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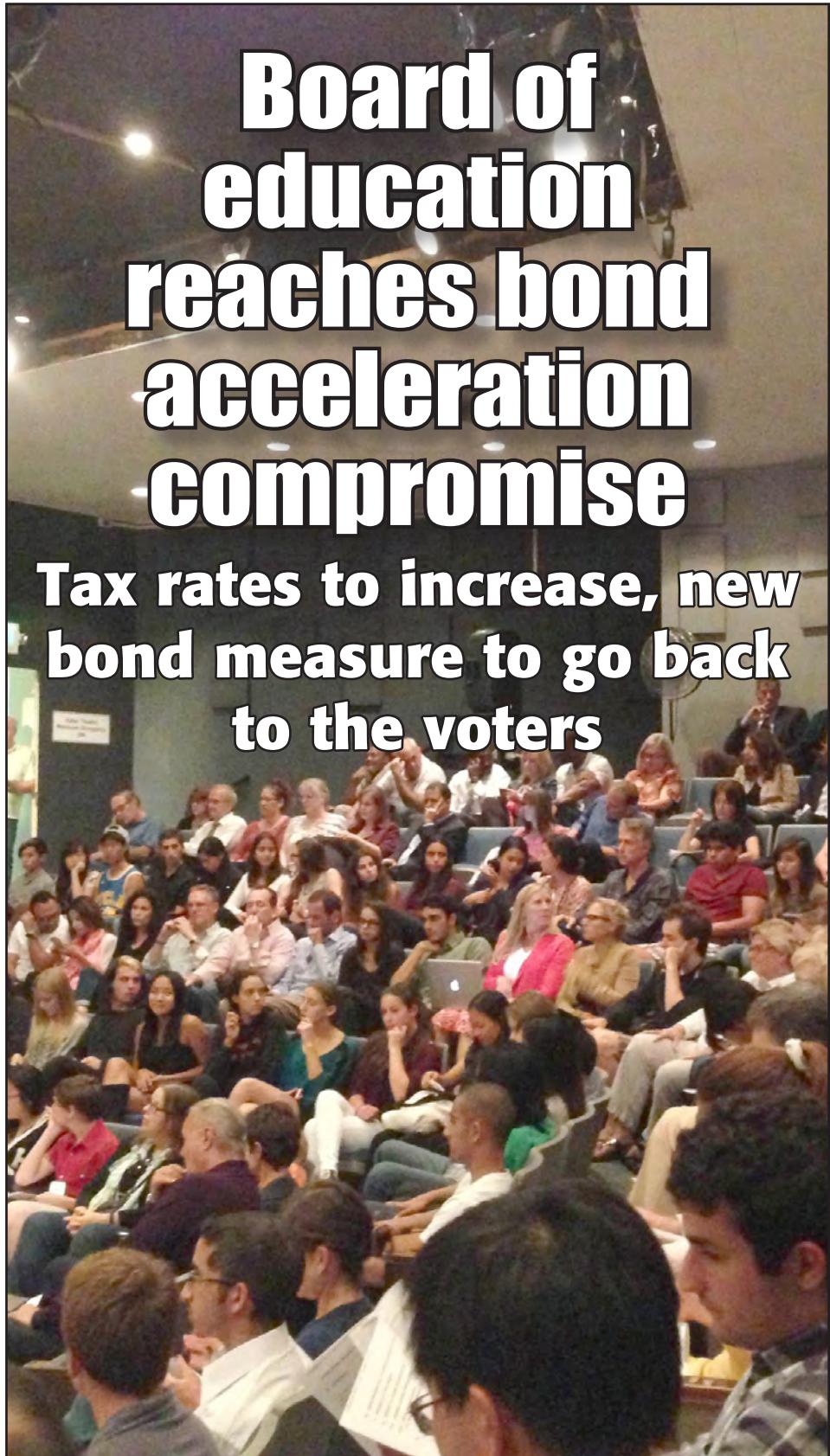
Beverly Hills Weekly

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Issue 717 • June 27 - July 4, 2013

Board of education reaches bond acceleration compromise

Tax rates to increase, new bond measure to go back to the voters



City Council approves annual budget

Projects surpluses of over \$7 million and \$5 million over the next two years

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SNAPSHOT



END OF AN ERA ROXBURY PARK

Demolition of the Roxbury Park Community Center has begun. The project is expected to be completed in approximately one year.

briefs

Fire chief announces retirement, accepts a position with FEMA



Tim Scranton

Beverly Hills Fire Chief Tim Scranton has announced he will retire July 19 after 31 years of service.

"It's been an absolute wonderful experience and I could not

have asked for a better place to serve than the city of Beverly Hills and I'm just looking forward to stepping aside and watching someone else provide leadership to the department," said Scranton.

The next step in filling the fire chief position has not been decided, but Scranton said he would recommend filling the spot

internally.

The deputy fire chief position is also currently vacant.

Scranton joined the Beverly Hills Fire Department in 1986 after serving three years with the Alhambra Fire Department.

He has accepted a position with the Federal Emergency Management Agency (FEMA). He will be a federal coordinating officer -- one of 30 in the nation. The president appoints a federal coordinating officer to establish a federal presence at the disaster.

"This was a position that seemed very appealing, traveling everywhere from the U.S. Virgin Islands to Guam and the bottom line is, I still get to serve and that's all I've ever wanted to do," said Scranton.

Scranton lives in Murrieta and will be based at the FEMA office in Oakland.

"I'm just an absolute blessed man having had the opportunity to work in such a phenomenal community as the City of Beverly Hills," said Scranton, who said he is one of only eight fire chiefs since 1925.

Planning Commission to review Burberry proposal

The Beverly Hills Planning Commission will discuss an application that would allow construction of a new three story commercial building with a rooftop for VIP retail sales for Burberry at 301 North Rodeo Drive today at the commission's meeting at 1:30 p.m.

The commission will hold a public hearing on the project and vote on a resolution allowing the project to move forward.

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OUR DATA SPEAKS VOLUMES





By: Don Camp

Beverly Hills Chamber recognizes outgoing and incoming presidents

Outgoing President Steve Ghysels (left) received recognition for his service as Beverly Hills Chamber of Commerce President. Newly-appointed President John Bendheim (right) was installed on June 12 at the Beverly Canon Gardens. Bendheim was featured in issue #713.

The project involves demolition of an existing two-story commercial building at the location. Burberry is also applying for 40 in-lieu parking spaces.

The building is currently occupied by Ermeneigildo Zegna. Burberry is currently located at 9500 Wilshire Boulevard.

This rooftop area is proposed to be utilized for VIP services such as private showings and private fittings. A rooftop terrace is also proposed adjacent to the sales area.

The applicants went before the Architectural Commission on April 17. The commission had asked for modulation on the surface in the building so that it would not be flat. Burberry will return to the Architectural Commission if the Planning Commission approves the project.

The Commission will also consider the

draft 2014-2021 housing element and will be holding a public hearing on the item. The City is required to update the housing element periodically. The housing element is a state-required portion of the general plan.

Regina Zurbano tapped as new Beverly High Assistant Principal

Regina Zurbano, assistant principal for Fallbrook Union High School in North San Diego County, has been hired as Beverly High's new assistant principal. She will be replacing Kelly Tabis, who has resigned.

Zurbano began working for Fallbrook Union High School in June 2012. Prior to working in San Diego, Zurbano was a science teacher for eleven years at Hawthorne High

School in the Centinela Valley Union High School District.

Zurbano has a bachelor's degree of science in Biochemistry from UCLA, a master's degree in education

from the University of Pennsylvania, and a master's in chemistry education from the University of Pennsylvania. Zurbano completed her doctoral program in K-12 educational leadership at the University of Southern California.

Her employment was announced by Superintendent Gary Woods at the board's formal meeting on Tuesday.

Mirisch asks staff to put bond acceleration on city agenda

Mayor John Mirisch directed city staff to place the proposed bond acceleration on the city council's next agenda following the public comment period at the formal meeting on June 18.

Former Mayor Robert K. Tanenbaum spoke in front of the city council before the formal meeting asking the council to put the issue on a ballot.

"I would like to put this on our next study session for open discussion about it. I understand it may be jurisdictional, but I think that [Tanenbaum] raises a very good point and I think certainly, it should be researched, what we can and can't do," said Mirisch. "We should have that discussion here as representatives."

The Board of Education voted to accelerate the bond on Tuesday, but also decided to

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NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN that the Council of the City of Beverly Hills, at its meeting to be held on **Tuesday, July 2, 2013, at 7:00 p.m.**, in the Council Chambers of the City Hall, 455 N. Rexford Drive, Beverly Hills, CA 90210, will hold a public hearing to consider:

AN ORDINANCE OF THE CITY OF BEVERLY HILLS AMENDING SECTION 10-3-3107 OF THE MUNICIPAL CODE REGARDING DEVELOPMENT STANDARDS FOR ROOFTOP USES.

The proposed ordinance would allow for unenclosed architectural features to be constructed up to 15 feet above the adjacent roof deck without requiring a setback from the edge of the building, subject to review by the Planning Commission. Current code allows architectural features to be constructed up to 15 feet above the adjacent roof deck, but they must be set back from the edge of the building by an amount equal to the height of the architectural feature. The ordinance would also clarify the types of rooftop structures/uses that can be permitted in conjunction with a rooftop lunchroom. Current code allows the construction of rooftop lunchrooms, if approved by the Planning Commission, but does not specify the types of ancillary uses that may be included in rooftop lunchroom structures.

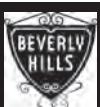
This ordinance has been assessed in accordance with the authority and criteria contained in the California Environmental Quality Act (CEQA), the State CEQA Guidelines, and the environmental regulations of the City. The City has determined that the ordinance will not have a significant environmental impact and is exempt from CEQA pursuant to Section 15305 of Title 14 of the California Code of Regulations.

At the public hearing, the City Council will hear and consider all comments. All interested persons are invited to attend and speak on this matter. Written comments may also be submitted and should be addressed to the City Council, c/o City Clerk, 455 N. Rexford Drive, Beverly Hills, CA 90210. The comments should be received prior to the hearing date.

Please note that if you challenge the Council's action in regards to this matter in court, you may be limited to raising only those issues you or someone else raised at the public hearing described in this notice, or in written correspondence delivered to the City, either at or prior to the public hearing.

If there are any questions regarding this notice, please contact **Ryan Gohlich, Senior Planner** in the Beverly Hills Community Development Department at **310.285.1194**, or by email at **rgohlich@beverlyhills.org**. Copies of the Project plans and associated documents are on file in the Community Development Department and can be reviewed by any interested person at 455 N. Rexford Drive, Beverly Hills, California 90210.

BYRON POPE, CMC
City Clerk



NOTICE OF COMMISSION VACANCY

ARCHITECTURAL COMMISSION – deadline to apply July 26, 2013

The Beverly Hills City Council is seeking qualified candidates to fill one vacancy on the Architectural Commission.

For more information on this Commission position, please visit the City's website at www.beverlyhills.org or call the City Clerk's Office at (310) 285-2400.

BYRON POPE, CMC
City Clerk



NOTICE OF COMMISSION VACANCIES

HEALTH AND SAFETY COMMISSION – deadline to apply July 26, 2013

The Beverly Hills City Council is seeking qualified residents to fill three vacancies on the Health and Safety Commission.

For more information on this Commission position, please visit the City's website at www.beverlyhills.org or call the City Clerk's Office at (310) 285-2400.

BYRON POPE, CMC
City Clerk

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bring the decision back to the voters in the form of a new bond either this November or March 2014. See cover story for more information.

"You are the official representatives of the residents of this city. I don't think we can sit back and simply say that someone else in a jurisdiction within the city dealing with the same people who you represent should in some way have an election nullified," said Tanenbaum. "It's an amoral position to take."

City attorney Larry Wiener said he did not believe the council could put a measure on the ballot that had already been voted on by another jurisdiction.

"It kind of goes to the same dialogue that if you're going to have these things that impact the entire city and this does, you have to have outreach, and sometimes it's beyond town halls," said Councilmember Willie Brien.

Mirisch was one of the ballot signers in the opposition statement to Measure E in 2008. He said the council will bring it up at the next meeting even if the issue is out of the council's jurisdiction. The city council will meet on Tuesday, July 2.

BHUSD calls on Indiemarketing to handle public relations

The Board of Education unanimously approved a six-month agreement with Indiemarketing to provide public relations services to the district.

"We are in a critical time in the way we are communicating with our public. I need some supports. I need someone who can pull this stuff together," said Superintendent Gary Woods.

The District Finance Committee recommended the position to the district almost six months ago. Woods said the board needed to take this route.

The agreement with Tracy Balsz of Indiemarketing is for a not-to-exceed amount of \$24,000. Balsz will receive \$4,000 a month for a minimum of 40 hours a month dedicated to the BHUSD.

The position's fees are being split evenly between the district and the Beverly Hills Education Foundation.

Board of Education member Brian Goldberg asked who Balsz would be reporting to if the fees were being split. Woods said she would report to the district and BHEF could come to him for concerns.

Goldberg said he did not want the person confused and did not want the position to fail as it was an prioritize expenditure. Goldberg said the BHEF does not have a current executive director.

"The [request for proposal] was sponsored by the district so this individual will report to the district and BHEF's needs will be presented to us, so there will be a lot of back and forth," said Woods. "Remember the whole purpose is to try to create a consistent stream of information from both agencies to our public."

The agreement outlines scope of services to include branding, messaging, communication and publicity support. Balsz will

design a brand strategy, will be involved in board meetings and BHEF meetings and will liaison the publicity outreach from all the schools to the media.

The work will be re-evaluated in five months to determine whether or not actual hours spent are accurate or need to be reduced or increased. After five months, Balsz and the district will discuss whether or not to extend the agreement.

Indiemarketing is an entertainment marketing firm, which specializes in distribution and marketing for independent films.

Balsz also works as an independent marketing consultant in the greater Los Angeles area. Indiemarketing is based in Beverly Hills.

Change in deputy fire chief retirement medical plan estimated to cost the city \$350,000, actuarial says

A change in the retirement medical plan for the deputy fire chief position to receive two party lifetime medical coverage would result in an estimated additional cost to the City of \$350,000 in present value of benefits, according to an actuarial completed by Aon Hewitt.

The City Council is scheduled to discuss changing the retirement medical plan for the deputy fire chief position at the next council meeting on July 2.

Up until 2010, executive positions, which include the fire chief and deputy fire chief, as covered by the executive compensation plan, would receive a two party lifetime

medical provision after retirement paid for by the City.

In 2012, the City Council changed the compensation plan to a defined contribution plan to say that employees would receive \$1,375 per month for every month that a senior manager held the position. For example, if a new executive employee works for five years, he would receive 60 times \$1,375 once he retired to buy his own medical insurance. This is the case for employees that are new to the City of Beverly Hills.

Ralph Mundell, who has been offered the position of deputy fire chief, has been with the City of Beverly Hills for 27 years and would be promoted to the senior management position internally. Because he is not a new employee to the City, he is not eligible for the new compensation plan.

Employees who are being promoted internally are subject to the same benefit they would have received in their previous position.

The City does not provide a retiree medical plan for firefighters. The Beverly Hills Firefighter's Association, who does not represent the fire chief or deputy fire chief, provides union members past the age of 65 with funds to cover a medical plan.

BHFA union members receive a medical two party rate paid for by the City until the age of 65. When a BHFA member turns 65, the City stops paying and members pay for their own medical plan, but then are reimbursed by the union's trust fund.

Proponents of the change say the current situation deters firefighters from promoting internally. Firefighters would give up retiree

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Valid for a maximum of five days. Must be booked in connection with new five-night Pleasant Holidays hotel package. Roundtrip airfare is required. Airline, taxes, surcharges, gratuities, transfers and excursions are additional unless otherwise indicated. Fuel surcharges, government taxes, other surcharges and deposit, payment and cancellation terms/conditions are subject to change without notice at any time. AAA members must make advance reservations through AAA Travel to obtain Member Benefits and savings. Member Benefits may vary based on departure date. Rate is accurate at time of printing and is subject to availability and change. Not responsible for errors or omissions. Your local AAA club acts as an agent for Pleasant Holidays. CTHW1016202-B0.
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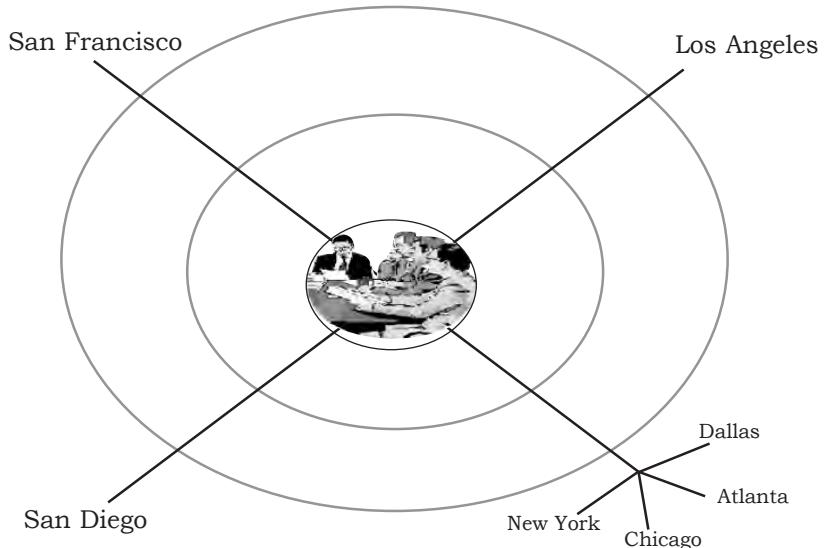
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Proposed façade remodel at 367 North Beverly Drive

Architectural Commission reviews L'Occitane façade remodel, Roxbury restroom facilities

The Beverly Hills Architectural Commission discussed a façade remodel for L'Occitane at 367 North Beverly Drive.

"They had presented a photo element at the top of the building and we had asked them to reduce the number of mullions so there was better continuity," said Architectural Commission Chair Zale Richard Rubins.

Mullions are vertical lines that form a division between units of a window, door, or screen. The design includes an image of a field of flowers at the top of the building.

"We also asked them because of the vertical modulation to raise the building height, so they're going to add about 15 inches to the building height and therefore they're going to give us a revised version of it," said Rubins.

The applicant will return to the next meeting with revisions.

"It's a landscape image. We felt it was a nice addition. We felt the whole thing was presented well," said Rubins. "We asked them to consider reducing the size of the name a bit because we felt it was a little bit large for the space. Otherwise we thought it was a nice project."

The commission approved signage for Rabeanco, at 253 North Beverly Drive, the former William Morris Endeavor building.

"We asked that a letter be sent to the building owners telling them that we appreciate all that they're doing but that we would also like to take several other items into consideration for any future signage because they didn't present us with a sign program. We're pretty much asking for sign programs of buildings of that size from now on," said Rubins.

The commission also approved a façade remodel and landscape planter for the Louis Vuitton office building at 9555 Wilshire Boulevard.

"We asked them to change the landscape element from one large pot to three separate pots to give it a little more dimension to it because it's basically a very blank façade," said Rubins.

The commission also received a project preview of the proposed Roxbury Park restroom facilities. The commission had utilized the subcommittee process with the architects and had previously given the applicants feedback, which they complied with.

Previously, the commission had asked for more visible signage for the men and the women's restrooms.

A bench in the design had been previously located adjacent to the ladies side of the restrooms. The commission asked that it be moved more towards the center so it was available for anyone to use, according to Rubins.

medical coverage if they promoted to an executive position.

Fire Chief Tim Scranton, who will receive the two party lifetime medical coverage, paid by the City, announced his retirement earlier this week.

According to city staff, the draft item on the agenda only applies to the deputy fire chief, but the same problem would exist for BHFD firefighters who would be eligible to promote to fire chief, which will also be vacant as of July 19.

Opponents in the change cite the benefit as an extra unfunded liability for the City. At the city council meeting on June 18, the city

council voted on appropriating \$1 million to both OPEB and PERS unfunded liabilities.

The item was going to be discussed in open session at the May 7 meeting, but a state employee reform law requires that if an executive benefit package will be enhanced, an actuarial must be completed and posted for two weeks for public comment or awareness before the council takes action.

The actuarial was accepted via consent calendar on June 18 and is attached to the City Council's formal agenda.

Property values lead to district surplus; district

creates \$10 million endowment

The Board of Education unanimously approved the 2013-2014 budget with a positive certification and directed district staff to create a \$10 million endowment for the

district.

"We have once in a generation opportunity to protect this district in a way that it has never been protected before and enable us to grow," said Board of Education mem-

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For times, dates and locations, check metro.net/about/service-councils.



people & pictures



BHFA's Backdraft Ball

June 11 - Beverly Hilton Hotel



Fire Chief Tim Scranton, Firefighter of the Year James Charron



Linda and Mike Roberts



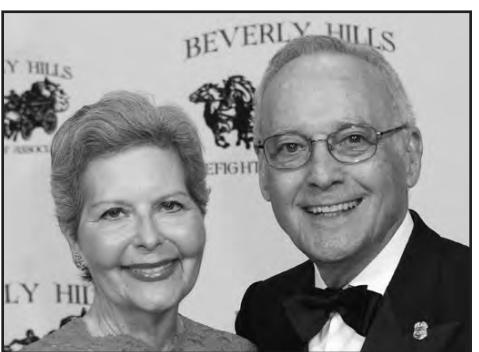
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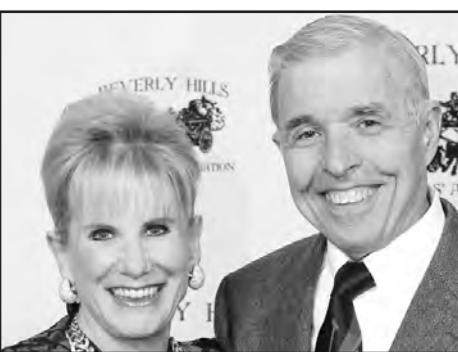
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Gary and Linda Briskman, Michelle and Alan Kaye



Ken Signorio, Capt. Dean Viana, Kurt Versteeg, Fire Chief Tim Scranton, Victor Gutierrez, Kurt Beeson

people & pictures

Joy for Jonah

June 1 -- Brentwood

The Kol Ahava Inc Committee raised \$44,000 to fund research for GSD at the Joy for Jonah event. The money will go directly to the University of Florida to find a cure for six-year-old Jonah Pournazarian and others who have the rare liver disease. Jonah was profiled in issue #690.



David Aghaei, Natalie Gozini



Farinaz Tojarieh, Seth Cohen



Lora Pournazarian, Rabin Pournazarian



Naveed Natanzi, Tanya Shalom Kachan



Sheiva Raeen, Jessica Javaheri



Shannon Pournazarian, Matt Pournazarian



Shannon Pournazarian, Tanya Shalom Kachan, Jennifer Nourafshan, Nora Hakkakzadeh



Diana Ghods, Jasmine Ramin, Farnaz Sherf



Natasha Hakimian, Sandra Macabi, Deborah Javidzad



Nikki Amirieh, Jonathan Moosai, Sheena Razi



Kamyar Refoua, David Damavandi, Adam Bakhsh, Shahab Neman



Event Committee

coverstory

BOARD OF EDUCATION REACHES BOND ACCELERATION COMPROMISE

Tax rates to increase, new bond measure to go back to the voters

By Andrea Aldana

The Board of Education voted 4-1 on Tuesday night to accelerate the Measure E bond for the 2013-2014 fiscal year, but in an unexpected compromise, offered to bring a new bond measure to the voters to take the place of Measure E.

Board of Education member Brian Goldberg dissented. Board of Education member Lisa Korbatov called in to the meeting from her vacation in Greece.

"Basically we all acknowledge that the assumptions related to Measure E are flawed. That's why there are at least three of us up here that are concerned about the future of the district, its ability not to waste money and its ability to still build or reconstruct our schools in a safer manner," said Manaster. "The only way I can see to do that is to lock in the potential for those savings and at the same time do what many have asked us to do, which is to throw it back to our community members to go back to the ballot box and determine the basis for and soundness of what really would end up refinancing of Measure E in today's world."

The resolution levies the tax rate for the 2013-2014 year to the maximum under proposition 39. It is undetermined whether a new bond measure will come before voters in November or March 2013. It is

unclear what shape the bond would take.

The resolution approved is for \$95 million. The board will have to vote separately to issue those bonds.

"I am confident that we as a community can structure a ballot measure that replaces Measure E that will allow for our tax rates to be diminutively increased with the benefit of a returning strength of our economy and it will still allow us to move forward with the necessary improvements that are related to safety, seismic, fire life safety, [and] usability upgrades to our community's schools," said Manaster.

If the new bond measure is approved, the bond would take Measure E's place using the current board's adopted assumptions related to the school district's needs in connection with the same goals as Measure E, actual needs of the district and realistic schedule of bond sale and construction time lines, according to Board of Education President Jake Manaster.

The board can choose to not issue the bonds and use the collected tax rate to pay off existing debt service.

If the bonds are not issued, the tax rate will jump to the maximum for the current year and the tax rate will drop down to \$0 in 2014 to 2015, according to Keygent advisor Chet Wang. If you double tax rate

- Resolution approved by Board is for acceleration of \$95 million only.
- Bond will accelerate only for 2013 to 2014 to \$60 per \$100,000 assessed value.
- Tax rate would increase to approximately \$109 per \$100,000 total for one year.
- Board directed Board of County Supervisors to set tax rate for next fiscal year.
- Board directed superintendent to place new bond on ballot on November 2013 or March 2014 to replace remaining Measure E funds.
- If bonds are not issued, additional taxes collected this year would offset tax rate to \$0 in 2014 to 2015.

for a single year and no bonds are issued in that year, money would be used to drive down the rate for the subsequent fiscal year.

"I find it morally wrong in my position as a trustee of this school district not to do whatever I can do to legally ensure these children are in safe, clean and functional structures," said Hall, who supported acceleration.

Board of Education member Brian Goldberg said he would not support acceleration. He said he opposes the acceleration because an explicit promise had been made to voters in 2008. Goldberg is the only board member who sat on the board at the time. Goldberg said he believed approving a parcel tax is more critical. A parcel tax would require 66.67 percent voter approval.

The Board made the announcement to a packed Salter Family Theater. Ten residents spoke before the Board of Education, the majority with an overarching message: take it back to the voters.

Former Mayor Robert K. Tanenbaum said the values of the City of Beverly Hills require the Board of Education to put the measure on the ballot.

Nine out of ten speakers spoke against the acceleration without voter consent include former Board members Myra Lurie, Alisa Roston, and John Millan and former Mayors Tanenbaum and Ed Brown.

"You have got to go before the public to vote on it or you'll never get anywhere," said Brown.

Brown said he was resigning as chairman of the facilities advisory committee

and referred to the situation as a "fiasco" prior to the board's decision.

"The Board should clearly identify the most pressing safety issues, develop a budget for those needs and use the current bond to fund the most pressing safety issues. Then come back to the voters with a master plan for the entire district and raise the funds you need with a new voter approved bond," said Roston.

Former Board of Education member Mel Spitz spoke in favor of the acceleration. Spitz was the only proponent of acceleration who spoke during public comment. He said the promise in 2008 was based on faulty assumptions and the previous schedule of the measure E bond would have resulted in a payback of eight times what was initially borrowed.

"Today you have a narrow window of opportunity to implement essential upgrades to school buildings and sites. The opportunity exists because you have developed a well-reasoned construction plan and you have the means to finance it by accelerating the issuance of Measure E bonds," said Spitz, who said the window of opportunity is narrow because of escalating construction costs.

Board of Education Vice President Noah Margo said he would not have voted for the acceleration without the additional compromise.

"With the acceleration, we are asking the community to trust us. With the vote to the people, we are asked to trust you," said Margo. "I think we can do that. I think we can compromise tonight. I think we can trust the voters."

subject to property value growth.

"This is the turning of the corner," said Board President Jake Manaster.

--Briefs compiled by Andrea Aldana

BHHS Runners Record Second, Third Place Finishes in State Meet

Sydney Segal was second in the girls' 3,200 meters and fifth in 1,600 while fellow Beverly High senior Alex Rohani was third in the boys' 400 in the CIF State Track & Field Championships June 1 at Buchanan High School in Clovis.

Segal set a school record of 10:25.37 in the 3,200, according to records compiled by Simon Langer, in a race won by Sarah Baxter of Simi Valley in 10:10.71.

briefs cont. from page 5

ber Brian Goldberg.

Goldberg said creating the endowment was something he felt must be done to protect the district from financial instability.

"If invested properly, it should generate at least five percent in terms of income, which should be about \$500,000 into the general fund. I think that we have to seize this opportunity and do something that secures in perpetuity this district's financial health," said Goldberg.

Chief Administrative Officer Dawnalyne Murakawa-Leopard said she was fully in support of the idea.

According to Board President Jake Manaster, Santa Monica Unified School District and Palo Alto's school district both

have endowments.

"The bottom line is I spent the last four years as a board member watching us toil over about \$500 to 1.5 million worth of shortfall based on what was done unto us by Sacramento. This should have been established decades ago and would have been worth probably in the 100s of millions of dollars had this been thought about in 1975," said Manaster.

The endowment would contribute an annual revenue stream to compliment the contributions of BHEF.

In the final quarter of this year, the district received more property tax than it had anticipated. The district received \$3.8 million in tax revenue. Last year, the district received \$1.9 million.

The district had previously estimated total property tax revenue of \$31 million and received a total of \$35 million. The tax receipt growth was 11 percent.

The district acquired one-time revenue from the BHEF and the City of Beverly Hills' matching grant of a total of \$1.2 million.

The district has eliminated the deficit, which it had previously projected for the next few years.

"In the next few years, you can see that we have a surplus," said Murakawa-Leopard. "You can see that it's relatively small in the first two years and larger in the third year."

Murakawa said at the beginning of the year the district was projected a \$4.5 million deficit. As a basic aid district, the BHUSD is

coverstory

CITY COUNCIL APPROVES ANNUAL BUDGET

Projects surpluses of over \$7 million and \$5 million over the next two years

By Andrea Aldana

The Beverly Hills City Council adopted the 2013-2014 annual budget on a 4-1 vote at the formal meeting on June 18. Mayor John Mirisch dissented.

"I feel that there are some very good things in the budget," said Mirisch. "There's some good things about some of the reallocation of funding and the enhancements, but I think we've missed the big picture and that's salaries and benefits."

Vice Mayor Lili Bosse said she had voted against the budget for the past two years because she could not support the larger Roxbury Park renovation or the Public Works building. Bosse said there had also been staffing increases she could not support.

"In terms of the enhancements, I'm pleased that the enhancements are primarily deferred maintenance issues, which is definitely a step the right direction," said Bosse. "I do agree with the mayor

and share the concern about staffing and benefits. That's clearly with our pension issues a direction that we want changed."

Bosse said she was pleased the City was appropriating funds to help with unfunded liabilities and for a study comparing the private and public sectors for employee salaries and benefits.

The council also adopted resolutions for capital improvement program budget and annual appropriations limit for the fiscal year 2013 to 2014.

The council appropriated \$7.3 million in a projected surplus at the end of this fiscal year and a \$5.3 million surplus for next fiscal year.

Of the surpluses, the City Council appropriated \$230,000 to extended library hours. The council also agreed to put down \$1 million both in the city's unfunded liabilities in retiree medical benefits and pensions.

Included in the city manager's budget

Segal was eighth after 1,200 meters in the 1,600 and passed three runners in the final lap and was timed in 4:51.93. Anna Maxwell of San Lorenzo Valley won in 4:47.33.

Rohani set a school record of 46.71 in a race won by Miles Parish of Etiwanda in 46.53.

Chanan Batra was eighth in the boys' 1,600 in 4:13.39, setting a school record for the third time in three weeks. Blake Haney of Stockdale won in 4:06.91

The Norman boys' 1,600 relay team of Sebastien Vericella, Dominic Perlman, Batra and Rohani was fifth in its preliminary heat in 3:20.40 May 31, failing to advance to the final.

Beverly Hills finished 17th in the girls' meet with 12 points, two behind Aptos and Great Oak, which tied for 15th. Long Beach Poly won with 49.

The Norman boys' team tied for 35th with James Logan of Union City with seven points, a half-point behind 34th-place Central. Serra won with 47 points.

Top BHHS Athletes Honored

State cross country and Southern Section track champion Sydney Segal and track standout Alex Rohani were named as

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City appropriates projected surpluses

	2012-2013	2013-2014
2 hour free parking impact study		\$50,000
Public v. private employee compensation study		\$50,000
Sidewalk and street tree maintenance acceleration	\$1 million	
Increased parking structure maintenance and repair	\$1 million	
Retiree medical (OPEB) unfunded liability reduction	\$1 million	
Pension (PERS) unfunded liability reduction	\$1 million	
Property acquisition	\$2,250,000	
Extended hours for library holidays, weekends and Sundays		\$230,000
Clean water fund subsidy	\$1,300,000	
General fund reserve contribution	(238,200)	\$1,624,700
Administration/staff costs		\$257,500
City manager recommended budget enhancement requests		\$1,800,000
Total	\$7,311,800	\$5,262,200

Source: City of Beverly Hills

The council appropriated \$7.3 million in a projected surplus at the end of this fiscal year and a \$5.3 million surplus for next fiscal year. Included in the city manager's budget enhancement requests is funding for a crime analyst in the police department and funding for community enhancement grants.

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When discussing capital improvements, Councilmember Nancy Krasne pulled funds that had been appropriated for the library. The item will return to the city council separately.

"We spent \$5.5 million on the library just as I first came on the council. Then we spent another \$4.5 million when you did the children's library. There is not a chance I am spending another dime on the

library until the library hours are extended and people get to use it," said Krasne.

Krasne said she wanted to have an evaluation of the funds that had been appropriated to the library. Other councilmembers supported pulling the project.

Assistant City Manager David Lightner said the \$300,000 allocated to the library had been for replacement of carpet and furniture.

Krasne said spending on the library had gotten out of hand in light of recent expenditures to redesign the children's section.

Priority	Event/Initiative	Preliminary Budget Estimate	Total
1	Centennial Block Party on January 28, 2014	\$ 150,000	
2	Rose Parade Float	\$ 275,000	\$ 425,000
3	Motion Picture Retrospective at Academy of Motion Picture Arts & Sciences	\$ 50,000	\$ 475,000
4	July 4 th Celebration at Beverly Gardens Park	\$ 150,000	\$ 625,000
5	Youth Art Contest	\$ 5,000	\$ 630,000
6	Beverly Hills Postage Stamp and Unveil Ceremony at Annenberg Center	\$ 10,000	\$ 640,000
7	Beverly Hills Coffee-Table Style Book (<i>funded by publisher</i>)	\$ -	\$ 640,000
8	A Day in the Life in Beverly Hills Photo Display	\$ 5,000	\$ 645,000
9	Public Art Installation	\$ 50,000	\$ 695,000
10	Merchandise Line	\$ 10,000	\$ 705,000
11	Tourism and Marketing Campaign	\$ 50,000	\$ 755,000
12	Happy Birthday Beverly Hills Concert at Saban Theatre	\$ 50,000	\$ 805,000
13	Television & Radio Retrospective at Paley Center	\$ 20,000	\$ 825,000
14	Beverly Hills Documentary	\$ 50,000	\$ 875,000
15	Street Pole Banners	\$ 25,000	\$ 900,000
16	Tree Planting and Rose Bush Ceremony	\$ 5,000	\$ 905,000
17	Time Capsule	\$ 1,000	\$ 906,000
18	Sister Cities Initiatives	\$ 25,000	\$ 931,000
19	Food and Wine Festival*	\$ 100,000	\$ 931,000
	GRAND TOTAL	\$ 931,000	

*Centennial Liaison Committee recommends re-allocating funding to July 4th Celebration.

Source: City of Beverly Hills

Beverly Hills Centennial Celebration

City council directed staff to remove \$400,000 that had been budgeted for a centennial-themed retail store. The centennial liaison committee and holiday liaison meeting will meet again to discuss the proposed list of events.



Left to right: Tyler Lawrence, Chloe Truong, Jackie Ebrahimanian, Nick Liberato, Ashton Levian, Sophia Bilingsly, Katie Cooke, Natayla Forys

Celebrity Chef visits El Rodeo

Celebrity chef Nick Liberato surprised El Rodeo second graders with a cooking lesson inspired by healthy living. Students learned about the benefits of cooking with healthy ingredients. Second graders worked in small groups to prepare their meals and learned how to make vegetable spring rolls and strawberry shortcake.

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Beverly High's female and male athletes of the year for the 2012-2013 school year.

Segal was also named as the recipient of the Don Reynolds Memorial Scholarship Award, named for a late alumnus, which honors being a good teammate.

In other awards presented to seniors at The QUEST Awards, Kristen Huang was

named as the scholar athlete of the year.

Lily Ting won the BHHS Sportsmanship Award.

Alison Isaacman received the Susan Stevens Sportsmanship Scholarship, named for a former tennis coach.

Josh Horowitz and Dillan Watts received the Beverly Hills Athletic Alumni Association Founders Scholarship.

Jack Ross received the Lessie Paysinger



Left to right: Beverly Hills Bar Association CEO Marc Staenberg, Beverly Hills Bar Foundation President Dawn Coulson, Chief Justice of California Tani G. Cantil-Sakauye; and Beverly Hills Bar Association President John Rubiner

Beverly Hills Bar Association hosts annual luncheon

The Beverly Hills Bar Association, in association with the Beverly Hills Bar Foundation and the Law Guild of Beverly Hills, hosted the 59th Annual Supreme Court Luncheon honoring the California Supreme Court on June 4 at the Beverly Hills Hotel. Chief Justice Tani G. Cantil-Sakauye attended and provided remarks on the current state of the Judiciary.

Scholarship given to the athlete with the best school spirit and passion for Norman athletics.

The scholarship is named in honor of the late mother of Carter Paysinger, the school's principal who was its football coach from 1990 to 2008, Beverly Hills baseball coach Vonzie Paysinger and former Norman football coach Donald Paysinger.

Fellow seniors joining Segal, Rohani, Isaacman and Ting in the school's Athletic Hall of Fame were Dakota Anderson, Ashley Aviram, Andreas Brelian, Chanan Batra, Drew Freeman, Jared Forman, Gefen Laredo, Eli Lichtenberg, Kaela Reisfelt, Elena Rust, Austin Towns and Steven Turnbull.

The senior Varsity Club honorees were Sarah Baek, Cosimo Bocchi, Eric Busiashvili, Daniel Dayan, Matthew Dubin, Kylie Giacalone-Colvin, Zhamak Fooladbakhsh, Nicholas Heller, Josh Horowitz, Kristen Huang, Taylor McBride, Montay Monroe, Sarah Patterson, Ethan Plante, Ariel Rafalian, Nicholas Reskin, Jack

Ross, Nicholas Sands, Beau Shane, Leah Shapiro, Ethan Shiri, Sebastian Vericella, Dillan Watts, Allison Wolff and Ole Woods

The boys' tennis team was named team of the year and its coach Mike Margolin as the coach of the year. Margolin is also the girls' tennis coach.

Athletes of the year were also named for the school's junior, sophomore and freshman classes.

The junior class athletes of the year were Alex Ayzenberg, Lydia Choi, Natasha Kashani, David Kotlarenko, Da Eun Lee and Ronan Massana.

The sophomore class athletes of the year were Amanda Christovich, Harry Green, Jonah Malkin, Jessica Melamed, Sean McAlister, Megan Moreh and Cole Offer.

The freshman class athletes of the year were Martina Bocchi, Jamie Dodd, Amy Okada, Raheen Poonja, Adriano Saitta and Max Walder.

The awards were determined by voting by the school's coaches.

--Steven Herbert

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FICTITIOUS BUSINESS NAME STATEMENT: 2013101329: The following person(s) is/are doing business as: KKG INDUSTRIAL SERVICES, 12337 Lull St North Hollywood, CA 91605. KKG SERVICES, INC, 12337 Lull St North Hollywood, CA 91605. The business is conducted by: A Corporation has begun to transact business under the fictitious business name or names listed here on: N/A. Signed: Kimberly Marino, CEO. This statement is filed with the County Clerk of Los Angeles County on: 5/16/13. NOTICE - This fictitious name statement expires five years from the date it was filed on, in the office of the county clerk. A new fictitious business name statement must be filed prior to that date. The filing of this statement does not of itself authorize the use in this state of a fictitious business name in violation of the rights of another under federal state, or common law (see Section 14411, et seq., B&P) 6/6/2013, 6/13/2013, 6/20/2013, 6/27/2013 1096

FICTITIOUS BUSINESS NAME STATEMENT: 2013101345: The following person(s) is/are doing business as: BRONCO ENTERTAINMENT, 11127 Orcas Ave Lakeview Terrace, CA 91342. JOSE DE LOS SANTOS, 1075 Orange Grove Ave San Fernando, CA 91340. The business is conducted by: A Corporation has begun to transact business under the fictitious business name or names listed here on: N/A. Signed: Jose De Los Santos, Owner. This statement is filed with the County Clerk of Los Angeles County on: 5/16/13. NOTICE - This fictitious name statement expires five years from the date it was filed on, in the office of the county clerk. A new fictitious business name statement must be filed prior to that date. The filing of this statement does not of itself authorize the use in this state of a fictitious business name in violation of the rights of another under federal state, or common law (see Section 14411, et seq., B&P) 6/6/2013, 6/13/2013, 6/20/2013, 6/27/2013 1096

FICTITIOUS BUSINESS NAME STATEMENT: 2013101380: The following person(s) is/are doing business as: CONTINENTAL FOODS, 12461 Oxnard St North Hollywood, CA 91606. GEVORG AKOPYAN, 175036 Ludlow St Granada Hills, CA 91344. The business is conducted by: An Individual has begun to transact business under the fictitious business name or names listed here on: N/A. Signed: Gevorg Akopyan, Owner. This statement is filed with the County Clerk of Los Angeles County on: 5/16/13. NOTICE - This fictitious name statement expires five years from the date it was filed on, in the office of the county clerk. A new fictitious business name statement must be filed prior to that date. The filing of this statement does not of itself authorize the use in this state of a fictitious business name in violation of the rights of another under federal state, or common law (see Section 14411, et seq., B&P) 6/6/2013, 6/13/2013, 6/20/2013, 6/27/2013 1096

FICTITIOUS BUSINESS NAME STATEMENT: 2013101381: The following person(s) is/are doing business as: WATCH OUT PRODUCTIONS, 8436 Blackburn Ave #4 Los Angeles, CA 90048. JOSHUA RAYMOND STEWART, 8436 Blackburn Ave #4 Los Angeles, CA 90048. The business is conducted by: An Individual has begun to transact business under the fictitious business name or names listed here on: N/A. Signed: Joshua Stewart, Owner. This statement is filed with the County Clerk of Los Angeles County on: 5/13/13. NOTICE - This fictitious name statement expires five years from the date it was filed on, in the office of the county clerk. A new fictitious business name statement must be filed prior to that date. The filing of this statement does not of itself authorize the use in this state of a fictitious business name in violation of the rights of another under federal state, or common law (see Section 14411, et seq., B&P) 6/6/2013, 6/13/2013, 6/20/2013, 6/27/2013 1096

FICTITIOUS BUSINESS NAME STATEMENT: 2013101381: The following person(s) is/are doing business as: LION MOUNTAIN BUSINESS SERVICES, 4921 Gloria Ave Encino, CA 91363. The business is conducted by: A Married Couple has begun to transact business under the fictitious business name or names listed here on: N/A. Signed: Caroline Levenberg, Edwin Levenberg, Co-Owner. This statement is filed with the County Clerk of Los Angeles County on: 5/13/13. NOTICE - This fictitious name statement expires five years from the date it was filed on, in the office of the county clerk. A new fictitious business name statement must be filed prior to that date. The filing of this statement does not of itself authorize the use in this state of a fictitious business name in violation of the rights of another under federal state, or common law (see Section 14411, et seq., B&P) 6/6/2013, 6/13/2013, 6/20/2013, 6/27/2013 1096

said Deed of Trust, advances thereunder, with interest as provided, and the unpaid principal of the Note secured by said Deed of Trust with interest thereon as provided in said Note, plus fees, charges and expenses of the Trustee and of the trusts created by said Deed of Trust. NOTICE TO POTENTIAL BIDDERS If you are considering bidding on this property lien, you should understand that there are risks involved in bidding at a trustee auction. You will be bidding on a lien, not on a property itself. Placing the highest bid at a trustee auction does not automatically entitle you to free and clear ownership of the property. You should also be aware that the lien being auctioned off may be a junior lien. If you are the highest bidder at the auction, you are or may be responsible for paying off all liens senior to the lien being auctioned off, before you can receive clear title to the property. You are encouraged to investigate the existence, priority, and size of outstanding liens that may exist on this property by contacting the county recorder's office or a title insurance company, either of which may charge you a fee for this information. If you consult either of these resources, you should be aware that the lender may hold more than one mortgage or deed of trust on the property. NOTICE TO PROPERTY OWNER The sale date shown on this notice of sale may be postponed one or more times by the mortgagee, beneficiary, trustee, or a court, pursuant to Section 2924g of the California Civil Code. The law requires that information about trustee sale postponements be made available to you and to the public, as a courtesy to those not present at the sale. If you wish to learn whether your sale date has been postponed, and, if applicable, the rescheduled time and date for the sale of this property, you may call 1-800-281-8219 or visit this Internet Web site www.recontrustco.com, using the file number assigned to this case TS No. 08-0078905. Information about postponements that are very short in duration or that occur close in time to the scheduled sale may not immediately be reflected in the telephone information or on the Internet Web site. The best way to verify postponement information is to attend the scheduled sale. DATED: 11/01/2008 RECONTRUST COMPANY 1800 Tapo Canyon Rd., SV2-202 SIMI VALLEY, CA 93063 Phone: (800) 281 8219, Sale Information (626) 927-4399 By: Trustee's Sale Officer RECONTRUST COMPANY is a debt collector attempting to collect a debt. Any information obtained will be used for that purpose. A-4391838 06/13/2013, 06/20/2013, 06/27/2013

NOTICE OF APPLICATION TO SELL ALCOHOLIC BEVERAGES
Date of Filing Application: MAY 23, 2013
To Whom It May Concern:
The Name(s) of the Applicant(s) is/are: IMANI RESTAURANT GROUP INC
The applicants listed above are applying to the Department of Alcoholic Beverage Control to sell alcoholic beverages at:
8620 WILSHIRE BLVD
BEVERLY HILLS, CA 90211-3000
Type of License(s) Applied for: 47 - ON-SALE GENERAL EATING PLACE
Department of Alcoholic Beverage Control 888 S. FIGUEROA ST, STE 320, LOS ANGELES, CA 90017 (213) 833-6043
LA1309774 BEVERLY HILLS WEEKLY 6/13, 20, 27, 2013

NOTICE OF PETITION TO ADMINISTER ESTATE OF FRIEDA BERLINSKI
Case No. BP142114
To all heirs, beneficiaries, creditors, contingent creditors, and persons who may otherwise be interested in the will or estate, or both, of FRIEDA BERLINSKI

A PETITION FOR PROBATE has been filed by Eddie Chan in the Superior Court of California, County of LOS ANGELES.

THE PETITION FOR PROBATE requests that Eddie Chan be appointed as personal representative to administer the estate of the decedent.

THE PETITION requests the decedent's will and codicils, if any, be admitted to probate. The will and any codicils are available for examination in the file kept by the court.

THE PETITION requests authority to administer the estate under the Independent Administration of Estates Act. (This authority will allow the personal representative to take many actions without obtaining court approval. Before taking certain very important actions, however, the personal representative will be required to give notice to interested persons unless they have waived notice or consented to the proposed action.) The independent administration authority will be granted unless an interested person files an objection to the petition and shows good cause why the court should not grant the authority.

A HEARING on the petition will be held on July 8, 2013 at 8:30 AM in Dept. No. 11 located at 111 N. Hill St., Los Angeles, CA 90012.

IF YOU OBJECT to the granting of the petition, you should appear at the hearing and state your objections or file written objections with the court before the hearing. Your appearance may be in person or by your attorney.

IF YOU ARE A CREDITOR or a contingent creditor of the decedent, you must file your claim with the court and mail a copy to the personal representative appointed by the court within the later of either (1) four months from the date of first issuance of letters to a general personal representative, as defined in section 58(b) of the California Probate Code, or (2) 60 days from the date of mailing or personal delivery to you of a notice under section 9052 of the California Probate Code.

Other California statutes and legal authority may affect your rights as a creditor. You may want to consult with an attorney knowledgeable in California law.

YOU MAY EXAMINE the file kept by the court.

If you are a person interested in the estate, you may file with the court a Request for Special Notice (form DE-154) of the filing of an inventory and appraisal of estate assets or of any petition or account as provided in Probate Code section 1250. A Request for Special Notice form is available from the court clerk.
Attorney for petitioner:
JAMES A BUSSE JR ESQ
SBN 225244
THE LAW OFFICES OF
JAMES A BUSSE JR INC
3937 ELM AVE
LONG BEACH CA 90807

NOTICE OF TRUSTEE'S SALE TS No. 13-0000672 Title Order No. 12-0145336 APN No. 4333-002-028 YOU ARE IN DEFAULT UNDER A DEED OF TRUST, DATED 01/24/2006. UNLESS YOU TAKE ACTION TO PROTECT YOUR PROPERTY, IT MAY BE SOLD AT A PUBLIC SALE. IF YOU NEED AN EXPLANATION OF THE NATURE OF THE PROCEEDING AGAINST YOU, YOU SHOULD CONTACT A LAWYER. Notice is hereby given that RECONTRUST COMPANY, N.A., as duly appointed trustee pursuant to the Deed of Trust executed by SHAHRAM RAHIMI, AND ANDIA RAHIMI, AS TRUSTEES OF THE SAR FAMILY TRUST, DATED 06-07-2005, dated 01/24/2006 and recorded 2/3/2006, as Instrument No. 06 0261426, in Book N/A, Page N/A, of Official Records in the office of the County Recorder of Los Angeles County, State of California, will sell on 07/11/2013 at 1:00PM, At the Pomona Valley Masonic Temple Building, located at 395 South Thomas Street, Pomona, California at public auction, to the highest bidder for cash or check as described below, payable in full at time of sale, all right, title, and interest conveyed to and now held by it under said Deed of Trust, in the property situated in said County and State and as more fully described in the above referenced Deed of Trust. The street address and other common designation, if any, of the real property described above is purported to be: 240 SOUTH LA PEER DRIVE, BEVERLY HILLS, CA, 902112602. The undersigned Trustee disclaims any liability for any incorrectness of the street address and other common designation, if any, shown herein. The total amount of the unpaid balance with interest thereon of the obligation secured by the property to be sold plus reasonable estimated costs, expenses and advances at the time of the initial publication of the Notice of Sale is \$1,101,397.33. It is possible that at the time of sale the opening bid may be less than the total indebtedness due. In addition to cash, the Trustee will accept cashier's checks drawn on a state or national bank, a check drawn by a state or federal credit union, or a check drawn by a state or federal savings and loan association, savings association, or savings bank specified in Section 5102 of the Financial Code and authorized to do business in this state. Said sale will be made, in an "AS IS" condition, but without covenant or warranty, express or implied, regarding title, possession or encumbrances, to satisfy the indebtedness secured by said Deed of Trust, advances thereunder, with interest as provided, and the unpaid principal of the Note secured by said Deed of Trust with interest thereon as provided in said Note, plus fees, charges and expenses of the Trustee and of the trusts created by said Deed of Trust. NOTICE TO POTENTIAL BIDDERS If you are considering bidding on this property lien, you should understand that there are risks involved in bidding at a trustee auction. You will be bidding on a lien, not on a property itself. Placing the highest bid at a trustee auction does not automatically entitle you to free and clear ownership of the property. You should also be aware that the lien being auctioned off may be a junior lien. If you are the highest bidder at the auction, you are or may be responsible for paying off all liens senior to the lien being auctioned off, before you can receive clear title to the property. You are encouraged to investigate the existence, priority, and size of outstanding liens that may exist on this property by contacting the county recorder's office or a title insurance company, either of which may charge you a fee for this information. If you consult either of these resources, you should be aware that the lender may hold more than one mortgage or deed of trust on the property. NOTICE TO PROPERTY OWNER The sale date shown on this notice of sale may be postponed one or more times by the mortgagee, beneficiary, trustee, or a court, pursuant to Section 2924g of the California Civil Code. The law requires that information about trustee sale postponements be made available to you and to the public, as a courtesy to those not present at the sale. If you wish to learn whether your sale date has been postponed, and, if applicable, the rescheduled time and date for the sale of this property, you may call 1-800-281-8219 or visit this Internet Web site www.recontrustco.com, using the file number assigned to this case 13-0000672. Information about postponements that are very short in duration or that occur close in time to the scheduled sale may not immediately be reflected in the telephone information or on the Internet Web site. The best way to verify postponement information is to attend the scheduled sale. DATED: 05/05/2013 RECONTRUST COMPANY, N.A. 1800 Tapo Canyon Rd., CA6-914-01-94 SIMI VALLEY, CA 93063 Phone/Sale Information: (800) 281 8219 By: Trustee's Sale Officer RECONTRUST COMPANY, N.A. is a debt collector attempting to collect a debt. Any information obtained will be used for that purpose. FEI # 1006.245641 6/13, 6/20, 6/27/2013

Nikkie Ama Okuwa
6645 Bulcher Ave.
Van Nuys, CA 91406

SUPERIOR COURT OF CALIFORNIA, COUNTY OF LOS ANGELES
6230 Sylmar Ave.
Van Nuys, CA 91401

Case Number: LD059326
June 6, 2013

PETITIONER: NIKKIE AMA OKUWA
RESPONDENT: DAMON CEDRIC HOLLAND

ORDER FOR PUBLICATION

The court finds that the respondent cannot be served in any other manner specified in the California Code of Civil Procedure. The court orders that the documents listed in Item 6 can be served by publication at least once per week for four successive weeks in the following newspaper: Beverly Hills Weekly

6. Documents to be served: a. Summons (Family Law) (form FL-110)

Date: June 6, 2013

Signed: Virginia Keeny, Judicial Officer

NOTICE OF TRUSTEE'S SALE TS No. 12-0027467 Doc ID #0001403714522005N Title Order No. 12-0046070 Investor/Insurer No. 140371452 APN No. 4383-019-010 YOU ARE IN DEFAULT UNDER A DEED OF TRUST, DATED 08/15/2006. UNLESS YOU TAKE ACTION TO PROTECT YOUR PROPERTY, IT MAY BE SOLD AT A PUBLIC SALE. IF YOU NEED AN EXPLANATION OF THE NATURE OF THE PROCEEDING AGAINST YOU, YOU SHOULD CONTACT A LAWYER. Notice is hereby given that RECONTRUST COMPANY, N.A., as duly appointed trustee pursuant to the Deed of Trust executed by RONALD L BARCENILLA, A SINGLE MAN, dated 08/15/2006 and recorded 8/25/2006, as Instrument No. 06 1897383, in Book N/A, Page N/A, of Official Records in the office of the County Recorder of Los Angeles County, State of California, will sell on 07/18/2013 at 9:00AM, Doubletree Hotel Los Angeles-Norwalk, 13111 Sycamore Drive, Norwalk, CA 90650, Vineyard Ballroom at public auction, to the highest bidder for cash or check as described below, payable in full at time of sale, all right, title, and interest conveyed to and now held by it under said Deed of Trust, in the property situated in said County and State and as more fully described in the above referenced Deed of Trust. The street address and other common designation, if any, of the real property described above is purported to be: 10032 WESTWANDA DR, BEVERLY HILLS, CA, 902101429. The undersigned Trustee disclaims any liability for any incorrectness of the street address and other common designation, if any, shown herein. Said sale will be made, but without covenant or warranty, expressed or implied, regarding title, possession, or encumbrances, to pay the remaining principal sum of the note(s) secured by said Deed of Trust, with interest thereon, as provided in said note(s), advances, under the terms of said Deed of Trust, fees, charges and expenses of the Trustee and of the trusts created by said Deed of Trust. The total amount of the unpaid balance of the obligation secured by the property to be sold and reasonable estimated costs, expenses and advances at the time of the initial publication of the Notice of Sale is \$1,237,524.41. The beneficiary under said Deed of Trust heretofore executed and delivered to the undersigned a written Declaration of Default and Demand for Sale, and a written Notice of Default and Election to Sell. The undersigned caused said Notice of Default and Election to Sell to be recorded in the county where the real property is located. NOTICE TO POTENTIAL BIDDERS: If you are considering bidding on this property lien, you should understand that there are risks involved in bidding at a trustee auction. You will be bidding on a lien, not on the property itself. Placing the highest bid at a trustee auction does not automatically entitle you to free and clear ownership of the property. You should also be aware that the lien being auctioned off may be a junior lien. If you are the highest bidder at the auction, you are or may be responsible for paying off all liens senior to the lien being auctioned off, before you can receive clear title to the property. You are encouraged to investigate the existence, priority, and size of outstanding liens that may exist on this property by contacting the county recorder's office or a title insurance company, either of which may charge you a fee for this information. If you consult either of these resources, you should be aware that the same lender may hold more than one mortgage or deed of trust on the property. NOTICE TO PROPERTY OWNER: The sale date shown on this notice of sale may be postponed one or more times by the mortgagee, beneficiary, trustee, or a court, pursuant to Section 2924g of the California Civil Code. The law requires that information about trustee sale postponements be made available to you and to the public, as a courtesy to those not present at the sale. If you wish to learn whether your sale date has been postponed, and, if applicable, the rescheduled time and date for the sale of this property, you may call 714-730-2727 for information regarding the trustee's sale or visit this Internet Web site www.lpsasap.com for information regarding the sale of this property, using the file number assigned to this case 13-0001403714522005N. Information about postponements that are very short in duration or that occur close in time to the scheduled sale may not immediately be reflected in the telephone information or on the Internet Web site. The best way to verify postponement information is to attend the scheduled sale. FOR TRUSTEE SALE INFORMATION PLEASE CALL: AGENCY SALES and POSTING 23210 EL CAMINO REAL, SUITE 200 IRVINE, CA 92602 714-730-2727 www.lpsasap.com NDEEx West, L.L.C. as Trustee NDEEx West, L.L.C. MAY BE ACTING AS A DEBT COLLECTOR ATTEMPTING TO COLLECT A DEBT. ANY INFORMATION OBTAINED WILL BE USED FOR THAT PURPOSE. Dated: 06/13/2013 A-4394296 06/20/2013, 06/27/2013, 07/04/2013

NOTICE OF TRUSTEE'S SALE TS No. 10-0034389 Doc ID #0001093387342005N Title Order No. 10-8-136256 Investor/Insurer No. 109338734 APN No. 4340-014-070 YOU ARE IN DEFAULT UNDER A DEED OF TRUST, DATED 07/21/2005. UNLESS YOU TAKE ACTION TO PROTECT YOUR PROPERTY, IT MAY BE SOLD AT A PUBLIC SALE. IF YOU NEED AN EXPLANATION OF THE NATURE OF THE PROCEEDING AGAINST YOU, YOU SHOULD CONTACT A LAWYER. Notice is hereby given that RECONTRUST COMPANY, N.A., as duly appointed trustee pursuant to the Deed of Trust executed by oANTHONY MAGNES, A SINGLE MAN, dated 07/21/2005 and recorded 7/28/2005, as Instrument No. 05 1789270, in Book N/A, Page N/A, of Official Records in the office of the County Recorder of Los Angeles County, State of California, will sell on 07/18/2013 at 9:00AM, Doubletree Hotel Los Angeles-Norwalk, 13111 Sycamore Drive, Norwalk, CA 90650, Vineyard Ballroom at public auction, to the highest bidder for cash or check as described below, payable in full at time of sale, all right, title, and interest conveyed to and now held by it under said Deed of Trust, in the property situated in said

County and State and as more fully described in the above referenced Deed of Trust. The street address and other common designation, if any, of the real property described above is purported to be: 9041 KEITH AVENUE #1, WEST HOLLYWOOD, CA, 90069. The undersigned Trustee disclaims any liability for any incorrectness of the street address and other common designation, if any, shown herein. The total amount of the unpaid balance with interest thereon of the obligation secured by the property to be sold plus reasonable estimated costs, expenses and advances at the time of the initial publication of the Notice of Sale is \$934,852.13. It is possible that at the time of sale the opening bid may be less than the total indebtedness due. In addition to cash, the Trustee will accept cashier's checks drawn on a state or national bank, a check drawn by a state or federal credit union, or a check drawn by a state or federal savings and loan association, savings association, or savings bank specified in Section 5102 of the Financial Code and authorized to do business in this state. Said sale will be made, in an "AS IS" condition, but without covenant or warranty, express or implied, regarding title, possession or encumbrances, to satisfy the indebtedness secured by said Deed of Trust, advances thereunder, with interest as provided, and the unpaid principal of the Note secured by said Deed of Trust with interest thereon as provided in said Note, plus fees, charges and expenses of the Trustee and of the trusts created by said Deed of Trust. NOTICE TO POTENTIAL BIDDERS If you are considering bidding on this property lien, you should understand that there are risks involved in bidding at a trustee auction. You will be bidding on a lien, not on the property itself. Placing the highest bid at a trustee auction does not automatically entitle you to free and clear ownership of the property. You should also be aware that the lien being auctioned off may be a junior lien. If you are the highest bidder at the auction, you are or may be responsible for paying off all liens senior to the lien being auctioned off, before you can receive clear title to the property. You are encouraged to investigate the existence, priority, and size of outstanding liens that may exist on this property by contacting the county recorder's office or a title insurance company, either of which may charge you a fee for this information. If you consult either of these resources, you should be aware that the lender may hold more than one mortgage or deed of trust on the property. NOTICE TO PROPERTY OWNER: The sale date shown on this notice of sale may be postponed one or more times by the mortgagor, beneficiary, trustee, or a court, pursuant to Section 2924g of the California Civil Code. The law requires that information about trustee sale postponements be made available to you and to the public, as a courtesy to those not present at the sale. If you wish to learn whether your sale date has been postponed, and, if applicable, the rescheduled time and date for the sale of this property, you may call 1-800-281-8219 or visit this Internet Web site www.recontrustco.com, using the file number assigned to this case TS No. 10-0034389. Information about postponements that are very short in duration or that occur close in time to the scheduled sale may not immediately be reflected in the telephone information or on the Internet Web site. The best way to verify postponement information is to attend the scheduled sale. DATED: 06/13/2010 RECONTRUST COMPANY, N.A. 1800 Tapo Canyon Rd., CA6-914-01-94 SIMI VALLEY, CA 93063 Phone: (800) 281 8219, Sale Information (626) 927-4399 By: Trustee's Sale Officer RECONTRUST COMPANY, N.A. is a debt collector attempting to collect a debt. Any information obtained will be used for that purpose. A-4395143 06/20/2013, 06/27/2013, 07/04/2013

FILE NO. 2013 121166 FICTIONAL BUSINESS NAME STATEMENT

TYPE OF FILING: ORIGINAL

THE FOLLOWING PERSON(S) IS (ARE) DOING BUSINESS AS: TONY'S MARKET, 104 E. AVENUE 40, LOS ANGELES, CA 90031 county of: LOS ANGELES. The full name of registrant(s) is/are: PRABHSHARAN KAUR, 104 E. AVENUE 40, LOS ANGELES, CA 90031. This Business is being conducted by a/an: INDIVIDUAL. The registrant commenced to transact business under the fictitious business name/names listed above on: N/A. I declare that all the information in this statement is true and correct. (A registrant who declares true, information which he knows to be false, is guilty of a crime).
/s/ PRABHSHARAN KAUR, OWNER

This statement was filed with the County Clerk of LOS ANGELES County on JUN 11 2013 indicated by file stamp above.

NOTICE-THIS FICTIONAL NAME STATEMENT EXPIRES FIVE YEARS FROM THE DATE IT WAS FILED IN THE OFFICE OF THE COUNTY CLERK. A NEW FICTIONAL BUSINESS NAME STATEMENT MUST BE FILED PRIOR TO THAT DATE. The filing of this statement does not of itself authorize the use in this state of a fictitious business name statement in violation of the rights of another under federal, state, or common law (See Section 14411 et seq., Business and Professions Code).
LA1309184 BH WEEKLY 6/20, 27, 7/4, 11, 2013

NOTICE OF TRUSTEE'S SALE TS No. CA-13-541633-JB Order No.: 130019474-CA-GTI YOU ARE IN DEFAULT UNDER A DEED OF TRUST DATED 7/15/2004. UNLESS YOU TAKE ACTION TO PROTECT YOUR PROPERTY, IT MAY BE SOLD AT A PUBLIC SALE. IF YOU NEED AN EXPLANATION OF THE NATURE OF THE PROCEEDINGS AGAINST YOU, YOU SHOULD CONTACT A LAWYER. On 07-18-2013 at 11:00 A.M., CALIFORNIA RECONVEYANCE COMPANY as the duly appointed Trustee under and pursuant to Deed of Trust Recorded 01-12-2006, Book N/A, Page N/A, Instrument 06 0079357, of official records in the Office of the Recorder of LOS ANGELES County, California, executed by: JOSEPH KHANIAN AND NAZI EBRAHIMZADEH, HUSBAND AND WIFE AS JOINT TENANTS, as Trustor, WASHINGTON MUTUAL BANK, FA, as Beneficiary, will sell at public auction sale to the highest bidder for cash, cashier's check drawn by a state or national bank, a cashier's check drawn by a state or federal credit union, or a cashier's check drawn by a state or federal savings and loan association, savings assoca-

cation, or savings bank specified in section 5102 of the Financial Code and authorized to do business in this state. Sale will be held by the duly appointed trustee as shown below, of all right, title, and interest conveyed to and now held by the trustee in the hereinafter described property under and pursuant to the Deed of Trust. The sale will be made, but without covenant or warranty, expressed or implied, regarding title, possession, or encumbrances, to pay the remaining principal sum of the note(s) secured by the Deed of Trust, interest thereon, estimated fees, charges and expenses of the Trustee for the total amount (at the time of the initial publication of the Notice of Sale) reasonably estimated to be set forth below. The amount may be greater on the day of sale. BENEFICIARY MAY ELECT TO BID LESS THAN THE TOTAL AMOUNT DUE. Trustor(s): JEFFREY S. THOMAS, A SINGLE MAN Recorded: 7/22/2004 as Instrument No. 04 1872285 of Official Records in the office of the Recorder of LOS ANGELES County, California; Date of Sale: 7/18/2013 at 9:00 A.M. Place of Sale: Behind the fountain located in Civic Center Plaza, 400 Civic Center Plaza Pomona, CA 91766 Amount of unpaid balance and other charges: \$401,209.54 The purported property address is: 1400 N SWEETZER AVE 101, WEST HOLLYWOOD, CA 90069 Assessor's Parcel No.: 5554-019-060 NOTICE TO POTENTIAL BIDDERS: If you are considering bidding on this property lien, you should understand that there are risks involved in bidding at a trustee auction. You will be bidding on a lien, not on the property itself. Placing the highest bid at a trustee auction does not automatically entitle you to free and clear ownership of the property. You should also be aware that the lien being auctioned off may be a junior lien. If you are the highest bidder at the auction, you are or may be responsible for paying off all liens senior to the lien being auctioned off, before you can receive clear title to the property. You are encouraged to investigate the existence, priority, and size of outstanding liens that may exist on this property by contacting the county recorder's office or a title insurance company, either of which may charge you a fee for this information. If you consult either of these resources, you should be aware that the same lender may hold more than one mortgage or deed of trust on the property. NOTICE TO PROPERTY OWNER: The sale date shown on this notice of sale may be postponed one or more times by the mortgagor, beneficiary, trustee, or a court, pursuant to Section 2924g of the California Civil Code. The law requires that information about trustee sale postponements be made available to you and to the public, as a courtesy to those not present at the sale. If you wish to learn whether your sale date has been postponed, and, if applicable, the rescheduled time and date for the sale of this property, you may call 714-573-1965 for information regarding the trustee's sale or visit this Internet Web site <http://www.qualityloan.com>, using the file number assigned to this foreclosure by the Trustee: CA-13-541633-JB . Information about postponements that are very short in duration or that occur close in time to the scheduled sale may not immediately be reflected in the telephone information or on the Internet Web site. The best way to verify postponement information is to attend the scheduled sale. The undersigned Trustee disclaims any liability for any incorrectness of the property address or other common designation, if any, shown herein. If no street address or other common designation is shown, directions to the location of the property may be obtained by sending a written request to the beneficiary within 10 days of the date of first publication of this Notice of Sale. If the Trustee is unable to convey title for any reason, the successful bidder's sole and exclusive remedy shall be the return of monies paid to the Trustee, and the successful bidder shall have no further recourse. If the sale is set aside for any reason, the Purchaser at the sale shall be entitled only to a return of the deposit paid. The Purchaser shall have no further recourse against the Mortgagor, the Mortgaggee, or the Mortgaggee's Attorney. If you have previously been discharged through bankruptcy, you may have been released of personal liability for this loan in which case this letter is intended to exercise the note holders right's against the real property only. As required by law, you are hereby notified that a negative credit report reflecting on your credit record may be submitted to a credit report agency if you fail to fulfill the terms of your credit obligations. THIS OFFICE IS ATTEMPTING TO COLLECT A DEBT AND ANY INFORMATION OBTAINED WILL BE USED FOR THAT PURPOSE. Date: Quality Loan Service Corporation 2141 5th Avenue San Diego, CA 92101 619-645-7711 For NON SALE information only Sale Line: 714-573-1965 Or Login to: <http://www.qualityloan.com> Reinstatement Line: (866) 645-7711 Ext 5318 Quality Loan Service Corp. TS No.: CA-13-541633-JB IDSPub #0052049 6/27/2013 7/4/2013 7/11/2013

NOTICE OF TRUSTEE'S SALE Trustee Sale No. 448129CA Loan No. 3061353359 Title Order No. 723563 ATTENTION RECORDER: THE FOLLOWING REFERENCE TO AN ATTACHED SUMMARY IS APPLICABLE TO THE NOTICE PROVIDED TO THE TRUSTOR ONLY. PURSUANT TO CALIFORNIA CIVIL CODE 2923.3 NOTE: THERE IS A SUMMARY OF THE INFORMATION IN THIS DOCUMENT ATTACHED. YOU ARE IN DEFAULT UNDER A DEED OF TRUST DATED 01-03-2006. UNLESS YOU TAKE ACTION TO PROTECT YOUR PROPERTY, IT MAY BE SOLD AT A PUBLIC SALE. IF YOU NEED AN EXPLANATION OF THE NATURE OF THE PROCEEDINGS AGAINST YOU, YOU SHOULD CONTACT A LAWYER. On 07-18-2013 at 11:00 A.M., CALIFORNIA RECONVEYANCE COMPANY as the duly appointed Trustee under and pursuant to Deed of Trust Recorded 01-12-2006, Book N/A, Page N/A, Instrument 06 0079357, of official records in the Office of the Recorder of LOS ANGELES County, California, executed by: JOSEPH KHANIAN AND NAZI EBRAHIMZADEH, HUSBAND AND WIFE AS JOINT TENANTS, as Trustor, WASHINGTON MUTUAL BANK, FA, as Beneficiary, will sell at public auction sale to the highest bidder for cash, cashier's check drawn by a state or national bank, a cashier's check drawn by a state or federal credit union, or a cashier's check drawn by a state or federal savings and loan association, savings assoca-

CUMES BOCEL, PRESIDENT
This statement was filed with the County Clerk of LOS ANGELES County on JUNE 21, 2013 indicated by file stamp above.

NOTICE-THIS FICTIONAL NAME STATEMENT EXPIRES FIVE YEARS FROM THE DATE IT WAS FILED IN THE OFFICE OF THE COUNTY CLERK. A NEW FICTIONAL BUSINESS NAME STATEMENT MUST BE FILED PRIOR TO THAT DATE. The filing of this statement does not of itself authorize the use in this state of a fictitious business name statement in violation of the rights of another under federal, state, or common law (See Section 14411 et seq., Business and Professions Code).

LA1313137 BH WEEKLY 6/27 7/4, 11, 18 2013

FILE NO. 2013 129717 FICTIONAL BUSINESS NAME STATEMENT

TYPE OF FILING: ORIGINAL

THE FOLLOWING PERSON(S) IS (ARE) DOING BUSINESS AS: CROWN BAR, 7321 SANTA MONICA BLVD, WEST HOLLYWOOD, CA 90046 county of: LOS ANGELES. The full name of registrant(s) is/are: BA2, LLC, [CALIFORNIA] 1936 MATEO ST, LOS ANGELES, CA 90021. This Business is being conducted by a/an: LIMITED LIABILITY COMPANY. The registrant commenced to transact business under the fictitious business name/names listed above on: N/A.

I declare that all the information in this statement is true and correct. (A registrant who declares true, information which he knows to be false, is guilty of a crime).

/s/ BA2, LLC BY: DMITRY LIBERMAN, MANAGING MEMBER

This statement was filed with the County Clerk of LOS ANGELES County on JUN 21, 2013 indicated by file stamp above.

NOTICE-THIS FICTIONAL NAME STATEMENT EXPIRES FIVE YEARS FROM THE DATE IT WAS FILED IN THE OFFICE OF THE COUNTY CLERK. A NEW FICTIONAL BUSINESS NAME STATEMENT MUST BE FILED PRIOR TO THAT DATE. The filing of this statement does not of itself authorize the use in this state of a fictitious business name statement in violation of the rights of another under federal, state, or common law (See Section 14411 et seq., Business and Professions Code).

LA1313127 BH WEEKLY 6/27 7/4, 11, 18 2013

NOTICE OF APPLICATION FOR CHANGE IN OWNERSHIP OF ALCOHOLIC BEVERAGE LICENSE

Date of Filing Application: JUNE 18, 2013

To Whom it may concern:

The Name(s) of the Applicant(s) is/are: EL SUSHIITO LLC.

The applicants listed above are applying to the Department of Alcoholic Beverage Control to sell alcoholic beverages at: 8768 W SUNSET BLVD WEST HOLLYWOOD, CA 90069-2206.

Type of License(s) Applied for: 47 - ON-SALE GENERAL EATING PLACE.

Department of Alcoholic Beverage Control LOS ANGELES, 888 S. FIGUEROA ST, STE 320, LOS ANGELES, CA 90017 (213) 833-6043.

LA1315118 BH WEEKLY 6/27/13

RESOLUTION NO. 13-R-12941

RESOLUTION OF THE COUNCIL OF THE CITY OF BEVERLY HILLS APPROVING THE OPERATING BUDGET AND FINANCIAL POLICIES FOR THE 2013/2014 FISCAL YEAR AND APPROPRIATING FUNDS THEREFOR

The Council of the City of Beverly Hills does resolve as follows:

Section 1. That certain document entitled "City of Beverly Hills 2013/2014 Fiscal Year Budget", a copy of which is on file in the office of the City Clerk and the Beverly Hills Public Library, which may hereafter be amended by the Council, is hereby approved as the operating budget for the City of Beverly Hills for the Fiscal Year 2013/2014, beginning July 1, 2013.

Section 2. Appropriations in the amount not to exceed \$377,005,682 are authorized for the purpose of carrying on the business of the City.

Section 3. In adopting the Budget, the City Council hereby gives authority to the City Manager, upon recommendation of the Chief Financial Officer, to re-appropriate all unencumbered Fiscal Year 2012/13 appropriated fund balances and unexpended encumbrances of the Fiscal Year 2012/13 Operating and Capital Improvement Program Budgets.

Section 4. The City Manager, or his designee, upon recommendation of the Chief Financial Officer, may transfer appropriations between and among all funds, as defined in the Fiscal Year 2013/14 budget, up to the amount of \$377,005,682. A semi-annual report shall be made to the Council describing each transfer between funds and the reason therefore.

Section 5. The Chief Financial Officer may make budget adjustments to accounts within the

same fund, provided that the fund is within its approved budget.

Section 6. The City Manager may transfer and appropriate up to \$300,000 during the Fiscal Year and the Chief Financial Officer may transfer and appropriate up to \$100,000 during the Fiscal Year from all fund balances to any accounts within that fund as long as it meets the purposes of that fund's designation. An annual report shall be made to the Council describing each transfer and the reason therefore.

Section 7. Pursuant to the provisions of Section 37208 of the Government Code, the Council ratifies the prior payment of budgeted demands from those funds which have been certified or approved by the Chief Financial Officer and may appropriate funds for non-budgeted items, and any such appropriation for a non-budgeted item shall constitute an approval to issue a warrant in payment of a proper demand or demands therefore.

Section 8. The City Council hereby adopts the Comprehensive Financial Policies of the City for Fiscal Year 2013/14, as attached to this resolution.

Section 9. The City Clerk shall certify to the adoption of this resolution and shall cause this resolution and his certification, together with proof of publication, to be entered in the Book of Resolutions of the Council of this City.

Section 10. In the case of fee-based programs, if the revenues for such programs exceed the amount budgeted, the City Council hereby authorizes the Chief Financial Officer to increase the appropriation of said program in the same amount of the increased revenue.

Section 11. The Chief Financial Officer is authorized to make such other revisions including individual line-item appropriations, changes in summaries, fund totals, grand totals, and other portions of the budget document as necessary to reflect and implement the programs specified in this resolution, and in full accordance with the direction provided by the Council up until the adoption of this resolution.

Adopted: June 18, 2013

JOHN A. MIRISCH
Mayor of the City of Beverly Hills, California

ATTEST:
BYRON POPE (SEAL)
City Clerk

Approved as to form:
LAURENCE S. WIENER
City Attorney

Approved as to content:
JEFFREY KOLIN
City Manager

DON RHOADS
Chief Financial Officer

City of Beverly Hills Financial Policies

Section 1. Financial Reporting Policies

The City's accounting and financial reporting systems will be maintained in general conformance with state and federal laws, generally accepted accounting principles (GAAP), and the Government Finance Officers Association (GFOA). Further, the City will make every attempt to implement all changes to governmental accounting practices at the earliest practicable time.

The City's CAFR will be submitted to the GFOA Certification of Achievement for Excellence in Financial Reporting Program. The financial report should be in conformity with GAAP, demonstrate compliance with finance related legal and contractual provisions, disclose thoroughness and detail sufficiency, and minimize ambiguities and potentials for misleading inference.

The City's CAFR will also be submitted to national repositories identified by the City's bond trust agent as a continuing commitment to disclose thoroughness to enable investors to make informed decisions.

The City's Budget should satisfy criteria as a financial and programmatic policy document, as a comprehensive financial plan, as an operations

guide for all organizational units and as a communications device for all significant budgetary issues, trends, and resource choices.

To provide a reasonable basis for making the Chief Financial Officer's (management's) required representations concerning the finances of the City of Beverly Hills, 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 conformity with GAAP. The Chief Financial Officer is given the responsibility and authority to develop and maintain proper internal controls on all financial aspects of the City and maintain all the books of the City for inspection. Because the cost of internal controls should not significantly outweigh their benefits, the City's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatements.

The Chief Financial Officer shall evaluate the fiscal impact of proposed changes in all salaries or retirement benefits to be provided to any employee or employee association and present to the City Council.

The Chief Financial Officer shall endeavor to maintain cash reserves sufficient to fully fund the net present value of accruing liabilities including self-insurance provisions, obligations to employees for vested payroll and benefits and similar obligations as they are incurred, and to maintain the highest credit rating possible for the City.

The Chief Financial Officer shall prepare and present to the City Council interim revenue and expenditure trends to allow evaluation of potential discrepancies from budget assumptions.

The City Council shall avoid committing to new spending for operating or capital improvement purposes until an analysis of all current and future cost implications is completed and presented to it by the Chief Financial Officer.

Section 2. Operating Management Policies

The Chief Financial Officer is primarily responsible for the development, implementation, and evaluation of all financial and human resource management policies and procedures. However, all departments will participate in the responsibility of meeting policy goals, budget goals, and ensuring the long-term financial health of the City. Future work plans, program initiatives, and performance indicators will be developed to reflect current policy directives, projected resources, and future service requirements.

The budget process is intended to weigh all competing requests for City resources within expected fiscal constraints. Requests for new, ongoing programs made outside the budget process will be discouraged.

The City will endeavor to avoid budgetary and accounting procedures that balance the current budget at the expense of future budgets.

Budget development will use strategic multi-year fiscal planning, conservative revenue forecasts, and program-based cost accounting that require every program to be justified annually in terms of meeting intended objectives ("effectiveness criteria"). The process will include a diligent review of programs by staff, the Chief Financial Officer, and City Council.

Utilization of a program budget format will provide a basis for evaluation of service and other impacts of potential increases or decreases in funding.

Revenues will not be dedicated for specific purposes, unless required by law or generally accepted accounting practices (GAAP). All non-restricted revenues will be deposited in the General Fund (or other designated fund as approved by the Chief Financial Officer) and appropriated by the City Council.

Current revenues will fund current expenditures and a diversified and stable revenue system will be developed and maintained to protect programs from short-term fluctuations in any single revenue source.

Current operating expenditures for all fund types will include all allocable overhead operating costs. For the most part, these expenses will be charged to individual budget program elements as internal

service fund charges. Included within the allocated service charges to Governmental Fund types will be funding adequate to maintain the approved capital program (unless financed through other debt instruments).

City staff shall strive to identify entrepreneurial solutions to recover costs of operating programs.

The City shall strive to avoid returning to the City Council for new or expanded appropriations. Exceptions may include emergencies, unforeseen impacts, mid-year adjustments or new opportunities.

Addition of personnel will only be requested to meet program initiatives and policy directives: after service needs have been thoroughly examined and it is substantiated that additional staffing will result in increased revenue or enhanced operating efficiencies. To the extent feasible, personnel cost reductions will be achieved through attrition or transfer.

All non-enterprise user fees and charges will be examined or adjusted every year and undergo a thorough review to determine the 100% direct and indirect cost of service recovery rate at least every four years. The Council will strive to obtain 100% cost recovery rates, but will reserve the right to recover less as appropriate. The acceptable recovery rate and any associated changes to user fees and charges will be approved by the City Council following public review, each year.

Development impact fees, as permitted by state law, for capital expenses attributable to new development will be reviewed annually to ensure that fees recover 100% of direct and indirect development-related expenses and be approved by City Council. Any unfavorable balances in cost recovery will be brought to the City Council's attention by the Chief Financial Officer and affected Department Head, and evaluated from a departmental, program, and goals perspective.

Capital equipment replacement will be accomplished through a life cycle of funding mechanism and in some instances the use of a "rental" rate structure. The rates will be revised annually to ensure that charges to operating departments are sufficient for operation and replacement of vehicles and other capital equipment (fleet, computers, phones, and copier systems). The City shall endeavor to maintain adequate cash reserves to fund 100% replacement of certain capital equipment. Replacement costs will be based upon equipment lifecycle financial analysis developed by each department and approved by the Chief Financial Officer. Non-capital equipment replacement will be set up in a separate fund and will be accomplished through a life cycle funding mechanism developed by each department and implemented and approved by the Chief Financial Officer.

Grant funding will be considered to leverage City funds. Inconsistent and/or fluctuating grants should not be used to fund ongoing programs. Programs financed with grant monies will be budgeted in separate cost centers, and the service program will be adjusted to reflect the level of available funding. In the event of reduced grant funding, City resources will be substituted only after all program priorities and alternatives are considered.

Balanced revenue and expenditure forecasts will be prepared by the Chief Financial Officer to examine the City's ability to absorb operating costs due to changes in the economy, service demands, and capital improvements. The forecast will be updated annually and include a four or five-year outlook. The Chief Financial Officer will prepare and present these estimates to the City Council at least once a year.

Alternative means of service delivery will be evaluated by the Chief Financial Officer to ensure that quality services are provided to our citizens at the most competitive and economical cost. Departments, in cooperation with the City Manager and Chief Financial Officer, will identify all activities that could be provided by another source and review options/alternatives to current service delivery. The review of service delivery alternatives and the need for the service will be performed annually or on an "opportunity" basis.

Cash and Investment programs will be maintained in accordance with the Government Code and the adopted investment policy and will ensure that proper controls and safeguards are main-

tained. City funds will be managed in a prudent and diligent manner with an emphasis on safety of principal, liquidity, and financial return on principal, in that order. Pursuant to State law, the City Treasurer and the Chief Financial Officer, at least annually, shall recommend necessary revisions to the City Council of a detailed investment policy. In addition to liquidity requirements, the City Treasurer and Chief Financial Officer will also consider the appropriateness of investment decisions vis-à-vis debt management.

The City, through the Chief Financial Officer and the Administrative Services Department, will follow an aggressive, consistent, but sensitive policy of collecting revenues, with proper internal controls, to meet the needs of the City and follow all applicable state and federal laws.

Section 3. Capital Management Policies

A five-year Capital Improvement Plan (CIP) will be developed and updated annually, including anticipated funding sources. Capital improvement projects are defined as infrastructure or equipment purchases or construction which results in a capitalized asset and having a useful (depreciable) life of two years or more.

The CIP will attempt to include adequate funding to support repair and replacement of deteriorating infrastructure and avoidance of a significant unfunded liability.

Proposed capital projects will be considered through the City budget development process and reviewed and prioritized by a cross-departmental team regarding accurate costing (design, capital, and operating) as well as the Chief Financial Officer for overall consistency with the City's goals and objectives. The City's Chief Financial Officer will then identify financing sources for the highest-ranking projects. Prior to adoption by the City Council, the CIP will be reviewed by the Planning Commission for conformity with the General Plan.

Capital project contract awards will include a fiscal impact statement disclosing the expected operating impact of the project and when such cost is expected to occur.

Pay-as-you-go Capital Improvement Plan financing should account for a minimum of 50 percent of all capital improvement projects for each five-year planning period. Pay-as-you-go financing is defined as all sources of revenue other than City debt issuance, i.e., fund balance contributions, developer contributions, grants, endowments, etc. Pay-as-you-go financing should generally be considered as the preferred option. However, the potential for debt issuance that provides additional economic and/or strategic values could be considered as recommended by the Chief Financial Officer.

The City shall endeavor to apply restricted funds (i.e., In-lieu Parking, Gas Tax Funds or existing Bond proceeds) to capital projects before using "unrestricted" funds.

Section 4. Debt Management Policies

The Chief Financial Officer will seek to maintain and, if possible, improve the current bond rating(s) in order to minimize borrowing costs and preserve access to credit.

New debt issues, and refinancing of existing debt, must be analyzed for compatibility within the City's overall financial planning and approved by the Chief Financial Officer. The review shall not be limited to cash flow analysis, potential for unexpected revenue surprises, and the maintenance of the City's bond ratings. Annual debt service shall not produce an inordinate impact upon future operations.

The Chief Financial Officer will ensure that City Debt Service costs within the General Fund should not exceed 15% of the City's operating revenue in order to control fixed costs and ensure expenditure flexibility. Improvement District, Enterprise Fund, Parking Authority and general obligation debt service is not included in this calculation because it is paid by district property owners, service users or taxpayers and is not an obligation of future general fund revenues.

General Obligation debt, which is supported by property tax revenue which grows in proportion to the City's assessed valuation and/or property tax rate increases, may be utilized if/when authorized by voters. Other types of debt (e.g., water, sewer, and parking) may also be utilized when they are supported by dedicated revenue sources (e.g.,

fees and user charges) and recommended by the Chief Financial Officer.

Debt financing should not exceed the useful life of the infrastructure improvement with the average (weighted) bond maturities at or below thirty years, unless otherwise authorized by Council.

A ratio of current assets to current liabilities of at least 2/1 will be maintained to ensure the City's ability to pay short-term obligations.

Utility rates will be set, at a minimum, to ensure the ratio of revenue to debt service meets our bond indenture requirement (generally a minimum of 125% of debt service). In addition, higher revenue to expense ratios may be needed to secure the City's bond rating, as determined by the Chief Financial Officer. When calculating debt services coverage for internal purposes, the minimum pay-as-you-go capital expense for each enterprise fund will be considered a part of the operating costs to be covered by pre-debt service revenues. The City goal will be to maintain the required debt service coverage with this additional cost factored into the equation. Use of a 5-year budget projection, including capital project requirements, will provide assurance that all needs are considered by the Chief Financial Officer, the Public Works Commission and City Council as revenue requirements are considered.

Section 5. Reserve Policies

General Fund

All fund designations and reserves will be evaluated annually by the Chief Financial Officer for long-term adequacy and use requirements in conjunction with development of the City's balanced five year financial plan. In adhering to GAAP, the City follows appropriate Governmental Accounting Standards Board (GASB) Statements, one of which No. 54 (GASB 54) addresses Fund Balance Reporting. Compliance with GASB 54 requires use of the terms below to define various components of fund balance. For future reporting of City reserves these terms shall be used to define what comprises the reserve.

- a) **Nonspendable fund balance** (inherently nonspendable) include the :
 - Portion of net resources that cannot be spent because of their form, and
 - Portion of net resources that cannot be spent because they must be maintained intact
- b) **Restricted fund balance** (externally enforceable limitations on use) include amounts subject to:
 - Limitations imposed by creditors, grantors, contributors, or laws and regulations of other government
 - Limitations imposed by law through constitutional provision or enabling legislation
- c) **Committed fund balance** (self imposed limitation set in place prior to the end of the period):
 - Limitation imposed at the highest level of decision making that requires formal action at the same level to remove. For the City, the City Council is the highest level of decision making.
 - Resources accumulated pursuant to stabilization arrangements would fit in this category only if the arrangement is specific regarding the circumstances when spending would be permitted, and those circumstances would need to be of a non-routine nature.
- d) **Assigned fund balance** (limitation resulting from intended use) consists of amounts where the:
 - Intended use is established by the body designated for that purpose (City Council),
 - Intended use is established by official designated for that purpose. For the City, the City Manager is the designated official
- e) **Unassigned fund balance** (residual net resources) is the:
 - Total fund balance in the general fund in excess of nonspendable, restricted, committed, and assigned fund balance
 - Excess of nonspendable, restricted, and committed fund balance over total fund balance

It is a goal of the City to obtain and maintain a general operating reserve in the form of cash, of at least 40% of operating revenues. The first 25% shall be considered a contingency reserve to cover normal seasonal cash flow variations, as well as unforeseen emergency or catastrophic impacts upon the City. Funds in excess of 25% may be used for short term economic investment in

the community when justified by projected financial return to the City and specifically authorized by the City Council, upon recommendation of the Chief Financial Officer.

In addition to cash specifically maintained in the General Fund, we recognize the following cash reserve resources as being available to meet short-term negative fiscal impacts:

- Capital Assets Fund (Fund 8)
- Equipment Replacement Fund (Fund 40)
- Information Technology Fund (Fund 41)
- Cable Television Fund (Fund 42)
- Reprographics/Graphics Fund (Fund 43)
- Employee Benefits Fund (Fund 44)
- Liability Self-Insurance Fund (Fund 45) (only in excess of required reserves)
- Worker's Compensation Self-Insurance Fund (Fund 46) (only in excess of required reserves)
- Vehicle Replacement Fund (Fund 49)

One-time revenue windfalls should be designated as a reserve or used for one-time expenditures. The funds are not to be used for on-going operations. To the extent such funds are not required for current expenditures, one-time expenditures and/or capital improvements such funds should be maintained as operating reserves or used to reduce debt.

For purposes of this policy, one-time revenue windfalls shall include:

- Lump sum (net present value) savings from debt restructuring
- CalPERS Rebates
- Tax Revenue growth in excess of 5% in a single year
- Sale of city-owned real estate
- Pure unexpected revenues (i.e. litigation settlement)
- Receipts from approved Development Agreements
- Contributions and Gifts
- Any other revenues the City Council may elect to designate as extraordinary

Sufficient reserves shall be maintained in internal service funds to prevent extended disruption of service in the event of natural disasters or other interruptions of revenue collections. Determination of adequate reserves will be reviewed annually by the Chief Financial Officer and guided by the following:

Self-Insurance Reserves (liability, workers' compensation, other) will be maintained at a level, which, together with purchased insurance policies, will adequately cover the City's property, liability, and health benefit risk. A qualified actuarial firm shall be retained and report on a bi-annual basis recommended appropriate funding levels. The City shall endeavor to maintain reserves equal to 90% of the estimated net present value of such liabilities.

Fleet Management, Building, Equipment and Information Technology reserves will be maintained based upon lifecycle replacement plans to ensure adequate fund balance required for systematic replacement of fleet vehicles, building components and systems, computers and related equipment, and operational contingencies. Operating departments will be charged over the useful life of the asset used. The City shall endeavor to stabilize funding by building reserves equal to the anticipated replacement cost of each asset class at end of useful life.

Enterprise Fund (Water, Parking Operations, Solid Waste, Wastewater, and Clean Water) user fees and charges will be examined annually to ensure that they recover all direct and indirect costs of service, provide for capital improvements and maintenance, and maintain adequate reserves. Secondly, maintenance of cash reserves will provide a de facto rate stabilization plan. Rate increases shall be approved by the City Council following formal noticing and public hearing. Rate adjustments for enterprise operations will be based on five-year financial plans unless a conscious decision is made to the contrary. The target level of operating cash reserves shall be 50% of gross annual user revenues.

Contingency Reserves, to be determined annually by the Chief Financial Officer, will be maintained to offset unanticipated revenue shortfalls and/or unexpected expenditure increases. Contingency reserves may also be used for unanticipated and/or inadequately budgeted events threatening the

public health or safety. Use of contingency funds shall be approved at recommendation of the Chief Financial Officer.

Budget Reserves are presented in the Comprehensive Annual Financial Report (CAFR) in the Financial Statement section designated as unreserved fund balance. The City's CAFR is available on the City's website at www.beverlyhills.org.

Section 6. Audit Policies

An annual audit will be performed by an independent public accounting firm with an audit opinion to be included with the City's published Comprehensive Annual Financial Report (CAFR).

The City Council will maintain a standing committee of its members to serve as the Audit Committee to provide oversight and review of the annual and special audits of the City. The Committee will meet at least twice annually with the City's independent auditor, once for a pre-audit meeting, and once for a review of the final audit results.

Internal audit activities are typically identified as work plan items in the operating budget and are approved by the City Council through the annual budget process. The results of these audits are then presented to the City Council Audit Committee for consideration and later reported to the full City Council for its review and consideration. Should conditions necessitate an urgent internal audit of a particular area not included as a work plan item, the Audit Committee will be advised and the results of the audit will be reviewed with the Committee.

RESOLUTION NO. 13-R-12942

RESOLUTION OF THE COUNCIL OF THE CITY OF BEVERLY HILLS APPROVING THE CAPITAL IMPROVEMENT PROGRAM BUDGET FOR THE 2013/2014 FISCAL YEAR AND APPROPRIATING FUNDS THEREFOR

The Council of the City of Beverly Hills does resolve as follows:

Section 1. That certain document entitled "City of Beverly Hills 2013/14 Fiscal Year Budget," a copy of which is on file in the office of the City Clerk and the Beverly Hills Public Library, which may hereafter be amended by the Council, is hereby approved as the Capital Improvement Program budget for the City of Beverly Hills for the Fiscal Year 2013/2014, beginning July 1, 2013.

Section 2. Appropriations in the amount not to exceed \$39,968,200 are authorized in the City's various funds that have capital programs for the purpose of carrying on the Capital Improvement Program of the City.

Section 3. In adopting the Budget, the City Council hereby gives authority to the City Manager, upon recommendation of the Chief Financial Officer, to re-appropriate all Capital Improvement Program unencumbered Fiscal Year 2012/13 appropriated fund balances and unexpired encumbrances of the Fiscal Year 2012/13 Capital Improvement Program.

Section 4. The City Manager or his designee, upon recommendation of the Chief Financial Officer, may transfer appropriations between and among all funds, as defined in the Fiscal Year 2013/14 Capital Improvement Program. A semi-annual report shall be made to the Council describing each transfer and the reason therefore.

Section 5. The Chief Financial Officer may make budget adjustments to accounts within the same project and/or fund, provided that the fund is within its approved budget. Any transfer between projects within different funds must also be authorized by the City Manager.

Section 6. The City Manager may transfer and appropriate up to \$300,000 during the Fiscal Year and the Chief Financial Officer may transfer and appropriate up to \$100,000 during the Fiscal Year from all fund balances to any accounts within that fund as long as it meets the purposes of that fund's designation. A semi-annual report shall be made to the Council describing each transfer and the reason therefore.

Section 7. Pursuant to the provisions of Section 37208 of the Government Code, the Council ratifies the prior payment of budgeted demands from those funds which have been certi-

fied or approved by the Chief Financial Officer and may appropriate funds for non-budgeted items, and any such appropriation for a non-budgeted item shall constitute an approval to issue a warrant in payment of a proper demand or demands therefore.

Section 8. The City Clerk shall certify to the adoption of this resolution and shall cause this resolution and his certification, together with proof of publication, to be entered in the Book of Resolutions of the Council of this City.

Section 9. The Chief Financial Officer is authorized to make such other revisions including individual line-item appropriations, changes in summaries, fund totals, grand totals, and other portions of the budget document as necessary to reflect and implement the programs specified in this resolution, and in full accordance with the direction provided by the Council up until the adoption of this resolution.

Adopted: June 18, 2013

JOHN A. MIRISCH
Mayor of the City of Beverly Hills, California

ATTEST:
BYRON POPE (SEAL)
City Clerk

Approved as to form:
LAURENCE S. WIENER
City Attorney

Approved as to content:
JEFFREY KOLIN
City Manager

DON RHOADS
Chief Financial Officer

RESOLUTION NO. PA-R-13-144

RESOLUTION OF THE PARKING AUTHORITY OF THE CITY OF BEVERLY HILLS APPROVING THE OPERATING BUDGET AND FINANCIAL POLICIES FOR THE 2013/14 FISCAL YEAR AND APPROPRIATING FUNDS THEREFOR

The Board of the Parking Authority of the City of Beverly Hills does resolve as follows:

Section 1. That certain document entitled "Parking Authority of the City of Beverly Hills 2013/14 Fiscal Year Budget", a copy of which is on file in the office of the Secretary of the Parking Authority, which may hereafter be amended by the Parking Authority, is hereby approved as the operating budget for the Parking Authority of the City of Beverly Hills for the Fiscal Year 2013/14, beginning July 1, 2013.

Section 2. Appropriations in the amount not to exceed \$33,654,300 are authorized for the purpose of carrying on the business of the Parking Authority.

Section 3. The Executive Director of the Parking Authority ("Executive Director") or his designee may make budget adjustments to accounts, provided that the Parking Authority is within its approved budget.

Section 4. The Executive Director or his designee may appropriate up to \$300,000 during the Fiscal Year from Parking Authority balance to any accounts as long as it meets the purposes of the Authority. An annual report shall be made to the Board of the Parking Authority describing each transfer and the reason therefore.

Section 5. The Board of the Parking Authority ratifies the prior payment of budgeted demands from those funds which have been certified or approved by the Executive Director or his designee and may appropriate funds for non-budgeted items, and any such appropriation for a non-budgeted item shall constitute an approval to issue a warrant in payment of a proper demand or demands therefore.

Section 6. The Parking Authority hereby adopts Comprehensive Financial Policies for Fiscal Year 2013/14, as attached to this resolution.

Section 7. The Secretary of the Parking Authority shall certify to the adoption of this resolution and shall cause this resolution and his certification, together with proof of publication, to be entered in the Book of Resolutions of the

Section 8. In the case of fee-based activities, if the revenues for such programs exceed the amount budgeted, the Board of the Parking Authority hereby authorizes the Executive Director or his designee to increase the appropriation of said activity in the same amount of the increased revenue.

Section 9. The Executive Director or his designee is authorized to make such other revisions including individual line-item appropriations, changes in summaries, totals, grand totals, and other portions of the budget document as necessary to reflect and implement the programs specified in this resolution, and in full accordance with the direction provided by the Board of the Parking Authority up until the adoption of this resolution.

Adopted: June 18, 2013

JOHN A. MIRISCH
Chairman of the Board
Parking Authority of the City of Beverly Hills

ATTEST:
BYRON POPE (SEAL)
Secretary of the Parking Authority

Approved as to form:
LAURENCE S. WIENER
General Counsel

Approved as to content:
JEFFREY C. KOLIN
Executive Director of the Parking Authority

City of Beverly Hills Parking Authority Financial Policies

Section 1. Financial Reporting Policies

The Parking Authority's (Authority's) accounting and financial reporting systems will be maintained in conformance with state and federal laws, generally accepted accounting principles (GAAP), and the Government Finance Officers Association (GFOA). Further, the Authority will make every attempt to implement all changes to governmental accounting practices at the earliest practicable time.

The Authority's CAFR and other financial statements should be in conformity with GAAP, demonstrate compliance with finance related legal and contractual provisions, disclose thoroughness and detail sufficiency, and minimize ambiguities and potentials for misleading inference.

The Authority's CAFR will also be submitted to national repositories identified by the Authority's bond trust agent as a continuing commitment to disclose thoroughness to enable investors to make informed decisions.

The Authority's Budget should satisfy criteria as a financial policy document.

To provide a reasonable basis for making the Chief Financial Officer's (management's) required representations concerning the finances of the Parking Authority, the Authority has a comprehensive internal control framework that is designed both to protect the Authority's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the Authority's financial statements in conformity with GAAP. The Chief Financial Officer is given the responsibility and authority to develop and maintain proper internal controls on all financial aspects of the Authority and maintain all the books of the Authority for inspection. Because the cost of internal controls should not significantly outweigh their benefits, the Authority's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatements.

The Chief Financial Officer shall endeavor to maintain cash reserves sufficient to fully fund the net present value of accruing liabilities including self-insurance provisions, obligations to employees for vested payroll and benefits and similar obligations as they are incurred, and to maintain the highest credit rating possible for the Authority.

The Chief Financial Officer, as appropriate, shall prepare and present to the Board of Directors of the Parking Authority interim revenue and expenditure trends to allow evaluation of potential discrepancies from budget assumptions.

The Authority should avoid committing to new spending for operating or capital improvement purposes until an analysis of all current and future cost implications is completed and presented to it by the Chief Financial Officer.

Section 2. Operating Management Policies

The Chief Financial Officer is primarily responsible for the development, implementation, and evaluation of all financial management policies and procedures. However, other officers, employees and/or contractors will participate in the responsibility of meeting policy goals, budget goals, and ensuring the long-term financial health of the Authority. Future work plans, program initiatives, and performance indicators will be developed to reflect current policy directives, projected resources, and future service requirements.

The budget process is intended to weigh all competing requests for Authority resources within expected fiscal constraints. Requests for new, ongoing programs made outside the budget process will be discouraged.

The Authority will endeavor to avoid budgetary and accounting procedures that balance the current budget at the expense of future budgets.

Budget development should utilize strategic multi-year fiscal planning, conservative revenue forecasts, and program-based cost accounting that require every program to be justified annually in terms of meeting intended objectives ("effectiveness criteria"). The process will include a diligent review of programs by staff, the Chief Financial Officer, and Board of Directors.

Utilization of a program budget format will provide a basis for evaluation of service and other impacts of potential increases or decreases in funding.

Revenues will not be dedicated for specific purposes, unless required by law or generally accepted accounting practices (GAAP). Current revenues will fund current expenditures and to the extent possible a diversified and stable revenue system will be developed and maintained to protect programs from short-term fluctuations in any single revenue source.

The Authority shall strive to avoid returning to the Board of Directors for new or expanded appropriations. Exceptions may include emergencies, unforeseen impacts, mid-year adjustments or new opportunities.

Addition of personnel will only be requested to meet program initiatives and policy directives: after service needs have been thoroughly examined and it is substantiated that additional staffing will result in increased revenue or enhanced operating efficiencies.

Capital equipment replacement will be accomplished through a life cycle of funding mechanism. The Authority shall endeavor to maintain adequate cash reserves to fund 100% replacement of certain capital equipment. Replacement costs will be based upon equipment lifecycle financial analysis approved by the Chief Financial Officer.

The Authority shall endeavor to balance revenue and expenditures. Forecasts will be prepared by the Chief Financial Officer to examine the Authority's ability to absorb operating costs due to changes in the economy, service demands, and capital improvements. The forecast will be updated annually and include a four or five-year outlook. The Chief Financial Officer will prepare and present these estimates to the Board of Directors at least once a year.

Alternative means of service delivery will be evaluated by the Authority to ensure that quality services are provided at the most competitive and economical cost. The Authority will identify activities that could be provided by another source and review options/alternatives to current service delivery. The review of service delivery alternatives and the need for the service will be performed annually or on an "opportunity" basis.

Cash and Investment programs will be maintained in accordance with the Government Code and the adopted investment policy or the City of Beverly Hills' investment policy until the Authority adopts an investment policy. The Authority will ensure that proper controls and safeguards are maintained. Authority funds will be managed in a prudent and diligent manner with an emphasis on safety of principal, liquidity, and financial return

on principal, in that order. The Chief Financial Officer, at least annually, shall recommend necessary revisions to the Board of Directors of a detailed investment policy. In addition to liquidity requirements, the Chief Financial Officer will also consider the appropriateness of investment decisions vis-à-vis debt management.

The Authority, through the Chief Financial Officer, will follow an aggressive, consistent, but sensitive policy of collecting revenues, with proper internal controls, to meet the needs of the Authority and follow all applicable state and federal laws.

Section 3. Capital Management Policies

A five-year Capital Improvement Plan (CIP) will be developed and updated annually, including anticipated funding sources. Capital improvement projects are defined as infrastructure or equipment purchases or construction which results in a capitalized asset and having a useful (depreciable) life of two years or more. The CIP will attempt to include adequate funding to support repair and replacement of deteriorating infrastructure and avoidance of a significant unfunded liability.

Proposed capital projects will be considered through the Authority budget development process and reviewed and prioritized regarding accurate costing (design, capital, and operating) as well as for overall consistency with the Authority's goals and objectives. The Authority's Chief Financial Officer will then identify financing sources for the highest-ranking projects.

Capital project contract awards will include a fiscal impact statement disclosing the expected operating impact of the project and when such cost is expected to occur.

Pay-as-you-go Capital Improvement Plan financing should account for a minimum of 50 percent of all capital improvement projects for each five-year planning period. Pay-as-you-go financing is defined as all sources of revenue other than Authority debt issuance, i.e., fund balance contributions, developer contributions, grants, endowments, etc. Pay-as-you-go financing should generally be considered as the preferred option. However, the potential for debt issuance that provides additional economic and/or strategic values could be considered as recommended by the Chief Financial Officer.

Section 4. Debt Management Policies

The Chief Financial Officer will seek to establish and, improve the bond rating(s) in order to minimize borrowing costs and preserve access to credit.

New debt issues, and refinancing of existing debt, must be analyzed for compatibility within the Authority's overall financial planning and approved by the Chief Financial Officer. The review shall not be limited to cash flow analysis, potential for unexpected revenue surprises, and the maintenance of the Authority's bond ratings. Annual debt service shall not produce an inordinate impact upon future operations. The Chief Financial Officer will endeavor to minimize Authority Debt Service costs in order to control fixed costs and ensure expenditure flexibility.

Debt financing should not exceed the useful life of the infrastructure improvement with the average (weighted) bond maturities at or below thirty years, unless otherwise authorized by the Board of Directors.

A ratio of current assets to current liabilities of at least 2/1 will be maintained to ensure the Authority's ability to pay short-term obligations.

Section 5. Reserve Policies

General Fund

All fund designations and reserves will be evaluated annually by the Chief Financial Officer for long-term adequacy and use requirements in conjunction with development of the Authority's balanced five year financial plan.

It is a goal of the Authority to obtain and maintain a general operating reserve in the form of cash, of at least 40% of operating revenues. The first 25% shall be considered a contingency reserve to cover normal seasonal cash flow variations, as well as unforeseen emergency or catastrophic impacts upon the Authority. Funds in excess of 25% may be used for short term economic investment in the community when justified by projected financial return to the Authority and specifically authorized by the Board of Directors, upon recommendation of the Chief Financial Officer.

One-time revenue windfalls should be designated as a reserve or used for one-time expenditures. The funds are not to be used for on-going operations. To the extent such funds are not required for current expenditures, one-time expenditures and/or capital improvements such funds should be maintained as operating reserves or used to reduce debt.

For purposes of this policy, one-time revenue windfalls shall include:

- Lump sum (net present value) savings from debt restructuring
- Sale of authority-owned real estate
- Pure unexpected revenues (i.e. litigation settlement)
- Contributions and Gifts
- Any other revenues the Board of Directors may elect to designate as extraordinary

Self-Insurance Reserves, where appropriate, will be maintained at a level, which, together with purchased insurance policies, will adequately cover the Authority's property, liability, and health benefit risk. A qualified actuarial firm shall be retained and report on a bi-annual basis recommended appropriate funding levels. The Authority shall endeavor to maintain reserves equal to 90% of the estimated net present value of such liabilities.

Fees and charges will be examined annually to guide decisions with a goal of covering all direct and indirect costs of service, provide for capital improvements and maintenance, and maintain adequate reserves to the maximum extent feasible. Secondarily, maintenance of cash reserves will provide a de facto rate stabilization plan. Rate increases shall be approved by the Board of Directors following appropriate noticing and public input. Rate adjustments will be based on five-year financial plans unless a conscious decision is made to the contrary. The target level of operating cash reserves shall be 40% of gross annual user revenues.

Contingency Reserves, to be determined annually by the Chief Financial Officer, will be maintained to offset unanticipated revenue shortfalls and/or unexpected expenditure increases. Contingency reserves may also be used for unanticipated and/or inadequately budgeted events of an emergency nature. Use of contingency funds shall be approved at recommendation of the Chief Financial Officer.

Budget Reserves are presented in the Comprehensive Annual Financial Report (CAFR) in the Financial Statement section designated as unreserved fund balance.

Section 6. Audit Policies

An annual audit will be performed by an independent public accounting firm with an audit opinion to be included with the Authority's published Comprehensive Annual Financial Report (CAFR).

The Board of Directors will maintain a standing committee of its members to serve as the Audit Committee to provide oversight and review of the annual and special audits of the Authority. The Committee will meet at least twice annually with the Authority's independent auditor, once for a pre-audit meeting, and once for a review of the final audit results.

Internal audit activities will be guided by the Audit Committee. The results of these audits are then presented to the Board of Directors Audit Committee for consideration and later reported to the full Board of Directors for its review and consideration. Should conditions necessitate an urgent internal audit of a particular area, the Audit Committee will be advised and the results of the audit will be reviewed with the Committee.

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Eden Memorial Park 1 Cemetery space with vault in sold out area of Mt. Shalom (Beverly Hills #393) Plot 3000, Space D Cemetery priced at \$12,500. Will sell for \$8,500. \$400 transfer fee to cemetery at signing Susan (225) 930-4986

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2 Forest Lawn Cemetery Plots Located in Devotion area \$4,200 each. Reduced and priced to sell, way below retail price Shari (661) 810-0854

FOREST LAWN CYPRESS- 1 double plot in Everlasting Hope. Endowment & transfer fees included \$6,500/obo (925) 683-4345

Forest Lawn, Hollywood Hills Single Plot in the beautiful God's Acre (next to the Red Church) Asking \$5,850 OBO (626) 755-9631 Ask for Armen

Forest Lawn Glendale. 5 plots in Resurrection Section, \$3,000 each OBO (or all for 16,000). Beautiful area. (916) 847-7607

Forest Lawn Glendale. Two adjacent plots in the Vale of Memory. Call for pricing and more information: (928) 282-7567

Greenwood Memorial Park, 2 spaces located in Garden of Eastlake. One plot, double depth, lawn crypt. 28ft by 16ft. Original price- \$6900, current price-\$ 6195. Call (619) 463-6827, or email bee49@cox.net

Forest Lawn Hollywood Hills Murmuring Trees Section on Memorial Dr. Not far from Old North Church. Make Your Best Offer. (870) 424-2734

Forest Lawn Memorial Parks in Hollywood Hills. Two side-by-side gravesites, \$4,550 each or \$8,500 for both including perpetual care and the \$200 per site transfer fee, a 1,000 discount. (305)209-9002 ask for Naledi or email naledirasp@gmail.com

Forest Lawn Memorial Park. Located on the East side of the cemetery- Constant Love. Price: \$3,000. Contact Karen (714) 761-1957

Green Hills Memorial Park Companion Plot in Sunrise Slope Asking \$9,000 (541) 419-3446

Green Hills Memorial Park Rancho Palos Verdes One Cemetery Plot Grace Lawn Section Asking \$8,500 obo (816) 604-7323

Green Hills Rancho Palos Verdes Eventide Terrace Plot 85 Space B One plot, 2 interments Retails for \$11,500, Asking \$8,000 or best offer (310)291-8314

Green Hills Memorial Park 2 plots \$9,000 for pair, \$5,000 each. Kristie (562) 743-0357

Hillcrest Cemetery 9101 Canyon Road, Bakersfield. Lot 704 Park View Lawn right by entrance. Asking \$5,000. (661) 832-6115

Hillside Memorial Park, Canaan section. On Hillside, single lot 2 Privileges. Will split Transfer \$500. \$15,000.00. (949) 400-5071

Hillside Memorial Park, Garden Mausoleum, Companion, Wall Crypt in Canaan section, Top level. Sacrifice \$17,000 (below market value). Bennett (310)721-2252

Hollywood Forever, Abbey of the Psalms. One beautiful crypt. \$8,000 OBO. (310) 433-8582

Mt Sinai Memorial Park Single plot on hill in Mt Sinai Memorial Park Zion section Map 4. \$8000 obo (818) 425-5925

Mt Sinai Memorial Park Single Plot on Gentle Slope \$5950 OBO. Cemetery price: \$8,400 (435) 655-5760

Mt Sinai Memorial Park, Hollywood Hills, CA. For sale 2 side-by-side spaces at Gardens of Ramah lot 1543. Beautiful Sold out section. \$17,500. (323) 428-6697

Oakdale Memorial Park. Two burial spaces located in Section G, Lot 223, Companion Lawn crypt 32. Owner is asking \$4,000 for this companion lawn crypt unit. Deed fee will be paid for by seller. (352) 350-7144

Pacific View Memorial Park in Corona Del Mar, 6 plots side-by-side, 103 A & B and 136 C,D, E, and F in Bayview Terrace, \$11,000 each. Nancy Buchell (949) 683-0873

Rose Hills, Garden of Benediction, Lot 2262, 4 SBS graves. Beautiful area below Memorial Chapel. \$3200 per grave + fees, (208) 777-8427

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