



Regular Meeting Agenda July 5, 2022

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

SPECIAL PROCEDURES NOTICE

On March 4, 2020, pursuant to California Government Code Section 8625, Governor Newsom declared a State of Emergency as a result of the threat of the COVID-19 virus.

On September 17, 2021, Governor Newsom signed AB 361, which went into immediate effect as urgency legislation. AB 361 added subsection (e) to Section 54953 to authorize legislative bodies to conduct remote meetings provided the legislative body makes specified findings. As of February 9, 2022 it was reported that the COVID-19 pandemic had killed more than 81,811 Californians. Social distancing measures decrease the chance of the spread of COVID-19.

Given the health risks associated with COVID-19, please be advised that while the City Council Chambers are open to the public, some or all of the Placentia City Council Members may attend this meeting via teleconference. Those locations are not listed on the agenda and are not accessible to the public.

How to Observe the Meeting

To maximize public safety while maintaining transparency and public access, in addition to being open to the public, all City Council meetings are available to view live on AT&T U-verse (Channel 99), Spectrum (Channel 3), and online at www.placentia.org/pctv.

How to Submit Public Comment

Members of the public may provide public comment in person or comments may be sent for City Council consideration by email to the City Clerk at cityclerk@placentia.org. Please limit submitted comments to 200 words or less. Comments received before or during a Council meeting, until the close of the **Oral Communications** portion of the agenda, may not be read during the City Council meeting but will be summarized in the public record and are subject to the regular time limitations per speaker. Longer submittals will be included in the public record. If you are unable to provide your comments in writing, please contact the City Clerk's Office for assistance at (714) 993-8231.

Americans with Disabilities Act Accommodation

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 cityclerk@placentia.org or by calling (714) 993-8231. Notification 48 hours prior to the meeting will generally enable City Staff to make reasonable arrangements to ensure accessibility while maintaining public safety. (28 CFR 35.102.35.104 ADA Title II)

Until further notice the City will implement the guidelines of the California Department of Public Health regarding social distancing.

The City of Placentia thanks you in advance for taking all precautions to prevent the spread of the COVID-19 virus.



Regular Meeting Agenda July 5, 2022

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

Mayor Rhonda Shader
District 1

Mayor Pro Tem Chad P. Wanke
District 4

Craig S. Green
Councilmember
District 2

Ward L. Smith
Councilmember
District 5

Jeremy B. Yamaguchi
Councilmember
District 3

Robert S. McKinnell
City Clerk

Kevin A. Larson
City Treasurer

Damien R. Arrula
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 ACTING AS SUCCESSOR AGENCY TO THE
PLACENTIA REDEVELOPMENT AGENCY
PLACENTIA INDUSTRIAL COMMERCIAL DEVELOPMENT AUTHORITY
PLACENTIA PUBLIC FINANCING AUTHORITY
REGULAR MEETING AGENDA - CLOSED SESSION
July 5, 2022
5:30 p.m. – City Council Chambers
401 E. Chapman Avenue, Placentia, CA**

CALL TO ORDER:

ROLL CALL: Councilmember/Board Member Green
Councilmember/Board Member Smith
Councilmember/Board Member Yamaguchi
Mayor Pro Tem/Board Vice Chair Wanke
Mayor/Board Chair Shader

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.

1. Pursuant to Government Code Section 54956.8
PUBLIC EMPLOYEE PERFORMANCE EVALUATION:
Title: City Attorney

2. Pursuant to Government Code Section 54956.8
CONFERENCE WITH REAL PROPERTY NEGOTIATOR
Property: 336 W. Santa Fe Avenue (APN: 339-392-05)
Agency Negotiator: Damien R. Arrula, City Administrator
Negotiating Parties: Homeless Intervention Services of Orange County
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 ACTING AS SUCCESSOR AGENCY TO THE
PLACENTIA REDEVELOPMENT AGENCY
PLACENTIA INDUSTRIAL COMMERCIAL DEVELOPMENT AUTHORITY
PLACENTIA PUBLIC FINANCING AUTHORITY
REGULAR MEETING AGENDA**

July 5, 2022

**7:00 p.m. – City Council Chambers
401 E. Chapman Avenue, Placentia, CA**

CALL TO ORDER:

ROLL CALL: Councilmember/Board Member Green
Councilmember/Board Member Smith
Councilmember/Board Member Yamaguchi
Mayor Pro Tem/Board Vice Chair Wanke
Mayor/Board Chair Shader

INVOCATION:

Chaplain Kenneth Curry

PLEDGE OF ALLEGIANCE:

Police Sergeant Matt Herren

PRESENTATIONS:

- a. **Proclamation** July 2022 as Parks and Recreation Month
Presenter: Mayor Shader
Recipients: Veronica Ortiz, Community Services Supervisor, Community Services

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.h.):

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 2021-22 Register for July 5, 2022

Check Register

Fiscal Impact: \$2,283,988.74

Electronic Disbursement Register

Fiscal Impact: \$1,151,053.96

Recommended Action:

Receive and file

1.c. Amendment No. 1 to Professional Services Agreement with Dudek Corporation for Engineering Design Support Services for the Tod Crowther Sewer Pipeline Replacement Project

Fiscal Impact: Expense: \$ 40,000.00 Engineering Design Services

Available

Budget: \$ 465,997.00 Total Available Project Budget

\$ 465,997.37 (713101-6750) TOD Sewer

Development Impact Fees

Recommended Action:

1) Approve Amendment No. 1 to Professional Services Agreement with Dudek Corporation for an additional \$40,000 to complete additional design work for a cumulative contract not-to-exceed amount of \$72,255.00; and

2) Authorize the City Administrator and/or his designee to execute all the necessary documents, in a form approved by the City Attorney.

1.d. Contract Change Order No. 5 for Old City Hall Office Renovation Project No. 5106

Fiscal Impact: Expense: \$465,000.00 Original Construction Contract

\$ 29,455.39 Previously Approved Change Orders (1-4)

\$ 44,538.71 Contract Change Order No. 5

\$538,994.10 Total Contract Amount With Change Orders

Budget \$619,605.00 Measure U Fund (795106-6185)

Recommended Action:

1) Authorize the City Administrator to approve Contract Change Order No. 5 with A2Z Construct Inc, in the amount of \$44,538.71.

1.e. Second Reading of Ordinance No. O-2022-05, Whereby Chapter 23.78 of the Municipal Code Shall be Amended Regarding the Standards and Regulatory Requirements for the Storage of Recreational Vehicles and Recreational Apparatuses on Private Property within Single-Family Residential Districts (Zoning Code Amendment 2022-02)

Fiscal Impact: None

Recommended Action: Approve

1.f. Second Reading of Ordinance No. O-2022-06, Adding Chapter 10.72 (Unlawful Possession of a Catalytic Converter Prohibited) of Title 10 (Peace, Morals and Safety) of the Placentia Municipal Code Establishing Regulations Prohibiting the Unlawful Possession of Catalytic Converters in the City

Fiscal Impact: Any increase in the number of criminal cases prosecuted by the Placentia City Attorney's Office as a result of the ordinance is expected to be managed by currently budgeted City Staff.

Recommended Action: Approve

1.g. **Purchase of Additional 800 MHz Radios for the Placentia Fire and Life Safety Department**

Fiscal Impact: Expense: \$98,217.03 Total Purchase Price of Radios
Budget: \$98,217.03 CIP (106207-6840)

Recommended Action:

- 1) Authorize the City Administrator to approve a purchase order to Motorola Solutions for the purchase of 800 MHz radios for a not-to-exceed amount of \$98,217.03; and
- 2) Authorize the City Administrator to approve change orders to Motorola Solutions for a total project amount not to exceed \$9,820 (10% of the project cost); and
- 3) the City Administrator to execute all necessary documents, in a form approved by the City Attorney.

1.h. **Public Works Agreement with Signature Flooring Inc. for the Resurfacing of the Oberle Gym Floor CIP Project No. 5205**

Fiscal Impact: Expense: \$120,00 CIP FUND
Contribution: \$62,500 St Jude Contribution (505205-4760)

Budget: Available Budget: \$62,500 Measure U (795205-6850)
\$62,500 Misc Grant Fund (505205-6850)

Recommended Action:

- 1) Approve a Public Works Agreement for the resurfacing of the Oberle Gym flooring to Signature Flooring Inc. for a not-to-exceed amount of \$120,000; and
- 2) Authorize the City Administrator to approve contract change orders up to 10% of the contract not-to-exceed amount or \$12,000; and
- 3) Authorize the City Administrator and/or his designee to execute all necessary documents, in a form approved by the City Attorney.

2. PUBLIC HEARING:

2.a. **Introduction and First Reading of Ordinance No. O-2022-07, Amending Section 22.28.021 (Urban Lot Split) and Chapter 23.13 (Two-Unit Housing Development) to Incorporate Objective Standards within Single-Family Residential Districts in Connection with the Implementation of Senate Bill 9 (Zoning Code Amendment 2022-03)**

Fiscal Impact: None

Recommended Action:

- 1) Open the public hearing concerning Ordinance No. O-2022-07; and
- 2) Receive the Staff report, consider all Public Testimony, ask any questions of Staff; and
- 3) Close the public hearing; and
- 4) Find that adoption of Zoning Code Amendment No. 2022-03 is categorically exempt from environmental review and direct Staff to file a Notice of Exemption, pursuant to CEQA Section 15061(b)(3); and
- 5) Waive full reading, by title only, and introduce for first reading, Ordinance No. O-2022-07, an Ordinance of the City Council of the City of Placentia, California, finding that approval of Zoning Code Amendment No. 2022-03 is not a "project" under the California Environmental Quality Act (CEQA) pursuant to SB 9 as adopted by the State of California; and, approving Zoning Code Amendment No. 2022-03, an Ordinance of the City of Placentia, California amending Section 22.28.021 (Urban Lot Split) and Chapter 23.13 (Two-Unit Housing Development) to incorporate objective standards.

3. REGULAR AGENDA:

3.a. Annual Comprehensive Financial Report for the Period Ending June 30, 2021

Fiscal Impact: None

Recommended Action:

- 1) Receive and file the Annual Comprehensive Financial Report for the period ending June 30, 2021, as recommended by the Financial Audit Oversight Committee; and
- 2) Presentation from Pun Group

3.b. Appointments to Fill Vacancies on Various City Commissions and Committees

Fiscal Impact: None

Recommended Action:

1. Make the necessary appointments to fill the vacancies listed below:
 - a. One (1) vacancy on the Park Arts & Recreation Commission (PARC)
 - b. One (1) vacancy on the Planning Commission
 - c. One (1) vacancy on the Senior Advisory Committee
 - d. One (2) vacancy on the Veterans Advisory Committee
2. Direct Staff to update the City's master Commission and Committee vacancy list and continue the Commission and Committee Application/Recruitment process for any remaining vacancies and present to City Council at a future meeting for consideration of appointments.

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/PPFA Board of Directors will adjourn to a regular City Council meeting on Tuesday, July 19, 2022 at 5:30 p.m.

TENTATIVE AGENDA FORECAST

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

- Amendment No. 4 to PSA with Biggs Cardosa for the Golden Avenue Bridge Replacement Project
- NOC Rose/Alta Vista Street Resurfacing Project
- NOC FY 2021-22 Slurry Seal Project
- City Project 1201 – FY 2021-22 Arterial Roadway Rehabilitation Project
- City Project 1305 – ADA Ramp Installation Project
- Memorandum of Understanding – PFA
- Agreement for Professional Auditing Services
- Public Hearing for FY 22-23 Refuse Rates
- Study Session: Speed Hump Policy
- Military Banner Program Amendment

CERTIFICATION OF POSTING

I, Nancy M. Albitre, Interim Deputy City Clerk of the City of Placentia and Assistant Secretary of the Industrial Commercial Development Authority, the Successor Agency, and the Placentia Public Financing Authority hereby certify that the Agenda for the June 21, 2022 meetings of the City Council, Successor Agency, Industrial Commercial Development Authority, and the Placentia Public Financing Authority was posted on June 16, 2022.

Nancy M. Albitre
Interim Deputy City Clerk

City of Placentia
Check Register
For 07/05/2022

Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Check #	Check Date
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Grand Total: 2,283,988.74

Check Totals by ID

AP	2,283,988.74
EP	0.00
IP	0.00
OP	0.00

Void Total: 0.00

Check Total: 2,283,988.74

Fund Name	<u>Check Totals by Fund</u>
101-General Fund (0010)	668,257.93
117-Measure U Fund (0079)	449,697.92
205-State Gas Tax (0017)	23,589.08
208-Scssr Agncy Ret Oblg (0054)	84.28
225-Asset Seizure (0021)	2,454.22
227-Explorer Grant NOC (0076)	1.37
231-Placentia Reg Nav Cent(0078)	831,755.00
233-Gen Plan Update Fees (0074)	78.00
234-Technology Impact Fees (0075)	29,077.71
236-Parks & Rec Impact Fees (0063)	11,986.52
243-City Quimby In Lieu Fee (0069)	22,389.43
248-TOD Strscape Impct Fee (0072)	4,300.00
260-Street Lighting District (0028)	42,099.17
265-Landscape Maintenance (0029)	18,129.38
275-Sewer Maintenance (0048)	510.18
280-Misc Grants Fund (0050)	149,557.75
302-Public Financing Autho(0082)	1,837.50
401-City Capital Projects (0033)	581.15
501-Refuse Administration (0037)	12,988.03
601-Employee Health & Wfire (0039)	6,358.69
605-Risk Management (0040)	7,646.00
701-Special Deposits (0044)	609.43

Check Total: 2,283,988.74

1.b.
July 5, 2022

Funds will be transferred from the Cash Basis Fund as needed to fund the warrants included on this warrant register

**City of Placentia
Check Register
For 06/30/2022**

Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Check #	Check Date
MW OH	ALL CITY MANAGEMENT V000005	5/15-28 CROSSING GUARD SVS	103047-6290 Dept. Contract Services	AP061722	3,991.64	78006	P12137	00111506	06/17/2022
					Check Total:	3,991.64			
MW OH	ALTA VISTA COUNTRY CLUB/21 FACILITY RENTAL DEPOSIT V000009		104071-6245 Meetings & Conferences	AP061722	200.00	05252022		00111507	06/17/2022
					Check Total:	200.00			
MW OH	AMERICAN OFFICE V009212	CS OFFICE FURNITURE	104070-6855 Furniture & Fixtures	AP061722	3,372.88	13503	P12445	00111508	06/17/2022
					Check Total:	3,372.88			
MW OH	AT & T V008736	6/2-7/1 FD1 INTERNET SVS	109595-6215 Telephone/Internet	AP061722	53.50	JUNE FD1 2022		00111509	06/17/2022
MW OH	AT & T V008736	JUNE GOMEZ INTERNET SVS	109595-6215 Telephone/Internet	AP061722	42.80	JUNE GOMEZ		00111509	06/17/2022
					Check Total:	96.30			
MW OH	AT&T V004144	MAY-JUNE PHONE CHARGES	296561-6215 Telephone/Internet	AP061722	44.86	060622		00111510	06/17/2022
MW OH	AT&T V004144	MAY-JUNE PHONE CHARGES	109595-6215 Telephone/Internet	AP061722	147.72	060622		00111510	06/17/2022
					Check Total:	192.58			
MW OH	AT&T V007715	6/2-7/1 FD1 PHONE SVS	109595-6215 Telephone/Internet	AP061722	244.29	STA1 JUNE 22		00111511	06/17/2022
MW OH	AT&T V007715	6/2-7/1 FD2 PHONE SVS	109595-6215 Telephone/Internet	AP061722	244.29	STA2 JUNE 22		00111511	06/17/2022
					Check Total:	488.58			
MW OH	AT&T MOBILITY V011025	5/11-6/10 PW FIRSTNET SVS	109595-6215 Telephone/Internet	AP061722	1,269.73	19700726		00111512	06/17/2022
					Check Total:	1,269.73			
MW OH	AUDI NORTH OC V012263	MAY VEHICLE REBATE PMT	102534-6363 Resident Vehicle Rebate Prog	AP061722	2,000.00	MAY 22		00111513	06/17/2022

City of Placentia
Check Register
For 06/30/2022

Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Check #	Check Date
				Check Total:	2,000.00				
MW OH	BANISTER, JAMES V011869	OFFICER 2E REIMBURSEMENT	103066-6250 Staff Training	AP061722	400.00	060622		00111514	06/17/2022
				Check Total:	400.00				
MW OH	BEE MAN, THE V000117	BRADFORD PARK BEE REMOVAL	104071-6299 Other Purchased Services	AP061722	180.00	118475		00111515	06/17/2022
MW OH	BEE MAN, THE V000117	KOCH PARK BEE REMOVAL SVS	104071-6299 Other Purchased Services	AP061722	295.00	118640		00111515	06/17/2022
				Check Total:	475.00				
MW OH	BRENNAN ESTIMATING V011259	MARCH ALARM MONITORING	103654-6127 Alarm Monitoring	AP061722	360.00	7771	P12119	00111516	06/17/2022
MW OH	BRENNAN ESTIMATING V011259	JUNE ALARM MONITORING	103654-6127 Alarm Monitoring	AP061722	360.00	8260	P12119	00111516	06/17/2022
				Check Total:	720.00				
MW OH	BRIGHTLY SOFTWARE INC V012251	PERMIT TRACKING SOFTWARE	506115-6840 Machinery & Equipment	AP061722	100,000.00	INV-105896	P12444	00111517	06/17/2022
MW OH	BRIGHTLY SOFTWARE INC V012251	PERMIT TRACKING SOFTWARE	756201-6840 Machinery & Equipment	AP061722	25,724.67	INV-105896	P12444	00111517	06/17/2022
				Check Total:	125,724.67				
MW OH	CALIFORNIA FORENSIC V000232	MAY PD BLOOD DRAWS	103040-6055 Medical Services	AP061722	464.00	1974	P12138	00111518	06/17/2022
				Check Total:	464.00				
MW OH	CARL WARREN & CO V008011	MAY LIABILITY ADMIN SVS	404582-6025 Third Party Administration	AP061722	1,661.00	CWC-2022564		00111519	06/17/2022
				Check Total:	1,661.00				
MW OH	CITY OF BREA V000125	BUSINESS CARDS - MARISCAL	102020-6301 Special Department Expenses	AP061722	9.89	ASR0000087		00111520	06/17/2022
MW OH	CITY OF BREA V000125	BUSINESS CARDS - ADAMS	103065-6315 Office Supplies	AP061722	11.57	ASR0000088		00111520	06/17/2022

City of Placentia
Check Register
For 06/30/2022

Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Check #	Check Date
				Check Total:	21.46				
MW OH	CITY OF LA HABRA-NORTH V011410	NAV CTR SHARED OPERATING	784070-6312 SB2 Allocations to NSPA - Oper	AP061722	165,090.00	LH-NSPA-02210		00111521	06/17/2022
				Check Total:	165,090.00				
MW OH	CLEARSOURCE FINANCIAL V012111	FEE & RATE STUDY SVS	102020-6099 Professional Services	AP061722	7,050.00	UFC0522-459	P12301	00111522	06/17/2022
				Check Total:	7,050.00				
MW OH	COMMERCIAL AQUATIC V005203	MAY GOMEZ POOL MAINT	103654-6290 Dept. Contract Services	AP061722	1,100.00	819601	P12112	00111523	06/17/2022
MW OH	COMMERCIAL AQUATIC V005203	MAY WHITTEN POOL MAINT	103654-6290 Dept. Contract Services	AP061722	1,100.00	819602	P12112	00111523	06/17/2022
MW OH	COMMERCIAL AQUATIC V005203	MAY FOUNTAIN MAINT - LIBRARY	103654-6290 / 21008-6290 Dept. Contract Services	AP061722	249.60	819603	P12112	00111523	06/17/2022
MW OH	COMMERCIAL AQUATIC V005203	MAY FOUNTAIN MAINT	103654-6290 Dept. Contract Services	AP061722	350.40	819603	P12112	00111523	06/17/2022
				Check Total:	2,800.00				
MW OH	DENNIS AND DEBORAH V007072	JULY-SEPT 166 LA JOLLA LEASE	103043-6160 Facility Rental	AP061722	18,632.42	070122		00111524	06/17/2022
				Check Total:	18,632.42				
MW OH	EPOWER NETWORK INC V011953	FD1 GENERATOR MAINT SVS	103654-6290 Dept. Contract Services	AP061722	27.41	30274		00111525	06/17/2022
				Check Total:	27.41				
MW OH	ESQUIVEL, AMBROSIO V012258	ROOFING BOND REFUND	0044-2033 Construction & Demo Deposit	AP061722	100.00	30-22-061		00111526	06/17/2022
				Check Total:	100.00				
MW OH	EVERTSEN, JACE V012102	PD TRAINING MEALS, MILES	103041-6250 Staff Training	AP061722	105.15	JE06060722MM		00111527	06/17/2022
				Check Total:	105.15				
MW OH	FACTORY MOTOR PARTS	AIR & FUEL FILTERS	103658-6134	AP061722	70.99	102-164691	P12385	00111528	06/17/2022

**City of Placentia
Check Register
For 06/30/2022**

Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Check #	Check Date
	V010842		Vehicle Repair & Maintenance						
MW OH	FACTORY MOTOR PARTS V010842	BATTERY PART	103658-6134 Vehicle Repair & Maintenance	AP061722	24.31	102-164759	P12385	00111528	06/17/2022
MW OH	FACTORY MOTOR PARTS V010842	HOSE CLAMP	103658-6134 Vehicle Repair & Maintenance	AP061722	34.84	102-164825	P12385	00111528	06/17/2022
MW OH	FACTORY MOTOR PARTS V010842	IGNITION WIRE SET	103658-6134 Vehicle Repair & Maintenance	AP061722	76.10	12-4666565	P12385	00111528	06/17/2022
MW OH	FACTORY MOTOR PARTS V010842	LUBE FILTER	103658-6134 Vehicle Repair & Maintenance	AP061722	17.91	12-4669054	P12385	00111528	06/17/2022
MW OH	FACTORY MOTOR PARTS V010842	WINDOW LIFT MOTOR, FILTERS	103658-6134 Vehicle Repair & Maintenance	AP061722	157.74	12-4674216	P12385	00111528	06/17/2022
				Check Total:	381.89				
MW OH	FAIRWAY FORD V000376	MAY VEHICLE REBATE PMT	102534-6363 Resident Vehicle Rebate Prog	AP061722	2,000.00	MAY 22		00111529	06/17/2022
MW OH	FAIRWAY FORD V000376	WHEEL COVERS	103658-6134 Vehicle Repair & Maintenance	AP061722	149.66	270530	P12239	00111529	06/17/2022
				Check Total:	2,149.66				
MW OH	FIFTH AVENUE CLEANERS V010431	MAY PD DRY CLEANING SVS	103040-6290 Dept. Contract Services	AP061722	728.14	MAY 22		00111530	06/17/2022
				Check Total:	728.14				
MW OH	FINNERTY, MICHAEL V012262	FD SUPPLIES REIMBURSEMENT	103066-6301 Special Department Expenses	AP061722	108.98	121621		00111531	06/17/2022
				Check Total:	108.98				
MW OH	FLEET SERVICES INC V000400	BRAKE CALIPER GREASE	103658-6134 Vehicle Repair & Maintenance	AP061722	105.56	01P101454		00111532	06/17/2022
				Check Total:	105.56				
MW OH	GALLS LLC V000438	PD UNIFORMS - CASTILLO	103041-6360 / 50040-6360 Uniforms	AP061722	9.70	021200052		00111533	06/17/2022
				Check Total:	9.70				

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MW OH	GLASBY MAINT. SUPPLY V000445	COJANITORIAL SUPPLIES	103654-6301 Special Department Expenses	AP061722	48.11 324756A		00111534	06/17/2022
MW OH	GLASBY MAINT. SUPPLY V000445	COJANITORIAL SUPPLIES	103654-6301 Special Department Expenses	AP061722	1,171.85 324875A		00111534	06/17/2022
MW OH	GLASBY MAINT. SUPPLY V000445	COJANITORIAL SUPPLIES	103654-6301 Special Department Expenses	AP061722	51.55 324875B		00111534	06/17/2022
MW OH	GLASBY MAINT. SUPPLY V000445	COJANITORIAL SUPPLIES	103654-6301 Special Department Expenses	AP061722	173.96 325120A		00111534	06/17/2022
Check Total:					1,445.47			
MW OH	GOLDEN STATE WATER V000928	MARCH-MAY WATER CHARGES	109595-6335 Water	AP061722	182.33 060822		00111535	06/17/2022
MW OH	GOLDEN STATE WATER V000928	MARCH-MAY WATER CHARGES	296561-6335 Water	AP061722	16,258.05 060822		00111535	06/17/2022
MW OH	GOLDEN STATE WATER V000928	APRIL-JUNE WATER CHARGES	296561-6335 Water	AP061722	375.51 061422		00111535	06/17/2022
MW OH	GOLDEN STATE WATER V000928	APRIL-JUNE WATER CHARGES	109595-6335 Water	AP061722	6,797.16 061422		00111535	06/17/2022
Check Total:					23,613.05			
MW OH	GOMEZ, ROSIE V008922	PD TRAINING MEALS, MILEAGE	213041-6250 Staff Training	AP061722	83.86 RG06060722MM		00111536	06/17/2022
Check Total:					83.86			
MW OH	HERNANDEZ, JORGE V012213	REC STAFF TRAINING SUPPLIES	104071-6299 Other Purchased Services	AP061722	350.00 104		00111537	06/17/2022
Check Total:					350.00			
MW OH	HOYT ROOFS INC V003476	ROOFING BOND REFUND	0044-2033 Construction & Demo Deposit	AP061722	100.00 30-22-037		00111538	06/17/2022
MW OH	HOYT ROOFS INC V003476	ROOFING BOND REFUND	0044-2033 Construction & Demo Deposit	AP061722	100.00 30-22-057		00111538	06/17/2022
Check Total:					200.00			

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MW OH	IMPERIAL SPRINKLER V006506	POP UP SPRINKLERS	104071-6130 Repair & Maint/Facilities	AP061722	64.27	5146742-00	P12300	00111539	06/17/2022
MW OH	IMPERIAL SPRINKLER V006506	IRRIGATION SUPPLIES	104071-6130 Repair & Maint/Facilities	AP061722	468.39	5146887-00	P12300	00111539	06/17/2022
					Check Total:	532.66			
MW OH	JV PLUMBING V011345	KOCH PARK PLUMBING SVS	103654-6130 Repair & Maint/Facilities	AP061722	247.00	2964		00111540	06/17/2022
					Check Total:	247.00			
MW OH	KOA HILLS CONSULTING LLC V011519	6/31-6/4 CONSULTING SVS	102020-6099 Professional Services	AP061722	3,937.50	9110	P12240	00111541	06/17/2022
					Check Total:	3,937.50			
MW OH	KOSMONT COMPANIES V006131	APRIL HOTEL ANALYSIS	101001-6001 Management Consulting Services	AP061722	1,731.60	2204.2-001	P12443	00111542	06/17/2022
					Check Total:	1,731.60			
MW OH	LOPEZ, ANNA V012259	FACILITY DEPOSIT REFUND	100000-4385 Facility Rental	AP061722	150.00	2003103.002		00111543	06/17/2022
					Check Total:	150.00			
MW OH	M JACK BROOKS JD V010723	MAY BOND ISSUANCE SVS	825525-6925 Issuance Costs	AP061722	1,837.50	24 PFIN	P12260	00111544	06/17/2022
					Check Total:	1,837.50			
MW OH	MAKO OVERHEAD DOOR V011736	PD GATE REPAIRS	103654-6130 Repair & Maint/Facilities	AP061722	282.75	34162		00111545	06/17/2022
					Check Total:	282.75			
MW OH	MARK43 INC V010565	CAD/RMS INSTALLMENT	103041-6136 Software Maintenance	AP061722	58,973.25	INV0670	P12313	00111546	06/17/2022
					Check Total:	58,973.25			
MW OH	MIKE RAAHAUGES V010677	5/19 PISTOL RANGE USAGE	103043-6162 Range Training	AP061722	88.00	1702		00111547	06/17/2022
					Check Total:	88.00			

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MW OH	MOTOROLA SOLUTIONS V010749	800 MHZ UPGRADE PMT	105525-6905 Principal/Bonds/COP's/Leases	AP061722	41,867.53	31095		00111548	06/17/2022
				Check Total:	41,867.53				
MW OH	MUNICIPAL EMERGENCY V011423	FIRE PPE UNIFORMS	103066-6361 Personal Protection Equipment	AP061722	2,769.83	IN1651214	P12442	00111549	06/17/2022
				Check Total:	2,769.83				
MW OH	MURO, DAVID V012049	TRAINING SUPPLIES REIMBURSEMENT	103066-6301 Special Department Expenses	AP061722	27.59	121521		00111550	06/17/2022
				Check Total:	27.59				
MW OH	MURPHY, RYAN V012004	HALYARD SUPPLIES	103066-6137 Repair Maint/Equipment	AP061722	46.88	052422		00111551	06/17/2022
				Check Total:	46.88				
MW OH	NAPA AUTO PARTS V011456	DOME LIGHT BULB	103658-6134 Vehicle Repair & Maintenance	AP061722	6.13	071054		00111552	06/17/2022
				Check Total:	6.13				
MW OH	OFFICE INDUSTRIES V007477	OFFICE SUPPLIES	103043-6301 Special Department Expenses	AP061722	79.71	69318		00111553	06/17/2022
				Check Total:	79.71				
MW OH	PACIFIC EMBROIDERY V008348	CS UNIFORMS	104071-6360 Uniforms	AP061722	2,469.63	84356		00111554	06/17/2022
				Check Total:	2,469.63				
MW OH	PARKHOUSE TIRE INC V004472	TIRES	103658-6134 Vehicle Repair & Maintenance	AP061722	261.81	1020256810		00111555	06/17/2022
				Check Total:	261.81				
MW OH	PATH V011455	FEB NAV CTR MGMT SVS	784070-6290 Dept. Contract Services	AP061722	133,333.00	800-FEB22	P12131	00111556	06/17/2022
MW OH	PATH V011455	JAN NAV CTR MGMT SVS	784070-6290 Dept. Contract Services	AP061722	66,664.00	800-JAN22	P12131	00111556	06/17/2022
MW OH	PATH	JAN NAV CTR MGMT SVS	784070-6290	AP061722	66,669.00	800-JAN22	P12131	00111556	06/17/2022

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	V011455		Dept. Contract Services						
				Check Total:	266,666.00				
MW OH	PBK-WLC ARCHITECTS V012022	MAY ARCHITECTURAL DESIGN SVS	105213-6850 Building & Facilities	AP061722	3,937.50	0000000007	P12432	00111557	06/17/2022
				Check Total:	3,937.50				
MW OH	PERIMETER PROTECTION V011153	TEEN CTR SECURITY MONITORING	104071-6299 Other Purchased Services	AP061722	810.00	85	P12417	00111558	06/17/2022
MW OH	PERIMETER PROTECTION V011153	GOMEZ SECURITY MONITORING	104071-6299 Other Purchased Services	AP061722	660.00	86	P12417	00111558	06/17/2022
				Check Total:	1,470.00				
MW OH	PERRY, BRIAN V002942	PD TRAINING MEALS, PARKING	213041-6250 Staff Training	AP061722	288.00	BP06060922MM		00111559	06/17/2022
				Check Total:	288.00				
MW OH	PRI MANAGEMENT GROUP V011596	LEADERSHIP IN PD RECORDS REG	103041-6250 Staff Training	AP061722	259.00	17183		00111560	06/17/2022
				Check Total:	259.00				
MW OH	PRUDENTIAL OVERALL V000836	6/8 PW UNIFORM CLEANING SVS	103650-6360 Uniforms	AP061722	152.88	62714645	P12167	00111561	06/17/2022
				Check Total:	152.88				
MW OH	R F DICKSON CO INC V011193	MAY STREET SWEEPING SVS	374386-6290 Dept. Contract Services	AP061722	12,048.47	2511377DS	P12122	00111562	06/17/2022
				Check Total:	12,048.47				
MW OH	RJ NOBLE COMPANY V006779	ROAD REHAB RETENTION PMT	791101-6740 Infrastructure - Streets	AP061722	25,047.57	RETENTION	P12355	00111563	06/17/2022
MW OH	RJ NOBLE COMPANY V006779	ROAD REHAB RETENTION PMT	791101-6740 Infrastructure - Streets	AP061722	37,066.96	RETENTION	P12355	00111563	06/17/2022
MW OH	RJ NOBLE COMPANY V006779	ROAD REHAB RETENTION PMT	791101-6740 Infrastructure - Streets	AP061722	143,823.59	RETENTION	P12355	00111563	06/17/2022
				Check Total:	205,938.12				

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MW OH	RP LAURAIN & ASSOCIATES V010868	117 N. MAIN APPRAISAL SVS	101001-6001 Management Consulting Services	AP061722	2,300.00	9940	P12436	00111564	06/17/2022
MW OH	RP LAURAIN & ASSOCIATES V010868	117 N. MAIN APPRAISAL SVS	101511-6001 Management Consulting Services	AP061722	3,500.00	9940	P12436	00111564	06/17/2022
					Check Total:	5,800.00			
MW OH	SANTIAGO ROOFING V001614	ROOFING BOND REFUND	0044-2033 Construction & Demo Deposit	AP061722	100.00	30-22-066		00111565	06/17/2022
					Check Total:	100.00			
MW OH	SHADER, RHONDA V010255	ICSC CONF HOTEL, MEALS, TAXI	101001-6245 Meetings & Conferences	AP061722	405.53	062622		00111566	06/17/2022
					Check Total:	405.53			
MW OH	SHRED-IT USA V000905	MAY DOC SHRED SVS	374386-6299 Other Purchased Services	AP061722	491.46	8001734948		00111567	06/17/2022
					Check Total:	491.46			
MW OH	SO CAL GAS V000909	MAY-JUNE GAS CHARGES	109595-6340 Natural Gas	AP061722	190.19	060722		00111568	06/17/2022
MW OH	SO CAL GAS V000909	APRIL-MAY GAS CHARGES	109595-6340 Natural Gas	AP061722	47.65	062822		00111568	06/17/2022
					Check Total:	237.84			
MW OH	SOUTHERN CALIFORNIA V000910	APRIL-MAY ELECTRICAL COSTS	286560-6330 Electricity	AP061722	42,099.17	060822		00111569	06/17/2022
MW OH	SOUTHERN CALIFORNIA V000910	APRIL-MAY ELECTRICAL COSTS	109595-6330 / 21010-6330 Electricity	AP061722	340.60	060822		00111569	06/17/2022
MW OH	SOUTHERN CALIFORNIA V000910	APRIL-MAY ELECTRICAL COSTS	109595-6330 Electricity	AP061722	18,570.41	060822		00111569	06/17/2022
MW OH	SOUTHERN CALIFORNIA V000910	APRIL-MAY ELECTRICAL COSTS	109595-6330 / 21009-6330 Electricity	AP061722	41.97	060822		00111569	06/17/2022
MW OH	SOUTHERN CALIFORNIA V000910	MAY-JUNE ELECTRICAL CHARGES	109595-6330 Electricity	AP061722	16,424.74	061522		00111569	06/17/2022

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MW OH	SOUTHERN CALIFORNIA V000910	MAY-JUNE ELECTRICAL CHARGES	109595-6330 / 21012-6330 Electricity	AP061722	19.59 061522		00111569	06/17/2022
MW OH	SOUTHERN CALIFORNIA V000910	MAY-JUNE ELECTRICAL CHARGES	296561-6330 Electricity	AP061722	159.72 061522		00111569	06/17/2022
MW OH	SOUTHERN CALIFORNIA V000910	MAY-JUNE ELECTRICAL CHARGES	109595-6330 / 21009-6330 Electricity	AP061722	65.96 061522		00111569	06/17/2022
MW OH	SOUTHERN CALIFORNIA V000910	MAY-JUNE ELECTRICAL CHARGES	109595-6330 / 21010-6330 Electricity	AP061722	16.84 061522		00111569	06/17/2022
Check Total:					77,739.00			
MW OH	SPARKLETTS V000967	JUNE FD1 WATER,COFFEE SVS	109595-6301 Special Department Expenses	AP061722	600.90 20551398 061122		00111570	06/17/2022
MW OH	SPARKLETTS V000967	JUNE FD2 WATER,COFFEE SVS	109595-6301 Special Department Expenses	AP061722	574.90 20555120 061122		00111570	06/17/2022
Check Total:					1,175.80			
MW OH	TAYLOR TENNIS COURTS INC V012113	TENNIS COURT RESURFACING	107211-6760 Infrastructure - Parks	AP061722	1,516.00 7734	P12305	00111571	06/17/2022
MW OH	TAYLOR TENNIS COURTS INC V012113	TENNIS COART RESURFACING	697211-6760 Infrastructure - Parks	AP061722	10,000.00 7734	P12305	00111571	06/17/2022
MW OH	TAYLOR TENNIS COURTS INC V012113	TENNIS COURT RESURFACING	797211-6760 Infrastructure - Parks	AP061722	8,400.00 7734	P12305	00111571	06/17/2022
Check Total:					19,916.00			
MW OH	TG ROOFING AND ROOF V011748	ROOFING BOND REFUND	0044-2033 Construction & Demo Deposit	AP061722	100.00 30-22-064		00111572	06/17/2022
Check Total:					100.00			
MW OH	THE KARAGINES FAMILY V007073	JULY-SEPT 166 LA JOLLA LEASE	103043-6160 Facility Rental	AP061722	18,632.42 070122		00111573	06/17/2022
Check Total:					18,632.42			
MW OH	THOMSON REUTERS - WESTMAY PD V009649	SOFTWARE SVS	103042-6290 Dept. Contract Services	AP061722	367.20 846462446		00111574	06/17/2022

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				Check Total:	367.20				
MW OH	TINT PLUS V012029	PD VEHICLE WINDOW TINTING	103040-6301 Special Department Expenses	AP061722	305.00	2022-1144		00111575	06/17/2022
				Check Total:	305.00				
MW OH	TOTAL IMAGING SOLUTIONS V011730	MICROFICHE SYSTEM DEPOSIT	756205-6840 Machinery & Equipment	AP061722	3,307.54	20200	P12438	00111576	06/17/2022
				Check Total:	3,307.54				
MW OH	TRILLIUM CNG (1720) V007952	MAY CNG FUEL	103658-6345 Gasoline & Diesel Fuel	AP061722	64.77	22794524		00111577	06/17/2022
				Check Total:	64.77				
MW OH	TS CARPET & DESIGN V005731	INSTALL WC OFFICE CARPET	215202-6850 Building & Facilities	AP061722	1,584.74	4188		00111578	06/17/2022
				Check Total:	1,584.74				
MW OH	TURBO DATA SYSTEMS INC V001238	MAY PARKING CITATION SVS	103047-6290 Dept. Contract Services	AP061722	35.42	37618	P12173	00111579	06/17/2022
MW OH	TURBO DATA SYSTEMS INC V001238	MAY PARKING CITATION SVS	103047-6290 Dept. Contract Services	AP061722	2,339.85	37618	P12173	00111579	06/17/2022
				Check Total:	2,375.27				
MW OH	UNITED RENTALS NORTH V001082	STUMP GRINDER RENTAL	103652-6170 Equipment & Tool Rental	AP061722	339.36	206700374-001		00111580	06/17/2022
				Check Total:	339.36				
MW OH	VILLA FORD V003266	FORD F-250 TRUCK	798201-6842 Vehicles	AP061722	42,784.43	NEE39156	P12428	00111581	06/17/2022
				Check Total:	42,784.43				
MW OH	WATERLOGIC AMERICAS LLC V010708	UNE WATER,ICE MACHINE LEASE	103041-6301 Special Department Expenses	AP061722	162.24	1491991		00111582	06/17/2022
				Check Total:	162.24				
MW OH	WEDIN, MATTHEW V011872	EMT CERT REIMBURSEMENT	103066-6250 Staff Training	AP061722	145.50	05232022		00111583	06/17/2022

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				Check Total:	145.50				
MW OH	YORBA LINDA WATER V001148	APRIL-MAY WATER CHARGES	109595-6335 Water	AP061722	310.22	060622		00111584	06/17/2022
				Check Total:	310.22				
MW OH	CALIFORNIA STATE V004813	PE 06/11/22 PD 6/17/22	0010-2196 Garnishments W/H	PY22012	1,469.99	2700/2201012		00111585	06/24/2022
MW OH	CALIFORNIA STATE V004813	PE 06/11/22 PD 6/17/22	0048-2196 Garnishments W/H	PY22012	46.15	2700/2201012		00111585	06/24/2022
MW OH	CALIFORNIA STATE V004813	PE 06/11/22 PD 6/17/22	0037-2196 Garnishments W/H	PY22012	69.23	2700/2201012		00111585	06/24/2022
MW OH	CALIFORNIA STATE V004813	PE 06/11/22 PD 6/17/22	0029-2196 Garnishments W/H	PY22012	9.23	2700/2201012		00111585	06/24/2022
				Check Total:	1,594.60				
MW OH	FRANCHISE TAX BOARD V000404	PE 06/11/22 PD 6/17/22	0010-2196 Garnishments W/H	PY22012	575.38	2710/2201012		00111586	06/24/2022
				Check Total:	575.38				
MW OH	ORANGE COUNTY V000699	PE 06/11/22 PD 6/17/22	0010-2176 PCEA/OCEA Assoc Dues	PY22012	381.46	2610/2201012		00111587	06/24/2022
MW OH	ORANGE COUNTY V000699	PE 06/11/22 PD 6/17/22	0076-2176 PCEA/OCEA Assoc Dues	PY22012	0.58	2610/2201012		00111587	06/24/2022
MW OH	ORANGE COUNTY V000699	PE 06/11/22 PD 6/17/22	0054-2176 PCEA/OCEA Assoc Dues	PY22012	0.67	2610/2201012		00111587	06/24/2022
MW OH	ORANGE COUNTY V000699	PE 06/11/22 PD 6/17/22	0048-2176 PCEA/OCEA Assoc Dues	PY22012	13.26	2610/2201012		00111587	06/24/2022
MW OH	ORANGE COUNTY V000699	PE 06/11/22 PD 6/17/22	0029-2176 PCEA/OCEA Assoc Dues	PY22012	6.44	2610/2201012		00111587	06/24/2022
MW OH	ORANGE COUNTY V000699	PE 06/11/22 PD 6/17/22	0037-2176 PCEA/OCEA Assoc Dues	PY22012	1.63	2610/2201012		00111587	06/24/2022
				Check Total:	404.04				

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MW OH	PCEA C/O NORTH ORANGE V000679	CRE 06/11/22 PD 6/17/22	0037-2176 PCEA/OCEA Assoc Dues	PY22012	0.17	2615/2201012		00111588	06/24/2022
MW OH	PCEA C/O NORTH ORANGE V000679	CRE 06/11/22 PD 6/17/22	0048-2176 PCEA/OCEA Assoc Dues	PY22012	1.38	2615/2201012		00111588	06/24/2022
MW OH	PCEA C/O NORTH ORANGE V000679	CRE 06/11/22 PD 6/17/22	0054-2176 PCEA/OCEA Assoc Dues	PY22012	0.07	2615/2201012		00111588	06/24/2022
MW OH	PCEA C/O NORTH ORANGE V000679	CRE 06/11/22 PD 6/17/22	0076-2176 PCEA/OCEA Assoc Dues	PY22012	0.06	2615/2201012		00111588	06/24/2022
MW OH	PCEA C/O NORTH ORANGE V000679	CRE 06/11/22 PD 6/17/22	0029-2176 PCEA/OCEA Assoc Dues	PY22012	0.67	2615/2201012		00111588	06/24/2022
MW OH	PCEA C/O NORTH ORANGE V000679	CRE 06/11/22 PD 6/17/22	0010-2176 PCEA/OCEA Assoc Dues	PY22012	39.65	2615/2201012		00111588	06/24/2022
Check Total:					42.00				
MW OH	VANTAGEPOINT TRANSFER V007191	PE 06/11/22 PD 6/17/22	0048-2170 Deferred Comp Payable - ICMA	PY22012	114.63	2606/2201012		00111589	06/24/2022
MW OH	VANTAGEPOINT TRANSFER V007191	PE 06/11/22 PD 6/17/22	0010-2170 Deferred Comp Payable - ICMA	PY22012	1,403.51	2606/2201012		00111589	06/24/2022
MW OH	VANTAGEPOINT TRANSFER V007191	PE 06/11/22 PD 6/17/22	0076-2170 Deferred Comp Payable - ICMA	PY22012	0.73	2606/2201012		00111589	06/24/2022
MW OH	VANTAGEPOINT TRANSFER V007191	PE 06/11/22 PD 6/17/22	0054-2170 Deferred Comp Payable - ICMA	PY22012	2.92	2606/2201012		00111589	06/24/2022
MW OH	VANTAGEPOINT TRANSFER V007191	PE 06/11/22 PD 6/17/22	0029-2170 Deferred Comp Payable - ICMA	PY22012	13.49	2606/2201012		00111589	06/24/2022
MW OH	VANTAGEPOINT TRANSFER V007191	PE 06/11/22 PD 6/17/22	0037-2170 Deferred Comp Payable - ICMA	PY22012	45.55	2606/2201012		00111589	06/24/2022
MW OH	VANTAGEPOINT TRANSFER V007191	PE 06/11/22 PD 6/17/22	0010-2170 Deferred Comp Payable - ICMA	PY22012	1,033.26	2608/2201012		00111589	06/24/2022
MW OH	VANTAGEPOINT TRANSFER V007191	PE 06/11/22 PD 6/17/22	0029-2170 Deferred Comp Payable - ICMA	PY22012	2.34	2608/2201012		00111589	06/24/2022
MW OH	VANTAGEPOINT TRANSFER V007191	PE 06/11/22 PD 6/17/22	0037-2170	PY22012	31.71	2608/2201012		00111589	06/24/2022

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	V007191		Deferred Comp Payable - ICMA						
MW OH	VANTAGEPOINT TRANSFER PE 06/11/22 PD 6/17/22 V007191		0048-2170 Deferred Comp Payable - ICMA	PY22012	21.81	2608/2201012		00111589	06/24/2022
MW OH	VANTAGEPOINT TRANSFER PE 06/11/22 PD 6/17/22 V007191		0054-2170 Deferred Comp Payable - ICMA	PY22012	10.13	2608/2201012		00111589	06/24/2022
MW OH	VANTAGEPOINT TRANSFER PE 06/11/22 PD 6/17/22 V007191		0029-2170 Deferred Comp Payable - ICMA	PY22012	2.05	2609/2201012		00111589	06/24/2022
MW OH	VANTAGEPOINT TRANSFER PE 06/11/22 PD 6/17/22 V007191		0010-2170 Deferred Comp Payable - ICMA	PY22012	578.39	2609/2201012		00111589	06/24/2022
MW OH	VANTAGEPOINT TRANSFER PE 06/11/22 PD 6/17/22 V007191		0054-2170 Deferred Comp Payable - ICMA	PY22012	7.12	2609/2201012		00111589	06/24/2022
MW OH	VANTAGEPOINT TRANSFER PE 06/11/22 PD 6/17/22 V007191		0037-2170 Deferred Comp Payable - ICMA	PY22012	25.35	2609/2201012		00111589	06/24/2022
MW OH	VANTAGEPOINT TRANSFER PE 06/11/22 PD 6/17/22 V007191		0048-2170 Deferred Comp Payable - ICMA	PY22012	17.38	2609/2201012		00111589	06/24/2022
				Check Total:	3,310.37				
MW OH	ANTHEM LIFE INSURANCE V000046	JUNE LIFE INSURANCE	395083-5163 Life Insurance Premiums	AP062422	5.00	JUNE 22		00111590	06/24/2022
				Check Total:	5.00				
MW OH	AT & T V008736	5/10-6/9 KOCH PARK INTERNET	109595-6215 Telephone/Internet	AP062422	42.80	KP MAY 22		00111591	06/24/2022
MW OH	AT & T V008736	5/9-6/8 FD2 INTERNET FEES	109595-6215 Telephone/Internet	AP062422	84.18	MAY FD2 2022		00111591	06/24/2022
				Check Total:	126.98				
MW OH	AT & T MOBILITY V008709	6/8-7/7 IPAD CHARGES	109595-6215 Telephone/Internet	AP062422	610.63	X06152022		00111592	06/24/2022
				Check Total:	610.63				
MW OH	AT&T V004144	APRIL-MAY PHONE CHARGES	109595-6215 Telephone/Internet	AP062422	2,411.49	060822		00111593	06/24/2022

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MW OH	AT&T V004144	APRIL-MAY PHONE CHARGES	296561-6215 Telephone/Internet	AP062422	65.61	060822		00111593	06/24/2022
MW OH	AT&T V004144	APRIL-MAY PHONE CHARGES	109595-6215 / 21008-6215 Telephone/Internet	AP062422	9.33	060822		00111593	06/24/2022
MW OH	AT&T V004144	APRIL-MAY PHONE CHARGES	109595-6215 / 21009-6215 Telephone/Internet	AP062422	11.22	060822		00111593	06/24/2022
MW OH	AT&T V004144	MAY-JUNE PHONE CHARGES	296561-6215 Telephone/Internet	AP062422	1,174.44	062222		00111593	06/24/2022
MW OH	AT&T V004144	MAY-JUNE PHONE CHARGES	109595-6215 Telephone/Internet	AP062422	5,470.30	062222		00111593	06/24/2022
Check Total:					9,142.39				
MW OH	AT&T MOBILITY V011025	5/14-6/13 PD & FD FIRSTNET	109595-6215 Telephone/Internet	AP062422	3,809.09	19707082		00111594	06/24/2022
Check Total:					3,809.09				
MW OH	BAEZ, JO V012233	INTERVIEW PANEL MEALS	101512-6301 Special Department Expenses	AP062422	27.52	052422		00111595	06/24/2022
MW OH	BAEZ, JO V012233	INTERVIEW PANEL MEALS	101512-6301 Special Department Expenses	AP062422	23.89	061322		00111595	06/24/2022
Check Total:					51.41				
MW OH	BEAR ELECTRICAL V010997	APRIL RESPONSE TS MAINT SVS	103590-6099 / 21012-6099 Professional Services	AP062422	206.46	15555	P12251	00111596	06/24/2022
MW OH	BEAR ELECTRICAL V010997	APRIL RESPONSE TS MAINT SVS	103590-6099 Professional Services	AP062422	4,024.54	15555	P12251	00111596	06/24/2022
MW OH	BEAR ELECTRICAL V010997	APRIL RESPONSE TS MAINT SVS	103590-6099 / 21009-6099 Professional Services	AP062422	521.25	15555	P12251	00111596	06/24/2022
MW OH	BEAR ELECTRICAL V010997	APRIL RESPONSE TS MAINT SVS	103590-6099 / 21010-6099 Professional Services	AP062422	137.50	15555	P12251	00111596	06/24/2022
MW OH	BEAR ELECTRICAL V010997	APRIL RESPONSE TS MAINT SVS	103590-6099 / 21011-6099 Professional Services	AP062422	52.50	15555	P12251	00111596	06/24/2022
MW OH	BEAR ELECTRICAL	TRAFFIC SIGNAL REPAIRS	103590-6099	AP062422	1,709.25	15775	P12251	00111596	06/24/2022

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	V010997		Professional Services						
MW OH	BEAR ELECTRICAL V010997	TRAFFIC SIGNAL REPAIRS	103590-6099 / 21010-6099 Professional Services	AP062422	569.75	15775	P12251	00111596	06/24/2022
Check Total:					7,221.25				
MW OH	CANON FINANCIAL SERVICES V008979	LINE COPIER LEASE PMT	109595-6175 Office Equipment Rental	AP062422	254.09	28728731		00111597	06/24/2022
MW OH	CANON FINANCIAL SERVICES V008979	5/1-5/31 COPIER USAGE	109595-6175 Office Equipment Rental	AP062422	2,738.90	28728732		00111597	06/24/2022
MW OH	CANON FINANCIAL SERVICES V008979	LINE COPIER LEASE PMT	109595-6175 Office Equipment Rental	AP062422	1,511.06	28728732		00111597	06/24/2022
Check Total:					4,504.05				
MW OH	CANON SOLUTIONS AMERICA V008809	COPIER STAPLES	109595-6175 Office Equipment Rental	AP062422	178.13	147885689		00111598	06/24/2022
Check Total:					178.13				
MW OH	CHARTER COMMUNICATIONS V004450	6/14-7/13 PD FIBER CHARGES	109595-6215 Telephone/Internet	AP062422	619.00	0528002061422		00111599	06/24/2022
MW OH	CHARTER COMMUNICATIONS V004450	6/14-7/13 WHITTEN INTERNET	109595-6215 Telephone/Internet	AP062422	119.99	0619546061422		00111599	06/24/2022
MW OH	CHARTER COMMUNICATIONS V004450	6/12-7/1 BACKS SPECTRUM SVS	109595-6215 Telephone/Internet	AP062422	299.98	0629685061222		00111599	06/24/2022
Check Total:					1,038.97				
MW OH	CITY OF BREA V000125	BUSINESS CARDS - SHADER	101511-6315 Office Supplies	AP062422	9.14	ASR0000089		00111600	06/24/2022
Check Total:					9.14				
MW OH	COLANTUONO HIGHSMITH & V009754	MAY UUT SHARED LITIGATION	101005-6006 Litigation	AP062422	96.25	52214		00111601	06/24/2022
Check Total:					96.25				
MW OH	CSG CONSULTANTS INC V011609	MAY FD PLAN CHECK/INSPECTION	102532-6050 Fire Plan Check Services	AP062422	2,472.50	44081	P12132	00111602	06/24/2022

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				Check Total:	2,472.50				
MW OH	CSULB FOUNDATION V003930	CSI COURSE REG - RODRIGUEZ	103043-6250 Staff Training	AP062422	895.00	5270-31650-2100		00111603	06/24/2022
				Check Total:	895.00				
MW OH	ESCALANTE, CAROLINA V012268	RENTAL DEPOSIT REFUND	100000-4385 Facility Rental	AP062422	150.00	2003115.002		00111604	06/24/2022
				Check Total:	150.00				
MW OH	GALLS LLC V000438	FD UNIFORM - S. BRANDON	103066-6360 Uniforms	AP062422	76.19	020861357		00111605	06/24/2022
MW OH	GALLS LLC V000438	FD UNIFORM - DOBINE	103065-6360 Uniforms	AP062422	10.05	020872357		00111605	06/24/2022
MW OH	GALLS LLC V000438	FD UNIFORM - DOBINE	103065-6360 Uniforms	AP062422	24.77	020872425		00111605	06/24/2022
				Check Total:	111.01				
MW OH	GOLDEN STATE WATER V000928	APRIL-JUNE WATER CHARGES	109595-6335 / 21010-6335 Water	AP062422	904.96	062222		00111606	06/24/2022
MW OH	GOLDEN STATE WATER V000928	APRIL-JUNE WATER CHARGES	109595-6335 Water	AP062422	5,511.69	062222		00111606	06/24/2022
				Check Total:	6,416.65				
MW OH	GONZALEZ, GUADALUPE V012267	RENTAL DEPOSIT REFUND	100000-4385 Facility Rental	AP062422	100.00	2003108.002		00111607	06/24/2022
				Check Total:	100.00				
MW OH	HEALTHPOINTE MEDICAL V010713	APRIL EMPLOYMENT PHYSICALS	101512-6099 Professional Services	AP062422	440.00	30601-3771804		00111608	06/24/2022
MW OH	HEALTHPOINTE MEDICAL V010713	MAY EMPLOYEE PHYSICALS	101512-6099 Professional Services	AP062422	934.00	30601-3780761		00111608	06/24/2022
				Check Total:	1,374.00				
MW OH	HERC RENTALS INC V010786	FORK LIFT RENTAL	797207-6760 Infrastructure - Parks	AP062422	718.88	32930693-001		00111609	06/24/2022

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				Check Total:	718.88				
MW OH	HINDERLITER DE LLAMAS & Q4 SALES TAX AUDIT SVS V000465		102020-6099 Professional Services	AP062422	2,965.20	SIN017795	P12367	00111610	06/24/2022
MW OH	HINDERLITER DE LLAMAS & SALES TAX AUDIT SVS V000465		102020-6099 Professional Services	AP062422	513.76	SIN017795	P12367	00111610	06/24/2022
MW OH	HINDERLITER DE LLAMAS & Q4 SALES TAX AUDIT SVS V000465		102020-6099 Professional Services	AP062422	300.00	SIN018256	P12367	00111610	06/24/2022
				Check Total:	3,778.96				
MW OH	ICMA RETIREMENT TRUST V010029	ICMA P/E 6/11 PD 6/17	0054-2170 Deferred Comp Payable - ICMA	AP062422	8.00	PR2201012		00111611	06/24/2022
MW OH	ICMA RETIREMENT TRUST V010029	ICMA P/E 6/11 PD 6/17	0010-2170 Deferred Comp Payable - ICMA	AP062422	2,620.75	PR2201012		00111611	06/24/2022
MW OH	ICMA RETIREMENT TRUST V010029	ICMA-401 P/E 6/11 PD 6/17	0010-2170 Deferred Comp Payable - ICMA	AP062422	7,290.68	PR2201012A		00111611	06/24/2022
				Check Total:	9,919.43				
MW OH	IMPERIAL SPRINKLER V006506	SYNTHETIC TURF	103655-6130 Repair & Maint/Facilities	AP062422	697.67	5061680-00	P12212	00111612	06/24/2022
MW OH	IMPERIAL SPRINKLER V006506	HAND PUMP W/HOSE	103655-6130 Repair & Maint/Facilities	AP062422	133.66	5072084-00	P12212	00111612	06/24/2022
MW OH	IMPERIAL SPRINKLER V006506	PRESSURE REGULATOR	103655-6130 Repair & Maint/Facilities	AP062422	41.68	5119734-00	P12212	00111612	06/24/2022
MW OH	IMPERIAL SPRINKLER V006506	VALVE BOX	103655-6130 Repair & Maint/Facilities	AP062422	15.66	5123995-00	P12212	00111612	06/24/2022
MW OH	IMPERIAL SPRINKLER V006506	ELECTRIC INLINE VALVE	103655-6130 Repair & Maint/Facilities	AP062422	531.21	5135897-00	P12212	00111612	06/24/2022
MW OH	IMPERIAL SPRINKLER V006506	POP UP SPRINKLERS	103655-6130 Repair & Maint/Facilities	AP062422	65.76	5163192-00	P12212	00111612	06/24/2022
				Check Total:	1,485.64				
MW OH	JOHN HANCOCK USA-PARS	PARS P/E 6/11 PD 6/17	0010-2131	AP062422	745.40	PR2201012		00111613	06/24/2022

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	V010625		Employer PARS/ARS Payable						
MW OH	JOHN HANCOCK USA-PARS V010625	PARS P/E 6/11 PD 6/17	0054-2131 Employer PARS/ARS Payable	AP062422	4.37	PR2201012		00111613	06/24/2022
MW OH	JOHN HANCOCK USA-PARS V010625	PARS P/E 6/11 PD 6/17	0054-2131 Employer PARS/ARS Payable	AP062422	51.00	PR2201012		00111613	06/24/2022
MW OH	JOHN HANCOCK USA-PARS V010625	PARS P/E 6/11 PD 6/17	0048-2131 Employer PARS/ARS Payable	AP062422	51.00	PR2201012		00111613	06/24/2022
MW OH	JOHN HANCOCK USA-PARS V010625	PARS P/E 6/11 PD 6/17	0048-2131 Employer PARS/ARS Payable	AP062422	97.48	PR2201012		00111613	06/24/2022
MW OH	JOHN HANCOCK USA-PARS V010625	PARS P/E 6/11 PD 6/17	0037-2131 Employer PARS/ARS Payable	AP062422	71.40	PR2201012		00111613	06/24/2022
MW OH	JOHN HANCOCK USA-PARS V010625	PARS P/E 6/11 PD 6/17	0037-2131 Employer PARS/ARS Payable	AP062422	203.06	PR2201012		00111613	06/24/2022
MW OH	JOHN HANCOCK USA-PARS V010625	PARS P/E 6/11 PD 6/17	0029-2131 Employer PARS/ARS Payable	AP062422	16.97	PR2201012		00111613	06/24/2022
MW OH	JOHN HANCOCK USA-PARS V010625	PARS P/E 6/11 PD 6/17	0010-2131 Employer PARS/ARS Payable	AP062422	623.17	PR2201012		00111613	06/24/2022
MW OH	JOHN HANCOCK USA-PARS V010625	PARS P/E 6/11 PD 6/17	0010-2131 Employer PARS/ARS Payable	AP062422	846.61	PR2201012		00111613	06/24/2022
				Check Total:	2,710.46				
MW OH	JV PLUMBING V011345	WATER PIPE REPAIR SVS	103654-6130 Repair & Maint/Facilities	AP062422	207.50	2994		00111614	06/24/2022
				Check Total:	207.50				
MW OH	KOA HILLS CONSULTING LLC V011519	6-10 CONSULTING SVS	102020-6099 Professional Services	AP062422	3,806.25	9129	P12240	00111615	06/24/2022
MW OH	KOA HILLS CONSULTING LLC V011519	BI-TECH CONSULTING SVS	101512-6099 Professional Services	AP062422	350.00	9087	P12280	00111615	06/24/2022
				Check Total:	4,156.25				
MW OH	LEGAL SHIELD	MAY LEGAL SERVICES	0010-2192	AP062422	101.91	MAY 22		00111616	06/24/2022

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	V008104		Police Legal Services						
MW OH	LEGAL SHIELD V008104	MAY LEGAL SERVICES	0048-2192 Police Legal Services	AP062422	16.64	MAY 22		00111616	06/24/2022
				Check Total:	118.55				
MW OH	MAKE IT FIT V012223	PD UNIFORM ALTERATIONS	103041-6360 / 50044-6360 Uniforms	AP062422	174.00	149440 TEJEDA		00111617	06/24/2022
MW OH	MAKE IT FIT V012223	PD UNIFORM ALTERATIONS	103041-6360 / 50044-6360 Uniforms	AP062422	114.00	149441 JUNG		00111617	06/24/2022
MW OH	MAKE IT FIT V012223	PD UNIFORM ALTERATIONS	103041-6360 / 50044-6360 Uniforms	AP062422	168.00	149444 KIM		00111617	06/24/2022
				Check Total:	456.00				
MW OH	MAKO OVERHEAD DOOR V011736	PW YARD GATE REPAIRS	103654-6130 Repair & Maint/Facilities	AP062422	493.00	33467		00111618	06/24/2022
				Check Total:	493.00				
MW OH	MANAGED HEALTH V008122	FEB EAP PROGRAM SVS	395083-5161 Health Insurance Premiums	AP062422	412.23	PRM-069259		00111619	06/24/2022
				Check Total:	412.23				
MW OH	MIDAMERICA V008972	Q1 EMPLOYEE 401A FEES	395083-6025 Third Party Administration	AP062422	110.00	MAR0000019456		00111620	06/24/2022
				Check Total:	110.00				
MW OH	OFFICE INDUSTRIES V007477	PAPER	109595-6315 Office Supplies	AP062422	180.02	69282		00111621	06/24/2022
MW OH	OFFICE INDUSTRIES V007477	OFFICE SUPPLIES	103043-6301 Special Department Expenses	AP062422	61.63	69333		00111621	06/24/2022
				Check Total:	241.65				
MW OH	PACIFIC EMBROIDERY V008348	REC STAFF UNIFORMS	104071-6360 Uniforms	AP062422	2,514.89	84360	P12448	00111622	06/24/2022
				Check Total:	2,514.89				
MW OH	PARKHOUSE TIRE INC	TIRES	103658-6134	AP062422	851.25	1020256782		00111623	06/24/2022

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	V004472		Vehicle Repair & Maintenance						
MW OH	PARKHOUSE TIRE INC V004472	TIRES	103658-6134 Vehicle Repair & Maintenance	AP062422	502.47	1020257127		00111623	06/24/2022
					Check Total:	1,353.72			
MW OH	PARS V006999	APRIL PARS ARS FEES	395083-6025 Third Party Administration	AP062422	748.27	50786		00111624	06/24/2022
MW OH	PARS V006999	APRIL PARS REP FEES	395083-6025 Third Party Administration	AP062422	400.00	50876		00111624	06/24/2022
					Check Total:	1,148.27			
MW OH	PRINCIPAL FINANCIAL V000844	JUNE LIFE INSURANCE PMT	395083-5163 Life Insurance Premiums	AP062422	390.40	1241224259000-0		00111625	06/24/2022
MW OH	PRINCIPAL FINANCIAL V000844	JUNE LIFE INSURANCE PMT	109595-5110 Life Ins Allocation	AP062422	825.83	1241224259000-0		00111625	06/24/2022
					Check Total:	1,216.23			
MW OH	PRINCIPAL NATIONAL LIFE V011075	LIFE INSURANCE - DOBINE	109595-5110 Life Ins Allocation	AP062422	525.09	6257539		00111626	06/24/2022
					Check Total:	525.09			
MW OH	PRUDENTIAL OVERALL V000836	6/15 PW UNIFORM CLEANING SVS	103650-6360 Uniforms	AP062422	152.88	62716479	P12167	00111627	06/24/2022
					Check Total:	152.88			
MW OH	REASONABLE ROOFING V010044	ROOFING BOND REFUND	0044-2033 Construction & Demo Deposit	AP062422	100.00	30-22-085		00111628	06/24/2022
MW OH	REASONABLE ROOFING V010044	BLDG PERMIT REFUND	740000-4302 General Plan Update Fee	AP062422	45.00	B22-1013		00111628	06/24/2022
MW OH	REASONABLE ROOFING V010044	BLDG PERMIT REFUND	750000-4303 Technology Fee	AP062422	26.25	B22-1013		00111628	06/24/2022
MW OH	REASONABLE ROOFING V010044	BLDG PERMIT REFUND	100000-4166 Heat/Ventilation Air Cond	AP062422	174.00	B22-1013		00111628	06/24/2022
MW OH	REASONABLE ROOFING	BLDG PERMIT REFUND	0044-2049	AP062422	5.00	B22-1013		00111628	06/24/2022

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	V010044		Health & Safety Collection						
MW OH	REASONABLE ROOFING V010044	50% BLDG PERMIT REFUND	100000-4160 Building Permits	AP062422	233.00	B22-1717		00111628	06/24/2022
MW OH	REASONABLE ROOFING V010044	50% BLDG PERMIT REFUND	0044-2049 Health & Safety Collection	AP062422	2.50	B22-1717		00111628	06/24/2022
MW OH	REASONABLE ROOFING V010044	50% BLDG PERMIT REFUND	750000-4302 General Plan Update Fee	AP062422	19.25	B22-1717		00111628	06/24/2022
MW OH	REASONABLE ROOFING V010044	50% BLDG PERMIT REFUND	740000-4302 General Plan Update Fee	AP062422	33.00	B22-1717		00111628	06/24/2022
MW OH	REASONABLE ROOFING V010044	50% BLDG PERMIT REFUND	0044-2036 CBSC State Fee	AP062422	0.50	B22-1717		00111628	06/24/2022
MW OH	REASONABLE ROOFING V010044	50% BLDG PERMIT REFUND	0044-2030 Strong Motion Fees/Res.	AP062422	1.43	B22-1717		00111628	06/24/2022
				Check Total:	639.93				
MW OH	REYES, STEFANIE ACOSTA V011470	DISPATCH TRAINING MEALS, MILEAGE	101515-6250 Staff Training	AP062422	150.71	061422		00111629	06/24/2022
				Check Total:	150.71				
MW OH	RODRIGUEZ, NUVIA V012152	PD TRAINING MEALS, MILEAGE	103043-6250 Staff Training	AP062422	80.00	NR06061722MM		00111630	06/24/2022
				Check Total:	80.00				
MW OH	SO CAL LAND MAINTENANCE V011102	APRIL PARK LANDSCAPE MAINT	104071-6130 Repair & Maint/Facilities	AP062422	8,114.14	10071	P12121	00111631	06/24/2022
MW OH	SO CAL LAND MAINTENANCE V011102	APRIL PARK LANDSCAPE MAINT	104071-6130 Repair & Maint/Facilities	AP062422	18,106.43	10071	P12121	00111631	06/24/2022
MW OH	SO CAL LAND MAINTENANCE V011102	JUNE PARK LANDSCAPE MAINT	104071-6130 Repair & Maint/Facilities	AP062422	26,220.57	10153	P12121	00111631	06/24/2022
				Check Total:	52,441.14				
MW OH	SOUTHERN CALIFORNIA V000910	MAY-JUNE ELECTRICAL CHARGES	109595-6330 Electricity	AP062422	6,390.28	062222		00111632	06/24/2022

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MW OH	SOUTHERN CALIFORNIA V000910	MAY-JUNE ELECTRICAL CHARGES	109595-6330 / 21011-6330 Electricity	AP062422	155.52	062222		00111632	06/24/2022
					Check Total:	6,545.80			
MW OH	SPARKLETTS V000967	JUNE DISPATCH FILTER SVS	109595-6301 Special Department Expenses	AP062422	53.98	20765979	061122	00111633	06/24/2022
					Check Total:	53.98			
MW OH	STATE CONTROLLER V009724	20/21 FTB OFFSET FEES	102020-6296 Admin Service Fee	AP062422	14.98	FTB-00004775		00111634	06/24/2022
					Check Total:	14.98			
MW OH	SUPERION LLC V005987	4/24-6/11 BI-TECH UPGRADE SVS	796103-6840 Machinery & Equipment	AP062422	560.00	356535	P12279	00111635	06/24/2022
					Check Total:	560.00			
MW OH	UNDERGROUND SERVICE V010637	MAY DIG ALERT SVS	484356-6301 Special Department Expenses	AP062422	130.45	520220524		00111636	06/24/2022
					Check Total:	130.45			
MW OH	US BANK PARS #6746022400 V008781	PARS P/E 6/11 PD 6/17	0010-2131 Employer PARS/ARS Payable	AP062422	2,164.42	PR2201012		00111637	06/24/2022
MW OH	US BANK PARS #6746022400 V008781	PARS P/E 6/11 PD 6/17	0010-2126 Employee PARS/ARS W/H	AP062422	2,164.42	PR2201012		00111637	06/24/2022
					Check Total:	4,328.84			
MW OH	ADAMSON POLICE V007539	BODY ARMOR VEST - HERREN	103041-6360 Uniforms	AP063022	228.97	INV375070		00111638	06/30/2022
MW OH	ADAMSON POLICE V007539	BODY ARMOR VEST - VALDEZ	103041-6360 Uniforms	AP063022	228.97	INV375071		00111638	06/30/2022
					Check Total:	457.94			
MW OH	ADMINSURE V004980	JUNE WORKERS COMP ADMIN SVS	404580-6025 Third Party Administration	AP063022	5,985.00	15193		00111639	06/30/2022
					Check Total:	5,985.00			
MW OH	ALL CITY MANAGEMENT	5/29-6/11 CROSSING GUARD SVS	103047-6290	AP063022	3,603.60	78372	P12137	00111640	06/30/2022

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	V000005		Dept. Contract Services						
				Check Total:	3,603.60				
MW OH	ALTA PLANNING + DESIGN V012171	ENGINEERING DESIGN SVS	692003-6185 Construction Services	AP063022	6,254.81	00-2021-133-6	P12346	00111641	06/30/2022
MW OH	ALTA PLANNING + DESIGN V012171	APR ENGINEERING DESIGN SVS	502003-6185 Construction Services	AP063022	25,019.25	00-2021-133-6	P12346	00111641	06/30/2022
MW OH	ALTA PLANNING + DESIGN V012171	MAY ENGINEERING DESIGN SVS	692003-6185 Construction Services	AP063022	6,134.62	00-2021-133-7	P12346	00111641	06/30/2022
MW OH	ALTA PLANNING + DESIGN V012171	MAY ENGINEERING DESIGN SVS	502003-6185 Construction Services	AP063022	24,538.50	00-2021-133-7	P12346	00111641	06/30/2022
				Check Total:	61,947.18				
MW OH	ART OF DANCE & BALLET V007955	SPRING INSTRUCTOR PMT	104071-6060 Instructional Services	AP063022	253.50	SPRING 2022		00111642	06/30/2022
				Check Total:	253.50				
MW OH	BEAR ELECTRICAL V010997	MAY ROUTINE TS MAINT SVS	103590-6099 / 21010-6099 Professional Services	AP063022	108.00	15841	P12251	00111643	06/30/2022
MW OH	BEAR ELECTRICAL V010997	MAY ROUTINE TS MAINT SVS	103590-6099 / 21011-6099 Professional Services	AP063022	75.00	15841	P12251	00111643	06/30/2022
MW OH	BEAR ELECTRICAL V010997	MAY ROUTINE TS MAINT SVS	103590-6099 / 21012-6099 Professional Services	AP063022	16.65	15841	P12251	00111643	06/30/2022
MW OH	BEAR ELECTRICAL V010997	MAY ROUTINE TS MAINT SVS	103590-6099 Professional Services	AP063022	2,745.97	15841	P12251	00111643	06/30/2022
MW OH	BEAR ELECTRICAL V010997	MAY ROUTINE TS MAINT SVS	103590-6099 / 21009-6099 Professional Services	AP063022	219.38	15841	P12251	00111643	06/30/2022
MW OH	BEAR ELECTRICAL V010997	TS LOOP REPLACEMENT	103590-6099 Professional Services	AP063022	700.00	15878	P12251	00111643	06/30/2022
				Check Total:	3,865.00				
MW OH	BOA ARCHITECTURE V010118	OLD CH ADA DESIGN SVS	795101-6185 Construction Services	AP063022	1,650.00	20-2905-5	P12190	00111644	06/30/2022

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				Check Total:	1,650.00				
MW OH	BUCKNAM INFRASTRUCTURE V012179	MAY CONSULTING SVS	173590-6099 Professional Services	AP063022	23,589.08	382-01.04	P12360	00111645	06/30/2022
				Check Total:	23,589.08				
MW OH	CARTER, LISA L V011957	JAN HR CONSULTING SVS	101512-6001 Management Consulting Services	AP063022	6,586.50	LCHR0110A	P12242	00111646	06/30/2022
MW OH	CARTER, LISA L V011957	JAN HR CONSULTING SVS	101512-6001 Management Consulting Services	AP063022	2,124.75	LCHR0110A	P12242	00111646	06/30/2022
MW OH	CARTER, LISA L V011957	FEB HR CONSULTING SVS	101512-6001 Management Consulting Services	AP063022	7,743.75	LCHR0211	P12242	00111646	06/30/2022
MW OH	CARTER, LISA L V011957	MARCH HR CONSULTING SVS	101512-6001 Management Consulting Services	AP063022	11,306.25	LCHR0312	P12242	00111646	06/30/2022
MW OH	CARTER, LISA L V011957	APRIL HR CONSULTING SVS	101512-6001 Management Consulting Services	AP063022	6,881.25	LCHR0413	P12242	00111646	06/30/2022
				Check Total:	34,642.50				
MW OH	CITY OF BREA V000125	BLDG CORRECTION NOTICES	102532-6315 Office Supplies	AP063022	78.83	ASR0000096		00111647	06/30/2022
MW OH	CITY OF BREA V000125	BUSINESS CARDS - WHITAKER	102531-6315 Office Supplies	AP063022	10.29	ASR0000096		00111647	06/30/2022
				Check Total:	89.12				
MW OH	CITY OF LA HABRA V000600	20/21 Q2 COURT LIAISON SVS	103043-6290 Dept. Contract Services	AP063022	9,441.25	LH 22-304-AR	P12136	00111648	06/30/2022
				Check Total:	9,441.25				
MW OH	CLEAR CHOICE LIEN SALES V005847	MAY LIEN SERVICES	103047-6182 Lien Services	AP063022	50.00	196 5/5/22		00111649	06/30/2022
MW OH	CLEAR CHOICE LIEN SALES V005847	MAY LIEN SERVICES	103047-6182 Lien Services	AP063022	25.00	199 5/11/22		00111649	06/30/2022
MW OH	CLEAR CHOICE LIEN SALES V005847	MAY LIEN SERVICES	103047-6182 Lien Services	AP063022	25.00	205 5/19/22		00111649	06/30/2022

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MW OH	CLEAR CHOICE LIEN SALES V005847	MAY LIEN SERVICES	103047-6182 Lien Services	AP063022	50.00	210 5/26/22		00111649	06/30/2022
MW OH	CLEAR CHOICE LIEN SALES V005847	JUNE CSUF PD LIEN SVS	103047-6182 Lien Services	AP063022	85.50	438 CSUF 6/7/22		00111649	06/30/2022
MW OH	CLEAR CHOICE LIEN SALES V005847	MAY LIEN SERVICES	103047-6182 Lien Services	AP063022	15.00	6591 5/17/22		00111649	06/30/2022
Check Total:					250.50				
MW OH	COUNTY OF ORANGE V008881	PRE BOOKING FORMS	103040-6230 Printing & Binding	AP063022	81.12	SH 62162		00111650	06/30/2022
Check Total:					81.12				
MW OH	DENNIS GRUBB & V012137	4/26-5/12 FD PLAN, INSPECTION	103066-6290 Dept. Contract Services	AP063022	10,005.00	2733	P12319	00111651	06/30/2022
MW OH	DENNIS GRUBB & V012137	6/1-16 FD PLAN, INSPECTIONS	103066-6290 Dept. Contract Services	AP063022	7,530.00	2754	P12319	00111651	06/30/2022
Check Total:					17,535.00				
MW OH	DLW CONSULTING & V011427	MAY-JUNE BACKGROUND CHECKS	101512-6099 Professional Services	AP063022	8,700.00	PFLS 2022-03	P12285	00111652	06/30/2022
MW OH	DLW CONSULTING & V011427	MAY-JUNE BACKGROUND CHECKS	101512-6099 Professional Services	AP063022	3,000.00	PFLS 2022-03	P12285	00111652	06/30/2022
Check Total:					11,700.00				
MW OH	FIDELITY SECURITY LIFE V008132	JUNE VISION INSURANCE PMT	395000-4740 ISF Employee Optical Costs	AP063022	2,480.47	165296095		00111653	06/30/2022
MW OH	FIDELITY SECURITY LIFE V008132	JUNE VISION INSURANCE PMT	395083-5164 Optical Insurance Premiums	AP063022	1,133.71	165296095		00111653	06/30/2022
Check Total:					3,614.18				
MW OH	FLORES, HERMAN V012055	PD TRAINING MEALS, MILEAGE	213041-6250 Staff Training	AP063022	182.16	HF06202422MM		00111654	06/30/2022
Check Total:					182.16				
MW OH	GALLS LLC	PD UNIFORMS - JUNG	103041-6360 / 50040-6360	AP063022	443.48	021408295		00111655	06/30/2022

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	V000438		Uniforms						
MW OH	GALLS LLC V000438	PD UNIFORMS - TEJEDA	103041-6360 / 50040-6360 Uniforms	AP063022	448.27	021408296		00111655	06/30/2022
MW OH	GALLS LLC V000438	PD UNIFORMS - KIM	103041-6360 / 50040-6360 Uniforms	AP063022	460.67	021408297		00111655	06/30/2022
				Check Total:	1,352.42				
MW OH	GAMETIME V004081	KOCH PARK CONCRETE REPAIRS	637101-6840 Machinery & Equipment	AP063022	11,986.52	PJI-0184473	P12452	00111656	06/30/2022
				Check Total:	11,986.52				
MW OH	GAONA, ESMERALDA V012270	FACILITY RENTAL REFUND	100000-4385 Facility Rental	AP063022	180.00	2003124.002		00111657	06/30/2022
				Check Total:	180.00				
MW OH	GRAF, MARILYN V009793	SPRING INSTRUCTOR PMT	104071-6060 Instructional Services	AP063022	2,014.20	SPRING 2022		00111658	06/30/2022
				Check Total:	2,014.20				
MW OH	HALO CONFIDENTIAL V011712	JUNE PD BACKGROUND CHECKS	103040-6290 Dept. Contract Services	AP063022	3,180.00	0192	P12314	00111659	06/30/2022
				Check Total:	3,180.00				
MW OH	HIRSCH PIPE AND SUPPLY V004494	HOSE COMPRESSOR	103066-6137 Repair Maint/Equipment	AP063022	109.10	8303700		00111660	06/30/2022
				Check Total:	109.10				
MW OH	IMPERIAL SPRINKLER V006506	SOLENOID	103655-6130 Repair & Maint/Facilities	AP063022	58.31	5167032-00	P12212	00111661	06/30/2022
MW OH	IMPERIAL SPRINKLER V006506	POP-UP SPRINKLERS	104071-6130 Repair & Maint/Facilities	AP063022	486.89	5142809-00	P12300	00111661	06/30/2022
				Check Total:	545.20				
MW OH	JONES & MAYER V009822	MAY LEGAL SERVICES	101005-6005 Legal Services	AP063022	145.24	108495		00111662	06/30/2022
MW OH	JONES & MAYER	MAY LEGAL SERVICES	101005-6005	AP063022	1,991.82	110078		00111662	06/30/2022

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	V009822		Legal Services						
MW OH	JONES & MAYER V009822	MAY LITIGATION SERVICES	101005-6006 Litigation	AP063022	469.23	110083		00111662	06/30/2022
MW OH	JONES & MAYER V009822	MAY LEGAL SERVICES	101005-6005 Legal Services	AP063022	491.57	110084		00111662	06/30/2022
MW OH	JONES & MAYER V009822	MAY LEGAL SERVICES	101005-6005 Legal Services	AP063022	82.99	110090		00111662	06/30/2022
MW OH	JONES & MAYER V009822	MAY LITIGATION SVS	101005-6006 Litigation	AP063022	692.66	110091		00111662	06/30/2022
MW OH	JONES & MAYER V009822	MAY LITIGATION SVS	101005-6006 Litigation	AP063022	2.06	110092		00111662	06/30/2022
MW OH	JONES & MAYER V009822	MAY LEGAL SERVICES	101005-6005 Legal Services	AP063022	207.48	110094		00111662	06/30/2022
MW OH	JONES & MAYER V009822	MAY LEGAL SERVICES	101005-6005 Legal Services	AP063022	414.95	110096		00111662	06/30/2022
MW OH	JONES & MAYER V009822	MAY LEGAL SERVICES	101005-6005 Legal Services	AP063022	41.50	110098		00111662	06/30/2022
MW OH	JONES & MAYER V009822	MAY LEGAL RETAINER	101005-6005 Legal Services	AP063022	33,347.24	110226		00111662	06/30/2022
				Check Total:	37,886.74				
MW OH	KEN GRODY FORD V012265	F-650 DUMP TRUCK	798202-6842 Vehicles	AP063022	109,923.46	5205	P12449	00111663	06/30/2022
MW OH	KEN GRODY FORD V012265	F-250 UTILITY TRUCK	798203-6842 Vehicles	AP063022	52,498.03	5872	P12449	00111663	06/30/2022
				Check Total:	162,421.49				
MW OH	KOA CORPORATION V006654	MAY ENGINEERING DESIGN SVS	332908-6185 Construction Services	AP063022	581.15	JB93058-19	P12199	00111664	06/30/2022
				Check Total:	581.15				
MW OH	LIEBERT CASSIDY	APRIL LEGAL SERVICES	101512-6001	AP063022	11,044.91	217987		00111665	06/30/2022

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	V000597		Management Consulting Services						
MW OH	LIEBERT CASSIDY V000597	APRIL LEGAL SERVICES	101512-6001 Management Consulting Services	AP063022	39.00	217988		00111665	06/30/2022
MW OH	LIEBERT CASSIDY V000597	APRIL LEGAL SERVICES	101512-6001 Management Consulting Services	AP063022	2,184.00	217989		00111665	06/30/2022
MW OH	LIEBERT CASSIDY V000597	MAY PRE-LITIGATION SVS	101005-6006 Litigation	AP063022	587.00	4106122 061722		00111665	06/30/2022
Check Total:					13,854.91				
MW OH	LN CURTIS & SONS V011267	WILDLAND UNIFORMS	103066-6301 Special Department Expenses	AP063022	852.78	INV602930	P12183	00111666	06/30/2022
MW OH	LN CURTIS & SONS V011267	WILDLAND UNIFORMS	103066-6301 Special Department Expenses	AP063022	3,305.57	INV603769	P12183	00111666	06/30/2022
Check Total:					4,158.35				
MW OH	MAKO OVERHEAD DOOR V011736	FD2 GARAGE DOOR REPAIRS	103066-6301 Special Department Expenses	AP063022	250.00	33900		00111667	06/30/2022
Check Total:					250.00				
MW OH	MC FADDEN-DALE V000635	PVC ADAPTER	103654-6301 Special Department Expenses	AP063022	17.86	484428/5		00111668	06/30/2022
Check Total:					17.86				
MW OH	MICHAEL BAKER V010699	MAY SDMP CONSULTING SVS	794201-6751 Infrastructure - Storm Drain	AP063022	22,935.00	1150480	P12374	00111669	06/30/2022
Check Total:					22,935.00				
MW OH	MUNICIPAL EMERGENCY V011423	TURNOUTS - ROESTI, BRANDON	103066-6361 Personal Protection Equipment	AP063022	6,960.24	SO1606197	P12441	00111670	06/30/2022
Check Total:					6,960.24				
MW OH	MV CHENG & ASSOCIATES V010389	MARCH HR CONSULTING SVS	101512-6099 Professional Services	AP063022	19,756.75	3/31/2022	P12286	00111671	06/30/2022
MW OH	MV CHENG & ASSOCIATES V010389	MARCH HR CONSULTING SVS	101512-6099 Professional Services	AP063022	1,192.00	3/31/2022	P12286	00111671	06/30/2022

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MW OH	MV CHENG & ASSOCIATES V010389	APRIL HR CONSULTING SVS	101512-6099 Professional Services	AP063022	16,232.50	4/30/22	P12286	00111671	06/30/2022
MW OH	MV CHENG & ASSOCIATES V010389	MAY HR CONSULTING SVS	101512-6099 Professional Services	AP063022	13,365.00	5/31/22	P12286	00111671	06/30/2022
Check Total:					50,546.25				
MW OH	NGUYEN, TAN V011359	SPRING INSTRUCTOR PMT	104071-6060 Instructional Services	AP063022	1,108.20	SPRING 2022		00111672	06/30/2022
Check Total:					1,108.20				
MW OH	NICKEY PETROLEUM V000696	GASOLINE	103658-6345 Gasoline & Diesel Fuel	AP063022	36,288.91	362770	P12110	00111673	06/30/2022
MW OH	NICKEY PETROLEUM V000696	GASOLINE	103658-6345 Gasoline & Diesel Fuel	AP063022	6,961.37	362770	P12110	00111673	06/30/2022
Check Total:					43,250.28				
MW OH	NUVIS V012230	MAY LANDSCAPE ARCHITECT SVS	109595-6999 Other Expenditure	AP063022	1,920.00	25700	P12424	00111674	06/30/2022
Check Total:					1,920.00				
MW OH	NV5 INC V011256	MAY OLD CH INSPECTION SVS	795106-6185 Construction Services	AP063022	4,290.00	275447	P12423	00111675	06/30/2022
Check Total:					4,290.00				
MW OH	OFFICE INDUSTRIES V007477	PAPER	109595-6315 Office Supplies	AP063022	180.02	69362		00111676	06/30/2022
Check Total:					180.02				
MW OH	ORANGE COUNTY V007306	Q4 ANIMAL SHELTER CONST FEE	103045-6130 Repair & Maint/Facilities	AP063022	15,589.28	AC2290086	P12258	00111677	06/30/2022
Check Total:					15,589.28				
MW OH	PATH V011455	APRIL NAV CTR MGMT SVS	784070-6290 Dept. Contract Services	AP063022	133,333.00	800-APR22	P12131	00111678	06/30/2022
MW OH	PATH V011455	MARCH NAV CTR MGMT SVS	784070-6290 Dept. Contract Services	AP063022	133,333.00	800-MAR22	P12131	00111678	06/30/2022

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MW OH	PATH V011455	MAY NAV CTR MGMT SVS	784070-6290 Dept. Contract Services	AP063022	133,333.00	800-MAY22	P12131	00111678	06/30/2022
Check Total:					399,999.00				
MW OH	PLACENTIA YORBA LINDA V000794	CERTIFICATE FOLDERS	109595-6230 Printing & Binding	AP063022	328.43	82R10953		00111679	06/30/2022
Check Total:					328.43				
MW OH	PRINCIPAL FINANCIAL V000844	JUNE LIFE INSURANCE PMT	109595-5110 Life Ins Allocation	AP063022	825.83	124125295000-00		00111680	06/30/2022
MW OH	PRINCIPAL FINANCIAL V000844	JUNE LIFE INSURANCE PMT	395083-5163 Life Insurance Premiums	AP063022	678.61	124125295000-00		00111680	06/30/2022
Check Total:					1,504.44				
MW OH	PSYCHOLOGICAL V009259	APR EMPLOYMENT PSYCH EVALS	101512-6099 Professional Services	AP063022	800.00	525559		00111681	06/30/2022
MW OH	PSYCHOLOGICAL V009259	MAY EMPLOYMENT PSYCH EVALS	101512-6099 Professional Services	AP063022	1,200.00	525632		00111681	06/30/2022
MW OH	PSYCHOLOGICAL V009259	MAY EMPLOYMENT PSYCH EVALS	101512-6099 Professional Services	AP063022	450.00	525646		00111681	06/30/2022
MW OH	PSYCHOLOGICAL V009259	JUNE EMPLOYMENT PSYCH EVALS	101512-6099 Professional Services	AP063022	900.00	525662		00111681	06/30/2022
MW OH	PSYCHOLOGICAL V009259	JUNE EMPLOYMENT PSYCH EVALS	101512-6099 Professional Services	AP063022	400.00	525663		00111681	06/30/2022
Check Total:					3,750.00				
MW OH	RODRIGUEZ, NUVIA V012152	PD TRAINING MILEAGE	103043-6250 Staff Training	AP063022	80.73	NR06061722M		00111682	06/30/2022
Check Total:					80.73				
MW OH	SCI CONSULTING GROUP V009433	DEV IMPACT CONSULTING SVS	109595-6999 Other Expenditure	AP063022	13,742.00	SBS10290	P12396	00111683	06/30/2022
Check Total:					13,742.00				
MW OH	SECO ELECTRIC & LIGHTING	LIGHT POLE REPAIRS	103654-6130	AP063022	230.00	7316		00111684	06/30/2022

City of Placentia
Check Register
For 06/30/2022

Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Check #	Check Date
	V010182		Repair & Maint/Facilities						
				Check Total:	230.00				
MW OH	SELBERT PERKINS DESIGN V012172	MAY ENGINEERING DESIGN SVS	729201-6770 Infrastructure - Major Studies	AP063022	4,300.00	20220461	P12344	00111685	06/30/2022
MW OH	SELBERT PERKINS DESIGN V012172	MAY ENGINEERING DESIGN SVS	109201-6770 Infrastructure - Major Studies	AP063022	5,700.00	20220461	P12344	00111685	06/30/2022
				Check Total:	10,000.00				
MW OH	SMITH, DONNA V001269	SPRING INSTRUCTOR PMT	104071-6060 Instructional Services	AP063022	33.15	SPRING 2022		00111686	06/30/2022
				Check Total:	33.15				
MW OH	SPARKLETTS V000967	JUNE CH WATER, COFFEE SVS	109595-6301 Special Department Expenses	AP063022	2,380.33	4106122 061722		00111687	06/30/2022
				Check Total:	2,380.33				
MW OH	VALDEZ, FABIAN V012210	PD TRAINING MEALS, MILEAGE	213041-6250 Staff Training	AP063022	157.73	FV06202222MM		00111688	06/30/2022
				Check Total:	157.73				
MW OH	WADE, SAMANTHA V012212	PD TRAINING MEALS, MILEAGE	213041-6250 Staff Training	AP063022	157.73	SW06202222MM		00111689	06/30/2022
				Check Total:	157.73				
MW OH	WATERLOGIC AMERICAS LL V010708	WATER MACHINE PROPERTY TAX	103041-6301 Special Department Expenses	AP063022	43.77	1528008		00111690	06/30/2022
				Check Total:	43.77				
				Type Total:	2,283,988.74				
				Check Total:	2,283,988.74				

City of Placentia
Electronic Disbursement Register
For 07/05/2022

Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount Invoice#	PO #	Ref #	Ref Date
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Grand Total: 669,774.07

EDR Totals by ID

AP	0.00
EP	669,774.07
IP	0.00
OP	0.00

Fund Name	<u>EDR Totals by Fund</u>	Void Total:	0.00
101-General Fund (0010)	384,126.44	EDR Total:	669,774.07
208-Scssr Agency Ret Oblg (0054)	1,623.74		
227-Explorer Grant NOC (0076)	437.72		
228-NOC-Public Safety Grant(0061)	3,852.54		
265-Landscape Maintenance (0029)	1,139.72		
275-Sewer Maintenance (0048)	6,739.98		
501-Refuse Administration (0037)	270,521.57		
601-Employee Health & Wifre (0039)	1,332.36		

Electronic Disbursement Sub Totals: 669,774.07

ACH Payroll Direct Deposit for 07/01/2022: 481,279.89

Electronic Disbursement Total: 1,151,053.96

Funds will be transferred from the Cash Basis Fund as needed to fund the warrants included on this warrant register

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Electronic Disbursement Register
For 06/30/2022

Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Ref #	Ref Date
EP	REPUBLIC WASTE SERVICES V007205	MAY REFUSE COLLECTION SVS	374386-6101 Disposal	ACH061722	267,517.62	676-004821574	P12168	00016022	06/17/2022
Check Total:					267,517.62				
EP	ICMA RETIREMENT TRUST V000496	PE 06/11/22 PD 6/17/22	0029-2170 Deferred Comp Payable - ICMA	PY22012	20.50	2995/2201012		00016023	06/24/2022
EP	ICMA RETIREMENT TRUST V000496	PE 06/11/22 PD 6/17/22	0037-2170 Deferred Comp Payable - ICMA	PY22012	84.75	2995/2201012		00016023	06/24/2022
EP	ICMA RETIREMENT TRUST V000496	PE 06/11/22 PD 6/17/22	0010-2170 Deferred Comp Payable - ICMA	PY22012	21,708.41	2995/2201012		00016023	06/24/2022
EP	ICMA RETIREMENT TRUST V000496	PE 06/11/22 PD 6/17/22	0048-2170 Deferred Comp Payable - ICMA	PY22012	591.00	2995/2201012		00016023	06/24/2022
EP	ICMA RETIREMENT TRUST V000496	PE 06/11/22 PD 6/17/22	0076-2170 Deferred Comp Payable - ICMA	PY22012	32.36	2995/2201012		00016023	06/24/2022
EP	ICMA RETIREMENT TRUST V000496	PE 06/11/22 PD 6/17/22	0054-2170 Deferred Comp Payable - ICMA	PY22012	64.63	2995/2201012		00016023	06/24/2022
Check Total:					22,501.65				
EP	PLACENTIA FIREFIGHTERS V011878	PE 06/11/22 PD 6/17/22	0010-2178 Placentia Police Assoc Dues	PY22012	750.00	2680/2201012		00016024	06/24/2022
Check Total:					750.00				
EP	PLACENTIA POLICE V000839	PE 06/11/22 PD 6/17/22	0010-2180 Police Mgmt Assn Dues	PY22012	730.45	2625/2201012		00016025	06/24/2022
Check Total:					730.45				
EP	PLACENTIA POLICE V003519	PE 06/11/22 PD 6/17/22	0010-2178 Placentia Police Assoc Dues	PY22012	3,017.17	2620/2201012		00016026	06/24/2022
EP	PLACENTIA POLICE V003519	PE 06/11/22 PD 6/17/22	0076-2178 Placentia Police Assoc Dues	PY22012	10.39	2620/2201012		00016026	06/24/2022
EP	PLACENTIA POLICE V003519	PE 06/11/22 PD 6/17/22	0061-2178 Placentia Police Assoc Dues	PY22012	79.38	2620/2201012		00016026	06/24/2022
Check Total:					3,106.94				

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For 06/30/2022

Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Ref #	Ref Date
EP	AMERICAN FIDELITY V010011	P/E 6/11 PD 6/17	0010-2190 Dependent Care SSA	ACH062422	529.45	6054480		00016027	06/24/2022
EP	AMERICAN FIDELITY V010011	P/E 6/11 PD 6/17	0037-2188 Health Care SSA	ACH062422	8.02	6054480		00016027	06/24/2022
EP	AMERICAN FIDELITY V010011	P/E 6/11 PD 6/17	0010-2188 Health Care SSA	ACH062422	582.11	6054480		00016027	06/24/2022
EP	AMERICAN FIDELITY V010011	P/E 6/11 PD 6/17	0048-2188 Health Care SSA	ACH062422	8.02	6054480		00016027	06/24/2022
EP	AMERICAN FIDELITY V010011	P/E 6/11 PD 6/17	0054-2190 Dependent Care SSA	ACH062422	9.38	6054480		00016027	06/24/2022
EP	AMERICAN FIDELITY V010011	P/E 6/11 PD 6/17	0048-2190 Dependent Care SSA	ACH062422	2.50	6054480		00016027	06/24/2022
EP	AMERICAN FIDELITY V010011	P/E 6/11 PD 6/17	0054-2188 Health Care SSA	ACH062422	14.32	6054480		00016027	06/24/2022
Check Total:					1,153.80				
EP	CALIFORNIA PUBLIC V010053	PERS P/E 5/28 PD 6/3	0010-2140 Employee PERS W/H	ACH062422	52.76	PR2201011		00016028	06/24/2022
EP	CALIFORNIA PUBLIC V010053	PERS P/E 5/28 PD 6/3	0010-2140 Employee PERS W/H	ACH062422	45.56	PR2201011		00016028	06/24/2022
EP	CALIFORNIA PUBLIC V010053	PERS P/E 5/28 PD 6/3	0010-2140 Employee PERS W/H	ACH062422	38,674.89	PR2201011		00016028	06/24/2022
EP	CALIFORNIA PUBLIC V010053	PERS P/E 5/28 PD 6/3	0010-2145 Employee PERS Payback W/H	ACH062422	220.71	PR2201011		00016028	06/24/2022
EP	CALIFORNIA PUBLIC V010053	PERS P/E 5/28 PD 6/3	0010-2140 Employee PERS W/H	ACH062422	57,715.71	PR2201011		00016028	06/24/2022
EP	CALIFORNIA PUBLIC V010053	PERS P/E 5/28 PD 6/3	0010-2150 Survivor Benefit Package	ACH062422	127.55	PR2201011		00016028	06/24/2022
EP	CALIFORNIA PUBLIC V010053	PERS P/E 5/28 PD 6/3	0076-2150 Survivor Benefit Package	ACH062422	0.10	PR2201011		00016028	06/24/2022
EP	CALIFORNIA PUBLIC	PERS P/E 5/28 PD 6/3	0010-2195	ACH062422	26.22	PR2201011		00016028	06/24/2022

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Electronic Disbursement Register
For 06/30/2022

Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Ref #	Ref Date
	V010053		PERS Uniform						
EP	CALIFORNIA PUBLIC V010053	PERS P/E 5/28 PD 6/3	0029-2140 Employee PERS W/H	ACH062422	204.01	PR2201011		00016028	06/24/2022
EP	CALIFORNIA PUBLIC V010053	PERS P/E 5/28 PD 6/3	0029-2140 Employee PERS W/H	ACH062422	157.54	PR2201011		00016028	06/24/2022
EP	CALIFORNIA PUBLIC V010053	PERS P/E 5/28 PD 6/3	0029-2145 Employee PERS Payback W/H	ACH062422	2.59	PR2201011		00016028	06/24/2022
EP	CALIFORNIA PUBLIC V010053	PERS P/E 5/28 PD 6/3	0029-2150 Survivor Benefit Package	ACH062422	0.90	PR2201011		00016028	06/24/2022
EP	CALIFORNIA PUBLIC V010053	PERS P/E 5/28 PD 6/3	0037-2140 Employee PERS W/H	ACH062422	688.31	PR2201011		00016028	06/24/2022
EP	CALIFORNIA PUBLIC V010053	PERS P/E 5/28 PD 6/3	0037-2140 Employee PERS W/H	ACH062422	542.06	PR2201011		00016028	06/24/2022
EP	CALIFORNIA PUBLIC V010053	PERS P/E 5/28 PD 6/3	0037-2145 Employee PERS Payback W/H	ACH062422	18.11	PR2201011		00016028	06/24/2022
EP	CALIFORNIA PUBLIC V010053	PERS P/E 5/28 PD 6/3	0037-2150 Survivor Benefit Package	ACH062422	2.09	PR2201011		00016028	06/24/2022
EP	CALIFORNIA PUBLIC V010053	PERS P/E 5/28 PD 6/3	0048-2140 Employee PERS W/H	ACH062422	1,047.45	PR2201011		00016028	06/24/2022
EP	CALIFORNIA PUBLIC V010053	PERS P/E 5/28 PD 6/3	0048-2140 Employee PERS W/H	ACH062422	810.21	PR2201011		00016028	06/24/2022
EP	CALIFORNIA PUBLIC V010053	PERS P/E 5/28 PD 6/3	0048-2145 Employee PERS Payback W/H	ACH062422	4.40	PR2201011		00016028	06/24/2022
EP	CALIFORNIA PUBLIC V010053	PERS P/E 5/28 PD 6/3	0048-2150 Survivor Benefit Package	ACH062422	3.37	PR2201011		00016028	06/24/2022
EP	CALIFORNIA PUBLIC V010053	PERS P/E 5/28 PD 6/3	0048-2195 PERS Uniform	ACH062422	0.60	PR2201011		00016028	06/24/2022
EP	CALIFORNIA PUBLIC V010053	PERS P/E 5/28 PD 6/3	0054-2140 Employee PERS W/H	ACH062422	232.76	PR2201011		00016028	06/24/2022
EP	CALIFORNIA PUBLIC	PERS P/E 5/28 PD 6/3	0054-2140	ACH062422	179.28	PR2201011		00016028	06/24/2022

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Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Ref #	Ref Date
	V010053		Employee PERS W/H						
EP	CALIFORNIA PUBLIC V010053	PERS P/E 5/28 PD 6/3	0054-2145 Employee PERS Payback W/H	ACH062422	12.94	PR2201011		00016028	06/24/2022
EP	CALIFORNIA PUBLIC V010053	PERS P/E 5/28 PD 6/3	0054-2150 Survivor Benefit Package	ACH062422	0.47	PR2201011		00016028	06/24/2022
EP	CALIFORNIA PUBLIC V010053	PERS P/E 5/28 PD 6/3	0061-2140 Employee PERS W/H	ACH062422	1,028.64	PR2201011		00016028	06/24/2022
EP	CALIFORNIA PUBLIC V010053	PERS P/E 5/28 PD 6/3	0061-2140 Employee PERS W/H	ACH062422	389.42	PR2201011		00016028	06/24/2022
EP	CALIFORNIA PUBLIC V010053	PERS P/E 5/28 PD 6/3	0061-2150 Survivor Benefit Package	ACH062422	0.93	PR2201011		00016028	06/24/2022
EP	CALIFORNIA PUBLIC V010053	PERS P/E 5/28 PD 6/3	0061-2195 PERS Uniform	ACH062422	1.04	PR2201011		00016028	06/24/2022
EP	CALIFORNIA PUBLIC V010053	PERS P/E 5/28 PD 6/3	0076-2140 Employee PERS W/H	ACH062422	56.35	PR2201011		00016028	06/24/2022
				Check Total:	102,246.97				
EP	EMPLOYMENT V010052	STATE TAX P/E 6/11 PD 6/17	0029-2135 Calif Income Tax W/H	ACH062422	75.32	PR2201012		00016029	06/24/2022
EP	EMPLOYMENT V010052	STATE TAX P/E 6/11 PD 6/17	0037-2135 Calif Income Tax W/H	ACH062422	410.03	PR2201012		00016029	06/24/2022
EP	EMPLOYMENT V010052	STATE TAX P/E 6/11 PD 6/17	0048-2135 Calif Income Tax W/H	ACH062422	561.62	PR2201012		00016029	06/24/2022
EP	EMPLOYMENT V010052	STATE TAX P/E 6/11 PD 6/17	0054-2135 Calif Income Tax W/H	ACH062422	166.73	PR2201012		00016029	06/24/2022
EP	EMPLOYMENT V010052	STATE TAX P/E 6/11 PD 6/17	0061-2135 Calif Income Tax W/H	ACH062422	187.59	PR2201012		00016029	06/24/2022
EP	EMPLOYMENT V010052	STATE TAX P/E 6/11 PD 6/17	0010-2135 Calif Income Tax W/H	ACH062422	39,203.82	PR2201012		00016029	06/24/2022
EP	EMPLOYMENT V010052	STATE TAX P/E 6/11 PD 6/17	0076-2135 Calif Income Tax W/H	ACH062422	63.43	PR2201012		00016029	06/24/2022

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Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Ref #	Ref Date
				Check Total:	40,668.54				
EP	INTERNAL REVENUE V010054	FED/MED/SS P/E 6/11 PD 6/17	0010-2115 Employee Medicare W/H	ACH062422	10,946.25	PR2201012		00016030	06/24/2022
EP	INTERNAL REVENUE V010054	FED/MED/SS P/E 6/11 PD 6/17	0010-2120 Employer Medicare Payable	ACH062422	10,946.25	PR2201012		00016030	06/24/2022
EP	INTERNAL REVENUE V010054	FED/MED/SS P/E 6/11 PD 6/17	0029-2110 Federal Income Tax W/H	ACH062422	235.00	PR2201012		00016030	06/24/2022
EP	INTERNAL REVENUE V010054	FED/MED/SS P/E 6/11 PD 6/17	0029-2115 Employee Medicare W/H	ACH062422	39.40	PR2201012		00016030	06/24/2022
EP	INTERNAL REVENUE V010054	FED/MED/SS P/E 6/11 PD 6/17	0029-2120 Employer Medicare Payable	ACH062422	39.40	PR2201012		00016030	06/24/2022
EP	INTERNAL REVENUE V010054	FED/MED/SS P/E 6/11 PD 6/17	0039-2110 Federal Income Tax W/H	ACH062422	1,089.58	PR2201012		00016030	06/24/2022
EP	INTERNAL REVENUE V010054	FED/MED/SS P/E 6/11 PD 6/17	0039-2115 Employee Medicare W/H	ACH062422	121.39	PR2201012		00016030	06/24/2022
EP	INTERNAL REVENUE V010054	FED/MED/SS P/E 6/11 PD 6/17	0039-2120 Employer Medicare Payable	ACH062422	121.39	PR2201012		00016030	06/24/2022
EP	INTERNAL REVENUE V010054	FED/MED/SS P/E 6/11 PD 6/17	0048-2110 Federal Income Tax W/H	ACH062422	1,450.14	PR2201012		00016030	06/24/2022
EP	INTERNAL REVENUE V010054	FED/MED/SS P/E 6/11 PD 6/17	0010-2110 Federal Income Tax W/H	ACH062422	99,457.00	PR2201012		00016030	06/24/2022
EP	INTERNAL REVENUE V010054	FED/MED/SS P/E 6/11 PD 6/17	0048-2115 Employee Medicare W/H	ACH062422	197.32	PR2201012		00016030	06/24/2022
EP	INTERNAL REVENUE V010054	FED/MED/SS P/E 6/11 PD 6/17	0076-2120 Employer Medicare Payable	ACH062422	17.58	PR2201012		00016030	06/24/2022
EP	INTERNAL REVENUE V010054	FED/MED/SS P/E 6/11 PD 6/17	0048-2120 Employer Medicare Payable	ACH062422	197.32	PR2201012		00016030	06/24/2022
EP	INTERNAL REVENUE V010054	FED/MED/SS P/E 6/11 PD 6/17	0054-2110 Federal Income Tax W/H	ACH062422	429.46	PR2201012		00016030	06/24/2022
EP	INTERNAL REVENUE	FED/MED/SS P/E 6/11 PD 6/17	0054-2115	ACH062422	44.16	PR2201012		00016030	06/24/2022

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Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Ref #	Ref Date
	V010054		Employee Medicare W/H						
EP	INTERNAL REVENUE V010054	FED/MED/SS P/E 6/11 PD 6/17	0054-2120 Employer Medicare Payable	ACH062422	44.16	PR2201012		00016030	06/24/2022
EP	INTERNAL REVENUE V010054	FED/MED/SS P/E 6/11 PD 6/17	0061-2110 Federal Income Tax W/H	ACH062422	596.63	PR2201012		00016030	06/24/2022
EP	INTERNAL REVENUE V010054	FED/MED/SS P/E 6/11 PD 6/17	0061-2115 Employee Medicare W/H	ACH062422	74.44	PR2201012		00016030	06/24/2022
EP	INTERNAL REVENUE V010054	FED/MED/SS P/E 6/11 PD 6/17	0061-2120 Employer Medicare Payable	ACH062422	74.44	PR2201012		00016030	06/24/2022
EP	INTERNAL REVENUE V010054	FED/MED/SS P/E 6/11 PD 6/17	0076-2110 Federal Income Tax W/H	ACH062422	146.75	PR2201012		00016030	06/24/2022
EP	INTERNAL REVENUE V010054	FED/MED/SS P/E 6/11 PD 6/17	0076-2115 Employee Medicare W/H	ACH062422	17.58	PR2201012		00016030	06/24/2022
				Check Total:	126,285.64				
EP	WASHINGTON STATE V011597	P/E 6/11 PD 6/17	0010-2196 Garnishments W/H	ACH062422	401.53	PR2201012		00016031	06/24/2022
				Check Total:	401.53				
EP	CALIFORNIA PUBLIC V010053	PERS P/E 6/11 PD 6/17	0010-2140 Employee PERS W/H	ACH062722	375.79	PR2201012		00016114	06/27/2022
EP	CALIFORNIA PUBLIC V010053	PERS P/E 6/11 PD 6/17	0010-2140 Employee PERS W/H	ACH062722	38,516.74	PR2201012		00016114	06/27/2022
EP	CALIFORNIA PUBLIC V010053	PERS P/E 6/11 PD 6/17	0010-2145 Employee PERS Payback W/H	ACH062722	220.71	PR2201012		00016114	06/27/2022
EP	CALIFORNIA PUBLIC V010053	PERS P/E 6/11 PD 6/17	0010-2150 Survivor Benefit Package	ACH062722	118.52	PR2201012		00016114	06/27/2022
EP	CALIFORNIA PUBLIC V010053	PERS P/E 6/11 PD 6/17	0010-2140 Employee PERS W/H	ACH062722	58,173.93	PR2201012		00016114	06/27/2022
EP	CALIFORNIA PUBLIC V010053	PERS P/E 6/11 PD 6/17	0010-2195 PERS Uniform	ACH062722	26.22	PR2201012		00016114	06/27/2022
EP	CALIFORNIA PUBLIC	PERS P/E 6/11 PD 6/17	0076-2150	ACH062722	0.20	PR2201012		00016114	06/27/2022

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Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Ref #	Ref Date
	V010053		Survivor Benefit Package						
EP	CALIFORNIA PUBLIC V010053	PERS P/E 6/11 PD 6/17	0029-2140 Employee PERS W/H	ACH062722	204.02	PR2201012		00016114	06/27/2022
EP	CALIFORNIA PUBLIC V010053	PERS P/E 6/11 PD 6/17	0029-2140 Employee PERS W/H	ACH062722	157.55	PR2201012		00016114	06/27/2022
EP	CALIFORNIA PUBLIC V010053	PERS P/E 6/11 PD 6/17	0029-2145 Employee PERS Payback W/H	ACH062722	2.59	PR2201012		00016114	06/27/2022
EP	CALIFORNIA PUBLIC V010053	PERS P/E 6/11 PD 6/17	0029-2150 Survivor Benefit Package	ACH062722	0.90	PR2201012		00016114	06/27/2022
EP	CALIFORNIA PUBLIC V010053	PERS P/E 6/11 PD 6/17	0037-2140 Employee PERS W/H	ACH062722	688.31	PR2201012		00016114	06/27/2022
EP	CALIFORNIA PUBLIC V010053	PERS P/E 6/11 PD 6/17	0037-2140 Employee PERS W/H	ACH062722	542.07	PR2201012		00016114	06/27/2022
EP	CALIFORNIA PUBLIC V010053	PERS P/E 6/11 PD 6/17	0037-2145 Employee PERS Payback W/H	ACH062722	18.11	PR2201012		00016114	06/27/2022
EP	CALIFORNIA PUBLIC V010053	PERS P/E 6/11 PD 6/17	0037-2150 Survivor Benefit Package	ACH062722	2.09	PR2201012		00016114	06/27/2022
EP	CALIFORNIA PUBLIC V010053	PERS P/E 6/11 PD 6/17	0048-2140 Employee PERS W/H	ACH062722	1,047.46	PR2201012		00016114	06/27/2022
EP	CALIFORNIA PUBLIC V010053	PERS P/E 6/11 PD 6/17	0048-2140 Employee PERS W/H	ACH062722	810.20	PR2201012		00016114	06/27/2022
EP	CALIFORNIA PUBLIC V010053	PERS P/E 6/11 PD 6/17	0048-2145 Employee PERS Payback W/H	ACH062722	4.40	PR2201012		00016114	06/27/2022
EP	CALIFORNIA PUBLIC V010053	PERS P/E 6/11 PD 6/17	0048-2150 Survivor Benefit Package	ACH062722	3.37	PR2201012		00016114	06/27/2022
EP	CALIFORNIA PUBLIC V010053	PERS P/E 6/11 PD 6/17	0048-2195 PERS Uniform	ACH062722	0.60	PR2201012		00016114	06/27/2022
EP	CALIFORNIA PUBLIC V010053	PERS P/E 6/11 PD 6/17	0054-2140 Employee PERS W/H	ACH062722	232.76	PR2201012		00016114	06/27/2022
EP	CALIFORNIA PUBLIC	PERS P/E 6/11 PD 6/17	0054-2140	ACH062722	179.28	PR2201012		00016114	06/27/2022

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Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Ref #	Ref Date
	V010053		Employee PERS W/H						
EP	CALIFORNIA PUBLIC V010053	PERS P/E 6/11 PD 6/17	0054-2145 Employee PERS Payback W/H	ACH062722	12.94	PR2201012		00016114	06/27/2022
EP	CALIFORNIA PUBLIC V010053	PERS P/E 6/11 PD 6/17	0054-2150 Survivor Benefit Package	ACH062722	0.47	PR2201012		00016114	06/27/2022
EP	CALIFORNIA PUBLIC V010053	PERS P/E 6/11 PD 6/17	0061-2140 Employee PERS W/H	ACH062722	1,028.64	PR2201012		00016114	06/27/2022
EP	CALIFORNIA PUBLIC V010053	PERS P/E 6/11 PD 6/17	0061-2140 Employee PERS W/H	ACH062722	389.42	PR2201012		00016114	06/27/2022
EP	CALIFORNIA PUBLIC V010053	PERS P/E 6/11 PD 6/17	0061-2150 Survivor Benefit Package	ACH062722	0.93	PR2201012		00016114	06/27/2022
EP	CALIFORNIA PUBLIC V010053	PERS P/E 6/11 PD 6/17	0061-2195 PERS Uniform	ACH062722	1.04	PR2201012		00016114	06/27/2022
EP	CALIFORNIA PUBLIC V010053	PERS P/E 6/11 PD 6/17	0076-2140 Employee PERS W/H	ACH062722	92.98	PR2201012		00016114	06/27/2022
				Check Total:	102,852.24				
EP	EMPLOYMENT V010052	STATE TAX 4Q PTO BUYBACKS	0010-2135 Calif Income Tax W/H	ACH062722	486.56	PR2201113		00016115	06/27/2022
				Check Total:	486.56				
EP	INTERNAL REVENUE V010054	FED/MED/SS 4Q PTO BUYBACK	0010-2110 Federal Income Tax W/H	ACH062722	825.79	PR2201113		00016116	06/27/2022
EP	INTERNAL REVENUE V010054	FED/MED/SS 4Q PTO BUYBACK	0010-2120 Employer Medicare Payable	ACH062722	123.17	PR2201113		00016116	06/27/2022
EP	INTERNAL REVENUE V010054	FED/MED/SS 4Q PTO BUYBACK	0010-2115 Employee Medicare W/H	ACH062722	123.17	PR2201113		00016116	06/27/2022
				Check Total:	1,072.13				
				Type Total:	669,774.07				
				Check Total:	669,774.07				



Placentia City Council

AGENDA REPORT

TO: CITY COUNCIL

VIA: CITY ADMINISTRATOR

FROM: DEPUTY CITY ADMINISTRATOR / PUBLIC SERVICES & INFRASTRUCTURE

DATE: JULY 5, 2022

SUBJECT: **AMENDMENT NO. 1 TO PROFESSIONAL SERVICES AGREEMENT WITH DUDEK CORPORATION FOR ENGINEERING DESIGN SUPPORT SERVICES FOR THE TOD CROWTHER SEWER PIPELINE REPLACEMENT PROJECT**

FISCAL
IMPACT: EXPENSE: \$ 40,000.00 ENGINEERING DESIGN SERVICES
AVAILABLE
BUDGET: \$ 465,997.00 TOTAL AVAILABLE PROJECT BUDGET
\$ 465,997.37(713101-6750) TOD SEWER DEVELOPMENT
IMPACT FEES

SUMMARY:

The development of the City's Transit-Oriented Development ("TOD") Packinghouse District requires upgrading the existing sewer line in Crowther Avenue to provide adequate capacity for all the new planned developments along Crowther Avenue. Dudek Corporation (Dudek) completed the design of the TOD Crowther Sewer Pipeline Project ("Project") and on November 16, 2021, City Council approved a construction contract with the low-bidder, Kana Pipeline Inc., and a contract with Dudek for providing engineering support services during the construction of the Project. Since the start of construction in January of this year, Dudek has been reviewing submittals, answering RFIs, reviewing schedules and change orders, in addition to resolving design and unforeseen construction issues.

After the Contractor conducted the initial potholing, as required by the contract, they discovered that the elevations at the point of connection to the Orange County Sanitation (OCSD) trunkline were different than the elevations that were obtained from the as-built plans provided by OCSD during the design phase. In addition, the area where the construction was to start at State College Boulevard was occupied and staged by other contractors working in the same area for the City of Fullerton. These contractors are working on major street improvements associated with new developments along Orangethorpe Avenue. As a result, Kana Pipeline had to change the sequence of construction and it became essential for Dudek to check and evaluate the plans to ensure that the original design would work with the existing elevations. The proposed agreement amendment in the not-to-exceed amount of \$40,000 is necessary for Dudek to continue supporting the project and to handle any future construction issues.

1.c.
July 5, 2022

RECOMMENDATION:

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

1. Approve Amendment No. 1 to Professional Services Agreement with Dudek Corporation for an additional \$40,000 to complete additional design work for a cumulative contract not-to-exceed amount of \$72,255; and
2. Authorize the City Administrator and/or his designee to execute all the necessary documents, in a form approved by the City Attorney.

DISCUSSION:

The existing sewer line serving the Transit-Oriented Development (TOD) District requires upgrading to provide adequate sewer capacity for the new developments along Crowther Avenue. Along with a construction contract to Kana Pipeline, on November 16, 2021, City Council also approved a contract with Dudek for providing engineering support services during the construction of the TOD Crowther Sewer Project. Dudek was the original designer for the TOD Crowther Sewer Pipeline Project. In addition to construction support services involving review of submittals, RFIs, reports and change order requests, Dudek has actively been resolving unforeseen conditions that the Contractor has encountered since the start of construction.

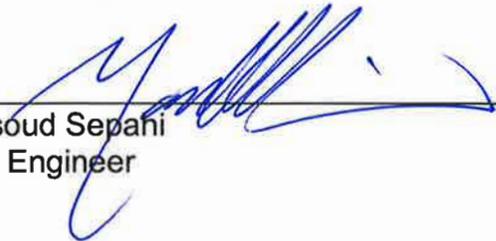
After the initial potholing for utilities, the contractor found that elevations at the point of connection, on State College Boulevard were different than the elevations shown on the original as-built plans that were provided to the City by OCSD during the design phase. Additional potholing was necessary to ensure that the original design would work with different elevations at the connection point. Dudek had to review and analyze the original design to ensure that the design of the new gravity sewer line would work with the new elevations. Another issue that was encountered at the start of the project was a conflict with ongoing construction work at the connection point to the OCSD's trunkline. As a result, Kana Pipeline could not start their construction at the planned location and had to revise their original plan, starting upstream from the original connection point. Dudek had to perform design evaluations to ensure that the new phasing plan would work with the new elevations that were obtained using the potholing information.

This proposed amendment will provide additional funding for Dudek to continue with engineering support services and to assist with performing necessary design evaluations and resolving any unforeseen construction issues for the balance of the project.

FISCAL IMPACT:

The recommended actions will approve Amendment No. 1 to the Professional Services Agreement with Dudek increasing the contract amount by \$40,000.00, for a cumulative not-to-exceed the contract amount of \$72,255.00. The total project budget including the ARPA funds and the TOD Sewer Development Impact Fees will cover the cost and no General Fund dollars have been allocated to this project. As such, sufficient funds exist for the recommended actions.

Prepared by:



Masoud Sepahi
City Engineer

Reviewed and approved:



Luis Estevez
Deputy City Administrator

Reviewed and approved:



Jennifer Lampman
Director of Finance

Reviewed and approved:



Damien R. Arrula
City Administrator

Attachment:

Amendment No. 1 to Professional Services Agreement with Dudek Corporation

**AMENDMENT NO. 1 TO
PROFESSIONAL SERVICES AGREEMENT
WITH DUDEK CORPORATION**

This Amendment No. 1 (“Amendment”) to Professional Services Agreement is made and entered into effective the 5th day of July 2022, by and between the CITY OF PLACENTIA, a Charter City and Municipal Corporation (“CITY”), and DUDEK, INC., a California corporation (hereinafter “CONSULTANT”). CITY and CONSULTANT are sometimes hereinafter individually referred to as “Party” and or collectively referred to as the “Parties.”

A. Recitals.

(i). CITY and CONSULTANT entered into a Professional Services Agreement (“Agreement”) effective November 16, 2021 through which CONSULTANT has been providing professional services as more fully explained in the Scope of Services attached to the Agreement as Exhibit “A.”

(ii). The Parties now seek to amend the Agreement to increase the contract amount from \$40,000 to a total of not-to-exceed amount of \$72,255.

NOW, THEREFORE, in consideration of the mutual covenants and conditions set forth herein, the Parties agree as follows:

B. Amendment to Agreement.

1. Section 2.1, Paragraph one of the Agreement is hereby amended to read as follows:

Compensation. Consultant shall be paid in accordance with the fee schedule set forth in Exhibit “A”. Consultant’s total compensation shall not exceed Seventy Two Thousand Two Hundred Fifty Five Dollars (\$72,255.00).

2. Except as specifically modified herein, all of the terms, conditions and provisions of the Agreement shall remain in full force and effect.

3. The Agreement, all amendments together with this Amendment No. 1 and all Exhibits attached thereto, constitutes the entire Agreement between the Parties and supersedes all prior negotiations, arrangements, representations, and understandings, if any, made by or between the Parties with respect to the subject matter hereof. No amendment or other modification of the Agreement, as modified by this Amendment No. 1 shall be binding unless executed in writing by both Parties hereto, or their respective successors, assigns, or grantees.

5. Each of the undersigned represents and warrants that he or she is duly authorized to execute and deliver this Amendment No. 1 and that such execution is binding upon the entity for which he or she is executing this document.

IN WITNESS WHEREOF, the Parties have caused Amendment No. 1 to the Consulting

Services Agreement are to be executed as of the day and year first above written.

CONSULTANT

CITY OF PLACENTIA

By: _____
Russ Bergholz
Principal Engineer

By: _____
Damien R. Arrula
City Administrator

ATTEST:

Robert S. McKinnell,
City Clerk

APPROVED AS TO FORM:

By: _____
Christian L. Bettenhausen
City Attorney



Placentia City Council

AGENDA REPORT

TO: CITY COUNCIL
VIA: CITY ADMINISTRATOR
FROM: DEPUTY CITY ADMINISTRATOR / PUBLIC SERVICES AND INFRASTRUCTURE
DATE: JULY 5, 2022
SUBJECT: **CONTRACT CHANGE ORDER NO. 5 FOR OLD CITY HALL OFFICE RENOVATION PROJECT NO. 5106**

FISCAL IMPACT: EXPENSE: \$465,000.00 ORIGINAL CONSTRUCTION CONTRACT
\$ 29,455.39 PREVIOUSLY APPROVED CHANGE ORDERS (1-4)
\$ 44,538.71 CONTRACT CHANGE ORDER NO. 5
\$538,994.10 TOTAL CONTRACT AMOUNT WITH CHANGE ORDERS

BUDGET \$ 619,605.00 MEASURE U FUND (795106-6185)

SUMMARY:

A Contract Change Order for the Old City Hall Office Renovation Project covering a major unforeseen condition and extra work is being presented to the City Council for its consideration. A2Z Construct Inc. has been contracted by the City to construct the above-mentioned project. During the course of the demolition work, it was discovered that the south wall of the room addition to the original building was in poor condition and must be replaced with new footings, framing, insulation, drywall, paint and stucco. The entire east wall requires insulation, new drywall, and paint, though 17' of that wall will also require replacement of wood framing and stucco. There have been four previous change orders that have been approved by the City Administrator that fell within the approved contingency amount.

RECOMMENDATION:

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

Authorize the City Administrator to approve Contract Change Order No. 5 with A2Z Construct Inc. in the amount of \$44,538.71.

DISCUSSION:

On February 15, 2022, the City Council awarded a Construction Contract to A2Z Construct Inc. for the Old City Hall Office Renovation Project, not-to-exceed amount of \$465,000. In addition, the City Council authorized the City Administrator to approve contract change orders for this project up to 10%, or \$46,500.

1.d.
July 5, 2022

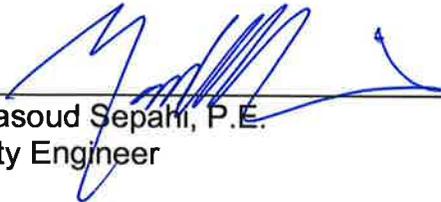
This project is the third in a series of building renovations and restoration of Old Placentia City Hall. The City is pursuing these renovations as the building's use will be changing. Old City Hall will be used by the Placentia Fire and Life Safety Department as the Department's headquarters and the Placentia Chamber of Commerce (Chamber) which will be transferring their operations from the City's Main Street property to Old City Hall. The scope of this current project consists of the complete renovation of the interior office space to create new and expanded workspaces; a new employee restroom and breakroom; new furnishings, fixtures, and equipment; a new conference/training room; and a remodeled conference room for the Chamber's use in conjunction with their new offices.

During the demolition work, it was discovered that the condition of the existing east and south walls of the room addition to the original building that was built in the 1960's was severely damaged and new framing is needed. Direction was provided to the Contractor to cut two feet of the existing interior drywall to expose the existing framing, with the hopes that only minor repairs were needed. The east wall exhibited better overall existing conditions and only requires insulation, new drywall, and paint for the majority of the length, though seventeen feet (17') of it will also require the replacement of wood framing and stucco. The south wall warrants a complete replacement, including new footings, framing, insulation, drywall, paint, and stucco. This was an unforeseen condition that was only uncovered during the interior space demolition.

FISCAL IMPACT:

The cost for Contract Change Order No. 5 amounts to \$44,538.71. The previous four (4) contract change orders were approved by the City Administrator as they were within his administrative approval limit however this change order exceeds his aggregate approval limit and is presented to the City Council for its consideration and approval. The revised total construction contract amount is \$538,994.10. Sufficient funds are budgeted and available in the Fiscal Year 2021-22 Capital Improvement Program Budget to cover this expense. As such, sufficient funds exist for the recommended action.

Prepared by:



Masoud Sepahi, P.E.
City Engineer

Reviewed and approved:



Jennifer Lampman
Director of Finance

Reviewed and approved:



Luis Estevez
Deputy City Administrator

Reviewed and approved:



Damien R. Arrula
City Administrator

Attachment:

Contract Change Order No. 5

Contract Change Order No.5

Project Title: Old City Hall Office Renovation, City Project No. 5106

Owner: City of Placentia Contractor: A2Z Construct Inc

You are hereby directed to make the herein described changes from the plans and specifications or to do the following described work not included in the plans and specifications on this contract:

Remediation and/or Replacement of Exterior South Wall and East Wall due to conditions found during demo.

- 1 This Change Order provides:
 - a) Extra work and credits identified in Exhibit A
\$ 44,538.71
 - 2 This Change Order came about from:
 - a) *During demolition, the Contractor exposed deteriorating walls along the southern and eastern walls of the building. City Engineer was brought in to provide a solution for repair and replacement.*
 - 3 Action to be taken:
 - a) The Contractor was directed to provide a lump sum price for this change.
 - 4 Compensation
 - a) Adjustment of Line Items exceeding 25%
 - b) Extra work \$ 44,538.71
 - d) Credits
- | | | |
|--------------|--|---------------------|
| Total | | \$ 44,538.71 |
|--------------|--|---------------------|
- 5 Contract Time Extension
 - a) 12 Working Days

In addition to work specified in the bid specifications, this change order includes all extra work, field adjustments and credits. This work is a Contractor initiated change and includes all labor, equipment, materials, and supervision and Administration.

CHANGE TO CONTRACT COST:		CHANGE TO CONTRACT TIME:	
Contract Amount:	\$ 465,000.00	Original Working Days:	90
Previous CCOs:	\$ 29,455.39	Original Date of Completion:	8/18/2022
Adjustment of Line Items Exceeding 25%		Previous CCOs Working Days:	16
Total Extra Work	\$ 44,538.71	Additional Working Days:	12
Total Field Adjustments	\$ -	Adjusted Total of Working Days:	118
Total Credits	\$ -	Adjusted Date of Completion:	9/28/2022
Changes in Line Items:	\$ 44,538.71		
Current Contract price:	\$ 538,994.10		

Prepared by: _____
Raquel Garcia, Project Manager, City of Placentia

Recommended: _____
Masoud Sepahi, City Engineer, City of Placentia

Recommended: _____
Luis Estevez, Deputy City Administrator, City of Placentia

Approved by: _____
Damien R. Arrula, City Administrator, City of Placentia

We, the undersigned contractor, have given careful consideration to the change proposed and hereby agree, if this proposal, is approved, that we will provide all equipment, furnish all materials, except as may otherwise be shown above

Accepted: _____

If the Contractor does not sign acceptance of this order, his attention is directed to the requirements of the specifications as to proceeding with the ordered work and filing a written protest within the time therein specified.

A2Z Construct Inc**PROPOSED
CHANGE ORDER**

PO Box 80425
 Rancho Santa Margarita, CA 92688

Phone: (949)283-5179
 Fax: (949)589-4274

No. 5

TITLE: South and East Wall (Revised)

DATE: 06/12/2022

PROJECT:
 Old City Hall Office Renovation Project

TO: Attn: Raquel Garcia
 City of Placentia
 401 East Chapman Avenue
 Placentia, CA 92870

CONTRACT/PO: 5106

SUBMITTED:

COMPLETED:

REQUIRED:

DESCRIPTION

Per Owner's request:

- 1) Completely remove the South wall. Install (N) south wall to include: Prep and install (N) footing, (N) pressure treated wood framing, install 1/2" Struct #1 CDX plywood exterior, install (N) stucco to include stucco paper, weep screed, scratch coat, brown coat, and smooth stucco with color. New insulation, drywall, taping, and paint. Raise (E) curb footing.
- 2) Remove (E) drywall on East wall. Install (N) insulation with (N) drywall, tape, and paint.
- 3) Entirely remove approx 17' (L) of East wall due to deterioration of the wood framing and stucco
- 4) Install new wood framing and three (3) coats of stucco. Install new 1/2" CDX Struct #1 plywood at exterior

Num	Item	Description	Ref	Qty	Unit	Unit Price	Amount
1		Material and Equipment		0.000		0.00	19,500.00
2		Labor		310.000	Hrs	62.03	19,229.30
3		Markup 15%		0.000		0.00	5,809.41
4		12 extra days		0.000		0.00	0.00
Total:							\$44,538.71

APPROVAL

By: _____

By: M. Alai

Date: _____

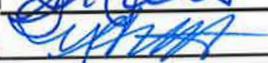
Date: 6/12/22



Placentia City Council

AGENDA REPORT

TO: CITY COUNCIL
 VIA: CITY ADMINISTRATOR
 FROM: DIRECTOR OF DEVELOPMENT SERVICES
 DATE: JUNE 7, 2022

SECOND READING AND ADOPTION	
Ord No. <u>O-2022-05</u>	Date <u>07/05/2022</u> Item No. <u>1.e</u>
First reading approved on <u>06/07/2022</u> Item <u>2.c</u> (Date)	
Reviewed and Approved:	
Department Head	
Interim Deputy City Clerk	

SUBJECT: INTRODUCTION AND FIRST READING OF ORDINANCE NO. O-2022-05, WHEREBY CHAPTER 23.78 OF THE MUNICIPAL CODE SHALL BE AMENDED REGARDING THE STANDARDS AND REGULATORY REQUIREMENTS FOR THE STORAGE OF RECREATIONAL VEHICLES AND RECREATIONAL APPARATUSES ON PRIVATE PROPERTY WITHIN SINGLE-FAMILY RESIDENTIAL DISTRICTS (ZONING CODE AMENDMENT 2022-02)

FISCAL IMPACT: NONE

SUMMARY:

At the April 20, 2021, City Council ("Council") meeting, Staff was directed to research the City's current Recreational Vehicle ("RV") regulations within single-family residential districts related to the storage of RVs on private property. Staff evaluated existing Placentia Municipal Code (PMC) Section 23.78.140 "Parking and Storage of Recreational Vehicles in Residential Districts", Section 23.78.145 "Parking and Storage Within Required Front Yard Setback", Section 23.78.150 "Parking and Storage Behind Required Front Yard Setback", Section 23.78.155 "Parking and Storage Within a Side Yard Abutting a Street", and Section 23.78.175 "Parking Recreational Vehicles", and conducted a survey of similar ordinances from eight (8) local jurisdictions to analyze similarities and differences between regulations in those jurisdictions regarding the storage of RVs on private property. The findings of the survey were presented at the July 6, 2021, Council meeting. At that meeting, Staff requested Council to provide direction on several policy questions. Due to the quantity of items requiring policy direction, the Council opted to create an Ad-Hoc Committee ("Committee") related to RV parking with the goal of drafting an updated RV parking ordinance. Following several meetings with the Committee, City Staff developed a final draft RV parking ordinance that was presented to the City of Placentia Planning Commission on May 10, 2022. The Planning Commission reviewed the draft ordinance and recommended approval with minor modifications to the Council.

RECOMMENDATION:

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

1. Open the public hearing concerning Ordinance No. O-2022-05; and
2. Receive the Staff report, consider all Public Testimony, ask any questions of Staff; and

1.e.
July 5, 2022

2.c.
June 7, 2022

3. Close the public hearing; and
4. Find that adoption of Zoning Code Amendment No. 2022-02 is categorically exempt from environmental review and direct Staff to file a Notice of Exemption, pursuant to CEQA Section 15061(b)(3); and
5. Waive full reading, by title only, and introduce for first reading, Ordinance No. O-2022-05, an Ordinance of the City Council of the City of Placentia, California, finding that approval of Zoning Code Amendment No. 2022-02 is exempt from the California Environmental Quality Act (CEQA) Pursuant To CEQA Section 15061(B)(3) and approving Zoning Code Amendment No. 2022-02 amending Title 23 (Zoning Ordinance) of the City of Placentia Municipal Code regarding the standards and regulatory requirements for the storage of recreational vehicles and recreational apparatuses on private property within single-family residential districts as defined by Chapter 23.78 – Off-Street Parking; and

BACKGROUND:

According to the RV Industry Association, a national trade group representing manufacturers and component suppliers producing approximately 98% of all RVs manufactured in North America, during 2020 and 2021, RV sales throughout the country hit a record high with 11.2 million households owning an RV in 2021, up 62% over 6.9 million households in 2001, and 26% more than the 8.9 million RV-owning households reported in 2011. The COVID-19 pandemic served as a catalyst to this recent rise in RV ownership, in which families were seeking alternative means of travel in a safe and socially distanced manner.

Conversely, the sudden rise of RV ownership has put a strain upon an already limited supply of RV storage facilities throughout the Orange County region. With a supply shortage of storage facilities and rates ranging between \$50 and \$500 per month depending upon the type of storage needed and requested amenities, residents have been storing RVs on their own residential properties. This has resulted in an uptick in RV complaints from neighbors and subsequent issuance of citations by the City's Code Enforcement Division. However, Staff continues to receive complaints regarding RVs parked in driveways and along City streets.

DISCUSSION:

At the April 20, 2021, Council meeting, Staff was directed to research the City's current RV regulations within single-family residential districts related to the storage of RVs on private property. Staff evaluated existing PMC Sections 23.78.145 "Parking and Storage Within Required Front Yard Setback", 23.78.150 "Parking and Storage Behind Required Front Yard Setback", 23.78.155 "Parking and Storage Within a Side Yard Abutting a Street", and Section 23.78.175 "Parking Recreational Vehicles". Upon review of the aforementioned PMC Sections, Staff noted that the City's current regulations only permit RV storage in the front yard setback of a single-family residential lot if it is motorized or mounted to a truck body with a Special Use Permit approved by the Development Services Director. All non-motorized RVs or similar apparatuses

are required to be located outside of the front yard setback and are permitted along side and rear yards of a property.

In addition, Staff conducted a survey of similar ordinances from eight (8) local jurisdictions to analyze similarities and differences between regulations in those jurisdictions regarding the storage of RVs on private property. The local jurisdictions surveyed included the cities of Fullerton, Yorba Linda, Brea, Anaheim, Orange, La Habra, Buena Park, and Santa Ana. Upon an analysis of the conducted survey, it was determined that four (4) out of 10 noted regulatory requirements were not consistent with other jurisdictions. The inconsistencies can be found in the following areas: (1) mandating a permit for RV storage in the front yard setback area of a single-family lot, (2) having separate development standards between motorized RVs and non-motorized RVs, and (3) not having requirements for RVs located in street side yards as well as RV screening requirements. The findings of the survey were presented at the July 6, 2021, Council meeting. At that meeting, Staff requested Council to provide direction on several policy questions. Due to the quantity of items requiring policy direction, the Council opted to create the aforementioned Ad-Hoc Committee related to RV parking.

The Committee consisted of Councilmember Jeremy Yamaguchi, Councilmember Ward Smith, and Development Services Department staff, with the goal of analyzing and potentially amending existing RV parking regulations.

RV Ad-Hoc Committee

The Committee met on September 16, and November 15, 2021, and resolved several regulatory questions with the exception of those noted below. At the March 10, 2022 Council meeting, Staff presented a draft RV ordinance which responded to several regulatory questions raised at the prior Council meeting, but required further policy direction on three regulatory provisions listed below:

- Minimum setback distance of recreational vehicles and/or similar apparatuses located in the front yard area of a single-family residential property.
- Maximum requirements for the percentage of paving in the front yard area of a single-family residential property.
- Maximum number of recreational vehicles and/or similar apparatuses in the front yard of a single-family residential property.

Council discussed those provisions and provided final direction for Staff to aid in the completion of the draft ordinance.

Planning Commission

On May 10, 2022, the Planning Commission reviewed the draft ordinance. Upon discussion of the ordinance, two areas of concern were raised by the Commission. The Commission raised concerns related to the following provisions:

- Requiring tire coverings for both the RV and RV apparatuses; and
- Prohibiting RV and RV apparatuses to be parked at perpendicular angle to the street.

The Planning Commission deliberated and made a motion to amend the abovementioned sections of the draft ordinance. The motion included (a) removing the provision requiring tire coverings and (b) requiring RV and RV apparatuses to be parked at a perpendicular angle only when located within the front yard setback area as prescribed by the respective zoning district development standards. The Planning Commission motioned to recommend approval of ZCA 2022-02 to the City Council with minor amendments.

CEQA:

The proposed zoning code amendment was reviewed by Staff in accordance with the requirements of the California Environmental Quality Act ("CEQA"). Based on that review, Staff and the Planning Commission both recommend that the City Council find that adoption of ZCA 2022-02 is exempt from environmental review pursuant to the provisions of the CEQA, Section 15061(b)(3) in that the proposed Code Amendments are not expected to create a negative impact on the physical environment and it can be seen with certainty that there is no possibility that the activity in question may have a significant effect on the environment.

Recommending Body Determination:

On May 10, 2022, the City of Placentia Planning Commission held a public hearing and recommended that the City Council adopt a Categorical Exemption for this project and approve ZCA 2022-02 with minor amendments to the draft ordinance as prepared by Staff.

Prepared by:



Andrew Gonzales
Senior Planner

Prepared by:



Joseph M. Lambert
Director of Development Services

Reviewed and approved:



Damien R. Arrula
City Administrator

Attachments:

1. Ordinance O-2022-05 - Chapter 23.78 Off-Street Parking

ORDINANCE NO. O-2022-05

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF PLACENTIA, CALIFORNIA, FINDING THAT APPROVAL OF ZONING CODE AMENDMENT NO. 2022-02 IS EXEMPT FROM THE CALIFORNIA ENVIRONMENTAL QUALITY ACT (CEQA) PURSUANT TO CEQA SECTION 15061(B)(3) AND APPROVING ZONING CODE AMENDMENT NO. 2022-02 AMENDING TITLE 23 (ZONING ORDINANCE) OF THE CITY OF PLACENTIA MUNICIPAL CODE REGARDING THE STANDARDS AND REGULATORY REQUIREMENTS FOR THE STORAGE OF RECREATIONAL VEHICLES AND RECREATIONAL APPARATUSES ON PROPERTY WITHIN SINGLE-FAMILY RESIDENTIAL DISTRICTS AS DEFINED IN CHAPTER 23.78 OFF-STREET PARKING

City Attorney's Summary

This Ordinance amends provisions of Title 23 (Zoning) of the Placentia Municipal Code and adopts amended regulations regarding the regulation for the storage of recreational vehicles and recreational apparatuses on property within single-family residential districts. Therefore, this Ordinance will update the Placentia Municipal Code (PMC) to address ambiguities and inconsistencies regarding the standards and regulatory requirements of recreational vehicles and recreational apparatuses stored within single-family residential districts.

WHEREAS, on May 10th, 2022, the Planning Commission of the City of Placentia held a duly noticed public hearing at which time it considered all evidence presented, whether written or oral; and

WHEREAS, after the close of the public hearing the Planning Commission recommended that the City Council adopt this Ordinance; and

WHEREAS, on June 7th, 2022, the City Council of the City of Placentia held a duly noticed public hearing at which time it considered all evidence presented, whether written or oral; and

WHEREAS, the City desires to amend its regulations to address ambiguities and inconsistencies regarding the storage of recreational vehicles and recreational apparatuses located within single-family residential districts.

NOW, THEREFORE, THE CITY OF PLACENTIA DOES HEREBY ORDAIN AS FOLLOWS:

SECTION 1. Title 23 of the Placentia Municipal Code (Zoning) is hereby amended to read as follows:

Chapter 23.78 OFF-STREET PARKING

23.78.010 Purpose.

The purpose of this chapter is to set forth the off-street parking requirements for the various land uses. (Ord. 70-O-103 § 1, 1970; prior code § 25-169)

23.78.020 General provisions.

(a) All required parking spaces shall be maintained and available for parking, by vehicles for which the size space was designed, for as long as the use for which it was required exists.

(b) All required parking shall be located so as to be accessible, in a safe manner, to the buildings which it serves. In residential zones all required covered parking shall be located within one hundred (100) feet of the unit which it is designed to serve. This distance may be increased by a majority vote of the planning commission where a better design will result but in no case shall the distance be greater than two hundred (200) feet.

(c) In the "R-1" or "R-2" district, an unobstructed surface of Portland cement concrete extending from a garage entrance directly away from there for a minimum distance of twenty-five (25) feet shall be provided. Such surface shall be the full width of the garage entrance and shall be connected to a public street by a Portland cement concrete driveway. In the case of a front entrance garage, the minimum setback required from the street shall be twenty-five (25) feet except that a minimum of twenty (20) feet shall be permitted where a roll-up garage door is provided.

(d) The minimum width of a garage entrance opening shall be eight (8) feet per parking space housed within such garage and sixteen (16) feet for a two car garage.

(e) The flooring material for garages and carports in all districts shall be Portland cement concrete (P.C.C.).

(f) All vehicles shall be parked on an improved surface of Portland cement concrete, asphalt, or turf block.

(g) All visually inoperative vehicles and related automotive body and/or mechanical parts shall be stored in a fully enclosed garage. "Inoperative vehicles," for the purpose of this chapter, shall be defined as any vehicle which (1) has one (1) or more flat tires, or (2) is mechanically incapable of being driven or (3) is prohibited from being operated on a public street or highway pursuant to California Vehicle Code Sections 4000, 5202, 24002 or 40001, concerning license plates, registration, equipment, safety or related matters.

(h) Deleted. (Ord. 99-O-110 § 1, 1999; Ord. 96-O-114 §§ 1, 2, 1996; Ord. 87-O-100, 1987; Ord. 85-O-123, 1985; Ord. 80-O-129, 1981; Ord. 72-O-116, 1972; Ord. 71-O-146 § 1, 1971; Ord. 71-O-141 § 1, 1971; Ord. 70-O-013 § 1, 1970; prior code § 25-170)

23.78.030 Minimum requirements.

The following off-street parking requirements shall apply to all buildings erected and new or extended uses commenced after the effective date of the ordinance codified in this title:

(1) For residential zones:

R-A, R-1—Two (2) spaces per dwelling unit, all spaces in a garage; for initial construction, three (3) spaces shall be required for dwelling units having five (5) bedrooms or more, all spaces in a garage;

R-2—Two (2) spaces per dwelling unit, one (1) of which shall be in a garage;

R-G—Two (2) spaces per dwelling plus an additional ten (10) percent of said total for guest parking. One (1) space per unit must be in a garage. Carports may be allowed for multiple dwellings;

R-3—Two (2) spaces per dwelling plus an additional fifteen (15) percent of said total for guest parking. One (1) space per unit must be in a garage. Carports may be allowed for multiple dwellings;

PUD—Two (2) spaces per dwelling unit for bachelor and one (1) bedroom, one (1) of which shall be in a garage; three (3) spaces per dwelling unit for two (2) or more bedrooms, two (2) of which shall be in a garage. In addition, one (1) recreational vehicle space, measuring ten (10) feet by thirty (30) feet, for each ten (10) dwelling units.

(2) For commercial and industrial zones:

C-O, C-1, C-2, T-C—Four (4) spaces per one thousand (1,000) square feet of gross floor area.

C-M—Four (4) spaces per one thousand (1,000) square feet of gross floor area for up to three thousand (3,000) square feet of unit area, plus two (2) spaces per one thousand (1,000) square feet of unit area between three (3) and twenty thousand (20,000) square feet, plus one (1) space per thousand (1,000) square feet of unit area over twenty thousand (20,000) square feet, plus one (1) space per thousand (1,000) square feet of outside display/storage area.

M—Two (2) spaces per thousand (1,000) square feet of unit area for up to twenty thousand (20,000) square feet plus one (1) space per thousand (1,000) square feet of area over twenty (20,000) square feet and each thousand (1,000) square feet of outside storage area. In addition four (4) spaces per thousand (1,000) square feet of office area in excess of twenty-five (25) percent of the total square feet of the unit.

Parking in the C-M and M zones shall be based on the individual unit size into which a building is divided, and the cumulative total of parking per unit shall be the required parking for a building.

A maximum of thirty-five percent (35%) of the total number of parking spaces in commercial and industrial developments with more than twenty (20) parking spaces may be compact. Compact spaces shall be grouped together in logical blocks so as to equally encourage the use of both compact and full size spaces, subject to the approval of the director of development services.

SF-C—Three (3) spaces per one thousand (1,000) square feet of gross floor area shall be provided on site plus one additional space for each residential unit. When the planning commission finds that practical difficulties exist which preclude the reasonable provision of the required number of parking spaces, then public off-site parking may be counted for some or all of the required parking.

(3) For the following uses:

Auditoriums, churches, theaters and places of assembly—One (1) space per each three (3) seats. Where there are no fixed seats, one (1) space per twenty-one (21) square feet per floor area in places of assembly. Where fixed seats consist of pews or benches, eighteen (18) lineal inches of pew or bench shall be considered one (1) seat. Where a theater consists of individual viewing booths for live entertainment, one space per booth:

Boardinghouses, fraternities, and group living quarters—One (1) space per resident;

Colleges and business colleges—One (1) space per three (3) students plus one (1) space per employee;

Drive-through establishments—A drive-through lane with space for a minimum of seven (7) vehicles shall be provided separate from other on-site circulation requirements;

Eating and drinking places and fast food places—One (1) space for each sixty (60) square feet of customer area plus one (1) space for each four hundred (400) square feet of noncustomer area. (Shared parking may be considered in calculating the number of parking spaces required if the planning commission finds that adequate parking is provided for each use due to different operating hours or other characteristics. Any request for consideration of shared parking shall be accompanied by a parking demand study and parking survey as approved by the Director of Development Services);

Hotels, motels and apartment hotels One (1) space per sleeping room, plus one (1) space per each three seats in places of assembly;

Recreational use, golf course—Ten (10) spaces per hole;

Recreational use, tennis club—Four (4) spaces per court;

Rest homes—One (1) space for each four (4) beds, plus one half space per employee;

Schools, elementary and junior high—One (1) space per employee, plus in places of assembly, one (1) space per five (5) seats or twenty-five (25) square feet of floor area, whichever is the lesser;

Schools, high—One (1) space per five (5) students, plus one (1) per employee;

Schools, trade—One (1) space per student, plus one (1) space per employee. (Ord. 89-O-108 § 1, 1989; Ord. 87-O-109 § 4, 1987; Ord. 87-O-100, 1987; Ord. 86-O-112, 1986; Ord. 84-O-118 § 3, 1984; Ord. 84-O-101 § 2, 1984; Ord. 83-O-105, 1983; Ord. 82-O-106 § 7, 1982; Ord. 81-O-105 § 1, 1981; Ord. 80-O-129, 1981; Ord. 76-O-114 § 4, 1976; Ord. 72-O-109 §

§ 37, 1972; Ord. 71-O-146 § 2, 1971; Ord. 70-O-103 § 1, 1970; Ord. 69-O-113 § 3, 1969; prior code § 25-171)

23.78.035 Calculation of parking spaces based on adjusted gross floor area.

The planning commission may approve the use of adjusted gross floor area as a basis for the determination of required parking where it finds that calculation of required parking based on gross floor area would result in an excessive number of parking spaces. Adjusted

gross floor area shall exclude common facilities shared by all tenants which do not contribute to building occupancy and shall be limited to mechanical rooms, elevators, foyers, indivisible corridors and hallways. (Ord. 80-O-129, 1981; Ord. 76-O-114 § 5, 1976)

23.78.040 Parking space requirements.

(a) “Space” means a single automobile parking space with minimum clear dimensions and aisle width as indicated below:

District	Space (in feet):		Aisle Width (in feet):			
	Width	Length	30 deg.	45 deg.	60 deg.	90 deg.
Residential-Covered	10.0	20	13	15	20	25
Residential-Uncovered	9.0	19	13	15	20	25
Commercial	9.5	19	13	15	20	25
Commercial-Compact	8.5	15	13	15	20	25
Industrial/SF-C	9.0	19	13	15	20	25
Industrial/SP-7 Compact	8.0	15	13	15	20	25
Recreation Vehicle	10.0	30	15	19	20	28

(b) Parking stall length may include a two (2) foot allowance for vehicle overhang of a landscaped area.

(c) When garages or carports are required, the required dimensions of a space shall be measured from the interior of the garage or carport. Carports shall cover the entire

length of the space. Garages and carports shall be separated from open parking spaces by a minimum five (5) foot landscaped buffer.

(d) When a garage is specifically required, entry doors shall remain operable at all times, and no structural alteration or permanent obstruction shall be permitted within the required parking area. Use of garages shall be for vehicular and general storage purposes only, and shall not conflict with any applicable building, housing and fire codes.

(e) Parking for the handicapped shall be provided in accordance with state requirements.

(f) In commercial districts (except SF-C) all parking spaces shall be striped with double lines one (1) foot apart separating parking stalls. In all other districts parking spaces shall be striped with four (4) inch wide stripes.

(g) A single vehicle space in a drive-through lane shall be eight (8) feet by twenty (20) feet.

(h) The minimum vertical clearance for parking spaces and drive aisles shall comply with Section 709 of the Uniform Building Code. (Ord. O-2002-10 § 5, 2002; Ord. 90-O-111 § 1, 1990; Ord. 89-O-120 § 1, 1989; Ord. 89-O-103 § 3, 1989; Ord. 87-O-100, 1987; Ord. 84-O-119, 1984; Ord. 80-O-129, 1981; Ord. 78-O-129 § 2, 1978; Ord. 70-O-103 § 1, 1970; Ord. 69-O-113 § 4, 1969; prior code § 25-172)

23.78.050 Minimum loading space requirements.

(a) All building which are newly constructed, altered with respect to use or occupancy or expanded shall be provided with off-street loading space per the following schedule unless additional requirements are required by the planning commission due to the nature of the proposed use.

Square Feet of Unit Space (Gross Floor Area)	Loading Spaces Required
C-1, C-2, T-C units	
12,000—20,000	1 Type A
over—20,000	1 Type B
M units	
under—5,000	1 Type A
5,001—15,000	1 Type B
15,001—50,000	2 Type B
50,001—and over	3 Type B
C-M units	
5,000—10,000	1 Type A
10,000—20,000	1 Type B

Square Feet of Unit Space (Gross Floor Area)	Loading Spaces Required
20,000—and over	2 Type B

(b) Minimum specifications for loading spaces:

	Length	Width	Vertical Clearance
Type A	20 feet	12 feet	14 feet
Type B	40 feet	12 feet	14 feet

(c) Loading spaces shall not encroach into any drive aisle or other required spaces.

(d) Wherever a loading space is adjacent to parking spaces or a drive aisle there shall be a protective landscaped buffer a minimum five (5) feet wide separating the two.

(e) Loading spaces shall be continuously maintained for as long as the use exists.

(f) Required loading spaces shall be adjacent to the loading door which they service. Additional loading doors, other than the minimum required, having a width of six (6) feet or less and having a vertical clearance of ten (10) feet or less shall not require loading spaces.

(g) Interior loading spaces must be truck wells or be defined by a permanent masonry wall. (Ord. 87-O-127 § 6, 1987; Ord. 87-O-100, 1987; Ord. 83-O-106, 1983; Ord. 88-O-129, 1981; Ord. 70-O-103 § 1, 1970; prior code § 25-173)

23.78.060 Surface of parking area.

Off-street parking area shall be paved and maintained in good and safe condition and shall be so graded and drained as to dispose of all surface water. (Ord. 80-O-129, 1981; Ord. 70-O-103 § 1, 1970; prior code § 25-174(a))

23.78.080 Lights.

Any lights provided to illuminate such parking areas shall be so arranged as to reflect light away from the public right-of-way and from any adjoining residential premises. (Ord. 70-O-103 § 1, 1970; prior code § 25-174(c))

23.78.090 Walls required.

When a parking area abuts a residential zone or any alley abuts a residential zone, except for access drives or walks, and buildings, there shall be a solid masonry wall six (6) feet in height erected along and immediately adjacent to the abutting property line that is the zone boundary. Such wall shall be erected by the developer of the parking lot. Where such a zone boundary is a side property line, the fence shall be reduced in height

to three (3) feet within the front yard setback area for the abutting residential zone. (Ord. 70-O-103 § 1, 1970; prior code § 25-174(d))

23.78.110 Driveway ramps.

Driveway ramps shall not extend beyond the property line and driveways below property line elevations shall not exceed a slope of eight (8) percent for a distance of five (5) feet from the property line. (Ord. 70-O-103 § 1, 1970; prior code § 25-174(f))

23.78.120 Alleys.

When a lot abuts upon an existing or proposed alley, all garages or accessory buildings having access from the alley shall be located not less than twenty-five (25) feet from the opposite side of such abutting alley. The ingress and egress to any such garage or accessory building housing, or intended to house, any motor vehicle shall be from such abutting alley only and not from the street. (Ord. 70-O-103 § 1, 1970; prior code § 25-174(g))

23.78.130 Landscaping.

Landscaping consisting of trees, shrubs, vines, ground cover or any combination thereof shall be installed and maintained according to the following standards:

(1) Drive aisles and paved portions of parking spaces may not encroach into any required setback.

(2) Internal landscaping in addition to required setbacks and equal to at five (5) percent of the parking area, including driveways, is required and shall be located in the area devoted to parking.

(3) Any landscaped area shall be separated from any adjacent vehicular area by a wall or curb at least six

(6) inches higher than the adjacent vehicular curb a minimum of one (1) foot wide may be used.

(4) The height of boundary or interior landscaping shall be limited to a height not to exceed three (3) feet, or in the case of trees, no branch shall be below six (6) feet, when within fifteen (15) feet of the point of intersection:

- (A) A vehicular traffic way or driveway and a street;
- (B) A vehicular traffic way or driveway and sidewalk;
- (C) Two (2) or more vehicular traffic ways, or driveways, or streets.

(5) Watering. Permanent watering facilities shall be provided for all landscaped areas.

(6) Maintenance. Required landscaping shall be maintained in a neat, clean, and healthy condition. This includes pruning, mowing of lawns, weeding, removal of litter,

fertilizing, replacement of plants where necessary, and the regular watering of all plant material.

(7) Landscaping shall be equally distributed throughout the parking area.

(8) Where a drive aisle abuts the side of a parking space a landscaped planter, a minimum of five (5) feet wide, shall separate the parking space from the drive aisle.

(9) Any unused space resulting from the design of the parking area shall be used for landscaped purposes. (Ord. 89-O-120 § 2, 1989; Ord. 87-O-100, 1987; Ord. 80-129, 1981; Ord. 70-O-103 §, 1970; Ord. 446 § 1, 1967; prior code § 26-174(h))

23.78.140 Parking and storage of recreational vehicles in residential districts.

(a) Purpose. The purpose of this section and Sections 23.78.145 through 23.78.175 **23.78.155** is to encourage traffic safety, promote property values, and preserve the attractive appearance of the city's residential areas. These objectives are to be promoted by the regulation of the locations in which motor vehicles, trailers, camper units, boats, and other recreational apparatus may be parked or stored.

(b) Definitions. For purposes of Sections 23.78.140 through 23.78.155 the following words and phrases shall be construed to have the following meanings, unless it is apparent from the context that a different meaning is intended:

(1) "City" means the City of Placentia.

(2) "Director" means the Director of the Development Services Department.

(3) "Owner" means any person, partnership, association, corporation, fiduciary or other legal entity having a legal or equitable title or any interest in real property.

(4) "Recreational Vehicle" means a motorhome, travel trailer, truck camper, camping trailer, or other vehicle or trailer, with or without motive power, designed or altered for human habitation for recreational, emergency, or other human occupancy. "Recreational vehicle" specifically includes, but is not limited to: a "recreational vehicle", as defined by California Vehicle Code Section 243, provided, however, that a "camper" does not include a "camper shell", which means a structure designed to be mounted upon a motor vehicle that provides shelter from the elements but does not contain plumbing, refrigeration, cooking, heating, electrical equipment or other facilities for human habitation; a "camper trailer," as defined by California Vehicle Code Section 242; a "fifth wheel travel trailer", as defined by California Vehicle Code Section 324; a "house car", as defined in California Vehicle Code Section 362; a "trailer", as defined in California Vehicle Code Section 630; a "trailer coach", as defined in California Vehicle Code Section 635; a "mobile home", as defined by California Vehicle Code Section 396; a "park trailer", as defined by California Health and Safety Code Section 18009.3; a "truck camper", as defined in California Health and Safety Code Section 18013.4; a van camper; and/or a van conversion.

(5) "Recreational apparatus" means any device which may be used for camping or recreational purposes, and which is not currently registered for operation on public streets, including, but not limited to, a jet ski, sea doo, wave runner, all-

terrain vehicle, motor bike, boat, airplane, glider, off-highway vehicle or other device used for recreational purposes.

(6) Resident" means a person who customarily resides and maintains a primary place of residence or who owns land within the city. It shall not mean a person who maintains an address at a mailbox drop or who rents a room which is not his or her primary place of residence nor shall it mean a person who maintains only a post office box.

This section does not apply to the regulatory requirements of Chapter 13.48 (Stopping, Standing or Parking) of Title 13 (Vehicles and Traffic) of the Placentia Municipal Code. (Ord. O-2001-5 § 1, 2001; Ord. 76-O-124 § 2, 1976; Ord. 71-O-141 § 2, 1971; prior code § 25-174.1(a))

23.78.145 Parking and storage of recreational vehicles within required front yard setback general requirements.

~~— (a) Trailers, Camper Units, Boats, and Other Recreational Apparatus. Such apparatus is regulated as follows:~~

~~— (1) General. Trailers, camper units, boats, and other recreational apparatus shall not be parked or stored within the required front yard setback.~~

~~— (2) Exceptions. Exceptions are as follows:~~

~~— (A) For the purpose of loading and unloading, cleaning and the performance of routine maintenance, trailers, camper units, boats and other recreational apparatus may be parked within the front yard setback on the following days:~~

~~— (i) Friday through Monday;~~

~~— (ii) Legal (federal) holidays;~~

~~— (iii) The day before and the day following any legal holiday.~~

~~— (B) The person designated by the city administrator shall be authorized to approve permits for temporary recreational vehicle parking in the front yard setback, subject to the following conditions:~~

~~— (i) The request shall be filed with the person designated by the city administrator twenty-four (24) hours prior to its requested date,~~

~~— (ii) The permit shall be valid for a period not to exceed three (3) days.~~

~~— (b) Motor vehicles. Motor vehicles (including motor homes and campers mounted on a truck body) may be parked within the required front yard setback, subject to the following conditions:~~

~~— (1) The vehicle shall not project into the public right-of-way at any time.~~

~~— (2) The vehicle shall not be parked or stored where such parking or storage constitutes a traffic hazard, or a threat to public safety.~~

~~— (3) The vehicle shall be operable and have a current year's registration.~~

~~— (4) No human habitation is allowed at any time. The city recognizes that at times a person or persons cannot comply with this regulation due to extenuating circumstances.~~

Therefore, the city council may grant a variance from this requirement in accordance with Chapter ~~23.93~~ for a limited amount of time upon written request.

~~— (5) The vehicle shall be parked on an approved driveway pursuant to Section 23.78.020 (f) of the Placentia Municipal Code except that a nearest side property line (see Exhibit A) on an improved surface of Portland Concrete Cement.~~

~~— (6) Parking within the required front yard setback shall only be permitted where access is provided via a city-approved driveway approach along the street frontage.~~

~~— (7) Parking a recreation vehicle anywhere within the front yard setback other than what is prescribed herein shall require Special Use Permit approval pursuant to Section 23.78.175.~~

The standards specified within this section shall apply to any recreational vehicle or recreational apparatus parking within the City that are designated as single-family residential use or located within low-density, single-family zoning districts.

a) Any recreational vehicle or recreational apparatus shall at no time create a sight obstruction that poses any potential safety hazard(s).

b) No part of any recreational vehicle or recreational apparatus shall extend over any public sidewalk or rights-of-way.

c) The parking of any inoperable, wrecked or dismantled recreational vehicle or recreational apparatus on any residential property shall be strictly prohibited.

d) At no time shall a recreational vehicle or recreational apparatus be used for temporary or permanent dwelling purposes.

e) At no time shall a recreational vehicle or recreational apparatus engage in the act of cooking or any other activity that involves the act of heating or warming of food.

f) A recreational vehicle or recreational apparatus shall not be permanently connected to electricity, sewer lines or water lines. A recreational vehicle or recreational apparatus may be connected to electricity temporarily for a period not to exceed 24 hours for the sole purpose of charging batteries and cleaning only.

g) The parking of recreational vehicle or recreational apparatus shall be limited to only those vehicles or apparatuses owned by the property owner and/or resident of the property.

h) The recreational vehicle or recreational apparatus shall not be used for storage of goods, materials, or equipment other than those items considered to be part of the vehicle or apparatus or essential for its immediate use. (Ord. O-2001-5 § 2, 2001; Ord. 90-O-123 § 3, 1990; Ord. 83-O-108 § 1, 1983; Ord. 76-O-124 § 2, 1976)

23.78.150 Parking and storage of recreational vehicles behind required within the front yard and street side yard setback.

~~— (a) Trailers, Camper Units and Other Recreational Apparatus. Trailers, camper units, and other recreation apparatus may be parked or stored behind the required front yard setback, subject to the following conditions:~~

~~— (1) Trailer, camper units, boats and other apparatus shall be screened in accordance with city standards.~~

~~— (2) No human habitation is allowed. The city recognizes that at times a person or persons cannot comply with this regulation due to extenuating circumstances. Therefore the city council may grant a variance from this requirement in accordance with Chapter 23.93 for limited amount of time upon written request.~~

~~— (b) Motor Vehicles. Storage regulations are as follows:~~

~~— (1) General. Motor vehicles may be parked or stored behind the required front yard setback subject to the following conditions:~~

~~— (A) Motor vehicle shall be screened in accordance with city standards:~~

~~— (B) No human habitation is allowed. The city recognizes that at times a person or persons cannot comply with this regulation due to extenuating circumstances. Therefore the city council may grant a variance from this requirement for a limited amount of time upon written request.~~

~~— (2) Exception. Motor vehicles parked or stored on an approve driveway which provides access from a public street to a garage shall not require screening.~~

~~a) A recreational vehicle or recreational apparatus shall not be parked or stored within a front yard where the following condition exists:~~

~~1) A legally permitted garage or three (3) sided carport onsite that can fully accommodate the storage of a recreation vehicle or recreational apparatus.~~

~~2) A legally permitted driveway or other paved accessway that provides full and unrestricted access to a street side, interior side, or rear yard of the residence that can fully accommodate the storage of a recreational vehicle or recreational apparatus in compliance with PMC Section 23.78.040.~~

~~3) The recreation vehicle or recreational apparatus will block access to more than one-half of the required onsite parking for the respective residence as mandated by the minimum off-street parking requirements for single-family lots prescribed within PMC Section 23.78.030~~

~~b) A maximum of one (1) recreational vehicle or recreational apparatus may be located within the front yard area.~~

~~c) A recreational vehicle or recreational apparatus parked within the front yard area shall be setback a minimum of six (6) feet from the front property line, measured from the existing street right-of-way line, typically the edge of the sidewalk closest to the residence, to the outermost point of the primary body or frame of the recreational vehicle or recreational apparatus. The trailer tongue, hitch, and/or similar appurtenances are not subject to the setback provision but shall not encroach into any designated right-of-way.~~

~~d) No vehicle, recreational vehicle, or recreational apparatus may be parked on an unpaved surface within the front yard, except on an all-weather surface, subject to the review and approval by the Director.~~

~~e) Parking and driveway areas within the entire front yard area shall not exceed sixty percent (60%) of such yard area; for lots at the end of cul-de-sac with a lot~~

of frontage of less than forty (40) feet, the parking and driveway areas within the entire front yard may be paved up to a maximum of eighty percent (80%), all subject to the Director's review and approval.

f) A recreational vehicle or recreational apparatus shall be parked/stored at a perpendicular angle to the front property line, including a vehicle or apparatus stored on a property improved with on circular driveway. The angle provision shall not apply to a vehicle or apparatus located beyond the minimum front yard setback of the base zoning district of the respective property.

g) Additional curb cutting for driveway widening shall be prohibited if reasonable access can be made from existing driveways. At the discretion of the Public Works Department, the driveway widening provision may be waived if extenuating circumstances exist on the subject property whereby the widening of an existing driveway is necessary.

h) All recreational vehicles and recreational apparatuses located within the front yard area shall be maintained and kept free from any debris and/or trash located underneath and/or around the vehicle or apparatus. The vehicle or apparatus shall have no visible signs of deterioration so as to render the vehicle or apparatus which by reason of its appearance as viewed at ground level either from the public right-of-way or neighboring premises as detrimental to the health, safety, and welfare of individuals residing within the immediate or within the surrounding community.

i) All recreational vehicles and recreational apparatuses located within the front yard area parked for a period of more than 72 hours shall be equipped with appropriate tire covers, rubberized wheel/tire chocks and trailer jack. These items shall be well-maintained and not be in a state of disrepair. All vehicle or apparatus covers shall be prohibited from using non-fitted tarps, cloth sheets, furniture covers, and/or similar coverings not intended for exterior use.

j) A recreational vehicle or recreational apparatus stored within the street side yard shall be screened behind an approved wall or fence and gate. Acceptable screen method shall include a minimum six-foot high solid masonry wall or non-open work fence or gate as determined as appropriate by the Director.

k) The entire front yard and street side yard shall be kept and maintained free and clear of all construction and automotive materials or parts, trash, refuse, debris, trash storage receptacles, inoperative motor vehicles, discarded or broken materials, appliances, furniture, junk, equipment, or similar materials.

l) Emergency or minor repair of a motor vehicle owned by the person residing upon the lot or parcel may be conducted on an otherwise inoperative motor vehicle such that the emergency or minor repair shall be concluded within 72 hours of parking of the vehicle or apparatus. (Ord. O-2001-5 § 3, 2001; Ord. 90-O-123 § 4, 1990; Ord. 76-O-124 § 2, 1976; Ord. 76-O-111, 1975; Ord. 71-O-141 § 2, 1971; prior code § 25-174.1(b))

23.78.155 Parking and storage within a side yard and rear yard abutting a street.

~~—(a) Trailers and Recreational Apparatus. Trailers, camper units, boats and other recreational apparatus may be parked in a required side yard which abuts a street if screened in accordance with city standards.~~

~~—(b) Motor Vehicles. Motor vehicles may be parked on an approved driveway which provides access from a public street to a garage.~~

a) No vehicle, recreational vehicle, or recreational apparatus may be parked on an unpaved surface within the side and rear yard, except on an all-weather surface, subject to the review and approval of the Director.

b) All recreational vehicles and recreational apparatuses located within the side and rear yard area shall be maintained and kept free from any debris and/or trash located underneath and/or around the vehicle or apparatus. The vehicle or apparatus shall have no visible signs of deterioration so as to render the vehicle or apparatus which by reason of its appearance as viewed at ground level either from the public right-of-way or neighboring premises as detrimental to the health, safety, and welfare of individuals residing within the immediate or within the surrounding community.

c) The entire side yard and rear side yard shall be kept and maintained free and clear of all construction and automotive materials or parts, trash, refuse, debris, trash storage receptacles, inoperative motor vehicles, discarded or broken materials, appliances, furniture, junk, equipment, or similar materials.

d) A recreational vehicle or recreational apparatus stored within the side and rear yard shall be screened behind an approved wall or fence and gate. Acceptable screen method shall include a minimum six-foot high solid masonry wall or non-open work fence or gate as determined as appropriate by the Director. (Ord. O-2001-5 § 4, 2001; Ord. 76-O-124 § 2, 1976)

23.78.170 Parking and storage of commercial vehicles.

(a) Definition. “Commercial vehicle” is a vehicle used or maintained for the transportation of persons for hire, compensation, or profit or designed, used, or maintained primarily for the transportation of property. In addition, “commercial vehicle” for the purposes of this section means every self-propelled vehicle that has a manufacturer’s gross vehicle weight rating of ten thousand (10,000) pounds or more and every non-self-propelled vehicle which is rated (1) one ton or more with a wheel rim diameter of seventeen (17) inches or greater.

(b) Restriction. Parking or storing of commercial vehicles in residential districts for any length of time is prohibited. Commercial vehicles shall not be parked or stored on:

(1) Vacant or undeveloped property;

(2) Occupied or developed property, on driveways, front, side and rear yard setbacks.

(c) Restriction. Parking of commercial vehicles on any property zoned commercial or industrial, or on any premises containing any commercial or industrial use, except while the operator of the vehicle is patronizing or using the services of the commercial or

industrial use, is prohibited. The storing of commercial vehicles in any commercial or industrial district, including but expressly not limited to any public or semi public parking lot or parking space, is expressly prohibited, except in a lawfully approved and existing vehicle storage business. Commercial vehicles shall not be parked or stored on:

- (1) Vacant or undeveloped property;
- (2) Occupied or developed property.

(d) Exception. Commercial vehicles may be parked for the purposes of making pickups and deliveries of materials and merchandise from or to any building or site. Commercial vehicles registered to or leased by a business or company located in an industrial or commercial district and used in the performance of conducting that business may be parked on the grounds of that business or company. (Ord. O-2000-09 § 2, 2000; Ord. 99-O-110 § 2, 1999; Ord. 80-O-129, 1981; Ord. 77-O-127, 1977)

23.78.175 Parking recreational vehicles.

~~— Request to park and store a recreational vehicle anywhere within the front area other than what is prescribed in Section 23.78.145(b) of the Placentia Municipal Code shall be subject to a Special Use Permit pursuant to the following procedures:~~

~~— (1) An application for a Special Use Permit for parking a recreational vehicle anywhere within the front yard area other than what is prescribed in Section 23.78.145(b) of the Placentia Municipal Code shall be submitted to the city planning division for the review and approval of the director of development services.~~

~~— (2) The application shall include a detailed site plan showing the precise location of the proposed parking and storage area with full dimensions, the latest prescribed fee pursuant to city council resolution and all other items listed on the recreational vehicle parking submittal requirements on file with the City Planning Division.~~

~~— (3) A decision date shall be set a minimum of twenty-one (21) days from the date of accepting the completed application.~~

~~-~~

~~— (4) Not less than ten (10) days prior to the decision date by the director of development services, notice of the proposed use shall be mailed to all property owners as shown on the last equalized assessment roll within a one hundred (100) foot radius of the exterior boundaries of the subject property.~~

~~— (5) A decision on the permit shall be based on the potential impact to the surrounding neighborhood and shall be made by the director of development services without a hearing unless one is requested by either the applicant or other affected person. If so requested, the hearing would be scheduled for the next available planning commission meeting.~~

~~— (6) The decision of the director of development services shall be final unless appealed in writing to the planning commission by the applicant or any other interested person (as defined in Chapter 23.04) within ten (10) calendar days. (Ord. O-2007-07 § 37, 2007; Ord. O-2001-5 § 5, 2001)~~

Repealed.

23.78.180 Parking structures.

(a) Development Plan Required. Parking structures may be permitted in commercial or industrial zones, specific plan districts or designated overlay zones, subject to the approval of a development plan review application in accordance with Chapter 23.75, Development Plan Review, and any other development applications required by the district in which a parking structure is proposed to be constructed.

(b) Parking Structure Design Regulations. Parking structures shall comply with the city council approved parking structure design regulations for commercial or industrial zones, specific plan districts or designated overlay zones on file with the department of development services. (Ord. O-2010-11 § 4, 2010)

SECTION 2. CEQA. This Ordinance is exempt from the California Environmental Quality Act CEQA pursuant CEQA Section 15061(b)(3) in that the proposed Code Amendments are not expected to create a negative impact on the physical environment and it can be seen with certainty that there is no possibility that the activity in question may have a significant effect on the environment.

SECTION 3. Effective Date. This Ordinance shall take effect on the 31st day after adoption.

SECTION 4. Severability. If any section, subsection, subdivision, paragraph, sentence, clause or phrase of this ordinance, or any part thereof is for any reason held to be unconstitutional, such decision shall not affect the validity of the remaining portion of this ordinance or any part thereof. The City Council hereby declares that it would have passed each section, subsection, subdivision, paragraph, sentence, clause or phrase thereof, irrespective of the fact that any one or more section, subsection, subdivision, paragraph, sentence, clause, or phrase be declared unconstitutional.

SECTION 5. Certification. The City Clerk shall certify the passage of this ordinance and shall cause the same to be entered in the book of original ordinances of said City; shall make a minute passage and adoption thereof in the records of the meeting at which time the same is passed and adopted; and shall, within fifteen (15) days after the passage and

adoption thereof, cause the same to be published as required by law, in a publication of general circulation.

INTRODUCED at a regular meeting of the City Council of the City of Placentia held on the 7th day of June 2022.

PASSED, APPROVED AND ADOPTED this 5th day of July 2022.

Rhonda Shader, Mayor

ATTEST:

Robert S. McKinnell, City Clerk

I, Robert S. McKinnell, City Clerk of the City of Placentia, do hereby certify that the foregoing Ordinance was introduced at a regular meeting of the City Council of the City of Placentia, held on the 7th day of June 2022 and adopted at a regular meeting of the City Council of the City of Placentia, held on the 5th day of July 2022 by the following vote:

AYES: Councilmembers:
NOES: Councilmembers:
ABSENT: Councilmembers:
ABSTAIN: Councilmembers:

Robert S. McKinnell, City Clerk

APPROVED AS TO FORM:

Christian L. Bettenhausen, City Attorney



Placentia City Council

AGENDA REPORT

TO: CITY COUNCIL
 VIA: CITY ADMINISTRATOR
 FROM: POLICE DEPARTMENT
 DATE: JUNE 21, 2022

SECOND READING AND ADOPTION

Ord No. <u>O-2022-06</u>	Date <u>July 5, 2022</u>	Item No. <u>1.f</u>
First reading approved on <u>June 21, 2022, Item 3.b</u>		
Reviewed and Approved: _____ (Date)		
Department Head _____	Interim Deputy City Clerk _____	

SUBJECT: **INTRODUCTION AND FIRST READING OF ORDINANCE NO. O-2022-06, AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF PLACENTIA, CALIFORNIA, ADDING CHAPTER 10.72 (UNLAWFUL POSSESSION OF A CATALYTIC CONVERTER PROHIBITED) OF TITLE 10 (PEACE, MORALS AND SAFETY) OF THE PLACENTIA MUNICIPAL CODE ESTABLISHING REGULATIONS PROHIBITING THE UNLAWFUL POSSESSION OF CATALYTIC CONVERTERS IN THE CITY**

FISCAL IMPACT: Any increase in the number of criminal cases prosecuted by the Placentia City Attorney's Office as a result of the ordinance is expected to be managed by currently budgeted City Staff.

SUMMARY:

Introduction of the ordinance which establishes regulations and prohibits the unlawful possession of catalytic converters in the City. First reading, read by title only and waive further reading.

This ordinance is intended to deter catalytic converter thefts by establishing a zero-tolerance policy for mere unlawful possession of stolen catalytic converters. It also provides an avenue for successful prosecution when a victim can't be identified. Currently, many of these cases go unsolved without identification of a victim. This ordinance provides indirect justice to the victims of catalytic converter thefts, as those who violate this ordinance will be held accountable.

RECOMMENDATION:

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

Introduce, and read by title only, Ordinance No. O-2022-06, An Ordinance of the City Council of the City of Placentia, California, adding Chapter 10.72 (unlawful possession of a catalytic converter prohibited) of Title 10 (peace, morals and safety) of the Placentia Municipal Code establishing regulations prohibiting the unlawful possession of catalytic converters in the City.

1.f. July 5, 2022 **3.b. June 21, 2022**

DISCUSSION:

Catalytic converters are an external component of a vehicle, accessible from the underside of a parked car. They convert most of a vehicle's emissions into less harmful forms, improving air quality and vehicle performance. As part of their construction, catalytic converters contain valuable materials such as platinum, palladium, and rhodium, rare metals that command ever-increasing prices on the recyclables market, currently the cost ranges between \$1,000 and \$17,000 per ounce.

Catalytic converter thefts are on the rise because individuals are incentivized to commit catalytic converter thefts for multiple reasons including, but not limited to: (1) the ease and undetectable nature of committing such thefts, potentially in a matter of seconds and through the use of common tools such as a reciprocating saw; (2) the ability to recycle catalytic converters at scrap metal yards for high dollar returns; and (3) loopholes in legislation protecting criminals from prosecution unless a victim can be identified.

Thefts of catalytic converters have increased across the country over the past several years. Placentia is no exception to this national trend-residents and City residents have been victimized by this practice. In 2020, there were 68 reported catalytic converter thefts in the City. In 2021, there were 116 reported catalytic converter thefts. Year to date (2022) there have already been 55 reported catalytic converter thefts.

There is currently no City, State, or Federal legislation applicable within the City of Placentia to define and punish catalytic converter thefts absent of an identifiable victim. Additionally, there is currently no City, State, or Federal legislation applicable within the City of Placentia requiring individuals to provide proof to law enforcement as to how they obtained catalytic converters. This limits law enforcement's ability to protect the public by preventing catalytic converter thefts and seizing suspected stolen catalytic converters when there is no identifiable victim present. Preventing and punishing these crimes at present is nearly impossible due to the ease and speed with which catalytic converter thefts can be committed and the difficulty of tracing a particular catalytic converter back to its prior owner (the victim), because catalytic converters typically have no identifying markers.

By criminalizing the mere possession of an unattached catalytic converter, absent proof of ownership, the attached ordinance would accomplish the following objectives: (1) achieving deterrence by establishing zero-tolerance for catalytic converter thefts; (2) establishing sanctions for possessing stolen catalytic converters; (3) preventing criminals from profiting from the sale and recycling of stolen catalytic converters; (4) providing indirect justice to the victims of catalytic converter theft cases that have gone or will go unsolved for the reasons discussed above; and (5) minimizing the fiscal and personnel impact on the City of Placentia and the Placentia Police Department by reducing the time invested in deterring and investigating catalytic converter thefts.

Prepared by:



Brad Butts
Chief of Police

Reviewed and Approved:



Damien R. Arrula
City Administrator

Attachment:

Draft Ordinance O-2022-06

ORDINANCE NO. O-2022-06

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF PLACENTIA, CALIFORNIA, ADDING CHAPTER 10.72 (UNLAWFUL POSSESSION OF A CATALYTIC CONVERTER PROHIBITED) OF TITLE 10 (PEACE, MORALS AND SAFETY) OF THE PLACENTIA MUNICIPAL CODE ESTABLISHING REGULATIONS PROHIBITING THE UNLAWFUL POSSESSION OF CATALYTIC CONVERTERS IN THE CITY

WHEREAS, the citizens of Placentia have experienced catalytic converter thefts from automobiles over the past several years; and

WHEREAS, there is currently no City, State, or Federal legislation applicable within the City of Placentia to define and punish catalytic converter thefts absent an identifiable victim; and

WHEREAS, there is currently no City, State, or Federal legislation applicable within the City of Placentia requiring individuals to provide proof to law enforcement as to how they obtained catalytic converters, thus limiting law enforcement's ability to (1) protect the public by preventing catalytic converter thefts and (2) seize suspected stolen catalytic converters when no victim is present; and

WHEREAS, catalytic converters contain expensive precious metals including platinum, palladium, and rhodium, which currently the cost ranges between \$1,000 and \$17,000 per ounce; and

WHEREAS, the average cost of replacing a stolen catalytic converter and repairing the damage to the vehicle is generally between \$1,000 and \$2,500.

WHEREAS, individuals in possession of stolen catalytic converters often recycle them for substantial profit while victims of these thefts suffer the consequences of paying thousands of dollars in repairs, the inconvenience of repairing their vehicles, and feeling unsafe in the community; and

WHEREAS, catalytic converter thefts are on the rise because individuals are incentivized to commit catalytic converter thefts for multiple reasons including, but not limited to: (1) the ease and undetectable nature of committing such thefts, potentially in a matter of seconds and through the use of common tools such as a reciprocating saw; (2) the ability to recycle catalytic converters at scrap metal yards for high dollar returns; and (3) loopholes in legislation protecting criminals from prosecution unless a victim can be identified; and

WHEREAS, preventing these crimes at present is nearly impossible due to the ease and speed with which catalytic converter thefts can be committed and the difficulty of tracing a particular catalytic converter back to its prior owner (the victim), because catalytic converters typically have no identifying markers; and

WHEREAS, due to these crimes seldom being witnessed and a lack of legislation defining and prosecuting these thefts, virtually all catalytic converter theft cases in the City of Placentia have gone unsolved, which is fundamentally unacceptable for the citizens of the City of Placentia; and

WHEREAS, the citizens of Placentia and the Placentia Police Department are in need of legislation criminalizing mere possession of catalytic converters absent proof of ownership or lawful possession, for multiple reasons including, but not limited to: (1) achieving deterrence by establishing zero-tolerance for catalytic converter thefts; (2) establishing sanctions for possessing stolen catalytic converters; (3) preventing criminals from profiting from the sale and recycling of stolen catalytic converters; (4) providing indirect justice to the victims of catalytic converter theft cases that have gone or will go unsolved for the reasons discussed above; and (5) minimizing the fiscal and personnel impact on the City of Placentia and the Placentia Police Department by reducing the time invested in deterring and investigating catalytic converter thefts; and

WHEREAS, this Ordinance is necessary to provide the City of Placentia and the Placentia Police Department clear legal authority to better protect the public and deter this criminal activity.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF PLACENTIA DOES HEREBY ORDAIN AS FOLLOWS:

SECTION 1. The above recitals are true and correct and incorporated herein.

SECTION 2. Chapter 10.72 (UNLAWFUL POSSESSION OF A CATALYTIC CONVERTER PROHIBITED) OF TITLE 10 (PEACE, MORALS AND SAFETY) of the Placentia Municipal Code is hereby added to read in its entirety as follows:

Chapter 10.72 (UNLAWFUL POSSESSION OF A
CATALYTIC CONVERTER PROHIBITED) OF TITLE 10
(PEACE, MORALS AND SAFETY)

10.72.010 - Unlawful possession of a catalytic converter prohibited.

- a. It is unlawful for any person, other than a Core Recycler as defined in California Business and Professions Code Section 21610, to possess a catalytic converter

that is not attached to a vehicle, unless the possessor has valid documentation or other proof to verify that they are in lawful possession of the catalytic converter.

- b. This section does not apply to a detached catalytic converter that has been tested, certified, and labeled or otherwise approved for reuse, and being bought or sold for purposes of reuse in accordance with the federal Clean Air Act (42 U.S.C. §§ 7401 et seq,) and regulations under the Clean Air Act, as they may, from time to time, be amended.

10.72.020 Definitions

- a. For purposes of this section, “lawful possession” includes (1) being the lawful owner of the catalytic converter or (2) in possession of the catalytic converter with the lawful owner's written consent. It is not required to prove the catalytic converter was stolen to establish the possession is not a “lawful possession.”
- b. For purposes of this section, “documentation or other proof” means written document(s) that clearly identify the vehicle from which the catalytic converter originated based on the totality of the circumstances, and includes, but is not limited to, the following types of documents:
 - 1. The license plate number and vehicle identification number of the car from which the catalytic converter was removed.
 - 2. The name, address, and telephone number of the owner of the vehicle from which the catalytic converter was removed.
 - 3. The signature of the vehicle owner authorizing removal of the catalytic converter.
 - 4. The name, address, and telephone number of the owner of the catalytic converter.

10.72.030. Violations

- a. Each and every violation of this section shall constitute a separate violation and shall be subject to all remedies and enforcement measures authorized by the Placentia Municipal Code. Each and every catalytic converter unlawfully possessed is a separate violation of this section.
- b. The remedies provided herein are not to be construed as exclusive remedies. The City is authorized to pursue any proceedings or remedies provided by law.
- c. Any person who violates any provision of this section shall be guilty of a misdemeanor punishable by a fine not to exceed \$1,000, imprisonment in the county jail for a term not exceeding six months, or both.

SECTION 3. This Ordinance is exempt from the requirements of the California Environmental Quality Act (“CEQA”) pursuant to State CEQA Guidelines because there is no possibility that this Ordinance or its implementation would have a significant negative effect on the environment. (14 Cal. Code Regs. § 15061(b)(3).)

SECTION 4. If any section, subsection, subdivision, sentence, clause, phrase, or portion of this Ordinance is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of the Ordinance. The City Council hereby declares that it would have adopted this Ordinance and each section, subsection, subdivision, sentence, clause, phrase, or portion thereof, irrespective of the fact that any one or more sections, subsections, subdivisions, sentences, clauses, phrases, or portions thereof be declared invalid or unconstitutional.

SECTION 5. The City Clerk shall certify to the passage of this Ordinance and this Ordinance shall be published as required by law and shall take effect as provided bylaw.

INTRODUCED AND FIRST READ at a Regular Meeting of the Placentia City Council on the 21st day of June, 2022, and thereafter

PASSED, APPROVED AND ADOPTED this 5th day of July, 2022.

Rhonda Shader, Mayor

ATTEST:

Robert S. McKinnell, City Clerk

I, Robert S. McKinnell, City Clerk of the City of Placentia, do hereby certify that the foregoing Ordinance was introduced at a regular meeting of the City Council of the City of Placentia, held on the 21st day of June 2022 and adopted at a regular meeting of the City Council of the City of Placentia, held on the 5th day of July 2022 by the following vote:

AYES: Councilmembers:
NOES: Councilmembers:
ABSENT: Councilmembers:
ABSTAIN: Councilmembers:

ATTEST:

Robert S. McKinnell, City Clerk

APPROVED AS TO FORM:

Christian Bettenhausen, City Attorney



Placentia City Council

AGENDA REPORT

TO: CITY COUNCIL

VIA: CITY ADMINISTRATOR

FROM: FIRE CHIEF

DATE: JULY 5, 2022

SUBJECT: **PURCHASE OF ADDITIONAL 800 MHz RADIOS FOR THE PLACENTIA FIRE AND LIFE SAFETY DEPARTMENT**

FISCAL

IMPACT: EXPENSE: \$ 98,217.03 TOTAL PURCHASE PRICE OF RADIOS
BUDGET: \$ 98,217.03 CIP (106207-6840)

SUMMARY:

On June 4, 2019, the City Council voted to establish the Placentia Fire and Life Safety Department (the "Department") and awarded a contract to Lynch EMS for 9-1-1/Advanced Life Support services. As a part of that decision, the City Council directed the City Administrator to take the necessary steps to implement the Department.

On December 3, 2019, the City Council approved the purchase of 800 MHz radios for the fire apparatus, radio bases to be housed at each station, as well as handheld radios for use by Department personnel. Another step in the implementation of the Department is to purchase additional 800 MHz radios necessary for the optimal operation of the Department. This purchase includes two mobile radios and eight handheld radios for use by the Department as we continue to hire personnel and potentially venture out to extended mutual aid or wildland calls.

RECOMMENDATION:

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

1. Authorize the City Administrator to approve a purchase order to Motorola Solutions for the purchase of 800 MHz radios for a not-to-exceed amount of \$98,217.03; and
2. Authorize the City Administrator to approve change orders to Motorola Solutions for a total project amount not to exceed \$9,820 (10% of the project cost); and
3. Authorize the City Administrator to execute all necessary documents, in a form approved by the City Attorney.

DISCUSSION:

The proposed 800 MHz radio purchase for the Department is required to ensure the Department

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is able to communicate with Placentia's Police Department as well as the City's neighboring fire agencies on the County communications trunk system.

This procurement includes the purchase of additional necessary 800 MHz radios for the optimal operation of the Department, includes two mobile radios and eight handheld radios as the Department continues to hire personnel and potentially venture out to extended mutual aid or wildland calls.

The radios would be distributed as follows:

- (2) Mobile radios (for Utility vehicles)
- (3) Radios for Battalion Chief
- (1) Radio for Deputy Chief
- (1) Radio for Fire Marshal
- (1) Radio for Fire Prevention Specialist
- (2) Spare radios
- (4) Vehicle chargers

Currently, the Battalion Chiefs rotate one radio between the three shifts. By allocating a personal radio, a Battalion Chief may be able to communicate in the event of an emergency while they are driving into the City in their personal vehicle, thereby potentially saving time instead of driving straight to a station for a radio or relying on a cell phone for communication.

The radios are sold directly from Motorola without the use of a local manufacturer sales representative. The City's Purchasing and Contract Guidelines allow for sole source purchases if a proprietary product is only available through a single source. To facilitate, integrate, and ensure effective emergency communications and responses, it is necessary to utilize the same Countywide emergency communications system and continue to purchase the same type of equipment.

FISCAL IMPACT:

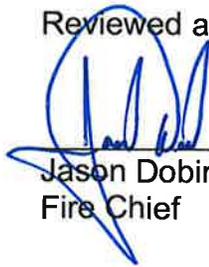
The not-to-exceed purchase order amount for the 800 MHz radios is \$98,217.03. Sufficient funds exist within the CIP for the recommended actions.

Prepared by:



Crystal Adams
Management Analyst

Reviewed and approved:



Jason Dobine
Fire Chief

Reviewed and approved:



Jennifer Lampman
Director of Finance

Reviewed and approved:



Damien R. Arrula
City Administrator

Attachment:

Motorola Quote No. 051722PFD



Motorola Solutions
 10680 Treena Street, Suite 200
 San Diego, Ca 92131

Quote#051722PFD

Attention: Kim Caplan
 Phone: 858-442-3979
Kim.Caplan@Motorolasolutions.com

Prepared For: Chief Mike Finnerty
 Agency: Placentia Fire Department

Equipment Details and Pricing

<u>Qty:</u>	<u>Model</u>	<u>Description</u>	<u>List Price</u>	<u>Price Book</u>	<u>Extended</u>
APX8500 MOBILE WITH AES ENCRYPTION NO DEK					
2	M37TSS9PW1 N	APX8500 ALL BAND MP MOBILE	\$11,264.00	\$8,166.00	\$16,332.00
2	G806	ENH: ASTRO DIGITAL CAI OP APX			
2	G51	ENH: SMARTZONE OPERATION APX			
2	G361	ADD: P25 TRUNKING SOFTWARE			
2	GA00805	ADD: APX O7 CONTROL HEAD			
2	G444	ADD: CONTROL HEAD SOFTWARE			
2	G843	ADD: AES ENCRYPTION			
2	B18	ADD AUXILIARY 7.5 WATT SPEAKER			
2	G67	ADD: REMOTE MOUNT MID POWER			
2	GA01513	ADD: ALL BAND MOBILE ANTENNA (7/8/V/U)			
2	W22	ADD: PALM MICROPHONE			
2	G996	ADD: PROGRAMMING OVER P25 (OTAP)			
2	G298	ENH: ASTRO 25 OTAR W/ MULTIKEY			
2	G78	ADD: ESSENTIAL SERVICE			
2	GA00235	ADD: NO GPS ANTENNA NEEDED			
2	GA09008	GROUP SERVICES			
2	GA01517AA	DEL: NO J600 ADAPTER CABLE NEEDED			
APX8000XE MODEL 3.5 WITH ENCRYPTION					
8	H91TGD9PW7 N	APX 8000 ALL BAND PORTABLE MODEL 3.5	\$12,663.00	\$9,180.00	\$73,440.00
8	H38	ADD: SMARTZONE OPERATION			
8	Q806	ADD: ASTRO DIGITAL CAI OPERATION			
8	Q361	ADD: P25 9600 BAUD TRUNKING			
8	G996	ADD: PROGRAMMING OVER P25 (OTAP)			
8	Q498	ENH: ASTRO 25 OTAR W/ MULTIKEY			
8	Q629	ADD: AES ENCRYPTION			
8	QA09008	ADD: GROUP SERVICES			
8	QA02006	ENH: APX8000XE RUGGED RADIO			
8	QA01427	ADD: GREEN HOUSING			
8	Q58	ADD: ESSENTIAL SERVICE			
4	NNTN7624	IMPRES VEHICULAR CHARGER (FULL KIT)	\$472.00	\$342.00	\$1,368.00

Pricing per Orange County Price Book Agreement # MA-060-21010004

QUOTE TERMS AND CONDITIONS :

- 1) Quotes are exclusive of all installation and programming charges(unless expressly stated) and all applicable taxes.
- 2) Purchaser will be responsible for shipping costs, which will be added to the invoice.
- 3) Prices quoted are valid for thirty(30) days from the date of this quote.
- 4) Unless otherwise stated, payment will be due within thirty days after invoice.
- 5) The information provided in this quote is provided for budgetary purposes only, and does not constitute an offer to sell or license any Motorola product.

Subtotal	<u>\$91,140.00</u>
Tax	\$7,063.35
Shipping	<u>\$13.68 Included</u>
Total	\$98,217.03



Placentia City Council

AGENDA REPORT

TO: CITY COUNCIL

VIA: CITY ADMINISTRATOR

FROM: DIRECTOR OF COMMUNITY SERVICES

DATE: JULY 5, 2022

SUBJECT: **PUBLIC WORKS AGREEMENT WITH SIGNATURE FLOORING INC. FOR THE RESURFACING OF THE OBERLE GYM FLOOR CIP PROJECT NO. 5205**

FISCAL	EXPENSE:	\$120,00 CIP FUND
IMPACT:	CONTRIBUTION:	\$62,500 St Jude Contribution (505205-4760)
BUDGET:	AVAILABLE BUDGET:	\$62,500 Measure U (795205-6850)
		\$62,500 Misc. Grant Fund (505205-6850)

SUMMARY:

St. Jude Hospital ("St. Jude") approached the City of Placentia ("City") to continue working with the City on the Healthy Communities Initiative to support community health and wellness. The partnership between St. Jude and the City has been extremely successful over the past four (4) years and has provided thousands of dollars in grant funding for facility renovations, including repairs of the rubberized surfacing for two (2) parks, re-plastering of both community pools, and the addition of exercise equipment at three (3) parks.

The purpose of the grant is to partner with the City to assist in the reduction and prevention of obesity by supporting residents to increase physical activity and healthy eating in low-income neighborhoods. The grant deliverables focus on providing increased physical activity opportunities to children, teens, and adults. The City Council approved the grant award at the December 7, 2021 City Council meeting. Per the grant agreement, up to \$142,500 shall be used to purchase early childhood playground equipment for Santa Fe Park, resurfacing of the basketball court at Oberle Gym and food programs at the Whitten Community Center.

Additionally, the Placentia Parks Initiative (PPI) was approved by the City Council at the May 18, 2021, meeting as citywide plan which is aimed at establishing significant capital investment in the City's parks, open spaces, and facilities by improving and renovating aging parks infrastructure. The Oberle Gym floor project is included in the Capital Improvement budget for Fiscal Year 2022-23 as part of the PPI. The total project cost is \$120,000.

A total of \$62,500 of the St. Jude grant award is to be utilized for the resurfacing project of the Oberle Gym floor, to allow for a much-improved playing surface for Community Services led programs. The renovation project will be a collaborative effort between the City, Placentia-Yorba Linda Unified School District (PYLUSD). The City and St. Jude have agreed to fund the Oberle Gym renovation project by each providing up to \$62,500 in funds towards the resurfacing of the gym floor. Per the joint use agreement in place between the City and PYLUSD, the maintenance

1.h
July 5, 2022

of Oberle gym is a shared responsibility given that both entities use the facility for the benefit of the community and youth programs.

This action will approve a Public Works Agreement with Signature Flooring Inc. for the resurfacing of the Oberle Gym floor CIP project in the amount of \$120,000 and utilizing \$62,500 of Restricted Project Grant funds from St. Jude to complete the project.

RECOMMENDATION:

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

1. Approve a Public Works Agreement for the resurfacing of the Oberle Gym flooring to Signature Flooring Inc. for a not-to-exceed amount of \$120,000; and
2. Authorize the City Administrator to approve contract change orders up to 10% of the contract not-to-exceed the amount or \$12,000; and
3. Authorize the City Administrator and/or his designee to execute all necessary documents, in a form approved by the City Attorney.

DISCUSSION:

Over the past five (5) years, St. Jude has awarded the City over \$200,000 in grant funding to support program and policy changes, improve existing outdoor activity spaces, and incorporate health and wellness aspects when developing or refining City policies to assist in the reduction and prevention of obesity in the low-income neighborhoods located within the City.

To continue this effort, St. Jude approached the City to continue working on the Healthy Communities Initiative to support community health and wellness. The partnership between St. Jude and the City has been extremely successful over the past five (5) years and has provided thousands of dollars in facility renovations including, repairs of the rubberized surfacing for two (2) parks, re-plastering of both community pools, the addition of exercise equipment at three (3) parks, and support for food programs at the Whitten Community Center.

The City Council approved the grant award at the December 7, 2021, Council meeting for Fiscal Year 2021-22. Per the grant agreement, up to \$142,500 shall be used to purchase early childhood playground equipment for Santa Fe Park, resurfacing of the basketball court at Oberle Gym and food programs at the Whitten Community Center.

Additionally, per the approved Placentia Parks Initiative (PPI), the City Council has budgeted funds in the Capital Improvement Project (CIP) fund for Fiscal Year 2022-23 for the renovation or improvement of several parks and facility projects, including the resurfacing of the Oberle Gym flooring located at Melrose Elementary School. In a collaborative effort, the City has partnered with St. Jude and the Placentia-Yorba Linda Unified School District (PYLUSD) to

complete the Oberle Gym renovation project. The project will consist of the complete resurfacing of the gym floor and complete painting of the entire gym. The current state of the gym floor is in disrepair and large cracks in the floor have worsened over time due to consistent use. The resurface project will include removal of the current flooring and subflooring, and installation of new Taraflex flooring material providing for a much improved and safer play experience for the youth and students who utilize the gym. The project is scheduled to take place in August 2022. Due to the location of the gym at Melrose Elementary School, the ideal time frame to complete the project is during the summer months prior to the start of the next school year. Additionally, as part of the partnership, PYLUSD has committed to paint the entire gym prior to the floor being renovated. The paint project will include painting of the walls, exposed beam ceiling, and addition of new baseboards throughout the gym.

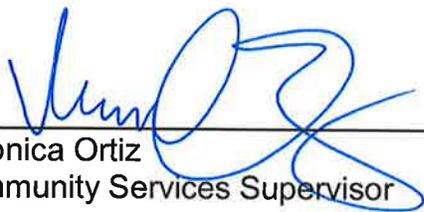
Staff is recommending the gym floor resurfacing project to be completed by Signature Flooring Inc. Signature Flooring is the recommended installer by the manufacturer of the flooring materials. Gerflor USA is the manufacturer of the flooring. The purchase of the flooring materials will be made by Signature Flooring Inc. through Sourcewell (formerly known as the National Joint Powers Alliance or NJPA).

FISCAL IMPACT:

The agreement with St. Jude will provide up to \$62,500 in grant funding for the Oberle Gym floor renovation project. The City will also provide up to \$62,500 in matching funds for the project. Signature Flooring's proposal totals in the amount of \$120,000 for the purchase of the Teraflex flooring materials, removal of the existing flooring, and installation of the new flooring. The City Council approved the St. Jude grant agreement in December 2021 and a budget amendment was approved for the appropriation of funds in the Fiscal Year 2021-22 CIP budget. The project has since then been rolled over into the Fiscal Year 2022-23 CIP budget for the completion of the project. Therefore, sufficient funds exist for the recommended actions.

Additionally, the purchase of the flooring materials and installation will be made through Sourcewell (formerly known as the National Joint Powers Alliance or NJPA) Contract No. 060518-CSC-2, as the City's Purchasing and Contract Guidelines allow for "piggybacking" onto publicly bid and contracted services and products approved by other public agencies. Sourcewell is a municipal contracting agency established to allow participating municipal agencies to reduce the cost of procurement by leveraging the benefits of contract purchasing. Through national solicitations, they provide the opportunity for members to purchase through nationally leveraged, and competitively bid contracts. The City is a member of Sourcewell and has used Sourcewell contracts in the past. The City will utilize available funds in the current Fiscal Year 2022-23 Capital Improvement Project (CIP) budget and grant funds to complete the project.

Prepared by:



Veronica Ortiz
Community Services Supervisor

Reviewed and approved by:



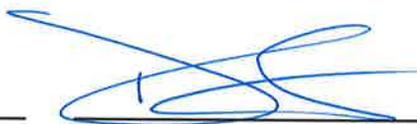
Karen Crocker
Director of Community Services

Reviewed and approved by:



Jennifer Lampman
Director of Finance

Reviewed and approved by:



Damien R. Arrula
City Administrator

Attachment:

Public Works Agreement with Signature Flooring Inc. for the replacement of the Oberle Gym Flooring

**CITY OF PLACENTIA
PUBLIC WORKS AGREEMENT FOR
REPLACEMENT OF OBERLE GYM FLOOR**

THIS AGREEMENT (herein "Agreement"), is made and entered into this 21 day of July, 2022 by and between the CITY OF PLACENTIA, a municipal corporation and charter city, (herein "City") and Signature Flooring Inc. (herein "Contractor"). The parties hereto agree as follows:

WITNESSETH:

A. WHEREAS, City requires the removal and construction of basketball gym flooring at Oberle Gym at Melrose Elementary School as set forth more fully in this Agreement.

B. WHEREAS, Contractor represents to City that Contractor is qualified to perform said work and has submitted a proposal to City for the same.

C. WHEREAS, City desires to have Contractor perform said services on the terms and conditions set forth herein.

D. WHEREAS, no official or employee of City has a financial interest, within the provisions of Sections 1090-1092 of the California Government Code, in the subject matter of this Agreement.

E. WHEREAS, this Agreement is authorized under City Administrator's authority to execute contracts under \$25,000. Placentia Municipal Code Section 3.08.085.

NOW, THEREFORE, for and in consideration of the mutual covenants and conditions contained herein and for good and valuable consideration, the receipt and sufficiency of which is acknowledged by both parties, City and Contractor hereby agree as follows:

1.0 DEFINITIONS

1.1 Definitions. As used in this Agreement, the following definitions shall be applicable:

- (a) Contractor. Contractor shall mean Signature Flooring Inc. a (California corporation, partnership, individual) located at 701 N. Hariton St. Orange, CA 92868.
- (b) City. City shall mean the City of Placentia, a Municipal Corporation and Charter City, located at 401 E. Chapman, Placentia, California 92870.
- (c) City Council. City Council shall mean the City Council of the City of Placentia.
- (d) Contract Officer shall mean the person designated by the City Administrator or City Engineer of City and shall have the duties set forth

in Section 5.2.

- (e) Services. Services shall mean the services to be performed by the Contractor pursuant to this Agreement.
- (f) Satisfactory. Satisfactory shall mean satisfactory to the City Administrator or his/her designee.

2.0 SERVICES OF CONTRACTOR

2.1 Scope of Services. In compliance with all terms and conditions of this Agreement, the Contractor shall provide those services specified in the "Scope of Services" attached hereto as Exhibit "A" and incorporated herein by this reference, which services may be referred to herein as the "services" or "work" hereunder. As a material inducement to the City entering into this Agreement, Contractor represents and warrants that Contractor is a provider of first class work and services and Contractor is experienced in performing the work and services contemplated herein and, in light of such status and experience, Contractor covenants that it shall follow the highest professional standards in performing the work and services required hereunder and that all materials will be of good quality, fit for the purpose intended.

2.2 Documents Included in Contract. This contract consists of this Agreement and any Exhibits, which are incorporated herein by this reference. In the event of an inconsistency, the terms of this Agreement shall govern.

2.3 Compliance with Law. All services rendered hereunder shall be provided in accordance with all ordinances, resolutions, statutes, rules, and regulations of the City and any Federal, State or local governmental agency having jurisdiction in effect at the time service is rendered, including but not limited to, the claims procedure set forth in Public Contract Code Section 9204, a summary of which is attached to this agreement as Exhibit "E."

2.4 Licenses, Permits, Fees and Assessments. Contractor shall obtain at its sole cost and expense such licenses, permits and approvals as may be required by law for the performance of the services required by this Agreement, including registration with the Department of Industrial Relations of the State of California as required by Labor Code Section 1725.5 before commencing performance under this Agreement. Contractor shall have the sole obligation to pay for any fees, assessments and taxes, plus applicable penalties and interest, which may be imposed by law and arise from or are necessary for the Contractor's performance of the services required by this Agreement, and shall indemnify, defend and hold harmless City against any such fees, assessments, taxes penalties or interest levied, assessed or imposed against City hereunder. Contractor shall be responsible for all subcontractors' compliance with this Section 2.4.

2.5 Familiarity with Work. By executing this Contract, Contractor warrants that Contractor (a) has thoroughly investigated and considered the scope of services to be performed, (b) has carefully considered how the services should be performed, and (c) fully understands the facilities, difficulties and restrictions attending performance of the services under this Agreement. If the services involve work upon any site, Contractor warrants that Contractor has or will investigate the site and is or will be fully acquainted with the conditions there existing, prior to commencement of services hereunder. Should Contractor discover any latent or unknown conditions, which will materially affect the performance of the services hereunder, Contractor shall immediately inform the City of such fact and shall not proceed except at Contractor's risk until written instructions are received from the Contract Officer.

2.6 Standard of Performance. Contractor, its subcontractors and their employees, in the performance of Contractor's work under this Agreement shall be responsible for exercising the degree of skill and care required by customarily accepted good professional practices and procedures used in the Contractor's field.

Any costs for failure to meet the foregoing standard or to correct otherwise defective work that requires re-performance of the work, shall be borne in total by the Contractor and not by the City. The failure of a project to achieve the performance goals and objectives stated in this Agreement is not a basis for requesting re-performance unless the work conducted by Contractor and/or its subcontractors is deemed by the City to have failed the foregoing standard of performance.

In the event Contractor fails to perform in accordance with the above standard:

1. Contractor will re-perform, at its own expense, any task which was not performed to the reasonable satisfaction of City. Any work re-performed pursuant to this paragraph shall be completed within the time limitations originally set forth for the specific task involved. Contractor shall work any overtime required to meet the deadline for the task at no additional cost to the City;
2. The City shall provide a new schedule for the re-performance of any task pursuant to this paragraph in the event that re-performance of a task within the original time limitations is not feasible; and
3. The City shall have the option to direct Contractor not to re-perform any task which was not performed to the reasonable satisfaction of the City Project Manager pursuant to application of (1) and (2) above. In the event the City directs Contractor not to re-perform a task, the City shall negotiate a reasonable settlement for satisfactory work performed. No previous payment shall be considered a waiver of the City's right to reimbursement.

Nothing contained in this section is intended to limit any of the rights or remedies which the City may have under law.

2.7 Care of Work. The Contractor shall adopt reasonable methods during the life of the Agreement to furnish continuous protection to the work, and the equipment, materials, papers, documents, plans, studies and/or other components thereof to prevent losses or damages, and shall be responsible for all such damages, to persons or property, until acceptance of the work by City, except such losses or damages as may be caused by City's own negligence.

2.8 Further Responsibilities of Parties. Both parties agree to use reasonable care and diligence to perform their respective obligations under this Agreement. Both parties agree to act in good faith to execute all instruments, prepare all documents and take all actions as may be reasonably necessary to carry out the purposes of this Agreement. Unless hereafter specified, neither party shall be responsible for the service of the other. Contractor shall require all subcontractors to comply with the provisions of this agreement.

2.9 Additional Services. City shall have the right at any time during the performance of the services, without invalidating this Agreement, to order extra work beyond that specified in the Scope of Services or make changes by altering, adding to or deducting from said work. No such extra work may be undertaken unless a written change order is first given by the Contract Officer to

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the Contractor, incorporating therein any adjustment in (i) the Contract Sum as set forth in Section 3.1, and/or (ii) the time to perform this Agreement, which said adjustments are subject to the written approval of the Contractor. Any increase in compensation of ten percent (10%) or less of the Contract Sum, may be approved by the City Administrator. Any increases, taken either separately or cumulatively, that result in the Contract Sum exceeding ten percent (10%) of the Contract Sum must be approved by the City Council. It is expressly understood by Contractor that the provisions of this Section shall not apply to services specifically set forth in the Scope of Services or reasonably contemplated therein. Contractor hereby acknowledges that it accepts the risk that the services to be provided pursuant to the Scope of Services may be more costly or time consuming than Contractor anticipates and that Contractor shall not be entitled to additional compensation therefore.

2.10 Prevailing Wage Laws. Contractor represents and warrants that it is registered with the Department of Industrial Relations pursuant to SB 854 and Labor Code 1725.5. Contractor shall ensure that its subcontractors comply with said requirements. In accordance with Labor Code Section 1770 et seq., the Director of the Department of Industrial Relations of the State of California has ascertained a general prevailing rate of wages, which is the minimum amount, which shall be paid to all workers employed to perform the work pursuant to this Agreement. A copy of the general prevailing wage rate determination is on file in the Office of the City Clerk and is hereby incorporated by reference into this Agreement. In accordance with the provisions of Labor Code Section 1810 et seq., eight (8) hours is the legal working day. Contractor must forfeit to the City Twenty Five Dollars (\$25.00) a day for each worker who works in excess of the minimum working hours when Contractor does not pay overtime. Contractor is required to post a copy of such wage rates at all times at the contract site. The statutory penalties for failure to pay prevailing wage or to comply with State wage and hour laws will be enforced. Contractor also shall comply with State law requirements to maintain payroll records and shall provide for certified records and inspection of records as required by California Labor Code Section 1770 et. seq., including Section 1776. Contractor shall comply with all statutory requirements relating to the employment of apprentices.

3.0 COMPENSATION

3.1 Contract Sum. For the services rendered pursuant to this Agreement, the Contractor shall be compensated as specified herein, but not exceeding the maximum contract amount of One Hundred Twenty Thousand Dollars (\$120,000.00) (herein "Contract Sum"), except as provided in Section 2.9. The Contract Sum shall include the attendance of Contractor at all project meetings reasonably deemed necessary by the City; Contractor shall not be entitled to any additional compensation for attending said meetings.

3.2 Progress Payments. Prior to the first day of the month, during the progress of the work, commencing on the day and month specified in the Agreement, Contractor shall submit to the Contract Officer a complete itemized statement of all labor and materials incorporated into the work during the preceding month and the portion of the contract sum applicable thereto. Upon approval in writing by the Contract Officer, payment shall be made in thirty (30) days. City shall pay Contractor a sum based upon ninety percent (90%) of the contract price apportionment of the labor and materials incorporated into the work under the contract during the month covered by said statement. The remaining ten percent (10%) thereof shall be retained as performance security. Refer to Section 8.4 of this Agreement for retention of funds.

4.0 PERFORMANCE SCHEDULE

4.1 Time of Essence. Time is of the essence in the performance of this Agreement.

4.2 Schedule of Performance. Contractor shall commence the services pursuant to this Agreement upon receipt of a written notice to proceed and shall perform all services within the time period(s) established in the "Schedule of Performance" attached hereto as Exhibit "B", and incorporated herein by this reference. When requested by the Contractor, extensions to the time period(s) specified in the Scope of Services may be approved in writing by the Contract Officer.

4.3 Force Majeure. The time period(s) specified in the Scope of Services for performance of the services rendered pursuant to this Agreement shall be extended because of any delays due to unforeseeable causes beyond the control and without the fault or negligence of the Contractor, including, but not restricted to, acts of God or of the public enemy, unusually severe weather, fires, earthquakes, floods, epidemics, quarantine restrictions, riots, strikes, freight embargoes, wars, litigation, and/or acts of any governmental agency, including the City, if the Contractor shall within ten (10) days of the commencement of such delay notify the Contract Officer in writing of the causes for the delay. The Contract Officer shall ascertain the facts and the extent of delay, and extend the time for performing the services for the period of the enforced delay when and if in the judgment of the Contract Officer such delay is justified. The Contract Officer's determination shall be final and conclusive upon the parties to this Agreement.

4.4 Term. Unless earlier terminated in accordance with Section 8.9 of this Agreement, this Agreement shall continue in full force and effect until final approval and acceptance of the project by the Contract Officer. Notwithstanding the foregoing, this Agreement shall terminate no later than August 28, 2022, unless the parties mutually agree in writing to extend the term.

5.0 COORDINATION OF WORK

5.1 Representative of Contractor. The following principals of Contractor are hereby designated as being the principals and representatives of Contractor authorized to act in its behalf with respect to the work specified herein and make all decisions in connection therewith:

Blake Grimsley

It is expressly understood that the experience, knowledge, capability and reputation of the foregoing principals were a substantial inducement for City to enter into this Agreement. Therefore, the foregoing principals shall be responsible during the term of this Agreement for directing all activities of Contractor and devoting sufficient time to personally supervise the services hereunder. For purposes of this Agreement, the foregoing principals may not be replaced nor may their responsibilities be substantially reduced by Contractor without the express written approval of City.

5.2 Contract Officer. The Contract Officer shall be such person as may be designated by the City Administrator or City Engineer of City. It shall be the Contractor's responsibility to assure that the Contract Officer is kept informed of the progress of the performance of the services and the Contractor shall refer any decisions that must be made by City to the Contract Officer. Unless otherwise specified herein, any approval of City required hereunder shall mean the

approval of the Contract Officer. The Contract Officer shall have authority to sign all documents on behalf of the City required hereunder to carry out the terms of this Agreement.

5.3 Prohibition Against Assignment. The experience, knowledge, capability and reputation of Contractor, its principals and employees were a substantial inducement for the City to enter into this Agreement. Neither this Agreement nor any interest herein may be transferred, assigned, conveyed, hypothecated or encumbered voluntarily or by operation of law, whether for the benefit of creditors or otherwise, without the prior written approval of City. Transfers restricted hereunder shall include the transfer to any person or group of persons acting in concert of more than twenty five percent (25%) of the present ownership and/or control of Contractor, taking all transfers into account on a cumulative basis. In the event of any such unapproved transfer, including any bankruptcy proceeding, this Agreement shall be void. No approved transfer shall release the Contractor or any surety of Contractor of any liability hereunder without the express consent of City.

5.4 Independent Contractor. Neither the City nor any of its employees shall have any control over the manner, mode or means by which Contractor, its subcontractors, agents or employees, performs the services required herein, except as otherwise set forth herein. City shall have no voice in the selection, discharge, supervision or control of Contractor's employees, subcontractors, servants, representatives or agents, or in fixing their number, compensation or hours of service. Contractor shall perform all services required herein as an independent contractor of City and shall remain at all times as to City a wholly independent contractor with only such obligations as are consistent with that role. Contractor shall not at any time or in any manner represent that it or any of its subcontractors, agents or employees are agents or employees of City. City shall not in any way or for any purpose become or be deemed to be a partner of Contractor in its business or otherwise or a joint venture or a member of any joint enterprise with Contractor.

5.5 Identity of Persons Performing Work. Contractor represents that it employs or will employ at its own expense all personnel required for the satisfactory performance of any and all tasks and services set forth herein. Contractor represents that the tasks and services required herein will be performed by Contractor or under its direct supervision, and that all personnel engaged in such work shall be fully qualified and shall be authorized and permitted under applicable State and local law to perform such tasks and services.

5.6 Utility Relocation. City is responsible for removal, relocation, or protection of existing main or trunk line utilities to the extent such utilities were not identified in the invitation for bids or specifications. City shall reimburse contractor for any costs incurred in locating, repairing damage not caused by contractor and removing or relocating such unidentified utility facilities, including equipment idled during such work. Contractor shall not be assessed liquidated damages for delay arising from the removal or relocation of such unidentified utility facilities.

5.7 Trenches or Excavations. Pursuant to California Public Contract Code Section 7104, in the event the work included in this Agreement requires excavations more than four (4) feet in depth, the following shall apply.

- (a) Contractor shall promptly, and before the following conditions are disturbed, notify City, in writing, of any: (1) material that Contractor believes may be material that is hazardous waste, as defined in Section 25117 of the Health and Safety Code, that is required to be removed to a Class I, Class II, or Class III disposal site in accordance with provisions of existing law; (2) Subsurface or latent physical conditions at the site

different from those indicated; or (3) Unknown physical conditions at the site of any unusual nature, different materially from those ordinarily encountered and generally recognized as inherent in work of the character provided for in the contract.

- (b) City shall promptly investigate the conditions, and if it finds that the conditions do materially so differ, or do involve hazardous waste, and cause a decrease or increase in Contractor's cost of, or the time required for, performance of any part of the work shall issue a change order per Section 2.9 of this Agreement.
- (c) That, in the event that a dispute arises between City and Contractor whether the conditions materially differ, or involve hazardous waste, or cause a decrease or increase in Contractor's cost of, or time required for, performance of any part of the work, Contractor shall not be excused from any scheduled completion date provided for by the contract, but shall proceed with all work to be performed under the contract. Contractor shall retain any and all rights provided either by contract or by law, which pertain to the resolution of disputes and protests between the contracting parties.

6.0 INSURANCE AND INDEMNIFICATION

6.1 Insurance. The Contractor and all subcontractors, if any, shall procure and maintain, at its sole cost and expense, in a form and content satisfactory to City, during the entire term of this Agreement including any extension thereof, as set forth in Exhibit "C" attached hereto and incorporated herein by this reference.

Conditions:

In accordance with Public Contract Code Section 20170, the insurance of surety companies who provide or issue the policy shall have been admitted to do business in the State of California with a credit rating of A- or better.

This insurance shall not be canceled, limited in scope or coverage or non-renewed until after thirty (30) days prior written notice has been given to the Community Development Director, City of Placentia, 401 E. Chapman Ave., Placentia, California 92870.

Any insurance maintained by the City of Placentia shall apply in excess of and not combined with insurance provided by this policy.

The City of Placentia, its officers, employees, representatives, attorneys, and volunteers shall be named as additional named insureds with respect to: liability arising out of activities performed by or on behalf of the Contractor and all Subcontractors pursuant to its contract with the City; products and completed operations of the Consultant; premises owned, occupied or used by the Contractor and all Subcontractors; automobiles owned, leased, hired, or borrowed by the Contractor and all Subcontractors.

Prior to commencement of any work under this contract, Contractor shall deliver to the City insurance endorsements confirming the existence of the insurance required by this contract, and including the applicable clauses referenced above.

Such endorsements shall be signed by an authorized representative of the insurance company and shall include the signatory's company affiliation and title. Should it be deemed necessary by the City, it shall be Contractor's responsibility to see that the City receives documentation, acceptable to the City, which sustains that the individual signing said endorsements is indeed authorized to do so by the insurance company.

If the Contractor fails to maintain the aforementioned insurance, or secure and maintain the aforementioned endorsement, the City may obtain such insurance, and deduct and retain the amount of the premiums for such insurance from any sums due under the agreement. However, procuring of said insurance by the City is an alternative to other remedies the City may have, and is not the exclusive remedy for failure of Contractor to maintain said insurance or secure said endorsement. In addition to any other remedies the City may have upon Contractor's failure to provide and maintain any insurance or policy endorsements to the extent and within the time herein required, the City shall have the right to order Contractor to stop work hereunder, and/or withhold any payment(s) which became due to Contractor hereunder until Contractor demonstrates compliance with the requirements hereof.

Nothing herein contained shall be construed as limiting in any way the extent to which Contractor may be held responsible for payments of damages to persons or property resulting from Contractor's or its subcontractor's performance of the work covered under this agreement.

Each contract between the Contractor and any subcontractor shall require the subcontractor to maintain the same policies of insurance that the Contractor is required to maintain pursuant to this Section 6.1.

6.2 Certificates of Insurance. Contractor shall provide to City certificates of insurance showing the insurance coverages and required endorsements described above, in a form and content approved by City, prior to performing any services under this Agreement. The certificates of insurance and endorsements shall be attached to this Agreement as Exhibit "D" and are incorporated herein by this reference.

6.3 Indemnification. Contractor shall defend, indemnify, hold free and harmless the City of Placentia, its elected and appointed officials, officers, agents and employees, at Contractor's sole expense, from and against any and all actions, suits, claims, damages to persons or property, losses, costs, penalties, obligations, errors, omissions or liabilities, (herein "claims or liabilities") that may be asserted or claimed by any person, firm or entity arising or alleged to arise out of or in connection with the performance of the work, operations or activities of Contractor, its agents, employees, subcontractors, or invitees, provided for herein, or arising or alleged to arise from the negligent acts or omissions of Contractor hereunder, or arising or alleged to arise from Contractor's performance of or failure to perform any term, provision, covenant or condition of this Agreement.

- (a) Contractor will defend any action or actions filed in connection with any of said claims or liabilities and will pay all costs and expenses, including legal costs and attorneys' fees incurred in connection therewith.
- (b) Contractor will promptly pay any judgment rendered against the City, its officers, agents or employees for any such claims or liabilities arising or alleged to arise out of or in connection with Contractor's (or its agents',

employees', subcontractors' or invitees') negligent performance of or failure to perform such work, operations or activities hereunder; and Contractor agrees to save and hold the City, its officers, agents, and employees harmless therefrom.

- (c) In the event the City, its officers, agents or employees is made a party to any action or proceeding filed or prosecuted against Contractor for such damages or other claims arising or alleged to arise out of or in connection with the performance of or failure to perform the work, operation or activities of Contractor hereunder, Contractor shall pay to the City, its officers, agents or employees, any and all costs and expenses incurred by the City, its officers, agents or employees in such action or proceeding, including but not limited to, legal costs and attorneys' fees for counsel selected by City.
- (d) Contractor's duty to defend and indemnify as set out in this Section 6.2 shall include any claims, liabilities, obligations, losses, demands, actions, penalties, suits, costs, expenses or damages or injury to persons or property arising or alleged to arise from, in connection with, as a consequence of or pursuant to any state or federal law or regulation regarding hazardous substances, including but not limited to the Federal Insecticide, Fungicide and Rodenticide Act ("FIFRA"), Comprehensive Environmental Response, Compensation and Liability Act of 1980 ("CERCLA"), Resource Conservation and Recovery Act of 1976 ("RCRA"), the Hazardous and Solid Waste Amendments of 1984, the Hazardous Material Transportation Act, the Toxic Substances control Act, the Clean Air Act, the Clean Water Act, the California Hazardous Substance Account Act, the California Hazardous Waste Control Law or the Porter-Cologne Water Quality Control Act, as any of those statutes may be amended from time to time.

Notwithstanding the foregoing, Contractor shall not be liable for the defense or indemnification of the City for claims, actions, complaints or suits arising out of the sole active negligence or willful misconduct of the City.

The Contractor's indemnification obligations pursuant to this Section 6.3 shall survive the termination of this Agreement. Contractor shall require the same indemnification from all subcontractors.

6.4 Sufficiency of Insurer or Surety. Insurance required by this Agreement shall be satisfactory only if issued by companies qualified to do business in California, rated "A" or better in the most recent edition of Best Rating Guide, The Key Rating Guide or in the Federal Register, and only if they are of a financial category Class VII or better, unless such requirements are waived by the Risk Manager of the City due to unique circumstances. In the event the Senior Management Analyst of City ("Senior Management Analyst") determines that the work or services to be performed under this Agreement creates an increased risk of loss to the City, the Contractor agrees that the minimum limits of the insurance policies required by this Section 6 may be changed accordingly upon receipt of written notice from the Senior Management Analyst; provided that the Contractor shall have the right to appeal a determination of increased coverage by the Senior Management Analyst to the City Council of City within ten (10) days of receipt of notice from the Senior Management Analyst.

Project No. _____

6.5 Substitution of Securities. Pursuant to California Public Contract Code Section 22300, substitution of eligible equivalent securities for any monies withheld to ensure performance under the contract for the work to be performed will be permitted at the request and expense of the successful bidder.

7.0 RECORDS AND REPORTS

7.1 Reports. Contractor shall periodically prepare and submit to the Contract Officer such reports concerning the performance of the services required by this Agreement as the Contract Officer shall require. Contractor hereby acknowledges that the City is greatly concerned about the cost of work and services to be performed pursuant to this Agreement. For this reason, Contractor agrees that if Contractor becomes aware of any facts, circumstances, techniques, or events that may or will materially increase or decrease the cost of the work or services contemplated herein or, if Contractor is providing design services, the cost of the project being designed, Contractor shall promptly notify the Contract Officer of said fact, circumstance, technique or event and the estimated increased or decreased cost related thereto and, if Contractor is providing design services, the estimated increased or decreased cost estimate for the project being designed.

7.2 Records. Contractor shall keep, and require subcontractors to keep, such books and records (including but not limited to payroll records as required herein) as shall be necessary to perform the services required by this Agreement and enable the Contract Officer to evaluate the performance of such services. The Contract Officer shall have full and free access to such books and records at all times during normal business hours of City, including the right to inspect, copy, audit and make records and transcripts from such records. Such records shall be maintained for a period of three (3) years following completion of the services hereunder, and the City shall have access to such records in the event any audit is required.

7.3 Ownership of Documents. All drawings, specifications, reports, records, documents and other materials prepared by Contractor, its employees, subcontractors and agents in the performance of this Agreement shall be the property of City and shall be delivered to City upon request of the Contract Officer or upon the termination of this Agreement, and Contractor shall have no claim for further employment or additional compensation as a result of the exercise by City of its full rights of ownership of the documents and materials hereunder. Contractor may retain copies of such documents for its own use. Contractor shall have an unrestricted right to use the concepts embodied therein. All subcontractors shall provide for assignment to City of any documents or materials prepared by them, and in the event Contractor fails to secure such assignment, Contractor shall indemnify City for all damages resulting therefrom.

7.4 Public Records Act Disclosure. Contractor has been advised and is aware that this Agreement and all reports, documents, information and data, including, but not limited to, computer tapes, discs or files furnished or prepared by Contractor, or any of its subcontractors, pursuant to this Agreement and provided to City may be subject to public disclosure as required by the California Public Records Act (California Government Code Section 6250 *et seq.*). Exceptions to public disclosure may be those documents or information that qualify as trade secrets, as that term is defined in the California Government Code Section 6254.7, and of which Contractor informs City of such trade secret. The City will endeavor to maintain as confidential all information obtained by it that is designated as a trade secret. The City shall not, in any way, be liable or responsible for the disclosure of any trade secret including, without limitation, those records so marked if disclosure is deemed to be required by law or by order of the Court.

8.0 GENERAL PROVISIONS

8.1 Governing Law. This Agreement shall be construed and interpreted both as to validity and to performance of the parties in accordance with the laws of the State of California. Legal actions concerning any dispute, claim or matter arising out of or in relation to this Agreement shall be instituted in the Superior Court of the County of Orange, State of California, or any other appropriate court in such county, and Contractor covenants and agrees to submit to the personal jurisdiction of such court in the event of such action.

8.2 Representatives. The City Administrator or his or her designee shall be the representative of City for purposes of this Agreement and may issue all consents, approvals, directives and agreements on behalf of the City, called for by this Agreement, except as otherwise expressly provided in this Agreement.

The Principal set forth in Section 5.1 above shall be the representative for Contractor for purposes of this Agreement, and shall be authorized to issue all consents, approvals, directives and agreements on behalf of Contractor called for by this Agreement, except as otherwise expressly provided in this Agreement.

8.3 Disputes. In the event either party fails to perform its obligations hereunder, the nondefaulting party shall provide the defaulting party written notice of such default. The defaulting party shall have ten (10) days to cure the default; provided that, if the default is not reasonably susceptible to being cured within said ten (10) day period, the defaulting party shall have a reasonable time to cure the default, not to exceed a maximum of thirty (30) days, so long as the defaulting party commences to cure such default within ten (10) days of service of such notice and diligently prosecutes the cure to completion; provided further that if the default is an immediate danger to the health, safety and general welfare, the defaulting party shall take such immediate action as may be necessary. Notwithstanding the foregoing, the nondefaulting party may, in its sole and absolute discretion, grant a longer cure period. Should the defaulting party fail to cure the default within the time period provided in this Section, the nondefaulting party shall have the right, in addition to any other rights the nondefaulting party may have at law or in equity, to terminate this Agreement. Compliance with the provisions of this Section 8.3 shall be a condition precedent to bringing any legal action, and such compliance shall not be a waiver of any party's right to take legal action in the event that the dispute is not cured.

8.4 Retention of Funds. Progress payments shall be made in accordance with the provisions of Section 3.2 of this Agreement. In accordance with said section, City shall pay Contractor a sum based upon ninety percent (90%) of the contract price apportionment of the labor and materials incorporated into the work under the contract during the month covered by said statement. The remaining ten percent (10%) thereof shall be retained as performance security to be paid to the Contractor within sixty (60) days after final acceptance of the work by the City Administrator or his/her designee, after Contractor shall have furnished City with a release of all undisputed contract amounts if required by City. In the event there are any claims specifically excluded by Contractor from the operation of the release, the City may retain proceeds (per Public Contract Code 7107) of up to 150% of the amount in dispute. City's failure to deduct or withhold shall not affect Contractor's obligations hereunder.

8.5 Waiver. No delay or omission in the exercise of any right or remedy by a nondefaulting party on any default shall impair such right or remedy or be construed as a waiver. A party's consent to or approval of any act by the other party requiring the party's consent or approval

Project No. _____

shall not be deemed to waive or render unnecessary the other party's consent to or approval of any subsequent act. Any waiver by either party of any default must be in writing and shall not be a waiver of any other default concerning the same or any other provision of this Agreement.

8.6 Rights and Remedies. Rights and Remedies are cumulative except with respect to rights and remedies expressly declared to be exclusive in this Agreement, the rights and remedies of the parties are cumulative and the exercise by either party of one or more of such rights or remedies shall not preclude the exercise by it, at the same or different times, of any other rights or remedies for the same default or any other default by the other party.

8.7 Legal Action. In addition to any other rights or remedies, either party may take legal action, in law or in equity, to cure, correct or remedy any default, to recover damages for any default, to compel specific performance of this Agreement, to obtain declaratory or injunctive relief, or to obtain any other remedy consistent with the purposes of this Agreement.

8.8 Liquidated Damages. Since the determination of actual damages for any delay in performance of this Agreement would be extremely difficult or impractical to determine in the event of a breach of this Agreement, the Contractor and its sureties shall be liable for and shall pay to the City Five Hundred Dollars (\$500) as liquidated damages for each working day of delay in the performance of any service required hereunder, as specified in the Scope of Services (Exhibit A) or Schedule of Performance (Exhibit A). The City may withhold from any monies payable on account of services performed by the Contractor any accrued liquidated damages.

8.9 Termination for Default of Contractor. If termination is due to the failure of the Contractor to fulfill its obligations under this Agreement, Contractor shall vacate any City owned property which Contractor is permitted to occupy hereunder and City may, after compliance with the provisions of Section 8.3, take over the work and prosecute the same to completion by contract or otherwise, and the Contractor shall be liable to the extent that the total cost for completion of the services required hereunder exceeds the compensation herein stipulated (provided that the City shall use reasonable efforts to mitigate such damages), and City may withhold any payments to the Contractor for the purpose of setoff or partial payment of the amounts owed the City as previously stated.

8.10 Notice. Any notice, demand, request, document, consent, approval, or communication either party desires or is required to give to the other party or any other person shall be in writing and shall be deemed to be given when served personally or deposited in the US Mail, prepaid, first-class mail, return receipt requested, addressed as follows:

To City: City of Placentia
401 E. Chapman Ave
Placentia, California 92870
Attn: Matthew Brand

To Contractor: Signature Flooring Inc.
701 N. Hariton St.
Orange, CA 92868
Blake Grimsley

8.11 Non-liability of City Officers and Employees. No officer or employee of the City shall be personally liable to the Contractor, or any successor in interest, in the event of any default or breach by the City or for any amount which may become due to the Contractor or to its successor, or for breach of any obligation of the terms of this Agreement.

8.12 Conflict of Interest. The Contractor warrants that it has not paid or given and will not pay or give any third party any money or other consideration for obtaining this Agreement.

Contractor and its officers, employees, associates and subcontractors, if any, will comply with all conflict of interest statutes of the State of California applicable to Contractor's services under this agreement, including, but not limited to, the Political Reform Act (Government Code Sections 81000, *et seq.*) and Government Code Section 1090. During the term of this Agreement, Contractor and its officers, employees, associates and subcontractor shall not, without the prior written approval of the City Representative, perform work for another person or entity for whom Contractor is not currently performing work that would require Contractor or one of its officers, employees, associates or subcontractors to abstain from a decision under this Agreement pursuant to a conflict of interest statute.

8.13 Covenant Against Discrimination. Contractor covenants that, by and for itself, its heirs, executors, assigns, and all persons claiming under or through them, that there shall be no discrimination against or segregation of, any person or group of persons on account of race, color, creed, religion, sex, marital status, national origin, or ancestry in the performance of this Agreement. To the extent required by law, contractor shall take affirmative action to ensure that applicants are employed and that employees are treated during employment without regard to their race, color, creed, religion, sex, marital status, national origin, or ancestry.

8.14 Interpretation. The terms of this Agreement shall be construed in accordance with the meaning of the language used and shall not be construed for or against either party by reason of the authorship of this Agreement or any other rule of construction which might otherwise apply.

8.15 Severability. In the event that any one or more of the phrases, sentences, clauses, paragraphs, or sections contained in this Agreement shall be declared invalid or unenforceable by a valid judgment or decree of a court of competent jurisdiction, such invalidity or unenforceability shall not affect any of the remaining phrases, sentences, clauses, paragraphs, or sections of this Agreement which are hereby declared as severable and shall be interpreted to carry out the intent of the parties hereunder unless the invalid provision is so material that its invalidity deprives either party of the basic benefit of their bargain or renders this Agreement meaningless.

8.16 Hiring of Illegal Aliens Prohibited. Contractor shall not hire or employ any person to perform work within the City of Placentia or allow any person to perform work required under this Agreement unless such person is properly documented and legally entitled to be employed within the United States.

8.17 Unfair Business Practices Claims. In entering into a public works contract or a subcontract to supply goods, services or materials pursuant to a public works contract, the contractor or subcontractor offers and agrees to assign to the awarding body all rights, title, and interest in and to all causes of action it may have under Section 4 of the Clayton Act (15 U.S.C.

Project No. _____

Sec. 15) or under the Cartwright Act (Chapter 2, (commencing with Section 16700) of Part 2 of Division 7 of the Business and Professions Code), arising from purchases of goods, services or materials pursuant to the public works contract or the subcontract. This assignment shall be made and become effective at the time the awarding body renders final payment to the contractor without further acknowledgment by the parties. (Sec. 7103.5, California Public Contract Code).

8.18 Corporate Authority. The persons executing this Agreement on behalf of the parties hereto warrant that (i) such party is duly organized and existing, (ii) they are duly authorized to execute and deliver this Agreement on behalf of said party, (iii) by so executing this Agreement, such party is formally bound to the provisions of this Agreement, and (iv) the entering into this Agreement does not violate any provision of any other Agreement to which said party is bound.

8.19 PERS Eligibility Indemnification. In the event that Contractor or any employee, agent, or subcontractor of Contractor providing services under this Agreement claims or is determined by a court of competent jurisdiction or the California Public Employees Retirement System (PERS) to be eligible for enrollment in PERS as an employee of the City, Contractor shall indemnify, defend, and hold harmless City for the payment of any employee and/or employer contributions for PERS benefits on behalf of Contractor or its employees, agents, or subcontractors, as well as for the payment of any penalties and interest on such contributions, which would otherwise be the responsibility of City.

Notwithstanding any other agency, state or federal policy, rule, regulation, law or ordinance to the contrary, Contractor and any of its employees, agents, and subcontractors providing service under this Agreement shall not qualify for or become entitled to, and hereby agree to waive any claims to, any compensation, benefit, or any incident of employment by City, including but not limited to eligibility to enroll in PERS as an employee of City and entitlement to any contribution to be paid by City for employer contribution and/or employee contributions for PERS benefits.

8.20 Cooperation. In the event any claim or action is brought against City relating to Contractor's performance or services rendered under this Agreement, Contractor shall render any reasonable assistance and cooperation which City might require.

8.21 Legal Responsibilities. The Contractor shall keep itself informed of City, State, and Federal laws, ordinances and regulations, which may in any manner affect the performance of its services pursuant to this Agreement. The Contractor shall at all times observe and comply with all such laws, ordinances and regulations. Neither the City, nor its officers, agents, or employees shall be liable at law or in equity as a result of the Contractor's failure to comply with this section.

8.22 Termination for Convenience. The City may terminate this Agreement without cause for convenience of the City upon giving contractor 30 days prior written notice of termination of the Agreement. Upon receipt of the notice of termination the Contractor shall cease all further work pursuant to the Agreement. Upon such termination by the City the Contractor shall not be entitled to any other remedies, claims, actions, profits, or damages except as provided in this paragraph. Upon the receipt of such notice of termination Contractor shall be entitled to the following compensation:

1. The contract value of the work completed to and including the date of receipt of the notice of termination, less the amount of progress payments received by contractor.

Project No. _____

2. Actual move-off costs including labor, rental fees, equipment transportation costs, the costs of maintaining on-site construction office for supervising the mover-off.

3. The cost of materials custom made for this Agreement which cannot be used by the Contractor in the normal course of his business, and which have not been paid for by City in progress payments.

4. All costs shall not include any markups as might otherwise be allowed by any plans or specifications which were a part of the Agreement.

The provisions of this paragraph shall supersede any other provision of the Agreement or any provision of any plans, specification, addendums or other documents which are or may become a part of this Agreement. City and Contractor agree that the provisions of this paragraph are a substantive part of the consideration for this Agreement.

8.23 Responsibility for Errors. Contractor shall be responsible for its work and results under this Agreement. Contractor, when requested, shall furnish clarification and/or explanation as may be required by the City's representative, regarding any services rendered under this Agreement at no additional cost to City. In the event that an error or omission attributable to Contractor occurs, then Contractor shall, at no cost to City, provide all necessary design drawings, estimates and other Contractor professional services necessary to rectify and correct the matter to the sole satisfaction of City and to participate in any meeting required with regard to the correction.

8.24 Order of Precedence. In the event of an inconsistency in this Agreement and any of the attached Exhibits, the terms set forth in this Agreement shall prevail. If, and to the extent this Agreement incorporates by reference any provision of any document, such provision shall be deemed a part of this Agreement. Nevertheless, if there is any conflict among the terms and conditions of this Agreement and those of any such provision or provisions so incorporated by reference, this Agreement shall govern over the document referenced.

8.25 Costs. Each party shall bear its own costs and fees incurred in the preparation and negotiation of this Agreement and in the performance of its obligations hereunder except as expressly provided herein.

8.26 No Third-Party Beneficiary Rights. This Agreement is entered into for the sole benefit of City and Contractor and no other parties are intended to be direct or incidental beneficiaries of this Agreement and no third party shall have any right in, under or to this Agreement.

8.27 Headings. Paragraphs and subparagraph headings contained in this Agreement are included solely for convenience and are not intended to modify, explain or to be a full or accurate description of the content thereof and shall not in any way affect the meaning or interpretation of this Agreement.

8.28 Construction. The parties have participated jointly in the negotiation and drafting of this Agreement. In the event an ambiguity or question of intent or interpretation arises with respect to this Agreement, this Agreement shall be construed as if drafted jointly by the parties and in accordance with its fair meaning. There shall be no presumption or burden of proof favoring or disfavoring any party by virtue of the authorship of any of the provisions of this

Project No. _____

Agreement.

8.29 Counterparts. This Agreement may be executed in one or more counterparts, each of which shall be deemed an original. All counterparts shall be construed together and shall constitute one agreement.

8.30 Funding Source Conditions – Contractor’s Obligation. Contractor acknowledges that the City may be paying for the Project by using funds it receives or will receive from various funding sources in the form of grants and/or subsidies, and the like under certain terms and conditions. Contractor acknowledges and agrees that any failure of the Contractor and/or its subcontractors to perform its obligations under the Contract, including, but not limited to, timely submitting accurate reports and records, that in any way results in the City not meeting the terms and conditions placed on the funds by the funding source, or forfeiting its entitlement to or, otherwise, not receiving, the funds, then the Contractor shall be liable to pay the City for the funds not granted to the City on the Project.

8.31 Entire Agreement. This Agreement constitutes the entire agreement between the parties with respect to any matter referenced herein and supersedes any and all other prior writings and oral negotiations. This Agreement may be modified only in writing and signed by the parties in interest at the time of such modification. The terms of this Agreement shall prevail over any inconsistent provision in any other contract document appurtenant hereto, including exhibits to this Agreement.

IN WITNESS WHEREOF, the parties have executed and entered into this Agreement as of the date first written above.

ATTEST:

CITY OF PLACENTIA,
A municipal corporation and Charter City

Rhonda Shader, Mayor

Date: _____

CONTRACTOR

Blake Grimsley

Date: 6/15/2022

Signature

Blake Grimsley / VP

Name and Title

20-3270903

Social Security or Taxpayer ID Number

Project No. _____

ATTEST:

Patrick Melia, City Clerk

APPROVED AS TO FORM:

Christian L. Bettenhausen, City Attorney

Date: _____

APPROVED AS TO INSURANCE:

Rosanna Ramirez, Deputy City Administrator

Date: _____

APPROVED AS TO CONTENT:

Project Manager

Date: _____

DEPARTMENTAL APPROVAL

Name, Title

Date: _____

Project No.

EXHIBIT A
SCOPE OF SERVICES



Signature Flooring Inc.
 701 N. Hariton St.
 Orange, CA 92868
 P: 714-558-9200 F: 714-558-9255
 Lic #867485

www.floorsbysignature.com

CLIENT:

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

Attention: Matthew Brand
 Phone: 714-993-8232

714-961-0283

PROJECT:

Melrose Elementary
 974 S. Melrose St.
 Placentia, CA 92870

DATE: 07/28/21

FURNISH & INSTALL:

RSF	Gerflor Taraflex Sport M+ DryTex Vinyl Flooring Color: 6381 Maple	6020 SF	@	\$15.50	\$93,310.00
AD	Gerpur for DTX Adhesive	20 EA	@	\$365.00	\$7,300.00
WR	Gerflor Welding Rod - CR50	768 LF	@	\$6.00	\$4,608.00
FP	Gerpatch cementious floor floating for minor floor prep	10 EA	@	\$495.00	\$4,950.00
D	Labor to demo existing flooring covering	5450 SF	@	\$0.90	\$4,905.00
VC	Tarkett Vent Cove Wall Base Color: Black	320 LF	@	\$15.00	\$4,800.00

Total Price \$119,873.00

Thank you for giving Signature Flooring the opportunity to do business with you!

QUALIFICATIONS:

Price includes applicable taxes.

Work to be performed during normal business hours Mon.- Fri.

Price excludes: asbestos abatement, sealed or polished concrete, epoxy, ceramic tile, stone, painted game lines or logos, excessive or major floor prep, moisture vapor protection, wood flooring, heat, power, lights, cleaning, waxing, and protection.

Sincerely, Signature Flooring, Inc.

Blake Grimsley Ext. 113

Represented and accepted by:

City of Placentia

Printed Name _____

Signature _____

Date: _____

Terms: On approved credit

Payment due net 60 days from invoice date.



Signature Flooring Inc.
 701 N. Hariton St.
 Orange, CA 92868
 P: 714-558-9200 F: 714-558-9255
 Lic #867485

www.floorsbysignature.com

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Work to be performed during normal business hours Mon.- Fri.

Price excludes: asbestos abatement, sealed or polished concrete, epoxy, ceramic tile, stone, painted game lines or logos, excessive or major floor prep, moisture vapor protection, wood flooring, heat, power, lights, cleaning, waxing, and protection.

Sincerely, Signature Flooring, Inc.

Blake Grimsley Ext. 113

Represented and accepted by:

City of Placentia

Printed Name _____

Signature _____

Date: _____

Terms: On approved credit

Payment due net 60 days from invoice date.

Matt Brand

From: TORRES Jon <jon.torres@gerflorusa.com>
Sent: Thursday, June 9, 2022 6:22 PM
To: Matt Brand
Subject: RE: Melrose Elementary School Gymnasium

EMAIL FROM EXTERNAL SOURCE: Don't reply, click on a link or open an attachment unless you recognize the sender and know the content to be safe. If you believe this email to be unsafe, please use the [Report Phish](#) button in Outlook to notify the IT department.

Hi Matt,

The link below, direct from Sourcewell's site, has the information regarding our membership. Additionally, as of last month, our contract with the organization has been extended another 4 years throughout 2026.

<https://www.sourcewell-mn.gov/cooperative-purchasing/060518-csc-2>

Signature Flooring was my recommendation to the city and the school district as the installer of choice.

Please let me know if the information provided is sufficient.

Best regards,

Jon Torres
Territory Sales Manager - Southern California
Gerflor USA
www.gerflorusa.com
Mobile: 949-484-3058
jon.torres@gerflorusa.com



From: Matt Brand <mbrand@placentia.org>
Sent: Thursday, June 9, 2022 5:44 PM
To: TORRES Jon <jon.torres@gerflorusa.com>
Subject: RE: Melrose Elementary School Gymnasium

CAUTION ! This email was sent from outside the company. Please do not click links or open attachments unless you recognize the source of this email and know the content is safe.

Good Afternoon Jon,

Can you please provide me with documentation of Gerflor's Sourcewell membership? Also, I believe that Signature Flooring, Inc. is the installer for Taraflex brand flooring in our area? Can you please confirm on these details? I need the backup for my staff report for City Council.

Thank you,

Matthew Brand, CYSA | Coordinator | Community Services
Placentia | 401 E. Chapman Ave. Placentia, CA 92870
☎ 714-993-8243 | 📞 (714-961-0283) | ✉ mbrand@placentia.org



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From: TORRES Jon <jon.torres@gerflorusa.com>
Sent: Wednesday, June 8, 2022 5:27 PM
To: Matt Brand <mbrand@placentia.org>
Subject: RE: Melrose Elementary School Gymnasium

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Hi Matt,

It was a pleasure speaking with you.

As a follow-up to our discussion, I want to clarify that the financial transaction will be between the City of Placentia and Signature Flooring. In regards to Sourcewell compliance requirements, Gerflor USA will submit all paperwork necessary direct to Sourcewell.

Please feel free to contact me anytime if you have any further questions.

Best regards,

Jon Torres

Territory Sales Manager - Southern California
Gerflor USA
www.gerflorusa.com
Mobile: 949-484-3058
jon.torres@gerflorusa.com



New Address:
750 Veterans Parkway
Bolingbrook, IL 60440



From: Matt Brand <mbrand@placentia.org>
Sent: Wednesday, June 8, 2022 3:21 PM
To: TORRES Jon <jon.torres@gerflorusa.com>
Subject: FW: Melrose Elementary School Gymnasium

CAUTION ! This email was sent from outside the company. Please do not click links or open attachments unless you recognize the source of this email and know the content is safe.

Hi Jon,

Can you please explain in email how the Sourcwell process will work with Signature Flooring? I need the backup for the contract.

Thank you,

Matthew Brand, CYSA | Coordinator | Community Services
Placentia | 401 E. Chapman Ave. Placentia, CA 92870
☎ 714-993-8232 | 📞 (714-961-0283) | ✉ mbrand@placentia.org



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From: Matt Brand
Sent: Tuesday, February 8, 2022 1:24 PM
To: Max Van de Mortel <mvandemortel@pylUSD.org>
Cc: Veronica Ortiz <vortiz@placentia.org>; Karen Crocker <kcrocker@placentia.org>; Brad Runge (brrunge@pylUSD.org) <brrunge@pylUSD.org>; Paul Juarez <pjuarez@pylUSD.org>
Subject: FW: Melrose Elementary School Gymnasium

Hello Max,

I talked with the flooring company about Oberle Gym. According to the below email we might not need a traditional comprehensive bid process., because PYLUSD and the City are both Sorcewell (formerly NJPA) members. I say this tentatively because I do not know what PYLUSD's policy for these things look like. What do we need to do next?

Thank you,

Matthew Brand, CYSA | Coordinator | Community Services
Placentia | 401 E. Chapman Ave. Placentia, CA 92870
☎ 714-993-8232 | 📠 (714-961-0283) | ✉ mbrand@placentia.org



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From: TORRES Jon <jon.torres@gerflorusa.com>
Sent: Tuesday, January 11, 2022 9:30 AM
To: Matt Brand <mbrand@placentia.org>
Cc: Blake Grimsley <blakeg@floorsbysignature.com>
Subject: Melrose Elementary School Gymnasium

EXTERNAL EMAIL

Mr. Brand:

It was a pleasure speaking with you earlier.

Great news! Both the City of Placentia (member #103576) and Placentia-Yorba Linda Unified School District (member #9689) are members of Sourcewell (formerly known as NJPA). As mentioned on our phone call,

Sourcewell uses a comprehensive RFP process to select its approved vendors, thereby satisfying the open-bid, competitive purchasing requirements common to most public and governmental entities, schools, non-profits and a variety of other organizations. As a result, Sourcewell members can simply cut a PO for the approved products without extending a public-bid offering on reach project. In your case, the contract can either be through the city or the school district since both entities are Sourcewell members.

Feel free to contact me anytime if I can assist further.

Best regards,

Jon Torres

Territory Sales Manager - Southern California

Gerflor USA

Mobile: 949-484-3058

www.gerflorusa.com

595 Supreme Drive, Bensenville, IL 60106





Gerflor - Connor Sport Court

Athletic Surfaces

#060518-CSC-2

Maturity Date: 08/07/2022

Products & Services 

Products & Services

Sourcewell contract 060518-CSC gives access to the following types of goods and services:

- Multi-sports flooring
- Recreation flooring
- Sports floor finishes & line marking
- Underlayer & protective covers
- Adhesives & tapes

Become a Member

Simply complete the [online application](#) or contact the Client Development team at service@sourcewell-mn.gov or 877-585-9706.

General Contracts

ezIQ Contracts

Sourcewell's website may contain links to nongovernment websites being provided as a convenience and for informational purposes only. Sourcewell neither endorses nor guarantees, in any way, the external organization's services, advice, or products included in these website links. Sourcewell bears no responsibility for the accuracy, legality, or timeliness of any content on the external site or for that of subsequent links. All questions related to content on external sites should be addressed directly to the host of that particular website.



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Project No. _____

EXHIBIT B
SCHEDULE OF PERFORMANCE

Matt Brand

From: Blake Grimsley <blakeg@floorsbysignature.com>
Sent: Thursday, June 2, 2022 9:29 PM
To: Matt Brand
Subject: RE: Melrose Elementary School Gymnasium

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Ok, that timeline of 8-1 through 8-20 should be sufficient.

Thank you,

Blake Grimsley
Signature Flooring, Inc.
701 N. Hariton Street
Orange, CA 92868

714-558-9200 x 113
714-606-3057 CELL
714-558-9255 FAX
License # 867485



From: Matt Brand <mbrand@placentia.org>
Sent: Thursday, June 2, 2022 9:21 PM
To: Blake Grimsley <blakeg@floorsbysignature.com>
Subject: Re: Melrose Elementary School Gymnasium

Blake,

As far as I am aware the earliest you can start is August 1, 2022. There is a possibility that you might be able to start earlier but it will depend on the School District's painting schedule of the gym.

When I get your insurance We should be good to go, and I will sent the contract for signatures. Let me know if you have any questions.

Thank you,

Matthew Brand

City of Placentia

Sent from my iPhone

On Jun 2, 2022, at 9:14 PM, Blake Grimsley <blakeg@floorsbysignature.com> wrote:

EMAIL FROM EXTERNAL SOURCE: Don't reply, click on a link or open an attachment unless you recognize the sender and know the content to be safe. If you believe this email to be unsafe, please use the [Report Phish](#) button in Outlook to notify the IT department.

Hi Matt,

That's no problem. What date can we potentially start?

Thanks,

Blake Grimsley
Signature Flooring, Inc.
701 N. Hariton Street
Orange, CA 92868

714-558-9200 x 113
714-606-3057 CELL
714-558-9255 FAX
License # 867485
<image002.png>

From: Matt Brand <mbrand@placentia.org>
Sent: Thursday, June 2, 2022 3:52 PM
To: Blake Grimsley <blakeg@floorsbysignature.com>
Subject: RE: Melrose Elementary School Gymnasium

Good Afternoon Blake,

Do you think the Oberle Gym flooring project can be completed in August of 2022? School Starts on August 20, so is it possible to complete the project by August 28th? If this is possible please respond by email. This email chain will serve as our schedule of work.

Thank you,

Matthew Brand, CYSA | Coordinator | Community Services
Placentia | 401 E. Chapman Ave. Placentia, CA 92870
☎ 714-993-8232 | 📠 (714-961-0283) | ✉ mbrand@placentia.org

<image007.jpg>

Download the iPlacentia Mobile App:

<image010.jpg><image011.png>

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From: Blake Grimsley <blakeg@floorsbysignature.com>
Sent: Thursday, May 12, 2022 8:54 AM

To: Matt Brand <mbrand@placentia.org>
Subject: RE: Melrose Elementary School Gymnasium

EMAIL FROM EXTERNAL SOURCE: Don't reply, click on a link or open an attachment unless you recognize the sender and know the content to be safe. If you believe this email to be unsafe, please use the [Report Phish](#) button in Outlook to notify the IT department.

Hi Matt,

Please see attached again for reference.

Thanks,

Blake Grimsley
Signature Flooring, Inc.
701 N. Hariton Street
Orange, CA 92868

714-558-9200 x 113
714-606-3057 CELL
714-558-9255 FAX
License # 867485
<image002.png>

From: Matt Brand <mbrand@placentia.org>
Sent: Wednesday, May 11, 2022 4:02 PM
To: Blake Grimsley <blakeg@floorsbysignature.com>
Subject: RE: Melrose Elementary School Gymnasium

Blake,

I got the go ahead for the gym flooring project. Please give me a call so that we can get it going.

Thank you,

Matthew Brand, CYSA | Coordinator | Community Services
Placentia | 401 E. Chapman Ave. Placentia, CA 92870
☎ 714-993-8243 | 📠 (714-961-0283) | ✉ mbrand@placentia.org

<image007.jpg>

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From: Blake Grimsley <blakeg@floorsbysignature.com>
Sent: Thursday, February 24, 2022 3:40 PM
To: Matt Brand <mbrand@placentia.org>
Subject: RE: Melrose Elementary School Gymnasium

EXTERNAL EMAIL

Hi Matt,

Are you still interested in replacing the gym floor at Melrose? Please let me know and we'll get the ball rolling to ensure adequate stock of materials.

Thank you,

Blake Grimsley
Signature Flooring, Inc.
701 N. Hariton Street
Orange, CA 92868

714-558-9200 x 113
714-606-3057 CELL
714-558-9255 FAX
License # 867485

<image002.png>

From: TORRES Jon <jon.torres@gerflorusa.com>
Sent: Tuesday, January 11, 2022 9:30 AM
To: Matthew Brand (mbrand@placentia.org) <mbrand@placentia.org>
Cc: Blake Grimsley <blakeg@floorsbysignature.com>
Subject: Melrose Elementary School Gymnasium

Mr. Brand:

It was a pleasure speaking with you earlier.

Great news! Both the City of Placentia (*member #103576*) and Placentia-Yorba Linda Unified School District (*member #9689*) are members of Sourcwell (formerly known as NJPA). As mentioned on our phone call, Sourcwell uses a comprehensive RFP process to select its approved vendors, thereby satisfying the open-bid, competitive purchasing requirements common to most public and governmental entities, schools, non-profits and a variety of other organizations. As a result, Sourcwell members can simply cut a PO for the approved products without extending a public-bid offering on reach project. In your case, the contract can either be through the city or the school district since both entities are Sourcwell members.

Feel free to contact me anytime if I can assist further.

Best regards,

Jon Torres
Territory Sales Manager - Southern California
Gerflor USA
Mobile: 949-484-3058
www.gerflorusa.com
595 Supreme Drive, Bensenville, IL 60106

EXHIBIT C

INSURANCE REQUIREMENTS

Contractor shall maintain and shall require all its subcontractors, consultants, and other agents to maintain the insurance listed below. Any requirement for insurance to be maintained after completion of the work shall survive this agreement.

CITY reserves the right to review any and all of the required insurance policies and/or endorsements but has no obligation to do so. Failure to demand evidence of full compliance with the insurance requirements set forth in this agreement or failure to identify any insurance deficiency shall not relieve Contractor from, nor be construed or deemed a waiver of, its obligation to maintain the required insurance at all times during the performance of this agreement.

A. Workers Compensation & Employers Liability Insurance

- Workers Compensation insurance with statutory limits as required by the Labor Code of the State of California.
- Employers Liability with limits of \$1,000,000 per Accident; \$1,000,000 Disease per employee; \$1,000,000 Disease per policy.
- The policy shall include a written waiver of the insurer's right to subrogate against CITY.
- Required Evidence of Coverage:
 1. Subrogation waiver endorsement; and
 2. Properly completed Certificate of Insurance.

B. General Liability Insurance

- Commercial General Liability Insurance no less broad than Insurance Services Office (ISO) form CG 00 01.
- Coverage shall be on a standard occurrence form. Claims-Made forms are not acceptable without prior written consent. Modified, limited or restricted Occurrence forms are not acceptable without prior written consent.
- Minimum Limits: \$1,000,000 per Occurrence; \$2,000,000 General Aggregate; \$2,000,000 Products/Completed Operations Aggregate. The General Aggregate

Project No. _____

shall apply separately to each project. The required limits may be provided by a combination of General Liability Insurance and Commercial Excess or Umbrella Liability Insurance. If contractor maintains higher limits than the specified minimum limits, CITY requires and shall be entitled to coverage for the higher limits maintained by contractor.

- Any deductible or self-insured retention shall be shown on the Certificate of Insurance. If the deductible or self-insured retention exceeds \$25,000 it must be approved in advance by CITY. Contractor is responsible for any deductible or self-insured retention and shall fund it upon CITY'S written request, regardless of whether Contractor has a claim against the insurance or is named as a party in any action involving CITY.
- Coverage shall be continued for one (1) year after completion of the work.
- CITY shall be endorsed as an additional insured for liability arising out of ongoing and completed operations by or on behalf of the contractor. CITY shall continue to be an additional insured for completed operations for (1) year after completion of the work.
- The policy definition of "insured contract" shall include assumptions of liability arising out of both ongoing operations and the products-completed operations hazard ("f" definition of insured contract in ISO form CG 00 01, or equivalent).
- The insurance provided to the additional insureds shall be primary to, and non-contributory with, any insurance or self-insurance program maintained by them.
- The policy shall cover inter-insured suits and include a "Separation of Insureds" or "severability" clause which treats each insured separately.
- The policy shall be endorsed to include a written waiver of the insurer's right to subrogate against all persons or entities that are, or are required to be, additional insureds.
- The policy shall not contain a Contractors' Warranty or other similar language which eliminates or restricts insurance because of a subcontractor's failure to carry specific insurance or to supply evidence of such insurance.
- Required Evidence of Coverage:
 1. Copy of the additional insured endorsement or policy language granting additional insured status; (The City of Placentia, its officers, employees, representatives, attorneys, and volunteers shall be named as additional named insureds with respect to: liability arising out of

Project No. _____

activities performed by or on behalf of the Contractor and all Subcontractors pursuant to its contract with the City; products and completed operations of the Consultant; premises owned, occupied or used by the Contractor and all Subcontractors; automobiles owned, leased, hired, or borrowed by the Contractor and all Subcontractors.)

2. Copy of the endorsement or policy language indicating that coverage applicable to the additional insureds is primary and non-contributory;
3. Properly completed Certificate of Insurance; and
4. Completed and signed Agent/Broker Questionnaire with supporting documentation as required.

C. Automobile Liability Insurance

- Minimum Limit: \$1,000,000 combined single limit per accident.
- Coverage shall apply to all owned, hired and non-owned vehicles.
- CITY shall qualify as an insured.
- Required Evidence of Coverage:
 1. Copy of the endorsement or policy language indicating that CITY is an insured; and
 2. Properly completed Certificate of Insurance.

D. Contractors Pollution Liability Insurance

- Minimum Limits: \$1,000,000 per Pollution Incident; \$1,000,000 Aggregate;
- Coverage shall apply to pollution incidents at or from any location at which Contractor is performing work under this agreement.
- Any deductible or self-insured retention shall be shown on the Certificate of Insurance. If the deductible or self-insured retention exceeds \$25,000 it shall be approved in advance by CITY. Contractor is responsible for any deductible or self-insured retention and shall fund it upon CITY written request, regardless of whether Contractor has a claim against the insurance or is named as a party in any action involving CITY.
- CITY shall be endorsed as an additional insured for liability arising out of ongoing and completed operations by or on behalf of the Contractor. Additional insured status shall continue for one (1) year after completion of the work.
- The insurance provided to the additional insureds shall apply on a primary and

Project No. _____

non-contributory basis with respect to any insurance or self-insurance program maintained by them.

- If the insurance is on a Claims-Made basis, the retroactive date shall be no later than the commencement of work.
- The insurance shall be continued for one (1) year after completion of the work. If the insurance is on a Claims-Made basis, the continuation coverage may be provided by: (a) renewal of the existing policy; (b) an extended reporting period endorsement; or (c) replacement insurance with a retroactive date no later than the commencement of the work.
- Required Evidence of Coverage:
 1. Copy of the additional insured endorsement or policy language granting additional insured status;
 2. Copy of the endorsement or policy language indicating that coverage for the additional insureds is primary and non-contributory;
 3. Properly completed Certificate of Insurance.

E. Standards for Insurance Companies

- Insurers, other than the California State Compensation Insurance Fund, shall have an A.M. Best's rating of at least A:VII.

F. Documentation

- The Certificate of Insurance shall include the following reference:

- The name and address for Additional Insured endorsements and Certificates of Insurance is: City of Placentia
- Contractor shall provide immediate written notice if: (1) any of the required insurance policies is terminated; (2) the limits of any of the required policies are reduced; or (3) the deductible or self-insured retention is increased.
- Current Evidence of Coverage shall be provided for the entire required period of insurance.
- Upon written request, certified copies of required insurance policies shall be provided within thirty (30) days.

Project No. _____

Project No. _____

EXHIBIT D

CERTIFICATES OF INSURANCE AND ENDORSEMENTS



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

5/13/2022

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an **ADDITIONAL INSURED**, the policy(ies) must have **ADDITIONAL INSURED** provisions or be endorsed. If **SUBROGATION IS WAIVED**, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Risk Strategies Company 2040 Main Street, Suite 450 Irvine, CA 92614 www.risk-strategies.com	CONTACT NAME: Risk Strategies Company PHONE (A/C. No. Ext): 949-242-9240 E-MAIL ADDRESS: syoung@risk-strategies.com	FAX (A/C. No):
	INSURER(S) AFFORDING COVERAGE	
INSURED Signature Flooring Inc. 701 N. Hariton Street Orange CA 92868	CA DOI License No. 0F06675	NAIC #
	INSURER A: West American Insurance Company	44393
	INSURER B: National Union Fire Ins Co Pittsburgh PA	19445
	INSURER C: Insurance Company of the West	27847
	INSURER D: Starr Surplus Lines Insurance Company	13604
	INSURER E:	
	INSURER F:	

COVERAGES

CERTIFICATE NUMBER: 68212910

REVISION NUMBER:

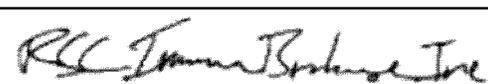
THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> Owners & Contractors <input checked="" type="checkbox"/> Owner & Contractor Protective GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input checked="" type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC <input checked="" type="checkbox"/> OTHER: XCU	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	BKW56292391	12/31/2021	12/31/2022	EACH OCCURRENCE \$1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$500,000 MED EXP (Any one person) \$15,000 PERSONAL & ADV INJURY \$1,000,000 GENERAL AGGREGATE \$2,000,000 PRODUCTS - COMP/OP AGG \$2,000,000 BI/PD Deductible \$0
A	<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY	<input checked="" type="checkbox"/>		BAW56292391	12/31/2021	12/31/2022	COMBINED SINGLE LIMIT (Ea accident) \$1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ Hired Auto Phys Damage \$ ACV; \$1000 ded
B	<input type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$0			EBU064606797	12/31/2021	12/31/2022	EACH OCCURRENCE \$10,000,000 AGGREGATE \$10,000,000 \$
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	<input type="checkbox"/>	<input checked="" type="checkbox"/>	WSD503870004	12/31/2021	12/31/2022	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$1,000,000 E.L. DISEASE - EA EMPLOYEE \$1,000,000 E.L. DISEASE - POLICY LIMIT \$1,000,000
D	Contractor's Pollution Liability	<input checked="" type="checkbox"/>		1000067640221	5/16/2022	5/16/2023	\$2,000,000 Each Occ/\$2,000,000 Agg

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Re: Melrose Elementary School Gymnasium.
 The City of Placentia and its elected and appointed boards, officers, officials, agents, employees, and volunteers are named as additional insureds and primary/non-contributory clause applies to the general, auto and contractor's pollution liability policies and a waiver of subrogation in favor of the additional insureds applies to the general liability and work comp policies.

CERTIFICATE HOLDER**CANCELLATION**

City of Placentia Attn: City Administrator 401 E. Chapman Placentia CA 92870	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE  RSC Insurance Brokerage
---	---

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ACORD 25 (2016/03)

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THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

**ADDITIONAL INSURED - OWNERS, LESSEES OR
CONTRACTORS - SCHEDULED PERSON OR
ORGANIZATION**

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART

SCHEDULE

Name Of Additional Insured Person(s) Or Organization(s):

BLANKET AS REQUIRED BY WRITTEN
CONTRACT, AGREEMENT, OR PERMIT
701 N Hariton St

ORANGE, CA 92868

Location(s) Of Covered Operations

LOCATION(S) DESCRIBED IN THE WRITTEN CONTRACT,
AGREEMENT, OR PERMIT

Information required to complete this Schedule, if not shown above, will be shown in the Declarations.

A. Section II - Who Is An Insured is amended to include as an additional insured the person(s) or organization(s) shown in the Schedule, but only with respect to liability for "bodily injury", "property damage" or "personal and advertising injury" caused, in whole or in part, by:

1. Your acts or omissions; or
2. The acts or omissions of those acting on your behalf;

in the performance of your ongoing operations for the additional insured(s) at the location(s) designated above.

However:

1. The insurance afforded to such additional insured only applies to the extent permitted by law; and
2. If coverage provided to the additional insured is required by a contract or agreement, the insurance afforded to such additional insured will not be broader than that which you are required by the contract or agreement to provide for such additional insured.

B. With respect to the insurance afforded to these additional insureds, the following additional exclusions apply:

This insurance does not apply to "bodily injury" or "property damage" occurring after:

1. All work, including materials, parts or equipment furnished in connection with such work, on the project (other than service, maintenance or repairs) to be performed by or on behalf of the additional insured(s) at the location of the covered operations has been completed; or
2. That portion of "your work" out of which the injury or damage arises has been put to its intended use by any person or organization other than another contractor or subcontractor engaged in performing operations for a principal as a part of the same project.



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THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

**ADDITIONAL INSURED - OWNERS, LESSEES OR
CONTRACTORS - COMPLETED OPERATIONS**

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART
PRODUCTS/COMPLETED OPERATIONS LIABILITY COVERAGE PART

SCHEDULE

Name Of Additional Insured Person(s) Or Organization(s)

BLANKET AS REQUIRED BY WRITTEN
CONTRACT, AGREEMENT, OR PERMIT
701 N Hariton St

ORANGE, CA 92868

Location And Description Of Completed Operations

YOUR WORK AS DESCRIBED IN THE WRITTEN
CONTRACT, AGREEMENT, OR PERMIT

LOCATION(S) AS DESCRIBED IN THE WRITTEN
CONTRACT, AGREEMENT, OR PERMIT

Information required to complete this Schedule, if not shown above, will be shown in the Declarations.

A. Section II - Who Is An Insured is amended to include as an additional insured the person(s) or organization(s) shown in the Schedule, but only with respect to liability for "bodily injury" or "property damage" caused, in whole or in part, by "your work" at the location designated and described in the Schedule of this endorsement performed for that additional insured and included in the "products-completed operations hazard".

However:

1. The insurance afforded to such additional insured only applies to the extent permitted by law; and
2. If coverage provided to the additional insured is required by a contract or agreement, the insurance afforded to such additional insured will not be broader than that which you are required by the contract or agreement to provide for such additional insured.

B. With respect to the insurance afforded to these additional insureds, the following is added to **Section III - Limits Of Insurance:**

If coverage provided to the additional insured is required by a contract or agreement, the most we will pay on behalf of the additional insured is the amount of insurance:

1. Required by the contract or agreement; or
2. Available under the applicable Limits of Insurance shown in the Declarations;

whichever is less.

This endorsement shall not increase the applicable Limits of Insurance shown in the Declarations.



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THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

**PRIMARY AND NONCONTRIBUTORY -
OTHER INSURANCE CONDITION**

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART
PRODUCTS/COMPLETED OPERATIONS LIABILITY COVERAGE PART

The following is added to the **Other Insurance** Condition and supersedes any provision to the contrary:

Primary And Noncontributory Insurance

This insurance is primary to and will not seek contribution from any other insurance available to an additional insured under your policy provided that:

(1) The additional insured is a Named Insured under such other insurance; and

(2) You have agreed in writing in a contract or agreement that this insurance would be primary and would not seek contribution from any other insurance available to the additional insured.

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

CONSTRUCTION PROJECT(S) - GENERAL AGGREGATE LIMIT (PER PROJECT)

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART

- 59935530
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270
of 110
69
- A.** For all sums which the insured becomes legally obligated to pay as damages caused by "occurrences" under **Section I - Coverage A - Bodily Injury And Property Damage Liability**, and for all medical expenses caused by accidents under **Section I - Coverage C Medical Payments**, which can be attributed only to ongoing operations at a single construction project away from premises owned by or rented to you:
1. A separate Construction Project General Aggregate Limit applies to each construction project, and that limit is equal to the amount of the General Aggregate Limit shown in the Declarations .
 2. The Construction Project General Aggregate Limit is the most we will pay for the sum of all damages under Coverage **A**, except damages because of "bodily injury" or "property damage" included in the "products-completed operations hazard", and for medical expenses under Coverage **C** regardless of the number of:
 - a. Insureds;
 - b. Claims made or "suits" brought; or
 - c. Persons or organizations making claims or bringing "suits".
 3. Any payments made under Coverage **A** for damages or under Coverage **C** for medical expenses shall reduce the Construction Project General Aggregate Limit for that construction project. Such payments shall not reduce the General Aggregate Limit shown in the Declarations nor shall they reduce any other Construction Project General Aggregate Limit for any other construction project.
 4. The limits shown in the Declarations for Each Occurrence, Fire Damage and Medical Expense continue to apply. However, instead of being subject to the General Aggregate Limit shown in the Declarations, such limits will be subject to the applicable Construction Project General Aggregate Limit.
- B.** For all sums which the insured becomes legally obligated to pay as damages caused by "occurrences" under **Section I - Coverage A - Bodily Injury And Property Damage Liability**, and for all medical expenses caused by accidents under **Section I - Coverage C Medical Payments**, which cannot be attributed only to ongoing operations at a single construction project away from premises owned by or rented to you:
1. Any payments made under Coverage **A** for damages or under Coverage **C** for medical expenses shall reduce the amount available under the General Aggregate Limit or the Products-Completed Operations Aggregate Limit, whichever is applicable; and
 2. Such payments shall not reduce any Construction Project General Aggregate Limit.
- C.** When coverage for liability arising out of the "products-completed operations hazard" is provided, any payments for damages because of "bodily injury" or "property damage" included in the "products-completed operations hazard" will reduce the Products-Completed Operations Aggregate Limit, and not reduce the General Aggregate Limit nor the Construction Project General Aggregate Limit.
- D.** If the applicable construction project has been abandoned, delayed, or abandoned and then restarted, or if the authorized contracting parties deviate from plans, blueprints, designs, specifications or timetables, the project will still be deemed to be the same construction project.
- E.** The provisions of **Section III - Limits Of Insurance** not otherwise modified by this endorsement shall continue to apply.

WAIVER OF TRANSFER OF RIGHTS OF RECOVERY AGAINST OTHERS TO US

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART
PRODUCTS/COMPLETED OPERATIONS LIABILITY COVERAGE PART

SCHEDULE

Name Of Person Or Organization:

Blanket where required by a written contract.

Information required to complete this Schedule, if not shown above, will be shown in the Declarations.

The following is added to Paragraph 8. **Transfer Of Rights Of Recovery Against Others To Us of Section IV – Conditions:**

We waive any right of recovery we may have against the person or organization shown in the Schedule above because of payments we make for injury or damage arising out of your ongoing operations or "your work" done under a contract with that person or organization and included in the "products-completed operations hazard". This waiver applies only to the person or organization shown in the Schedule above.

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

CALIFORNIA BUSINESS AUTO COVERAGE ENHANCEMENT ENDORSEMENT

This endorsement modifies insurance provided under the following:

BUSINESS AUTO COVERAGE FORM

With respect to coverage afforded by this endorsement, the provisions of the policy apply unless modified by the endorsement.

If the policy to which this endorsement is attached also contains a Business Auto Coverage Enhancement Endorsement with a specific state named in the title, this endorsement does not apply to vehicles garaged in that specified state.

COVERAGE INDEX

<u>SUBJECT</u>	<u>PROVISION NUMBER</u>
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ADDITIONAL INSURED BY CONTRACT, AGREEMENT OR PERMIT	3
AMENDED DUTIES IN THE EVENT OF ACCIDENT, CLAIM, SUIT OR LOSS	20
AMENDED FELLOW EMPLOYEE EXCLUSION	5
AUDIO, VISUAL AND DATA ELECTRONIC EQUIPMENT COVERAGE	14
BODILY INJURY REDEFINED	24
EMPLOYEES AS INSUREDS (Including Employee Hired Auto)	2
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HIRED AUTO COVERAGE TERRITORY	22
HIRED AUTO PHYSICAL DAMAGE (Including Employee Hired Auto)	6
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NEWLY FORMED OR ACQUIRED SUBSIDIARIES	1
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PERSONAL EFFECTS COVERAGE	11
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PHYSICAL DAMAGE DEDUCTIBLE - VEHICLE TRACKING SYSTEM	13
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RENTAL REIMBURSEMENT	9
SUPPLEMENTARY PAYMENTS	4
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SECTION II - LIABILITY COVERAGE is amended as follows:

1. NEWLY FORMED OR ACQUIRED SUBSIDIARIES

SECTION II - LIABILITY COVERAGE, Paragraph **A.1. Who Is An Insured** is amended to include the following as an "insured":

- d. Any legally incorporated subsidiary of which you own more than 50 percent interest during the policy period. Coverage is afforded only for 90 days from the date of acquisition or formation. However, "insured" does not include any organization that:
- (1) Is a partnership or joint venture; or
 - (2) Is an "insured" under any other automobile policy except a policy written specifically to apply in excess of this policy; or
 - (3) Has exhausted its Limit of Insurance or had its policy terminated under any other automobile policy.

Coverage under this provision **d.** does not apply to "bodily injury" or "property damage" that occurred before you acquired or formed the organization.

2. EMPLOYEES AS INSUREDS

SECTION II - LIABILITY COVERAGE, Paragraph **A.1. Who Is An Insured** is amended to include the following as an "insured":

- e. Any "employee" of yours while using a covered "auto" you do not own, hire or borrow but only for acts within the scope of their employment by you. Insurance provided by this endorsement is excess over any other insurance available to any "employee".
- f. Any "employee" of yours while operating an "auto" hired or borrowed under a written contract or agreement in that "employee's" name, with your permission, while performing duties related to the conduct of your business and within the scope of their employment. Insurance provided by this endorsement is excess over any other insurance available to the "employee".

3. ADDITIONAL INSURED BY CONTRACT, AGREEMENT OR PERMIT

SECTION II - LIABILITY COVERAGE, Paragraph **A.1. Who Is An Insured** is amended to include the following as an "insured":

- g. Any person or organization with respect to the operation, maintenance or use of a covered "auto", provided that you and such person or organization have agreed in a written contract, written agreement, or permit issued to you by governmental or public authority, to add such person, or organization, or governmental or public authority to this policy as an "insured".

However, such person or organization is an "insured":

- (1) Only with respect to the operation, maintenance or use of a covered "auto";
- (2) Only for "bodily injury" or "property damage" caused by an "accident" which takes place after you executed the written contract or written agreement, or the permit has been issued to you; and
- (3) Only for the duration of that contract, agreement or permit.

The "insured" is required to submit a claim to any other insurer to which coverage could apply for defense and indemnity. Unless the "insured" has agreed in writing to primary noncontributory wording per enhancement number 24, this policy is excess over any other collectible insurance.

4. SUPPLEMENTARY PAYMENTS

SECTION II - LIABILITY COVERAGE, **Coverage Extensions, 2.a. Supplementary Payments**, Paragraphs (2) and (4) are replaced by the following:

- (2) Up to \$3,000 for cost of bail bonds (including bonds for related traffic violations) required because of an "accident" we cover. We do not have to furnish these bonds.
- (4) All reasonable expenses incurred by the "insured" at our request, including actual loss of earnings up to \$500 a day because of time off from work.

5. AMENDED FELLOW EMPLOYEE EXCLUSION

In those jurisdictions where, by law, fellow "employees" are not entitled to the protection afforded to the employer by the workers compensation exclusivity rule, or similar protection, the following provision is added:

SECTION II - LIABILITY, Exclusion **B.5. Fellow Employee** does not apply if the "bodily injury" results from the use of a covered "auto" you own or hire if you have workers compensation insurance in force for all of your "employees" at the time of "loss".

This coverage is excess over any other collectible insurance.

SECTION III - PHYSICAL DAMAGE COVERAGE is amended as follows:

6. HIRED AUTO PHYSICAL DAMAGE

Paragraph **A.4. Coverage Extensions** of **SECTION III - PHYSICAL DAMAGE COVERAGE**, is amended by adding the following:

If hired "autos" are covered "autos" for Liability Coverage, and if Comprehensive, Specified Causes of Loss or Collision coverage are provided under the Business Auto Coverage Form for any "auto" you own, then the Physical Damage coverages provided are extended to "autos":



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- a. You hire, rent or borrow; or
- b. Your "employee" hires or rents under a written contract or agreement in that "employee's" name, but only if the damage occurs while the vehicle is being used in the conduct of your business, subject to the following limit and deductible:
 - a. The most we will pay for "loss" in any one "accident" or "loss" is the smallest of:
 - (1) \$50,000; or
 - (2) The actual cash value of the damaged or stolen property as of the time of the "loss"; or
 - (3) The cost of repairing or replacing the damaged or stolen property with other property of like kind and quality, minus a deductible.
 - b. The deductible will be equal to the largest deductible applicable to any owned "auto" for that coverage.
 - c. Subject to the limit, deductible and excess provisions described in this provision, we will provide coverage equal to the broadest coverage applicable to any covered "auto" you own.
 - d. Subject to a maximum of \$1,000 per "accident", we will also cover the actual loss of use of the hired "auto" if it results from an "accident", you are legally liable and the lessor incurs an actual financial loss.
 - e. This coverage extension does not apply to:
 - (1) Any "auto" that is hired, rented or borrowed with a driver; or
 - (2) Any "auto" that is hired, rented or borrowed from your "employee" or any member of your "employee's" household.

Coverage provided under this extension is excess over any other collectible insurance available at the time of "loss".

7. TOWING AND LABOR

SECTION III - PHYSICAL DAMAGE COVERAGE, Paragraph **A.2. Towing**, is amended by the addition of the following:

We will pay towing and labor costs incurred, up to the limits shown below, each time a covered "auto" classified and rated as a private passenger type, "light truck" or "medium truck" is disabled:

- a. For private passenger type vehicles, we will pay up to \$75 per disablement.
- b. For "light trucks", we will pay up to \$75 per disablement. "Light trucks" are trucks that have a gross vehicle weight (GVW) of 10,000 pounds or less.
- c. For "medium trucks", we will pay up to \$150 per disablement. "Medium trucks" are trucks that have a gross vehicle weight (GVW) of 10,001 - 20,000 pounds.

However, the labor must be performed at the place of disablement.

8. PHYSICAL DAMAGE - ADDITIONAL TRANSPORTATION EXPENSE COVERAGE

Paragraph **A.4.a. Coverage Extensions, Transportation Expenses** of **SECTION III - PHYSICAL DAMAGE COVERAGE**, is amended to provide a limit of \$50 per day and a maximum limit of \$1,500.

9. RENTAL REIMBURSEMENT

SECTION III - PHYSICAL DAMAGE COVERAGE, A. Coverage, is amended by adding the following:

- a. We will pay up to \$75 per day for rental reimbursement expenses incurred by you for the rental of an "auto" because of "accident" or "loss", to an "auto" for which we also pay a "loss" under Comprehensive, Specified Causes of Loss or Collision Coverages. We will pay only for those expenses incurred after the first 24 hours following the "accident" or "loss" to the covered "auto."
- b. Rental Reimbursement requires the rental of a comparable or lesser vehicle, which in many cases may be substantially less than \$75 per day, and will only be allowed for the period of time it should take to repair or replace the vehicle with reasonable speed and similar quality, up to a maximum of 30 days.
- c. We will also pay up to \$500 for reasonable and necessary expenses incurred by you to remove and replace your tools and equipment from the covered "auto". This limit is excess over any other collectible insurance.

- d. This coverage does not apply unless you have a business necessity that other "autos" available for your use and operation cannot fill.
- e. If "loss" results from the total theft of a covered "auto" of the private passenger type, we will pay under this coverage only that amount of your rental reimbursement expenses which is not already provided under Paragraph **4. Coverage Extension**.
- f. No deductible applies to this coverage.
- g. The insurance provided under this extension is excess over any other collectible insurance.

If this policy also provides Rental Reimbursement Coverage you purchased, the coverage provided by this Enhancement Endorsement is in addition to the coverage you purchased.

For the purposes of this endorsement provision, materials and equipment do not include "personal effects" as defined in provision **11.B**.

10. EXTRA EXPENSE - BROADENED COVERAGE

Under **SECTION III - PHYSICAL DAMAGE COVERAGE, A. Coverage**, we will pay for the expense of returning a stolen covered "auto" to you. The maximum amount we will pay is \$1,000.

11. PERSONAL EFFECTS COVERAGE

A. SECTION III - PHYSICAL DAMAGE COVERAGE, A. Coverage, is amended by adding the following:

If you have purchased Comprehensive Coverage on this policy for an "auto" you own and that "auto" is stolen, we will pay, without application of a deductible, up to \$600 for "personal effects" stolen with the "auto."

The insurance provided under this provision is excess over any other collectible insurance.

B. SECTION V - DEFINITIONS is amended by adding the following:

For the purposes of this provision, "personal effects" mean tangible property that is worn or carried by an "insured." "Personal effects" does not include tools, equipment, jewelry, money or securities.

12. ACCIDENTAL AIRBAG DEPLOYMENT

SECTION III - PHYSICAL DAMAGE COVERAGE, B. Exclusions is amended by adding the following:

If you have purchased Comprehensive or Collision Coverage under this policy, the exclusion for "loss" relating to mechanical breakdown does not apply to the accidental discharge of an airbag.

Any insurance we provide shall be excess over any other collectible insurance or reimbursement by manufacturer's warranty. However, we agree to pay any deductible applicable to the other coverage or warranty.

13. PHYSICAL DAMAGE DEDUCTIBLE - VEHICLE TRACKING SYSTEM

SECTION III - PHYSICAL DAMAGE COVERAGE, D. Deductible, is amended by adding the following:

Any Comprehensive Deductible shown in the Declarations will be reduced by 50% for any "loss" caused by theft if the vehicle is equipped with a vehicle tracking device such as a radio tracking device or a global position device and that device was the method of recovery of the vehicle.

14. AUDIO, VISUAL AND DATA ELECTRONIC EQUIPMENT COVERAGE

SECTION III - PHYSICAL DAMAGE COVERAGE, B. Exclusions, Paragraph **a.** of the exception to exclusions **4.c.** and **4.d.** is deleted and replaced with the following:

Exclusions **4.c.** and **4.d.** do not apply to:

- a. Electronic equipment that receives or transmits audio, visual or data signals, whether or not designed solely for the reproduction of sound, if the equipment is:
 - (1) Permanently installed in the covered "auto" at the time of the "loss" or removable from a housing unit that is permanently installed in the covered "auto"; and
 - (2) Designed to be solely operated by use from the power from the "auto's" electrical system; and
 - (3) Physical damage coverages are provided for the covered "auto".

If the "loss" occurs solely to audio, visual or data electronic equipment or accessories used with this equipment, then our obligation to pay for, repair, return or replace damaged or stolen property will be reduced by a \$100 deductible.



15. LOAN / LEASE GAP COVERAGE (Not Applicable In New York)

- A. Paragraph C. Limit Of Insurance** of **SECTION III - PHYSICAL DAMAGE COVERAGE** is amended by adding the following:

The most we will pay for a "total loss" to a covered "auto" owned by or leased to you in any one "accident" is the greater of the:

1. Balance due under the terms of the loan or lease to which the damaged covered "auto" is subject at the time of the "loss" less the amount of:
 - a. Overdue payments and financial penalties associated with those payments as of the date of the "loss";
 - b. Financial penalties imposed under a lease due to high mileage, excessive use or abnormal wear and tear;
 - c. Costs for extended warranties, Credit Life Insurance, Health, Accident or Disability Insurance purchased with the loan or lease;
 - d. Transfer or rollover balances from previous loans or leases;
 - e. Final payment due under a "Balloon Loan";
 - f. The dollar amount of any unrepaired damage which occurred prior to the "total loss" of a covered "auto";
 - g. Security deposits not refunded by a lessor;
 - h. All refunds payable or paid to you as a result of the early termination of a lease agreement or as a result of the early termination of any warranty or extended service agreement on a covered "auto";
 - i. Any amount representing taxes;
 - j. Loan or lease termination fees; or
2. The actual cash value of the damage or stolen property as of the time of the "loss".

An adjustment for depreciation and physical condition will be made in determining the actual cash value at the time of the "loss". This adjustment is not applicable in Texas.

B. Additional Conditions

This coverage applies only to the original loan for which the covered "auto" that incurred the "loss" serves as collateral, or lease written on the covered "auto" that incurred the "loss".

- C. SECTION V - DEFINITIONS** is changed by adding the following:

As used in this endorsement provision, the following definitions apply:

"Total loss" means a "loss" in which the cost of repairs plus the salvage value exceeds the actual cash value.

A "balloon loan" is one with periodic payments that are insufficient to repay the balance over the term of the loan, thereby requiring a large final payment.

16. GLASS REPAIR - WAIVER OF DEDUCTIBLE

Paragraph **D. Deductible** of **SECTION III - PHYSICAL DAMAGE COVERAGE** is amended by the addition of the following:

No deductible applies to glass damage if the glass is repaired rather than replaced.

17. PARKED AUTO COLLISION COVERAGE (WAIVER OF DEDUCTIBLE)

Paragraph **D. Deductible** of **SECTION III - PHYSICAL DAMAGE COVERAGE** is amended by the addition of the following:

The deductible does not apply to "loss" caused by collision to such covered "auto" of the private passenger type or light weight truck with a gross vehicle weight of 10,000 lbs. or less as defined by the manufacturer as maximum loaded weight the "auto" is designed to carry while it is:

- a. In the charge of an "insured";
- b. Legally parked; and
- c. Unoccupied.

The "loss" must be reported to the police authorities within 24 hours of known damage.

The total amount of the damage to the covered "auto" must exceed the deductible shown in the Declarations.

This provision does not apply to any "loss" if the covered "auto" is in the charge of any person or organization engaged in the automobile business.

18. TWO OR MORE DEDUCTIBLES

Under **SECTION III - PHYSICAL DAMAGE COVERAGE**, if two or more company policies or coverage forms apply to the same "accident", the following applies to Paragraph **D. Deductible** :

- a. If the applicable Business Auto deductible is the smaller (or smallest) deductible, it will be waived; or
- b. If the applicable Business Auto deductible is not the smaller (or smallest) deductible, it will be reduced by the amount of the smaller (or smallest) deductible; or
- c. If the "loss" involves two or more Business Auto coverage forms or policies, the smaller (or smallest) deductible will be waived.

For the purpose of this endorsement, company means any company that is part of the Liberty Mutual Group.

SECTION IV - BUSINESS AUTO CONDITIONS is amended as follows:

19. UNINTENTIONAL FAILURE TO DISCLOSE HAZARDS

SECTION IV - BUSINESS AUTO CONDITIONS, Paragraph **B.2.** is amended by adding the following:

If you unintentionally fail to disclose any hazards, exposures or material facts existing as of the inception date or renewal date of the Business Auto Coverage Form, the coverage afforded by this policy will not be prejudiced.

However, you must report the undisclosed hazard of exposure as soon as practicable after its discovery, and we have the right to collect additional premium for any such hazard or exposure.

20. AMENDED DUTIES IN THE EVENT OF ACCIDENT, CLAIM, SUIT OR LOSS

SECTION IV - BUSINESS AUTO CONDITIONS, Paragraph **A.2.a.** is replaced in its entirety by the following:

- a. In the event of "accident", claim, "suit" or "loss", you must promptly notify us when it is known to:
 - (1) You, if you are an individual;
 - (2) A partner, if you are a partnership;
 - (3) Member, if you are a limited liability company;
 - (4) An executive officer or the "employee" designated by the Named Insured to give such notice, if you are a corporation.

To the extent possible, notice to us should include:

- (a) How, when and where the "accident" or "loss" took place;
- (b) The "insured's" name and address; and
- (c) The names and addresses of any injured persons and witnesses.

21. WAIVER OF TRANSFER OF RIGHTS OF RECOVERY AGAINST OTHERS TO US

SECTION IV - BUSINESS AUTO CONDITIONS, Paragraph **A.5. Transfer Of Rights Of Recovery Against Others To Us**, is amended by the addition of the following:

If the person or organization has in a written agreement waived those rights before an "accident" or "loss", our rights are waived also.

22. HIRED AUTO COVERAGE TERRITORY

SECTION IV - BUSINESS AUTO CONDITIONS, Paragraph **B.7. Policy Period, Coverage Territory**, is amended by the addition of the following:

- f. For "autos" hired 30 days or less, the coverage territory is anywhere in the world, provided that the "insured's" responsibility to pay for damages is determined in a "suit", on the merits, in the United States, the territories and possessions of the United States of America, Puerto Rico or Canada or in a settlement we agree to.



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This extension of coverage does not apply to an "auto" hired, leased, rented or borrowed with a driver.

23. PRIMARY AND NON-CONTRIBUTING IF REQUIRED BY WRITTEN CONTRACT OR WRITTEN AGREEMENT

The following is added to **SECTION IV - BUSINESS AUTO CONDITIONS, General Conditions, B.5. Other Insurance** and supersedes any provision to the contrary:

This Coverage Form's Covered Autos Liability Coverage is primary to and will not seek contribution from any other insurance available to an "insured" under your policy provided that:

1. Such "insured" is a Named Insured under such other insurance; and
2. You have agreed in a written contract or written agreement that this insurance would be primary and would not seek contribution from any other insurance available to such "insured".

SECTION V - DEFINITIONS is amended as follows:

24. BODILY INJURY REDEFINED

Under **SECTION V - DEFINITIONS**, Definition **C.** is replaced by the following:

"Bodily injury" means physical injury, sickness or disease sustained by a person, including mental anguish, mental injury, shock, fright or death resulting from any of these at any time.

WAIVER OF OUR RIGHT TO RECOVER FROM OTHERS ENDORSEMENT - BLANKET

We have the right to recover our payments from anyone liable for an injury covered by this policy. We will not enforce our right against the person or organization named in the Schedule. (This agreement applies only to the extent that you perform work under a written contract that requires you to obtain this agreement from us).

The additional premium for this endorsement shall be **2 %** of the total California Workers' Compensation premium otherwise due.

Schedule

Person or Organization
**ANY PERSON / ORG
WHEN REQUIRED BY
WRITTEN CONTRACT**

Job Description
ALL CA OPERATIONS

This endorsement changes the policy to which it is attached and is effective on the date issued unless otherwise stated.
(The information below is required only when this endorsement is issued subsequent to preparation of the policy.)

Endorsement Effective **12/31/2021** Policy No. **WSD 5038700 04**

Endorsement No.

Insured **SIGNATURE FLOORING INC**

Premium \$ **INCL.**

Insurance Company **INSURANCE COMPANY OF THE WEST**

Countersigned By _____



Starr Surplus Lines Insurance Company

Primary and Non-contributory, Additional Insured and Waiver of Subrogation

Policy Number: 1000067640221 **Effective Date:** May 16, 2022 at 12:01 A.M.
Named Insured: SIGNATURE FLOORING, INC.

This endorsement modifies the insurance coverage form(s) listed below that have been purchased by you and evidenced as such on the Declarations page. Please read the endorsement and respective policy(ies) carefully.

- Commercial General Liability Coverage Form
- Owners and Contractors Protective Liability Coverage Form
- Products/Completed Operations Liability Coverage Form
- Contractors Pollution Liability Coverage Form
- Professional Liability Coverage Form
- Site Pollution Liability Coverage Form

SCHEDULE

Where Required By Written Contract

- A. SECTION II - WHO IS AN INSURED** is amended to include as an insured the person or organization shown in the schedule of this endorsement, but only with respect to liability arising out of “your work” for that insured by or for you.
- B.** As respects additional insureds as defined above, this insurance also applies to “bodily injury” or “property damage” arising out of your negligence when the following written contract requirements are applicable:
 1. Coverage available under this coverage part shall apply as primary insurance. Any other insurance available to these additional insured’s shall apply as excess and not contribute as primary to the insurance afforded by this endorsement.
 2. We waive any right of recovery we may have against these additional insured’s because of payments we make for injury or damage arising out of “your work” done under a written contract with the additional insured.
 3. The term insured is used separately and not collectively, but the inclusion of more than one insured shall not increase the limits or coverage provided by this insurance.

Insureds and Agents are advised that certificates of insurance should be used only to provide evidence of insurance in lieu of an actual copy of the applicable insurance policy. Certificates should not be used to amend, expand or otherwise alter the terms of the actual policy.

All other terms and conditions of this Policy remain unchanged.

Signed for STARR SURPLUS LINES INSURANCE COMPANY


Steve Blakey, President


Nehemiah E. Ginsburg, General Counsel

Project No. _____

EXHIBIT E
CLAIMS PROCEDURE

SUMMARY OF PUBLIC CONTRACT CODE § 9204

The following procedure will apply to any claims by the Contractor on the City:

A “claim” is a separate demand on the City by a contractor on a public works project and sent by registered mail or certified mail with return receipt requested, for one or more of the following:

- A time extension, including relief from penalties for delay
- Payment by the City of money damages under the terms of the contract
- Payment of an amount that is disputed by the City

Initial Review

The claim must be supported by appropriate documentation. The City has 45 days within which to review the claim and provide the contractor with a written statement identifying the disputed and undisputed portions of the claim. If the City does not issue a written statement, the claim is deemed rejected in its entirety. The City will pay any undisputed portion of the claim within 60 days of issuing the statement.

Meet & Confer

If the contractor disputes the City’s written response, or if the City does not issue one, the contractor may request in writing an informal conference to meet and confer for possible settlement of the claim. The City will schedule the meet and confer conference within 30 days of this request and provide a written statement identifying the remaining disputed and undisputed portions of the claim within 10 business days of the meet and confer. The City will pay the undisputed portion within 60 days of issuing this statement.

Mediation

With respect to any disputed portion remaining after the meet and confer, the City and contractor will submit the matter to nonbinding mediation, agree to a mediator within 10 business days after issuing the written statement, and share mediation costs equally. If mediation is unsuccessful, then the terms of the public works agreement and applicable law will govern resolution of the dispute.

Miscellaneous Provisions

Amounts not paid by the City in a timely manner bear interest at 7% per annum. Subcontractors may submit claims via this procedure through the general contractor. The City and contractor may waive the requirement to mediate but cannot otherwise waive these claim procedures.



Placentia City Council

AGENDA REPORT

TO: CITY COUNCIL

VIA: CITY ADMINISTRATOR

FROM: DIRECTOR OF DEVELOPMENT SERVICES

DATE: JULY 5, 2022

SUBJECT: INTRODUCTION AND FIRST READING OF ORDINANCE NO. O-2022-07, AMENDING SECTION 22.28.021 (URBAN LOT SPLIT) AND CHAPTER 23.13 (TWO-UNIT HOUSING DEVELOPMENT) TO INCORPORATE OBJECTIVE STANDARDS WITHIN SINGLE-FAMILY RESIDENTIAL DISTRICTS IN CONNECTION WITH THE IMPLEMENTATION OF SENATE BILL 9 (ZONING CODE AMENDMENT 2022-03)

FISCAL
IMPACT: NONE

SUMMARY:

Senate Bill 9 (SB 9) was approved by Governor Gavin Newsom on September 16, 2021. It was effective starting on January 1, 2022 and provides for the ministerial approval of urban lot splits and housing development containing no more than two residential units on a lot in single family residential zones.

On January 18, 2022, Urgency Ordinance No. O-2022-01 (Attachment 2) was adopted by City Council amending Title 22 (Subdivisions) to create an urban lot split process and amending Title 23 (Zoning) of the Placentia Municipal Code to create a process for the construction of two residential units per lot pursuant to the implementation of Senate Bill 9. At that time, Staff was directed to return to the Planning Commission to consider a possible recommendation to the City Council of a non-urgency version of an ordinance designed to comply with Senate Bill 9.

The Planning Commission conducted study sessions regarding the subject draft Ordinance on April 12, 2022 and May 10, 2022. Based on input received at those meetings, Staff prepared a final draft SB9 Ordinance that was presented to the Planning Commission on June 14, 2022. The Planning Commission reviewed the draft ordinance and recommended approval to the Council.

RECOMMENDATION:

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

1. Open the public hearing concerning Ordinance No. O-2022-07; and
2. Receive the Staff report, consider all Public Testimony, ask any questions of Staff; and

2.a.
July 5, 2022

3. Close the public hearing; and
4. Find that adoption of Zoning Code Amendment No. 2022-03 is categorically exempt from environmental review and direct Staff to file a Notice of Exemption, pursuant to CEQA Section 15061(b)(3); and
5. Waive full reading, by title only, and introduce for first reading, Ordinance No. O-2022-07, an Ordinance of the City Council of the City of Placentia, California, finding that approval of Zoning Code Amendment No. 2022-03 is not a “project” under the California Environmental Quality Act (CEQA) pursuant to SB 9 as adopted by the State of California; and, approving Zoning Code Amendment No. 2022-03, an Ordinance of the City of Placentia, California amending Section 22.28.021 (Urban Lot Split) And Chapter 23.13 (Two-Unit Housing Development) to incorporate objective standards.

BACKGROUND:

SB 9 Background Information

SB 9 was approved by Governor Gavin Newsom on September 16, 2021. It went into effect on January 1, 2022 and has two main impacts to the City’s local zoning laws. First, SB 9 adds Government Code section 66411.7 to the Subdivision Map Act to require cities to ministerially approve a parcel map for an “urban lot split” into two (2) lots if the existing lot meets specified requirements, such as the requirement that the lot is within a single-family residential zone. The City may impose standards for that urban lot split but those standards for ministerial approval must be objective standards.

Second, along with the ministerial approval of a proposed urban lot split, new Government Code Section 65852.21 requires the ministerial approval of a housing development containing no more than two residential units on a lot, without discretionary review nor a hearing, if the proposal meets certain objective requirements. For both new sections, there are certain requirements that must be met to utilize those new sections. These include:

- located in a single-family residential zone
- not a historic landmark or located in a historic district
- not located in a very high fire hazard severity zone
- not located in a flood zone or on land identified for habitat conservation
- proposal would not demolish more than 25 percent of existing exterior structural walls

Further, the newly created parcels shall be no smaller than 1,200 square feet and one (1) of the parcels created cannot be smaller than 40% of the lot area of the original parcel. The lot cannot have been previously subdivided pursuant to these urban lot split standards. Neither the owner of the parcel being subdivided nor anyone acting in concert with that owner has previously subdivided an adjacent parcel using the urban lot split standards.

A local agency may impose objective zoning, subdivision, and design standards. “Objective” standards involve no personal or subjective judgement and are uniformly verifiable by reference to an external and uniform benchmark or criteria available and knowable by both the developer and the local agency, so long as those standards do not conflict with SB 9. Objective standards

may not physically preclude the construction of two residential units on either of the resulting parcels or physically preclude either of the two units from being at least 800 square feet in floor area.

Cities do have some very limited discretion in what to include in an SB 9 Ordinance. Below are some examples of regulations that are included in both the urgency ordinance and the proposed ordinance:

- *Demolition.* The proposed ordinance prohibits housing developments that would demolish more than 25% of the existing structural walls on a lot where a tenant had resided within the last three (3) years. A city may opt to allow such demolition, per Government Code § 65852.21(a)(5).
- *Access.* Government Code 66411.7(e) requires cities to include “a requirement that the parcels have access to, provide access to, or adjoin the public right of way.” The proposed ordinance adds language to clarify what is sufficient to meet this requirement.
- *Percolation.* The city is allowed to require residential units connected to an onsite wastewater treatment system (septic tank) to have completed a percolation test in the last five (5) years, or if the percolation test has been recertified, within the last 10 years, which shows that the system meets acceptable infiltration rates.
- *Parking.* Cities are sometimes allowed, but not required, to allow up to one (1) off street parking space per unit. The proposed ordinance would require parking be provided at the maximum permissible rate. However, the city cannot require off street parking if the parcel is located within one-half mile walking distance of a high-quality transit corridor or a major transit stop, or there is a car share vehicle located within one (1) block of the parcel.
- *Additional Unit.* Due to the fact that the second unit on an existing lot or newly created lot is very similar in nature to an accessory dwelling unit (ADU), the proposed ordinance requires that the same standards, conditions, and requirements for accessory dwelling units be followed, unless those standards, conditions and requirements conflict with the proposed ordinance or state law, in which case, the proposed ordinance and state law would apply.

On January 18, 2022, Urgency Ordinance No. O-2022-01 was adopted by City Council amending Title 22 (Subdivisions) to create an urban lot split process and amending Title 23 (Zoning) of the Placentia Municipal Code to create a process for the construction of two residential units per lot pursuant to the implementation of Senate Bill 9. At that time, Staff was directed to return to the Planning Commission to consider the possible recommendation to the City Council of a non-urgency version of an ordinance designed to comply with Senate Bill 9. That draft ordinance can be viewed as Attachment 1 to this report.

DISCUSSION:

April 12 and May 10, 2022 Planning Commission Discussion and Direction

At the April 12, 2022 and May 10, 2022 Planning Commission meetings, Planning Commission received a Staff Report and presentation from Staff related to SB 9. Staff and the Planning Commission discussed what can and cannot be included in a legally defensible SB 9 Ordinance. Staff also worked with the City Attorney to identify development standards that can be included

or amended in the aforementioned draft Ordinance. Those potential development standards, now incorporated in the proposed ordinance are as follows:

1. Unit Size: Limit the existing dwelling unit that exceeds 800 sq. ft. to its current size – no expansion.
2. Structure Height: Limit the height of a new unit based on distance of setback. For example, if rear and/or side set back is 4 feet, limit the height to 10 feet. The height can increase each additional foot the new structure is set back.
3. Stories: Limiting to only one story for new structures based on distance of setback, requiring a step back of the second floor and prohibiting balconies or decks.
4. Lot coverage: Require regulation to be the same as other single-family zoned properties, with the exception that the percentage of lot coverage does not apply if it prevents two, 800 sq. ft. dwelling units on the lot.
5. Landscaping: Require regulation to be the same as all single-family zoned properties, including all applicable water saving measures.
6. Architectural Style: Require regulation to be compatible with the existing unit or the two units being constructed. Can also require it to comply with ADU standards, so long as they do not conflict with SB 9.
7. Heating and Cooling: Can require that heating/cooling apparatus be placed away from certain locations, i.e. street facing elevations.
8. Grading: Require that all grading comply with Chapter 20.40 (Grading and Excavating) of the Municipal Code.
9. Lot Access: While the City cannot prevent an easement for access to the second unit, Staff can require a sufficient width driveway and fire access and clearance.
10. Utilities: Require utilities (and utility undergrounding) to be the same as with all city standards for construction and placement of utilities.
11. Fire Protection: Require that development pursuant to SB 9 meet the minimum requirements set forth in the Title 18 of the Municipal Code.

Draft Ordinance Refining the City's Local Regulations Related to SB 9

Based upon Planning Commission direction received on May 10, 2022, the attached draft ordinance addresses and/or clarifies all of the provisions above. As previously stated, objective standards may not physically preclude the construction of two residential units on either of the resulting parcels or physically preclude either of the two units from being at least 800 square feet in floor area. Generally speaking, the proposed Code amendments provides a distinction between units above/below 800 square feet, incentivizing the development of units larger than 800 square feet if said development can meet the objective standards of the underlying zone, including setbacks. The Planning Commission reviewed the draft ordinance and recommended approval to the Council.

Fees:

Although the Planning Commission has no prevue over City fees, as an informational item, there are existing fees related to accessory dwelling units and for Tentative Parcel Map applications.

However, the City's standard Tentative Parcel Map fee includes staff time spent preparing for and conducting a public hearing. Urban lot splits and/or two units per lot cannot include a public hearing pursuant to SB 9. Therefore, as part of the recent Citywide User Fee Study, a unique fee for urban lot splits has been adopted by City Council and a fee specific to reviewing two residential units on one lot has been adopted by City Council. These fees became effective July 1, 2022 based on previous City Council action.

CEQA:

The proposed Zoning Code Amendment was reviewed by Staff in accordance with the requirements of the California Environmental Quality Act ("CEQA"). Based upon that review, Staff and the Planning Commission recommends that the City Council find that adoption of ZCA 2022-03 is exempt from environmental review in that adoption of the resulting Ordinance is not a project under the requirements of CEQA and that there is no possibility that the activity in question may have a significant effect upon the environment. Pursuant to SB 9, adoption of regulations related to SB 9 is not considered a "project" and therefore, the resulting Ordinance is not subject to CEQA review.

Recommending Body Determination:

On June 14, 2022, the City of Placentia Planning Commission held a public hearing and recommended that the City Council adopt a Categorical Exemption for this project and approve ZCA 2022-02 with minor amendments to the draft ordinance as prepared by Staff.

Prepared by:

Reviewed and approved:



Joseph M. Lambert
Director of Development Services



Damien R. Arrula
City Administrator

Attachments:

1. Ordinance O-2022-07
2. Urgency Ordinance No. O-2022-01
3. Questions & Answers Regarding SB 9

ORDINANCE NO. O-2022-07

**AN ORDINANCE OF THE CITY OF PLACENTIA,
CALIFORNIA AMENDING SECTION 22.28.021 (URBAN
LOT SPLIT) AND CHAPTER 23.13 (TWO-UNIT HOUSING
DEVELOPMENT) TO INCORPORATE OBJECTIVE
STANDARDS**

City Attorney's Summary

This Ordinance amends Section 22.28.01 (Urban Lot Split) and Chapter 23.3 (Two-Unit Housing Development) of the Placentia Municipal Code (PMC), adopted on January 18, 2022, under Urgency Ordinance No. O-2022-01, to add objective standards in connection with the implementation of Senate Bill 9 (SB9).

WHEREAS, the City of Placentia wishes to amend Section 22.28,021 and Chapter 23.13 of the PMC to establish objective standards for the development of an urban lot split and two-unit housing developments; and

WHEREAS, on June 14, 2022, the Planning Commission of the City of Placentia held a duly noticed public hearing and recommended to the City Council approval of the amendments to the PMC incorporated objective subdivision, zoning design standards for urban lot splits and two-unit housing developments; and

WHEREAS, the City of Placentia provided notice of the City Council's public hearing in accordance with California Government Code section 65090 and the City of Placentia Municipal Code section 23.96.030; and

WHEREAS, on July 5, 2022, the City Council of the City of Placentia held a duly noticed public hearing at which time it considered all evidence presented whether written or oral; and

WHEREAS, all other prerequisites to the adoption of this ordinance have occurred; and

WHEREAS, pursuant to Government Code sections 65852.21(j) and 66411.7(n) the amendments implementing SB9 are not considered a project under CEQA.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF PLACENTIA DOES HEREBY ORDAIN AS FOLLOWS:

SECTION 1. In all respects as set forth in the Recitals of this Ordinance.

SECTION 2. Severability. If any section, subsection, subdivision, paragraph, sentence, clause or phrase in this Ordinance or any part thereof is for any reason held to be unconstitutional or invalid or ineffective by any court of competent jurisdiction, such

decision shall not affect the validity or effectiveness of the remaining portions of this Ordinance or any part thereof. The City Council hereby declares that it would have passed each section, subsection, subdivision, paragraph, sentence, clause or phrase thereof irrespective of the fact that any one (1) or more subsections, subdivisions, paragraphs, sentences, clauses or phrases be declared unconstitutional, or invalid, or ineffective, provided the basic purposes of this Ordinance and the benefits to the City and the public are not substantially impaired.

SECTION 3. CEQA. Pursuant to Government Code sections 65852.21(j) and 66411.7(n) the amendments implementing SB9 are not considered a project under CEQA.

SECTION 4. Section 22.80.021 of the Placentia Municipal Code is hereby amended as follows:

Urban Lot Split Requirements:

- A. Definitions. For purposes of this Section, the following definition shall apply:
 - 1. "Urban lot split" means a lot split of a single-family residential lot into two parcels that meets the requirements of this section.

- B. The city shall ministerially approve a parcel map for a lot split that meets the following requirements:
 - 1. The parcel is located within a single-family residential zone.
 - 2. The parcel is located at least partially in an urbanized area or urban cluster as designated by the United States Census Bureau.
 - 3. The parcel map divides an existing parcel to create no more than two new parcels of approximately equal lot area, provided that one parcel shall not be smaller than 40 percent of the lot area of the original parcel.
 - 4. Both newly created parcels are no smaller than 1,200 square feet.
 - 5. The parcel is not located in any of the following areas and does not fall within any of the following categories:
 - a. A historic district or property included on the State Historic Resources Inventory, as defined in Section 5020.1 of the Public Resources Code, or within a site that is designated or listed as a city landmark or historic property or district pursuant to a city ordinance.

- b. Prime farmland or farmland of statewide importance as further defined in Government Code section 65913.4(a)(6)(B).
- c. Wetlands as defined in the United States Fish and Wildlife Service Manual, Part 660 FW 2(June 21, 1993).
- d. A very high fire hazard severity zone as further defined in Government Code section 65913.4(a)(6)(D). This does not apply to sites excluded from the specified hazard zones by a local agency, pursuant to subdivision (b) of Section 51179, or sites that have adopted fire hazard mitigation measures pursuant to existing building standards or state fire mitigation measures applicable to the development.
- e. A hazardous waste site that is listed pursuant to Section 65962.5 or a hazardous waste site designated by the Department of Toxic Substances Control pursuant to Section 25356 of the Health and Safety Code, unless the State Department of Public Health, State Water Resources Control Board, or Department of Toxic Substances Control has cleared the site for residential use or residential mixed uses.
- f. A delineated earthquake fault zone as determined by the State Geologist in any official maps published by the State Geologist, unless the development complies with applicable seismic protection building code standards adopted by the California Building Standards Commission under the California Building Standards Law and by the city's building department.
- g. A special flood hazard area subject to inundation by the 1 percent annual chance flood (100-year flood) as determined by the Federal Emergency Management Agency (FEMA) in any official maps published by FEMA. If an applicant is able to satisfy all applicable federal qualifying criteria in order to provide that the site satisfies this subparagraph and is otherwise eligible for streamlined approval under this section, the city shall not deny the application on the basis that the applicant did not comply with any additional permit requirement, standard, or action adopted by the city that is applicable to that site. A development may be located on a site described in this subparagraph if either of the following are met:
 - i. The site has been subject to a Letter of Map Revision prepared by FEMA and issued to the city; or
 - ii. The site meets FEMA requirements necessary to meet minimum flood plain management criteria of the National Flood Insurance

Program as further spelled out in Government Code section 65913.4(a)(6)(G)(ii);

- h. A regulatory floodway as determined by FEMA in any of its official maps, published by FEMA unless the development has received a no-rise certification in accordance with Section 60.3(d)(3) of Title 44 of the Code of Federal Regulations. If an applicant is able to satisfy all applicable federal qualifying criteria in order to provide that the site satisfies this subparagraph and is otherwise eligible for streamlined approval under this section, the city shall not deny the application on the basis that the applicant did not comply with any additional permit requirement, standard, or action adopted by the city that is applicable to that site.
 - i. Lands identified for conservation in an adopted natural community conservation plan, habitat conservation plan, or other adopted natural resource protection plan as further spelled out in Government Code section 65913.4(a)(6)(I).
 - j. Habitat for protected species identified as candidate, sensitive, or species of special status by state or federal agencies, fully protected species, or species protected by the federal Endangered Species Act of 1973 (16 U.S.C. Sec. 1531 et seq.), the California Endangered Species Act (Chapter 1.5 (commencing with Section 2050) of Division 3 of the Fish and Game Code), or the Native Plant Protection Act (Chapter 10 (commencing with Section 1900) of Division 2 of the Fish and Game Code).
 - k. Lands under a conservation easement.
6. The proposed lot split would not require demolition or alteration of any of the following types of housing:
- a. Housing that is subject to a recorded covenant, ordinance or law that restricts rents to levels affordable to persons and families of moderate, low, or very low income;
 - b. Housing that is subject to any form of rent or price control by the city;
 - c. A parcel or parcels on which an owner of residential real property exercised rights under Government Code section 7060 et seq. to withdraw accommodations from rent or lease within 15 years before the date of the application; or

- d. Housing that has been occupied by a tenant in the last three years.
- 7. The lot split does not create more than two units on a parcel, including any accessory dwelling units or junior accessory dwelling units.
- 8. Flag lots are not permitted, unless necessary to comply with this section.

C. Standards and Requirements. The following requirements shall apply:

- 1. The lot split must conform to all applicable ~~objective~~ requirements of the California Subdivision Map Act (Government Code §§ 66410, et seq.) and Title 22 of the Placentia Municipal Code, except as the same are modified by this section.
- 2. No setback shall be required for an existing structure or a structure constructed in the same location and to the same dimensions as an existing structure.
- 3. Except for those circumstances described in section C.2 above, the setback for side and rear lot lines for units 800 square feet or less shall be four feet. For units 801 square feet and larger, the side and rear set back shall be the same as set forth in the single-family residential zone or applicable single-family residential specific plan land use designation. The front setback shall be as set forth in the applicable single-family residential zone or applicable single-family residential specific plan land use designation.
- 4. The applicant shall provide easements for the provision of public services and facilities as required to service the newly created lots.
- 5. All lots shall have a minimum street frontage of ten feet to provide for vehicular access and shall comply with driveway requirements of Title 23.
- 6. Off-street parking shall be limited to one space per unit and follow the standards in Title 23, unless they conflict with this section, in which case this section will prevail. Notwithstanding the above, no parking requirements shall be imposed in either of the following circumstances:
 - a. The parcel is located within one-half mile walking distance of either a high-quality transit corridor as defined by Public Resources Code section 21155(b) or a major transit stop as defined in Public Resources Code section 21064.3; or
 - b. There is a car share vehicle located within one block of the parcel.

7. Lot coverage shall be the same as set forth in the single-family residential zone, so long as it does not prevent the construction of two 800 square foot units.

8. All grading shall comply with Chapter 20.40 (Grading and Excavating) of this code.

9. Each resulting property must adjoin the public right of way or have vehicular access to the public right of way through a fee interest or perpetual access easement.

10. Driveway locations are subject to Public Works standards and requirements in place at the time of the application. All driveways shall comply with the driveway development standards set forth in section 23.04.010 of this code.

11. Properties must have an approved route for firefighter access and hose pull to all existing or potential structures within 150 feet of the fire apparatus. All properties shall comply with all fire protection requirements set forth in the California Fire Code and Title 18 of this code.

12. Each resulting lot (properties) must have dedicated wet (water, sewer, storm drain) and dry (gas and electric) utilities which shall meet the following standards:

a. Location and size shall be determined in accordance with City standards.

b. Water shall include domestic, irrigation, and fire water systems.

c. Property shall be responsible to install new or upsized connections to City facilities in accordance with City standards.

d. Unused connections shall be abandoned per City standard.

D. In connection with an application under this section, the city shall not:

1. Require dedications of rights-of-way or the construction of offsite improvements for the parcels being created as a condition of issuing a parcel map.

2. Impose any objective zoning, subdivision, or design review standards that would have the effect of physically precluding the construction of two units on either of the resulting parcels or that would result in a unit size of less than 800 square feet.

3. Require the correction of nonconforming zoning provisions as a condition for the lot split.
 4. Deny an application solely because it proposes adjacent or connected structures provided that that all building code safety standards are met and they are sufficient to allow a separate conveyance.
- E. An applicant for an urban lot split shall be required to sign an affidavit in a form approved by the City Attorney to be recorded against the property stating the following:
1. That applicant intends to occupy one of the housing units as their principal residence for a minimum of three years from the date of approval. This requirement does not apply when the applicant is a “community land trust” or a “qualified nonprofit corporation” as the same are defined in the Revenue and Taxation Code.
 2. That the uses shall be limited to residential uses.
 3. That any rental of any unit created by the lot split shall be for a minimum of thirty-one days.
 4. That the maximum number of units to be allowed on the parcels is two, including but not limited to units otherwise allowed pursuant to density bonus provisions, accessory dwelling units, and junior accessory dwelling units.
 5. That prohibits the separate fee interest conveyance of any unit on the parcel.
 6. That the parcel is formed by an urban lot split and is subject to the city’s urban lot split regulations, including all applicable limits on dwelling size and development.
- F. The city may deny the lot split if the building official makes a written finding, based upon a preponderance of the evidence, that the proposed housing development project would have a specific, adverse impact, as defined and determined in Government Code section 65589.5(d)(2), upon the public health and safety or the physical environment and for which there is no feasible method to satisfactorily mitigate or avoid the specific, adverse impact.
- G. This section shall not apply to:
1. Any parcel which has been established pursuant to a lot split in accordance with this section; or

2. Any parcel where the owner of the parcel being subdivided or any person acting in concert with the owner has previously subdivided an adjacent parcel in accordance with this section. For purposes of this section, it will be assumed that where a lot owner purchased the property from an adjacent owner who subdivided his property pursuant to this division within five years of the lot split, the owner is acting in concert with the then owner of the adjacent lot. Acting in concert shall also include where the owner of a property proposed for an urban lot split is the same, related to, or connected by partnership to the owner, buyer or seller (if transferred within the previous three years) of an adjacent lot. However, acting in concert is not limited to these situations.
- G. Any unit constructed must be compatible in design to the existing primary structure and must also comply with the existing accessory dwelling unit standards and requirements set forth in Chapter 23.73 of this Code unless those standards and requirements conflict with this section or state law, in which case this section and state law apply.
- H. The provisions of this section supersede any provisions of the Titles 22 and 23 of the Municipal Code to the contrary.
- J. An existing non-conforming or unpermitted dwelling unit may be legalized if it meets or can be improved to meet all requirements of Article 1 (commencing with Section 17960) of Chapter 5 of Part 1.5 of Division 13 of the Health and Safety Code relating to enforcing building code standards. Nothing in this subsection shall be construed as a requirement for the correction of nonconforming zoning conditions as a condition of approval for a Two-Unit Housing Development.

SECTION 5. Chapter 23.13 of the Placentia Municipal Code is hereby amended as follows:

Section 23.13.010 Two-unit Housing Development

- A. For purposes of this section, the following definition shall apply:
1. "Housing development" shall mean no more than two residential units within a single-family zone that meets the requirements of this section. The two units may consist of two new units or one new unit and one existing unit.
- B. The city shall ministerially approve a housing development containing no more than two residential units if it meets the following requirements:
1. The parcel is located within a single-family residential zone.

2. The parcel is located at least partially in an urbanized area or urban cluster as designated by the United States Census Bureau.
3. The parcel is not located in any of the following areas and does not fall within any of the following categories:
 - a. A historic district or property included on the State Historic Resources Inventory, as defined in Section 5020.1 of the Public Resources Code, or within a site that is designated or listed as a city landmark or historic property or district pursuant to a city ordinance.
 - b. Prime farmland or farmland of statewide importance as further defined in Government Code section 65913.4(a)(6)(B).
 - c. Wetlands as defined in the United States Fish and Wildlife Service Manual, Part 660 FW 2(June 21, 1993).
 - d. A very high fire hazard severity zone as further defined in Government Code section 65913.4(a)(6)(D). This does not apply to sites excluded from the specified hazard zones by a local agency, pursuant to subdivision (b) of Section 51179, or sites that have adopted fire hazard mitigation measures pursuant to existing building standards or state fire mitigation measures applicable to the development.
 - e. A hazardous waste site that is listed pursuant to Section 65962.5 or a hazardous waste site designated by the Department of Toxic Substances Control pursuant to Section 25356 of the Health and Safety Code, unless the State Department of Public Health, State Water Resources Control Board, or Department of Toxic Substances Control has cleared the site for residential use or residential mixed uses.
 - f. A delineated earthquake fault zone as determined by the State Geologist in any official maps published by the State Geologist, unless the development complies with applicable seismic protection building code standards adopted by the California Building Standards Commission under the California Building Standards Law and by the city's building department.
 - g. A special flood hazard area subject to inundation by the 1 percent annual chance flood (100-year flood) as determined by the Federal Emergency Management Agency (FEMA) in any official maps published by FEMA. If an applicant is able to satisfy all applicable federal qualifying criteria in order to provide that the site satisfies this subparagraph and is otherwise

eligible for streamlined approval under this section, the city shall not deny the application on the basis that the applicant did not comply with any additional permit requirement, standard, or action adopted by the city that is applicable to that site. A development may be located on a site described in this subparagraph if either of the following are met:

- i. The site has been subject to a Letter of Map Revision prepared by FEMA and issued to the city; or
 - ii. The site meets FEMA requirements necessary to meet minimum flood plain management criteria of the Nation Flood Insurance Program as further spelled out in Government Code section 65913.4(a)(6)(G)(ii);
- h. A regulatory floodway as determined by FEMA in any of its official maps, published by FEMA unless the development has received a no-rise certification in accordance with Section 60.3(d)(3) of Title 44 of the Code of Federal Regulations. If an applicant is able to satisfy all applicable federal qualifying criteria in order to provide that the site satisfies this subparagraph and is otherwise eligible for streamlined approval under this section, the city shall not deny the application on the basis that the applicant did not comply with any additional permit requirement, standard, or action adopted by the city that is applicable to that site.
- i. Lands identified for conservation in an adopted natural community conservation plan, habitat conservation plan, or other adopted natural resource protection plan as further spelled out in Government Code section 65913.4(a)(6)(I).
- j. Habitat for protected species identified as candidate, sensitive, or species of special status by state or federal agencies, fully protected species, or species protected by the federal Endangered Species Act of 1973 (16 U.S.C. Sec. 1531 et seq.), the California Endangered Species Act (Chapter 1.5 (commencing with Section 2050) of Division 3 of the Fish and Game Code), or the Native Plant Protection Act (Chapter 10 (commencing with Section 1900) of Division 2 of the Fish and Game Code).
- k. Lands under a conservation easement.
4. The proposed housing development would not require demolition or alteration of any of the following types of housing:

- a. Housing that is subject to a recorded covenant, ordinance or law that restricts rents to levels affordable to persons and families of moderate, low, or very low income;
 - b. Housing that is subject to any form of rent or price control by the city;
 - c. A parcel or parcels on which an owner of residential real property exercised rights under Government Code section 7060 et seq. to withdraw accommodations from rent or lease within 15 years before the date of the application; or
 - d. Housing that has been occupied by a tenant in the last three years.
5. Demolition of an existing unit shall not exceed more than 25 percent of the existing exterior structural walls unless the site has not been occupied by a tenant in the last three years.
- C. Standards and Requirements. The following requirements shall apply in addition to all other objective standards pertaining to the single-family residential zone or applicable single-family residential specific plan land use designation, unless they conflict with state law:
- 1. No setback shall be required for an existing structure or a structure constructed in the same location and to the same dimensions as an existing structure.
 - 2. Except for those circumstances described in section C.1 above, for units 800 square feet or less, the setback for side and rear lot lines shall be four feet. For units 801 square feet and larger, the side and rear set back shall be the same as set forth in the applicable single-family residential zone or applicable specific plan designation. The front setback shall be as set forth in the single-family residential zone or applicable single family residential specific plan designation.
 - 3. The applicant shall provide easements for the provision of public services and facilities as required.
 - 4. All lots shall have a minimum street frontage of ten feet to provide for vehicular access and shall comply with driveway requirements of Title 23.
 - 5. Off-street parking shall be limited to one space per unit and follow the standards in Title 23, unless they conflict with state law or this chapter, in which case state law and this chapter shall prevail. Notwithstanding the

above, no parking requirements shall be imposed in either of the following circumstances:

- a. The parcel is located within one-half mile walking distance of either a high-quality transit corridor as defined by Public Resources Code section 21155(b) or a major transit stop as defined in Public Resources Code section 21064.3; or
 - b. There is a car share vehicle located within one block of the parcel.
6. For residential units connected to an onsite wastewater treatment system (septic tank), the applicant provides a percolation test completed within the last 5 years, or if the percolation test has been recertified, within the last 10 years, which shows that the system meets acceptable infiltration rates.
 7. The front setback shall be 20 feet on a lot that fronts on a street.,~~except on lots where the street-facing side (width) is longer than the depth, in such case the setback from the street-facing lot line shall be 10 feet.~~
 8. ~~For landlocked parcels side yard setbacks shall apply to all property lines.~~
 9. The height of the structure shall be same as set forth in the single-family zone or applicable specific plan designation. However, any unit within the four feet rear set back shall be limited to one story. If the second structure meets the rear set back requirements of the single-family zone or applicable single-family residential specific plan land use designation, the height may be the same as required in said zone or land use designation, however, any second story must be stepped back a minimum of 5 feet from the first-floor wall plane. Decks and balconies are prohibited.
 10. Lot coverage shall be the same as set forth in the single-family residential zone or applicable single-family residential specific plan land use designation, so long as it does not prevent the construction of two 800 square foot units.
 11. All grading shall comply with Chapter 20.40 of this code.
 12. Each resulting property must adjoin the public right of way or have vehicular access to the public right of way through a fee interest or perpetual access easement.

13. Driveway locations are subject to Public Works standards and requirements in place at the time of the application. All driveways shall comply with the driveway development standards set forth in section 23.04.010 of this code.

14. Properties must have an approved route for firefighter access and hose pull to all existing or potential structures within 150 feet of the fire apparatus. All properties shall comply with all fire protection requirements set forth in the California Fire Code and Title 18 of this code.

15. Each resulting lot (properties) must have dedicated wet (water, sewer, storm drain) and dry (gas and electric) utilities which shall meet the following standards:

a. Location and size shall be determined in accordance with City standards.

b. Water shall include domestic, irrigation, and fire water systems.

c. Property shall be responsible to install new or upsized connections to City facilities in accordance with City standards.

d. Unused connections shall be abandoned per City standard.

16. Water heaters (excluding tank less) and laundry facilities (washer and dryer) may not be located on the exterior of a dwelling unit. Tank less water heaters, when installed on the exterior of structure may only be installed on the 1st floor, must not be installed on any street facing elevation, and must not be installed on the same elevation as the entrance to the dwelling.

17. HVAC units must not be installed on any street facing elevation, and must not be installed on the same elevation as the entrance to the dwelling.

18. The total floor area of each primary dwelling unit built pursuant to this Ordinance may be less than 800 sq. ft. and also consistent with the minimum standards required by state law (generally 220 sq. ft. minimum). A primary dwelling unit that was legally established on the subject site prior to the two-unit project that is smaller than 800 sq., ft. may be expanded to 800 sq. ft. or larger after or as part of the two-unit project pursuant to the development standards enforced in this chapter. A primary dwelling unit that was previously legally established on the subject site that is larger than 800 sq. ft. is limited to the lawful floor area at the time of the two-unit project approval and may not be expanded.

19. In addition to complying with the single family residential zone landscape provisions of this code, all developments shall plant mature landscaping consisting of (but not limited to) a minimum size 36" box trees, 15 gal shrubs, or a combination of both.

20. All development shall comply with the single family residential zone open space provisions of this code, to the extent that it does not prevent two primary dwelling units on the subject property of 800 sq. ft. each.

D. The city shall not:

1. Impose any objective zoning, subdivision, or design review standards that would have the effect of physically precluding the construction of two units on either of the resulting parcels or that would result in a unit size of less than 800 square feet.
2. Deny an application solely because it proposes adjacent or connected structures provided that that all building code safety standards are met and they are sufficient to allow a separate conveyance.

E. An applicant for an urban lot split shall be required to sign an affidavit in a form approved by the City Attorney to be recorded against the property stating the following:

1. That the uses shall be limited to residential uses.
2. That the rental of any unit created pursuant to this section shall be for a minimum of thirty-one days.
3. For an urban lot split, that the parcel is formed by an urban lot split and is subject to the city's urban lot split regulations, including all applicable limits on dwelling size and development. ~~That the maximum number of units to be allowed on the parcels is two, including but not limited to units otherwise allowed pursuant to density bonus provisions, accessory dwelling units, and junior accessory dwelling units.~~

F. The city may deny the housing development if the building official makes a written finding, based upon a preponderance of the evidence, that the proposed housing development project would have a specific, adverse impact, as defined and determined in Government Code section 65589.5(d)(2), upon the public health and safety or the physical environment and for which there is no feasible method to satisfactorily mitigate or avoid the specific, adverse impact.

G. Any unit constructed must be compatible in design to the existing primary structure and must also comply with the existing accessory dwelling unit standards and requirements set forth in Chapter 23.73 of this Code unless those standards and

requirements conflict with this section or state law, in which case this section and state law apply.

- H. The provisions of this section supersede any provisions in the Titles 22 and 23 of the Municipal Code to the contrary.

Section 23.13.020 Parcel Maps for Urban Lot Splits.

“Notwithstanding anything else in this section to the contrary, if the lot was previously involved in a subdivision pursuant to Municipal Code section 22.80.021 (Urban Lot Split – Approval Process), then an ADU or JADU is allowed if, after construction, there would be no more than two housing units on the lot, including, but not limited to units otherwise allowed pursuant to density bonus provisions, ADU provisions, or JADU provisions.”

SECTION 6. The City Council finds, in accordance with the requirements of Section 23.96.040 (“Amendments”) of the Placentia Municipal Code, that the proposed amendments to the municipal code will not be detrimental to the health, safety or general welfare of the persons residing or working within the neighborhood of the proposed amendments or within the city, and that it will not be injurious to the property or improvements within the neighborhood or within the city. The City Council also finds that the amendment is consistent with the latest adopted General Plan.

SECTION 7. This Ordinance shall take effect on the 31st day after adoption.

SECTION 8. The City Clerk shall certify the passage of this ordinance and shall cause the same to be entered in the book of original ordinances of the City; shall make a minute passage and adoption thereof in the records of the meeting at which time the same is passed and adopted; and shall, within fifteen (15) days after passage and adoption thereof, cause the same to be published as required by law, in a publication of general circulation.

INTRODUCED at a regular meeting of the City Council of the City of Placentia held on the 5th day of July, 2022.

Passed, approved, and adopted this 19th day of July, 2022.

Rhonda Shader, Mayor

ATTEST:

Robert S. McKinnell, City Clerk

I, Robert S. McKinnell, City Clerk of the City of Placentia, do hereby certify that the foregoing Ordinance was introduced on the 5th day of July, 2022 and adopted at a regular meeting of the City Council of the City of Placentia, held on the 19th day of July 2022 by the following vote:

AYES: Councilmembers:
NOES: Councilmembers:
ABSENT: Councilmembers:
ABSTAIN: Councilmembers:

ATTEST:

Robert S. McKinnell, City Clerk

APPROVED AS TO FORM:

Christian Bettenhausen, City Attorney

URGENCY ORDINANCE NO. O-2022-01

**AN URGENCY ORDINANCE OF THE CITY OF
PLACENTIA, CALIFORNIA AMENDING TITLE 22
(SUBDIVISIONS) TO CREATE AN URBAN LOT SPLIT AND
AMENDING TITLE 23 (ZONING) OF THE PLACENTIA
MUNICIPAL CODE TO CREATE TWO (2) RESIDENTIAL
UNITS PER LOT PURSUANT TO THE IMPLEMENTATION
OF SENATE BILL 9**

City Attorney's Summary

This Ordinance amends Title 22 (Subdivisions) of the Placentia Municipal Code (PMC) to create an urban lot split process and provisions, and also amends Title 23 (Zoning) of the PMC to create a process and provisions for two residential units per lot pursuant to the implementation of Senate Bill 9 (SB9). SB 9 adds two new sections to the Government Code, creating urban lot splits and the development of two units on a single-family residential lot. Therefore, this Ordinance will update the PMC as necessary to achieve compliance with recent State legislation regarding urban lot splits and to allow two residential units per single-family zoned lot.

WHEREAS, on September 16, 2021 Governor Gavin Newsom approved Senate Bill 9 (SB 9, Chapter 162) relating to the creation of two residential units per lot which requires local agencies to ministerially approve housing development containing no more than two residential units per lot and ministerially approve an urban lot split; and

WHEREAS, SB 9 took effect on January 1, 2021; and

WHEREAS, SB 9 allows local agencies to impose objective zoning, subdivision, and design review standards; and

WHEREAS, given that SB 9 was not signed until mid-September, there was insufficient time to process this Ordinance through noticed hearings before the Planning Commission and City Council and have the Ordinance in place as close as possible to January 1, 2021; and

WHEREAS, the public is already beginning to express interest in developing under this new law and it is necessary to have standards in place as close as possible to the time SB 9 became effective.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF PLACENTIA DOES HEREBY ORDAIN AS FOLLOWS:

SECTION 1. Section 22.80.021 is hereby added to the Placentia Municipal Code to read as follows:

Urban Lot Split Requirements:

- A. Definitions. For purposes of this Section, the following definition shall apply:
1. "Urban lot split" means a lot split of a single-family residential lot into two parcels that meets the requirements of this section.
- B. The city shall ministerially approve a parcel map for a lot split that meets the following requirements:
1. The parcel is located within a single-family residential zone.
 2. The parcel is located at least partially in an urbanized area or urban cluster as designated by the United States Census Bureau.
 3. The parcel map divides an existing parcel to create no more than two new parcels of approximately equal lot area, provided that one parcel shall not be smaller than 40 percent of the lot area of the original parcel.
 4. Both newly created parcels are no smaller than 1,200 square feet.
 5. The parcel is not located in any of the following areas and does not fall within any of the following categories:
 - a. A historic district or property included on the State Historic Resources Inventory, as defined in Section 5020.1 of the Public Resources Code, or within a site that is designated or listed as a city landmark or historic property or district pursuant to a city ordinance.
 - b. Prime farmland or farmland of statewide importance as further defined in Government Code section 65913.4(a)(6)(B).
 - c. Wetlands as defined in the United States Fish and Wildlife Service Manual, Part 660 FW 2(June 21, 1993).
 - d. A very high fire hazard severity zone as further defined in Government Code section 65913.4(a)(6)(D). This does not apply to sites excluded from the specified hazard zones by a local agency, pursuant to subdivision (b) of Section 51179, or sites that have adopted fire hazard mitigation measures pursuant to existing building standards or state fire mitigation measures applicable to the development.
 - e. A hazardous waste site that is listed pursuant to Section 65962.5 or a hazardous waste site designated by the Department of Toxic

Substances Control pursuant to Section 25356 of the Health and Safety Code, unless the State Department of Public Health, State Water Resources Control Board, or Department of Toxic Substances Control has cleared the site for residential use or residential mixed uses.

- f. A delineated earthquake fault zone as determined by the State Geologist in any official maps published by the State Geologist, unless the development complies with applicable seismic protection building code standards adopted by the California Building Standards Commission under the California Building Standards Law and by the city's building department.
- g. A special flood hazard area subject to inundation by the 1 percent annual chance flood (100-year flood) as determined by the Federal Emergency Management Agency (FEMA) in any official maps published by FEMA. If an applicant is able to satisfy all applicable federal qualifying criteria in order to provide that the site satisfies this subparagraph and is otherwise eligible for streamlined approval under this section, the city shall not deny the application on the basis that the applicant did not comply with any additional permit requirement, standard, or action adopted by the city that is applicable to that site. A development may be located on a site described in this subparagraph if either of the following are met:
 - i. The site has been subject to a Letter of Map Revision prepared by FEMA and issued to the city; or
 - ii. The site meets FEMA requirements necessary to meet minimum flood plain management criteria of the Nation Flood Insurance Program as further spelled out in Government Code section 65913.4(a)(6)(G)(ii);
- h. A regulatory floodway as determined by FEMA in any of its official maps, published by FEMA unless the development has received a no-rise certification in accordance with Section 60.3(d)(3) of Title 44 of the Code of Federal Regulations. If an applicant is able to satisfy all applicable federal qualifying criteria in order to provide that the site satisfies this subparagraph and is otherwise eligible for streamlined approval under this section, the city shall not deny the application on the basis that the applicant did not comply with any additional permit requirement, standard, or action adopted by the city that is applicable to that site.
- i. Lands identified for conservation in an adopted natural community conservation plan, habitat conservation plan, or other adopted natural

resource protection plan as further spelled out in Government Code section 65913.4(a)(6)(I).

- j. Habitat for protected species identified as candidate, sensitive, or species of special status by state or federal agencies, fully protected species, or species protected by the federal Endangered Species Act of 1973 (16 U.S.C. Sec. 1531 et seq.), the California Endangered Species Act (Chapter 1.5 (commencing with Section 2050) of Division 3 of the Fish and Game Code), or the Native Plant Protection Act (Chapter 10 (commencing with Section 1900) of Division 2 of the Fish and Game Code).
 - k. Lands under a conservation easement.
6. The proposed lot split would not require demolition or alteration of any of the following types of housing:
- a. Housing that is subject to a recorded covenant, ordinance or law that restricts rents to levels affordable to persons and families of moderate, low, or very low income;
 - b. Housing that is subject to any form of rent or price control by the city;
 - c. A parcel or parcels on which an owner of residential real property exercised rights under Government Code section 7060 et seq. to withdraw accommodations from rent or lease within 15 years before the date of the application; or
 - d. Housing that has been occupied by a tenant in the last three years.
7. The lot split does not create more than two units on a parcel, including any accessory dwelling units or junior accessory dwelling units.
8. Flag lots are not permitted, unless necessary to comply with this section.
- C. Standards and Requirements. The following requirements shall apply:
- 1. The lot split conforms to all applicable objective requirements of the Subdivision Map Act and Title 22 of the Placentia Municipal Code, except as the same are modified by this section.
 - 2. No setback shall be required for an existing structure or a structure constructed in the same location and to the same dimensions as an existing structure.

3. Except for those circumstances described in section C.2 above, the setback for side and rear lot lines shall be four feet. The front setback shall be as set forth in the single-family residential zone.
4. The applicant shall provide easements for the provision of public services and facilities as required to service the newly created lots.
5. All lots shall have a minimum street frontage of ten feet to provide for vehicular access and shall comply with driveway requirements of Title 23.
6. Off-street parking shall be limited to one space per unit and follow the standards in Title 23, unless they conflict with this section, in which case this section will prevail. Notwithstanding the above, no parking requirements shall be imposed in either of the following circumstances:
 - a. The parcel is located within one-half mile walking distance of either a high-quality transit corridor as defined by Public Resources Code section 21155(b) or a major transit stop as defined in Public Resources Code section 21064.3; or
 - b. There is a car share vehicle located within one block of the parcel.

D. In connection with an application under this section, the city shall not:

1. Require dedications of rights-of-way or the construction of offsite improvements for the parcels being created as a condition of issuing a parcel map.
2. Impose any objective zoning, subdivision, or design review standards that would have the effect of physically precluding the construction of two units on either of the resulting parcels or that would result in a unit size of less than 800 square feet.
3. Require the correction of nonconforming zoning provisions as a condition for the lot split.
4. Deny an application solely because it proposes adjacent or connected structures provided that that all building code safety standards are met and they are sufficient to allow a separate conveyance.

E. An applicant for an urban lot split shall be required to sign an affidavit in a form approved by the City Attorney to be recorded against the property stating the following:

1. That applicant intends to occupy one of the housing units as their principal residence for a minimum of three years from the date of approval. This requirement does not apply when the applicant is a “community land trust” or a “qualified nonprofit corporation” as the same are defined in the Revenue and Taxation Code.
 2. That the uses shall be limited to residential uses.
 3. That any rental of any unit created by the lot split shall be for a minimum of thirty-one days.
 4. That the maximum number of units to be allowed on the parcels is two, including but not limited to units otherwise allowed pursuant to density bonus provisions, accessory dwelling units, and junior accessory dwelling units.
- F. The city may deny the lot split if the building official makes a written finding, based upon a preponderance of the evidence, that the proposed housing development project would have a specific, adverse impact, as defined and determined in Government Code section 65589.5(d)(2), upon the public health and safety or the physical environment and for which there is no feasible method to satisfactorily mitigate or avoid the specific, adverse impact.
- G. This section shall not apply to:
1. Any parcel which has been established pursuant to a lot split in accordance with this section; or
 2. Any parcel where the owner of the parcel being subdivided or any person acting in concert with the owner has previously subdivided an adjacent parcel in accordance with this section. For purposes of this section, it will be assumed that where a lot owner purchased the property from an adjacent owner who subdivided his property pursuant to this division within five years of the lot split, the owner is acting in concert with the then owner of the adjacent lot. Acting in concert shall also include where the owner of a property proposed for an urban lot split is the same, related to, or connected by partnership to the owner, buyer or seller (if transferred within the previous three years) of an adjacent lot. However, acting in concert is not limited to these situations.
- H. Any unit constructed must be compatible in design to the existing primary structure and must also comply with the existing accessory dwelling unit standards and requirements set forth in Chapter 23.73 of this Code unless those standards and

requirements conflict with this section or state law, in which case this section and state law apply.

- I. The provisions of this section supersede any provisions of the Titles 22 and 23 of the Municipal Code to the contrary.

SECTION 2. Chapter 23.13 is hereby added to the Placentia Municipal Code to read as follows:

Section 23.13.010 Two-unit Housing Development

A. For purposes of this section, the following definition shall apply:

1. "Housing development" shall mean no more than two residential units within a single-family zone that meets the requirements of this section. The two units may consist of two new units or one new unit and one existing unit.

B. The city shall ministerially approve a housing development containing no more than two residential units if it meets the following requirements:

1. The parcel is located within a single-family residential zone.
2. The parcel is located at least partially in an urbanized area or urban cluster as designated by the United States Census Bureau.
3. The parcel is not located in any of the following areas and does not fall within any of the following categories:
 - a. A historic district or property included on the State Historic Resources Inventory, as defined in Section 5020.1 of the Public Resources Code, or within a site that is designated or listed as a city landmark or historic property or district pursuant to a city ordinance.
 - b. Prime farmland or farmland of statewide importance as further defined in Government Code section 65913.4(a)(6)(B).
 - c. Wetlands as defined in the United States Fish and Wildlife Service Manual, Part 660 FW 2(June 21, 1993).
 - d. A very high fire hazard severity zone as further defined in Government Code section 65913.4(a)(6)(D). This does not apply to sites excluded from the specified hazard zones by a local agency, pursuant to subdivision (b) of Section 51179, or sites that have adopted fire hazard

mitigation measures pursuant to existing building standards or state fire mitigation measures applicable to the development.

- e. A hazardous waste site that is listed pursuant to Section 65962.5 or a hazardous waste site designated by the Department of Toxic Substances Control pursuant to Section 25356 of the Health and Safety Code, unless the State Department of Public Health, State Water Resources Control Board, or Department of Toxic Substances Control has cleared the site for residential use or residential mixed uses.
- f. A delineated earthquake fault zone as determined by the State Geologist in any official maps published by the State Geologist, unless the development complies with applicable seismic protection building code standards adopted by the California Building Standards Commission under the California Building Standards Law and by the city's building department.
- g. A special flood hazard area subject to inundation by the 1 percent annual chance flood (100-year flood) as determined by the Federal Emergency Management Agency (FEMA) in any official maps published by FEMA. If an applicant is able to satisfy all applicable federal qualifying criteria in order to provide that the site satisfies this subparagraph and is otherwise eligible for streamlined approval under this section, the city shall not deny the application on the basis that the applicant did not comply with any additional permit requirement, standard, or action adopted by the city that is applicable to that site. A development may be located on a site described in this subparagraph if either of the following are met:
 - i. The site has been subject to a Letter of Map Revision prepared by FEMA and issued to the city; or
 - ii. The site meets FEMA requirements necessary to meet minimum flood plain management criteria of the Nation Flood Insurance Program as further spelled out in Government Code section 65913.4(a)(6)(G)(ii);
- h. A regulatory floodway as determined by FEMA in any of its official maps, published by FEMA unless the development has received a no-rise certification in accordance with Section 60.3(d)(3) of Title 44 of the Code of Federal Regulations. If an applicant is able to satisfy all applicable federal qualifying criteria in order to provide that the site satisfies this subparagraph and is otherwise eligible for streamlined approval under this section, the city shall not deny the application on the basis that the

applicant did not comply with any additional permit requirement, standard, or action adopted by the city that is applicable to that site.

- i. Lands identified for conservation in an adopted natural community conservation plan, habitat conservation plan, or other adopted natural resource protection plan as further spelled out in Government Code section 65913.4(a)(6)(I).
 - j. Habitat for protected species identified as candidate, sensitive, or species of special status by state or federal agencies, fully protected species, or species protected by the federal Endangered Species Act of 1973 (16 U.S.C. Sec. 1531 et seq.), the California Endangered Species Act (Chapter 1.5 (commencing with Section 2050) of Division 3 of the Fish and Game Code), or the Native Plant Protection Act (Chapter 10 (commencing with Section 1900) of Division 2 of the Fish and Game Code).
 - k. Lands under a conservation easement.
4. The proposed housing development would not require demolition or alteration of any of the following types of housing:
- a. Housing that is subject to a recorded covenant, ordinance or law that restricts rents to levels affordable to persons and families of moderate, low, or very low income;
 - b. Housing that is subject to any form of rent or price control by the city;
 - c. A parcel or parcels on which an owner of residential real property exercised rights under Government Code section 7060 et seq. to withdraw accommodations from rent or lease within 15 years before the date of the application; or
 - d. Housing that has been occupied by a tenant in the last three years.
5. Demolition of an existing unit shall not exceed more than 25 percent of the existing exterior structural walls unless the site has not been occupied by a tenant in the last three years.
- C. Standards and Requirements. The following requirements shall apply in addition to all other objective standards pertaining to the single-family residential zone, unless they conflict with state law:

1. No setback shall be required for an existing structure or a structure constructed in the same location and to the same dimensions as an existing structure.
2. Except for those circumstances described in section C.1 above, the setback for side and rear lot lines shall be four feet. The front setback shall be as set forth in the single-family residential zone.
3. The applicant shall provide easements for the provision of public services and facilities as required.
4. All lots shall have a minimum street frontage of ten feet to provide for vehicular access and shall comply with driveway requirements of Title 23.
5. Off-street parking shall be limited to one space per unit and follow the standards in Title 23, unless they conflict with this chapter, in which case this chapter shall prevail. Notwithstanding the above, no parking requirements shall be imposed in either of the following circumstances:
 - a. The parcel is located within one-half mile walking distance of either a high-quality transit corridor as defined by Public Resources Code section 21155(b) or a major transit stop as defined in Public Resources Code section 21064.3; or
 - b. There is a car share vehicle located within one block of the parcel.
6. For residential units connected to an onsite wastewater treatment system (septic tank), the applicant provides a percolation test completed within the last 5 years, or if the percolation test has been recertified, within the last 10 years, which shows that the system meets acceptable infiltration rates.
7. The front setback shall be 20 feet on a lot that fronts on a street, except on lots where the street-facing side (width) is longer than the depth, in such case the setback from the street-facing lot line shall be 10 feet.
8. For landlocked parcels side yard setbacks shall apply to all property lines.

D. The city shall not:

1. Impose any objective zoning, subdivision, or design review standards that would have the effect of physically precluding the construction of two units

on either of the resulting parcels or that would result in a unit size of less than 800 square feet.

2. Deny an application solely because it proposes adjacent or connected structures provided that that all building code safety standards are met and they are sufficient to allow a separate conveyance.
- E. An applicant for an urban lot split shall be required to sign an affidavit in a form approved by the City Attorney to be recorded against the property stating the following:
1. That the uses shall be limited to residential uses.
 2. That the rental of any unit created pursuant to this section shall be for a minimum of thirty-one days.
 3. That the maximum number of units to be allowed on the parcels is two, including but not limited to units otherwise allowed pursuant to density bonus provisions, accessory dwelling units, and junior accessory dwelling units.
- F. The city may deny the housing development if the building official makes a written finding, based upon a preponderance of the evidence, that the proposed housing development project would have a specific, adverse impact, as defined and determined in Government Code section 65589.5(d)(2), upon the public health and safety or the physical environment and for which there is no feasible method to satisfactorily mitigate or avoid the specific, adverse impact.
- G. Any unit constructed must be compatible in design to the existing primary structure and must also comply with the existing accessory dwelling unit standards and requirements set forth in Chapter 23.73 of this Code unless those standards and requirements conflict with this section or state law, in which case this section and state law apply.
- H. The provisions of this section supersede any provisions in the Titles 22 and 23 of the Municipal Code to the contrary.

Section 23.13.020 Parcel Maps for Urban Lot Splits.

“Notwithstanding anything else in this section to the contrary, if the lot was previously involved in a subdivision pursuant to Municipal Code section 22.80.021 (Urban Lot Split – Approval Process), then an ADU or JADU is allowed if, after construction, there would be no more than two housing units on the lot, including,

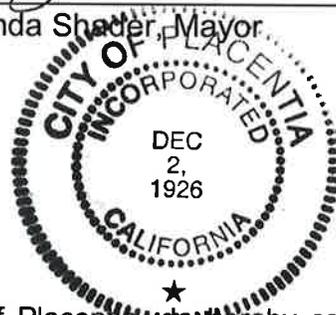
but not limited to units otherwise allowed pursuant to density bonus provisions, ADU provisions, or JADU provisions.”

SECTION 3. This adoption of this Ordinance is not a project under CEQA pursuant to SB 9.

SECTION 4. This Ordinance shall take effect immediately because of the need for the preservation of the public peace, health, and safety as set forth in the Whereas clauses in the beginning of this Ordinance.

Passed, approved, and adopted this 18th day of January, 2022.


Rhonda Shader, Mayor



ATTEST:


Robert S. McKinnell, City Clerk

I, Robert S. McKinnell, City Clerk of the City of Placentia, do hereby certify that the foregoing Urgency Ordinance was introduced and adopted at a regular meeting of the City Council of the City of Placentia, held on the 18th day of January 2022 by the following vote:

AYES:	Councilmembers:	Green, Smith, Yamaguchi, Wanke, Shader
NOES:	Councilmembers:	None
ABSENT:	Councilmembers:	None
ABSTAIN:	Councilmembers:	None

ATTEST:


Robert S. McKinnell, City Clerk

APPROVED AS TO FORM:


Christian Bettenhausen, City Attorney

This memo addresses many of the questions that have arisen since the adoption of Senate Bill 9 (SB 9).

Q: What is the impact of SB 9 on the Housing Element?

A: At this time SB 9 is not expected to have an impact on the housing element, especially for jurisdictions in the SCAG region whose elements are due October 15, 2021. For sites to count towards affordable housing, they must meet minimum density and size requirements that would not be met with developments allowed under SB 9. For subsequent cycles, and for cities in COG areas that have later housing element revision dates, the city may be able to show a historical pattern to account for moderate and above-moderate sites.

Q: What is the impact of SB 9 on the ADU ordinance?

A: To the extent that SB 9 prohibits ADUs/JADUs on developments allowed under SB 9, it would override the ADU ordinance.

Q: Can someone split a lot that has a home with a JADU/ADU on it or build a second unit if there is an ADU/JADU on the lot?

A: The language of SB 9 is only clear as to situations in which a person uses both the authority contained in section 65852.21 allowing two units on a lot *and* section 66411.7 allowing a subdivision of a single-family lot. In this case, no more than two units can be provided per lot, including an ADU and JADU. This language is contained in both section 65852.21(f) and section 66411.7(j).

However, no similar provisions are contained in section 65852.21 authorizing the development of two units on a lot. While the Legislative Counsel's Digest states that SB 9 would require a proposed housing development containing no more than two residential units to be considered ministerially, the argument for allowing ADUs and JADUs would be that the Legislature clearly knew how to draft the statute to prohibit these units if that was the intent. Additionally, HCD's Guidebook on ADUs provides that where there are two detached single-family dwellings on a lot, one ADU per lot is allowed. The HCD's Guidebook does not carry the same weight as legislation and is not necessarily binding.

As the language of sections 65852.21(f) and 66411.7(j) provide that "a local agency shall not be required to permit" an ADU and JADU on parcels using both procedures, the city would have the discretion to specifically allow ADUs and JADUs.

Q: What is the impact of SB 9 on a small lot ordinance?

A: SB 9 would supersede a small lot ordinance to the extent that it is more restrictive. The city must allow lots as small as 1,200 square feet with the setbacks provided in SB 9. Additionally, other objective standards could not be applied if it prohibited development of units that were at least 800 square feet in size.

Q: How does the building code impact living units on property lines?

A: As with ADUs, a development would still have to meet building code requirements.

Q: Can the city prohibit lot splits and units in the very high fire hazard severity zone?

A: SB 9 provides that a lot split must meet the requirements of Government Code section 65913.4(a)(6)(B) to (K). Subsection (D) provides “Within a very high fire hazard severity zone (VHFHSZ), as determined by the Department of Forestry and Fire Protection pursuant to Section 51178, or within a high or very high fire hazard severity zone as indicated on maps adopted by the Department of Forestry and Fire Protection pursuant to Section 4202 of the Public Resources Code. This subparagraph does not apply to sites excluded from the specified hazard zones by a local agency, pursuant to subdivision (b) of Section 51179, or sites that have adopted fire hazard mitigation measures pursuant to existing building standards or state fire mitigation measures applicable to the development.” This language basically seems to mean that if the city has adopted the California Building Code, including Chapter 7A, and is following the law regarding requiring 100 feet of defensible space, then SB 9 would apply to a VHFHSZ.

Q: What is the impact of the requirement that an applicant for an urban lot split sign an affidavit stating an “intent” to live in one of the homes?

A: Unfortunately, this requirement is not really enforceable. While someone can be required to sign such an affidavit, they are only stating that it is their intent to reside in one of housing units for a minimum of three years. There is no penalty if a person does not actually so reside. Additionally, this requirement does not make sense as it states that the occupancy will be for a minimum of three years *from the date of the approval of the urban lot split (emphasis added)*. After a lot split, a person may still need to submit building plans and then construct the home, which could take a significant portion of those three years. Nevertheless, we suggest have a form affidavit prepared that will require a person to sign under penalty of perjury.

Q: Can the city deny an urban lot split if it knows that regardless of the affidavit, the applicant has no intent to actually live one the property?

A: We think that it would be very difficult to deny as the city cannot really know what someone’s intent is.

Q: Can someone continually divide a lot until the lots are down to 1,200 square feet?

A: No. Section 66411.7(a)(3)(F) specifically provides that the ministerial lot split cannot be used for any parcel that has been established through prior exercise of an urban lot split.

Q: What does it mean to be “working in concert” with someone as far as adjacent properties being divided?

A: This language is not clear. Presumably the intent is to prevent speculators from coming in and buying up and developing a number of lots. Possible scenarios could be:

- A owns lots 1 and 2. A subdivides lot 1 and very close to that time frame sells lot 2 to B who then files an application to subdivide.
- Brothers A, B, and C own lots 1, 2, and 3. After brother B subdivides lot 2, Brothers A and C file applications to subdivide lots 1 and 3 on either side of lot 2 and the plans show development that is designed to look like one development.
- Related entities own the adjacent lots.

This issue will probably have to be examined on a case-by-case basis. It is also important to note that the statute does not prohibit the subdivision of adjacent parcels at the same time.

Q: Can the city require that there be a minimum right of way frontage as opposed to providing access through a common easement or private street, or allowing a flag lot?

A: The language of SB 9 is unclear. Newly added section 66411.7(e)(2) provides that a local agency may require “that the parcels have access to, provide access to, or adjoin the public right-of-way.” This could mean that the city has to allow any of these options or that the city could require that it adjoin the public right-of-way. Keep in mind that section 66411.7(c)(2) provides that even objective standards cannot be imposed on a lot split if it would have the effect of physically precluding the construction of two units on either of the resulting parcels.

Q: Can the city set a maximum size restriction on the units?

A: SB 9 does not address size limitations except to state that objective standards cannot physically preclude either of the two units from being at least 800 square feet in floor area.

Q: What if the single-family residence is located in a zone other than single-family residential?

A: SB 9 only applies to single-family residential zones, regardless of whether the code allows single-family residences in multi-family residential zones (see sections 65852.21(a) and 66411.7(a)(3)(A)).

Q: Must the city allow a lot split if it reduces the lot below the city’s minimum lot size?

A: Yes. Section 66411.7(a)(2)(A) provides that the newly created lots must be at least 1,200 square feet, thereby imposing that as the minimum. The city could allow smaller lots if it wanted to.

Q: Must the city allow a unit that does not meet the setback requirements of the single-family residential zone?

A: Yes. Both sections 65852.21(b)(2)(B) and 667411.7(b)(3) provide that the city is limited to requiring a four-foot side and rear yard setback. Furthermore, both of these sections provide that no setback shall be required if an existing structure is being converted or a new structure constructed in the same location and to the same dimensions as an existing structure.

Q: What can the city require for the one parking space, i.e., enclosed, covered, etc.?

A: SB 9 does not limit the type of parking space that the city may require so long as it is an objective standard. The city could therefore require an enclosed parking space of a specified dimension.

Q: Can the city use its standard parcel map fee for the ministerial lot splits?

A: If the city's standard parcel map procedure includes a noticed, public hearing, then the fee would not be applicable. Fees cannot exceed the reasonable cost of providing the service.

Q: What other fees can be imposed?

A: Unlike the ADU legislation, there is no limit on imposing applicable impact fees on new residential units. Additionally, the development would be subject to all other applicable application and permit fees.

Q: Can the city require separate utility connections for new residences?

A: Yes. SB 9 does not include any limitations on utility connections.

Q: Can the city require that units developed under SB 9 are affordable?

A: We do not believe that SB 9 provides the city with authority to restrict the units to affordable units. Of course, the city can provide incentives to encourage the units be affordable.

Q: Are there time frames for approval?

A: Unlike the ADU legislation, there are no independent time frames in which the city must approve a housing development project or urban lot split. The time limits to process a parcel map under the Subdivision Map Act should apply to parcel maps under SB 9. As the map is exempt from CEQA, the time frame will generally be 50 days, assuming that the tentative map does not go to the City Council. The housing

development project would be subject to the Permit Streamlining Act and should be acted upon within 60 days of a complete application.

Q: Is there any way to deny a project under SB 9?

A: Both a housing development project and a lot split may be denied if the building official makes a written finding, based on a preponderance of the evidence, that the project would have a specific, adverse impact upon the public health and safety or the physical environment and for which there is no feasible method to satisfactorily mitigate or avoid such specific adverse impact.

A preponderance of the evidence means more than 50 percent.

A specific, adverse impact means “a significant, quantifiable, direct, and unavoidable impact, based on objective, identified written public health or safety standards, policies, or conditions as the existed on the date the application was deemed complete.”

Q: When must the city have an ordinance in place?

A: SB 9 takes effect on January 1, 2022 and it is recommended that the city have an ordinance in place by that time to make sure that any objective standards it wishes to apply are clearly spelled out. There is no penalty for failing to adopt an ordinance as the city would simply have to follow state law and allow the housing developments and lot splits on the single-family residential lots in accordance with the provisions of SB 9. The city may adopt an ordinance through the urgency procedures in order to have something in place by January 1, 2022.

Q: Why would the city want to adopt an ordinance if state law would apply?

A: SB 9 provides that the city may impose objective standards that do not conflict with the provisions of SB 9. The city should therefore be able to impose different development standards on SB 9 housing developments and lot splits than on other single-family residential developments and parcel maps.

Q: Will HCD provide guidance?

A: HCD intends to provide a technical assistance (TA) memo, but at this time is still gathering questions. It is unknown when the TA memo will be available, but it is very unlikely it will be prior to SB 9 taking effect.



Placentia City Council

AGENDA REPORT

TO: CITY COUNCIL

VIA: CITY ADMINISTRATOR

FROM: DIRECTOR OF FINANCE

DATE: JULY 5, 2022

SUBJECT: **ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE PERIOD ENDING JUNE 30, 2021**

FISCAL
IMPACT: NONE

SUMMARY:

The Annual Audit of the City's financial records has been completed by the City's audit firm, The Pun Group Accountants & Advisors ("PG"). Part of the audit contract includes working with Staff to complete the Annual Comprehensive Financial Report ("ACFR"). The ACFR was reviewed with the Financial Audit Oversight Committee ("FAOC") on June 15, 2022. The FAOC approved the report and recommended for the City Council to receive and file without any material modifications.

RECOMMENDATION:

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

Receive and file the Annual Comprehensive Financial Report for the period ending June 30, 2021, 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 and the City's Finance Department completed the ACFR. 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 (PG), the financial statements are presented fairly in all material respects. The audit of the City's Financial records were completed in accordance with generally accepted auditing standards

3.a.
July 5, 2022

applicable to financial audits contained in Government Audit Standards issued by the Government Accountability Office. The City received a “clean” or unmodified opinion for the audit this year, in that there were no findings issued. Due to various actions taken by the City over the past several years, including establishing additional internal controls, the City has not received any findings since the 2015-16 embezzlement.

The ACFR was presented to the FAOC at its meeting on June 15, 2022, at which time the report was approved and recommended for the City Council to receive and file. The ACFR will also be submitted to the Government Finance Officers Association, for consideration of the Achievement for Excellence in Financial Reporting Award. Staff received notice from the Government Finance Officers Association in October 2021, that the City was awarded the Certificate of Achievement for Excellence in Financial Reporting for the Fiscal Year 2019-20 ACFR and believes this report will also qualify for the award.

FISCAL IMPACT:

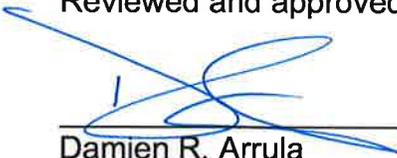
There is no fiscal impact to the recommended action.

Prepared by:



Jennifer Lampman
Director of Finance

Reviewed and approved:



Damien R. Arrula
City Administrator

Attachments:

1. Annual Comprehensive Financial Report for Year ended June 30, 2021
2. Presentation from Pun Group



CITY OF PLACENTIA, CA



Comprehensive Annual Financial Report

For Fiscal Year Ending June 30, 2021



Prepared by the Finance Department
of the City of Placentia

City of Placentia

Placentia, California

Annual Comprehensive Financial Report

For the Fiscal Year Ended June 30, 2021

Prepared by the
Finance Department of City of Placentia

City of Placentia
Annual Comprehensive Financial Report
For the Year Ended June 30, 2021

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City of Placentia
Annual Comprehensive Financial Report
For the Year Ended June 30, 2021

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The People are the City

Mayor
RHONDA SHADER

Mayor Pro Tem
CHAD P. WANKE

Councilmembers:
CRAIG S. GREEN
WARD L. SMITH
JEREMY B. YAMAGUCHI



City Clerk:
ROBERT S. MCKINNELL

City Treasurer
KEVIN A. LARSON

City Administrator
DAMIEN R. ARRULA

401 East Chapman Avenue – Placentia, California 92870

May 5, 2022

To the Honorable Mayor, Members of the City Council, and Citizens of Placentia:

It is our pleasure to present the Annual Comprehensive Financial Report (ACFR) of the City of Placentia for the fiscal year ended June 30, 2021. Responsibility for the accuracy of the data presented and the completeness and fairness of the presentation, including all disclosures, rests with the City. It is our opinion that the data is accurate in all material aspects, is presented in a manner designed to fairly set forth the financial position and results of the operations of the City and contains all disclosures necessary to enable the reader to gain an understanding of the City's financial affairs.

The financial statements have been prepared in accordance with generally accepted accounting principles (GAAP) as promulgated by the Government Accounting Standards Board (GASB). This report consists of management's representations concerning the finances of the City of Placentia, California. Consequently, management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations, management of the City has established a comprehensive internal control framework that is designed both to protect the City's assets from loss, theft, or misuse and to compile sufficient and reliable information for the preparation of the City's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the City's comprehensive framework of internal controls have been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The City's financial statements have been audited by the Pun Group, LLP., a public accounting firm fully licensed and qualified to perform audits of local governments within the State of California. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City of Placentia, California for the fiscal year ended June 30, 2021, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditors concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the City of Placentia, California's financial statements for the fiscal year ended June 30, 2021, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis

(MD&A). This letter of transmittal is designed to complement 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.

CITY PROFILE

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. Orange County is the third largest county in California, trailing only Los Angeles and San Diego counties, and represents 8% of the state's population. There are currently 34 cities within the County. The City consists of approximately 6.7 square miles of land area and serves a population of 52,000.

The City was founded in 1910 and incorporated in 1926. It was home to major citrus growing companies. 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. In 2018, the City was divided into five districts with two of the districts electing a Councilmember in November of that year and the three remaining districts electing their Councilmembers in 2020. 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 Clerk and City Treasurer are separately elected by the voters.

The City provides a full range of municipal services including police, fire and life safety, 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). Refuse collection is franchised to a private waste company, Republic Services.

FINANCIAL POLICIES

Budget: The annual budget serves as the foundation for the City's financial planning and control. The Finance Department, with City Administrator direction, develops revenue estimates and budget guidelines for each department every year in January. The departments then submit 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.

The annual budget includes all the City's governmental and proprietary funds. The legal level of budgetary control is the fund level. The City Administrator has the discretion to transfer

appropriations between departments within a fund but transfers between funds and additional appropriations and transfers must be approved by City Council.

General Fund Reserve Policy: The City's General Fund Reserve Policy provides guidance in the creation, maintenance, and use of reserves. The policy covers the allocation of new and one-time revenues to different committed reserves such as infrastructure, vehicles, and equipment reserve; post-employment benefits sustainability reserve; employee recruitment and retention reserve; and the General Fund contingency reserve. To ensure the availability of adequate reserves for potential contingencies or emergencies, the City Council established the City's General Fund Reserve Policy with a required general fund contingency reserve of 25% of annual General Fund operating expenditures. While the unrestricted fund balance of the General Fund was approximately \$19.7 million on June 30, 2021, the unassigned fund balance was approximately \$9.9 million, a significant increase over the balance of \$3.9 million at June 30, 2020. A relatively large portion of the current unrestricted fund balance is committed for the City's contribution toward the parking structure to be constructed in conjunction with the Metrolink Station. The purpose of this public investment is to further economic growth and prosperity in the downtown area in concert with the Transit-Oriented District (TOD) and Old Town Master Plans.

Fees: In FY 2017-18, the Council adopted Citywide Development Impact and Residential Affordable Housing Impact Fees and updated its Comprehensive Fee Schedule following a comprehensive cost of services/user fee study. The fee schedule was proposed to be updated annually based upon consumer price index with another fee study to be conducted in the fifth year. Both the Citywide Development Impact Fees and the Comprehensive Fee Schedule will be updated in FY 2021-22.

FACTORS AFFECTING THE CITY'S ECONOMIC CONDITION

Local Economy: Placentia's economic outlook is promising. Taxes represent eighty-seven (87%) of the City's total General Fund operating revenue and primarily include property taxes, sales and use taxes (including Measure U), utility users tax, franchise fees, and other taxes. Tax revenues for FY 2020-21 generally met or exceeded budget and are expected to exceed budgeted amounts for FY 2021-22 as well, with both property taxes and sales and use taxes showing continued growth.

In addition, Springhill Suites by Marriott, a 116-room hotel situated on 2.1-gross acres, began operations in 2021. It is estimated that the annual Transient Occupancy Tax (TOT) from the hotel site will generate approximately \$400,000 in new ongoing revenue to the City.

LONG-TERM FINANCIAL PLANNING

Pension Unfunded Accrued Liability: On November 12, 2020, the City of Placentia issued lease revenue bonds through the Placentia Public Financing Authority taking advantage of the historic low interest rate environment. This bond issuance funded 100% of the City's CalPERS unfunded actuarial liability (UAL) for the miscellaneous and safety plans. Upon issuance of the bonds, the City paid approximately \$43.8 million to CalPERS for deposit to the CalPERS payment fund, which represented the unfunded liability for the miscellaneous and safety plans as of June 30, 2019.

This transaction will provide \$14.3 million in savings over the term of the bonds and over \$600,000 annually during the first 15 years.

Debt Refinancing: As previously mentioned, interest rates continue to hover around historic lows. As such, the City is evaluating all outstanding debt to determine if refinancing the debt would result in material savings.

Section 115 Trust: The City's General Fund Reserve Policy includes provisions to set-aside 10% of ongoing new revenue and 10% of one-time new revenue for unfunded liabilities. In addition, when the General Fund reaches its minimum fund balance of 25%, an additional 10% of one-time new revenue will be allocated toward funding this liability for a total of 20% annually.

DEVELOPMENT INITIATIVES

Enhanced Infrastructure Financing District: In response to the elimination of redevelopment agencies the California Senate Bill 628, effective January 1, 2015, and California Assembly Bill 313, effective January 1, 2016, authorized the formation of an Enhanced Infrastructure Financing District ("EIFD"), which is intended to succeed the former Redevelopment financing mechanism and provide more flexibility than Infrastructure Financing Districts ("IFDs"). An EIFD is a governmental entity, separate and distinct from the city or county that establishes it and is governed by a Public Financing Authority ("PFA"). EIFDs can aid local government entities in funding public capital facilities, or other specified projects of communitywide significance, primarily by capturing tax increment revenue ("TI") generated within the district. EIFDs provide an opportunity for agencies to issue bonds for an array of public infrastructure projects as well as supporting economic development efforts in specific areas.

At the April 23, 2019 Orange County Board of Supervisors meeting, the Board Members approved a partnership to participate in an EIFD with the City of Placentia. This is one of four EIFDs established in California, and the first EIFD in the State of California to involve a partnership between a city and county for improved infrastructure.

The City of Placentia and the Southern California Association of Governments (SCAG) worked on a comprehensive plan for the establishment of an EIFD in Placentia. Under this plan, the County would contribute 46% of its share of property tax increment within the boundary of the District, which would amount to approximately \$3.5 million over 20 years, or \$175,000 annually. The City's contribution would be 46% of its property taxes generated in the District, or about \$8.2 million over two decades. The total partnership between the County and the City would amount to \$11.7 million to make the necessary infrastructure improvements to the Old Town Placentia area. This includes public infrastructure improvements near the Metrolink Station, Placentia Old Town area, and the Transit-Oriented Development District near the 57 and 91 freeways. With this unique City-County partnership, the City will be able to produce over 1,600 new units of housing, create 3,900 construction jobs, and over 1,100 permanent jobs at full build-out.

Transit-Oriented Development: The City has been given a unique opportunity with the development of a new state-of-the-art Metrolink train station and 246-space parking structure within the Old Town Placentia area. The proposed station will help transform the Packing House District (near Melrose Street and Crowther Avenue) into an active, vibrant destination. Transit-

Oriented Development (TOD) is a type of community development that includes a mixture of housing, office, retail, and/or other amenities integrated into a walkable neighborhood and located within a half-mile of a public transportation stop. It will also support existing retail and restaurant business while growing the City's local economy.

Based on an economic development analysis conducted by Kosmont Associates, the public and private investments in the future TOD and Old Town Revitalization Plan (OTP) areas are expected at build-out to generate up to \$540 million in local economic output and \$800 million in Countywide economic output. Upon completion, the TOD and OTP areas are estimated to generate approximately \$92 million annually in local economic output. Additionally, the proposed District areas would assist with reconstructing streets and street improvements, utilizing non-General Fund resources. In total, construction of the TOD and Old Town District is estimated to generate approximately 3,900 construction jobs and 1,100 permanent jobs.

Placentia's Old Town is a 33-acre area located in the southern and western portions of the City, north of a section of the Burlington Northern Santa Fe (BNSF) railroad. To take advantage of the upcoming Metrolink station and parking structure developments scheduled to begin construction in 2022, the Old Town Placentia Revitalization Plan was adopted by the City Council in July 2017. The plan's primary goal is to create a vibrant, safe, and pedestrian friendly area that respects the community's historical and cultural diversity, while also creating new opportunities for development and investment into the area. This comprehensive plan incorporates well-designed private and public physical improvements and amenities.

Based on the Plan's expectation of 853,000 square feet of new improvements at build-out, the Old Town Revitalization Plan is expected to generate \$217 million of private development activity, development impact fees of \$8.3 million and additional annual tax revenues for the City of \$900,000. In addition, 1,057 construction jobs and 823 of new on-site permanent jobs are anticipated as a result of the Plan.

As mentioned previously, to expedite these improvements in Old Town Placentia, the City partnered with the County of Orange to establish an EIFD near the City's future Metrolink Station, including the Old Town Placentia area and TOD Packing House District. The purpose of this district is to create a funding mechanism that can facilitate the construction of public infrastructure improvements in this area. A portion of the property tax increment (the amount above the property taxes collected in base year 2019) that the City and the County of Orange receive would be specifically restricted to pay for the infrastructure projects listed in the Infrastructure Financing Plan (IFP) at an estimated cost of \$8.2 million. These infrastructure improvements include street improvements, pedestrian connectivity, and landscaping and lighting upgrades. The EIFD does not result in new taxes or fees to the property owners in the EIFD boundaries or the City's residents.

Car Dealership: On December 10, 2019, the City Planning Commission approved the development of a new Audi dealership on a vacant 4-acre area located on the north side of Yorba Linda Boulevard, east of Rose Drive at 1275 E. Yorba Linda Boulevard. This is the first Audi dealership in north Orange County. The new dealership will include a two-story 25,000 square foot building that will contain an indoor vehicle display area, sales areas, offices, and a parts department. Two smaller facilities will be located behind the main dealership building and

include service bays, detail/wash bays, and a vehicle photo booth. The architecture is a contemporary design consistent with modern Audi dealerships in California. Grading of the site began in January 2021, with construction completion and a business opening date anticipated for the first part of 2022. The new Audi dealership will generate approximately \$400,000 to \$500,000 annually in sales tax revenue, in addition to creating a significant number of new jobs and increasing discretionary spending in the City.

Commercial/Residential Development: One of the last remaining undeveloped parcels within the City of Placentia, located at the southeast corner of Alta Vista Street and Rose Drive, is an 8.45-acre parcel within the East Placentia Specific Plan (SP-7). Approved in July 2018, SC Placentia Development, LP, is slated to develop a 2-acre parcel located at the southeast corner of Alta Vista Street and Rose Drive with two single-story retail commercial buildings with a cumulative building size of approximately 10,420 square feet, with the remainder of the site to be developed for single-family residential uses (54 detached residences on approximately 6.46-acres).

SC Placentia Development, LP partnered with Shea homes to construct the residential portion of the project. Shea homes completed the grading activities for the residential portion of the site, with the sales office and model homes completed in the first half of 2021.

JPI Luxury Apartments is the second development in the City's Transit-Oriented Development (TOD) Zone is currently under construction. The project site comprises seven adjacent properties located between 505-551 W. Crowther Avenue, directly east of Tyler Lighting on the north side of Crowther Avenue. This particular development will feature 418 residential units and is a mixed-use development, featuring approximately 10,500 square feet of retail-commercial space on the ground floor accessible from Crowther Avenue.

Toffoli Investments and Landsea Homes will be constructing a 139-unit residential townhome development called "Hudson." Hudson will be located at 443 S. Van Buren Street and will consist of 22 separate three-story buildings. Six floor plans are proposed consisting of 25 one-bedroom units, 52 two-bedroom units, and 62 three-bedroom units. The unit types will measure between 762 square feet and 1,349 square feet in overall floor area and feature an attached one or two-car garage per unit. Hudson amenities will include a tot lot, barbeques, fire pits, bike racks, a dog run, and more.

In December 2019, the City of Placentia Planning Commission approved a façade rehabilitation project for the "Village Plaza" retail shopping center that will remodel all the aging buildings with new architecture, including various hardscape and landscape improvements. Project features will include new light fixtures for brighter lighting throughout the plaza, large concrete planters with seating along pedestrian walkways, and additional shade structures and awnings to make the public spaces more inviting and provide comfortable access to retail spaces. The shopping center remodel is anticipated to be completed in the first quarter of 2022.

Awards and Acknowledgments

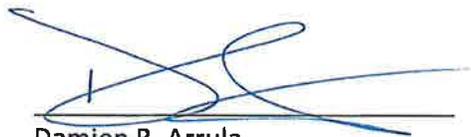
Awards: The Government Finance Officers Association of the United States and Canada (GFOA) awards a Certificate of Achievement for Excellence in Financial Reporting to government units that publish an easily readable and efficiently organized comprehensive annual financial report. A Certificate of Achievement is valid for a period of one year only. The City received this award for its June 30, 2020 CAFR. We believe this year's comprehensive annual financial report meets the required criteria, and we will be submitting it for award consideration this year.

Acknowledgments: The preparation of this report could not have been accomplished without the efficient and dedicated service of the entire Finance Department. Special recognition is also given to the audit firm of the Pun Group, LLP. We also wish to recognize the commitment of the City Council to the high standards embodied in this report and express appreciation to them and each City department for their cooperation and support in conducting the fiscal operations of the City.

Respectfully submitted,



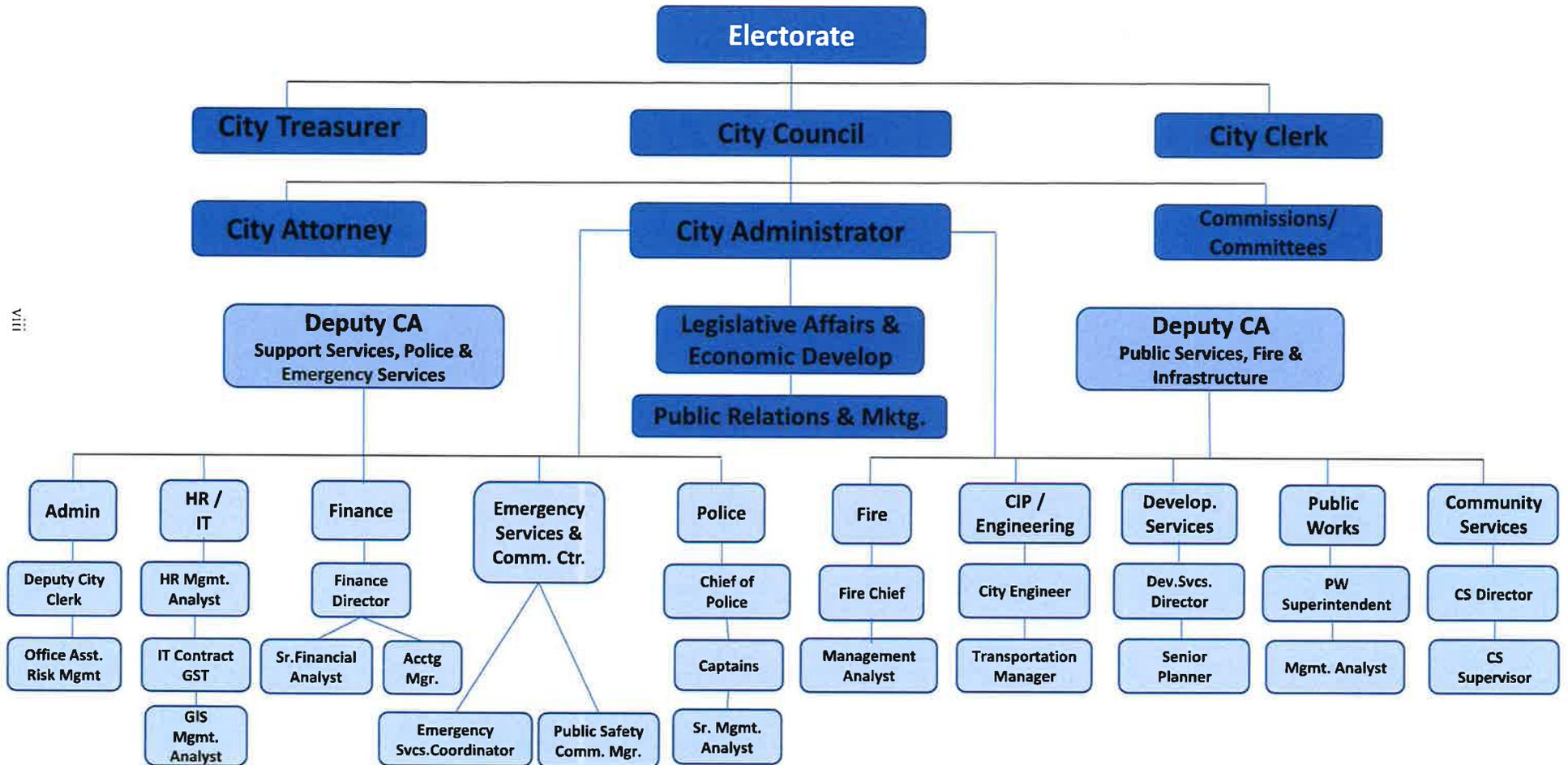
Jennifer Lampman
Director of Finance



Damien R. Arrula
City Administrator

Succession Planning and Reorganization Chart

Phase I



**CITY OF PLACENTIA
PRINCIPAL OFFICIALS
June 30, 2021**

CITY COUNCIL

Rhonda Shader	Mayor
Chad P. Wanke	Mayor Pro Tempore
Craig S. Green	Councilmember
Ward L. Smith	Councilmember
Jeremy B. Yamaguchi	Councilmember

CITY OFFICIALS

Robert S. McKinnell	City Clerk
Kevin A. Larson	City Treasurer
Damien R. Arrula	City Administrator
Christian L. Bettenhausen	City Attorney
Jennifer Lampman	Director of Finance
Rosanna Ramirez	Director of Administrative Services
Karen Crocker	Director of Community Services
Joseph M. Lambert	Director of Development Services
Luis Estevez	Director of Public Works
Brad Butts	Police Chief
Jason Dobine	Fire Chief



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**City of Placentia
California**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2020

Christopher P. Morrill

Executive Director/CEO

FINANCIAL SECTION

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INDEPENDENT AUDITORS' REPORT

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

Report on Financial Statements

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Placentia, California (the "City"), as of and for the year ended June 30, 2021, and the related notes to the basic financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City as of June 30, 2021, 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Budgetary Comparison Schedule-General Fund, Budgetary Comparison Schedule-American Rescue Plan Special Revenue Fund, Budgetary Comparison Schedule-Citywide Development Impact Fee Special Revenue Fund, Schedules of City's Proportionate Share of the Net Pension Liabilities and Related Ratios, Schedules of City's Pension Contributions, Schedules of Changes in Net OPEB Liability, and Schedules of City's OPEB Contributions on pages 5 to 16 and 93 to 105, 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, and the Schedules of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual, and Statistical Sections, 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 the Schedules of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual on pages 110 through 143 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 Financial Statements and the Schedules of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual are fairly stated in all material respects in relation to the basic financial statements as a whole.

The Introductory and Statistical Sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

To the Honorable Mayor and Members of the City Council
of the City of Placentia
Placentia, California
Page 3

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 5, 2022, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "The Perini Group, LLP". The signature is written in a cursive, flowing style.

Santa Ana, California
May 5, 2022

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City of Placentia
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2021

This discussion and analysis section of the City of Placentia's ("City") annual comprehensive financial report provides a narrative overview of the City's financial activities for the fiscal year ended June 30, 2021. This information should be read in conjunction with the basic financial statements and the notes, which accompany the basic financial statements.

FINANCIAL HIGHLIGHTS

- The City's net position equaled \$47.8 million at June 30, 2021. Net position is the amount by which total assets and deferred outflow of resources exceed total liabilities and deferred inflows of resources. The net position from governmental activities on June 30, 2021, was \$39.3 million, and from business-type activities, \$8.6 million.
- The City's overall net position increased by approximately \$6.3 million during the fiscal year, compared to the net position on June 30, 2020. The net position from governmental activities increased by \$3.8 million while the net position from business-type activities increased by \$2.5 million.

The governmental activities increased as the result of the receipt of COVID-19 Relief Funds, reserves related to debt issuance, the increase in development, and higher inflow of taxes.

Business-type activities net position increased by \$2.5 million, primarily due to approximately \$1.3 million decrease in Pension related liabilities and Pension related expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

The City's basic financial statements are presented in three parts:

1. Government-wide Financial Statements
2. Fund Financial Statements
3. Notes to the Financial Statements

This section of the management's discussion and analysis is intended to introduce and explain the basic financial statements. The report also includes supplementary information which is intended to furnish additional detail to support the basic financial statements themselves.

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 like the financial reporting used in private-sector business. The government-wide financial statements present governmental activities and business-type activities separately. Governmental activities of the City include general government (legislative, administration, City Council, human resources, and finance), public safety (police and Fire and Life Safety), public works, community development, and community services. The City's business-type activities include refuse 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 the City's assets, deferred inflows and outflows of resources, and liabilities with the difference between these categories reported as net position. Over time, increases or decreases in net position may be one indicator of improvement or deterioration in the City's overall financial health.

The focus of the Statement of Activities is to present the major program costs with corresponding major resources. To the extent a program's cost is not recovered by direct charges and grants, it is funded from general taxes and other resources. This statement assists the user in determining the extent to which programs are self-supporting and/or

City of Placentia
Management's Discussion and Analysis (Unaudited) (Continued)
For the Fiscal Year Ended June 30, 2021

subsidized by general revenues. All activity on this statement is reported on the accrual basis of accounting, which requires that revenues be reported when earned and expenses be 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.

The governmental funds focus on near-term revenues/financial resources and expenditures, while the government-wide financial statements include both near-term and long-term revenues/financial resources and expenses. The information in the governmental fund statements can be used to evaluate the City's near-term financing requirements and immediate fiscal health. Comparing the governmental fund statements with the government-wide financial statements can help the reader better understand the long-term impact of the City's financing decisions. To assist in this comparison, reconciliations between the governmental fund statements and the government-wide financial statements are included with the governmental fund balance sheet and the governmental fund statements of revenues, expenditures, and changes in fund balances.

- **Proprietary Funds**

The City maintains two different types of proprietary fund: enterprise and internal service funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for refuse and sewer services.

Internal service funds are used to accumulate and allocate costs internally among the City's various functions. The internal service funds primarily benefit the governmental activities and, therefore, the internal service fund information has been included with the governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary funds financial statements provide separate information for each of the two business-type activities individually, but combined information for the City's three internal service funds. In the Supplementary Information section of this report, information for each of the three internal service funds is provided.

- **Fiduciary Funds**

Fiduciary funds account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments, or other funds.

Fiduciary funds are not included in the government-wide financial statements because their assets are not available to support the City's activities.

City of Placentia
Management's Discussion and Analysis (Unaudited) (Continued)
For the Fiscal Year Ended June 30, 2021

Notes to the Financial Statements

The notes to the financial statements provide additional information that is important to obtain a full understanding of the data in the government-wide and fund financial statements. The notes are located immediately following the basic financial statements.

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	
	2021	2020	2021	2020	2021	2020
ASSETS						
Cash and Investments	\$ 41,168,842	\$ 16,049,065	\$ 1,210,737	\$ 1,089,775	\$ 42,379,579	\$ 17,138,840
Other Assets	10,759,683	14,280,415	111,721	166,178	10,871,404	14,446,593
Capital Assets	93,264,061	91,479,863	8,220,855	8,748,171	101,484,916	100,228,034
Total Assets	145,192,586	121,809,343	9,543,313	10,004,124	154,735,899	131,813,467
DEFERRED OUTFLOW OF RESOURCES						
	57,149,618	9,432,269	2,076,895	573,205	\$ 59,226,513	\$ 10,005,474
LIABILITIES						
Current Liabilities	11,436,049	6,856,980	332,450	295,331	11,768,499	7,152,311
Long-Term Liabilities	145,322,448	81,603,439	2,519,713	3,809,723	147,842,161	85,413,162
Total Liabilities	156,758,497	88,460,419	2,852,163	4,105,054	159,610,660	92,565,473
DEFERRED INFLOW OF RESOURCES						
	6,329,504	7,295,166	186,687	406,032	\$ 6,516,191.00	\$ 7,701,198.00
NET POSITION						
Net Investment						
in Capital Assets	86,061,117	81,105,806	8,220,855	8,748,171	94,281,972	89,853,977
Restricted	21,455,621	7,731,960	-	-	21,455,621	7,731,960
Unrestricted	(68,262,535)	(53,351,739)	360,503	(2,681,928)	(67,902,032)	(56,033,667)
Total Net Position	\$ 39,254,203	\$ 35,486,027	\$ 8,581,358	\$ 6,066,243	\$ 47,835,561	\$ 41,552,270

City of Placentia
Management's Discussion and Analysis (Unaudited) (Continued)
For the Fiscal Year Ended June 30, 2021

The City's net position can serve as a useful indicator of the City's financial position. As of June 30, 2021, the City's combined net position (governmental and business-type activities) totaled \$47.8 million, an increase of \$6.3 million over the prior year.

Net Position consists of three categories: net investment in capital assets, restricted, and unrestricted. The largest portion of the City's net position, approximately \$94.3 million on June 30, 2021, is the City's investment in capital assets (land, buildings, machinery, equipment, and infrastructure). Because capital assets are used to provide service to citizens, they are not available to fund the City's day-to-day activities. Restricted net position totaled \$21.5 million on June 30, 2021, reflecting an increase of \$13.7 million dollars primarily due to an increase in development impact fees and debt service proceeds. These resources are subject to external restrictions on how they can be used. The remaining unrestricted net position was a negative \$68 million.

Change in Net Position

The following is a summary of activities for the years ending June 30, 2021, and 2020:

	Change in Net Position					
	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
REVENUES						
Program Revenues:						
Charges for Services	\$ 6,400,408	\$ 6,013,193	4,471,631	3,975,300	\$ 10,872,039	\$ 9,988,493
Operating contribution and grants	6,102,506	9,587,519	-	-	6,102,506	9,587,519
Capital contributions and grants	8,026,712	2,994,419	-	-	8,026,712	2,994,419
General Revenues:						
Taxes	37,856,465	34,888,960	-	-	37,856,465	34,888,960
Investment income	13,028	311,601	4,288	26,670	17,316	338,271
Gain on sale of property	-	214,574	-	-	-	214,574
Contributions from Successor Agency	-	19,000	-	-	-	19,000
Contributions from Custodial Fund	30,000	-	-	-	30,000	-
Miscellaneous	280,293	447,281	-	-	280,293	447,281
Total revenues	58,709,412	54,476,547	4,475,919	4,001,970	63,185,331	58,478,517
EXPENSES						
General government	12,849,875	11,654,352	-	-	12,849,875	11,654,352
Public safety	26,045,332	26,139,005	-	-	26,045,332	26,139,005
Public works	9,846,347	4,925,452	-	-	9,846,347	4,925,452
Community development	2,893,489	1,639,947	-	-	2,893,489	1,639,947
Community services	2,580,108	1,757,311	-	-	2,580,108	1,757,311
Interest	764,752	475,187	-	-	764,752	475,187
Refuse	-	-	3,286,816	3,127,288	3,286,816	3,127,288
Sewer maintenance	-	-	(1,364,679)	1,836,237	(1,364,679)	1,836,237
Total Expenses	54,979,903	46,591,254	1,922,137	4,963,525	56,902,040	51,554,779
Increase in net position before transfers & special items	3,729,509	7,885,293	2,553,782	(961,555)	6,283,291	6,923,738
Transfers from Successor Agency	-	-	-	-	-	-
Transfers	38,667	192,000	(38,667)	(192,000)	-	-
Change in net position	3,768,176	8,077,293	2,515,115	(1,153,555)	6,283,291	6,923,738
Net position, beginning of year (restated)	35,486,027	27,408,734	6,066,243	7,219,798	41,552,270	34,628,532
Net position, end of year	\$ 39,254,203	\$ 35,486,027	\$ 8,581,358	\$ 6,066,243	\$ 47,835,561	\$ 41,552,270

City of Placentia
Management's Discussion and Analysis (Unaudited) (Continued)
For the Fiscal Year Ended June 30, 2021

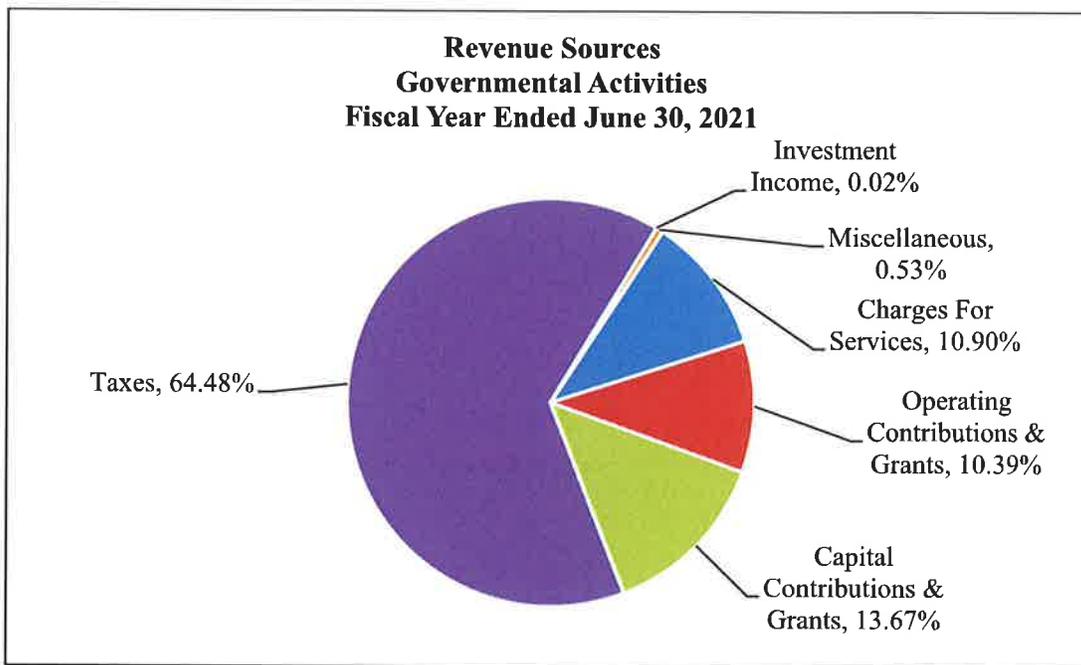
Governmental Activities:

Overall, governmental activities increased the City's net position by \$3.8 million. There were several factors that contributed to this change.

Revenues

Total revenue from governmental activities equaled \$58.7 million for the year. While there are differences in all revenue categories, the overall increase was \$4.2 million, or 7.7% compared to the prior year.

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



As shown in the chart, revenue received from taxes makes up the largest portion of the City's revenue derived from governmental activities. This fiscal year, tax revenue increased by almost \$3 million, or 8.5%. Measure U sales tax accounted for \$1.4 million of the increase. Additionally, the Wayfair Act allowed for sales tax to be collected from online sales for products being shipped to the city which helped mitigate any local sales tax decrease. Taxes increased by approximately \$3 million or 8.5% largely due to an increase in property taxes and sales taxes. Property taxes had an increase of \$.8 million composed of current year-secured, property tax VLF, the addition of pass-through property taxes, and various miscellaneous property taxes. Sales taxes had an increase of \$1.98 million mostly due to Measure U.

Revenue from Operating Contributions and Grants decreased in the current fiscal year by \$3.5 million, or 36.4%. There was a significant decrease in public safety grants due to the HEAP grant for the Navigation Center being fully recognized in the previous year which reduced revenues by \$0.9 million and approximately \$0.92 million in COVID relief, county grants from OCTA, asset seizure funds, and POST reimbursements. There was also a decrease of approximately \$1 million in unavailable revenues and a decrease of \$0.6 million in community services due to a delay in county grants for the Navigation Center.

City of Placentia
Management's Discussion and Analysis (Unaudited) (Continued)
For the Fiscal Year Ended June 30, 2021

The Capital Contributions and Grants reflects an increase of \$5 million primarily due to receipt of developer impact fees for new construction projects within the city including development impact fees for parks & recreation, citywide traffic, citywide public safety, citywide affordable housing, TOD Traffic, TOD sewer, and TOD streetscape. Developer impact fees are fees approved by the city to mitigate the effects of new developments on the citywide infrastructure.

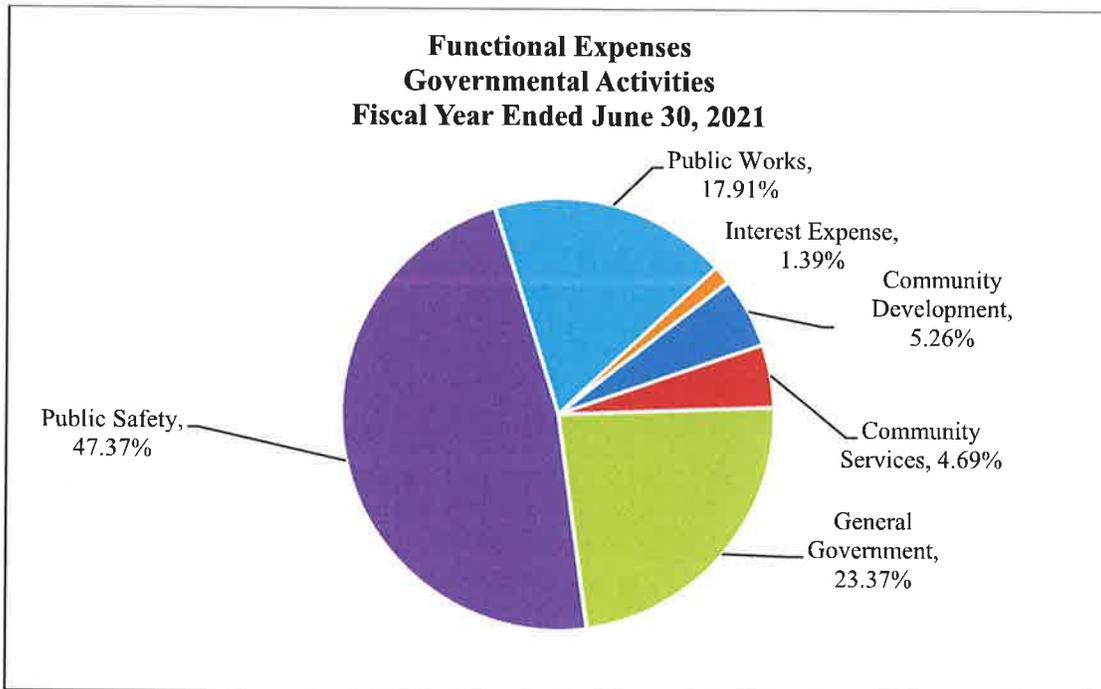
Charges for Services increased by approximately \$0.4 million largely due to the increase in the number of permits issued during the fiscal year. Encroachment permits, building permits, and HVAC increased by \$327,444 in the current fiscal year. Additionally, due to the establishment of the Placentia Fire Life & Safety Department, the City received \$42,633 in revenue from fire plan checks.

Investment income decreased by approximately \$.3 million or 95% compared to last fiscal year. The decrease in Investment Income reflects a decrease in the interest income in investments such as LAIF.

Expenses

Total expenses from governmental activities equaled approximately \$55 million, representing an increase of \$8.4 million, or 18%, over the previous year. There was an increase in expenditures due increased expenditure in the Risk Management internal service fund, increase in depreciation expenditures, and increase in pension and OPEB related expenditures.

The following chart shows the percentage breakdown of expenses related to governmental activities:



City of Placentia
Management's Discussion and Analysis (Unaudited) (Continued)
For the Fiscal Year Ended June 30, 2021

Business-Type Activities:

Operating Revenues	\$ 4,471,631
Operating Expenses	<u>(1,922,137)</u>
Operating Income (loss)	2,549,494
 Non-operating Income	 <u>4,288</u>
Income(loss)before Transfers & Special Items	2,553,782
 Transfers	 <u>(38,667)</u>
Change in Net Position	<u>\$ 2,515,115</u>

The business-type activities include the City's refuse and sewer system activities. Total operating revenues for the business-type activities were approximately \$4.5 million and the operating expenses were \$1.9 million, for a net operating income of approximately \$2.5 million.

Refuse

The refuse operation generated an operating income of \$401,640. Revenue from sales and service charges increased by approximately \$400,000 due the increased receipts of contractor related Secured tax collection. Additionally, the increase in salaries and contract services expense was offset by the valuation change of the Pension. This change resulted in a reduction of over \$300k of Pension expenditures.

Sewer

The sewer system operation generated a profit of \$2.1 million. This was mainly the result of the decrease in salaries allocated to sewer which resulted in a decreased UAL allocation and a decrease in pension liability which in turn reduced the pension expense.

FINANCIAL ANALYSIS OF THE CITY'S MAJOR FUNDS

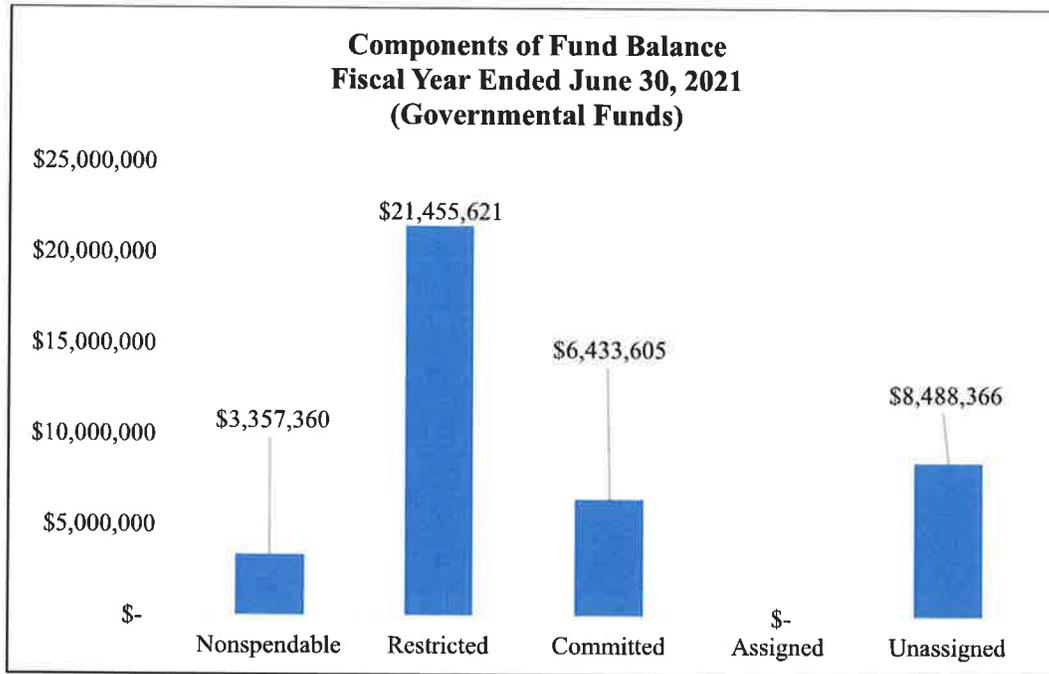
The City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the City's governmental funds is to provide information on near term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. 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 obligated for a particular purpose by either an external party, the City Council, or anyone delegated the authority to assign resources.

As of the end of the current fiscal year, the City's governmental funds reported a combined ending fund balance of \$39.7 million, an increase of \$20.14 million from the prior year.

City of Placentia
Management's Discussion and Analysis (Unaudited) (Continued)
For the Fiscal Year Ended June 30, 2021



The total fund balance constitutes of \$3.4 million nonspendable fund balance; specifically, long-term loans receivable, inventories of supplies and prepaid expenditures, which cannot be used to finance operating expenditures.

The restricted fund balance of \$21.5million reflects resources that can only be spent for specific purposes, due to constraints either (1) externally imposed by creditors (stated in the debt covenants), grantors, laws, or regulations of other governments; or (2) imposed by law through constitutional provisions or enabling legislation. This is approximately an increase of \$13.7 million compared to last year primarily due to an increase of special revenue funds including City developer impact fees and debt proceeds left for reserve related to the 2020A Lease Revenue Bonds. One of the larger DIF-generated developments was a residential development.

The City Council, 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. As of June 30, 2021, \$6.4 million is committed for the future Metrolink train station and parking structure, Measure U funded CIP projects and OPEB following the General Fund Reserve Policy No. 460.

Assigned fund balance represents funds that are constrained by the City's intent to use the funds for specific purposes. The City had no assigned fund balance as of June 30, 2021.

Unassigned fund balance represents the portion of fund balance that does not fall into any of the other four fund balance categories and does not have any specific spending limitations. The unassigned fund balance at June 30, 2021 for all governmental funds combined is \$8.5 million, consisting of \$9.9 million in unassigned fund balance in the General Fund and combined unassigned deficits of a total of \$1.4 million in capital projects fund, the Navigation Center Fund, the PEG fund, the Housing and Community Development Fund, LMD 92-1, and the Street Lighting Fund. The governmental fund deficits were the result of expenditures incurred in advance of reimbursements that were unavailable or otherwise not received by fiscal year-end.

City of Placentia
Management's Discussion and Analysis (Unaudited) (Continued)
For the Fiscal Year Ended June 30, 2021

General Fund:

The General Fund is the main operating fund of the City. As of June 30, 2021, total fund balance of the General Fund was \$20.2 million, compared to \$14 million on June 30, 2020, representing an increase of \$6.3 million. Committed and unassigned portions of the fund balance increased from the prior year due to an increase in cash and investments.

Revenue

The General Fund had revenues of \$43.4 million, compared to \$41.6 million in the prior year, an increase of \$1.8 million, or 4%. This increase is due primarily to the tax's categories with the highest increases in general sales and use tax and property tax. This is offset by the slight decrease in parking code violation collections and a decrease in interest revenue.

Expense

General Fund expenditures for FY 2020-21 were \$37.4 million, compared to \$44.5 million last year, which represents a decrease of \$7.1 million. The major projects impacting the decrease of expenditures are related to capital expenditures and a decrease in the fire authority services start-up costs for the Placentia Fire Life & Safety Department.

Public Safety

Public safety expenditures decreased by \$6.5 million dollars primarily due to the elimination of the contracted fire services. The decrease in Fire Authority Services was approximately \$6.9 million which was offset by an increase of approximately \$1.46 million in salaries and benefits. Additionally, there was a decrease of approximately \$0.8 million in miscellaneous startup expenditures related to the development of the Placentia Fire & Life Safety Department.

Public Works

Public works expenditures had a net decrease of \$550,253 due to a change in salary allocation in the Gas Tax Fund and the Sewer Fund. Expenses that have been originally budgeted expensed and budgeted in the general funds were reclassified into their respective funds.

Community Development

Community development expenditures increased by approximately \$17,683. This is partially due to increased personnel related expenditures which was offset by a decrease in professional services for litigation.

Community Services

Community services expenditures decreased by \$99,457 primarily due to COVID-19 restrictions in activities and programs which included the cancellation of the 2020 Heritage Festival and a pause in activities for recreation and senior services. Additionally, the decrease in expenditures was offset by an increase in personnel related expenditures.

Capital Outlay

Capital Outlay decreased by \$3.5 million compared to the prior year. The city decreased the number of expenditures related to the startup of the Placentia Life & Safety department. During the fiscal year, the city continued high expenditure projects for road rehabilitation, such as the Arterial Roadway Rehab Project, the continuation of the Slurry Seal Project, replacement vehicles for the police department, and support vehicles for the fire department.

City of Placentia
Management's Discussion and Analysis (Unaudited) (Continued)
For the Fiscal Year Ended June 30, 2021

Debt Service

The most significant increase was in the acquirement of the 2020A Lease Revenue bonds for a total of \$52,950,000 of outstanding debt. This bond was acquired to fully pay the outstanding UAL liability with CalPERS.

Proprietary Funds

The City maintains proprietary funds for sewer maintenance and refuse operations. The combined net position of these two funds at the end of the fiscal year amounted to \$8.6 million. The sewer maintenance fund had a net position of \$8.6 million (of which \$8.2 million represents investment in capital assets). The refuse fund had a negative net position of \$0.5 million. Sewer's increase in net position is related to the deferred outflows of pension and other post-employment benefit. Refuse had an increase in net position by approximately \$0.4 million due to the increase of deferred outflows of pension and other post-employment benefit.

The combined internal service funds have a negative net position of \$1.8 million on June 30, 2021. This is a decrease of \$1.2 million compared to prior year due to an increase in current and long-term claims.

GENERAL FUND BUDGETARY HIGHLIGHTS

During the year there were adjustments made to both the estimated revenues and appropriations in the General Fund to more closely reflect actual amounts received and expended. It is also customary for the City to conduct a thorough analysis of estimated revenues and appropriations at the end of the first six (6) months of the fiscal year. Per City policy, increases to total General Fund appropriations for the year were approved by the City Council.

The adopted general fund budget for FY 2020-21 included estimated revenues including transfers from other funds was nearly \$37.3 million but was increased by budget amendments totaling \$3.4 million, for a final budget of \$40.8 million. Actual revenues were \$41.8 million, with the largest positive budget variance of \$540,245 occurring in general sales and use tax revenue. Measure U and general sales tax both performed well even during the COVID-19 Pandemic and an increase in property taxes due to improved valuations. The variance is due to the recognizing the entire Debt Service payment of \$425,000 from the RDA to the GF A 12 for the 2003 COP for the RDA portion of the bond. Only the interest should have been recorded as lease revenue since the principal would go against the receivable.

The adopted general fund expenditure budget for this fiscal year was \$36.2 million; however, Council approved amendments and increased appropriations by \$3.4 million for a final amended budget of \$39.7 million. The biggest contributors to the increases are debt repayment and Capital Outlay. The debt was incurred to pay off the UAL liability with CALPERS. (The City issued debt to take advantage of the low market interest rate for bonds and the increased credit rating for the City. The issuance of the bond allowed produced an estimated net savings of \$13,000,000 over the life of the bond). Capital outlay expenses were to improvements to the City's streets, Fire station, park improvements, and purchase machinery/equipment. During April 2021, the City Administrator issued a stop spending order because of the unknown effects of the COVID-19 Pandemic. Due to the stop spending order, the City was able to reduce expenses to essential purchases and increase fund balance in the General fund by \$4.7M in operating surplus and \$1.5M from Measure U contributions to fund balances for a net change to fund balance of approximately \$6.2M.

City of Placentia
Management's Discussion and Analysis (Unaudited) (Continued)
For the Fiscal Year Ended June 30, 2021

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The City's capital assets, net of accumulated depreciation, for its governmental and business-type activities as of June 30, 2021, totaled \$101.4 million, an increase of approximately \$1.3 million, or 1.25%, from the prior year. Capital assets include land, buildings, infrastructure, and equipment.

Governmental activities grew by \$1.8 million, net of accumulated depreciation. The growth is mostly due to a \$6 million construction in progress (CIP) activity and an \$11.2 million increase of depreciable assets. The \$6 million CIP activity is mostly composed of large street improvement projects.

\$3.3 million of the increase was due to street repairs for roadway rehabilitation and street resurfacing. \$1.08 million of the increase was due to equipment purchases for public safety. Most of the purchases were related to police department vehicle purchases and enhancements. The remaining \$0.7 million increase was due to renovations of city-owned buildings for ADA improvements and Fire Station interiors. These increases were offset by \$4.2 million of depreciation for this fiscal year.

Total business-type capital assets, net of accumulated depreciation, declined \$527,316 during the fiscal year due to depreciation of capital assets.

CAPITAL ASSETS

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Land	\$ 25,201,872	\$ 25,201,872	\$ -	\$ -	\$ 25,201,872	\$ 25,201,872
Land - Right of Way	258,822	258,822	-	-	258,822	258,822
Construction in Progress	5,170,579	10,427,567	-	-	5,170,579	10,427,567
Structures & Improvements	11,792,712	8,800,655	8,154,020	8,669,120	19,946,732	17,469,775
Equipment	7,033,621	6,813,888	66,835	79,051	7,100,456	6,892,939
Land Improvements	54,768	60,564			54,768	60,564
Infrastructure						
Trees	3,114,540	3,114,540	-	-	3,114,540	3,114,540
Streets Network	29,074,719	24,500,671	-	-	29,074,719	24,500,671
Streets Appurtenances	9,212,273	9,774,588	-	-	9,212,273	9,774,588
Storm Drains	2,350,155	2,526,696	-	-	2,350,155	2,526,696
	<u>\$ 93,264,061</u>	<u>\$ 91,479,863</u>	<u>\$ 8,220,855</u>	<u>\$ 8,748,171</u>	<u>\$ 101,484,916</u>	<u>\$ 100,228,034</u>

For further detailed information see Note 5, Capital Assets.

Debt Administration

As of June 30, 2021, the City's long-term debt totaled \$151.4 million, representing an increase of \$64 million from the prior year. Debt increased by \$53 million due newly acquired 2020A Lease Revenue Bond used to pay the UAL liability to CALPERS. Pension Liabilities and OPEB liabilities also increased by \$8.5 million due to assumption changes. However, Next fiscal year will reflect a significant decrease to the Pension Liability as a result of proceeds used for payment. Additionally, there was a \$3.3 million increase due to the increase in the liability related to compensated absences due to the increase of staff and claims payable due to surge in COVID-19 related Workers' compensation cases.

City of Placentia
Management's Discussion and Analysis (Unaudited) (Continued)
For the Fiscal Year Ended June 30, 2021

LONG-TERM LIABILITIES

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
2003 Refunding Cert. of Participation	\$ 2,845,000	\$ 3,180,000	\$ -	\$ -	\$ 2,845,000	\$ 3,180,000
2011 Gas Tax Cert. of Participation	-	3,915,000	-	-	-	3,915,000
Capital Leases	837,351	958,755	-	-	837,351	958,755
OCTA Advance	1,960,677	2,282,199	-	-	1,960,677	2,282,199
Fire Lease#1	3,116,360	2,855,359	-	-	3,116,360	2,855,359
Fire Lease#2	1,634,287	1,362,742	-	-	1,634,287	1,362,742
2021 Installment Sale Agreement	3,355,000	-	-	-	3,355,000	-
2020A Lease Revenue Bond	52,950,000	-	-	-	52,950,000	-
Claims Payable	3,870,503	2,235,244	-	-	3,870,503	2,235,244
Compensated Absences	3,596,558	1,848,503	44,357	49,155	3,640,915	1,897,658
Other Postemployment Benefit	30,480,033	25,303,090	845,793	1,186,744	31,325,826	26,489,834
Pension Liabilities	44,254,407	39,627,497	1,632,065	2,584,083	45,886,472	42,211,580
	<u>\$ 148,900,176</u>	<u>\$ 83,568,389</u>	<u>\$ 2,522,215</u>	<u>\$ 3,819,982</u>	<u>\$ 151,422,391</u>	<u>\$ 87,388,371</u>

For further detailed information see Note 6, Long-Term Liabilities.

NEXT YEAR'S BUDGET, TAX RATES AND FEE LEVELS

The Fiscal Year 2021-22 adopted General Fund budget was balanced, with a surplus of revenues and transfers from other funds over expenditures and transfers to other funds of \$1,396,000.

General Fund revenues and transfers from other funds are currently estimated at \$43.1 million for FY 2021-22, which represents a \$2.8 million or 6.9% increase from actuals FY 2020-21 revenues and transfers from other funds. This increase is primarily due to increased property valuations and the City meeting the General Fund reserve goal set by the City's Policy 460. Due to the unknown effects of the COVID-19 Pandemic the City was conservative with revenue projections with being flat or lowered due to the stay-at-home order issued by the state.

The amended FY21-22 General Fund budget includes \$41.7 million of appropriations for expenditures (including CIP expenditures) and transfers to other funds. This represents an increase of \$5.5 million or 15.2% over FY 2020 - 21 actual expenditures and transfers to other funds.

The increase is due to the issuance of debt related to the separation of the City from the Orange County Fire Authority (OCFA) the formation of the Fire and Life Safety Department, the issuance of the 2020A Lease Revenue Pension bonds and anticipated issuance of debt related to a proposed Public Safety building.

Approved staffing for FY 2021-22 is 178 full time positions, four unfunded overhires, and 33 elected and appointed personnel. As in prior years, contracts for services in all departments were reviewed during budget development, and in instances where contracts offered no potential cost savings, or where a higher level of service could be provided for the same or less cost, contract personnel were replaced by City employees.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the City's finances for all those with an interest in the government's finances. If you have questions concerning any of the information provided in this report or need additional financial information, please contact the City's Finance Department at the City of Placentia, 401 East Chapman Avenue, Placentia, California 92870, call (714) 993-8237 or visit our website at www.placentia.org.

BASIC FINANCIAL STATEMENTS

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GOVERNMENT-WIDE FINANCIAL STATEMENTS

City of Placentia
Statement of Net Position
June 30, 2021

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Current assets:			
Cash and investments	\$ 34,070,729	\$ 1,210,737	\$ 35,281,466
Receivables, net of allowance			
Accounts	950,632	76,629	1,027,261
Taxes	3,925,039	35,092	3,960,131
Grants	372,653	-	372,653
Interest	13,867	-	13,867
Loans	4,253,536	-	4,253,536
Prepaid items	110,121	-	110,121
Inventory	97,075	-	97,075
Total current assets	<u>43,793,652</u>	<u>1,322,458</u>	<u>45,116,110</u>
Noncurrent assets:			
Land held for resale	1,036,760	-	1,036,760
Restricted assets:			
Cash and investments with fiscal agent	7,098,113	-	7,098,113
Capital assets - nondepreciable	33,745,813	-	33,745,813
Capital assets - depreciable, net	59,518,248	8,220,855	67,739,103
Total noncurrent assets	<u>101,398,934</u>	<u>8,220,855</u>	<u>109,619,789</u>
Total assets	<u>145,192,586</u>	<u>9,543,313</u>	<u>154,735,899</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred charges on refunding	355,892	-	355,892
Deferred outflows of resources related to pensions	51,498,883	1,929,968	53,428,851
Deferred outflows of resources related to OPEB	5,294,843	146,927	5,441,770
Total deferred outflows of resources	<u>57,149,618</u>	<u>2,076,895</u>	<u>59,226,513</u>

City of Placentia
Statement of Net Position (Continued)
June 30, 2021

	Primary Government		Total
	Governmental Activities	Business-Type Activities	
LIABILITIES			
Current liabilities:			
Accounts payable	2,346,964	303,747	2,650,711
Accrued payroll and benefits	900,308	26,201	926,509
Accrued interest payable	63,039	-	63,039
Unearned revenues	4,548,010	-	4,548,010
Long-term debt due within one year	2,409,669	-	2,409,669
Claims payable due within one year	967,626	-	967,626
Compensated absences due within one year	200,433	2,502	202,935
Total current liabilities	<u>11,436,049</u>	<u>332,450</u>	<u>11,768,499</u>
Noncurrent liabilities:			
Long-term debt due in more than one year	64,289,006	-	64,289,006
Claims payable due in more than one year	2,902,877	-	2,902,877
Compensated absences due in more than one year	3,396,125	41,855	3,437,980
Aggregate net OPEB liabilities	30,480,033	845,793	31,325,826
Aggregate net pension liabilities	44,254,407	1,632,065	45,886,472
Total noncurrent liabilities	<u>145,322,448</u>	<u>2,519,713</u>	<u>147,842,161</u>
Total liabilities	<u>156,758,497</u>	<u>2,852,163</u>	<u>159,610,660</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred pension-related items	2,587,905	82,861	2,670,766
Deferred OPEB-related items	3,741,599	103,826	3,845,425
Total deferred inflows of resources	<u>6,329,504</u>	<u>186,687</u>	<u>6,516,191</u>
NET POSITION			
Net investment in capital assets	86,061,117	8,220,855	94,281,972
Restricted for:			
Public safety	830,909	-	830,909
Public works	3,734,029	-	3,734,029
Community development	1,043,728	-	1,043,728
Community services	4,781,161	-	4,781,161
Debt service	7,176,707	-	7,176,707
Grant programs	-	-	-
Transportation	1,145,813	-	1,145,813
Park development	20,152	-	20,152
Street maintenance	660,395	-	660,395
Air quality	153,057	-	153,057
Affordable housing	1,909,670	-	1,909,670
Total restricted	<u>21,455,621</u>	<u>-</u>	<u>21,455,621</u>
Unrestricted (deficit)	(68,262,535)	360,503	(67,902,032)
Total net position	<u>\$ 39,254,203</u>	<u>\$ 8,581,358</u>	<u>\$ 47,835,561</u>

City of Placentia
Statement of Activities
For the Year Ended June 30, 2021

	Program Revenues			Capital Grants and Contributions
	Expenses	Charges for Services	Operating Grants and Contributions	
Functions/Programs				
Governmental Activities:				
General government	\$ 12,849,875	\$ 2,754,323	\$ 260,827	\$ -
Public safety	26,045,332	566,676	2,230,099	-
Public works	9,846,347	916,708	2,254,681	8,026,712
Community development	2,893,489	2,014,334	1,327,899	-
Community services	2,580,108	148,367	29,000	-
Interest	764,752	-	-	-
Total Governmental Activities	<u>54,979,903</u>	<u>6,400,408</u>	<u>6,102,506</u>	<u>8,026,712</u>
Business-Type Activities:				
Refuse	3,286,816	3,688,456	-	-
Sewer maintenance	(1,364,679)	783,175	-	-
Total Business-Type Activities	<u>1,922,137</u>	<u>4,471,631</u>	<u>-</u>	<u>-</u>
Total Primary Government	<u>\$ 56,902,040</u>	<u>\$ 10,872,039</u>	<u>\$ 6,102,506</u>	<u>\$ 8,026,712</u>

City of Placentia
Statement of Activities (Continued)
For the Year Ended June 30, 2021

	Net (Expense) Revenue and Changes in Net Positions		
	Governmental Activities	Business-Type Activities	Total
Functions/Programs			
Governmental Activities:			
General government	\$ (9,834,725)	\$ -	\$ (9,834,725)
Public safety	(23,248,557)	-	(23,248,557)
Public works	1,351,754	-	1,351,754
Community development	448,744	-	448,744
Community services	(2,402,741)	-	(2,402,741)
Interest	(764,752)	-	(764,752)
Total Governmental Activities	(34,450,277)	-	(34,450,277)
Business-Type Activities:			
Refuse	-	401,640	401,640
Sewer maintenance	-	2,147,854	2,147,854
Total Business-Type Activities	-	2,549,494	2,549,494
Total Primary Government	(34,450,277)	2,549,494	(31,900,783)
General Revenues:			
Taxes:			
Property taxes	16,752,112	-	16,752,112
Sales taxes	15,112,657	-	15,112,657
Utility users tax	2,502,705	-	2,502,705
Franchise taxes	2,466,185	-	2,466,185
Transient occupancy taxes	674,854	-	674,854
Real property transfer taxes	312,328	-	312,328
Other taxes	35,624	-	35,624
Investment earnings	13,028	4,288	17,316
Contributions from custodial funds	30,000	-	30,000
Miscellaneous	280,293	-	280,293
Total General Revenues	38,179,786	4,288	38,184,074
Transfers:			
Transfers	38,667	(38,667)	-
Total Transfers	38,667	(38,667)	38,494,367
Changes in Net Position Before Special Items	3,768,176	2,515,115	44,777,658
Changes in Net Position	3,768,176	2,515,115	6,283,291
Net Position - Beginning of Year	35,486,027	6,066,243	41,552,270
Net Position - End of Year	\$ 39,254,203	\$ 8,581,358	\$ 47,835,561

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FUND FINANCIAL STATEMENTS

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GOVERNMENTAL FUND FINANCIAL STATEMENTS

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**City of Placentia
Balance Sheet
Governmental Funds
June 30, 2021**

	Major Funds					Total	
	General Fund	Citywide			Debt Service Fund		Other Governmental Funds
		American Rescue Plan Special Revenue Fund	Development Impact Fee Special Revenue Fund				
ASSETS							
Cash and investments	\$ 14,701,605	\$ 4,544,465	\$ 4,896,172	\$ 78,594	\$ 7,689,315	\$ 31,910,151	
Receivables:							
Accounts	253,961	-	-	-	696,618	950,579	
Taxes	3,646,695	-	-	-	278,344	3,925,039	
Grants	-	-	-	-	372,653	372,653	
Accrued interest	13,867	-	-	-	-	13,867	
Loans and notes	3,462,484	-	-	-	791,052	4,253,536	
Prepaid items	93,658	-	10,463	-	6,000	110,121	
Due from other funds	1,371,540	-	-	-	-	1,371,540	
Inventories	97,075	-	-	-	-	97,075	
Land held for resale	-	-	-	-	1,036,760	1,036,760	
Restricted assets:							
Cash and investments with fiscal agents	556,084	-	-	6,542,029	-	7,098,113	
Total assets	\$ 24,196,969	\$ 4,544,465	\$ 4,906,635	\$ 6,620,623	\$ 10,870,742	\$ 51,139,434	
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ 2,012,903	\$ -	\$ 115,011	\$ -	\$ 152,937	\$ 2,280,851	
Accrued liabilities	885,312	-	-	-	14,801	900,113	
Due to other governments	190	-	-	-	-	190	
Due to other funds	-	-	-	-	1,371,540	1,371,540	
Unearned revenue	6,483	4,541,527	-	-	-	4,548,010	
Total liabilities	2,904,888	4,541,527	115,011	-	1,539,278	9,100,704	
Deferred inflows of resources:							
Unavailable revenues	1,061,610	-	-	-	1,242,168	2,303,778	
Total deferred inflows of resources	1,061,610	-	-	-	1,242,168	2,303,778	
Fund balances:							
Nonspendable	3,346,897	-	10,463	-	-	3,357,360	
Restricted	556,084	2,938	4,781,161	6,620,623	9,494,815	21,455,621	
Committed	6,433,605	-	-	-	-	6,433,605	
Unassigned (deficit)	9,893,885	-	-	-	(1,405,519)	8,488,366	
Total fund balances	20,230,471	2,938	4,791,624	6,620,623	8,089,296	39,734,952	
Total liabilities, deferred inflows of resources, and fund balances	\$ 24,196,969	\$ 4,544,465	\$ 4,906,635	\$ 6,620,623	\$ 10,870,742	\$ 51,139,434	

City of Placentia
Reconciliation of the Governmental Funds Balance Sheet to the
Government-Wide Statement of Net Position
June 30, 2021

Total Fund Balances - Total Governmental Funds	\$	39,734,952
Amounts reported for governmental activities in the Statement of Net Position were reported differently because:		
Capital assets used in governmental activities were not current financial resources. Therefore, they were not reported in the Governmental Funds Balance Sheet.		
Nondepreciable	\$ 33,745,813	
Depreciable	59,518,248	93,264,061
The loss incurred by the City resulting from the refunding of long-term liabilities are recorded as deferred outflows of resources and amortized over the remaining service life, equal to the lesser of the remaining bond-years on the refunded debt or the bond years on the refunding debt.		
		355,892
Revenue reported as unavailable revenue in the governmental funds when it is not received soon enough after year-end to be considered available. The availability criteria does not apply to the Government-Wide Financial Statements and, therefore, the revenue is recognized when eligibility requirements are met and earned.		
		2,303,778
Interest payable on long-term debt does not require current financial resources. Therefore, interest payable is not reported as a liability in the governmental funds.		
		(63,039)
Long-term liabilities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the Statement of Net Position:		
Long-term debt	\$ (59,150,000)	
Capital leases	(5,587,998)	
OCTA advance	(1,960,677)	
Compensated absences	(3,596,558)	(70,295,233)
Net pension liabilities and the related deferred outflows of resources and deferred inflows of resources are not due and payable in the current period or not available for current expenditures and are not reported in the governmental fund financial statements:		
Pension related deferred outflows of resources		51,498,883
Aggregate net pension liability		(44,254,407)
Pension related deferred inflows of resources		(2,587,905)
Net OPEB liabilities and the related deferred outflows of resources and deferred inflows of resources are not due and payable in the current period or not available for current expenditures and are not reported in the governmental fund financial statements:		
OPEB related deferred outflows of resources		5,294,843
Aggregate net OPEB liability		(30,480,033)
OPEB related deferred inflows of resources		(3,741,599)
Internal Service Funds were used by management to charge the costs of certain activities, such as insurance and equipment replacement to individual funds. The assets and liabilities of the Internal Service Funds were included in the governmental activities in the Government-Wide Statement of Net Position.		
		(1,775,990)
Net Position of Governmental Activities	\$	39,254,203

City of Placentia
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2021

	Major Funds					Total
	General Fund	American Rescue Plan Special Revenue Fund	Citywide Development Impact Fee Special Revenue Fund	Debt Service Fund	Other Governmental Funds	
Revenues:						
Taxes	\$ 37,858,390	\$ -	\$ -	\$ -	\$ -	\$ 37,858,390
Intergovernmental	9,743	635,803	-	-	6,054,112	6,699,658
Licenses and permits	2,827,761	-	-	-	-	2,827,761
Fines & forfeitures	290,534	-	-	-	23,730	314,264
Investment earnings (losses)	(28,258)	2,938	13,095	222	25,031	13,028
Charges for services	879,298	-	4,170,643	-	4,284,137	9,334,078
Leases and rents	1,079,979	-	-	-	10,100	1,090,079
Contributions	30,000	-	-	-	768,751	798,751
Miscellaneous	460,006	-	-	-	187,458	647,464
Total revenues	43,407,453	638,741	4,183,738	222	11,353,319	59,583,473
Expenditures:						
Current:						
General government	10,911,110	-	-	-	83,500	10,994,610
Public safety	14,899,543	-	833	-	2,037,417	16,937,793
Public works	3,430,456	-	-	-	1,618,263	5,048,719
Community development	1,215,937	-	-	-	1,029,314	2,245,251
Community services	1,437,912	-	-	-	109,535	1,547,447
Capital outlay	3,811,664	-	494,788	-	1,871,294	6,177,746
Debt service:						
Principal retirement	1,270,240	-	-	-	633,926	1,904,166
Interest and fiscal charges	391,808	-	-	-	372,944	764,752
Total expenditures	37,368,670	-	495,621	-	7,756,193	45,620,484
Revenues over (under) expenditures	6,038,783	638,741	3,688,117	222	3,597,126	13,962,989
Other financing sources (uses):						
Issuance of debt	-	-	-	52,950,000	3,656,000	56,606,000
Issuance of capital lease	976,899	-	-	-	-	976,899
Payment to escrow for refunding debt	-	-	-	-	(3,915,000)	(3,915,000)
Contributions to pension trust	-	-	-	(47,526,199)	-	(47,526,199)
Transfers in	725,096	-	-	1,196,600	927,544	2,849,240
Transfers out	(1,476,758)	(635,803)	-	-	(698,012)	(2,810,573)
Total other financing sources (uses)	225,237	(635,803)	-	6,620,401	(29,468)	6,180,367
Net change in fund balances	6,264,020	2,938	3,688,117	6,620,623	3,567,658	20,143,356
Fund balances:						
Beginning of year	13,966,451	-	1,103,507	-	4,521,638	19,591,596
End of year	\$ 20,230,471	\$ 2,938	\$ 4,791,624	\$ 6,620,623	\$ 8,089,296	\$ 39,734,952

City of Placentia
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes
in Fund Balances to the Government-Wide Statement of Activities
For the Year Ended June 30, 2021

Net Change in Fund Balances - Total Governmental Funds		\$ 20,143,356
Governmental activities in the Statement of Activities were reported differently because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in governmental funds.		
Capital outlay	\$ 5,946,342	
Depreciation	(4,162,144)	
Net effect on disposal of capital assets	-	1,784,198
Amortization of the deferred charges on refunding is recognized as interest expense in the Statement of Activities.		
		(50,358)
Net change in revenues that was considered unavailable in the governmental funds. These items have been reported as revenue in the Statement of Activities.		
		(874,062)
Proceeds from the issuance of long-term debt is not a revenue in the Statement of Activities, but is reported as a liability on the Government-Wide Statement of Net Position.		
		(57,582,899)
Principal repayment on long-term debt is not an expense in the Statement of Activities, but is considered an expenditure in governmental funds.		
Long-term debt	\$ 4,551,000	
Capital leases	565,757	
OCTA advance	321,522	5,438,279
Interest accrued on long-term debt is reported in the Statement of Activities, but does not require the use of current financial resources. Therefore, accrued interest is not reported as an expenditure in governmental funds. This amount represents the change in accrued interest from the prior year.		
		47,894
Compensated absences were reported in the Government-Wide Statement of Activities, but they did not require the use of current financial resources. Therefore, compensated absences were not reported as expenditures in the governmental funds.		
		(1,748,055)
Certain OPEB expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
		(411,229)
Certain pension expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
		(8,185,454)
Contributions to pension trust were other financing uses in the governmental funds, but were included as pension-related deferred outflows of resources on the Government-Wide Statement of Net Position		
		47,526,199
Internal Service Funds are used by management to charge the costs of certain activities, such as insurance and equipment replacement, to individual funds. The net revenue of the Internal Service Funds is reported in governmental activities.		
		(2,319,693)
Change in Net Position of Governmental Activities		\$ 3,768,176

PROPRIETARY FUND FINANCIAL STATEMENTS

City of Placentia
Statement of Net Position
Proprietary Funds
June 30, 2021

	<u>Major Enterprise Funds</u>		<u>Business-Type</u>	<u>Governmental</u>
	<u>Refuse</u>	<u>Sewer</u> <u>Maintenance</u>	<u>Activities</u>	<u>Activities</u>
			<u>Total</u>	<u>Internal</u> <u>Service Funds</u>
ASSETS				
Current assets:				
Cash and investments	\$ 485,738	\$ 724,999	\$ 1,210,737	\$ 2,160,578
Receivable:				
Accounts	-	76,629	76,629	53
Taxes	35,092	-	35,092	-
Total current assets	<u>520,830</u>	<u>801,628</u>	<u>1,322,458</u>	<u>2,160,631</u>
Noncurrent assets:				
Capital assets, net of accumulated depreciation	-	8,220,855	8,220,855	-
Total noncurrent assets	<u>-</u>	<u>8,220,855</u>	<u>8,220,855</u>	<u>-</u>
Total assets	<u>520,830</u>	<u>9,022,483</u>	<u>9,543,313</u>	<u>2,160,631</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows of resources related to pensions	398,032	1,531,936	1,929,968	-
Deferred outflows of resources related to OPEB	54,673	92,254	146,927	-
Total deferred outflows of resources	<u>452,705</u>	<u>1,624,190</u>	<u>2,076,895</u>	<u>-</u>

City of Placentia
Statement of Net Position (Continued)
Proprietary Funds
June 30, 2021

LIABILITIES	Major Enterprise Funds		Business-Type Activities	Governmental Activities
	Refuse	Sewer Maintenance	Total	Internal Service Funds
Current liabilities:				
Accounts payable	293,450	10,297	303,747	66,113
Accrued liabilities	8,593	17,608	26,201	5
Compensated absences - due within one year	632	1,870	2,502	-
Claims and judgments - due within one year	-	-	-	967,626
Total current liabilities	302,675	29,775	332,450	1,033,744
Noncurrent liabilities:				
Compensated absences - due in more than one year	10,566	31,289	41,855	-
Claims and judgments - due in more than one year	-	-	-	2,902,877
Net OPEB liability	314,729	531,064	845,793	-
Aggregate net pension liability	336,593	1,295,472	1,632,065	-
Total noncurrent liabilities	661,888	1,857,825	2,519,713	2,902,877
Total liabilities	964,563	1,887,600	2,852,163	3,936,621
DEFERRED INFLOW OF RESOURCES				
Deferred inflows of resources related to pensions	17,089	65,772	82,861	-
Deferred inflows of resources related to OPEB	38,635	65,191	103,826	-
Total deferred inflows of resources	55,724	130,963	186,687	-
NET POSITION				
Investment in capital assets	-	8,220,855	8,220,855	-
Unrestricted (deficit)	(46,752)	407,255	360,503	(1,775,990)
Total net position	\$ (46,752)	\$ 8,628,110	\$ 8,581,358	\$ (1,775,990)

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City of Placentia
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Year Ended June 30, 2021

	Business-Type Activities			Governmental Activities
	Refuse	Sewer Maintenance	Total	Internal Service
OPERATING REVENUES:				
Reimbursements	\$ -	\$ -	\$ -	\$ 97,552
Sales and service charges	3,688,456	783,175	4,471,631	2,183,935
Total operating revenues	<u>3,688,456</u>	<u>783,175</u>	<u>4,471,631</u>	<u>2,281,487</u>
OPERATING EXPENSES:				
Administration	(29,422)	(18,334)	(47,756)	400,519
Reinsurance premiums	-	-	-	169,696
Claims	-	-	-	2,223,984
Medical and dental premiums	-	-	-	987,691
Liability insurance premiums	-	-	-	819,290
Maintenance	-	(1,873,661)	(1,873,661)	-
Landfill and contractor charges	3,316,238	-	3,316,238	-
Depreciation expense	-	527,316	527,316	-
Total operating expenses	<u>3,286,816</u>	<u>(1,364,679)</u>	<u>1,922,137</u>	<u>4,601,180</u>
OPERATING INCOME (LOSS)	<u>401,640</u>	<u>2,147,854</u>	<u>2,549,494</u>	<u>(2,319,693)</u>
NONOPERATING INCOME (LOSS):				
Investment income	1,302	2,986	4,288	-
Gain on disposal of capital assets	-	-	-	-
Total Nonoperating Income	<u>1,302</u>	<u>2,986</u>	<u>4,288</u>	<u>-</u>
NET INCOME (LOSS) BEFORE TRANSFERS	<u>402,942</u>	<u>2,150,840</u>	<u>2,553,782</u>	<u>(2,319,693)</u>
TRANSFERS:				
Transfers out	-	(38,667)	(38,667)	-
Total Transfers	<u>-</u>	<u>(38,667)</u>	<u>(38,667)</u>	<u>-</u>
CHANGES IN NET POSITION	402,942	2,112,173	2,515,115	(2,319,693)
NET POSITION:				
Beginning of the year	(449,694)	6,515,937	6,066,243	543,703
End of the year	<u>\$ (46,752)</u>	<u>\$ 8,628,110</u>	<u>\$ 8,581,358</u>	<u>\$ (1,775,990)</u>

City of Placentia
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2021

	Business-Type Activities			Governmental Activities
	Refuse	Sewer Maintenance	Total	Internal Service
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers and users	\$ 3,699,126	\$ 826,962	\$ 4,526,088	\$ 2,281,434
Cash paid to suppliers for goods and services	(3,270,497)	(224,622)	(3,495,119)	(781,647)
Cash paid to employees for services	(379,521)	(496,107)	(875,628)	-
Cash paid for insurance claims	-	-	-	(2,223,984)
Net cash provided by (used in) operating activities	49,108	106,233	155,341	(724,197)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Cash transfers in (out)	-	(38,667)	(38,667)	-
Net cash used in noncapital financing activities	-	(38,667)	(38,667)	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds from sale of capital assets	-	-	-	-
Net cash provided by capital and related financing activities	-	-	-	-
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received	1,302	2,986	4,288	-
Net cash provided by investing activities	1,302	2,986	4,288	-
Net increase (decrease) in cash and cash equivalents	50,410	70,552	120,962	(724,197)
CASH AND CASH EQUIVALENTS:				
Beginning of year	435,328	654,447	1,089,775	2,884,775
End of year	<u>\$ 485,738</u>	<u>\$ 724,999</u>	<u>\$ 1,210,737</u>	<u>\$ 2,160,578</u>
Reconciliation of operating income (loss) to to net cash provided by (used in) operating activities:				
Operating income (loss)	\$ 401,640	\$ 2,147,854	\$ 2,549,494	\$ (2,319,693)
Adjustments to reconcile operating (loss) to net cash provided by (used in) operating activities:				
Depreciation	-	527,316	527,316	-
Changes in assets and liabilities:				
(Increase)/decrease in accounts receivables	19,148	43,787	62,935	(53)
(Increase)/decrease in taxes receivables	(8,478)	-	(8,478)	-
(Increase)/decrease in deferred outflows of resources related to pension	(322,207)	(1,098,563)	(1,420,770)	-
(Increase)/decrease in deferred outflows of resources related to OPEB	(38,814)	(44,106)	(82,920)	-
Increase/(decrease) in accounts payable	45,741	1,182	46,923	(39,715)
Increase/(decrease) in accrued liabilities	2,347	(4,394)	(2,047)	5
Increase/(decrease) in compensated absences	3,206	(8,004)	(4,798)	-
Increase/(decrease) in claims payable	-	-	-	1,635,259
Increase/(decrease) in net pension liabilities	(48,206)	(903,812)	(952,018)	-
Increase/(decrease) in net OPEB liabilities	20,692	(361,643)	(340,951)	-
Increase/(decrease) in deferred inflows of resources related to pension	(11,406)	(97,090)	(108,496)	-
Increase/(decrease) in deferred inflows of resources related to OPEB	(14,555)	(96,294)	(110,849)	-
Net cash provided by (used in) operating activities	\$ 49,108	\$ 106,233	\$ 155,341	\$ (724,197)

FIDUCIARY FUND FINANCIAL STATEMENTS

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City of Placentia
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2021

	RDA Successor Agency	Custodial Funds
ASSETS		
Pooled cash and investments	\$ 617,137	\$ 78,539
Receivables:		
Miscellaneous	-	1,392
Restricted assets:		
Cash and investments with fiscal agents	829,501	-
Total assets	1,446,638	79,931
LIABILITIES		
Accounts payable	29	-
Accrued liability	7,132	14
Accrued interest	162,073	-
Deposits payables	-	35,041
Unearned revenues	640,432	-
Long-term liabilities:		
Due in one year	941,320	-
Due in more than one year	13,150,074	-
Total liabilities	14,901,060	35,055
NET POSITION (DEFICIT)		
Restricted for individuals, organizations, and other governments	(13,454,422)	44,876
Total net position (deficit)	\$ (13,454,422)	\$ 44,876

City of Placentia
Statement of Change in Fiduciary Net Position
Fiduciary Funds
For the Year Ended June 30, 2021

	RDA Successor Agency	Custodial Funds
ADDITIONS:		
Property taxes	\$ 1,954,111	\$ -
Investment income	23	-
Total additions	<u>1,954,134</u>	<u>-</u>
DEDUCTIONS:		
Program costs	130,668	-
Administrative expenses	159,053	-
Interest expense	387,915	-
Contributions to City	-	30,000
Total deductions	<u>677,636</u>	<u>30,000</u>
Change in net position	1,276,498	(30,000)
NET POSITION:		
Beginning of year, as restated (Note 14)	(14,730,920)	74,876
End of year	<u>\$ (13,454,422)</u>	<u>\$ 44,876</u>

NOTES TO THE BASIC FINANCIAL STATEMENTS

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City of Placentia
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For the Year Ended June 30, 2021

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City of Placentia
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For the Year Ended June 30, 2021

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City of Placentia
Notes to the Basic Financial Statements
For the Year Ended June 30, 2021

Note 1 – Summary of Significant Accounting Policies

The basic financial statements of the City of Placentia, California, (the “City”) have been prepared in conformity with accounting principles generally accepted in the United States (“U.S. GAAP”) as applied to governmental agencies. The Governmental Accounting Standards Board (“GASB”) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the City’s significant policies:

A. Financial Reporting Entity

The City was incorporated on December 2, 1926, under the General Laws of the State of California. The City operates under a Council-Administrator form of government and under provisions of a City Charter adopted on June 29, 1965.

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

Blended Component Units:

Management determined that the following entities should be reported as blended component units based on the criteria above. Although the following is legally separate from the City, it has been “blended” as though it is part of the City because the component unit’s governing body is substantially the same as the City’s and there is a financial benefit or burden relationship between the City and the component unit; management of the City has operational responsibilities for the component unit; and/or the component unit provides services entirely, or almost entirely, to the City or otherwise exclusively, or almost exclusively, benefits the City, even though it does not provide services directly to it.

The Placentia Public Financing Authority – The Placentia Public Financing Authority (the “Authority”) was formed in 1996 to issue Tax Revenue Bonds. The proceeds of the debt were used to refund the existing Mello-Roos Community Facilities District 89-1 bonds, originally issued in September 1996. The Authority is governed by a five-member board that is the City Council of the City. Separate financial statements are not prepared.

B. Basis of Accounting and Measurement Focus

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 by providing a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balance or net position, revenues and expenditures or expenses, as appropriate. City resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

City of Placentia
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 1 – Summary of Significant Accounting Policies (Continued)

B. Basis of Accounting and Measurement Focus (Continued)

The Statement of Net Position reports separate sections for Deferred Outflows of Resources, and Deferred Inflows of Resources, when applicable.

Deferred Outflows of Resources represent outflows of resources (consumption of net position) that apply to future periods and that, therefore, will not be recognized as an expense until that time.

Deferred Inflows of Resources represent inflows of resources (acquisition of net position) that apply to future periods and that, therefore, are not recognized as revenue until that time.

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, deferred outflows of resources, liabilities, and deferred inflows of resources, including capital assets, as well as infrastructure assets, and long-term liabilities, are included in the accompanying statement of net position. The statement of activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred. Fiduciary activities of the City are not included in these statements.

Certain types of transactions are reported as program revenues for the City in three categories:

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

Certain eliminations have been made in regards to interfund activities, payables and receivables. All internal balances in the statement of net position have been eliminated. In the statement of activities, internal service fund transactions have been included in the governmental activities. The following interfund activities have been eliminated:

- Due from and to other funds, which are short-term loans within the primary government
- Transfers in and out, which are flows of assets between funds without the requirement for repayment

Governmental Fund Financial Statements

All governmental funds are accounted for on a spending or “*current financial resources*” measurement focus and the modified accrual basis of accounting. Accordingly, only current assets, current liabilities, and deferred inflows of resources are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances presents increases (revenue and other financing sources) and decreases (expenditures and other financing uses) in fund balances. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period.

City of Placentia
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 1 – Summary of Significant Accounting Policies (Continued)

B. Basis of Accounting and Measurement Focus (Continued)

Governmental Fund Financial Statements (Continued)

Revenues are recorded when received in cash, except those revenues subject to accrual (generally 60 days after year-end) which are recognized when due. The primary revenue sources that have been treated as susceptible to accrual by the City are property taxes, intergovernmental revenues and other taxes. Business license fees are recorded as received, except at year-end when they are accrued pursuant to the modified accrual basis of accounting. The City recognizes business license revenue collected within 60 days as revenue at June 30. Expenditures are recorded in the accounting period in which the related fund liability is incurred.

Reconciliations of the fund financial statements to the government-wide financial statements are provided to explain the differences.

The City reports the following major Governmental Funds:

General Fund – The General Fund is the City’s principal operating fund. It accounts for all revenues and expenditures used to finance the traditional services associated with a municipal government except those required to be accounted for in another fund.

American Rescue Plan Act Special Revenue Fund – This fund is used to account for the receipts and expenditures related to the American Rescue Plan Act which was provided to fund additional relief for individuals and businesses affected by the coronavirus pandemic.

Debt Service Fund – This fund is used to account for the debt service related to the governmental activities of the City.

Proprietary Fund Financial Statements

Proprietary Fund Financial Statements include a Statement of Net Position, a Statement of Revenues, Expenses and Changes in Net Position, and a Statement of Cash Flows for each major Proprietary Fund.

A separate column representing internal service funds is also presented in these statements. However, internal service balances and activities have been combined with the governmental activities in the Government-Wide Financial Statements. The City’s internal service funds include four individual funds that provide services directly to other City funds. These services include risk management, health and welfare, and equipment replacement.

Proprietary funds are accounted for using the "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all assets, deferred outflows of resources, liabilities (whether current or noncurrent), and deferred inflows of resources are included on the Statement of Net Position. The Statement of Revenues, Expenses and Changes in Fund Net Position presents increases (revenues) and decreases (expenses) in total 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. In these funds, receivables have been recorded as revenue and provisions have been made for uncollectible amounts.

Operating revenues in the proprietary funds are those revenues that are generated from the primary operations of the fund. All other revenues are reported as non-operating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as non-operating expenses.

City of Placentia
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 1 – Summary of Significant Accounting Policies (Continued)

B. Basis of Accounting and Measurement Focus (Continued)

Proprietary Fund Financial Statements (Continued)

The City reports the following major Proprietary Funds:

Refuse Fund – This fund is used to account for the provision of refuse services to the residents of the City. All activities necessary to provide such services are accounted for in this fund, including, but not limited to administration, operation, acquisition of equipment, and related debt service.

Sewer Maintenance Fund – This 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.

Internal service funds are presented in the proprietary fund financial statements. However, internal service balances and activities have been combined with the governmental activities in the government-wide financial statements.

Fiduciary Fund Financial Statements

Fiduciary fund financial statements include a Statement of Net Position and a Statement of Changes in Fiduciary Net Position. The City’s fiduciary funds represent custodial funds and private purpose trust funds. Both custodial funds and the private purpose trust funds are accounted for on the full accrual basis of accounting.

The City reports the following fiduciary funds:

Private-purpose Trust Fund – This fund is used to account for the balances and transactions of the Successor Agency to the former Placentia Redevelopment Agency.

Custodial Funds – These funds account for resources held by the City in a custodial capacity as an agent for individuals, private organizations, other governments, and/or other funds.

C. Cash and Investments

The City’s cash and cash equivalents are comprised of cash on hand, demand deposits, and short-term investments with original maturity of three months or less from the date of acquisition. All cash and investments of proprietary funds are held in the City’s investment pool. These cash pools have the general characteristics of a demand deposit account, therefore, all cash and investments in the proprietary funds are considered cash and cash equivalents for statement of cash flows purposes.

Investments are stated at fair value (quoted market price or best available estimate thereof).

City of Placentia
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 1 – Summary of Significant Accounting Policies (Continued)

D. Fair Value Measurement

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

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

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

E. Property Taxes Receivable

Property tax revenue is recognized in the fiscal year for which the taxes have been levied providing they become available. Available means due, or past due and receivable within the current period and collected within the current period or expected to be collected soon enough thereafter (not to exceed 60 days) to be used to pay liabilities in the current period.

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. The County of Orange collects property taxes for the City. Tax liens attach annually as of 12:01 a.m. on the first day of January preceding the fiscal year for which the taxes are levied. Taxes are levied on July 1 and cover the fiscal period July 1 to June 30. All secured personal property taxes and one-half of the taxes on real property are due November 1; the second installment is due February 1. All taxes are delinquent, if unpaid, on December 10 and April 10, respectively. Unsecured personal property taxes become due on March 1 each year, and are delinquent, if unpaid, on August 31.

F. Prepaid Items

Prepaid items are payments made to vendors for services that will benefit periods beyond the fiscal year ended using purchase method.

G. Inventories

Inventories within the various fund types consist of materials and supplies which are valued at cost on a weighted average basis. Reported expenditures reflect the consumption method of recognizing inventory-related expenditures.

H. Interfund Transactions

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

City of Placentia
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 1 – Summary of Significant Accounting Policies (Continued)

I. Capital Assets

In the government-wide financial statements, capital assets, which include land, buildings, improvements, equipment, furniture, and infrastructure assets (e.g., roads, sidewalks, and similar items), are recorded at historical cost or estimated historical if purchased or constructed. Donated capital assets are valued at their estimated acquisition value on the date donated. City policy has set the capitalization threshold for reporting capital assets with an initial, individual cost of more than \$2,500 and an estimated useful life of one year or more.

The City defines infrastructure as the basic physical assets that allow the City to function. The assets include street network, street appurtenances, and storm drains.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

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

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 drains	50	years

J. Unearned and Unavailable Revenue

In the government-wide financial statements, unearned revenue is recognized for transactions for which revenue has not yet been earned. Typical transactions recorded as unearned revenues in the government-wide financial statements are cell phone site license lease payments received in advance, prepaid charges for services and facility rentals paid in advance.

In the fund financial statements, unearned and unavailable revenue is recorded when transactions have not yet met the revenue recognition criteria based on the modified accrual basis of accounting. The City records unearned revenue for transactions for which revenues have not been earned, and unavailable revenue when funds are not available to meet current financial obligations in accordance with GASB Statement No. 65. Typical transactions for which unearned or unavailable revenue is recorded are lease payments, quarterly encroachment fees, and advance registration for recreation classes which were not yet earned.

City of Placentia
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 1 – Summary of Significant Accounting Policies (Continued)

K. *Compensated Absences Payable*

City employees have vested interest in varying levels of vacation, sick leave and compensatory time based on their length of employment. It is the policy of the City to pay all accumulated vacation pay and all or a portion of sick pay when an employee retires or terminates. The long-term amount is included as a liability in the governmental activities of the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements. The General Fund is typically used to liquidate compensated absences. In proprietary funds, compensated absences are expensed to the various funds in the period they are earned, and such fund's share of the unpaid liability is recorded as a long-term liability of the fund.

L. *Claims Payable*

The City records a liability to reflect an actuarial estimate of ultimate uninsured losses for both general liability claims (including property damage claims) and workers' compensation claims. The estimated liability for workers' compensation claims and general liability claims includes "*incurred but not reported*" ("IBNR") claims. There is no fixed payment schedule to pay these liabilities.

M. *Pensions*

For purposes of measuring the aggregate net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the plans and additions to/deductions from the plans' fiduciary net position have been determined on the same basis as they are reported by the plans (Note 9). For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value. The City has both Miscellaneous and Safety defined benefit pension plans.

The following timeframes are used for pension reporting:

CalPERS	
Valuation Date	June 30, 2019
Measurement Date	June 30, 2020
Measurement Period	July 1, 2019 to June 30, 2020

Gains and losses related to changes in total pension liability and fiduciary net position are recognized in pension expense systematically over time. The first amortized amounts are recognized in pension expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to pensions and are to be recognized in future pension expense. The amortization period differs depending on the source of the gain or loss. The difference between projected and actual earnings is amortized straight-line over 5 years. All other amounts are amortized straight-line over the average expected remaining service lives of all members that are provided with benefits (active, inactive, and retired) as of the beginning of the measurement period.

The General Fund is typically used to pay pension benefits. In proprietary funds, pension benefits are expensed to the various funds in the period they are earned, and such fund's share of the unpaid liability is recorded as a long-term liability of the fund.

N. *Other Postemployment Benefits ("OPEB")*

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the plans and additions to/deductions from OPEB Plan's fiduciary net position have been determined on the same basis as they are reported by the plan (Note 10).

City of Placentia
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 1 – Summary of Significant Accounting Policies (Continued)

N. Other Postemployment Benefits (“OPEB”) (Continued)

For this purpose, the OPEB plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value.

The following timeframes are used for OPEB reporting:

OPEB	
Valuation Date	June 30, 2019
Measurement Date	June 30, 2020
Measurement Period	July 1, 2019 to June 30, 2020

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

O. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position. 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.

P. Net Position

In the government-wide financial statements and proprietary fund financial statements, net position is classified as follows:

Investment in Capital Assets – This component of net position consists of capital assets, net of accumulated depreciation, related debt, and deferred outflows of resources.

Restricted – This component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets.

Unrestricted – This component of net position is the amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

Q. Fund Balances

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

Nonspendable – Nonspendable fund balances include amounts that cannot be spent because they are not in a spendable form, such as loans receivable or inventory, or because resources legally or contractually must remain intact.

City of Placentia
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 1 – Summary of Significant Accounting Policies (Continued)

Q. Fund Balances (Continued)

Restricted – Restricted fund balances are the portion of fund balance that have externally enforceable limitations on their usage through legislation or limitations imposed by creditors, grantor, laws and regulations of other governments or enabling legislation.

Committed – Committed fund balances are self-imposed limitations by the highest level of decision-making authority, namely the City Council, prior to the end of the reporting period. City Council adoption of a resolution is required to commit resources or to rescind the commitment.

Assigned – Assigned fund balances are limitations imposed by management based on the intended use of the funds. Modifications or rescissions of the constraints can be removed by the same type of action that limited the use of the funds. Assignment of resources can be done by the highest level of decision making or by a committee or official designated for that purpose. The City Council has authorized the Finance Director for that purpose.

Unassigned – Unassigned fund balances represent the residual net resources in excess of the other classifications. The general fund is the only fund that reports a positive unassigned fund balance amount. In other governmental funds, it is not appropriate to report a positive unassigned fund balance amount. However, in governmental funds other than general fund, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that fund.

R. Spending Policy

Government-Wide Financial Statements and the Proprietary Fund Financial Statements

When expenses are incurred for purposes for which both restricted and unrestricted components of net position are available, the City's policy is to apply the restricted component of net position first, then the unrestricted component of net position as needed.

Governmental Fund Financial Statements

When expenditures are incurred for purposes for which both restricted and unrestricted fund balances are available, the City's policy is to apply restricted fund balances first, then unrestricted fund balances as needed.

When expenditures are incurred for purposes where only unrestricted fund balances are available, the City uses the unrestricted resources in the following order, except for instances wherein an ordinance specifies the fund balance:

- Committed
- Assigned
- Unassigned

S. Use of Estimates

The preparation of the basic financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

City of Placentia
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 1 – Summary of Significant Accounting Policies (Continued)

T. Accounting Changes

GASB Statements No. 84. Fiduciary Activities. This statement establishes standards relating to accounting and financial reporting for identifying and reporting fiduciary activities. Those provisions are effective for reporting periods beginning after December 15, 2019, as amended by GASB Statement No. 95. Application of this statement was effective starting in fiscal year ending June 30, 2021. See Note 14.

GASB Statement No. 90. Majority Equity Interests. This statement defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government's holding of the equity interest meets the definition of an investment. Those provisions are effective for reporting periods beginning after December 15, 2019. Application of this statement did not have a material effect on the City's financial statements for the fiscal year ending June 30, 2021.

GASB Statement No. 93. Replacement of Interbank Offered Rates. This statement addresses those and other accounting and financial reporting implications that result from the replacement of London Interbank Offered Rate (LIBOR). The removal of LIBOR as an appropriate benchmark interest rate is effective for reporting periods ending after December 31, 2021. All other requirements of this Statement are effective for reporting periods beginning after June 15, 2020. Application of this statement did not have a material effect on the City's financial statements for the fiscal year ending June 30, 2021.

GASB Statement No. 98. The Annual Comprehensive Financial Report. This Statement establishes the term annual comprehensive financial report and its acronym ACFR. That new term and acronym replace instances of comprehensive annual financial report and its acronym in generally accepted accounting principles for state and local governments. Those provision are effective for fiscal years ending after December 15, 2021. The City has elected early implementation of this statement. Application of this statement did not have a material effect on the City's financial statements for the fiscal year ending June 30, 2021.

Note 2 – Cash and Investments

The City maintains a cash and investment pool, which includes cash balances and authorized investments of all funds. Certain restricted funds which are held and invested by independent outside custodians through contractual agreements are not pooled. These restricted funds include cash and investments with fiscal agents.

The City had the following cash and investments at June 30, 2021:

	Government-Wide Statement of Net Position		Statement of	Total
	Governmental Activities	Business-type Activities	Fiduciary Net Position	
Cash and investments	\$ 34,070,729	\$ 1,210,737	\$ 695,676	\$ 35,977,142
Cash and investment with fiscal agent	7,098,113	-	829,501	7,927,614
Total cash and investments	<u>\$ 41,168,842</u>	<u>\$ 1,210,737</u>	<u>\$ 1,525,177</u>	<u>\$ 43,904,756</u>

City of Placentia
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 2 – Cash and Investments (Continued)

The City’s cash and investments at June 30, 2021 in more detail:

Cash and cash equivalents:	
Demand deposits	\$ 8,353,241
Petty cash	17,565
Total cash and cash equivalents	8,370,806
Investments:	
Local Agency Investment Fund	26,106,517
Negotiable certificates of deposit	496,945
Federal agency securities	1,002,874
Investments with Fiscal Agent:	
Money Market Mutual Fund	7,927,614
Total investments	35,533,950
Total cash and investments	\$ 43,904,756

A. Demand Deposits

The carrying amounts of the City’s demand deposits were \$8,353,241 at June 30, 2021. Bank balances at that date were \$8,474,630, the total amount of which was insured or collateralized with accounts held by the pledging financial institutions in the City’s name as discussed below.

The California Government Code requires California banks and savings and loan associations to secure the City’s cash deposits by pledging securities as collateral. This Code states that collateral pledged in this manner shall have the effect of perfecting a security interest in such collateral superior to those of a general creditor. Thus, collateral for cash deposits is considered to be held in the City’s name.

The market value of pledged securities must equal at least 110% of the City’s cash deposits. California law also allows institutions to secure City deposits by pledging first trust deed mortgage notes having a value of 150% of the City’s total cash deposits. The City may waive collateral requirements for cash deposits, which are fully insured up to \$250,000 by the Federal Deposit Insurance Corporation (“FDIC”). The City, however, has not waived the collateralization requirements.

The City follows the practice of pooling cash and investments of all funds, except for funds required to be held by fiscal agents under the provisions of bond indentures. Interest income earned on pooled cash and investments is allocated on an accounting period basis to the various funds based on the period-end 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 the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 2 – Cash and Investments (Continued)

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

The table below identifies the investment types that are authorized by the City's investment policy and the California Government Code. The table also identifies certain provisions of the California Government Code (or the City's investment policy, if more restrictive) that address interest rate risk, credit risk, and concentration of credit risk. This table does not address investments of debt proceeds held by bond trustee that are governed by the provisions of debt agreements of the City, rather than the general provisions of the California Government Code or the City's investment policy.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
United States (U.S.) Treasury Obligation	5 years	None	None
Federal Agency Securities	5 years	30%	15%
Negotiable Certificates of Deposits	5 years	30%	\$250,000
Non-Negotiable Certificates of Deposit	5 years	40%	\$250,000
Money Market Funds	N/A	20%	10%
Passbook Savings	N/A	None	None
Commercial Paper	270 days	25%	10%
Banker's Acceptances	180 days	30%	30%
Local Agency Investment Fund (LAIF)	N/A	None	None
Orange County Investment Pool	N/A	None	None

*The table is based on state law requirements or investment policy requirements, whichever is more restrictive.

C. Investments Authorized by Debt Agreements

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
United States (U.S.) Treasury Obligation	N/A	None	None
Federal Agency Securities	N/A	None	None
Negotiable Certificates of Deposits	N/A	None	None
Non-Negotiable Certificates of Deposit	N/A	None	None
Money Market Funds	N/A	None	None
Passbook Savings	N/A	None	None
Commercial Paper	270 days	None	None
Banker's Acceptances	180 days	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Orange County Investment Pool	N/A	None	None

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

City of Placentia
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 2 – Cash and Investments (Continued)

D. Fair Value Measurement

At June 30, 2021, investments are reported at fair value. The following table presents the fair value measurement of investments on a recurring basis and the levels within the GASB 72 fair value hierarchy in which the fair value measurements fall at June 30, 2021:

Investment Type	Measurement Input		Total
	Significant other Observable Input (Level 2)	Uncategorized ⁽³⁾	
Local Agency Investment Fund	\$ -	\$ 26,106,517	\$ 26,106,517
Negotiable Certificates of Deposit ⁽¹⁾	496,945	-	496,945
Federal Agency Securities ⁽¹⁾	1,002,874	-	1,002,874
Held by Fiscal Agent:			
Money Market Mutual Funds	-	7,927,614	7,927,614
Total	\$ 1,499,819	\$ 34,034,131	\$ 35,533,950

⁽¹⁾ Pricing based on institutional bond quotes - evaluations based on various market and industry inputs.

⁽²⁾ Evaluations based on various market factors.

⁽³⁾ Cash and cash equivalents

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 is, 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.

E. Risk Disclosures

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	Fair value	Investment Maturities (in Years)				
		Less than 1	1 to 2	2 to 3	3 to 4	4 to 5
Local Agency Investment Fund	\$ 26,106,517	\$ 26,106,517	\$ -	\$ -	\$ -	\$ -
Negotiable Certificates of Deposit	496,945	-	-	-	-	496,945
Federal Agency Securities	1,002,874	7,239	-	-	497,115	498,520
Held by Fiscal Agent:						
Money Market Mutual Funds	7,927,614	7,927,614	-	-	-	-
Total	\$ 35,533,950	\$ 34,041,370	\$ -	\$ -	\$ 497,115	\$ 995,465

City of Placentia
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 2 – Cash and Investments (Continued)

E. Risk Disclosures (Continued)

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by (where applicable) the California Government Code or the City's investment policy, or debt agreements, and the actual rating as of fiscal year end for each investment type.

Investment Type	Total	Minimum Legal Rating	AAA	Not Rated
Local Agency Investment Fund	\$ 26,106,517	N/A	\$ -	\$ 26,106,517
Negotiable Certificates of Deposit	496,945	N/A	-	496,945
Federal Agency Securities Held by Fiscal Agent:	1,002,874	N/A	1,002,874	-
Money Market Mutual Funds	7,927,614	AAA	7,927,614	-
Total	\$ 35,533,950		\$ 8,930,488	\$ 26,603,462

Concentration of Credit Risk

The investment policy of the City contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. The City has no investments in any one issuer (other than mutual funds and external investment pools) that represent 5% or more of total City investments.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that in the event of the failure of the counterparty (e.g., broker dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the City's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the provision for deposits as disclosed in Note 2A.

For investments identified herein as held by bond trustee, the bond trustee selects the investment under the terms of the applicable trust agreement, acquires the investment, and holds the investment on behalf of the reporting government. At June 30, 2021, the investments held by bond trustee were held in money market mutual funds, which are considered to be cash equivalents.

City of Placentia
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 2 – Cash and Investments (Continued)

F. Investment in Local Agency Investment Fund (“LAIF”)

The City is a participant in LAIF, which is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The City’s investments with LAIF at June 30, 2021 included a portion of the pool funds invested in Structured Notes and Asset-Backed Securities, which included the following:

Structured Notes: debt securities (other than asset-backed securities) whose cash flow characteristics (coupon rate, redemption amount, or stated maturity) depend upon one or more indices and/or that have embedded forwards or options.

Asset-Backed Securities: generally, mortgage-backed securities that entitle their purchasers to receive a share of the cash flows from a pool of assets such as principal and interest repayments from a pool of mortgages (for example, collateralized mortgage obligations), or credit card receivables.

As of June 30, 2021, the City had \$26,106,517 invested in LAIF, which had invested 1.10% of the pool investment funds in structured notes and asset-backed securities. The fair value of the City’s portion in the pool is the same as the value of the pool shares and reported at amortized cost.

Note 3 – Interfund Transactions

A. Due From/To Other Funds

At June 30, 2021, the City had the following due from/to other funds:

Due To Other Funds	Due From Other Funds	
	General Fund	Total
Nonmajor Special Revenue Funds:		
Miscellaneous Grants Fund	\$ 40,622	\$ 40,622
Landscape Maintenance District 92-1	31,873	31,873
Housing and Community Development	86,784	86,784
PEG	40,948	40,948
Placentia Regional Navigation Center	821,745	821,745
Nonmajor Capital Projects Funds:		
City Projects	349,568	349,568
Total	\$ 1,371,540	\$ 1,371,540

The above amounts resulted from when one fund reflects a deficit in its pooled cash account. Short-term loans were made from the General Fund to address these deficits.

City of Placentia
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 3 – Interfund Transactions (Continued)

B. Transfers

During the year ended June 30, 2021, the City had the following transfers:

Transfers In	Transfers Out				Total
	General Fund	American Rescue Plan Special Revenue Fund	Nonmajor Governmental Funds	Sewer Maintenance Enterprise Fund	
General Fund	\$ -	\$ 635,803	\$ 89,293	\$ -	\$ 725,096
Debt Service Fund	1,118,006	-	78,594	-	1,196,600
Nonmajor Governmental Funds	358,752	-	530,125	38,667	927,544
Total	<u>\$ 1,476,758</u>	<u>\$ 635,803</u>	<u>\$ 698,012</u>	<u>\$ 38,667</u>	<u>\$ 2,849,240</u>

In general, transfers are used to 1) use revenues collected in one fund to finance various programs accounted for in other funds in accordance with budgetary authorizations, and 2) to transfer to the General Fund to fund administration services. Some of the more significant transfers are detailed below.

Transfers from non-major governmental funds to the General Fund of \$89,293 and \$45,625 to other non-major governmental funds were to fund police, street maintenance, and other operating costs.

The American Rescue Plan Special Revenue Fund transferred \$635,803 of the ARPA funds to the General Fund to reimburse eligible ARP expenditures.

The General Fund transferred \$338,852 to the Street Lighting Special Revenue Fund to subsidize street lighting districts, \$19,900 to nonmajor funds as operating subsidies and \$1,118,006 to the Debt Service Fund to fund debt service on the 2020A PFA Lease Revenue Bonds.

The Gas Tax Special Revenue Fund transferred \$484,500 to the Gas Tax Debt Service Fund to fund the 2011 Gas Tax Certificate of Participation debt service. The Gas Tax Debt Service Fund transferred \$78,594 to the Debt Service fund to consolidate the Citywide debt service and close out the Gas Tax Debt Service Fund.

Note 4 – Loans Receivables

At June 30, 2021, the City had following loans receivable:

	General Fund	Housing Successor Special Revenue Fund	Total
2003 Certificates of Participation Reimbursement	\$ 2,489,944	\$ -	\$ 2,489,944
Owner's Participation Agreement	-	47,916	47,916
Real Property Loan Obligation Receivable	972,540	243,136	1,215,676
Placentia Veterans Village Loan	-	500,000	500,000
Total	<u>\$ 3,462,484</u>	<u>\$ 791,052</u>	<u>\$ 4,253,536</u>

City of Placentia
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 4 – Loans Receivables (Continued)

A. 2003 Certificates of Participation Reimbursement

On April 16, 2007, the City Council of the City of Placentia and the Board of Directors of the former Placentia Redevelopment Agency approved a reimbursement agreement between the City and the former Placentia Redevelopment Agency. This agreement provides that the former Placentia Redevelopment Agency will reimburse the City for a portion of the lease payment paid by the City to the bond trustee, with respect to the 2003 Certificates of Participation (COP).

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 development project area. The \$2,489,944 notes receivable balance as of June 30, 2021 represents 78.3 percent of the \$3,180,000 outstanding principal balance of the 2003 COP at June 30, 2021.

B. Owner's Participation Agreement

The Placentia Redevelopment Agency entered into an owner participation agreement dated January 5, 2001. Pursuant to that agreement, the Agency loaned \$150,000 to a small-business in Placentia. The term of the loan is 30 years and does not bear interest, except upon default. The loan was recorded in the Low and Moderate Housing fund of the former Redevelopment Agency of Placentia. Upon dissolution of the Redevelopment Agency at February 1, 2012, the outstanding loan receivable balance was transferred to the Housing Successor Fund. During the 2021 fiscal year, the City received \$5,000 in principal payments. The ending loan receivable balance at June 30, 2021 is \$47,916.

C. Real Property Loan Obligation Receivable

On January 20, 2009, the City Council of the City of Placentia and the Board of Directors of the former Placentia Redevelopment Agency approved a Purchase and Sale agreement between the City and the former Placentia Redevelopment Agency. This agreement provided that the Placentia Redevelopment Agency would finance and purchase two real properties from the City; 312 South Melrose Street and 110 South Bradford Avenue for \$2,270,000 based on appraised property values at an interest rate of 7%.

Due to the dissolution of the former Placentia Redevelopment Agency at February 1, 2012, the interest rate was decreased to 3% and the recalculated loan shall be applied first to principal and second to interest in compliance with Health and Safety Code 34191.4 (b) (3). In addition, 20% of the outstanding loan receivable balance was transferred from the City's General Fund to the Housing Successor Agency fund in compliance with Health and Safety Code 34191.4 (b) (3) (C). The total principal and interest loan obligation receivable balance as of June 30, 2021 is \$972,540 to the City's General Fund and \$243,136 to the Housing Successor Agency Fund for a total of \$1,215,676.

D. Placentia Veterans Village Loan Receivable

On November 13, 2018, the City Council of the Housing Successor Agency to the former Redevelopment Agency of the City of Placentia approved a loan agreement of \$500,000 between the Housing Successor Agency and Mercy Housing California to initiate construction of the Placentia Veterans Village. The loan receivable balance at June 30, 2021 is \$500,000.

City of Placentia
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 5 – Capital Assets

The following is a summary of changes in capital assets for the governmental activities for the year ended June 30, 2021:

	Balance June 30, 2020	Additions	Deletions	Reclassifications	Balance June 30, 2021
<i>Capital assets not being depreciated:</i>					
Land	\$ 25,201,872	\$ -	\$ -	\$ -	\$ 25,201,872
Land-Right of Way	258,822	-	-	-	258,822
Infrastructure - Trees	3,114,540	-	-	-	3,114,540
Construction in progress	10,427,567	5,946,342	-	(11,203,330)	5,170,579
Total capital assets not being depreciated	<u>39,002,801</u>	<u>5,946,342</u>	<u>-</u>	<u>(11,203,330)</u>	<u>33,745,813</u>
<i>Capital assets being depreciated:</i>					
Structures and improvements	15,145,356	-	-	3,600,473	18,745,829
Equipment	12,883,562	-	-	1,603,275	14,486,837
Land improvements	172,528	-	-	-	172,528
Infrastructure:					
Streets network	47,995,833	-	-	5,999,582	53,995,415
Street appurtenances	24,120,429	-	-	-	24,120,429
Storm drain	9,027,054	-	-	-	9,027,054
Total capital assets being depreciated	<u>109,344,762</u>	<u>-</u>	<u>-</u>	<u>11,203,330</u>	<u>120,548,092</u>
Less accumulated depreciation for:					
Structures and improvements	(6,344,701)	(608,416)	-	-	(6,953,117)
Equipment	(6,069,674)	(1,383,542)	-	-	(7,453,216)
Land improvements	(111,964)	(5,796)	-	-	(117,760)
Infrastructure:					
Streets network	(23,495,162)	(1,425,534)	-	-	(24,920,696)
Street appurtenances	(14,345,841)	(562,315)	-	-	(14,908,156)
Storm drain	(6,500,358)	(176,541)	-	-	(6,676,899)
Total accumulated depreciation	<u>(56,867,700)</u>	<u>(4,162,144)</u>	<u>-</u>	<u>-</u>	<u>(61,029,844)</u>
Total capital assets being depreciated, net	<u>52,477,062</u>	<u>(4,162,144)</u>	<u>-</u>	<u>11,203,330</u>	<u>59,518,248</u>
Total governmental activities	<u>\$ 91,479,863</u>	<u>\$ 1,784,198</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 93,264,061</u>

Depreciation expense was charged to functions/programs of governmental activities for the year ended June 30, 2021 as follows:

General government	\$ 379,012
Public safety	1,202,515
Public works	2,343,181
Community services	237,436
Total depreciation expense	<u>\$ 4,162,144</u>

City of Placentia
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 5 – Capital Assets (Continued)

The following is a summary of changes in capital assets for the business-type activities for the year ended June 30, 2021:

	Balance June 30, 2020	Additions	Deletions	Balance June 30, 2021
<i>Capital assets being depreciated:</i>				
Structures and improvements	\$ 28,155,969	\$ -	\$ -	\$ 28,155,969
Equipment	122,158	-	-	122,158
Total capital assets being depreciated	<u>28,278,127</u>	<u>-</u>	<u>-</u>	<u>28,278,127</u>
Less accumulated depreciation for:				
Structures and improvements	(19,486,849)	(515,100)	-	(20,001,949)
Equipment	(43,107)	(12,216)	-	(55,323)
Total accumulated depreciation	<u>(19,529,956)</u>	<u>(527,316)</u>	<u>-</u>	<u>(20,057,272)</u>
Total capital assets being depreciated, net	<u>8,748,171</u>	<u>(527,316)</u>	<u>-</u>	<u>8,220,855</u>
Total business-type activities	\$ 8,748,171	\$ (527,316)	\$ -	\$ 8,220,855

Depreciation expense was charged to the Sewer Maintenance Fund within business-type activities.

Note 6 – Long-Term Liabilities

A. Governmental Activities

A summary of changes in long-term liabilities for governmental activities for the year ended June 30, 2021 is as follows:

	Balance June 30, 2020	Additions	Deletions	Balance June 30, 2021	Classification	
					Due within One Year	Due in more than One Year
Long-Term Debt:						
Certificates of Participation:						
2003 Refunding and Improvement						
Project Certificates of Participation	\$ 3,180,000	\$ -	\$ (335,000)	\$ 2,845,000	\$ 350,000	\$ 2,495,000
2011 Gas Tax Certificates of Participation	3,915,000	-	(3,915,000)	-	-	-
Direct Borrowings and Placements:						
Capital Lease - electric vehicles	11,435	-	(11,435)	-	-	-
Capital Lease - radio	947,320	-	(109,969)	837,351	143,861	693,490
OCTA Advance	2,282,199	-	(321,522)	1,960,677	-	1,960,677
Fire Lease #1	2,855,359	544,641	(283,640)	3,116,360	330,971	2,785,389
Fire Lease #2	1,362,742	432,258	(160,713)	1,634,287	173,837	1,460,450
2021 Installment Sale Agreement (2011 Gas Tax Refunding)	-	3,656,000	(301,000)	3,355,000	351,000	3,004,000
2020A Lease Revenue Bonds	-	52,950,000	-	52,950,000	1,060,000	51,890,000
Total long-term debt	<u>14,554,055</u>	<u>57,582,899</u>	<u>(5,438,279)</u>	<u>66,698,675</u>	<u>2,409,669</u>	<u>64,289,006</u>
Claims payable	2,235,244	2,388,001	(752,742)	3,870,503	967,626	2,902,877
Compensated absences	1,848,503	1,981,104	(233,049)	3,596,558	200,433	3,396,125
Total long-term liabilities	\$ 18,637,802	\$ 61,952,004	\$ (6,424,070)	\$ 74,165,736	\$ 3,577,728	\$ 70,588,008

City of Placentia
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 6 – Long-Term Liabilities (Continued)

A. Governmental Activities (Continued)

2003 Refunding and Improvements 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.

Each certificate represents a direct, undivided fractional interest of the owner thereof in lease payments to be made by the City to the former Placentia Redevelopment Agency for the right to use and occupancy of an existing corporate yard and an existing public park (the Project), the property to which the City has rights of use and occupancy is subleased by the City from the former Placentia Redevelopment Agency as lessee and sublessor of the leased property. In accordance with the Lease Agreement, the City is required to pay lease payments to the bond trustee, which is designed to be sufficient in both time and amount, to pay, when due, the principal and interest with respect to the Certificates, due on January 1 and July 1 of each year. The City has covenanted that it will provide the necessary appropriations in each annual budget.

On April 17, 2007, the City Council of the City of Placentia and the Board of Directors of the former Placentia Redevelopment Agency approved a reimbursement agreement between the City and the Placentia Redevelopment Agency. This agreement provides that the former Placentia Redevelopment Agency will reimburse the City for apportion of the lease payment paid by the city to the Bond trustee, with respect to the 2003 Certificates of Participation. 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 2003 Certificates of Participation is the obligation of the City, and is reported in full in the government-wide Statement of Net Position, within the governmental activities. A portion of the 2003 Certificates of Participation, which constitutes 87.52 percent of the total obligation amount, is to be repaid by the former Placentia Redevelopment Agency, pursuant to the reimbursement agreement mentioned above. As such, an amount reflecting the 87.52 percent of the total obligation is reported on the Statement of Fiduciary Net Position within the RDA Successor Agency Private-Purpose Trust Fund (See Note 17 for additional details). A note receivable is reported in the General Fund, relating to the 87.52 percent of the total obligation that the city is expected to have reimbursement by the former Placentia Redevelopment Agency (See Note 3 for additional details). The outstanding balance of the 2003 Certificates of Participation as of June 30, 2021 is \$2,845,000.

City of Placentia
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 6 – Long-Term Liabilities (Continued)

A. Governmental Activities (Continued)

The annual debt service requirements are as follows:

Year ending June 30,	Principal	Interest	Total
2022	\$ 350,000	\$ 135,138	\$ 485,138
2023	370,000	118,512	488,512
2024	385,000	100,938	485,938
2025	405,000	82,650	487,650
2026	425,000	63,413	488,413
2027-2028	910,000	65,312	975,312
Total	<u>\$ 2,845,000</u>	<u>\$ 565,963</u>	<u>\$ 3,410,963</u>

2020 Lease Revenue Bonds

On November 12, 2020 the City issued the 2020A Lease Revenue Bonds through the Placentia Public Financing Authority to pay the City's currently unamortized, unfunded accrued actuarial liability to CalPERS for the benefit of City employees, to fund certain anticipated increases to the accrued liability to CalPERS, to fund a reserve account for the bonds and to pay the costs incurred in connection with the issuance of the bonds. The bonds are issued in denominations of \$5,000 and bear interest ranging from 1.7% to 4.0%. Interest on the bonds will be paid semiannually on June 1 and December 1 of each year, commencing June 1, 2021.

The bonds are secured under an indenture as of November 1, 2020 by the authority and US Bank as trustee. The bonds are payable from the revenues pledged under the indenture. Under the indenture, the revenues are defined as base rental payment made by the City to the Authority as the rental for real property and improvements thereon. The City is required under the lease agreement to pay to the Authority specified amounts for use and possession of the leased property which amounts are calculated to be sufficient in both time and amount to pay, when due, the principal of and interest on the Bonds. Except for the Authority's right, title and interest in and to the base rental payments and otherwise to the lease agreement which have been assigned to the trustee, no funds or properties of the Authority or the City are pledged to or otherwise liable for the bonds or any other obligations of the Authority.

The bonds are being issued to fund 100% of the City's unfunded liability for the miscellaneous plan and safety plan. Upon the issuance of the bonds, the city paid \$43,777,218 to CalPERS for deposit to the CalPERS payment fund. This amount represents the June 30, 2019 unfunded liability for the miscellaneous and safety plans shown in the 2019 CalPERS reports, rolled forward to November 12, 2020 and taking into account payments made during the Fiscal Years 2020 and 2021. The City also paid the \$1,932,562 remaining monthly unfunded liability payments due for the miscellaneous plan and safety plan for the balance of fiscal year 2021.

City of Placentia
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 6 – Long-Term Liabilities (Continued)

A. Governmental Activities (Continued)

2020 Lease Revenue Bonds (Continued)

The bonds maturing on or after June 1, 2031 are subject to optional redemption prior to maturity on or after June 1, 2030 at the option of the City, in whole, or in part, on any date, at a redemption price equal to the principal amount of the bonds to be redeemed, plus accrued but unpaid interest to the redemption date, without premium. The bonds maturing on June 1, 2035 and June 1, 2045 are subject to mandatory redemption on June 1 in each year until maturity, from mandatory sinking account payments made by the Authority, at a redemption price equal to the principal amount thereof to be redeemed together with accrued interest thereon to the redemption date, without premium, provided however, that in lieu of redemption thereof, such term bonds may be purchased by the Authority and tendered to the trustee.

The bonds are reported in full in the government-wide Statement of Net Position, within the governmental activities. The outstanding balance of the 2020A Lease Revenue Bonds as of June 30, 2021 is \$52,950,000. The annual debt service requirements are as follows:

Year ending June 30,	Principal	Interest	Total
2022	\$ 1,060,000	\$ 2,022,522	\$ 3,082,522
2023	1,500,000	2,004,248	3,504,248
2024	1,860,000	1,975,342	3,835,342
2025	2,190,000	1,933,772	4,123,772
2026	2,405,000	1,878,036	4,283,036
2027-2031	13,255,000	8,161,044	21,416,044
2032-2036	15,980,000	5,445,970	21,425,970
2037-2041	11,115,000	2,161,774	13,276,774
2042-2045	3,585,000	342,430	3,927,430
Total	<u>\$ 52,950,000</u>	<u>\$ 25,925,138</u>	<u>\$ 78,875,138</u>

2021 Installment Sale Agreement

On March 1, 2021 the City entered into an installment sale agreement with Truist Bank to refund all outstanding 2011 Gas Tax Certificates of Participation and to pay the costs of issuance in connection with such refunding. The agreement constitutes the legal and valid binding agreement of the City enforceable against the City. The installment payment, in the aggregate, are \$3,656,000 and include interest components, calculated at the rate of 1.65%, on the unpaid principal payable on the respective installment payment date. On the closing date, the City used the proceeds to pay (1) the amount of \$3,531,754 to the escrow fund and \$124,246 to the custodial account used to pay all costs of issuance related to the installment agreement.

City of Placentia
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 6 – Long-Term Liabilities (Continued)

A. Governmental Activities (Continued)

2021 Installment Sale Agreement (Continued)

The City's obligation to pay the installment payments is a special obligation of the City limited solely to the Gas Tax revenues and all amounts on deposit in the Gas Tax Fund. Under no circumstances is the City required to advance moneys derived from any source of income other than the Gas Tax revenues and other sources specifically identified in the agreement. The City has the option to prepay the principal components of the installment payments in whole, on any date, commencing on December 1, 2025. The bonds are reported in full in the government-wide Statement of Net Position, within the governmental activities. The outstanding balance of the 2021 Installment Sale Agreement as of June 30, 2021 is \$3,355,000. The annual debt service requirements are as follows:

Year ending June 30,	Principal	Interest	Total
2022	\$ 351,000	\$ 53,906	\$ 404,906
2023	353,000	48,106	401,106
2024	358,000	42,265	400,265
2025	368,000	36,316	404,316
2026	373,000	30,220	403,220
2027-2031	1,552,000	58,129	1,610,129
Total	<u>\$ 3,355,000</u>	<u>\$ 268,942</u>	<u>\$ 3,623,942</u>

Capital Leases

Electric Vehicles

On October 22, 2015, the City entered into a Purchase Agreement for financing the acquisition of ten electric vehicles. The assets acquired through the capital lease were included in the machinery and equipment for governmental activities in the amount of \$275,200. The lease is for a period of five years with interest rate of 3.99% for one of the ten vehicles for a total of \$2,501. Rental payments are payable monthly in arrears of the period to which they relate. The title to the purchased equipment is in the name of the City.

The City made the final lease payment during fiscal year 2021.

800 MHz CCCS Public Safety Radio Upgrade

On October 1, 2016, the City entered into a Purchase Agreement to finance the acquisition and implementation of Citywide public safety radios and dispatch site with the Orange County 800MHz Countywide Coordinated Communications System (CCCS). The assets acquired through the capital lease were included in the machinery and equipment for governmental activities in the amount of \$1,319,360. The lease is for a period of 10 years with an interest rate of 3.13% for a total of \$187,871. Lease payments are payable quarterly in arrears of the period to which they relate to.

Year ending June 30,	Principal	Interest	Total
2022	\$ 143,861	\$ 23,609	\$ 167,470
2023	148,417	19,053	167,470
2024	153,118	14,352	167,470
2025	157,967	9,503	167,470
2026	233,988	4,826	238,814
Total	<u>\$ 837,351</u>	<u>\$ 71,343</u>	<u>\$ 908,694</u>

City of Placentia
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 6 – Long-Term Liabilities (Continued)

A. Governmental Activities (Continued)

Capital Leases (Continued)

Fire Lease #1

On August 27, 2019, the City entered into a lease agreement for financing the acquisition of fire trucks and equipment for the Placentia Fire and Life Safety Department. The assets acquired through the capital lease were included in the machinery and equipment for governmental activities in the amount of \$3,400,000. The lease is for a period of ten years with an interest rate of 2.69%. Rental payments are payable on February 1 and August 1 commencing August 1, 2020. The title to the purchased equipment is in the name of the City. The lease funds are provided on a reimbursement basis after equipment has been purchased. Through June 30, 2021, the City had drawn down \$3,400,000, all of the available lease funds. Therefore, future debt service requirements are as follows:

Year ending June 30,	Principal	Interest	Total
2022	\$ 330,971	\$ 81,619	\$ 412,590
2023	339,935	72,656	412,591
2024	349,140	63,450	412,590
2025	358,596	53,995	412,591
2026	368,307	44,284	412,591
2027-2030	1,369,411	74,659	1,444,070
Total	<u>\$ 3,116,360</u>	<u>\$ 390,663</u>	<u>\$ 3,507,023</u>

Fire Lease #2

On November 25, 2019, the City entered into a lease agreement for financing the acquisition of fire trucks and equipment for the Placentia Fire and Life Safety Department. The assets acquired through the capital lease were included in the machinery and equipment for governmental activities in the amount of \$1,795,000. The lease is for a period of ten years with an interest rate of 2.65%. Rental payments are payable on February 1 and August 1 commencing August 1, 2020. The title to the purchased equipment is in the name of the City. Through June 30, 2021, the City had drawn down \$1,795,000, all of the available lease funds. Therefore, future debt service requirements are as follows:

Year ending June 30,	Principal	Interest	Total
2022	\$ 173,837	\$ 42,165	\$ 216,002
2023	178,474	37,527	216,001
2024	183,235	32,766	216,001
2025	188,123	27,879	216,002
2026	193,141	22,860	216,001
2027-2030	717,477	38,527	756,004
Total	<u>\$ 1,634,287</u>	<u>\$ 201,724</u>	<u>\$ 1,836,011</u>

OCTA Advance

On February 16, 2010, the City entered into a cooperative agreement with the Orange County Transportation Authority (the "OCTA"). Terms of the cooperative agreement required OCTA to repay CalTrans \$1.5 million for previously disallowed costs in exchange for the City's support of OCTA's direction to CalTrans for any eligible project in Orange County.

City of Placentia
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 6 – Long-Term Liabilities (Continued)

A. Governmental Activities (Continued)

OCTA Advance (Continued)

In addition, OCTA advanced the City \$4.1 million of future Measure M funds to the City. Principal and accrued but unpaid interest payments are deducted from future Measure M funds over approximately 19 years. Interest is equal to the yield on OCTA’s short-term investment portfolio, and resets annually on June 30. The outstanding principal as of June 30, 2021 is \$2,282,199.

Claims Payable

Estimated claims payable from general liability and workers’ compensation claims as determined by outside claims administrator. Outstanding balance as of June 30, 2021 is as follows:

General liability claims	\$ 435,330
Workers' compensation claims	<u>3,435,173</u>
Total claims payable	<u>\$ 3,870,503</u>

B. Business-Type Activities

A summary of changes in long-term liabilities for business-type activities for the year ended June 30, 2021 is as follows:

	Balance			Balance June 30, 2021	Classification	
	June 30, 2020	Additions	Deletions		Due within One Year	Due in more than One Year
Compensated absences	\$ 49,155	\$ -	\$ (4,798)	\$ 44,357	\$ 2,502	\$ 41,855
	<u>\$ 49,155</u>	<u>\$ -</u>	<u>\$ (4,798)</u>	<u>\$ 44,357</u>	<u>\$ 2,502</u>	<u>\$ 41,855</u>

C. Fiduciary Activities

A summary of changes in long-term liabilities for fiduciary activities for the year ended June 30, 2021 is as follows:

	Balance			Balance June 30, 2021	Classification	
	June 30, 2020	Additions	Deletions		Due within One Year	Due in More Than One Year
Bonds Payable:						
2013 Tax Allocation Refunding Bonds	\$ 9,955,000	\$ -	\$ (600,000)	\$ 9,355,000	\$ 635,000	\$ 8,720,000
Bond Premium:						
2013 Tax Allocation Refunding Bonds	43,021	-	(3,561)	39,460	-	39,460
Other Liabilities:						
2003 Refunding and Improvement						
Project Certificates of Participation	2,783,136	-	(293,192)	2,489,944	306,320	2,183,624
SERAF Obligation	991,314	-	-	991,314	-	991,314
Real Property Loan Obligation	1,458,632	-	(242,956)	1,215,676	-	1,215,676
	<u>\$ 15,231,103</u>	<u>\$ -</u>	<u>\$ (1,139,709)</u>	<u>\$ 14,091,394</u>	<u>\$ 941,320</u>	<u>\$ 13,150,074</u>

City of Placentia
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 6 – Long-Term Liabilities (Continued)

C. Fiduciary Activities (Continued)

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.

The bond is a special obligation of the Successor Agency. The bond does not constitute a debt or liability of the City of Placentia, County of Orange, State of California, or of any political subdivision thereof, other than the Successor Agency. The Successor Agency shall only be obligated to pay the principal of the bond, or interest thereon, from the funds described within the Official Statement. Neither the faith and credit nor the taxing power of the City of Placentia, the County of Orange, the State of California or any of its political subdivisions is pledged to the payment of the principal of or the interest on the bond. The Successor Agency has no taxing power. As of June 30, 2021, the outstanding principal on this bond is \$9,355,000.

The annual debt service requirements are as follows:

Year ending June 30,	Principal	Interest	Total
2022	\$ 635,000	\$ 379,450	\$ 1,014,450
2023	650,000	360,175	1,010,175
2024	670,000	339,538	1,009,538
2025	695,000	315,619	1,010,619
2026	720,000	288,188	1,008,188
2027-2031	4,080,000	943,437	5,023,437
2032-2033	1,905,000	91,556	1,996,556
Total	<u>\$ 9,355,000</u>	<u>\$ 2,717,963</u>	<u>\$ 12,072,963</u>

Debt Related Pledge of Revenue

The Successor Agency has pledged a portion of future tax increment revenues to repay the 2013 TARB as the source of repayment of this debt. Tax increment revenues were projected to produce a certain percentage of the debt service requirements over the life of the debt. Due to the dissolution of the former Placentia Redevelopment Agency, the pledged revenue is deposited to the County of Orange Redevelopment Property Tax Trust Fund (RPTTF). The County forwards the City funds to pay these recognized obligations.

2003 Certificates of Participation City Reimbursement

On April 17, 2007, the City Council of the City of Placentia and the Board of Directors of the former Placentia Redevelopment Agency approved a reimbursement agreement between the City and the former Placentia Redevelopment Agency. This agreement provides that the former Placentia Redevelopment Agency will reimburse the City for a portion of the lease payment paid by the City to the bond trustee, with respect to the 2003 Certificates of Participation.

City of Placentia
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 6 – Long-Term Liabilities (Continued)

C. Fiduciary Activities (Continued)

2003 Certificates of Participation City Reimbursement (Continued)

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 updated long-term liability balance as of June 30, 2021 of \$2,489,944 represents 87.52 percent of the outstanding principal balance of the 2003 COP at June 30, 2021 of \$2,845,000, less 87.52 percent of the 2021 principal payment on the 2003 Certificate of Participation, which was paid to the City in June 2021.

The annual debt service requirements are as follows:

Year ending June 30,	Principal	Interest	Total
2022	\$ 306,320	\$ 379,450	\$ 685,770
2023	323,824	360,175	683,999
2024	336,952	339,538	676,490
2025	354,456	315,619	670,075
2026	371,960	288,188	660,148
2027-2028	796,432	91,556	887,988
Total	<u>\$ 2,489,944</u>	<u>\$ 1,774,526</u>	<u>\$ 4,264,470</u>

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. Outstanding balance of SERAF Obligation as of June 30, 2021 was \$991,314.

Real Property Loan Obligation

On January 20, 2009, the City Council of the City of Placentia and the Board of Directors of the former Placentia Redevelopment Agency approved a Purchase and Sale agreement between the City and the former Placentia Redevelopment Agency. This agreement provides that the Placentia Redevelopment Agency will finance and purchase 2 real properties from the City; 312 South Melrose Street and 110 South Bradford Avenue for \$2,270,000 based on appraised property values at an interest rate of 7%.

Due to the dissolution of the former Placentia Redevelopment Agency at February 1, 2012, the obligation was transferred to the Successor Agency. The interest rate was decreased to 3% and the recalculated loan is applied first to principal and second to interest in compliance with Health and Safety Code 34191.4 (b) (3). Since the Successor Agency has no taxing ability, repayment of the obligation is from County of Orange Redevelopment Property Tax Trust Fund (RPTTF) proceeds distributed to the Successor Agency based on an annual tax increment distribution formula. The total principal and interest loan obligation due to the City as of June 30, 2021 is \$1,215,676.

City of Placentia
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 7 – Deferred Compensation Plans

Section 457 Plan

The City has made available to its employees two deferred compensation plans, created in accordance with Internal Revenue Code (the “IRC”) Section 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 assets be recorded in an expendable trust fund.

The Defined Compensation Plan assets are not included in the accompanying basic financial statements.

Section 401(a) Qualified Defined Contribution Pension Plan

All City sworn full time fire personnel are eligible to participate in the Section 401(a) qualified defined contribution pension plan as allowed under the Internal Revenue Code. The plan type sponsored by the City is the Money Purchase Plan (Plan), which was last amended on January 1, 2020. The Plan is a defined contribution retirement plan in which the employer's contribution is nondiscretionary and is based on a formula that is not related to profits. The Plan sponsor guarantees no benefit and bears no investment risk while the Plan participants bear all investment risk and have no guaranteed level of benefits.

An administrative committee comprised of City personnel governs the Plan. The City Council has the authority to establish or amend the Plan's provisions. The Plan's provisions and contribution requirements are established and may be amended by City Council resolution.

Eligible employees begin participating the first day of the month following their employment date of work. The Plan is entirely funded by City contributions of 10% of the participants' gross pay to the deferred compensation plan. The City’s contributions vest at 100% after completion of four years of uninterrupted employment.

Participants are eligible to begin receiving benefits at age 50 and are required to begin receiving benefits no later than April after age 70-1/2. The employees may also roll their funds to another retirement plan upon separation of service.

The City’s payroll for employees covered by the Plan for the year ended June 30, 2021, was \$2,180,704. Total employee contributions paid by the City amounted to \$190,644 or 8.74% of covered payroll and of total payroll.

The Plan's assets are invested with ICMA Retirement Corporation Governmental Money Purchase Plan & Trust, a mutual fund company that offers participants multiple mutual fund category selections from which they can choose. As of June 30, 2021, the Plan had 26 participants and the market value of the Plan amounted to \$16,035,262.

City of Placentia
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 8 – Pension Plans

A. Summary

	Governmental Activities	Business-Type Activities	Total
Deferred outflows of resources:			
Pension contribution made after measurement date:			
CalPERS Miscellaneous	\$ 15,907,877	\$ 1,755,766	\$ 17,663,643
CalPERS Safety	30,597,527	-	30,597,527
Total pension contribution made after measurement date	46,505,404	1,755,766	48,261,170
Difference between projected and actual investment earnings:			
CalPERS Miscellaneous	439,274	48,483	487,757
CalPERS Safety	640,449	-	640,449
Total difference between projected and actual investment earnings:	1,079,723	48,483	1,128,206
Adjustment due to difference in proportions			
CalPERS Miscellaneous	377,032	41,613	418,645
CalPERS Safety	436,233	-	436,233
Total adjustment due to difference in proportions	813,265	41,613	854,878
Difference between expected and actual experience			
CalPERS Miscellaneous	762,024	84,106	846,130
CalPERS Safety	2,285,040	-	2,285,040
Total difference between expected and actual experience	3,047,064	84,106	3,131,170
Employer contributions in excess of proportionate share of contribution			
CalPERS Safety	53,427	-	53,427
Total employer contributions in excess of proportionate share of contribution	53,427	-	53,427
Total deferred outflows of resources			
CalPERS Miscellaneous	17,486,207	1,929,968	19,416,175
CalPERS Safety	34,012,676	-	34,012,676
Total deferred outflows of resources	\$ 51,498,883	\$ 1,929,968	\$ 53,428,851

City of Placentia
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 8 – Pension Plans (Continued)

A. Summary (Continued)

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
Net pension liabilities:			
CalPERS Miscellaneous	\$ 14,787,104	\$ 1,632,065	\$ 16,419,169
CalPERS Safety	29,467,303	-	29,467,303
Total net pension liabilities	<u>\$ 44,254,407</u>	<u>\$ 1,632,065</u>	<u>\$ 45,886,472</u>
Deferred inflows of resources:			
Change in assumptions			
CalPERS Miscellaneous	\$ 105,467	\$ 11,641	\$ 117,108
CalPERS Safety	98,156	-	98,156
Total change in assumptions	<u>203,623</u>	<u>11,641</u>	<u>215,264</u>
Adjustment due to difference in proportions			
CalPERS Safety	504,068	-	504,068
Total adjustment due to difference in proportions	<u>504,068</u>	<u>-</u>	<u>504,068</u>
Employer contributions in excess of proportionate share of contribution			
CalPERS Miscellaneous	645,283	71,220	716,503
CalPERS Safety	1,234,931	-	1,234,931
Total employer contributions in excess of proportionate share of contribution	<u>1,880,214</u>	<u>71,220</u>	<u>1,951,434</u>
Total deferred inflows of resources			
CalPERS Miscellaneous	750,750	82,861	833,611
CalPERS Safety	1,837,155	-	1,837,155
Total deferred inflows of resources	<u>\$ 2,587,905</u>	<u>\$ 82,861</u>	<u>\$ 2,670,766</u>
Pension expenses:			
CalPERS Miscellaneous	\$ 1,946,704	\$ 214,859	\$ 2,161,563
CalPERS Safety	4,277,579	-	4,277,579
Total net pension expenses	<u>\$ 6,224,283</u>	<u>\$ 214,859</u>	<u>\$ 6,439,142</u>

B. General Information about the Pension Plans

Plan Description

The City contributes to the California Public Employees' Retirement System ("CalPERS"), a cost-sharing multiple-employer defined benefit pension plan. CalPERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. CalPERS acts as a common investment and administrative agent for participating public entities within the State of California. Benefit provisions and all other requirements are established by State statute and City ordinance. Copies of the CalPERS annual financial report may be obtained from their Executive Office located at 400 P Street, Sacramento, California 95814.

City of Placentia
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 8 – Pension Plans (Continued)

B. General Information about the Pension Plans (Continued)

Employees Covered by Benefit Terms

At the June 30, 2020 measurement date the following employees were covered by the benefit terms:

	<u>Miscellaneous</u>	<u>Miscellaneous Tier 2</u>	<u>Miscellaneous PEPRA</u>	<u>Safety</u>	<u>Safety PEPRA</u>
Active employees	23	7	64	24	20
Transferred employees	54	12	26	20	9
Separated employees	34	2	28	11	7
Retired employees and beneficiaries	179	-	2	115	-
Total	<u>290</u>	<u>21</u>	<u>120</u>	<u>170</u>	<u>36</u>

Benefit Provided

CalPERS provide retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Classic and PEPRA Safety CalPERS members become eligible for service retirement upon attainment of age 55 with at least 5 years of credited service. PEPRA miscellaneous members become eligible for service retirement upon attainment of age 62 with at least 5 years of service. The service retirement benefit is a monthly allowance equal to the product of the benefit factor, years of service, and final compensation. The final compensation is the monthly average of the member's highest 36 full-time equivalent monthly pay.

Following are the benefit provisions for each plan:

	<u>Miscellaneous</u>	<u>Miscellaneous Tier 2</u>	<u>Miscellaneous PEPRA</u>	<u>Safety</u>	<u>Safety PEPRA</u>
Benefit formula	2.0% @ 55	2.0% @ 60	2.0% @ 62	3.0% @ 50	2.7% @ 57
Benefit vesting schedule	5 years service	5 years service	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life	monthly for life	monthly for life
Retirement age	55	62	62	50	50-57
Monthly benefits, as a % of eligible compensation	2.0%	2.0%	2.0%	3.0%	2.7%
Required employee contribution rate	7.000%	7.000%	6.750%	9.000%	13.000%
Required employer contribution rate	11.031%	9.281%	7.732%	23.674%	13.044%

Contributions

For the year ended June 30, 2021, the contributions recognized as part of pension expense for each Plan were as follows:

	<u>Miscellaneous</u>	<u>Safety</u>	<u>Total</u>
Contributions - employer	<u>\$ 17,663,643</u>	<u>\$ 30,597,527</u>	<u>\$ 48,261,170</u>

City of Placentia
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 8 – Pension Plans (Continued)

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

Proportionate Share of Net Pension Liability and Pension Expense

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

	<u>Plan Total Pension Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net Pension Liability/(Asset)</u>
Miscellaneous			
Balance at: 6/30/19 (Valuation date)	\$ 56,351,656	\$ 41,142,220	\$ 15,209,436
Balance at: 6/30/20 (Measurement date)	57,082,960	40,663,791	16,419,169
Net changes during 2020-2021	<u>731,304</u>	<u>(478,429)</u>	<u>1,209,733</u>
Safety			
Balance at: 6/30/19 (Valuation date)	\$ 96,387,562	\$ 69,385,418	\$ 27,002,144
Balance at: 6/30/20 (Measurement date)	98,921,800	69,454,497	29,467,303
Net changes during 2020-2021	<u>2,534,238</u>	<u>69,079</u>	<u>2,465,159</u>

The City’s net pension liability/(asset) for each Plan is measured as the proportionate share of the net pension liability/(asset). The net pension liability/(asset) of each of the Plans is measured as of June 30, 2020, and the total pension liability/(asset) for each Plan used to calculate the net pension liability/(asset) was determined by an actuarial valuation as of June 30, 2019 rolled forward to June 30, 2020 using standard update procedures. The City’s proportion of the net pension liability/(asset) 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/(asset) for each Plan as of the June 30, 2019 measurement date (June 30, 2020 reporting date) and 2020 measurement date (June 30, 2021 reporting date) was as follows:

	<u>Miscellaneous</u>	<u>Safety</u>	<u>Total</u>
Proportion - June 30, 2020	0.37981%	0.43255%	0.41194%
Proportion - June 30, 2021	<u>0.38926%</u>	<u>0.44230%</u>	<u>0.42173%</u>
Change - Increase/(Decrease)	<u>0.00945%</u>	<u>0.00975%</u>	<u>0.00979%</u>

City of Placentia
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 8 – Pension Plans (Continued)

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

For the year ended June 30, 2021, the City recognized pension expense of \$2,161,563 and \$4,277,579, for the Miscellaneous and Safety plans, respectively. At June 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Miscellaneous Plan		
	Deferred outflows of Resources	Deferred inflows of Resources
Contribution made after the measurement date	\$ 17,663,643	\$ -
Difference between expected and actual experience	846,130	-
Changes of assumptions	-	117,108
Net difference between projected and actual earnings on pension plan investments	487,757	-
Employer contributions in excess/(under) proportionate share of contributions	-	716,503
Adjustments due to difference in proportions	418,645	-
Total	<u>\$ 19,416,175</u>	<u>\$ 833,611</u>
Safety Plan		
	Deferred outflows of Resources	Deferred inflows of Resources
Contribution made after the measurement date	\$ 30,597,527	\$ -
Difference between expected and actual experience	2,285,040	-
Changes of assumptions	-	98,156
Net difference between projected and actual earnings on pension plan investments	640,449	-
Employer contributions in excess/(under) proportionate share of contributions	53,427	1,234,931
Adjustments due to difference in proportions	436,233	504,068
Total	<u>\$ 34,012,676</u>	<u>\$ 1,837,155</u>
Aggregate Total		
	Deferred outflows of Resources	Deferred inflows of Resources
Contribution made after the measurement date	\$ 48,261,170	\$ -
Difference between expected and actual experience	3,131,170	-
Changes of assumptions	-	215,264
Net difference between projected and actual earnings on pension plan investments	1,128,206	-
Employer contributions in excess/(under) proportionate share of contributions	53,427	1,951,434
Adjustments due to difference in proportions	854,878	504,068
Total	<u>\$ 53,428,851</u>	<u>\$ 2,670,766</u>

City of Placentia
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 8 – Pension Plans (Continued)

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

For the Miscellaneous Plan and Safety Plan, \$17,663,643 and \$30,597,527, respectively, were reported as deferred outflows of resources related to pensions resulting from City's contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Measurement Period Ended June 30	Deferred Outflows/(Inflows) of Resources		
	Miscellaneous Plan	Safety Plan	Total
2022	\$ (19,549)	\$ 21,411	\$ 1,862
2023	368,585	592,615	961,200
2024	335,941	643,067	979,008
2025	233,944	320,901	554,845
2026	-	-	-
Thereafter	-	-	-
Total	\$ 918,921	\$ 1,577,994	\$ 2,496,915

Actuarial Assumptions

The total pension liabilities in the June 30, 2019 actuarial valuations were determined using the following actuarial assumptions:

Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Salary Increases	Varies by Entry Age and Service
Investment Rate of Return	7.15%
Mortality Rate Table	Derived using CalPERS' Membership Data for all Funds.
Post Retirement Benefit Increase	Contract COLA up to 2.5% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.5% thereafter.

The mortality table used was developed based on CalPERS-specific data. The probabilities of mortality are based on the 2017 CalPERS experience study for the period from 1997 to 2015. Pre-retirement and Post-retirement mortality rates include 15 years of projected mortality improvement using 90% of Scale MP-2016 published by the Society of Actuaries. For more details on this table, please refer to the CalPERS Experience Study and review of Actuarial Assumptions report from December 2017 that can be found on the CalPERS website.

City of Placentia
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 8 – Pension Plans (Continued)

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

Discount Rate

In determining the long-term expected rate of return, CalPERS took into account, both short-term and long-term market return expectations as well as the expected pension fund cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These geometric rates of return are net of administrative expenses.

<u>Asset Class</u>	<u>New Strategic Allocation</u>	<u>Real Return Years 1 - 10 ¹</u>	<u>Real Return Years 11 + ²</u>
Global equity	50.00%	4.80%	5.98%
Fixed income	28.00%	1.00%	2.62%
Inflation assets	0.00%	0.77%	1.81%
Private equity	8.00%	6.30%	7.23%
Real assets	13.00%	3.75%	4.93%
Liquidity	1.00%	0.00%	-0.92%

¹ An expected inflation of 2.0% was used for this period.

² An expected inflation of 2.92% was used for this period.

The discount rate used to measure the total pension liability was 7.15% for the plan. 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 7.15% discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.15% is applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained from the 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 7.00% 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 7.15%. Using this lower discount rate has resulted in a slightly higher Total Pension Liability and Net Pension Liability. The difference was deemed immaterial to the Public Agency Cost Sharing Multiple-Employer Defined Benefit Pension Plan.

City of Placentia
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 8 – Pension Plans (Continued)

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

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

The following presents the City’s proportionate share of the net position liability for the Plan, calculated using the discount rate for each Plan, as well as what the City’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	Plan's Net Pension Liability/(Asset)		
	Discount Rate - 1% (6.15%)	Current Discount Rate (7.15%)	Discount Rate + 1% (8.15%)
Miscellaneous	\$ 24,015,519	\$ 16,419,169	\$ 10,142,545
Safety	\$ 42,901,251	\$ 29,467,303	\$ 18,443,478
Total	\$ 66,916,770	\$ 45,886,472	\$ 28,586,023

Pension Plan Fiduciary Net Position

Detailed information about the pension plan’s fiduciary net position is available in the separately issued CalPERS financial reports.

D. Payable to the Pension Plan

At June 30, 2021, the City had no outstanding amounts owed to the pension plan for contributions for the year ended June 30, 2021.

Note 9 – Other Postemployment Benefit Plan

A. Summary

	Governmental Activities	Business-Type Activities	Total
Deferred outflows of resources:			
Employer contributions made subsequent to the measurement date	\$ 1,115,214	\$ 30,946	\$ 1,146,160
Changes in assumptions	4,179,629	115,981	4,295,610
Total deferred outflows of resources	\$ 5,294,843	\$ 146,927	\$ 5,441,770
Total OPEB liability	\$ 30,480,033	\$ 845,793	\$ 31,325,826
Total OPEB liability	\$ 30,480,033	\$ 845,793	\$ 31,325,826
Deferred inflows of resources:			
Change in assumptions	\$ 1,910,134	\$ 53,005	\$ 1,963,139
Difference between expected and actual experience	1,831,465	50,821	1,882,286
Total deferred inflows of resources	\$ 3,741,599	\$ 103,826	\$ 3,845,425
OPEB Expense	\$ 995,058	\$ 27,612	\$ 1,022,670

City of Placentia
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 9 – Other Postemployment Benefit Plan (Continued)

B. General Information About OPEB

Plan Description

The City provides single employer post-employment defined benefits to retired employees in the form of a contribution towards their health insurance premiums under the CalPERS health plan which provides health insurance benefits to eligible retirees in accordance with various labor agreements. The minimum required retiree contributions are established by CalPERS. Survivor benefits are not provided. Copies of the CalPERS' annual financial report can be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, California 95814.

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. These benefits are considered to be vested for Tier I employees. The City pays the same contribution for these benefits to Tier I employees as is paid to active employees. Vision benefits are also provided to Tier I employees who retired after September 30, 1990. The life insurance is available to Tier I retirees until they reach age of 70.

All employees hired on or after November 21, 1995 are Tier II. The City pays the minimum required medical insurance contribution established by CalPERS for Tier II employees.

Membership in the plan consisted of the following at June 30, 2020, the date of the latest actuarial valuation:

Active plan members	132
Retirees	106
Total	238

C. Total OPEB Liability, OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

Contributions

The obligation of the City to contribute to the plan is established and may be amended by the City Council. The City Council has established a policy of funding the actuarially determined contribution (ADC) on a pay as you go basis. For the fiscal year ended June 30, 2021, the City's average contribution rate was 8.16% of covered payroll. Employees are not required to contribute to the plan.

Total OPEB Liability

The City's total OPEB liability was measured as of June 30, 2020. The total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2020. The total OPEB liability at June 30, 2021 was \$31,325,826.

City of Placentia
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 9 – Other Postemployment Benefit Plan (Continued)

C. Total OPEB Liability, OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB (Continued)

Actuarial Assumptions

The total OPEB liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Assumptions:	
Discount Rate	2.21% (Bond Buyer 20-Bond Index)
Inflation	2.75% annually
Aggregate payroll increases	3.00%
Expected long-term investment rate of return	n/a
Mortality, Termination, and Disability	CalPERS 1997-2015 Experience Study
Mortality Improvement Scale	Modified projected fully generational with Scale MP-2019
Healthcare Trend Rate - Non-Medicare	An annual healthcare cost trend rate of 7.25% for 2021, decreasing to an ultimate rate of 4.0% in 2076
Healthcare Trend Rate - Medicare	An annual healthcare cost trend rate of 6.3% for 2021, decreasing to an ultimate rate of 4.0% in 2076

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of the December 2017 CalPERS experience study covering 1997 to 2015.

Discount Rate

The discount rate used to measure the total OPEB liability was 2.21% percent. This discount rate is the mid-point, rounded to five basis points, of the range of 3-20 year municipal bond rate indices; S&P Municipal bond 20 Year High Grade Rate Index, Bond Buyer 20-Bond GO Index, and Fidelity GO AA 20 Year Bond Index.

Change in the Total OPEB Liability

	Total OPEB Liability
Balance at June 30, 2019 (Measurement Date)	\$ 26,489,834
Changes Recognized for the Measurement Period:	
Service Cost	359,454
Interest on the total OPEB liability	919,732
Changes of benefit terms	-
Difference between expected and actual experience	-
Changes of assumptions	4,699,120
Contributions from the employer	-
Net investment income	-
Administrative expenses	-
Benefit payments	(1,142,314)
Net Changes during July 1, 2019 to June 30, 2020	4,835,992
Balance at June 30, 2020 (Measurement Date)	\$ 31,325,826

City of Placentia
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 9 – Other Postemployment Benefit Plan (Continued)

C. Total OPEB Liability, OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB (Continued)

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the City, as well as what the City’s total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.21 percent) or 1-percentage-point higher (3.21 percent) than the current discount rate:

Plan's Total OPEB Liability		
Discount Rate - 1% (1.21%)	Current Discount Rate (2.21%)	Discount Rate + 1% (3.21%)
\$ 36,542,459	\$ 31,325,826	\$ 27,203,607

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

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

Plan's Total OPEB Liability		
Healthcare Cost		
-1%	Trend Rates	1%
\$ 26,910,362	\$ 31,325,826	\$ 36,914,001

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2021, the City recognized OPEB expense of \$1,022,670. At June 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred outflows of Resources	Deferred inflows of Resources
Difference between expected and actual experience	\$ -	\$ 1,882,286
Changes in assumptions	4,295,610	1,963,139
Employer contributions made subsequent to the measurement date	1,146,160	-
Total	\$ 5,441,770	\$ 3,845,425

The difference between projected OPEB plan investment earnings and actual earnings is amortized over a five-year period. The remaining gains and losses are amortized over the expected average remaining service life. The expected average remaining service life is 7.1 years, which was determined as of July 1, 2019, the beginning of the measurement period, for employees covered by the OPEB plan benefit terms as of the valuation date.

\$1,146,160 was reported as a deferred outflow of resources related to OPEB resulting from the City’s contributions subsequent to the measurement date and will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2022.

City of Placentia
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 9 – Other Postemployment Benefit Plan (Continued)

C. Total OPEB Liability, OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB (Continued)

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ended June 30	Deferred Outflows/ (Inflows) of Resources
2022	\$ (256,519)
2023	(256,519)
2024	(256,519)
2025	133,481
2026	312,587
Thereafter	773,674
	\$ 450,185

Note 10 – Risk Management and Self Insurance Program

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City participates in municipal agency risk pools for their property, workers' compensation, and excess liability coverage.

A. General Liability

The City is a member of the Public Agency Risk Sharing Authority of California (“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 limits 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 \$1 billion aggregate per occurrence property coverage to its members with such coverage provided by purchased insurance.

B. Worker’s Compensation

The City is a member of the Local Agency Workers’ Compensation Excess (the “LAWCX”), a joint powers authority, which provides joint protection programs for public entities covering worker’s compensation claims. Under the program, the City has a \$250,000 retention limits similar to a deductible with the LAWCX being responsible for losses above that amount up to \$4.7 million. The City has purchased excess coverage for Workers’ Compensation excess of \$5 million.

C. Other Insurance

The City has Crime Bond Insurance coverage as a member of PARSAC under Alliant Crime Insurance Program (the “ACIP”) excess of \$2,500 up to \$1 million. This insurance includes coverage for faithful performance of duty, forgery or alteration, inside premises theft of money and securities, inside premises robbery and safety burglary other property, outside the premises, computer fraud, funds transfer fraud, and money orders and counterfeit paper currency fraud.

City of Placentia
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 10 – Risk Management and Self Insurance Program (Continued)

C. Other Insurance (Continued)

A reconciliation of changes in aggregates for claims filed in the current and prior fiscal years are as follows:

	Beginning of Year Liability	Current Year Claims and Changes in Estimates	Claim Payments	End of Year Liability	Amounts Due within One Year	Amounts Due in more than One Year
<u>Workers' Compensation</u>						
2018-2019	\$ 1,927,153	\$ 944,772	\$ (663,980)	\$ 2,207,945	\$ 551,986	\$ 1,655,959
2019-2020	2,207,945	153,342	(385,700)	1,975,587	493,897	1,481,690
2020-2021	1,975,587	2,157,487	(697,901)	3,435,173	858,793	2,576,380
<u>General Liability</u>						
2018-2019	\$ 69,015	\$ 19,428	\$ (64,542)	\$ 23,901	\$ 5,975	\$ 17,926
2019-2020	23,901	264,501	(28,745)	259,657	64,914	194,743
2020-2021	259,657	230,514	(54,841)	435,330	108,833	326,497

Note 11 – Classification of Fund Balances

At June 30, 2021, fund balances are classified in the governmental funds as follows:

	General Fund	American Rescue Plan Special Revenue Fund	Citywide Development Impact Fee Special Revenue Fund	2020A PFA Lease Revenue Bonds Debt Service Fund	Nonmajor Governmental Funds	Total
Nonspendable						
Inventory	\$ 97,075	\$ -	\$ -	\$ -	\$ -	\$ 97,075
Prepaid items	93,658	-	10,463	-	-	104,121
Loans receivable	3,156,164	-	-	-	-	3,156,164
Total nonspendable	3,346,897	-	10,463	-	-	3,357,360
Restricted						
Public safety	-	-	-	-	830,909	830,909
Public works	-	-	-	-	3,734,029	3,734,029
Community development	-	-	-	-	1,043,728	1,043,728
Community services	-	-	4,781,161	-	-	4,781,161
Debt service	556,084	-	-	6,620,623	-	7,176,707
Transportation	-	-	-	-	1,145,813	1,145,813
Park development	-	-	-	-	20,152	20,152
Street maintenance	-	-	-	-	660,395	660,395
Air quality	-	-	-	-	153,057	153,057
Housing	-	2,938	-	-	1,906,732	1,909,670
Total restricted	556,084	2,938	4,781,161	6,620,623	9,494,815	21,455,621
Committed						
Measure U - infrastructure	2,263,010	-	-	-	-	2,263,010
Measure U - OPEB	770,595	-	-	-	-	770,595
Metrolink station	3,400,000	-	-	-	-	3,400,000
Total committed	6,433,605	-	-	-	-	6,433,605
Unassigned						
	9,893,885	-	-	-	(1,405,519)	8,488,366
Total fund balances	\$ 20,230,471	\$ 2,938	\$ 4,791,624	\$ 6,620,623	\$ 8,089,296	\$ 39,734,952

City of Placentia
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 12 – Commitments and Contingencies

A. Commitments

The City had several outstanding or planned construction and other projects as of June 30, 2021. These projects are evidenced by contractual commitments with contractors or other agencies and include:

Project	Commitment
Roadway Rehabilitation Project	\$ 2,047,516
Parque del Arroyo Verde Renovation Project	1,627,240
HSIP Traffic Safety Improvement Project	1,163,178
Metrolink Station	705,011
La Placita Parkette Improvements	630,400
Total	\$ 6,173,345

The City has various outstanding purchase commitments. Total commitments at June 30, 2021 are as follows:

	Outstanding Purchase Commitments
Governmental funds:	
General fund	\$ 197,584
Other governmental funds	284,287
Enterprise funds:	
Sewer maintenance fund	78,871
	\$ 481,871

B. Contingencies

The City is a defendant in a number of lawsuits, which have arisen in the normal course of business. While substantial damages are alleged in some of these actions, their outcome cannot be predicted with certainty.

C. Grants

Amounts received or receivable from granting agencies are subject to audit and adjustment by grantor agencies. While no matters of noncompliance were disclosed by the audit of the financial statements or single audit of the Federal grant programs, grantor agencies may subject grant programs to additional compliance tests, which may result in disallowed costs. In the opinion of management, future disallowances of current or prior grant expenditures, if any, would not have a material adverse effect on the financial position of the City.

City of Placentia
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 13 – Other Required Fund Disclosures

A. Expenditures in Excess of Appropriation

Excess of expenditures over appropriations occurred in individual funds during the year ended June 30, 2021 as follows:

	<u>Expenditures</u>	<u>Appropriation</u>	<u>Expenditure in Excess of Appropriations</u>
Special Revenue Funds:			
Street Lighting	\$ 462,507	\$ 410,600	\$ (51,907)
Landscape Maintenance District 92-1	511,429	443,900	(67,529)
Gasoline Tax	648,320	234,793	(413,527)
Community Based Transitional Housing Grant	273,596	269,000	(4,596)
Debt Service Funds:			
2011 Gas Tax COP	646,311	484,500	(161,811)

B. Deficit Net Position and Fund Balances

Funds with deficit net position/fund balance at June 30, 2021 are as follows:

	<u>Deficit Fund Balance</u>	<u>Deficit Net Position</u>
Capital Projects Fund:		
City Capital Projects	\$ (350,441)	
Proprietary Fund:		
Refuse		\$ (46,752)
Internal Service Fund:		
Risk Management		\$ (1,833,884)
Special Revenue Funds:		
Miscellaneous Grants	\$ (55,501)	
Street Lighting	(1)	
Landscape Maintenance District 92-1	(93,156)	
Housing and Community Development	(86,784)	
Public, Educational, and Government (PEG)	(29,731)	
Placentia Regional Navigation Center	(789,905)	
OCATT	-	
	<u>\$ (116,515)</u>	
Fiduciary Funds:		
Public Safety CFD 2014-01		<u>\$ (3,802)</u>

At June 30, 2021, the City had an unrestricted net position deficit of \$(65,260,587) on the Statement of Activities. This deficit was created from the implementation of GASB Statement 68 (Net Pension Liability) in fiscal year 2015 and the implementation of GASB Statement 75 (Total OPEB Liability) in 2018. The City expects to eliminate the deficit via increased pension and OPEB contributions consistent with the amortization schedules provided by the City's pension and OPEB administrators.

City of Placentia
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 14 – Prior Period Adjustments

The City made the following prior period adjustments to the Fiduciary Funds in order to implement GASB Statement No. 84, *Fiduciary Activities*:

	Custodial Funds			Fiduciary Funds
	Community Facilities District	Public Safety CFD 2014-01	Total	Custodial Funds
Net position at June 30, 2020, as previously reported	\$ -	\$ -	\$ -	\$ -
Restatement due to implementation of GASB 84	48,678	26,198	74,876	74,876
Net position at June 30, 2020, as restated	<u>\$ 48,678</u>	<u>\$ 26,198</u>	<u>\$ 74,876</u>	<u>\$ 74,876</u>

Note 15 – Subsequent Events

A. ARPA Funding

As part of its budget process, the U.S. Department of the Treasury allocated \$9,083,054 of American Rescue Plan Act (ARPA) funds to the City. Allocations to the City started in July 2021 when the City received \$4,541,527 in the first tranche. The Department of Treasury is expected to allocate the second tranche of \$4,541,527 in ARPA funding to the City in July of 2022.

B. Debt Issuance

On April 12, 2022, City Council approved issuance of a private placement lease financing not to exceed \$2,500,000 to assist the City in refinancing the Certificates of Participation (2003 Refunding and Improvement Project). The City plans to lease certain real property to the counterparty and the counterparty will sublease the leased property back to the City pursuant to a lease agreement. The lease will carry an interest rate of 2.35%, assuming no default.

**REQUIRED SUPPLEMENTARY INFORMATION
(UNAUDITED)**

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City of Placentia
Required Supplementary Information (Unaudited)
Budgetary Comparison Schedule – General Fund
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 33,211,800	\$ 35,581,447	\$ 37,858,390	\$ 2,276,943
Intergovernmental	20,000	20,000	9,743	(10,257)
Licenses and permits	1,915,000	2,230,000	2,827,761	597,761
Fines and forfeitures	444,000	444,000	290,534	(153,466)
Investment income	50,000	50,000	(28,258)	(78,258)
Charges for services	891,500	916,500	879,298	(37,202)
Leases and rents	1,428,500	1,428,500	1,079,979	(348,521)
Contributions	-	-	30,000	30,000
Miscellaneous	416,000	416,000	460,006	44,006
Total Revenues	<u>38,376,800</u>	<u>41,086,447</u>	<u>43,407,453</u>	<u>2,321,006</u>
Expenditures:				
Current:				
General government	11,007,300	11,588,377	10,911,110	677,267
Public safety	16,590,200	17,045,181	14,899,543	2,145,638
Public works	4,392,900	4,587,998	3,430,456	1,157,542
Community development	1,241,100	1,283,047	1,215,937	67,110
Community services	1,693,500	1,873,598	1,437,912	435,686
Capital outlay	2,173,600	4,346,264	3,811,664	534,600
Debt service:				
Principal retirement	1,127,900	1,127,900	1,270,240	(142,340)
Interest and fiscal charges	369,000	369,000	391,808	(22,808)
Total Expenditures	<u>38,595,500</u>	<u>42,221,365</u>	<u>37,368,670</u>	<u>4,852,695</u>
REVENUE OVER (UNDER) EXPENDITURES	<u>(218,700)</u>	<u>(1,134,918)</u>	<u>6,038,783</u>	<u>7,173,701</u>
Other Financing Sources (Uses):				
Transfers in	1,260,488	2,561,091	725,096	(1,835,995)
Transfers out	(548,000)	(2,330,805)	(1,476,758)	854,047
Proceeds from capital lease	-	962,399	976,899	14,500
Total other financing sources (uses)	<u>712,488</u>	<u>230,286</u>	<u>225,237</u>	<u>(967,448)</u>
NET CHANGE IN FUND BALANCE	<u>\$ 493,788</u>	<u>\$ (904,632)</u>	<u>6,264,020</u>	<u>\$ 7,168,652</u>
FUND BALANCE:				
Beginning of Year			13,966,451	
End of Year			<u>\$ 20,230,471</u>	

City of Placentia
Required Supplementary Information (Unaudited)
Budgetary Comparison Schedule – American Rescue Plan Special Revenue Fund
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ -	\$ 635,803	\$ 635,803	\$ -
Investment earnings	-	-	2,938	2,938
Total Revenues	<u>-</u>	<u>635,803</u>	<u>638,741</u>	<u>-</u>
Other Financing (Uses):				
Transfers out	-	(635,803)	(635,803)	-
Total Other Financing (Uses)	<u>-</u>	<u>(635,803)</u>	<u>(635,803)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>2,938</u>	<u>\$ -</u>
FUND BALANCE:				
Beginning of Year			<u>-</u>	
End of Year			<u>\$ 2,938</u>	

City of Placentia
Required Supplementary Information (Unaudited)
Budgetary Comparison Schedule – Citywide Development Impact Fee Special Revenue Fund
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 5,986,200	\$ 6,346,200	\$ 4,170,643	\$ (2,175,557)
Investment earnings	-	-	13,095	13,095
Total Revenues	<u>5,986,200</u>	<u>6,346,200</u>	<u>4,183,738</u>	<u>(2,162,462)</u>
Expenditures:				
Current:				
Public safety	-	-	833	(833)
Capital outlay	548,000	600,000	494,788	105,212
Total Expenditures	<u>548,000</u>	<u>600,000</u>	<u>495,621</u>	<u>104,379</u>
NET CHANGE IN FUND BALANCE	<u>\$ 5,438,200</u>	<u>\$ 5,746,200</u>	3,688,117	<u>\$ (2,058,083)</u>
FUND BALANCE:				
Beginning of Year			<u>1,103,507</u>	
End of Year			<u>\$ 4,791,624</u>	

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City of Placentia
Required Supplementary Information (Unaudited)
Notes to the Budgetary Comparison Schedule
For the Year Ended June 30, 2021

Budgetary Control and Accounting Policy

The City prepares its budgets on the basis of estimated 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 Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds. The City Council approves total budgeted appropriations and any amendments to appropriations throughout the year. In 2021, the City did not create a budget for the following governmental special revenue funds: Park Development, Storm Drain Construction, Affordable Housing, Traffic Offender, Sewer Construction, and TOD Impact Fee. The City also did not create a budget for the major Debt Service 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 the City Council.

City of Placentia
Schedule of the City's Proportionate Share of the Net Pension Liabilities and Related Ratios
Last Ten Fiscal Years
For the Year Ended June 30, 2021

Miscellaneous Plan

Measurement period, year ended ¹	6/30/2020
Plan's proportion of the net pension liability	0.38926%
Plan's proportionate share of the net pension liability	\$ 16,419,169
Plan's covered payroll	\$ 4,453,916
Plan's proportionate share of the net pension liability as a percentage of covered payroll	368.65%
Plan's fiduciary net position	\$ 42,161,022
Plan's fiduciary net position as a percentage of the total pension liability	71.97%
Plan's proportionate share of aggregate employer contributions	\$ 1,383,994

Notes to Schedule:

Changes in assumptions None in 2019. In 2018 demographic assumption and inflation rate were changed in accordance to the CalPERS Experience Study and Review of Assumptions December 2017. In 2017, the accounting discount rate was reduced from 7.65 percent to 7.15 percent. In 2016, there were no changes. In 2015, amounts reported reflect an adjustment of the discount rate from 7.5% (net of administrative expense) to 7.65% (without a reduction for pension plan administrative expense). in 2014, amounts reported were based on the 7.5% discount rate.

¹ Historical information is presented only for measurement periods after GASB 68 implementation.

Miscellaneous Plan

	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015	6/30/2014
Measurement period, year ended ¹						
Plan's proportion of the net pension liability	0.14843%	0.14479%	0.14212%	0.14024%	0.13337%	0.13850%
Plan's proportionate share of the net pension liability	\$ 15,209,436	\$ 13,952,246	\$ 14,094,828	\$ 12,135,165	\$ 9,154,245	\$ 8,617,803
Plan's covered payroll	\$ 4,324,190	\$ 4,198,243	\$ 4,075,964	\$ 4,140,888	\$ 3,220,454	\$ 3,712,315
Plan's proportionate share of the net pension liability as a percentage of covered payroll	351.73%	332.34%	345.80%	293.06%	284.25%	232.14%
Plan's fiduciary net position	\$ 41,142,220	\$ 40,682,189	\$ 39,816,871	\$ 38,103,697	\$ 40,735,920	\$ 42,161,022
Plan's fiduciary net position as a percentage of the total pension liability	73.01%	74.46%	73.86%	75.85%	81.65%	83.03%
Plan's proportionate share of aggregate employer contributions	\$ 1,139,534	\$ 932,993	\$ 785,438	\$ 667,441	\$ 383,155	\$ 412,406

Notes to Schedule:

Changes in assumptions None in 2019. In 2018 demographic assumption and inflation rate were changed in accordance to the CalPERS Experience Study and Review of Assumptions December 2017. In 2017, the accounting discount rate was reduced from 7.65 percent to 7.15 percent. In 2016, there were no changes. In 2015, amounts reported reflect an adjustment of the discount rate from 7.5% (net of administrative expense) to 7.65% (without a reduction for pension plan administrative expense). in 2014, amounts reported were based on the 7.5% discount rate.

¹ Historical information is presented only for measurement periods after GASB 68 implementation.

City of Placentia
Schedule of the City's Proportionate Share of the Net Pension Liabilities and Related Ratios
Last Ten Fiscal Years (Continued)
For the Year Ended June 30, 2021

Safety Plan

Measurement period, year ended ¹	6/30/2020
Plan's proportion of the net pension liability	0.44230%
Plan's proportionate share of the net pension liability	\$ 29,467,303
Plan's covered payroll	\$ 4,254,013
Plan's proportionate share of the net pension liability as a percentage of covered payroll	692.69%
Plan's fiduciary net position	\$ 69,454,497
Plan's fiduciary net position as a percentage of the total pension liability	70.21%
Plan's proportionate share of aggregate employer contributions	\$ 30,597,527

Notes to Schedule:

Changes in assumptions None in 2019. In 2018 demographic assumption and inflation rate were changed in accordance to the CalPERS Experience Study and Review of Assumptions December 2017. In 2017, the accounting discount rate was reduced from 7.65 percent to 7.15 percent. In 2016, there were no changes. In 2015, amounts reported reflect an adjustment of the discount rate from 7.5% (net of administrative expense) to 7.65% (without a reduction for pension plan administrative expense). In 2014, amounts reported were based on the 7.5% discount rate.

¹ Historical information is presented only for measurement periods after GASB 68 implementation.

Safety Plan

Measurement period, year ended ¹	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015	6/30/2014
Plan's proportion of the net pension liability	0.26351%	0.27222%	0.27242%	0.28572%	0.30267%	0.30596%
Plan's proportionate share of the net pension liability	\$ 27,002,144	\$ 26,231,540	\$ 27,017,047	\$ 24,723,412	\$ 20,774,757	\$ 19,038,500
Plan's covered payroll	\$ 4,130,110	\$ 4,009,816	\$ 3,893,025	\$ 4,142,921	\$ 4,074,947	\$ 4,323,789
Plan's proportionate share of the net pension liability as a percentage of covered payroll	653.79%	654.18%	693.99%	596.76%	509.82%	440.32%
Plan's fiduciary net position	\$ 69,385,418	\$ 65,913,238	\$ 62,459,293	\$ 58,150,629	\$ 60,121,518	\$ 61,484,214
Plan's fiduciary net position as a percentage of the total pension liability	71.99%	71.53%	69.81%	70.17%	74.32%	76.36%
Plan's proportionate share of aggregate employer contributions	\$ 2,108,590	\$ 3,034,432	\$ 2,753,462	\$ 2,568,441	\$ 2,175,167	\$ 2,157,763

Notes to Schedule:

Changes in assumptions None in 2019. In 2018 demographic assumption and inflation rate were changed in accordance to the CalPERS Experience Study and Review of Assumptions December 2017. In 2017, the accounting discount rate was reduced from 7.65 percent to 7.15 percent. In 2016, there were no changes. In 2015, amounts reported reflect an adjustment of the discount rate from 7.5% (net of administrative expense) to 7.65% (without a reduction for pension plan administrative expense). In 2014, amounts reported were based on the 7.5% discount rate.

¹ Historical information is presented only for measurement periods after GASB 68 implementation.

City of Placentia
Schedule of City's Pension Contributions
Last Ten Fiscal Years
For the Year Ended June 30, 2021

Miscellaneous Plan

Fiscal year ¹	2020-21	2019-20
Contractually determined contribution (actuarially determined)	\$ 1,516,621	\$ 1,383,994
Contributions in relation to the actuarially determined contributions	(17,663,643)	(1,383,994)
Contribution deficiency (excess)	\$ (16,147,022)	\$ -
Covered payroll	\$ 4,453,916	\$ 4,453,916
Contributions as a percentage of covered payroll	396.59%	31.07%

¹ Historical information is presented only for measurement periods after GASB 68 implementation.

Notes to Schedule

Valuation date:	6/30/2019	6/30/2018
-----------------	-----------	-----------

The actuarial methods and assumptions used to set the actuarially determined contributions for Fiscal Year 2020-21 were from the June 30, 2019 public agency valuations.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age Normal	
Amortization method/period	Level percentage of payroll	
Asset valuation method	Fair Value	
Inflation	2.75%	
Salary increases	Varies by entry age and service	
Payroll growth	2.875%	
Investment rate of return	7.25%, net of pension plan investment and administrative expenses, including inflation	
Retirement age	The probabilities of retirement are based on the 2014 CalPERS Experience study for the period from 1997 to 2015.	
Mortality	The probabilities of mortality are based on the 2017 CalPERS Experience Study for the period from 1997 to 2015. Pre-retirement and Post-retirement mortality rates include 15 years of projected mortality improvement using 90% of Scale MP-2016 published by the Society of Actuaries. For more details on this table, please refer to the CalPERS Experience Study and Review of Actuarial Assumptions report from December 2017 that can be found on the CalPERS website.	

City of Placentia
Schedule of City's Pension Contributions
Last Ten Fiscal Years
For the Year Ended June 30, 2021

Fiscal year ¹	Miscellaneous Plan					
	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Contractually determined contribution (actuarially determined)	\$ 1,139,534	\$ 932,993	\$ 785,438	\$ 667,441	\$ 383,155	\$ 412,406
Contributions in relation to the actuarially determined contributions	(1,139,534)	(932,993)	(785,438)	(667,441)	(383,155)	(412,406)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 4,324,190	\$ 4,198,243	\$ 4,075,964	\$ 4,140,888	\$ 3,220,454	\$ 3,712,315
Contributions as a percentage of covered payroll	26.35%	22.22%	19.27%	16.12%	11.90%	11.11%

¹ Historical information is presented only for measurement periods after GASB 68 implementation.

Notes to Schedule

Valuation date: 6/30/2017 6/30/2016 6/30/2015 6/30/2014 6/30/2013 6/30/2012

The actuarial methods and assumptions used to set the actuarially determined contributions for Fiscal Year 2020-21 were from the June 30, 2019 public agency valuations.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age Normal
Amortization method/period	Level percentage of payroll
Asset valuation method	Fair Value
Inflation	2.75%
Salary increases	Varies by entry age and service
Payroll growth	2.875%
Investment rate of return	7.25%, net of pension plan investment and administrative expenses, including inflation
Retirement age	The probabilities of retirement are based on the 2014 CalPERS Experience study for the period from 1997 to 2015.
Mortality	The probabilities of mortality are based on the 2017 CalPERS Experience Study for the period from 1997 to 2015. Pre-retirement and Post-retirement mortality rates include 15 years of projected mortality improvement using 90% of Scale MP-2016 published by the Society of Actuaries. For more details on this table, please refer to the CalPERS Experience Study and Review of Actuarial Assumptions report from December 2017 that can be found on the CalPERS website.

City of Placentia
Schedule of City's Pension Contributions (Continued)
Last Ten Fiscal Years
For the Year Ended June 30, 2021

Safety Plan

Fiscal year	2020-21	2019-20
Contractually determined contribution (actuarially determined)	\$ 2,561,365	\$ 2,519,683
Contributions in relation to the actuarially determined contributions	(30,597,527)	(2,519,683)
Contribution deficiency (excess)	\$ (28,036,162)	\$ -
Covered payroll	\$ 4,381,634	\$ 4,254,014
Contributions as a percentage of covered payroll	698.31%	59.23%

¹ Historical information is presented only for measurement periods after GASB 68 implementation.

Notes to Schedule

Valuation date: 6/30/2019 6/30/2018

The actuarial methods and assumptions used to set the actuarially determined contributions for Fiscal Year 2020-21 were from the June 30, 2019 public agency valuations.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age Normal
Amortization method/period	Level percentage of payroll
Asset valuation method	Fair Value
Inflation	2.75%
Salary increases	Varies by entry age and service
Payroll growth	2.875%
Investment rate of return	7.25%, net of pension plan investment and administrative expenses, including inflation

Retirement age The probabilities of retirement are based on the 2014 CalPERS Experience study for the period from 1997 to 2015.

Mortality The probabilities of mortality are based on the 2017 CalPERS Experience Study for the period from 1997 to 2015. Pre-retirement and Post-retirement mortality rates include 15 years of projected mortality improvement using 90% of Scale MP-2016 published by the Society of Actuaries. For more details on this table, please refer to the CalPERS Experience Study and Review of Actuarial Assumptions report from December 2017 that can be found on the CalPERS website.

City of Placentia
Schedule of City's Pension Contributions (Continued)
Last Ten Fiscal Years
For the Year Ended June 30, 2021

Safety Plan						
Fiscal year	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14 ¹
Contractually determined contribution (actuarially determined)	\$ 2,108,590	\$ 3,034,432	\$ 2,753,462	\$ 2,568,441	\$ 2,175,167	\$ 2,157,763
Contributions in relation to the actuarially determined contributions	(2,108,590)	(3,034,432)	(2,753,462)	(2,568,441)	(2,175,167)	(2,157,763)
Contribution deficiency (excess)	\$ -					
Covered payroll	\$ 4,130,110	\$ 4,009,816	\$ 3,893,025	\$ 4,142,921	\$ 4,074,947	\$ 4,323,789
Contributions as a percentage of covered payroll	51.05%	75.68%	70.73%	62.00%	53.38%	49.90%

¹ Historical information is presented only for measurement periods after GASB 68 implementation.

Notes to Schedule

Valuation date: 6/30/2017 6/30/2016 6/30/2015 6/30/2014 6/30/2013 6/30/2012

The actuarial methods and assumptions used to set the actuarially determined contributions for Fiscal Year 2020-21 were from the June 30, 2019 public agency valuations.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age Normal
Amortization method/period	Level percentage of payroll
Asset valuation method	Fair Value
Inflation	2.75%
Salary increases	Varies by entry age and service
Payroll growth	2.875%
Investment rate of return	7.25%, net of pension plan investment and administrative expenses, including inflation

Retirement age: The probabilities of retirement are based on the 2014 CalPERS Experience study for the period from 1997 to 2015.

Mortality: The probabilities of mortality are based on the 2017 CalPERS Experience Study for the period from 1997 to 2015. Pre-retirement and Post-retirement mortality rates include 15 years of projected mortality improvement using 90% of Scale MP-2016 published by the Society of Actuaries. For more details on this table, please refer to the CalPERS Experience Study and Review of Actuarial Assumptions report from December 2017 that can be found on the CalPERS website.

City of Placentia
Schedule of Changes in Net OPEB Liability and Related Ratios
Last Ten Fiscal Years
For the Year Ended June 30, 2021

Measurement period, year ending: ¹	<u>6/30/2020</u>	<u>6/30/2019</u>	<u>6/30/2018</u>	<u>6/30/2017</u>
Total OPEB liability				
Service cost	\$ 359,454	\$ 542,976	\$ 569,606	\$ 675,000
Interest	919,735	1,092,405	1,032,870	899,000
Changes of benefit terms	-	-	-	-
Differences between expected and actual experience	-	(2,606,242)	-	-
Changes of assumptions	4,699,117	332,593	(1,089,486)	(3,058,000)
Benefit payments, including refunds of member contributions	(1,142,314)	(1,112,888)	(1,107,000)	(1,116,000)
Net change in total OPEB liability	<u>4,835,992</u>	<u>(1,751,156)</u>	<u>(594,010)</u>	<u>(2,600,000)</u>
Total OPEB liability - beginning	<u>26,489,834</u>	<u>28,240,990</u>	<u>28,835,000</u>	<u>31,435,000</u>
Total OPEB liability - ending (a)	<u>\$ 31,325,826</u>	<u>\$ 26,489,834</u>	<u>\$ 28,240,990</u>	<u>\$ 28,835,000</u>
OPEB fiduciary net position				
Contributions - employer	\$ 1,146,160	\$ 1,142,314	\$ 1,112,888	\$ 1,116,000
Net investment income	-	-	-	-
Benefit payments, including refunds of member contributions	(1,146,160)	(1,142,314)	(1,112,888)	(1,116,000)
Administrative expense	-	-	-	-
Net change in plan fiduciary net position	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Plan fiduciary net position - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Plan fiduciary net position - ending (b)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Plan net OPEB liability - ending (a) - (b)	<u>\$ 31,325,826</u>	<u>\$ 26,489,834</u>	<u>\$ 28,240,990</u>	<u>\$ 28,835,000</u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%	0.00%
Covered payroll	\$ 13,993,405	\$ 12,286,189	\$ 11,810,189	\$ 9,367,000
Plan net OPEB liability as a percentage of covered payroll	224%	216%	239%	308%

¹ Historical information is only presented for measurement periods after GASB 75 implementation.

Notes to Schedule:

For the June 30, 2020 measurement date, the discount rate was updated based on the municipal bond rate as of the measurement date.

City of Placentia
Schedule of City's OPEB Contributions
Last Ten Fiscal Years
For the Year Ended June 30, 2021

Fiscal year ¹	2020-21	2019-20	2018-19	2017-18
Actuarially determined contribution	\$ 1,146,160	\$ 1,142,314	\$ 1,112,888	\$ 1,107,000
Contributions in relation to the actuarially determined contribution	(1,146,160)	(1,142,314)	(1,112,888)	(1,107,000)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 13,993,405	\$ 12,286,189	\$ 11,810,189	\$ 11,466,203
Contributions as a percentage of covered payroll	8.19%	9.30%	9.42%	9.65%

¹ Historical information is only presented for measurement periods after GASB 75 implementation.

Notes to Schedule

Valuation date:	6/30/2020	6/30/2019	6/30/2017	6/30/2017
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Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age Normal
Amortization method/period	Level percentage of payroll
Inflation	2.75% annually
Salary increases	Aggregate 3% annually, Merit - CalPERS 1997-2015 Experience Study
Payroll growth	3.00%
Discount rate	2.21% (Bond Buyer 20-Bond Index)
Mortality, retirement, disability, termination	CalPERS Experience Study 1997-2015
Mortality improvement	Post-retirement mortality projected fully generational with Scale MP-2019

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SUPPLEMENTARY INFORMATION

NONMAJOR GOVERNMENTAL FUNDS

Miscellaneous Grants Special Revenue Fund – to account for Federal, State, County or other grants received which are not otherwise separately accounted for in other funds.

Park Development Special Revenue Fund – to account for in lieu fees charged to developers on a per unit basis for park development and rehabilitation.

Street Lighting Special Revenue Fund - to account for funds received from special assessments on property owners to provide street lighting in areas of the City not covered by the County lighting district.

Measure M Special Revenue Fund – to account for funds received by the City as a result of the voter-approved ballot measure in 1990 and extended by voter approval in 2006 to increase sales tax by ½ percent in Orange County to fund transportation projects.

Storm Drain Construction Special Revenue Fund – to account for funds restricted by State law to be spent on storm drain construction, which are received from acreage fees placed on developers at the time of development. The City is divided into eight storm drain areas and funds can be expended only within the area in which funds are collected.

Thoroughfare Construction Special Revenue Fund – to account for funds restricted by City ordinance to be spent for traffic signal, bridge and culvert construction, which are received from acreage fees placed on developers at the time of development.

Asset Seizure Special Revenue Fund – to account for monies seized from criminal activities. Revenues are restricted for use in law enforcement.

Traffic Offender Special Revenue Fund – to account for revenue generated from driving under the influence (DUI) administrative impound fees that are restricted to be spent on traffic enforcement activities, including but not limited to personnel, training, and equipment costs.

Supplemental Law Enforcement Special Revenue Fund – to account for the receipts and expenditures of funds resulting from the Citizen's Option for Public Safety (COPS) program, a state funded program, which are restricted for front line municipal police services.

Air Quality Special Revenue Fund – to account for the City's portion of motor vehicle registration fees collected pursuant to AB2766 passed during the 1990 State legislative session. This fee was levied to fund programs to reduce air pollution from mobile sources, such as cars, trucks, and buses.

Landscape Maintenance District 92-1 Special Revenue Fund – to account for benefit assessments levied under the Landscaping and Lighting Act of 1972, restricted for maintenance, operation, and administration of landscape improvements in certain areas of the City.

Housing and Community Development Special Revenue Fund – to account for U.S. Housing and Community Development Department grants requiring segregated fund accounting, such as the Community Development Block Grant program.

Gasoline Tax Special Revenue Fund – to account for receipts and expenditures of money apportioned under Streets and Highways Code Sections 2103, 2105, 2106, 2107, and 2107.5 of the State of California. These funds are earmarked for maintenance, rehabilitation or improvement of public streets.

Sewer Construction Special Revenue Fund – to account for funds restricted by State law to be spent on sewer construction, which are received from acreage fees placed on developers at the time of development.

PEG Special Revenue Fund - to account for a portion of funds received from cable television franchise fees that are restricted for use for Public, Educational and Governmental (PEG) access channels and related programming.

Affordable Housing In Lieu Fund - to account for the receipt and expenditure of developer fees restricted for affordable housing purposes.

NONMAJOR GOVERNMENTAL FUNDS (Continued)

SB1 Gas Tax Fund - to account for the receipts and expenditures of Road Maintenance and Rehabilitation Account (RMRA) funds resulting from the Road Repair and Accountability Act of 2017 (SB 1). Funds are restricted for maintenance, rehabilitation or improvement of streets, freeways, bridges and other transit related improvements.

North Orange County Public Safety Grant Fund - to account for the receipts and expenditures of the North Orange County Public Safety Task Force (NOC) grant funds to the City. Funds are restricted to be used for law enforcement activities, including but not limited to pertaining to violence prevention, intervention and suppression activities.

Community Based Transitional Housing Grant Fund - to account for the receipts and expenditures of the Community-Based Transitional Housing Program Grant awarded by the State of California Department of Finance. Funds are restricted to be used to provide transitional support housing that provides treatment and reentry programming to individuals who will benefit from those services.

TOD Impact Fee Special Revenue Fund - to account for the receipts and expenditures of new development impact on the City's sewer collection system in the City's Transit-Oriented Development Zone (TOD). Funds are restricted within the TOD project area, including but not limited to acquisition, financing, construction and reconstruction of sanitary or sewer facilities and infrastructure in the TOD.

Placentia Regional Navigation Center Special Revenue Fund - to account for the receipts and expenditures related to the construction and operation of the Placentia Regional Navigation Center. Revenues include the Homeless Emergency Aid Program ("HEAP") Grant and SB2 funds. Future revenue sources will include reimbursements from the North Orange County Cities.

General Plan Update Fee Fund - to account for the accumulation of General Plan update fees that are charged on building permits. Expenditures are restricted to update the City General Plan or other specific plans.

Technology Impact Fee Fund - to account for the accumulation of technology fees charged on building permits. Expenditures are restricted for the acquisition and construction of technology improvements.

OCATT Fund - to account for public safety staff assigned to the Orange County Auto Theft Task Force (OCATT). Activities include auto theft, including, but not limited to, prevention, intervention, and suppression activities.

Housing Successor Fund - to account for for the residual balance of the former low and moderate income housing fund of the former Placentia Redevelopment Agency, and revenues and expenditures related to such housing projects and programs.

City Capital Projects Fund - to account for and report financial resources that are restricted, committed, or assigned for the acquisition or construction of major capital facilities within the boundaries of the City.

Gas Tax Debt Service Fund - to account for the receipt and expenditure of gas tax revenues pledged for the payment of debt service on debt payable from Gas Tax proceeds.

City of Placentia
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2021

	Special Revenue Funds			
	Miscellaneous Grants	Park Development	Street Lighting	Measure M
ASSETS				
Cash and investments	\$ -	\$ 20,152	\$ 39,170	\$ 571,339
Receivables:				
Accounts	-	-	-	-
Taxes	-	-	1,381	94,726
Grants	-	-	-	-
Loans and notes	-	-	-	-
Prepaid items	-	-	-	-
Land held for resale	-	-	-	-
Total assets	<u>\$ -</u>	<u>\$ 20,152</u>	<u>\$ 40,551</u>	<u>\$ 666,065</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 12,950	\$ -	\$ 40,552	\$ 6,123
Accrued liabilities	1,929	-	-	-
Due to other funds	40,622	-	-	-
Total liabilities	<u>55,501</u>	<u>-</u>	<u>40,552</u>	<u>6,123</u>
Deferred inflows of resources:				
Unavailable revenues	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Restricted	-	20,152	-	659,942
Unassigned (deficit)	(55,501)	-	(1)	-
Total fund balances	<u>(55,501)</u>	<u>20,152</u>	<u>(1)</u>	<u>659,942</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ -</u>	<u>\$ 20,152</u>	<u>\$ 40,551</u>	<u>\$ 666,065</u>

(Continued)

City of Placentia
Combining Balance Sheet (Continued)
Nonmajor Governmental Funds
June 30, 2021

	Special Revenue Funds			
	Storm Drain Construction	Thoroughfare Construction	Asset Seizure	Traffic Offender
ASSETS				
Cash and investments	\$ 24,519	\$ 5,568	\$ 365,608	\$ 4,559
Receivables:				
Accounts	-	-	-	1,124
Taxes	-	-	-	-
Grants	-	-	-	-
Loans and notes	-	-	-	-
Prepaid items	-	-	6,000	-
Land held for resale	-	-	-	-
Total assets	\$ 24,519	\$ 5,568	\$ 371,608	\$ 5,683
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ 8,392	\$ -
Accrued liabilities	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	-	-	8,392	-
Deferred inflows of resources:				
Unavailable revenues	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund balances:				
Restricted	24,519	5,568	363,216	5,683
Unassigned (deficit)	-	-	-	-
Total fund balances	24,519	5,568	363,216	5,683
Total liabilities, deferred inflows of resources, and fund balances	\$ 24,519	\$ 5,568	\$ 371,608	\$ 5,683

(Continued)

City of Placentia
Combining Balance Sheet (Continued)
Nonmajor Governmental Funds
June 30, 2021

	Special Revenue Funds			
	Supplemental Law Enforcement	Air Quality	Landscape Maintenance District 92-1	Housing and Community Development
ASSETS				
Cash and investments	\$ 152,452	\$ 135,960	\$ -	\$ 168
Receivables:				
Accounts	-	17,097	-	-
Taxes	-	-	8,277	-
Grants	-	-	-	-
Loans and notes	-	-	-	-
Prepaid items	-	-	-	-
Land held for resale	-	-	-	-
Total assets	\$ 152,452	\$ 153,057	\$ 8,277	\$ 168
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ 64,945	\$ 168
Accrued liabilities	-	-	4,615	-
Due to other funds	-	-	31,873	86,784
Total liabilities	-	-	101,433	86,952
Deferred inflows of resources:				
Unavailable revenues	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund balances:				
Restricted	152,452	153,057	-	-
Unassigned (deficit)	-	-	(93,156)	(86,784)
Total fund balances	152,452	153,057	(93,156)	(86,784)
Total liabilities, deferred inflows of resources, and fund balances	\$ 152,452	\$ 153,057	\$ 8,277	\$ 168

(Continued)

City of Placentia
Combining Balance Sheet (Continued)
Nonmajor Governmental Funds
June 30, 2021

	Special Revenue Funds			
	Gasoline Tax	Sewer Construction	PEG	Affordable Housing In-Lieu
ASSETS				
Cash and investments	\$ 9,596	\$ 21,977	\$ -	\$ 55,192
Receivables:				
Accounts	-	-	20,168	-
Taxes	-	-	-	-
Grants	-	-	-	-
Loans and notes	-	-	-	-
Prepaid items	-	-	-	-
Land held for resale	-	-	-	-
Total assets	<u>\$ 9,596</u>	<u>\$ 21,977</u>	<u>\$ 20,168</u>	<u>\$ 55,192</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 9,143	\$ -	\$ 8,951	\$ -
Accrued liabilities	-	-	-	-
Due to other funds	-	-	40,948	-
Total liabilities	<u>9,143</u>	<u>-</u>	<u>49,899</u>	<u>-</u>
Deferred inflows of resources:				
Unavailable revenues	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Restricted	453	21,977	-	55,192
Unassigned (deficit)	-	-	(29,731)	-
Total fund balances	<u>453</u>	<u>21,977</u>	<u>(29,731)</u>	<u>55,192</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 9,596</u>	<u>\$ 21,977</u>	<u>\$ 20,168</u>	<u>\$ 55,192</u>

(Continued)

City of Placentia
Combining Balance Sheet (Continued)
Nonmajor Governmental Funds
June 30, 2021

	Special Revenue Funds			
	SB1 Gas Tax	NOC Public Safety Grant	Community Based Transitional Housing Grant	TOD Impact Fee
ASSETS				
Cash and investments	\$ 971,853	\$ 318,655	\$ -	\$ 3,681,965
Receivables:				
Accounts	-	-	-	-
Taxes	173,960	-	-	-
Grants	-	-	-	-
Loans and notes	-	-	-	-
Prepaid items	-	-	-	-
Land held for resale	-	-	-	-
Total assets	\$ 1,145,813	\$ 318,655	\$ -	\$ 3,681,965
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ -	\$ 840	\$ -	\$ -
Accrued liabilities	-	8,257	-	-
Due to other funds	-	-	-	-
Total liabilities	-	9,097	-	-
Deferred inflows of resources:				
Unavailable revenues	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund balances:				
Restricted	1,145,813	309,558	-	3,681,965
Unassigned (deficit)	-	-	-	-
Total fund balances	1,145,813	309,558	-	3,681,965
Total liabilities, deferred inflows of resources, and fund balances	\$ 1,145,813	\$ 318,655	\$ -	\$ 3,681,965

(Continued)

City of Placentia
Combining Balance Sheet (Continued)
Nonmajor Governmental Funds
June 30, 2021

	Special Revenue Funds			
	Placentia Regional Navigation Center	General Plan Update Fee	Technology Impact Fee	OCATT
ASSETS				
Cash and investments	\$ -	\$ 709,122	\$ 334,596	\$ -
Receivables:				
Accounts	658,219	-	10	-
Taxes	-	-	-	-
Grants	-	-	-	-
Loans and notes	-	-	-	-
Prepaid items	-	-	-	-
Land held for resale	-	-	-	-
Total assets	<u>\$ 658,219</u>	<u>\$ 709,122</u>	<u>\$ 334,606</u>	<u>\$ -</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-	-
Due to other funds	821,745	-	-	-
Total liabilities	<u>821,745</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources:				
Unavailable revenues	626,379	-	-	-
Total deferred inflows of resources	<u>626,379</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Restricted	-	709,122	334,606	-
Unassigned (deficit)	(789,905)	-	-	-
Total fund balances	<u>(789,905)</u>	<u>709,122</u>	<u>334,606</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 31,840</u>	<u>\$ 709,122</u>	<u>\$ 334,606</u>	<u>\$ -</u>

(Continued)

City of Placentia
Combining Balance Sheet (Continued)
Nonmajor Governmental Funds
June 30, 2021

	Special Revenue Fund	Capital Projects Fund	Debt Service Fund	Total Other Governmental Funds
	Housing Successor	City Capital Projects	Gas Tax	
ASSETS				
Cash and investments	\$ 266,864	\$ -	\$ -	\$ 7,689,315
Receivables:				
Accounts	-	-	-	696,618
Taxes	-	-	-	278,344
Grants	-	372,653	-	372,653
Loans and notes	791,052	-	-	791,052
Prepaid items	-	-	-	6,000
Land held for resale	1,036,760	-	-	1,036,760
Total assets	\$ 2,094,676	\$ 372,653	\$ -	\$ 10,870,742
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ -	\$ 873	\$ -	\$ 152,937
Accrued liabilities	-	-	-	14,801
Due to other funds	-	349,568	-	1,371,540
Total liabilities	-	350,441	-	1,539,278
Deferred inflows of resources:				
Unavailable revenues	243,136	372,653	-	1,242,168
Total deferred inflows of resources	243,136	372,653	-	1,242,168
Fund balances:				
Restricted	1,851,540	-	-	9,494,815
Unassigned (deficit)	-	(350,441)	-	(1,405,519)
Total fund balances	1,851,540	(350,441)	-	8,089,296
Total liabilities, deferred inflows of resources, and fund balances	\$ 2,094,676	\$ 372,653	\$ -	\$ 10,870,742

(Concluded)

City of Placentia
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2021

	Special Revenue Funds			
	Miscellaneous Grants	Park Development	Street Lighting	Measure M
REVENUES:				
Intergovernmental	\$ -	\$ -	\$ -	\$ 862,250
Fines and forfeitures	-	-	-	-
Investment earnings	175	79	-	2,716
Charges for services	-	-	133,960	-
Lease revenue	-	-	-	-
Contributions	-	-	-	-
Miscellaneous	29,000	-	-	-
Total revenues	29,175	79	133,960	864,966
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	23,504	-	-	-
Public works	-	-	462,507	-
Community development	-	-	-	-
Community services	4,161	-	-	-
Capital outlay	144,778	-	-	559,714
Debt service:				
Principal retirement	-	-	-	321,522
Interest and fiscal charges	-	-	-	8,593
Total expenditures	172,443	-	462,507	889,829
REVENUES OVER (UNDER) EXPENDITURES	(143,268)	79	(328,547)	(24,863)
OTHER FINANCING SOURCES (USES):				
Issuance of debt	-	-	-	-
Payment to escrow for refunding debt	-	-	-	-
Transfers in	-	-	338,852	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	338,852	-
NET CHANGES IN FUND BALANCES	(143,268)	79	10,305	(24,863)
FUND BALANCES:				
Beginning of year	87,767	20,073	(10,306)	684,805
End of year	<u>\$ (55,501)</u>	<u>\$ 20,152</u>	<u>\$ (1)</u>	<u>\$ 659,942</u>

(Continued)

City of Placentia
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)
Nonmajor Governmental Funds
For the Year Ended June 30, 2021

	Special Revenue Funds			
	Storm Drain Construction	Thoroughfare Construction	Asset Seizure	Traffic Offender
REVENUES:				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	23,730	-
Investment earnings	96	71	1,779	16
Charges for services	-	-	-	-
Lease revenue	-	-	-	-
Contributions	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	96	71	25,509	16
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	-	78,156	-
Public works	-	-	-	-
Community development	-	-	-	-
Community services	-	-	-	-
Capital outlay	-	20,100	99,140	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	-	20,100	177,296	-
REVENUES OVER (UNDER) EXPENDITURES	96	(20,029)	(151,787)	16
OTHER FINANCING SOURCES (USES):				
Issuance of debt	-	-	-	-
Payment to escrow for refunding debt	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
NET CHANGES IN FUND BALANCES	96	(20,029)	(151,787)	16
FUND BALANCES:				
Beginning of year	24,423	25,597	515,003	5,667
End of year	<u>\$ 24,519</u>	<u>\$ 5,568</u>	<u>\$ 363,216</u>	<u>\$ 5,683</u>

(Continued)

City of Placentia
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)
Nonmajor Governmental Funds
For the Year Ended June 30, 2021

	Special Revenue Funds			
	Supplemental Law Enforcement	Air Quality	Landscape Maintenance District 92-1	Housing and Community Development
REVENUES:				
Intergovernmental	\$ 156,731	\$ 83,560	\$ -	\$ 1,153,466
Fines and forfeitures	-	-	-	-
Investment earnings	691	492	-	-
Charges for services	-	-	451,345	-
Lease revenue	-	-	-	-
Contributions	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>157,422</u>	<u>84,052</u>	<u>451,345</u>	<u>1,153,466</u>
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	100,000	-	-	-
Public works	-	-	511,429	-
Community development	-	-	-	767,374
Community services	-	-	-	97,700
Capital outlay	-	40,610	-	165,650
Debt service:				
Principal retirement	-	11,404	-	-
Interest and fiscal charges	-	40	-	-
Total expenditures	<u>100,000</u>	<u>52,054</u>	<u>511,429</u>	<u>1,030,724</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>57,422</u>	<u>31,998</u>	<u>(60,084)</u>	<u>122,742</u>
OTHER FINANCING SOURCES (USES):				
Issuance of debt	-	-	-	-
Payment to escrow for refunding debt	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	(17,747)	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(17,747)</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>57,422</u>	<u>31,998</u>	<u>(77,831)</u>	<u>122,742</u>
FUND BALANCES:				
Beginning of year	95,030	121,059	(15,325)	(209,526)
End of year	<u>\$ 152,452</u>	<u>\$ 153,057</u>	<u>\$ (93,156)</u>	<u>\$ (86,784)</u>

(Continued)

City of Placentia
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)
Nonmajor Governmental Funds
For the Year Ended June 30, 2021

	Special Revenue Funds			
	Gasoline Tax	Sewer Construction	PEG	Affordable Housing In-Lieu
REVENUES:				
Intergovernmental	\$ 1,132,820	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Investment earnings	453	87	-	532
Charges for services	-	-	82,031	-
Lease revenue	-	-	-	-
Contributions	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>1,133,273</u>	<u>87</u>	<u>82,031</u>	<u>532</u>
EXPENDITURES:				
Current:				
General government	-	-	83,500	-
Public safety	-	-	-	-
Public works	644,327	-	-	-
Community development	-	-	-	540
Community services	-	-	-	-
Capital outlay	3,993	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	<u>648,320</u>	<u>-</u>	<u>83,500</u>	<u>540</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>484,953</u>	<u>87</u>	<u>(1,469)</u>	<u>(8)</u>
OTHER FINANCING SOURCES (USES):				
Issuance of debt	-	-	-	-
Payment to escrow for refunding debt	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(484,500)	-	-	-
Total other financing sources (uses)	<u>(484,500)</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	453	87	(1,469)	(8)
FUND BALANCES:				
Beginning of year	-	21,890	(28,262)	55,200
End of year	<u>\$ 453</u>	<u>\$ 21,977</u>	<u>\$ (29,731)</u>	<u>\$ 55,192</u>

(Continued)

City of Placentia
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)
Nonmajor Governmental Funds
For the Year Ended June 30, 2021

	Special Revenue Funds			
	SBI Gas Tax	NOC Public Safety Grant	Community Based Transitional Housing Grant	TOD Impact Fee
REVENUES:				
Intergovernmental	\$ 954,625	\$ 483,998	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Investment earnings	2,930	1,144	-	6,901
Charges for services	-	-	-	2,938,876
Lease revenue	-	-	-	-
Contributions	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>957,555</u>	<u>485,142</u>	<u>-</u>	<u>2,945,777</u>
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	225,088	5,146	-
Public works	-	-	-	-
Community development	-	-	261,400	-
Community services	-	542	7,050	-
Capital outlay	556,062	4,948	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	<u>556,062</u>	<u>230,578</u>	<u>273,596</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>401,493</u>	<u>254,564</u>	<u>(273,596)</u>	<u>2,945,777</u>
OTHER FINANCING SOURCES (USES):				
Issuance of debt	-	-	-	-
Payment to escrow for refunding debt	-	-	-	-
Transfers in	-	-	104,192	-
Transfers out	-	(21,432)	-	-
Total other financing sources (uses)	<u>-</u>	<u>(21,432)</u>	<u>104,192</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>401,493</u>	<u>233,132</u>	<u>(169,404)</u>	<u>2,945,777</u>
FUND BALANCES:				
Beginning of year	<u>744,320</u>	<u>76,426</u>	<u>169,404</u>	<u>736,188</u>
End of year	<u>\$ 1,145,813</u>	<u>\$ 309,558</u>	<u>\$ -</u>	<u>\$ 3,681,965</u>

(Continued)

City of Placentia
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)
Nonmajor Governmental Funds
For the Year Ended June 30, 2021

	Special Revenue Funds			
	Placentia Regional Navigation Center	General Plan Update Fee	Technology Impact Fee	OCATT
REVENUES:				
Intergovernmental	\$ 1,068,947	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Investment earnings	-	1,787	993	-
Charges for services	-	433,324	244,601	-
Lease revenue	-	-	-	-
Contributions	768,751	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>1,837,698</u>	<u>435,111</u>	<u>245,594</u>	<u>-</u>
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	1,605,523	-	-	-
Public works	-	-	-	-
Community development	-	-	-	-
Community services	82	-	-	-
Capital outlay	214,448	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	19,000	-	-	-
Total expenditures	<u>1,839,053</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(1,355)</u>	<u>435,111</u>	<u>245,594</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):				
Issuance of debt	-	-	-	-
Payment to escrow for refunding debt	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(10,739)	-	(85,000)	-
Total other financing sources (uses)	<u>(10,739)</u>	<u>-</u>	<u>(85,000)</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>(12,094)</u>	<u>435,111</u>	<u>160,594</u>	<u>-</u>
FUND BALANCES:				
Beginning of year	(777,811)	274,011	174,012	-
End of year	<u>\$ (789,905)</u>	<u>\$ 709,122</u>	<u>\$ 334,606</u>	<u>\$ -</u>

(Continued)

City of Placentia
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)
Nonmajor Governmental Funds
For the Year Ended June 30, 2021

	Special Revenue Fund	Capital Projects Fund	Debt Service Fund	Total Other Governmental Funds
	Housing Successor	City Capital Projects	Gas Tax	
REVENUES:				
Intergovernmental	\$ -	\$ 157,715	\$ -	\$ 6,054,112
Fines and forfeitures	-	-	-	23,730
Investment earnings	-	-	4,089	25,031
Charges for services	-	-	-	4,284,137
Lease revenue	10,100	-	-	10,100
Contributions	-	-	-	768,751
Miscellaneous	94,436	64,022	-	187,458
Total revenues	104,536	221,737	4,089	11,353,319
EXPENDITURES:				
Current:				
General government	-	-	-	83,500
Public safety	-	-	-	2,037,417
Public works	-	-	-	1,618,263
Community development	-	-	-	1,029,314
Community services	-	-	-	109,535
Capital outlay	-	61,851	-	1,871,294
Debt service:				
Principal retirement	-	-	301,000	633,926
Interest and fiscal charges	-	-	345,311	372,944
Total expenditures	-	61,851	646,311	7,756,193
REVENUES OVER (UNDER) EXPENDITURES	104,536	159,886	(642,222)	3,597,126
OTHER FINANCING SOURCES (USES):				
Issuance of debt	-	-	3,656,000	3,656,000
Payment to escrow for refunding debt	-	-	(3,915,000)	(3,915,000)
Transfers in	-	-	484,500	927,544
Transfers out	-	-	(78,594)	(698,012)
Total other financing sources (uses)	-	-	146,906	(29,468)
NET CHANGES IN FUND BALANCES	104,536	159,886	(495,316)	3,567,658
FUND BALANCES:				
Beginning of year	1,747,004	(510,327)	495,316	4,521,638
End of year	<u>\$ 1,851,540</u>	<u>\$ (350,441)</u>	<u>\$ -</u>	<u>\$ 8,089,296</u>

(Concluded)

City of Placentia
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Miscellaneous Grants Special Revenue Fund
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 812,300	\$ 1,196,137	\$ -	\$ (1,196,137)
Investment earnings	-	-	175	175
Miscellaneous	48,000	65,000	29,000	(36,000)
Total Revenues	<u>860,300</u>	<u>1,261,137</u>	<u>29,175</u>	<u>(1,231,962)</u>
Expenditures:				
Current:				
Public safety	42,100	42,100	23,504	18,596
Community services	60,500	55,500	4,161	51,339
Capital outlay	855,200	913,700	144,778	768,922
Total Expenditures	<u>957,800</u>	<u>1,011,300</u>	<u>172,443</u>	<u>838,857</u>
NET CHANGE IN FUND BALANCE	<u>\$ (97,500)</u>	<u>\$ 249,837</u>	<u>(143,268)</u>	<u>\$ (2,070,819)</u>
FUND BALANCE:				
Beginning of Year			<u>87,767</u>	
End of Year			<u>\$ (55,501)</u>	

City of Placentia
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Street Lighting Special Revenue Fund
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 135,000	\$ 135,000	\$ 133,960	\$ (1,040)
Total Revenues	<u>135,000</u>	<u>135,000</u>	<u>133,960</u>	<u>(1,040)</u>
Expenditures:				
Current:				
Public works	410,600	410,600	462,507	(51,907)
Total Expenditures	<u>410,600</u>	<u>410,600</u>	<u>462,507</u>	<u>(51,907)</u>
REVENUE OVER (UNDER) EXPENDITURES	<u>(275,600)</u>	<u>(275,600)</u>	<u>(328,547)</u>	<u>(52,947)</u>
Other Financing Sources:				
Transfers in	276,000	276,000	338,852	62,852
Total Other Financing Sources	<u>276,000</u>	<u>276,000</u>	<u>338,852</u>	<u>62,852</u>
NET CHANGE IN FUND BALANCE	<u>\$ 400</u>	<u>\$ 400</u>	<u>10,305</u>	<u>\$ 9,905</u>
FUND BALANCE:				
Beginning of Year			<u>(10,306)</u>	
End of Year			<u>\$ (1)</u>	

City of Placentia
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Measure M Special Revenue Fund
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 736,200	\$ 896,200	\$ 862,250	\$ (33,950)
Investment income	-	-	2,716	2,716
Total Revenues	<u>736,200</u>	<u>896,200</u>	<u>864,966</u>	<u>(31,234)</u>
Expenditures:				
Capital outlay	676,000	711,823	559,714	152,109
Debt service:				
Principal retirement	246,000	246,000	321,522	(75,522)
Interest and fiscal charges	32,600	32,600	8,593	24,007
Total Expenditures	<u>954,600</u>	<u>990,423</u>	<u>889,829</u>	<u>100,594</u>
NET CHANGE IN FUND BALANCE	<u>\$ (218,400)</u>	<u>\$ (94,223)</u>	<u>(24,863)</u>	<u>\$ 69,360</u>
FUND BALANCE:				
Beginning of Year			<u>684,805</u>	
End of Year			<u>\$ 659,942</u>	

City of Placentia
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Thoroughfare Construction Special Revenue Fund
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Investment income	\$ -	\$ -	\$ 71	\$ 71
Total Revenues	<u>-</u>	<u>-</u>	<u>71</u>	<u>71</u>
Expenditures:				
Capital outlay	\$ 16,900	\$ 25,100	\$ 20,100	\$ 5,000
Total expenditures	<u>16,900</u>	<u>25,100</u>	<u>20,100</u>	<u>5,000</u>
NET CHANGE IN FUND BALANCE	<u>\$ (16,900)</u>	<u>\$ (25,100)</u>	<u>(20,029)</u>	<u>\$ 5,071</u>
FUND BALANCE:				
Beginning of Year			<u>25,597</u>	
End of Year			<u>\$ 5,568</u>	

City of Placentia
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Asset Seizure Special Revenue Fund
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fines and forfeitures	\$ -	\$ -	\$ 23,730	\$ 23,730
Investment earnings	-	-	1,779	1,779
Total Revenues	<u>-</u>	<u>-</u>	<u>25,509</u>	<u>25,509</u>
Expenditures:				
Current:				
Public safety	105,000	132,201	78,156	54,045
Capital outlay	95,500	115,200	99,140	16,060
Total Expenditures	<u>200,500</u>	<u>247,401</u>	<u>177,296</u>	<u>70,105</u>
NET CHANGE IN FUND BALANCE	<u>\$ (200,500)</u>	<u>\$ (247,401)</u>	<u>(151,787)</u>	<u>\$ 95,614</u>
FUND BALANCE:				
Beginning of Year			<u>515,003</u>	
End of Year			<u>\$ 363,216</u>	

City of Placentia
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Supplemental Law Enforcement Special Revenue Fund
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 100,000	\$ 100,000	\$ 156,731	\$ 56,731
Investment earnings	-	-	691	691
Total Revenues	<u>100,000</u>	<u>100,000</u>	<u>157,422</u>	<u>57,422</u>
Other Financing (Uses):				
Transfers out	<u>(100,000)</u>	<u>(100,000)</u>	-	100,000
Total Other Financing (Uses)	<u>(100,000)</u>	<u>(100,000)</u>	-	100,000
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	157,422	<u>\$ 157,422</u>
FUND BALANCE:				
Beginning of Year			<u>95,030</u>	
End of Year			<u>\$ 252,452</u>	
			100,000	

City of Placentia
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Air Quality Special Revenue Fund
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 66,000	\$ 66,000	\$ 83,560	\$ 17,560
Investment earnings	-	-	492	492
Total Revenues	<u>66,000</u>	<u>66,000</u>	<u>84,052</u>	<u>18,052</u>
Expenditures:				
Capital outlay	-	86,248	40,610	45,638
Debt service:				
Principal retirement	11,500	11,500	11,404	96
Interest and fiscal charges	-	-	40	(40)
Total Expenditures	<u>11,500</u>	<u>97,748</u>	<u>52,054</u>	<u>45,694</u>
NET CHANGE IN FUND BALANCE	<u>\$ 54,500</u>	<u>\$ (31,748)</u>	31,998	<u>\$ 63,746</u>
FUND BALANCE:				
Beginning of Year			<u>121,059</u>	
End of Year			<u>\$ 153,057</u>	

City of Placentia
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Landscape Maintenance District 92-1 Special Revenue Fund
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 447,500	\$ 447,500	\$ 451,345	\$ 3,845
Total Revenues	<u>447,500</u>	<u>447,500</u>	<u>451,345</u>	<u>3,845</u>
Expenditures:				
Current:				
Public works	443,900	443,900	511,429	(67,529)
Total Expenditures	<u>443,900</u>	<u>443,900</u>	<u>511,429</u>	<u>(67,529)</u>
NET CHANGE IN FUND BALANCE	<u>\$ 3,600</u>	<u>\$ 3,600</u>	(77,831)	<u>\$ (81,431)</u>
FUND BALANCE:				
Beginning of Year			<u>(15,325)</u>	
End of Year			<u>\$ (93,156)</u>	

City of Placentia
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Housing and Community Development Special Revenue Fund
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 352,000	\$ 1,971,555	\$ 1,153,466	\$ (818,089)
Total Revenues	<u>352,000</u>	<u>1,971,555</u>	<u>1,153,466</u>	<u>(818,089)</u>
Expenditures:				
Current:				
Community development	62,500	1,252,129	767,374	484,755
Capital outlay	-	220,400	165,650	54,750
Total Expenditures	<u>62,500</u>	<u>1,472,529</u>	<u>933,024</u>	<u>539,505</u>
REVENUE OVER (UNDER) EXPENDITURES	<u>289,500</u>	<u>499,026</u>	<u>220,442</u>	<u>(278,584)</u>
Other Financing (Uses):				
Transfers out	(97,700)	(97,700)	-	97,700
Total Other Financing (Uses)	<u>(97,700)</u>	<u>(97,700)</u>	<u>-</u>	<u>97,700</u>
NET CHANGE IN FUND BALANCE	<u>\$ 191,800</u>	<u>\$ 401,326</u>	<u>220,442</u>	<u>\$ (180,884)</u>
FUND BALANCE:				
Beginning of Year			(209,526)	
End of Year			<u>\$ 10,916</u>	

City of Placentia
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Gasoline Tax Special Revenue Fund
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 1,169,608	\$ 1,169,608	\$ 1,132,820	\$ (36,788)
Investment earnings	-	-	453	453
Total Revenues	<u>1,169,608</u>	<u>1,169,608</u>	<u>1,133,273</u>	<u>(36,335)</u>
Expenditures:				
Current:				
Public works	230,800	230,800	644,327	(413,527)
Capital outlay	-	3,993	3,993	-
Total expenditures	<u>230,800</u>	<u>234,793</u>	<u>648,320</u>	<u>(413,527)</u>
REVENUE OVER (UNDER) EXPENDITURES	<u>938,808</u>	<u>934,815</u>	<u>484,953</u>	<u>(449,862)</u>
Other Financing (Uses):				
Transfers out	(1,084,500)	(1,084,500)	(484,500)	600,000
Total Other Financing (Uses)	<u>(1,084,500)</u>	<u>(1,084,500)</u>	<u>(484,500)</u>	<u>600,000</u>
NET CHANGE IN FUND BALANCE	<u>\$ (145,692)</u>	<u>\$ (149,685)</u>	453	<u>\$ 150,138</u>
FUND BALANCE:				
Beginning of Year			-	
End of Year			<u>\$ 453</u>	

City of Placentia
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
PEG Special Revenue Fund
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 80,000	\$ 80,000	\$ 82,031	\$ 2,031
Total Revenues	<u>80,000</u>	<u>80,000</u>	<u>82,031</u>	<u>2,031</u>
Expenditures:				
Current:				
General government	94,400	98,285	83,500	14,785
Total Expenditures	<u>94,400</u>	<u>98,285</u>	<u>83,500</u>	<u>14,785</u>
NET CHANGE IN FUND BALANCE	<u>\$ (14,400)</u>	<u>\$ (18,285)</u>	(1,469)	<u>\$ 16,816</u>
FUND BALANCE:				
Beginning of Year			(28,262)	
End of Year			<u>\$ (29,731)</u>	

City of Placentia
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
SB1 RMRA Gas Tax Special Revenue Fund
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 871,649	\$ 871,649	\$ 954,625	\$ 82,976
Investment earnings	-	-	2,930	2,930
Total Revenues	<u>871,649</u>	<u>871,649</u>	<u>957,555</u>	<u>85,906</u>
Expenditures:				
Capital outlay	407,800	733,276	556,062	177,214
Total Expenditures	<u>407,800</u>	<u>733,276</u>	<u>556,062</u>	<u>177,214</u>
NET CHANGE IN FUND BALANCE	<u>\$ 463,849</u>	<u>\$ 138,373</u>	401,493	<u>\$ 263,120</u>
FUND BALANCE:				
Beginning of Year			744,320	
End of Year			<u>\$ 1,145,813</u>	

City of Placentia
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
North Orange County (NOC) Public Safety Grant Special Revenue Fund
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 404,000	\$ 404,000	\$ 483,998	\$ 79,998
Investment earnings	-	-	1,144	1,144
Total Revenues	<u>404,000</u>	<u>404,000</u>	<u>485,142</u>	<u>81,142</u>
Expenditures:				
Current:				
Public safety	336,200	336,200	225,088	111,112
Community services	14,700	14,700	542	14,158
Capital outlay	27,000	27,000	4,948	22,052
Total Expenditures	<u>377,900</u>	<u>377,900</u>	<u>230,578</u>	<u>147,322</u>
REVENUE OVER (UNDER) EXPENDITURES	<u>26,100</u>	<u>26,100</u>	<u>254,564</u>	<u>228,464</u>
Other Financing (Uses):				
Transfers out	-	-	(21,432)	(21,432)
Total Other Financing (Uses)	<u>-</u>	<u>-</u>	<u>(21,432)</u>	<u>(21,432)</u>
NET CHANGE IN FUND BALANCE	<u>\$ 26,100</u>	<u>\$ 26,100</u>	<u>233,132</u>	<u>\$ 207,032</u>
FUND BALANCE:				
Beginning of Year			76,426	
End of Year			<u>\$ 309,558</u>	

City of Placentia
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Community Based Transitional Housing Grant Special Revenue Fund
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
Current:				
Public safety	\$ 7,600	\$ 7,600	\$ 5,146	\$ 2,454
Community development	261,400	261,400	261,400	-
Community services	-	-	7,050	(7,050)
Total Expenditures	<u>269,000</u>	<u>269,000</u>	<u>273,596</u>	<u>(4,596)</u>
 NET CHANGE IN FUND BALANCE	 <u>\$ (269,000)</u>	 <u>\$ (269,000)</u>	 (169,404)	 <u>\$ 99,596</u>
 FUND BALANCE:				
Beginning of Year			<u>169,404</u>	
End of Year			<u>\$ -</u>	

City of Placentia
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Placentia Regional Navigation Center Special Revenue Fund
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive Negative
	Original	Final		
Revenues:				
Intergovernmental	\$ -	\$ 286,863	\$ 1,068,947	\$ 782,084
Contributions	1,140,925	1,790,439	768,751	(1,021,688)
Total Revenues	<u>1,140,925</u>	<u>2,077,302</u>	<u>1,837,698</u>	<u>(239,604)</u>
Expenditures:				
Current:				
Public safety	1,781,655	1,631,655	1,605,523	26,132
Community services	-	11,000	82	10,918
Capital outlay	100,000	540,898	214,448	326,450
Debt service:				
Interest and fiscal charges	-	19,010	19,000	10
Total Expenditures	<u>1,881,655</u>	<u>2,202,563</u>	<u>1,839,053</u>	<u>363,510</u>
REVENUE OVER (UNDER) EXPENDITURES	<u>(740,730)</u>	<u>(125,261)</u>	<u>(1,355)</u>	<u>123,906</u>
Other Financing (Uses):				
Transfers out	-	(10,739)	(10,739)	-
Total Other Financing (Uses)	<u>-</u>	<u>(10,739)</u>	<u>(10,739)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ (740,730)</u>	<u>\$ (136,000)</u>	<u>(12,094)</u>	<u>\$ 123,906</u>
FUND BALANCE:				
Beginning of Year			<u>(777,811)</u>	
End of Year			<u>\$ (789,905)</u>	

City of Placentia
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
General Plan Update Fee Special Revenue Fund
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Investment earnings	\$ -	\$ -	\$ 1,787	\$ 1,787
Charges for services	100,000	100,000	433,324	333,324
Total Revenues	<u>100,000</u>	<u>100,000</u>	<u>435,111</u>	<u>335,111</u>
NET CHANGE IN FUND BALANCE	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>435,111</u>	<u>\$ 335,111</u>
FUND BALANCE:				
Beginning of Year			<u>274,011</u>	
End of Year			<u>\$ 709,122</u>	

City of Placentia
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Technology Impact Fee Special Revenue Fund
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Investment earnings	\$ -	\$ -	\$ 993	\$ 993
Charges for services	50,000	50,000	244,601	194,601
Total Revenues	<u>50,000</u>	<u>50,000</u>	<u>245,594</u>	<u>195,594</u>
Other Financing (Uses):				
Transfers out	(85,000)	(85,000)	(85,000)	-
Total Other Financing (Uses)	<u>(85,000)</u>	<u>(85,000)</u>	<u>(85,000)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ (35,000)</u>	<u>\$ (35,000)</u>	160,594	<u>\$ 195,594</u>
FUND BALANCE:				
Beginning of Year			174,012	
End of Year			<u>\$ 334,606</u>	

City of Placentia
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Housing Successor Special Revenue Fund
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Lease revenue	\$ 9,600	\$ 9,600	\$ 10,100	\$ 500
Miscellaneous	48,600	48,600	94,436	45,836
Total Revenues	<u>58,200</u>	<u>58,200</u>	<u>104,536</u>	<u>46,336</u>
NET CHANGE IN FUND BALANCE	<u>\$ 58,200</u>	<u>\$ 58,200</u>	<u>104,536</u>	<u>\$ 46,336</u>
FUND BALANCE:				
Beginning of Year			<u>1,747,004</u>	
End of Year			<u>\$ 1,851,540</u>	

City of Placentia
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
City Capital Projects Fund
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ -	\$ 1,314,295	\$ 157,715	\$ (1,156,580)
Miscellaneous	-	-	64,022	64,022
Total Revenues	<u>-</u>	<u>1,314,295</u>	<u>221,737</u>	<u>(1,092,558)</u>
Expenditures:				
Capital outlay	-	1,330,467	61,851	1,268,616
Total Expenditures	<u>-</u>	<u>1,330,467</u>	<u>61,851</u>	<u>1,268,616</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ (16,172)</u>	159,886	<u>\$ 176,058</u>
FUND BALANCE:				
Beginning of Year			(510,327)	
End of Year			<u>\$ (350,441)</u>	

City of Placentia
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Gas Tax Debt Service Fund
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Investment earnings	\$ -	\$ -	\$ 4,089	\$ 4,089
Total Revenues	<u>-</u>	<u>-</u>	<u>4,089</u>	<u>4,089</u>
Expenditures:				
Debt service:				
Principal retirement	275,000	275,000	301,000	(26,000)
Interest and fiscal charges	209,500	209,500	345,311	(135,811)
Total Expenditures	<u>484,500</u>	<u>484,500</u>	<u>646,311</u>	<u>(161,811)</u>
REVENUE OVER (UNDER) EXPENDITURES	<u>(484,500)</u>	<u>(484,500)</u>	<u>(642,222)</u>	<u>(157,722)</u>
Other Financing Sources (Uses):				
Proceeds from issuance of debt	-	-	3,656,000	3,656,000
Payment to escrow for refunding debt	-	(1,818,004)	(3,915,000)	(2,096,996)
Transfers in	484,500	484,500	484,500	-
Transfers out	-	-	(78,594)	(78,594)
Total Other Financing Sources (Uses)	<u>484,500</u>	<u>(1,333,504)</u>	<u>146,906</u>	<u>1,480,410</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ (1,818,004)</u>	<u>(495,316)</u>	<u>\$ 1,322,688</u>
FUND BALANCE:				
Beginning of Year			<u>495,316</u>	
End of Year			<u>\$ -</u>	

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INTERNAL SERVICE FUND FINANCIAL STATEMENTS

City of Placentia
Combining Statement of Net Position
All Internal Service Funds
June 30, 2021

	Risk Management	Health and Welfare	Equipment Replacement	Total
ASSETS				
Current assets:				
Cash and investments	\$ 2,089,375	\$ 32,326	\$ 38,877	\$ 2,160,578
Receivable:				
Accounts	-	53	-	53
Total current assets	<u>2,089,375</u>	<u>32,379</u>	<u>38,877</u>	<u>2,160,631</u>
Total assets	<u>2,089,375</u>	<u>32,379</u>	<u>38,877</u>	<u>2,160,631</u>
LIABILITIES				
Current liabilities:				
Accounts payable	52,751	13,362	-	66,113
Accrued liabilities	5	-	-	5
Accrued claims and judgments - due within one year	967,626	-	-	967,626
Total current liabilities	<u>1,020,382</u>	<u>13,362</u>	<u>-</u>	<u>1,033,744</u>
Noncurrent liabilities:				
Accrued claims and judgments - due in more than one year	2,902,877	-	-	2,902,877
Total noncurrent liabilities	<u>2,902,877</u>	<u>-</u>	<u>-</u>	<u>2,902,877</u>
Total liabilities	<u>3,923,259</u>	<u>13,362</u>	<u>-</u>	<u>3,936,621</u>
NET POSITION				
Unrestricted	(1,833,884)	19,017	38,877	(1,775,990)
Total net position	<u>\$ (1,833,884)</u>	<u>\$ 19,017</u>	<u>\$ 38,877</u>	<u>\$ (1,775,990)</u>

City of Placentia
Combining Statement for All Internal Service Funds of
Revenues, Expenses, and Changes in Net Position
For the Year Ended June 30, 2021

	Governmental Activities			
	Risk Management	Health and Welfare	Equipment Replacement	Total
OPERATING REVENUES:				
Reimbursements	\$ -	\$ 97,329	\$ 223	\$ 97,552
Sales and service charges	1,327,131	856,804	-	2,183,935
Total operating revenues	1,327,131	954,133	223	2,281,487
OPERATING EXPENSES:				
Administration	351,177	-	49,342	400,519
Reinsurance premiums	-	169,696	-	169,696
Claims	2,223,984	-	-	2,223,984
Medical and dental premiums	-	987,691	-	987,691
Liability insurance premiums	814,173	5,117	-	819,290
Total operating expenses	3,389,334	1,162,504	49,342	4,601,180
OPERATING INCOME (LOSS)	(2,062,203)	(208,371)	(49,119)	(2,319,693)
Net Income (Loss)	(2,062,203)	(208,371)	(49,119)	(2,319,693)
CHANGES IN NET POSITION	(2,062,203)	(208,371)	(49,119)	(2,319,693)
NET POSITION:				
Beginning of the year	228,319	227,388	87,996	543,703
End of the year	\$ (1,833,884)	\$ 19,017	\$ 38,877	\$ (1,775,990)

City of Placentia
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended June 30, 2021

	Risk Management	Health and Welfare	Equipment Replacement	Total
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers and users	\$ 1,327,131	\$ 954,080	\$ 223	\$ 2,281,434
Cash paid to suppliers for goods and services	434,568	(1,166,873)	(49,342)	(781,647)
Cash paid for insurance claims	(2,223,984)	-	-	(2,223,984)
Net cash (used in) operating activities	(462,285)	(212,793)	(49,119)	(724,197)
Net decrease in cash and cash equivalents	(462,285)	(212,793)	(49,119)	(724,197)
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO STATEMENT OF NET POSITION:				
Beginning of year	2,551,660	245,119	87,996	2,884,775
End of year	<u>\$ 2,089,375</u>	<u>\$ 32,326</u>	<u>\$ 38,877</u>	<u>\$ 2,160,578</u>
Reconciliation of operating income to to net cash provided by operating activities:				
Operating income	\$ (2,062,203)	\$ (208,371)	\$ (49,119)	\$ (2,319,693)
Adjustments to reconcile operating income to net cash provided by (used in) operating activities:				
Changes in assets and liabilities:				
(Increase)/decrease in accounts receivables	-	(53)	-	(53)
Increase/(decrease) in accounts payable	(35,346)	(4,369)	-	(39,715)
Increase/(decrease) in accrued liabilities	5	-	-	5
Increase/(decrease) in claims payable	1,635,259	-	-	1,635,259
Net cash (used in) operating activities	<u>\$ (462,285)</u>	<u>\$ (212,793)</u>	<u>\$ (49,119)</u>	<u>\$ (724,197)</u>

FIDUCIARY FUNDS FINANCIAL STATEMENTS

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FIDUCIARY FUNDS

Custodial Funds

Community Facilities District Fund – to account for the Community Facilities Districts No. 89-1 (East Placentia) and 2018-1 (Transit Oriented District) providing a special tax to pay for certain public facilities within such community facilities district, to levy such special tax and to provide non-General Fund and sustainable funding source to pay for the ongoing maintenance and repairs of the public streetscape improvements constructed within the Transit Oriented District. This fund also accounts for the service of \$25,000,000 of Community Facilities District No. 89-1 (East Placentia) Special Tax Bonds issued to finance the construction of street and drainage infrastructure improvements and to fund development of a 13-acre park/recreation sports complex to benefit properties within the District.

Public Safety CFD 2014-01 Fund – to account for revenues and expenditures to provide public safety services associated with new development within Placentia including, but not limited to, police protection, fire protection, and ambulance and paramedic services. The services would be partially paid for through the levy of a Special Tax on real property.

City of Placentia
Combining Statement of Assets and Liabilities
Fiduciary Funds
June 30, 2021

	Custodial Funds		
	Community Facilities District	Public Safety CFD 2014-01	Total
Assets:			
Cash and investments	\$ 48,869	\$ 29,670	\$ 78,539
Miscellaneous receivables	-	1,392	1,392
Total Assets	\$ 48,869	\$ 31,062	\$ 79,931
Liabilities:			
Accrued liabilities	-	14	14
Deposits payable	191	34,850	35,041
Total Liabilities	\$ 191	\$ 34,864	\$ 35,055
NET POSITION (DEFICIT)			
Restricted for individuals, organizations and other governments	48,678	(3,802)	44,876
Total net position (deficit)	\$ 48,678	\$ (3,802)	\$ 44,876

City of Placentia
Statement of Change in Fiduciary Net Position
Fiduciary Funds
For the Year Ended June 30, 2021

	Custodial Funds		Total
	Community Facilities District	Public Safety CFD 2014-01	
DEDUCTIONS:			
Contributions to City	\$ -	\$ 30,000	\$ 30,000
Total deductions	<u>-</u>	<u>30,000</u>	<u>30,000</u>
Change in net position	-	(30,000)	(30,000)
NET POSITION:			
Beginning of year, as restated (Note 14)	48,678	26,198	74,876
End of year	<u>\$ 48,678</u>	<u>\$ (3,802)</u>	<u>\$ 44,876</u>

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STATISTICAL SECTION

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City of Placentia Description of Statistical Section Contents

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

Contents:	Pages
Financial Trends - These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	158 - 167
Revenue Capacity - These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax.	168 - 173
Debt Capacity - These schedules present information to help the reader assess the affordability of the City's current level of outstanding debt and the City's ability to issue additional debt in the future.	174 - 176
Demographic and Economic Information - These schedules offer demographics and economic indicators to help the reader understand the environment within which the City's financial activities take place.	177 - 180
Operating Information - These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report related to the services the City provides and activities it performs.	181 - 185

City of Placentia
Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)

	Fiscal Year				
	2012	2013	2014	2015	2016
Governmental activities					
Net investment in capital assets	\$ 70,726	\$ 78,273	\$ 74,238	\$ 66,333	\$ 66,799
Restricted	2,981	3,630	2,901	7,027	7,681
Unrestricted	<u>(7,936)</u>	<u>(14,229)</u>	<u>(9,273)</u>	<u>(34,145)</u>	<u>(30,490)</u>
Total governmental activities net position	<u>\$ 65,771</u>	<u>\$ 67,674</u>	<u>\$ 67,866</u>	<u>\$ 39,215</u>	<u>\$ 43,990</u>
Business-type activities					
Net investment in capital assets	\$ 12,686	\$ 12,275	\$ 11,760	\$ 11,280	\$ 10,765
Unrestricted	<u>(874)</u>	<u>(1,115)</u>	<u>(680)</u>	<u>1,289</u>	<u>845</u>
Total business-type activities net position	<u>\$ 11,812</u>	<u>\$ 11,160</u>	<u>\$ 11,080</u>	<u>\$ 12,569</u>	<u>\$ 11,610</u>
Primary government					
Net investment in capital assets	\$ 83,412	\$ 90,548	\$ 85,998	\$ 77,613	\$ 77,564
Restricted	2,981	3,630	2,901	7,027	7,681
Unrestricted	<u>(8,810)</u>	<u>(15,344)</u>	<u>(9,953)</u>	<u>(32,856)</u>	<u>(29,645)</u>
Total primary government net position	<u>\$ 77,583</u>	<u>\$ 78,834</u>	<u>\$ 78,946</u>	<u>\$ 51,784</u>	<u>\$ 55,600</u>

City of Placentia
Net Position by Component (Continued)
Last Ten Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)

	Fiscal Year				
	2017	2018	2019	2020	2021
Governmental activities					
Net investment in capital assets	\$ 67,960	\$ 67,915	\$ 72,176	\$ 81,106	\$ 86,061
Restricted	6,199	5,819	6,090	7,732	21,456
Unrestricted	<u>(32,780)</u>	<u>(52,089)</u>	<u>(50,858)</u>	<u>(53,352)</u>	<u>(68,263)</u>
Total governmental activities net position	<u>\$ 41,379</u>	<u>\$ 21,645</u>	<u>\$ 27,408</u>	<u>\$ 35,486</u>	<u>\$ 39,254</u>
Business-type activities					
Net investment in capital assets	\$ 10,303	\$ 9,778	\$ 9,275	\$ 8,748	\$ 8,221
Unrestricted	<u>1,066</u>	<u>(1,514)</u>	<u>(2,055)</u>	<u>(2,682)</u>	<u>361</u>
Total business-type activities net position	<u>\$ 11,369</u>	<u>\$ 8,264</u>	<u>\$ 7,220</u>	<u>\$ 6,066</u>	<u>\$ 8,582</u>
Primary government					
Net investment in capital assets	\$ 78,263	\$ 77,693	\$ 81,451	\$ 89,854	\$ 94,282
Restricted	6,199	5,819	6,090	7,732	21,456
Unrestricted	<u>(31,714)</u>	<u>(53,603)</u>	<u>(52,913)</u>	<u>(56,034)</u>	<u>(67,902)</u>
Total primary government net position	<u>\$ 52,748</u>	<u>\$ 29,909</u>	<u>\$ 34,628</u>	<u>\$ 41,552</u>	<u>\$ 47,836</u>

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

	Fiscal Year				
	2012	2013	2014	2015	2016
Expenses					
Governmental activities:					
General government	\$ 10,833	\$ 10,516	\$ 9,673	\$ 9,248	\$ 5,343
Public safety	16,104	16,965	16,915	15,689	18,556
Public works	6,525	6,506	5,720	6,644	7,445
Community development	1,034	1,011	1,142	1,845	1,373
Community services	-	-	-	-	1,263
Redevelopment	658	-	-	-	-
Interest on long-term debt	1,414	603	667	861	837
Total governmental activities	<u>36,568</u>	<u>35,601</u>	<u>34,117</u>	<u>34,287</u>	<u>34,817</u>
Business-type activities:					
Refuse	2,880	2,933	2,950	2,795	2,555
Compressed natural gas	100	137	-	-	-
Sewer maintenance	1,114	1,143	1,071	1,069	1,418
Total business-type activities	<u>4,094</u>	<u>4,213</u>	<u>4,021</u>	<u>3,864</u>	<u>3,973</u>
Total primary government expenses	<u>\$ 40,662</u>	<u>\$ 39,814</u>	<u>\$ 38,138</u>	<u>\$ 38,151</u>	<u>\$ 38,790</u>
Program Revenues					
Governmental activities:					
Charges for services					
General government	\$ 2,091	\$ 2,268	\$ 2,408	\$ 2,053	\$ 1,956
Public safety	1,556	1,570	1,282	1,469	1,340
Public works	1,548	1,539	3,238	854	679
Community development	776	317	590	277	1,211
Community services	-	-	-	-	221
Operating grants	2,137	1,656	700	1,407	4,744
Capital grants and contributions	1,605	1,256	1,634	3,216	145
Total governmental activities program revenues	<u>9,713</u>	<u>8,606</u>	<u>9,852</u>	<u>9,276</u>	<u>10,296</u>
Business-type activities:					
Charges for services					
Refuse	2,730	2,749	2,865	2,874	2,890
Compressed natural gas	76	335	119	25	-
Sewer maintenance	858	876	884	819	688
Total business-type activities program revenues	<u>3,664</u>	<u>3,960</u>	<u>3,868</u>	<u>3,718</u>	<u>3,578</u>
Total primary government program revenues	<u>\$ 13,377</u>	<u>\$ 12,566</u>	<u>\$ 13,720</u>	<u>\$ 12,994</u>	<u>\$ 13,874</u>
Net (expense)/revenue					
Governmental activities	\$ (26,855)	\$ (26,995)	\$ (24,265)	\$ (25,011)	\$ (24,521)
Business-type activities	(430)	(253)	(153)	(146)	(395)
Total primary government net expenses	<u>\$ (27,285)</u>	<u>\$ (27,248)</u>	<u>\$ (24,418)</u>	<u>\$ (25,157)</u>	<u>\$ (24,916)</u>

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

	Fiscal Year				
	2017	2018	2019	2020	2021
Expenses					
Governmental activities:					
General government	\$ 10,579	\$ 10,046	\$ 9,346	\$ 11,654	\$ 12,850
Public safety	19,188	18,114	20,547	26,139	26,045
Public works	7,246	4,328	2,465	4,926	9,846
Community development	1,904	1,068	1,502	1,640	2,893
Community services	1,318	1,690	4,401	1,757	2,580
Redevelopment	-	-	-	-	-
Interest on long-term debt	783	717	588	475	765
Total governmental activities	<u>41,018</u>	<u>35,963</u>	<u>38,850</u>	<u>46,591</u>	<u>54,979</u>
Business-type activities:					
Refuse	2,571	3,034	3,164	3,127	3,287
Compressed natural gas	-	-	-	-	-
Sewer maintenance	954	1,943	1,593	1,836	(1,365)
Total business-type activities	<u>3,525</u>	<u>4,977</u>	<u>4,757</u>	<u>4,963</u>	<u>1,922</u>
Total primary government expenses	<u>\$ 44,543</u>	<u>\$ 40,940</u>	<u>\$ 43,607</u>	<u>\$ 51,554</u>	<u>\$ 56,901</u>
Program Revenues					
Governmental activities:					
Charges for services					
General government	\$ 2,136	\$ 2,206	\$ 2,356	\$ 2,651	\$ 2,754
Public safety	1,092	1,078	742	771	567
Public works	597	670	1,100	776	917
Community development	1,074	1,251	1,011	1,670	2,014
Community services	194	314	213	145	148
Operating grants	4,637	4,575	7,709	9,588	6,103
Capital grants and contributions	465	4,528	1,117	2,994	8,027
Total governmental activities program revenues	<u>10,195</u>	<u>14,622</u>	<u>14,251</u>	<u>18,595</u>	<u>20,530</u>
Business-type activities:					
Charges for services					
Refuse	2,958	3,039	3,148	3,252	3,688
Compressed natural gas	-	-	-	-	-
Sewer maintenance	722	760	722	723	783
Total business-type activities program revenues	<u>3,680</u>	<u>3,799</u>	<u>3,870</u>	<u>3,975</u>	<u>4,471</u>
Total primary government program revenues	<u>\$ 13,875</u>	<u>\$ 18,421</u>	<u>\$ 18,121</u>	<u>\$ 22,570</u>	<u>\$ 25,001</u>
Net (expense)/revenue					
Governmental activities	\$ (30,823)	\$ (21,341)	\$ (24,598)	\$ (27,996)	\$ (34,449)
Business-type activities	155	(1,178)	(887)	(988)	2,549
Total primary government net expenses	<u>\$ (30,668)</u>	<u>\$ (22,519)</u>	<u>\$ (25,485)</u>	<u>\$ (28,984)</u>	<u>\$ (31,900)</u>

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

	Fiscal Year				
	2012	2013	2014	2015	2016
General Revenues and					
Other Changes in Net Position					
Governmental activities:					
Taxes					
Property	\$ 12,452	\$ 11,389	\$ 11,804	\$ 12,449	\$ 13,259
Sales and use	4,225	4,160	4,512	6,284	6,848
Utility users	2,851	2,863	2,800	2,874	2,750
Franchise	2,056	2,186	2,228	2,338	2,332
Other	805	998	1,029	1,177	1,258
Miscellaneous	1,386	1,359	1,336	1,451	35
Investment income	199	197	24	576	34
Other	1,047	2,918	708	-	-
Special item	-	-	-	(2,764)	-
Contribution from Successor Agency	-	-	-	-	-
Contribution from Custodial Fund	-	-	-	-	-
Extraordinary item	10,880	-	-	-	(1,035)
Transfers	76	248	4	165	646
Total governmental activities	<u>35,977</u>	<u>26,318</u>	<u>24,445</u>	<u>24,550</u>	<u>26,127</u>
Business-type activities					
Investment income	8	5	2	5	7
Special item	-	-	-	2,764	-
Other	75	75	75	75	75
Transfers	(76)	(478)	(4)	(165)	(646)
Total business-type activities	<u>7</u>	<u>(398)</u>	<u>73</u>	<u>2,679</u>	<u>(564)</u>
Total primary government	<u>\$ 35,984</u>	<u>\$ 25,920</u>	<u>\$ 24,518</u>	<u>\$ 27,229</u>	<u>\$ 25,563</u>
Change in Net Position					
Governmental activities	\$ 8,982	\$ 2,053	\$ (566)	\$ 29	\$ (4,696)
Business-type activities	(246)	(551)	(73)	2,284	(409)
Total primary government	<u>\$ 8,736</u>	<u>\$ 1,502</u>	<u>\$ (639)</u>	<u>\$ 2,313</u>	<u>\$ (5,105)</u>

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

	Fiscal Year				
	2017	2018	2019	2020	2021
General Revenues and					
Other Changes in Net Position					
Governmental activities:					
Taxes					
Property	\$ 13,972	\$ 14,560	\$ 15,478	\$ 15,981	\$ 16,752
Sales and use	7,020	6,948	8,184	13,141	15,113
Utility users	2,637	2,545	2,461	2,362	2,503
Franchise	2,244	2,270	2,340	2,358	2,466
Other	1,365	1,316	1,267	1,047	1,022
Miscellaneous	41	125	136	447	280
Investment income	31	72	227	312	13
Other	-	-	-	215	-
Special item	-	-	-	-	-
Contribution from Successor Agency	-	-	-	19	-
Contribution from Custodial Fund	-	-	-	-	30
Extraordinary item	-	-	-	-	-
Transfers	402	251	268	192	39
Total governmental activities	<u>27,712</u>	<u>28,087</u>	<u>30,361</u>	<u>36,074</u>	<u>38,218</u>
Business-type activities					
Investment income	7	24	34	27	4
Special item	-	-	-	-	-
Other	-	-	-	-	-
Transfers	(402)	(251)	(192)	(192)	(39)
Total business-type activities	<u>(395)</u>	<u>(227)</u>	<u>(158)</u>	<u>(165)</u>	<u>(35)</u>
Total primary government	<u>\$ 27,317</u>	<u>\$ 27,860</u>	<u>\$ 30,203</u>	<u>\$ 35,909</u>	<u>\$ 38,183</u>
Change in Net Position					
Governmental activities	\$ 6,371	\$ 6,746	\$ 30,361	\$ 8,078	\$ 3,769
Business-type activities	(1,573)	(1,405)	(158)	(1,153)	2,514
Total primary government	<u>\$ 4,798</u>	<u>\$ 5,341</u>	<u>\$ 30,203</u>	<u>\$ 6,925</u>	<u>\$ 6,283</u>

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

	Fiscal Year								
	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Fund									
Nonspendable	\$ 4,368	\$ 3,450	\$ 4,104	\$ 3,881	\$ 3,354	\$ 4,955	\$ 4,706	\$ 3,734	\$ 3,347
Restricted	-	439	1,030	1,030	1,024	1,019	571	555	556
Committed	-	-	119	3,600	3,600	3,400	4,528	5,811	6,434
Assigned	-	-	185	286	40	-	-	-	-
Unassigned	1,385	1,001	2,510	72	56	(1,346)	543	3,866	9,894
Total General Fund	<u>\$ 5,753</u>	<u>\$ 4,890</u>	<u>\$ 7,948</u>	<u>\$ 8,869</u>	<u>\$ 8,074</u>	<u>\$ 8,028</u>	<u>\$ 10,349</u>	<u>\$ 13,966</u>	<u>\$ 20,231</u>
All Other Governmental Funds									
Nonspendable	\$ 88	\$ 84	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10
Restricted	3,630	2,930	5,999	6,651	5,175	4,800	5,518	7,177	20,900
Assigned	-	-	485	-	-	-	-	-	-
Unassigned	(2,196)	(761)	-	-	(368)	(531)	(1,045)	(1,552)	(1,406)
Total All Other Governmental Funds	<u>1,522</u>	<u>2,253</u>	<u>6,484</u>	<u>6,651</u>	<u>4,807</u>	<u>4,269</u>	<u>4,473</u>	<u>5,625</u>	<u>19,504</u>
Governmental Funds	<u>\$ 7,275</u>	<u>\$ 7,143</u>	<u>\$ 14,432</u>	<u>\$ 15,520</u>	<u>\$ 12,881</u>	<u>\$ 12,297</u>	<u>\$ 14,823</u>	<u>\$ 19,591</u>	<u>\$ 39,735</u>

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

	Fiscal Year				
	2012	2013	2014	2015	2016
Revenues					
Property Tax	12,451	\$ 11,389	\$ 11,804	\$ 12,449	\$ 13,259
Sales Tax	5,611	5,519	5,848	6,284	7,257
Other Tax	5,712	6,047	6,138	6,316	6,318
Intergovernmental	3,742	3,143	3,531	4,033	2,998
Licenses and permits	1,730	1,211	1,618	1,690	1,733
Fines and forfeitures	753	842	575	733	1,154
Investment income	423	161	210	177	34
Charges for services	2,370	1,800	1,912	2,228	2,216
Other	1,786	4,598	2,087	2,424	2,108
Total Revenues	<u>34,578</u>	<u>34,710</u>	<u>33,723</u>	<u>36,334</u>	<u>37,077</u>
Expenditures					
Current:					
General Government	4,690	4,275	4,409	6,432	6,571
Public Safety	15,978	16,845	16,853	16,500	17,880
Public Works	6,617	10,826	5,760	4,246	4,824
Community development	1,033	1,011	1,142	1,824	952
Community services	-	-	-	-	1,191
Redevelopment	659	-	-	-	-
Capital Outlay	441	347	79	2,042	1,262
Debt Service					
Principal	1,186	355	723	1,070	1,333
Interest	1,617	594	577	813	837
Total Expenditures	<u>32,221</u>	<u>34,253</u>	<u>29,543</u>	<u>32,927</u>	<u>34,850</u>
Excess of Revenues Over/(Under) Expenditures	<u>2,357</u>	<u>457</u>	<u>4,180</u>	<u>3,407</u>	<u>2,227</u>
Other Financing Sources/(Uses)					
Transfers In	10,869	12,072	6,998	4,939	7,000
Transfers Out	(17,020)	(17,827)	(11,310)	(4,552)	(6,354)
Issuance of debt	399	-	-	-	251
Other	193	-	-	(2,764)	-
Total Other Financing Sources	<u>(5,559)</u>	<u>(5,755)</u>	<u>(4,312)</u>	<u>(2,377)</u>	<u>897</u>
Extraordinary Items	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,035)</u>
Net Change in Fund Balances	<u>\$ (3,202)</u>	<u>\$ (5,298)</u>	<u>\$ (132)</u>	<u>\$ 1,030</u>	<u>\$ 1,089</u>
Ratio of Total Debt Service Expenditures to Total Noncapital Expenditures	9.67%	2.88%	4.62%	6.49%	6.91%

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

	Fiscal Year				
	2017	2018	2019	2020	2021
Revenues					
Property Tax	\$ 13,972	\$ 14,551	\$ 15,478	\$ 15,981	\$ 16,752
Sales Tax	7,020	6,948	10,646	13,141	15,113
Other Tax	6,222	6,043	3,548	5,708	5,993
Intergovernmental	3,572	6,487	7,530	8,459	6,700
Licenses and permits	1,572	1,702	1,922	2,454	2,828
Fines and forfeitures	1,297	592	613	819	314
Investment income	32	69	228	307	13
Charges for services	1,743	2,197	2,003	4,056	9,334
Other	1,892	2,151	2,289	2,327	2,536
Total Revenues	<u>37,322</u>	<u>40,740</u>	<u>44,258</u>	<u>53,252</u>	<u>59,583</u>
Expenditures					
Current:					
General Government	10,450	8,109	7,889	8,389	10,995
Public Safety	18,436	19,156	18,718	23,442	16,938
Public Works	5,050	5,951	6,078	5,938	5,049
Community development	1,858	1,291	1,171	1,693	2,245
Community services	1,292	1,526	4,405	1,793	1,547
Redevelopment	-	-	-	-	-
Capital Outlay	2,340	2,971	1,047	11,534	6,178
Debt Service					
Principal	1,654	1,855	2,105	1,177	1,904
Interest	783	717	587	475	765
Total Expenditures	<u>41,863</u>	<u>41,576</u>	<u>42,000</u>	<u>54,441</u>	<u>45,621</u>
Excess of Revenues Over/(Under) Expenditures	<u>(4,541)</u>	<u>(836)</u>	<u>2,258</u>	<u>(1,189)</u>	<u>13,962</u>
Other Financing Sources/(Uses)					
Transfers In	8,010	4,778	1,515	1,882	2,849
Transfers Out	(7,607)	(4,527)	(1,247)	(1,690)	(2,811)
Issuance of debt	-	-	-	5,766	57,583
Other	-	-	-	-	(51,441)
Total Other Financing Sources	<u>403</u>	<u>251</u>	<u>268</u>	<u>5,958</u>	<u>6,180</u>
Extraordinary Items	<u>1,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ (2,638)</u>	<u>\$ (585)</u>	<u>\$ 2,526</u>	<u>\$ 4,769</u>	<u>\$ 20,142</u>
Ratio of Total Debt Service Expenditures to Total Noncapital Expenditures	6.57%	7.14%	7.04%	4.00%	7.26%

City of Placentia
Revenues by Source - General Fund
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
2011-12	\$ 11,160,051	\$ 5,611,105	\$ 2,860,703	\$ 1,730,070	\$ 595,239	\$ 391,869
2012-13	11,388,950	5,518,907	3,183,996	1,210,722	468,229	160,212
2013-14	11,804,238	5,847,742	3,338,556	1,618,068	459,123	206,104
2014-15	12,448,958	6,207,771	3,394,915	1,690,191	484,676	170,892
2015-16	13,259,241	7,257,004	3,550,183	1,733,049	542,253	-
2016-17	13,971,691	7,019,906	3,578,424	1,571,584	587,005	-
2017-18	14,551,076	6,948,279	6,042,998	1,701,878	562,390	-
2018-19	15,477,587	10,646,101	3,547,567	1,922,689	438,581	-
2019-20	15,980,879	13,140,914	5,708,333	2,453,827	418,752	-
2020-21	16,752,112	15,112,657	5,993,621	2,827,761	290,534	-

* Investment Earnings and Rents previously reported as Use of Money and Property Leases previously reported as Other Revenues.

Source: City of Placentia, Annual Comprehensive Financial Reports

City of Placentia
Revenues by Source - General Fund (Continued)
Last Ten Fiscal Years
(modified accrual basis of accounting)

Fiscal Year	Investment Earnings*	Leases and Rents*	Inter-governmental Revenue	Charges for Current Services	Other Revenues	Totals
2011-12	\$ -	\$ -	\$ 54,850	\$ 1,350,666	\$ 1,239,397	\$ 24,993,950
2012-13	-	-	127,867	1,256,723	4,597,034	27,912,640
2013-14	-	-	58,058	1,189,249	1,571,109	26,092,247
2014-15	-	-	224,246	1,383,803	1,778,619	27,784,071
2015-16	24,157	670,631	466,271	1,091,250	1,053,220	29,647,259
2016-17	3,645	1,199,161	297,831	863,387	629,737	29,722,371
2017-18	31,161	1,255,240	252,963	1,284,507	708,662	33,339,154
2018-19	164,724	1,230,532	353,354	1,070,821	944,874	35,796,830
2019-20	170,567	1,211,622	701,864	885,206	885,076	41,557,040
2020-21	(28,258)	1,079,979	9,743	879,298	490,006	43,407,453

* Investment Earnings and Rents previously reported as Use of Money and Property Leases previously reported as Other Revenues.

Source: City of Placentia, Annual Comprehensive Financial Reports

City of Placentia
Assessed Value of Taxable Property
Last Ten Fiscal Years
(amounts expressed in thousands)

Fiscal Year Ended June 30	City			Taxable Assessed Value	Direct Rate
	Secured	Public Utility	Unsecured		
2012	\$ 4,849,370	390	\$ 157,793	\$ 5,007,553	0.1644
2013	4,934,183	292	145,927	5,080,402	0.1644
2014	5,065,170	292	141,308	5,206,770	0.1644
2015	5,359,402	292	155,890	5,515,584	0.1644
2016	5,706,871	292	169,843	5,877,006	0.1644
2017	5,948,117	292	186,698	6,135,107	0.1644
2018	6,259,165	292	183,716	6,443,173	0.1644
2019	6,564,402	544	210,294	6,775,240	0.1644
2020	6,862,623	544	189,948	7,053,115	0.1644
2021	7,160,394	544	191,112	7,352,050	0.1644

Note:

In 1978, the voters of the State of California passed Proposition 13 which limited property taxes to a total maximum rate of 1% based upon the assessed value of the property being taxed. Each year, the assessed value of property may be increased by an "inflation factor" (limited to a maximum increase of 2%). With few exceptions, property is only re-assessed at the time that it is sold to a new owner. At that point, the new assessed value is reassessed at the purchase price of the property sold. The assessed valuation data shown above represents the only data currently available with respect to the actual market value of taxable property and is subject to the limitations described above.

City of Placentia
Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Placentia City	0.1340	0.1340	0.1340	0.1340	0.1340	0.1340	0.1340	0.1340	0.1340	0.1340
Placentia City Street Lighting Reorg.	0.0304	0.0304	0.0304	0.0304	0.0304	0.0304	0.0304	0.0304	0.0304	0.0304
Direct City Rate	0.1644	0.1644	0.1644	0.1644	0.1644	0.1644	0.1644	0.1644	0.1644	0.1644
Overlapping Rates:										
OC Water District - Water Reserve	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001
OC Vector Control	0.0011	0.0011	0.0011	0.0011	0.0011	0.0011	0.0011	0.0011	0.0011	0.0011
OC Transportation Authority	0.0026	0.0026	0.0026	0.0026	0.0026	0.0026	0.0026	0.0026	0.0026	0.0026
Orange County Water District	0.0080	0.0080	0.0080	0.0080	0.0080	0.0080	0.0080	0.0080	0.0080	0.0080
OC Harbor Beaches & Parks	0.0144	0.0144	0.0144	0.0144	0.0144	0.0144	0.0144	0.0144	0.0144	0.0144
OC Department of Education	0.0171	0.0171	0.0171	0.0171	0.0171	0.0171	0.0171	0.0171	0.0171	0.0171
Orange County Flood Control	0.0186	0.0186	0.0186	0.0186	0.0186	0.0186	0.0186	0.0186	0.0186	0.0186
OC Sanitation District #2 Operating	0.0309	0.0309	0.0309	0.0309	0.0309	0.0309	0.0309	0.0309	0.0309	0.0309
Placentia Library District	0.0376	0.0376	0.0376	0.0376	0.0376	0.0376	0.0376	0.0376	0.0376	0.0376
Orange County General Fund	0.0579	0.0579	0.0579	0.0579	0.0579	0.0579	0.0579	0.0579	0.0579	0.0579
North OC Comm. College General Fund	0.0655	0.0655	0.0655	0.0655	0.0655	0.0655	0.0655	0.0655	0.0655	0.0655
Education Revenue Augmentation Fund	0.1876	0.1876	0.1876	0.1876	0.1876	0.1876	0.1876	0.1876	0.1876	0.1876
Placentia Yorba Linda Unified Gen. Fund	0.3943	0.3943	0.3943	0.3943	0.3943	0.3943	0.3943	0.3943	0.3943	0.3943
Total Direct City and Overlapping Rate	1.0000									
Metropolitan Water District	0.0037	0.0035	0.0035	0.0035	0.0035	0.0035	0.0035	0.0035	0.0035	0.0035
Placentia Yorba Linda Unified	0.0585	0.0620	0.0653	0.0582	0.0567	0.0548	0.0553	0.0526	0.0485	0.0603
N. Orange County Community College	0.0174	0.0190	0.0170	0.0170	0.0304	0.0289	0.0293	0.0283	0.0241	0.0320
Total Rate	1.0796	1.0845	1.0858	1.0787	1.0906	1.0871	1.0881	1.0844	1.0761	1.0958

Note:

In 1978, the voters of the State of California passed Proposition 13 which set the property tax rate at a 1.00% fixed amount. This 1.00% is shared by all taxing agencies for which the subject property resides within.

City of Placentia
Principal Property Tax Payers
Current and Nine Years Ago
(amounts expressed in thousands)

<u>Taxpayer</u>	<u>2021</u>			<u>Taxpayer</u>	<u>2012</u>		
	<u>Taxable Assessed Value</u>	<u>Estimated Total Tax</u>	<u>Percent of Total City Taxable Assessed Value</u>		<u>Taxable Assessed Value</u>	<u>Estimated Total Tax</u>	<u>Percent of Total City Taxable Assessed Value</u>
Fairfield Placentia Place LLC	\$ 111,664	\$ 1,117	1.52%	OC of SD Holdings	\$ 64,294	\$ 643	1.28%
Placentia 422	59,991	600	0.82%	Placentia 422	51,210	512	1.02%
Villa Angelina Apartment Fund LTD	57,374	574	0.78%	Villa Tierra Apartments LLC	33,680	337	0.67%
MG Union Place Apartments LLC	46,958	470	0.64%	Placentia-Linda Hospital Inc.	30,776	308	0.61%
Placentia-Linda Hospital Inc.	41,821	418	0.57%	Donahue Schriber Realty Group	24,643	246	0.49%
Sedona-Placentia Owner LLC	39,243	392	0.53%	Reef Imperial Rose Inc.	23,397	234	0.47%
NMC Placentia LLC	37,168	372	0.51%	Inland Western Placentia LLC	22,240	222	0.44%
Arlon Graphics LLC	32,034	320	0.44%	Hartwell Corporation	18,582	186	0.37%
Reef Imperial Rose Inc.	31,315	313	0.43%	Western Oak Tree Court Partners LP	14,710	147	0.29%
Donahue Schriber Realty Group	29,127	291	0.40%	Bradford Terrace Placentia Apartments	14,386	144	0.29%
	<u>\$ 486,695</u>	<u>\$ 4,867</u>	<u>6.62%</u>		<u>\$ 297,918</u>	<u>\$ 2,979</u>	<u>5.95%</u>

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
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
2016	12,742,715	13,529,800	106.18%	N/A	N/A	N/A
2017	12,831,914	12,865,221	100.26%	N/A	N/A	N/A
2018	13,471,679	13,421,607	99.63%	N/A	N/A	N/A
2019	14,144,498	14,244,954	100.71%	N/A	N/A	N/A
2020	14,623,234	14,675,128	100.35%	N/A	N/A	N/A
2021	15,211,067	15,384,500	101.14%	N/A	N/A	N/A

Note:

The amounts presented include City property taxes, In-Lieu Vehicle License Fees, and "triple flip" property tax revenue in lieu of sales tax. 2016 includes final payment of "triple flip" property tax revenue.

City of Placentia
Ratio of Outstanding Debt by Type
Last Ten Fiscal Years
(amounts expressed in thousands, except per capita)

Fiscal Year	Governmental Activities			Business-type Activities		Total Primary Government	Percent of Assessed Valuation	Per Capita	Percent of Personal Income
	Tax Allocation Bonds and Notes	Capital Leases	Certificates of Participation	Capital Leases					
2012	\$ 4,202	\$ 299	\$ 11,341	\$ -		\$ 15,842	0.316%	\$ 310	1.04%
2013	4,062	189	10,471	-		14,722	0.290%	284	0.97%
2014	3,870	75	9,572	-		13,517	0.260%	259	0.89%
2015	3,579	41	9,147	-		12,767	0.231%	245	0.83%
2016	3,063	218	8,697	-		11,978	0.204%	229	0.76%
2017	2,242	162	8,237	-		10,641	0.173%	204	0.66%
2018	1,226	1,325	7,737	-		10,288	0.160%	195	0.60%
2019	-	1,144	7,680	-		8,824	0.130%	169	0.49%
2020	-	6,154	7,095	-		13,249	0.188%	257	0.70%
2021	58,266	5,587	2,845	-		66,698	0.907%	1,303	3.40%

City of Placentia
Direct and Overlapping Governmental Activity Debt
As of June 30, 2021

2020-21 Assessed Valuation:	\$ 7,352,050		
Successor Agency Incremental Valuation:	387,853		
Adjusted Assessed Valuation:	\$ 6,964,197		
DIRECT DEBT:	<u>Total Debt</u>	<u>% Applicable (1)</u>	<u>City's Share of</u>
	06/30/21		Debt 6/30/21
Placentia 2003 Ref and Improv Cops	\$ 2,845,000	100.00%	\$ 2,845,000
Placentia Capital Lease (Radio)	837,351	100.00%	837,351
Placentia Fire Lease #1	3,116,360	100.00%	3,116,360
Placentia Fire Lease #2	1,634,287	100.00%	1,634,287
Placentia Fire UAL Loan Payoff	1,431,676	100.00%	1,431,676
Placentia OCTA Advance	1,960,677	100.00%	1,960,677
Placentia 2021 Installment Sale Agreement	3,355,000	100.00%	3,355,000
Placentia PFA 2020A Lease Revenue Bonds	52,950,000	100.00%	52,950,000
			\$ 68,130,351
<u>OVERLAPPING TAX AND ASSESSMENT DEBT:</u>			
Placentia -Yorba Linda Unified 2002 and 2008 Bond	\$ 240,266,037	22.027%	\$ 52,923,400
Metropolitan Water District	5,384,821	1.120%	60,310
N. OC Community College 2002, 2005, 2014 Bond	239,810,978	5.165%	12,386,237
TOTAL OVERLAPPING DEBT			\$ 65,369,947
TOTAL DIRECT AND OVERLAPPING DEBT			\$ 133,500,298

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

Ratios of Direct vs. Overlapping Debt

Direct Debt	51.03%
Overlapping Debt	48.97%
Total Debt	100.00%

Ratios of Debt to Assessed Valuation

Direct Debt	0.98%
Overlapping Debt	0.94%
Total Debt	1.92%

City of Placentia
Legal Debt Margin Information
Last Ten Fiscal Years

Legal Debt Margin Calculation for the Current Year

Assessed value	\$ 7,554,145,292
Debt limit (3.75% of assessed value)	283,280,448
Debt applicable to limit	-
Legal debt margin - current year	\$ 283,280,448

Fiscal Year	Debt Limit	Debt Applicable to Limit	Legal Debt Margin	Debt as Percentage of Limit
2012	\$ 187,783,433	\$ -	\$ 187,783,433	0%
2013	181,800,203	-	181,800,203	0%
2014	186,635,310	-	186,635,310	0%
2015	213,385,760	-	213,385,760	0%
2016	220,387,742	-	220,387,742	0%
2017	230,066,512	-	230,066,512	0%
2018	248,734,552	-	248,734,552	0%
2019	261,192,507	-	261,192,507	0%
2020	271,595,021	-	271,595,021	0%
2021	283,280,448	-	283,280,448	0%

Note: The City charter includes a debt limit of 15%; however, at the time the charter was established, only 25% of the market value was used. For the purpose of determining the debt limit, the City is following the intent of the charter and reducing the debt limit to 3.75% of assessed valuation.

City of Placentia
Demographic and Economic Statistics
Last Ten Calendar Years
(personal income in thousands, except per capita)

Calendar Year	City Population	Personal Income	Per Capita Personal Income	Unemployment Rate
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%
2015	52,263	1,567,115	29,985	5.1%
2016	52,268	1,614,628	30,891	4.5%
2017	52,755	1,716,075	32,529	3.5%
2018	52,333	1,805,719	34,504	3.0%
2019	51,494	1,899,759	36,892	2.9%
2020	51,173	1,959,175	38,285	8.7%

Sources: City Population - State Department of Finance
Unemployment Rate - California Employment Development Department
HDL, Coren Cone

City of Placentia
Taxable Sales by Category
Last Ten Calendar Years
(amounts expressed in thousands)

	Fiscal Year				
	2011	2012	2013	2014	2015
General merchandise	\$ 6,339	\$ 6,227	\$ 6,482	\$ 6,459	\$ 6,635
Food stores	16,462	17,718	17,541	17,898	18,529
Eating and drinking places	61,511	61,816	62,479	66,582	79,730
Building materials	36,868	39,460	37,884	48,092	38,156
Auto dealers and supplies	66,736	69,200	78,924	85,659	105,341
Service stations	68,726	83,112	80,210	78,562	70,961
Other retail stores	56,075	55,311	63,164	64,434	60,419
All other outlets	182,705	192,626	197,944	213,510	255,719
Total	\$ 495,422	\$ 525,470	\$ 544,628	\$ 581,196	\$ 635,490

Note: Due to confidentiality issues, the names of the ten largest revenue payers are not available. The categories presented are intended to provide alternative information regarding the sources of the City's sales tax revenue.

City of Placentia
Taxable Sales by Category (Continued)
Last Ten Calendar Years
(amounts expressed in thousands)

	Fiscal Year				
	2016	2017	2018	2019	2020
General merchandise	\$ 6,759	\$ 7,178	\$ 7,440	\$ 7,649	\$ 8,208
Food stores	17,919	17,102	17,530	18,363	20,539
Eating and drinking places	84,676	85,373	83,083	87,912	77,897
Building materials	55,996	60,664	68,803	74,767	69,616
Auto dealers and supplies	107,146	104,963	82,789	72,781	71,301
Service stations	62,495	68,101	74,924	73,200	49,981
Other retail stores	70,775	74,578	75,597	76,411	65,702
All other outlets	240,166	234,501	245,115	268,067	269,831
Total	\$ 645,932	\$ 652,460	\$ 655,281	\$ 679,150	\$ 633,075

Note: Due to confidentiality issues, the names of the ten largest revenue payers are not available. The categories presented are intended to provide alternative information regarding the sources of the City's sales tax revenue.

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City of Placentia
Budgeted Full-Time Employees by Department
Last Ten Fiscal Years

Department	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
City Clerk	2.00	2.00	1.00	2.00	2.00	2.00	2.00	-	2.00	2.00
Administration	7.00	7.00	6.00	8.00	7.00	7.00	11.50	9.50	10.50	25.45
Finance	7.00	7.00	7.00	6.00	7.00	7.00	8.00	8.00	8.00	9.00
Development Services	3.00	3.00	-	-	4.00	4.75	6.50	8.50	8.50	8.55
Police	67.00	68.00	62.00	67.00	69.50	74.50	80.00	76.00	84.00	71.00
Fire & Life Safety	-	-	-	-	-	-	-	-	-	25.00
Public Works	22.00	22.00	19.00	18.00	19.00	20.25	20.75	20.00	22.00	22.00
Community Services	4.00	4.00	4.00	4.00	6.00	6.50	7.25	7.00	7.00	7.00
Total	112.00	113.00	99.00	105.00	114.50	122.00	136.00	129.00	142.00	170.00

City of Placentia
Operating Indicators by Function
Last Ten Fiscal Years

Function/Program	Fiscal Year				
	2012	2013	2014	2015	2016
Police					
Physical arrests	2,067	1,289	1,600	1,732	1,373
Parking citations	8,211	6,970	7,147	11,141	12,729
Traffic citations	4,819	3,366	3,330	2,498	2,060
Community Development					
Building permits	657	776	808	1,411	1,472
Building and zoning inspections	133	145	97	178	133
Public Works					
Feet of sewer main cleaned	401,280	401,280	401,280	401,280	401,280
Streetsweeping miles	21,684	21,684	21,684	21,684	21,684
Traffic signals maintained	57	57	57	57	57
Culture and Recreation					
Recreation classes	659	704	710	787	747

City of Placentia
Operating Indicators by Function (Continued)
Last Ten Fiscal Years

Function/Program	Fiscal Year				
	2017	2018	2019	2020	2021
Police					
Physical arrests	1,250	1,381	1,282	1,053	1,257
Parking citations	13,161	2,359	7,398	4,646	3,742
Traffic citations	1,824	2,659	7,707	1,601	1,162
Community Development					
Building permits	1,268	1,347	1,263	1,407	1,346
Building and zoning inspections	128	87	92	126	181
Public Works					
Feet of sewer main cleaned	249,134	385,510	318,118	396,000	372,246
Streetsweeping miles	21,684	7,955	7,955	8,772	8,772
Traffic signals maintained	57	61	61	63	63
Culture and Recreation					
Recreation classes	727	645	610	577	387

City of Placentia
Capital Asset Statistics by Function/Program
Last Ten Fiscal Years

Function/Program	Fiscal Year				
	2012	2013	2014	2015	2016
Public Safety					
Police stations	1	1	1	1	1
Sworn officers	46	47	46	46	46
Patrol vehicles	26	26	26	26	26
Fire stations	2	2	2	2	2
Highways and Streets					
Miles of streets	107	107	107	107	107
Street trees	9,214	9,214	9,214	9,214	9,214
Traffic signals	229	229	229	229	229
Street lights	3,656	3,656	3,656	3,656	3,656
Sewer					
Miles of sanitary sewers	76	76	76	76	76
Storm drains	506	506	506	506	506
Culture and Recreation					
Parks	16	16	16	16	16
Area of parks (acres)	72.9	72.9	72.9	72.9	72.9
Community buildings	7	7	7	7	7
Community centers	3	3	3	3	3
Senior centers	1	1	1	1	1
Baseball diamonds	7	7	7	7	7
Basketball courts	7.5	7.5	7.5	7.5	7.5
Soccer fields	1	1	1	1	1
Pools	2	2	2	2	2
Gymnasiums	1	1	1	1	1

City of Placentia
Capital Asset Statistics by Function/Program (Continued)
Last Ten Fiscal Years

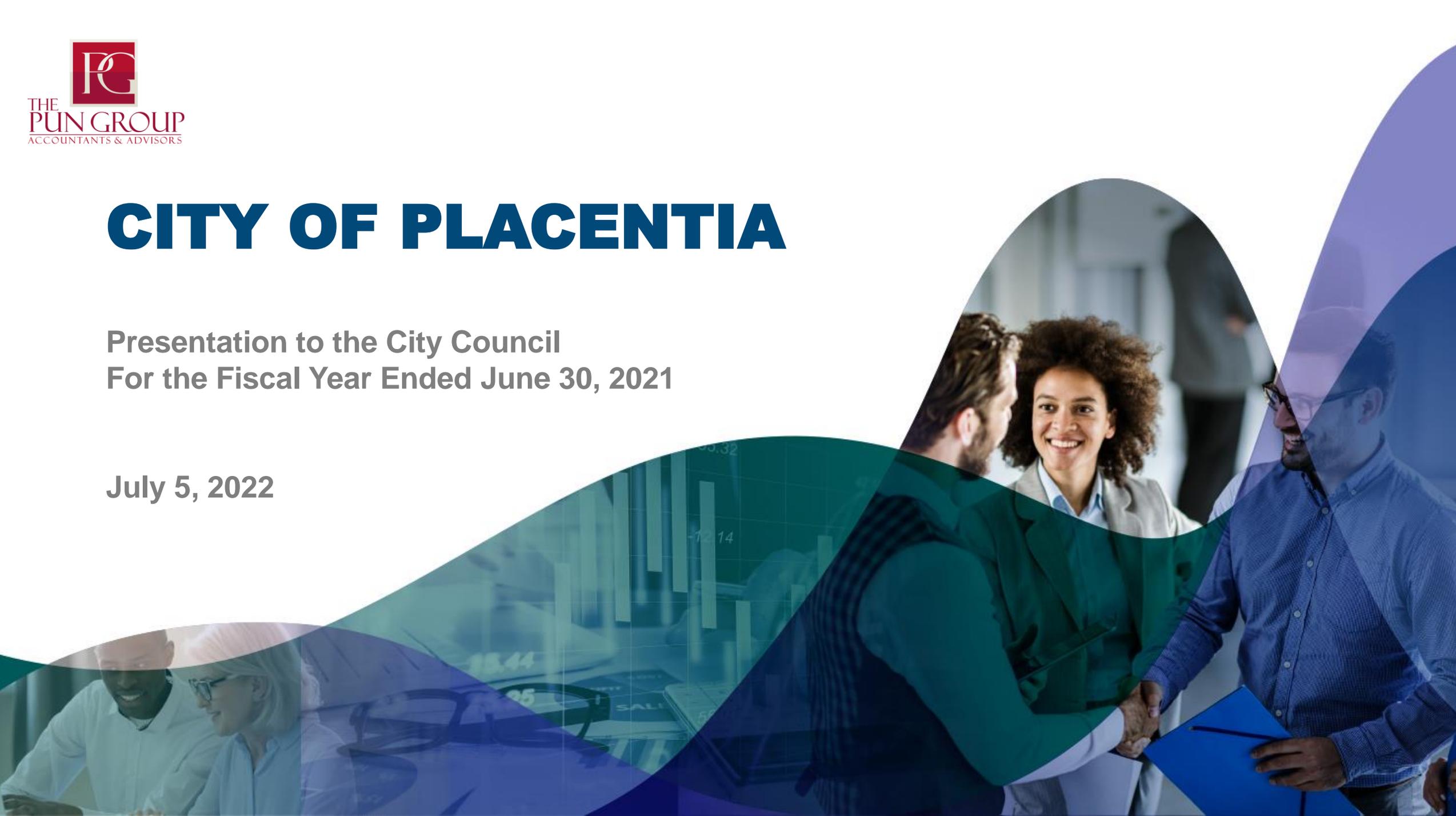
Function/Program	Fiscal Year				
	2017	2018	2019	2020	2021
Public Safety					
Police stations	1	1	1	1	1
Sworn officers	46	51	51	46	51
Patrol vehicles	26	32	32	33	16
Fire stations	2	2	2	2	2
Highways and Streets					
Miles of streets	107	107	132	132	132
Street trees	9,214	9,139	7,175	7,077	6,929
Traffic signals	229	230	230	230	230
Street lights	3,656	3,660	3,660	3,656	3,656
Sewer					
Miles of sanitary sewers	76	76	76	84	84
Storm drains	506	506	506	506	506
Culture and Recreation					
Parks	16	16	16	15	15
Area of parks (acres)	72.9	72.9	100.9	60.9	60.9
Community buildings	7	7	7	7	7
Community centers	3	3	3	3	3
Senior centers	1	1	1	1	1
Baseball diamonds	7	7	7	7	7
Basketball courts	7.5	7.5	7.5	7	7
Soccer fields	1	1	1	1	1
Pools	2	2	2	2	2
Gymnasiums	1	1	1	1	1

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CITY OF PLACENTIA

Presentation to the City Council
For the Fiscal Year Ended June 30, 2021

July 5, 2022



CONTENTS

- Scope of Work
- Required Communications (AU-C 260)
- Overview of Financial Statements
- Financial Indicators and Key Pension/OPEB Information
- Audit Results

SCOPE OF WORK

SCOPE OF WORK

- Audit of the Annual Comprehensive Financial Report (CAFR)
- Report on internal control over financial reporting and on compliance in accordance with *Government Auditing Standards*
- *Uniform Guidance* Single Audit
- Communication with Those Charged with Governance

REQUIRED COMMUNICATIONS (AU-C 260)

Required Communications (AU-C 260)

- **Independence**
 - We complied with ALL relevant requirements regarding independence
- **Significant Accounting Policies**
 - The City disclosed all significant accounting policies in Note 1 to the financial statements.
 - The City implemented GASB Statement No. 84, *Fiduciary Activities*
- **Significant Estimates**
 - Fair value on investments
 - Depreciation on capital assets
 - Actuarial calculation of net other postemployment benefit liability
 - Actuarial calculation of net pension liability

Required Communications (AU-C 260)

- **Sensitive Disclosures**

- Note 1 – Summary of Significant Accounting Policies
- Note 8 – Pension Plans
- Note 9 – Other Postemployment Benefits Plan
- Note 11 – Classification of Fund Balance
- Note 13 – Other Required Fund Disclosures
- Note 14 – Prior Period Adjustments
- Note 15 – Subsequent Events

- **Misstatements**

- There were no corrected or uncorrected misstatements reported.

- **Consultation with Other Accountants**

- Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and other matters.

Required Communications (AU-C 260)

- **Significant Difficulties**
 - We encountered no significant difficulties in dealing with management.
- **Disagreements with Management**
 - We did not have any disagreements with management in terms of accounting treatments or audit procedures performed.

OVERVIEW OF THE FINANCIAL STATEMENTS

**City of Placentia
Government-Wide Summary
Statement of Net Position
June 30, 2021**

	Governmental Activities	Business-Type Activities	Total
Assets	<u>\$ 145,192,586</u>	<u>\$ 9,543,313</u>	<u>\$ 154,735,899</u>
Deferred Outflows of Resources	<u>57,149,618</u>	<u>2,076,895</u>	<u>59,226,513</u>
Liabilities	<u>156,758,497</u>	<u>2,852,163</u>	<u>159,610,660</u>
Deferred Inflows of Resources	<u>6,329,504</u>	<u>186,687</u>	<u>6,516,191</u>
Net Position:			
Net investment in capital assets	86,061,117	8,220,855	94,281,972
Restricted	21,455,621	-	21,455,621
Unrestricted (deficit)	<u>(68,262,535)</u>	<u>360,503</u>	<u>(67,902,032)</u>
Total Net Position	<u><u>\$ 39,254,203</u></u>	<u><u>\$ 8,581,358</u></u>	<u><u>\$ 47,835,561</u></u>

**City of Placentia
Government-Wide Summary
Statement of Activities
For the Year Ended June 30, 2021**

	Governmental Activities	Business-Type Activities	Total
Expenses	<u>\$ (54,979,903)</u>	<u>\$ (1,922,137)</u>	<u>\$ (56,902,040)</u>
Program Revenues			
Charges for services	6,400,408	4,471,631	10,872,039
Operating grants and contributions	6,102,506	-	6,102,506
Capital grants and contributions	8,026,712	-	8,026,712
Total program revenues	<u>20,529,626</u>	<u>4,471,631</u>	<u>25,001,257</u>
Net Cost of Services	(34,450,277)	2,549,494	(31,900,783)
General Revenues - Taxes	37,856,465	-	37,856,465
General Revenues - Others	323,321	4,288	327,609
Transfers	38,667	(38,667)	-
Change in Net Position	<u><u>\$ 3,768,176</u></u>	<u><u>\$ 2,515,115</u></u>	<u><u>\$ 6,283,291</u></u>

**City of Placentia
General Fund
Condensed Balance Sheets
June 30, 2021 and 2020**

	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>Change</u>
Assets	\$ 24,196,969	\$ 18,869,550	\$ 5,327,419
Liabilities	\$ 2,904,888	\$ 3,222,594	\$ (317,706)
Deferred Inflows of Resources	1,061,610	1,680,505	(618,895)
Fund Balance			
Nonspendable	3,346,897	3,734,003	(387,106)
Restricted	556,084	555,258	826
Committed	6,433,605	5,810,898	622,707
Unassigned	9,893,885	3,866,292	6,027,593
Total Fund Balance	<u>20,230,471</u>	<u>13,966,451</u>	<u>6,264,020</u>
Total Liabilities and Fund Balance	<u>\$ 24,196,969</u>	<u>\$ 18,869,550</u>	<u>\$ 5,327,419</u>

**City of Placentia
General Fund**

**Condensed Statements of Revenues, Expenditures and Changes in Fund Balance
For the Years Ended June 30, 2021 and 2020**

	<u>2021</u>	<u>2020</u>	<u>Change</u>
Revenues	\$ 43,407,453	\$ 41,557,041	\$ 1,850,412
Expenditures	<u>(37,368,670)</u>	<u>(44,474,766)</u>	<u>(7,106,096)</u>
Revenues over Expenditures	6,038,783	(2,917,725)	8,956,508
Other Financing Sources and Uses			
Transfers (Net)	(751,662)	769,400	(1,521,062)
Proceeds from sale of property	-	1,547,438	(1,547,438)
Proceeds from issuance of debt	<u>976,899</u>	<u>4,218,101</u>	<u>(3,241,202)</u>
Total other financing sources/uses	<u>225,237</u>	<u>6,534,939</u>	<u>(6,309,702)</u>
Change in Fund Balance	<u><u>\$ 6,264,020</u></u>	<u><u>\$ 3,617,214</u></u>	<u><u>\$ 2,646,806</u></u>

FINANCIAL INDICATORS AND KEY PENSION AND OPEB INFORMATION

**City of Placentia
Governmental Activities
Net Cost of Services to Tax Revenues
For the Years Ended June 30, 2021 and 2020**

	<u>2021</u>	<u>2020</u>
Net Cost of Services	\$ 34,450,277	\$ 27,996,123
Tax Revenues	<u>\$ 37,856,465</u>	<u>\$ 34,855,960</u>
Ratio	<u>91.00%</u>	<u>80.32%</u>

**City of Placentia
General Fund
Unassigned Fund Balance to Annual Expenditures
For the Years Ended June 30, 2021 and 2020**

	<u>2021</u>	<u>2020</u>
Unassigned Fund Balance	\$ 9,893,885	\$ 3,866,292
Annual Expenditures	<u>37,368,670</u>	<u>44,474,766</u>
Ratio	<u>26.48%</u>	<u>8.69%</u>

GASB 68 – The Pension Standard As of June 30, 2020 (Measurement Date)

	Miscellaneous Plan	Safety Plan	Total
Net Pension Liabilities @ 6.15%	\$ 24,015,519	\$ 42,901,251	\$ 66,916,770
Net Pension Liabilities @ 7.15%	\$ 16,419,169	\$ 29,467,303	\$ 45,886,472
Net Pension Liabilities @ 8.15%	\$ 10,142,545	\$ 18,443,478	\$ 28,586,023

Plan's Proportionate Share of the
Fiduciary Net Position as a Percentage
of the Total Pension Liability

<u>71.97%</u>	<u>70.21%</u>
---------------	---------------

Prior year

<u>73.01%</u>	<u>71.99%</u>
---------------	---------------

GASB 75 – The OPEB Standard As of June 30, 2020 (Measurement Date)

	OPEB
Total OPEB Liabilities @ 1.21%	\$ 36,542,459
Total OPEB Liabilities @ 2.21%	\$ 31,325,826
Total OPEB Liabilities @ 3.21%	\$ 27,203,607
Fiduciary Net Position as a Percentage of the Total OPEB Liability	0.00%

AUDIT RESULTS

Audit Results

- Opinions
 - *Unmodified Opinions issued to all Opinion Units*
 - Financial statements are fairly presented in all material respects
 - Accounting policies have been consistently applied
 - Estimates used are reasonable
 - Disclosures are properly reflected in the financial statements

Single Audit

- **Total Expenditures of Federal Awards = \$1,861,693**
- **Major Programs (94.42% of total federal expenditures)**
 - 14.218 Community Development Block Grant = \$1,027,735
 - 21.019 Coronavirus Relief Fund = \$730,012

No findings related to internal control or compliance.

No questioned costs.

Other Results

- No disagreements with management
- No material weaknesses/significant deficiencies were identified in internal control over financial reporting or compliance
- No accounting issues
- No inappropriate activities were noted



Thank You



HQ - ORANGE COUNTY

200 E. Sandpointe Avenue
Suite 600
Santa Ana, CA 92707

SAN DIEGO

4365 Executive Drive
Suite 710
San Diego, CA 92121

BAY AREA

2121 North California Blvd.
Suite 290
Walnut Creek, CA 94596

LAS VEGAS

1050 Indigo Drive
Suite 110
Las Vegas, NV 89145

PHOENIX

4742 North 24th Street
Suite 300
Phoenix, AZ 85016



Placentia City Council

AGENDA REPORT

TO: CITY COUNCIL

VIA: CITY ADMINISTRATOR

FROM: DEPUTY CITY ADMINISTRATOR

DATE: JULY 5, 2022

SUBJECT: **APPOINTMENTS TO FILL VACANCIES ON VARIOUS CITY COMMISSIONS AND COMMITTEES**

FISCAL IMPACT: NONE

SUMMARY:

There are currently five (5) vacancies on the City's ten (10) Commissions and Committees. The City had previously advertised said vacancies and received a total of seven (7) applications. To ensure that these advisory bodies are able to operate effectively and with a full complement of members, Staff recommends City Council consider the actions listed below.

RECOMMENDATION:

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

1. Make the necessary appointments to fill the vacancies listed below:
 - a. One (1) vacancy on the Park Arts & Recreation Commission (PARC)
 - b. One (1) vacancy on the Planning Commission
 - c. One (1) vacancy on the Senior Advisory Committee
 - d. Two (2) vacancies on the Veterans Advisory Committee
2. Direct Staff to update the City's master Commission and Committee vacancy list and continue the Commission and Committee Application/Recruitment process for any remaining vacancies and present to City Council at a future meeting for consideration of appointments.

DISCUSSION:

The City Clerk's Office received a total of seven (7) applications. Attached is a summary of applicants for consideration of appointment to the current vacancies (Attachment 1). At a Special Meeting held earlier today, the City Council interviewed seven (7) applicants for vacant positions.

3.b
July 5, 2022

Staff recommends consideration of appointments to the vacancies associated with the various Commissions and Committees and to continue the recruitment process for any vacancies which may not be filled.

Prepared by:



Nancy M. Albitre
Interim Deputy City Clerk

Reviewed and approved:



Rosanna Ramirez
Deputy City Administrator

Reviewed and approved:



Damien R. Arrula
City Administrator

Attachments:

1. Commission and Committee Vacancy – Applicant List
2. Summary of Commissioner/Committee Member Requirements

**COMMISSION AND COMMITTEE
VACANCY/APPLICANT LIST
As of 06/30/2022**

Park Arts and Recreation Commission (PARC)

5 Members

Vacancies: One (1) Four-Year Term (Expires 07/01/2025)

New Applicants:

None

Planning Commission

7 Members

Vacancies: One (1) Four-Year Term (Expires 07/01/2025)

New Applicants:

1. Anthony Marhoefer – 1st Choice
2. Susan Silvestri – 1st Choice
3. Maverick Shuck – 1st Choice

Senior Advisory Committee

7 Members

Vacancies: One (1) Non-Expiring Terms

New Applicants:

1. Aida Ohsner – 1st Choice

Veterans Advisory Committee

9 Members

Vacancies: Two (2) Non-Expiring Terms

New Applicants:

1. Robert (Bob) Jones – Only Choice
2. Aida Ohsner – 2nd Choice
3. Kenny Binnings – Only Choice
4. Paul Henderson – Only Choice

CITY OF PLACENTIA COMMISSION AND COMMITTEE SUMMARY OF MEMBERSHIP REQUIREMENTS

COMMISSIONS

Planning Commission

Qualifications: Registered Voters of the City of Placentia, none of whom shall hold any paid office or employment in the City Government.

Park Arts and Recreation Commission (PARC)

Qualifications: Residents of the City who have demonstrated a strong interest and support for the City's parks and its associated programs, or who have a profound interest or experience in the arts and/or culture. The Commission should refrain from promoting the individual artistic accomplishments or cultural contributions of individual Commission Members, except that the Commissioners may perform, exhibit, or share their talents and expertise in order that the citizens of the community not be deprived of the artistic abilities of the Commissioners.

Streetscape and Transportation Advisory Commission

Qualifications: Residents of the City who have a demonstrated interest in or knowledge of traffic safety, transportation issues, or the City's trees.

COMMITTEES

Citizens' Oversight Committee

Qualifications: As long as those bodies exist, two of the members shall come from the Citizens Fiscal Sustainability Task Force and one from the Financial Audit Oversight Committee.

Financial Audit Oversight Committee

Qualifications: The desired goals of the City of Placentia Audit Oversight Committee will best be achieved if at least three (3) members of the Committee possess two or more of the following requirements: Major Requirements: Bachelor's Degree from an accredited college-level institution with emphasis in accounting. A master's degree in business administration would strengthen the Member's contribution to the Committee; Certified Public Accountant; Certified Internal Auditor; Experience in governmental accounting; Accounting/Audit experience: (preferably) internal auditing experience with a governmental entity and/or general accounting/auditing experience with a governmental entity. Minor Requirements: (desirable but not essential): Ability to read, understand and interpret financial statements; understanding of investment strategies.

Heritage Committee

Qualifications: Resident of Placentia.

Historical Committee

Qualifications: Committee members typically are familiar with historic preservation principles and practices and have gained knowledge of Placentia history from long-term residence and/or study and research.

Senior Advisory Committee

Qualifications: Two (2) members shall be representatives from the Placentia Senior Center and five (5) at-large seniors (55+).

Veterans Advisory Committee

Qualifications: Resident of Placentia.

NOTE: Members of Boards, Commissions, and Committees shall be residents of the City. (City Charter Section 902)