL AVE	55.95
6327-004-020	4871 BELL AVE	55.95
6327-005-001	4860 BELL AVE	55.95
6327-005-002	4864 BELL AVE	55.95
6327-005-003	6810 HELIOTROPE AVE	1,286.22
6327-005-009	4890 BELL AVE	55.95
6327-005-010	4894 BELL AVE	55.95
6327-005-012	4904 BELL AVE	55.95
6327-005-021	4870 BELL AVE	55.95
6327-005-022	4882 BELL AVE	55.95
6327-005-023	4947 SOUTHALL LN	55.95
6327-005-024	4943 SOUTHALL LN	55.95
6327-005-027	4884 BELL AVE	55.95
6327-005-028	4941 SOUTHALL LN	55.95
6327-005-029	4939 SOUTHALL LN	55.95
6327-005-030	4929 SOUTHALL LN	55.95
6327-005-031	4927 SOUTHALL LN	55.95
6327-005-032	4906 BELL AVE	183.22
6327-005-033	4872 BELL AVE	55.95
6327-005-034	4876 BELL AVE	55.95
6327-005-040	4888 BELL AVE	55.95
6327-005-041	4900 BELL AVE	55.95
6327-005-042	4878 BELL AVE	55.95
6327-006-003	6801 WILCOX AVE	487.36
6327-006-005	6823 WILCOX AVE	55.95
6327-006-008	4946 SOUTHALL CT	55.95
6327-006-009	6829 WILCOX AVE	55.95
6327-006-010	6835 WILCOX AVE	55.95
6327-006-011	6901 WILCOX AVE	55.95
6327-006-012	6815 WILCOX AVE	55.95
6327-006-013	6815 WILCOX AVE	55.95
6327-006-014	4950 SOUTHALL CT	55.95
6327-006-015	4951 BROMPTON AVE	55.95
6327-006-016	4910 BELL AVE	55.95
6327-006-017	4914 BELL AVE	55.95
6327-007-001	4841 BROMPTON AVE	55.95
6327-007-002	4851 BROMPTON AVE	55.95
6327-007-003	4861 BROMPTON AVE	55.95
6327-007-005	4938 SOUTHALL LN	55.95
6327-007-006	4944 SOUTHALL LN	55.95
6327-007-008	4937 BROMPTON AVE	55.95
6327-007-010	4931 BROMPTON AVE	55.95
6327-007-011	4925 BROMPTON AVE	55.95
6327-007-012	4921 BROMPTON AVE	55.95
6327-007-013	4919 BROMPTON AVE	55.95
6327-007-014	4915 BROMPTON AVE	55.95
6327-007-015	4871 BROMPTON AVE	55.95
6327-007-016	4930 SOUTHALL LN	55.95
6327-007-017	4934 SOUTHALL LN	55.95
6327-007-018	494 BROMPTON AVE	370.61
6327-008-002	4850 BROMPTON AVE	55.95
6327-008-003	4860 BROMPTON AVE	55.95
6327-008-005	4841 BECK AVE	55.95
6327-008-006	4849 BECK AVE	55.95
6327-008-007	4859 BECK AVE	55.95
6327-008-008	4867 BECK AVE	55.95
6327-008-009	4840 BROMPTON AVE	55.95
6327-009-001	4870 BROMPTON AVE	55.95
6327-009-002	4916 BROMPTON AVE	55.95
6327-009-003	4920 BROMPTON AVE	55.95
6327-009-004	4926 BROMPTON AVE	55.95
6327-009-006	4930 BROMPTON AVE	55.95

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6327-009-007	4936 BROMPTON AVE	55.95
6327-009-008	4940 BROMPTON AVE	55.95
6327-009-009	4946 BROMPTON AVE	55.95
6327-009-010	4950 BROMPTON AVE	55.95
6327-009-011	4960 BROMPTON AVE	55.95
6327-009-016	6917 WILCOX AVE	55.95
6327-010-001	6919 WILCOX AVE	55.95
6327-010-002	4871 BECK AVE	55.95
6327-010-003	4875 BECK AVE	55.95
6327-010-004	4877 BECK AVE	55.95
6327-010-005	4879 BECK AVE	55.95
6327-010-006	4881 BECK AVE	55.95
6327-010-007	4925 BECK AVE	55.95
6327-010-008	4927 BECK AVE	55.95
6327-010-009	4933 BECK AVE	55.95
6327-010-010	4937 BECK AVE UNIT A	55.95
6327-010-011	4943 BECK AVE	55.95
6327-010-012	4947 BECK AVE	55.95
6327-010-013	4951 BECK AVE	55.95
6327-010-014	4955 BECK AVE	55.95
6327-010-015	6921 WILCOX AVE	55.95
6327-010-016	6931 WILCOX AVE	55.95
6327-011-001	7000 HELIOTROPE AVE	55.95
6327-011-002	7004 HELIOTROPE AVE	55.95
6327-011-003	7008 HELIOTROPE AVE	55.95
6327-011-004	7012 HELIOTROPE AVE	55.95
6327-011-005	4858 BECK AVE	55.95
6327-011-006	4864 BECK AVE	55.95
6327-011-007	4870 BECK AVE	55.95
6327-011-008	4910 BECK AVE	55.95
6327-011-009	4914 BECK AVE	55.95
6327-011-010	4918 BECK AVE	55.95
6327-011-011	4922 BECK AVE	55.95
6327-011-012	4926 BECK AVE	55.95
6327-011-013	4928 BECK AVE	55.95
6327-011-014	4932 BECK AVE	55.95
6327-011-015	4936 BECK AVE	55.95
6327-011-016	4940 BECK AVE	55.95
6327-011-017	4944 BECK AVE	55.95
6327-011-018	4950 BECK AVE	55.95
6327-011-019	4954 BECK AVE	55.95
6327-011-020	7001 WILCOX AVE	55.95
6327-011-021	7005 WILCOX AVE	55.95
6327-011-022	7007 WILCOX AVE	55.95
6327-011-023	7011 WILCOX AVE	55.95
6327-012-001	7016 HELIOTROPE AVE	55.95
6327-012-002	7020 HELIOTROPE AVE	55.95
6327-012-003	7028 HELIOTROPE AVE	55.95
6327-012-004	4811 WEIK AVE	55.95
6327-012-005	4813 WEIK AVE	55.95
6327-012-006	4817 WEIK AVE	55.95
6327-012-007	4821 WEIK AVE	55.95
6327-012-008	4825 WEIK AVE	55.95
6327-012-009	4921 WEIK AVE	55.95
6327-012-010	4925 WEIK AVE	55.95
6327-012-011	4929 WEIK AVE	55.95
6327-012-012	4933 WEIK AVE	55.95
6327-012-013	4937 WEIK AVE	55.95
6327-012-014	4941 WEIK AVE	55.95
6327-012-015	4945 WEIK AVE	55.95
6327-012-016	4949 WEIK AVE	55.95
6327-012-017	4953 WEIK AVE	55.95
6327-012-018	4957 WEIK AVE	55.95
6327-012-019	7015 WILCOX AVE	55.95

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6327-012-020	7017 WILCOX AVE	55.95
6327-012-021	7021 WILCOX AVE	55.95
6327-013-001	7102 HELIOTROPE AVE	55.95
6327-013-002	7108 HELIOTROPE AVE	55.95
6327-013-003	7112 HELIOTROPE AVE	55.95
6327-013-004	4810 WEIK AVE	55.95
6327-013-005	4814 WEIK AVE	55.95
6327-013-006	4818 WEIK AVE	55.95
6327-013-007	4824 WEIK AVE	55.95
6327-013-008	4826 WEIK AVE	55.95
6327-013-009	4924 WEIK AVE	55.95
6327-013-010	4928 WEIK AVE	55.95
6327-013-011	4932 WEIK AVE	55.95
6327-013-012	4936 WEIK AVE	55.95
6327-013-013	4940 WEIK AVE	55.95
6327-013-014	4944 WEIK AVE	55.95
6327-013-015	4948 WEIK AVE	55.95
6327-013-016	4952 WEIK AVE	55.95
6327-013-017	4954 WEIK AVE	55.95
6327-013-018	4958 WEIK AVE	55.95
6327-013-019	7031 WILCOX AVE	55.95
6327-013-020	7101 WILCOX AVE	55.95
6327-013-021	7107 WILCOX AVE	55.95
6327-014-001	4901 FLORENCE AVE	55.95
6327-014-002	4851 FLORENCE AVE	55.95
6327-014-003	4847 FLORENCE AVE	55.95
6327-014-004	7116 HELIOTROPE AVE	146.58
6327-014-005	4841 FLORENCE AVE	241.86
6327-014-008	NO SITUS AVAILABLE	91.61
6327-014-021	4911 FLORENCE AVE	732.88
6327-014-025	4945 FLORENCE AVE	604.63
6327-014-400	4965 FLORENCE AVE	564.32
6327-014-401	4955 FLORENCE AVE	494.70
6327-015-400	5009 FLORENCE AVE	55.95
6327-015-401	5029 FLORENCE AVE	55.95
6327-015-402	5001 FLORENCE AVE	513.02
6327-015-403	5027 FLORENCE AVE	366.44
6327-015-404	5045 FLORENCE AVE	476.38
6327-015-405	5089 FLORENCE AVE	630.28
6327-016-001	6900 WILCOX AVE	421.41
6327-016-003	6901 SHERMAN WAY	55.95
6327-016-004	6905 SHERMAN WAY	55.95
6327-016-005	6909 SHERMAN WAY	55.95
6327-016-006	6917 SHERMAN WAY	55.95
6327-016-007	5028 SOUTHALL LN	55.95
6327-016-008	5026 SOUTHALL LN	55.95
6327-016-009	5022 SOUTHALL LN	55.95
6327-016-010	5018 SOUTHALL LN	55.95
6327-016-014	6932 WILCOX AVE	55.95
6327-016-015	6936 WILCOX AVE	55.95
6327-016-016	6940 WILCOX AVE	183.22
6327-016-019	7003 SHERMAN WAY	55.95
6327-016-020	6939 SHERMAN WAY	55.95
6327-016-021	6935 SHERMAN WAY	201.54
6327-016-022	6925 SHERMAN WAY	55.95
6327-016-023	6923 SHERMAN WAY	164.90
6327-016-024	6921 SHERMAN WAY	271.91
6327-016-025	6918 WILCOX AVE	55.95
6327-016-027	6924 WILCOX AVE	291.41
6327-016-028	6910 WILCOX AVE	55.95
6327-017-001	6720 WILCOX AVE	55.95
6327-017-002	6724 WILCOX AVE	55.95
6327-017-003	5018 BELL AVE	55.95
6327-017-004	5022 BELL AVE	55.95

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6327-017-005	5026 BELL AVE	55.95
6327-017-006	5030 BELL AVE	55.95
6327-017-007	5034 BELL AVE	55.95
6327-017-008	5038 BELL AVE	55.95
6327-017-009	5042 BELL AVE	55.95
6327-017-010	5046 BELL AVE	55.95
6327-017-011	6730 WILCOX AVE	291.41
6327-017-012	6800 WILCOX AVE	256.51
6327-017-013	6810 WILCOX AVE	55.95
6327-017-014	6731 SHERMAN WAY	55.95
6327-017-015	6801 SHERMAN WAY	55.95
6327-017-016	6805 SHERMAN WAY	55.95
6327-017-017	6811 SHERMAN WAY	55.95
6327-017-018	6816 WILCOX AVE	55.95
6327-017-019	6818 WILCOX AVE	55.95
6327-017-020	6830 WILCOX AVE	55.95
6327-017-022	5021 SOUTHALL LN	55.95
6327-017-023	5025 SOUTHALL LN	55.95
6327-017-024	5031 SOUTHALL LN	55.95
6327-017-025	6819 SHERMAN WAY	55.95
6327-017-026	6823 SHERMAN WAY	55.95
6327-017-027	6831 SHERMAN WAY	55.95
6327-017-032	5015 SOUTHALL LN	55.95
6327-018-001	6606 ALAMO AVE	55.95
6327-018-002	6610 ALAMO AVE	55.95
6327-018-003	6614 ALAMO AVE	55.95
6327-018-004	6620 ALAMO AVE	55.95
6327-018-005	6624 ALAMO AVE	55.95
6327-018-006	6630 ALAMO AVE	55.95
6327-018-007	6607 SHERMAN WAY	55.95
6327-018-008	6611 SHERMAN WAY	55.95
6327-018-009	6615 SHERMAN WAY	55.95
6327-018-010	6621 SHERMAN WAY	55.95
6327-018-011	6625 SHERMAN WAY	55.95
6327-018-012	6629 SHERMAN WAY	55.95
6327-018-013	6700 ALAMO AVE	55.95
6327-018-014	6704 ALAMO AVE	55.95
6327-018-015	6708 ALAMO AVE	55.95
6327-018-016	6701 SHERMAN WAY	55.95
6327-018-017	6705 SHERMAN WAY	55.95
6327-018-018	6709 SHERMAN WAY	55.95
6327-019-001	6606 WILCOX AVE	55.95
6327-019-002	6610 WILCOX AVE	55.95
6327-019-003	6620 WILCOX AVE	55.95
6327-019-004	6624 WILCOX AVE	55.95
6327-019-005	6630 WILCOX AVE	55.95
6327-019-006	6607 ALAMO AVE	55.95
6327-019-007	6611 ALAMO AVE	55.95
6327-019-008	6615 ALAMO AVE	55.95
6327-019-009	6621 ALAMO AVE	55.95
6327-019-010	6625 ALAMO AVE	55.95
6327-019-011	6629 ALAMO AVE	55.95
6327-019-012	6614 WILCOX AVE	55.95
6327-019-013	6700 WILCOX AVE	476.38
6327-019-014	6701 ALAMO AVE	55.95
6327-019-015	6705 ALAMO AVE	55.95
6327-019-016	6709 ALAMO AVE	55.95
6327-020-001	5050 GAGE AVE	55.95
6327-020-002	6406 ALAMO AVE	55.95
6327-020-003	6412 ALAMO AVE	55.95
6327-020-004	6416 ALAMO AVE	55.95
6327-020-005	6422 ALAMO AVE	55.95
6327-020-006	6426 ALAMO AVE	55.95
6327-020-007	6502 ALAMO AVE	55.95

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6327-020-008	6506 ALAMO AVE	55.95
6327-020-009	6510 ALAMO AVE	55.95
6327-020-010	6516 ALAMO AVE	55.95
6327-020-011	6520 ALAMO AVE	55.95
6327-020-012	6524 ALAMO AVE	55.95
6327-020-013	6528 ALAMO AVE	55.95
6327-020-014	5064 GAGE AVE	55.95
6327-020-015	6407 SHERMAN WAY	55.95
6327-020-016	6413 SHERMAN WAY	55.95
6327-020-017	6417 SHERMAN WAY	55.95
6327-020-018	6423 SHERMAN WAY	55.95
6327-020-019	6427 SHERMAN WAY	55.95
6327-020-020	6503 SHERMAN WAY	55.95
6327-020-021	6507 SHERMAN WAY	55.95
6327-020-022	6511 SHERMAN WAY	55.95
6327-020-023	6517 SHERMAN WAY	55.95
6327-020-024	6521 SHERMAN WAY	55.95
6327-020-025	6525 SHERMAN WAY	55.95
6327-020-026	6529 SHERMAN WAY	55.95
6327-021-002	6418 SHERMAN WAY	55.95
6327-021-003	6424 SHERMAN WAY	55.95
6327-021-004	6430 SHERMAN WAY	55.95
6327-021-005	6508 SHERMAN WAY	55.95
6327-021-006	6512 SHERMAN WAY	55.95
6327-021-007	6518 SHERMAN WAY	55.95
6327-021-008	6522 SHERMAN WAY	55.95
6327-021-009	6526 SHERMAN WAY	55.95
6327-021-010	6530 SHERMAN WAY	55.95
6327-021-011	6527 CRAFTON AVE	55.95
6327-021-012	6525 CRAFTON AVE	55.95
6327-021-013	6521 CRAFTON AVE	55.95
6327-021-014	6517 CRAFTON AVE	55.95
6327-021-015	6511 CRAFTON AVE	55.95
6327-021-016	6507 CRAFTON AVE	55.95
6327-021-017	6503 CRAFTON AVE	55.95
6327-021-018	6427 CRAFTON AVE	55.95
6327-021-019	6423 CRAFTON AVE	55.95
6327-021-020	6417 CRAFTON AVE	55.95
6327-021-021	6413 CRAFTON AVE	55.95
6327-021-022	6407 CRAFTON AVE	55.95
6327-021-025	5080 GAGE AVE	589.97
6327-022-001	6606 SHERMAN WAY	55.95
6327-022-002	6610 SHERMAN WAY	55.95
6327-022-003	6614 SHERMAN WAY	55.95
6327-022-004	6620 SHERMAN WAY	55.95
6327-022-005	6624 SHERMAN WAY	55.95
6327-022-006	6630 SHERMAN WAY	55.95
6327-022-007	6607 CRAFTON AVE	55.95
6327-022-008	6611 CRAFTON AVE	55.95
6327-022-009	6615 CRAFTON AVE	55.95
6327-022-010	6621 CRAFTON AVE	55.95
6327-022-011	6625 CRAFTON AVE	55.95
6327-022-012	6629 CRAFTON AVE	55.95
6327-022-013	6700 SHERMAN WAY	55.95
6327-022-014	6704 SHERMAN WAY	55.95
6327-022-015	6708 SHERMAN WAY	55.95
6327-022-016	6701 CRAFTON AVE	55.95
6327-022-017	6705 CRAFTON AVE	55.95
6327-022-018	6709 CRAFTON AVE	55.95
6327-023-001	6712 SHERMAN WAY	55.95
6327-023-002	6716 SHERMAN WAY	55.95
6327-023-003	6720 SHERMAN WAY	55.95
6327-023-004	6713 CRAFTON AVE	55.95
6327-023-005	6717 CRAFTON AVE	55.95

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6327-023-006	6721 CRAFTON AVE	55.95
6327-023-007	6730 SHERMAN WAY	55.95
6327-023-008	6800 SHERMAN WAY	55.95
6327-023-009	6806 SHERMAN WAY	55.95
6327-023-010	6812 SHERMAN WAY	55.95
6327-023-011	6731 CRAFTON AVE	55.95
6327-023-012	6801 CRAFTON AVE	55.95
6327-023-013	6805 CRAFTON AVE	55.95
6327-023-014	6809 CRAFTON AVE	55.95
6327-023-015	6818 SHERMAN WAY	55.95
6327-023-016	6822 SHERMAN WAY	55.95
6327-023-017	6828 SHERMAN WAY	55.95
6327-023-018	6830 SHERMAN WAY	55.95
6327-023-019	6821 CRAFTON AVE	55.95
6327-023-020	6825 CRAFTON AVE	55.95
6327-023-021	6831 CRAFTON AVE	55.95
6327-023-022	5111 SOUTHALL LN	55.95
6327-023-023	6833 CRAFTON AVE	55.95
6327-024-001	5110 SOUTHALL LN	55.95
6327-024-002	5114 SOUTHALL LN	55.95
6327-024-003	6905 CRAFTON AVE	55.95
6327-024-004	6911 CRAFTON AVE NO A	55.95
6327-024-005	6912 SHERMAN WAY	55.95
6327-024-006	6908 SHERMAN WAY	55.95
6327-024-007	6904 SHERMAN WAY	55.95
6327-024-008	6900 SHERMAN WAY	55.95
6327-024-010	6920 SHERMAN WAY	55.95
6327-024-011	6923 CRAFTON AVE	55.95
6327-024-012	6928 SHERMAN WAY	55.95
6327-024-013	6927 CRAFTON AVE	55.95
6327-024-018	7009 CRAFTON AVE	55.95
6327-024-019	7000 SHERMAN WAY	267.50
6327-024-020	7008 SHERMAN WAY	55.95
6327-024-021	7010 SHERMAN WAY	55.95
6327-024-024	6918 SHERMAN WAY	55.95
6327-024-025	6919 CRAFTON AVE	55.95
6327-024-026	6938 SHERMAN WAY	55.95
6327-024-027	6937 CRAFTON AVE	55.95
6327-025-001	5101 FLORENCE AVE	630.28
6327-025-002	7104 SHERMAN WAY	55.95
6327-025-006	7020 SHERMAN WAY	55.95
6327-025-007	7024 SHERMAN WAY	55.95
6327-025-008	7019 CRAFTON AVE	55.95
6327-025-013	7028 SHERMAN WAY	278.50
6327-025-014	7025 CRAFTON AVE	55.95
6327-025-015	7105 CRAFTON AVE	55.95
6327-025-016	5121 FLORENCE AVE	425.07
6327-025-017	7016 SHERMAN WAY	55.95
6327-025-018	7013 CRAFTON AVE	55.95
6327-025-019	7021 CRAFTON AVE	55.95
6327-026-001	6932 CRAFTON AVE	55.95
6327-026-002	6936 CRAFTON AVE	55.95
6327-026-003	6929 WALKER AVE	55.95
6327-026-004	6941 WALKER AVE	55.95
6327-026-005	7000 CRAFTON AVE	55.95
6327-026-008	7012 CRAFTON AVE	55.95
6327-026-009	7016 CRAFTON AVE	55.95
6327-026-010	7020 CRAFTON AVE	55.95
6327-026-011	7011 WALKER AVE	55.95
6327-026-012	7021 WALKER AVE	55.95
6327-026-013	7025 WALKER AVE	55.95
6327-026-014	7022 CRAFTON AVE	55.95
6327-026-015	7030 CRAFTON AVE	55.95
6327-026-016	7029 WALKER AVE	55.95

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6327-026-017	7101 WALKER AVE	55.95
6327-026-018	7104 CRAFTON AVE	55.95
6327-026-019	7110 CRAFTON AVE	249.17
6327-026-023	5141 FLORENCE AVE	183.22
6327-026-027	5133 FLORENCE AVE	439.73
6327-026-028	7004 CRAFTON AVE	55.95
6327-026-029	7008 CRAFTON AVE	55.95
6327-026-030	7001 WALKER AVE	55.95
6327-026-031	7003 WALKER AVE	55.95
6327-026-032	7007 WALKER AVE	55.95
6327-026-038	5151 FLORENCE AVE	450.62
6327-027-001	6801 WALKER AVE	55.95
6327-027-004	6811 WALKER AVE	55.95
6327-027-005	6817 WALKER AVE	55.95
6327-027-006	6825 WALKER AVE	55.95
6327-027-007	6829 WALKER AVE	55.95
6327-027-008	6901 WALKER AVE	55.95
6327-027-009	6903 WALKER AVE	55.95
6327-027-010	6905 WALKER AVE	55.95
6327-027-011	6800 CRAFTON AVE	55.95
6327-027-012	6804 CRAFTON AVE	55.95
6327-027-013	6808 CRAFTON AVE	291.41
6327-027-014	6812 CRAFTON AVE	55.95
6327-027-015	6818 CRAFTON AVE	55.95
6327-027-016	6822 CRAFTON AVE APT 000B	55.95
6327-027-017	6826 CRAFTON AVE	55.95
6327-027-018	6830 CRAFTON AVE	55.95
6327-027-019	6900 CRAFTON AVE	55.95
6327-027-020	6904 CRAFTON AVE APT 000A	55.95
6327-027-021	6908 CRAFTON AVE	55.95
6327-027-022	6907 WALKER AVE	55.95
6327-027-028	6919 WALKER AVE	55.95
6327-027-029	6925 WALKER AVE	55.95
6327-027-030	6920 CRAFTON AVE	55.95
6327-027-031	6924 CRAFTON AVE	55.95
6327-027-032	6928 CRAFTON AVE	55.95
6327-027-033	6803 WALKER AVE	55.95
6327-027-034	6805 WALKER AVE	55.95
6327-027-035	6912 CRAFTON AVE	55.95
6327-027-036	6914 CRAFTON AVE	55.95
6327-027-037	6918 CRAFTON AVE	55.95
6327-027-038	6909 WALKER AVE APT 000A	55.95
6327-027-039	6911 WALKER AVE	55.95
6327-028-001	6600 CRAFTON AVE	55.95
6327-028-002	6606 CRAFTON AVE	55.95
6327-028-006	6620 CRAFTON AVE	55.95
6327-028-007	6621 WALKER AVE	55.95
6327-028-009	6700 CRAFTON AVE	55.95
6327-028-011	6714 CRAFTON AVE	219.87
6327-028-013	6717 WALKER AVE	55.95
6327-028-014	6719 WALKER AVE	55.95
6327-028-015	6722 CRAFTON AVE	55.95
6327-028-016	6721 WALKER AVE	55.95
6327-028-017	6607 WALKER AVE	55.95
6327-028-018	6609 WALKER AVE	55.95
6327-028-021	6612 CRAFTON AVE	55.95
6327-028-022	6611 WALKER AVE	55.95
6327-028-023	6706 CRAFTON AVE	55.95
6327-028-024	6701 WALKER AVE	55.95
6327-028-025	6705 WALKER AVE	55.95
6327-028-026	6629 WALKER AVE	55.95
6327-028-027	6624 CRAFTON AVE	439.73
6327-028-028	6631 WALKER AVE	55.95
6327-029-001	6412 CRAFTON AVE	55.95

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6327-029-002	6416 CRAFTON AVE	55.95
6327-029-003	6422 CRAFTON AVE	55.95
6327-029-004	6502 CRAFTON AVE	55.95
6327-029-005	6506 CRAFTON AVE	55.95
6327-029-006	6510 CRAFTON AVE	55.95
6327-029-007	6516 CRAFTON AVE	55.95
6327-029-008	6520 CRAFTON AVE	55.95
6327-029-010	6408 CRAFTON AVE	146.58
6327-029-011	5150 GAGE AVE	146.58
6327-029-012	5120 GAGE AVE	278.50
6327-029-013	5130 GAGE AVE	183.22
6327-029-014	5150 GAGE AVE	516.69
6327-029-015	NO SITUS AVAILABLE	55.95
6327-029-016	5150 GAGE AVE	55.95
6327-029-017	6501 WALKER AVE	586.31
6327-029-018	6511 WALKER AVE	55.95
6327-029-019	6517 WALKER AVE	55.95
6327-029-020	6521 WALKER AVE	55.95
6327-029-021	6529 WALKER AVE	55.95
6327-029-022	6530 CRAFTON AVE UNIT A	55.95
6327-030-002	5230 E GAGE AVE A	55.95
6327-030-003	5220 GAGE AVE A	183.22
6327-030-004	5218 GAGE AVE	55.95
6327-030-005	5214 GAGE AVE	55.95
6327-030-006	5210 GAGE AVE	55.95
6327-030-007	5200 GAGE AVE	289.49
6327-030-008	6414 WALKER AVE	201.54
6327-030-009	6418 WALKER AVE	55.95
6327-030-010	6424 WALKER AVE	212.53
6327-030-019	6604 WALKER AVE	212.53
6327-030-020	6608 WALKER AVE	212.53
6327-030-021	6616 WALKER AVE	421.41
6327-030-024	6700 WALKER AVE	212.53
6327-030-025	6704 WALKER AVE	212.53
6327-030-028	6500 WALKER AVE	212.53
6327-030-029	6508 WALKER AVE	212.53
6327-030-032	6510 WALKER AVE NO 1	55.95
6327-030-033	6510 WALKER AVE. 2	55.95
6327-030-034	6510 WALKER AVE. 3	55.95
6327-030-035	6510 WALKER AVE NO 4	55.95
6327-030-036	6510 WALKER AVE NO 5	55.95
6327-030-037	6510 WALKER AVE NO 6	55.95
6327-030-038	6510 WALKER AVE NO 7	55.95
6327-030-039	6510 WALKER AVE NO 8	55.95
6327-030-041	6600 WALKER AVE	212.53
6327-030-042	6510 WALKER AVE NO 9	55.95
6327-030-045	6522 WALKER AVE. 1	55.95
6327-030-046	6522 WALKER AVE. 2	55.95
6327-030-047	6522 WALKER AVE. 3	55.95
6327-030-048	6522 WALKER AVE. 4	55.95
6327-030-049	6522 WALKER AVE. 5	55.95
6327-030-050	6522 WALKER AVE. 6	55.95
6327-030-051	6522 WALKER AVE. 7	55.95
6327-030-053	6518 WALKER AVE. 1	55.95
6327-030-054	6518 WALKER AVE. 2	55.95
6327-030-055	6518 WALKER AVE. 3	55.95
6327-030-056	6518 WALKER AVE. 4	55.95
6327-030-057	6518 WALKER AVE. 5	55.95
6327-030-058	6518 WALKER AVE. 6	55.95
6327-030-059	6518 WALKER AVE 7	55.95
6327-031-001	6710 WALKER AVE	208.87
6327-031-002	6716 WALKER AVE	223.53
6327-031-007	6806 WALKER AVE	55.95
6327-031-009	5213 SOUTHAL LN	55.95

City of Bell
Landscape and Lighting Maintenance District
Fiscal Year 2026/2027 Preliminary Assessment Roll

ASSESSOR'S PARCEL NUMBER	SITUS ADDRESS	ASSESSMENT (\$)
6327-031-010	5215 SOUTHALL LANE	55.95
6327-031-011	5217 SOUTHALL LN	55.95
6327-031-012	5221 SOUTHALL LN	55.95
6327-031-013	5231 SOUTHALL LN	55.95
6327-031-014	6800 WALKER AVE	55.95
6327-031-015	6818 WALKER AVE	55.95
6327-031-016	6824 WALKER AVE	55.95
6327-031-017	6804 WALKER AVE	216.20
6327-032-003	6423 CHANSLOR AVE	55.95
6327-032-004	6427 CHANSLOR AVE	271.16
6327-032-006	6509 CHANSLOR AVE	55.95
6327-032-007	6515 CHANSLOR AVE	55.95
6327-032-008	6525 CHANSLOR AVE	55.95
6327-032-009	6601 CHANSLOR AVE	55.95
6327-032-010	6611 CHANSLOR AVE	55.95
6327-032-011	6619 CHANSLOR AVE	55.95
6327-032-012	6625 CHANSLOR AVE	55.95
6327-032-013	6631 CHANSLOR AVE	55.95
6327-032-014	6703 CHANSLOR AVE	55.95
6327-032-015	6711 CHANSLOR AVE	55.95
6327-032-016	6715 CHANSLOR AVE # 1	256.51
6327-032-017	6725 CHANSLOR AVE	256.51
6327-032-018	6807 CHANSLOR AVE	256.51
6327-032-019	6811 CHANSLOR AVE	256.51
6327-032-020	6817 CHANSLOR AVE	55.95
6327-032-021	6829 CHANSLOR AVE	55.95
6327-032-027	5250 GAGE AVE	541.82
6327-032-028	6505 CHANSLOR AVE	267.87
6327-033-001	6900 WALKER AVE	55.95
6327-033-002	6904 WALKER AVE	55.95
6327-033-003	6908 WALKER AVE	55.95
6327-033-004	5218 SOUTHALL LN	55.95
6327-033-005	5220 SOUTHALL LN	55.95
6327-033-006	5230 SOUTHALL LN	227.50
6327-033-007	6910 WALKER AVE	55.95
6327-033-008	6912 WALKER AVE	55.95
6327-033-009	NO SITUS AVAILABLE	55.95
6327-033-010	6916 WALKER AVE	55.95
6327-033-011	6928 WALKER AVE	55.95
6327-033-012	6924 WALKER AVE	55.95
6327-033-013	6920 WALKER AVE	55.95
6327-033-014	5211 BECK AVE	55.95
6327-033-015	5215 BECK AVE	55.95
6327-033-016	5219 BECK AVE	55.95
6327-033-017	5221 BECK AVE	55.95
6327-033-018	5226 BECK AVE	55.95
6327-034-002	7000 WALKER AVE	55.95
6327-034-003	6940 WALKER AVE	55.95
6327-034-004	5222 BECK AVE	55.95
6327-034-005	5218 BECK AVE	55.95
6327-034-006	5214 BECK AVE	55.95
6327-034-007	5210 BECK AVE	55.95
6327-035-002	6909 CHANSLOR AVE	55.95
6327-035-003	6917 CHANSLOR AVE	249.17
6327-035-004	6927 CHANSLOR AVE	55.95
6327-035-005	6931 CHANSLOR AVE	55.95
6327-035-006	6937 CHANSLOR AVE	55.95
6327-035-007	7003 CHANSLOR AVE	55.95
6327-035-008	7011 CHANSLOR AVE	55.95
6327-035-009	7015 CHANSLOR AVE	55.95
6327-035-010	7025 CHANSLOR AVE	249.17
6327-035-011	7031 CHANSLOR AVE	55.95
6327-035-012	7101 CHANSLOR AVE	249.17
6327-035-013	7113 CHANSLOR AVE	55.95

City of Bell
Landscape and Lighting Maintenance District
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ASSESSOR'S PARCEL NUMBER	SITUS ADDRESS	ASSESSMENT (\$)
6327-035-021	7115 CHANSLOR AVE	219.87
6327-035-024	5242 SOUTHAL LN	55.95
6327-035-025	5240 SOUTHAL LN	55.95
6327-035-026	6901 CHANSLOR AVE	55.95
6327-035-027	6903 CHANSLOR AVE	55.95
6327-036-003	NO SITUS AVAILABLE	55.95
6327-036-012	NO SITUS AVAILABLE	55.95
6327-036-016	6932 CHANSLOR AVE	256.51
6327-036-018	7000 CHANSLOR AVE	55.95
6327-036-019	7008 CHANSLOR AVE	55.95
6327-036-020	7014 CHANSLOR AVE	249.17
6327-036-021	7024 CHANSLOR AVE	249.17
6327-036-025	7106 CHANSLOR AVE	498.36
6327-036-028	6926 CHANSLOR AVE	55.95
6327-036-029	7032 CHANSLOR AVE	128.25
6327-036-033	7007 RIVER DR	55.95
6327-036-036	7013 RIVER DR	55.95
6327-036-038	7001 RIVER DR	55.95
6327-036-039	7003 RIVER DR	55.95
6327-036-040	7019 RIVER DR	55.95
6327-036-041	7025 RIVER DR	55.95
6327-036-042	7030 CHANSLOR AVE	128.25
6327-036-043	7100 CHANSLOR AVE	128.25
6327-036-400	7124 CHANSLOR AVE	55.95
6327-036-401	5317 FLORENCE AVE	674.25
6327-037-001	6700 CHANSLOR AVE	256.51
6327-037-002	6708 CHANSLOR AVE	55.95
6327-037-003	6712 CHANSLOR AVE	55.95
6327-037-004	6716 CHANSLOR AVE	55.95
6327-037-006	6724 CHANSLOR AVE	55.95
6327-037-007	6806 CHANSLOR AVE	55.95
6327-037-008	6808 CHANSLOR AVE	55.95
6327-037-009	6816 CHANSLOR AVE	55.95
6327-037-010	6824 CHANSLOR AVE	436.06
6327-037-011	6904 CHANSLOR AVE	55.95
6327-037-013	6916 CHANSLOR AVE	55.95
6327-037-014	6918 CHANSLOR AVE	55.95
6327-037-018	6901 RIVER DR	55.95
6327-037-023	NO SITUS AVAILABLE	55.95
6327-037-025	NO SITUS AVAILABLE	55.95
6327-037-029	6900 CHANSLOR AVE	55.95
6327-037-036	6910 CHANSLOR AVE	55.95
6327-037-037	6919 RIVER DR	55.95
6327-037-041	6817 RIVER DR	55.95
6327-037-042	6701 E RIVER DR	55.95
6327-037-044	6705 RIVER DR	55.95
6327-037-045	6707 RIVER DR	55.95
6327-037-046	6813 RIVER DR	55.95
6327-037-047	6815 RIVER DR	55.95
6327-037-048	6811 RIVER DR	55.95
6327-037-049	6809 RIVER DR	55.95
6327-037-050	6807 RIVER DR	55.95
6327-037-051	6722 CHANSLOR AVE	55.95
6327-038-002	5308 GAGE AVE	55.95
6327-038-004	6426 CHANSLOR AVE	55.95
6327-038-005	6500 CHANSLOR AVE	267.50
6327-038-006	6512 CHANSLOR AVE	55.95
6327-038-007	6514 CHANSLOR AVE	55.95
6327-038-008	6524 CHANSLOR AVE	55.95
6327-038-009	6526 CHANSLOR AVE	55.95
6327-038-010	6600 CHANSLOR AVE	55.95
6327-038-012	6612 CHANSLOR AVE	55.95
6327-038-013	6618 CHANSLOR AVE	55.95
6327-038-014	6622 CHANSLOR AVE	267.50

City of Bell
Landscape and Lighting Maintenance District
Fiscal Year 2026/2027 Preliminary Assessment Roll

ASSESSOR'S PARCEL NUMBER	SITUS ADDRESS	ASSESSMENT (\$)
6327-038-015	6634 CHANSLOR AVE	256.51
6327-038-018	6523 RIVER DR	55.95
6327-038-019	6525 RIVER DR	55.95
6327-038-021	NO SITUS AVAILABLE	55.95
6327-038-022	NO SITUS AVAILABLE	55.95
6327-038-025	6627 RIVER DR	55.95
6327-038-026	5302 GAGE AVE	55.95
6327-038-027	6416 CHANSLOR AVE	55.95
6327-038-028	6610 CHANSLOR AVE	55.95
6327-040-001	6628 WALKER AVE	55.95
6327-040-002	6638 WALKER AVE.	55.95
6327-040-003	6640 WALKER AVE	55.95
6327-040-004	6644 WALKER AVE	55.95
6327-040-005	6648 WALKER AVE	55.95
6327-040-006	6652 WALKER AVE	55.95
6327-040-007	6656 WALKER AVE	55.95
6327-040-008	6660 WALKER AVE	55.95
6327-040-009	6668 WALKER AVE	55.95
6327-040-010	6676 WALKER AVE	55.95
6327-040-011	6672 WALKER AVE	55.95
6327-040-012	6664 WALKER AVE	55.95
6327-040-013	6632 WALKER AVE	55.95
6332-002-007	5556 BANDINI BLVD	2,328.25
6332-002-008	5580 BANDINI BLVD	4,324.02
6332-002-009	5600 BANDINI BLVD	4,322.86
6332-002-010	5630 BANDINI BLVD	4,773.76
6332-002-011	5680 BANDINI BLVD	3,318.31
6332-002-013	4821 EASTERN AVE	4,502.25
6332-002-015	5650 RICKENBACKER RD	2,793.14
6332-002-016	5651 RICKENBACKER RD	2,998.17
6332-002-017	5600 LINDBERGH LN	2,325.41
6332-002-018	5500 LINDBERGH LN	3,235.03
6332-002-019	5400 LINDBERGH LN	2,301.11
6332-002-020	5400 LINDBERGH LN	2,147.69
6332-002-021	5350 LINDBERGH LN	666.84
6332-002-023	NO SITUS AVAILABLE	180.94
6332-002-028	5460 BANDINI BOULEVARD	3,607.30
6332-002-029	5500 BANDINI BLVD	2,922.05
6332-002-030	5500 BANDINI BLVD	2,821.61
6332-002-031	5530 BANDINI BLVD	2,167.00
6332-002-032	NO SITUS AVAILABLE	2,169.84
6332-002-034	4801 EASTERN AVE	5,092.23
6332-002-039	5300 LINDBERGH LANE	286.80
6332-002-040	5300 LINDBERGH LANE	69.18
6332-002-041	5304 LINDBERGH LANE	69.18
6332-002-042	5304 LINDBERGH LANE	69.18
6332-002-043	5306 LINDBERGH LANE	69.18
6332-002-044	5306 LINDBERGH LANE	69.18
6332-002-045	5306 LINDBERGH LANE	69.18
6332-002-046	5310 LINDBERGH LANE	69.18
6332-002-047	5310 LINDBERGH LANE	69.18
6332-002-048	5310 LINDBERGH LANE	69.18
6332-002-049	5310 LINDBERGH LANE	69.18
6332-002-050	5310 LINDBERGH LANE	69.18
6332-002-051	5314 LINDBERGH LANE	69.18
6332-002-052	5314 LINDBERGH LANE	69.18
6332-002-053	5314 LINDBERGH LANE	69.18
6332-002-054	5316 LINDBERGH LANE	69.18
6332-002-055	5316 LINDBERGH LANE	69.18
6332-002-056	5316 LINDBERGH LANE	69.18
6332-002-057	5316 LINDBERGH LANE	69.18
6332-002-058	5318 LINDBERGH LANE	69.18
6332-002-059	5318 LINDBERGH LANE	69.18
6332-002-060	5330 LINDBERGH LANE	69.18

City of Bell
Landscape and Lighting Maintenance District
Fiscal Year 2026/2027 Preliminary Assessment Roll

ASSESSOR'S PARCEL NUMBER	SITUS ADDRESS	ASSESSMENT (\$)
6332-002-061	5330 LINDBERGH LANE	69.18
6332-002-062	5330 LINDBERGH LANE	69.18
6332-002-063	5336 LINDBERGH LANE	69.18
6332-002-064	5336 LINDBERGH LANE	69.18
6332-002-067	5340 LINDBERGH LANE	69.18
6332-002-068	5340 LINDBERGH LN	69.18
6332-002-069	5344 LINDBERGH LANE	69.18
6332-002-070	5344 LINDBERGH LANE	69.18
6332-002-071	5344 LINDBERGH LANE	69.18
6332-002-072	5348 LINDBERGH LANE	278.08
6332-002-076	5338 LINDBERGH LANE	138.36
6332-005-002	5991 BANDINI BLVD	1,740.60
6332-005-004	5997 BANDINI BLVD	1,139.64
6332-005-006	4700 EASTERN AVE	1,502.42
6332-005-008	6001 BANDINI BLVD	622.96
6332-005-009	NO SITUS AVAILABLE	476.38
6332-005-010	6009 BANDINI BLVD	952.75
6332-005-011	6017 BANDINI BLVD	124.59
6332-005-013	6015 BANDINI BLVD	1,275.22
6332-005-016	6021 BANDINI BLVD	1,377.83
6332-005-023	NO SITUS AVAILABLE	681.59
6332-005-024	4710 EASTERN AVE	1,165.28
6332-005-026	6027 BANDINI BLVD	1,194.46
6332-023-001	5675 MANSFIELD WAY	946.34
6332-023-003	5659 MANSFIELD WAY	945.59
6332-023-004	5651 MANSFIELD WAY	673.76
6332-023-005	5690 RICKENBACKER RD	544.59
6332-023-006	4921 EASTERN AVE	978.90
6332-023-007	4941 EASTERN AVE	1,012.96
TOTAL		\$452,246.11
PARCEL COUNT		4,061

City of Bell
Housing Authority
Agenda Report

AGENDA ITEM 3

DATE: May 27, 2026

TO: Chair and Members of the Board

FROM: Javier Ochiqui, Interim Community Development Director

APPROVED BY: 
Michael L. Antwine II, City Manager

SUBJECT: Consideration to approve Amendment No. 4 to the Agreement with Duke Studio, Inc. to increase the budget by an additional \$185,000 for FY 25/26, \$460,000 for FY 26/27, and extend the term of the agreement until June 30, 2027, for Mobile Home Parks and Housing Unit Maintenance Services.

RECOMMENDATION:

It is recommended that the Chair and Members of the Board approve Amendment No. 4, and read by title only, waive further reading, and adopt Resolution No. 2026-26 titled:

“A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BELL AUTHORIZING FY 2025-26 BUDGET AMENDMENT TO TRANSFER \$185,000 FROM THE BELL COMMUNITY HOUSING AUTHORITY (BCHA) FUND BALANCE RESERVE TO THE BCHA ACCOUNT FOR MISC REPAIRS AND EMERGENCY REPAIRS FOR ADDITIONAL MOBILE HOME PARKS AND HOUSING UNIT MAINTENANCE SERVICES”

BACKGROUND:

On June 26, 2024, the Housing Authority Board approved an Agreement with Duke Studio, Inc., for Mobile Home Parks and Housing Unit Maintenance Services. The term of the Agreement was originally for one-year from July 1, 2024, to June 30, 2025, with a one-year extension at the City's option. The annual budget per year is \$335,000. On December 11, 2024, the Chair and Members of the Board approved Amendment No. 1. On June 11, 2025, the Housing Authority Board increased the budget and extended the term of the Agreement by one year, until June 30, 2026.

On December 10, 2025, the Chair approved Amendment No. 3 to increase the budget by an additional \$150,000. Staff is now recommending increasing the budget an additional \$175,000 to cover ongoing maintenance costs and unexpected emergencies.

DISCUSSION:

The Bell Community Housing Authority (BCHA) is responsible for facilities/building maintenance services for two mobile home parks (Florence Village Mobile Home Park, and Bell Mobile Home Park); and several single/multi-family units. Proper facilities and building maintenance services is an important function for the BCHA. Keeping the housing units maintained is important for the BCHA.

On average, BCHA is spending \$25,000 per month on maintenance services for all BCHA

properties. In addition, we are spending on average \$13,000 per month on emergency repairs for a total of \$38,000 per month.

Below is list of all the BCHA locations:

- 5246 Florence Ave. Bell, CA 90201 – Florence Village Mobile Home Park (common areas only, which includes sewer lines, electrical lines, waterlines, and lighting fixtures)
- 4874 Gage Ave. Bell, CA 90201 – Bell Mobile Home Park (common areas only, which includes sewer lines, electrical lines, waterlines, and lighting fixtures)

Below are three (3) graphs (City Units, Florence Village, and Bell Mobile) illustrating the total costs for repairs at each location for FY 25-26:

Chart 1 - City Units (4205 Bell Ave. Bell, CA 90201 – 8 units; 5107 Filmore St. Bell, CA 90201 – 1 unit; 6624 Flora Ave. Bell, CA 90201 - 11 units; 4738 Florence Ave. Bell, CA 90201 – 2 units; 6629-6633 Pine Ave. Bell, CA 90201 – 9 units; 6317 Pine Ave. Bell, CA 90201 – 8 units; 6303 Pine Ave. Bell, CA 90201 – 1 unit; 6331 Pine Ave. Bell, CA 90201 – 1 unit; 6420 Chandlor Ave. Bell, CA 90201 – 2 units)

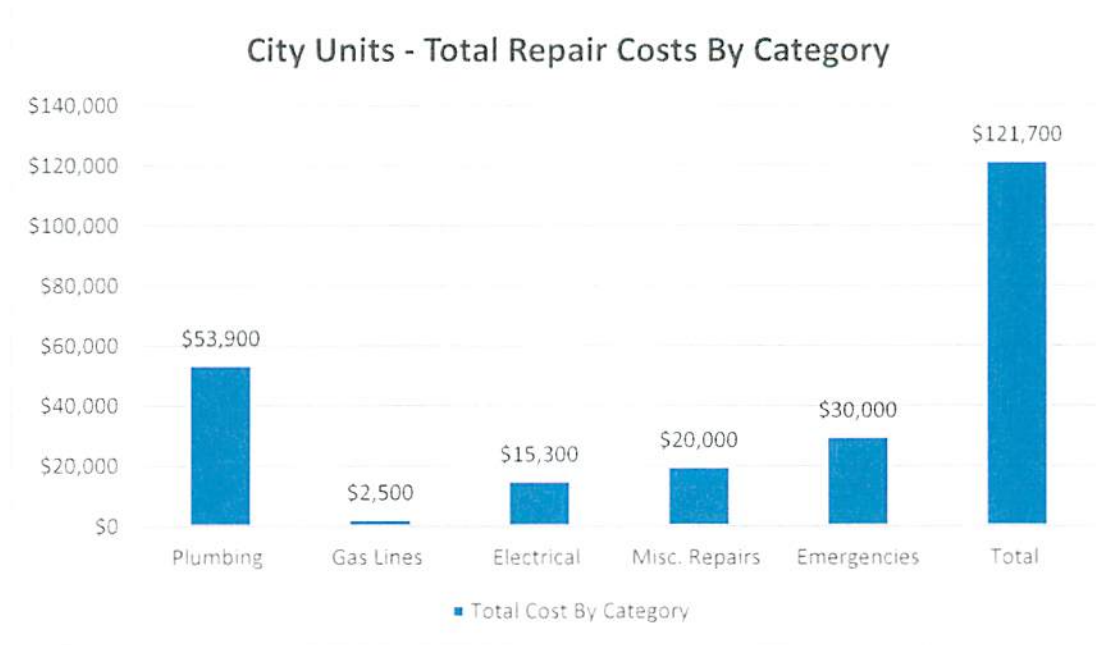


Chart 2 - Florence Village (5162 Florence Ave. Bell, CA 90201- common areas only, which include underground sewer lines, electrical lines, water lines, and lighting fixtures).

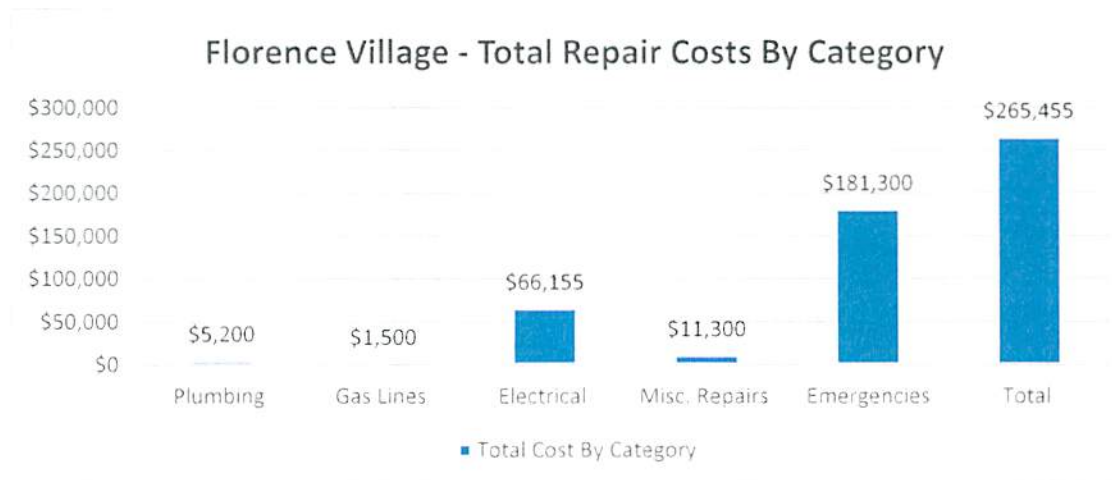
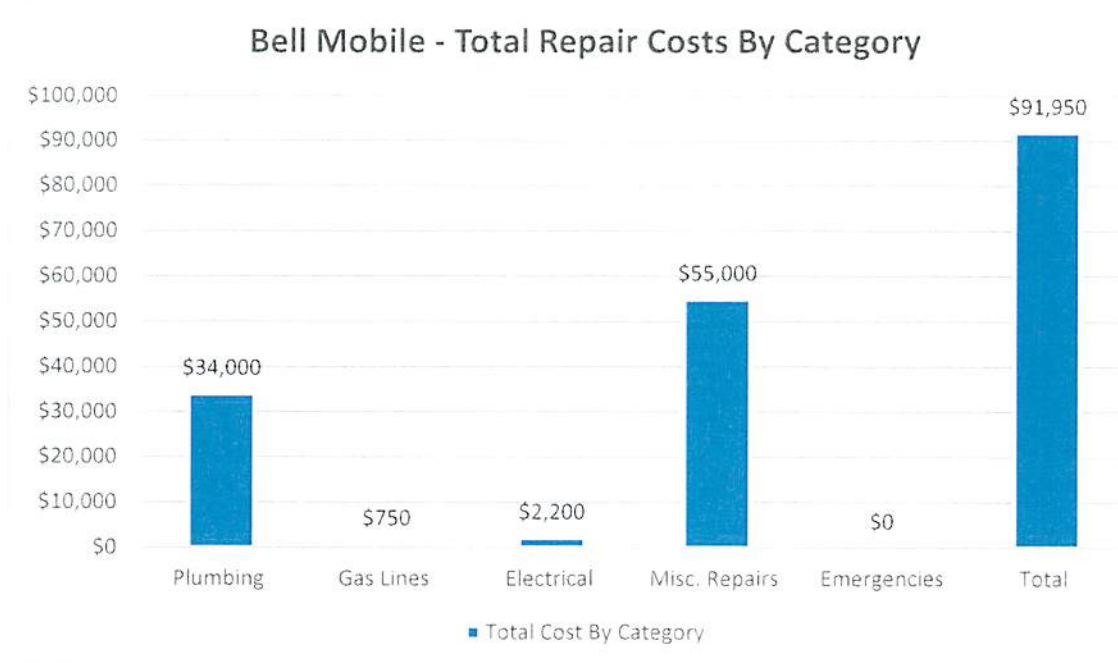


Chart 3 - Bell Mobile (4874 Gage Ave. Bell, CA 90201 – common areas only, which include underground sewer lines, electrical lines, water lines, and lighting fixtures).



Staff recommend that the Chair and Members of the Board approve Amendment No. 4 with Duke Studio, Inc. for additional Mobile Home Parks and Housing Unit Maintenance Services.

FISCAL IMPACT:

There will be no impact to the City's General Fund. The additional \$185,000 for FY 25/26, and \$460,000 for FY 26/27 will come from the BCHA Fund Reserves. Below is a breakdown of the budget that is needed:

	City Units	Florence Village	Bell Mobile	TOTALS
Total Costs (as of 3/26/26)	\$121,700	\$265,455	\$91,950	\$479,105
Pending Invoices		\$54,199.48	\$51,879.21	\$106,078.69
Average Monthly Costs				\$38,000
Additional Funds Needed for FY25/26 \$185,000				\$185,000 (April, May, June 2026)

STRATEGIC PLAN 2023-25:

N/A.

ATTACHMENT(S):

1. Resolution 2026-26
2. Amendment No. 4 (Under Separate Cover)
3. Amendment No. 3
4. Amendment No. 2
5. Amendment No. 1
6. Contract Services Agreement dated June 26, 2024

RESOLUTION NO. 2026-26

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BELL AUTHORIZING FY 2025-26 BUDGET AMENDMENT TO TRANSFER \$185,000 FROM THE BELL COMMUNITY HOUSING AUTHORITY (BCHA) FUND BALANCE RESERVE TO THE BCHA ACCOUNT FOR MISC REPAIRS AND EMERGENCY REPAIRS FOR ADDITIONAL MOBILE HOME PARKS AND HOUSING UNIT MAINTENANCE SERVICES

WHEREAS, on May 27, 2026, the Chair and Members of the Board approved the budget amendment to transfer \$185,000 from the Bell Community Housing Authority (BCHA) Fund Balance Reserve to the BCHA Accounts for Misc. Repairs and Emergency Repairs; and

WHEREAS, the Bell Community Housing Authority (BCHA) Fund Balance Reserve of the City has sufficient revenues available to advance to the Misc. Repairs and Emergency Repairs Accounts.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF BELL DOES HEREBY:

SECTION 1. Approve the transfer of BCHA Fund Balance Reserves to the BCHA Accounts for Misc. Repairs and Emergency Repairs.

SECTION 2. Approve amending the Fiscal Year 2025-26 budget by appropriating an amount of \$185,000 from BCHA Fund Balance Reserve to the following BCHA Accounts as indicated as follows: Account No. 090-70-76-5101-000-7300 in the amount of \$85,000, and Account No. 090-70-76-5102-000-7300 in the amount of \$100,000 for a total of \$185,000 for additional Misc. Repairs and Emergency Repairs.

SECTION 3. Authorize the City Manager to move forward with the necessary repairs for BCHA set forth in the staff report in the amount not to exceed \$185,000.

PASSED, APPROVED, AND ADOPTED this 27th day of May, 2026.

Ali Saleh, Mayor

APPROVED AS TO FORM:

David Aleshire, City Attorney

CERTIFICATE OF ATTESTATION AND ORIGINALITY

I, Angela Bustamante, City Clerk of the City of Bell, hereby attest to and certify that the foregoing resolution is the original resolution adopted by the Bell City Council at its regular meeting held on the 27th day of May, 2026, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Angela Bustamante, City Clerk

AMENDMENT NO. 3

TO CONTRACT SERVICES AGREEMENT

THIS AMENDMENT TO CONTRACT SERVICES AGREEMENT (“Amendment No. 3”) is made by and between the **CITY OF BELL**, a California charter city (“City”), and **DUKE STUDIO, INC.**, a California corporation (“Consultant”), effective as of the 10th day of December 2025.

RECITALS

A. City and Consultant entered into that certain Contract Services Agreement dated June 26, 2024 (“Original Agreement”) whereby Consultant agreed to provide City mobile home parks and housing unit maintenance services for two mobile home parks (Florence Village Mobile Home Park and Bell Mobile Home Park), and for 64 scattered dwelling units (single family/multi-family). The Original Agreement was subsequently amended pursuant to that certain Amendment No. 1, dated December 11, 2024, and that certain Amendment No. 2, dated June 11, 2025 (collectively, the “Amendments”, and the Original Agreement, as amended by the Amendments, are sometimes referred to herein as the “Agreement”). Initially capitalized terms used but not defined herein, shall have the meaning given in the Agreement.

B. The total maximum compensation due under the Original Agreement was \$335,000, which was subsequently amended pursuant to the Amendments to be \$870,000.

C. The Term of the Original Agreement was originally from July 1, 2024 to June 30, 2025, which was subsequently extended pursuant to the Amendments to expire on June 30, 2026.

D. By this Amendment No. 3, the City and Consultant now desire increase the Contract Sum under the Agreement by \$150,000 from \$870,00 to \$1,020,000.

E. Except as amended hereby, this Amendment No. 3 is subject to the same terms and conditions as provided in the Agreement.

TERMS

1. **Contract Amendments.** The Agreement is amended as provided herein (Added text is indicated in ***bold italics***, deleted text is indicated in ~~strike through~~).

- a. Section 2.1, “Contract Sum” is hereby amended and shall now read as follows:

“2.1. Contract Sum.

Subject to any limitations set forth in this Agreement, City agrees to pay Consultant the amounts specified in the “Schedule of Compensation” attached hereto as Exhibit “C” and incorporated herein by this reference. The total compensation,

including reimbursement for actual expenses, shall not exceed ~~Eight Hundred Seventy Thousand Dollars (\$870,000)~~. ***One Million Twenty Thousand Dollars (\$1,020,000).***”

2. **Continuing Effect of Agreement.** Except as amended by Amendment No. 3, all provisions of the Agreement shall remain unchanged and in full force and effect. From and after the date of this Amendment No. 3, whenever the term “Agreement” appears in the Agreement, it shall mean the Agreement, as amended by the Amendments and this Amendment No. 3.
3. **Affirmation of Agreement; Warranty Re Absence of Defaults.** City and Consultant each ratify and reaffirm each and every one of the respective rights and obligations arising under the Agreement. Each party represents and warrants to the other that there have been no written or oral modifications to the Agreement other than as provided herein. Each party represents and warrants to the other that the Agreement is currently an effective, valid, and binding obligation.

Consultant represents and warrants to City that, as of the date of this Amendment No. 3, City is not in default of any material term of the Agreement and that there have been no events that, with the passing of time or the giving of notice, or both, would constitute a material default under the Agreement.

City represents and warrants to Consultant that, as of the date of this Amendment No. 3, Consultant is not in default of any material term of the Agreement and that there have been no events that, with the passing of time or the giving of notice, or both, would constitute a material default under the Agreement.

4. **Adequate Consideration.** The parties hereto irrevocably stipulate and agree that they have each received adequate and independent consideration for the performance of the obligations they have undertaken pursuant to this Amendment No. 3.
5. **Authority.** The persons executing this Amendment No. 3 on behalf of the parties hereto warrant that (i) such party is duly organized and existing, (ii) they are duly authorized to execute and deliver this Amendment No. 3 on behalf of said party, (iii) by so executing this Amendment No. 3, such party is formally bound to the provisions of this Amendment No. 3, and (iv) the entering into this Amendment No. 3 does not violate any provision of any other agreement to which said party is bound.
6. **Counterparts.** This Amendment No. 3 may be executed in counterparts, each of which shall be deemed to be an original, and such counterparts shall constitute one and the same instrument. Each of the parties intend to be bound by the signatures on any telecopied, .pdf or other electronically delivered document, and are aware that the other party will rely on the telecopied, .pdf or other electronically delivered signatures, and hereby waive any

defenses to the enforcement of the terms of this Amendment No. 3 based on the form of signature.

[SIGNATURES ON FOLLOWING PAGE]

IN WITNESS WHEREOF, the parties hereto have executed this Amendment No. 3 as of the date and year first-above written.

CITY:

CITY OF BELL, a California charter city

Ali Saleh

Mayor

ATTEST:

Angela Bustamante

City Clerk

APPROVED AS TO FORM:

ALESHIRE & WYNDER, LLP



David J. Aleshire

City Attorney

CONSULTANT :

DUKE STUDIO, INC., a California corporation

By: _____

Name: Duke Choi

Title: Owner/President

By: _____

Name: Duke Choi

Title: Chief Financial Officer

Address: 618 E. Cedar Ave., Apt. F
Burbank, CA 91501

Two corporate officer signatures required when Consultant is a corporation, with one signature required from each of the following groups: 1) Chairman of the Board, President or any Vice President; and 2) Secretary, any Assistant Secretary, Chief Financial Officer or any Assistant Treasurer. CONSULTANT'S SIGNATURES SHALL BE DULY NOTARIZED, AND APPROPRIATE ATTESTATIONS SHALL BE INCLUDED AS MAY BE REQUIRED BY THE BYLAWS, ARTICLES OF INCORPORATION, OR OTHER RULES OR REGULATIONS APPLICABLE TO DEVELOPER'S BUSINESS ENTITY.

CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy or validity of that document.

STATE OF CALIFORNIA

COUNTY OF LOS ANGELES

On _____, 2025 before me, _____, personally appeared _____, proved to me on the basis of satisfactory evidence to be the person(s) whose names(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature: _____

OPTIONAL

Though the data below is not required by law, it may prove valuable to persons relying on the document and could prevent fraudulent reattachment of this form.

CAPACITY CLAIMED BY SIGNER		DESCRIPTION OF ATTACHED DOCUMENT
<input type="checkbox"/>	INDIVIDUAL	
<input type="checkbox"/>	CORPORATE OFFICER	
	TITLE(S)	TITLE OR TYPE OF DOCUMENT
<input type="checkbox"/>	PARTNER(S) <input type="checkbox"/> LIMITED	
	<input type="checkbox"/> GENERAL	
<input type="checkbox"/>	ATTORNEY-IN-FACT	
<input type="checkbox"/>	TRUSTEE(S)	NUMBER OF PAGES
<input type="checkbox"/>	GUARDIAN/CONSERVATOR	
<input type="checkbox"/>	OTHER _____	
SIGNER IS REPRESENTING:		DATE OF DOCUMENT
(NAME OF PERSON(S) OR ENTITY(IES))		

		SIGNER(S) OTHER THAN NAMED ABOVE

CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT

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STATE OF CALIFORNIA

COUNTY OF LOS ANGELES

On _____, 2025 before me, _____, personally appeared _____, proved to me on the basis of satisfactory evidence to be the person(s) whose names(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature: _____

OPTIONAL

Though the data below is not required by law, it may prove valuable to persons relying on the document and could prevent fraudulent reattachment of this form.

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<input type="checkbox"/>	ATTORNEY-IN-FACT	
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<input type="checkbox"/>	OTHER _____	
SIGNER IS REPRESENTING:		DATE OF DOCUMENT
(NAME OF PERSON(S) OR ENTITY(IES))		

		SIGNER(S) OTHER THAN NAMED ABOVE

AMENDMENT NO. 2

TO AGREEMENT FOR CONTRACTUAL SERVICES

THIS AMENDMENT TO THE AGREEMENT FOR CONTRACTUAL SERVICES (“Amendment No. 2”) by and between the **CITY OF BELL** (“City”), a California charter city, and **DUKE STUDIO, INC.**, a California corporation (“Consultant”), is effective as of the 11th day of June 2025.

RECITALS

A. City and Consultant entered into that certain Contract Services Agreement dated June 26, 2024 (“Agreement”) whereby Consultant agreed to provide City mobile home parks and housing unit maintenance services for two mobile home parks (Florence Village Mobile Home Park and Bell Mobile Home Park), and for 64 scattered dwelling units (single family/multi-family) (the “Services”).

B. The total maximum compensation due under the Agreement was \$335,000.00, with the total compensation for Services not exceeding the Contract Sum from the date of the agreement to June 30, 2025 (“Year One”).

C. The Term of the Agreement is from July 1, 2024 to June 30, 2025 with one (1) one-year extension in the City’s sole and absolute discretion (per Section 3.4 Term).

D. Amendment No. 1 dated December 11, 2024 (“Amendment No. 1”) increased the total compensation for Services by \$200,000.00 from \$355,000.00 to \$535,000.00 to accommodate the increased number of sewer, water, and electrical emergencies at the mobile home parks.

E. By this Amendment No. 2, the City and Consultant now desire use the one (1) one-year extension to extend the term of the Agreement by one (1) year, from July 1, 2025 to June 30, 2026, and increase the contract sum by \$335,000.00 from \$535,000.00 to \$870,000.00.

F. Except as amended hereby, this amendment is subject to the same terms and conditions as provided in the Agreement.

TERMS

1. **Contract Amendments.** The Agreement is amended as provided herein. Added text is indicated in ***bold italics***, deleted text is indicated in ~~strikethrough~~.

- a. Section 2.1, “Contract Sum” is hereby amended and shall now read as follows:

“2.1. Contract Sum.

Subject to any limitations set forth in this Agreement, City agrees to pay Consultant the amounts specified in the “Schedule of Compensation” attached hereto as

Exhibit “C” and incorporated herein by this reference. The total compensation, including reimbursement for actual expenses, shall not exceed ~~Three Hundred Thirty Five Thousand Dollars (\$335,000)~~ ***Eight Hundred Seventy Thousand Dollars (\$870,000).***”

- b. Section 3.4, “Term” is hereby amended and shall now read as follows:

“3.4 Term.

Unless earlier terminated in accordance with Article 7 of this Agreement, this Agreement shall continue in full force and effect until completion of services but not exceeding ~~one (1) year~~ ***two (2) years*** from the date hereof, except as otherwise provided in the Schedule of Performance (Exhibit “D”). ~~The City may, in its sole discretion, extend the Term for one (1) additional one-year term.~~”

- c. Exhibit D, Section I, “Schedule of Performance” is hereby amended and shall now read as follows:

“Consultant shall commence on July 1, 2024 and shall terminate on June 30, ~~2025~~ ***2026***, unless earlier terminated pursuant to Article 7 of this Agreement. ~~At the City’s sole option, the City may extend the contract for an additional one (1) year.~~”

2. **Continuing Effect of Agreement.** Except as amended by Amendment No. 2, all provisions of the Agreement shall remain unchanged and in full force and effect. From and after the date of this Amendment No. 2, whenever the term “Agreement” appears in the Agreement, it shall mean the Agreement, as amended by Amendments Nos. 1 & 2.
3. **Affirmation of Agreement; Warranty Re Absence of Defaults.** City and Consultant each ratify and reaffirm each and every one of the respective rights and obligations arising under the Agreement. Each party represents and warrants to the other that there have been no written or oral modifications to the Agreement other than as provided herein. Each party represents and warrants to the other that the Agreement is currently an effective, valid, and binding obligation.

Consultant represents and warrants to City that, as of the date of this Amendment No. 2, City is not in default of any material term of the Agreement and that there have been no events that, with the passing of time or the giving of notice, or both, would constitute a material default under the Agreement.

City represents and warrants to Consultant that, as of the date of this Amendment No. 2, Consultant is not in default of any material term of the Agreement and that there have been no

events that, with the passing of time or the giving of notice, or both, would constitute a material default under the Agreement.

4. **Adequate Consideration.** The parties hereto irrevocably stipulate and agree that they have each received adequate and independent consideration for the performance of the obligations they have undertaken pursuant to this Amendment No. 2.
5. **Authority.** The persons executing this Amendment No. 2 on behalf of the parties hereto warrant that (i) such party is duly organized and existing, (ii) they are duly authorized to execute and deliver this Amendment No. 2 on behalf of said party, (iii) by so executing this Amendment No. 2, such party is formally bound to the provisions of this Amendment No. 2, and (iv) the entering into this Amendment No. 2 does not violate any provision of any other Agreement to which said party is bound.

[SIGNATURES ON FOLLOWING PAGE]

IN WITNESS WHEREOF, the parties hereto have executed this Amendment No. 2 on the date and year first-above written.

CITY:

CITY OF BELL, a California charter city

Ali Saleh

Mayor

ATTEST:

Angela Bustamante

City Clerk

APPROVED AS TO FORM:

ALESHIRE & WYNDER, LLP



David J. Aleshire

City Attorney

CONSULTANT :

DUKE STUDIO, INC., a California Corporation

By: _____

Name: Duke Choi

Title: Owner/President

By: _____

Name: Duke Choi

Title: Chief Financial Officer

Address: 618 E. Cedar Ave., Apt. F
Burbank, CA 91501

Two corporate officer signatures required when Consultant is a corporation, with one signature required from each of the following groups: 1) Chairman of the Board, President or any Vice President; and 2) Secretary, any Assistant Secretary, Chief Financial Officer or any Assistant Treasurer. CONSULTANT'S SIGNATURES SHALL BE DULY NOTARIZED, AND APPROPRIATE ATTESTATIONS SHALL BE INCLUDED AS MAY BE REQUIRED BY THE BYLAWS, ARTICLES OF INCORPORATION, OR OTHER RULES OR REGULATIONS APPLICABLE TO DEVELOPER'S BUSINESS ENTITY.

CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy or validity of that document.

STATE OF CALIFORNIA

COUNTY OF LOS ANGELES

On _____, 2025 before me, _____, personally appeared _____, proved to me on the basis of satisfactory evidence to be the person(s) whose names(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature: _____

OPTIONAL

Though the data below is not required by law, it may prove valuable to persons relying on the document and could prevent fraudulent reattachment of this form.

CAPACITY CLAIMED BY SIGNER		DESCRIPTION OF ATTACHED DOCUMENT
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<input type="checkbox"/>	CORPORATE OFFICER	
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	<input type="checkbox"/> GENERAL	
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(NAME OF PERSON(S) OR ENTITY(IES))		

		SIGNER(S) OTHER THAN NAMED ABOVE

CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT

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STATE OF CALIFORNIA

COUNTY OF LOS ANGELES

On _____, 2025 before me, _____, personally appeared _____, proved to me on the basis of satisfactory evidence to be the person(s) whose names(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature: _____

OPTIONAL

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<input type="checkbox"/>	OTHER _____	
SIGNER IS REPRESENTING:		DATE OF DOCUMENT
(NAME OF PERSON(S) OR ENTITY(IES))		

		SIGNER(S) OTHER THAN NAMED ABOVE

AMENDMENT NO. 1

TO AGREEMENT FOR CONTRACTUAL SERVICES

THIS AMENDMENT TO THE AGREEMENT FOR CONTRACTUAL SERVICES ("Amendment No. 1") by and between the **CITY OF BELL** ("City"), a California charter city, and **DUKE STUDIO, INC.**, a California corporation ("Consultant"), is effective as of the 11th day of December 2024.

RECITALS

A. City and Consultant entered into that certain Contract Services Agreement dated June 26, 2024 ("Agreement") whereby Consultant agreed to provide City mobile home parks and housing unit maintenance services for two mobile home parks (Florence Village Mobile Home Park and Bell Mobile Home Park), and for 64 scattered dwelling units (single family/multi-family) (the "Services").

B. The total maximum compensation due under the Agreement was \$335,000.00, with the total compensation for Services not exceeding the Contract Sum from the date of the Agreement to June 30, 2025. ("Year One").

C. The Term of the Agreement is from July 1, 2024 to June 30, 2025 with one (1) one-year extension in the City's sole and absolute discretion (per Section 3.4 Term).

D. By this Amendment No. 1, the City and Consultant now desires to increase the total compensation for Services for the first year by \$200,000.00 from \$335,000.00 for a maximum contract sum of \$535,000.00 to accommodate the increased number of sewer, water, and electrical emergencies at the mobile home parks.

E. Except as amended hereby, this amendment is subject to the same terms and conditions as provided in the Agreement.

TERMS

1. **Contract Amendments.** The Agreement is amended as provided herein. Added text is indicated in ***bold italics***, deleted text is indicated in ~~strikethrough~~.

a. Section 2.1, "Contract Sum", is hereby amended and shall now read as follows:

2.1. Contract Sum.

Subject to any limitations set forth in this Agreement, City agrees to pay Consultant the amounts specified in the "Schedule of Compensation" attached hereto as Exhibit "C" and incorporated herein by this reference. The total compensation, including reimbursement for actual expenses, shall not exceed ~~Three Hundred~~

~~Thirty Five Thousand Dollars (\$335,000)~~ ***Five Hundred Thirty Five Thousand Dollars (\$535,000).***

- b. Exhibit C.I., “Schedule of Compensation”, is hereby amended and shall now read as follows:

I. Consultant shall perform the following tasks at the following rates:

TASKS	SUBBUDGET
A. Regular property maintenance, rehabilitation, and correcting deferred maintenance	\$150,000 \$250,000
B. On call services including but not limited to plumbing, sewer, electrical, painting, carpet repairs, and locks	\$100,000 \$200,000
C. Field services including property inspections and tracking all maintenance and repair	\$50,000
Materials (includes a 5% markup)	\$35, 000
TOTAL (annual)	\$ 335,000.00 (annual) \$535,000
TOTAL FOR 1 YEAR TERM	\$335,000 \$535,000

- Continuing Effect of Agreement.** Except as amended by this Amendment, all provisions of the Agreement shall remain unchanged and in full force and effect. From and after the date of this Amendment, whenever the term “Agreement” appears in the Agreement, it shall mean the Agreement, as amended by this Amendment.
- Affirmation of Agreement; Warranty Re Absence of Defaults.** City and Consultant each ratify and reaffirm each and every one of the respective rights and obligations arising under the Agreement. Each party represents and warrants to the other that there have been

no written or oral modifications to the Agreement other than as provided herein. Each party represents and warrants to the other that the Agreement is currently an effective, valid, and binding obligation.

Consultant represents and warrants to City that, as of the date of this Amendment, City is not in default of any material term of the Agreement and that there have been no events that, with the passing of time or the giving of notice, or both, would constitute a material default under the Agreement.

City represents and warrants to Consultant that, as of the date of this Amendment, Consultant is not in default of any material term of the Agreement and that there have been no events that, with the passing of time or the giving of notice, or both, would constitute a material default under the Agreement.

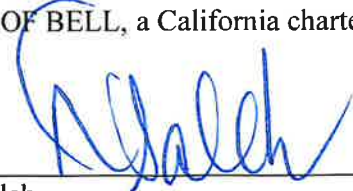
4. **Adequate Consideration.** The parties hereto irrevocably stipulate and agree that they have each received adequate and independent consideration for the performance of the obligations they have undertaken pursuant to this Amendment.
5. **Authority.** The persons executing this Amendment on behalf of the parties hereto warrant that (i) such party is duly organized and existing, (ii) they are duly authorized to execute and deliver this Amendment on behalf of said party, (iii) by so executing this Amendment, such party is formally bound to the provisions of this Amendment, and (iv) the entering into this Amendment does not violate any provision of any other Agreement to which said party is bound.

[SIGNATURES ON FOLLOWING PAGE]

IN WITNESS WHEREOF, the parties hereto have executed this Amendment on the date and year first-above written.

CITY:

CITY OF BELL, a California charter city




Ali Saleh
Mayor

ATTEST:


Angela Bustamante
City Clerk


APPROVED AS TO FORM:

ALESHIRE & WYNDER, LLP


David J. Aleshire
City Attorney

CONSULTANT :

DUKE STUDIO, INC., a California Corporation

By: 
Name: Duke Choi
Title: Owner/President

By: 
Name: Duke Choi
Title: Chief Financial Officer

Address: 618 E. Cedar Ave., Apt. F
Burbank, CA 91501

Two corporate officer signatures required when Consultant is a corporation, with one signature required from each of the following groups: 1) Chairman of the Board, President or any Vice President; and 2) Secretary, any Assistant Secretary, Chief Financial Officer or any Assistant Treasurer. CONSULTANT'S SIGNATURES SHALL BE DULY NOTARIZED, AND APPROPRIATE ATTESTATIONS SHALL BE INCLUDED AS MAY BE REQUIRED BY THE BYLAWS, ARTICLES OF INCORPORATION, OR OTHER RULES OR REGULATIONS APPLICABLE TO DEVELOPER'S BUSINESS ENTITY.

CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy or validity of that document.

STATE OF CALIFORNIA

COUNTY OF LOS ANGELES

On _____, 2024 before me, _____, personally appeared _____, proved to me on the basis of satisfactory evidence to be the person(s) whose names(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature: _____

** See attached for
notary Public XMA*

OPTIONAL

Though the data below is not required by law, it may prove valuable to persons relying on the document and could prevent fraudulent reattachment of this form.

CAPACITY CLAIMED BY SIGNER		DESCRIPTION OF ATTACHED DOCUMENT
<input type="checkbox"/>	INDIVIDUAL	_____
<input type="checkbox"/>	CORPORATE OFFICER	_____
<input type="checkbox"/>	PARTNER(S) <input type="checkbox"/> LIMITED <input type="checkbox"/> GENERAL	TITLE OR TYPE OF DOCUMENT
<input type="checkbox"/>	ATTORNEY-IN-FACT	_____
<input type="checkbox"/>	TRUSTEE(S)	NUMBER OF PAGES
<input type="checkbox"/>	GUARDIAN/CONSERVATOR	_____
<input type="checkbox"/>	OTHER _____	DATE OF DOCUMENT
SIGNER IS REPRESENTING: (NAME OF PERSON(S) OR ENTITY(IES))		_____
_____		SIGNER(S) OTHER THAN NAMED ABOVE

ACKNOWLEDGMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California
County of Los Angeles

On 01/06/2025 before me, Nicole Agulto, Notary public
(insert name and title of the officer)

personally appeared Duke Choi
who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

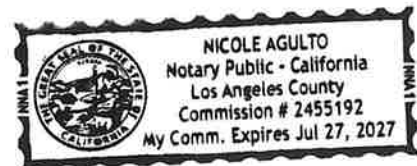
I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature

Nicole Agulto

(Seal)



CONTRACT SERVICES AGREEMENT

By and Between

CITY OF BELL

and

DUKE STUDIO INC.

**AGREEMENT FOR CONTRACT SERVICES
BETWEEN THE CITY OF BELL AND
DUKE STUDIO INC.**

THIS AGREEMENT FOR CONTRACT SERVICES (herein “Agreement”) is made and entered into this 26th day of June, 2024 by and between the City of Bell, a California charter city (“City”) and Duke Studio, Inc, a California corporation (“Consultant”). City and Consultant may be referred to, individually or collectively, as “Party” or “Parties.”

RECITALS

- A. City requires mobile home parks and housing unit maintenance services.
- B. City has sought, by issuance of a Request for Proposals or Invitation for Bids, the performance of the services defined and described particularly in Article 1 of this Agreement.
- C. Consultant, following submission of a proposal or bid for the performance of the services defined and described particularly in Article 1 of this Agreement, was selected by the City to perform those services.
- D. Pursuant to the City of Bell Municipal Code, City has authority to enter into and execute this Agreement.
- E. The Parties desire to formalize the selection of Consultant for performance of those services defined and described particularly in Article 1 of this Agreement and desire that the terms of that performance be as particularly defined and described herein.

OPERATIVE PROVISIONS

NOW, THEREFORE, in consideration of the mutual promises and covenants made by the Parties and contained herein and other consideration, the value and adequacy of which are hereby acknowledged, the parties agree as follows:

ARTICLE 1. SERVICES OF CONSULTANT

1.1 Scope of Services.

In compliance with all terms and conditions of this Agreement, the Consultant shall provide those services specified in the “Scope of Services” attached hereto as Exhibit “A” and incorporated herein by this reference, which may be referred to herein as the “services” or “work” hereunder. As a material inducement to the City entering into this Agreement, Consultant represents and warrants that it has the qualifications, experience, and facilities necessary to properly perform the services required under this Agreement in a thorough, competent, and

professional manner, and is experienced in performing the work and services contemplated herein. Consultant shall at all times faithfully, competently and to the best of its ability, experience and talent, perform all services described herein. Consultant covenants that it shall follow the highest professional standards in performing the work and services required hereunder and that all materials will be both of good quality as well as fit for the purpose intended. For purposes of this Agreement, the phrase “highest professional standards” shall mean those standards of practice recognized by one or more first-class firms performing similar work under similar circumstances.

1.2 Consultant’s Proposal.

The Scope of Services shall include the Consultant’s scope of work or bid which shall be incorporated herein by this reference as though fully set forth herein. In the event of any inconsistency between the terms of such proposal and this Agreement, the terms of this Agreement shall govern.

1.3 Compliance with Law.

Consultant shall keep itself informed concerning, and shall render all services hereunder in accordance with, all ordinances, resolutions, statutes, rules, and regulations of the City and any Federal, State or local governmental entity having jurisdiction in effect at the time service is rendered.

1.4 California Labor Law.

If the Scope of Services includes any “public work” or “maintenance work,” as those terms are defined in California Labor Code section 1720 *et seq.* and California Code of Regulations, Title 8, Section 16000 *et seq.*, and if the total compensation is \$1,000 or more, Consultant shall pay prevailing wages for such work and comply with the requirements in California Labor Code section 1770 *et seq.* and 1810 *et seq.*, and all other applicable laws, including the following requirements:

(a) **Public Work.** The Parties acknowledge that some or all of the work to be performed under this Agreement is a “public work” as defined in Labor Code Section 1720 and that this Agreement is therefore subject to the requirements of Division 2, Part 7, Chapter 1 (commencing with Section 1720) of the California Labor Code relating to public works contracts and the rules and regulations established by the Department of Industrial Relations (“DIR”) implementing such statutes. The work performed under this Agreement is subject to compliance monitoring and enforcement by the DIR. Consultant shall post job site notices, as prescribed by regulation.

(b) **Prevailing Wages.** Consultant shall pay prevailing wages to the extent required by Labor Code Section 1771. Pursuant to Labor Code Section 1773.2, copies of the prevailing rate of per diem wages are on file at City Hall and will be made available to any interested party on request. By initiating any work under this Agreement, Consultant acknowledges receipt of a copy of the Department of Industrial Relations (DIR) determination of

the prevailing rate of per diem wages, and Consultant shall post a copy of the same at each job site where work is performed under this Agreement.

(c) Penalty for Failure to Pay Prevailing Wages. Consultant shall comply with and be bound by the provisions of Labor Code Sections 1774 and 1775 concerning the payment of prevailing rates of wages to workers and the penalties for failure to pay prevailing wages. The Consultant shall, as a penalty to the City, forfeit two hundred dollars (\$200) for each calendar day, or portion thereof, for each worker paid less than the prevailing rates as determined by the DIR for the work or craft in which the worker is employed for any public work done pursuant to this Agreement by Consultant or by any subcontractor.

(d) Payroll Records. Consultant shall comply with and be bound by the provisions of Labor Code Section 1776, which requires Consultant and each subconsultant to: keep accurate payroll records and verify such records in writing under penalty of perjury, as specified in Section 1776; certify and make such payroll records available for inspection as provided by Section 1776; and inform the City of the location of the records.

(e) Apprentices. Consultant shall comply with and be bound by the provisions of Labor Code Sections 1777.5, 1777.6, and 1777.7 and California Code of Regulations Title 8, Section 200 *et seq.* concerning the employment of apprentices on public works projects. Consultant shall be responsible for compliance with these aforementioned Sections for all apprenticeable occupations. Prior to commencing work under this Agreement, Consultant shall provide City with a copy of the information submitted to any applicable apprenticeship program. Within sixty (60) days after concluding work pursuant to this Agreement, Consultant and each of its subconsultants shall submit to the City a verified statement of the journeyman and apprentice hours performed under this Agreement.

(f) Eight-Hour Work Day. Consultant acknowledges that eight (8) hours labor constitutes a legal day's work. Consultant shall comply with and be bound by Labor Code Section 1810.

(g) Penalties for Excess Hours. Consultant shall comply with and be bound by the provisions of Labor Code Section 1813 concerning penalties for workers who work excess hours. The Consultant shall, as a penalty to the City, forfeit twenty-five dollars (\$25) for each worker employed in the performance of this Agreement by the Consultant or by any subcontractor for each calendar day during which such worker is required or permitted to work more than eight (8) hours in any one calendar day and forty (40) hours in any one calendar week in violation of the provisions of Division 2, Part 7, Chapter 1, Article 3 of the Labor Code. Pursuant to Labor Code section 1815, work performed by employees of Consultant in excess of eight (8) hours per day, and forty (40) hours during any one week shall be permitted upon public work upon compensation for all hours worked in excess of 8 hours per day at not less than one and one-half (1½) times the basic rate of pay.

(h) Workers' Compensation. California Labor Code Sections 1860 and 3700 provide that every employer will be required to secure the payment of compensation to its employees if it has employees. In accordance with the provisions of California Labor Code Section 1861, Consultant certifies as follows:

“I am aware of the provisions of Section 3700 of the Labor Code which require every employer to be insured against liability for workers' compensation or to undertake self-insurance in accordance with the provisions of that code, and I will comply with such provisions before commencing the performance of the work of this contract.”

Consultant's Authorized Initials DC

(i) Consultant's Responsibility for Subcontractors. For every subcontractor who will perform work under this Agreement, Consultant shall be responsible for such subcontractor's compliance with Division 2, Part 7, Chapter 1 (commencing with Section 1720) of the California Labor Code, and shall make such compliance a requirement in any contract with any subcontractor for work under this Agreement. Consultant shall be required to take all actions necessary to enforce such contractual provisions and ensure subcontractor's compliance, including without limitation, conducting a review of the certified payroll records of the subcontractor on a periodic basis or upon becoming aware of the failure of the subcontractor to pay his or her workers the specified prevailing rate of wages. Consultant shall diligently take corrective action to halt or rectify any such failure by any subcontractor.

1.5 Licenses, Permits, Fees and Assessments.

Consultant shall obtain at its sole cost and expense such licenses, permits and approvals as may be required by law for the performance of the services required by this Agreement. Consultant shall have the sole obligation to pay for any fees, assessments and taxes, plus applicable penalties and interest, which may be imposed by law and arise from or are necessary for the Consultant's performance of the services required by this Agreement, and shall indemnify, defend and hold harmless City, its officers, employees or agents of City, against any such fees, assessments, taxes, penalties or interest levied, assessed or imposed against City hereunder.

1.6 Familiarity with Work.

By executing this Agreement, Consultant warrants that Consultant (i) has thoroughly investigated and considered the scope of services to be performed, (ii) has carefully considered how the services should be performed, and (iii) fully understands the facilities, difficulties and restrictions attending performance of the services under this Agreement. If the services involve work upon any site, Consultant warrants that Consultant has or will investigate the site and is or will be fully acquainted with the conditions there existing, prior to commencement of services hereunder. Should the Consultant discover any latent or unknown conditions, which will materially affect the performance of the services hereunder, Consultant shall immediately inform the City of such fact and shall not proceed except at Consultant's risk until written instructions are received from the Contract Officer.

1.7 Care of Work.

The Consultant shall adopt reasonable methods during the life of the Agreement to furnish continuous protection to the work, and the equipment, materials, papers, documents,

plans, studies and/or other components thereof to prevent losses or damages, and shall be responsible for all such damages, to persons or property, until acceptance of the work by City, except such losses or damages as may be caused by City's own negligence.

1.8 Further Responsibilities of Parties.

Both parties agree to use reasonable care and diligence to perform their respective obligations under this Agreement. Both parties agree to act in good faith to execute all instruments, prepare all documents and take all actions as may be reasonably necessary to carry out the purposes of this Agreement. Unless hereafter specified, neither party shall be responsible for the service of the other.

1.9 Additional Services.

City shall have the right at any time during the performance of the services, without invalidating this Agreement, to order extra work beyond that specified in the Scope of Services or make changes by altering, adding to or deducting from said work. No such extra work may be undertaken unless a written order is first given by the Contract Officer to the Consultant, incorporating therein any adjustment in (i) the Contract Sum for the actual costs of the extra work, and/or (ii) the time to perform this Agreement, which said adjustments are subject to the written approval of the Consultant. Any increase in compensation of up to ten percent (10%) of the Contract Sum or \$25,000, whichever is less; or, in the time to perform of up to one hundred eighty (180) days, may be approved by the Contract Officer. Any greater increases, taken either separately or cumulatively, must be approved by the City Council. It is expressly understood by Consultant that the provisions of this Section shall not apply to services specifically set forth in the Scope of Services. Consultant hereby acknowledges that it accepts the risk that the services to be provided pursuant to the Scope of Services may be more costly or time consuming than Consultant anticipates and that Consultant shall not be entitled to additional compensation therefor. City may in its sole and absolute discretion have similar work done by other Consultants. No claims for an increase in the Contract Sum or time for performance shall be valid unless the procedures established in this Section are followed.

1.10 Special Requirements.

Additional terms and conditions of this Agreement, if any, which are made a part hereof are set forth in the "Special Requirements" attached hereto as Exhibit "B" and incorporated herein by this reference. In the event of a conflict between the provisions of Exhibit "B" and any other provisions of this Agreement, the provisions of Exhibit "B" shall govern.

ARTICLE 2. COMPENSATION AND METHOD OF PAYMENT.

2.1 Contract Sum.

Subject to any limitations set forth in this Agreement, City agrees to pay Consultant the amounts specified in the "Schedule of Compensation" attached hereto as Exhibit "C" and incorporated herein by this reference. The total compensation, including reimbursement for

actual expenses, shall not exceed Three hundred fifty five thousand dollars (\$355,000.00) (the "Contract Sum"), unless additional compensation is approved pursuant to Section 1.9.

2.2 Method of Compensation.

The method of compensation may include: (i) a lump sum payment upon completion; (ii) payment in accordance with specified tasks or the percentage of completion of the services, less contract retention; (iii) payment for time and materials based upon the Consultant's rates as specified in the Schedule of Compensation, provided that (a) time estimates are provided for the performance of sub tasks, (b) contract retention is maintained, and (c) the Contract Sum is not exceeded; or (iv) such other methods as may be specified in the Schedule of Compensation.

2.3 Reimbursable Expenses.

Compensation may include reimbursement for actual and necessary expenditures for reproduction costs, telephone expenses, and travel expenses approved by the Contract Officer in advance, or actual subcontractor expenses of an approved subcontractor pursuant to Section 4.5, and only if specified in the Schedule of Compensation. The Contract Sum shall include the attendance of Consultant at all project meetings reasonably deemed necessary by the City. Coordination of the performance of the work with City is a critical component of the services. If Consultant is required to attend additional meetings to facilitate such coordination, Consultant shall not be entitled to any additional compensation for attending said meetings.

2.4 Invoices.

Each month Consultant shall furnish to City an original invoice for all work performed and expenses incurred during the preceding month in a form approved by City's Director of Finance. By submitting an invoice for payment under this Agreement, Consultant is certifying compliance with all provisions of the Agreement. The invoice shall contain all information specified in Exhibit "C", and shall detail charges for all necessary and actual expenses by the following categories: labor (by sub-category), travel, materials, equipment, supplies, and sub-contractor contracts. Sub-contractor charges shall also be detailed by such categories. Consultant shall not invoice City for any duplicate services performed by more than one person.

City shall independently review each invoice submitted by the Consultant to determine whether the work performed and expenses incurred are in compliance with the provisions of this Agreement. Except as to any charges for work performed or expenses incurred by Consultant which are disputed by City, or as provided in Section 7.3, City will use its best efforts to cause Consultant to be paid within forty-five (45) days of receipt of Consultant's correct and undisputed invoice; however, Consultant acknowledges and agrees that due to City warrant run procedures, the City cannot guarantee that payment will occur within this time period. In the event any charges or expenses are disputed by City, the original invoice shall be returned by City to Consultant for correction and resubmission. Review and payment by City for any invoice provided by the Consultant shall not constitute a waiver of any rights or remedies provided herein or any applicable law.

2.5 Waiver.

Payment to Consultant for work performed pursuant to this Agreement shall not be deemed to waive any defects in work performed by Consultant.

ARTICLE 3. PERFORMANCE SCHEDULE

3.1 Time of Essence.

Time is of the essence in the performance of this Agreement.

3.2 Schedule of Performance.

Consultant shall commence the services pursuant to this Agreement upon receipt of a written notice to proceed and shall perform all services within the time period(s) established in the "Schedule of Performance" attached hereto as Exhibit "D" and incorporated herein by this reference. When requested by the Consultant, extensions to the time period(s) specified in the Schedule of Performance may be approved in writing by the Contract Officer but not exceeding one hundred eighty (180) days cumulatively.

3.3 Force Majeure.

The time period(s) specified in the Schedule of Performance for performance of the services rendered pursuant to this Agreement shall be extended because of any delays due to unforeseeable causes beyond the control and without the fault or negligence of the Consultant, including, but not restricted to, acts of God or of the public enemy, unusually severe weather, fires, earthquakes, floods, epidemics, quarantine restrictions, riots, strikes, freight embargoes, wars, litigation, and/or acts of any governmental agency, including the City, if the Consultant shall within ten (10) days of the commencement of such delay notify the Contract Officer in writing of the causes of the delay. The Contract Officer shall ascertain the facts and the extent of delay, and extend the time for performing the services for the period of the enforced delay when and if in the judgment of the Contract Officer such delay is justified. The Contract Officer's determination shall be final and conclusive upon the parties to this Agreement. In no event shall Consultant be entitled to recover damages against the City for any delay in the performance of this Agreement, however caused, Consultant's sole remedy being extension of the Agreement pursuant to this Section.

3.4 Term.

Unless earlier terminated in accordance with Article 7 of this Agreement, this Agreement shall continue in full force and effect until completion of the services but not exceeding one (1) year from the date hereof, except as otherwise provided in the Schedule of Performance (Exhibit "D"). The City may, in its sole discretion, extend the Term for one (1) additional one-year term.

ARTICLE 4. COORDINATION OF WORK

4.1 Representatives and Personnel of Consultant.

The following principals of Consultant ("Principals") are hereby designated as being the principals and representatives of Consultant authorized to act in its behalf with respect to the work specified herein and make all decisions in connection therewith:

Duke Choi
(Name)

Owner/President
(Title)

(Name)

(Title)

It is expressly understood that the experience, knowledge, capability and reputation of the foregoing principals were a substantial inducement for City to enter into this Agreement. Therefore, the foregoing principals shall be responsible during the term of this Agreement for directing all activities of Consultant and devoting sufficient time to personally supervise the services hereunder. All personnel of Consultant, and any authorized agents, shall at all times be under the exclusive direction and control of the Principals. For purposes of this Agreement, the foregoing Principals may not be replaced nor may their responsibilities be substantially reduced by Consultant without the express written approval of City. Additionally, Consultant shall utilize only competent personnel to perform services pursuant to this Agreement. Consultant shall make every reasonable effort to maintain the stability and continuity of Consultant's staff and subcontractors, if any, assigned to perform the services required under this Agreement. Consultant shall notify City of any changes in Consultant's staff and subcontractors, if any, assigned to perform the services required under this Agreement, prior to and during any such performance.

4.2 Status of Consultant.

Consultant shall have no authority to bind City in any manner, or to incur any obligation, debt or liability of any kind on behalf of or against City, whether by contract or otherwise, unless such authority is expressly conferred under this Agreement or is otherwise expressly conferred in writing by City. Consultant shall not at any time or in any manner represent that Consultant or any of Consultant's officers, employees, or agents are in any manner officials, officers, employees or agents of City. Neither Consultant, nor any of Consultant's officers, employees or agents, shall obtain any rights to retirement, health care or any other benefits which may otherwise accrue to City's employees. Consultant expressly waives any claim Consultant may have to any such rights.

4.3 Contract Officer.

The Contract Officer shall be the City's Community Development Director and/or the Assistant to the City Manager, or such person as may be designated by the City Manager. It shall be the Consultant's responsibility to assure that the Contract Officer is kept informed of the progress of the performance of the services and the Consultant shall refer any decisions which must be made by City to the Contract Officer. Unless otherwise specified herein, any approval of City required hereunder shall mean the approval of the Contract Officer. The Contract Officer

shall have authority, if specified in writing by the City Manager, to sign all documents on behalf of the City required hereunder to carry out the terms of this Agreement.

4.4 Independent Consultant.

Neither the City nor any of its employees shall have any control over the manner, mode or means by which Consultant, its agents or employees, perform the services required herein, except as otherwise set forth herein. City shall have no voice in the selection, discharge, supervision or control of Consultant's employees, servants, representatives or agents, or in fixing their number, compensation or hours of service. Consultant shall perform all services required herein as an independent contractor of City and shall remain at all times as to City a wholly independent contractor with only such obligations as are consistent with that role. Consultant shall not at any time or in any manner represent that it or any of its agents or employees are agents or employees of City. City shall not in any way or for any purpose become or be deemed to be a partner of Consultant in its business or otherwise or a joint venturer or a member of any joint enterprise with Consultant.

4.5 Prohibition Against Subcontracting or Assignment.

The experience, knowledge, capability and reputation of Consultant, its principals and employees were a substantial inducement for the City to enter into this Agreement. Therefore, Consultant shall not contract with any other entity to perform in whole or in part the services required hereunder without the express written approval of the City. In addition, neither this Agreement nor any interest herein may be transferred, assigned, conveyed, hypothecated or encumbered voluntarily or by operation of law, whether for the benefit of creditors or otherwise, without the prior written approval of City. Transfers restricted hereunder shall include the transfer to any person or group of persons acting in concert of more than twenty five percent (25%) of the present ownership and/or control of Consultant, taking all transfers into account on a cumulative basis. In the event of any such unapproved transfer, including any bankruptcy proceeding, this Agreement shall be void. No approved transfer shall release the Consultant or any surety of Consultant of any liability hereunder without the express consent of City.

ARTICLE 5. INSURANCE AND INDEMNIFICATION

5.1 Insurance Coverages.

Without limiting Consultant's indemnification of City, and prior to commencement of any services under this Agreement, Consultant shall obtain, provide and maintain at its own expense during the term of this Agreement, policies of insurance of the type and amounts described below and in a form satisfactory to City.

(a) General liability insurance. Consultant shall maintain commercial general liability insurance with coverage at least as broad as Insurance Services Office form CG 00 01, in an amount not less than \$1,000,000 per occurrence, \$2,000,000 general aggregate, for bodily injury, personal injury, and property damage. The policy must include contractual liability that has not been amended. Any endorsement restricting standard ISO "insured contract" language will not be accepted.

(b) Automobile liability insurance. Consultant shall maintain automobile insurance at least as broad as Insurance Services Office form CA 00 01 covering bodily injury and property damage for all activities of the Consultant arising out of or in connection with Services to be performed under this Agreement, including coverage for any owned, hired, non-owned or rented vehicles, in an amount not less than \$1,000,000 combined single limit for each accident.

(c) Professional liability (errors & omissions) insurance. Consultant shall maintain professional liability insurance that covers the Services to be performed in connection with this Agreement, in the minimum amount of \$1,000,000 per claim and in the aggregate. Any policy inception date, continuity date, or retroactive date must be before the effective date of this Agreement and Consultant agrees to maintain continuous coverage through a period no less than three (3) years after completion of the services required by this Agreement.

(d) Workers' compensation insurance. Consultant shall maintain Workers' Compensation Insurance (Statutory Limits) and Employer's Liability Insurance (with limits of at least \$1,000,000).

(e) Subcontractors. Consultant shall include all subcontractors as insureds under its policies or shall furnish separate certificates and certified endorsements for each subcontractor. All coverages for subcontractors shall include all of the requirements stated herein.

(f) Additional Insurance. Policies of such other insurance, as may be required in the Special Requirements in Exhibit "B".

5.2 General Insurance Requirements.

(a) Proof of insurance. Consultant shall provide certificates of insurance to City as evidence of the insurance coverage required herein, along with a waiver of subrogation endorsement for workers' compensation. Insurance certificates and endorsements must be approved by City's Risk Manager prior to commencement of performance. Current certification of insurance shall be kept on file with City at all times during the term of this Agreement. City reserves the right to require complete, certified copies of all required insurance policies, at any time.

(b) Duration of coverage. Consultant shall procure and maintain for the duration of this Agreement insurance against claims for injuries to persons or damages to property, which may arise from or in connection with the performance of the Services hereunder by Consultant, its agents, representatives, employees or subconsultants.

(c) Primary/noncontributing. Coverage provided by Consultant shall be primary and any insurance or self-insurance procured or maintained by City shall not be required to contribute with it. The limits of insurance required herein may be satisfied by a combination of primary and umbrella or excess insurance. Any umbrella or excess insurance shall contain or be endorsed to contain a provision that such coverage shall also apply on a primary and non-

contributory basis for the benefit of City before the City's own insurance or self-insurance shall be called upon to protect it as a named insured.

(d) City's rights of enforcement. In the event any policy of insurance required under this Agreement does not comply with these specifications or is canceled and not replaced, City has the right but not the duty to obtain the insurance it deems necessary and any premium paid by City will be promptly reimbursed by Consultant or City will withhold amounts sufficient to pay premium from Consultant payments. In the alternative, City may cancel this Agreement.

(e) Acceptable insurers. All insurance policies shall be issued by an insurance company currently authorized by the Insurance Commissioner to transact business of insurance or that is on the List of Approved Surplus Line Insurers in the State of California, with an assigned policyholders' Rating of A- (or higher) and Financial Size Category Class VI (or larger) in accordance with the latest edition of Best's Key Rating Guide, unless otherwise approved by the City's Risk Manager.

(f) Waiver of subrogation. All insurance coverage maintained or procured pursuant to this agreement shall be endorsed to waive subrogation against City, its elected or appointed officers, agents, officials, employees and volunteers or shall specifically allow Consultant or others providing insurance evidence in compliance with these specifications to waive their right of recovery prior to a loss. Consultant hereby waives its own right of recovery against City, and shall require similar written express waivers and insurance clauses from each of its subconsultants.

(g) Enforcement of contract provisions (non-estoppel). Consultant acknowledges and agrees that any actual or alleged failure on the part of the City to inform Consultant of non-compliance with any requirement imposes no additional obligations on the City nor does it waive any rights hereunder.

(h) Requirements not limiting. Requirements of specific coverage features or limits contained in this section are not intended as a limitation on coverage, limits or other requirements, or a waiver of any coverage normally provided by any insurance. Specific reference to a given coverage feature is for purposes of clarification only as it pertains to a given issue and is not intended by any party or insured to be all inclusive, or to the exclusion of other coverage, or a waiver of any type. If the Consultant maintains higher limits than the minimums shown above, the City requires and shall be entitled to coverage for the higher limits maintained by the Consultant. Any available insurance proceeds in excess of the specified minimum limits of insurance and coverage shall be available to the City.

(i) Notice of cancellation. Consultant agrees to oblige its insurance agent or broker and insurers to provide to City with a thirty (30) day notice of cancellation (except for nonpayment for which a ten (10) day notice is required) or nonrenewal of coverage for each required coverage.

(j) Additional insured status. General liability policies shall provide or be endorsed to provide that City and its officers, officials, employees, and agents, and volunteers

shall be additional insureds under such policies. This provision shall also apply to any excess/umbrella liability policies.

(k) Prohibition of undisclosed coverage limitations. None of the coverages required herein will be in compliance with these requirements if they include any limiting endorsement of any kind that has not been first submitted to City and approved of in writing.

(l) Separation of insureds. A severability of interests provision must apply for all additional insureds ensuring that Consultant's insurance shall apply separately to each insured against whom claim is made or suit is brought, except with respect to the insurer's limits of liability. The policy(ies) shall not contain any cross-liability exclusions.

(m) Pass through clause. Consultant agrees to ensure that its subconsultants, subcontractors, and any other party involved with the project who is brought onto or involved in the project by Consultant, provide the same minimum insurance coverage and endorsements required of Consultant. Consultant agrees to monitor and review all such coverage and assumes all responsibility for ensuring that such coverage is provided in conformity with the requirements of this section. Consultant agrees that upon request, all agreements with consultants, subcontractors, and others engaged in the project will be submitted to City for review.

(n) Agency's right to revise specifications. The City reserves the right at any time during the term of the contract to change the amounts and types of insurance required by giving the Consultant ninety (90) days advance written notice of such change. If such change results in substantial additional cost to the Consultant, the City and Consultant may renegotiate Consultant's compensation.

(o) Self-insured retentions. Any self-insured retentions must be declared to and approved by City. City reserves the right to require that self-insured retentions be eliminated, lowered, or replaced by a deductible. Self-insurance will not be considered to comply with these specifications unless approved by City.

(p) Timely notice of claims. Consultant shall give City prompt and timely notice of claims made or suits instituted that arise out of or result from Consultant's performance under this Agreement, and that involve or may involve coverage under any of the required liability policies.

(q) Additional insurance. Consultant shall also procure and maintain, at its own cost and expense, any additional kinds of insurance, which in its own judgment may be necessary for its proper protection and prosecution of the work.

5.3 Indemnification.

To the full extent permitted by law, Consultant agrees to indemnify, defend and hold harmless the City, its officers, employees and agents ("Indemnified Parties") against, and will hold and save them and each of them harmless from, any and all actions, either judicial, administrative, arbitration or regulatory claims, damages to persons or property, losses, costs, penalties, obligations, errors, omissions or liabilities whether actual or threatened (herein "claims

or liabilities”) that may be asserted or claimed by any person, firm or entity arising out of or in connection with the negligent performance of the work, operations or activities provided herein of Consultant, its officers, employees, agents, subcontractors, or invitees, or any individual or entity for which Consultant is legally liable (“indemnitors”), or arising from Consultant’s or indemnitors’ reckless or willful misconduct, or arising from Consultant’s or indemnitors’ negligent performance of or failure to perform any term, provision, covenant or condition of this Agreement, and in connection therewith:

(a) Consultant will defend any action or actions filed in connection with any of said claims or liabilities and will pay all costs and expenses, including legal costs and attorneys’ fees incurred in connection therewith;

(b) Consultant will promptly pay any judgment rendered against the City, its officers, agents or employees for any such claims or liabilities arising out of or in connection with the negligent performance of or failure to perform such work, operations or activities of Consultant hereunder; and Consultant agrees to save and hold the City, its officers, agents, and employees harmless therefrom;

(c) In the event the City, its officers, agents or employees is made a party to any action or proceeding filed or prosecuted against Consultant for such damages or other claims arising out of or in connection with the negligent performance of or failure to perform the work, operation or activities of Consultant hereunder, Consultant agrees to pay to the City, its officers, agents or employees, any and all costs and expenses incurred by the City, its officers, agents or employees in such action or proceeding, including but not limited to, legal costs and attorneys’ fees.

Consultant shall incorporate similar indemnity agreements with its subcontractors and if it fails to do so Consultant shall be fully responsible to indemnify City hereunder therefore, and failure of City to monitor compliance with these provisions shall not be a waiver hereof. This indemnification includes claims or liabilities arising from any negligent or wrongful act, error or omission, or reckless or willful misconduct of Consultant in the performance of professional services hereunder. The provisions of this Section do not apply to claims or liabilities occurring as a result of City’s sole negligence or willful acts or omissions, but, to the fullest extent permitted by law, shall apply to claims and liabilities resulting in part from City’s negligence, except that design professionals’ indemnity hereunder shall be limited to claims and liabilities arising out of the negligence, recklessness or willful misconduct of the design professional. The indemnity obligation shall be binding on successors and assigns of Consultant and shall survive termination of this Agreement.

ARTICLE 6. RECORDS, REPORTS, AND RELEASE OF INFORMATION

6.1 Records.

Consultant shall keep, and require subcontractors to keep, such ledgers, books of accounts, invoices, vouchers, canceled checks, reports, studies or other documents relating to the disbursements charged to City and services performed hereunder (the “books and records”), as shall be necessary to perform the services required by this Agreement and enable the Contract Officer to evaluate the performance of such services. Any and all such documents shall be

maintained in accordance with generally accepted accounting principles and shall be complete and detailed. The Contract Officer shall have full and free access to such books and records at all times during normal business hours of City, including the right to inspect, copy, audit and make records and transcripts from such records. Such records shall be maintained for a period of three (3) years following completion of the services hereunder, and the City shall have access to such records in the event any audit is required. In the event of dissolution of Consultant's business, custody of the books and records may be given to City, and access shall be provided by Consultant's successor in interest. Notwithstanding the above, the Consultant shall fully cooperate with the City in providing access to the books and records if a public records request is made and disclosure is required by law including but not limited to the California Public Records Act.

6.2 Reports.

Consultant shall periodically prepare and submit to the Contract Officer such reports concerning the performance of the services required by this Agreement as the Contract Officer shall require. Consultant hereby acknowledges that the City is greatly concerned about the cost of work and services to be performed pursuant to this Agreement. For this reason, Consultant agrees that if Consultant becomes aware of any facts, circumstances, techniques, or events that may or will materially increase or decrease the cost of the work or services contemplated herein or, if Consultant is providing design services, the cost of the project being designed, Consultant shall promptly notify the Contract Officer of said fact, circumstance, technique or event and the estimated increased or decreased cost related thereto and, if Consultant is providing design services, the estimated increased or decreased cost estimate for the project being designed.

6.3 Ownership of Documents.

All drawings, specifications, maps, designs, photographs, studies, surveys, data, notes, computer files, reports, records, documents and other materials (the "documents and materials") prepared by Consultant, its employees, subcontractors and agents in the performance of this Agreement shall be the property of City and shall be delivered to City upon request of the Contract Officer or upon the termination of this Agreement, and Consultant shall have no claim for further employment or additional compensation as a result of the exercise by City of its full rights of ownership use, reuse, or assignment of the documents and materials hereunder. Any use, reuse or assignment of such completed documents for other projects and/or use of uncompleted documents without specific written authorization by the Consultant will be at the City's sole risk and without liability to Consultant, and Consultant's guarantee and warranties shall not extend to such use, reuse or assignment. Consultant may retain copies of such documents for its own use. Consultant shall have the right to use the concepts embodied therein. All subcontractors shall provide for assignment to City of any documents or materials prepared by them, and in the event Consultant fails to secure such assignment, Consultant shall indemnify City for all damages resulting therefrom. Moreover, Consultant with respect to any documents and materials that may qualify as "works made for hire" as defined in 17 U.S.C. § 101, such documents and materials are hereby deemed "works made for hire" for the City.

6.4 Confidentiality and Release of Information.

(a) All information gained or work product produced by Consultant in performance of this Agreement shall be considered confidential, unless such information is in the public domain or already known to Consultant. Consultant shall not release or disclose any such information or work product to persons or entities other than City without prior written authorization from the Contract Officer.

(b) Consultant, its officers, employees, agents or subcontractors, shall not, without prior written authorization from the Contract Officer or unless requested by the City Attorney, voluntarily provide documents, declarations, letters of support, testimony at depositions, response to interrogatories or other information concerning the work performed under this Agreement. Response to a subpoena or court order shall not be considered "voluntary" provided Consultant gives City notice of such court order or subpoena.

(c) If Consultant, or any officer, employee, agent or subcontractor of Consultant, provides any information or work product in violation of this Agreement, then City shall have the right to reimbursement and indemnity from Consultant for any damages, costs and fees, including attorney's fees, caused by or incurred as a result of Consultant's conduct.

(d) Consultant shall promptly notify City should Consultant, its officers, employees, agents or subcontractors be served with any summons, complaint, subpoena, notice of deposition, request for documents, interrogatories, request for admissions or other discovery request, court order or subpoena from any party regarding this Agreement and the work performed there under. City retains the right, but has no obligation, to represent Consultant or be present at any deposition, hearing or similar proceeding. Consultant agrees to cooperate fully with City and to provide City with the opportunity to review any response to discovery requests provided by Consultant. However, this right to review any such response does not imply or mean the right by City to control, direct, or rewrite said response.

ARTICLE 7. ENFORCEMENT OF AGREEMENT AND TERMINATION

7.1 California Law.

This Agreement shall be interpreted, construed and governed both as to validity and to performance of the parties in accordance with the laws of the State of California. Legal actions concerning any dispute, claim or matter arising out of or in relation to this Agreement shall be instituted in the Superior Court of the County of Los Angeles, State of California, or any other appropriate court in such county, and Consultant covenants and agrees to submit to the personal jurisdiction of such court in the event of such action. In the event of litigation in a U.S. District Court, venue shall lie exclusively in the Central District of California, in the County of Los Angeles, State of California.

7.2 Disputes; Default.

In the event that Consultant is in default under the terms of this Agreement, the City shall not have any obligation or duty to continue compensating Consultant for any work performed

after the date of default. Instead, the City may give notice to Consultant of the default and the reasons for the default. The notice shall include the timeframe in which Consultant may cure the default. This timeframe is presumptively thirty (30) days, but may be extended, though not reduced, if circumstances warrant. During the period of time that Consultant is in default, the City shall hold all invoices and shall, when the default is cured, proceed with payment on the invoices. In the alternative, the City may, in its sole discretion, elect to pay some or all of the outstanding invoices during the period of default. If Consultant does not cure the default, the City may take necessary steps to terminate this Agreement under this Article. Any failure on the part of the City to give notice of the Consultant's default shall not be deemed to result in a waiver of the City's legal rights or any rights arising out of any provision of this Agreement.

7.3 Retention of Funds.

Consultant hereby authorizes City to deduct from any amount payable to Consultant (whether or not arising out of this Agreement) (i) any amounts the payment of which may be in dispute hereunder or which are necessary to compensate City for any losses, costs, liabilities, or damages suffered by City, and (ii) all amounts for which City may be liable to third parties, by reason of Consultant's acts or omissions in performing or failing to perform Consultant's obligation under this Agreement. In the event that any claim is made by a third party, the amount or validity of which is disputed by Consultant, or any indebtedness shall exist which shall appear to be the basis for a claim of lien, City may withhold from any payment due, without liability for interest because of such withholding, an amount sufficient to cover such claim. The failure of City to exercise such right to deduct or to withhold shall not, however, affect the obligations of the Consultant to insure, indemnify, and protect City as elsewhere provided herein.

7.4 Waiver.

Waiver by any party to this Agreement of any term, condition, or covenant of this Agreement shall not constitute a waiver of any other term, condition, or covenant. Waiver by any party of any breach of the provisions of this Agreement shall not constitute a waiver of any other provision or a waiver of any subsequent breach or violation of any provision of this Agreement. Acceptance by City of any work or services by Consultant shall not constitute a waiver of any of the provisions of this Agreement. No delay or omission in the exercise of any right or remedy by a non-defaulting party on any default shall impair such right or remedy or be construed as a waiver. Any waiver by either party of any default must be in writing and shall not be a waiver of any other default concerning the same or any other provision of this Agreement.

7.5 Rights and Remedies are Cumulative.

Except with respect to rights and remedies expressly declared to be exclusive in this Agreement, the rights and remedies of the parties are cumulative and the exercise by either party of one or more of such rights or remedies shall not preclude the exercise by it, at the same or different times, of any other rights or remedies for the same default or any other default by the other party.

7.6 Legal Action.

In addition to any other rights or remedies, either party may take legal action, in law or in equity, to cure, correct or remedy any default, to recover damages for any default, to compel specific performance of this Agreement, to obtain declaratory or injunctive relief, or to obtain any other remedy consistent with the purposes of this Agreement. Notwithstanding any contrary provision herein, Consultant shall file a statutory claim pursuant to Government Code Sections 905 et seq. and 910 et seq., in order to pursue a legal action under this Agreement.

7.7 Termination Prior to Expiration of Term.

This Section shall govern any termination of this Contract except as specifically provided in the following Section for termination for cause. The City reserves the right to terminate this Contract at any time, with or without cause, upon thirty (30) days' written notice to Consultant, except that where termination is due to the fault of the Consultant, the period of notice may be such shorter time as may be determined by the Contract Officer. In addition, the Consultant reserves the right to terminate this Contract at any time, with or without cause, upon sixty (60) days' written notice to City, except that where termination is due to the fault of the City, the period of notice may be such shorter time as the Consultant may determine. Upon receipt of any notice of termination, Consultant shall immediately cease all services hereunder except such as may be specifically approved by the Contract Officer. Except where the Consultant has initiated termination, the Consultant shall be entitled to compensation for all services rendered prior to the effective date of the notice of termination and for any services authorized by the Contract Officer thereafter in accordance with the Schedule of Compensation or such as may be approved by the Contract Officer, except as provided in Section 7.3. In the event the Consultant has initiated termination, the Consultant shall be entitled to compensation only for the reasonable value of the work product actually produced hereunder. In the event of termination without cause pursuant to this Section, the terminating party need not provide the non-terminating party with the opportunity to cure pursuant to Section 7.2.

7.8 Termination for Default of Consultant.

If termination is due to the failure of the Consultant to fulfill its obligations under this Agreement, City may, after compliance with the provisions of Section 7.2, take over the work and prosecute the same to completion by contract or otherwise, and the Consultant shall be liable to the extent that the total cost for completion of the services required hereunder exceeds the compensation herein stipulated (provided that the City shall use reasonable efforts to mitigate such damages), and City may withhold any payments to the Consultant for the purpose of set-off or partial payment of the amounts owed the City as previously stated.

7.9 Attorneys' Fees.

If either party to this Agreement is required to initiate or defend or made a party to any action or proceeding in any way connected with this Agreement, the prevailing party in such action or proceeding, in addition to any other relief which may be granted, whether legal or equitable, shall be entitled to reasonable attorney's fees. Attorney's fees shall include attorney's fees on any appeal, and in addition a party entitled to attorney's fees shall be entitled to all other

reasonable costs for investigating such action, taking depositions and discovery and all other necessary costs the court allows which are incurred in such litigation. All such fees shall be deemed to have accrued on commencement of such action and shall be enforceable whether or not such action is prosecuted to judgment.

ARTICLE 8. CITY OFFICERS AND EMPLOYEES: NON-DISCRIMINATION

8.1 Non-liability of City Officers and Employees.

No officer or employee of the City shall be personally liable to the Consultant, or any successor in interest, in the event of any default or breach by the City or for any amount which may become due to the Consultant or to its successor, or for breach of any obligation of the terms of this Agreement.

8.2 Conflict of Interest.

Consultant covenants that neither it, nor any officer or principal of its firm, has or shall acquire any interest, directly or indirectly, which would conflict in any manner with the interests of City or which would in any way hinder Consultant's performance of services under this Agreement. Consultant further covenants that in the performance of this Agreement, no person having any such interest shall be employed by it as an officer, employee, agent or subcontractor without the express written consent of the Contract Officer. Consultant agrees to at all times avoid conflicts of interest or the appearance of any conflicts of interest with the interests of City in the performance of this Agreement.

No officer or employee of the City shall have any financial interest, direct or indirect, in this Agreement nor shall any such officer or employee participate in any decision relating to the Agreement which affects her/his financial interest or the financial interest of any corporation, partnership or association in which (s)he is, directly or indirectly, interested, in violation of any State statute or regulation. The Consultant warrants that it has not paid or given and will not pay or give any third party any money or other consideration for obtaining this Agreement.

8.3 Covenant Against Discrimination.

Consultant covenants that, by and for itself, its heirs, executors, assigns, and all persons claiming under or through them, that there shall be no discrimination against or segregation of, any person or group of persons on account of race, color, creed, religion, sex, gender, sexual orientation, marital status, national origin, ancestry or other protected class in the performance of this Agreement. Consultant shall take affirmative action to insure that applicants are employed and that employees are treated during employment without regard to their race, color, creed, religion, sex, gender, sexual orientation, marital status, national origin, ancestry or other protected class.

8.4 Unauthorized Aliens.

Consultant hereby promises and agrees to comply with all of the provisions of the Federal Immigration and Nationality Act, 8 U.S.C. § 1101 *et seq.*, as amended, and in connection

therewith, shall not employ unauthorized aliens as defined therein. Should Consultant so employ such unauthorized aliens for the performance of work and/or services covered by this Agreement, and should any liability or sanctions be imposed against City for such use of unauthorized aliens, Consultant hereby agrees to and shall reimburse City for the cost of all such liabilities or sanctions imposed, together with any and all costs, including attorneys' fees, incurred by City.

ARTICLE 9. MISCELLANEOUS PROVISIONS

9.1 Notices.

Any notice, demand, request, document, consent, approval, or communication either party desires or is required to give to the other party or any other person shall be in writing and either served personally or sent by prepaid, first-class mail, in the case of the City, to the City Manager and to the attention of the Contract Officer (with her/his name and City title), City of Bell, 6330 Pine Avenue, Bell, California 90201 and in the case of the Consultant, to the person(s) at the address designated on the execution page of this Agreement. Either party may change its address by notifying the other party of the change of address in writing. Notice shall be deemed communicated at the time personally delivered or in seventy-two (72) hours from the time of mailing if mailed as provided in this Section.

9.2 Interpretation.

The terms of this Agreement shall be construed in accordance with the meaning of the language used and shall not be construed for or against either party by reason of the authorship of this Agreement or any other rule of construction which might otherwise apply.

9.3 Counterparts.

This Agreement may be executed in counterparts, each of which shall be deemed to be an original, and such counterparts shall constitute one and the same instrument.

9.4 Integration; Amendment.

This Agreement including the attachments hereto is the entire, complete and exclusive expression of the understanding of the parties. It is understood that there are no oral agreements between the parties hereto affecting this Agreement and this Agreement supersedes and cancels any and all previous negotiations, arrangements, agreements and understandings, if any, between the parties, and none shall be used to interpret this Agreement. No amendment to or modification of this Agreement shall be valid unless made in writing and approved by the Consultant and by the City Council. The parties agree that this requirement for written modifications cannot be waived and that any attempted waiver shall be void.

9.5 Severability.

In the event that any one or more of the phrases, sentences, clauses, paragraphs, or sections contained in this Agreement shall be declared invalid or unenforceable by a valid

judgment or decree of a court of competent jurisdiction, such invalidity or unenforceability shall not affect any of the remaining phrases, sentences, clauses, paragraphs, or sections of this Agreement which are hereby declared as severable and shall be interpreted to carry out the intent of the parties hereunder unless the invalid provision is so material that its invalidity deprives either party of the basic benefit of their bargain or renders this Agreement meaningless.

9.6 Warranty & Representation of Non-Collusion.

No official, officer, or employee of City has any financial interest, direct or indirect, in this Agreement, nor shall any official, officer, or employee of City participate in any decision relating to this Agreement which may affect his/her financial interest or the financial interest of any corporation, partnership, or association in which (s)he is directly or indirectly interested, or in violation of any corporation, partnership, or association in which (s)he is directly or indirectly interested, or in violation of any State or municipal statute or regulation. The determination of "financial interest" shall be consistent with State law and shall not include interests found to be "remote" or "noninterests" pursuant to Government Code Sections 1091 or 1091.5. Consultant warrants and represents that it has not paid or given, and will not pay or give, to any third party including, but not limited to, any City official, officer, or employee, any money, consideration, or other thing of value as a result or consequence of obtaining or being awarded any agreement. Consultant further warrants and represents that (s)he/it has not engaged in any act(s), omission(s), or other conduct or collusion that would result in the payment of any money, consideration, or other thing of value to any third party including, but not limited to, any City official, officer, or employee, as a result of consequence of obtaining or being awarded any agreement. Consultant is aware of and understands that any such act(s), omission(s) or other conduct resulting in such payment of money, consideration, or other thing of value will render this Agreement void and of no force or effect.

Consultant's Authorized Initials DC

9.7 Corporate Authority.

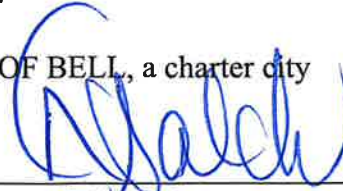
The persons executing this Agreement on behalf of the parties hereto warrant that (i) such party is duly organized and existing, (ii) they are duly authorized to execute and deliver this Agreement on behalf of said party, (iii) by so executing this Agreement, such party is formally bound to the provisions of this Agreement, and (iv) that entering into this Agreement does not violate any provision of any other Agreement to which said party is bound. This Agreement shall be binding upon the heirs, executors, administrators, successors and assigns of the parties.

[SIGNATURES ON FOLLOWING PAGE]

IN WITNESS WHEREOF, the parties hereto have executed this Agreement on the date and year first-above written.

CITY:

CITY OF BELL, a charter city



Ali Saleh, Mayor

ATTEST:



Angela Bustamante, City Clerk

APPROVED AS TO FORM:
ALESHIRE & WYNDER, LLP



David J. Aleshire, City Attorney


CONSULTANT:

DUKE STUDIO, INC., a California corporation

By: 

Name: Duke Choi

Title: Owner/President

By: 

Name: Duke Choi

Title: Chief Financial Officer

Address: 618 E. Cedar Ave. Apt. F
Burbank, CA 91501

Two corporate officer signatures required when Consultant is a corporation, with one signature required from each of the following groups: 1) Chairman of the Board, President or any Vice President; and 2) Secretary, any Assistant Secretary, Chief Financial Officer or any Assistant Treasurer. CONSULTANT'S SIGNATURES SHALL BE DULY NOTARIZED, AND APPROPRIATE ATTESTATIONS SHALL BE INCLUDED AS MAY BE REQUIRED BY THE BYLAWS, ARTICLES OF INCORPORATION, OR OTHER RULES OR REGULATIONS APPLICABLE TO CONSULTANT'S BUSINESS ENTITY.

CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy or validity of that document.

STATE OF California

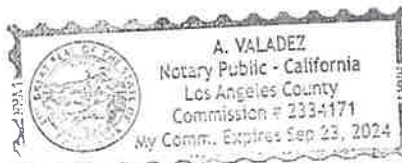
COUNTY OF Los Angeles

On 07-23, 2024 before me, A. Valadez ^{Notary Public} personally appeared Duke Choi, proved to me on the basis of satisfactory evidence to be the person(s) whose names(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature: A. Valadez



OPTIONAL

Though the data below is not required by law, it may prove valuable to persons relying on the document and could prevent fraudulent reattachment of this form

CAPACITY CLAIMED BY SIGNER

- ☐ INDIVIDUAL
☐ CORPORATE OFFICER

TITLE(S)

- ☐ PARTNER(S) ☐ LIMITED
☐ GENERAL
☐ ATTORNEY-IN-FACT
☐ TRUSTEE(S)
☐ GUARDIAN/CONSERVATOR
☐ OTHER _____

DESCRIPTION OF ATTACHED DOCUMENT

Contract Service Agreement
TITLE OR TYPE OF DOCUMENT

NUMBER OF PAGES

07-23-2024

DATE OF DOCUMENT

SIGNER IS REPRESENTING:

(NAME OF PERSON(S) OR ENTITY(IES))

SIGNER(S) OTHER THAN NAMED ABOVE

CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy or validity of that document.

STATE OF California

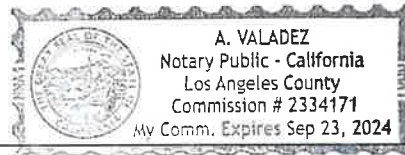
COUNTY OF Los Angeles

On 07-23, 2024 before me, A. Valadez ^{Notary} personally appeared Duke Choi, proved to me on the basis of satisfactory evidence to be the person(s) whose names(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature: A. Valadez



OPTIONAL

Though the data below is not required by law, it may prove valuable to persons relying on the document and could prevent fraudulent reattachment of this form.

CAPACITY CLAIMED BY SIGNER

☐
☐

INDIVIDUAL
CORPORATE OFFICER

TITLE(S)

☐
☐
☐
☐
☐
☐

PARTNER(S) ☐ LIMITED
GENERAL
ATTORNEY-IN-FACT
TRUSTEE(S)
GUARDIAN/CONSERVATOR
OTHER _____

DESCRIPTION OF ATTACHED DOCUMENT

Contract + Service Agreement
TITLE OR TYPE OF DOCUMENT

NUMBER OF PAGES

07-23-2024

DATE OF DOCUMENT

SIGNER IS REPRESENTING:

(NAME OF PERSON(S) OR ENTITY(IES))

SIGNER(S) OTHER THAN NAMED ABOVE

EXHIBIT “A”

SCOPE OF SERVICES

- I.** Consultant will provide mobile home parks & housing unit maintenance services (the “Services”) for two mobile home parks (Florence Village Mobile Home Park and Bell Mobile Home Park), and for approximately 64 scattered units (single family/multi-family) at the following locations (“Facilities”):

1. 5246 Florence Ave. Bell, CA 90201 - Florence Village Mobile Home Park (common areas only)
2. 4874 Gage Ave. Bell, CA 90201 - Bell Mobile Home Park (common areas only)
3. 4205 Bell Ave. Bell, CA 90201 - 8 units
4. 5107 Filmore St. Bell, CA 90201 - 1 unit
5. 6624 Flora Ave. Bell, CA 90201 - 11 units
6. 6502 Flora Ave. Bell, CA 90201 - 6 units
7. 4738 Florence Ave. Bell, CA 90201 - 2 units
8. 6629-6633 Pine Ave. Bell, CA 90201 - 9 units
9. 6317 Pine Ave. Bell, CA 90201 - 8 units
10. 6303 Pine Ave. Bell, CA 90201 - 1 unit
11. 6500 Lucille Ave. Bell, CA 90201 - 2 units
12. 6420 Chanslor Avenue – 2 units
13. 6331 Pine Avenue - 1 unit

Consultant will provide mobile home parks & housing unit maintenance services (the “Services”) for two mobile home parks (Florence Village Mobile Home Park and Bell Mobile Home Park), and for approximately 64 scattered units (single family/multi-family) through the provision of the following services:

A. Regular property maintenance, rehabilitation, and correcting deferred maintenance

1. Regular property maintenance, rehabilitation, and correcting deferred maintenance based on a schedule to be developed by Consultant after the execution of this Agreement and subject to the approval of the City's Contract Officer. Consultant shall provide all personnel, equipment, tools, materials, supervision and other items and services necessary to perform the janitorial and cleaning services.
2. Seasonal property maintenance shall consist of furnishing all labor, materials and equipment necessary to maintain all serviced areas described herein to include, but not limited to, lightbulb/fixture replacement, patching/paint work, ballast changes/disposal, blind ordering and installation, light plumbing and toilet sealing repair work, AC maintenance, door and lock installation, window and HVAC filter changing, etc. The work shall also include minor roof maintenance and repair services.

B. On call services including but not limited to plumbing, sewer, electrical, painting, carpet repairs, and locks

1. Consultant will have access to and receive maintenance requests from the Bell Properties Resident Portal. Requests that *are less than \$500.00* do not require approval prior to commencing the performance services. Requests that *are over \$500.00* require approval from the City's Contract Officer prior to commencing the performance of services.
 - i. Consultant must respond to maintenance requests through the Bell Properties Resident Portal within twenty four (24) hours if requests are less than \$500.00.
 - ii. Consultant must respond to maintenance requests through the Bell Properties Resident Portal within forty eight (48) hours if requests are more than \$500.00, and therefore, required approval from the City's Contract Officer prior to commencing the performance of services.
2. On-call services including, but not limited to, plumbing, electrical, painting, carpet repairs, lock replacement, door repairs, roof maintenance, weed abatement, trash debris removal, graffiti clean-up, board-up services, fence repair, fence installation.

4. Consultant must provide its written findings from its inspection no later than forty eight (48) hours following the inspection.
 5. The Contract Officer shall in writing, approve, modify, or reject the Consultant's written findings.
 6. The repair/remediation work by the Consultant or its contractor shall be subject to the written request, Task Proposal, and Task Budget requirements listed under Exhibit A.I.B.
- II.** As part of the Services, Consultant will prepare and deliver the following tangible work products to the City:
- A. Furnish all materials necessary to maintain mobile home parks/city units.
 - B. Furnish all equipment necessary to maintain mobile home parks/city units.
- III.** In addition to the requirements of Section 6.2, during performance of the Services, Consultant will keep the City apprised of the status of performance by delivering the following status reports:
- A. Monthly report tracking for all services performed and associated costs
 - B. Task orders via work order system
 - C. Before and after photos of all work performed upon City's request
- IV.** All work product is subject to review and acceptance by the City, and must be revised by the Consultant without additional charge to the City until found satisfactory and accepted by City.
- V.** Consultant will utilize the following personnel to accomplish the Services:
- A. Project Manager (Duke Chio)
 - B. General Laborer (At the discretion of the consultant)
 - C. Facility Maintenance Technician and Janitorial Technician (At the discretion of the consultant)
 - D. Consultant may utilize qualified and properly licensed sub-contractors to perform work, upon written approval of the City's Contract Officer but the rates herein shall apply.

EXHIBIT "B"

SPECIAL REQUIREMENTS

(Superseding Contract Boilerplate)

I. Section 7.10, "Liquidated Damages", is added to read as follows:

7.10. Complaints; Liquidated Damages

(a) Complaints received by the City or through observation by the Contract Officer, regarding the Consultant's performance will be transmitted to the Consultant's office either by telephone, facsimile, or e-mail, and handled by the Consultant. Within twenty-four (24) hours of receiving notice of a complaint, the Consultant shall provide the Contract Officer with a follow-up response. A report of the Consultant's investigation and the corrective action taken shall be made promptly by the Consultant to the Contract Officer. Repeat complaints may be handled by a joint visit to the site by the Contract Officer and the Consultant. Complaints received directly by the Consultant shall be submitted in writing to the City on the day such complaints are received. Consultant shall maintain a log of complaints received and corrective actions implemented which shall be submitted to the City within ten (10) days following the end of the month. Repeat complaints of poor service quality of similar nature shall be handled in the manner prescribed below. The foregoing requirements are provided to provide an alternative to Agreement termination for minor performance failures by Consultant. Nothing herein shall waive the right of the City to terminate the Agreement for repeated or material violations of the performance standards.

(b) An initial complaint shall be handled in accordance with the subsection (a) of this Section.

(c) When the Contract Officer determines that additional violations of a similar nature have occurred within any 180 calendar day period, a written complaint shall be filed with the Consultant by the City. The written complaint shall include a description of the complaint of the Consultant's performance and the assessment of liquidated damages in the amount of \$100 for the first incident, \$200 for the second incident, \$300 for the third incident, and provided that after the fourth incident in any 180 day period the penalty shall go to \$500 per incident."

EXHIBIT “C”

SCHEDULE OF COMPENSATION

I. Consultant shall perform the following tasks at the following rates:

TASKS	SUBBUDGET
A. Regular property maintenance, rehabilitation, and correcting deferred maintenance	\$150,000
B. On call services including but not limited to plumbing, sewer, electrical, painting, carpet repairs, and locks	\$100,000
C. Field services including property inspections and tracking all maintenance and repair	\$50,000
Materials (includes a 5% markup)	\$35, 000
TOTAL (annual)	\$ 335,000.00 (annual)
TOTAL FOR 1 YEAR TERM	\$335,000

A. Regular Maintenance Schedule: Contract Officer and Consultant shall meet within 30 days of the Notice to Proceed and develop a schedule for all regular maintenance activities at the Facilities identified in Exhibit A. The maintenance schedule shall be subject to revision by the Contract Officer, with 15 days written notice to the Consultant. Failure of Consultant to meet the schedule shall be subject to liquidated damages per Exhibit B.

B. Establishment of Rates: Consultant shall keep records of all repair work and the cost thereof. After the first year, the parties will consider whether fixed charges can be developed for specific types of maintenance and repair work at the Facilities

II. Within the budgeted amounts for each Task (Maintenance; On call; Field Services), and with the approval of the Contract Officer, funds may be shifted from one Task subbudget to another so long as the Contract Sum is not exceeded per Section 2.1, unless Additional Services are approved per Section 1.9.

- IV. The City will compensate Consultant for the Services performed upon submission of a monthly valid invoice. Each invoice is to include:**
- A. Line items for all personnel describing the work performed, the number of hours worked, and the hourly rate.
 - B. Line items for all materials and equipment properly charged to the Services.
 - C. Line items for all other approved reimbursable expenses claimed, with supporting documentation.
 - D. Line items for all approved subcontractor labor, supplies, equipment, materials, and travel properly charged to the Services.
- V. The total compensation for the Services shall not exceed the Contract Sum as provided in Section 2.1 of this Agreement.**
- VI. The Consultant's billing rates for all personnel are attached as Exhibit "C-1".**

EXHIBIT “C-1”

CONSULTANT’S BILLING RATES

Classification	Hourly Rate	Markup Percent for Materials	On-Call Hourly Rate (outside of normal business hours)
Project Manager / Inspector	\$125.00	5 %	\$200.00
Facility Maintenance Worker	\$125.00	5 %	\$200.00
General Laborer (if needed)	\$125.00	5 %	\$200.00
Janitorial (If needed)	\$125.00	5 %	\$200.00

*Prevailing wages shall be paid to all employees during normal business hours, Monday through Friday 7:00 a.m. to 4:00 p.m.

**Overtime rates shall be paid for on-call work that is required to be performed outside regular business hours. Work from 4:00 p.m. to – 7 p.m. are considered overtime, and hours after 7:00 p.m. are considered double time.

EXHIBIT “D”

SCHEDULE OF PERFORMANCE

- I. Services shall commence on July 1, 2024 and shall terminate on June 30, 2025, unless earlier terminated pursuant to Article 7 of this Agreement. At the City’s sole option, the City may extend the contract for an additional one (1) year.**

Consultant shall respond to any emergency within one (1) hour during regular operating hours and within two (2) hours outside of regular operating hours. Consultant shall maintain a 24/7 phone number.

- II. Consultant shall deliver the following tangible work products to the City by the following dates.**

A. Furnish all materials necessary to maintain mobile home parks on start date of contract.

B. Furnish all equipment necessary to maintain mobile home parks on start date of contract.

- III. The Contract Officer may approve extensions for performance of the services in accordance with Section 3.2.**



APPLICATION FOR PUBLIC WORKS CONTRACTOR REGISTRATION

Registration Information

Type: Public Works

Period: 04/05/2024 06/30/2025

Contractor Information

Contractor Name: Duke Studio Inc

Trade Name: Construction & Renovation Technologies

License Type Number: PW-LR-1001155899

Contractor Physical Address

Physical Business Country: United States of America

Physical Business City/ Burbank
Province:

Physical Business Address: 618 E Cedar Ave APT F

Physical Business State: CA

Physical Business Postal 91501
Code:

Contractor Mailing Address

Mailing Country: United States of America

Mailing City /Province: Burbank

Mailing Address: 618 E Cedar Ave APT F

Mailing State: CA

Mailing Postal Code: 91501

Contact Info

Daytime Phone:

Daytime Phone Ext.:

Mobile Phone:

Business Email: dukestudioinc@gmail.com

Applicant's Email: dukestudioinc@gmail.com

Workers' Compensation

Professional Employer Organization (PEO)

Do you lease employees through Professional Employer Organization? No

Workers' Compensation Overview

Carrier: State Fund	Inception Date: 04/05/2024
Policyholder Name: Duke Studio Inc	Expiration Date: April 6, 2025
Policy Number: Your Policy Number 9357365-2024	

Certification

- Yes I certify that I do not have any delinquent liability to an employee or the state for any assessment of back wages or related damages, interest, fines, or penalties pursuant to any final judgment, order, or determination by a court or any federal, state, or local administrative agency, including a confirmed arbitration award
- Yes I certify that the contractor is not currently debarred under Section 1777.1 or under any other federal or state law providing for the debarment of contractors from public works.
- Yes I certify that one of the following is true: (1) I am licensed by the Contractors State License Board (CSLB) in accordance with Chapter 9 (commencing with Section 7000) of the Business and Professions Code; or (2) my business or trade is not subject to licensing by the CSLB.
- I understand refunds are not authorized

I, duke choi, the undersigned, am , Duke Studio Inc with the authority to act for and on behalf of the above named contractor. I certify under penalty of perjury that all of the above information provided is true and correct. I further acknowledge that any untruthful information provided in this application could result in the certification being canceled.

I certify this on: 12:26 PM

Legal Entity Information

Legal Entity Type: Corporation

Name: Duke Studio Inc



P.O. BOX 8192, PLEASANTON, CA 94588

CERTIFICATE OF WORKERS' COMPENSATION INSURANCE**ISSUE DATE: 07-19-2024****GROUP:**
POLICY NUMBER: 9357365-2024
CERTIFICATE ID: 5
CERTIFICATE EXPIRES: 04-06-2025
04-06-2024/04-06-2025**CITY OF BELL**
6330 PINE AVE
BELL CA 90201-1221**NF**

This is to certify that we have issued a valid Workers' Compensation insurance policy in a form approved by the California Insurance Commissioner to the employer named below for the policy period indicated.

This policy is not subject to cancellation by the Fund except upon **10** days advance written notice to the employer.

We will also give you **10** days advance notice should this policy be cancelled prior to its normal expiration.

This certificate of insurance is not an insurance policy and does not amend, extend or alter the coverage afforded by the policy listed herein. Notwithstanding any requirement, term or condition of any contract or other document with respect to which this certificate of insurance may be issued or to which it may pertain, the insurance afforded by the policy described herein is subject to all the terms, exclusions, and conditions, of such policy.

A handwritten signature in dark ink, appearing to read "Kurt R. V. Carl".

Authorized Representative

A handwritten signature in dark ink, appearing to read "Vernon Steiner".

President and CEO

EMPLOYER'S LIABILITY LIMIT INCLUDING DEFENSE COSTS: \$1,000,000 PER OCCURRENCE.**ENDORSEMENT #2572 ENTITLED BLANKET WAIVER OF SUBROGATION EFFECTIVE 2024-04-06 IS ATTACHED TO AND FORMS A PART OF THIS POLICY**

EMPLOYER

DUKE STUDIO INC
618 E CEDAR AVE APT F
BURBANK CA 91501**NF**

[P1Q,HQ]



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

04/11/2024

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Combined Commercial Insurance Services 1520 Bridgegate Drive, Suite 108 Diamond Bar, CA 91765 License #: 0M05640	CONTACT NAME: Allison Wojcik PHONE (A/C, No, Ext): (714)599-8168 E-MAIL ADDRESS: allison@combinedhcm.com FAX (A/C, No): (714)599-8169 INSURER(S) AFFORDING COVERAGE INSURER A: Gotham Insurance Company INSURER B: INSURER C: INSURER D: INSURER E: INSURER F:
INSURED Duke Studio Inc. DBA Construction & Renovation Technologies 618 E. Cedar Ave., #F Burbank, CA 91501	NAIC #

COVERAGES**CERTIFICATE NUMBER: 95950391-0****REVISION NUMBER: 1**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			GL202400020925	04/10/2024	04/10/2025	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input type="checkbox"/> RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N <input type="checkbox"/>	N/A				PER STATUTE <input type="checkbox"/> OTH-ER <input type="checkbox"/> E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Proof of Insurance.**CERTIFICATE HOLDER****CANCELLATION****Proof of Insurance.**

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

(ANW)

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CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
04/11/2024

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Progressive Insurance PO Box 94739, Cleveland, OH 44101	CONTACT NAME: Progressive Commercial Lines Customer and Agent Servicing	
	PHONE (A/C, No, Ext): 1-800-444-4487	FAX (A/C, No):
INSURED Duke Studio Inc DBA: Construction & Renovation Technologies 618 E Cedar Ave f Burbank, CA 91501	E-MAIL ADDRESS: progressivecommercial@email.progressive.com	
	INSURER(S) AFFORDING COVERAGE	
	INSURER A : Progressive Express Insurance Company	
	INSURER B :	
	INSURER C :	
	INSURER D :	
INSURER E :		
INSURER F :		
NAIC # 10193		

COVERAGES

CERTIFICATE NUMBER: 715270135830059547D041124T183325

REVISION NUMBER:


THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	COMMERCIAL GENERAL LIABILITY						EACH OCCURRENCE \$
	<input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence) \$
							MED EXP (Any one person) \$
							PERSONAL & ADV INJURY \$
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE \$
	<input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC						PRODUCTS - COMP/OP AGG \$
	OTHER:						\$
A	AUTOMOBILE LIABILITY						COMBINED SINGLE LIMIT (Ea accident) \$1,000,000
	<input type="checkbox"/> ANY AUTO						BODILY INJURY (Per person) \$
	<input type="checkbox"/> OWNED AUTOS ONLY <input checked="" type="checkbox"/> SCHEDULED AUTOS	N	N	979827737	04/11/2024	10/11/2024	BODILY INJURY (Per accident) \$
	<input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident) \$
	UMBRELLA LIAB						EACH OCCURRENCE \$
	EXCESS LIAB						AGGREGATE \$
	DED						\$
	RETENTION \$						\$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY						PER STATUTE
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)	Y/N					OTH-ER
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. EACH ACCIDENT \$
	See ACORD 101 for additional coverage details.						E.L. DISEASE - EA EMPLOYEE \$
A							E.L. DISEASE - POLICY LIMIT \$
							\$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER

CANCELLATION

Duke Studio Inc 618 E Cedar Ave f Burbank, CA 91501	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE 

AGENCY CUSTOMER ID: _____

LOC #: _____

**ADDITIONAL REMARKS SCHEDULE**Page 1 of 1

AGENCY Progressive Insurance		NAMED INSURED Duke Studio Inc DBA: Construction & Renovation Technologies 618 E Cedar Ave f Burbank, CA 91501
POLICY NUMBER 979827737		
CARRIER Progressive Express Insurance Company	NAIC CODE 10193	EFFECTIVE DATE: 04/11/2024

ADDITIONAL REMARKS**THIS ADDITIONAL REMARKS FORM IS A SCHEDULE TO ACORD FORM,****FORM NUMBER:** 25 **FORM TITLE:** Certificate of Liability Insurance**Additional Coverages**

<u>Insurance coverage(s)</u>	<u>Limits</u>
Uninsured/Underinsured Motorist	\$50,000/\$100,000

Description of Location/Vehicles/Special Items**Scheduled autos only**

2017 MERCEDES-BENZ SPRINTER WD3PE7CD4HP542030

2008 DODGE SPRINTER WD0PE745485238857

2007 FREIGHTLINER SPRINTER WDYPE745275177276

Liability coverage may not apply to all scheduled vehicles.



Policy certificate

Insurance effected through the Coverholder:

CFC Underwriting Limited
85 Gracechurch Street
London EC3V 0AA
United Kingdom

PLEASE NOTE – This notice contains important information. PLEASE READ CAREFULLY.

This Certificate is issued by the Coverholder in accordance with the authorization granted to the Coverholder under the Binding Authority Agreement with the Unique Market Reference stated within this Policy. This Policy comprises a Certificate, the Declarations page, Wording and all other provisions and conditions attached and any endorsements issued.

The liability of an insurer under this contract is several and not joint with other insurers party to this contract. An insurer is liable only for the proportion of liability it has underwritten. An insurer is not jointly liable for the proportion of liability underwritten by any other insurer. Nor is an insurer otherwise responsible for any liability of any other insurer that may underwrite this contract.

The proportion of liability under this contract underwritten by an insurer (or, in the case of a Lloyd's syndicate, the total of the proportions underwritten by all the members of the syndicate taken together) is shown in this Policy.

In the case of a Lloyd's syndicate, each member of the syndicate (rather than the syndicate itself) is an insurer. Each member has underwritten a proportion of the total shown for the syndicate (that total itself being the total of the proportions underwritten by all the members of the syndicate taken together). The liability of each member of the syndicate is several and not joint with other members. A member is liable only for that member's proportion. A member is not jointly liable for any other member's proportion. Nor is any member otherwise responsible for any liability of any other insurer that may underwrite this contract. The business address of each member is Lloyd's, One Lime Street, London EC3M 7HA. The identity of each member of a Lloyd's syndicate and their respective proportion may be obtained by writing to Market Services, Lloyd's, at the above address.

Although reference is made at various points in this clause to "this contract" in the singular, where the circumstances so require this should be read as a reference to contracts in the plural.

In Witness whereof this Certificate has been signed by:

A handwritten signature in black ink, appearing to read 'ARH', followed by a wavy line.

Authorized Official

Please examine this document carefully. If it does not meet your needs, please contact your broker immediately. In all communications the policy number appearing overleaf should be quoted.



NO FLAT CANCELLATION

DECLARATIONS

POLICY NUMBER: PSM0040005946

UNIQUE MARKET REFERENCES: B087523C9N5051

THE INSURED: Duke Studio Inc

ADDRESS: 618 East Cedar Avenue, Apt f
Burbank, CA 91501
US

THE UNDERWRITERS: Underwritten by certain underwriters at Lloyd's and
other insurers

THE INCEPTION DATE: 00:01 Local Standard Time on 28 Jun 2024

THE EXPIRY DATE: 00:01 Local Standard Time on 28 Jun 2025

TOTAL PAYABLE: USD1,650.00

Broken down as follows:

Premium: USD1,500.00

Policy Administration Fee: USD150.00

CHOICE OF LAW: California

SERVICE OF SUIT: Mendes & Mount LLP
750 7th Avenue
New York, NY 10019

LEGAL ACTION: Worldwide

TERRITORIAL SCOPE: Worldwide

US CLASSIFICATION: Surplus Lines

SURPLUS LINES BROKER: Amwins Insurance Brokerage of CA
Licence No. : 0C01319
21550 Oxnard Street #1100 Woodland Hills,
,

RETROACTIVE DATE: 28 Jun 2024

OPTIONAL EXTENDED REPORTING PERIOD: 12 months for 100% of applicable annualized premium

CLAIMS MANAGER: CFC Underwriting Limited
Please report all new claims to:
newclaims@cfc.com

WORDING: Contractor's Professional (US) v3.1

ENDORSEMENTS: Complaints notice (California)

California Premium:	\$1,500.00
Non-Taxable Fees:	\$195.23
Taxable Fees:	\$150.00
Surplus Lines Tax:	\$49.50
Stamping Fee:	\$2.97

DECLARATIONS

INSURING CLAUSE 1: PROFESSIONAL LIABILITY

ALL SECTIONS COMBINED

Aggregate limit of liability: USD1,000,000 in the aggregate

SECTION A: ERRORS AND OMISSIONS

Limit of liability: USD1,000,000 each and every claim, including costs and expenses

Deductible: USD2,500 each and every claim, including costs and expenses

SECTION B: SUB-CONTRACTOR VICARIOUS LIABILITY

Limit of liability: USD1,000,000 each and every claim, including costs and expenses

Deductible: USD2,500 each and every claim, including costs and expenses

SECTION C: CONTINGENT BODILY INJURY AND PROPERTY DAMAGE LIABILITY

Limit of liability: USD1,000,000 each and every claim, including costs and expenses

Deductible: USD2,500 each and every claim, including costs and expenses

SECTION D: INTELLECTUAL PROPERTY RIGHTS INFRINGEMENT

Limit of liability: USD1,000,000 each and every claim, including costs and expenses

Deductible: USD2,500 each and every claim, including costs and expenses

SECTION E: REGULATORY COSTS AND FINES

Limit of liability: USD1,000,000 each and every claim, including costs and expenses

Deductible: USD2,500 each and every claim, including costs and expenses

SECTION F: DISHONESTY OF EMPLOYEES

Limit of liability: USD1,000,000 each and every claim, including costs and expenses

Deductible: USD2,500 each and every claim, including costs and expenses

SECTION G: PAYMENT OF WITHHELD FEES

Limit of liability: USD1,000,000 each and every claim, including costs and expenses

Deductible: USD2,500 each and every claim, including costs and expenses



INSURING CLAUSE 2: POLLUTION LIABILITY

NO COVER GIVEN

INSURING CLAUSE 3: CYBER AND PRIVACY

NO COVER GIVEN

INSURING CLAUSE 4: CYBER CRIME

NO COVER GIVEN

INSURING CLAUSE 5: RECTIFICATION COSTS

Aggregate limit of liability:	USD1,000,000	in the aggregate
Deductible:	USD0	each and every claim

INSURING CLAUSE 6: COURT ATTENDANCE COSTS

Aggregate limit of liability:	USD100,000	in the aggregate
Deductible:	USD0	each and every claim

INSURING CLAUSE 7: REPUTATION AND BRAND PROTECTION

Aggregate limit of liability:	USD100,000	in the aggregate
Deductible:	USD0	each and every claim

City of Bell
Agenda Report

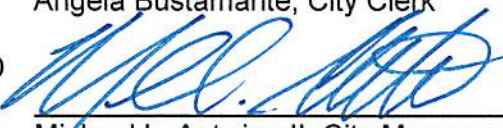
AGENDA ITEM 4

DATE: May 27, 2026

TO: Mayor and Members of the City Council

FROM: Angela Bustamante, City Clerk

APPROVED
BY:


Michael L. Antwine II, City Manager

SUBJECT: Discussion on Translation and Interpretation Services for City Meetings and Events.

RECOMMENDATION:

It is recommended that the City Council provide comments and/or direction to staff regarding future translation and interpretation services for City meetings and events, including City Council, Planning Commission, Community Services Commission and community events.

BACKGROUND:

The City of Bell is committed to providing accessible and inclusive communication services to ensure all residents have meaningful access to City programs, services, events and public meetings. Due to the City's diverse population, translation and interpretation services play a critical role in creating access to local government by promoting civic engagement, transparency, and public participation.

To support these efforts, the City has consistently provided professional Spanish interpretation and translation services at City Council meetings, Commission meetings, workshops, town hall meetings, and community events. Since December 1, 2013, Ms. Hilda Estrada of Municipal Translation Inc. has served as the City's primary interpreter and translator. Over the past several years, Ms. Estrada has provided reliable, high-quality services and has remained available to accommodate urgent and last-minute requests when necessary.

DISCUSSION:

The current Agreement with Municipal Translation Inc. is scheduled to expire on June 30, 2026. As the City evaluates future service needs, staff is seeking feedback and direction from the City Council regarding the preferred approach for translation and interpretation services.

Over the last few years, advances in artificial intelligence (AI) technology have introduced alternative translation tools capable of providing live captioning, multilingual interpretation, and real-time language translation during meetings and events. These platforms may offer benefits such as increased language accessibility, reduced operational costs, and expanded language options beyond Spanish, including Arabic and other languages commonly spoken within the community.

AI translation platforms may also provide features such as:

- Real-time multilingual subtitles and captions
- Audio translation accessible through mobile devices or QR codes
- On-demand language selection for meeting participants
- Integration with virtual meeting platforms such as Zoom
- Increased accessibility for residents attending meetings remotely
- Potential cost savings compared to traditional interpretation services

However, while AI translation technology continues to improve, there may still be limitations related to accuracy, interpretation of legal or technical terminology, speaker recognition, cultural context, and real-time translation quality during fast-paced public meetings. In-person interpreters also provide a level of professionalism, reliability, and adaptability that technology may not fully replicate, particularly during complex discussions, public hearings, or emotionally sensitive matters.

Staff is presenting the following questions and options to seek feedback and direction from the City Council regarding methods for utilizing translation services during City meeting and events:

1. Should the City continue utilizing only in-person interpreters?
2. Should interpretation services be provided entirely through AI-based translation services?
3. Would the Council prefer a hybrid approach in which both AI translation services and in-person interpreters are utilized?
4. Should the City establish a formal policy for translation and interpretation services, including both AI and in-person services, to provide additional language options to better serve the City's diverse population?

Based on Council direction, staff will proceed with additional research to implement the direction provided. In conclusion, staff will return to the City Council with recommendations and associated costs for consideration and approval.

STRATEGIC PLAN 2023-25:

Target 2: Building Bridges Through Communication

Goal 3: Use effective and high-quality translation services

Action Item 1: Provide English, Spanish and Arabic translations to better serve the City's diverse community and ensure residents have access to important information

FISCAL IMPACT:

All associated costs are currently funded through the General Fund.

Staff will obtain quotes and proposals for City Council consideration.

ATTACHMENTS:

None

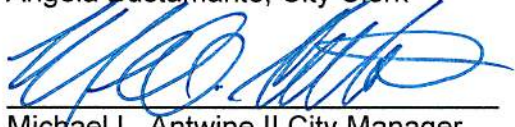
AGENDA ITEM 5

City of Bell Agenda Report

DATE: May 27, 2026

TO: Mayor and Members of the City Council

FROM: Angela Bustamante, City Clerk

APPROVED BY: 
Michael L. Antwine II City Manager

SUBJECT: Report on Brown Act Teleconferencing and Public Access Requirements and Implementation Required by SB 707.

RECOMMENDATION:

It is recommended that the City Council provide comments and/or direction to staff.

BACKGROUND:

On October 3, 2025, Governor Newsom signed Senate Bill No. 707 ("SB 707"), which revises and updates the Ralph M. Brown Act's open meeting laws to provide greater flexibility in teleconferencing and enhance accessibility requirements, including translation services in certain circumstances and real-time captioning. SB 707 requires the City Council to formally adopt certain policies and procedures relating to teleconferencing and remote participation and hybrid meeting service disruptions. SB 707 also includes certain requirements regarding assistance with language translations of Council meeting agendas and certain website information, outreach and public engagement to encourage participation from underrepresented communities, use of social media, the provision of a copy of the Brown Act to each Councilmember, oral reporting of compensation decisions for the City Manager, department heads, and other comparable administrative offers, and the expansion of certain allowances for remote participation of a Councilmember due to disability or for "just cause".

These new requirements build on the existing teleconferencing framework established under prior legislation, including Assembly Bills 361 and 2449. Most of the provisions under SB 707 take effect on July 1, 2026.

DISCUSSION:

As noted above, SB 707 contains a variety of updates to the Brown Act open meeting requirements to enhance public participation, transparency, and accessibility. The new regulations under SB 707 establishes new requirements for "eligible legislative bodies" which includes a city council serving a population of 30,000 or more. With a population of approximately 32,500, the City of Bell is subject to these requirements.

This presentation is the first of three informational overviews regarding SB 707 and its implementation requirements. Staff plans to provide additional presentations at the next two City Council meetings to discuss final implementation steps, operational changes, and policies that must be adopted prior to the July 1, 2026 compliance deadline.

By July 1, 2026 the City must adopt and implement the following:

A. Teleconferencing and Remote Participation Requirements

1. Mandatory Hybrid Meetings:

The City Council must provide hybrid meetings, meaning in-person meetings must include a teleconference option via a two-way telephonic or audiovisual platform (e.g., Zoom, Webex, Google Meet and Microsoft Teams). If an audiovisual platform is used, a call-in option and active captioning (if available) must be provided.

Response:

During the COVID-19 2020 pandemic, the City utilized Zoom for remote participation. Staff recommends continuing the use of Zoom to comply with SB 707 requirements. Remote participants will be able to join via Zoom to provide public comment; however, only the audio option will be available, and members of the public will not be permitted to turn on their cameras. Zoom participants will have the option to view the Council meeting through Zoom or the City's website.

City staff is currently developing Public Comment Procedures for Remote Participation that will be presented prior to July 1, 2026.

2. Policy Regarding Broadcast Disruption:

The City Council must adopt a policy during open session addressing procedures for restoring service in the event of a broadcast disruption. The policy must include:

- Steps to address failure of audio, video, or if the entire teleconference platform fails
- Identify the responsible personnel to restore service, and
- Procedure to notify the public and resume the meeting upon restoration of service

If a disruption prevents the public from attending the meeting remotely, the City Council must take a recess and try to restore service. If service cannot be restored within one (1) hour, the City Council must conduct a roll call vote confirming that good faith efforts were made, and make a finding that public interest in continuing the meeting outweighs remote access.

In addition, the policy will outline how the City Council will deal with a disruption or disturbance from a member of the public, either in-person or remote, and how to restore decorum to the meeting. The policy should also address the procedures for accommodating disability requests by a Councilmember or member of the public participating in the meeting, as well as define "just cause" and "emergency circumstances" for the purposes of remote participation by a councilmember.

Response:

A draft Policy is included as Attachment 1. Key provisions include:

- Recessing the meeting for a minimum of one hour or until service is restored, whichever occurs first
- Making documented good faith efforts to restore service using a defined checklist

- Providing public notice during disruptions via the City website, and social media (including Spanish when feasible)
- Delaying action on agenda items until service is restored, as actions taken without compliance may be subject to legal challenge
- Allowing the City Council to:
 - (i) Continue affected items to a future meeting;
 - (ii) Adjourn and re-notice the meeting;
 - (iii) Reconvene upon a roll call vote with findings that restoration efforts were made and continuation serves the public interest

B. Enhancing Public Engagement

1. Translation of meeting agendas:

The City must translate meeting agendas (not supporting documents) into any language spoken by at least 20% of the City's population who also speak English less than "very well", as determined by data from the U.S. Census Bureau's American Community Survey.

2. City Website:

The City's website must also include the option to translate content into the applicable language. Additionally, the website must contain a webpage dedicated to public meetings that includes, or provides links to, all of the following information:

- A general explanation of the City Council public meeting process
- An explanation of the procedures for members of the public to provide in-person or remote oral public comment during a public meeting, or to submit written public comment
- A calendar of all public meeting dates, including the date, time, and location of each meeting.
- The agenda posted online.

3. Assistance with Translation Services:

The City must reasonably assist members of the public who wish to translate a public meeting into any language or wish to receive interpretation provided by another member of the public. SB 707 does not require the City to provide translation services, but only to assist others who choose to engage in translation/interpretation services.

4. Translation near posting sites:

The City must provide a publicly accessible physical location near agenda posting locations to allow the public to post translated agendas.

5. Outreach requirements:

The City must make reasonable efforts to engage groups that do not traditionally participate in City public meetings. Examples of such groups include the following:

- Media organizations, including ethnic and non-English outlets
- Civil-rights, civic-engagement, neighborhood, and community-based organizations

Response:

1. The City meets the 20% threshold for Spanish language and staff is proposing to procure an agenda management software that includes Spanish translation capabilities.
2. City staff is creating a dedicated webpage for this requirement and it will be placed on the homepage of the City's website by July 1st.
3. The City currently provides an in-person interpreter; however the City is looking into additional options to better assist the members of the public.
4. A specific location at City Hall will be available to members of the public to post their translated agendas.
5. Staff maintains a City Council agenda notification list and will expand outreach to include additional community and civil rights organizations.

C. Teleconferencing for advisory bodies (such as the Planning Commission):

SB 707 standardizes teleconferencing procedures for advisory bodies such as commissions and committees. The City Council must first authorize teleconferencing by resolution or policy before these bodies may use it. Commission or Committee members participating remotely must maintain real-time, two-way communication for the duration of the meeting, unless the member has a physical or mental condition meeting ADA disability criteria that results in a need to participate off camera. Further, the bill removes the prior requirement to publicly notice each remote location. The Council must reauthorize the use of teleconferencing every six (6) months by majority vote.

Response:

Staff will return to the City Council with a draft policy addressing teleconferencing procedures for advisory bodies, including the Planning Commission and Community Services Commission.

FISCAL IMPACT:

SB 707 is an unfunded state mandate. The estimate cost to implement SB 707 requirements is approximately \$45,000. This includes upgrades to the audiovisual equipment, translation services, outreach efforts, website updates, and additional staff time required to ensure compliance.

STRATEGIC PLAN 2023-25:

Target 2: Building Bridges Through Communication

Goal 3: Use effective and high-quality translation services

Action Item 1: Provide English, Spanish and Arabic translations to better serve the City's diverse community and ensure residents have access to important information

ATTACHMENT(S):

1. Draft Policy on Disruption of Remote Participation
2. The full text of SB 707 can be found here:
https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=202520260SB707

RESOLUTION 2026-XX

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BELL ESTABLISHING A POLICY FOR DISRUPTION OF REMOTE PARTICIPATION SERVICES DURING A MEETING

WHEREAS, on October 3, 2025, Governor Newsom signed Senate Bill 707 (SB 707), which amends the Brown Act to increase public engagement during local government meetings of legislative bodies;

WHEREAS, SB 707 requires that the City of Bell offer hybrid City Council meetings through a two-way phone and/or audiovisual platform; and

WHEREAS, SB 707 requires that the legislative body adopt a policy by July 1, 2026, that outlines the City's procedure for attempting to restore service to the remote participation option of the meeting, should there be a disruption of telephonic or internet services.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF BELL, CALIFORNIA, DOES HEREBY RESOLVE AS FOLLOWS:

SECTION 1. The City Council does hereby adopt the City Council Policy (Exhibit A) attached and incorporated herein by this reference, to be effective commencing on June 30, 2026.

SECTION 2. In the event of any conflict between the Policy, and any prior City of Bell resolutions, programs or policies pertaining to codes of conduct or similar matters, the attached Policy shall prevail and shall govern.

SECTION 3. This action does not meet CEQA's definition of a "project", because the action does not have the potential for resulting in either a direct physical change in the environment or a reasonably foreseeable indirect physical change in the environment.

SECTION 4. The City Clerk shall certify to the passage and adoption of this Resolution and shall enter the same in the Book of Original Resolutions.

APPROVED and **PASSED** this ____ day of _____, 2026.

ALI SALEH
Mayor

APPROVED AS TO FORM:
Aleshire & Wynder, LLP

DANNY ALESHIRE
City Attorney

CERTIFICATION

I, _____, City Clerk of the City of Bell, do hereby certify that the foregoing Resolution was duly adopted by the City Council of the City of Bell at a regular meeting held on the ____ day of _____, 2026, by the following vote:

AYES:	COUNCIL MEMBERS:
NOES:	COUNCIL MEMBERS:
ABSENT:	COUNCIL MEMBERS:
ABSTAIN:	COUNCIL MEMBERS:

Dated:

Angela Bustamante
City Clerk

EXHIBIT A

[Attached]

DRAFT

CITY COUNCIL POLICY

NUMBER: _____

DATE ADOPTED: _____, 2026

SUBJECT: Procedures to Manage Disruptions to Two-Way Remote Participation During Brown Act Meetings per SB 707 (Durazo)

1. Purpose

Pursuant to SB 707, by July 1, 2026, California cities are required to adopt a policy on disruption of service of the airing/streaming of legislative meetings, including good faith attempts to restore service for at least an hour.

2. Definitions

For purposes of this policy:

- “Disruption” means any failure, outage, or other interruption that prevents members of the public from attending or observing the meeting via these remote access services.
- “Remote access services” means the two-way telephonic service and/or two-way audiovisual platform used to provide real-time remote public attendance and observation of meetings.

3. Applicability

This policy applies to all open and public meetings of the City Council and Commissions at which remote public participation is offered or required under the Brown Act.

4. Policy and Procedures in the Event of a Service Disruption

4.1 Response to Service Disruption

If the Presiding Officer or Clerk becomes aware of a disruption to the agency’s remote access services that prevents members of the public from attending or observing the meeting remotely:

1. The Presiding Officer or Clerk shall immediately announce the disruption to the public.
2. The Presiding Officer may then call for a recess of the open session or convene the legislative body in closed session, consistent with the Brown Act.
3. Staff shall begin efforts to diagnose and restore the disrupted service.
4. The meeting shall remain in recess for at least one hour or until service is restored, whichever is sooner. The recess period may be extended if restoration efforts are ongoing.

4.2 Efforts to Restore Service

The agency shall make good faith efforts to restore remote access services, which may include:

- Troubleshooting platform or teleconferencing software
- Resetting or replacing audiovisual equipment
- Attempting alternative connection methods

- Contacting necessary support staff or service providers
- Switching to back-up equipment or platforms, if available

The City Clerk and staff shall document the restoration efforts undertaken.

5 Reconvening the Open Session

5.1 Timing

The open session may be reconvened after at least one hour has elapsed from the time of disruption or as soon as service is restored, whichever occurs earlier.

5.2 If Service Is Restored

If the remote access service is restored before or at the time the meeting reconvenes, the meeting shall continue as normal.

5.3 If Service Is *Not* Restored

If service has not been restored after one hour, the City Council may reconvene and:

1. Adjourn the meeting; or
2. Continue the meeting in open session by adopting, by roll call vote, the following, or a substantially similar, finding:

“The City Council has made good faith efforts to restore telephonic or internet service in accordance with its adopted policy, and the public interest in continuing the meeting outweighs the public interest in remote public access.”

Upon adoption of the finding, the legislative body may continue the open session despite the fact that remote access services have not been restored.

6 Recordkeeping

The Clerk shall enter a brief statement into the meeting minutes, including the following:

- The nature and time of the disruption
- The restoration efforts undertaken
- The time the meeting was reconvened (if applicable)

7 Review and Updates

This policy may be amended by City Council noticed public meeting in open session, not on the consent calendar.