



Regular Meeting Agenda February 16, 2016

Placentia City Council
Placentia City Council as Successor to the Placentia
Redevelopment Agency
Placentia Industrial Commercial
Development Authority

Jeremy B. Yamaguchi
Mayor

Craig S. Green
Mayor Pro Tem

Scott W. Nelson
Council Member

Constance M. Underhill
Council Member

Chad P. Wanke
Council Member

Patrick J. Melia
City Clerk

Kevin A. Larson
City Treasurer

Damien R. Arrula
Interim City Administrator

Christian L. Bettenhausen
City Attorney

City of Placentia
401 E. Chapman Avenue
Placentia, CA 92870

Phone: (714) 993-8117

Fax: (714) 961-0283

Email:
administration@placentia.org

Website: www.placentia.org

Mission Statement

The City Council is committed to keeping Placentia a pleasant place by providing a safe family atmosphere, superior public services and policies that promote the highest standards of community life.

Vision Statement

The City of Placentia will maintain an open, honest, responsive and innovative government that delivers quality services in a fair and equitable manner while optimizing available resources.

Copies of all agenda materials are available for public review in the Office of the City Clerk, online at www.placentia.org, and at the Placentia Library Reference Desk. Persons who have questions concerning any agenda item may call the City Clerk's Office, (714) 993-8231, to make inquiry concerning the nature of the item described on the agenda.

Procedures for Addressing the Council/Board Members

Any person who wishes to speak regarding an item on the agenda or on a subject within the City's jurisdiction during the "Oral Communications" portion of the agenda should fill out a "Speaker Request Form" and give it to the City Clerk BEFORE that portion of the agenda is called. Testimony for Public Hearings will only be taken at the time of the hearing. Any person who wishes to speak on a Public Hearing item should fill out a "Speaker Request Form" and give it to the City Clerk BEFORE the item is called.

The Council and Board members encourage free expression of all points of view. To allow all persons the opportunity to speak, please keep your remarks brief. If others have already expressed your position, you may simply indicate that you agree with a previous speaker. If appropriate, a spokesperson may present the views of an entire group. To encourage all views, the Council and Board discourage clapping, booing or shouts of approval or disagreement from the audience.

PLEASE SILENCE ALL PAGERS, CELL PHONES, AND OTHER ELECTRONIC EQUIPMENT WHILE COUNCIL AND BOARD MEMBERS ARE IN SESSION.

Special Accommodations

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the City Clerk's Office at (714) 993-8231. Notification 48 hours prior to the meeting will generally enable City Staff to make reasonable arrangements to ensure accessibility. (28 CFR 35.102.35.104 ADA Title II)

In compliance with California Government Code § 54957.5, any writings or documents provided to a majority of the City Council regarding any item on this agenda that are not exempt from disclosure under the Public Records Act will be made available for public inspection at the City Clerk's Office at City Hall, 401 East Chapman Avenue, Placentia, during normal business hours.

Study Sessions are open to the public and held in the City Council Chambers or City Hall Community Room. Executive Sessions are held in the Council Caucus Room. While the public may be in attendance during oral announcements preceding Executive Sessions, Executive Sessions are not open to the public.

**PLACENTIA CITY COUNCIL
PLACENTIA CITY COUNCIL AS SUCCESSOR TO THE
PLACENTIA REDEVELOPMENT AGENCY
PLACENTIA INDUSTRIAL COMMERCIAL DEVELOPMENT AUTHORITY
REGULAR MEETING AGENDA- CLOSED SESSION
FEBRUARY 16, 2016
5:30 p.m. – City Council Chambers
401 E. Chapman Avenue, Placentia, CA**

CALL TO ORDER:

ROLL CALL: Councilmember/Board Member Nelson
Councilmember/Board Member Underhill
Councilmember/Board Member Wanke
Mayor Pro Tem/Board Vice Chair Green
Mayor/Board Chair Yamaguchi

ORAL COMMUNICATIONS:

At this time the public may address the City Council and Boards of Directors concerning any items on the Closed Session Agenda only. There is a five (5) minute time limit for each individual addressing the City Council and Boards of Directors.

The City Council and Boards of Directors will recess to the City Council Caucus Room for the purpose of conducting their Closed Session proceedings.

CITY COUNCIL:

1. **PUBLIC EMPLOYEE PERFORMANCE EVALUATION AND APPOINTMENT**

Pursuant to Government Code Section 54957(b)(1):
Title: Interim City Administrator

2. **CONFERENCE WITH REAL PROPERTY NEGOTIATOR**

Pursuant to Government Code Section 54956.8:
Property: 207-209 W. Crowther Ave. APN: 339-402-05; 07; 08; 11
Agency Negotiator: Damien R. Arrula, Interim City Administrator
Negotiating Parties: Patrick Helgeson, Newport Equities
Under Negotiations: Price and Terms of Payment

RECESS: The City Council and Boards of Directors will recess to their 7:00 p.m. Regular Meeting.

**PLACENTIA CITY COUNCIL
PLACENTIA CITY COUNCIL AS SUCCESSOR TO THE
PLACENTIA REDEVELOPMENT AGENCY
PLACENTIA INDUSTRIAL COMMERCIAL DEVELOPMENT AUTHORITY
REGULAR MEETING AGENDA
FEBRUARY 16, 2016
7:00 p.m. – City Council Chambers
401 E. Chapman Avenue, Placentia, CA**

CALL TO ORDER:

ROLL CALL: Councilmember/Board Member Nelson
Councilmember/Board Member Underhill
Councilmember/Board Member Wanke
Mayor Pro Tem/Board Vice Chair Green
Mayor/Board Chair Yamaguchi

INVOCATION: Police Chaplain Gary Drabek

PLEDGE OF ALLEGIANCE:

PRESENTATIONS:

- a. **St. Jude presentation of grant monies to City and City Certificate of Recognition to St. Jude.**
St. Jude Representatives: Tracy Bryars, Manager, and Barry Ross, Vice President, Healthy Communities Initiative
Presenters: Mayor Yamaguchi and Stacia Mancini

- b. **Recognition of Girl Scouts Gold Star Recipient Michaela Thompson for her outstanding contributions to the Cathy Torrez Learning Center**
Presenters: Mayor Yamaguchi, Community Services Coordinator Felipe Zambrano, and Tina Mora

CLOSED SESSION REPORT:

CITY ADMINISTRATOR REPORT:

ORAL COMMUNICATIONS:

At this time the public may address the City Council and Boards of Directors concerning any agenda item, which is not a public hearing item, or on matters within the jurisdiction of the City Council and Boards of Directors. There is a five (5) minute time limit for each individual addressing the City Council and Boards of Directors.

CITY COUNCIL/BOARD MEMBER COMMENTS:

1. CONSENT CALENDAR (Items 1.a. through 1.d.):

All items on the Consent Calendar are considered routine and are enacted by one motion approving the recommended action listed on the Agenda. Any Member of the City Council and Boards of Directors or City Administrator may request an item be removed from the Consent Calendar for discussion. All items removed shall be considered immediately following action on the remaining items.

- 1.a. **Consideration to Waive Reading in Full of all Ordinances and Resolutions**
Fiscal Impact: None
Recommended Action: Approve.

- 1.b. **City Fiscal Year 2015-16 Check Register for February 16, 2016**
Fiscal Impact: \$816,514.81
Recommended Action: It is recommended that the City Council:
 1) Receive and file.
- 1.c. **Authorization Of Designated Staff To Sign Emergency Management Assistance Program Applications**
Fiscal Impact: None
Recommended Action: It is recommended that the City Council:
 1) Adopt Resolution R-2016-XX, A Resolution of the City Council of the City of Placentia, California, authorizing designated City staff to apply, document, and represent the City of Placentia for the purpose of obtaining financial assistance provided by the Federal Department of Homeland Security and Subgranted through the State of California.
- 1.d. **Resolution Approving The Submittal Of An Application To The Orange County Transportation Authority For The Measure M2 Project V Community Based Transit / Circulators Funding Program**
Fiscal Impact: Expense: \$5,000
Recommended Action: It is recommended that the City Council:
 1) Adopt Resolution No. R-2016-XX, A Resolution of the City Council of the City of Placentia, California, approving the submittal of an application to the Orange County Transportation Authority for the Measure M2 Project V Community Based Transit / Circulators Funding Program; and
 2) Authorize the Interim City Administrator or his designee to execute all necessary documents for securing grant funds, in a form approved by the City Attorney.

2. PUBLIC HEARING: None

3. REGULAR AGENDA:

- 3.a. **December 2015 Treasurer's Report (Preliminary)**
Fiscal Impact: None
Recommended Action: It is recommended that the City Council:
 1) Receive and file the December 2015 Treasurer's Report (Preliminary).
- 3.b. **Old Town Santa Fe Commercial District Permit Parking Program**
Fiscal Impact: None
Recommended Action: It is recommended that the City Council:
 1) Adopt Resolution No. R-2016-XX, A Resolution of the City Council of the City of Placentia, California, Creating a Pilot Program to Allow Permit Parking in the Old Town Santa Fe Commercial District Identified in Exhibit 2, Parking Permit Guidelines and Application Processing Fees in Support Thereof.
- 3.c. **Presentation Of The Draft Comprehensive Annual Financial Report For The Period Ending June 30, 2015**
Fiscal Impact: None
Recommended Action: It is recommended that the City Council:
 1) Review the Draft Comprehensive Annual Financial Report for the period ending June 30, 2015 as recommended by the Financial Audit Oversight Committee.

CITY COUNCIL/BOARD MEMBERS REQUESTS:

Council/Board Members may make requests or ask questions of Staff. If a Council/Board Member would like to have formal action taken on a requested matter, it will be placed on a future Council or Board Agenda.

ADJOURNMENT:

The City Council/Successor Agency/ICDA Agency Board of Directors will adjourn to March 1, 2016 at 5: 30 p.m.

In Memory of

Walter Plegel, Longtime resident and Community Volunteer

TENTATIVE AGENDA FORECAST

The Tentative Agenda Forecast is subject to change up until the posting of the Agenda for the Council Meeting listed below:

- Mid-Year Budget Review for Fiscal Year 2015-16
- Award of contract for Landscape Maintenance Services
- Veterans Monument Expansion Project
- Cooperative Agreement with the City of Fullerton and the Orange County Transportation Authority for Placentia Avenue Rehabilitation Project
- Resolution Establishing Annual Disadvantaged Business Enterprise (DBE) Certification for the Pedestrian Accessibility Project Phase IV

CERTIFICATION OF POSTING

I, Rosanna Ramirez, Chief Deputy City Clerk of the City of Placentia and Assistant Secretary of the Industrial Commercial Development Authority and Successor Agency, hereby certify that the Agenda for the February 16, 2016 meetings of the City Council, Successor Agency, and Industrial Commercial Development Authority was posted on February 11, 2016.

Rosanna Ramirez, Chief Deputy City Clerk

**City of Placentia
Check Register
For 2/16/2016**

Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Check #	Check Date
------	----------------	-------------	---------------------	----------	--------	----------	------	---------	------------

Check Totals by ID	
AP	807,322.77
EP	9,192.04
IP	0.00
OP	0.00

Fund Name		Check Totals by Fund
101-General Fund (0010)		397,550.02
208-Secssr Agency Ret Oblig (0054)		4,887.90
215-Air Quality Management (0019)		3,378.79
225-Asset Seizure (0021)		12,063.29
265-Landscape Maintenance (0029)		22,055.73
275-Sewer Maintenance (0048)		566.92
501-Refuse Administration (0037)		211,476.66
601-Employee Health & Wfire (0039)		147,240.94
605-Risk Management (0040)		10,436.56
701-Special Deposits (0044)		6,858.00

Void Total: 0.00
Check Total: 816,514.81

Grand Total: 816,514.81

LEGEND	
EP	Electronic Payment
MW IP	Machine Written (Immediate Pay)
MW OH	Machine Written (Open Hold)
RV	Reversed Check

Check Total: 816,514.81

Check Total:

*Reviewed and approved 2/9/16
Zynda H. Munguia*

**1.b.
February 16, 2016**

City of Placentia
Check Register
For 02/09/2016

Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Check #	Check Date
MW OH	A-1 AUTO BODY AND V005848	OCT TOWING SERVICES	103047-6181 Towing Services	TK012716	165.00	103137	P10695	00089887	01/28/2016
MW OH	A-1 AUTO BODY AND V005848	OCT TOWING SERVICES	103047-6181 Towing Services	TK012716	165.00	103146	P10695	00089887	01/28/2016
MW OH	A-1 AUTO BODY AND V005848	OCT TOWING SERVICES	103047-6181 Towing Services	TK012716	165.00	103224	P10695	00089887	01/28/2016
MW OH	A-1 AUTO BODY AND V005848	OCT TOWING SERVICES	103047-6181 Towing Services	TK012716	90.75	103241	P10695	00089887	01/28/2016
MW OH	A-1 AUTO BODY AND V005848	OCT TOWING SERVICES	103047-6181 Towing Services	TK012716	165.00	103250	P10695	00089887	01/28/2016
MW OH	A-1 AUTO BODY AND V005848	OCT TOWING SERVICES	103047-6181 Towing Services	TK012716	165.00	103281	P10695	00089887	01/28/2016
MW OH	A-1 AUTO BODY AND V005848	OCT TOWING SERVICES	103047-6181 Towing Services	TK012716	165.00	103295	P10695	00089887	01/28/2016
					Check Total:	1,080.75			
MW OH	ACHP SERVICES V009943	EMERGENCY PLUMBING REPAIR	103654-6130 Repair & Maint/Facilities	TK012716	190.00	5464		00089888	01/28/2016
					Check Total:	190.00			
MW OH	ADMINSURE V004980	NOV OWRKERS COMP ADMIN SVS	404580-5165 Workers' Compensation Claims	TK012716	3,423.42	9115		00089889	01/28/2016
					Check Total:	3,423.42			
MW OH	ALBERT GROVER & V007111	NOV TRAFFIC ENGINEERING SVS	103550-6015 Engineering Services	TK012716	7,199.92	15584-IN	P10785	00089890	01/28/2016
MW OH	ALBERT GROVER & V007111	DEC TRAFFIC ENGINEERING SVS	103550-6015 Engineering Services	TK012716	6,964.21	15641-IN	P10785	00089890	01/28/2016
					Check Total:	14,164.13			
MW OH	ALLY V009828	JAN ELECTRIC VEHICLES PMT	194315-6165 Vehicle Rental	TK012716	2,939.02	JANUARY 16	P10703	00089891	01/28/2016
					Check Total:	2,939.02			

**City of Placentia
Check Register
For 02/09/2016**

Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Check #	Check Date
MW OH	ANAHEIM FULLERTON V006631	OCT TOWING SERVICES	103047-6181 Towing Services	TK012716	90.75	171881	P10696	00089892	01/28/2016
MW OH	ANAHEIM FULLERTON V006631	OCT TOWING SERVICES	103047-6181 Towing Services	TK012716	165.00	171969	P10696	00089892	01/28/2016
MW OH	ANAHEIM FULLERTON V006631	OCT TOWING SERVICES	103047-6181 Towing Services	TK012716	165.00	172083	P10696	00089892	01/28/2016
MW OH	ANAHEIM FULLERTON V006631	TOWING SERVICES	103047-6181 Towing Services	TK012716	165.00	172088	P10696	00089892	01/28/2016
MW OH	ANAHEIM FULLERTON V006631	OCT TOWING SERVICES	103047-6181 Towing Services	TK012716	165.00	172506	P10696	00089892	01/28/2016
MW OH	ANAHEIM FULLERTON V006631	OCT TOWING SERVICES	103047-6181 Towing Services	TK012716	165.00	172527	P10696	00089892	01/28/2016
MW OH	ANAHEIM FULLERTON V006631	OCT TOWING SERVICES	103047-6181 Towing Services	TK012716	90.75	172585	P10696	00089892	01/28/2016
MW OH	ANAHEIM FULLERTON V006631	OCT TOWING SERVICES	103047-6181 Towing Services	TK012716	90.75	177359	P10696	00089892	01/28/2016
MW OH	ANAHEIM FULLERTON V006631	OCT TOWING SERVICES	103047-6181 Towing Services	TK012716	165.00	177366	P10696	00089892	01/28/2016
MW OH	ANAHEIM FULLERTON V006631	OCT TOWING SERVICES	103047-6181 Towing Services	TK012716	90.75	177391	P10696	00089892	01/28/2016
MW OH	ANAHEIM FULLERTON V006631	OCT TOWING SERVICES	103047-6181 Towing Services	TK012716	90.75	177504	P10696	00089892	01/28/2016
MW OH	ANAHEIM FULLERTON V006631	TOWING SERVICES	103047-6181 Towing Services	TK012716	165.00	177838	P10696	00089892	01/28/2016
				Check Total:	1,608.75				
MW OH	ANAHEIM REGIONAL V007613	SART EXAM	103040-6099 Professional Services	TK012716	750.00	001345470		00089893	01/28/2016
MW OH	ANAHEIM REGIONAL V007613	SART EXAM	103040-6099 Professional Services	TK012716	750.00	001346221		00089893	01/28/2016
				Check Total:	1,500.00				

**City of Placentia
Check Register
For 02/09/2016**

Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Check #	Check Date
MW OH	ANDERSON, CHRIS V002769	PD TRAINING MEALS, MILEAGE	213041-6250 Staff Training	TK012716	140.00	01316		00089894	01/28/2016
				Check Total:	140.00				
MW OH	ARAMARK UNIFORM V004232	FACILITY MAT CLEANING	103654-6301 Special Department Supplies	TK012716	27.98	531056066		00089895	01/28/2016
MW OH	ARAMARK UNIFORM V004232	FACILITY MAT CLEANING	103654-6301 Special Department Supplies	TK012716	27.98	531074552		00089895	01/28/2016
MW OH	ARAMARK UNIFORM V004232	FACILITY MAT CLEANING	103654-6301 Special Department Supplies	TK012716	27.98	531092085		00089895	01/28/2016
MW OH	ARAMARK UNIFORM V004232	FACILITY MAT CLEANING	103654-6301 Special Department Supplies	TK012716	27.98	531109698		00089895	01/28/2016
MW OH	ARAMARK UNIFORM V004232	PW UNIFORMS	103650-6360 Uniforms	TK012716	352.29	531183231		00089895	01/28/2016
MW OH	ARAMARK UNIFORM V004232	FACILITY MAT CLEANING	103654-6301 Special Department Supplies	TK012716	196.37	531183232		00089895	01/28/2016
MW OH	ARAMARK UNIFORM V004232	PW UNIFORMS	103650-6360 Uniforms	TK012716	109.01	531200526		00089895	01/28/2016
MW OH	ARAMARK UNIFORM V004232	FACILITY MAT CLEANING	103654-6301 Special Department Supplies	TK012716	130.87	531200527		00089895	01/28/2016
MW OH	ARAMARK UNIFORM V004232	PW UNIFORMS	103650-6360 Uniforms	TK012716	428.91	531269918		00089895	01/28/2016
MW OH	ARAMARK UNIFORM V004232	FACILITY MAT CLEANING	103654-6301 Special Department Supplies	TK012716	130.87	531269919		00089895	01/28/2016
				Check Total:	1,460.24				
MW OH	AT&T V004144	DEC-JAN PHONE CHARGES	0010-1220 Accts Rec/Plac Library Dist	TK012716	9.55	011516		00089896	01/28/2016
MW OH	AT&T V004144	DEC-JAN PHONE CHARGES	109595-6215 Telephone	TK012716	1,855.12	011516		00089896	01/28/2016
MW OH	AT&T V004144	DEC-JAN PHONE CHARGES	296561-6215 Telephone	TK012716	640.32	011516		00089896	01/28/2016

**City of Placentia
Check Register
For 02/09/2016**

Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Check #	Check Date
MW OH	AT&T V004144	DEC-JAN PHONE CHARGES	109595-6215 / 61139-6215 Telephone	TK012716	20.25	011516		00089896	01/28/2016
			Check Total:		2,525.24				
MW OH	BANK OF AMERICA V008179	DEC BANK SERVICES	547525-6099 Professional Services	TK012716	35.00	0012132310		00089897	01/28/2016
			Check Total:		35.00				
MW OH	BURKE WILLIAMS & V006247	SEPT-OCT LEGAL SERVICES	101005-6005 Legal Services	TK012716	2,316.78	194786		00089898	01/28/2016
MW OH	BURKE WILLIAMS & V006247	NOV LEGAL SERVICES	101005-6005 Legal Services	TK012716	483.75	195920		00089898	01/28/2016
			Check Total:		2,800.53				
MW OH	CALIFORNIA PUBLIC V006234	FEB MEDICAL INSURANCE	395083-5161 Health Insurance Premiums	TK012716	14,073.29	10000001469242		00089899	01/28/2016
MW OH	CALIFORNIA PUBLIC V006234	FEB MEDICAL INSURANCE	395000-4715 ISF Health Ins Reimbursement	TK012716	127,201.50	10000001469242		00089899	01/28/2016
			Check Total:		141,274.79				
MW OH	CALPERS V003986	1959 SURVIVOR BENEFITS	395083-5168 Pers Survivor Premiums	TK012716	378.00	10000001468856		00089900	01/28/2016
MW OH	CALPERS V003986	1959 SURVIVOR BENEFITS	395083-5168 Pers Survivor Premiums	TK012716	1,596.00	10000001468894		00089900	01/28/2016
MW OH	CALPERS V003986	1959 SURVIVOR BENEFITS	395083-5168 Pers Survivor Premiums	TK012716	1,806.00	10000001468907		00089900	01/28/2016
MW OH	CALPERS V003986	1959 SURVIVOR BENEFITS	395083-5168 Pers Survivor Premiums	TK012716	420.00	10000001469047		00089900	01/28/2016
MW OH	CALPERS V003986	1959 SURVIVOR BENEFITS	395083-5168 Pers Survivor Premiums	TK012716	294.00	10000001469070		00089900	01/28/2016
			Check Total:		4,494.00				
MW OH	CARL WARREN & CO V008011	DEC LIABILITY CLAIMS	404582-6025 Third Party Administration	TK012716	1,541.66	1728918	P10667	00089901	01/28/2016

**City of Placentia
Check Register
For 02/09/2016**

Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Check #	Check Date
MW OH	CBE V008124	JAN COPIER OVERAGES	109595-6175 Office Equipment Rental	Check Total: TK012716	1,541.66			00089902	01/28/2016
MW OH	CHEMEX INDUSTRIES INC. V004683	GRAFFITI REMOVER	103652-6290 Dept. Contract Services	Check Total: TK012716	887.23			00089903	01/28/2016
MW OH	CHEMEX INDUSTRIES INC. V004683	GRAFFITI REMOVER	103652-6290 Dept. Contract Services	TK012716	410.51	28602		00089903	01/28/2016
MW OH	CITY OF BREA V000125	CERTIFICATE PAPER, NOTE CARDS	109595-6230 Printing & Binding	Check Total: TK012716	957.85			00089904	01/28/2016
MW OH	CITY OF BREA V000125	PRINTING SVS - BUSINESS CARDS	101511-6315 Office Supplies	TK012716	83.24	ASCS000046		00089904	01/28/2016
MW OH	CITY OF BREA V000125	PRINTING SVS - BUSINESS CARDS	103650-6315 Office Supplies	TK012716	16.93	ASCS000046		00089904	01/28/2016
MW OH	CITY OF BREA V000125	PRINTING SVS - BUSINESS CARDS	101513-6315 Office Supplies	TK012716	10.45	ASCS000046		00089904	01/28/2016
MW OH	CITY OF BREA V000125	PRINTING SVS - BUSINESS CARDS	103650-6315 Office Supplies	TK012716	7.78	ASCS000046		00089904	01/28/2016
MW OH	CITY OF BREA V000125	PRINTING SVS - BUSINESS CARDS	102020-6315 Office Supplies	TK012716	23.03	ASCS000046		00089904	01/28/2016
MW OH	CITY OF BREA V000125	COFFEE WITH A COP POSTER	103041-6301 Special Department Supplies	TK012716	58.32	ASCS000048		00089904	01/28/2016
MW OH	COUNTY OF ORANGE V007152	JAN-MARCH 800 MHZ COSTS	103043-6137 Repair Maint/Equipment	Check Total: TK012716	543.64			00089905	01/28/2016
MW OH	COUNTY OF ORANGE V007152	QRTLY 800MHZ FIXED COSTS	103043-6137 Repair Maint/Equipment	TK012716	5,491.85	SC09250	P10750	00089905	01/28/2016
				Check Total:	12,092.85				

**City of Placentia
Check Register
For 02/09/2016**

Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Check #	Check Date
MW OH	CRAFCO INC. V009329	POT HOLE REPAIR MATERIALS	103652-6301 Special Department Supplies	TK012716	1,725.30	00428846		00089906	01/28/2016
MW OH	DATAQUICK V000297	DEC PD PROPERTY DATA SVS	101523-6136 Software Maintenance	Check Total: TK012716	1,725.30 130.50	B1-2494227		00089907	01/28/2016
MW OH	DENNIS AND DEBORAH V007072	JAN-MARCH 2016 LEASE PAYMENT	103043-6160 Facility Rental	Check Total: TK012716	130.50 16,720.50	010116	P10636	00089908	01/28/2016
MW OH	DFS FLOORING INC V000099	JAN CARPET CLEANING SVS	103654-6130 Repair & Maint/Facilities	Check Total: TK012716	16,720.50 635.00	305857-1		00089909	01/28/2016
MW OH	EVANS GUNSMITHING'S V003336	DEC RANGE FEES	103043-6162 Range Training	Check Total: TK012716	635.00 233.07	7646		00089910	01/28/2016
MW OH	FEDEX V000394	SHIPPING CHARGES	103550-6315 Office Supplies	Check Total: TK012716	233.07 25.84	5-288-9127		00089911	01/28/2016
MW OH	FUJITEC AMERICA INC V006496	JAN-JUNE ELEVATOR MAINT	103654-6290 Dept. Contract Services	Check Total: TK012716	25.84 2,480.70	I100221157		00089912	01/28/2016
MW OH	GALLA-RINI ROOFING V002994	ROOFING BOND REFUND	0044-2033 Construction & Demo Deposit	Check Total: TK012716	2,480.70 100.00	30-15-168		00089913	01/28/2016
MW OH	GAS CO, THE V000909	DEC-JAN GAS CHARGES	109595-6340 / 61139-6340 Natural Gas	Check Total: TK012716	100.00 17.86	012516		00089914	01/28/2016
MW OH	GAS CO, THE V000909	DEC-JAN GAS CHARGES	109595-6340 Natural Gas	Check Total: TK012716	1,039.75 1,057.61	012516		00089914	01/28/2016

**City of Placentia
Check Register
For 02/09/2016**

Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Check #	Check Date
MW OH	GLOE, ADAM V002828	PD TRAINING MEALS, MILEAGE	213041-6250 Staff Training	TK012716	246.44	011916		00089915	01/28/2016
MW OH	GOLDEN STATE WATER V000928	NOV-JAN WATER CHARGES	109595-6335 Water	Check Total: TK012716	246.44 9,571.23	012016		00089916	01/28/2016
MW OH	GOLDEN STATE WATER V000928	NOV-JAN WATER CHARGES	296561-6335 Water	TK012716	4,751.29	012016		00089916	01/28/2016
MW OH	GOODE, MARION V000939	CONSTRUCTION BOND REFUND	0044-2033 Construction & Demo Deposit	Check Total: TK012716	14,322.52 100.00	40-15-94		00089917	01/28/2016
MW OH	HEASTON, JEANELLE V0009865	1/4-14 BLDG PERMIT TECH SVS	102532-6290 Dept. Contract Services	Check Total: TK012716	100.00 550.00	PL16-001	P10728	00089918	01/28/2016
MW OH	HER, JENNA V0009940	YOUTH BASKETBALL REFUND	100000-4340 / 79348-4340 Recreation Programs	Check Total: TK012716	550.00 80.00	2000958.002		00089919	01/28/2016
MW OH	HR GREEN INC V007928	SEPT ENGINEERING SVS	0044-2048 / 61135-2048 Engineering Plan Check Deposit	Check Total: TK012716	80.00 3,780.00	102041		00089920	01/28/2016
MW OH	IMPERIAL SPRINKLER V006506	IRRIGATION SUPPLIES	103655-6301 Special Department Supplies	Check Total: TK012716	3,780.00 108.65	2493057-00		00089921	01/28/2016
MW OH	JOHN L HUNTER & V0009056	NOV NPDES PROGRAM MGMT	103550-6015 Engineering Services	Check Total: TK012716	108.65 2,066.25	PLANP1115	P10770	00089922	01/28/2016
MW OH	KOSMONT COMPANIES V006131	OCT CONSULTING SVS	547525-6099 Professional Services	Check Total: TK012716	2,066.25 3,078.40	0009	P10768	00089923	01/28/2016
				Check Total:	3,078.40				

**City of Placentia
Check Register
For 02/09/2016**

Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Check #	Check Date
MW OH	LEGAL SHIELD V008104	JAN LEGAL SERVICES	0048-2192 Police Legal Services	TK012716	27.71	12116Z		00089924	01/28/2016
MW OH	LEGAL SHIELD V008104	JAN LEGAL SERVICES	0029-2192 Police Legal Services	TK012716	4.53	12116Z		00089924	01/28/2016
MW OH	LEGAL SHIELD V008104	JAN LEGAL SERVICES	0037-2192 Police Legal Services	TK012716	1.73	12116Z		00089924	01/28/2016
MW OH	LEGAL SHIELD V008104	JAN LEGAL SERVICES	0010-2192 Police Legal Services	TK012716	375.48	12116Z		00089924	01/28/2016
			Check Total:		409.45				
MW OH	LILLEY PLANNING GROUP V008540	12/23 BLDG INSPECTOR SVS	0044-2048 / 61135-2048 Engineering Plan Check Deposit	TK012716	40.00	INV-0961		00089925	01/28/2016
MW OH	LUH, BING V009574	WINTER INSTRUCTOR PAYMENT	104071-6060 Instructional Services	TK012716	40.00	WINTER 2016		00089926	01/28/2016
			Check Total:		40.00				
MW OH	MAILFINANCE V008685	NOV-FEB POSTAGE MACHINE LEASE	09595-6301 Special Department Supplies	TK012716	1,174.59	H5738326		00089927	01/28/2016
			Check Total:		1,174.59				
MW OH	MANAGED HEALTH V008122	FEB EAP SERVICES	395083-5161 Health Insurance Premiums	TK012716	308.20	3200076121		00089928	01/28/2016
			Check Total:		308.20				
MW OH	MANAGED MOBILE INC V009496	VEHICLE MAINTENANCE	103658-6290 Dept. Contract Services	TK012716	156.00	75903	P10656	00089929	01/28/2016
MW OH	MANAGED MOBILE INC V009496	VEHICLE MAINTENANCE	103658-6290 Dept. Contract Services	TK012716	1,417.62	75971	P10656	00089929	01/28/2016
MW OH	MANAGED MOBILE INC V009496	VEHICLE MAINTENANCE	103658-6290 Dept. Contract Services	TK012716	1,092.80	76080	P10656	00089929	01/28/2016
MW OH	MANAGED MOBILE INC V009496	VEHICLE MAINTENANCE	103658-6290 Dept. Contract Services	TK012716	157.15	76081	P10656	00089929	01/28/2016

**City of Placentia
Check Register
For 02/09/2016**

Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Check #	Check Date
MW OH	MARTINEZ, AUSTIN V004930	PD TRAINING MEALS, MILEAGE	213041-6250 Staff Training	Check Total: TK012716	2,823.57	246.44	012016	00089930	01/28/2016
MW OH	MC FADDEN-DALE V000635	PW SUPPLIES	103655-6301 Special Department Supplies	Check Total: TK012716	246.44	20.24	225632/5	00089931	01/28/2016
MW OH	MENELY, RICKI V003570	PD TRAINING MEALS, MILEAGE	213041-6250 Staff Training	Check Total: TK012716	20.24	140.00	012116	00089932	01/28/2016
MW OH	NELSON, SCOTT V003479	LEAGUE MTG REIMBURSEMENT	101001-6245 Meetings & Conferences	Check Total: TK012716	140.00	327.31	012115	00089933	01/28/2016
MW OH	NIELSEN, KENT V009942	CONSTRUCTION BOND REFUND	0044-2033 Construction & Demo Deposit	Check Total: TK012716	327.31	100.00	40-15-83	00089934	01/28/2016
MW OH	OFFICE INDUSTRIES V007477	OFFICE SUPPLIES	102020-6315 Office Supplies	Check Total: TK012716	100.00	47.80	55224	00089935	01/28/2016
MW OH	OFFICE INDUSTRIES V007477	RECYCLED PAPER	109595-6315 Office Supplies	TK012716	244.13	55245		00089935	01/28/2016
MW OH	OFFICE INDUSTRIES V007477	OFFICE SUPPLIES	102020-6315 Office Supplies	TK012716	53.34	55257		00089935	01/28/2016
MW OH	PARKHOUSE TIRE INC V004472	TIRES	103658-6134 Vehicle Repair & Maintenance	Check Total: TK012716	345.27	924.48	1020157764	00089936	01/28/2016
MW OH	PARKHOUSE TIRE INC V004472	VEHICLE SERVICE	103658-6134 Vehicle Repair & Maintenance	TK012716	358.71	1020157821		00089936	01/28/2016
MW OH	PARS	DEC PAR/ARS FEES	395083-6025	Check Total: TK012716	1,283.19	461.24	33409	00089937	01/28/2016

**City of Placentia
Check Register
For 02/09/2016**

Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Check #	Check Date
	V006999		Third Party Administration						
MW OH	PRINCIPAL FINANCIAL V000844	NOV LIFE INSURANCE PREMIUMS	101512-5163 Life Insurance Premiums	TK012716	461.24	124120648000-00		00089938	01/28/2016
MW OH	PRINCIPAL FINANCIAL V000844	NOV LIFE INSURANCE PREMIUMS	101511-5163 Life Insurance Premiums	TK012716	69.83	124120648000-00		00089938	01/28/2016
MW OH	PRINCIPAL FINANCIAL V000844	NOV LIFE INSURANCE PREMIUMS	102020-5163 Life Insurance Premiums	TK012716	196.90	124120648000-00		00089938	01/28/2016
MW OH	PRINCIPAL FINANCIAL V000844	NOV LIFE INSURANCE PREMIUMS	395083-5163 Life Insurance Premiums	TK012716	702.71	124120648000-00		00089938	01/28/2016
				Check Total:	1,221.90				
MW OH	PRO FORCE LAW V003428	PD EQUIPMENT	213041-6840 Machinery & Equipment	TK012716	103.77	255250A		00089939	01/28/2016
MW OH	PRO FORCE LAW V003428	SHOTGUNS	213041-6840 Machinery & Equipment	TK012716	11,186.64	258446	P10746	00089939	01/28/2016
				Check Total:	11,290.41				
MW OH	RADOMSKI, DAVID V002832	PD TRAINING MEALS, MILEAGE	103041-6250 Staff Training	TK012716	20.35	162101		00089940	01/28/2016
MW OH	RAGGED ROBIN RANCH INC1/14 PLANNING SERVICES V009274		102531-6099 / 45057-6099 Professional Services	TK012716	20.35	80.00 CR12116A		00089941	01/28/2016
MW OH	RAGGED ROBIN RANCH INC1/6 PLANNING SERVICES V009274		102531-6099 / 45057-6099 Professional Services	TK012716	80.00	CR1716A		00089941	01/28/2016
MW OH	RAGGED ROBIN RANCH INC1/7 PLANNING SERVICES V009274		0044-2048 / 61135-2048 Engineering Plan Check Deposit	TK012716	400.00	CR1716A		00089941	01/28/2016
MW OH	RAGGED ROBIN RANCH INC1/11-21 PLANNING TECH SVS V009274		102531-6290 Dept. Contract Services	TK012716	2,030.00	CR12116	P10670	00089941	01/28/2016
MW OH	RAGGED ROBIN RANCH INC1/11-21 PLANNING SERVICES V009274		102531-6290 Dept. Contract Services	TK012716	4,520.00	CR12116	P10670	00089941	01/28/2016

**City of Placentia
Check Register
For 02/09/2016**

Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Check #	Check Date	
MW OH	REPUBLIC WASTE SERVICES V007205	REFUSE COLLECTION	374386-6101 Disposal	TK012716	7,110.00	210,949.51	676-002435196	P10672	00089942	01/28/2016
				Check Total:	210,949.51					
MW OH	SCHOLASTIC BOOK FAIRS V008435	CHILDRENS BOOKS	104072-6301 Special Department Supplies	TK012716	999.65	35051			00089943	01/28/2016
				Check Total:	999.65					
MW OH	SHRED-IT USA LLC V000905	1/8 DOC SHRED SERVICE	374386-6299 Other Purchased Services	TK012716	99.23	50215			00089944	01/28/2016
				Check Total:	99.23					
MW OH	SMITH, DONNA V001269	WINTER INSTRUCTOR PAYMENT	104071-6060 Instructional Services	TK012716	686.40	WINTER 2016			00089945	01/28/2016
				Check Total:	686.40					
MW OH	SOUTH COAST AQMD V001190	PUMP STATION ELEC GEN FEES	103654-6257 / 61139-6257 Licenses & Permits	TK012716	346.54	2901968			00089946	01/28/2016
				Check Total:	346.54					
MW OH	SOUTH COAST AQMD V001190	EMISSIONS FEES	103654-6257 / 61139-6257 Licenses & Permits	TK012716	121.44	2903147			00089946	01/28/2016
				Check Total:	121.44					
MW OH	STATE OF CALIFORNIA V000239	44-016502 STORAGE TANK MAINT	103658-6301 Special Department Supplies	TK012716	467.98	1,168.00	012616		00089947	01/28/2016
				Check Total:	467.98					
MW OH	SUBURBAN PROPANE V000971	PROPANE	103658-6345 Gasoline & Diesel Fuel	TK012716	70.20	216264			00089948	01/28/2016
				Check Total:	70.20					
MW OH	THE KARAGINES FAMILY V007073	JAN-MARCH LEASE PAYMENT	103043-6160 Facility Rental	TK012716	16,720.50	010116	P10637		00089949	01/28/2016
				Check Total:	16,720.50					
MW OH	THE PUBLIC GROUP LLC V009635	SEPT RECORDS MGMT SVS	101513-6299 Other Purchased Services	TK012716	100.00	659886			00089950	01/28/2016
				Check Total:	100.00					

**City of Placentia
Check Register
For 02/09/2016**

Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Check #	Check Date
MW OH	THE PUBLIC GROUP LLC V009635	OCT RECORDS MGMT SVS	101513-6299 Other Purchased Services	TK012716	80.00	666471		00089950	01/28/2016
MW OH	THE PUBLIC GROUP LLC V009635	NOV RECORDED MGMT SVS	101513-6299 Other Purchased Services	TK012716	80.00	673111		00089950	01/28/2016
MW OH	THE PUBLIC GROUP LLC V009635	DEC RECORDS MNGMT SVS	101513-6299 Other Purchased Services	TK012716	80.00	679839		00089950	01/28/2016
			Check Total:		340.00				
MW OH	THE SAUCE CREATIVE V007476	BANNER & TABLE CLOTH	101514-6301 Special Department Supplies	TK012716	398.70	2028		00089951	01/28/2016
MW OH	THE SAUCE CREATIVE V007476	BANNER & TABLE CLOTH	101512-6301 Special Department Supplies	TK012716	173.70	2028		00089951	01/28/2016
			Check Total:		572.40				
MW OH	TODD, LARRY V002103	WINTER INSTRUCTOR PAYMENT	104071-6060 Instructional Services	TK012716	2,856.00	WINTER 2016		00089952	01/28/2016
MW OH	TOLEDO, MANUEL A V004294	WINTER INSTRUCTOR PAYMENT	104071-6060 Instructional Services	TK012716	2,856.00	WINTER 2016		00089953	01/28/2016
			Check Total:		2,262.00				
MW OH	TRAFFIC MANAGEMENT V008463	TRAFFIC VESTS	103652-6301 Special Department Supplies	TK012716	330.75	272437		00089954	01/28/2016
MW OH	TURBO DATA SYSTEMS INC V001238	DEC PRKING CITATION PROCESSING	03047-6290 Dept. Contract Services	TK012716	1,722.79	23822	P10709	00089955	01/28/2016
			Check Total:		330.75				
MW OH	US BANK PARS #6746022400 V008781	PARS/ARS P/E 1/16 PD 1/22	0010-2131 Employer PARS/ARS Payable	TK012716	1,171.55	121161		00089956	01/28/2016
MW OH	US BANK PARS #6746022400 V008781	PARS/ARS P/E 1/16 PD 1/22	0029-2131 Employer PARS/ARS Payable	TK012716	13.39	121161		00089956	01/28/2016
MW OH	US BANK PARS #6746022400 V008781	PARS/ARS P/E 1/16 PD 1/22	0010-2126	TK012716	1,171.55	121161		00089956	01/28/2016

**City of Placentia
Check Register
For 02/09/2016**

Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount Invoice#	PO #	Check #	Check Date
	V008781		Employee PARS/ARS W/H					
MW OH	US BANK PARS #6746022400	PARS/ARS P/E 1/16 PD 1/22	0048-2131	TK012716	13.39 121161		00089956	01/28/2016
	V008781		Employer PARS/ARS Payable					
MW OH	US BANK PARS #6746022400	PARS/ARS P/E 1/16 PD 1/22	0029-2126	TK012716	13.39 121161		00089956	01/28/2016
	V008781		Employee PARS/ARS W/H					
MW OH	US BANK PARS #6746022400	PARS/ARS P/E 1/16 PD 1/22	0048-2126	TK012716	13.39 121161		00089956	01/28/2016
	V008781		Employee PARS/ARS W/H					
			Check Total:		2,396.66			
MW OH	VULCAN MATERIALS	ASPHALT	103652-6301	TK012716	297.69 71008883		00089957	01/28/2016
	V001102		Special Department Supplies					
MW OH	VULCAN MATERIALS	ASPHALT	103652-6301	TK012716	302.10 71008884		00089957	01/28/2016
	V001102		Special Department Supplies					
MW OH	VULCAN MATERIALS	ASPHALT	103652-6301	TK012716	300.63 71010717		00089957	01/28/2016
	V001102		Special Department Supplies					
			Check Total:		900.42			
MW OH	WAGONER, BEAU	PD TRAINING MEALS, MILEAGE	103041-6250	TK012716	30.23 010516		00089958	01/28/2016
	V009143		Staff Training					
			Check Total:		30.23			
MW OH	WEST COAST ARBORISTS INDOOR DISPLAY LANDSCAPE SV	02531-6099 / 45057-6099	Professional Services	TK012716	6,300.00 1-2292	P10787	00089959	01/28/2016
	V001124							
			Check Total:		6,300.00			
MW OH	CALIFORNIA STATE	P/E 1/30/16 PD DATE 2/5/16	0029-2196	PY16003	23.07 2700/1601003		00089960	02/04/2016
	V004813		Garnishments W/H					
MW OH	CALIFORNIA STATE	P/E 1/30/16 PD DATE 2/5/16	0037-2196	PY16003	46.15 2700/1601003		00089960	02/04/2016
	V004813		Garnishments W/H					
MW OH	CALIFORNIA STATE	P/E 1/30/16 PD DATE 2/5/16	0048-2196	PY16003	115.38 2700/1601003		00089960	02/04/2016
	V004813		Garnishments W/H					
MW OH	CALIFORNIA STATE	P/E 1/30/16 PD DATE 2/5/16	0010-2196	PY16003	150.00 2700/1601003		00089960	02/04/2016
	V004813		Garnishments W/H					

**City of Placentia
Check Register
For 02/09/2016**

Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Check #	Check Date
MW OH	CALIFORNIA STATE V004813	P/E 1/30/16 PD DATE 2/5/16	0010-2196 Garnishments W/H	PY16003	761.53	2700/1601003		00089960	02/04/2016
MW OH	CALIFORNIA STATE V004813	P/E 1/30/16 PD DATE 2/5/16	0048-2196 Garnishments W/H	PY16003	57.69	2700/1601003		00089960	02/04/2016
			Check Total:		1,153.82				
MW OH	CALPERS LONG-TERM CARE V000845	P/E 1/30/16 PD DATE 2/5/16	0010-2160 PERS Long Term Care	PY16003	22.10	2630/1601003		00089961	02/04/2016
			Check Total:		22.10				
MW OH	GREAT WEST V006983	P/E 1/30/16 PD DATE 2/5/16	0029-2172 Deferred Comp Pay. - Gr West	PY16003	10.68	2607/1601003		00089962	02/04/2016
MW OH	GREAT WEST V006983	P/E 1/30/16 PD DATE 2/5/16	0010-2172 Deferred Comp Pay. - Gr West	PY16003	892.74	2607/1601003		00089962	02/04/2016
MW OH	GREAT WEST V006983	P/E 1/30/16 PD DATE 2/5/16	0048-2172 Deferred Comp Pay. - Gr West	PY16003	31.12	2607/1601003		00089962	02/04/2016
			Check Total:		934.54				
MW OH	ORANGE COUNTY V000699	P/E 1/30/16 PD DATE 2/5/16	0048-2176 PCEA/OCEA Assoc Dues	PY16003	21.53	2610/1601003		00089963	02/04/2016
MW OH	ORANGE COUNTY V000699	P/E 1/30/16 PD DATE 2/5/16	0037-2176 PCEA/OCEA Assoc Dues	PY16003	0.96	2610/1601003		00089963	02/04/2016
MW OH	ORANGE COUNTY V000699	P/E 1/30/16 PD DATE 2/5/16	0010-2176 PCEA/OCEA Assoc Dues	PY16003	287.28	2610/1601003		00089963	02/04/2016
MW OH	ORANGE COUNTY V000699	P/E 1/30/16 PD DATE 2/5/16	0029-2176 PCEA/OCEA Assoc Dues	PY16003	7.69	2610/1601003		00089963	02/04/2016
			Check Total:		317.46				
MW OH	ORANGE COUNTY SHERIFF V005007	P/E 1/30/16 PD DATE 2/5/16	0010-2196 Garnishments W/H	PY16003	417.87	2714/1601003		00089964	02/04/2016
			Check Total:		417.87				
MW OH	PCEA C/O NORTH ORANGE V000679	P/E 1/30/16 PD DATE 2/5/16	0037-2176 PCEA/OCEA Assoc Dues	PY16003	0.10	2615/1601003		00089965	02/04/2016

**City of Placentia
Check Register
For 02/09/2016**

Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Check #	Check Date
MW OH	PCEA C/O NORTH ORANGE V000679	P/E 1/30/16 PD DATE 2/5/16	0029-2176 PCEA/OCEA Assoc Dues	PY16003	0.80	2615/1601003		00089965	02/04/2016
MW OH	PCEA C/O NORTH ORANGE V000679	P/E 1/30/16 PD DATE 2/5/16	0010-2176 PCEA/OCEA Assoc Dues	PY16003	29.86	2615/1601003		00089965	02/04/2016
MW OH	PCEA C/O NORTH ORANGE V000679	P/E 1/30/16 PD DATE 2/5/16	0048-2176 PCEA/OCEA Assoc Dues	PY16003	2.24	2615/1601003		00089965	02/04/2016
			Check Total:		33.00				
MW OH	PLACENTIA POLICE V000839	P/E 1/30/16 PD DATE 2/5/16	0010-2180 Police Mgmt Assn Dues	PY16003	988.79	2625/1601003		00089966	02/04/2016
MW OH	PLACENTIA POLICE V003519	P/E 1/30/16 PD DATE 2/5/16	0010-2178 Placentia Police Assoc Dues	PY16003	2,955.67	2620/1601003		00089967	02/04/2016
			Check Total:		988.79				
MW OH	VANTAGEPOINT TRANSFER V007191	P/E 1/30/16 PD DATE 2/5/16	0010-2170 Deferred Comp Payable - ICMA	PY16003	1,171.78	2606/1601003		00089968	02/04/2016
MW OH	VANTAGEPOINT TRANSFER V007191	P/E 1/30/16 PD DATE 2/5/16	0037-2170 Deferred Comp Payable - ICMA	PY16003	17.06	2606/1601003		00089968	02/04/2016
MW OH	VANTAGEPOINT TRANSFER V007191	P/E 1/30/16 PD DATE 2/5/16	0029-2170 Deferred Comp Payable - ICMA	PY16003	12.40	2606/1601003		00089968	02/04/2016
MW OH	VANTAGEPOINT TRANSFER V007191	P/E 1/30/16 PD DATE 2/5/16	0048-2170 Deferred Comp Payable - ICMA	PY16003	21.55	2606/1601003		00089968	02/04/2016
			Check Total:		1,222.79				
MW OH	AFTERMATH SERVICES LLC V009949	HAZARD CLEAN UP	103041-6301 Special Department Supplies	TK020416	245.00	JC2015-5449		00089969	02/04/2016
MW OH	ALLY V009828	JAN VEHICLE PAYMENT	194315-6165 Vehicle Rental	TK020416	439.77	JAN 2016	P10703	00089970	02/04/2016
MW OH	ANTHEM LIFE INSURANCE	JAN LIFE INSURANCE PREMIUM	0010-2186	TK020416	5.00	020116		00089971	02/04/2016
			Check Total:		439.77				

**City of Placentia
Check Register
For 02/09/2016**

Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Check #	Check Date
	V000046		Optional Life Insurance						
MW OH	ART OF DANCE & BALLET V007955	WINTER INSTRUCTOR PAYMENT	104071-6060 Instructional Services	TK020416	5.00	127.40 WINTER 2016		00089972	02/04/2016
				Check Total:	127.40				
MW OH	ART SIGNS & PRINTING INC V009948	PLAN CHECK REFUND	100000-4160 Building Permits	TK020416	82.22	PC 15-571		00089973	02/04/2016
				Check Total:	82.22				
MW OH	AT & T V006635	PUMP STATION PHONE LINE CHARGE	09595-6215 / 61138-6215 Telephone	TK020416	38.06	011816		00089974	02/04/2016
				Check Total:	38.06				
MW OH	AT & T V008736	1/20-2/19 INTERNET CHARGES	109595-6215 Telephone	TK020416	55.00	JANUARY 16		00089975	02/04/2016
				Check Total:	55.00				
MW OH	AT&T V007715	12/22-1/7 PHONE CHARGES	109595-6215 Telephone	TK020416	3,422.19	JANUARY 16		00089976	02/04/2016
				Check Total:	3,422.19				
MW OH	AUTOMATED MACHINE V009950	BUSINESS LICENSE OVERPAYMENT	100000-4101 Gross Receipts	TK020416	2,133.45	020216		00089977	02/04/2016
				Check Total:	2,133.45				
MW OH	BLAIS & ASSOCIATES V008128	DEC GRANT RESEARCH SVS	109595-6999 Other Expenditure	TK020416	450.00	12-2015-PL1		00089978	02/04/2016
				Check Total:	450.00				
MW OH	BREA ROOFING V003463	ROOFING BOND REFUND	0044-2033 Construction & Demo Deposit	TK020416	100.00	30-15-160		00089979	02/04/2016
				Check Total:	100.00				
MW OH	BROBECK WEST BORGES V009753	LEGAL SERVICES	404582-6006 Litigation	TK020416	65.70	PA002-2		00089980	02/04/2016
				Check Total:	65.70				
MW OH	BROBECK WEST BORGES	LEGAL SERVICES	404582-6006	TK020416	287.50	PA003-4		00089980	02/04/2016
				Check Total:	287.50				

**City of Placentia
Check Register
For 02/09/2016**

Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Check #	Check Date
	V009753		Litigation						
MW OH	BURKE WILLIAMS & V006247	NOV-JAN LEGAL SERVICES	101005-6005 Legal Services	TK020416	353.20	378.54 196878		00089981	02/04/2016
				Check Total:	378.54				
MW OH	CALIFORNIA FORENSIC V000232	JAN BLOOD DRAWS FOR PD	103040-6055 Medical Services	TK020416	496.25	01.28.16	P10688	00089982	02/04/2016
				Check Total:	496.25				
MW OH	CARDENAS, JOEL V002648	FEB MONTHLY EXPENSES	296561-5001 Salaries/Full-Time Regular	TK020416	5.00	FEBRUARY 16		00089983	02/04/2016
MW OH	CARDENAS, JOEL V002648	FEB MONTHLY EXPENSES	103650-5001 Salaries/Full-Time Regular	TK020416	20.00	FEBRUARY 16		00089983	02/04/2016
MW OH	CARDENAS, JOEL V002648	FEB MONTHLY EXPENSES	484376-5001 Salaries/Full-Time Regular	TK020416	25.00	FEBRUARY 16		00089983	02/04/2016
				Check Total:	50.00				
MW OH	CAVENAUGH & ASSOCIATES V002778	TRAINING REG - CLEMENT	103041-6250 Staff Training	TK020416	558.00	012716		00089984	02/04/2016
				Check Total:	558.00				
MW OH	CBRE INC V009445	FEB REAL ESTATE CONSULTING SVS	SVS02534-6099 Professional Services	TK020416	6,500.00	2015-794887-01	IP10675	00089985	02/04/2016
				Check Total:	6,500.00				
MW OH	CITY OF BREA V000125	PRINTING SVS - BUSINESS CARDS	102531-6315 Office Supplies	TK020416	136.04	ASCS000047		00089986	02/04/2016
				Check Total:	136.04				
MW OH	CLEAR CHOICE LIEN SALES V005847	JAN LIEN SERVICES	103047-6182 Lien Services	TK020416	50.00	239A	P10694	00089987	02/04/2016
MW OH	CLEAR CHOICE LIEN SALES V005847	JAN LIEN SERVICES	103047-6182 Lien Services	TK020416	100.00	3537	P10694	00089987	02/04/2016
				Check Total:	150.00				

**City of Placentia
Check Register
For 02/09/2016**

Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Check #	Check Date
MW OH	CORONEL, JESSICA V009946	DEPOSIT REFUND - WHITTEN CTR	100000-4385 Facility Rental	TK020416	150.00	2000966.002		00089988	02/04/2016
MW OH	COUNTY OF ORANGE V007152	JULY-SEPT 800MHZ FEES	103043-6137 Repair Maint/Equipment	Check Total: TK020416	150.00 4,456.58	SC09027	P10750	00089989	02/04/2016
MW OH	DALEY & HEFT ATTORNEYS V005914	LEGAL SERVICES	404582-6006 / 10043-6006 Litigation	Check Total: TK020416	4,456.58 4,907.87	46139		00089990	02/04/2016
MW OH	DE DAVIS, BLANCA V009642	DEPOSIT REFUND - BACKS BLDG	100000-4385 Facility Rental	Check Total: TK020416	4,907.87 150.00	2000968.002		00089991	02/04/2016
MW OH	DE LA PAZ, SHARLYN V009396	FEB MONTHLY EXPENSES	103040-5001 Salaries/Full-Time Regular	Check Total: TK020416	150.00 50.00	FEBRUARY 16		00089992	02/04/2016
MW OH	DE LA TORRE, EDUARDO V003527	FEB MONTHLY EXPENSES	101514-5001 Salaries/Full-Time Regular	Check Total: TK020416	50.00 20.00	FEBRUARY 16		00089993	02/04/2016
MW OH	DE LA TORRE, EDUARDO V003527	FEB MONTHLY EXPENSES	374386-5001 Salaries/Full-Time Regular	TK020416	25.00	FEBRUARY 16		00089993	02/04/2016
MW OH	DE LA TORRE, EDUARDO V003527	FEB MONTHLY EXPENSES	101511-5001 Salaries/Full-Time Regular	TK020416	5.00	FEBRUARY 16		00089993	02/04/2016
MW OH	DURATECH USA INC V009370	SERVER/SOFTWARE SUPPORT	103043-6099 Professional Services	Check Total: TK020416	50.00 959.40	4452	P10737	00089994	02/04/2016
MW OH	ESTEVEZ, LUIS V009891	FEB MONTHLY EXPENSES	103550-5001 Salaries/Full-Time Regular	Check Total: TK020416	959.40 50.00	FEBRUARY 16		00089995	02/04/2016
MW OH	EVERBANK COMMERCIAL	JAN PRINTER MANAGEMENT SVS	109595-6230	Check Total: TK020416	50.00 1,944.54	3559375	P10673	00089996	02/04/2016

**City of Placentia
Check Register
For 02/09/2016**

Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Check #	Check Date
	V009592		Printing & Binding						
MW OH	EXCHANGER WORKS & FABBUSINESS LICENSE OVERPAYMENT V009951		100000-4101 Gross Receipts	TK020416	1,944.54	93.92 020216		00089997	02/04/2016
				Check Total:					
MW OH	FAIRWAY FORD V000376	VEHICLE PART	103658-6134 Vehicle Repair & Maintenance	TK020416	93.92	85.07 215783		00089998	02/04/2016
				Check Total:					
MW OH	FRED LOYA INSURANCE V009952	BUSINESS LICENSE OVERPAYMENT	100000-4101 Gross Receipts	TK020416	85.07	2,009.50 020216		00089999	02/04/2016
				Check Total:					
MW OH	GOLDEN STATE WATER V000928	NOV-JAN WATER CHARGES	109595-6335 Water	TK020416	2,009.50	1,118.19 012616		00090000	02/04/2016
MW OH	GOLDEN STATE WATER V000928	NOV-JAN WATER CHARGES	296561-6335 Water	TK020416	7,690.29	012616		00090000	02/04/2016
				Check Total:					
MW OH	HALO CONFIDENTIAL V008544	JAN PD BACKGROUND SCREENINGS	103040-6290 Dept. Contract Services	TK020416	8,808.48	4,837.50 0054	P10661	00090001	02/04/2016
				Check Total:					
MW OH	HAN, EMI V009934	BLDG PERMIT REFUND	100000-4302 General Plan Update Fee	TK020416	4,837.50	4.30 B15-1391		00090002	02/04/2016
MW OH	HAN, EMI V009934	BLDG PERMIT REFUND	100000-4303 Technology Fee	TK020416	3.32	B15-1391		00090002	02/04/2016
MW OH	HAN, EMI V009934	BLDG PERMIT REFUND	0044-2049 Health & Safety Collection	TK020416	5.00	B15-1391		00090002	02/04/2016
MW OH	HAN, EMI V009934	BLDG PERMIT REFUND	100000-4160 Building Permits	TK020416	120.00	B15-1391		00090002	02/04/2016
				Check Total:					
MW OH	HEASTON, JEANELLE	1/25-28 BLDG PERMIT TECH SVS	102532-6290	TK020416	132.62	577.50 PL16-002	P10728	00090003	02/04/2016

**City of Placentia
Check Register
For 02/09/2016**

Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Check #	Check Date
	V009865		Dept. Contract Services						
MW OH	HENDRICKSON, ERIC V007376	FEB MONTHLY EXPENSES	102020-5001 Salaries/Full-Time Regular	TK020416	577.50	50.00 FEBRUARY 16		00090004	02/04/2016
				Check Total:	50.00				
MW OH	HONEYWELL V001388	FURNACE REPAIRS	103654-6130 Repair & Maint/Facilities	TK020416	327.32	5235005773		00090005	02/04/2016
				Check Total:	327.32				
MW OH	HOYT ROOFS INC V003476	ROOFING BOND REFUND	0044-2033 Construction & Demo Deposit	TK020416	100.00	30-15-140		00090006	02/04/2016
MW OH	HOYT ROOFS INC V003476	ROOFING BOND REFUND	0044-2033 Construction & Demo Deposit	TK020416	100.00	30-15-187		00090006	02/04/2016
				Check Total:	200.00				
MW OH	IMPERIAL SPRINKLER V006506	IRRIGATION SUPPLIES	103655-6301 Special Department Supplies	TK020416	33.91	2501633-00		00090007	02/04/2016
				Check Total:	33.91				
MW OH	JMG SECURITY SYSTEMS V007644	ACCESS DOOR REPAIRS	101523-6135 Repair/Maint Off Furn & Eq	TK020416	345.00	59636		00090008	02/04/2016
				Check Total:	345.00				
MW OH	JONES & MAYER V009822	NOV LEGAL SERVICES	101005-6005 Legal Services	TK020416	31,116.50	75496	P10790	00090009	02/04/2016
MW OH	JONES & MAYER V009822	NOV LEGAL SERVICES	101005-6005 Legal Services	TK020416	1,281.00	75497	P10790	00090009	02/04/2016
MW OH	JONES & MAYER V009822	NOV LEGAL SERVICES	101005-6005 Legal Services	TK020416	3,318.00	75502	P10790	00090009	02/04/2016
MW OH	JONES & MAYER V009822	NOV LEGAL SERVICES	101005-6005 Legal Services	TK020416	2,982.00	75503	P10790	00090009	02/04/2016
MW OH	JONES & MAYER V009822	NOV LEGAL SERVICES	101005-6005 Legal Services	TK020416	3,217.50	75508	P10790	00090009	02/04/2016

**City of Placentia
Check Register
For 02/09/2016**

Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Check #	Check Date
MW OH	JONES & MAYER V009822	NOV LEGAL SERVICES	101005-6005 Legal Services	TK020416	693.00	75512	P10790	00090009	02/04/2016
MW OH	JONES & MAYER V009822	JAN LEGAL SERVICES	101005-6005 Legal Services	TK020416	7,098.00	75513	P10790	00090009	02/04/2016
MW OH	JONES & MAYER V009822	NOV LEGAL SERVICES	547525-6005 Legal Services	TK020416	97.50	75514	P10790	00090009	02/04/2016
MW OH	JONES & MAYER V009822	NOV LEGAL SERVICES	101005-6005 Legal Services	TK020416	7,137.00	75515	P10790	00090009	02/04/2016
MW OH	JONES & MAYER V009822	DEC LEGAL SERVICES	101005-6005 Legal Services	TK020416	27,138.50	75927	P10790	00090009	02/04/2016
MW OH	JONES & MAYER V009822	DEC LEGAL SERVICES	101005-6005 Legal Services	TK020416	3,108.00	75928	P10790	00090009	02/04/2016
MW OH	JONES & MAYER V009822	DEC LEGAL SERVICES	101005-6005 Legal Services	TK020416	2,730.00	75933	P10790	00090009	02/04/2016
MW OH	JONES & MAYER V009822	DEC LEGAL SERVICES	101005-6005 Legal Services	TK020416	1,344.00	75934	P10790	00090009	02/04/2016
MW OH	JONES & MAYER V009822	DEC LEGAL SERVICES	101005-6005 Legal Services	TK020416	2,730.00	75939	P10790	00090009	02/04/2016
MW OH	JONES & MAYER V009822	DEC LEGAL SERVICES	101005-6005 Legal Services	TK020416	1,852.50	75944	P10790	00090009	02/04/2016
MW OH	JONES & MAYER V009822	DEC LEGAL SERVICES	547525-6005 Legal Services	TK020416	1,677.00	75945	P10790	00090009	02/04/2016
MW OH	JONES & MAYER V009822	DEC LEGAL SERVICES	101005-6005 Legal Services	TK020416	7,858.50	75946	P10790	00090009	02/04/2016
MW OH	JONES & MAYER V009822	DEC LEGAL SERVICES	101005-6005 Legal Services	TK020416	2,541.00	75947	P10790	00090009	02/04/2016
				Check Total:	107,920.00				
MW OH	KENNICUTT, JULIE V009725	FEB MONTHLY EXPENSES	103042-5001 Salaries/Full-Time Regular	TK020416	50.00	FEBRUARY 16		00090010	02/04/2016
				Check Total:	50.00				

**City of Placentia
Check Register
For 02/09/2016**

Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Check #	Check Date
MW OH	KEY GOVERNMENT FINANCE V007864	MARCH PHONE SYSTEM LEASE	PMT105525-6935 Lease Expenditure	TK020416	3,000.92	153495001603	P10634	00090011	02/04/2016
MW OH	LIDGARD AND ASSOCIATES V005804	APPRAISAL SERVICES	109595-6001 Management Consulting Services	Check Total: TK020416	3,000.92 4,700.00	5595	P10781	00090012	02/04/2016
MW OH	LIEBERT CASSIDY V000597	OCT LEGAL SERVICES	101005-6005 Legal Services	Check Total: TK020416	4,700.00 84.00	1412906		00090013	02/04/2016
MW OH	LUNAR, JORGE V009646	DEPOSIT REFUND - WHITTEN CTR	100000-4385 Facility Rental	Check Total: TK020416	84.00 100.00	2000970.002		00090014	02/04/2016
MW OH	MAKE IT PERSONAL V000646	NAME BADGE	103550-6315 Office Supplies	Check Total: TK020416	100.00 10.56	793885		00090015	02/04/2016
MW OH	MANAGED MOBILE INC V009496	VEHICLE MAINTENANCE	103658-6290 Dept. Contract Services	Check Total: TK020416	10.56 1,435.68	76184	P10656	00090016	02/04/2016
MW OH	MANAGED MOBILE INC V009496	VEHICLE MAINTENANCE	103658-6290 Dept. Contract Services	Check Total: TK020416	2,699.58 32,706.87	71854	P10669	00090017	02/04/2016
MW OH	MARIPOSA LANDSCAPES INC V000647	INDIAN LANDSCAPE MAINT	103655-6115 Landscaping	Check Total: TK020416	2,699.58 1,452.49	71854	P10669	00090017	02/04/2016
MW OH	MARIPOSA LANDSCAPES INC V000647	INDIAN LANDSCAPE MAINT-LIBRARY	0010-1220 Accts Rec/Plac Library Dist	Check Total: TK020416	42,883.74 8,724.38	71855	P10669	00090017	02/04/2016
MW OH	MARIPOSA LANDSCAPES INC V000647	INDIAN LANDSCAPE MAINT-LMD	296561-6115 Landscaping	Check Total: TK020416	42,883.74 15,982.55	12282015		00090018	02/04/2016
MW OH	MCERLAIN INVESTIGATIVE SERVICES V004035	INVESTIGATIVE SERVICES	101005-6005 Legal Services	Check Total: TK020416	15,982.55				

**City of Placentia
Check Register
For 02/09/2016**

Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Check #	Check Date
MW OH	MMASC V008471	MEMBERSHIP RENEWAL - DE LA PAZ	102020-5001 Dues & Memberships	TK020416	85.00	012516		00090019	02/04/2016
				Check Total:	15,982.55				
MW OH	NGUYEN, MICHAEL V005291	FEB MONTHLY EXPENSES	102020-5001 Salaries/Full-Time Regular	TK020416	50.00	FEBRUARY 16		00090020	02/04/2016
				Check Total:	85.00				
MW OH	OFFICE INDUSTRIES V007477	RECYCLED PAPER	109595-6315 Office Supplies	TK020416	244.13	050596		00090021	02/04/2016
MW OH	OFFICE INDUSTRIES V007477	OFFICE SUPPLIES	101512-6315 Office Supplies	TK020416	58.53	0506151		00090021	02/04/2016
MW OH	OFFICE INDUSTRIES V007477	OFFICE SUPPLIES	101512-6315 Office Supplies	TK020416	94.47	55284		00090021	02/04/2016
MW OH	OFFICE INDUSTRIES V007477	OFFICE SUPPLIES	103040-6315 Office Supplies	TK020416	99.34	55285		00090021	02/04/2016
MW OH	OFFICE INDUSTRIES V007477	OFFICE SUPPLIES	102020-6315 Office Supplies	TK020416	13.37	55292		00090021	02/04/2016
MW OH	OFFICE INDUSTRIES V007477	RECYCLED PAPER	109595-6315 Office Supplies	TK020416	185.17	55293		00090021	02/04/2016
MW OH	OFFICE INDUSTRIES V007477	DESK NAME PLATE	103550-6315 Office Supplies	TK020416	17.06	55295		00090021	02/04/2016
MW OH	OFFICE INDUSTRIES V007477	OFFICE SUPPLIES	102531-6315 Office Supplies	TK020416	26.51	B55224-1		00090021	02/04/2016
				Check Total:	738.58				
MW OH	ORTEGA, JEANETTE V007724	FEB MONTHLY EXPENSES	102534-5001 Salaries/Full-Time Regular	TK020416	50.00	FEBRUARY 16		00090022	02/04/2016
				Check Total:	50.00				
MW OH	ORTIZ, VERONICA V004409	FEB MONTHLY EXPENSES	104071-5001 Salaries/Full-Time Regular	TK020416	50.00	FEBRUARY 16		00090023	02/04/2016
				Check Total:	50.00				

City of Placentia
Check Register
For 02/09/2016

Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Check #	Check Date
MW OH	OSTS INC V009790	DEFENSIVE DRIVER TRAINING	101512-6250 Staff Training	TK020416	50.00	1,340.00 43329		00090024	02/04/2016
				Check Total:	1,340.00				
MW OH	PROCURE AMERICA V009591	FEB PRINT MANAGEMENT SERVICES	09595-6137 Repair Maint/Equipment	TK020416	400.42	2-1609	P10648	00090025	02/04/2016
				Check Total:	400.42				
MW OH	QUALITY AUTO GLASS V002245	WINDSHIELD REPAIRS	103658-6134 Vehicle Repair & Maintenance	TK020416	59.00	9448		00090026	02/04/2016
				Check Total:	59.00				
MW OH	RAMIREZ, ROSANNA V009800	FEB MONTHLY EXPENSES	101513-5001 Salaries/Full-Time Regular	TK020416	50.00	FEBRUARY 16		00090027	02/04/2016
				Check Total:	50.00				
MW OH	REYNOLDS, MATT V002521	FEB MONTHLY EXPENSES	102020-5001 Salaries/Full-Time Regular	TK020416	50.00	FEBRUARY 16		00090028	02/04/2016
				Check Total:	50.00				
MW OH	RIPPE TOE LAW PC V008778	LEGAL SERVICES	404582-6006 / 10040-6006 Litigation	TK020416	210.41	121007		00090029	02/04/2016
				Check Total:	210.41				
MW OH	RODRIGUEZ, IVETTE V009933	FEB MONTHLY EXPENSES	103650-5001 Salaries/Full-Time Regular	TK020416	25.00	FEBRUARY 16		00090030	02/04/2016
				Check Total:	25.00				
MW OH	RODRIGUEZ, IVETTE V009933	FEB MONTHLY EXPENSES	104070-5001 Salaries/Full-Time Regular	TK020416	25.00	FEBRUARY 16		00090030	02/04/2016
				Check Total:	50.00				
MW OH	SCIENTIA CONSULTING V005617	FEB MDC MAINT SVS	103043-6099 Professional Services	TK020416	1,254.00	7718	P10659	00090031	02/04/2016
				Check Total:	1,254.00				
MW OH	SHRED-IT USA LLC V000905	1/22 DOC SHRED SERVICES	374386-6299 Other Purchased Services	TK020416	99.23	9409136200		00090032	02/04/2016
				Check Total:	99.23				

**City of Placentia
Check Register
For 02/09/2016**

Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Check #	Check Date
MW OH	SO SHON, BONNIE V009947	DEPOSIT REFUND - TYNES GYM	100000-4385 Facility Rental	Check Total: TK020416	99.23	100.00 2000969.002		00090033	02/04/2016
MW OH	SOUTHERN CALIFORNIA V000910	DEC-JAN ELECTRICAL CHARGES	109595-6330 Electricity	Check Total: TK020416	100.00	12,378.68 012216		00090034	02/04/2016
MW OH	SOUTHERN CALIFORNIA V000910	DEC-JAN ELECTRICAL SVS	0010-1220 Accts Rec/Plac Library Dist	TK020416	3,460.21	012216		00090034	02/04/2016
MW OH	SOUTHERN CALIFORNIA V000910	DEC-JAN ELECTRICAL CHARGES	296561-6330 Electricity	TK020416	81.28	012216		00090034	02/04/2016
MW OH	SOUTHERN CALIFORNIA V000910	DEC-JAN ELECTRICAL CHARGES	0010-1224 AR/City of Fullerton	TK020416	128.73	012216		00090034	02/04/2016
MW OH	SOUTHERN CALIFORNIA V000910	DEC-JAN ELECTRICAL CHARGES	0010-1232 Accts Rec/City of Anaheim	TK020416	45.92	012216		00090034	02/04/2016
MW OH	SOUTHERN CALIFORNIA V000910	DEC-JAN ELECTRICAL CHARGES	109595-6330 / 61139-6330 Electricity	TK020416	777.04	012216		00090034	02/04/2016
MW OH	SPARKLETTS V000967	COFFEE SERVICE	109595-6301 Special Department Supplies	Check Total: TK020416	16,871.86	683.05 4106122 011716		00090035	02/04/2016
MW OH	SPRINT V006533	12/26-1/25 PD RELAY SVS	109595-6215 Telephone	Check Total: TK020416	683.05	37.99 313574471-051		00090036	02/04/2016
MW OH	SUNGARD PUBLIC SECTOR V005987	AFFORDABLE CARE ACT WEBINAR	101512-6250 Staff Training	Check Total: TK020416	37.99	80.00 114052		00090037	02/04/2016
MW OH	SUNGARD PUBLIC SECTOR V005987	FEB OS-ASP SERVICES	101523-6136 Software Maintenance	TK020416	6,064.52	113769	P10641	00090037	02/04/2016
MW OH	TIME WARNER CABLE	FEB PD CABLE CHARGES	109595-6215	Check Total: TK020416	6,144.52	83.73 21042 FEB 16		00090038	02/04/2016

**City of Placentia
Check Register
For 02/09/2016**

Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Check #	Check Date
	V0004450		Telephone						
MW OH	TIME WARNER CABLE V0004450	FEB 10 MB/FIBER CHARGES	109595-6215 Telephone	TK020416	1,388.61	35200 FEB 16		00090038	02/04/2016
			Check Total:		1,472.34				
MW OH	TIMEVALUE SOFTWARE V001021	2016 TAX SOFTWARE RENEWAL	102020-6315 Office Supplies	TK020416	74.52	0482863-JN		00090039	02/04/2016
			Check Total:		74.52				
MW OH	TRIFYTT SPORTS V004975	WINTER INSTRUCTOR PAYMENT	104071-6060 Instructional Services	TK020416	537.60	WINTER 2016		00090040	02/04/2016
			Check Total:		537.60				
MW OH	TYLER LIGHTING SERVICES V008707	PARK LAMP REPAIRS	103655-6301 Special Department Supplies	TK020416	163.08	31450		00090041	02/04/2016
			Check Total:		163.08				
MW OH	US BANK PARS #6746022400 V008781	PARS/ARS P/E 1/30 PD 2/5	0010-2131 Employer PARS/ARS Payable	TK020416	1,178.45	23161		00090042	02/04/2016
MW OH	US BANK PARS #6746022400 V008781	PARS/ARS P/E 1/30 PD 2/5	0010-2126 Employee PARS/ARS W/H	TK020416	1,170.83	23161		00090042	02/04/2016
MW OH	US BANK PARS #6746022400 V008781	PARS/ARS P/E 1/30 PD 2/5	0029-2126 Employee PARS/ARS W/H	TK020416	7.61	23161		00090042	02/04/2016
MW OH	US BANK PARS #6746022400 V008781	PARS/ARS P/E 1/30 PD 2/5	0029-2131 Employee PARS/ARS W/H	TK020416	7.61	23161		00090042	02/04/2016
MW OH	US BANK PARS #6746022400 V008781	PARS/ARS P/E 1/30 PD 2/5	0048-2126 Employee PARS/ARS W/H	TK020416	7.61	23161		00090042	02/04/2016
MW OH	US BANK PARS #6746022400 V008781	PARS/ARS P/E 1/30 PD 2/5	0048-2131 Employee PARS/ARS Payable	TK020416	7.61	23161		00090042	02/04/2016
			Check Total:		2,379.72				
MW OH	VERA, SANDRA V009293	FEB MONTHLY EXPENSES	101512-5001 Salaries/Full-Time Regular	TK020416	50.00	FEBRUARY 16		00090043	02/04/2016
			Check Total:		50.00				

**City of Placentia
Check Register
For 02/09/2016**

Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Check #	Check Date
MW OH	VERIZON WIRELESS V008735	DEC-JAN PD AIRCARD CHARGES	109595-6215 Telephone	TK020416	1,427.91	9759178984		00090044	02/04/2016
MW OH	VERIZON WIRELESS V008735	DEC-JAN IPAD CHARGES	109595-6215 Telephone	TK020416	38.01	9759178985		00090044	02/04/2016
MW OH	VERIZON WIRELESS V008735	DEC-JAN COUNCIL IPAD CHARGES	109595-6215 Telephone	TK020416	106.92	9759178986		00090044	02/04/2016
MW OH	VERIZON WIRELESS V008735	DEC-JAN GRADE SEPT GIG USAGE	109595-6215 / 61139-6215 Telephone	TK020416	38.01	9759184677		00090044	02/04/2016
				Check Total:	1,610.85				
MW OH	VULCAN MATERIALS V0011102	ASPHALT	103652-6301 Special Department Supplies	TK020416	299.16	71016361		00090045	02/04/2016
				Check Total:	299.16				
MW OH	WALGREENS #03560 V009953	BUSINESS LICENSE OVERPAYMENT	100000-4101 Gross Receipts	TK020416	297.00	020216		00090046	02/04/2016
				Check Total:	297.00				
MW OH	WEST COAST ARBORISTS INC/16-31 V001124	RESIDENT TREE MAINT	0044-2039 Tree Trimming Deposits	TK020416	2,033.00	112548		00090047	02/04/2016
				Check Total:	2,033.00				
MW OH	WEST COAST LIGHTS & SIRENS V006106	INSTALL LIGHTS & SIRENS	103658-6842 Vehicles	TK020416	10,446.48	12519	P10754	00090048	02/04/2016
MW OH	WEST COAST LIGHTS & SIRENS V006106	INSTALL LIGHTS & SIRENS	103658-6842 Vehicles	TK020416	10,446.48	12622	P10754	00090048	02/04/2016
				Check Total:	20,892.96				
MW OH	YOGA BODY & SOUL V009164	WINTER INSTRUCTOR PAYMENT	104071-6060 Instructional Services	TK020416	195.00	WINTER 2016		00090049	02/04/2016
				Check Total:	195.00				
				Type Total:	807,322.77				
				Check Total:	807,322.77				

**City of Placentia
Check Register
For 02/09/2016**

Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Check #	Check Date
EP	ICMA RETIREMENT TRUST V000496	P/E 1/30/16 PD DATE 1/27/16	0010-2170 Deferred Comp Payable - ICMA	PY16903	275.00	2995/1601903		00007820	01/28/2016
			Check Total:		275.00				
EP	ICMA RETIREMENT TRUST V000496	P/E 1/30/16 PD DATE 2/5/16	0010-2170 Deferred Comp Payable - ICMA	PY16003	8,394.65	2995/1601003		00007821	02/04/2016
EP	ICMA RETIREMENT TRUST V000496	P/E 1/30/16 PD DATE 2/5/16	0048-2170 Deferred Comp Payable - ICMA	PY16003	222.70	2995/1601003		00007821	02/04/2016
EP	ICMA RETIREMENT TRUST V000496	P/E 1/30/16 PD DATE 2/5/16	0029-2170 Deferred Comp Payable - ICMA	PY16003	62.00	2995/1601003		00007821	02/04/2016
EP	ICMA RETIREMENT TRUST V000496	P/E 1/30/16 PD DATE 2/5/16	0037-2170 Deferred Comp Payable - ICMA	PY16003	237.69	2995/1601003		00007821	02/04/2016
			Check Total:		8,917.04				
			Type Total:		9,192.04				
			Check Total:		9,192.04				

RESOLUTION NO. R-2016-

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PLACENTIA, CALIFORNIA, AUTHORIZING DESIGNATED CITY STAFF TO APPLY, DOCUMENT, AND REPRESENT THE CITY OF PLACENTIA FOR THE PURPOSE OF OBTAINING FINANCIAL ASSISTANCE PROVIDED BY THE FEDERAL DEPARTMENT OF HOMELAND SECURITY AND SUBGRANTED THROUGH THE STATE OF CALIFORNIA

THE CITY COUNCIL OF THE CITY OF PLACENTIA DOES HEREBY RESOLVE AS FOLLOWS:

SECTION 1. The following named individuals are hereby authorized to execute for and on behalf of the City of Placentia, a public entity established under the laws of the State of California, any actions necessary for the purpose of obtaining federal financial assistance provided by the Federal Department of Homeland Security and subgranted through the State of California.

SECTION 2. Effective Date. This resolution shall become effective, Tuesday, February 16, 2016 and thenceforth and thereafter the same shall be in full force and effect and shall supersede Resolution No. R-2012-71.

City Administrator and
Director of Emergency Services

Director of Administrative Services and
Emergency Services Coordinator

Chief of Police

PASSED AND ADOPTED THIS 16th DAY OF FEBRUARY 2016.

JEREMY B. YAMAGUCHI, MAYOR

ATTEST:

PATRICK J. MELIA, CITY CLERK



Placentia City Council

AGENDA REPORT

TO: CITY COUNCIL

VIA: INTERIM CITY ADMINISTRATOR

FROM: MANAGEMENT ASSISTANT

DATE: FEBRUARY 16, 2016

SUBJECT: **AUTHORIZATION OF DESIGNATED STAFF TO SIGN EMERGENCY MANAGEMENT ASSISTANCE PROGRAM APPLICATIONS**

FISCAL IMPACT: NONE

SUMMARY:

The Federal Emergency Management Agency (FEMA) requests that agencies designate individuals within their organization that are authorized to execute for and on behalf of the City of Placentia for Emergency Preparedness Grants. FEMA has provided clarification and requested that agencies re-designate authorized individuals every three years. Currently, the City Administrator as designated Director of Emergency Services and the Director of Administrative Services as designated Emergency Services Coordinator are the recommended signatures. Staff requests that the City Council approve the attached resolution reauthorizing the designated individuals.

RECOMMENDATION:

It is recommended that the City Council take the following action:

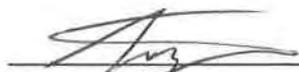
1. Adopt Resolution R-2016-XX, A Resolution of the City Council of the City of Placentia, California, authorizing designated City staff to apply, document, and represent the City of Placentia for the purpose of obtaining financial assistance provided by the Federal Department of Homeland Security and Subgranted through the State of California.

DISCUSSION:

In order for the City to be eligible for and receive grant funding, emergency preparedness staff representatives must be named to represent the City. FEMA requests that individuals be designated by resolution every three (3) years and as such, the City is required to update their records. Consequently, the Director of Emergency Services needs to be re-designated in order for the City to be able to apply for and obtain federal financial assistance provided by the Federal Department of Homeland Security and subgranted through the State of California. In addition, the alternate signature (Director of Administrative Services) will remain as the City's Emergency Services Coordinator.

1.c.
February 16, 2016

Prepared by:



Sagar Patel
Management Assistant

Reviewed and approved:



Eduardo De La Torre
Senior Management Analyst

Reviewed and approved:



Stephen D. Pischel
Director of Administrative Services

Reviewed and approved:



Damien R. Arrula
Interim City Administrator

Attachment:

1. Resolution R-2016-XX

RESOLUTION NO. R-2016-

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PLACENTIA, CALIFORNIA, APPROVING THE SUBMITTAL OF AN APPLICATION TO THE ORANGE COUNTY TRANSPORTATION AUTHORITY FOR THE MEASURE M2 PROJECT V COMMUNITY BASED TRANSIT/CIRCULATORS FUNDING PROGRAM.

THE CITY COUNCIL OF THE CITY OF PLACENTIA HEREBY RESOLVES, DETERMINES, AND ORDERS AS FOLLOWS THAT:

A. Recitals.

(a) WHEREAS, Orange County Transportation Authority's M2 Project V- Community-Based Transit Circulators Grant Program was established to help local agencies operate Community Circulators/Shuttles to best serve local community transit needs and fill service gaps in areas not adequately served by regional transit; and

(b) WHEREAS, the Orange County Transportation Authority intends to allocate funds for project management and coordination, community outreach, data collection and research, funding strategy and development of draft and final transportation planning document within the incorporated cities and the County; and

(c) WHEREAS, the Orange County Transportation Authority determined the City of Placentia meets the eligibility requirements to receive Measure M "fair share" funds; and

(d) WHEREAS, the City's Circulation Element is consistent with the County of Orange Master Plan of Arterial Highways; and

(e) WHEREAS, if approved, the City of Placentia will provide matching funds for each project as required by the Orange County Project V Community Based Transit/Circulators and Program Guidelines; and

(f) WHEREAS, the City of Placentia will not use Measure M funds to supplant Developer Fees or other commitments.

B. Resolution.

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

1. The City Council hereby specifically finds that all of the facts set forth in the Recitals, Part A, of this Resolution are true and correct.

2. The City Council hereby authorizes the Acting City Administrator or his designee to apply for the Measure M2 Project V Community Based Transit / Circulators Funding Program to Orange County Transportation Authority and take all necessary steps in furtherance of said application including executing all necessary documents in a form approved by the City Attorney.

3. In accordance with the City of Irvine v. County of Orange, (2013) 221 Cal. App. 4th 846 an application for funding is not a "project" as defined in the California Environmental Quality Act because submittal of an application does not commit the City to the project.

PASSED AND ADOPTED THIS 16TH DAY OF FEBRUARY, 2016.

JEREMY B. YAMAGUCHI, MAYOR

ATTEST:

PATRICK J. MELIA, CITY CLERK

STATE OF CALIFORNIA
COUNTY OF ORANGE

I, Patrick J. Melia, City Clerk of the City of Placentia, do hereby certify that the foregoing Resolution was adopted at a regular meeting of the City Council of the City of Placentia, held on the 16th day of February, 2016, by the following vote:

AYES: COUNCILMEMBERS:
NOES: COUNCILMEMBERS:
ABSENT: COUNCILMEMBERS:
ABSTAIN: COUNCILMEMBERS:

PATRICK J. MELIA, CITY CLERK

APPROVED AS TO FORM:

CHRISTIAN BETTENHAUSEN, CITY ATTORNEY



Placentia City Council

AGENDA REPORT

TO: CITY COUNCIL

VIA: INTERIM CITY ADMINISTRATOR

FROM: PUBLIC WORKS MANAGER

DATE: FEBRUARY 16, 2016

SUBJECT: **RESOLUTION APPROVING THE SUBMITTAL OF AN APPLICATION TO THE ORANGE COUNTY TRANSPORTATION AUTHORITY FOR THE MEASURE M2 PROJECT V COMMUNITY BASED TRANSIT / CIRCULATORS FUNDING PROGRAM**

FISCAL
IMPACT: EXPENSE: \$5,000

SUMMARY:

Measure M was approved by Orange County voters in 1990 and renewed for a 30-year extension as Measure M2 in November 2006. Measure M2 funds are allocated for competitive grant programs offered to local agencies to assist in funding street improvements, transit expansion, and environmental mitigation projects. One of the programs under Measure M2 is Project V, which provides funds for the operation of Community Circulators/Shuttles. The first call for Project V was approved in June 2013; \$9.8 million was awarded for five projects. On November 2015, the Orange County Transportation Authority (OCTA) issued a second call for projects. Staff proposes the City apply under the planning category to fund a comprehensive transportation study that examines the feasibility of providing a year-round shuttle or trolley service based within the City's planned Transit Oriented Development/Old Town Santa Fe District area, as well as provide shuttle services for special events. This action authorizes the submittal of an application for the aforementioned grant program.

RECOMMENDATION:

It is recommended that the City Council take the following actions:

1. Adopt Resolution No. R-2016-XX, A Resolution of the City Council of the City of Placentia, California, approving the submittal of an application to the Orange County Transportation Authority for the Measure M2 Project V Community Based Transit / Circulators Funding Program; and
2. Authorize the Interim City Administrator or his designee to execute all necessary documents for securing grant funds, in a form approved by the City Attorney.

1.d.
February 16, 2016

DISCUSSION:

Orange County Transportation Authority's M2 Project V Community-Based Transit Circulators Grant Program was established to help local agencies operate Community Circulators/Shuttles to best serve local community transit needs and fill service gaps in areas not adequately served by regional transit. This grant program is designed to make the overall bus system more efficient and effective by reallocating resources to meet demand. The grant program consists of funding for planning, capital and operations. This is the second round for M2 Project V.

Applicants must demonstrate a need for Community Circulators and the ability to maintain and operate the proposed project. The City proposes to submit a grant application requesting funds for professional consulting services to prepare a comprehensive community shuttle service planning document. The scope of work for the proposed project includes project management and coordination, significant community outreach, data collection and research, identification of funding strategies, and the development of a draft and final transportation planning document. This planning document shall ultimately provide a blueprint for the City to build, maintain and operate a community shuttle service.

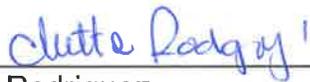
The City's planned Transit Oriented Development (TOD) and new Metrolink train station will draw mass transit users into the City's Old Town area to live, shop and dine. Measure M2 Project V provides an opportunity for the City to create a shuttle service based around the TOD and Metrolink Station to connect area residents and visitors to various points of interest within, as well as outside the City's boundaries. In addition, the shuttle service may also provide an added benefit of circulating additional foot traffic throughout the Old Town District, thus potentially spurring growth in local businesses. Some potential links between the TOD and Metrolink Station include CSU Fullerton, Fullerton's Transportation Center, Anaheim Regional Transportation Intermodal Center (ARTIC), Brea Mall, hospitals and medical facilities, shopping centers, senior housing facilities and major employment centers. Through the use of Community Circulators, high demand areas such as mass transit hubs can be served more efficiently and provide direct express connections to central locations.

In addition to providing funding for planning documents, grant funds are also available for capital purchases as well as operations and maintenance (O&M) costs. A prerequisite to receiving funds for capital purchases or O&M is a comprehensive transportation study.

FISCAL IMPACT:

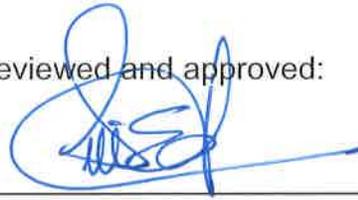
Staff recommends the City submit a grant application totaling \$50,000 in Project V funding from OCTA to prepare a comprehensive Community Circulator transportation study. There is a 10 percent (10%) match required by OCTA. Sufficient Measure M2 funds exist in the City's operating budget to cover the match should the City be awarded the grant. No General Fund monies will be used for the required grant match.

Prepared by:



Ivette Rodriguez
Management Analyst

Reviewed and approved:



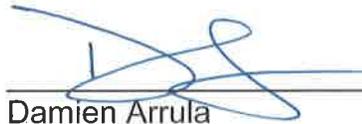
Luis Estevez
Public Works Manager

Reviewed and approved:



Sandra J. Gonzalez
Director of Community Services

Reviewed and approved:



Damien Arrula
Interim City Administrator

Attachment:

1. Resolution No. R-2016-XX

City of Placentia

CITY TREASURER'S REPORT

**DECEMBER 2015
(PRELIMINARY)**

Fiscal Year 2015-16



CITY OF PLACENTIA TREASURER'S REPORT
SUMMARY OF CASH & INVESTMENTS
AS OF DECEMBER 31, 2015 (Preliminary)

CASH & INVESTMENTS HELD BY CITY				
	Percent of Portfolio	Current Yield	Cost	Market Value
<u>Invested</u>				
Local Agency Investment Fund	82.70%	0.32%	\$ 7,857,719.01	\$ 7,857,719.01
<u>Non-Invested</u>				
Checking Accounts	17.30%		\$ 1,644,202.25	\$ 1,644,202.25
Total Cash & Investments Held by City	100.00%		\$ 9,501,921.26	\$ 9,501,921.26

CASH & INVESTMENTS HELD BY FISCAL AGENT				
	Percent of Portfolio	Current Yield	Cost	Market Value
Money Market Mutual Funds & Treasury Obligations	100.00%		\$ 1,789,936.12	\$ 1,789,936.12
Total Cash & Investments Held by FA	100.00%		\$ 1,789,936.12	\$ 1,789,936.12

TOTAL CASH AND INVESTMENTS	
Cash & Investments Held by City and Fiscal Agent - Market Value	\$ 11,291,857.38

**CITY OF PLACENTIA TREASURER'S REPORT
CASH AND INVESTMENT DETAIL - CITY
AS OF DECEMBER 31, 2015 (Preliminary)**

HELD BY CITY							
Agency	Investment Description	Coupon Rate	Current Yield	Purchase Date	Maturity Date	Purchase Price	Market Value
CASH:							
Bank of America - General Checking	Account No. 143128-0221	N/A	N/A	Varies	On Demand	\$ 1,607,377.13	\$ 1,607,377.13
Bank of America - Workers' Comp	Account No. 143188-0525	N/A	N/A	Varies	On Demand	\$ 18,598.30	\$ 18,598.30
Bank of America - Healthcare	Account No. 143138-0513	N/A	N/A	Varies	On Demand	\$ 18,226.82	\$ 18,226.82
Total Cash						\$ 1,644,202.25	\$ 1,644,202.25
INVESTMENTS:							
Local Agency Investment Fund	City Account No. 98-30-678	N/A	0.32%	Varies	On Demand	\$ 7,857,719.01	\$ 7,857,719.01
TOTAL CASH & INVESTMENTS HELD BY CITY						\$ 9,501,921.26	\$ 9,501,921.26



CITY OF PLACENTIA TREASURER'S REPORT
INVESTMENT DETAIL - HELD BY FISCAL AGENT
AS OF DECEMBER 31, 2015 (Preliminary)

HELD BY FISCAL AGENT						
Agency	Investment Description	Current Yield	Purchase Date	Maturity Date	Purchase Price	Market Value
2011 Gas Tax Certificates of Participation						
Wells Fargo	Wells Fargo Money Market	0.03%	N/A	N/A	\$ 485,276.11	\$ 485,276.11
2003 Certificate of Participation						
US Bank	US Bank Money Market	0.03%	N/A	N/A	\$ 865,536.54	\$ 865,536.54
2013 Tax Allocation Refunding Bond						
US Bank	First American Treasury Fund	0.01%	N/A	N/A	\$ 10.35	10.35
2009 Lease Revenue Bond						
US Bank	US Bank Money Market	0.03%	N/A	N/A	\$ 439,113.12	\$ 439,113.12
TOTAL INVESTMENTS HELD BY FISCAL AGENT					\$ 1,789,936.12	\$ 1,789,936.12

CITY OF PLACENTIA TREASURER'S REPORT



CASH BALANCES

AS OF DECEMBER 31, 2015 (Preliminary)

CITY		
101	General Fund	146,749.70
115	Economic Uncertainty	500,000.00
201	Utility User Tax	-
205	State Gas Tax	811,114.33
206	Gas Tax Bond Fund	-
207	Housing Authority	8,395.02
210	Measure M	809,999.04
211	PEG Fund	244,359.52
215	Air Quality Management	362,039.61
225	Asset Seizure	408,375.93
226	Traffic Offender Fund	54,328.71
230	Supplemental Law Enforcement	59,186.49
235	Park Development	340,559.06
240	Sewer Construction	19,602.80
241	Public Safety Mitigation Fee	185,061.00
245	Storm Drain Construction	51,354.09
250	Thoroughfare Construction	96,885.61
260	Street Lighting District	(68,228.63)
261	Public Safety CFD 2014-01	5,917.27
265	Landscape Maintenance	206,801.74
270	CDBG Fund	112,347.38
275	Sewer Maintenance	2,296,668.01
280	Miscellaneous Grants	292,402.19
401	City Capital Projects	502,830.05
501	Refuse Administration	257,643.24
505	CNG Fueling Station	569,701.62
601	Employee Health & Welfare	(1,090,067.41)
605	Risk Management	1,754,843.35
610	Equipment Replacement	(3,437.83)
615	Information Technology	8,879.00
701	Special Deposits	557,907.36
705	H.C.D. Rehabilitation Loans	-
715	Community Facilities District	25,667.10
	Sub-Total	9,527,885.35
SUCCESSOR AGENCY TO THE RDA		
208	Successor Agency Retirement Fund	(151,955.92)
POOLED CASH		
105	Pooled Cash (Investments)	(7,857,719.01)
	TOTAL CASH	\$ 1,518,210.42

City of Placentia
Changes in Cash Balances
December 31, 2015 (Preliminary)

RPT FUND	Data FUND	CASH BALANCE 11/30/2015	RECEIPTS	DISBURSEMENTS	YEAR END & TRANSFERS IN/(OUT)	CASH BALANCE 12/31/2015
101	10 GENERAL FUND	(1,769,014.55)	4,778,746.59	(3,586,022.47)	723,040.13	146,749.70
115	13 ECONOMIC UNCERTAINTY	500,000.00	-	-	-	500,000.00
201	16 UTILITY TAX FUND	570,902.95	152,137.18	-	(723,040.13)	-
205	17 GAS TAX	628,575.55	182,538.78	-	-	811,114.33
206	52 GAS TAX BOND FUND	-	-	-	-	-
207	53 HOUSING AGENCY	5,986.68	2,408.34	-	-	8,395.02
208	54 SUCCESSOR AGENCY FUND	(151,452.92)	-	(503.00)	-	(151,955.92)
210	18 MEASURE "M"	813,382.77	-	(3,383.73)	-	809,999.04
211	58 PEG FUND	268,969.23	-	(24,609.71)	-	244,359.52
215	19 AIR QUALITY FUND	351,900.83	16,692.45	(6,553.67)	-	362,039.61
225	21 ASSET SEIZURE FUND	416,595.16	7,260.92	(15,480.15)	-	408,375.93
226	51 TRAFFIC OFFENDER FUND	53,756.71	572.00	-	-	54,328.71
230	22 COPS/SUPPL LAW ENFORCEMENT	59,186.49	-	-	-	59,186.49
235	23 PARK DEVELOPMENT FUND	340,559.06	-	-	-	340,559.06
240	24 SEWER CONSTRUCTION FUND	19,602.80	-	-	-	19,602.80
241	57 PUBLIC SAFETY MITIGATION FUND	185,061.00	-	-	-	185,061.00
245	25 STORM DRAIN CONSTRUCTION FUND	51,354.09	-	-	-	51,354.09
250	26 THOROUGHFARE CONSTRUCTION	96,885.61	-	-	-	96,885.61
260	28 PLACENTIA LIGHTING DISTRICT	(108,399.29)	70,920.23	(30,749.57)	-	(68,228.63)
261	55 PUBLIC SAFETY CFD 2014-01	4,085.13	3,019.64	(1,187.50)	-	5,917.27
265	29 LANDSCAPE MAINT. DISTRICT	57,748.14	193,787.92	(44,734.32)	-	206,801.74
270	30 HOUSING & COMMUNITY DEVELOP.	112,347.38	-	-	-	112,347.38
275	48 SEWER MAINTENANCE FUND	2,272,434.65	53,645.70	(29,412.34)	-	2,296,668.01
280	50 MISC GRANTS	292,572.19	-	(170.00)	-	292,402.19
401	33 CAPITAL PROJECTS FUND	589,979.19	-	(87,149.14)	-	502,830.05
501	37 REFUSE FUND	(682,894.04)	1,165,405.77	(224,868.49)	-	257,643.24
505	38 CNG FUELING STATION	569,701.62	-	-	-	569,701.62
601	39 HEALTH & WELFARE INS.	(743,035.47)	231,254.46	(578,286.40)	-	(1,090,067.41)
605	40 RISK MANAGEMENT	1,841,360.05	-	(86,516.70)	-	1,754,843.35
610	41 EQUIPMENT REPLACEMENT FUND	(3,437.83)	-	-	-	(3,437.83)
615	42 INFORMATION TECHNOLOGY FUND	8,879.00	-	-	-	8,879.00
701	44 TRUST & AGENCY FUND	560,989.41	14,794.39	(17,876.44)	-	557,907.36
705	45 HOUSING & COMMUNITY DEV. (T&A)	-	-	-	-	-
715	47 COMMUNITY FAC. DISTRICT	20,711.06	4,956.04	-	-	25,667.10
105	11 TOTAL ALL FUNDS	7,235,292.65	6,878,140.41	(4,737,503.63)	0.00	9,375,929.43
	INVESTMENTS	(4,007,719.01)	-	(3,850,000.00)	-	(7,857,719.01)
	TOTAL PER GENERAL LEDGER	\$3,227,573.64				\$1,518,210.42

CITY OF PLACENTIA TREASURER'S REPORT
CERTIFICATION
AS OF DECEMBER 31, 2015 (Preliminary)

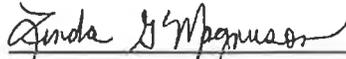
TREASURER'S REPORT

3 Month Projected Cash Requirements (January - March): \$8,400,000

3 Month Projected Cash Revenues (January - March): \$10,750,000

In compliance with the California Government Code Section 53646 et seq., I hereby certify that sufficient investment liquidity and anticipated revenues are available to meet the City's expenditure requirements for the next six months and that all investments are in compliance with the City's Investment Policy.

Submitted By:



Linda G. Magnuson, Chief Financial Officer

Approved By:



Kevin A. Larson, City Treasurer

CITY OF PLACENTIA TREASURER'S REPORT
DEFICIT CASH TRANSFERS
AS OF DECEMBER 31, 2015 (Preliminary)

DEFICIT CASH BALANCES

Fund	Deficit Amount	General Fund	Economic Uncertainty	Gas Tax	Sewer Maintenance	CNG Fueling	Risk Management	Total Funding Source
Street Lighting District	(68,228.63)	68,228.63						68,228.63
Employee Health & Welfare	(1,090,067.41)						1,090,067.41	1,090,067.41
Equipment Replacement	(3,437.83)						3,437.83	3,437.83
Successor Agency Retirement	(151,955.92)							
Total Transfers	(1,313,689.79)	68,228.63	-	-	-	-	1,093,505.24	1,161,733.87
Cash Balance <i>Before</i> Transfer		146,749.70	500,000.00	811,114.33	2,296,668.01	569,701.62	1,754,843.35	6,079,077.01
Cash Available <i>After</i> Transfer		78,521.07	500,000.00	811,114.33	2,296,668.01	569,701.62	661,338.11	4,917,343.14

ACCOUNT BALANCES

COP_Cash+Inv+FA.xlsx

Reviewed by:

Date:

Month	BOA - Gen Chkg		BOA - Wkr Comp		BOA - Healthcare		WF - Rehab 1		WF - Rehab 2		L A I F		Total		Fiscal Agent		Total	
	143128-0221	143188-0525	143138-0513	143188-0525	143138-0513	7001183	7001183	7601008	7601008	98-30-678	98-30-678	Cash (per bank)	Cash & Invests	USB & WF	Cash + Inv + FA	USB & WF	Cash + Inv + FA	
Nov-2014	\$ 1,078,727.80	\$ 91,444.02	\$ 19,423.72	\$ 91,444.02	\$ 19,423.72	\$ -	\$ -	\$ -	\$ -	\$ 2,085,704.83	\$ 2,085,704.83	\$ 1,189,595.54	\$ 3,275,300.37	\$ 4,065,762.06	\$ 7,341,062.43	\$ 4,065,762.06	\$ 7,341,062.43	
Dec-2014	\$ 5,278,346.19	\$ 88,630.12	\$ 19,232.32	\$ 88,630.12	\$ 19,232.32	\$ -	\$ -	\$ -	\$ -	\$ 2,085,704.83	\$ 2,085,704.83	\$ 5,386,208.63	\$ 7,471,913.46	\$ 3,475,227.68	\$ 10,947,141.14	\$ 3,475,227.68	\$ 10,947,141.14	
Jan-2015	\$ 2,034,266.72	\$ 91,098.71	\$ 15,248.60	\$ 91,098.71	\$ 15,248.60	\$ -	\$ -	\$ -	\$ -	\$ 9,087,277.71	\$ 9,087,277.71	\$ 2,140,614.03	\$ 11,227,891.74	\$ 3,356,341.54	\$ 14,584,233.28	\$ 3,356,341.54	\$ 14,584,233.28	
Feb-2015	\$ 662,011.67	\$ 99,109.06	\$ 14,940.05	\$ 99,109.06	\$ 14,940.05	\$ -	\$ -	\$ -	\$ -	\$ 10,087,277.71	\$ 10,087,277.71	\$ 776,060.78	\$ 10,863,338.49	\$ 3,210,533.23	\$ 14,073,871.72	\$ 3,210,533.23	\$ 14,073,871.72	
Mar-2015	\$ 2,323,962.22	\$ (1,070,775.27)	\$ 15,660.02	\$ (1,070,775.27)	\$ 15,660.02	\$ -	\$ -	\$ -	\$ -	\$ 9,087,277.71	\$ 9,087,277.71	\$ 1,268,846.97	\$ 10,356,124.68	\$ 3,101,201.02	\$ 13,457,325.70	\$ 3,101,201.02	\$ 13,457,325.70	
Apr-2015	\$ 2,151,215.85	\$ 222,960.95	\$ 12,055.42	\$ 222,960.95	\$ 12,055.42	\$ -	\$ -	\$ -	\$ -	\$ 11,592,735.33	\$ 11,592,735.33	\$ 2,386,232.22	\$ 13,978,967.55	\$ 3,615,150.70	\$ 17,594,118.25	\$ 3,615,150.70	\$ 17,594,118.25	
May-2015	\$ 2,274,372.25	\$ 134,728.64	\$ 14,558.72	\$ 134,728.64	\$ 14,558.72	\$ -	\$ -	\$ -	\$ -	\$ 12,592,735.33	\$ 12,592,735.33	\$ 2,423,659.61	\$ 15,016,394.94	\$ 4,411,977.40	\$ 19,428,372.34	\$ 4,411,977.40	\$ 19,428,372.34	
Jun-2015	\$ 1,466,467.45	\$ 49,567.78	\$ 16,814.52	\$ 49,567.78	\$ 16,814.52	\$ -	\$ -	\$ -	\$ -	\$ 12,592,735.33	\$ 12,592,735.33	\$ 1,532,849.75	\$ 14,125,585.08	\$ 3,723,868.58	\$ 17,849,453.66	\$ 3,723,868.58	\$ 17,849,453.66	
Jul-2015	\$ 2,654,291.73	\$ 29,436.17	\$ 11,331.72	\$ 29,436.17	\$ 11,331.72	\$ -	\$ -	\$ -	\$ -	\$ 9,500,149.54	\$ 9,500,149.54	\$ 2,695,059.62	\$ 12,195,209.16	\$ 3,870,186.75	\$ 16,065,394.91	\$ 3,870,186.75	\$ 16,065,394.91	
Aug-2015	\$ 2,912,946.39	\$ 25,096.26	\$ 10,879.32	\$ 25,096.26	\$ 10,879.32	\$ -	\$ -	\$ -	\$ -	\$ 7,000,149.54	\$ 7,000,149.54	\$ 2,948,921.97	\$ 9,949,071.51	\$ 5,602,158.84	\$ 15,551,230.35	\$ 5,602,158.84	\$ 15,551,230.35	
Sep-2015	\$ 1,345,903.97	\$ 30,061.94	\$ 13,314.72	\$ 30,061.94	\$ 13,314.72	\$ -	\$ -	\$ -	\$ -	\$ 7,000,149.54	\$ 7,000,149.54	\$ 1,389,280.63	\$ 8,389,430.17	\$ 1,407,902.51	\$ 9,797,332.68	\$ 1,407,902.51	\$ 9,797,332.68	
Oct-2015	\$ 1,790,932.84	\$ 21,842.77	\$ 15,239.32	\$ 21,842.77	\$ 15,239.32	\$ -	\$ -	\$ -	\$ -	\$ 5,007,719.01	\$ 5,007,719.01	\$ 1,828,014.93	\$ 6,835,733.94	\$ 1,407,917.69	\$ 8,243,651.63	\$ 1,407,917.69	\$ 8,243,651.63	
Nov-2015	\$ 3,297,574.21	\$ 19,501.09	\$ 18,471.72	\$ 19,501.09	\$ 18,471.72	\$ -	\$ -	\$ -	\$ -	\$ 4,007,719.01	\$ 4,007,719.01	\$ 3,335,547.02	\$ 7,343,266.03	\$ 1,670,462.11	\$ 9,013,728.14	\$ 1,670,462.11	\$ 9,013,728.14	
Dec-2015	\$ 1,607,377.13	\$ 18,598.30	\$ 18,226.82	\$ 18,598.30	\$ 18,226.82	\$ -	\$ -	\$ -	\$ -	\$ 7,857,719.01	\$ 7,857,719.01	\$ 1,644,202.25	\$ 9,501,921.26	\$ 1,789,936.12	\$ 11,291,857.38	\$ 1,789,936.12	\$ 11,291,857.38	

1-MO. CHANGE IN VALUE

Month	BOA - Gen Chkg		BOA - Wkr Comp		BOA - Healthcare		WF - Rehab 1		WF - Rehab 2		L A I F		Total		Fiscal Agent		Total	
	143128-0221	143188-0525	143138-0513	143188-0525	143138-0513	7001183	7001183	7601008	7601008	98-30-678	98-30-678	Cash (per bank)	Cash & Invests	USB & WF	Cash + Inv + FA	USB & WF	Cash + Inv + FA	
Nov-2014	\$ 20,563.78	\$ (2,390.47)	\$ (1,769.45)	\$ (2,390.47)	\$ (1,769.45)	\$ -	\$ -	\$ -	\$ -	\$ (995,013.47)	\$ (995,013.47)	\$ 16,403.86	\$ (978,609.61)	\$ 278,041.28	\$ (700,568.33)	\$ 278,041.28	\$ (700,568.33)	
Dec-2014	\$ 4,199,618.39	\$ (2,813.90)	\$ (191.40)	\$ (2,813.90)	\$ (191.40)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,196,613.09	\$ 4,196,613.09	\$ (590,534.38)	\$ 3,606,078.71	\$ (590,534.38)	\$ 3,606,078.71	
Jan-2015	\$ (3,244,079.47)	\$ 2,468.59	\$ (3,983.72)	\$ 2,468.59	\$ (3,983.72)	\$ -	\$ -	\$ -	\$ -	\$ 7,001,572.88	\$ 7,001,572.88	\$ (3,245,594.60)	\$ 3,755,978.28	\$ (1,188,886.14)	\$ 3,637,092.14	\$ (1,188,886.14)	\$ 3,637,092.14	
Feb-2015	\$ (1,372,255.05)	\$ 8,010.35	\$ (308.55)	\$ 8,010.35	\$ (308.55)	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000.00	\$ 1,000,000.00	\$ (1,364,553.25)	\$ (364,553.25)	\$ (145,808.31)	\$ (510,361.56)	\$ (145,808.31)	\$ (510,361.56)	
Mar-2015	\$ 1,661,950.55	\$ (1,169,884.33)	\$ 719.97	\$ (1,169,884.33)	\$ 719.97	\$ -	\$ -	\$ -	\$ -	\$ (1,000,000.00)	\$ (1,000,000.00)	\$ 492,786.19	\$ (507,213.81)	\$ (109,332.21)	\$ (616,546.02)	\$ (109,332.21)	\$ (616,546.02)	
Apr-2015	\$ (172,746.37)	\$ 1,293,736.22	\$ (3,604.60)	\$ 1,293,736.22	\$ (3,604.60)	\$ -	\$ -	\$ -	\$ -	\$ 2,505,457.62	\$ 2,505,457.62	\$ 1,117,385.25	\$ 3,622,842.87	\$ 513,949.68	\$ 4,136,792.55	\$ 513,949.68	\$ 4,136,792.55	
May-2015	\$ 123,156.40	\$ (88,232.31)	\$ 2,503.30	\$ (88,232.31)	\$ 2,503.30	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000.00	\$ 1,000,000.00	\$ 37,427.39	\$ 1,037,427.39	\$ 796,826.70	\$ 1,834,254.09	\$ 796,826.70	\$ 1,834,254.09	
Jun-2015	\$ (807,904.80)	\$ (85,160.86)	\$ 2,255.80	\$ (85,160.86)	\$ 2,255.80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (890,809.86)	\$ (890,809.86)	\$ (688,108.82)	\$ (1,578,918.68)	\$ (688,108.82)	\$ (1,578,918.68)	
Jul-2015	\$ 1,187,824.28	\$ (20,131.61)	\$ (5,482.80)	\$ (20,131.61)	\$ (5,482.80)	\$ -	\$ -	\$ -	\$ -	\$ (3,092,585.79)	\$ (3,092,585.79)	\$ 1,162,209.87	\$ (1,930,375.92)	\$ 146,317.17	\$ (1,784,058.75)	\$ 146,317.17	\$ (1,784,058.75)	
Aug-2015	\$ 258,654.66	\$ (4,339.91)	\$ (452.40)	\$ (4,339.91)	\$ (452.40)	\$ -	\$ -	\$ -	\$ -	\$ (2,500,000.00)	\$ (2,500,000.00)	\$ 253,862.35	\$ (2,246,137.65)	\$ 1,731,973.09	\$ (514,164.56)	\$ 1,731,973.09	\$ (514,164.56)	
Sep-2015	\$ (1,567,042.42)	\$ 4,965.68	\$ 2,435.40	\$ 4,965.68	\$ 2,435.40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,559,641.34)	\$ (1,559,641.34)	\$ (4,194,296.33)	\$ (5,753,897.67)	\$ (4,194,296.33)	\$ (5,753,897.67)	
Oct-2015	\$ 445,028.87	\$ (8,219.17)	\$ 1,924.60	\$ (8,219.17)	\$ 1,924.60	\$ -	\$ -	\$ -	\$ -	\$ (1,992,430.53)	\$ (1,992,430.53)	\$ 438,734.30	\$ (1,553,696.23)	\$ 15.18	\$ (1,553,681.05)	\$ 15.18	\$ (1,553,681.05)	
Nov-2015	\$ 1,506,641.37	\$ (2,341.68)	\$ 3,232.40	\$ (2,341.68)	\$ 3,232.40	\$ -	\$ -	\$ -	\$ -	\$ (1,000,000.00)	\$ (1,000,000.00)	\$ 1,507,532.09	\$ 507,532.09	\$ 262,544.42	\$ 770,076.51	\$ 262,544.42	\$ 770,076.51	
Dec-2015	\$ (1,690,197.08)	\$ (902.79)	\$ (244.90)	\$ (902.79)	\$ (244.90)	\$ -	\$ -	\$ -	\$ -	\$ 3,850,000.00	\$ 3,850,000.00	\$ (1,691,344.77)	\$ 2,158,655.23	\$ 119,474.01	\$ 2,278,129.24	\$ 119,474.01	\$ 2,278,129.24	

12-MO. CHANGE IN VALUE

Month	BOA - Gen Chkg		BOA - Wkr Comp		BOA - Healthcare		WF - Rehab 1		WF - Rehab 2		L A I F		Total		Fiscal Agent		Total	
	143128-0221	143188-0525	143138-0513	143188-0525	143138-0513	7001183	7001183	7601008	7601008	98-30-678	98-30-678	Cash (per bank)	Cash & Invests	USB & WF	Cash + Inv + FA	USB & WF	Cash + Inv + FA	
Jul-2015	\$ 1,022,854.96	\$ (38,762.64)	\$ (3,170.25)	\$ (38,762.64)	\$ (3,170.25)	\$ (154,578.50)	\$ (147.85)	\$ -	\$ -	\$ 919,431.24	\$ 919,431.24	\$ 826,195.72	\$ 1,745,626.96	\$ (199,450.80)	\$ 1,546,176.16	\$ (199,450.80)	\$ 1,546,176.16	
Aug-2015	\$ 1,542,118.11	\$ (66,485.38)	\$ (12,853.28)	\$ (66,485.38)	\$ (12,853.28)	\$ -	\$ -	\$ -	\$ -	\$ 1,419,431.24	\$ 1,419,431.24	\$ 1,462,779.45	\$ 2,882,210.69	\$ (658,777.64)	\$ 2,223,433.05	\$ (658,777.64)	\$ 2,223,433.05	
Sep-2015	\$ (897,210.78)	\$ (65,601.10)	\$ (5,401.25)	\$ (65,601.10)	\$ (5,401.25)	\$ -	\$ -	\$ -	\$ -	\$ 3,919,431.24	\$ 3,919,431.24	\$ (968,213.13)	\$ 2,951,218.11	\$ (2,379,789.59)	\$ 571,428.52	\$ (2,379,789.59)	\$ 571,428.52	
Oct-2015	\$ 732,768.82	\$ (71,991.72)	\$ (5,953.85)	\$ (71,991.72)	\$ (5,953.85)	\$ -	\$ -	\$ -	\$ -	\$ 1,927,000.71	\$ 1,927,000.71	\$ 654,823.25	\$ 2,581,823.96	\$ (2,379,803.09)	\$ 202,020.87	\$ (2,379,803.09)	\$ 202,020.87	
Nov-2015	\$ 2,218,846.41	\$ (71,942.93)	\$ (952.00)	\$ (71,942.93)	\$ (952.00)	\$ -	\$ -	\$ -	\$ -	\$ 1,922,014.18	\$ 1,922,014.18	\$ 2,145,951.48	\$ 4,067,965.66	\$ (2,395,299.95)	\$ 1,672,665.71	\$ (2,395,299.95)	\$ 1,672,665.71	
Dec-2015	\$ (3,670,969.06)	\$ (70,031.82)	\$ (1,005.50)	\$ (70,031.82)	\$ (1,005.50)	\$ -	\$ -	\$ -	\$ -	\$ 5,772,014.18	\$ 5,772,014.18	\$ (3,742,006.38)	\$ 2,030,007.80	\$ (1,685,291.56)	\$ 344,716.24	\$ (1,685,291.56)	\$ 344,716.24	

ACCOUNT BALANCES

Custodian	Account #	Jul-2015	Aug-2015	Sep-2015	Oct-2015	Nov-2015	Dec-2015
2011 Gas Tax Certificates of Participation							
Wells Fargo	85514000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo	85514001	\$ 5.65	\$ 5.65	\$ 5.65	\$ 5.65	\$ 126,971.88	\$ 0.07
Wells Fargo	85514002	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo	85514003	\$ 482,676.01	\$ 482,676.02	\$ 482,676.03	\$ 482,676.04	\$ 482,676.06	\$ 482,676.00
Wells Fargo	85514004	\$ 2,600.04	\$ 2,600.04	\$ 2,600.04	\$ 2,600.04	\$ 2,600.04	\$ 2,600.04
Wells Fargo	85514005	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo	TOTAL =	\$ 485,281.70	\$ 485,281.71	\$ 485,281.72	\$ 485,281.73	\$ 612,247.98	\$ 485,276.11
2009 Speical Tax Revenue Refunding Bond							
US Bank	132835000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
US Bank	132835001	\$ 325.00	\$ 325.00	\$ -	\$ -	\$ -	\$ -
US Bank	132835002	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
US Bank	132835003	\$ 971,519.56	\$ 971,524.53	\$ -	\$ -	\$ -	\$ -
US Bank	132835004	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
US Bank	TOTAL =	\$ 971,844.56	\$ 971,849.53	\$ -	\$ -	\$ -	\$ -
2009 Lease Revenue Bond							
US Bank	133062000	\$ 61.54	\$ 61.54	\$ 61.54	\$ 61.54	\$ 135,624.04	\$ 61.62
US Bank	133062001	\$ 439,014.68	\$ 439,022.14	\$ 439,029.60	\$ 439,036.82	\$ 439,044.28	\$ 439,051.50
US Bank	TOTAL =	\$ 439,076.22	\$ 439,083.68	\$ 439,091.14	\$ 439,098.36	\$ 574,668.32	\$ 439,113.12
2013 Tax Allocation Refunding Bond							
US Bank	207213000	\$ 253,287.50	\$ 0.17	\$ 0.25	\$ 0.25	\$ 0.25	\$ 0.25
US Bank	207213001	\$ 515,007.30	\$ 9.93	\$ 10.10	\$ 10.10	\$ 10.10	\$ 10.10
US Bank (excl.)	207213002	\$ 1,023,975.00	\$ 1,023,975.00	\$ 1,023,975.00	\$ 1,023,975.00	\$ 1,023,975.00	\$ 1,023,975.00
US Bank	TOTAL =	\$ 768,294.80	\$ 10.10	\$ 10.35	\$ 10.35	\$ 10.35	\$ 10.35
2003 Certificate of Participation							
US Bank	744120000	\$ 16.63	\$ 24.84	\$ 33.05	\$ 41.00	\$ 49.21	\$ 382,050.29
US Bank	744120001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
US Bank	744120002	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
US Bank	744120003	\$ 483,486.25	\$ 483,486.25	\$ 483,486.25	\$ 483,486.25	\$ 483,486.25	\$ 483,486.25
US Bank	TOTAL =	\$ 483,502.88	\$ 483,511.09	\$ 483,519.30	\$ 483,527.25	\$ 483,535.46	\$ 865,536.54
2001 Special Tax Revenue Series A							
US Bank	94428060	\$ 14,722.16	\$ 14,722.16	\$ -	\$ -	\$ -	\$ -
US Bank	94428061	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
US Bank	94428062	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
US Bank	94428063	\$ 571,500.00	\$ 586,635.70	\$ -	\$ -	\$ -	\$ -
US Bank	94428064	\$ 135,930.68	\$ 135,930.68	\$ -	\$ -	\$ -	\$ -
US Bank	TOTAL =	\$ 722,152.84	\$ 737,288.54	\$ -	\$ -	\$ -	\$ -
1996 Special Tax Refunding Bonds							
US Bank	95431080	\$ 32.75	\$ 2,485,134.19	\$ -	\$ -	\$ -	\$ -
US Bank	95431081	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
US Bank	95431082	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
US Bank	95431083	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
US Bank	95431084	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
US Bank	TOTAL =	\$ 32.75	\$ 2,485,134.19	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL =		\$ 3,870,185.75	\$ 5,602,158.84	\$ 1,407,902.51	\$ 1,407,917.69	\$ 1,670,462.11	\$ 1,789,936.12
VALUE CHANGE =		\$ 146,317.17	\$ 1,731,973.09	\$ (4,194,256.33)	\$ 15.18	\$ 262,544.42	\$ 119,474.01

= denotes a significant change in value from prior month

CITY OF PLACENTIA
BANK RECONCILIATION
December 31, 2015

RPT FUND NO.	Data FUND NO.	FUND	G/L BALANCE December 31, 2015	BALANCE PER BANK	TOTAL
101	10	GENERAL FUND	146,749.70	Balance per Bank	\$1,607,377.13 ✓
114	14	CASH BASIS	-		
115	13	ECONOMIC UNCERTAINTY	500,000.00	Less: A/P O/S Checks	(80,721.90)
201	16	UTILITY TAX FUND	-	Less: Payroll O/S Checks	(8,444.81)
205	17	GAS TAX	811,114.33	Plus: Deposits in Transit	-
206	52	GAS TAX BOND FUND	-		
207	53	HOUSING AGENCY	8,395.02	TOTAL	\$1,518,210.42 ✓
208	54	SUCCESSOR AGENCY RET OBLG FUND	(151,955.92)		
210	18	MEASURE "M"	809,999.04		
211	58	PEG FUND	244,359.52		
215	19	AIR QUALITY FUND	362,039.61		
225	21	ASSET SEIZURE FUND	408,375.93		
226	51	TRAFFIC OFFENDER FUND	54,328.71		
230	22	COPS/SUPPL LAW ENFORCEMENT	59,186.49		
235	23	PARK DEVELOPMENT FUND	340,559.06		
240	24	SEWER CONSTRUCTION FUND	19,602.80		
241	57	PUBLIC SAFETY MITIGATION FEE	185,061.00		
245	25	STORM DRAIN CONSTRUCTION FUND	51,354.09		
250	26	THOROUGHFARE CONSTRUCTION	96,885.61		
260	28	PLACENTIA LIGHTING DISTRICT	(68,228.63)		
261	55	PUBLIC SAFETY CFD 2014-01	5,917.27		
265	29	LANDSCAPE MAINT. DISTRICT	208,801.74		
270	30	HOUSING & COMMUNITY DEVELOP.	112,347.38		
275	48	SEWER MAINTENANCE FUND	2,296,668.01		
280	50	MISC GRANTS	292,402.19		
401	33	CAPITAL PROJECTS FUND	502,830.05		
501	37	REFUSE FUND	257,643.24		
505	38	CNG FUELING STATION	569,701.62		
601	39	HEALTH & WELFARE INS.	(1,090,067.41)		
605	40	RISK MANAGEMENT	1,754,843.35		
610	41	EQUIPMENT REPLACEMENT FUND	(3,437.83)		
615	42	INFORMATION TECHNOLOGY FUND	8,879.00		
701	44	TRUST & AGENCY FUND	557,907.36		
705	45	HOUSING & COMMUNITY DEVELOP. (T&A)	-		
715	47	COMMUNITY FAC. DISTRICT	25,667.10		
		TOTAL ALL FUNDS	9,375,929.43		
105	11	INVESTMENTS	(7,857,719.01)		
		Total per GL	\$1,518,210.42		
		GRAND TOTAL	\$1,518,210.42 ✓		
		Difference	\$0.00		

OK
KZ
2/13/16

PREPARED BY: EH
DATE: 1/19/16
APPROVED BY: mm
DATE: 1/19/16

Bank of America



H

BANK OF AMERICA, N.A.
2000 CLAYTON RD - 5TH FLOOR
CONCORD, CA 94520

Account Number 1431280221
01 01 149 05 M0000 E# 0
Last Statement: 11/30/2015
This Statement: 12/31/2015

DNP

Customer Service
1-888-400-9009

CITY OF PLACENTIA
GENERAL ACCOUNT
401 EAST CHAPMAN AVE
PLACENTIA CA 92870

Page 1 of 13

PUBLIC FUNDS CHECKING

Account Summary Information

Statement Period 12/01/2015 - 12/31/2015	Statement Beginning Balance	3,297,574.21
Number of Deposits/Credits 113	Amount of Deposits/Credits	9,653,737.12
Number of Checks 324	Amount of Checks	2,761,452.75
Number of Other Debits 47	Amount of Other Debits	8,582,481.45
	Statement Ending Balance	1,607,377.13
Number of Enclosures 0	Service Charge	.00

OK
KZ
2/3/16

Deposits and Credits

Date Posted	Customer Reference	Amount	Description	Bank Reference
12/01		420.40	CA BANKING CENTER DEPOSIT	76006042750224
12/01		588.00	CA BANKING CENTER DEPOSIT	84008142572392
12/01		5,087.01	BOFA MERCH SVCS DES:DEPOSIT ID:430132313848933 INDN:CITY OF PLACENTIA CO ID:941687665B CCD	35002995123
12/01		107,723.32	APPORT ST OF CA DES:APSAPPORTS ID:1048 INDN:PLACENTIA CITY TRE U CO ID:9001113698 PPD	31007721793
12/01	1	6,846.51	Pre-encoded Deposit	818101142801381
12/02		70.00	LINK2GOV CORP DES:NID0053499 ID:WEBBUSINESSREN INDN:06COP-PLACE-NTAPI-G CO ID:1621868563 CCD PMT INFO:/BID*0007761898	35007947523
12/02		100.00	CA BANKING CENTER DEPOSIT	110104142963528
12/02		894.75	AMERICAN EXPRESS DES:SETTLEMENT ID:2044459352 INDN:CITY OF PLAC2044459352 CO ID:1134992250 CCD	36006324867
12/02		1,469.00	CA BANKING CENTER DEPOSIT	76006142429053
12/02		1,968.49	BOFA MERCH SVCS DES:DEPOSIT ID:430132313848933 INDN:CITY OF PLACENTIA CO ID:941687665B CCD	36007923341
12/02	1	86,299.64	Pre-encoded Deposit	818101242234727
12/03		822.45	AMERICAN EXPRESS DES:SETTLEMENT ID:2044459352 INDN:CITY OF PLAC2044459352 CO ID:1134992250 CCD	37001804624
12/03		1,396.00	CA BANKING CENTER DEPOSIT	84006242040500
12/03		3,195.21	CA BANKING CENTER DEPOSIT	76006942871715
12/03		3,822.23	BOFA MERCH SVCS DES:DEPOSIT ID:430132313848933 INDN:CITY OF PLACENTIA CO ID:941687665B CCD	37002603783
12/03		8,408.27	LINK2GOV CORP DES:NID0053501 ID:WEBBUSINESSREN INDN:06COP-PLACE-NTAPI-G CO ID:1621868563 CCD PMT INFO:/BID*0007763835	36018820462
12/03		19,236.00	TURBO DATA EFT DES:CC PMTS ID:PLACENTIA INDN:CITY OF PLACENTIA CO ID:2330105525 CCD	36020196944
12/03		1,000,000.00	WIRE TYPE:BOOK IN DATE:151203 TIME:1507 ET TRN:2015120300297417 SNDR REF:245735910110007 ORIG:STATE OF CALIFORNIA - LAI	644800370297417
12/03		1,002,917.29	County of Orange DES:EDI PYMNT ID:201512010071290 INDN:CITY OF PLACENTIA CO ID:7956000928 CCD	36017006557
12/03	1	13,993.49	Pre-encoded Deposit	818101242702686
12/04		300.00	CA BANKING CENTER DEPOSIT	84006242624557
12/04		1,815.00	CA BANKING CENTER DEPOSIT	84006242624607
12/04		2,256.37	BOFA MERCH SVCS DES:DEPOSIT ID:430132313848933 INDN:CITY OF PLACENTIA CO ID:941687665B CCD	38003839199
12/04		6,272.02	CA BANKING CENTER DEPOSIT	76007042196412

Bank of America



H

BANK OF AMERICA, N.A.
 2000 CLAYTON RD - 5TH FLOOR
 CONCORD, CA 94520

Account Number 1431880525
 01 01 149 05 M0000 E# 0
 Last Statement: 11/30/2015
 This Statement: 12/31/2015

DNP

Customer Service
 1-888-400-9009

CITY OF PLACENTIA
 WORKMANS COMP.
 401 E CHAPMAN AVE
 PLACENTIA CA 92870

Page 1 of 3

PUBLIC FUNDS CHECKING

Account Summary Information

Statement Period 12/01/2015 - 12/31/2015	Statement Beginning Balance	19,501.09 ✓
Number of Deposits/Credits 1	Amount of Deposits/Credits	30,066.69
Number of Checks 62	Amount of Checks	30,969.48
Number of Other Debits 0	Amount of Other Debits	.00
	Statement Ending Balance	18,598.30 ✓
Number of Enclosures 0	Service Charge	.00

OK
 KZ
 2/3/16

Transaction Detail

Date Posted	Customer Reference	Amount	Description	Bank Reference
12/01	17330	82.16-	Check	888808592294057
12/03	17322	529.00-	Check	888808892761627
12/03	17326	621.00-	Check	356202252977143
12/03	17329	137.41-	Check	888809092904211
12/03	17331	176.02-	Check	888804692344094
12/03	17332	88.01-	Check	888804692344093
12/03	17333	71.57-	Check	888809092249856
12/03	17337	61.70-	Check	888809092249884
12/04	17313	163.10-	Check	888809392719632
12/04	17314	392.00-	Check	888809192796338
12/04	17316	3,805.25-	Check	888809392719633
12/04	17317	28.00-	Check	888809392719636
12/04	17321	123.00-	Check	888809192537099
12/04	17323	345.00-	Check	888809192537098
12/04	17339	78.06-	Check	888809292173360
12/07	17334	245.09-	Check	128406292617792
12/07	17341	540.00-	Check	888805292367483
12/08		30,066.69	WIRE TYPE:BOOK IN DATE:151208 TIME:1247 ET TRN:2015120700340853 ORIG:CITY OF PLACENTIA ID:001431280221 PMT DET:WOR KERS COMP REIMBURSEMENT NOV 2015	644800370340853
12/09	17345	71.46-	Check	888808292121776
12/10	17335	115.18-	Check	888805792089717
12/10	17336	115.18-	Check	888805792089712
12/10	17343	87.94-	Check	128407092261087
12/11	17340	267.50-	Check	888808792169076
12/11	17342	1,885.45-	Check	888808692809610
12/11	17347	190.60-	Check	897907392803029
12/11	17349	1,053.39-	Check	818101242309388
12/14	17346	529.00-	Check	888808892716171
12/14	17348	65.84-	Check	888809192011262
12/14	17350	621.00-	Check	356202252195146
12/14	17352	44.09-	Check	888809192011288
12/14	17354	12.50-	Check	888809192011303
12/16	17355	460.00-	Check	888809792135717
12/17	17351	156.41-	Check	888804892111023
12/17	17359	319.06-	Check	888809892526674
12/17	17361	133.32-	Check	888809892539515
12/17	17363	36.09-	Check	888809892526653

Bank of America



H

BANK OF AMERICA, N.A.
 2000 CLAYTON RD - 5TH FLOOR
 CONCORD, CA 94520

Account Number 1431380513
 01 01 149 05 M0000 E# 0
 Last Statement: 11/30/2015
 This Statement: 12/31/2015

DNP

Customer Service
 1-888-400-9009

CITY OF PLACENTIA
 HEALTHCARE ACCOUNT
 401 E CHAPMAN AVE
 PLACENTIA CA 92870

Page 1 of 2

PUBLIC FUNDS CHECKING

Account Summary Information

Statement Period 12/01/2015 - 12/31/2015	Statement Beginning Balance	18,471.72	<i>OK</i> <i>KZ</i> <i>2/3/16</i>
Number of Deposits/Credits 1	Amount of Deposits/Credits	4,292.20	
Number of Checks 0	Amount of Checks	.00	
Number of Other Debits 8	Amount of Other Debits	4,537.10	
	Statement Ending Balance	18,226.82	
Number of Enclosures 0	Service Charge	.00	

Transaction Detail

Date Posted	Customer Reference	Amount	Description	Bank Reference
12/01		589.70-	CBA-PRINCIPAL DES:CBA FUND ID:H70981	34010709600
			INDN:CITY OF PLACENTIA CO ID:42-0127290 CCD	
12/02		397.10-	CBA-PRINCIPAL DES:CBA FUND ID:H70981	35005791967
			INDN:CITY OF PLACENTIA CO ID:42-0127290 CCD	
12/03		198.00-	CBA-PRINCIPAL DES:CBA FUND ID:H70981	36010814436
			INDN:CITY OF PLACENTIA CO ID:42-0127290 CCD	
12/07		4,292.20	WIRE TYPE:BOOK IN DATE:151207 TIME:1552 ET 644800370340496	
			TRN:2015120700340496	
			ORIG:CITY OF PLACENTIA ID:001431280221 PMT DET;DEN	
			TAL CLAIMS NOV 2015	
12/09		1,392.00-	CBA-PRINCIPAL DES:CBA FUND ID:H70981	42011956245
			INDN:CITY OF PLACENTIA CO ID:42-0127290 CCD	
12/11		500.00-	CBA-PRINCIPAL DES:CBA FUND ID:H70981	44006383827
			INDN:CITY OF PLACENTIA CO ID:42-0127290 CCD	
12/16		502.70-	CBA-PRINCIPAL DES:CBA FUND ID:H70981	49012671986
			INDN:CITY OF PLACENTIA CO ID:42-0127290 CCD	
12/18		141.60-	CBA-PRINCIPAL DES:CBA FUND ID:H70981	51009225550
			INDN:CITY OF PLACENTIA CO ID:42-0127290 CCD	
12/23		816.00-	CBA-PRINCIPAL DES:CBA FUND ID:H70981	56005638831
			INDN:CITY OF PLACENTIA CO ID:42-0127290 CCD	

Daily Balances

Date	Ledger Balance	Collected Balance	Date	Ledger Balance	Collected Balance
11/30	18,471.72	18,471.72	12/11	19,687.12	19,687.12
12/01	17,882.02	17,882.02	12/16	19,184.42	19,184.42
12/02	17,484.92	17,484.92	12/18	19,042.82	19,042.82
12/03	17,286.92	17,286.92	12/23	18,226.82	18,226.82
12/07	21,579.12	21,579.12	12/31	18,226.82	18,226.82
12/09	20,187.12	20,187.12			

Local Agency Investment Fund
 P.O. Box 942809
 Sacramento, CA 94209-0001
 (916) 653-3001

www.treasurer.ca.gov/pmia-laif/laif.asp
 January 05, 2016

CITY OF PLACENTIA

DIRECTOR OF FINANCE
 401 E. CHAPMAN
 PLACENTIA, CA 92870

PMIA Average Monthly Yields

Account Number:
 98-30-678

Tran Type Definitions

December 2015 Statement

Effective Date	Transaction Date	Tran Type	Confirm Number	Authorized Caller	Amount
12/3/2015	12/2/2015	RW	1486279	MICHAEL NGUYEN	-1,000,000.00
12/18/2015	12/17/2015	RW	1487375	MICHAEL NGUYEN	-2,000,000.00
12/22/2015	12/21/2015	RD	1487609	MICHAEL NGUYEN	4,200,000.00
12/31/2015	12/30/2015	RD	1488168	MICHAEL NGUYEN	650,000.00

Account Summary

Total Deposit:	4,850,000.00	Beginning Balance:	6,007,719.01	✓
Total Withdrawal:	-3,000,000.00	Ending Balance:	7,857,719.01	✓

OK
 HZ
 2/3/16



Placentia City Council

AGENDA REPORT

TO: CITY COUNCIL
VIA: INTERIM CITY ADMINISTRATOR
FROM: CHIEF FINANCIAL OFFICER
DATE: FEBRUARY 16, 2016
SUBJECT: **DECEMBER 2015 TREASURER'S REPORT (PRELIMINARY)**

FISCAL
IMPACT: NONE

SUMMARY:

The Finance Department has prepared a monthly Treasurer's Report for the month of December 2015. The Treasurer's Report includes all investments managed by the City and investments held by trustees.

RECOMMENDATION:

It is recommended that the City Council take the following action:

1. Receive and file the December 2015 Treasurer's Report (Preliminary).

DISCUSSION:

Government Code § 53646 states that the Treasurer or Chief Financial Officer of the City may render a report on investments at least quarterly to the legislative body. The attached Treasurer's Report reflects the City's investment portfolio for the month of December 2015. The City Treasurer has reviewed and signed the attached report.

Submitted by:



Linda G. Magnuson
Chief Financial Officer

Reviewed and approved:



Damien R. Arrula
Interim City Administrator

Attachment:

1. December 2015 Treasurer's Report (Preliminary)

3.a.
February 16, 2016



CITY OF PLACENTIA

GUIDELINES FOR THE PERMIT PARKING PILOT PROGRAM

OLD TOWN SANTA FE DISTRICT

The parking situation in Old Town Santa Fe has long been complicated by the historical development standards, the density of restaurants and mixed-use nature in which retail and residential uses compete for limited parking spaces. Newer development in the area decreased available public parking and replacement of public parking has not yet been developed. As a result from discussions with the Old Town Santa Fe Merchants Association, a one (1) year Permit Parking Program is proposed. The one (1) year Permit Parking Pilot Program will commence on April 1, 2016. The intent of the program is to provide parking for businesses, residents, and customers. Additionally, the program has a basic premise that while public parking lots should be free for all customers, the City is not able to publicly subsidize nor provide a gift of public resources for private employee or resident parking.

PARKING PERMIT COST

To establish a rate for permit parking in the Old Town Santa Fe District, Staff determined the following costs are applicable in order to maintain a permit system on an annual basis. The annual cost of the permit is as follows:

- Tier 1** \$110 annual permit fee to park for extended hours, except between the hours of 2:00 a.m. and 6:00 a.m., in the Crowther Avenue parking lot. This Tier is specifically for employees and business owners in the Old Town Santa Fe District.

- Tier 2** \$240 annual permit fee to park for extended hours, including the hours between 2:00 a.m. and 6:00 a.m., in the Crowther Avenue parking lot. This Tier is specifically for existing 2nd story mixed-use residential tenants located along Santa Fe Avenue and within the project area.

City Staff reviewed parking areas in the Old Town Santa Fe District and surrounding areas and determined that the City parking lot on Crowther Avenue (56 spaces) is the only viable lot for overnight parking for employees of Old Town Santa Fe District businesses and any residents in this area. This parking lot will be made available to the employees of the Old Town Santa Fe District businesses and residents in this area. This would free up parking for customers adjacent to the businesses. Those vehicles with the parking permit placards will be exempted from the time limit parking restriction in the Crowther Avenue parking lot; however will be subject to the time restrictions associated with all other public parking lots located within the Old Town Santa Fe District. The permit placards are also excluded from the private temporary parking lot on Main Street.

The parking permit fee will be collected along with the yearly business license fee and applicants will need to provide proof of residency or proof of business occupancy. The parking permit placards will be assigned to the businesses or property owners in numerical order. It will be the applicant's responsibility to assign the permits to their employees and/or residences. Lost or stolen permits will be replaced for the cost of the annual fee. The first year cost of each permit will be prorated based upon the month the application for the permit is made. The Permit Parking Program will only apply to uses permitted within the Santa Fe Commercial Zone.



CITY OF PLACENTIA PERMIT PARKING PROGRAM OLD TOWN SANTA FE DISTRICT



-  Proposed new private surface parking lot (60 spaces approximately) Restrictions will be determined by the Placentia Santa Fe Merchants Association
-  Crowther Avenue Parking Lot (56 spaces) 4 hour parking restriction (Overnight Parking with permit)
-  Alley Parking south of Santa Fe Avenue (28 spaces) 2 hour parking restriction (No Overnight Parking)
-  South Main Street Parking Lot. 2 hour parking restriction (No Overnight Parking)

All other public parking lots in the downtown area will have 2 hour parking restrictions & no overnight parking.

RESOLUTION NO. 2016-

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PLACENTIA, CALIFORNIA, CREATING A PILOT PROGRAM TO ALLOW PERMIT PARKING IN THE OLD TOWN SANTA FE COMMERCIAL DISTRICT IDENTIFIED IN EXHIBIT 2, PARKING PERMIT GUIDELINES AND APPLICATION PROCESSING FEES IN SUPPORT THEREOF.

A. Recitals.

(i) California Vehicle Code Section 22507 broadly empowers localities to regulate parking within their jurisdictions including the right to create preferential parking privileges for residents and merchants.

(ii) City of Placentia Municipal Code Section 13.52.070 entitled "Authorization for permit parking" authorizes preferential permit parking zones in specified areas of the City by adoption of a resolution of the City Council.

(iii) The City Council identified the need for permit parking within the Old Town Santa Fe District.

(iv) In order to implement the Permit Parking Program, the City of Placentia has created guidelines set forth in Exhibit 2.

(v) The implementation of the Permit Parking Program will require staff time and City resources. The City of Placentia has the authority to impose fees under its police power in accordance with the Constitution of the State of California Article XI, §7 in return for a specific benefit conferred or privilege granted.

(vi) Any fee imposed may not exceed the estimated reasonable cost of providing the service for which the fee is charged as set forth in the Constitution of the State of California Article XIIIIC, §1(e). The City Council has determined that the proposed application fee does not exceed the actual cost of the services in that implementation of the program will require staff time and use of the city owned property.

(vii) All legal prerequisites to the adoption of this Resolution have occurred.

B. Resolution.

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

1. The City Council hereby specifically finds that all of the facts set forth in the Recitals, Part A, of this Resolution are true and correct.

2. The City Council hereby approves a pilot program to allow permit parking in the Old Town Santa Fe District identified in Exhibit 2 along with the guidelines attached hereto as Exhibit 1.

3. The City Council hereby authorizes and approves the application fee as follows:

Tier 1: \$110 annual permit fee to park for extended hours, except between the hours of 2:00 a.m. and 6:00 a.m., in the Crowther Avenue parking lot.

Tier 2: \$240 annual permit fee to park for extended hours, including the hours between 2:00 a.m. and 6:00 a.m., in the Crowther Avenue parking lot.

4. The City Council hereby finds that the imposition of the application fee for implementation of the Old Town Santa Fe District Permit Parking Program does not exceed the actual cost of the services provided and is reasonable in furtherance of the purposes for which the pilot program is intended.

5. In accordance with the requirements of the California Environmental Quality Act ("CEQA"), this project is categorically exempt from environmental review pursuant to Title 14 C.C.R. §§ 15031 & 15032 in that the Permit Parking Program involves existing facilities.

APPROVED and ADOPTED this 16th day of February, 2016.

JEREMY B. YAMAGUCHI,
MAYOR

ATTEST:

PATRICK J. MELIA,
City CLERK

STATE OF CALIFORNIA
COUNTY OF ORANGE

I, PATRICK J. MELIA, City Clerk of the City of Placentia, do hereby certify that the foregoing Resolution was adopted at a regular meeting of the City Council of the City of Placentia, held on the 16th day of February, 2016, by the following vote:

AYES: COUNCILMEMBERS:
NOES: COUNCILMEMBERS:
ABSENT: COUNCILMEMBERS:
ABSTAIN: COUNCILMEMBERS:

PATRICK J. MELIA,
CITY CLERK

APPROVED AS TO FORM:

CHRISTIAN L. BETTENHAUSEN,
CITY ATTORNEY

Existing Time Restrictions

LEGEND

- 1 hr./No Overnight
- 1 hr./Overnight OK
- 2 hr. at all times
- 2 hr./No Overnight
- 2 hr./Overnight OK
- 4 hr. at all times
- 4 hr./Overnight OK
- No Restrictions



Proposed Time Restrictions

LEGEND

- 2 hr. Parking - 5 A.M. to 9 P.M.
- No Parking - 2 A.M. to 6 A.M.
- 4 hr. Parking - At All Times
- Standard Permit - 6 A.M. to 2 A.M.
- Overnight Permit - 24 hr. Parking





CITY COUNCIL MEETING

OLD TOWN SANTA FE DISTRICT PERMIT PARKING PROGRAM
FEBRUARY 16, 2016

City of Placentia

Old Town Santa Fe District Permit Parking Program

HISTORY

- Last year, Nelson Nygaard conducted a parking study in the Downtown area.
- At the June 2, 2015 City Council Meeting, a Parking In-Lieu Fee Program was presented to attract potential business that would otherwise not be able to locate in the City due to the difficulties of meeting minimum on-site parking requirements.
- City Council requested to have joint meetings with commercial/retail developers & business/property owners
- City held several of these meetings to discuss the Downtown Parking Permit Pilot Program



Guidelines

OLD TOWN SANTA FE DISTRICT PERMIT PARKING PROGRAM

- Applications will be processed by the Finance Department. Business and/or property owners will be required to submit the name and vehicle identification information to the Finance Department in order to process the permits. Businesses that are created during the year will be processed with a prorated formula. A tiered application processing fee is proposed as follows:
 - **Tier 1:** \$110 annual permit fee to park for extended hours, except between the hours of 2:00 a.m. and 6:00 a.m. in the Crowther Avenue parking lot. This Tier is specifically for employees and business owners in the Old Town Santa Fe District.
 - **Tier 2:** \$240 annual permit fee for existing 2nd story residential permittees to park for extended hours, including the hours between 2:00 a.m. and 6:00 a.m. in the Crowther Avenue parking lot. This Tier is specifically for existing 2nd story mixed-use residential tenants located along Santa Fe Avenue and within the project area.



Guidelines

- The City will also modify time restrictions for all downtown public parking lots to include a two (2) hour parking restriction and no overnight parking provisions with the exception of the Crowther Avenue parking lot. Crowther Avenue parking lot will remain a 4 hour parking zone. This lot will also be made available for businesses' employees or 2nd story mixed-use residential tenants located along Santa Fe Avenue, to park for extended or overnight hours, provided they are issued a Downtown Parking Permit from the City.



Existing Conditions

LEGEND

- 1 hr./No Overnight
- 1 hr./Overnight OK
- 2 hr. at all times
- 2 hr./No Overnight
- 2 hr./Overnight OK
- 4 hr. at all times
- 4 hr./Overnight OK
- No Restrictions



Proposed Changes

LEGEND

- 2 hr. Parking - 6 A.M. to 9 P.M.
- No Parking - 2 A.M. to 6 A.M.
- 4 hr. Parking - At All Times
- Standard Permit - 6 A.M. to 2 A.M.
- Overnight Permit - 24 hr. Parking



Program Implementation

- The program was presented to the Placita Santa Fe Merchants Meeting on February 9, 2016. The Merchants unanimously supported the program.
- If approved by Council, the program will begin on April 1st.
- A one month grace period will be provided. Warnings will be issued by Parking Enforcement.
- The program will be reviewed in one year to determine any changes/modification needed.



Any Questions or Comments?





Placentia City Council

AGENDA REPORT

TO: CITY COUNCIL

FROM: INTERIM CITY ADMINISTRATOR

DATE: FEBRUARY 16, 2016

SUBJECT: **OLD TOWN SANTA FE DISTRICT PERMIT PARKING PROGRAM**

FISCAL
IMPACT: None

SUMMARY:

On June 2, 2015, the City Council considered a Citywide Parking In-Lieu Fee program that would allow applicants for proposed development projects to pay a designated fee in-lieu of providing the parking required by the City of Placentia Zoning Code ("Parking In-Lieu Fee Program"). In accordance with City Council's direction, City Staff formed a Citywide Parking In-Lieu Fee Ad Hoc Committee ("Committee") comprised of property owners and businesses, including those in the Old Town Santa Fe Commercial District, to provide the City Council with input on the Parking In-Lieu Fee Program.

On November 17, 2015, the Committee's recommendations were presented to the City Council, which included the formation of a pilot program for permit parking in the Old Town Santa Fe District ("Old Town Santa Fe Permit Parking Program"). The City Council supported the Committee's recommendation of a pilot program for permit parking and directed City Staff to proceed with its implementation. This action approves a Resolution creating a pilot program for permit parking in the Old Town Santa Fe District.

RECOMMENDATION:

It is recommended that the City Council take the following action:

1. Adopt Resolution No. R-2016-XX, A Resolution of the City Council of the City of Placentia, California, Creating a Pilot Program to Allow Permit Parking in the Old Town Santa Fe District Identified in Exhibit 2, Parking Permit Guidelines and Application Processing Fees in Support Thereof.

DISCUSSION:

At the June 2, 2015 City Council meeting parking consulting firm Nelson Nygaard presented analysis regarding available parking in the Old Town Santa Fe District and the potential establishment of a Parking In-Lieu Fee Program. The intended purpose of the Parking In-Lieu Fee Program was to attract potential businesses that would otherwise not be able to locate in the City of Placentia due to difficulties meeting minimum on-site parking requirements. Under the proposed Parking In-Lieu Fee Program, potential businesses could voluntarily pay a fee in-lieu of providing the required number of parking spaces. At the June 2, 2015 meeting, the City Council directed

3.b.

February 16, 2016

staff to proceed with the in-lieu fee ordinance along with the formation of the aforementioned Committee in order to provide additional recommendations to the City Council on this matter.

The Committee was comprised of commercial/retail development managers and business/property owners including Old Town Santa Fe District merchants. As indicated above, the Committee's intended purpose was to formulate and recommend to the City Council guidelines for the Parking In-Lieu Fee Program. The Committee held several meetings between June and December 2015. During this time, the Committee formulated a number of recommendations to the City Council.

On November 17, 2015, the Committee's recommendations were presented to the City Council, which included the formation of the Old Town Santa Fe Permit Parking Program (Permit Parking Program). The Permit Parking Program would encompass the area set forth in Boundary Map attached as Exhibit 2. As a pilot program, the initial term is proposed for a period of one (1) year during which the City will evaluate its effectiveness and consider any changes. At the end of that initial term, the City Council would then determine whether the program should remain in place.

Permit Parking Program Administration

Pursuant to the California Vehicle Code Section 22507 and the City of Placentia Municipal Code Section 13.52.070, specified areas of the City may be designated as preferential permit parking zones pursuant to resolution by the City Council.

The City of Placentia currently maintains guidelines governing permit parking in residential neighborhoods. However, the Old Town Santa Fe Permit Parking Program is distinct from the Residential Permit Parking Program in such that separate guidelines are proposed. Those guidelines are attached as Exhibit 1 to this staff report. However, a brief summary is as follows:

If approved by the City Council, Staff will send notices to all business and property owners within the Old Town Santa Fe Commercial District notifying each business and/or property owner of the proposed Permit Parking Program. Applications will be processed by the Finance Department. Business and/or property owners will be required to submit the name and vehicle identification information to the Finance Department in order to process the permits. Businesses that are created during the year will be processed with a prorated formula. A tiered application processing fee is proposed as follows:

- Tier 1: \$110 annual permit fee to park for extended hours, except between the hours of 2:00 a.m. and 6:00 a.m. in the Crowther Avenue parking lot. This Tier is specifically for employees and business owners in the Old Town Santa Fe District.
- Tier 2: \$240 annual permit fee for existing 2nd story residential permittees to park for extended hours, including the hours between 2:00 a.m. and 6:00 a.m. in the Crowther Avenue parking lot. This Tier is specifically for existing 2nd story mixed-use residential tenants located along Santa Fe Avenue and within the project area.

Staff anticipates the applications to be processed within ten (10) business days of receipt by the Finance Department, at which time a permit will be issued which would be displayed on the dash board of vehicles while parked in the City parking lot on Crowther Avenue. It is important to note that the Permit Parking Program will only apply to uses permitted within the Santa Fe Commercial Zone.

The City will also modify time restrictions for all downtown public parking lots to include a two (2) hour parking restriction and no overnight parking provisions with the exception of the Crowther Avenue parking lot. This lot, as mentioned in the Tier 1 and Tier 2 schedule, will be made available for businesses employees or residents to park for extended or overnight hours, provided they are issued a permit from the City.

On February 9, 2016, the City presented the Permit Parking Program to the Placita Santa Fe Merchants Association during their monthly meeting at Tlaquepaque Restaurant. Staff presented a power point presentation illustrating the details of the program, guidelines, map, and the implementation and review process. The Board and the Members of the Association unanimously approved the Program.

California Environmental Quality Act

In accordance with the requirements of the California Environmental Quality Act ("CEQA"), Public Resources Code §§ 21000 *et seq.*, the State CEQA Guidelines 14 C.C.R. §§ 15031 & 15032 apply as the project involves a minor alteration of an existing private structure and constitutes in-fill development.

FISCAL IMPACT:

The implementation of the Permit Parking Program will require staff time and City resources. The City of Placentia has the authority to impose fees under its police power in accordance with the Constitution of the State of California Article XI, §7 in return for a specific benefit conferred or privilege granted. Any fee imposed may not exceed the estimated reasonable cost of providing the service for which the fee is charged as set forth in the Constitution of the State of California Article XIII C, §1(e). Consequently, the proposed application processing fee will offset staff time and resources needed for the implementation and administration of this program.

Prepared by:



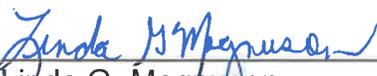
Mark H. Miller
Contract Traffic Engineer

Reviewed and approved:



Charles R. Rangel
Contract Senior Planner

Reviewed and approved:



Linda G. Magnuson
Chief Financial Officer

Reviewed and approved:



Damien R. Arrula
Interim City Administrator

Attachments:

1. Exhibit 1: Guidelines for the Permit Parking Program
2. Exhibit 2: Boundary Map
3. Resolution No. R-2016-XX
4. Current Time Restrictions in the the Downtown
5. Proposed Time Restrictions in the Downtown
6. Power Point Presentation



Placentia City Council

AGENDA REPORT

TO: CITY COUNCIL

VIA: INTERIM CITY ADMINISTRATOR

FROM: CHIEF FINANCIAL OFFICER

DATE: FEBRUARY 16, 2016

SUBJECT: **PRESENTATION OF THE DRAFT COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE PERIOD ENDING JUNE 30, 2015**

FISCAL
IMPACT: NONE

SUMMARY:

The annual audit of the City's financial records has been completed by the City's audit firm, Lance, Soll, and Lunghard, L.L.P. Part of the audit contract includes the completion of the Comprehensive Annual Financial Report (CAFR) in concert with staff's assistance. The final draft financial statements have been reviewed by staff and the Financial Audit Oversight Committee (FAOC) who reviewed it at their meeting of February 8, 2016. The FAOC recommends that the City Council approve the CAFR for the period ending June 30, 2015. The final CAFR will be included on the March 1, 2016 as a receive and file item..

RECOMMENDATION:

It is recommended that the City Council take the following action:

1. Review the Draft Comprehensive Annual Financial Report for the period ending June 30, 2015 and as recommended by the Financial Audit Oversight Committee.

DISCUSSION:

Each year the City has an external audit performed by an independent auditing firm. At the conclusion of the audit process, the auditors, in concert with the City's Finance Department, complete the CAFR. As required by the Government Accounting Standards Board (GASB), the report's format includes standardized reporting information such as the Management Discussion and Analysis, Required Supplementary Information and Government-wide Financial Statements, including the Statement of Net Position and Statement of Activities.

Also included in the report is the Independent Auditors' Report. In the opinion of the auditors, Lance, Soll, and Lunghard, L.L.P., the financial statements are presented fairly in all material respects. In the opinion of the City's current auditor there is no longer a going concern finding as was indicated in the prior year. The audit of the City's financial records was completed in

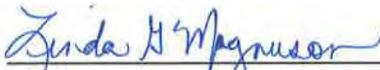
3.c.

February 16, 2016

accordance with generally accepted auditing standards applicable to financial audits contained in Government Audit Standards issued by the Government Accountability Office.

The CAFR was reviewed and discussed by the FAOC at its meeting on February 8, 2016. At that meeting the FAOC recommended that the City Council receive and file the CAFR. Once the report is finalized it will be included on the consent calendar at the March 1, 2016 City Council meeting.

Prepared by:



Linda G. Magnuson
Chief Financial Officer

Reviewed and approved:



Damien R. Arrula
Interim City Administrator

Attachment:

1. Draft Comprehensive Annual Financial Report for Year ended June 30, 2015

**CITY OF PLACENTIA, CALIFORNIA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR FISCAL YEAR ENDED JUNE 30, 2015**

DRAFT

**Prepared by:
LINDA MAGNUSON
CHIEF FINANCIAL OFFICER**

DRAFT

THIS PAGE INTENTIONALLY LEFT BLANK

CITY OF PLACENTIA
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED JUNE 30, 2015

TABLE OF CONTENTS

	<u>Page(s)</u>
REQUIRED SUPPLEMENTARY INFORMATION	
Budgetary Comparison Schedule – General Fund.....	88
Schedule of Proportionate Share of the Net Pension Liability – Cost-Sharing Multiple-Employer Miscellaneous Plans.....	89
Schedule of Plan Contributions – Cost-Sharing Multiple-Employer Miscellaneous Plans.....	90
Schedule of Proportionate Share of the Net Pension Liability – Cost-Sharing Multiple-Employer Safety Plans.....	91
Schedule of Plan Contributions – Cost-Sharing Multiple-Employer Safety Plans.....	92
Schedule of Funding Progress – Other Post-Employment Benefits (OPEB).....	93
Notes to Required Supplementary Information.....	94
OTHER SUPPLEMENTARY INFORMATION	
Combining Balance Sheet – Nonmajor Governmental Funds.....	96
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds.....	102
Budgetary Comparison Schedules:	
Miscellaneous Grants Special Revenue Fund.....	107
Park Development Special Revenue Fund.....	108
Street Lighting Special Revenue Fund.....	109
Measure M Special Revenue Fund.....	110
Storm Drain Construction Special Revenue Fund.....	111
Thoroughfare Construction Special Revenue Fund.....	112
Asset Seizure Special Revenue Fund.....	113
Supplemental Law Enforcement Special Revenue Fund.....	114
Air Quality Special Revenue Fund.....	115
Landscape Maintenance District 92-1 Special Revenue Fund.....	116
Housing and Community Development Special Revenue Fund.....	117
Utility Users Tax Special Revenue Fund.....	118
Gasoline Tax Special Revenue Fund.....	119
City Projects Capital Projects Fund.....	120
2011 Gas Tax COP Debt Service Fund.....	121

CITY OF PLACENTIA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2015

TABLE OF CONTENTS

	<u>Page(s)</u>
STATISTICAL SECTION	
Net Position by Component Last Ten Fiscal Years	137
Changes in Net Position Last Ten Fiscal Years.....	138
Fund Balances of Governmental Funds Last Ten Fiscal Years.....	141
Changes in Fund Balances of Governmental Funds Last Ten Fiscal Years.....	142
Governmental Activities Revenues by Source Last Ten Fiscal Years	144
Assessed Value of Taxable Property Last Ten Fiscal Years	145
Direct and Overlapping Property Tax Rates Last Ten Fiscal Years.....	147
Principal Property Tax Payers Current and Ten Years Ago	148
Property Tax Levies and Collections Last Ten Fiscal Years.....	150
Ratio of Outstanding Debt by Type Last Ten Fiscal Years	151
Direct and Overlapping Governmental Activity Debt	152
Legal Debt Margin Information Last Ten Fiscal Years	153
Demographic and Economic Statistics Last Ten Calendar Years.....	154
Taxable Sales by Category Last Ten Calendar Years	155
Budgeted Full-Time Employees by Department Last Ten Fiscal Years	156
Operation Indicators by Function/Program Last Ten Fiscal Years	157
Capital Asset Statistics by Function/Program Last Ten Fiscal Years.....	158

DRAFT

THIS PAGE INTENTIONALLY LEFT BLANK

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

Profile of the City of Placentia

The City of Placentia is located in north Orange County, in the heart of Southern California, with Los Angeles County to the north and San Diego County to the south. There are currently 34 cities within the County offering one of the finest climates in the United States. Orange County is now the second largest county in California trailing only Los Angeles and surpassing San Diego and is the sixth largest county in the nation. The City consists of approximately 6.7 square miles of land area and serves a population of over 50,000.

The City was incorporated in 1926. Under the City Charter adopted in 1965, the City government is organized in the Council-Administrator form. The City Council includes five (5) members, each of whom is elected at-large to overlapping four-year terms. The City Council annually selects a Mayor and Mayor Pro Tem for a one-year term. The City Council serves as the legislative and policy-making body of the City government. The City Council appoints a City Administrator and a City Attorney. The City Administrator is the City's chief executive officer and appoints all other City staff. The City Administrator is responsible for the daily administration of the City government and provides overall direction to all City departments.

The City provides a full range of municipal services including police, maintenance of streets and parks, community development (e.g., building, planning, code compliance), recreational and cultural activities, economic development, and administrative services (e.g., personnel, finance, information services). Fire services are contracted with the Orange County Fire Authority (OCFA) and refuse collection is franchised to a private refuse company, Republic Services.

Budget: The annual budget serves as the foundation for the City of Placentia's financial planning and control. The Finance Department, with City Administrator direction, develops budget guidelines and appropriation limits for each department every year in January. The departments then submit revenue and expenditure appropriation requests which are summarized by the Finance Department and presented to the City Administrator for review. The City Administrator then meets with each department and prepares a proposed budget document for the City Council.

The City's Charter requires that the City Administrator submit a proposed budget to the City Council at least 35 days prior to the start of each fiscal year. After the budget has been presented, it must be adopted by the City Council following a noticed public hearing.

Budgetary control is maintained at the department level, by fund. Budgetary control for capital improvement projects is maintained at the individual project level, by fund.

During the fiscal year, budget amendments between departments within a fund are approved by the City Administrator and new appropriations and transfers between funds are approved by City Council.

Organizational Health and Fiscal Stability: As mentioned earlier the City has formed a Citizen's Fiscal Sustainability Task Force. This group has gone through volumes of material to ascertain the City's real financial condition. Their findings indicate that the City's structural deficit is due not only to year to year revenue short falls but is also due to the lack of reserves to maintain the City's fleet, buildings and infrastructure. Their conclusions indicate that most expenditures cannot be cut any further and tht a serious look at increasing revenue should be considered. The City Council is seriously considering various options available for raising revenue.

Finally, the City has prepared a Seven Year Capital Improvement Program which serves as a guide for the efficient and effective planning of public improvements and facilities. The 2015-2022 Capital Improvement, which is updated annually, consists of 141 projects with a total estimated cost of \$251 million. A total of 43 projects totaling just over \$5.2 million are scheduled to be completed or started in fiscal year 2015-16.

All of these plans reflect the City Council's commitment to maintain or improve the City's infrastructure and to provide the citizens with the highest possible service with limited resources.

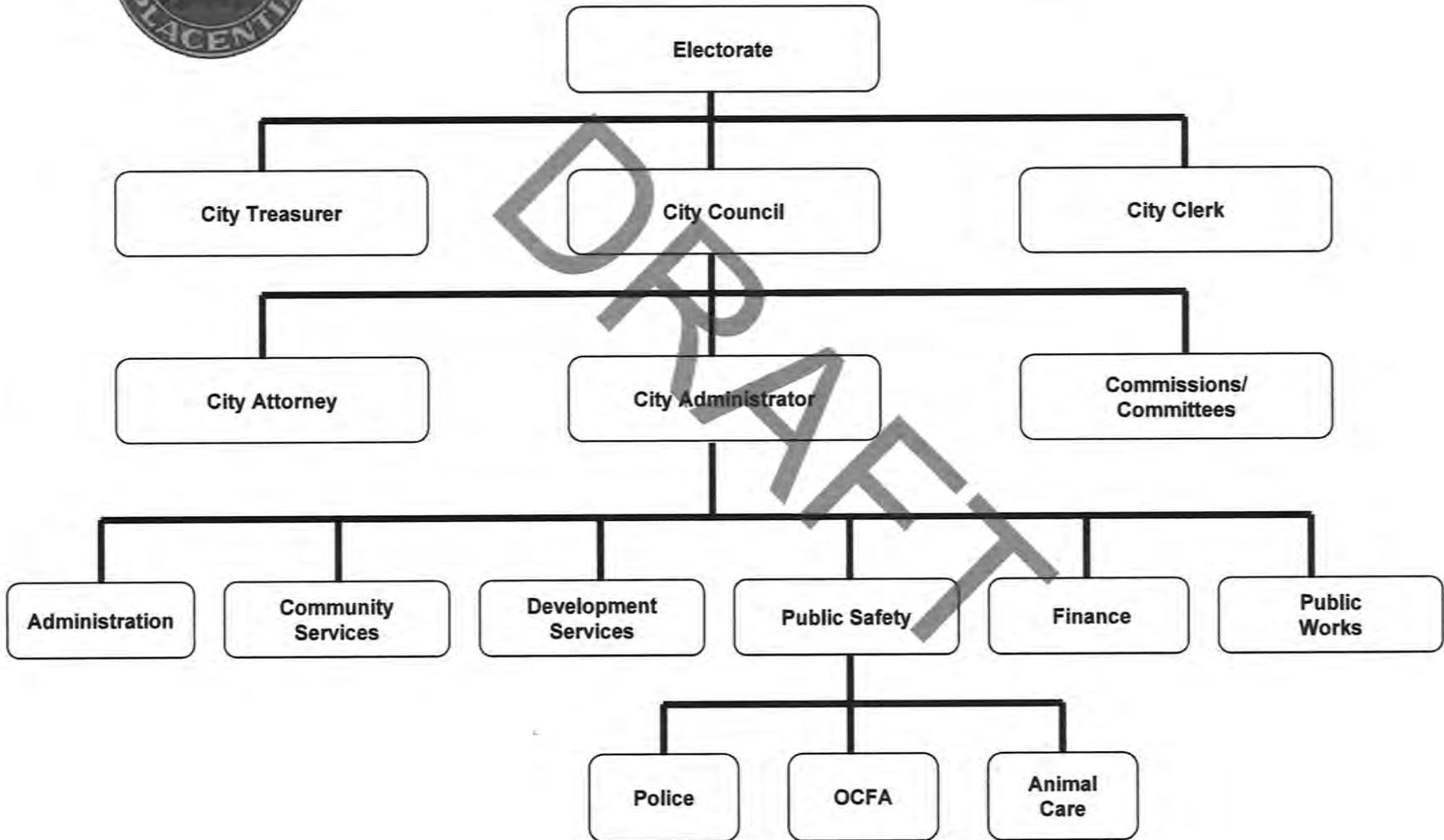
Budgetary Controls: The City maintains budgetary controls at the individual fund level. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the City Council. The budget includes estimated revenues and appropriations for the City's funds categorized into six fund types including one general fund, special revenue funds, debt service funds, capital projects funds, enterprise funds and all internal service funds are included in the annual appropriated budgets of the City. Using the City's automated accounting system, each City department's expenditures are restricted to the amount of that department's budgeted appropriations for the year at the object level. No department is allowed to spend more than its available appropriations. Changes in appropriations in excess of a department's total appropriation or fund balance or unrealized revenues must be approved by the City Council as a transfer from contingency reserve, transfer from another department, or as an appropriation of unanticipated or over realized revenue identified to a specific source. There is no "floor" in the level amount requiring approval.

Awards and Acknowledgments

Awards: The Government Finance Officers Association of the United States and Canada (GFOA) awards a Certificate of Achievement for Excellence in Financial Reporting to government units that publish an easily readable and efficiently organized comprehensive annual financial report. A Certificate of Achievement is valid for a period of one year only. The City received this award for the fiscal year ended June 30, 2013. We believe our current comprehensive annual financial report meets the required criteria.



Placentia Municipal Organization



DRAFT

THIS PAGE INTENTIONALLY LEFT BLANK

DRAFT

THIS PAGE INTENTIONALLY LEFT BLANK



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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Placentia, California, as of June 30, 2015, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As discussed in Note 1 to the financial statements, in 2015 the City adopted new accounting guidance, GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – An Amendment of GASB Statement No. 27*, and GASB Statement No. 71, *Pension Transition for Contributions made subsequent to the measurement date – an amendment of GASB Statement No. 68*.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, budgetary comparison schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and budgetary comparison schedules are the responsibility of management, and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund

DRAFT

THIS PAGE INTENTIONALLY LEFT BLANK

CITY OF PLACENTIA

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2015

Government-wide Financial Statements

The government-wide financial statements are designed to give the reader a picture of the City from the economic resources measurement focus using the accrual basis of accounting. This broad overview is similar to the financial reporting used in private-sector business. The government-wide financial statements have separate columns for governmental activities and business-type activities. Governmental activities of the City include general government (i.e., administration, City Council, human resources, finance), public safety (i.e., police, fire protection through contract with Orange County Fire Authority), public works, and community development. The City's business-type activities include refuse, compressed natural gas, and sewer maintenance. Governmental activities are primarily supported by taxes, charges for services and grants, while business-type activities are self-supporting through user fees and charges.

The Statement of Net Position presents financial information on all of the City of Placentia's assets, deferred outflows, and liabilities; the difference between these categories is reported as net position.

These assets include the City's infrastructure and all assets previously included in the general fixed asset account group. Over time, increases or decreases in net position may be one indicator of improvement or deterioration in the City's overall financial health.

The Statement of Activities presents information designed to show how the City's net position changed during the year. This statement distinguishes revenue generated by specific functions from revenue provided by taxes and other sources not related to a specific function. The revenue generated by specific functions (i.e., charges for services, grants and contributions) is compared to the expenses for those functions to show how much each function either supports itself or relies on taxes and other general funding sources for support. All activity on this statement is reported on the accrual basis of accounting, which requires that revenues are reported when earned and expenses are reported when incurred, regardless of when cash is received or disbursed.

Fund Financial Statements

A fund is a fiscal and accounting entity with a self-balancing set of accounts used to account for specific activities or meet certain objectives. Funds are often set up in accordance with special regulations, restrictions or limitations. The City, like other state and local governments, uses fund accounting to ensure and show compliance with finance-related legal requirements. The City's funds are divided into three categories: governmental funds, proprietary funds and fiduciary funds.

- **Governmental Funds**

Governmental Funds are used to account for the governmental activities reported in the government-wide financial statements. Most of the City's basic services are included in the governmental funds. The basis of accounting is different between the governmental fund statements and the government-wide financial statements.

CITY OF PLACENTIA

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

Other Information

In addition to the basic financial statement and accompanying notes, this report also presents certain required supplementary information. Required supplementary information may be found immediately following the notes to the financial statements. The combining statements for other governmental funds, the individual fund schedules, the internal service fund statements and agency-type fiduciary fund schedules are presented immediately following the required supplementary information.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Statement of Net Position

	Statement of Net Position					
	Governmental Activities		Business-type Activities		Total	
	2015	2014	2015	2014	2015	2014
ASSETS						
Cash and Investments	\$ 8,947,015	\$ 6,780,740	\$ 2,703,720	\$ 2,531,799	\$ 11,650,735	\$ 9,312,539
Other Assets	9,569,532	7,641,696	32,576	(2,445,670)	9,602,108	5,196,026
Capital Assets	79,758,301	81,451,545	11,379,585	11,759,717	91,037,886	93,211,262
Total Assets	<u>98,274,848</u>	<u>95,873,981</u>	<u>14,015,881</u>	<u>11,845,846</u>	<u>112,290,729</u>	<u>107,719,827</u>
DEFERRED OUTFLOW OF RESOURCES						
	\$ 4,062,326	\$ -	\$ 60,022	\$ -	\$ 4,122,348	\$ -
LIABILITIES						
Current Liabilities	1,436,903	4,592,146	314,208	705,312	1,751,111	5,297,458
Long-Term Liabilities	51,893,541	23,400,975	857,183	60,640	52,750,724	23,461,615
Total Liabilities	<u>\$ 53,330,444</u>	<u>\$ 27,993,121</u>	<u>\$ 1,171,391</u>	<u>\$ 765,952</u>	<u>\$ 54,501,835</u>	<u>\$ 28,759,073</u>
DEFERRED OUTFLOW OF RESOURCES						
	\$ 7,560,697	\$ -	\$ 335,384	\$ -	\$ 7,896,081	\$ -
NET POSITION						
Net Investment						
in Capital Assets	66,332,818	72,289,432	11,279,585	11,759,717	77,612,403	84,049,149
Restricted	7,027,180	2,929,902	-	-	7,027,180	2,929,902
Unrestricted	(31,913,965)	(7,338,474)	1,289,543	(679,823)	(30,624,422)	(8,018,297)
Total Net Position	<u>\$ 41,446,033</u>	<u>\$ 67,880,860</u>	<u>\$ 12,569,128</u>	<u>\$ 11,079,894</u>	<u>\$ 54,015,161</u>	<u>\$ 78,960,754</u>

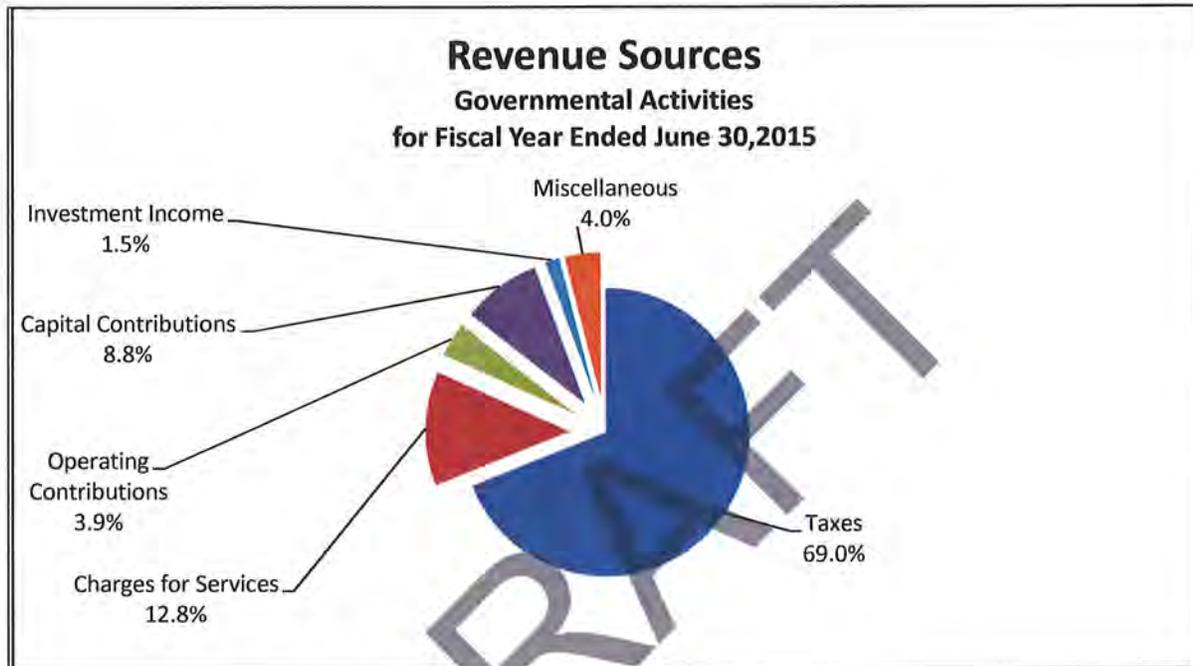
The City's net position can serve as a useful indicator of the City's financial position. In the City of Placentia's case, assets and deferred outflows of resources exceeded liabilities and deferred inflow of resources by \$54,015,161 at the close of fiscal year 2014-15.

The City's positive net position is attributable to its investment in capital assets (i.e., land, buildings, machinery, equipment and infrastructure). Without its investment in capital assets, the City's negative net position amounted to \$23,597,242. This is primarily attributed to the inclusion of pension liabilities (GASB 68 implementation) and long term debt which was used to finance many of the City's capital assets.

CITY OF PLACENTIA

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2015

The following is chart shows the percentage breakdown of revenue derived from governmental activities:



As shown in the chart, revenue received from taxes makes up a majority of the City's revenue derived from governmental activities. This fiscal year tax revenue increased due primarily to an improving economy. Property values are recovering resulting in an increase in property tax revenue of 5.5%. Sales tax revenue showed an increase of 6.2%.

Expenses

With the City facing an uncertain future there was a great effort to contain costs and lower expenses during the year. This resulted in an overall reduction in expenses of \$2,309,084 over the previous year. Some of the factors contributing to this decrease included:

- During FY13-14 several long term employees departed requiring large leave payouts which inflated general government expenses. Many of these employees were not immediately replaced and in some instances not replaced at all.
- Some departments were contracted out at a cost savings but at a cost to customer service.
- Costs were reduced through various payroll savings measures including leaving some positions vacant, reducing overtime hours, additional employee retirement contributions and retirement reform.

CITY OF PLACENTIA

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2015

revenue there was \$80,001 in non-operating revenue resulting in a net loss of \$66,014 before transfers and special items. With the previously mentioned dismissal of the inter-fund loan between the Refuse Fund and the General Fund the business-type activities funds' net position ultimately increased by \$2,532,658.

The deficit net position of the Refuse Fund has been analyzed and some changes have been made. Previously, various activities related to refuse and waste reduction had been charged to the Refuse Fund. After a close review of the Refuse Fund it was decided that some of these charges should be allocated elsewhere resulting in the fund's operating expenses being much lower than that of the previous year.

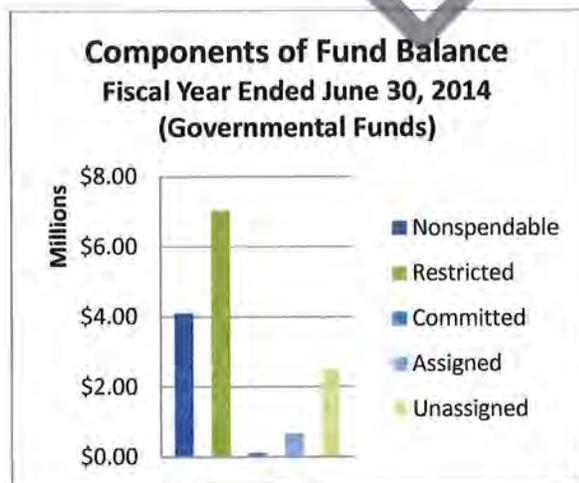
FINANCIAL ANALYSIS OF THE CITY'S MAJOR FUNDS

The City of Placentia uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the City's governmental funds is to provide information on near term inflows, outflows and balance of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, the assigned fund balance and unassigned fund balance may serve as a useful measurement of the government's net resources available for spending at the end of the fiscal year. The unassigned fund balance represents the portion of fund balance that has not yet been limited to use for a particular purpose by either an external party, the City of Placentia itself, or anyone delegated the authority to assign resources for use for particular purposes.

As of the end of the current fiscal year, the City's governmental funds reported a combined ending fund balance of \$14,431,536, an increase of \$5,340,106 from the prior year.



\$4,103,912 constitutes nonspendable fund balance, which is not available for spending because it is either (1) in a nonspendable form, such as prepaid items, land for resale, inventories of supplies, loans receivable; or (2) legally contractually required to be maintained.

The restricted fund balance of \$7,027,180 also reflects constraints on the use of resources that are either (1) externally imposed by creditors, such as stated in the debt covenants, grantors contributors, laws or regulations of other governments; or (2) imposed by law through constitutional provisions or enabling legislation.

The City Council, as the City's highest level of decision-making authority, may commit fund balance for specific purposes pursuant to constraints imposed by formal actions taken, such as an ordinance or resolution. These committed amounts are classified as committed fund balance. There is \$119,500 in

CITY OF PLACENTIA

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

General fund expenditures including transfers out for the current fiscal year totaled \$31,832,553 which is \$600,374 (1.9%) more than the amount budgeted. The overage was due to the dismissal of the Refuse Fund debt owed to the General Fund. Although this action was approved by the City Council there was not an adjustment made to budget due to the unique nature of the transaction. Without this transfer the budget savings would have been \$2,163,498.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of FY 2014-15, the City had \$79,758,301 invested in capital assets, including land, buildings, infrastructure, and equipment. This amount represents a net decrease of \$797,606, which is primarily due to depreciation expense. There was \$1,773,750 in capital asset additions which was offset by \$2,571,356 of depreciation expense.

CAPITAL ASSETS						
	Governmental Activities		Business-type Activities		Total	
	Restated		2015	2014	2015	2014
	2015	2014				
Land	\$ 23,381,937	\$ 23,381,937	-	\$ -	\$ 23,381,937	\$ 23,381,937
Land - Right of way	258,822	258,822	-	-	258,822	258,822
Construction in progress:						
Streets Network	2,495,841	1,992,310	-	-	2,495,841	1,992,310
Structures & Improvements	8,522,142	8,214,067	11,244,617	11,759,717	19,766,759	19,973,784
Equipment	99,324	696,621	34,968	-	134,292	696,621
Land Improvements	49,078	52,626	-	-	49,078	52,626
Infrastructure						
Trees	3,114,540	3,114,540	-	-	3,114,540	3,114,540
Streets Network	27,933,562	28,526,282	-	-	27,933,562	28,526,282
Streets Appurtenances	11,279,616	11,620,659	-	-	11,279,616	11,620,659
Storm Drains	2,623,439	2,698,043	-	-	2,623,439	2,698,043
Total Net Assets	\$ 79,758,301	\$ 80,555,907	\$ 11,279,585	\$ 11,759,717	\$ 91,037,886	\$ 92,315,624

For further detailed information see Note 5, Capital Assets.

Debt Administration

At the end of the current fiscal year, the City had long term debt outstanding of \$22,164,655. \$13,384,342 of this amount relates to bond indebtedness. The balance is due to capital leases, advances, claims against the City and compensated absences. Details of each of these obligations are included in the Note 6.

CITY OF PLACENTIA

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2015

The Task Force came to several conclusions and recommendations, which were presented to the City Council:

Conclusions

- **Reduced expenditures**
 - Almost all ideas have already been or will be recommended for implementation in the FY15-16 budget to achieve a balanced general fund budget including reductions in staffing levels that take the City below sustainable position
 - Additional work needs to be done including the review of city staff recommendations for staffing levels and establish a plan to build to sustainable staffing levels
 - Independent modeling of maintaining or outsourcing police services indicates there is no potential savings.
- **Increased revenues**
 - Increasing sales tax base is desirable, economic development takes a long time
 - Budget needs to establish dedicated economic development funding
 - Outdoor advertising needs to be revisited
 - City need to further investigate and establish policy regarding medical marijuana dispensaries
 - Of the possible tax increase options, transactions and use tax is the most attractive
 - Revenues are in line with need
 - Positions the City to accommodate changing purchasing patterns
 - Offers possibility with economic development that sources outside of City will help fund the City
 - Application of tax offers relief to selected businesses.

The Task Force also recommended additional community involvement through outreach to improve knowledge among the citizenry to abate some of the citizen distrust and improve citizen involvement. It should be recognized that the City's problems are not unique and solely the result of past decisions, but in fact they are structural and need to be fixed to deal with new realities.

The City Council is currently considering the Task Force findings and will be making the decisions necessary to move toward fixing the City's structural deficit.

To highlight the City's efforts in solving the projected deficits for the fiscal year ended June 30, 2016, various cost savings measures were implemented to balance the budget. This included:

- Reductions in personnel costs by converting positions from full time to part time, hiring delays, leaving certain positions unfunded and reducing overtime budgets – implemented in fiscal year 2013-14, this continues in fiscal year 2015-16.
- Recognition of savings from recent PERS retirement reforms when hiring employees new to the retirement system.
- Reviewing various contract services and making reductions where possible – this has been ongoing for several years and will continue in the future.

DRAFT

THIS PAGE INTENTIONALLY LEFT BLANK

DRAFT

THIS PAGE INTENTIONALLY LEFT BLANK

CITY OF PLACENTIA

STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2015

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Contributions and Grants	Capital Contributions and Grants
Governmental Activities:				
General government	\$ 7,016,944	\$ 2,052,789	\$ 1,087,746	\$ -
Public safety	15,688,803	1,468,552	120,121	-
Public works	6,643,739	854,004	64,594	3,216,298
Community development	1,845,301	276,669	135,000	-
Interest on long-term debt	861,393	-	-	-
Total Governmental Activities	32,056,180	4,652,014	1,407,461	3,216,298
Business-Type Activities:				
Refuse	2,794,679	2,874,114	-	-
CNG	-	24,730	-	-
Sewer Maintenance	1,069,270	819,090	-	-
Total Business-Type Activities	3,863,949	3,717,934	-	-
Total Government	\$ 35,920,129	\$ 8,369,948	\$ 1,407,461	\$ 3,216,298

General Revenues

- Taxes:
 - Property taxes
 - Transient occupancy taxes
 - Sales taxes
 - Franchise taxes
 - Utility users taxes
 - Real property transfer taxes
 - Other taxes
 - Investment income
 - Miscellaneous

**Special items
Transfers**

**Total General Revenues, Special
Items and Transfers**

Change in Net Position

Net Position, Beginning of Year, as Previously Reported

Restatements of Net Position

Net Position, Beginning of Year, as Restated

Net Position, End of Year

CITY OF PLACENTIA

BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2015

	General	Special Revenue Funds Housing Successor Agency	Capital Projects Funds City Projects
Assets			
Cash and investments	\$ 1,068,772	\$ -	\$ -
Receivables:			
Accounts	185,181	600	-
Taxes	1,621,381	-	-
Grants	92,909	-	905,000
Accrued interest	7,414	-	-
Loans	4,082,808	78,749	-
Due from other funds	1,138,639	-	-
Inventories	21,104	-	-
Land held for resale	-	1,948,103	-
Restricted assets:			
Cash and investments with fiscal agents	1,029,557	-	-
Total Assets	\$ 9,247,765	\$ 2,027,452	\$ 905,000
Liabilities, Deferred Inflows of Resources, and Fund Balances			
Liabilities			
Accounts payable	\$ 570,408	\$ -	\$ 153,703
Payroll payable	319,708	-	-
Due to other funds	-	281,965	751,297
Total Liabilities	890,116	281,965	905,000
Deferred Inflows of Resources			
Unavailable revenues	409,018	-	-
Total Deferred Inflows of Resources	409,018	-	-
Fund Balances			
Nonspendable:			
Inventory	21,104	-	-
Loans receivable	4,082,808	-	-
Restricted for:			
Public safety	-	-	-
Public works	-	-	-
Community development	-	1,745,487	-
Debt service	1,029,557	-	-
Grant programs	-	-	-
Park development	-	-	-
Street maintenance	-	-	-
Air quality	-	-	-
Committed to:			
Public safety	119,500	-	-
Assigned to:			
Debt service	-	-	-
Public safety mitigation	185,061	-	-
Unassigned	2,510,601	-	-
Total Fund Balances	7,948,631	1,745,487	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 9,247,765	\$ 2,027,452	\$ 905,000

DRAFT

THIS PAGE INTENTIONALLY LEFT BLANK

CITY OF PLACENTIA

STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2015

	General	Special Revenue Funds Housing Successor Agency	Capital Projects Funds City Projects
Revenues			
Taxes	\$ 22,051,645	\$ -	\$ -
Intergovernmental	224,246	-	991,564
Licenses and permits	1,690,191	-	-
Fines and forfeitures	484,676	-	-
Investment income	170,892	101	-
Charges for services	1,363,803	57,750	-
Lease revenue	386,397	12,010	-
Contributions	590,488	-	-
Miscellaneous	801,733	-	55,508
Total Revenues	27,784,071	69,861	1,047,072
Expenditures			
Current:			
General government	6,432,205	-	-
Public safety	16,433,434	-	-
Public works	3,252,551	-	5,959
Community development	1,511,103	-	125,163
Capital outlay	66,529	-	1,939,427
Debt service:			
Principal retirement	560,000	-	34,001
Interest and fiscal charges	519,561	-	2,010
Total Expenditures	28,775,383	-	2,106,560
Excess (Deficiency) of Revenues Over (Under) Expenditures	(991,312)	69,861	(1,059,488)
Other Financing Sources (Uses)			
Transfers in	2,796,956	-	1,395,760
Transfers out	(293,298)	-	-
Total Other Financing Sources (Uses)	2,503,658	-	1,395,760
Special items	(2,763,872)	-	-
Net Change in Fund Balances	(1,251,526)	69,861	336,272
Fund Balances, Beginning of Year, as Previously Reported	4,889,797	1,675,626	(336,272)
Restatements	4,310,360	-	-
Fund Balances, Beginning of Year, as Restated	9,200,157	1,675,626	(336,272)
Fund Balances, End of Year	\$ 7,948,631	\$ 1,745,487	\$ -

DRAFT

THIS PAGE INTENTIONALLY LEFT BLANK

CITY OF PLACENTIA

STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2015

Business-Type Activities - Enterprise Funds				
	Refuse	CNG	Sewer Maintenance	Total
Assets				
Current:				
Cash and investments	\$ -	\$ 544,973	\$ 2,158,747	\$ 2,703,720
Receivables:				
Accounts	-	24,729	71,818	96,547
Taxes	41,406	-	-	41,406
Due from other funds	-	-	161,932	161,932
Restricted:				
Cash and investments	-	-	-	-
Total Current Assets	41,406	569,702	2,392,497	3,003,605
Noncurrent:				
Capital assets, net of accumulated depreciation	-	-	11,279,585	11,279,585
Total Noncurrent Assets	-	-	11,279,585	11,279,585
Total Assets	41,406	569,702	13,672,082	14,283,190
Deferred Outflows of Resources				
Deferred pension related items	24,418	-	35,604	60,022
Total Deferred Outflows of Resources	24,418	-	35,604	60,022
Liabilities				
Current:				
Accounts payable	210,365	-	19,151	229,516
Accrued liabilities	2,669	-	7,023	9,692
Unearned revenues	-	75,000	-	75,000
Due to other funds	267,309	-	-	267,309
Accrued compensated absences	12,411	-	29,097	41,508
Accrued claims and judgments	-	-	-	-
Total Current Liabilities	492,754	75,000	55,271	623,025
Noncurrent:				
Accrued compensated absences	7,518	-	17,624	25,142
Accrued claims and judgments	-	-	-	-
Net pension liability	317,556	-	472,977	790,533
Total Noncurrent Liabilities	325,074	-	490,601	815,675
Total Liabilities	817,828	75,000	545,872	1,438,700
Deferred Inflows of Resources				
Deferred pension related items	134,724	-	200,660	335,384
Total Deferred Inflows of Resources	134,724	-	200,660	335,384
Net Position				
Investment in capital assets	-	-	11,279,585	11,279,585
Unrestricted	(886,728)	494,702	1,681,569	1,289,543
Total Net Position	\$ (886,728)	\$ 494,702	\$ 12,961,154	\$ 12,569,128

CITY OF PLACENTIA

**STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2015**

	Business-Type Activities - Enterprise Funds			Totals
	Refuse	CNG	Sewer Maintenance	
Operating Revenues				
Reimbursements	\$ -	\$ 24,730	\$ -	\$ 24,730
Sales and service charges	2,874,114	-	819,090	3,693,204
Total Operating Revenues	2,874,114	24,730	819,090	3,717,934
Operating Expenses				
Administration	155,395	-	132,265	287,660
Reinsurance premiums	-	-	-	-
Claims	-	-	-	-
Medical and dental premiums	-	-	-	-
Liability insurance premiums	-	-	-	-
Maintenance	44,602	-	421,641	466,243
Landfill and contractor charges	2,594,682	-	-	2,594,682
Depreciation expense	-	-	515,364	515,364
Total Operating Expenses	2,794,679	-	1,069,270	3,863,949
Operating Income (Loss)	79,435	24,730	(250,180)	(146,015)
Nonoperating Revenues (Expenses)				
Lease revenue	-	75,000	-	75,000
Investment income	-	1,219	3,782	5,001
Gain (loss) on disposal of capital assets	-	-	-	-
Total Nonoperating Revenues (Expenses)	-	76,219	3,782	80,001
Income (Loss) Before Transfers and Special Items	79,435	100,949	(246,398)	(66,014)
Transfers out	-	(90,000)	(75,200)	(165,200)
Special items	2,763,872	-	-	2,763,872
Changes in Net Position	2,843,307	10,949	(321,598)	2,532,658
Net Position, Beginning of Year, as Previously Reported	(3,310,893)	483,753	13,907,034	11,079,894
Restatements	(419,142)	-	(624,282)	(1,043,424)
Net Position, Beginning of Year, as Restated	(3,730,035)	483,753	13,282,752	10,036,470
Net Position, End of Year	\$ (886,728)	\$ 494,702	\$ 12,961,154	\$ 12,569,128

CITY OF PLACENTIA

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2015

	Business-Type Activities - Enterprise Funds			
	Refuse	CNG	Sewer Maintenance	Totals
Cash Flows from Operating Activities				
Cash received from customers and users	\$ 2,874,114	\$ (1,192)	\$ 839,708	\$ 3,712,630
Cash paid to suppliers for goods and services	(3,066,589)	-	(438,092)	(3,504,681)
Cash paid to employees for services	(158,057)	-	(123,470)	(281,527)
Cash received from (payments to) others	-	24,730	-	24,730
Net Cash Provided (Used) by Operating Activities	(350,532)	23,538	278,146	(48,848)
Cash Flows from Non-Capital Financing Activities				
Cash transfers out	-	(90,000)	(75,200)	(165,200)
Repayment made to other funds	267,309	-	-	267,309
Contributions	(1,109)	-	-	(1,109)
Net Cash Provided (Used) by Non-Capital Financing Activities	266,200	(90,000)	(75,200)	101,000
Cash Flows from Capital and Related Financing Activities				
Acquisition and construction of capital assets	-	-	(35,232)	(35,232)
Proceeds from sales of capital assets	-	-	-	-
Net Cash Provided (Used) by Capital and Related Financing Activities	-	-	(35,232)	(35,232)
Cash Flows from Investing Activities				
Lease payments received	-	150,000	-	150,000
Interest received	-	1,219	3,782	5,001
Net Cash Provided (Used) by Investing Activities	-	151,219	3,782	155,001
Net Increase (Decrease) in Cash and Cash Equivalents	(84,332)	84,757	171,496	171,921
Cash and Cash Equivalents, Beginning of Year	84,332	460,216	1,987,251	2,531,799
Cash and Cash Equivalents, End of Year	\$ -	\$ 544,973	\$ 2,158,747	\$ 2,703,720
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities				
Operating income (loss)	\$ 79,435	\$ 24,730	\$ (250,180)	\$ (146,015)
Adjustments to Reconcile Operating Income (Loss) Net Cash Provided (Used) by Operating Activities				
Depreciation	-	-	515,364	515,364
(Increase) decrease in accounts receivable	-	(1,192)	20,618	19,426
(Increase) decrease in inventories	-	-	-	-
Increase (decrease) in accounts payable	(427,305)	-	(16,451)	(443,756)
Increase (decrease) in claims and judgments	-	-	-	-
Increase (decrease) in compensated absences	(10,491)	-	(5,956)	(16,447)
Increase (decrease) in salaries and benefits	7,829	-	14,751	22,580
Total Adjustments	(429,967)	(1,192)	528,326	97,167
Net Cash Provided (Used) by Operating Activities	\$ (350,532)	\$ 23,538	\$ 278,146	\$ (48,848)
Non-Cash Investing, Capital, and Financing Activities				
Gain/(Loss) on disposition of capital assets	\$ -	\$ -	\$ -	\$ -
Gain/(Loss) on write-off of interfund obligation	2,763,872	-	-	2,763,872

CITY OF PLACENTIA

STATEMENT OF FIDUCIARY NET POSITION
 FIDUCIARY FUNDS
 JUNE 30, 2015

	Agency Funds	Private- Purpose Trust Fund
		RDA Successor Agency
Assets		
Pooled cash and investments	\$ 3,286,151	\$ 115,307
Receivables:		
Taxes	73,719	-
Restricted assets:		
Cash and investments with fiscal agents	1,694,025	515,005
Total Assets	\$ 5,053,895	630,312
Liabilities		
Accounts payable	-	5,535
Accrued interest	-	304,199
Deposits payable	5,053,895	-
Long-term liabilities:		
Due in one year	-	759,240
Due in more than one year	-	17,040,704
Total Liabilities	\$ 5,053,895	18,109,678
Net Position		
Held in trust for other purposes		(17,479,366)
Total Net Position		\$ (17,479,366)

DRAFT

DRAFT

THIS PAGE INTENTIONALLY LEFT BLANK

DRAFT

THIS PAGE INTENTIONALLY LEFT BLANK

Note 1: Summary of Significant Accounting Policies (Continued)

The Statement of Net Position presents the financial position of the governmental activities of the City and its component unit, and the Statement of Activities reports expenses of each specific governmental function, offset by program revenues attributable to each functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity.

Program revenues that are attributable to functional programs are separated into three categories:

- Charges for services
- Operating grants and contributions
- Capital grants and contributions

Charges for services report fees and other charges to users of the City's services, operating grants and contributions finance annual operating activities and can include restricted investment income, and capital grants and contributions fund the acquisition, construction or rehabilitation of capital assets. These revenues are subject to externally imposed restriction to these program uses. Other revenues sources not included with program revenues are reported as general revenues of the City. These can include taxes or unrestricted investment income.

Fund Financial Statements

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows, liabilities, deferred inflows, fund equity, revenues, and expenditures or expenses as appropriate. The City uses two categories of funds: governmental and proprietary.

The City segregates transactions related to certain City functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the City at a more detailed level. Individual governmental fund identified as being Major, as prescribed by governmental accounting standards or by Management of the City, are reported in separate columns on the financial statements.

Governmental Funds

Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balance of the current financial resources. Expendable assets are assigned to the various governmental funds according to the purpose for which they may or must be used. Fund liabilities are assigned to the fund from which they will be liquidated. The City reports the difference between its governmental fund assets and its liabilities and deferred inflows of resources as fund balance.

Governmental fund financial statements include a Balance Sheet and a Statement of Revenues, Expenditures, and Changes in Fund Balances for all major governmental funds and other governmental funds aggregated. Accompanying reconciliations are presented to explain the differences in fund balance as presented in these statements to the net position presented in the government-wide financial statements.

Note 1: Summary of Significant Accounting Policies (Continued)

- The **Sewer Maintenance Fund** is used to account for the operations and maintenance of the sewer lines located in the City's sewer system, including administration and capital improvements. Fees are computed from water consumption amounts provided by local water companies. All residents and businesses connected to the City's sewer system are placed in billing categories based on a percentage of water consumption that is returned to the City sewer system.

Additionally, the City reports the aggregate activities of the internal service funds:

- The **Internal Service Funds** are used to account for interdepartmental operations where it is the stated intent that costs of providing services to the departments of the City on a continuing basis be financed or recovered primarily by charges to the user departments. The City's internal service funds are used to account for Risk Management, Health and Welfare, Equipment Replacement, Information Technology, and Citywide Services.

Fiduciary Funds

Fiduciary funds are used to account for assets held by the City on behalf of outside related organizations, and are not included in the government-wide financial statements. The fiduciary funds reporting focuses on economic resources and are accounted for under the accrual basis of accounting.

The City reports the following two types of fiduciary funds:

- The **Agency Funds** are used to account for assets held by the City as an agent to individuals or private organizations, other governmental units and/or other funds. Agency Funds are custodial in nature (assets equal to liabilities) and do not involve the measurement of results of operations.
- The **Private-Purpose Trust Fund** accounts for the non-housing activities of the former Placentia Redevelopment Agency known as the RDA Successor Agency. The RDA Successor Agency was established on February 1, 2011, pursuant to ABx1 26, dissolving the former Placentia Redevelopment Agency.

c. Measurement Focus

Government-Wide Financial Statements

The government-wide financial statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all of the City's assets and liabilities, including capital assets and related infrastructure assets and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred. All internal balances and transactions have been eliminated from their respective statements to avoid over reporting relating assets, liabilities, revenues and expenses.

Note 1: Summary of Significant Accounting Policies (Continued)

the resources are provided to the City on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transaction also must be available (generally 60 days after year-end) before it can be recognized in the governmental funds.

Unavailable Revenue

Unavailable revenue, presented under deferred inflows of resources, arise when potential revenues do not meet both the measurable and available criteria for recognition in the current period. In subsequent periods when both revenue recognition criteria are met, the deferred inflow is removed from the balance sheet and revenue is recognized.

Unearned Revenue

Unearned revenue arises when assets are recognized before revenue recognition criteria listed above have been satisfied. In subsequent periods when the government has a legal claim to the resources, the unearned revenue is removed from the balance sheet and revenue is recognized.

Expenses/Expenditures

On the accrual basis of accounting, expenses are recognized at the time they are incurred. On the modified accrual basis, expenditures generally are recognized in the accounting period in which the related fund liability is incurred and due, if measurable.

Proprietary Funds Operating and Non-Operating Revenues and Expenses

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. Operating expenses for internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

e. Cash, Cash Equivalents and Investments

Cash Management

The City pools cash resources of its various funds to facilitate cash management. Cash in excess of current requirements is invested and reported as investments. It is the City's intent to hold investments until maturity. However, the City may, in response to market conditions, sell investments prior to maturity in order to improve the quality, liquidity or yield of the portfolio. Interest earnings are apportioned among funds based on ending accounting period cash and investment balances.

Investments Valuation

In accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, highly liquid market investments with maturities of one year or less at time of purchase are stated at amortized cost. All other investments are stated at fair value. Market value is used as fair value for those securities for which market quotations are readily available.

Note 1: Summary of Significant Accounting Policies (Continued)

Property, plant, and equipment of the primary government, as well as the component units, are depreciated using the straight-line method over the following estimated useful lives:

Structures and improvements	5 – 50 years
Civic Center structures and improvements	50 years
Automotive equipment	2 – 10 years
Computer equipment	3 years
Other equipment	5 years
Infrastructure:	
Roadways	35 years
Street appurtenances	10 – 50 years
Wastewater	50 – 60 years
Storm drain	50 years

i. Compensated Absences Payable

A liability is recorded for compensated absences (unpaid vacation, sick leave and compensatory time) since the employees' entitlement to these balances are attributable to services already rendered and it is probable that virtually all of these balances will be liquidated by either paid time off or payments upon termination or retirement.

A liability is recorded for unused sick leave balances only to the extent that it is probable that the unused balances will result in termination payments. This is estimated by including in the liability the unused balances of employees currently entitled to receive termination payment, as well as those who are expected to become eligible to receive termination benefits as a result of continuing their employment with the City. Other amounts of unused sick leave are excluded from the liability since their payment is contingent solely upon the occurrence of a future event (illness) which is outside the control of the City and the employee.

The City has compensated absences of regular vacation (for all departments) and sick leave (for selected departments based on contractual agreements) which are accrued as earned. The City's liability for vested and unpaid compensated absences that exceed expendable available financial resources for governmental fund types is reported in the Government-Wide Financial Statements.

Compensated absences liabilities of governmental activities are generally liquidated by the General Fund, while the amounts recorded in the business-type activities are liquidated by the fund that originally incurred the expense.

j. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

In accordance with GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, debt issuance costs except for any portion related to prepaid insurance are recognized as an expense in the period incurred.

Note 1: Summary of Significant Accounting Policies (Continued)

Deferred outflows from changes in net pension liability and losses on the refunding of debt arise only under a full accrual basis of accounting, and are reported in the government-wide Statement of Net Position and proprietary funds Statement of Net Position, as applicable.

In addition to liabilities, the statements of net position and the governmental funds balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has two items which qualify for reporting in this category.

- Deferred pension related inflow items are the result of net differences between projected and actual earnings on pension plan investments, adjustments due to differences in proportions, and the net difference between proportionate actuarial and actual contributions. Inflows from changes in net pension liability arise only under a full accrual basis of accounting, and are reported in the government-wide Statement of Net Position and proprietary funds Statement of Net Position.
- Unavailable revenues arise under a modified accrual basis of accounting, and are reported in the governmental funds balance sheet. The governmental funds report unavailable revenues from three sources: taxes, special assessments, and grant proceeds. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

m. Net Position

Net position is the excess of all the City's assets over all its liabilities, regardless of fund. Net position is divided into three captions under GASB Statement No. 34. These captions apply only to net position, which is determined only at the government-wide level, and are described below:

- **Net Investment in Capital Assets** – the portion of net position that is represented by the current net book value of the City's capital assets, less the outstanding balance of any debt issued to finance these assets.
- **Restricted** – the portion of net position that is restricted as to use by the terms and conditions of agreements with outside parties, governmental regulations, laws or other restrictions, which the City cannot unilaterally alter. These principally include developer fees received for use on capital projects, debt service requirements, funds restricted to community development projects purposes and funds for use in sewer operations and sewer connection fees.
- **Unrestricted** – the portion of net position that is not restricted as to use.

n. Net Position Flow Assumptions

Sometimes the City will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be

Note 1: Summary of Significant Accounting Policies (Continued)

- **Unassigned** – residual net resources in excess of what can properly be classified in one of the other four categories and do not have any specific spending limitations. The General Fund is the only fund that should report this category of fund balance.

p. Fund Balance Flow Assumptions

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

q. Pensions

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

GASB Statement No. 68 requires that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used.

Valuation Date (VD)	June 30, 2013
Measurement Date (MD)	June 30, 2014
Measurement Period (MP)	July 1, 2013 to June 30, 2014

r. Property Taxes

Under California law, property taxes are assessed and collected by the counties at up to 1% of assessed value, plus other increases approved by the voters. The property taxes go into a pool and are then allocated to the cities based on complex formulas.

Property taxes are assessed, collected and allocated by Orange County throughout the fiscal year according to the following property tax calendar.

Lien Date	January 1
Levy Date	July 1 to June 30
Due Dates	November 1, 1st installment, February 1, 2nd installment
Delinquent Dates	December 11, 1st installment, April 11, 2nd installment

NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2015

Note 1: Summary of Significant Accounting Policies (Continued)

value for assessing accountability and inter-period equity by requiring recognition of the entire net pension liability and a more comprehensive measure of pension expense. Decision-usefulness and accountability also will be enhanced through new note disclosures and required supplementary information. The requirements of this statement are effective for financial statements for periods beginning after June 15, 2014. The City has fully conformed to the requirements of this statement for fiscal year ended June 30, 2015.

GASB Statement No. 71 – Pension Transition for Contributions Made Subsequent to the Measurement Date – an Amendment of GASB Statement No. 68. The objective of this Statement is to address an issue regarding application of the transition provisions of Statement No. 68, Accounting and Financial Reporting for Pensions. The issue relates to amounts associated with contributions, if any, made by a local government employer contributing entity to a defined benefit pension plan after the measurement date of the government's beginning net pension liability. The provisions of GASB Statement No. 71 are effective for financial statements beginning after June 15, 2014. The City has fully conformed to the requirements of this statement for fiscal year ended June 30, 2015.

Note 2: Cash and Investments

a. Summary of Cash and Investments

As of June 30, 2015, cash and investments were reported in the accompanying financial statements as follows:

Governmental activities:	
Cash and investments	\$ 7,373,557
Restricted cash and investments	58,619
Restricted cash and investments with fiscal agent	1,514,839
Business-type activities:	
Cash and investments	2,703,720
Fiduciary activities:	
Cash and investments	3,401,458
Restricted cash and investments with fiscal agent	2,209,030
Total Cash and Investments	<u>\$ 17,261,223</u>

As of June 30, 2015, cash and investments consisted of the following:

Cash on hand	\$ 17,791
Demand deposits	922,095
Investments	16,321,337
Total Cash and Investments	<u>\$ 17,261,223</u>

The City follows the practice of pooling cash and investments of all funds except for funds required to be held by fiscal agents under provisions of bond indentures. Interest income earned on pooled cash and investments is allocated monthly to the various funds based on monthly cash and investment balances. Interest income from cash and investments with fiscal agents is credited directly to the related fund.

CITY OF PLACENTIA

NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2015

Note 2: Cash and Investments (Continued)

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
U.S. Treasury Obligations	N/A	None	None
U.S. Agency Securities	N/A	None	None
Banker's Acceptances	360 days	None	None
Commercial Paper	270 days	None	None
Money Market Mutual Funds	N/A	None	None
Investment Agreements	N/A	None	None
Local Agency Bonds	N/A	None	None
Medium Term Notes	N/A	None	None
Negotiable Certificates for Deposits	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
N/A - Not applicable			

Investment in State Investment Pool

The City is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The fair value of the City's investment in this pool is reported in the accompanying financial statements at amounts based upon the City's pro-rata shares of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

d. Risk Disclosures

Disclosures Relating to Interest Rate Risk

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

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

Investment Type	Remaining Maturity (in Months) 12 Months or Less
Local Agency Investment Fund (LAIF)	\$ 12,597,469
Investment held by Bond Trustee:	
Money Market Mutual Funds	3,152,368
Investment Agreements	571,500
Total	\$ 16,321,337

CITY OF PLACENTIA

NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2015

Note 3: Interfund Transactions

a. Receivables/Payables

The following sets forth amounts due to/from funds. These amounts represent when one fund reflects a deficit in its pooled cash account, generated from expenditures paid before revenue is received.

Due to Other Funds	Due from Other Funds		Total
	Governmental Funds	Proprietary Funds	
	General Fund	Sewer Maintenance	
Governmental Funds			
Housing Successor Agency	\$ 281,965	\$ -	\$ 281,965
City Projects	589,365	161,932	751,297
Proprietary Funds			
Refuse	267,309	-	267,309
Total	\$ 1,138,639	\$ 161,932	\$ 1,300,571

Short-term loans were made from the General Fund and Sewer Maintenance fund to covered deficit cash balances in the Housing Successor Agency, City Projects, and Refuse funds.

During the 2014-15 fiscal year, interfund debt between the Refuse fund and the General Fund was cancelled, resulting in the recognition of a loss in the General Fund and reduction of nonspendable fund balance by \$2,763,872. The Refuse fund recognized an equal and off-setting gain and increase in net position. The recognition of the gain and loss in each respective fund is reported as a special item. See Note 15 for additional information.

b. Transfers

Transfers to and from funds for the fiscal year ended June 30, 2015 is as follows:

Transfers Out	Transfers In			Total
	Governmental Funds		Other Governmental Funds	
	General Fund	City Projects		
Governmental Funds				
General Fund	\$ -	\$ 28,487	\$ 264,811	\$ 293,298
Other Governmental Funds	2,409,685	1,367,273	481,556	4,258,514
Proprietary Funds				
CNG	90,000	-	-	90,000
Sewer Maintenance	75,200	-	-	75,200
Internal Service Funds	222,071	-	-	222,071
Total	\$ 2,796,956	\$ 1,395,760	\$ 746,367	\$ 4,939,083

CITY OF PLACENTIA

NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2015

Note 4: Notes Receivable (Continued)

c. Down-Payment Assistance

During 2006, the City provided three down-payment assistance loans in the amount of \$18,000, for a total of \$54,000, to employees as part of an incentive program. The loans do not accrue any interest and 1/10th of the loan is forgiven annually. The remaining outstanding balance of \$4,000 was forgiven by the City during the 2014-15 fiscal year.

Note 5: Capital Assets

A summary of changes in the Governmental Activities capital assets for the fiscal year ended June 30, 2015 is as follows:

Governmental Activities	Restated Balance June 30, 2014	Construction in Progress Completed	Additions	Deletions	Balance June 30, 2015
Capital assets not being depreciated:					
Land	\$ 23,381,937	\$ -	\$ -	\$ -	\$ 23,381,937
Land - Right of way	258,822	-	-	-	258,822
Infrastructure - Trees	3,114,540	-	-	-	3,114,540
Construction in progress	1,992,310	(1,020,840)	1,524,371	-	2,495,841
Total capital assets not being depreciated	28,747,609	(1,020,840)	1,524,371	-	29,251,140
Depreciable capital assets:					
Structures and improvements	12,484,388	42,358	13,025	-	12,539,771
Equipment	4,730,109	-	211,398	(509,222)	4,432,285
Land improvements	138,806	-	-	-	138,806
Infrastructure:					
Streets network	44,566,139	666,586	-	-	45,232,725
Street appurtenances	22,360,733	247,310	-	-	22,608,043
Storm drain	8,175,890	64,586	24,956	-	8,265,432
Total capital assets being depreciated	92,456,065	1,020,840	249,379	(509,222)	93,217,062
Less accumulated depreciation for:					
Structures and improvements	(4,270,321)	-	(256,530)	509,222	(4,017,629)
Equipment	(4,033,488)	-	(299,473)	-	(4,332,961)
Land improvements	(86,180)	-	(3,548)	-	(89,728)
Infrastructure:					
Streets network	(16,039,857)	-	(1,259,306)	-	(17,299,163)
Street appurtenances	(10,740,074)	-	(588,353)	-	(11,328,427)
Storm drain	(5,477,847)	-	(164,146)	-	(5,641,993)
Total accumulated depreciation	(40,647,767)	-	(2,571,356)	509,222	(42,709,901)
Total capital assets, being depreciated, net	51,808,298	1,020,840	(2,321,977)	-	50,507,161
Government activities capital assets, net	\$ 80,555,907	\$ -	\$ (797,606)	\$ -	\$ 79,758,301

CITY OF PLACENTIA

NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2015

Note 6: Long-Term Liabilities

The following is a summary of changes in Governmental Activities long-term debt for the fiscal year ended June 30, 2015:

Governmental Activities	Balance June 30, 2014	Adjustment	Additions	Retirement	Balance June 30, 2015	Due in One Year
Certificates of Participation:						
2003 Refunding and Improvement Project Certificates of Participation	\$ 4,925,000	\$ -	\$ -	\$ 280,000	\$ 4,665,000	\$ 275,000
2011 Gas Tax Certificates of Participation	5,355,000	-	-	215,000	5,140,000	225,000
Bonds Payable:						
2009 Lease Revenue Bonds	3,915,000	-	-	300,000	3,615,000	525,000
2009 Lease Revenue Bonds, Unamortized Discount	(44,572)	-	-	(8,914)	(35,658)	(8,914)
Other Long-term Liabilities:						
Capital Lease - Phone System Upgrade	75,142	-	-	34,001	41,141	35,165
OCTA Advance	3,805,291	-	-	261,478	3,543,813	-
Claims Payable	3,267,815	103,020	1,408,883	2,163,434	2,616,284	654,071
Compensated Absences	2,973,673	-	595,286	1,056,534	2,512,425	892,654
Total Governmental Activities	\$ 24,272,349	\$ 103,020	\$ 2,004,169	\$ 4,281,533	\$ 22,098,005	\$ 2,597,976

The following is a summary of changes in Business-type Activities long-term debt for the fiscal year ended June 30, 2015:

Business-type Activities	Balance June 30, 2014	Additions	Retirement	Balance June 30, 2015	Due in One Year
Compensated Absences	\$ 83,097	\$ 35,304	\$ 51,751	\$ 66,650	\$ 41,508
Total Business-type Activities	\$ 83,097	\$ 35,304	\$ 51,751	\$ 66,650	\$ 41,508

a. 2003 Refunding and Improvement Project Certificates of Participation

On November 13, 2003, the City issued certificates of participation in the amount of \$11,145,000 to (a) refinance certain obligations relating to the Placentia Redevelopment Agency's 2003 Taxable Convertible Certificates of Participation (2003 Financing Project), (b) refinance certain obligations relating to the City's 2001 Certificates of Participation (Traffic Circulation Project) and (c) finance and refinance certain capital improvements in the City. The certificates are in denominations of \$5,000 each and bear interest ranging from 2 to 4.4 percent.

Certificates maturing on or after January 1, 2014, are subject to call for prepayment at the option of the City at a price equal to principal plus accrued interest without premium. Certificates maturing on January 1, 2028, are subject to mandatory prepayment on January 1 each year commencing January 2, 2021, from lease payments made by the City at a price equal to the principal payment.

Principal is payable annually on January 1. Interest is payable semiannually on January 1 and July 1 commencing July 1, 2004. The required reserve for the certificates was fully funded as of June 30, 2015.

Note 6: Long-Term Liabilities (Continued)

b. 2011 Gas Tax Certificates of Participation

On May 1, 2011, the City issued Gas Tax Revenue Certificates of Participation in the amount of \$5,955,000. Proceeds from the debt will be used to (i) finance the design, acquisition, and construction of certain local roadway improvements and street resurfacing projects within the City, (ii) fund a reserve fund for the certificates, and (iii) pay the costs incurred in connection with the certificates.

The certificates are in denominations of \$5,000 each and bear interest ranging from 2.0% to 5.5%. Interest is payable semi-annually on June 1 and December 1. Principal payments of \$185,000 to \$275,000 are due each June 1 through 2021. Term Certificates of \$1,590,000 are due June 1, 2026. Term Certificates of \$2,050,000 are due June 1, 2031.

All gas tax revenues and any other amounts (including proceeds of the sale of the Certificates) held by the trustee will be irrevocably pledged to the payment of the principal, interest, and prepayment premium, if any, will not be used for any other purpose while any of the Certificates remain outstanding.

Each Certificate evidences proportionate and undivided interests of the registered owners thereof in installment sale payments to be made by the City to the California Statewide Communities Development Authority, as the purchase price for certain local roadway improvements and street resurfacing projects pursuant to a 2011 Installment Sale Agreement, dated as of May 1, 2011.

The Certificates are subject to optional, mandatory, and mandatory sinking fund prepayments under certain conditions.

Optional Prepayment

The Certificates maturing on or before June 1, 2021, are not subject to optional prepayment prior to the respective stated maturities. The Certificates maturing on or after June 1, 2022, will be subject to optional prepayment prior to maturity, at the option of the California Statewide Communities Development Authority upon direction of the City, on or after June 1, 2021, in whole or in part (by lot within any maturity), on any date, at a prepayment price equal to the principal amount to be prepaid, plus accrued interest to the date fixed for prepayment, without premium. The City is required to provide written notice at least 45 days prior to the prepayment date specifying the principal amount to be prepaid.

Mandatory Prepayment of Certificates Upon Acceleration

The Certificates are subject to mandatory prepayment prior to maturity, in whole or in part (by lot within any maturity), on any date, from amounts received upon the acceleration of payments upon the occurrence of an event of default, at a prepayment price equal to the principal amount to be prepaid, plus accrued interest to the date fixed for prepayment, without premium.

Mandatory Sinking Fund Prepayment

The Certificates maturing on June 1, 2026, are subject to mandatory prepayment on June 1 of each year commencing June 1, 2022, in part, from mandatory sinking fund payments, on each June 1 specified below, at a prepayment price equal to the principal evidenced thereby, plus accrued interest evidenced thereby to the date fixed or

NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2015

Note 6: Long-Term Liabilities (Continued)

c. 2009 Lease Revenue Bonds

On June 24, 2009, the Placentia Public Financing Authority (the Authority) issued \$4,390,000 of Lease Revenue Bonds (Working Capital Financing) (the Bonds) to finance the City's accumulated working capital deficit, fund a reserve fund for the bonds and pay the costs incurred in connection with the issuance of the bonds. The bonds are payable from lease payments to be made by the City to the Placentia Public Financing Authority as rent for certain real property and the improvements thereon. Interest on the bonds is payable semiannually on December 1st and June 1st of each year, commencing on December 1, 2009, until maturity and yield and interest rate of 7.5 percent.

The annual debt service requirements are as follows:

Year Ending June 30	Principal	Interest	Total
2016	\$ 525,000	\$ 271,125	\$ 796,125
2017	830,000	231,750	1,061,750
2018	1,025,000	169,500	1,194,500
2019	1,235,000	92,625	1,327,625
Total	<u>\$ 3,615,000</u>	<u>\$ 765,000</u>	<u>\$ 4,380,000</u>

The Bonds will be secured by a first pledge of security interest in, and lien on, all of the lease payments received with respect to the Placentia City Hall (the Leased Property). The Authority has, pursuant to the Assignment Agreement, assigned all of its rights under the Lease Agreement including its rights to receive Lease Payments from the City and its remedies to the trustee for the benefit of the owners of the Bonds. The City is required to pay the Authority specified amounts for use of the Leased Property, which are equal to the principal of and interest due with respects to the Bonds. The lease payments are calculated to be sufficient to pay, when due, the annual principal and interest on the bonds.

The Bonds are reported in the Statement of Net Position net of the unamortized discount balance in the amount of \$35,658 as of June 30, 2015. The unamortized discount balance is amortized over the life of the bonds. Amortization of the unamortized discount balance during fiscal year 2014-15 amounts to \$8,914, and is reported as interest expense on the Statement of Net Position.

d. Capital Lease – Phone System Upgrade

On August 23, 2011, the City entered into a Tax-Exempt California Abatement Lease/Purchase Agreement with Key Government Finance, Inc. (Key Government) for financing the acquisition of phone systems in the City Hall.

The assets acquired through the capital lease were included in the Machinery and Equipment for governmental activities in the amount of \$157,870. The lease is for a period of five years with total interest payments of \$14,515. Rental payments are payable monthly in arrears of the period in which they relate to. Title to the purchased equipment is in the name of the City.

CITY OF PLACENTIA

NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2015

Note 6: Long-Term Liabilities (Continued)

Governmental Activities	\$ 2,512,425
Business-type Activities	<u>66,650</u>
Total Compensated Absences	<u>\$ 2,579,075</u>

Note 7: Debt without Government Commitment

a. 1996 and 2001 Special Tax Revenue Bond

On August 27, 1996, \$27,765,000 of Special Tax Revenue Bonds, Series A and B were issued to refund the existing Mello-Roos Community Facilities District bonds originally issued on September 1990. On June 15, 2001, \$5,715,000 of Special Tax Revenue Bonds, Series A, was issued to refund the 1996 Special Tax Revenue Bonds, Series B. The bonds were issued to provide financing for the design, construction and installation of certain public improvements within Community Facilities District No. 89-1. The bonds are secured by the assessments levied against the private property within the assessment district. The bonds are not general obligations of the City, and neither the faith and credit nor taxing power of the City is pledged to the payment of the bonds. The City is acting only in an agency capacity for the property owners. As noted below, the 2009 Special Tax Revenue Refunding Bonds defeased the 1996 Special Tax Revenue Bonds Series A. As of June 30, 2015, the outstanding principal on this bond is \$3,160,000.

b. 2009 Special Tax Revenue Refunding Bonds

On May 27, 2009, \$9,715,000 of Special Tax Revenue Refunding Bonds were issued to provide for defeasance and refunding of the Authority's Special Tax Revenue Bond, 1996 Series A, to fund a reserve fund and to pay costs to issue the bonds. On June 16, 2009, \$12,400,144 was deposited into an irrevocable trust to defease the 1996 Series A bonds. As such, the 1996 Series A Special Tax Revenue Bonds have been considered defeased. The 2009 bonds are not general obligations of the City, and neither the faith and credit nor taxing power of the City is pledged to the payment of the bonds. The City is acting only in an agency capacity for the property owners. As of June 30, 2015, the outstanding principal on this bond is \$925,000.

Note 8: Deferred Compensation Plans

The City has made available to its employees two deferred compensation plans, created in accordance with Internal Revenue Code Section ("IRC") 457, whereby employees authorize the City to defer a portion of their salary to be deposited in individual investment accounts. There are several options available for employees to invest, including annuities, life insurance, savings accounts and mutual funds. Funds may be withdrawn by participants upon termination of employment, retirement, or a certified emergency. The City makes no contribution under the plans.

Pursuant to changes in IRC Section 457, the City amended its plans and established a trust into which all assets and income of the 457 plan were transferred during the year ended June 30, 1998. The assets and all income attributable to such amounts are held in trust for the exclusive benefit of the participant and their beneficiaries. These assets are no longer the property of the City, and therefore, are no longer subject to the claims of the City's general creditors. As a result, the assets of the 457 deferred compensation plans are no longer presented in an agency fund of the City's financial statements. The City has minimal involvement in the administration of the 457 plans, and therefore, lacks the fiduciary accountability that would require the 457 plan assets be recorded in an expendable trust fund.

CITY OF PLACENTIA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2015

Note 9: Defined Benefit Pension Plans (Continued)

the Plan's actuarially determined rate is based on the estimated amount necessary to pay the Plan's allocated share of the risk pool's costs of benefits earned by employees during the year, and any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the year ended June 30, 2015, the contributions recognized as a reduction to the net pension liability for all Plans was \$2,880,793.

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

As of June 30, 2015, the City of Placentia reported net pension liabilities for its proportionate shares of the net pension liability of each Plan as follows:

Proportionate Share of Net Pension Liability	
Miscellaneous	\$ 8,609,646
Miscellaneous Tier II	7,825
Miscellaneous PEPRA	332
Safety	19,038,413
Safety PEPRA	88
Total Net Pension Liability	\$ 27,656,304

The City of Placentia's net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2014, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2013 rolled forward to June 30, 2014 using standard update procedures. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The City's proportionate share of the net pension liability for each Plan as of June 30, 2013 and 2014, was as follows:

Proportions as a percentage of the CalPERS Miscellaneous risk pool:

	Miscellaneous	Miscellaneous Second Tier	Miscellaneous PEPRA
Proportion - June 30, 2013	0.35902%	0.00033%	0.00001%
Proportion - June 30, 2014	0.34836%	0.00032%	0.00001%
Change - Increase (Decrease)	-2.96932%	-2.97146%	-3.04809%

Proportions as a percentage of the CalPERS Safety risk pool:

	Safety	Safety PEPRA
Proportion - June 30, 2013	0.48817%	0.00000%
Proportion - June 30, 2014	0.50756%	0.00000%
Change - Increase (Decrease)	3.97274%	-4.06595%

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2015

Note 9: Defined Benefit Pension Plans (Continued)

Actuarial Cost Method	Entry Age Normal Cost Method
Actuarial Assumptions	
Discount Rate	7.50%
Inflation	2.75%
Salary Increases	3.3% - 14.2% (1)
Investment Rate of Return	7.50% (2)
Mortality Rate Table (3)	Derived using CalPERS' Membership Data for all Funds
Post Retirement Benefit Increase	Contract COLA up to 2.75% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.75% thereafter

(1) Depending on age, service and type of employment

(2) Net of Pension Plan Investment and Administrative Expenses, includes Inflation

(3) The mortality table used was developed based on CalPERS' specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB. For more details on this table, please refer to the 2014 experience study report on the CalPERS website.

All other actuarial assumptions used in the June 30, 2013 valuation were based on the results of an actuarial experience study for the period from 1997 to 2011, including updates to salary increase, mortality and retirement rates. The Experience Study report can be obtained at CalPERS' website under Forms and Publications.

Discount Rate

The discount rate used to measure the total pension liability was 7.50 percent. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.50 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.50 percent is applied to all plans in the Public Employees Retirement Fund. The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained at CalPERS' website under the GASB 68 section.

According to Paragraph 30 of Statement 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. The 7.50 percent investment return assumption used in this accounting valuation is net of administrative expenses. Administrative expenses are assumed to be 15 basis points. An investment return excluding administrative expenses would have been 7.65 percent. Using this lower discount rate has resulted in a slightly higher total pension liability and net pension liability. CalPERS determined this difference was deemed immaterial to the Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan. More information can be found on the CalPERS website.

CalPERS is scheduled to review all actuarial assumptions as part of its regular Asset Liability Management review cycle that is scheduled to be completed in February 2018. Any changes to the discount rate will require Board action and proper stakeholder outreach. For these reasons, CalPERS expects to continue using a discount rate net of administrative expenses

CITY OF PLACENTIA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2015

Note 10: Other Post-Employment Benefits (OPEB) Plan (Continued)

b. Eligibility

All employees hired prior to November 21, 1995 are in Tier I and become eligible for these benefits as long as they are 50 years of age or older and have worked for the City a minimum of five years and elect a service retirement from the City. The health benefits for Tier I retirees include medical, dental, optical and life. Vision benefits are also provided to employees who retired after September 30, 1990. The life insurance is available to all retirees until they reach age 70.

All employees hired on or after November 21, 1995 are Tier II, and upon retirement they have the option of participating in a post-retirement medical insurance benefit program at their own cost.

c. Funding Policy

The City's current contribution is paid on a pay-as-you-go basis. Benefits provided to retirees vary based on employment date and unit. Tier II retirees choosing to participate in the post-retirement medical benefit program are responsible for the premium costs in excess of the City's monthly contribution of \$115. For the year-ended June 30, 2015, the City paid \$1,065,441 towards their post-employment health care benefits. Current active employees are not required to contribute any portion towards these benefits.

d. Annual OPEB Cost and Net OPEB Obligation

The City's annual OPEB cost (expense) is calculated based on the ARC, an amount actuarially determined in accordance with parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to amortize any unfunded liabilities of the plan over a period not to exceed thirty years. The amortization periods used are closed.

The following table shows the components of the City's annual OPEB cost for the fiscal year, the amount actually contributed to the plan, and changes in the City's net OPEB obligation to the Retiree Health Plan:

Annual required contribution	\$ 1,502,994
Interest on net OPEB obligation	25,837
Adjustment to annual required contribution	<u>(117,317)</u>
Annual OPEB cost (expense)	1,411,514
Actual contributions made	<u>(1,065,441)</u>
Change in net OPEB obligation	346,073
Net OPEB Obligation - beginning of fiscal year	<u>2,583,692</u>
Net OPEB Obligation - end of fiscal year	<u>\$ 2,929,765</u>

The City's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the fiscal year ended 2014-2015 and the two preceding fiscal years were as follows:

Note 11: Insurance

a. Self-Insurance Programs of the PARSAC

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the Member Entity obtains insurance coverage.

The City is a member of the Public Agency Risk Sharing Authority of California (the PARSAC), a joint powers authority, which provides joint protection programs for public entities covering automobile, general liability, errors and omission losses, workers' compensation, and property claims. Under the program, the City has a \$100,000 retention limit similar to a deductible with the PARSAC being responsible for losses above that amount up to \$1 million. The PARSAC has additional coverage of \$34 million in excess of its \$1 million retention limit affiliated risk management authorities. The PARSAC also provides one billion dollars aggregate per occurrence property coverage to its members with such coverage provided by purchased insurance.

Liabilities of the City are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNR). The result of the process to estimate the claims liability is not an exact amount as it depends on many complex factors, such as inflation, changes in legal doctrines, and damage awards. Accordingly, claims are reevaluated periodically to consider the effects of economic and social factors. The estimate of claims liability also includes amounts for incremental claim adjustment expenses related to specific claims and other claim adjustment expenses regardless of whether allocated to specific claims. Estimated recoveries, for example from salvage or subrogation, are another component of the claims liability estimate.

Financial statements of the PARSAC may be obtained from its administrative office located at 1525 Response Road, Suite One, Sacramento, California, 95815; www.parsac.org or by calling (916) 927-7727.

b. Other Insurance Coverage

Due to the high cost of earthquake insurance, the City remained self-insured for this coverage. The City is also self-insured up to a total of \$250,000 workers' compensation and has obtained independent provider coverage for a total of \$5,000,000 in workers' compensation insurance. The City has Public Employee Dishonesty Bond insurance which includes all employees (including elected officials) for coverage of \$1,000,000.

c. Adequacy of Protection

During the past three fiscal (claims) years none of the above programs of protection have had settlements or judgments that exceeded pooled or insured coverage. There have been no significant reductions in pooled or insured liability coverage from coverage in the prior year.

d. Self-Insurance

At June 30, 2015, \$2,616,284 has been accrued for self-insurance losses. The amount represents an estimate of the amounts to be paid for claims reported through June 30, 2015 and claims which have been incurred but not reported as of June 30, 2015. While the ultimate amount of losses incurred through June 30, 2015 is dependent on future

CITY OF PLACENTIA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2015

Note 14: Restatements

a. Restatement on Government-Wide Statements

Restatements to net position made on the government-wide statements for fiscal year ended June 30, 2015 are summarized below:

	Governmental Activities	Business-Type Activities
Beginning Net Position, as previously reported	\$ 67,880,860	\$ 11,079,894
Restatements	(28,204,647)	(1,043,424)
Beginning Net Position, as restated	<u>\$ 39,676,213</u>	<u>\$ 10,036,470</u>

- a) Due to the implementation of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – An Amendment of GASB Statement No. 27*, beginning net position on the Statement of Activities has been restated by \$(31,354,207) within governmental activities and \$(1,043,424) within business-type activities.
- b) Accumulated depreciation relating to governmental activities capital assets was restated to report the capital assets at the proper value, based on the City's capitalization and depreciation policy for the relating asset types. City equipment was restated by \$(175,477), and street networks infrastructure was restated by \$(720,161), resulting in a total restatement to governmental activities capital assets of \$(895,638).
- c) As a result of the implementation of GASB Statement No. 65 in the prior year, *Items Previously Reported as Assets and Liabilities*, beginning net position on the Statement of Activities has been restated by \$(265,162) within governmental activities write-off the remaining unamortized issuance costs on the certificates of participation, which are to be expensed in the period incurred.
- d) Beginning governmental activities net position was restated by \$4,310,360 to reflect the reporting of a notes receivable relating to a portion of the 2003 COP City obligation that is required to be reimbursed by the RDA Successor Agency Private-Purpose Trust Fund. The portion reimbursed (87.52 percent) is based upon the portion of the capital improvements and improved facilities benefiting from the original proceeds of the related debt issue that were within the confines of the redevelopment project area. The \$4,310,360 represents 87.52 percent of the outstanding principal balance of the 2003 COP at June 30, 2014 of \$4,925,000.

b. Restatement on Fund Statements

Restatement to fund balance and net position in the governmental fund and proprietary fund statements for fiscal year ended June 30, 2015 is summarized below:

	Governmental Funds		Proprietary Funds	
	General Fund	Refuse	Sewer Maintenance	Internal Service Funds
Beginning Net Position, as previously reported	\$ 4,889,797	\$ (3,310,893)	\$ 13,907,034	\$ 3,174,045
Restatements	4,310,360	(419,142)	(624,282)	(4,154,565)
Beginning Net Position, as restated	<u>\$ 9,200,157</u>	<u>\$ (3,730,035)</u>	<u>\$ 13,282,752</u>	<u>\$ (980,520)</u>

CITY OF PLACENTIA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2015

Note 16: Successor Agency to the Former Placentia Redevelopment Agency (Continued)

After enactment of the law, which occurred on June 28, 2011, redevelopment agencies in the State of California cannot enter into new projects, obligations or commitments. Subject to the control of a newly established oversight board, remaining assets can only be used to pay enforceable obligations in existence at the date of dissolution (including the completion of any unfinished projects that were subject to legally enforceable contractual commitments).

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

a. Cash and Investments

Cash and investments reported in the accompanying financial statements consisted of the following:

Cash and investments pooled with the City	\$ 115,307
Restricted cash and investments with fiscal agent	515,005
Total cash and investments	<u>\$ 630,312</u>

b. Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2015, was as follows:

	Restated Balance June 30, 2014	Additions	Retirement	Balance June 30, 2015	Due in One Year
Bonds Payable:					
2013 Tax Allocation Refunding Bonds	\$ 13,120,000	\$ -	\$ 455,000	\$ 12,665,000	\$ 515,000
2013 Tax Allocation Refunding Bonds, Unamortized Premium	64,382	-	3,560	60,822	3,560
Other Long-term Liabilities:					
2003 Certificates of Participation					
City Reimbursement	4,310,360	-	227,552	4,082,808	240,680
SERAF Obligation	991,314	-	-	991,314	-
Totals	<u>\$ 18,486,056</u>	<u>\$ -</u>	<u>\$ 686,112</u>	<u>\$ 17,799,944</u>	<u>\$ 759,240</u>

1. 2013 Tax Allocation Refunding Bonds

On December 1, 2013, the Successor Agency to the Redevelopment Agency of the City of Placentia issued a tax allocation refunding bond ("TARB") in the amount of \$13,120,000. Proceeds of the bond were used to refund the 2002 Series A & Series B Tax Allocation Bonds and the 2009 Subordinate Tax Allocation Note. The bond proceeds, together with other funds deposited from reserves, redeemed the 2002 Series A outstanding principal of \$2,445,000, the 2002 Series B outstanding principal of \$3,670,000, and the 2009 Subordinate TAN outstanding principal of \$6,850,000. In lieu of funding the Reserve Account with proceeds of the Bonds, the Successor Agency has determined to purchase a Municipal Bond Debt Service Reserve Insurance Policy issued by the Insurer.

Note 16: Successor Agency to the Former Placentia Redevelopment Agency (Continued)

3. Supplemental Education Revenue Augmentation Fund (SERAF) Obligation

The Successor Agency has accrued a liability in the amount of \$991,314 in regards to its Supplemental Education Revenue Augmentation Fund (SERAF) obligation. This amount includes the unpaid portions from fiscal years 2009-10 and 2010-11. In 2009, the State of California issued a mandate that shifted redevelopment funds to education purposes. This action required each local redevelopment agency to make payment to their respective County Auditor-Controller. The Placentia Redevelopment Agency did not make payment on this obligation for two fiscal years, as it did not have the means to do so. Non-payment of SERAF obligations would usually result in suspension of redevelopment activity. Upon dissolution of redevelopment in 2012, this unpaid obligation was transferred to the Successor Agency. The Successor Agency will continue working to resolve this matter.

c. Insurance

The RDA Successor Agency is covered under the City of Placentia's insurance policies. Therefore, the limitation and self-insured retentions applicable to the City also apply to the Successor Agency. Additional information as to coverage and self-insured retentions can be found in Note 11.

d. Contingent Liabilities

The RDA Successor Agency is subject to litigation arising in the normal course of business. In the opinion of the City Attorney, there is no pending litigation that is likely to have a material adverse effect on the financial position of the RDA Successor Agency.

The RDA Successor Agency has no power to levy and collect taxes and any legislative property tax de-emphasis might reduce the amount of tax revenues that would otherwise be available to pay the principal and interest on the Certificates, Bonds or loans from the City. Broadened property tax exemptions could have a similar effect. Conversely, any increase in the tax rate or assessed valuation, or any reduction or elimination of present exemptions would increase the amount of tax revenues that would be available to pay principal and interest on the Certificates, Bonds, or loans from the City.

e. Restatement of Net Position

Restatements to net position made on the fiduciary fund statements for fiscal year ended June 30, 2015 are summarized below:

Beginning Net Position, as previously reported	\$ (13,173,855)
Restatements	<u>(4,675,862)</u>
Beginning Net Position, as restated	<u>\$ (17,849,717)</u>

DRAFT

THIS PAGE INTENTIONALLY LEFT BLANK

CITY OF PLACENTIA

BUDGETARY COMPARISON SCHEDULE
 GENERAL FUND
 YEAR ENDED JUNE 30, 2015

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1, as Restated	\$9,200,157	\$ 9,200,157	\$ 9,200,157	\$ -
Resources (Inflows)				
Taxes	20,956,000	21,365,450	22,051,645	686,195
Intergovernmental	37,000	324,442	224,246	(100,196)
Licenses and permits	1,565,400	1,586,835	1,690,191	103,356
Fines and forfeitures	475,000	415,000	484,676	69,676
Investment income	175,000	175,000	170,892	(4,108)
Charges for services	1,334,000	1,334,000	1,383,803	49,803
Contributions	-	-	590,488	590,488
Lease revenue	608,000	608,000	386,397	(221,603)
Miscellaneous	273,000	818,376	801,733	(16,643)
Transfers in	4,378,900	4,665,969	2,796,956	(1,869,013)
Amounts Available for Appropriations	39,002,457	40,493,229	39,781,184	(712,045)
Charges to Appropriations (Outflow)				
General government	4,356,500	4,483,956	6,432,205	(1,948,249)
Public safety	16,662,603	17,298,279	16,433,434	864,845
Public works	3,344,420	3,519,419	3,252,551	266,868
Community development	1,445,097	1,506,417	1,511,103	(4,686)
Capital outlay	74,500	71,500	66,529	4,971
Debt service:				
Principal retirement	300,000	300,000	560,000	(260,000)
Interest and fiscal charges	785,512	785,512	519,561	265,951
Transfers out	2,833,620	3,267,096	293,298	2,973,798
Special items	-	-	2,763,872	(2,763,872)
Total Charges to Appropriations	29,802,252	31,232,179	31,832,553	(600,374)
Budgetary Fund Balance, June 30	\$9,200,205	\$ 9,261,050	\$ 7,948,631	\$ (1,312,419)

CITY OF PLACENTIA

**SCHEDULE OF PLAN CONTRIBUTIONS
COST-SHARING MULTIPLE-EMPLOYER MISCELLANEOUS PLANS
AS OF JUNE 30, FOR THE LAST TEN FISCAL YEARS (1)**

	<u>2015</u>
Miscellaneous	
Actuarially Determined Contribution	\$ 312,165
Contribution in Relation to the Actuarially Determined Contribution	(312,165)
Contribution Deficiency (Excess)	<u>\$ -</u>
Covered-Employee Payroll	\$ 2,466,041
Contributions as a Percentage of Covered-Employee Payroll	12.66%
Miscellaneous Second Tier	
Actuarially Determined Contribution	\$ 48,861
Contribution in Relation to the Actuarially Determined Contribution	(48,861)
Contribution Deficiency (Excess)	<u>\$ -</u>
Covered-Employee Payroll	\$ 776,043
Contributions as a Percentage of Covered-Employee Payroll	6.30%
Miscellaneous PEPRA	
Actuarially Determined Contribution	\$ 22,129
Contribution in Relation to the Actuarially Determined Contribution	(22,129)
Contribution Deficiency (Excess)	<u>\$ -</u>
Covered-Employee Payroll	\$ 431,732
Contributions as a Percentage of Covered-Employee Payroll	5.13%

(1) Historical information is required only for measurement for which GASB Statement No. 68 is applicable. Fiscal Year 2015 was the first year of implementation, therefore only one year is shown.

Note to Schedule:

Valuation Date:	June 30, 2012
Methods and assumptions used to determine contribution rates:	
Single and Agent Employers	Entry age normal
Amortization method	Level Percent of Payroll
Remaining amortization period	19 Years as of the Valuation Date
Assets valuation method	15 year smoothed market
Inflation	2.75%
Salary Increases	3.3% to 14.20%
Investment rate of return	7.50% net of pension plan investment and administrative expense, including inflation
Retirement age	minimum 50 years
Mortality	RP-2000 Heath Annuitant Mortality Table

CITY OF PLACENTIA

**SCHEDULE OF PLAN CONTRIBUTIONS
COST-SHARING MULTIPLE-EMPLOYER SAFETY PLAN
AS OF JUNE 30, FOR THE LAST TEN FISCAL YEARS (1)**

	<u>2015</u>
Safety Classic	
Actuarially Determined Contribution	\$ 2,134,819
Contribution in Relation to the Actuarially Determined Contribution	<u>(2,134,819)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>
Covered-Employee Payroll	\$ 3,555,897
Contributions as a Percentage of Covered-Employee Payroll	60.04%
Safety PEPRA	
Actuarially Determined Contribution	\$ 40,348
Contribution in Relation to the Actuarially Determined Contribution	<u>(40,348)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>
Covered-Employee Payroll	\$ 415,438
Contributions as a Percentage of Covered-Employee Payroll	9.71%

(1) Historical information is required only for measurement for which GASB Statement No. 68 is applicable. Fiscal Year 2015 was the first year of implementation, therefore only one year is shown.

Note to Schedule:

Valuation Date: June 30, 2012

Methods and assumptions used to determine contribution rates:

Single and Agent Employers	Entry age normal
Amortization method	Level Percent of Payroll
Remaining amortization period	19 Years as of the Valuation Date
Assets valuation method	15 Year Smoothed Market
Inflation	2.75%
Salary Increases	3.3% to 14.20%
Investment rate of return	7.50% net of pension plan investment and administrative expense, including inflation
Retirement age	minimum 50 years
Mortality	RP-2000 Heath Annuitant Mortality Table

**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2015**

Note 1: Budgetary Control and Accounting

The City prepares its budgets on the basis of estimated actual revenues and expenditures and, accordingly, the budget amounts included in the accompanying financial statements are presented on a basis substantially consistent with generally accepted accounting principles. Encumbrance accounting is utilized during the fiscal year, whereby purchase orders, contracts and other commitments are recorded in order to control appropriations. However, at fiscal year end all appropriations lapse. Accordingly, encumbrances are cancelled and generally are re-appropriated as part of the following year's budget. Encumbrances are not included in reported expenditures.

Annual budgets are adopted for the General, Special Revenue, Debt Service, and Capital Projects Funds. The City Council approves total budgeted appropriations and any amendments to appropriations throughout the year. Budgets were not appropriated for the Housing Successor Agency Special Revenue fund.

The budgetary level of control for all governmental fund types is the fund level. The City Administrator has the discretion to transfer appropriations between departments within a fund, but transfers between funds must be approved by City Council.

a. Expenditures in Excess of Appropriations

Expenditures for the year ended June 30, 2015 exceeded the appropriations in the following budgeted major funds:

Fund	Budget	Actual	Expenditures in Excess of Appropriations
General Fund			
General government	\$ 4,483,956	\$ 6,432,205	\$ 1,948,249
Community development	1,506,417	1,511,103	4,686
Principal retirement	300,000	560,000	260,000

CITY OF PLACENTIA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2015

	Special Revenue Funds			
	Miscellaneous Grants	Park Development	Street Lighting	Measure M
Assets				
Pooled cash and investments	\$ 430,857	\$ 292,916	\$ 42,511	\$ 571,304
Receivables:				
Accounts	-	13,983	-	-
Taxes	-	-	2,040	85,151
Accrued interest	-	-	-	-
Grants	8,770	-	-	-
Restricted assets:				
Cash and investments with fiscal agents	-	-	-	-
Total Assets	\$ 439,627	\$ 306,899	\$ 44,551	\$ 656,455
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ 8,910	\$ -	\$ 44,551	\$ -
Accrued liabilities	-	-	-	-
Total Liabilities	8,910	-	44,551	-
Fund Balances				
Restricted for:				
Public safety	-	-	-	-
Public works	-	-	-	-
Community development	-	-	-	-
Grant programs	430,717	-	-	-
Park development	-	306,899	-	-
Street maintenance	-	-	-	656,455
Air quality	-	-	-	-
Assigned to:				
Debt service	-	-	-	-
Total Fund Balances	430,717	306,899	-	656,455
Total Liabilities and Fund Balances	\$ 439,627	\$ 306,899	\$ 44,551	\$ 656,455

CITY OF PLACENTIA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2015

	Special Revenue Funds			
	Supplemental Law Enforcement	Air Quality	Landscape Maintenance District 92-1	Housing and Community Development
Assets				
Pooled cash and investments	\$ -	\$ 266,144	\$ 198,941	\$ 52,768
Receivables:				
Accounts	-	-	-	-
Taxes	-	16,960	6,683	-
Accrued interest	8	-	-	-
Grants	-	-	-	135,000
Restricted assets:				
Cash and investments with fiscal agents	-	-	-	-
Total Assets	\$ 8	\$ 283,104	\$ 205,624	\$ 187,768
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ -	\$ -	\$ 43,784	\$ 60,651
Accrued liabilities	-	-	2,244	-
Total Liabilities	-	-	46,028	60,651
Fund Balances				
Restricted for:				
Public safety	8	-	-	-
Public works	-	-	159,596	-
Community development	-	-	-	127,117
Grant programs	-	-	-	-
Park development	-	-	-	-
Street maintenance	-	-	-	-
Air quality	-	283,104	-	-
Assigned to:				
Debt service	-	-	-	-
Total Fund Balances	8	283,104	159,596	127,117
Total Liabilities and Fund Balances	\$ 8	\$ 283,104	\$ 205,624	\$ 187,768

CITY OF PLACENTIA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2015

	<u>Total Other Governmental Total</u>
Assets	
Pooled cash and investments	\$ 3,907,421
Receivables:	
Accounts	55,418
Taxes	316,639
Accrued interest	8
Grants	143,770
Restricted assets:	
Cash and investments with fiscal agents	485,282
Total Assets	<u>\$ 4,908,538</u>
Liabilities and Fund Balances	
Liabilities	
Accounts payable	\$ 168,876
Accrued liabilities	2,244
Total Liabilities	<u>171,120</u>
Fund Balances	
Restricted for:	
Public safety	501,948
Public works	309,476
Community development	1,419,921
Grant programs	430,717
Park development	306,899
Street maintenance	1,000,071
Air quality	283,104
Assigned to:	
Debt service	485,282
Total Fund Balances	<u>4,737,418</u>
Total Liabilities and Fund Balances	<u>\$ 4,908,538</u>

DRAFT

CITY OF PLACENTIA

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2015

	Special Revenue Funds			
	Miscellaneous Grants	Park Development	Street Lighting	Measure M
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	290,088	-	-	780,896
Fines and forfeitures	-	-	-	-
Investment income	-	399	-	668
Charges for services	-	202,976	150,341	-
Miscellaneous	400,000	13,983	-	-
Total Revenues	690,088	217,358	150,341	781,564
Expenditures				
Current:				
Public safety	44,245	-	-	-
Public works	62,811	-	385,916	-
Community development	52,605	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	261,478
Interest and fiscal charges	-	-	-	24,611
Total Expenditures	159,661	-	385,916	286,089
Excess (Deficiency) of Revenues Over (Under) Expenditures	530,427	217,358	(235,575)	495,475
Other Financing Sources (Uses)				
Transfers in	-	-	264,811	-
Transfers out	(345,975)	-	-	(232,226)
Total Other Financing Sources (Uses)	(345,975)	-	264,811	(232,226)
Net Change in Fund Balances	184,452	217,358	29,236	263,249
Fund Balances, Beginning of Year	246,265	89,541	(29,236)	393,206
Fund Balances, End of Year	\$ 430,717	\$ 306,899	\$ -	\$ 656,455

CITY OF PLACENTIA

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2015

	Special Revenue Funds			
	Supplemental Law Enforcement	Air Quality	Landscape Maintenance District 92-1	Housing and Community Development
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	103,045	64,594	-	135,000
Fines and forfeitures	-	-	-	-
Investment income	122	540	336	-
Charges for services	-	-	422,627	-
Miscellaneous	-	-	-	165,504
Total Revenues	103,167	65,134	422,963	300,504
Expenditures				
Current:				
Public safety	-	-	-	-
Public works	-	-	508,034	-
Community development	-	-	-	135,000
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	-	-	508,034	135,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	103,167	65,134	(85,071)	165,504
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	(103,265)	(11,767)	-	-
Total Other Financing Sources (Uses)	(103,265)	(11,767)	-	-
Net Change in Fund Balances	(98)	53,367	(85,071)	165,504
Fund Balances, Beginning of Year	106	229,737	244,667	(38,387)
Fund Balances, End of Year	\$ 8	\$ 283,104	\$ 159,596	\$ 127,117

CITY OF PLACENTIA

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2015

	Total Other Governmental Funds
Revenues	
Taxes	\$ 2,993,945
Intergovernmental	2,817,461
Fines and forfeitures	248,759
Investment income	6,280
Charges for services	786,835
Miscellaneous	579,487
Total Revenues	<u>7,432,767</u>
Expenditures	
Current:	
Public safety	66,859
Public works	987,179
Community development	187,605
Capital outlay	36,335
Debt service:	
Principal retirement	476,478
Interest and fiscal charges	291,025
Total Expenditures	<u>2,045,481</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>5,387,286</u>
Other Financing Sources (Uses)	
Transfers in	746,367
Transfers out	<u>(4,258,514)</u>
Total Other Financing Sources (Uses)	<u>(3,512,147)</u>
Net Change in Fund Balances	<u>1,875,139</u>
Fund Balances, Beginning of Year	<u>2,862,279</u>
Fund Balances, End of Year	<u>\$ 4,737,418</u>

CITY OF PLACENTIA

BUDGETARY COMPARISON SCHEDULE
 PARK DEVELOPMENT
 YEAR ENDED JUNE 30, 2015

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 89,541	\$ 89,541	\$ 89,541	\$ -
Resources (Inflows)				
Charges for services	291,720	291,720	202,976	(88,744)
Investment income	-	-	399	399
Miscellaneous	-	-	13,983	13,983
Amounts Available for Appropriations	381,261	381,261	306,899	(74,362)
Charges to Appropriations (Outflow)				
Transfers out	48,500	48,500	-	48,500
Total Charges to Appropriations	48,500	48,500	-	48,500
Budgetary Fund Balance, June 30	\$ 332,761	\$ 332,761	\$ 306,899	\$ (25,862)

DRAFT

CITY OF PLACENTIA

BUDGETARY COMPARISON SCHEDULE
 MEASURE M
 YEAR ENDED JUNE 30, 2015

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 393,206	\$ 393,206	\$ 393,206	\$ -
Resources (Inflows)				
Intergovernmental	480,000	807,000	780,896	(26,104)
Investment income	1,500	1,500	668	(832)
Amounts Available for Appropriations	874,706	1,201,706	1,174,770	(26,936)
Charges to Appropriations (Outflow)				
Debt service:				
Principal retirement	-	230,000	261,478	(31,478)
Interest and fiscal charges	-	37,000	24,611	12,389
Transfers out	286,146	356,146	232,226	123,920
Total Charges to Appropriations	286,146	623,146	518,315	104,831
Budgetary Fund Balance, June 30	\$ 588,560	\$ 578,560	\$ 656,455	\$ 77,895

DRAFT

CITY OF PLACENTIA

BUDGETARY COMPARISON SCHEDULE
 THOROUGHFARE CONSTRUCTION
 YEAR ENDED JUNE 30, 2015

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 37,918	\$ 37,918	\$ 37,918	\$ -
Resources (Inflows)				
Taxes	-	70,000	51,571	(18,429)
Investment income	-	-	177	177
Amounts Available for Appropriations	37,918	107,918	89,666	(18,252)
Charges to Appropriations (Outflow)				
Transfers out	37,854	37,854	-	37,854
Total Charges to Appropriations	37,854	37,854	-	37,854
Budgetary Fund Balance, June 30	\$ 64	\$ 70,064	\$ 89,666	\$ 19,602

DRAFT

CITY OF PLACENTIA

BUDGETARY COMPARISON SCHEDULE
 SUPPLEMENTAL LAW ENFORCEMENT
 YEAR ENDED JUNE 30, 2015

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 106	\$ 106	\$ 106	\$ -
Resources (Inflows)				
Intergovernmental	100,000	100,000	103,045	3,045
Investment income	-	-	122	122
Amounts Available for Appropriations	100,106	100,106	103,273	3,167
Charges to Appropriations (Outflow)				
Transfers out	100,000	100,000	103,265	(3,265)
Total Charges to Appropriations	100,000	100,000	103,265	(3,265)
Budgetary Fund Balance, June 30	\$ 106	\$ 106	\$ 8	\$ (98)

DRAFT

CITY OF PLACENTIA

BUDGETARY COMPARISON SCHEDULE
 LANDSCAPE MAINTENANCE DISTRICT 92-1
 YEAR ENDED JUNE 30, 2015

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 244,667	\$ 244,667	\$ 244,667	\$ -
Resources (Inflows)				
Charges for services	396,000	396,000	422,627	26,627
Investment income	-	-	336	336
Amounts Available for Appropriations	640,667	640,667	667,630	26,963
Charges to Appropriations (Outflow)				
Public works	521,210	521,210	508,034	13,176
Total Charges to Appropriations	521,210	521,210	508,034	13,176
Budgetary Fund Balance, June 30	\$ 119,457	\$ 119,457	\$ 159,596	\$ 40,139

DRAFT

CITY OF PLACENTIA

BUDGETARY COMPARISON SCHEDULE
 UTILITY USERS TAX
 YEAR ENDED JUNE 30, 2015

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 223,787	\$ 223,787	\$ 223,787	\$ -
Resources (Inflows)				
Taxes	2,950,000	2,950,000	2,874,419	(75,581)
Investment income	-	-	1,018	1,018
Amounts Available for Appropriations	3,173,787	3,173,787	3,099,224	(74,563)
Charges to Appropriations (Outflow)				
Transfers out	3,100,000	3,100,000	1,806,420	1,293,580
Total Charges to Appropriations	3,100,000	3,100,000	1,806,420	1,293,580
Budgetary Fund Balance, June 30	\$ 73,787	\$ 73,787	\$ 1,292,804	\$ 1,219,017

DRAFT

CITY OF PLACENTIA

BUDGETARY COMPARISON SCHEDULE
 CITY PROJECTS
 YEAR ENDED JUNE 30, 2015

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ (336,272)	\$ (336,272)	\$ (336,272)	\$ -
Resources (Inflows)				
Intergovernmental	2,063,280	1,713,604	991,564	(722,040)
Miscellaneous	222,335	222,335	55,508	(166,827)
Transfers in	2,411,065	3,321,929	1,395,760	(1,926,169)
Amounts Available for Appropriations	4,360,408	4,921,596	2,106,560	(2,815,036)
Charges to Appropriations (Outflow)				
Public works	100,000	100,000	5,959	94,041
Community development	265,000	245,000	125,163	119,837
Capital outlay	4,372,180	4,953,368	1,939,427	3,013,941
Debt service:				
Principal retirement	-	-	34,001	(34,001)
Interest and fiscal charges	-	-	2,010	(2,010)
Total Charges to Appropriations	4,737,180	5,298,368	2,106,560	3,191,808
Budgetary Fund Balance, June 30	\$ (376,772)	\$ (376,772)	\$ -	\$ 376,772

DRAFT

CITY OF PLACENTIA

COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
JUNE 30, 2015

	Governmental Activities			
	Risk Management	Health and Welfare	Equipment Replacement	Information Technology
Assets				
Current:				
Cash and investments	\$ 2,324,891	\$ 5,410	\$ 32,500	\$ 34,563
Receivables:				
Accounts	3,551	1,520	-	-
Restricted:				
Cash and investments	41,804	16,815	-	-
Total Current Assets	2,370,246	23,745	32,500	34,563
Noncurrent:				
Capital assets, net of accumulated depreciation	-	-	51,447	3,183
Total Noncurrent Assets	-	-	51,447	3,183
Total Assets	2,370,246	23,745	83,947	37,746
Deferred Outflows of Resources				
Deferred pension related items	-	19,183	-	-
Total Deferred Outflows of Resources	-	19,183	-	-
Liabilities				
Current:				
Accounts payable	15,591	23,744	-	34,563
Accrued claims and judgments	654,071	-	-	-
Total Current Liabilities	669,662	23,744	-	34,563
Noncurrent:				
Accrued claims and judgments	1,962,213	-	-	-
Net pension liability	-	671,833	-	-
Total Noncurrent Liabilities	1,962,213	671,833	-	-
Total Liabilities	2,631,875	695,577	-	34,563
Deferred Inflows of Resources				
Deferred pension related items	-	285,024	-	-
Total Deferred Inflows of Resources	-	285,024	-	-
Net Position				
Investment in capital assets	-	-	51,447	3,183
Unrestricted	(261,629)	(937,673)	32,500	-
Total Net Position	\$ (261,629)	\$ (937,673)	\$ 83,947	\$ 3,183

CITY OF PLACENTIA

**COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
YEAR ENDED JUNE 30, 2015**

	Governmental Activities			
	Risk Management	Health and Welfare	Equipment Replacement	Information Technology
Operating Revenues				
Reimbursements	\$ 21,789	\$ 9,729	\$ -	\$ -
Service charges	1,031,426	1,026,613	-	217,987
Total Operating Revenues	1,053,215	1,036,342	-	217,987
Operating Expenses				
Administration	110,335	-	-	280,847
Reinsurance premiums	-	107,264	-	-
Claims	92,485	-	-	-
Medical and dental premiums	-	988,175	-	-
Liability insurance premiums	529,616	11,548	-	-
Depreciation expense	-	-	93,848	14,831
Total Operating Expenses	732,436	1,106,987	93,848	295,678
Operating Income (Loss)	320,779	(70,645)	(93,848)	(77,691)
Nonoperating Revenues (Expenses)				
Gain (loss) on disposal of capital assets	-	-	14,550	-
Total Nonoperating Revenues (Expenses)	-	-	14,550	-
Income (Loss) Before Transfers	320,779	(70,645)	(79,298)	(77,691)
Transfers out	-	-	-	-
Changes in Net Position	320,779	(70,645)	(79,298)	(77,691)
Net Position, Beginning of Year, as Previously Reported	2,685,407	19,722	163,245	80,874
Restatements	(3,267,815)	(886,750)	-	-
Net Position, Beginning of Year, as Restated	(582,408)	(867,028)	163,245	80,874
Net Position, End of Year	\$ (261,629)	\$ (937,673)	\$ 83,947	\$ 3,183

CITY OF PLACENTIA

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
YEAR ENDED JUNE 30, 2015

	Governmental Activities			
	Risk Management	Health and Welfare	Equipment Replacement	Information Technology
Cash Flows from Operating Activities				
Cash received from customers and users	\$ 1,029,475	\$ 1,025,283	\$ -	\$ 217,987
Cash paid to suppliers for goods and services	(1,290,989)	(1,087,875)	-	19,687
Cash paid to employees for services	(110,335)	50,924	-	(280,847)
Cash received from (payments to) others	21,789	9,729	-	-
Net Cash Provided (Used) by Operating Activities	(350,060)	(1,939)	-	(43,173)
Cash Flows from Non-Capital Financing Activities				
Cash transfers out	-	-	-	-
Net Cash Provided (Used) by Non-Capital Financing Activities	-	-	-	-
Cash Flows from Capital and Related Financing Activities				
Acquisition and construction of capital assets	-	-	(38,230)	-
Proceeds from sales of capital assets	-	-	14,550	-
Net Cash Provided (Used) by Capital and Related Financing Activities	-	-	(23,680)	-
Net Increase (Decrease) in Cash and Cash Equivalents	(350,060)	(1,939)	(23,680)	(43,173)
Cash and Cash Equivalents, Beginning of Year	2,716,755	24,164	56,180	77,736
Cash and Cash Equivalents, End of Year	\$ 2,366,695	\$ 22,225	\$ 32,500	\$ 34,563
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities				
Operating income (loss)	\$ 320,779	\$ (70,645)	\$ (93,848)	\$ (77,691)
Adjustments to Reconcile Operating Income (Loss) Net Cash Provided (Used) by Operating Activities				
Depreciation	-	-	93,848	14,831
(Increase) decrease in accounts receivable	(1,951)	(1,330)	-	-
(Increase) decrease in inventories	-	-	-	-
Increase (decrease) in accounts payable	(17,357)	19,112	-	19,687
Increase (decrease) in claims and judgments	(651,531)	-	-	-
Increase (decrease) in salaries and benefits	-	50,924	-	-
Total Adjustments	(670,839)	68,706	93,848	34,518
Net Cash Provided (Used) by Operating Activities	\$ (350,060)	\$ (1,939)	\$ -	\$ (43,173)
Non-Cash Investing, Capital, and Financing Activities				
Gain/(Loss) on disposition of capital assets	\$ -	\$ -	\$ 14,550	\$ -

DRAFT

THIS PAGE INTENTIONALLY LEFT BLANK

CITY OF PLACENTIA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 YEAR ENDED JUNE 30, 2015

	<u>Balance 7/1/2014</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance 6/30/2015</u>
<u>Special Deposits</u>				
Assets				
Pooled cash and investments	\$ 906,871	\$ 1,586,509	\$ 1,546,514	\$ 946,866
Total Assets	<u>\$ 906,871</u>	<u>\$ 1,586,509</u>	<u>\$ 1,546,514</u>	<u>\$ 946,866</u>
Liabilities				
Deposits payable	\$ 906,871	\$ 1,586,509	\$ 1,546,514	\$ 946,866
Total Liabilities	<u>\$ 906,871</u>	<u>\$ 1,586,509</u>	<u>\$ 1,546,514</u>	<u>\$ 946,866</u>
<u>Community Facilities District</u>				
Assets				
Pooled cash and investments	\$ 2,756,605	\$ 2,655,445	\$ 3,076,259	\$ 2,335,791
Receivables:				
Taxes	26,208	73,719	26,208	73,719
Restricted assets:				
Cash and investments with fiscal agents	1,904,743	3,011,620	3,222,338	1,694,025
Total Assets	<u>\$ 4,687,556</u>	<u>\$ 5,740,784</u>	<u>\$ 6,324,805</u>	<u>\$ 4,103,535</u>
Liabilities				
Deposits payable	\$ 4,687,556	\$ 5,740,784	\$ 6,324,805	\$ 4,103,535
Total Liabilities	<u>\$ 4,687,556</u>	<u>\$ 5,740,784</u>	<u>\$ 6,324,805</u>	<u>\$ 4,103,535</u>
<u>H.C.D. Rehabilitation Loans</u>				
Assets				
Pooled cash and investments	\$ 165,167	\$ 155,087	\$ 320,254	\$ -
Total Assets	<u>\$ 165,167</u>	<u>\$ 155,087</u>	<u>\$ 320,254</u>	<u>\$ -</u>
Liabilities				
Due to other governments	\$ 165,167	\$ 155,087	\$ 320,254	\$ -
Total Liabilities	<u>\$ 165,167</u>	<u>\$ 155,087</u>	<u>\$ 320,254</u>	<u>\$ -</u>
<u>Public Safety CFD 2014-01</u>				
Assets				
Pooled cash and investments	\$ -	\$ 3,494	\$ -	\$ 3,494
Total Assets	<u>\$ -</u>	<u>\$ 3,494</u>	<u>\$ -</u>	<u>\$ 3,494</u>
Liabilities				
Deposits payable	\$ -	\$ 3,494	\$ -	\$ 3,494
Total Liabilities	<u>\$ -</u>	<u>\$ 3,494</u>	<u>\$ -</u>	<u>\$ 3,494</u>

DRAFT

THIS PAGE INTENTIONALLY LEFT BLANK

DRAFT

THIS PAGE INTENTIONALLY LEFT BLANK

DRAFT

THIS PAGE INTENTIONALLY LEFT BLANK

CITY OF PLACENTIA
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)

	2005	2007	2008	2009	2010	2011	2012	2013	2014	2015
Expenses										
Governmental activities:										
General government	\$ 4,117	\$ 1,984	\$ 2,693	\$ 3,801	\$ 8,664	\$ 4,974	\$ 10,833	\$ 10,516	\$ 9,673	\$ 7,017
Public safety	16,044	16,342	17,481	17,568	15,770	18,342	16,104	16,965	16,915	15,689
Public works	4,136	8,812	8,435	8,019	4,222	6,466	6,525	6,506	5,720	6,644
Community development	2,091	2,964	3,608	2,820	1,850	1,145	1,034	1,011	1,142	1,845
Redevelopment	2,109	674	682	1,305	1,755	2,077	658	-	-	-
SERAF	-	-	-	-	843	174	-	-	-	-
Interest on long-term debt	1,378	1,357	1,361	1,197	1,718	1,892	1,414	603	667	861
Total governmental activities	29,875	32,133	34,260	34,710	34,822	35,070	36,568	35,601	34,117	32,056
Business-type activities:										
Refuse	2,286	2,430	2,599	3,163	2,579	2,779	2,880	2,933	2,950	2,795
Compressed natural gas	347	363	410	143	425	464	100	137	-	-
Sewer maintenance	214	682	808	928	1,029	1,404	1,114	1,143	1,071	1,089
Total business-type activities	2,847	3,475	3,817	4,234	4,033	4,647	4,094	4,213	4,021	3,864
Total primary government expenses	\$ 32,722	\$ 35,608	\$ 38,077	\$ 38,944	\$ 38,855	\$ 39,717	\$ 40,662	\$ 39,814	\$ 38,138	\$ 35,920
Program Revenues										
Governmental activities:										
Charges for services										
General government	\$ 1,456	\$ 761	\$ 745	\$ 1,302	\$ 1,556	\$ 3,003	\$ 2,091	\$ 2,268	\$ 2,408	\$ 2,053
Public safety	714	1,085	876	1,116	947	1,740	1,556	1,570	1,282	1,469
Public works	469	925	1,162	1,280	1,131	1,204	1,548	1,539	3,238	854
Community development	466	545	660	511	505	427	776	317	590	277
Operating grants	-	3,149	3,124	2,425	3,683	2,608	2,137	1,656	700	1,407
Capital grants and contributions	-	4,234	4,238	3,372	3,377	2,128	1,605	1,256	1,634	3,216
Total governmental activities program revenues	3,105	10,699	10,805	10,006	11,399	11,110	9,713	8,606	9,852	9,276
Business-type activities:										
Charges for services										
Refuse	2,701	2,923	3,032	2,898	3,015	2,432	2,730	2,749	2,865	2,874
Compressed natural gas	293	430	419	372	417	541	76	335	119	25
Sewer maintenance	933	1,126	1,089	830	898	778	858	876	884	819
Capital grants and contributions	-	-	-	-	501	-	-	-	-	-
Total business-type activities program revenues	3,927	4,479	4,520	4,100	4,831	3,751	3,664	3,960	3,868	3,718
Total primary government program revenues	\$ 7,032	\$ 15,178	\$ 15,325	\$ 14,106	\$ 16,230	\$ 14,861	\$ 13,377	\$ 12,566	\$ 13,720	\$ 12,994
Net (expense)/revenue										
Governmental activities	\$ (26,770)	\$ (21,434)	\$ (23,455)	\$ (24,704)	\$ (23,423)	\$ (23,960)	\$ (26,855)	\$ (26,995)	\$ (24,265)	\$ (22,780)
Business-type activities	1,080	1,004	703	(134)	798	(896)	(430)	(253)	(153)	(146)
Total primary government net expenses	\$ (25,690)	\$ (20,430)	\$ (22,752)	\$ (24,838)	\$ (22,625)	\$ (24,856)	\$ (27,285)	\$ (27,248)	\$ (24,418)	\$ (22,926)

Source: City of Placentia, Finance Department

DRAFT

THIS PAGE INTENTIONALLY LEFT BLANK

CITY OF PLACENTIA
 Changes in Fund Balances of Governmental Funds
 Last Ten Fiscal Years
 (modified accrual basis of accounting)
 (amounts expressed in thousands)

	2006	2007	2008	2009
Revenues				
Property Tax	\$ 11,208	\$ 12,918	\$ 13,791	\$ 13,816
Sales Tax	4,881	5,820	5,300	4,686
Other Tax	6,118	4,923	4,732	4,955
Intergovernmental	19,387	4,451	5,855	5,165
Licenses and permits	533	1,328	1,441	2,126
Fines and forfeitures	522	904	845	878
Investment income	604	1,637	1,332	1,141
Charges for services	1,429	1,472	1,465	1,595
Other	2,521	1,009	1,286	919
Total Revenues	<u>47,203</u>	<u>34,462</u>	<u>36,047</u>	<u>35,281</u>
Expenditures				
Current:				
General Government	3,780	3,256	3,437	3,544
Public Safety	15,067	16,070	17,167	17,217
Public Works	9,042	8,826	10,427	6,573
Recreation & human services	2,039	2,950	3,568	2,846
Redevelopment	1,491	2,692	1,550	2,177
SERAF	-	-	-	-
Capital Outlay	566	-	-	8,251
Debt Service				
Principal	1,278	8,210	1,260	1,345
Interest	1,332	1,332	1,097	933
Other debt service	-	-	-	339
Other	-	-	-	-
Total Expenditures	<u>34,595</u>	<u>43,336</u>	<u>38,506</u>	<u>43,225</u>
Excess of revenues over/(under) expenditures	<u>12,608</u>	<u>(8,874)</u>	<u>(2,459)</u>	<u>(7,944)</u>
Other Financing Sources/(Uses)				
Transfers In	22,887	6,581	6,545	15,946
Transfers Out	(22,912)	(6,581)	(6,440)	(15,898)
Proceeds from long-term debt	-	-	-	11,240
Other	3,376	12	13	(164)
Total other financing sources	<u>3,351</u>	<u>12</u>	<u>118</u>	<u>11,124</u>
Net change in fund balances	<u>\$ 15,959</u>	<u>\$ (8,862)</u>	<u>\$ (2,341)</u>	<u>\$ 3,180</u>
Ratio of Total Debt Service Expenditures to Total Noncapital expenditures	8.31%	28.24%	6.52%	8.09%

Source: City of Placentia, Finance Department

CITY OF PLACENTIA
 Governmental Activities Revenues by Source
 Last Ten Fiscal Years
 (modified accrual basis of accounting)

Fiscal Year	Property Taxes	Sales and Use Taxes	Other Taxes	Licenses and Permits	Fines Forfeitures & Penalties	Use of Money and Property	Inter-governmental Revenue	Charges for Current Services	Other Revenues	Totals
2005-06	\$ 9,533,303	\$ 4,881,095	\$ 3,242,081	\$ 532,904	\$ 436,086	\$ 192,235	\$ 1,298,757	\$ 960,553	\$ 2,162,766	\$ 23,239,780
2006-07	10,699,537	5,820,037	2,078,677	1,309,238	801,584	195,105	929,088	1,003,834	953,884	23,790,984
2007-08	11,371,081	5,300,514	2,116,009	1,441,263	765,264	4,352	1,527,873	995,223	1,199,926	24,721,505
2008-09	11,464,895	4,685,797	1,912,555	2,062,294	713,172	29,157	630,639	1,121,933	914,860	23,535,302
2009-10	11,185,541	3,930,224	1,960,357	2,445,469	788,012	34,236	460,128	935,521	109,395	21,848,883
2010-11	11,143,701	5,063,285	3,261,866	1,397,396	542,172	514,827	537,577	1,648,767	2,492,821	26,602,412
2011-12	11,160,051	5,611,105	2,860,703	1,730,070	595,239	391,869	54,850	1,350,666	1,239,397	24,993,950
2012-13	11,388,950	5,518,907	3,183,996	1,210,722	468,229	160,212	127,867	1,256,723	4,597,034	27,912,640
2013-14	11,804,238	5,847,742	3,338,556	1,618,068	459,123	206,104	58,058	1,189,249	1,571,109	26,092,247
2014-15	12,448,958	6,207,771	6,388,861	1,690,191	733,435	177,273	4,033,271	2,228,388	2,425,623	36,333,771

Source: City of Placentia, Finance Department

DRAFT

DRAFT

THIS PAGE INTENTIONALLY LEFT BLANK

CITY OF PLACENTIA
Principal Property Tax Payers
Current and Ten Years Ago
(amounts expressed in thousands)

Taxpayer	2015		Percent of Total City Taxable Assessed Value
	Taxable Assessed Value	Estimated Total Tax	
Placentia Place Apartments LLC	\$ 72,762	\$ 728	1.32%
Placentia 422	53,520	535	0.97%
Villa Tierra Apartments LLC	35,157	352	0.64%
Sommerville Conzelman Com	33,144	331	0.60%
Placentia-Linda Hospital Inc.	31,747	317	0.58%
ORA Bradford Court 127 LLC	26,883	269	0.49%
Donahue Schriber Realty Group	25,755	258	0.47%
Reef Imperial Rose Inc.	24,483	245	0.44%
Inland Western Placentia LLC	23,271	233	0.42%
Hartwell Corporation	20,675	207	0.37%
	<u>\$ 347,397</u>	<u>\$ 3,475</u>	<u>6.30%</u>

Source: HdL Coren & Cone

DRAFT

CITY OF PLACENTIA
Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year Ended June 30	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percent of Levy		Amount	Percent of Levy
2006	\$10,509,134	\$ 10,273,977	97.76%	N/A	N/A	N/A
2007	12,096,749	12,038,615	99.52%	N/A	N/A	N/A
2008	13,053,161	12,753,432	97.70%	N/A	N/A	N/A
2009	14,171,276	14,099,708	99.49%	N/A	N/A	N/A
2010	13,659,309	12,718,318	93.11%	N/A	N/A	N/A
2011	13,612,265	13,551,901	99.56%	N/A	N/A	N/A
2012	14,121,383	13,695,151	96.98%	N/A	N/A	N/A
2013	12,064,669	11,889,799	98.55%	N/A	N/A	N/A
2014	12,294,236	12,266,287	99.77%	N/A	N/A	N/A
2015	13,012,736	12,973,298	99.70%	N/A	N/A	N/A

Note:

The amounts presented include City property taxes and In-Lieu Vehicle License Fees.

Source: County of Orange Auditor-Controller

CITY OF PLACENTIA
 Direct and Overlapping Governmental Activity Debt
 As of June 30, 2015

2014-15 Assessed Valuation:	\$5,278,470,574
Successor Agency Incremental Valuation:	237,114,425
Adjusted Assessed Valuation:	<u>\$5,041,356,149</u>

DIRECT DEBT:	Total Debt 6/30/15	% Applicable (1)	City's Share of Debt 6/30/15
Capital Leases	\$ 41,141	100.00%	\$ 41,141
Certificates of Participation	9,805,000	100.00%	9,805,000
Tax Allocation Bonds & Notes	3,579,342	100.00%	3,579,342
TOTAL DIRECT DEBT			<u>\$ 13,425,483</u>
 <u>OVERLAPPING TAX AND ASSESSMENT DEBT:</u>			
North Orange County Community College 2003 & 2005 Bonds	\$ 182,637,854	5.248%	\$ 9,584,835
Metropolitan Water District	22,450,118	1.247%	279,953
TOTAL OVERLAPPING DEBT			<u>\$ 9,864,788</u>
TOTAL DIRECT AND OVERLAPPING DEBT			<u>\$ 23,290,271</u>

(1) Percentage of overlapping agency's assessed valuation located within boundaries of the city.

Ratios of Direct vs. Overlapping Debt

Direct Debt	57.64%
Overlapping Debt	42.36%
Total Debt	100.00%

Source - HdL, Coren & Cone

CITY OF PLACENTIA
 Demographic and Economic Statistics
 Last Ten Calendar Years
 (personal income in thousands, except per capita)

<u>Calendar Year</u>	<u>City Population</u>	<u>Personal Income</u>	<u>Per Capita Personal Income</u>	<u>Unemployment Rate</u>
2005	50,074	\$ 1,399,856	\$ 27,956	3.3%
2006	50,966	1,535,208	30,122	3.0%
2007	51,070	1,611,871	31,562	3.4%
2008	51,354	1,637,926	31,895	4.7%
2009	51,869	1,600,275	30,852	8.0%
2010	52,305	1,530,078	29,253	8.5%
2011	51,084	1,526,645	29,885	7.7%
2012	51,776	1,525,217	29,458	5.0%
2013	52,094	1,511,507	29,015	4.4%
2014	52,084	1,540,384	29,575	6.2%

Sources:

City Population - State Department of Finance
 Unemployment Data - California Employment Development Department
 HDL, Coren, & Cone

CITY OF PLACENTIA
 Budgeted Full-Time Employees by Department
 Last Ten Fiscal Years

Department	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
City Clerk	1.50	1.50	1.50	1.00	1.00	2.00	2.00	2.00	1.00	2.00
Administration	6.50	6.50	6.50	7.00	7.00	7.00	7.00	7.00	6.00	8.00
Finance	8.00	9.00	9.00	9.00	7.00	7.00	7.00	7.00	7.00	6.00
Community Development	8.00	8.00	7.00	5.50	3.00	3.00	3.00	3.00	-	-
Police	70.00	73.00	73.00	68.00	62.00	62.00	67.00	68.00	62.00	67.00
Public Works	34.00	36.00	37.00	29.00	24.00	22.00	22.00	22.00	19.00	18.00
Community Services	8.00	9.00	9.00	5.00	5.00	4.00	4.00	4.00	4.00	4.00
Total	136.00	143.00	143.00	124.50	109.00	107.00	112.00	113.00	99.00	105.00

Source: City of Placentia, Finance Department

DRAFT

CITY OF PLACENTIA
Capital Asset Statistics by Function/Program
Last Ten Fiscal Years

Function/Program	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Public Safety										
Police Stations	1	1	1	1	1	1	1	1	1	1
Sworn Officers	55	55	55	50	50	50	46	47	46	46
Patrol Vehicles	26	26	24	26	26	26	26	26	26	26
Fire Stations	2	2	2	2	2	2	2	2	2	2
Highways and Streets										
Miles of Streets	107	107	107	107	107	107	107	107	107	107
Street Trees	9264	9264	9264	9214	9214	9214	9214	9214	9214	9214
Traffic Signals	224	224	224	229	229	229	229	229	229	229
Street Lights	3656	3656	3656	3656	3656	3656	3656	3656	3656	3656
Sewer										
Miles of Sanitary Sewers	76	76	76	76	76	76	76	76	76	76
Storm Drains	506	506	506	506	506	506	506	506	506	506
Recreation and Culture										
Parks	16	16	16	16	16	16	16	16	16	16
Area of Parks (Acres)	74.23	74.23	74.23	72.9	72.9	72.9	72.9	72.9	72.9	72.9
Community Buildings	2	2	2	2	2	2	2	2	2	2
Community Centers	4	4	4	4	4	4	4	4	4	4
Senior Center	1	1	1	1	1	1	1	1	1	1
Baseball Diamonds	6	6	6	7	7	7	7	7	7	7
Basketball Courts	4	4	4	7.5	7.5	7.5	7.5	7.5	7.5	7.5
Soccer Fields	5	5	5	1	1	1	1	1	1	1
Pools	2	2	2	2	2	2	2	2	2	2
Gymnasiums	1	1	1	1	1	1	1	1	1	1

Source: City of Placentia, Finance Department