

AGENDA



Regular Meeting

Garden Grove City
Council

Community Meeting
Center
11300 Stanford Avenue,
Garden Grove, California
92840

Tuesday, December 8,
2020
6:30 PM

Steven R. Jones

Mayor

John R. O'Neill

Mayor Pro Tem - District 2

George S. Brietigam

Council Member - District 1

Diedre Thu-Ha Nguyen

Council Member - District 3

Patrick Phat Bui

Council Member - District 4

Stephanie Klopfenstein

Council Member - District 5

Kim B. Nguyen

Council Member - District 6

COVID-19 Information: Masks are required to be worn and adherence to six foot distancing from others when attending public meetings.

Meeting Assistance: Any person requiring auxiliary aids and services, due to a disability, to address the City Council, should contact the City Clerk's Office 72 hours prior to the meeting to arrange for accommodations. Phone: (714) 741-5040.

Agenda Item Descriptions: Are intended to give a brief, general description of the item. The City Council may take legislative action deemed appropriate with respect to the item and is not limited to the recommended action indicated in staff reports or the agenda.

Documents/Writings: Any revised or additional documents/writings related to an item on the agenda distributed to all or a majority of the Council Members within 72 hours of a meeting, are made available for public inspection at the same time (1) in the City Clerk's Office at 11222 Acacia Parkway, Garden Grove, CA 92840, during normal business hours; (2) on the City's website as an attachment to the City Council meeting agenda; and (3) at the Council Chamber at the time of the meeting.

Public Comments: Members of the public desiring to address the City Council are requested to complete a **pink speaker card** indicating their name and address, and identifying the subject matter they wish to address. This card should be given to the City Clerk prior to the start of the meeting. General comments are made during "Oral Communications" and should be limited to matters under consideration and/or what the City Council has jurisdiction over. Persons wishing to address the City Council regarding a Public Hearing matter will be called to the podium at the time the matter is being considered.

Manner of Addressing the City Council: After being called by the Mayor, you may approach the podium, it is requested that you state your name for the record, and proceed to address the City Council. All remarks and questions should be addressed to the City Council as a whole and not to individual Council Members or staff members. Any person making impertinent, slanderous, or profane remarks or who becomes boisterous while addressing the City Council shall be called to order by the

Mayor. If such conduct continues, the Mayor may order the person barred from addressing the City Council any further during that meeting.

Time Limitation: When any group of persons wishes to address the City Council on the same subject matter, the Mayor may request a spokesperson be chosen to represent the group, so as to avoid unnecessary repetition. At the City Council's discretion, a limit on the total amount of time for public comments during Oral Communications and/or a further limit on the time allotted to each speaker during Oral Communications may be set.

PLEASE SILENCE YOUR CELL PHONES DURING THE MEETING.

ROLL CALL: COUNCIL MEMBER BRIETIGAM, COUNCIL MEMBER D. NGUYEN, COUNCIL MEMBER BUI, COUNCIL MEMBER KLOPFENSTEIN, COUNCIL MEMBER K. NGUYEN, MAYOR PRO TEM O'NEILL, MAYOR JONES

PLEDGE OF ALLEGIANCE TO THE FLAG OF THE UNITED STATES OF AMERICA

1. ORAL COMMUNICATIONS (to be held simultaneously with other legislative bodies)
2. REORGANIZATION OF THE CITY COUNCIL

2.a. Selection of Mayor Pro Tem. (*Action Item*)

RECESS

CONDUCT OTHER LEGISLATIVE BODIES' BUSINESS

RECONVENE

3. CONSENT ITEMS

(Consent Items will be acted on simultaneously with one motion unless separate discussion and/or action is requested by a Council Member.)

- 3.a. Receive and file the Garden Grove Housing Authority Annual Report as Housing Authority and as Housing Successor for Fiscal Year 2019-20. (*Joint Action Item with the Garden Grove Housing Authority.*)
- 3.b. Receive and file the annual financial reports and auditor's communication related to Fiscal Year 2019-20 annual audit. (*Action Item*)
- 3.c. Adoption of a Proclamation declaring December 10, 2020, to be Human Rights Day in Garden Grove. (*Action Item*)
- 3.d. Adoption of a Resolution dissolving the Joint Powers Employee Benefit Authority and terminating the Joint Exercise of Powers Agreement. (*Action Item*)
- 3.e. Adoption of a Resolution establishing procedures and delegating authority for settlement of claims and litigation, and collection of delinquent accounts. (*Action Item*)

- 3.f. Adoption of a Resolution approving a new classification for the position of Sewer Pump Station Electrician. (*Action Item*)
- 3.g. Approval of an Agreement with the Children and Families Commission of Orange County for First 5 Orange County Program Funding. (Grant Amount: \$125,000) (*Action Item*)
- 3.h. Authorize the issuance of a purchase order for three new Police Department Administration utility vehicles to National Auto Fleet Group. (Cost: \$108,987.23) (*Action Item*)
- 3.i. Receive and file minutes from the meeting held on November 24, 2020. (*Action Item*)
- 3.j. Receive and file warrants. (*Action Item*)

4. PUBLIC HEARINGS

(Motion to approve will include adoption of each Resolution unless otherwise stated.)

- 4.a. Acceptance of the Fiscal Year 2019-20 Consolidated Annual Performance and Evaluation Report. (*Action Item*)

5. COMMISSION/COMMITTEE MATTERS

- 5.a. Consideration of appointments to the Audit Committee and outside Committees. (*Action Item*)
- 5.b. Adoption of a Resolution appointing a City Council Member to the Orange County Fire Authority Board of Directors. (*Action Item*)

6. ITEMS FOR CONSIDERATION

- 6.a. Report on the status of the Surplus Land Act process for the Willowick Golf Course. (*Action Item*)

7. MATTERS FROM THE MAYOR, CITY COUNCIL MEMBERS, AND CITY MANAGER

- 7.a. Presentation of the 6th Housing Element Cycle and proposed Land Use Alternatives as requested by City Manager Stiles.
- 7.b. Discussion on considering an ordinance requiring a minimum of thirty days residency prior to pulling nomination papers to run for Mayor or City Council as requested by Council Member Kim Nguyen.
- 7.c. Courtesy of the floor extended to Mayor Jones, Council Member O'Neill, Council Member Klopfenstein, and Council Member K. Nguyen in connection with the 2020 General Election (if needed).

8. ADJOURNMENT

The next Regular City Council Meeting will be on Tuesday, December 22, 2020, at 5:30 p.m. in the Community Meeting Center, 11300 Stanford

Avenue, Garden Grove, California.

City of Garden Grove

INTER-DEPARTMENT MEMORANDUM

To:	Scott Stiles	From:	Lisa L. Kim
Dept.:	City Manager/Director	Dept.:	Community and Economic Development
Subject:	Receive and file the Garden Grove Housing Authority Annual Report as Housing Authority and as Housing Successor for Fiscal Year 2019-20. (<i>Joint Action Item with the Garden Grove Housing Authority.</i>)		
		Date:	12/8/2020

OBJECTIVE

To provide the City Council and Housing Authority Commissioners the Housing Authority Report as Housing Authority and Housing Successor for Fiscal Year 2019-2020.

BACKGROUND

In 2012, upon the dissolution of redevelopment agencies, the Garden Grove Housing Authority assumed the housing assets and functions of the former Garden Grove Agency for Community Development ("Former Agency"). As a result, the Housing Authority as Housing Successor ("Housing Successor") is responsible for housing monitoring, administration, and certain housing production requirements.

In 2014, the Governor signed into law SB 341 requiring Housing Successors to conduct an annual report of their housing activities associated with their assumed assets and functions of the Former Agency.

DISCUSSION

The required report is attached and includes all of the sections required by the statute. Additionally, the submission of this report satisfies the requirement that this information be provided to the City Council and Housing Authority as Housing Successor prior to December 31, 2020.

FINANCIAL IMPACT

None.

RECOMMENDATION

It is recommended that the City Council and Housing Authority Commissioners:

- Receive and file the Housing Authority Annual Report as Housing Authority and Housing Successor for Fiscal Year 2019-2020

ATTACHMENTS:

Description	Upload Date	Type	File Name
FY 19-20 Housing Successor Annual Report	11/24/2020	Exhibit	GG_FY_2019- 20_Housing_Successor_and_Housing_Authority_Annual_Report_(FINAL).pdf

**GARDEN GROVE HOUSING AUTHORITY ANNUAL REPORT
AS HOUSING AUTHORITY AND AS HOUSING SUCCESSOR
FOR FISCAL YEAR 2019-2020 UNDER CALIFORNIA
HEALTH AND SAFETY CODE SECTIONS 34176.1 AND 34328**

This Annual Report of the Garden Grove Housing Authority (Housing Authority) is prepared under the California Health and Safety Code (HSC)¹, Division 24, Parts 1.8 and 1.85 (Dissolution Law), in particular Section 34176.1 as the housing successor, and under the California Housing Authorities Law, HSC Section 34200, *et seq.* (HAL), in particular Section 34328 as a housing authority (together, Report). The Dissolution Law and HAL respectively require preparation of an annual report on the housing successor and the housing authority's activities for the prior fiscal year. This Report details the Housing Authority's activities during Fiscal Year (FY) 2019-2020 and is intended to satisfy the requirements under both HSC Sections 34176.1 and 34328. More specifically, this Report details the Housing Authority's activities for FY 2019-2020, including the information required about the Low and Moderate Income Housing Asset Fund (LMIHAF) and other information under Section 34176.1(f). A copy of the Report, in this draft form, has been provided to the City Council, as governing body, and to the Housing Authority by December 31, 2019 under Section 34176.1(f), and upon their joint review and action to file the Report after the CAFR (defined below) is completed at the open meeting in December 2020 or January 2021, this Report will be posted on the City's website at <https://ggcity.org/> and thereafter appended to the City's annual update report prepared under Section 65400 of the Government Code.

This Report includes information prepared by City staff on behalf of the Housing Authority and data from the independent financial audit of the LMIHAF Financial Report for FY 2019-2020 that is a part of the City of Garden Grove's (City) Comprehensive Annual Financial Report (CAFR) prepared by Davis Farr LLP, which audit is separate from this Report and attached as Exhibit B hereto; further, this Report conforms with and is organized into sections I. through XIV., inclusive, under HSC Section 34176.1(f) of the Dissolution Law and Section 34328 of the HAL.

- I. **Amounts Received and Deposited Under 34191.4(b)(3)(A).** This section provides the total amount of funds paid to the City and the amount deposited into the LMIHAF allocable to 20% of the repayments on the reinstated City/Agency loan(s), if any, per Section 34191.4.
- II. **Amount Deposited into LMIHAF.** This section provides the total amount of funds deposited into the LMIHAF in FY 19-20 and itemized by amounts deposited in FY 19-20 for items listed on Recognized Obligation Payment Schedule (ROPS), amounts allocable to Section 34191.4 deposits, and other amounts deposited into the LMIHAF.
- III. **Ending Balance of LMIHAF.** This section provides a statement of the balance in the LMIHAF as of the close of FY 19-20. Any amounts deposited for items listed on the ROPS, and amounts allocable to Section 34191.4 deposits, must be distinguished from the other amounts deposited.
- IV. **Description of Expenditures from LMIHAF.** This section provides a description of expenditures made from the LMIHAF during FY 19-20. The expenditures are to be categorized among (A) administration for monitoring, preserving covenanted housing units, (B) homeless prevention and rapid rehousing services and (C) development of housing.

¹ In this Report, all statutory references are to the Health and Safety Code unless otherwise stated.

- V. Statutory Value of Assets Owned by Housing Successor.** This section provides the statutory value of real property owned by the Housing Successor, the value of loans and grants receivables, and the sum of these two amounts.
- VI. Description of Transfers.** This section describes transfers, if any, to another housing successor made in previous fiscal year(s), including whether the funds are unencumbered and the status of projects, if any, for which the transferred LMIHAF will be used. The sole purpose of the transfers must be for development of transit priority projects, permanent supportive housing, housing for agricultural employees or special needs housing.
- VII. Project Descriptions.** This section describes any project for which the Housing Successor receives or holds property tax revenue under the ROPS and the status of that project.
- VIII. Status of Compliance with Section 33334.16.** As and if applicable, this section provides a status update on compliance with Section 33334.16 for interests in real property acquired by the former redevelopment agency prior to February 1, 2012. For interests in real property acquired on or after February 1, 2012, provide a status update on the project.
- IX. Description of Outstanding Obligations under Section 33413.** This section describes outstanding inclusionary and replacement housing obligations, if any, under Section 33413 that remained outstanding prior to dissolution of the former redevelopment agency as of February 1, 2012, along with the Housing Successor's progress in meeting those prior obligations, if any, of the former redevelopment agency and how the Housing Successor's plans to meet unmet obligations, if any.
- X. Income Test.** This section provides information required by Section 34176.1(a)(3)(B), or a description of expenditures by income category and restriction for the applicable five-year period, with the time period beginning January 1, 2014 and whether the statutory thresholds have been met.
- XI. Senior Housing Test.** This section provides the percentage of deed-restricted rental housing units restricted to seniors and assisted individually or jointly by the Housing Successor, its former redevelopment agency, and its host jurisdiction within the previous 10 years in relation to the aggregate number of units of deed-restricted rental housing assisted individually or jointly by the Housing Successor, its former redevelopment agency and its host jurisdiction within the same 10-year time period.
- XII. Excess Surplus Test:** This section provides the amount of excess surplus in the LMIHAF, if any, and the length of time that the Housing Successor has had excess surplus, and the Housing Successor's plan for eliminating the excess surplus.
- XIII. Inventory of Homeownership Units:** This section provides a summary of covenanted homeownership units assisted by the former redevelopment agency or the housing successor that include equity sharing and repayment provisions, including: (A) number of units; (B) number of units lost to the portfolio in the last fiscal year and the reason for those losses, and (C) any funds returned to the housing successor due to losses or repayments.

XIV. Additional Information: Housing Authority's Activities for the Preceding Year FY 19-20 under HSC Section 34328.

This Report and the former Garden Grove Agency for Community Development's (Former Agency) pre-dissolution Implementation Plans are to be made available to the public on the City's website: <https://ggcity.org/econdev/redevelopment-agency-dissolution>.

I. AMOUNT RECEIVED BY THE CITY PER HSC SECTION 34191.4

\$3,104,847.59 was received during FY 19-20 by the City in repayment of reinstated City/Agency loans per Section 34191.4.

II. AMOUNT DEPOSITED INTO LMIHAF

A total of **\$3,623,863.16** was deposited into the LMIHAF during FY 19-20. This amount includes **\$3,100,000** in ERAF/SERAF repayments, **\$13,709.74** in interest, and **\$510,153.42** in miscellaneous revenue.

(A total of \$9,488 was funded through the ROPS 19-20 process and held and expended for items listed on ROPS 19-20 that was attributable to professional services, including legal services, provided during the fiscal period of July 1, 2019 to June 30, 2020. Line Item 55 on ROPS 19-20 was funded and then expended related to continued implementation of the Limon Judgments [term defined below in Section IX].)

III. ENDING BALANCE OF LMIHAF

At the close of FY 19-20, the ending balance in the LMIHAF was **\$4,156,869.16** as reported in the LMIHAF audit that is part of the 2019-20 CAFR. It is noted that for ROPS 19-20, as amended, Line item 55, includes funds held for items listed and approved by DOF for ROPS 19-20, related to implementation of the *Limon* Judgments (See Section IX herein.)

IV. DESCRIPTION OF EXPENDITURES FROM LMIHAF

Below is a table describing expenditures from the LMIHAF:

Description	Fiscal Year 19-20
Monitoring & Administration Expenditures (2019-20 CAFR)	\$103,332.33
Homeless Prevention and Rapid Rehousing Services Expenditures	\$57,637.40
Housing Development Expenditures	\$0
➤ Expenditures on Low Income Units	
➤ Expenditures on Very-Low Income Units	
➤ Expenditures on Extremely-Low Income Units	
➤ Total Housing Development Expenditures	
Total LMIHAF Expenditures in Fiscal Year	\$160,969.73

The administrative expenditures total less than five percent (<5%) of the statutory value of real property owned by the Housing Successor and of loans and grants receivable held by the Housing Successor.

V. STATUTORY VALUE OF HOUSING ASSETS OWNED BY HOUSING SUCCESSOR IN LMIHAF

Under the Dissolution Law and for purposes of this Report, the “statutory value of real property” means the value of properties formerly held by the former redevelopment agency as listed on the housing asset transfer schedule (HAT) approved by the Department of Finance (DOF) as listed in HAT under Section 34176(a)(2), the value of the properties transferred to the Housing Successor pursuant to Section 34181(f), and the purchase price of property(ies) purchased by the Housing Successor. Further, the value of loans and grants receivable is included in these reported assets held in the LMIHAF.

The following provides the statutory value of assets owned by the Housing Successor (2019-20 CAFR).

Description	Ending Balance
Statutory Value of Real Property Owned by Housing Authority	\$2,066,624.53
Value of Loans and Grants Receivable*	\$15,834,489.51
Total Value of Housing Successor Assets	\$17,901,114.04

**This balance includes SERAF and ERAF loans totaling \$10,154,260 (which changed from the prior fiscal year, based on the State of California, Department of Finance’s (DOF) determination of allowable notes receivable balances). The total value of loans and grants receivable is gross of any allowance.*

VI. DESCRIPTION OF TRANSFERS

The Housing Successor did not make any LMIHAF transfers to other housing successor(s) under Section 34176.1(c)(2) during FY 19-20.

VII. PROJECT DESCRIPTIONS

Except as to the \$9,488 funded via ROPS 19-20, Line Item 55, related to continued implementation of the DOF-approved enforceable obligations referred to as the *Limon* Judgments (see Sections II and IX), the Housing Successor did not receive or hold property tax revenue pursuant to the ROPS process.

VIII. STATUS OF COMPLIANCE WITH SECTION 33334.16

Section 34176.1 provides that Section 33334.16 does not apply to interests in real property acquired by the Housing Successor on or after February 1, 2012; nevertheless, this Report presents a status update on the status of real property, if and as applicable.

With respect to interests in real property acquired by the former redevelopment agency *prior* to February 1, 2012, the time periods described in Section 33334.16 shall be deemed to have commenced on the date that the Department of Finance approved the property as a housing asset in the LMIHAF; thus, as to real property acquired by the former redevelopment agency now held by the Housing Successor in the LMIHAF, the Housing Successor must initiate activities consistent with the development of the real property for the purpose for which it was acquired within five years of the date the DOF approved such property as a housing asset on the HAT.

The following table provides a status update on the real property or properties housing asset(s) that were acquired prior to February 1, 2012 and compliance with five-year period that commenced on August 30, 2012, the date of the letter issued by DOF approving these properties as housing assets on the HAT:

Address of Property	Date of Acquisition	Deadline to Initiate Development Activity	Status of Housing Successor Activity
12892-12942 Grove St 10936 Acacia Pkwy, no site address for APNs 089-213-02, 29, 31,32	03/11/2011	04/29/2017	The Housing Authority (both as housing successor and housing authority) and the City of Garden Grove held a public hearing on December 17, 2019 and approved the sale and sold this property to the City, in exchange the City conveyed certain property located at 11391 Acacia Pkwy to the Housing Authority. This parcel sold by the Housing Authority to the City will continue to be used as a public parking lot. The parcel acquired by the Housing Authority is planned for, affordable housing purposes.
12291 Thackery Dr.	01/10/2008	04/29/2017	The property located at 12291 Thackery Drive is part of the development site which is currently under a contract with the Developer Kam Sang Company (New Age Garden Grove LLC). New Age has an Amended and Restated Exclusive Negotiation Agreement by and between the City and developer and this property is under negotiation for potential conveyance to New Age Garden Grove LLC. Due to COVID-19, the project has been delayed. However, the project has re-engaged as of September 2020 and we anticipate the disposition of 12291 Thackery Drive in late 2021.
12602 Keel Ave.	04/25/1989	n/a	This property is subject to an Affordable Housing Agreement with long-term ground lease, sublease, and sub-sublease dated as of 6/25/1990 with Orange County Community Housing Corporation as ground lessee and ground sublessor, Shelter for the Homeless (now American Family Housing as sublessee and sub-sublessor), and Thomas House as sub-sublessee, and is encumbered with recorded affordable housing covenants (HAT).

The following table provides a status update on the project(s) for property(ies), if any, that have been acquired by the Housing Successor using LMIHAF since dissolution on or after February 1, 2012:

Address of Property	Date of Acquisition	Deadline to Initiate Development Activity	Status of Housing Successor Activity
11391 Acacia Pkwy	12/17/19	N/A	Site acquired via exchange between the City and Housing Successor. Site is currently occupied by Acacia Adult Day Services.

IX. DESCRIPTION OF OUTSTANDING OBLIGATIONS PURSUANT TO HSC SECTION 33413

Replacement Housing: Whatever unmet obligation that existed according to the 2010-2014 Implementation Plan for Former Agency, if any, this obligation has been superseded and is being met pursuant to that certain *Stipulation to Substitute Party and for Entry of Interlocutory Judgment* approved by the Superior Court, County of Orange, State of California in the action *Marina Limon, et. al., v. Garden Grove Agency for Community Development*, Orange County Superior Court Case No. 30-2009-00291597 (Original *Limon* Judgment), attached as Exhibit A. There were two lawsuits related to this matter, which resulted in judgments that are both enforceable obligations under the Dissolution Law: (i) a lawsuit filed against the former redevelopment agency pre-dissolution that resulted in the Original *Limon* Judgment), and (2) a second lawsuit filed post-dissolution by the Plaintiffs in the original *Limon* action entitled *Marina Limon, et al v. State of California, et al.*, Sacramento Superior Court Case Number: 34-2014-80001994 (Writ Order to DOF), which together are referred to as the “*Limon* Judgments”. In implementation of the *Limon* Judgments, the Successor Agency to the Garden Grove Agency for Community Development (Successor Agency) in cooperation with the Housing Authority and the City have entered into, caused construction through completion, and continue to implement the 38 units of replacement housing required under the *Limon* Judgment through a series of subsidies, contracts and implementing instruments for: (i) Wesley Village a 47-unit, new construction senior and family affordable housing project and (ii) Sycamore Court, a 78-unit substantial rehabilitation multi-family project, both of which have recorded regulatory agreements with 55-year affordability covenants for tenancy and occupancy by qualified very low and low income households. During FY 17-18 and FY 18-19, the Successor Agency, as well as the City and Housing Authority, have provided documentation and supplemental documentation to the plaintiffs’ counsels in the *Limon* Judgment, but to date plaintiffs’ counsel for unstated reasons still have refused to cause the filing in the Superior Court of a full satisfaction of judgment affirming complete satisfaction of the Original *Limon* Judgment. Further, in compliance with the *Limon* Judgments, the plaintiffs and all former residents/tenants at the RV Park were part of the outreach about the availability of the *Limon* Replacement Units for tenancy at the time of initial occupancy of both projects upon completion and issuance of certificates of occupancy. Presently, financial issues exist related to the Wesley Village project that have necessitated restructuring of the existing loans and additional loans by the Housing Authority to ensure that the *Limon* Replacement Housing Units at Wesley Village remain in operation long-term in implementation of the Original *Limon* Judgment. The Successor Agency’s annual ROPS, in particular item 55, includes funding related to implementation of the *Limon* Judgments, including ROPS 18-19, current ROPS 19-20, and prospective ROPS 20-21, all to ensure that the *Limon* Replacement Housing Units at Wesley Village (and Sycamore Court) remain in operation long-term in implementation of the Original *Limon* Judgment.

Inclusionary/Production Housing: Whatever unmet obligation that existed according to the 2010-2014 Implementation Plan for the Former Agency, if any, this obligation has been superseded and has been met in full by performance under the Original *Limon* Judgment (Exhibit A).

X. EXTREMELY-LOW INCOME TEST

HSC Section 34176.1(a)(3)(A) requires that the Housing Successor must require at least 30% of the funds in the LMIHAF to be expended for development of rental housing affordable to and occupied by households earning 30% or less of the AMI. Under HSC Section 34176.1(a)(3)(B), if the Housing Successor fails to comply with the Extremely Low Income requirement in any five-year report, then the Housing Successor must ensure that at least 50% of the funds remaining in the LMIHAF be expended in each fiscal year following the latest fiscal year following the report on households earning 30% or less of the AMI until the Housing Successor demonstrates compliance with the Extremely-Low Income requirement. The 2014–2019 period is the first of the five-year periods added by Section 34176.1. (See Section XII of this Report for updated information about proposed projects that will include extremely low, very low and low income housing units in compliance with the income-targeting requirements of HSC Section 34176.1.)

Extremely-Low Income Test	07/01/2014 – 6/30/2019
The Housing Successor did not expend LMIHAF on development of housing during the five-year reporting period of 2014-2019.	

XI. SENIOR HOUSING TEST

The Housing Successor is to calculate the percentage of units of deed-restricted rental housing restricted to seniors and assisted by the Housing Successor, the former redevelopment agency and/or the City within the previous 10 years in relation to the aggregate number of units of deed-restricted rental housing assisted by the Housing Successor, the former redevelopment agency and/or City within the same time period. If this percentage exceeds 50%, then the Housing Successor cannot expend future funds in the LMIHAF to assist additional senior housing units until the Housing Successor or City assists and construction has commenced on a number of restricted rental units that is equal to 50% of the total amount of deed-restricted rental units. The table below provides information regarding the Housing Successor's Senior Housing Test for the 10-year period of July 1, 2010 through June 30, 2020:

Senior Housing Test	7/01/2010 – 6/30/20
# of Assisted Senior Rental Units (in the Wesley Village project 16 of the 47 units are senior units, and 30 are family units, with one manager's unit)	16
# of Total Assisted Rental Units	393
Senior Housing Percentage	4%

XII. EXCESS SURPLUS TEST

Excess Surplus is defined in Section 34176.1(d) as an unencumbered amount in the account that exceeds the greater of one million dollars (\$1,000,000) or the aggregate amount deposited into the account during the Housing Successor's preceding four Fiscal Years (\$1,334,902), whichever is greater. The following provides the Excess Surplus test for the preceding Fiscal Years of the Housing Successor:

	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20
Beginning Balance	\$314,555	\$459,145	\$704,604	\$730,829	\$597,475
Add: Deposits	\$222,078	\$500,105	\$402,072	\$210,647	\$3,623,863
(Less) Expenditures	(\$77,488)	(\$254,646)	(\$375,847)	(\$344,001)	(\$146,005)
Ending Balance	\$459,145	\$704,604	\$730,829	\$597,475	\$4,075,332.75

The LMIHAF has an Excess Surplus; however, it is noted during FY 19-20, the Housing Authority had negotiated and reached consensus for an 82-unit senior acquisition/rehabilitation project but the Developer withdrew and informed the Housing Authority that it believed the project would not receive a reservation of tax credits nor a bond allocation due to changes to the state regulations establishing lesser priority for acquisition/rehabilitation projects to be considered and approved by TCAC (as to tax credits) and CDLAC (as to multi-family housing bonds); that project would have included eight (8) extremely low, sixty (60) very low, and twelve (12) low income units for an extended 55-year affordability period. Further, the Housing Authority's goals for FY 20-21 include seeking to encumber LMIHAF and/or other funding sources to provide financial assistance to several projects in the community. In this regard as of preparation of this Report, the Housing Authority is negotiating with several experienced affordable housing developers about both new construction and acquisition rehabilitation projects, such as acquisition/rehabilitation for 9 units of permanent supportive housing, acquisition/rehabilitation for 144 units at-risk of conversion to market, and new construction 60 units (approx.), which will include a range of extremely low, very low and/or low income covenanted housing units.

XIII. INVENTORY OF HOMEOWNERSHIP UNITS

This section provides an inventory of homeownership units assisted by the Former Agency or the Garden Grove Housing Authority, as Housing Successor, that are subject to covenants or restrictions or to an adopted program that protects the Former Agency's investment of moneys from the former Low and Moderate Income Housing Fund (LMIHF) per HSC Section 33334.3(f). This inventory includes:

A. Total units assisted by the Former Agency.

1. The total number of homeownership units assisted by the former Agency: **55 units**

Address	# of Units
13741 Clinton #76, Garden Grove, CA	1 Unit
10302 Malinda, Garden Grove, CA	1 Unit
12191 Stanford, Garden Grove, CA	1 Unit
12661 James, Garden Grove, CA	1 Unit
11761 Samuel, Garden Grove, CA	1 Unit
5742 Ludlow, Garden Grove, CA	1 Unit
13180 Ferndale, Garden Grove, CA	1 Unit
8861 Calico, Garden Grove, CA	1 Unit
8183 Larson #D, Garden Grove, CA	1 Unit
12631 Woodland, Garden Grove, CA	1 Unit
10119 Andy Reese, Garden Grove, CA	1 Unit
12582 Spinnaker, Garden Grove, CA	1 Unit
12372 Elmwood, Garden Grove, CA	1 Unit
9852 Orangewood, Garden Grove, CA	1 Unit
1360 River Drive, Norco, CA	1 Unit
9611 Blanche, Garden Grove, CA	1 Unit
13421 Mickey, Garden Grove, CA	1 Unit
6732 Laurelton, Garden Grove, CA	1 Unit
10592 McKeen, Garden Grove, CA	1 Unit
14402 Ward, Garden Grove, CA	1 Unit
11682 MacDuff, Garden Grove, CA	1 Unit
6652 Belgrave, Garden Grove, CA	1 Unit
6662 Park, Garden Grove, CA	1 Unit
5452 Richmond, Garden Grove, CA	1 Unit
13096 Blackbird, Garden Grove, CA	1 Unit
11531 Faye, Garden Grove, CA	1 Unit
13582 Hope, Garden Grove, CA	1 Unit
11450 Brookhurst, Garden Grove, CA	1 Unit
13651 Havenwood, Garden Grove, CA	1 Unit
11291 Garden, Garden Grove, CA	1 Unit
Note: The following homeownership units were identified in further review of Garden Grove files, but had not been located or identified during preparation of the HAT in July 2012 that was submitted to and approved by the DOF or listed in the initial report prepared under HSC Section 34176.1(f)(13) relating to homeownership units assisted by the Former Agency, but are listed in this Report as each is an ownership unit assisted by the Former Agency prior to dissolution. Several of these loans have been paid off or the covenants expired, so are also listed in the tables that follow.	
11861 Winton St., Garden Grove, CA	1 Unit

12741-12831 Arbor Ct. & 12752-12852 Arbor Ct., Garden Grove, CA	17 Units
13143 Michael Monsoor Ct., Garden Grove, CA	1 Unit
10852 Sonoma Ln., Garden Grove, CA	1 Unit
13100 Mendocino Ln., Garden Grove, CA	1 Unit
10803 Sonoma Ln., Garden Grove, CA	1 Unit
10811 Sonoma Ln., Garden Grove, CA	1 Unit
10853 Sonoma Ln., Garden Grove, CA	1 Unit
10831 Sonoma Ln., Garden Grove, CA	1 Unit
Total	55 Units

B. Summary of Lost Units.

1. The total number of homeownership units lost to the Housing Successor's portfolio between February 1, 2012 up to June 30, 2020, along with the reason or reasons for those losses: **29 units**

FY	Property Address	Units	Loss Date	Reason for Loss
11-12	11861 Winton St.	1	3/27/2012	Loan Repaid
13-14	9852 Orangewood Ave.	1	11/12/2013	Loan Repaid
14-15	12741-12831 & 12752-12852 Arbor Ct.	17	2014	Covenants Expired
14-15	10831 Sonoma Lane	1	5/8/2015	Loan Repaid
12-13	13741 Clinton #76	1	5/6/2013	Loan Repaid
17-18	10119 Andy Reese	1	9/18/2017	Loan Repaid
14-15	6732 Laurelton	1	3/17/2015	Loan Repaid
14-15	10592 McKeen	1	8/28/2014	Loan Repaid
15-16	6652 Belgrave	1	11/12/2015	Loan Repaid
13-14	11450 Brookhurst	1	3/31/2014	Loan Repaid
12-13	13651 Havenwood	1	6/18/2013	Loan Repaid
14-15	11291 Garden	1	8/11/2014	Loan Repaid
19-20	12661 James Avenue	1	8/27/2019	Loan Repaid

2. Total losses during FY 2019-20 (7/1/19 to 6/30/20): **1 units**

FY	Property Address	Units	Loss Date	Reason for Loss
The Housing Successor had no losses from the homeownership portfolio in FY 19-20				
19-20	12661 James Avenue	1	8/27/2019	Loan Repaid

3. Funds returned to the Housing Successor as part of an adopted program that protects the Former Agency's investment of moneys from the LMIHF. This includes repayments of all Single Family Rehab and First Time Homebuyer loans including principal, interest, and equity sharing payments from February 1, 2012 to June 30, 2020. There were cumulative repayments since dissolution of **\$108,755.13** and repayments during FY 19-20 of **\$4,847.59**.

C. State whether the Housing Successor has contracted with any outside entity for the management of the units and, if so, the identity of the entity.

1. The City's Neighborhood Improvement Division administered a majority of the Former Agency's Single Family Rehabilitation Program and First Time Homebuyer Program. The Neighborhood Improvement Division does have an existing agreement with Amerinational Community Services, Inc., a Minnesota corporation (dba AmeriNat), relating to certain, but not all, aspects of administration of the Former Agency's Single Family Rehabilitation loans and First Time Homebuyer loans that provided second lien mortgages for homeownership units. These consulting services include assistance with oversight and administration of amortized loan payments, if any, due; with tracking and calculation of loan balances in the event of payoff; and, other administrative activities for these outstanding Single Family Rehab and First Time Homebuyer loans. Additionally, the City has contracted with AIM Asset Property Management for property management services.

XIV. ADDITIONAL INFORMATION ABOUT GARDEN GROVE HOUSING AUTHORITY'S ACTIVITIES FOR THE PRECEDING YEAR FY 18-19 PER HSC SECTION 34328

The Housing Authority, as a housing authority, provides rental assistance to up to 2,337 tenant households per month through federal Section 8 housing choice portable vouchers. The lease-up rate by month for FY 2019-20 was as follows:

Month	# of Units Leased
Jul-19	2214
Aug-19	2218
Sep-19	2212
Oct-19	2215
Nov-19	2209
Dec-19	2212
Jan-20	2220
Feb-20	2224
Mar-20	2223
Apr-20	2219
May-20	2216
Jun-20	2212

During FY 2019-20, there were no terminations of Section 8 portable vouchers for victims of domestic violence.

As discussed in Section XII of this Report, the Housing Authority continues to negotiate toward more affordable housing in the community, both new construction and acquisition/rehabilitation projects.

EXHIBIT A

Original *Limon* Judgment

Limón, et al. v. Garden Grove Agency for Community Development

Case No. 30-2009-00291597

Stipulation to Substitute Party and for Entry of Interlocutory Judgment
(attached)

FILED
SUPERIOR COURT OF CALIFORNIA
COUNTY OF ORANGE
CIVIL COMPLEX LITIGATION CENTER

JUN 10 2014

ALAN CARLSON, Clerk of the Court

Alan Carlson
BY: B. ZUANICH

ELECTRONICALLY RECEIVED
Superior Court of California,
County of Orange
06/09/2014 at 10:06:50 AM
Clerk of the Superior Court
By Olga Lopez, Deputy Clerk

SUPERIOR COURT OF THE STATE OF CALIFORNIA
COUNTY OF ORANGE

MARINA LIMON, *et al.*,

Plaintiffs and Petitioners,

v.

GARDEN GROVE AGENCY FOR
COMMUNITY DEVELOPMENT, a municipal
entity, *et al.*,

Defendants and Respondents.

GARDEN GROVE MXD, LLC, and
MCWHINNEY REAL ESTATE SERVICES,
and DOES 21 through 40,

Real Parties in Interest.

) Case No. 30-2009-00291597

) **JUDGMENT**

) Complaint Filed: August 10, 2009
) Dept.: CX-102
) Judge: Robert J. Moss

- 1 -

JUDGMENT

1 IT IS HEREBY ORDERED, ADJUDGED AND DECREED THAT:

2 Judgment is entered in favor of Plaintiff Maria Malta and against Defendants pursuant to
3 the terms stated below.

4 1. As used herein, the term "Low Income Households" shall have the meaning set
5 forth in Health and Safety Code section 50079.5.

6 2. As used herein, the term "Very Low Income Households" shall have the meaning
7 set forth in Health and Safety Code section 50105.

8 3. As used herein, the term "Low Income Rent" shall be rent affordable to lower
9 income households as set forth in Health and Safety Code section 50053(b)(3).

10 4. As used herein, the term "Very Low Income Rent" shall be rent affordable to very
11 low income households as set forth in Health and Safety Code section 50053(b)(2).

12 5. Within the timeframe described in Paragraph 9, below, the Successor Agency or,
13 at its discretion, the Housing Successor (hereinafter "Successors"), shall develop replacement
14 housing. Pursuant to this paragraph funds held in the Low and Moderate Income Housing Asset
15 Fund, as defined in Health and Safety Code section 34176, shall be available for development of
16 the replacement housing pursuant to this Judgment. The Successors shall develop or cause to be
17 developed twenty five (25) additional new construction dwelling units as replacement housing for
18 the Travel Country Recreational Vehicle Park ("Park") to address Plaintiff Malta's claims for
19 development of replacement housing pursuant to Health and Safety Code section 33413. No less
20 than twelve (12) of the units developed pursuant to this paragraph shall be covenanted to be
21 leased at Very Low Income Rent and restricted to occupancy by Very Low Income Households;
22 the balance of thirteen (13) units shall be covenanted to be leased at Low Income Rent and
23 restricted to occupancy by Low Income Households.

24 6. In addition to the dwelling units described in Paragraph 6, within the timeframe
25 described in Paragraph 9, below Successors shall develop or cause to be developed thirteen (13)
26 additional dwelling units, either as new construction or Substantial Rehabilitation (as defined
27 below), as replacement housing for the Park to address Plaintiff Malta's claims for development
28

- 2 -

of replacement housing pursuant to Health and Safety Code section 33413. No less than seven (7) of the units developed pursuant to this paragraph shall be covenanted to be leased at Very Low Income Rent and restricted to occupancy by Very Low Income Households; the balance of six (6) units shall be covenanted to be leased at Low Income Rent and restricted to occupancy by Low Income Households.

7. The Successors may reduce the number of dwelling units required to be developed pursuant to Paragraph 7 (but not Paragraph 6) by one dwelling unit for each dwelling unit offered to a household listed on Exhibit A hereto that is rejected by such household provided that a household's rejection of a unit under this section will not disqualify that household from eligibility under Paragraph 11. In order to reduce the unit count, (1) a displaced household must receive an offer of affordable replacement housing after a determination (provided to the displaced household in writing) by the operator of that housing that the displaced household is eligible for occupancy of the replacement housing with respect to all of its qualifications and restrictions, including but not limited to income, family size, rental history and credit score, (2) the offer of affordable housing must be either hand delivered to the displaced household as evidenced by a proof of personal service, or through regular and certified U.S. mail, and (3) the displaced household must be allowed ten (10) business days after receipt of the offer to accept or reject the offer.

8. The Successors shall develop, rehabilitate, construct or cause the development, rehabilitation or construction (as applicable) of the dwelling units described in Paragraphs 6 and 7 ("Replacement Units") within four years from entry of judgment in this case.

9. "Substantial Rehabilitation" shall have the same meaning as contained in Health and Safety Code section 33413.

10. In accordance with Health and Safety Code section 33411.3, all residents displaced by the Redevelopment Agency shall have priority in occupancy of the Replacement Units developed pursuant to this Judgment. Successors shall provide for such priority in any agreement

1 for development or administration of the Replacement Units, and shall maintain a list of eligible
2 persons and families displaced by the Redevelopment Agency.

3 11. Pursuant to action of the California Legislature in Stats. 2012, Ch. 5 (Assembly
4 Bill No. 26, 2011-2012 1st Ex. Sess.) (the "Dissolution Act"), effective June 29, 2011,
5 redevelopment agencies throughout California began a dissolution process. The Dissolution Act
6 provides that the city "that authorized the creation of each redevelopment agency" became the
7 "successor agency" to that redevelopment agency, by operation of law, unless the designated
8 successor entity elected not to serve as the successor agency. California Health and Safety Code
9 sections 34173(a), (d). The Garden Grove City Council adopted resolutions electing to serve as
10 the Successor Agency to the dissolved Redevelopment Agency pursuant to Health and Safety
11 Code section 34173, and designating the Garden Grove Housing Authority as the Housing
12 Successor pursuant to Health and Safety Code section 34176. City of Garden Grove Resolution
13 Nos. 9072-11 (July 12, 2011) and 9089-12 (Jan 17, 2012). As prescribed by the Dissolution Act,
14 the amounts the Successor Agency is obligated to pay pursuant to the terms of this Judgment shall
15 be included as an enforceable obligation of the Successor Agency on each applicable Recognized
16 Obligation Payment Schedule ("ROPS"), as defined in California Health and Safety Code section
17 34171(h) and in accordance with Health and Safety Code section 34177(l), (m), and as set forth
18 below.

19 12. The Successor Agency shall include in the ROPS due to be completed and
20 approved by the oversight board of the Successor Agency no later than October 3, 2015 (ROPS
21 2015-16B), amounts for Replacement Units that will be expended during the January 1, 2016
22 through June 30, 2016 period. The amounts to be expended during this ROPS 2015-16B period
23 shall be appropriate to complete development of the Replacement Units for occupancy within
24 four years from entry of the Judgment.

25 13. The Successor Agency shall pay \$9,000 in attorneys' fees to counsel for Plaintiff
26 Malta. The entire amount of attorneys' fees shall be placed on the ROPS due to be completed by
27 the oversight board of the Successor Agency no later than October 3, 2014 (ROPS 2014-15B).

28 - 4 -

1 14. The obligations contained herein are obligations of the Garden Grove Agency for
2 Community Development ("Redevelopment Agency"), now dissolved, prior to enactment of the
3 Dissolution Act. The obligations set forth herein are not and under no circumstances shall they be
4 construed as obligations of the City or Garden Grove Housing Authority other than in their roles
5 as Successor Agency and Housing Successor, respectively. Consistent with Health and Safety
6 Code § 34173(e), Successor Agency's liability for amounts owing pursuant to this Judgment shall
7 be limited to the extent of the total sum of property tax revenues the Successor Agency and the
8 Housing Successor receive pursuant to the ROPS process and the value of the assets received by
9 the Successor Agency and the Housing Successor. The Successor Agency shall continue to list
10 the obligations of this Judgment on each ROPS until all obligations required by the Judgment are
11 satisfied.

12 15. The Court shall have continuing jurisdiction to enforce the terms of this settlement
13 and Judgment pursuant to California Code of Civil Procedure section 664.6.

14 16. This Judgment represents the sole obligation among the parties hereto and all other
15 causes of action and/or claims arising out of this action are dismissed with prejudice and forever
16 waived.

17 IT IS SO ORDERED.

18
19 DATED: 6/10/15

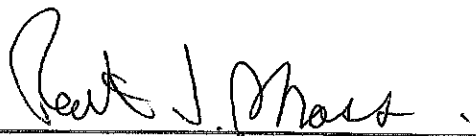
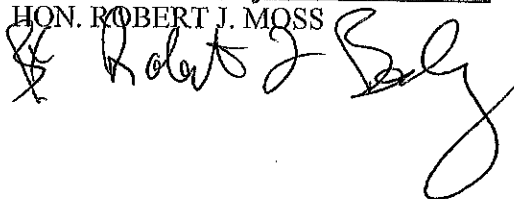

HON. ROBERT J. MOSS


Exhibit B

2019-2020 Audit of LMIHAF

(pending and to be inserted)

Note: At the time of preparation of this Report, the FY 2019-20 Comprehensive Annual Financial Report (CAFR) is still under final review by the City and its independent auditors. It is anticipated this document will be finalized in December 2020 or January 2021, at which time the City Council and Housing Authority jointly will receive and file the Report.

City of Garden Grove

INTER-DEPARTMENT MEMORANDUM

To:	Scott C. Stiles	From:	Patricia Song
Dept.:	City Manager	Dept.:	Finance
Subject:	Receive and file the annual financial reports and auditor's communication related to Fiscal Year 2019-20 annual audit. (<i>Action Item</i>)		
		Date:	12/8/2020

OBJECTIVE

For the City Council to receive and file the annual financial reports and auditor's communication related to Fiscal Year 2019-20 annual audit.

BACKGROUND

The City's Municipal Code requires a complete financial statement and report be submitted to the City Council after the close of each fiscal year. In order to ensure the reliability of the information contained within the financial statements, the City contracted with an independent audit firm, Davis Farr LLP, to perform the annual financial audit. The goal of the audit is to provide reasonable assurance that the City's financial statements are free from material misstatement. Davis Farr LLP issued an unmodified, or clean opinion for the City's financial statements for the fiscal year ended June 30, 2020.

DISCUSSION

The annual audits of the financial statements of the City and its component units were completed on December 1, 2020. The financial statements were prepared in accordance with all applicable accounting standards in order to conform to Governmental Accounting Standards Board requirements. The independent auditor has issued an unmodified opinion of the City's financial statements for the fiscal year ended June 30, 2020. An unmodified opinion concludes that the financial statements of the City are presented fairly, in all material respects, in accordance with generally accepted accounting principles.

In addition to reviewing and examining the City's financial records, the auditors also reviewed the internal control framework of the City. Internal control is a set of activities, rules, and procedures implemented by the City to ensure the integrity of

financial and accounting information, promote accountability, and prevent fraud. Internal control mechanism is embedded in the normal operating procedures, designed with the intent of safeguarding assets, minimizing errors, and ensuring that operations are conducted in an approved manner. There were no findings cited by the auditors during their review of the City internal control over its financial reporting. Additionally, there were no internal control related matters identified in the audit that warrant a written communication to the City Council or City Management. This was the first year that the City did not receive a management comment on internal control related matters since 2015 when Davis Farr, LLP became the City's independent auditor.

The audited financials show that for Fiscal Year 2019-20, the City overall had a positive operating result of \$8.9 million. The General Fund is the primary operating fund of the City. For Fiscal Year 2019-20, revenue exceeded expenditures by \$15.2 million in the General Fund, largely due to the passage of Measure O which brought in additional revenue of \$20.0 million despite the sharp decline in Transient Occupancy Tax revenue due to the pandemic.

The City strives to develop a budget that accurately aligns available resources and operational needs. Therefore, all budget variances are carefully reviewed and analyzed. A budget variance is the difference between the budgeted amount of expense or revenue and the actual amount. The budget variance is favorable when the actual revenue is higher than budgeted or when the actual expense is less than budgeted. Budget variances can occur for a variety of controllable and uncontrollable reasons, such as personnel savings due to vacancies, increases or decreases in development related activities, unspent funding in the current year due to projects crossing over fiscal years, implementation of technology to reduce cost, and the identification of additional revenue sources during the year.

Comparing to the budgeted amounts, the General Fund had a net favorable budget variance of \$12.9 million for the fiscal year ended June 30, 2020. Revenue came in slightly lower than budgeted amount by \$0.5 million, due to the pandemic. On the expenditure side, there was budget savings of \$13.5 million. Of this amount, \$6.7 million will be carried over to next year for certain capital improvement projects and economic development related programs. The City implemented several cost containment measures in April in response to the pandemic, including hiring freeze, suspension of all non-essential travel and training, deferral of equipment and capital purchases, and reduction in employee personal equipment needs. Due to the timely and effective implementation of these measures, the City was able to realize budget savings in the General Fund for the year.

FINANCIAL IMPACT

There is no fiscal impact to receive and file the auditor's reports related to Fiscal Year 2019-20 annual financial audit. The fees for auditing services were provided for in the annual operating budgets.

RECOMMENDATION

It is recommended that the City Council receive and file the following reports and

documentations:

- City of Garden Grove Comprehensive Annual Financial Report (CAFR) for Fiscal Year 2019-20 (Attachment 1)
- Report on Agreed-Upon Procedures Applied to Appropriation Limit Worksheets – City of Garden Grove (Attachment 2)
- Report on Internal Control and Compliance of the Air Quality Improvement Fund (Attachment 3)
- Auditor Communications to the City Council (Attachment 4)

ATTACHMENTS:

Description	Upload Date	Type	File Name
Attachment 1 - Comprehensive Annual Financial Report	12/2/2020	Exhibit	Attachment_1_-_CAFR.pdf
Attachment 2 - Report on Appropriation Limit Worksheets	12/2/2020	Exhibit	Attachment_2-GANN_Limit_-_City.pdf
Attachment 3 - Report on AQMD Compliance	12/2/2020	Exhibit	Attachment_3-AQMD_Compliance.pdf
Attachment 4 - Auditor Communication Letter	12/2/2020	Exhibit	Attachment_4-Auditor_Communication.pdf



COMPREHENSIVE ANNUAL FINANCIAL REPORT JULY 1, 2019 - JUNE 30, 2020

City of Garden Grove, California

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the fiscal year ended
June 30, 2020

Department of Finance

Patricia Song
Finance Director

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CITY OF GARDEN GROVE COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2020

TABLE OF CONTENTS

INTRODUCTORY SECTION	<u>PAGE</u>
Letter of Transmittal.....	i
GFOA Certificate of Achievement for Excellence in Financial Reporting.....	ix
Organization Chart.....	x
List of Elected Officials.....	xi
 FINANCIAL SECTION	
Independent Auditor's Report.....	1
Management's Discussion and Analysis (Unaudited).....	5
Basic Financial Statements	
Government-wide Financial Statements:	
Statement of Net Position.....	23
Statement of Activities.....	24
Fund Financial Statements:	
Governmental Funds Financial Statements:	
Balance Sheet.....	26
Reconciliation of Balance Sheet of Governmental Funds to the	
Statement of Net Position.....	27
Statement of Revenues, Expenditures, and Changes in Fund Balances.....	28
Reconciliation of the Statement of Revenues, Expenditures and Changes in	
Fund Balances of Governmental Funds to the Statement of Activities.....	29
Proprietary Funds:	
Statement of Net Position.....	30
Statement of Revenues, Expenses and Changes in Fund Net Position.....	32
Statement of Cash Flows.....	34
Private-Purpose Trust Fund:	
Statement of Fiduciary Net Position.....	38
Statement of Changes in Fiduciary Net Position.....	39
Notes to Basic Financial Statements.....	41
Required Supplementary Information (Unaudited)	
Schedule of Changes in the Net Pension Liability and Related Ratios - Agent Multiple	
Employer Defined Benefit Pension Plans.....	97
Schedule of Contributions - Agent Multiple Employer Defined Benefit Pension Plans.....	99
Schedule of Changes in Total OPEB Liability and Related Ratios.....	101
Budgetary Comparison Schedules:	
General Fund.....	102
Note to Required Supplemental Information.....	103

TABLE OF CONTENTS (continued)

Other Supplementary Information

Combining Balance Sheet.....	108
Combining Statement of Revenues, Expenditures and Changes in Fund Balances.....	112
Nonmajor Governmental Funds and Major Capital Projects Fund	
Schedules of Revenues, Expenditures and Changes in Fund Balance Budget and Actual:	
Public Safety Special Revenue Fund.....	116
State Gas Tax Special Revenue Fund.....	117
Developer Fees Special Revenue Fund.....	118
Garden Grove Cable Special Revenue Fund.....	119
Street Lighting Special Revenue Fund.....	120
Park Maintenance Special Revenue Fund.....	121
Main Street District Special Revenue Fund.....	122
Air Quality Improvement Special Revenue Fund.....	123
Other Grants and Contributions Special Revenue Fund.....	124
Garden Grove Tourism Improvement District Special Revenue Fund.....	125
Street Rehabilitation Special Revenue Fund.....	126
Home Grant Special Revenue Fund.....	127
Housing Successor Agency Capital Projects Fund.....	128
Housing Authority Assets Capital Projects Fund.....	129
Public Safety Capital Projects Fund.....	130
Nonmajor Enterprise Funds:	
Combining Statement of Net Position.....	132
Combining Statement of Revenues, Expenses and Changes in Fund Net Position.....	133
Combining Statement of Cash Flows.....	134
Internal Service Funds:	
Combining Statement of Net Position.....	136
Combining Statement of Revenues, Expenses and Changes in Fund Net Position.....	138
Combining Statement of Cash Flows.....	140

STATISTICAL SECTION (UNAUDITED)

Government-wide Information:

Net Position by Component - Last Ten Fiscal Years.....	144
Changes in Net Position - Last Ten Fiscal Years.....	146

Fund and Other Information:

Balance of Governmental Funds - Last Ten Fiscal Years.....	150
Changes in Fund Balances of Governmental Funds - Last Ten Fiscal Years.....	152
General Government Major Tax Revenues by Source - Last Ten Fiscal Years.....	154
Assessed Value and Estimated Actual Values of Taxable Property - Last Ten Fiscal Years.....	155
Property Tax Rates - Direct and Overlapping Governments - Last Ten Fiscal Years.....	156
Principal Property Tax Payers - Current Year and Ten Years Ago.....	157
Property Tax Levies and Collections - Last Ten Fiscal Years.....	158
Ratios of Outstanding Debt by Type - Last Ten Fiscal Years.....	160
Ratio of General Bonded Debt Outstanding - Last Ten Fiscal Years.....	162
Direct and Overlapping Bonds and Debt.....	163
Legal Debt Margin Information - Last Ten Fiscal Years.....	164
Pledged-Revenue Coverage - Last Ten Fiscal Years.....	166
Demographic and Economic Statistics - Last Ten Calendar Years.....	170
Principal Employers - Current Year and Ten Years Ago.....	171
Full-Time and Part-Time City Employees by Department - Last Ten Fiscal Years.....	174
Operating Indicators by Function - Last Ten Fiscal Years.....	173
Capital Asset Statistics by Function - Last Ten Fiscal Years.....	174



Introductory Section

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CITY OF GARDEN GROVE, CA

December 8, 2020

To the Honorable Mayor, City Council, and Citizens of the City Garden Grove:

It is with great pleasure that we present to you the City of Garden Grove's Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2020. The CAFR is published to serve two purposes. First, it outlines accountability for public tax dollars and the services that are funded by these resources. Second, it communicates the results of operations and the City's financial position to its constituents, and provides a vital framework for future decisions about programs and services.

In order to ensure the reliability of the information contained herein, the City contracted with an independent audit firm, Davis Farr LLP, to perform the annual financial audit. The goal of the audit is to provide reasonable assurance that the City's financial statements are free from material misstatement. Davis Farr LLP issued an unmodified opinion for the City's financial statements for the fiscal year ended June 30, 2020.

Management is responsible for both the accuracy of the financial report and the completeness and fairness of the presentation. To provide a reasonable basis for making these representations, management has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the City's financial statements in conformity with accounting principles generally accepted in the United States of America. Because the cost of internal controls should not outweigh their benefits, the City's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material 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, including all disclosures necessary to enable the reader to gain a reasonable understanding of the City's financial activities.

The CAFR is prepared using the financial reporting requirements outlined by the Governmental Accounting Standards Board (GASB) statements. Three sections are presented: the *Introductory Section*, the *Financial Section*, and the *Statistical Section*. This transmittal letter is included in the *Introductory Section*, and is designed to complement and should be read in conjunction with the Management's Discussion and Analysis (MD&A), which is included in the *Financial Section*. The MD&A provides an overview of the City's operations and how we performed financially. The auditor's opinion letter and a complete set of financial statements

are presented in the *Financial Section*. The *Statistical Section* presents historical information about the City's finances and operations, as well as demographic and economic data.

The independent audit of the financial statements of the City of Garden Grove was part of a broader, federally mandated audit of state and local governments (the "Single Audit") designed to meet the special needs of federal granting agencies. The standards governing the Single Audit require the auditor to report not only on the fair presentation of the financial statements, but also on the City's internal controls and compliance with legal requirements. These reports are available in the City of Garden Grove's separately issued Single Audit Report.

The CAFR is a required component of continuing disclosure to the bond holders as covenanted by certain City bond issues.

Community Profile

The City of Garden Grove is located in central Orange County approximately 25 miles southeast of downtown Los Angeles. With a current population of approximately 170,328, it is the fifth largest city in Orange County and the 31st largest in the State of California. The City incorporated on June 18, 1956.

The City spans an area of 17.9 square miles and is a general law city in the State of California. It has a Council-Manager form of government. On May 10, 2016, the City of Garden Grove adopted Ordinance No. 2866 changing the City's at-large system of electing City Council members to a By-District election system and established the boundary lines of the six districts. While the Mayor continues to be elected at-large for a two-year term, the six City Council members are elected by districts for four-year staggered terms. The City Council engages the City Manager and City Attorney. The City Manager has the responsibility for hiring the department directors and for administering the City's programs in accordance with the policies adopted by the City Council.

City Service and Budgetary Control

Garden Grove is a full service city. The services provided by the City include police, street maintenance, park maintenance, water, sewer, recreation, traffic/transportation, public improvements, planning, zoning, and general administrative services. Effective August 16, 2019, the City began contracting with Orange County Fire Authority to provide fire protection and paramedic services. Also included in the City's overall operations are the Garden Grove Housing Authority, the Garden Grove Sanitary District, Garden Grove Successor Agency, and the Garden Grove Public Financing Authority. Additional information on these component units is available in the *Notes to the Basic Financial Statements*.

A key element of the City's financial management process is the development and approval of a biennial budget. Garden Grove Municipal Code requires the City Manager to prepare and submit the proposed budget and salary plan to the City

Council for approval. The City Council conducts multiple public budget review sessions to obtain taxpayer input, prior to adopting the budget at a public meeting. The legal level of budgetary control is at the department level. The City Council may amend the budget to increase or decrease appropriations or move appropriations between funds. The City Manager is authorized to transfer appropriations within a fund between the various programs and/or departments.

Demographic and Economic Information

Demographically, the City of Garden Grove has one of the highest population density in the County. The community is highly diversified with a median age of 37.9 years. With a 2020 population of 170,328, the City is the 31st largest city in California and the 156th largest city in the United States. The median household income of \$75,000 is 114% of the national average. The City is also benefiting from higher education levels. In 2018, 73.8% of the population completed high school, and 20.8% received bachelor degree or higher. This is an increase of 38.7% comparing to 2000.

Between 2007 and 2017, total jobs in the City grew 12.6% (to 58,163). The City's largest job sector is in Education, which accounts for 24% of total jobs, followed by Leisure and Hospitality (15.7%), Professional and Management (13.1%), and Manufacturing (12.3%).

Historically, Garden Grove has maintained lower unemployment rate than the State level. With leisure or hospitality sector heavily impacted by the COVID-19 pandemic, the City's current unemployment rate is at a historical high, to almost 17%.

With limited opportunities for large-scale new development, Garden Grove continues to look for opportunities to redevelop and expand currently underutilized properties. Through its ongoing commitment to stimulate the local economy, improve essential services, and expand its public safety labor force, the City of Garden Grove will continue to provide excellent services to its constituents and neighboring communities.

Financial Condition of the City

Due to the COVID-19 pandemic, the state of economy nationwide has been experiencing unprecedented challenges. The pandemic threatens to plunge the economy into a recession or worse. Diminishing consumer buying power resulted in poor retail sales. Leisure and hospitality industry activities were down by over 70%. These directly impact the key revenue bases of municipalities like Garden Grove.

For Fiscal Year 2019-20, our Transient Occupancy Tax (TOT) revenue decreased by \$7.5 million comparing to the previous year. Fortunately, the community passed Measure O in 2018, which created a 1 cent local sales tax. In Fiscal Year 2019-20, the City received \$20.0 million in Measure O tax revenue.

The largest revenue source for the City is property tax. For Garden Grove, the assessed value of the City's taxable properties continues to rise at a strong rate. In

Fiscal Year 2020-21, overall assessed value has reached to an all-time high of \$18.5 billion, which nearly doubled the Fiscal Year 2011-12 value. Residential property value makes up more than 70% of all value in the City. Because of the increased taxable property value, the City enjoyed a 1.9% increase in property tax revenue compare to the previous fiscal year.

On the expense side, in addition to the increased cost to fight the pandemic, the ever-growing non-discretionary cost continues to pose a threat to the City's fiscal sustainability. Unfunded pension liability alone increased by \$10.1 million over the previous year, per the most recent CalPERS valuation report published in July 2020.

In respond to the sharp decline in revenues and increased costs caused by the pandemic, the City implemented several cost containment measures in April 2020. These measure included:

- Place a hiring freeze on all vacancies, with exceptions for sworn public safety, critical emergency dispatch, and certain enterprise-funded positions;
- Pause on personnel recruitment activities;
- Suspend all non-essential training and conferences;
- Defer non-essential equipment and capital purchases; and
- Reassess personnel equipment needs and business processes.

On the budget front, in order to balance the Fiscal Year 2020-21 budget, in addition to the above measures, 22 vacant positions were defunded, contributions to the City's Fleet internal service fund from the General Fund were reduced by 16.0%, and one-time money were used to gap the deficit.

These measures helped to achieve the City's short-term financial goals. Management recognizes the long-term financial implication caused by the pandemic. To ensure financial stability, during the current fiscal year, the City Council established two important financial policies, the Pension Funding Policy and the General Fund Reserve Policy. Both policies set baseline standards for fiscal stewardship to ensure ongoing structural balance.

The City is committed to continue to improve on fiscal policy and standard setting, implement best financial management practices, and manage spending in a prudent manner by improving efficiency and identify cost saving and recovery opportunities.

Long-term Financial Planning

The City has consistently demonstrated responsible fiscal management practices. In accordance with the provisions of the City's municipal code, a five-year forecast covering operating revenue and expenditures, labor usage, and capital improvement plan is incorporated in the biennial budget process. The forecast includes analysis of key revenue and expenditure components, and proposed measures to address any anticipated gaps. The City's biennial budget is developed in the context of the five-year financial forecast.

To foster a culture of long-term fiscal sustainability, the City has started the process of adopting a series of important fiscal policies. These policies set a framework to ensure a balanced budget, maintain healthy reserves, appropriately fund the City's pension liabilities, as well as planning for future infrastructure needs. In August 2019, the City adopted the Pension Funding Policy, formally committing to proactively address its unfunded pension liability. With the close of Fiscal Year 2018-19, a General Fund reserve policy was added to the policy series setting standard for a contingency reserve.

During the upcoming biennial budget process for fiscal years 2021-2023, the City will establish a policy on infrastructure funding and grant management. These policies will guide the City in formulating its budget responsibly and standardizing practices to achieve best use of City resources. In the future, policies on user fees and cost recovery, cost allocation for administrative and support functions will also be developed and incorporated into the comprehensive financial policies.

Financial Policies and Practices

The City adopted various critical financial policies and practices with the goal of building a fiscally resilient government over the long-term.

Pension Funding Policy

The purpose of the Pension Funding Policy is to establish a systematic and disciplined method to accumulate resources to be used towards funding pension liability and future benefit payments, and to provide reasonable assurance that the cost of pension benefits will be funded in an equitable and sustainable manner.

General Fund Reserve Policy

The City is committed to prudent fiscal practices and maintaining adequate General Fund reserves to ensure consistent, uninterrupted municipal services in the event of unexpected temporary revenue shortfalls or unpredicted one-time expenditures, as well as the credit worthiness of the City. In December 2019 the City Council adopted the General Fund Reserve Policy, which established the appropriate level of unassigned fund balance in the General Fund, set conditions warranting its use, and outlined the plan to replenish it if the balance fell below the policy level.

Enterprise Fund Business Principles

The City maintains a set of business principles for managing its enterprise fund operations. These principles are to ensure the funds break even and operate efficiently, maintain two months cash flow and \$500,000 in reserves for contingencies, approach 5 percent of system value for replacement sinking funds, and maintain system and facilities up to industry standards by adequately funding new Capital Improvement Programs.

Investment Policy

The City maintains an investment policy that is updated annually and reviewed and approved by the City Council. The City's investment objectives as outlined in the policy are in the following order: safety of principal, liquidity, and yield. To meet these objectives, the City attempts to obtain the highest yield on its investments consistent with the preservation of principal and liquidity. The yield benchmark for the City is the 24-month moving average of the 2-year Constant Maturity Treasury. The Investment Policy was certified by the California Municipal Treasurer's Association in November 2020.

Purchasing Policy

The purpose for the City's centralized purchasing policy is to procure needed supplies, services, and equipment at the utmost quality, within the required time, and at the best price for the City, in a manner consistent with legal requirements, good business practice, and proper fiscal control. The goal is to serve the public with integrity while maximizing the value of the tax dollar.

Debt Management Policy

On January 24, 2017, the City Council adopted a debt management policy in compliance with Senate Bill 1029 to improve public debt financial transparency. The objective of the debt policy is to achieve sound administration of City debt by minimizing debt service and issuance costs, maintaining the highest reasonable credit rating, and ensuring complete financial disclosure and compliance with State and Federal laws.

Major Initiatives

The City has taken steps to reduce unfunded liability through the establishment of an Internal Revenue Code Section 115 trust; funding infrastructure improvements, including a facility space need assessment for the police station; improving efficiency through the implementation of an Enterprise Resources Planning (ERP) system; and promoting transparency by increasing community engagement on major initiatives, such as the development of Parks Master Plan and 2021-2029 Garden Grove Housing Element Update.

In Fiscal Year 2020-21, the City's new Capital Improvement Program (CIP) totaled \$24.7 million. It covers a wide range of categories including street, building and facility, traffic, parks, water, sewer and storm drain.

In November 2020, the City took advantage of the favorable market condition and refunded its 2010 Water Revenue Bonds. The refunding resulted in a net present value savings of \$1.6 million, or 15.3% of the refunded bonds. Additional capital in the amount of \$15.0 million was raised during the refunding, allowing the City's Water Utility to implement its new master capital plan that would otherwise be delayed due to the new state regulation on Perfluorooctanoic acid (PFOA) and Perfluorooctanesulfonic acid (PFOS).

Despite the high degree of uncertainty related to the impacts of the COVID-19 pandemic, the City received an AA+ rating with Stable outlook from S&P Global Rating for the above bond issuance. S&P specifically cited that “in our view, the financial practices are robust, well embedded, and likely sustainable. The management team, in our view, maintains most of the best practices we consider critical to supporting credit quality and these are well embedded in the city system's daily operations and practices. Factors considered in the strong assessment include regular budget monitoring and reporting to the board, robust long-term financial and capital planning, adherence to the city's formal debt management and investment policies, and a formal liquidity policy.”

The City's overall tax base is essential in maintaining the delivery of core services and programs to Garden Grove residents and businesses. While COVID-19 impacts remain uncertain, the City was able to advance innovation and technology to ensure streamline service delivery was achieved via a virtual City Hall platform. A key factor of the City's roadmap is the development the Garden Grove Reopening Plan along with the Business Resource and Resiliency Plan that identified a series of action items incorporating: electronic plan check, online building permitting, online payment portals, virtual inspection services, virtual recreation programming, and alternative meeting solutions.

The City's economic development initiatives to enhance local investment and promote job creation continued to be assertive with successful results in the attraction and expansion of several key retailers: See's Candies, Little World Indoor Playground, Mochinut, Wilson Creek Winery, Myungrang Hot Dogs, Taco Bell, McDonald's, Planet Fitness, Panda Express, and Target. Strategically located near the 22 Freeway, Rexford Industries obtained approvals to expand and reposition 140,000 sq.ft. industrial building in the City's high-demand industrial area. With positive housing market conditions, a number of mixed-use projects advanced through the planning approval process including: The Centre, 16 new townhomes with work-live units; the Garden Brook Senior Village comprised of 394 affordable senior units with ancillary retail uses; Brookhurst Place (Phase II) is anticipated to develop 118 apartment homes in 2021. The Shea Homes Gardenia project which included 70 single-family, detached for-sale residential homes was recently completed.

Transforming the City's downtown area through place-making and local public art efforts illuminates the ongoing priorities to Re-Imagine Garden Grove through active transportation and attraction of local entrepreneurs and artists. SteelCraft Garden Grove, an outdoor, urban eatery built from repurposed shipping containers opened in September 2019. The Cottage Industries project envisions an adaptive reuse of the twelve properties for retail, office, artesian and makers' space. Construction is expected to be begin in 2021.

The City is committed to providing programs and services designed to improve neighborhoods with support from the Neighborhood Improvement and Conservation Commission and funding from the Federal and State agencies. Such funding includes Community Development Block Grant, HOME Investment Partnerships Program, and Emergency Solutions Grants. These efforts have expanded to include: the the First-

time Homebuyer Program through the CalHOME Grant, Workforce Initiative Subsidy for Homeownership Grant (WISH), and Senior Home Improvement Grants. The City's Homeless Emergency Assistance and Rental Transition (HEART) Program furthered homelessness resources via tenant-based rental assistance for Garden Grove homeless population.

Furthermore, the Garden Grove Housing Authority which operates under Federal grants received from the Department of Housing and Urban Development, provides rental subsidies to low-income families. The Section 8 program assists over 2,220 families with their monthly rent. The City is committed to providing these programs and services designed to improve Garden Grove neighborhoods and increase affordable housing options in our community.

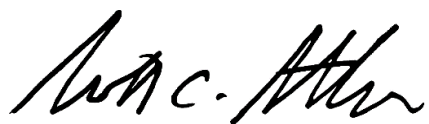
Awards and Acknowledgements

The Government Finance Officers Association (GFOA) awarded the Certificate of Achievement for Excellence in Financial Reporting to the City of Garden Grove for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2019. This was the 35th consecutive year that the City has received this prestigious award. The Certificate of Achievement is the highest form of recognition in the area of governmental accounting and financial reporting, and its attainment represents a significant accomplishment by a government and its management.

A Certificate of Achievement is valid for a period of one year only. We believe that our current CAFR continues to meet the award program requirements and we are submitting it to the GFOA to determine its eligibility for another certificate. The preparation of the CAFR on a timely basis was made possible by the efficient and dedicated service of the staff in Finance. Staff members have our sincere appreciation for their contributions to this report. We also acknowledge the assistance of Davis Farr LLP, in completing the CAFR.

We thank the Mayor, City Council, and the City's executive management team for their strong leadership and support of the financial operations of the City and for maintaining the highest standards of professionalism in managing the City's finances for the best interest of the citizens of Garden Grove.

Respectfully submitted,



Scott C. Stiles, City Manager



Patricia Song, Finance Director



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**City of Garden Grove
California**

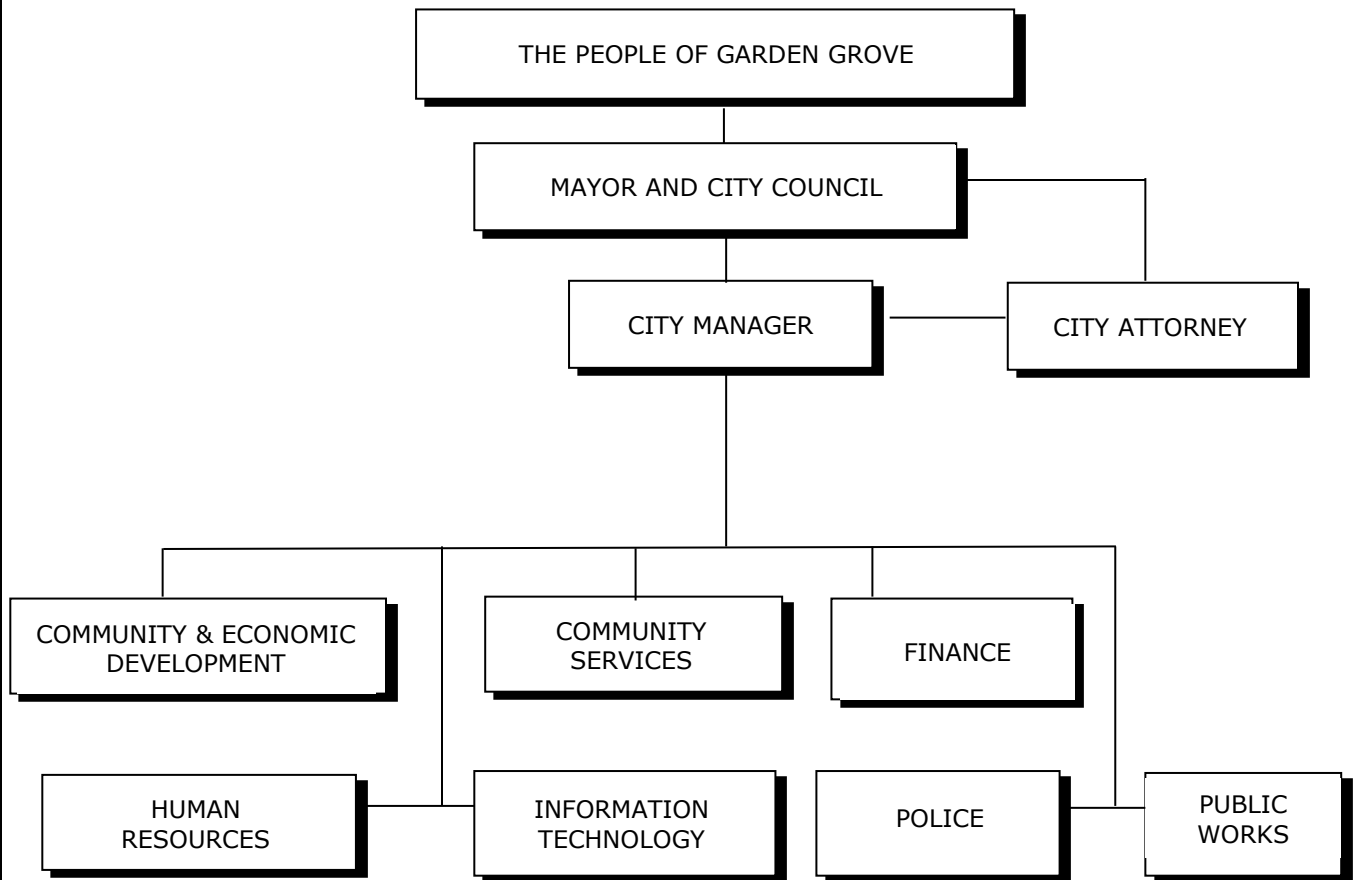
For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

June 30, 2019

Christopher P. Morill

Executive Director/CEO

CITY OF GARDEN GROVE



CITY OF GARDEN GROVE

City Council

Steven R. Jones

Mayor

John R. O'Neill

Mayor Pro Tem - District 2

Stephanie Klopfenstein

Mayor Pro Tem - District 5

George S. Brietigam III

Council Member - District 1

Patrick Phat Bui

Council Member - District 4

Thu-Ha Nguyen

Council Member - District 3

Kim B. Nguyen

Council Member - District 6

City Officials

Scott Stiles

City Manager

Omar Sandoval

City Attorney

Anand Rao

Information Technology Director

John Montanez

Community Service Director

Laura Stover

Human Resources Director

William Murray

Public Works Director

Patricia Song

Finance Director

Lisa Kim

*Assistant City Manager/ Community
& Economic Development Director*

Tom DaRé

Police Chief

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Financial Section

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Independent Auditor's Report

To the City Council
City of Garden Grove, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Garden Grove, California (the City), as of and for the year ended June 30, 2020, and the related notes to the 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.

Auditor's 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 the 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, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Garden Grove, California, as of June 30, 2020, 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.

Emphasis of Matter

The financial statements for the year ended June 30, 2020 reflect certain prior period adjustments as described further in Note 17 to the financial statements. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the *management's discussion and analysis, certain budgetary comparison information, Schedule of Changes in Net Pension Liability and Related Ratios, Schedule of Pension Contributions and the Schedule of Changes in Total OPEB liability and Related Ratios* 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 *combining and individual nonmajor fund financial statements, certain budgetary comparison schedules, the introductory section and the statistical section* are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The *combining and individual nonmajor fund financial statements* and certain *budgetary comparison schedules* are the responsibility of management and were derived from and relates 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 certain *budgetary comparison schedules* are fairly stated, in all material respects, in relation to the basic financial statements as a whole. The *introductory section* and the *statistical section* 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 1, 2020 on our consideration of the City of Garden Grove'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 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 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 City of Garden Grove's internal control over financial reporting and compliance.

A handwritten signature in blue ink that reads "Davis Fan" followed by a stylized flourish.

December 1, 2020
Irvine, California

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MANAGEMENT'S DISCUSSION AND ANALYSIS

Fiscal Year Ended June 30, 2020

The City of Garden Grove's Finance team has prepared this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2020, to assist users of this report to gain a better understanding of the City's financial health and history. The information presented here should be considered in conjunction with additional information furnished in the letter of transmittal and the accompanying financial statements.

FINANCIAL HIGHLIGHTS

The City of Garden Grove's financial statements prepared for the fiscal year ended June 30, 2020 comply with all applicable statements issued by the Governmental Accounting Standards Board (GASB). Two major accounting changes took effect during Fiscal Year 2019-20, which had a major impact to the City's financial statement presentation:

1. Implicit rate subsidy was included in the City's Other Post-Employment Benefit (OPEB) liability for fiscal year ended June 30, 2020, resulted in an increase in OPEB liability by \$27.6 million, among which \$24.4 million of the increase was reported in the governmental activities, and \$3.2 million in the business-type activities. Additional information on OPEB can be found in the *Notes to the Basic Financial Statements (Note 12)*.
2. The golf course operations was reclassified from governmental activities to business-type activities, resulted in a restatement to the beginning net position in the amount of \$3.6 million. Additional information on the restatement can be found in the *Notes to the Basic Financial Statements (Note 17)*.

Government-Wide

- The City's total assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at June 30, 2020 by \$753.2 million (*net position*).
- The overall City's net position increased by \$8.9 million from the previous fiscal year primarily due to the improved cash position as the result of slowed down spending in light of the COVID-19 pandemic.
- Total expenses for governmental activities were \$170.3 million for fiscal year ended June 30, 2020. The sources for these expenses came from program revenues of \$39.6 million, taxes in the amount of \$120.3 million, and other general revenue of \$10.7 million. For the current year, revenues from

CITY OF GARDEN GROVE

Management's Discussion and Analysis (continued)

June 30, 2020

governmental activities exceeded expenses by \$0.4 million, net against a beginning balance restatement of \$3.6 million, net position for governmental activities decreased by \$3.2 million from the previous year to \$582.8 million at June 30, 2020.

- For business-type activities, program revenues exceeded expenses by \$5.6 million. Among the total program revenue of \$91.6 million, \$54.2 million was from charges for services, and \$37.4 million from operating grants and contributions. Combined with investment earnings and other general revenues of \$2.8 million, and a restatement to the beginning balance in the amount of \$3.6 million, net position for business-type activities increased by \$12.1 million from the previous year to \$170.4 million at June 30, 2020.

Fund Based

- As of the end of the current fiscal year, the City's governmental funds reported a combined ending fund balance of \$147.8 million, an increase of \$13.1 million from the previous year. The net increase was primarily due to the positive operating result with current year's revenues exceeded expenditures by \$15.8 million.
- Among the total fund balance of \$147.8 million reported at the close of the fiscal year, \$82.7 million, or 55.9% are either non-spendable or restricted for specific purposes. The City also committed \$22.5 million for a Stability Reserve in the General Fund during the year. Please refer to *Notes to Basic Financial Statements (Note 1)* for additional information on the categorization of the governmental funds' fund balances.

OVERVIEW OF THE FINANCIAL STATEMENTS

Government-Wide Financial Statements

The government-wide financial statements are designed to give users a broad overview of the City's finances, similar to a private-sector business. They present the financial picture of the City from the economic resources measurement focus using the accrual basis of accounting.

There are two statements in the government-wide financial statements, the statement of net position, and the statement of activities. The statement of net position presents information on all of the City's assets, deferred outflows of resources, liabilities, and deferred inflows of resources. The net difference between the total of assets and deferred outflows and the total of liabilities and deferred inflows is reported as net position. Increases or decreases in net position over time may serve as a useful indicator of whether the City's financial position is improving or deteriorating. Other factors to consider are changes in the City's property tax base and the condition of the City's infrastructure assets. The statement of activities shows how the City's net position changed during the fiscal year.

CITY OF GARDEN GROVE

Management's Discussion and Analysis (continued)

June 30, 2020

Both government-wide financial statements distinguish between functions that are primarily supported by taxes and intergovernmental revenues, and functions that are intended to recover all or a significant portion of their costs through user fees and charges. The first function is identified in the statements as governmental activities, while the latter is reported as business-type activities.

Most of the City's basic services are reported in the governmental activities category, including fire, police, traffic safety, public right of way, community buildings, community services, economic development, parks and greenbelts, community planning and development, and municipal support functions. Property and sales taxes, transient occupancy tax, business licenses and permits, investment income, and state and federal grants finance these activities. The City operates its sewer utility through its component unit, the Garden Grove Sanitary District, and federal Section 8 housing program through another component unit, the Garden Grove Housing Authority. These activities are reported in the business-type activities category along with water utility and solid waste disposal services.

The government-wide financial statements can be found on the pages immediately following this discussion in the Basic Financial Statements section.

Fund Financial Statements

A fund is a set of related accounts that is used to control resources that have been segregated to carry on specific activities or to attain certain objectives in accordance with special regulations, restrictions, or limitations. The City, like the state and other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All City funds are divided into one of three categories: governmental funds, proprietary funds, or fiduciary funds.

The governmental fund financial statements are prepared using the current financial resources measurement focus and modified accrual basis of accounting. The proprietary and fiduciary activities are prepared using the economic resources measurement focus and the accrual basis of accounting.

The fund financial statements provide detailed information about the most significant funds – not the City as a whole. Some funds are required to be established by State law and by bond covenants. However, management establishes many other funds to help manage and report money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money.

Governmental funds

Most of the City's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called *modified accrual* accounting, which measures cash and all other *financial* assets that can readily be converted to cash. The governmental fund statements provide a detailed *short-term view* of the City's general government operations and the basic services it provides. Governmental fund information helps determine whether there

CITY OF GARDEN GROVE

Management's Discussion and Analysis (continued)

June 30, 2020

are more or fewer financial resources that can be spent in the near future to finance the City's programs. The differences of results in the governmental fund financial statements to those in the government-wide financial statements are explained in a reconciliation schedule following each governmental fund financial statement. The governmental fund financial statements can be found in the *Basic Financial Statements* section of this report.

Proprietary funds

When the City charges customers for the services it provides – whether to outside customers or to other units of the City – these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the statement of net position and the statement of revenues, expenses and changes in fund net position. The City's enterprise funds are the same as the business-type activities reported in the government-wide statements but provide more detail and additional information, such as cash flows. The City uses internal service funds (the other component of proprietary funds) to report activities that provide supplies and services for the City's other programs and activities – such as the City's self-insured worker's compensation and risk management, fleet management, employee benefits, information systems, warehouse operation, and communication replacement funds. The internal service funds are reported with governmental activities in the government-wide financial statements. The proprietary fund financial statements can be found in the *Basic Financial Statements* section of this report.

Fiduciary funds

The City is the trustee, or fiduciary, for certain funds held to account for activities reported in this category which includes the Successor Agency. The City's fiduciary activities are reported in separate *statements of fiduciary net position* and *statement of changes in fiduciary net position*.

Notes to Basic Financial Statements

Notes to basic financial statements provide additional information that is essential to fully understand the data provided in the government-wide and fund financial statements. They are presented immediately following the *Basic Financial Statements* section of this report.

Other Information

In addition to the basic financial statements and the accompanying notes, this report also presents certain *required supplementary information* on the City's budget process and the General Fund budgetary comparison schedule, the City's progress in funding its obligation to provide pension and other post-employment benefits to its employees.

CITY OF GARDEN GROVE

Management's Discussion and Analysis (continued)

June 30, 2020

Combining and individual statements for non-major governmental and proprietary funds, internal service funds and the agency fiduciary fund are also presented in the *Supplementary Information* section of this report.

GOVERNMENT- WIDE FINANCIAL ANALYSIS

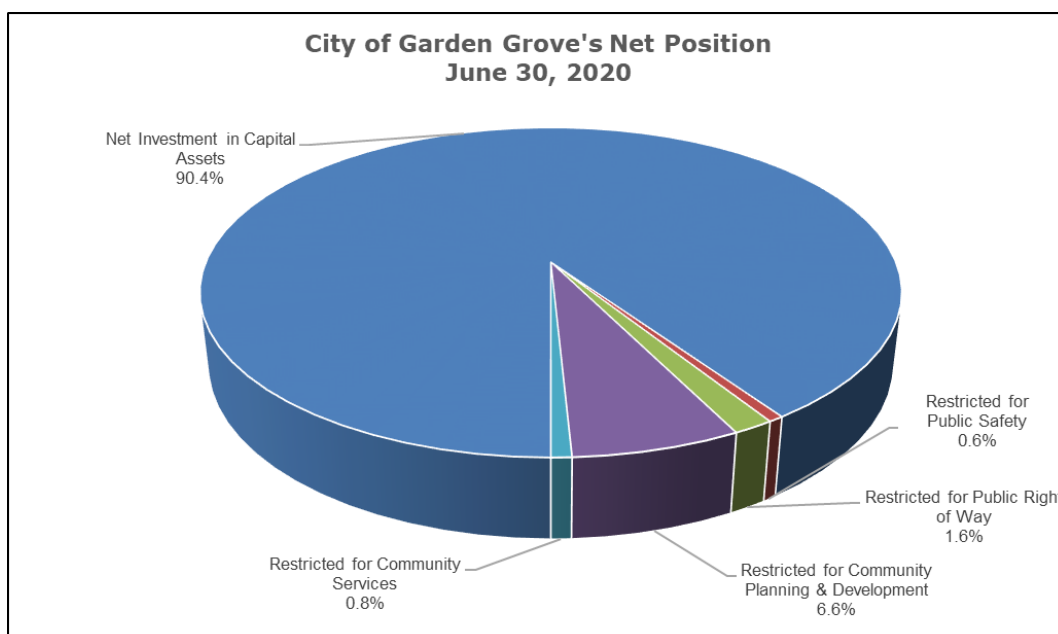
The government-wide financial analysis focus on the City's net position and changes in net position of the governmental and business-type activities during the fiscal year.

As noted earlier, the City's net position as a whole increased by \$8.9 million from the previous year. The enhanced financial position was due to positive operating result of the year. The government-wide net position reported \$753.2 million as of June 30, 2020.

Among the total net position, \$751.8 million were invested in capital assets, net of related debt. These capital assets are essential for City operations, which include land, buildings, machinery and equipment, and infrastructure. Net position invested in capital assets is not available for spending. Although the City's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be liquidated to pay for the liabilities.

The remaining \$1.4 million of total government-wide net position are composed of \$72.5 million restricted funds and (\$71.1) million unrestricted. Net position may be restricted for capital projects, debt payments, and/or special programs such as public safety and public right of way.

The graph below illustrates the various components of the City's net position at fiscal year ended June 30, 2020.



CITY OF GARDEN GROVE

Management's Discussion and Analysis (continued)

June 30, 2020

The schedule below is a condensed version of the City's statement of net position for fiscal year ended June 30, 2020 with comparative data from the previous fiscal year:

City of Garden Grove's Net Position (in millions)

	Governmental activities		Business-type activities		Total	
	2020	2019	2020	2019	2020	2019
Current and other assets	\$ 281.4	\$ 256.3	\$ 74.6	\$ 70.7	\$ 356.0	\$ 327.0
Capital assets	641.2	644.3	162.4	157.9	803.6	802.2
Total assets	922.6	900.6	237.0	228.6	1,159.6	1,129.2
Deferred charges on refunding	-	-	0.1	0.1	0.1	0.1
Deferred OPEB related items	21.9	0.4	2.8	-	24.7	0.4
Deferred pension related items	32.4	40.3	3.9	4.9	36.3	45.2
Total deferred outflows	54.3	40.7	6.8	5.0	61.1	45.7
Long-term debt	73.2	73.0	29.6	31.9	102.8	104.9
Net OPEB liability	40.5	16.1	5.2	2.1	45.7	18.2
Net pension liability	261.3	245.4	30.6	30.6	291.9	276.0
Other liabilities	13.0	13.4	6.9	8.7	19.9	22.1
Total liabilities	388.0	347.9	72.3	73.3	460.3	421.2
Deferred unamortized gain on refunding	-	-	0.2	0.2	0.2	0.2
Deferred OPEB related items	0.8	0.7	0.1	0.1	0.9	0.8
Deferred pension related items	5.3	6.7	0.9	1.7	6.2	8.4
Total deferred inflows	6.1	7.4	1.2	2.0	7.3	9.4
Net investment in capital assets	619.1	621.2	132.7	125.8	751.8	747.0
Restricted	72.5	69.8	-	-	72.5	69.8
Unrestricted	(108.8)	(105.0)	37.7	32.5	(71.1)	(72.5)
Total net position	\$ 582.8	\$ 586.0	\$ 170.4	\$ 158.3	\$ 753.2	\$ 744.3

A condensed statement of change in net position with comparative amounts on revenues and expenses for the current and prior year is presented on the following page.

CITY OF GARDEN GROVE

Management's Discussion and Analysis (continued)

June 30, 2020

City of Garden Grove's Changes in Net Position (in millions)

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Revenues:						
Program revenues:						
Charges for services	\$ 14.5	\$ 17.1	\$ 54.2	\$ 51.0	\$ 68.7	\$ 68.1
Operating contributions and grants	22.1	21.6	37.4	34.4	59.5	56.0
Capital contributions and grants	3.0	3.7	-	-	3.0	3.7
General revenues:						
Taxes:						
Property taxes	50.8	49.3	-	-	50.8	49.3
Sales and use taxes	43.1	24.6	-	-	43.1	24.6
Transient occupancy taxes	18.8	26.3	-	-	18.8	26.3
Other taxes	7.6	8.4	-	-	7.6	8.4
Investment earnings	9.1	7.7	2.7	1.9	11.8	9.6
Other income	1.7	0.8	0.2	0.2	1.9	1.0
Total revenues	170.7	159.5	94.5	87.5	265.2	247.0
Expenses:						
Public safety - Fire	32.9	27.1	-	-	32.9	27.1
Public safety - Police	76.2	63.0	-	-	76.2	63.0
Traffic safety	5.7	5.2	-	-	5.7	5.2
Public right of way	17.5	19.1	-	-	17.5	19.1
Community buildings & drainage	6.2	6.0	-	-	6.2	6.0
Parks & community services	8.5	8.0	-	-	8.5	8.0
Community & economic development	12.3	11.5	-	-	12.3	11.5
Municipal support	9.9	10.8	-	-	9.9	10.8
Water utility	-	-	37.9	34.0	37.9	34.0
Sewer utility	-	-	7.4	7.8	7.4	7.8
Solid waste disposal	-	-	2.1	1.8	2.1	1.8
Housing program	-	-	37.1	34.2	37.1	34.2
Golf course	-	-	1.5	-	1.5	-
Interest on long-term debt	1.1	1.0	-	-	1.1	1.0
Total Expenses	170.3	151.7	86.0	77.8	256.3	229.5
Income (loss) before transfers	0.4	7.8	8.5	9.7	8.9	17.5
Transfers	-	1.0	-	(1.0)	-	-
Change in net position	0.4	8.8	8.5	8.7	8.9	17.5
Net position - beginning of year	586.0	576.9	158.3	149.6	744.3	726.5
Restatement	(3.6)	0.3	3.6	-	-	0.3
Net position - end of year	\$ 582.8	\$ 586.0	\$ 170.4	\$ 158.3	\$ 753.2	\$ 744.3

CITY OF GARDEN GROVE

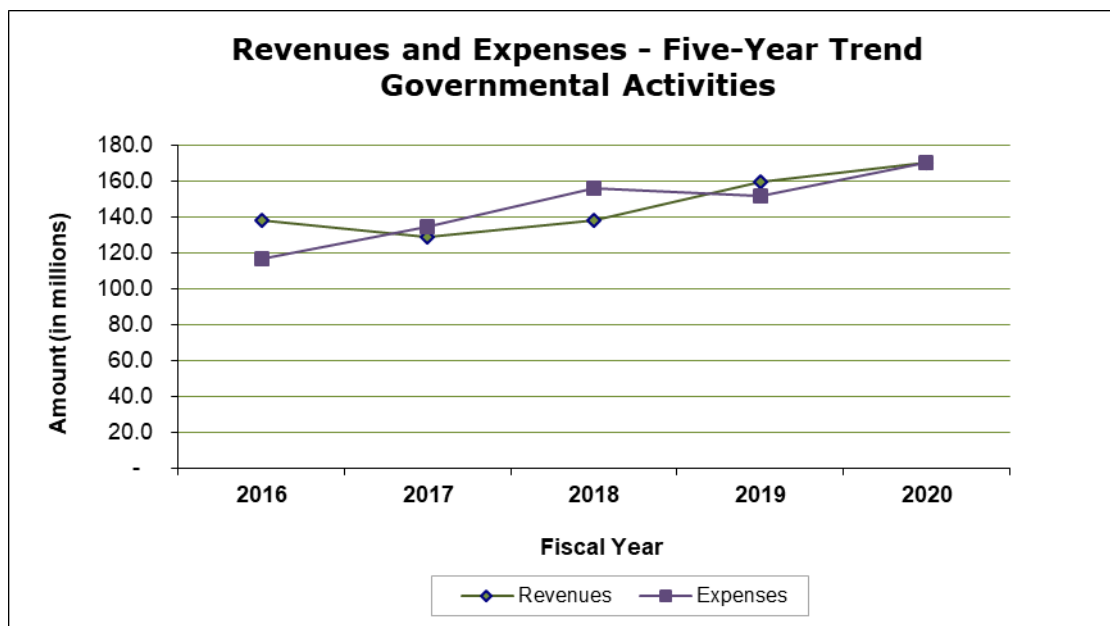
Management's Discussion and Analysis (continued)

June 30, 2020

Governmental Activities

Total resources available during the year to finance governmental operations were \$753.1 million. This amount consists of the beginning net position of \$582.4 million, which includes a restatement of \$(3.6) million, program revenues of \$39.6 million and general revenues of \$131.1 million. Total uses in governmental activities during the year totaled \$170.3 million. Accordingly, the net position for governmental activities decreased by \$3.2 million and ended at \$582.8 million as of June 30, 2020.

The chart below presents governmental activity revenues and expenses for the past five years. Transfers and extraordinary items were not included in the revenues and expenses.



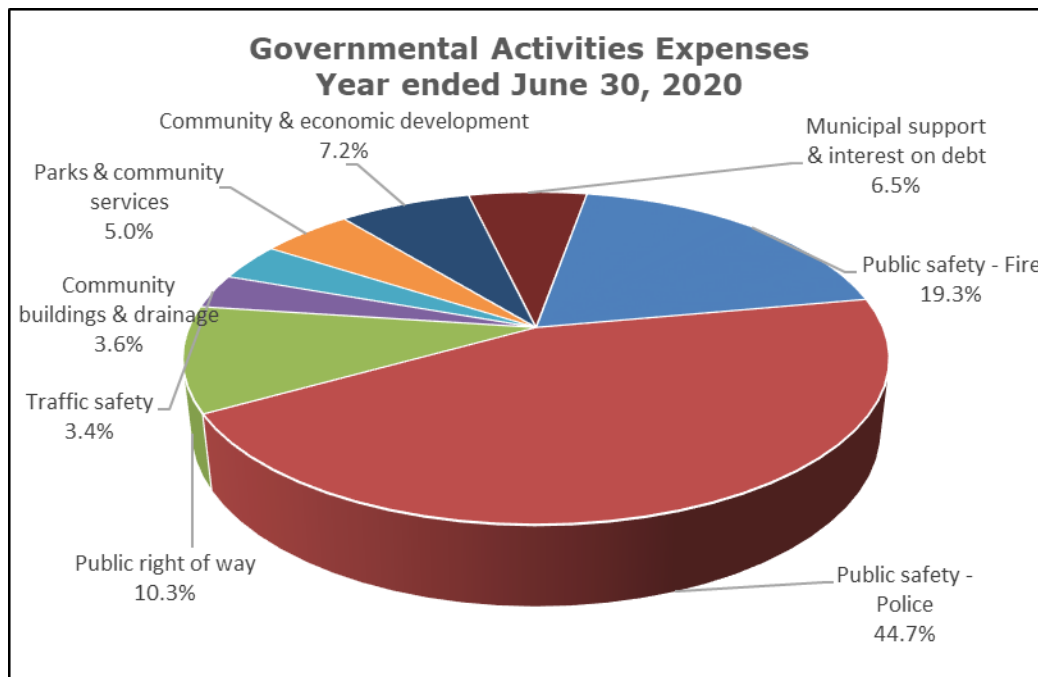
Total revenues from governmental activities was slightly higher than total expenses for year by \$0.4 million. With the restatement of \$3.6 million related to reclassifying the City's golf course operations from governmental activities to business-type activities, overall governmental activities' net position decreased by \$3.2 million.

Total cost of governmental activities for fiscal year ended June 30, 2020 was \$170.3 million, including \$1.1 million in interest expense. A total of \$109.1 million, or 64.1% was for providing public safety services. The chart on next page shows a breakdown of the cost of each major municipal function.

CITY OF GARDEN GROVE

Management's Discussion and Analysis (continued)

June 30, 2020



The public safety function (police and fire) is primarily funded by property taxes, sales tax, transient occupancy tax, and other general revenues. Traffic safety, public right of way, community buildings and drainage programs are responsible for maintenance and construction of transportation system as well as city facilities, with funding provided by gas tax, Measure M2, various federal, state and local grants, special assessment, as well as other general revenues. The funding source for parks and community services is primarily general revenues and some program fees. Community and economic development functions are funded by development related revenues as well as general revenues such as taxes, fees and investment income. Municipal support services (administration, legal, human resources, financial, and information technology) are primarily funded by charges to the direct operating functions they support through a cost allocation program.

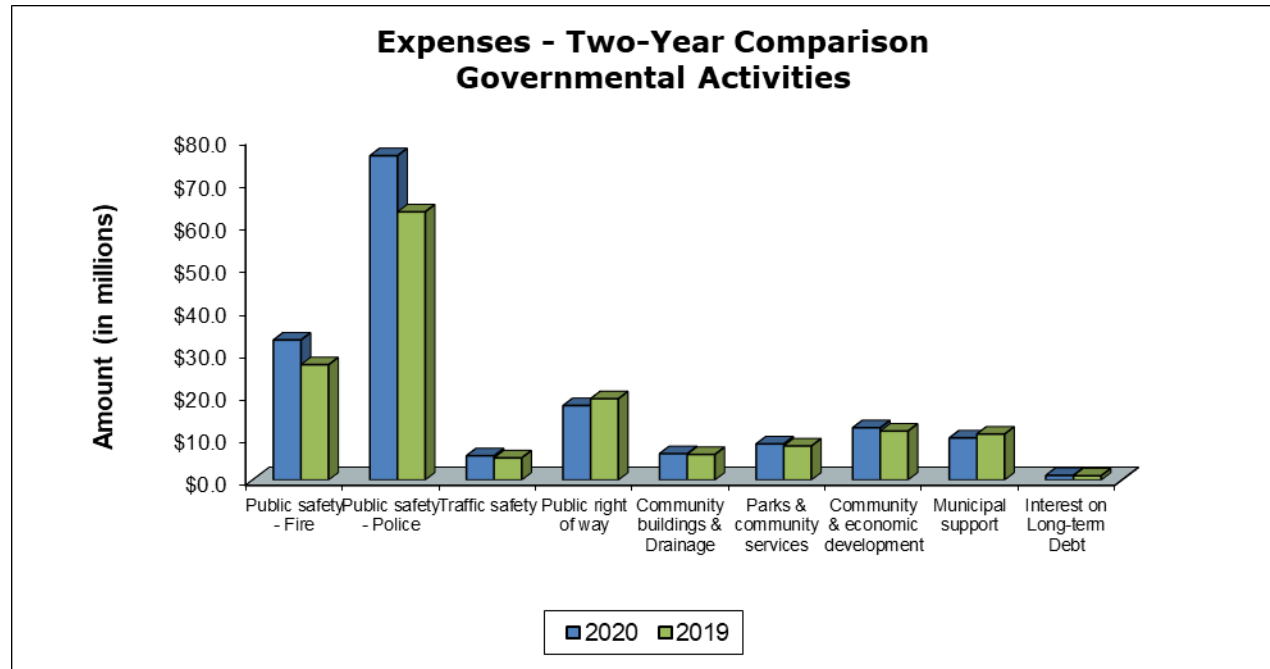
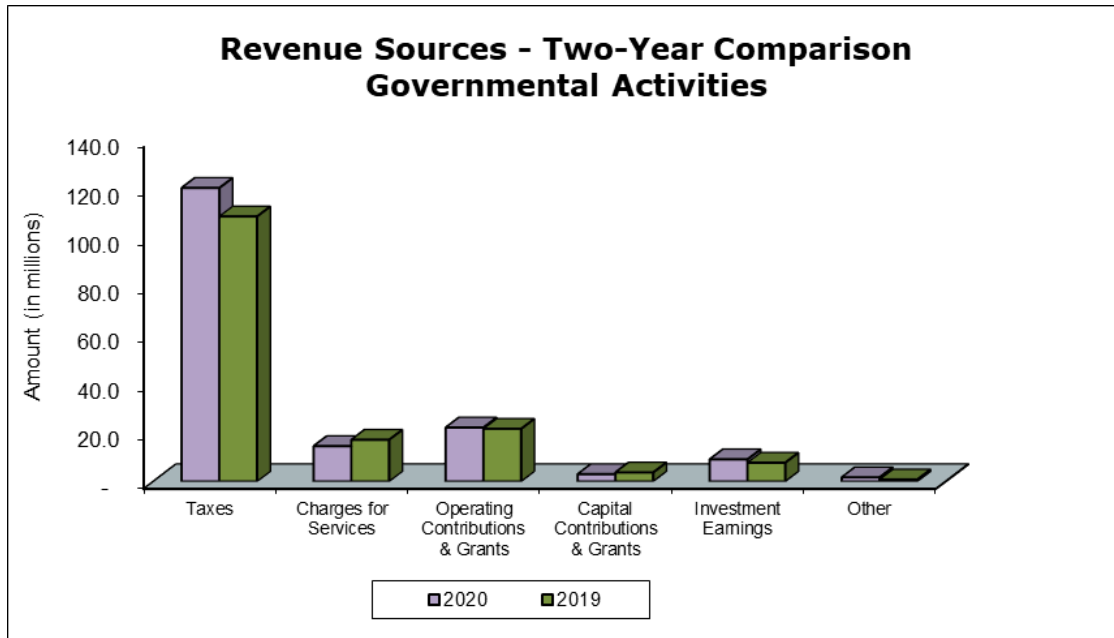
Of the total cost of the governmental activities, the amount the taxpayers ultimately funded was \$120.3 million, the remaining balance was paid by various program revenues, including \$14.5 million by those who directly benefited from the programs, \$22.1 million from other governments and organizations that subsidized certain programs with operating grants and contributions, and \$3.0 million from capital grants and contributions.

CITY OF GARDEN GROVE

Management's Discussion and Analysis (continued)

June 30, 2020

The following two charts illustrate the total revenue and expense for the governmental activities, excluding transfers for the fiscal years ended June 30, 2020 and June 30, 2019 respectively.



Highlights of the major revenue sources and expenses for governmental activities are listed below:

- Program revenues represent 23.2% of total revenues generated by governmental activities. Total program revenues for governmental activities in the current year

CITY OF GARDEN GROVE

Management's Discussion and Analysis (continued)

June 30, 2020

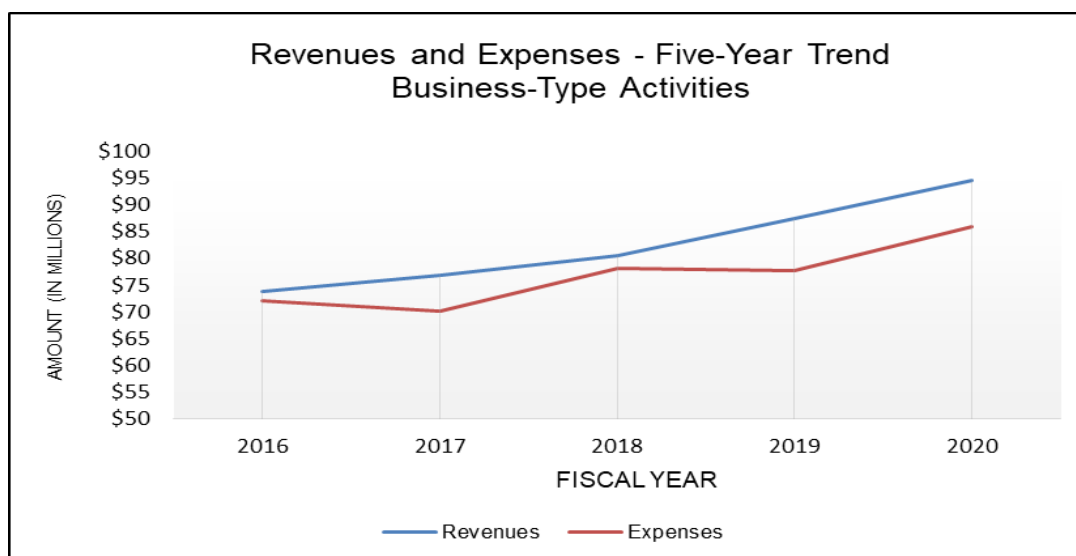
were \$39.6 million, a decrease of \$2.8 million from the previous year, primarily due to the decreased charges for services as a result of the pandemic.

- Taxes comprised 70.5% of the total revenues from governmental activities. Total tax revenues were \$120.3 million for the current year, an increase of \$11.7 million, or 10.8% from the previous year. This increase was attributable to the Measure O, this one-cent local sales tax measure generated \$20.0 million in Fiscal Year 2019-20. Property tax revenue represents 42.2% of total taxes, and transient occupancy tax revenue contributed \$18.8 million during the year. This was a decrease of \$7.5 million from the previous year as the result of the pandemic. The remaining \$7.6 were comprised of franchise tax, business operations tax, and motor vehicle taxes.
- Total governmental expenses was \$170.3 million, reflected an increase of \$18.6 million from the prior year. With the passage of Measure O, the City reinstated various programs and began filling vacant positions that resulted from FY 2018-19 budget reductions. Additionally, a total 18 police positions were added, and various economic development initiatives were implemented during the year.

Business-Type Activities

The City's net position in the business-type activities increased by \$8.5 million. Primary contributors to the increase was the \$3.2 million increase in revenues from charges for services and \$3.0 million in operating contributions and grants. The overall net position reported in the business-type activities was \$170.4 million as of June 30, 2020.

The chart below presents revenues and expenses in the business-type activities for the past five years, excluding transfers and extraordinary items.

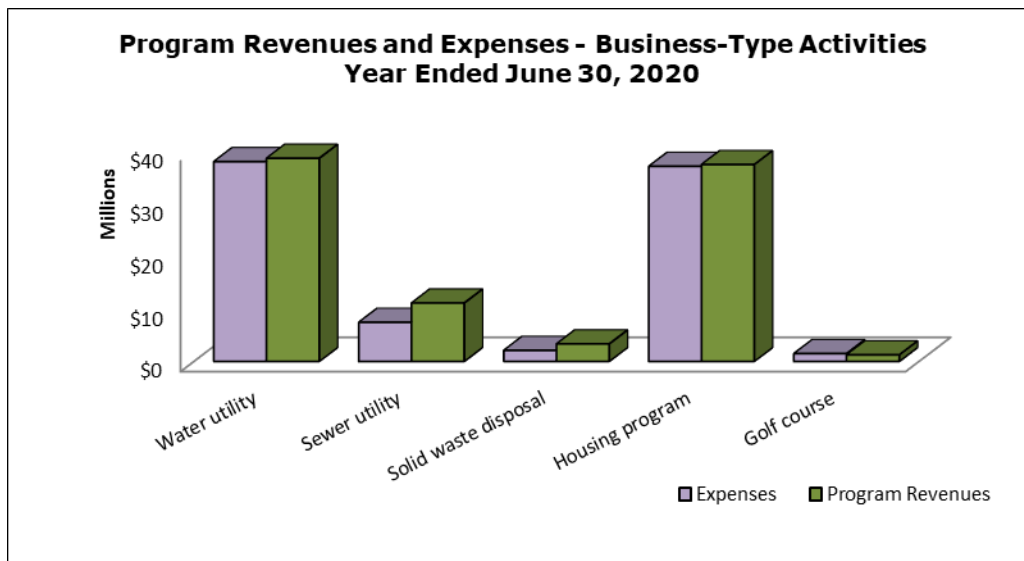


CITY OF GARDEN GROVE

Management's Discussion and Analysis (continued)

June 30, 2020

The graph below shows the expenses of each business-type function compared to the program revenues generated specifically from its operations.



Total expenses of all business-type activities for the fiscal year ended June 30, 2020 were \$86.0 million, an increase of \$8.2 million from the previous year. The largest increase was in the Water Utility, due to a change in State regulation on Perfluorooctanoic acid (PFOA) and Perfluorooctanesulfonic acid (PFOS). As the result of the new regulation, two of the City's eleven wells were temporally suspended from water production. To continue supply water to the community, the Water Utility had to increase the amount of imported water at a higher cost. As shown in the statement of activities, the amount paid by users of the systems was \$54.2 million, reported as charge for services. Revenues from operating grants and contributions were \$37.4 million, for the City's Housing Section 8 program. Total program revenue reported for the year was \$91.6 million.

Total resources available during the year to finance business type activities were \$256.4 million. This amount consists of net position at July 1, 2019 in the amount of \$158.3 million, total revenues of \$94.5 million, and a restatement to the beginning balance of net position in the amount of \$3.6 million due to the reclassification of the golf course operations from governmental activities. After funding total expenses of \$86.0 million, net position for business-type activities increased by \$8.5 million to \$170.4 million at June 30, 2020.

CITY OF GARDEN GROVE

Management's Discussion and Analysis (continued)

June 30, 2020

FUND FINANCIAL ANALYSIS

General Fund

The General Fund is the primary operating fund of the City. Fund balance increased by \$15.2 million for the fiscal year ended June 30, 2020, with an ending balance of \$82.3 million.

Below is a three-year trend analysis on the fund balance of the General Fund. For additional information, please refer to the *Notes to Basic Financial Statements*.

City of Garden Grove's General Fund Fund Balance Three-Year Trend Information (in millions)

	<u>FY 2019-20</u>	<u>FY 2018-19</u>	<u>FY 2017-18</u>
Fund Balances:			
Nonspendable	\$ 14.4	\$ 12.8	\$ 13.5
Restricted	5.0	3.8	3.1
Committed	22.5	-	-
Assigned	3.2	3.1	3.7
Unassigned	37.2	47.4	29.4
Total Fund Balance	<u>\$ 82.3</u>	<u>\$ 67.1</u>	<u>\$ 49.7</u>
Fund Balance - Beginning	\$ 67.1	\$ 49.7	\$ 39.9
Excess revenues over expenditures	15.2	17.1	5.5
Transfers	(0.9)	0.3	1.8
Gain on sale of capital assets	0.9	-	-
Special items	-	-	2.5
Fund Balance - Ending	<u>\$ 82.3</u>	<u>\$ 67.1</u>	<u>\$ 49.7</u>

For fiscal year ended June 30, 2020, operating revenues exceeded expenditures by \$15.2 million. The positive operating results was primarily due to enhanced revenue base with the passage of a local sales tax measure, Measure O, which brought in an additional 1% of sales tax to the City, combined with effective cost containment measures implemented when COVID-19 pandemic broke out. Fiscal Year 2019-20 was the first full year since Measure O became effective, a total of \$20.0 million in Measure O sales tax revenue was reported in the current year.

Overall General Fund revenues increased by \$10.3 million or 7.9%, comparing to the previous year. Due to the pandemic, transient occupancy tax revenue decreased by \$7.5 million from the previous year, this represented a 28.5% reduction. With the help from Measure O revenue, as well as enhanced property tax revenue, overall revenue saw an increase for the year. Property tax continued to be the largest tax revenue source for the City, reported \$50.3 million for fiscal year ended June 30, 2020, representing a 2.2% increase from the prior year. The increase is largely due to enhanced assessed value of overall taxable properties within the City. Sales tax went up by 13.8 million, or 30.8% from the previous year, a direct contribution from the 1 cent Measure O local tax.

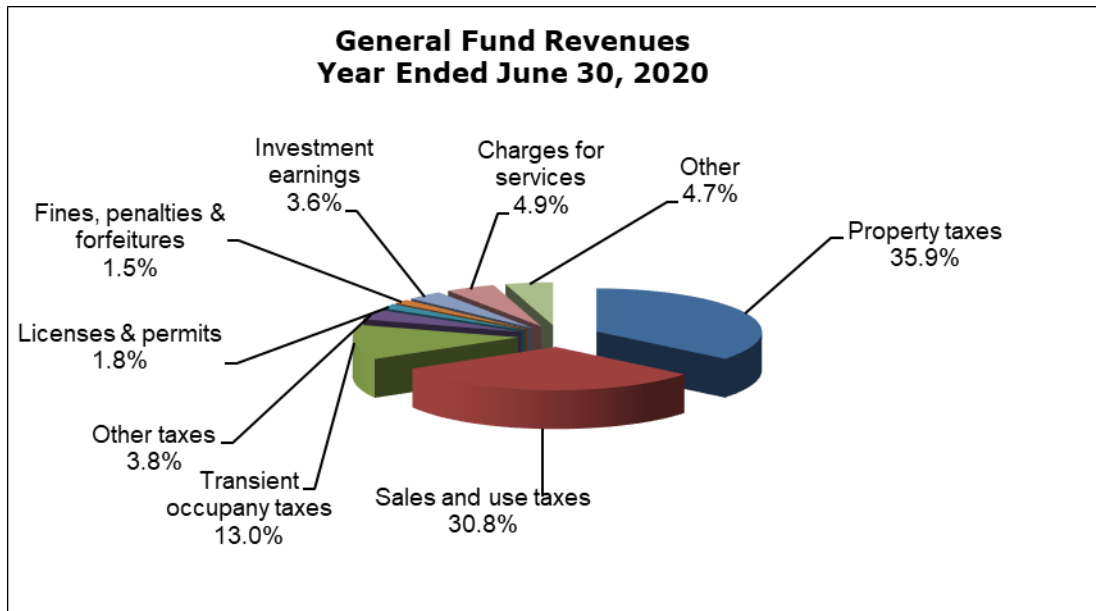
CITY OF GARDEN GROVE

Management's Discussion and Analysis (continued)

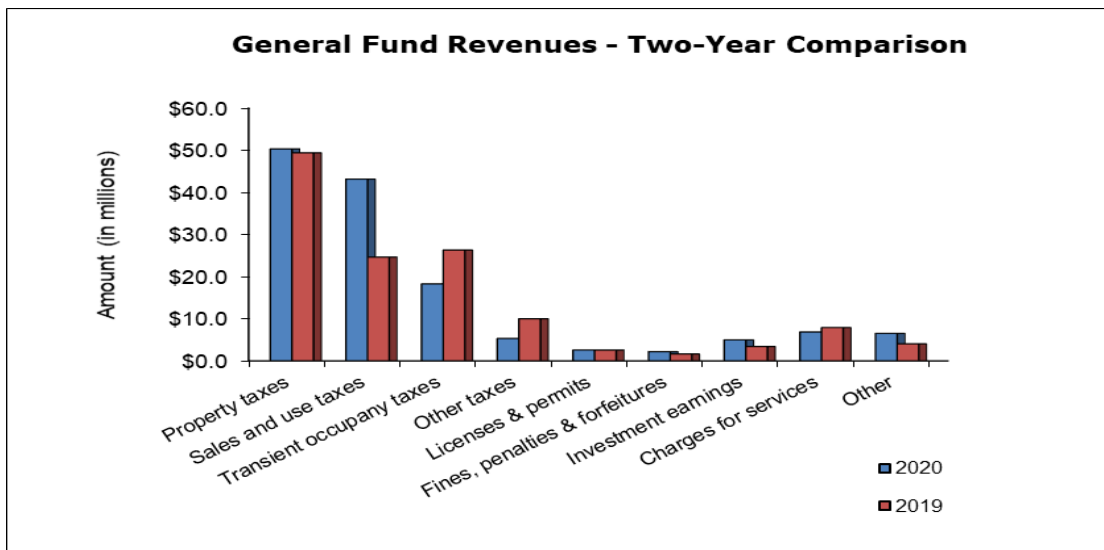
June 30, 2020

Other taxes including business license tax, franchise taxes, and motor vehicle in lieu taxes maintained at the same level with the previous year.

The graph below illustrates General Fund revenues by major sources:



A two-year comparison of each General Fund revenue source for the fiscal years ended June 30, 2020 and June 30, 2019 is presented below:



Overall General Fund expenditures increased by \$12.2 million compared to the previous year. The largest increase was in the public safety sector. The City transitioned its fire protection service to the Orange County Fire Authority in August 2019. With additional emergency medical services, the overall public safety – fire increased by \$3.7 million, or 15.1% comparing to the prior year. Additionally, with

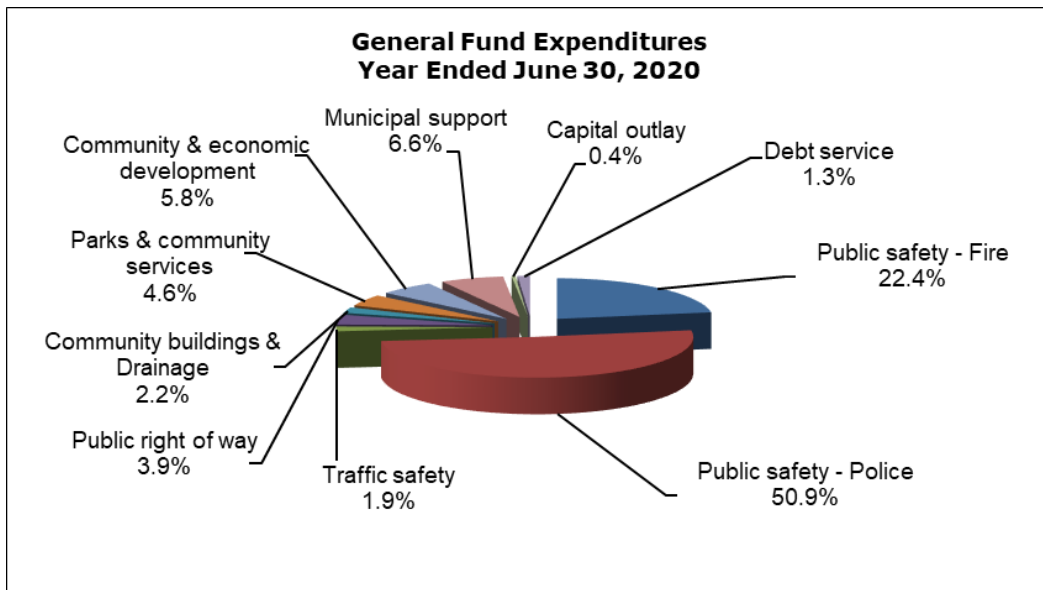
CITY OF GARDEN GROVE

Management's Discussion and Analysis (continued)

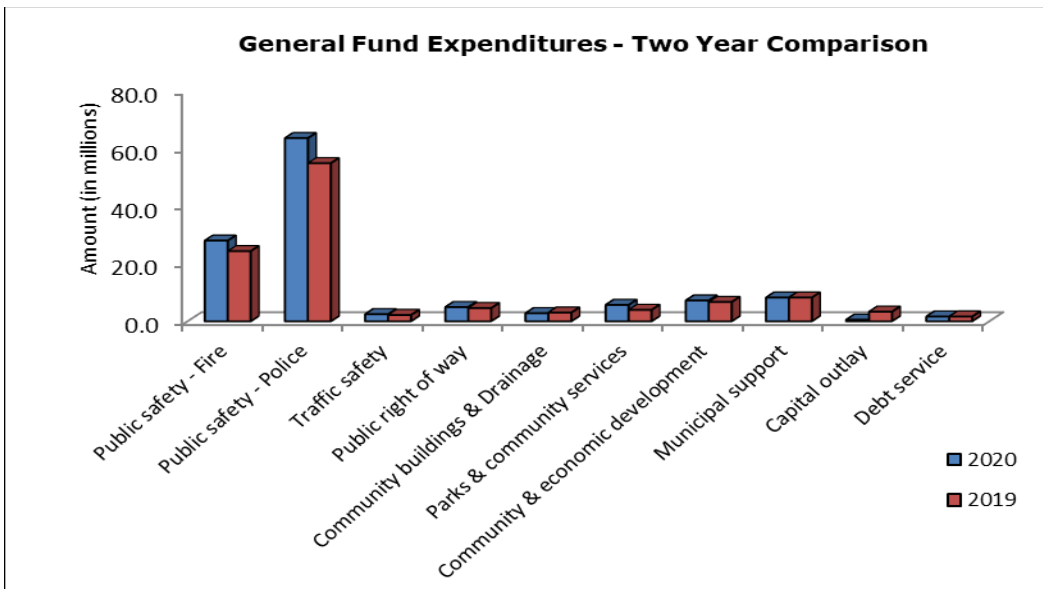
June 30, 2020

the passage of Measure O in November 2018, the City enhanced staffing levels for its police workforce, and added 11 sworn positions and 7 non-sworn police positions during the years, resulted in \$8.7 million, or 15.8% increase in cost comparing to last year.

The graph below illustrates General Fund expenditures by category:



A two-year comparison of each General Fund expenditure category is shown below:



CITY OF GARDEN GROVE

Management's Discussion and Analysis (continued)
June 30, 2020

Other Major Governmental Fund

The Housing Successor Agency capital project fund reported a fund balance of \$20.5 million as of June 30, 2020, reflecting a slight decrease of \$1.8 million primarily due to a transfer out to the General Fund as the result of a land swap. The land swap was necessary for the Housing Successor Agency to stay compliant with certain Health and Safety codes. The majority of the fund balance of the Housing Successor Agency fund reflected an amount due from the Successor Agency for \$10.2 million, and long-term receivables from various housing organizations in the amount of \$5.7 million as of June 30, 2020.

CAPITAL ASSETS

The capital assets of the City are those assets which are used in the performance of the City's functions including infrastructure assets, buildings and facilities, furniture, machinery and equipment, land, and construction in progress. At June 30, 2020, net capital assets totaled \$641.2 million for the governmental activities, and \$162.3 million for the business-type activities respectively. Depreciation on capital assets is recognized in the government-wide financial statements. Please refer to *Notes to Basic Financial Statements (Note 7)* for additional information.

The table below presents comparative summary information on the City's capital assets:

City of Garden Grove's Capital Assets
Net of Depreciation (in millions)

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Land	\$ 413.0	\$ 416.2	\$ 5.1	\$ 2.0	\$ 418.1	\$ 418.2
Streets	155.0	158.1	-	-	155.0	158.1
Storm drainage	26.6	22.8	-	-	26.6	22.8
Water system	-	-	90.2	87.7	90.2	87.7
Sewer system	-	-	66.0	63.8	66.0	63.8
Buildings and improvements	26.2	27.7	0.3	0.3	26.5	28.0
Furniture, machinery & equipment	15.0	15.2	0.2	0.2	15.2	15.4
Construction in progress	5.4	4.3	0.5	3.8	5.9	8.1
Total Capital Assets	<u>\$ 641.2</u>	<u>\$ 644.3</u>	<u>\$ 162.3</u>	<u>\$ 157.8</u>	<u>\$ 803.5</u>	<u>\$ 802.1</u>

DEBT ADMINISTRATION

The City continued its efforts to reduce its long-term debt obligation. In addition to steadily paying down its outstanding long term obligations, the City implemented a Pension Funding Policy in August 2019 to proactively and effectively manage its unfunded pension liability. An IRC Section 115 Trust was established in November 2019 accordingly.

CITY OF GARDEN GROVE

Management's Discussion and Analysis (continued)

June 30, 2020

In November 2020, the City refunded its 2010 Water Revenues Bonds, and realized a net present value savings of \$1.6 million, or 15.3% of the refunded debt.

The schedule of outstanding long-term debt with comparative amounts for the previous fiscal year is presented below. For additional information on the City's long-term debt, please refer to *Notes to Basic Financial Statements (Note 8)*.

City of Garden Grove's Outstanding Debt (in millions)

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Lease payable	\$ 22.3	\$ 22.7	\$ -	\$ -	\$ 22.3	\$ 22.7
Capital leases payable	0.2	0.4	-	-	0.2	0.4
Revenue bonds	-	-	24.4	25.7	24.4	25.7
Certificates of participation	-	-	3.8	4.7	3.8	4.7
Unamortized bond premium	1.3	1.4	1.4	1.5	2.7	2.9
Total Outstanding Debt	<u>\$ 23.8</u>	<u>\$ 24.5</u>	<u>\$ 29.6</u>	<u>\$ 31.9</u>	<u>\$ 53.4</u>	<u>\$ 56.4</u>

GENERAL FUND BUDGETARY HIGHLIGHTS

General Fund appropriations were originally adopted at \$127.8 million for Fiscal Year 2019-20, excluding net transfer to other funds of \$3.1 million. Final appropriations were increased by \$10.6 million to \$138.4 million. Among the budgetary increase, \$5.2 million was due to appropriations carried over from the prior year, primarily for the Tourist Improvement District capital improvement project and various transit projects. The remaining increase of \$5.4 million was supplemental budget amendments approved by the City Council throughout the year, including two additional Community Services Officer positions for the Police Department, one Administrative Analyst position for the City's administrative citation program, and various vehicles and equipment for the added positions.

Below is a summary of changes made to the adopted budget:

Original Budget	\$ 127,810,999
Carryover Appropriations	5,207,618
Supplemental Changes	<u>5,351,939</u>
Final Budget	<u>\$ 138,370,556</u>

At June 30, 2020, the City's General Fund concluded the fiscal year with a net favorable variance of \$16.0 million. The net favorable variance was the result of an unfavorable variance of \$0.6 million in revenues, budget savings in expenditures in the amount of \$13.5 million, and a reduction in net outgoing transfer of \$3.1 million.

CITY OF GARDEN GROVE

Management's Discussion and Analysis (continued)

June 30, 2020

Table below shows the budget variance in each category, revenue, expenditure and transfers:

City of Garden Grove Budget to Actual Comparison
(in millions)

	Revenue	Expenditure	Transfer & Other Sources	Budget Variance
Final Budget	\$ 140.7	\$ 138.4	\$ (3.1)	
Actual	140.1	124.9	-	
Favorable/(Unfavorable) Budget Variance	<u>\$ (0.6)</u>	<u>\$ 13.5</u>	<u>\$ 3.1</u>	<u>\$ 16.0</u>

Revenue came in slightly lower than anticipated despite the significant increase in sales tax due to Measure O, and the higher than expected property tax due to increased assessed value. The pandemic caused the City's transient occupancy tax to plunge by 30.5%, and revenue from other taxes also underperformed due to less activities.

On the expenditure side, a favorable variance of \$13.5 million was realized primarily due to the various cost containment measure placed in the beginning of the pandemic. These measures included hiring freeze, suspension of all non-essential travel and training, deferral of equipment and capital purchases, and reduction in employee personal equipment needs.

Net transfer and other financing sources had a favorable variance of \$3.1 million, due to a combination of proceeds from sale of asset in the amount of \$0.8 million, and a transfer-in to the General Fund from the Housing Successor Agency as the result of a land swap transaction in the amount of \$2.3 million.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the City's finances and to demonstrate the City's accountability for the money it receives. If you have questions about this report or need any additional financial information, please contact the City of Garden Grove's Finance Department at 11222 Acacia Parkway, Garden Grove, California, 92840, phone number 714-741-5060, or e-mail finance@ggcity.gov.



Basic Financial Statements

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**CITY OF GARDEN GROVE
STATEMENT OF NET POSITION
JUNE 30, 2020**

	Primary Government		
	Governmental	Business-type	
	Activities	Activities	Total
ASSETS			
Cash and investments	\$ 209,818,776	\$ 75,258,645	\$ 285,077,421
Cash and investments with fiscal agents	1,564,125	702,282	2,266,407
Cash and investments with pension trust	661,578	-	661,578
Taxes receivable	9,704,774	94,659	9,799,433
Accounts receivable	2,634,317	7,627,324	10,261,641
Interest receivable	874,282	302,291	1,176,573
Intergovernmental receivable	2,977,977	-	2,977,977
Internal balances	9,450,242	(9,450,242)	-
Inventory	455,943	8,734	464,677
Deposits and prepaid items	448,106	108,109	556,215
Notes receivable, net	29,763,808	4,641	29,768,449
Due from Successor Agency	10,154,260	-	10,154,260
Land held for resale	2,819,063	-	2,819,063
Prepaid bond insurance costs	103,077	-	103,077
Capital assets:			
Land	412,953,682	5,142,500	418,096,182
Construction in progress	5,424,001	479,979	5,903,980
Depreciable capital assets, net	222,801,411	156,744,518	379,545,929
Total assets	922,609,422	237,023,440	1,159,632,862
DEFERRED OUTFLOWS OF RESOURCES			
Unamortized loss on refunding of debt	-	51,965	51,965
OPEB related items	21,948,686	2,845,201	24,793,887
Pension related items	32,367,820	3,936,511	36,304,331
Total deferred outflows	54,316,506	6,833,677	61,150,183
LIABILITIES			
Accounts payable	5,541,472	4,961,868	10,503,340
Accrued liabilities	2,897,999	532,515	3,430,514
Refundable deposits	3,577,916	931,436	4,509,352
Interest payable	339,114	54,536	393,650
Unearned revenue	666,852	397,429	1,064,281
Noncurrent liabilities:			
Due within one year	15,624,400	2,425,686	18,050,086
Due in more than one year	57,555,446	27,150,496	84,705,942
OPEB liability	40,544,493	5,212,504	45,756,997
Net pension liability	261,269,426	30,629,152	291,898,578
Total liabilities	388,017,118	72,295,622	460,312,740
DEFERRED INFLOWS OF RESOURCES			
Unamortized gain on refunding of debt	-	171,835	171,835
OPEB related items	812,666	105,347	918,013
Pension related items	5,320,968	888,348	6,209,316
Total deferred inflows	6,133,634	1,165,530	7,299,164
NET POSITION			
Net investment in capital assets	619,137,650	132,670,945	751,808,595
Restricted for:			
Public safety	4,409,264	-	4,409,264
Public right of way	11,877,880	-	11,877,880
Drainage	75,654	-	75,654
Community planning and development	49,951,370	-	49,951,370
Community services	6,009,183	-	6,009,183
Municipal support and services	147,054	-	147,054
Unrestricted	(108,832,879)	37,725,020	(71,107,859)
Total net position	\$ 582,775,176	\$ 170,395,965	\$ 753,171,141

The notes to basic financial statements are an integral part of this statement.

**CITY OF GARDEN GROVE
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

Functions/programs	Expenses	Program Revenue	
		Charges for Services	Operating Grants and Contributions
Governmental activities:			
Fire	\$ 32,910,123	\$ 697,493	\$ 268,092
Police	76,175,910	3,469,476	3,290,879
Traffic safety	5,733,490	1,352,079	160,393
Public right of way	17,499,255	362,081	13,629,543
Drainage	1,396,257	-	-
Community buildings	4,801,899	507,792	34,129
Community services	6,267,672	761,303	-
Economic development	2,949,776	-	95,485
Parks and greenbelts	2,190,189	776,452	80,982
Community planning and development	9,351,957	3,274,674	3,966,149
Municipal support	9,914,058	3,256,388	599,459
Interest on long term debt	1,112,278	-	-
Total governmental activities	170,302,864	14,457,738	22,125,111
Business-type activities:			
Water utility	37,936,905	38,575,303	-
Sewage collection	7,419,616	11,086,512	-
Housing authority	37,037,804	-	37,376,137
Solid waste disposal	2,090,284	3,326,871	-
Golf course	1,478,752	1,242,980	-
Total business-type activities	85,963,361	54,231,666	37,376,137
Total	\$ 256,266,225	\$ 68,689,404	\$ 59,501,248

General revenues:

Taxes:

Sales taxes
Property taxes, levied for general purposes
Franchise taxes
Business operation taxes
Transient occupancy taxes
Motor vehicle taxes, unrestricted
Investment income
Miscellaneous

Transfers

Total general revenues and transfers

Change in net position

Net position, beginning of year, as restated

Net position, end of year

The notes to basic financial statements are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Position			
Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
\$ -	\$ (31,944,538)	\$ -	\$ (31,944,538)
884,508	(68,531,047)	-	(68,531,047)
573,646	(3,647,372)	-	(3,647,372)
-	(3,507,631)	-	(3,507,631)
67,083	(1,329,174)	-	(1,329,174)
-	(4,259,978)	-	(4,259,978)
-	(5,506,369)	-	(5,506,369)
-	(2,854,291)	-	(2,854,291)
1,510,789	178,034	-	178,034
-	(2,111,134)	-	(2,111,134)
-	(6,058,211)	-	(6,058,211)
-	(1,112,278)	-	(1,112,278)
<u>3,036,026</u>	<u>(130,683,989)</u>	<u>-</u>	<u>(130,683,989)</u>
-	-	638,398	638,398
-	-	3,666,896	3,666,896
-	-	338,333	338,333
-	-	1,236,587	1,236,587
-	-	(235,772)	(235,772)
<u>-</u>	<u>-</u>	<u>5,644,442</u>	<u>5,644,442</u>
<u>\$ 3,036,026</u>	<u>(130,683,989)</u>	<u>5,644,442</u>	<u>(125,039,547)</u>
	43,122,113	-	43,122,113
	50,764,849	-	50,764,849
	2,414,897	-	2,414,897
	5,044,630	-	5,044,630
	18,828,258	-	18,828,258
	138,627	-	138,627
	9,066,608	2,657,998	11,724,606
	1,672,183	203,392	1,875,575
	<u>50,000</u>	<u>(50,000)</u>	<u>-</u>
	<u>131,102,165</u>	<u>2,811,390</u>	<u>133,913,555</u>
	418,176	8,455,832	8,874,008
	<u>582,357,000</u>	<u>161,940,133</u>	<u>744,297,133</u>
	<u>\$ 582,775,176</u>	<u>\$ 170,395,965</u>	<u>\$ 753,171,141</u>

**CITY OF GARDEN GROVE
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2020**

	Housing Successor			
	General	Agency	Nonmajor	Total
	Fund	Capital Project	Governmental	Governmental
	Fund	Fund	Funds	Funds
ASSETS				
Cash and cash investments	\$ 67,308,538	\$ 4,156,869	\$ 25,832,222	\$ 97,297,629
Cash and cash investments with fiscal agents	-	-	1,564,125	1,564,125
Cash and investments with pension trust	661,578	-	-	661,578
Taxes receivable	9,029,964	-	674,810	9,704,774
Accounts receivable	1,897,631	-	633,894	2,531,525
Interest receivable	578,263	14,459	83,961	676,683
Intergovernmental receivable	-	-	2,977,977	2,977,977
Intercity loans receivable, net	12,101,948	-	-	12,101,948
Due from other funds	7,500	-	-	7,500
Due from Successor Agency	-	10,154,260	-	10,154,260
Deposits and prepaid items	40,510	-	194,609	235,119
Notes receivable, net	2,311,570	5,680,230	21,772,008	29,763,808
Land held for resale	2,300,000	519,063	-	2,819,063
Total assets	<u>\$ 96,237,502</u>	<u>\$ 20,524,881</u>	<u>\$ 53,733,606</u>	<u>\$ 170,495,989</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 1,320,877	\$ 30,795	\$ 2,955,018	\$ 4,306,690
Accrued liabilities	1,918,665	1,083	557,386	2,477,134
Refundable deposits	3,577,916	-	-	3,577,916
Intercity loan payable	2,553,273	-	-	2,553,273
Unearned revenue	617,600	-	49,252	666,852
Due to other funds	1,982,515	1,082	2,577,593	4,561,190
Total liabilities	<u>11,970,846</u>	<u>32,960</u>	<u>6,139,249</u>	<u>18,143,055</u>
Deferred inflows of resources:				
Unavailable revenue	1,936,583	-	2,604,476	4,541,059
Total Deferred inflows	<u>1,936,583</u>	<u>-</u>	<u>2,604,476</u>	<u>4,541,059</u>
Fund balances:				
Non-Spendable:				
Intercity loan	12,101,948	-	-	12,101,948
Prepaid items	40,510	-	194,609	235,119
Land held for resale	2,300,000	-	-	2,300,000
Restricted:				
Public safety	90,596	-	4,103,013	4,193,609
Public right of way	280	-	10,355,543	10,355,823
Drainage	-	-	75,654	75,654
Community planning and development	4,038,776	20,491,921	24,479,009	49,009,706
Community services	176,535	-	5,841,350	6,017,885
Municipal support and services	56,758	-	-	56,758
Pension trust	661,578	-	-	661,578
Committed:				
Stability reserve	22,500,000	-	-	22,500,000
Assigned:				
Post-employment benefits	1,000,000	-	-	1,000,000
Property tax lawsuit	500,000	-	-	500,000
Building improvements	1,300,000	-	-	1,300,000
General plan	357,236	-	-	357,236
Unassigned	37,205,856	-	(59,297)	37,146,559
Total fund balances	<u>82,330,073</u>	<u>20,491,921</u>	<u>44,989,881</u>	<u>147,811,875</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 96,237,502</u>	<u>\$ 20,524,881</u>	<u>\$ 53,733,606</u>	<u>\$ 170,495,989</u>

The notes to basic financial statements are an integral part of this statement.

CITY OF GARDEN GROVE
RECONCILIATION OF BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
JUNE 30, 2020

Amounts reported for governmental activities in the statement of net position are different because:

Fund balances - total governmental funds (page 26)	\$ 147,811,875
Capital assets used in governmental activities are not current financial resources, and therefore are not reported in the governmental funds balance sheet.	
Capital assets	963,126,199
Accumulated depreciation	(335,350,722)
Certain notes, grants, and accounts receivables are not available to pay for current period expenditures, and therefore are offset by deferred inflows of resources in the governmental funds.	4,541,059
Internal service funds are used by management to charge the costs of various city activities to individual governmental and business-like funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.	72,195,069
The issuance of long term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long term debt and related items.	
Bonds payable	(22,260,000)
Bond premium	(1,341,028)
Capital lease payable	(4,621)
Prepaid bond issuance costs	103,077
Accrued interest payable	(339,075)
The OPEB liability is not due and payable in the current period and, therefore, is not reported in the balance sheet of the governmental funds. Also, deferred inflows and outflows of resources related to OPEB costs are deferred and amortized in the statement of activities. This amount is the net effect of the treatment of OPEB liability and deferred outflows of resources from OPEB contributions.	(18,651,974)
The pension liability is not due and payable in the current period and, therefore, is not reported in the balance sheet of the governmental funds. Also, deferred inflows and outflows of resources related to pension costs are deferred and amortized in the statement of activities. This amount is the net effect of the treatment of net pension liability, deferred outflows of resources from pension contributions and deferred inflows of resources for the net difference between projected and actual earnings on pension plan investments.	(227,054,683)
Net position of governmental activities	<u>\$ 582,775,176</u>

The notes to basic financial statements are an integral part of this statement.

CITY OF GARDEN GROVE
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

		Housing Successor		
	General	Agency	Nonmajor	Total
	Fund	Capital Project	Governmental	Governmental
	Fund	Fund	Funds	Funds
REVENUES:				
Taxes	\$ 116,998,382	\$ -	\$ 2,854,602	\$ 119,852,984
Licenses and permits	2,576,315	-	70,282	2,646,597
Fines, forfeits and penalties	2,192,274	-	964,493	3,156,767
Investment earnings	4,983,917	257,419	1,160,409	6,401,745
Charges for current services	6,850,280	-	4,330,297	11,180,577
From other agencies	2,199,652	-	15,684,071	17,883,723
Other revenues	4,326,611	-	59,834	4,386,445
Total revenues	140,127,431	257,419	25,123,988	165,508,838
EXPENDITURES:				
Current:				
Fire	27,974,934	-	-	27,974,934
Police	63,552,625	-	1,217,722	64,770,347
Traffic safety	2,444,723	-	2,025,972	4,470,695
Public right of way	4,918,691	-	2,236,786	7,155,477
Community buildings	2,780,717	-	-	2,780,717
Community services	4,328,159	-	1,005,166	5,333,325
Economic development	1,146,165	-	1,803,611	2,949,776
Parks and greenbelts	1,335,268	-	721,634	2,056,902
Community planning and development	6,055,605	160,971	1,913,530	8,130,106
Municipal support	8,220,207	31,491	215,129	8,466,827
Capital outlay:				
Police	8,848	-	52,990	61,838
Traffic safety	-	-	16,978	16,978
Public right of way	506,934	-	13,031,585	13,538,519
Drainage	-	-	52,154	52,154
Community buildings	-	-	28,370	28,370
Community services	6,000	-	5,977	11,977
Parks and greenbelts	-	-	311,120	311,120
Debt service:				
Principal retirement	495,034	-	-	495,034
Interest	1,136,795	-	-	1,136,795
Total expenditures	124,910,705	192,462	24,638,724	149,741,891
Excess of revenues over expenditures	15,216,726	64,957	485,264	15,766,947
OTHER FINANCING SOURCES (USES):				
Transfers in	3,576,491	475,000	329,092	4,380,583
Transfers out	(4,454,092)	(2,300,000)	(603,332)	(7,357,424)
Proceeds from sale of capital assets	873,620	-	-	873,620
Total other financing (uses)	(3,981)	(1,825,000)	(274,240)	(2,103,221)
Net change in fund balances	15,212,745	(1,760,043)	211,024	13,663,726
Fund balances, beginning of year, as restated	67,117,328	22,251,964	44,778,857	134,148,149
Fund balances, end of year	\$ 82,330,073	\$ 20,491,921	\$ 44,989,881	\$ 147,811,875

The notes to basic financial statements are an integral part of this statement.

CITY OF GARDEN GROVE
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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

Net change in fund balances - total governmental funds (page 28)	\$ 13,663,726
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Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expenses exceeded capital outlays in the current period.

Capital outlay	14,020,956
Depreciation expense	(14,261,997)
Disposition of capital assets	(192,801)

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Bond principal payment	465,000
Capital lease principal payments	30,961
Change in accrued interest	7,776
Other debt related items	50,759

Some revenues in statement of activities that do not provide current financial resources are not reported as revenues in the funds.	3,245,563
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Internal service funds are used by management to charge the costs of certain activities, such as workers compensation, fleet management, employee benefits, telephones, information systems, risk management and warehouse operations to individual funds. The net expenses of these internal service funds are reported with governmental activities.	8,436,991
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OPEB costs do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.	(2,806,086)
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Pension costs do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.	(22,242,672)
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Change in net position of governmental activities	\$ 418,176
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The notes to basic financial statements are an integral part of this statement.

**CITY OF GARDEN GROVE
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2020**

	Business-Type Activities - Enterprise Funds					Governmental Activities - Internal Service Funds
	Water Utility	Sewage Collection	Housing Authority	Total Nonmajor Funds	Total Enterprise Funds	
ASSETS						
Current Assets:						
Cash and cash investments	\$ 19,219,026	\$ 44,653,009	\$ 1,624,367	\$ 9,762,243	\$ 75,258,645	\$ 112,521,147
Cash and cash investments with fiscal agents	702,282	-	-	-	702,282	-
Taxes receivable	-	42,339	-	52,320	94,659	-
Accounts receivable	5,944,721	1,494,138	6,058	182,407	7,627,324	102,792
Interest receivable	81,128	179,826	3,519	37,818	302,291	197,599
Due from other funds	-	-	-	-	-	5,020,272
Inventory	-	-	-	8,734	8,734	455,943
Prepaid items	1,863	20,365	21,149	51,413	94,790	211,267
Total current assets	25,949,020	46,389,677	1,655,093	10,094,935	84,088,725	118,509,020
Noncurrent assets:						
Deposits	-	-	13,319	-	13,319	1,720
Intercity loans receivable, net	-	-	-	-	-	4,956,309
Notes receivable	-	4,641	-	-	4,641	-
Capital assets:						
Land	1,471,805	537,984	-	3,132,711	5,142,500	-
Construction in progress	22,885	457,094	-	-	479,979	384,193
Depreciable capital assets, net	90,606,576	66,119,495	18,447	-	156,744,518	13,019,424
Total noncurrent assets	92,101,266	67,119,214	31,766	3,132,711	162,384,957	18,361,646
Total assets	118,050,286	113,508,891	1,686,859	13,227,646	246,473,682	136,870,666
DEFERRED OUTFLOWS OF RESOURCES						
Unamortized loss on refunding of debt	51,965	-	-	-	51,965	-
OPEB related items	1,815,509	325,166	514,846	189,680	2,845,201	948,400
Pension related items	1,970,766	1,016,765	749,393	199,587	3,936,511	1,023,041
Total deferred outflows	3,838,240	1,341,931	1,264,239	389,267	6,833,677	1,971,441
LIABILITIES						
Current Liabilities:						
Accounts payable	3,834,424	1,009,907	59,226	58,311	4,961,868	1,234,782
Accrued liabilities	198,325	176,645	71,085	86,460	532,515	420,865
Refundable deposits	502,038	-	263,898	165,500	931,436	-
Interest payable	29,052	25,484	-	-	54,536	39
Unearned revenue	-	-	397,429	-	397,429	-
Due to other funds	182,795	79,119	61,993	18,426	342,333	108,807
Current portion of long-term obligations						
Capital leases	-	-	-	-	-	112,268
Accrued compensated absences	-	-	-	-	-	7,582,230
Claims payable	-	-	-	-	-	7,381,839
Long-term debt	1,763,230	662,456	-	-	2,425,686	-
Total current liabilities	6,509,864	1,953,611	853,631	328,697	9,645,803	16,840,830
Noncurrent liabilities:						
Noncurrent portion of long-term obligations:						
Capital leases	-	-	-	-	-	113,039
Accrued compensated absences	-	-	-	-	-	234,502
Claims payable	-	-	-	-	-	34,150,319
Intercity loans payable	12,101,948	-	-	-	12,101,948	2,403,036
Long-term debt	12,904,692	14,245,804	-	-	27,150,496	-
Net pension liability	15,334,110	7,911,229	5,830,868	1,552,945	30,629,152	7,960,063
OPEB liability	3,230,108	661,304	970,883	350,209	5,212,504	1,669,783
Total noncurrent liabilities	43,570,858	22,818,337	6,801,751	1,903,154	75,094,100	46,530,742
Total liabilities	50,080,722	24,771,948	7,655,382	2,231,851	84,739,903	63,371,572
DEFERRED INFLOWS OF RESOURCES						
Unamortized gain on refunding of debt	-	171,835	-	-	171,835	-
OPEB related items	67,221	12,040	19,063	7,023	105,347	35,116
Pension related items	444,740	229,452	169,115	45,041	888,348	230,869
Total deferred inflows	511,961	413,327	188,178	52,064	1,165,530	265,985
NET POSITION						
Net investment in capital assets	77,485,309	52,034,478	18,447	3,132,711	132,670,945	13,178,310
Unrestricted	(6,189,466)	37,631,069	(4,910,909)	8,200,287	34,730,981	62,026,240
Total net position	\$ 71,295,843	\$ 89,665,547	\$ (4,892,462)	\$ 11,332,998	167,401,926	\$ 75,204,550
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds					2,994,039	
Net position of business-type activities					<u>\$ 170,395,965</u>	

The notes to basic financial statements are an integral part of this statement.

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CITY OF GARDEN GROVE
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Business-Type Activities - Enterprise Funds	
	Water Utility	Sewage Collection
Operating revenues:		
Charges for services	\$ -	\$ -
Water sales	38,565,353	-
Section 8 grant revenue	-	-
Solid waste disposal fees	-	-
Property assessments	-	3,338,682
Sewer user fees	-	7,739,449
Other	9,950	8,381
Total operating revenues	38,575,303	11,086,512
Operating expenses:		
Salaries and benefits	5,709,042	3,344,388
Contractual services	6,796,346	1,556,439
Liability claims	-	-
Materials and supplies	407,088	92,664
Water production expenses	18,662,451	-
Housing	-	-
Golf course operations	-	-
Depreciation and amortization	3,508,780	1,764,005
Total operating expenses	35,083,707	6,757,496
Operating income	3,491,596	4,329,016
Nonoperating revenues (expenses):		
Investment income	711,351	1,587,117
(Loss) on disposal of assets	(1,618,303)	(308,964)
Other nonoperating revenues	203,392	-
Interest expense	(1,234,068)	(638,219)
Total nonoperating (expenses) revenues	(1,937,628)	639,934
Income before transfers and capital contributions	1,553,968	4,968,950
Capital contributions	-	-
Transfers In	-	-
Transfers out	(100,000)	(150,000)
Change in net position	1,453,968	4,818,950
Total net position (deficit), beginning of year, as restated	69,841,875	84,846,597
Total net position (deficit), end of year	\$ 71,295,843	\$ 89,665,547

Adjustment to reflect the consolidation of internal service fund activities to enterprise funds.

Change in net position of business-type activities.

The notes to basic financial statements are an integral part of this statement.

			Governmental Activities - Internal Service Funds
Housing Authority	Total Nonmajor Funds	Total Enterprise Funds	
\$ -	\$ 1,242,980	\$ 1,242,980	\$ 66,906,557
-	-	38,565,353	-
37,344,591	-	37,344,591	-
-	2,255,155	2,255,155	-
-	441,514	3,780,196	-
-	-	7,739,449	-
31,546	630,202	680,079	46,164
<u>37,376,137</u>	<u>4,569,851</u>	<u>91,607,803</u>	<u>66,952,721</u>
2,348,181	955,907	12,357,518	50,084,402
294,416	1,122,734	9,769,935	2,567,538
-	-	-	7,086,427
55,630	11,643	567,025	1,487,871
-	-	18,662,451	-
34,339,577	-	34,339,577	-
-	1,478,752	1,478,752	-
-	-	5,272,785	1,703,089
<u>37,037,804</u>	<u>3,569,036</u>	<u>82,448,043</u>	<u>62,929,327</u>
<u>338,333</u>	<u>1,000,815</u>	<u>9,159,760</u>	<u>4,023,394</u>
26,869	332,661	2,657,998	2,610,869
-	-	(1,927,267)	(906,669)
-	-	203,392	-
-	-	(1,872,287)	(34,945)
<u>26,869</u>	<u>332,661</u>	<u>(938,164)</u>	<u>1,669,255</u>
365,202	1,333,476	8,221,596	5,692,649
-	-	-	17,039
350,000	-	350,000	3,550,000
-	-	(250,000)	(673,159)
715,202	1,333,476	8,321,596	8,586,529
<u>(5,607,664)</u>	<u>9,999,522</u>		<u>66,618,021</u>
<u>\$ (4,892,462)</u>	<u>\$ 11,332,998</u>		<u>\$ 75,204,550</u>
		<u>134,236</u>	
		<u>\$ 8,455,832</u>	

**CITY OF GARDEN GROVE
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	Business-Type Activities - Enterprise Funds	
	Water Utility	Sewage Collection
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers and user departments	\$ 38,635,668	\$ 12,498,376
Payments to suppliers	(27,514,083)	(2,046,267)
Payments to employees	(7,219,602)	(3,306,038)
Payments for employee benefits	-	-
Net cash provided by operating activities	3,901,983	7,146,071
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Cash received from other funds	-	-
Cash paid to other funds	(100,000)	(150,000)
Net cash (used) provided by noncapital financing activities	(100,000)	(150,000)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Purchases of capital assets	(4,983,000)	(3,722,128)
Proceeds of sale of capital assets	-	-
Principal paid on capital debt	(2,345,877)	(555,000)
Interest paid on capital debt	(1,059,456)	(639,376)
Net cash (used) by capital and related financing activities	(8,388,333)	(4,916,504)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest earnings	356,062	712,955
Increase in fair value of investments	376,832	874,758
Net cash provided by investing activities	732,894	1,587,713
Net (decrease) increase in cash and cash equivalents	(3,853,456)	3,667,280
Cash and cash equivalents, beginning of year	23,774,764	40,985,729
Cash and cash equivalents, end of year	\$ 19,921,308	\$ 44,653,009

The notes to basic financial statements are an integral part of this statement.

Supplemental schedule of noncash financing activities:

During the year-ended June 30, 2020, there were \$167,039 in noncash financing activities in the Fleet Internal Service Fund.

			Governmental Activities -
Housing Authority	Total Nonmajor Funds	Total Enterprise Funds	Internal Service Funds
\$ 37,880,252	\$ 6,428,894	\$ 95,443,190	\$ 64,371,820
(34,626,988)	(4,706,467)	(68,893,805)	(10,661,414)
(2,394,955)	(803,482)	(13,724,077)	(15,488,254)
-	-	-	(30,530,438)
858,309	918,945	12,825,308	7,691,714
350,000	-	350,000	9,495,367
-	-	(250,000)	(8,680,221)
350,000	-	100,000	815,146
(18,447)	-	(8,723,575)	(3,073,016)
-	-	-	204,882
-	-	(2,900,877)	(111,507)
-	-	(1,698,832)	(1,952)
(18,447)	-	(13,323,284)	(2,981,593)
3,973	142,557	1,215,547	1,627,885
19,377	186,096	1,457,063	1,147,230
23,350	328,653	2,672,610	2,775,115
1,213,212	1,247,598	2,274,634	8,300,382
411,155	8,514,645	73,686,293	104,220,765
<u>\$ 1,624,367</u>	<u>\$ 9,762,243</u>	<u>\$ 75,960,927</u>	<u>\$ 112,521,147</u>

(continued)

**CITY OF GARDEN GROVE
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	Business-Type Activities - Enterprise Funds	
	Water Utility	Sewage Collection
Reconciliation of operating income to net cash provided by operating activities:		
Operating income	\$ 3,491,596	\$ 4,329,016
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation and amortization expense	3,508,780	1,764,005
Other nonoperating revenues (expenses)	26,489	-
Decrease (increase) in taxes receivable	-	(10,738)
Decrease (increase) in accounts receivable	113,202	(274,371)
Decrease (increase) in intergovernmental receivable	-	-
Decrease (increase) in notes receivable	-	752
Decrease (increase) in inventory	-	-
Decrease (increase) in prepaid expenses	(1,563)	(20,065)
Increase (decrease) in accounts payable	(3,017,421)	700,998
Increase (decrease) in accrued compensated absences	-	-
Increase (decrease) in accrued liabilities	(44,325)	116,781
Increase (decrease) in refundable deposits	(5,627)	-
Increase (decrease) in other current liabilities	-	-
Increase (decrease) in claims payable	-	-
Increase (decrease) in OPEB liability and related changes in deferred outflows and inflows of resources	242,590	43,450
Increase (decrease) in net pension liability and related changes in deferred outflows and inflows of resources	(411,738)	496,243
Total adjustments	410,387	2,817,055
Net cash provided by operating activities	\$ 3,901,983	\$ 7,146,071

There were no noncash financing, capital or investing activities for the fiscal year ended June 30, 2020.

The notes to basic financial statements are an integral part of this statement.

			Governmental Activities-
<u>Housing Authority</u>	<u>Total Nonmajor Funds</u>	<u>Total Enterprise Funds</u>	<u>Internal Service Funds</u>
\$ 338,333	\$ 1,000,815	\$ 9,159,760	\$ 4,023,394
-	-	5,272,785	1,703,089
-	-	26,489	-
-	(21,533)	(32,271)	-
5,166	4,647	(151,356)	(22,939)
2,700	-	2,700	-
-	-	752	-
-	(4,791)	(4,791)	36,222
(15,581)	(51,413)	(88,622)	544,176
47,644	(132,160)	(2,400,939)	223,705
-	-	-	667,844
43,755	(12,449)	103,762	(28,406)
36,456	165,500	196,329	-
397,429	(167,449)	229,980	-
-	-	-	149,717
68,795	25,345	380,180	126,727
(66,388)	112,433	130,550	268,185
519,976	(81,870)	3,665,548	3,668,320
\$ 858,309	\$ 918,945	\$ 12,825,308	\$ 7,691,714

**CITY OF GARDEN GROVE
STATEMENT OF FIDUCIARY NET POSITION
CITY OF GARDEN GROVE AS SUCCESSOR AGENCY
TO THE GARDEN GROVE REDEVELOPMENT AGENCY
PRIVATE PURPOSE TRUST FUND
JUNE 30, 2020**

ASSETS

Current assets:

Cash and cash investments	\$ 25,806,592
Cash and cash investments with fiscal agents	4,091,020
Accounts receivable	10,000
Interest receivable	66,612
Total current assets	<u>29,974,224</u>

Noncurrent assets:

Prepaid bond insurance costs	503,565
Land held for resale	25,249,639
Total noncurrent assets	<u>25,753,204</u>

Total assets	<u>55,727,428</u>
--------------	-------------------

DEFERRED OUTFLOWS OF RESOURCES

Unamortized loss on refunding of debt	<u>320,014</u>
Total deferred outflows	<u>320,014</u>

LIABILITIES

Current liabilities:

Accounts payable	161,561
Accrued liabilities	17,460
Interest payable	715,000
Due to other funds	15,442
Current portion of long-term obligations	5,486,557
Total current liabilities	<u>6,396,020</u>

Noncurrent liabilities:

Noncurrent portion of long-term obligations:	
Long-term debt	<u>73,979,123</u>
Total noncurrent liabilities	<u>73,979,123</u>
Total liabilities	<u>80,375,143</u>

NET POSITION

Held in trust for redevelopment dissolution	<u><u>\$ (24,327,701)</u></u>
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The notes to basic financial statements are an integral part of this statement.

**CITY OF GARDEN GROVE
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CITY OF GARDEN GROVE AS SUCCESSOR AGENCY
TO THE GARDEN GROVE REDEVELOPMENT AGENCY
PRIVATE PURPOSE TRUST FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

ADDITIONS

Taxes	\$ 18,868,786
Investment earnings	342,920
Other revenues	17,280
Total additions	<u>19,228,986</u>

DEDUCTIONS

Program expenses	768,562
Administrative expenses	395,153
Interest and fiscal agency expenses	2,938,939
Total deductions	<u>4,102,654</u>

CHANGE IN NET POSITION 15,126,332

NET POSITION, BEGINNING OF YEAR (39,454,033)

NET POSITION, END OF YEAR \$ (24,327,701)

The notes to basic financial statements are an integral part of this statement.

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**CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2020**

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Garden Grove (the "City") was incorporated June 18, 1956 as a general law full service city. The City operates under a council-manager form of government and provides the following services: public safety (police, fire, and paramedics), highways and streets, social services, culture and recreation, parks, planning, zoning, housing, water, solid waste collection and disposal, sewage services and general administration. On May 10, 2016, the City of Garden Grove adopted Ordinance No. 2866 changing the City's current at-large system of electing City Council Members to a by-district system took effect in fiscal year 2016-2017. The Mayor is elected at-large. City Council members are elected by six districts, and he or she must reside within the designated district boundary.

1. Reporting Entity

Accounting principles, generally accepted in the United States of America, require that these financial statements present the City (the primary government) and its component units. Component units generally are legally separate entities for which a primary government is financially accountable. Financial accountability ordinarily involves meeting both of the following criteria: the primary government is accountable for the potential component unit (e.g. the primary government appoints the voting majority of its board) and the primary government is able to impose its will upon the potential component unit, or there is a possibility that the potential component unit may provide specific financial benefits or impose specific financial burdens on the primary government. The component units discussed in this note are included in the City's reporting entity because of the significance of their operational or financial relationships with the City.

Blended component units:

- a.** The Garden Grove Housing Authority (the "Housing Authority") was established in October 1975, pursuant to the provisions of the Housing and Community Development Act of 1974 and is reported as an enterprise fund as if it were part of the primary government because the governing board is comprised of the City Council, although acting in a different capacity, and two Housing Authority tenants. The Housing Authority governing board approves the Housing Authority budget and the City provides staffing.
- b.** The Garden Grove Sanitary District (the "Sanitary District") began its operations in 1924 as a special district operating under the authority of the State of California. The Health and Safety Code of California (the Sanitary District Act of 1923) is the governing law. The Garden Grove Sanitary District provides the City of Garden Grove, a portion of the City of Santa Ana and County of Orange unincorporated areas with sewer maintenance services including cleaning of sewage collection lines, inspection of sewage lines built within the district by developers. Garden Grove has an agreement with Republic Services to provide an exclusive franchise for Solid Waste Handling Services for residents and commercial establishments within the Garden Grove Sanitary District. The district became a subsidiary district and component unit of the City of Garden Grove on May 30, 1997. The Sanitary District is reported as two enterprise funds, the Sewage Collection enterprise fund and Solid Waste Disposal enterprise fund as if it were part of the primary government because the City Council, although acting in a different capacity, is the governing board. Council members approve the Sanitary District budget and the City provides staffing.

**CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2020**

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

1. Reporting Entity (continued)

- c. The Garden Grove Public Financing Authority (the "Authority") was established on June 22, 1993 as a joint powers agency organized under the laws of the State of California. The Authority was formed to assist in the financing of public and capital improvements. The Authority's financial data and transactions are included within enterprise funds. The Authority is administered by the Board who are the members of the City Council and the Mayor. Council members approve the Authority budget and the City provides staffing.

Separate reports are not issued for the Garden Grove Housing Authority, the Garden Grove Sanitary District, or the Garden Grove Public Financing Authority.

All components of the reporting entity are reported on a July 1 through June 30 fiscal year.

2. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e. the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, 2) operating grants and contributions that are restricted to meeting the operational requirement of a particular function or segment, and 3) capital grants and contributions that are restricted to meeting the capital requirement of a particular function or segment and other miscellaneous revenues that directly benefit a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds and the fiduciary fund. Major governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Under the economic resources measurement focus, all (both current and long-term) economic resources and obligations of the reporting government are reported in the government-wide financial statements. Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. Under the accrual basis of accounting, revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Expenditure driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. Grant funds received before the revenue recognition criteria have been met are reported as unearned revenues.

**CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2020**

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as in accrual accounting. However, debt service expenditures are recorded only when payment is due.

Property taxes, franchise taxes, licenses, revenues from other agencies and interest associated with the current fiscal year are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal year. All other revenue items are considered to be measurable and available only when cash is received by the government.

The City reports the following major governmental and enterprise funds:

General Fund

The general fund is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in other funds.

Housing Successor Agency Capital Project Fund

Capital projects for low and moderate income housing are accounted for in this fund.

Water Utility Fund

The purpose of this fund is to account for the City's water system. Resources of the fund are applied to construction, operation, maintenance and debt service obligations of the water system. Financing is provided by revenue of the water utility.

Sewage Collection Fund

The Garden Grove Sanitary District comprises two funds, the Sewage Collection fund and the Solid Waste Disposal fund. Resources of the Sewage Collection fund are applied to the operation and maintenance of the City's sewer system.

Housing Authority Fund

The Housing Authority fund accounts for revenues and expenses pertaining to the Federal Section 8 Housing Program.

**CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2020**

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

**3. Measurement Focus, Basis of Accounting, and Financial Statement Presentation
(continued)**

Additionally, the City reports the following fund types:

Nonmajor Enterprise Funds

Other nonmajor enterprise funds consists of Solid Waste Disposal Fund and Golf Course Fund. The Solid Waste Disposal Fund accounts for the operation of trash and solid waste collections and disposal services. The Golf Course Fund was established to account for the operations of the Willowick Golf Course.

Internal Service Funds

The internal service funds account for workers' compensation, fleet management, employee benefits, information systems, warehouse operations, telephone system, risk management, and communication replacement services provided to City departments on a cost reimbursement basis.

Private-Purpose Trust Fund

The Private-Purpose Trust Fund accounts for the custodial responsibilities that are assigned to the Successor Agency pursuant to the Dissolution Act.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the government's enterprise funds and various other governmental funds. Elimination of these charges would distort the direct costs and program revenues reported for the function concerned.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided; 2) fines, forfeitures and penalties; 3) grants and contributions that are restricted to meeting the operational or capital requirement of a particular function; and 4) other miscellaneous revenues that directly benefit a particular function and do not fit into any other category. General revenues include all taxes, investment income, and gain on sale of assets.

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

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

**CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2020**

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

4. Assets, Liabilities, and Net Position or Fund Balance

a. Deposits and Investments

The City pools idle cash from all funds in order to maximize income from investment activities. Investments are recorded on the City's books at fair value (quoted market price or best available estimate thereof). Interest income on investments is allocated to individual funds on the basis of monthly cash and investment balances except for the Employee Benefits, Warehouse Operations, and Telephone System Internal Service Funds by management decision.

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

The City Council adopted a Pension Funding Policy in 2019. Accordingly, an Internal Revenue Services Section 115 Trust was established to prefund pension obligations. The trust is a tax-exempt irrevocable trust, trust assets are to be used exclusive for payment of pension liabilities. Assets held in the trust are reported as restricted cash investments in the General Fund.

b. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of inter fund loans) or "intercity loan receivable/payable" (i.e., the non-current portion of inter fund loans). All other outstanding balances between funds are reported as "due to/from other funds". Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

Intercity loans receivable, as reported in the fund financial statements, are offset by a non-spendable fund balance in applicable governmental funds to indicate that they are not in spendable form.

Utility accounts are billed on a bi-monthly basis. Receivables for water and sewer are recorded when consumption is billed. Unbilled receivables are recorded at fiscal year-end to adjust for the billing cycle and are included as accounts receivable in the Water and Sewer funds. Sanitary refuse collection accounts are billed quarterly by the refuse hauler and payments are received by the refuse hauler.

c. Taxes Receivable

Property taxes in California are levied in accordance with Article 13A of the State Constitution at one percent of county-wide assessed valuations. This one percent is allocated pursuant to state law to appropriate units of local government. A voter-approved property tax of eight cents per hundred dollars actual value is levied against all property in the City for the purpose of providing emergency medical services. Furthermore, the voters approved a one-cent sale tax measure that commits 100% of the revenue to the City.

**CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2020**

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

4. Assets, Liabilities, and Net Position or Fund Balance (continued)

c. Taxes Receivable (continued)

In the governmental fund statements, property tax revenue is recognized in the fiscal year for which taxes have been levied, provided that the revenue is collected in the current period or will be collected within 60 days thereafter.

The property tax calendar is as follows:

Lien Date:	January 1
Levy Date:	July 1
Due Date:	First Installment - November 1 Second Installment - February 1
Delinquent Date:	First Installment - After December 10 Second Installment - After April 10

Taxes are collected by Orange County, and are remitted to the City periodically as follows (dates and percentages may vary slightly from year to year):

October 25, 2019	7% - 10%
November 15, 2019	5% - 10%
December 11, 2019	30% - 35%
December 27, 2019	1% - 5%
February 28, 2020	5% - 7%
April 13, 2020	30% - 35%
May 8, 2020	1% - 5%
June 30, 2020	1% - 2% (Collections through June 30)

d. Inventory, Prepaid Items, and Land Held for Resale

Inventory is valued at cost using the first in, first out (FIFO) method. Inventory in the proprietary funds consists of expendable supplies held for future consumption. The cost is recorded as an expense as inventory items are consumed.

Land held for resale is valued at lower of cost or estimated net realizable value, determined upon execution of a disposition and development agreement, at June 30, 2020 and is located in the General Fund, Housing Successor Agency Capital Projects Fund, and the Successor Agency Trust Fund.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

e. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., streets, sidewalks, medians, traffic signals, storm drains) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and in the proprietary fund and fiduciary fund financial statements. The government defines capital assets as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are capitalized at cost. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2020

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

4. Assets, Liabilities, and Net Position or Fund Balance (continued)

e. Capital Assets (continued)

Major outlays for capital assets and improvements are capitalized as projects are constructed. Prior to the implementation GASB 89, the net interest cost incurred in the financing of projects during the construction period was only capitalized in the enterprise funds. Interest incurred during the construction phase of capital assets of business-type activities is reflected in the capitalized value of the asset constructed, net of interest earned on the invested proceeds of tax-exempt debt over the same period.

Plant, infrastructure, and equipment of the primary government is depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	30
Building improvements	20
Street infrastructure	
Pavement	30
Curbs & gutters	50
Sidewalks	50
Medians	50
Traffic signals	20
Walls	50
Driveways	50
Storm drain infrastructure	50
Water infrastructure	
Fire hydrants	45
Pump stations	10
Reservoirs	65
Water mains	77
Water meters	25
Water pumps & meters	20
Wells	40
Sewer infrastructure	60
Vehicles	3-20
Furniture and Equipment	10

f. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City has three types of items that qualify for reporting in this category. Two of the items are the deferred charge from pension related items and deferred charges related to OPEB. The other item is the unamortized loss on refunding of debt which are reported in the government-wide statement of net position and proprietary funds' statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2020

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

4. Assets, Liabilities, and Net Position or Fund Balance (continued)

f. Deferred Outflows/Inflows of Resources (continued)

In addition to liabilities, the statement of net position or balance sheet of governmental funds will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has four types of items which qualify for reporting in this category. Two of the items, are deferred items from pension related items and deferred charges related to OPEB. The third item, unamortized gain on refunding of debt, are presented on the government-wide statement of net position and on the proprietary funds' statement of net position. The fourth item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from notes, accounts, and grant receivables. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

g. Accrued Compensated Absences

The City accounts for compensated absences (unpaid vacation, annual leave, comp time and sick leave) in an internal service (Employee Benefits) fund. A calculated fringe benefit rate, which includes accrued compensated absences, is applied to all labor charges. The resulting funds are deposited into the Employee Benefits internal service fund and are set aside for corresponding liabilities.

h. Long Term Obligation

In the government-wide financial statements, proprietary fund and fiduciary fund types in the fund financial statements, long term debt and other long term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund and fiduciary fund type statements of net position. Bond premiums and discounts, as well as prepaid insurance costs related to bond issuance costs, are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Prepaid insurance costs related to bond issuance costs are reported as prepaid insurance costs and amortized over the term of the related debt.

i. Fair Value Measurements

Certain assets and liabilities are required to be reported at fair value. The fair value framework provides a hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of fair value hierarchy are described as follows:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets.

Level 2 - Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly and fair value is determined through the use of models or other valuation methodologies including:

**CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2020**

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

4. Assets, Liabilities, and Net Position or Fund Balance (continued)

i. Fair Value Measurements (continued)

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in markets that are inactive; inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement. These unobservable inputs reflect the City's own assumptions about the inputs market participants would use in pricing the asset or liability (including assumptions about risk). These unobservable inputs are developed based on the best information available in the circumstances and may include the City's own data.

j. Classification of Net Position and Fund Balances

1. Government-wide Financial Statements

In the government-wide financial statements, net position is classified in the following categories:

- Net Investment in Capital Assets – This category groups all capital assets into one component of net position. Accumulated depreciation on these assets and the outstanding principal of related debt reduce this category.
- Restricted Net Position – This category consists of restricted assets reduced by liabilities related to those assets.
- Unrestricted Net Position – This category represents the net position of the City that are not externally restricted for any project or other purpose.

Restricted resources are used first to fund appropriations.

2. Fund Balances

As prescribed by GASB Statement No. 54, governmental funds report fund balance in classifications based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the funds can be spent. As of June 30, 2020, fund balance for governmental funds are made up of the followings:

- Nonspendable Fund Balance – includes amounts that are (a) not in spendable form, or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example: inventories, prepaid amounts, and long-term notes receivable.

**CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2020**

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

4. Assets, Liabilities, and Net Position or Fund Balance (continued)

j. Classification of Net Position and Fund Balances (continued)

2. Fund Balances (continued)

- Restricted Fund Balance – includes amounts that can be spent only for the specific purposes stipulated by external resource providers, constitutionally or through enabling legislation. Restrictions may effectively be changed or lifted only with the consent of resource providers.
- Committed Fund Balance – includes amounts that can only be used for the specific purposes determined by a formal action of the City's highest level of decision-making authority, the City Council. Commitments may be changed or lifted only by the City taking the same formal action via an ordinance that imposed the constraint originally.
- Assigned Fund Balance – comprises amounts intended to be used by the City for specific purposes that are neither restricted nor committed. Intent is expressed by the City Council to which the City Council has delegated the authority to assign amounts to be used for specific purposes.
- Unassigned Fund Balance – is the residual classification for the General Fund and includes all amounts not contained in the other classifications. Unassigned amounts are technically available for any purpose. The General Fund is the only fund that reports a positive unassigned fund balance amount.

In circumstances when an expenditure is made for a purpose for which amounts are available in multiple fund balance classifications, fund balance is depleted in the order of restricted, committed, assigned, and unassigned.

k. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

l. Pensions

For purposes of measuring the 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 Plan and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

**CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2020**

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

4. Assets, Liabilities, and Net Position or Fund Balance (continued)

l. Pensions (continued)

GASB 68 requires that the reported results must pertain to liability and asset information within certain defined timeframe. For this report, the following timeframes are used.

Valuation Date	June 30, 2018
Measurement Date	June 30, 2019
Measurement Period	July 1, 2018 - June 30, 2019

m. Other Post-Employment Benefits (OPEB)

For purposes of measuring the OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense have been determined by an independent actuary. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms.

Generally accepted accounting principles require that the reported results must pertain to liability and fiduciary net position information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2019
Measurement Date	June 30, 2019
Measurement Period	July 1, 2018 - June 30, 2019

B. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

1. Budgetary Information

Under Article XIII B of the California Constitution (the GANN Spending Limitation initiative), the City is restricted as to the amount of annual appropriations, and if certain proceeds of taxes exceed allowed appropriations, the excess must be refunded to the taxpayers either through revised tax rates or revised fee schedules.

The City budget report is prepared under the direction of the City Manager in accordance with generally accepted accounting principles (GAAP) and the requirements of Municipal Code Section 2.08.150. Annual budgets are legally adopted for the general fund, special revenue funds, and capital projects funds. These funds are budgeted based on the modified accrual basis of accounting and include proposed expenditures and the means of financing them. The City Council approves the total budgeted appropriations and any amendments to total appropriations which may be required during the year. Revenues are budgeted by source, and expenditures are budgeted by program.

The legal level of budgetary control is considered to be at the fund level since management can reassign resources within a fund without special approval from City Council. The City Manager is authorized to transfer budgeted amounts between departments within any fund; however, any revisions which alter the total appropriations of any fund must be approved by City Council. During the year ended June 30, 2020, the Street Lighting and Park Maintenance Special Revenue Funds reported expenditure in excess of appropriations of \$1,762 and \$3,759, respectively.

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2020

B. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (continued)

2. Deficit Fund Balance

The following funds had a deficit at June 30, 2020:

Fund	Type of Fund	Deficit Fund Balance
Housing Authority	Enterprise	\$ (4,892,462)
Successor Redevelopment Agency	Fiduciary	\$ (24,327,701)
GG Tourism Improvement District	Nonmajor Governmental Fund	\$ (59,297)

The Housing Authority fund, an enterprise fund, has a deficit fund balance of \$4,892,462. The deficit is due to prior period costs related to the revised allocation of the net pension liability in accordance with GASB 68 and due to prior period costs related to the revised allocation of the OPEB liability in accordance with GASB 75. Until Section 8 administrative revenue granted to the Housing Authority from the Department of Housing and Urban Development increases to enable the Housing Authority to pay down its pension and OPEB liability, there will continue to be a deficit in the Housing Authority Fund.

The City of Garden Grove as Successor Agency to the Garden Grove Redevelopment Agency Private Purpose Trust Fund (Successor Agency), a fiduciary fund, has a deficit balance of \$24,327,701. The deficit is due to covenant obligations pursuant to developer disposition agreements and Education Revenue Augmentation Fund and Supplemental Education Revenue Augmentation Fund payables to the Housing Successor Agency.

The County Auditor-Controller is charged with establishing a Redevelopment Property Tax Trust Fund (RPTTF) for each Successor Agency. The deposit in the RPTTF is used to pay Successor Agency obligations. It is expected that this deficit will be eliminated with future resources obtained from the RPTTF.

The Garden Grove Tourism Improvement District has a deficit fund balance of \$59,297 due to delay in the collection of the business operations taxes due from a couple of hotels as a result of the COVID-19 pandemic.

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2020

C. DETAILED NOTES ON ALL FUNDS

1. Cash and Investments

Cash and investments as of June 30, 2020 are classified in the accompanying financial statements as follows:

Statement of net position	
City of Garden Grove	
Cash and investments	\$ 285,077,421
Cash and investments with fiscal agent	2,266,407
Cash and investments for pension trust	661,578
	<u>288,005,406</u>
Successor Agency (Private Purpose Trust Fund)	
Cash and investments	25,806,592
Cash and investments with fiscal agent	4,091,020
	<u>29,897,612</u>
Total Cash and Investments	<u>\$ 317,903,018</u>
Cash on hand	\$ 44,330
Deposits with financial institutions	23,704,785
Investments	<u>294,153,903</u>
Total Cash and Investments	<u>\$ 317,903,018</u>

Investments Authorized by the City's Investment Policy

The following table identifies the investment types that are authorized by the California Government Code and the City's investment policy. The table also identifies certain provisions of the City's investment policy 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 provision of the Government Code and City's investment policy.

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2020

C. DETAILED NOTES ON ALL FUNDS (continued)

1. Cash and Investments (continued)

Authorized Investment Type	Maximum Maturity	Maximum Percentage Of Portfolio*	Maximum Investment in One Issuer
Securities of the U.S. Government or its Agencies	5 years	None	None
Federal Home Loan Bank (FHLB)	5 years	None	None
Federal National Mortgage Association (FNMA)	5 years	None	None
Federal Farm Credit Bank (FFCB)	5 years	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Certificates of Deposits (CD)	N/A	30%	5%
Bankers Acceptances	180 days	30%	10%
Negotiated Certificates of Deposit	N/A	30%	5%
Commercial Paper	10 days **	15% **	10%
Medium Term Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Mortgage-backed Securities	5 years	20%	None
Repurchase Agreement (Overnight)	30 days **	None	None
Passbook Savings Account	N/A	None	None

*Excluding amounts held by bond trustee that are not subject to City's investment policy

** Represents where the City's investment policy is more restrictive than the California Government Code

Investments Authorized by the Debt Agreements

Provisions of the debt agreements, rather than the City's investment policy, govern investment of debt proceeds held by bond trustee. 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, credit risk, and concentration of credit risk.

Authorized Investment Type	Maximum Maturity	Percentage of Portfolio	Investment in One Issuer
U.S. Treasury	None	None	None
Money Market Funds	N/A	None	None
Investment Contracts	30 years	None	None

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the City manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations. The City monitors the interest rate risk inherent in its portfolio by measuring the weighted average maturity of its portfolio. The City has no specific limitations with respect to this metric.

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2020

C. DETAILED NOTES ON ALL FUNDS (continued)

1. Cash and Investments (continued)

Authorized Investment Type	Amount	Weighted Average
U.S. Treasury	\$ 70,992,120	1.97
U.S. Agency Securities		
FHLB	62,880,795	2.13
FFCB	56,568,960	2.89
FNMA	15,194,460	0.87
FHLMC	3,009,510	2.13
FM	3,167,220	4.01
Local Agency Investment Fund (LAIF)	75,321,751	0.50
Restricted cash and investments:		
Investment Pool (PARS)	661,578	2.10
Held by fiscal Agent:		
Money Market Funds	6,357,509	0.50
Total	\$ 294,153,903	

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, the City's investment policy, or debt agreements, and the actual rating as of year-end for each investment type. The column marked "Exempt From Disclosure" identifies those investment types for which GASB No. 40 does not require disclosure as to credit risk:

Investment Type	Amount	Minimum Legal Rating	Exempt from Disclosure	Ratings as of Year End	
				AAA	Not Rated
U.S. Treasury	\$ 70,992,120	N/A	\$ 70,992,120	\$ -	\$ -
U.S. Agency Securities					
FHLB	62,880,795	N/A	-	62,880,795	-
FFCB	56,568,960	N/A	-	56,568,960	-
FNMA	15,194,460	N/A	-	15,194,460	-
FHLMC	3,009,510	N/A	-	3,009,510	-
FM	3,167,220	N/A	-	3,167,220	-
Local Agency Investment Fund (LAIF)	75,321,751	N/A	-	-	75,321,751
Restricted cash and investments:					
Investment Pool (PARS)	661,578	N/A	-	-	661,578
Held by fiscal agent:					
Money Market Fund	6,357,509	AAA	-	6,357,509	-
Total	\$ 294,153,903		\$ 70,992,120	\$ 147,178,454	\$ 75,983,329

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2020

C. DETAILED NOTES ON ALL FUNDS (continued)

1. Cash and Investments (continued)

Concentration of Credit Risk

The investment policy of the City contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. Investments in any one issuer (other than U.S. Treasury securities, mutual funds, and external investment pools) that represent 5% or more of total City investments are as follows:

<u>Issuer</u>	<u>Investment Type</u>	<u>Investment Amount</u>
FHLB	U.S. Agency Securities	\$ 62,880,795
FFCB	U.S. Agency Securities	56,568,960
FNMA	U.S. Agency Securities	15,194,460

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 failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment of collateral securities that are in the possession of another party. The California Government Code and the City's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits. The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure City deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2020

C. DETAILED NOTES ON ALL FUNDS (continued)

1. Cash and Investments (continued)

Investment in State Investment Pool

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

The total amount invested by all public agencies in LAIF as of June 30, 2020 was \$32.1 billion. LAIF is part of the California Pooled Money Investment Account (PMIA), which at June 30, 2020 had a balance of \$100.9 billion.

Investment in Pension Trust Pool

The City has established a Section 115 Trust to accumulate resources to stabilize the City's pension liability and offset potential volatility in annual contributions to CalPERS. As of June 30, 2020, the City reported \$661,578 in cash and investments for pension trust. The pension trust assets are managed by with the City's pension trust administrator, Public Agency Retirement Services (PARS). PARS is an external investment pool, is not rated and is not registered with the Securities Exchange Commission. The City selects the investment strategy and the pool is managed by the PARS Board. The fair value of the City's investments in the pool is reported in the accompanying financial statements at amounts based upon the City's pro-rata share of the fair value provided by PARS for the entire PARS portfolio.

Fair Value Measurement and Application

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are quoted prices for similar assets in active markets; Level 3 inputs are significant unobservable inputs.

Investment Type	Total	Quoted Process in Active Markets for Identical Assets (Level 1)	Ratings as of Year End	
			Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
U.S. Treasury	\$ 70,992,120	\$ 70,992,120	\$ -	\$ -
U.S. Agency Securities				
FHLB	62,880,795	-	62,880,795	-
FFCB	56,568,960	-	56,568,960	-
FNMA	15,194,460	-	15,194,460	-
FHLMC	3,009,510	-	3,009,510	-
FM	3,167,220	-	3,167,220	-
Total	<u>\$ 211,813,065</u>	<u>\$ 70,992,120</u>	<u>\$ 140,820,945</u>	<u>\$ -</u>

**CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2020**

C. DETAILED NOTES ON ALL FUNDS (continued)

2. Intercity Loans Receivable/Payable at June 30, 2020 consisted of the following:

a. Loan from General fund to the Water Utility fund:

On July 1, 1998, the City established an intercity loan between the General fund and Water Utility fund in the amount of \$14,145,092 for the repayment from the Water Utility fund to the General fund for street damage repairs throughout the City that have been a benefit to the Water Utility. The loan accrues interest at 4.1% per annum. Beginning July 1, 2018 monthly payments are \$100,208 which includes principal and interest to be paid thru June 2033.

\$ 12,101,948

b. Loan from General fund to the former redevelopment agency:

The General fund has loaned to the former redevelopment agency a total of \$2,863,113 to assist in funding the Agency's operating budget since 2004. The loans accrue interest at a rate of 6.5% per annum. On March 8, 2011, City Council authorized a loan amortization schedule. Principal payments ranging from \$699,984 to \$900,505 are due annually. In accordance with Assembly Bill X1 26, existing agreements between the City and the former redevelopment agency have been invalidated. Therefore, the City has set up 100% allowance for this loan on February 1, 2012.

2,539,990

c. Loan from General fund to the former redevelopment agency:

On May 21, 1984 the City Council approved an agreement between the City and the Agency for Community Development Community Project capital projects fund wherein the Agency agreed to reimburse the City \$2,405,511, plus any accruing unpaid interest at the annual rate of 10%, for capital improvements within the Agency's redevelopment area which were initially paid for by the General fund. On March 8, 2011, the City Council authorized a loan amortization schedule. Principal payments ranging from \$761,037 to \$1,114,235 are due annually. In accordance with Assembly Bill X1 26, existing agreements between the City and the former redevelopment agency have been invalidated. Therefore, the City has set up 100% allowance for this loan on February 1, 2012.

3,048,030

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2020

C. DETAILED NOTES ON ALL FUNDS (continued)

2. Intercity Loans Receivable/Payable at June 30, 2020 (continued)

d. Loan from the General fund to the former redevelopment

On February 26, 2002 the City Council approved an agreement between the City and the Agency for Community Development Community Project capital projects fund wherein the City has agreed to advance funds to the Agency for the acquisition and development of certain property within the project areas. The advance is subject to repayment on demand and bears interest at a rate of 6.5%. The Agency is responsible for making payments on the City's \$22,735,000 Certificates of Participation Series A of 2002, (the Certificates), the proceeds of which were used to fund the advances from the City to the Agency. The Agency also reimbursed the City for the \$683,739 of issuance costs related to the Certificates of Participation. In accordance with Assembly Bill X1 26, existing agreements between the City and the former redevelopment agency have been invalidated. Therefore, the City has set up 100% allowance for this loan on February 1, 2012.

\$ 18,970,000

e. Loan from Water Utility fund to the former redevelopment agency:

The former redevelopment agency has a loan from the Water Utility fund in the amount of \$750,000. Interest is paid monthly at an annual rate of 10% and has no fixed amortization date. In accordance with Assembly Bill X1 26, existing agreements between the City and the former redevelopment agency have been invalidated. Therefore, the City has set up 100% allowance for this loan on February 1, 2012.

750,000

f. Loan from Vehicle Replacement Fund to the Communications Replacement Fund:

On January 26, 2016 the City Council approved an agreement between the Vehicle Replacement Fund to the Communications Replacement Fund for the upgrade and purchase of communications equipment for the operation of the 800 MHZ public safety communications system. Current schedule reflects the FY15-16 debt service portfolio rate of 1.26% which will be applied to the FY16-17 debt service. The estimated average portfolio rate will be updated annually once the prior year average portfolio rate is available. The principal will be paid annually in the amount of \$400,506 plus interest. The principal may be prepaid without penalty at any time.

2,403,036

g. Loan from Risk Management Fund to the General Fund:

In July 2018, the City Council approved the General Fund to borrow \$2,850,550 from the Risk Management Fund to pay for the energy efficiency project. The amount borrowed will cover the cost of the heating, ventilation, and air conditioning systems and lighting retrofit equipment and installation. The General Fund will repay the loan over 19 years at the simple interest rate of 3.6%.

2,553,273

Total Intercity Loans Receivable

42,366,277

Less Allowance

(25,308,020)

Total Intercity Loans Receivable, net

\$ 17,058,257

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2020

C. DETAILED NOTES ON ALL FUNDS (continued)

3. Due From Successor Agency

The former Redevelopment Agency has five loans from the Low Income Housing Assets Capital Project Fund, that were used to make the fiscal year 2005-06 (\$621,376) mandated Educational Revenue Augmentation Fund (ERAF) payments and "Supplemental" Educational Revenue Augmentation (SERAF) payments for the fiscal year 2009-10 (\$7,906,610) and 2010-11 (\$1,626,274). These loans were due 10 years from when the loans were originally established except for 2009-10 and 2010-11 loans which are due on May 10, 2015 and June 30, 2016, respectively. These loans which were previously invalidated, have been approved as an allowable Recognized Obligation payment by the State of California Department of Finance (DOF).

On June 12, 2018, the DOF approved the repayment of the original principal balance of \$13,254,260 based on review of the April 27, 2018 Oversight Board (OB) Resolution No. 58-18. All accrued interest was therefore denied, OB Resolution No. 58-18 establishes and approves the repayment schedule of the funds borrowed from the Low and Moderate Income Housing Fund (LMIHF) to make the ERAF and SERAF payment totaling \$3,721,376 and \$9,532,884 respectively.

At June 30, 2020 the Successor Agency repaid \$3,100,000 of the loan balance. The amount due from the Successor Agency at June 30, 2020 is \$10,154,260, which represents \$621,376 ERAF payment and \$9,532,884 of SERAF. \$ 10,154,260

4. Interfund Receivables, Payables, and Transfers

a. The composition of interfund receivable/payable balances as of June 30, 2020 is as follows:

	Due From Other Funds	Due To Other Funds
General Fund	\$ 7,500	\$ 1,982,515
Housing Successor Agency		1,082
Nonmajor Governmental Funds	-	2,577,593
Internal Service Funds	5,020,272	108,807
Water Utility	-	182,795
Sewage Collection	-	79,119
Housing Authority	-	61,993
Nonmajor Enterprise Funds	-	18,426
Fiduciary Funds	-	15,442
Total	<u>\$ 5,027,772</u>	<u>\$ 5,027,772</u>

The interfund payable balances represent routine and temporary cash flow assistance from the Workers' Compensation internal service fund until the amounts receivable are collected to reimburse eligible expenditures. They also include fringe collected from other funds that are due to the Employee Benefit and Workers' Compensation internal service funds.

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2020

C. DETAILED NOTES ON ALL FUNDS (continued)

4. Interfund Receivables, Payables, and Transfers (continued)

b. The composition of interfund transfer balances for the year ended June 30, 2020 is

Transfers out:	Transfers in:					Total
	General Fund	Housing Successor Agency Capital Project Funds	Nonmajor Governmental Funds	Internal Service Funds	Housing Authority Funds	
General Fund	\$ -	\$ 475,000	\$ 329,092	\$ 3,300,000	\$ 350,000	\$ 4,454,092
Housing Successor Agency Capital Project Fund	2,300,000	-	-	-	-	2,300,000
Nonmajor Governmental Funds	603,332	-	-	-	-	603,332
Internal service funds	673,159	-	-	-	-	673,159
Water Utility Fund	-	-	-	100,000	-	100,000
Sewage Collection Fund	-	-	-	150,000	-	150,000
Total	<u>\$ 3,576,491</u>	<u>\$ 475,000</u>	<u>\$ 329,092</u>	<u>\$ 3,550,000</u>	<u>\$ 350,000</u>	<u>\$ 8,280,583</u>

Transfers from the General Fund were made to subsidize the Garden Grove Cable Fund in the amount of \$325,332 and to subsidize the Park Maintenance Assessment District in the amount of \$3,760. In addition, the General Fund made a transfer to the Housing Authority Fund in the amount of \$350,000 to subsidize the administrative costs.

Transfers to the General Fund generated by the Garden Grove Tourism Improvement District Special Revenue Fund in the amount of \$603,332 were made to fund future City projects.

There was an exchange between the Housing Successor Agency Fund and the City for properties in various locations around the Civic Center area. The exchange resulted in a transfer into the General Fund from the Housing Successor Agency Fund for the amount of \$2,300,000. In addition, \$475,000 was transferred from the General Fund into the Housing Successor Agency Fund. This exchange helped to ensure the Historic Main Street and the Civic Center area continue to thrive by preserving the shared-use parking and reducing the need to park in the adjacent residential areas.

The Sewer Fund transferred \$150,000 to the Fleet Management Internal Service Fund to partially pay for a new vehicle maintained by the Fleet Fund. The rest of the vehicle cost is paid for by the Fleet Management Internal Service Fund.

A total of \$3,400,000 transfer was made to the Information Technology Internal Service Fund. The transfer consisted of \$100,000 from the Water Utility Fund and \$3,300,000 from the General Fund for the purpose of the City's acquisition and the implementation of a new financial and human resources enterprise resource planning software.

Transfers from the Employee Benefit Internal Service Fund were made in the amount of \$673,159 to the General Fund for deposit into the Section 115 Pension Trust.

**CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2020**

C. DETAILED NOTES ON ALL FUNDS (continued)

5. Notes receivable at June 30, 2020, consisted of the following:

a. Neighborhood Stabilization Program (NSP) Loan – Other nonmajor governmental funds:

At June 30, 2020, thirteen NSP Agreements remain, which are reflected in the nonmajor governmental funds. These loans provide up to \$40,000 in down payment assistance in the form of a silent loan that requires no payment for 30 years. The loans carry 0% interest charges.

\$ 471,623

b. Mortgage Assistance Program (MAP) Loan – Housing Successor Agency Major Capital Project Fund:

At June 30, 2020, nine MAP agreements are reflected in the Housing Successor Agency fund. These loans provide up to \$40,000 in down payment assistance in the form of a silent loan that requires no payment for 5 up to 30 years. The loans carry interest between 0 to 3% annually.

153,916

c. CalHome Mortgage Assistance (CalHome) Loan – Other nonmajor governmental funds:

At June 30, 2020, twenty-eight CalHome Agreements are reflected in the nonmajor governmental funds. These loans provide up to \$60,000 in down payment assistance in the form of a silent loan that requires no payment for 30 years. The loans carry 3% interest charges.

1,532,102

d. Rental rehabilitation – HOME Grant Revenue fund – Other nonmajor governmental fund:

The City has entered into a Housing Rehabilitation Agreement utilizing HOME funds for the purpose of assisting developers in the acquisition, substantial rehabilitation and continued operation of an existing 78-unit multifamily affordable housing project called Sycamore Court. Due to the multiple project funding sources, when completed the project will be subject to new income restrictions, occupancy and other affordable housing covenants. Disbursement of loan proceeds of \$1,200,000 were made in five installment payments commencing on June 2017. The Note bears simple interest at the rate of 3% per annum from the date of initial disbursement. Interest payments of \$36,000 are due on an annual basis and no principal payments are required on the loan maturity date of September 30, 2033.

1,308,000

**CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2020**

C. DETAILED NOTES ON ALL FUNDS (continued)

5. Notes receivable at June 30, 2020, consisted of the following: (continued)

e. Single Family Rehab (Deferred Loan) - Housing Successor Agency Major Capital Project Fund:

At June 30, 2020 eight Deferred Loan Agreements remain, which are reflected in the Housing Successor Agency fund. These loans provide up to \$20,000 in down payment assistance in the form of a silent loan that requires no payment for 15 or 30 years. The loans carry 3% or 5% interest charges. There are five Homebuyer Assistance Loans that were issues for \$50,000 each. These loans have a term of 45 years and bear a simple interest of 3%. At each anniversary, 1/45th of the principal and interest are forgiven.

\$ 355,216

f. ADDI Down Payment Rehab (ADDI) Loan - Other nonmajor governmental funds:

At June 30, 2020, fourteen ADDI Agreements utilizing the American Dream Down payment Initiative funds are reflected in nonmajor governmental funds. These loans provide up to \$30,000 in down payment assistance in the form of a silent loan that requires no payment for 15 years. The loans carry 0% interest charges. These loans are forgivable if the recipient complies with all conditions.

209,170

g. Rental rehabilitation - Housing Successor Agency Major Capital Project Fund:

The Low and Moderate Income Housing Asset capital projects fund holds six notes related to property rehabilitation loans, which have been used to assist developers in the rehabilitation of multifamily residential buildings located within the City for the purpose of providing adequate low income housing opportunities for City residents.

3,433,049

h. Rental rehabilitation - Housing Successor Agency Major Capital Project Fund and Other nonmajor governmental funds:

The City has entered into thirteen Housing Rehabilitation Agreements utilizing CDBG funds, which are reflected in the Housing Successor Agency fund and other nonmajor governmental funds. These loans were for the purpose of assisting developers in the rehabilitation and operation of multifamily apartment buildings for the purpose of providing adequate low-income housing to City residents. Many of these buildings had suffered from serious structural deterioration, overcrowding and high crime.

14,071,185

i. Affordable housing agreement - General fund:

The City has entered into three Affordable Housing Agreements with developers wherein the developers have agreed to comply to certain affordability covenants including the reimbursement to the City of forgone property taxes which would have been payable for the property, increasing at the rate of approximately 2% annually.

2,312,404

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2020

C. DETAILED NOTES ON ALL FUNDS (continued)

5. Notes receivable at June 30, 2020, consisted of the following: (continued)

j. Rental construction – Housing Successor Agency Major Capital Project Fund and other nonmajor governmental fund:

The City has entered into a rental construction loan agreement utilizing HOME and Housing Successor Agency funds. The note was for the purpose of assisting the developer with the construction of new low-income housing for City residents. The note bears a simple annual interest rate of 3%. Loan repayment is based on residual receipts and is contingent upon the release of construction covenants for the project. The note commenced upon the initial disbursement of funds HOME in June 2015. An additional \$1.6 million was disbursed in June 2017 and is payable to the Housing Successor Agency Fund. Its maturity will be the fifty-fifth anniversary of the date of the Release of Construction Covenants.

\$ 4,148,548

k. Conveyance of Property Loan Agreement – Housing Successor Agency Major Capital Project Fund and other non-major Capital Project Fund:

The City has entered into a financed sale agreement for the sale of twelve single-family residential parcels on March 12, 2016. The initial loan amount is \$2,709,030. The note bears a simple annual interest rate of 4% in 60 equal monthly interest-only payments in the amount of \$9,030 with a balloon payment on the 60th month.

On December 10, 2019 the City Council approved an amendment to defer interest payments for a period of 30 months. The new interest payment of \$9,476 will begin on July, 2020. Principal and interest payment of \$19,476 will begin on July 1, 2025. A balloon payment in the amount of \$2,453,304.58 will be due at the end of the loan term or the maturity date of December 1, 2029.

2,765,885

l. Small Business Assistance Program – General fund and Other nonmajor governmental funds:

The City has entered into loan agreements through the Small Business Assistance Program utilizing CDBG funds as well as General Fund monies for a total loan amount of \$75,000. The note bears an interest rate equal to 0% or the highest rate permitted by applicable law compounded annually.

68,334

m. Private Sewer Lateral Loan Agreement – Sewer Fund:

The Garden Grove Sanitary District has entered into a Private Sewer Lateral Loan Agreement with The Helen Brooks Montgomery Revocable Trust on October 1, 2012, for an original amount of \$10,000. The loan is due and payable at the simple annual interest rate of 2.24%. Monthly payments in the amount of \$65.47 are required. Loan principal is amortized over the 15-year life and the principal portion of monthly payment reduces the loan payable.

4,641

Total Notes Receivable

30,834,073

Less Allowance

(1,065,624)

Total Notes Receivable, net

\$ 29,768,449

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2020

C. DETAILED NOTES ON ALL FUNDS (continued)

6. Land Held for Resale

The City and the Successor Agency land held for resale is an inventory of land intended to be sold to developers. The land is carried at the lower of cost or estimated net realizable value, as determined upon execution of a disposition and development agreement.

City land held for resale is comprised of inventory held by the Housing Successor Agency capital projects fund. City and Successor Agency land held for resale balances at June 30, 2020 are \$2,819,063 and \$25,249,639, respectively.

7. Capital Assets

Capital asset activity for the year ended June 30, 2020 was as follows:

	Beginning Balance *	Increases	Decreases	Ending Balance
Governmental activities				
Capital assets, not being depreciated:				
Land	\$ 413,049,233	\$ -	\$ (95,551)	\$ 412,953,682
Construction in progress	4,283,191	15,325,832	(14,185,022)	5,424,001
Total capital assets, not being depreciated	417,332,424	15,325,832	(14,280,573)	418,377,683
Capital assets, being depreciated:				
Infrastructure				
Street system	404,455,520	7,881,907	(3,780,032)	408,557,395
Storm drain assets	72,107,931	5,230,839	(1,487,097)	75,851,673
Buildings and park assets	55,723,442	193,599	(46,885)	55,870,156
Furniture and equipment	32,344,247	2,329,269	(3,843,536)	30,829,980
Total capital assets, being depreciated	564,631,140	15,635,614	(9,157,550)	571,109,204
Less accumulated depreciated for:				
Infrastructure				
Street system	(246,353,172)	(10,798,622)	3,560,950	(253,590,844)
Storm drain assets	(49,266,237)	(1,422,064)	1,446,963	(49,241,338)
Buildings and park assets	(28,023,093)	(1,632,424)	37,128	(29,618,389)
Furniture and equipment	(17,133,541)	(2,111,977)	3,388,296	(15,857,222)
Total accumulated depreciation	(340,776,043)	(15,965,087)	8,433,337	(348,307,793)
Total capital assets, being depreciated, net	223,855,097	(329,473)	(724,213)	222,801,411
Governmental activities capital assets, net	\$ 641,187,521	\$ 14,996,359	\$ (15,004,786)	\$ 641,179,094
Business-type activities				
Capital assets, not being depreciated:				
Land	\$ 5,142,500	\$ -	\$ -	\$ 5,142,500
Construction in progress	3,766,166	7,915,056	(11,201,243)	479,979
Total capital assets, not being depreciated	8,908,666	7,915,056	(11,201,243)	5,622,479
Capital assets, being depreciated:				
Building and structures	570,726	-	-	570,726
Water system	146,635,513	6,888,084	(2,936,426)	150,587,171
Sewer system	117,357,124	4,313,159	(1,226,206)	120,444,077
Machinery and equipment	528,039	191,786	(150,033)	569,792
Total capital assets, being depreciated	265,091,402	11,393,029	(4,312,665)	272,171,766
Less accumulated depreciated for:				
Building and structures	(288,792)	(10,442)	-	(299,234)
Water system	(58,895,920)	(3,528,782)	2,065,597	(60,359,105)
Sewer system	(53,492,540)	(1,842,732)	936,502	(54,398,770)
Machinery and equipment	(352,708)	(17,464)	33	(370,139)
Total accumulated depreciation	(113,029,960)	(5,399,420)	3,002,132	(115,427,248)
Total capital assets, being depreciated, net	152,061,442	5,993,609	(1,310,533)	156,744,518
Business-type activities capital assets, net	\$ 160,970,108	\$ 13,908,665	\$ (12,511,776)	\$ 162,366,997

* As restated (see note 17)

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2020

C. DETAILED NOTES ON ALL FUNDS (continued)

7. Capital Assets (continued)

Depreciation expense was charged to functions/programs of the primary government as follows:

	Governmental Activities	Business-type Activities
Fire Protection	\$ 49,584	\$ -
Police Protection	270,750	-
Traffic safety	850,425	-
Right of way	10,001,396	-
Drainage	1,422,064	-
Community buildings	1,632,424	-
Municipal support	35,354	-
Water	-	3,552,163
Sewage collection	-	1,847,257
Solid waste disposal	-	-
Housing Authority	-	-
Internal service fund	1,703,090	-
Total	<u>\$ 15,965,087</u>	<u>\$ 5,399,420</u>

8. Long-term Debt

a. Following is a summary of long-term debt transactions for the City for the year ended June 30, 2020:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities					
Lease Revenue Bonds, Series 2015A	\$ 22,725,000	\$ -	\$ (465,000)	\$ 22,260,000	\$ 490,000
Add: Premium	1,395,394	-	(54,366)	1,341,028	54,366
Capital lease payable	373,317	-	(143,389)	229,928	115,965
Governmental activities long-term debt	24,493,711	-	(662,755)	23,830,956	660,331
Other non-current liabilities:					
Claims payable	41,382,441	1,564,324	(1,414,607)	41,532,158	7,381,839
Compensated absences	7,148,888	8,366,881	(7,699,037)	7,816,732	7,582,230
Governmental activities long-term liabilities	<u>\$ 73,025,040</u>	<u>\$ 9,931,205</u>	<u>\$ (9,776,399)</u>	<u>\$ 73,179,846</u>	<u>\$ 15,624,400</u>
Business-type activities					
Water Revenue COP 2015	\$ 4,730,000	\$ -	\$ (925,000)	\$ 3,805,000	\$ 935,000
Water Revenue Bond 2010	11,360,000	-	(730,000)	10,630,000	770,000
Add: Premium/(Discount)	291,152	-	(58,230)	232,922	58,230
Sewer Revenue Refunding Bond 2017	14,310,000	-	(555,000)	13,755,000	590,000
Add: Premium/(Discount)	1,225,716	-	(72,456)	1,153,260	72,456
Business-type activities long-term liabilities	<u>\$ 31,916,868</u>	<u>\$ -</u>	<u>\$ (2,340,686)</u>	<u>\$ 29,576,182</u>	<u>\$ 2,425,686</u>
Private-purpose trust fund					
2016 Tax Allocation Bond	\$ 36,540,000	\$ -	\$ -	\$ 36,540,000	\$ 1,900,000
Add: Premium/(Discount)	5,141,617	-	(360,815)	4,780,802	360,815
2014 Tax Allocation Bond	26,630,000	-	(2,685,000)	23,945,000	2,795,000
Add: Premium/(Discount)	3,236,360	-	(315,742)	2,920,618	315,742
2008 Subordinate note	1,230,000	-	(105,000)	1,125,000	115,000
Agreements payable	3,666,667	-	(3,666,667)	-	-
Loan Payable to City	13,254,260	-	(3,100,000)	10,154,260	-
Private-purpose trust fund long-term liabilities	<u>\$ 89,698,904</u>	<u>\$ -</u>	<u>\$ (10,233,224)</u>	<u>\$ 79,465,680</u>	<u>\$ 5,486,557</u>

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2020

C. DETAILED NOTES ON ALL FUNDS (continued)

8. Long-term Debt

b. Governmental Long-term Debt at June 30, 2020 Consisted of the Following:

Lease Revenue Bonds, Series 2015 A

On November 10, 2015, the Garden Grove Public Financing Authority issued \$24,790,000 of Lease Revenue Bonds, Series 2015A. The Bonds were issued for the current refunding of \$17,100,000 of outstanding Certificates of Participation Series A (2002 Financing Project) and to finance the acquisition/construction of a fire station, police building renovations and other public capital improvements. Principal payments on the Bonds are due annually on March 1 each year, ranging from \$490,000 to \$1,435,000, and continuing until March 1, 2045. Interest is payable semiannually, beginning on March 1, 2016, with an interest rate ranging from 2.00% to 5.00% over the life of the Bonds. Such bonds are subject to Federal arbitrage regulations, however, no arbitrage liability is reported at June 30, 2020.

	\$ 22,260,000
Unamortized bond premium	<u>1,341,028</u>
Total lease revenue bonds	<u>\$ 23,601,028</u>

Capital Leases Payable

In August 2016, the City renewed the capital lease arrangement in the amount of \$18,487 for mail machines. The monthly payment for the first twelve months will be \$506 and \$713 thereafter.

4,621

In June 2017, the City entered into a capital lease arrangement in the amount of \$309,466 for copiers. The interest rate is 0.10% with a monthly payment of \$5,320 through June 2022.

126,061

In December 2017, the City entered into a capital lease arrangement in the amount of \$248,114 for a new telephone system. Annual payment of \$49,623 is due through February 2022.

99,246

Total capital leases payable	<u>229,928</u>
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Total Governmental Long Term Debt	<u><u>\$ 23,830,956</u></u>
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CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2020

C. DETAILED NOTES ON ALL FUNDS (continued)

8. Long-term Debt (continued)

c. Proprietary long-term debt at June 30, 2020 consisted of the following items:

2015 Revenue Certificates of Participation - Water Utility Enterprise Fund

\$8,150,000 Refunding Revenue Bonds, Series 2015 were issued on October 1, 2015, for the current refunding of the remaining outstanding balance of the previously issued \$16,845,000 of the Refunding Certificate of Participation Series 2004. The refunding was undertaken to achieve debt service savings. Principal payments for 2015 Revenue certificates range from \$930,000 to \$985,000 and are due annually each December 15 through 2023. Interest is payable semi-annually on June 15 and December 15, at rates ranging from 1.0% to 5.0% over the life of the certificate. Such certificates are subject to Federal arbitrage regulations; however, no arbitrage liability is reported at June 30, 2020.

\$ 3,805,000

Total 2015 refunding revenue bonds

\$ 3,805,000

2015 Revenue Certificates of Participation - Water Utility Enterprise Fund - Debt Service Coverage

The Refunding Revenue Certificates of Participation were issued on October 1, 2015 for the current refunding of the 2004 Water Revenue Bond Refunding. The prior Refunding Revenue Certificates of Participation were issued on April 20, 2004 for prior refunding of the Water Revenue Bonds, Series 1993. These certificates of participation are to be secured and to be serviced from revenues derived by the ownership and operations of the water system including all connection charges and fees collected by the City through the fiscal year 2023. At June 30, 2020 total interest and principal remaining on the certificates is \$4,967,700. The Utility covenants that rates and charges for the water service will be sufficient to yield net revenues equal to 125% of the debt service coming due and payable during the next succeeding bond year. Revenue recognized during the year was \$37.8 million against debt service payments of \$998,550. The following analysis shows the test result for compliance with this covenant:

Operating Revenue	\$ 38,575,303
Non-operating revenues	<u>914,743</u>
Gross revenue	39,490,046
Less: Expenses (excluding depreciation amortization, interest and fiscal charges)	<u>(31,574,927)</u>
Net revenues	<u>\$ 7,915,119</u>
Debt service requirement for next year: \$1,001,750 x 125%	<u>\$ 1,252,188</u>

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2020

C. DETAILED NOTES ON ALL FUNDS (continued)

8. Long-term Debt (continued)

**c. Proprietary long-term debt at June 30, 2020 consisted of the following items:
(continued)**

2010 Revenue Bonds - Water Utility Enterprise Fund

<p>\$16,625,000 Revenue Bonds, Series 2010, were issued on April 30, 2010 to finance the acquisition, expansion, construction and improvement of certain additional water facilities of the water system of the City. The remaining principal and interest requirements on the debt is \$18,037,880. The Bonds are due in annual principal installments of \$770,000 to \$4,125,000 beginning December 15, 2010 and is payable semiannually on June 15 and December 15 through December 2030 at rates ranging from 2.0% to 6.389% over the life of the certificates. Such certificates are subject to Federal arbitrage regulations; however no arbitrage liability is reported at June 30, 2020.</p>		\$ 10,630,000
Unamortized bond premium		<u>232,922</u>
Total 2010 revenue bonds		<u>\$ 10,862,922</u>

2010 Revenue Bonds - Water Utility Enterprise Fund - Debt Service Coverage

The Revenue Bonds, Series 2010, were issued on April 30, 2010 are secured and to be serviced from net revenues derived from the ownership or operation of the water system excluding proceeds from customers' deposits and any proceeds assessments restricted by law to be used by the City to pay parity obligations or other obligations. The remaining principal and interest requirements on the debt at June 30, 2020 is \$16,661,141. The Utility covenants that rates and charges for the water service will be sufficient to yield net revenues equal to 125% of the debt service coming and due payable during the next succeeding bond year. Revenue recognized during the year was \$37.8 million against debt service payments of \$1,376,740. The following analysis shows the test result for compliance with this covenant:

Operating Revenue	\$ 38,575,303
Non-operating revenues	<u>914,743</u>
Gross revenue	39,490,046
Less: Expenses (excluding depreciation amortization, interest and fiscal charges)	<u>(31,574,927)</u>
Net revenues	<u><u>\$ 7,915,119</u></u>
Debt service requirement for next year: \$1,371,891 x 125%	<u><u>\$ 1,714,864</u></u>

**CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2020**

C. DETAILED NOTES ON ALL FUNDS (continued)

8. Long-term Debt (continued)

**c. Proprietary long-term debt at June 30, 2020 consisted of the following items:
(continued)**

**2017 Refunding Sewer Revenue Bond – Sewage Collection
Enterprise fund**

On March 1, 2017, the Garden Grove Sanitary District issued \$15,970,000 in bonds to provide funds to refinance the District's obligations to the 2006 Sewer Revenue Certificate of Participation. The Certificates were issued to finance the rehabilitation, replacement and improvement of the wastewater collection system of the Garden Grove Sanitation District. The 2017 Bonds are due in annual principal installments of \$590,000 to \$1,160,000 beginning June 15, 2017 through 2036. Interest rates range from 2.0% to 5.0% and is payable semiannually on June 15 and December 15.

The net proceeds of the bond issue were used to provide for the prepayment of the 2006 Certificates. The reacquisition price was less than the net carrying amount of the old debt by \$206,922. This amount is being reflected as a deferred inflow of resources and amortized over the life of the refunding debt.

The certificates are secured and to be serviced from the total revenues for the fiscal year excluding any proceeds of taxes or assessments restricted by law and less the operations and maintenance costs excluding depreciation through the fiscal year 2036.

\$ 13,755,000

Unamortized bond premium

1,153,260

Total 2017 revenue refunding bond

\$ 14,908,260

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2020

C. DETAILED NOTES ON ALL FUNDS (continued)

8. Long-term Debt (continued)

c. Proprietary long-term debt at June 30, 2020 consisted of the following items: (continued)

**2017 Refunding Sewer Revenue Bond – Sewage Collection
Enterprise fund - Debt Service Coverage**

The Utility covenants that rates and charges for the sewer service will be sufficient to yield net revenues equal to 115% of the debt service coming due and payable during the next succeeding bond year. The following analysis shows the test result for compliance with this covenant:

Operating Revenue	\$ 11,086,512
Non-operating revenues	<u>1,587,117</u>
Gross revenue	12,673,629
Less: Expenses (excluding depreciation amortization, interest and fiscal charges)	<u>(4,993,491)</u>
Net revenues	<u>\$ 7,680,138</u>
Debt service requirement for next year: \$1,201,625 x 115%	<u>\$ 1,381,869</u>

Total Proprietary Long Term Debt \$ 29,576,182

Total Long Term Debt \$ 53,407,138

d. Private-purpose trust activity long-term debt at June 30, 2020 consisted of the following items:

Tax Allocation Bonds Issue of 2016

\$42,000,000 Tax allocation bonds were issued on March 17, 2016. The SRDA issued the "2016 Bonds" in the aggregate principal amount necessary to provide net proceeds of \$42,000,000 to fund the Water Park Hotel pursuant to the first amended and restated disposition and development agreement dated April 13, 2010. The bonds are due in annual principal installments of \$1,900,000 to \$3,450,000. Interest on the bonds will be payable semiannually each April 1 and October 1, commencing October 1, 2016. The rates ranging from 1.0% to 5.0%. The "2016 Bonds" will be payable on a parity with the debt service on the 2014 Bonds to the extent set forth in the 2016 Bond Indenture. Such certificates are subject to federal arbitrage regulations. No arbitrage liability is reported at June 30, 2020.

	\$ 36,540,000
Unamortized bond premium	<u>4,780,802</u>
Total Tax Allocation Bond Issue of 2016	<u>\$ 41,320,802</u>

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2020

C. DETAILED NOTES ON ALL FUNDS (continued)

8. Long-term Debt (continued)

d. Private-purpose trust activity long-term debt at June 30, 2020 consisted of the following items: (continued)

Tax Allocation Refunding Bonds Issue of 2014

\$38,810,000 Tax allocation refunding bonds were issued on July 16, 2014. The bonds were issued for the purpose of refunding the Garden Grove Agency for Community Development's previously issued \$57,025,000 community project tax allocation refunding bonds, Series 2003. Proceeds of the Series 2014 bonds will also be used (i) to fund a debt service reserve fund for the 2014 Bonds and (ii) to pay costs incurred in connection with the issuance, sale, and delivery of the 2014 Bonds.

Principal payments ranging from \$1,580,000 to \$3,330,000 are due annually through the year 2029. Interest is due semi-annually on October 1 and April 1, at rates ranging from 1.0% to 5.0%. Such bonds are subject to Federal arbitrage regulations; however, no liability is reported at June 30, 2020.

\$ 23,945,000

Unamortized bond premium

2,920,618

Total Tax Allocation Bond Issue of 2014

\$ 26,865,618

Subordinate Note

On June 1, 2008, the former redevelopment agency for Community Development entered into a note purchase agreement in the amount of \$2,015,000, to refund a note issued to Katella Cottages LLC under a Disposition and Development Agreement dated May 11, 2004. The Note has an annual interest rate of 6% with principal payments due annually on October 1 through October 1, 2027. Principal payments range from \$105,000 to \$170,000. Upon the dissolution of the former redevelopment agency at February 1, 2012, the outstanding balance of the bonds was transferred to the Successor Agency.

1,125,000

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2020

C. DETAILED NOTES ON ALL FUNDS (continued)

8. Long-term Debt (continued)

- d. Private-purpose trust activity long-term debt at June 30, 2020 consisted of the following items: (continued)**

Loan Payable to City

The former redevelopment agency has five loans from the Low Income Housing Assets capital project fund, that were used to make the fiscal year 2005-06 (\$621,376) mandated Educational Revenue Augmentation Fund payments and "Supplemental" Education Revenue Augmentation Fund payments for the fiscal year 2009-10 (\$7,906,610) and 2010-11 (\$1,626,274). In accordance with Assembly Bill X1 26, existing agreements between the City and the former redevelopment agency have previously been invalidated. In fiscal year 2017-18, the California Department of Finance changed its previous determination and has now approved the repayment of the ERAF and SERAF loans (\$13,254,260) as an enforceable obligation. At June 30, 2020 the Successor Agency repaid \$3,100,000 of the loan balance. The amount due to the City at June 30, 2020 is \$10,154,260, which represents \$621,376 ERAF payment and \$9,532,884 of SERAF.

10,154,260

Total Private Purpose Trust Funds Long Term Debt

\$ 79,465,680

- e. The scheduled annual requirements to amortize all governmental long-term debt outstanding as of June 30, 2020 including interest payments are as follows:**

Year Ending	Lease Revenue Bonds 2015A		
	Principal	Interest	Total
2021	\$ 490,000	\$ 1,017,200	\$ 1,507,200
2022	515,000	992,700	1,507,700
2023	540,000	966,950	1,506,950
2024	565,000	939,950	1,504,950
2025	595,000	911,700	1,506,700
2026-2030	3,455,000	4,081,250	7,536,250
2031-2035	4,325,000	3,213,400	7,538,400
2036-2040	5,255,000	2,277,000	7,532,000
2041-2045	6,520,000	1,009,750	7,529,750
Total	<u>\$ 22,260,000</u>	<u>\$ 15,409,900</u>	<u>\$ 37,669,900</u>

Year Ending	Capital Leases Payable		
	Principal	Interest	Total
2021	\$ 115,965	\$ 2,198	\$ 118,163
2022	113,963	672	114,635
Total	<u>\$ 229,928</u>	<u>\$ 2,870</u>	<u>\$ 232,798</u>

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2020

C. DETAILED NOTES ON ALL FUNDS (continued)

8. Long-term Debt (continued)

- f. The scheduled annual requirements to amortize all proprietary long-term debt outstanding as of June 30, 2020 including interest payments are as follows:

Year Ending June 30	2015 Refunding Water Revenue Bonds		
	Principal	Interest	Total
2021	\$ 935,000	\$ 66,750	\$ 1,001,750
2022	955,000	47,850	1,002,850
2023	985,000	28,450	1,013,450
2024	930,000	9,300	939,300
Total	<u>\$ 3,805,000</u>	<u>\$ 152,350</u>	<u>\$ 3,957,350</u>

Year Ending June 30	2010 Water Revenue Bonds		
	Principal	Interest	Total
2021	\$ 770,000	\$ 601,891	\$ 1,371,891
2022	805,000	562,515	1,367,515
2023	850,000	523,984	1,373,984
2024	885,000	484,027	1,369,027
2025	-	462,477	462,477
2026-2030	4,125,000	1,924,863	6,049,863
2031	3,195,000	101,994	3,296,994
Total	<u>\$ 10,630,000</u>	<u>\$ 4,661,751</u>	<u>\$ 15,291,751</u>

Year Ending June 30	2017 Sewer Refunding Revenue Bonds		
	Principal	Interest	Total
2021	\$ 590,000	\$ 611,625	\$ 1,201,625
2022	615,000	582,125	1,197,125
2023	645,000	551,375	1,196,375
2024	680,000	519,125	1,199,125
2025	715,000	485,125	1,200,125
2026-2030	4,140,000	1,853,125	5,993,125
2031-2035	5,210,000	788,325	5,998,325
2036	1,160,000	40,600	1,200,600
Total	<u>\$ 13,755,000</u>	<u>\$ 5,431,425</u>	<u>\$ 19,186,425</u>

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2020

C. DETAILED NOTES ON ALL FUNDS (continued)

8. Long-term Debt (continued)

- g. The scheduled annual requirements to amortize all the Successor Agency long-term debt outstanding as of June 30, 2020 including interest payments are as follows:

Year Ending June 30	Tax Allocation Refunding Bonds Issue of 2016		
	Principal	Interest	Total
2021	\$ 1,900,000	\$ 1,614,250	\$ 3,514,250
2022	1,975,000	1,536,750	3,511,750
2023	2,055,000	1,445,875	3,500,875
2024	2,160,000	1,340,500	3,500,500
2025	2,265,000	1,229,875	3,494,875
2026-2030	13,155,000	4,286,125	17,441,125
2031-2034	13,030,000	928,750	13,958,750
Total	<u>\$ 36,540,000</u>	<u>\$ 12,382,125</u>	<u>\$ 48,922,125</u>

Year Ending June 30	Tax Allocation Refunding Bonds Issue of 2014		
	Principal	Interest	Total
2021	\$ 2,795,000	\$ 1,084,350	\$ 3,879,350
2022	2,905,000	970,350	3,875,350
2023	3,015,000	836,875	3,851,875
2024	3,170,000	682,250	3,852,250
2025	3,330,000	519,750	3,849,750
2026-2030	8,730,000	1,040,000	9,770,000
Total	<u>\$ 23,945,000</u>	<u>\$ 5,133,575</u>	<u>\$ 29,078,575</u>

Year Ending June 30	Subordinate Note 2008		
	Principal	Interest	Total
2021	\$ 115,000	\$ 64,050	\$ 179,050
2022	120,000	57,000	177,000
2023	130,000	49,500	179,500
2024	135,000	41,550	176,550
2025	145,000	33,150	178,150
2026-2028	480,000	44,400	524,400
Total	<u>\$ 1,125,000</u>	<u>\$ 289,650</u>	<u>\$ 1,414,650</u>

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2020

C. DETAILED NOTES ON ALL FUNDS (continued)

9. Compensated Absences

The City accounts for compensated absences (unpaid vacation, annual leave, unused holiday, compensated time off, and sick leave) in the Employee Benefit internal service fund. The balance for accrued compensated absences at June 30, 2020 is \$7,816,732.

Vacation accrues for all employee groups other than Fire at 10 hours per month after 1 year of service, 12 hours per month after 9 years, 14 hours per month after 14 years, 17.25 hours per month after 19 years, and 20.50 hours per month after 24 years. The maximum an employee may accumulate is an amount equivalent to 2 full calendar years of service. The maximum management may accumulate is an amount equivalent to 2 full calendar years of service plus 40 hours.

Annual leave accrues for all firemen at 18 hours per month from date of hire through 1 year, 22 hours per month after 1 year, 24 hours per month after 4 years, 26 hours per month after 9 years, 28 hours per month after 14 years, 30 hours per month after 19 years, and 33 hours per month after 24 years. Annual leave accrues for all fire management at 17 hours per month from date of hire through 1 year, 22 hours per month after 1 year, 25 hours per month after 9 years, 28 hours per month after 14 years, 31.25 hours per month after 19 years, 34.5 hours per month after 24 years. The maximum a fire employee may accumulate is an amount equivalent to 2 full calendar years of service plus 72 hours. Accumulated vacation, annual leave benefits and comp time, payable in future years when used by City employees, totaled \$6,271,867 at June 30, 2020.

Sick leave is accumulated on the basis of 8 hours for each month of service beginning from the date of hire for all employee groups other than police and fire. Police employees accumulate on the basis of 10 hours for each month of service beginning from the date of hire. Fire employees do not accumulate sick leave benefits since converting to the annual leave benefit. The City has adopted a policy for payment of unused sick leave benefits at time of retirement. Employees can be paid 50% for all unused hours up to 1,000, police employees 100% of up to 750 unused hours, and management employees 50% of all unused hours. Studies have indicated that only 12.1% of all accumulated sick leave is actually used by employees, therefore, the sick leave liability is estimated at 12.1% of the total accumulated benefit, or \$1,544,867 at June 30, 2020.

A calculated fringe benefit rate, which includes accrued compensated absences, workers' compensation, retirement and medical benefits, is applied to all labor charges. The resulting funds are deposited into internal service funds and are set aside for corresponding liabilities, which are fully funded by sufficient cash and investment in that fund. Compensated absences are liquidated using the employee benefits internal service fund's available net position.

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Vacation, Annual Leave, Benefits, and Comp Time	\$ 5,884,354	\$ 6,830,568	\$ (6,443,057)	\$ 6,271,865	\$ 6,083,710
Sick Leave	1,264,534	1,536,314	(1,255,981)	1,544,867	1,498,520
Total	<u>\$ 7,148,888</u>	<u>\$ 8,366,882</u>	<u>\$ (7,699,038)</u>	<u>\$ 7,816,732</u>	<u>\$ 7,582,230</u>

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2020

C. DETAILED NOTES ON ALL FUNDS (continued)

10. Risk Management

The City utilizes a program to self-insure for workers' compensation liability for the first \$1 million, per occurrence, for injury or occupational illness to City employees pursuant to Workers' Compensation Laws of the State of California. The City contracts with a third party who administers the program and acts as the representative of the City in claim hearings and litigation. Excess coverage is placed with a joint powers authority for losses from \$1 million up to the statutory limit per occurrence. This self-insurance program is accounted for in the Workers' Compensation internal service fund. There is an estimated liability of \$34,780,527 for workers' claims outstanding including claims incurred but not reported on June 30, 2020, which has been included as liabilities in the Workers' Compensation internal service fund.

The City also has a self-insured program for its tort and civil liabilities. The City is self-insured for the first \$2 million per occurrence. Excess liability insurance is carried thereafter to \$33 million per occurrence with commercial insurers. Claims administration and adjusting services are provided by contract with a third-party administrator specializing in public entity liability. Representation in matters of litigation is performed through the retaining of outside law firms and is supervised by the city attorney. This self-insurance program is accounted for in the Risk Management internal service fund.

The City estimates a general liability for claims outstanding, including claims incurred but not reported, on June 30, 2020, in the amount of \$6,751,631 which has been included as liabilities in the Risk Management internal service fund.

The City is a defendant in various lawsuits. Attempts are made to settle these cases or proceed to trial as recommended by the attorney. The City believes that it has meritorious defenses to the allegations contained in the cases. However, the City has accrued and reserved reasonable amounts based on the actuarial analysis and attorney recommendations to cover the potential losses to the extent the exposures are deemed probable and estimable.

Settled claims have not exceeded any of the City's coverage amounts in any of the last three fiscal years and there were no reductions in the City's insurance coverage during the year ended June 30, 2020. Changes in the aggregate liability for claims for fiscal year ended June 30, 2020 and June 30, 2019 are as follows:

<u>Worker's Compensation</u>	<u>2020</u>	<u>2019</u>
Liability, July 1	\$ 35,928,000	\$ 33,345,000
Cost and claims incurred	2,558,562	7,118,036
Claim payments	<u>(3,706,035)</u>	<u>(4,535,036)</u>
Liability, June 30	<u>\$ 34,780,527</u>	<u>\$ 35,928,000</u>
Due within one year	\$ 4,830,588	\$ 5,348,000
Due in more than one year	<u>29,949,939</u>	<u>30,580,000</u>
	<u>\$ 34,780,527</u>	<u>\$ 35,928,000</u>
<u>Risk Management</u>		
Liability, July 1	\$ 5,454,441	\$ 4,033,000
Cost and claims incurred	2,503,574	1,654,934
Claim payments	<u>(1,206,384)</u>	<u>(233,493)</u>
Liability, June 30	<u>\$ 6,751,631</u>	<u>\$ 5,454,441</u>
Due within one year	\$ 2,551,251	\$ 2,776,441
Due in more than one year	<u>4,200,380</u>	<u>2,678,000</u>
	<u>\$ 6,751,631</u>	<u>\$ 5,454,441</u>

**CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2020**

C. DETAILED NOTES ON ALL FUNDS (continued)

11. Public Employees' Retirement System

a. General Information about the Pension Plans

Plan Description - The City of Garden Grove's defined benefit pension plans, the Miscellaneous Plan of the City of Garden Grove and the Safety Plan of the City of Garden Grove, provide retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. The Miscellaneous Plan of the City of Garden Grove and the Safety Plan of the City of Garden Grove are part of the Public Agency portion of the California Public Employees Retirement System (CalPERS), an agent multiple-employer plan administered by CalPERS, which acts as a common investment and administrative agent for participating public employers within the State of California. A menu of benefit provisions as well as other requirements are established by State statutes within the Public Employees' Retirement Law. The City selects optional benefit provisions from the benefit menu by contract with CalPERS and adopts those benefits through local ordinance. CalPERS issues a separate Comprehensive Annual Financial Report. Copies of CalPERS' annual financial report may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, CA 95814.

On September 12, 2012, the California Governor signed the California Public Employees' Pension Reform Act of 2013 (PEPRA) into law. PEPRA took effect January 1, 2013. Key components of the legislation are as follows:

- Establishes PEPRA which applies to all public employers and public pension plans on and after January 1, 2013 (except specific exemptions);
- Establishes new retirement tiers/benefits for new public employees;
- Prohibits certain cash payment from being counted as compensation; and
- Increases retirement age for all new public employees.

Each employee contributes toward his or her retirement based upon the retirement formula. Under PEPRA, the mandated employee contribution rate is one half of the normal cost as determined annually by CalPERS for the City when the actuarial valuation of the plans are performed. Active PEPRA plan members in the Miscellaneous Plan of the City are required to contribute 6.00% of reportable earnings for a 2.0% at 62 retirement plan. Active PEPRA plan members in the Safety Plan of the City are required to contribute 11.00% of reportable earnings for a 2.7% at 57 retirement plan. Active "Classic" plan members in the Miscellaneous Plan of the City are required to contribute 8.00% of reportable earnings for a 2.5% at 55 retirement plan. Active "Classic" plan members in the Safety Plan of the City are required to contribute 9.00% of reportable earnings for a 3.0% at 50 retirement plan.

The required employer contribution rates for fiscal year ended June 30, 2020 under PEPRA are the same as the employer contribution rates for existing miscellaneous employees and public safety employees.

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2020

C. DETAILED NOTES ON ALL FUNDS (continued)

11. Public Employees' Retirement System (continued)

a. General Information about the Pension Plans (continued)

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

The Plans' provisions and benefits in effect at June 30, 2020, are summarized as follows:

	Miscellaneous	
	Prior to January 1, 2013	On or after January 1, 2013
Hire date		
Benefit formula	2.5% @ 55	2.0% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50-55	52 - 67
Monthly benefits, as a % of eligible compensation	2.0% to 2.5%	1.0% to 2.5%
Required employee contribution rates	8.00%	6.00%
Required employer contribution rates	33.954%	33.954%

	Safety	
	Prior to January 1, 2013	On or after January 1, 2013
Hire date		
Benefit formula	3.0% @ 50	2.7% @ 57
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50	50 - 57
Monthly benefits, as a % of eligible compensation	3.00%	2.0% to 2.7%
Required employee contribution rates	9.00%	11.00%
Required employer contribution rates	61.113%	61.113%

Employees covered - At June 30, 2018 (actuarial valuation date), the following employees were covered by the benefit terms for each Plan:

	Misc	Safety
Inactive employees or beneficiaries currently receiving benefits	623	462
Inactive employees entitled to but not yet receiving benefits	461	105
Active employees	410	249
Total	1,494	816

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2020

C. DETAILED NOTES ON ALL FUNDS (continued)

11. Public Employees' Retirement System (continued)

a. General Information about the Pension Plans (continued)

Contributions - Section 20814(c) of the California Public Employees' Retirement Law (PERL) requires that the employer contribution rates for all public employers are determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through CalPERS' annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Employer contribution rates may change if plan contracts are amended. Payments made by the employer to satisfy contribution requirements that are identified by the pension plan terms as plan member contribution requirements are classified as plan member contributions.

b. Net Pension Liability

Actuarial Methods and Assumptions Used to Determine Total

The June 30, 2018 valuation was rolled forward to determine the June 30, 2019 total pension liability, based on the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal in accordance with the requirements of GASB 68
Actuarial Assumptions	
Discount Rate	7.15%
Inflation	2.50%
Salary Increase	Varies by Entry Age and Service
Mortality Rate Table ¹	Derived using CalPERS' Membership Data for all Funds
Post Retirement Benefit Increase	Contract COLA up to 2.50% until Purchasing Power Protection Allowance. Floor on Purchasing Power applies, 2.50% thereafter

¹ 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 GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2020

C. DETAILED NOTES ON ALL FUNDS (continued)

11. Public Employees' Retirement System (continued)

b. Net Pension Liability (continued)

Long-term Expected Rate of Return

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

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all of the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ 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 rounded 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 equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The expected real rates of return by asset class are as followed:

Asset Class ¹	Current Target	Real Return Years 1 -10 ²	Real Return Years 11+ ³
Global Equity	50.00%	4.80%	5.98%
Fixed Income	28.00%	1.00%	2.62%
Inflation Assets	-	0.77%	1.81%
Private Equity	8.00%	6.30%	7.23%
Real assets	13.00%	3.75%	4.93%
Liquidity	1.00%	-	(0.92%)

¹ In the system's CAFR, Fixed Income is included in Global Debt Securities; Liquidity is included in Short-term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.

² An expected inflation of 2.0% used for this period.

³ An expected inflation of 2.92% used for this period.

Discount Rate

The discount rate used to measure the total pension liability was 7.15%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2020

C. DETAILED NOTES ON ALL FUNDS (continued)

11. Public Employees' Retirement System (continued)

b. Net Pension Liability (continued)

Subsequent Events

There were no subsequent events that would materially affect the results presented in this disclosure.

Amortization of Deferred Outflows and Deferred Inflows of Resources

Under GASB 68, 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:

Net Difference between projected and actual earnings on investments	5 year straight-line amortization
All other amounts	Straight-line amortization over the average expected remaining service lifetime (EARLS) of all members that are provided with benefits (active, inactive, and retired) as of the beginning of the measurement period

The expected average remaining service lifetime (EARSL) is calculated by dividing the total future service years by the total number of plan participants (active, inactive, and retired). Note that inactive employees and retirees have remaining service lifetimes equal to 0. Also note that total future service is based on the members' probability of decrementing due to an event other than receiving a cash refund.

c. Changes in Net Pension Liability

The following table shows the balances related to pension at June 30, 2020:

	Miscellaneous Plan	Safety Plan	Total
Net Pension Liability	\$ 97,669,489	\$ 194,229,089	\$ 291,898,578
Deferred outflows	\$ 12,552,645	\$ 23,751,686	\$ 36,304,331
Deferred inflows	\$ 2,832,739	\$ 3,376,577	\$ 6,209,316
Pension Expense	\$ 14,687,068	\$ 32,831,108	\$ 47,518,176

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2020

C. DETAILED NOTES ON ALL FUNDS (continued)

11. Public Employees' Retirement System (continued)

c. Changes in Net Pension Liability (continued)

The following table shows the changes in the Net Pension Liability for each plan:

Miscellaneous Plan:	Increase(Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (c) = (a) - (b)
Balance at June 30, 2018	\$ 317,029,012	\$ 225,182,432	\$ 91,846,580
Changes in the year:			
Service cost	5,475,558	-	5,475,558
Interest on the total pension liability	22,545,983	-	22,545,983
Changes of benefit terms	-	-	-
Changes in assumptions	-	-	-
Difference between actual and expected experience	3,673,870	-	3,673,870
Plan to Plan Resource Movement	-	(10,044)	10,044
Contribution - employer	-	9,162,242	(9,162,242)
Contribution - employee	-	2,158,717	(2,158,717)
Net Investment income	-	14,721,760	(14,721,760)
Benefit payments, including refunds of employee contributions	(16,224,456)	(16,224,456)	-
Administrative expense	-	(160,695)	160,695
Other Miscellaneous Income/(Expense)	-	522	(522)
Net changes	15,470,955	9,648,046	5,822,909
Balance at June 30, 2019	\$ 332,499,967	\$ 234,830,478	\$ 97,669,489

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2020

C. DETAILED NOTES ON ALL FUNDS (continued)

11. Public Employees' Retirement System (continued)

c. Changes in Net Pension Liability (continued)

<i>Safety Plan:</i>	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability/(Asset)
	(a)	(b)	(c) = (a) - (b)
Balance at June 30, 2018	\$ 532,149,791	\$ 348,036,514	\$ 184,113,277
Changes in the year:			
Service cost	9,117,082	-	9,117,082
Interest on the total pension liability	37,632,892	-	37,632,892
Changes of benefit terms	-	-	-
Changes in assumptions	4,129,559	-	4,129,559
Difference between actual and expected experience	-	-	-
Plan to Plan Resource Movement	-	10,044	(10,044)
Contribution - employer	-	15,698,349	(15,698,349)
Contribution - employee	-	2,644,271	(2,644,271)
Net Investment income	-	22,658,615	(22,658,615)
Benefit payments, including refunds of employee contributions	(29,007,470)	(29,007,470)	-
Administrative Expense	-	(248,366)	248,366
Other Miscellaneous Income/(Expense)	-	808	(808)
Net changes	21,872,063	11,756,251	10,115,812
Balance at June 30, 2019	\$ 554,021,854	\$ 359,792,765	\$ 194,229,089

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2020

C. DETAILED NOTES ON ALL FUNDS (continued)

11. Public Employees' Retirement System (continued)

c. Changes in Net Pension Liability (continued)

Sensitivity of the Net Pension Liability to Changes in the Discount Rate – The following presents the net pension liability of each Plan, calculated using the discount rate for each Plan, as well as what 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:

	<u>Miscellaneous</u>	<u>Safety</u>
1% Lower	6.15%	6.15%
Net Pension Liability	\$ 142,631,315	\$ 269,073,484
Current Discount Rate	7.15%	7.15%
Net Pension Liability	\$ 97,669,489	\$ 194,229,089
1% Higher	8.15%	8.15%
Net Pension Liability	\$ 60,630,247	\$ 132,837,565

The Net Pension Liabilities for the City's pension plans have been primarily liquidated by funding from the General, Water, Sewage Collection and Housing Authority funds based on their proportionate personnel costs of the year.

Pension Plan Fiduciary Net Position – Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports and can be obtained on the CalPERS website.

d. Pension expenses and deferred outflows/inflows of resources related to pensions

For the year ended June 30, 2020, the City recognized pension expenses of \$14,687,068 and \$32,831,108 for Miscellaneous Plan and Safety Plan, respectively. At June 30, 2020, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Miscellaneous Plan</u>	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions subsequent to measurement date	\$ 10,190,871	\$ -
Changes in assumptions	-	(539,101)
Differences between expected and actual experiences	2,361,774	(1,259,235)
Net difference between projected and actual earnings on pension plan investments	-	(1,034,403)
Total	<u>\$ 12,552,645</u>	<u>\$ (2,832,739)</u>

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2020

C. DETAILED NOTES ON ALL FUNDS (continued)

11. Public Employees' Retirement System (continued)

d. Pension expenses and deferred outflows/inflows of resources related to pensions (continued)

	Safety Plan	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 15,875,859	\$ -
Changes in assumptions	4,926,142	(987,114)
Differences between expected and actual experiences	2,949,685	(773,997)
Net difference between projected and actual earnings on pension plan investments	-	(1,615,466)
Total	<u>\$ 23,751,686</u>	<u>\$ (3,376,577)</u>

The \$10,190,871 and \$15,875,859 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ending June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Measurement Periods Ended June 30	Miscellaneous Plan	Safety Plan
	Deferred Outflow/(Inflows) of Resources	Deferred Outflow/(Inflows) of Resources
2020	\$ 422,694	\$ 6,339,050
2021	(822,254)	(2,299,345)
2022	(307,363)	101,354
2023	235,958	358,191

12. Other Postemployment Benefits

a. Plan Descriptions

The City administers other post-employment benefit (OPEB) plan which is subject to changes based on the discretion of the Council:

PEMHCA: The City provides an agent multiple-employer defined benefit healthcare plan to retirees through the California Public Employee Retirement System (CalPERS) under the California Public Employees Medical and Hospital Care Act (PEMHCA), commonly referred to as PERS Health.

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2020

C. DETAILED NOTES ON ALL FUNDS (continued)

12. Other Postemployment Benefits (continued)

b. Employees Covered

Employees are eligible for retiree health benefits if they retire from the City on or after age 50 (unless disabled) and are eligible to begin drawing a PERS pension. The benefits are available only to employees who retire from the City.

As of the June 30, 2019 actuarial valuation, the following current and former employees were covered by the City plan:

	Number of Participants
Inactive Employees Receiving Benefit Payments	298
Inactive Employees Entitled to But Not Yet Receiving Benefit Payments	-
Participating Active Employees	<u>617</u>
Total Number of Participants	<u><u>915</u></u>

c. Contributions

The contributions for the City's other post-employment benefits are based on pay-as-you-go financing requirements.

The contribution requirements of plan members and the City are established and may be amended by the City Council. The City must agree to make a defined monthly payment towards the cost of each retiree's coverage. The City's contribution rates were \$139 and \$136 per month for each retiree for the calendar years ended 2020 and 2019, respectively.

For the fiscal year ended June 30, 2020, the City contributed \$487,137 to the plan.

d. Actuarial Methods and Assumptions Used to Determine Total OPEB Liability

The City's total OPEB liability was determined by an actuarial valuation dated June 30, 2019, based on the following actuarial methods and assumptions:

ACTUARIAL METHODS AND ASSUMPTIONS:

ACTUARIAL COST METHOD: GASB 74/75 require use of the entry age actuarial cost method.

Entry age is based on the age at hire for eligible employees. The attribution period is determined as the difference between the expected retirement age and the age at hire. The APVPBP and present value of future service costs are determined on an employee by employee basis and then aggregated.

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2020

C. DETAILED NOTES ON ALL FUNDS (continued)

12. Other Postemployment Benefits (continued)

d. Actuarial Methods and Assumptions Used to Determine Total OPEB Liability (continued)

To the extent that different benefit formulas apply to different employees of the same class, the service cost is based on the benefit plan applicable to the most recently hired employees (including future hires if a new benefit formula has been agreed to and communicated to employees). This greatly simplifies administration and accounting; as well as resulting in the correct service cost for new hires.

SUBSTANTIVE PLAN: As required under GASB 74/75 the valuation is based on the substantive plan. The formulation of the substantive plan was based on a review of written plan documents as well as historical information provided by the city regarding practices with respect to employer and employee contribution and other relevant factors.

IMPLICIT RATE SUBSIDY: GASB 74/75 require use of claims costs or age-adjusted premiums approximating claims costs to determine the plan's liability. Adjusting premiums for age creates an Implicit Subsidy and is reflected as part of the plan's liability. In addition, the common approach amongst actuaries in California is to include an implicit subsidy as part of the liability and as such the City requested to have reflected age-adjusted premiums in the calculation of the actuarial values. Implicit Subsidy is considered a benefit and should be included in OPEB valuation and its recognition will increase OPEB liability.

ECONOMIC ASSUMPTIONS:

INFLATION: 2.75% per year. Actuarial standards require using the same rate for OPEB that is used for pension.

INVESTMENT RETURN/DISCOUNT RATE: 3.5% per year net of expenses. This is based on the Bond Buyer 20 Bond Index. The interest assumption changed from 3.8% to 3.5%.

TREND: 4% per year. The long-term trend assumption is based on the conclusion that, while medical trend will continue to be cyclical, the average increase over time cannot continue to outstrip general inflation by a wide margin. Trend increases in excess of general inflation result in dramatic increases in unemployment, the number of uninsured and the number of underinsured. These effects are nearing a tipping point which will inevitably result in fundamental changes in health care finance and/or delivery which will bring increases in health care costs more closely in line with general inflation. We do not believe it is reasonable to project historical trend vs. inflation differences several decades into the future.

PAYROLL INCREASE: 2.75% per year.

MORTALITY

Participant Type

Mortality Tables

Police	2014 CalPERS Mortality for Active Safety Employees
Firefighters	2014 CalPERS Mortality for Active Safety Employees
Miscellaneous	2014 CalPERS Mortality for Active Miscellaneous Employees

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2020

C. DETAILED NOTES ON ALL FUNDS (continued)

12. Other Postemployment Benefits (continued)

d. Actuarial Methods and Assumptions Used to Determine Total OPEB Liability (continued)

RETIREMENT RATES

<u>Employee Type</u>	<u>Retirement Rate Tables</u>
Police Officers	2009 CalPERS 3%@50 Rates for Sworn Police Employees or PEPRA rates, as appropriate
Firefighters	2009 CalPERS 3%@50 Rates for Sworn Fire Employees or PEPRA rates, as appropriate
General Employees	2009 CalPERS 2.5%@55 Rates for Miscellaneous Employees or PERPRA rates, as appropriate

SERVICE REQUIREMENT

<u>Employee Type</u>	<u>Service Requirement Tables</u>
Police	100% at 5 Years of Service
Firefighters	100% at 5 Years of Service
Miscellaneous	100% at 5 Years of Service

COSTS FOR RETIREE COVERAGE

Retiree liabilities are based on actual retiree premium plus an implicit rate subsidy of 81.6% of non-Medicare medical premium. Liabilities for active participants are based on the first year costs shown below, which include the implicit rate subsidy. Subsequent years' costs are based on first year costs adjusted for trend and limited by any City contribution caps.

<u>Participant Type</u>	<u>Future Retirees Pre-65</u>	<u>Future Retirees Post -65</u>
Fire Fighters	PEMHCA Minimum: \$1,650 Implicit Subsidy: \$13,239	\$1,650
Police Officers	PEMHCA Minimum: \$1,650 Implicit Subsidy: \$12,708	\$1,650
General Employees	PEMHCA Minimum: \$1,650 Implicit Subsidy: \$10,040	\$1,650

The participation rates per the actuarial report for all employee types for the group that is less than age 65 (Non-Medicare) and for the group that is more than age 65 (Medicare) is 70 percent.

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2020

C. DETAILED NOTES ON ALL FUNDS (continued)

12. Other Postemployment Benefits (continued)

e. Recognition of Deferred Outflows and Inflows of Resources

Changes in the Net OPEB Liability (NOL) arising from certain sources are recognized on a deferred basis. Under GASB 74 & 75 OPEB expense includes service cost, interest cost, change in total OPEB liability due to plan changes; all adjusted for deferred inflows and outflows.

The total OPEB liability (TOL) can arise in several ways - e.g., as a result of plan changes or changes in actuarial assumptions. TOL can also arise from actuarial gains and losses. Actuarial gains and losses result from differences between actuarial assumptions and the actual plan experience.

Under GASB 74 and 75, a portion of actuarial gain and losses can be deferred as follows:

- Investment gains and losses can be deferred five years.
- Experience gains and losses can be deferred over the expected average remaining service lives (EARSLS) of plan participants. In calculating the EARSLS, terminated employees (primarily retirees) are considered to have working lifetime of zero. This often make the EARSLS, quite short.
- Liability changes resulting from changes in economic and demographic assumptions are also deferred based on the average working lifetime.
- Liability changes resulting from plan changes, for example, cannot be deferred.

OPEB Expense a Deferred Outflow/Inflow of Resources to OPEB

For the fiscal year ended June 30, 2020, the City recognized OPEB expenses of \$3,800,130. As of fiscal year ended June 30, 2020, the City reported deferred outflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
OPEB contributions subsequent to measurement date	\$ 487,137	\$ -
Changes of assumptions	24,306,750	(743,248)
Difference between expected and actual experience		(174,765)
Total	\$ 24,793,887	\$ (918,013)

The \$487,137 reported as deferred outflows of resources related to contributions subsequent to the June 30, 2019 measurement date will be recognized as a reduction of the total OPEB liability during the fiscal year ending June 30, 2021.

Measurement Periods Ended June 30	Deferred Outflows/(Inflows) of Resources
2020	\$ 2,477,683
2021	2,964,820
2022	2,477,683
2023	2,477,683
2024	2,182,180
Thereafter	11,295,825

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2020

C. DETAILED NOTES ON ALL FUNDS (continued)

12. Other Postemployment Benefits (continued)

f. Total OPEB Liability

If actuarial assumptions are borne out by experience, the City will fully accrue retiree benefits by expensing an amount each year that equals the service cost. If no accruals had taken place in the past, there would be a shortfall of many years' accruals, accumulated interest and forfeitures for terminated or deceased employees. This shortfall is called the Total OPEB Liability (TOL). The TOL is calculated as the APVPBP (Actuarial Present Value of Projected Benefit Payments) minus the present value of future service costs.

g. Changes in the OPEB Liability

The changes in the OPEB liability for the City are as follows:

Changes in Net OPEB Liability as of June 30, 2019

	<u>Increase (Decrease)</u>
	<u>Net OPEB</u>
	<u>Liability (NOL)</u>
Balance at June 30, 2018	\$ 18,203,123
Changes recognized for the measurement period:	
Service Cost	627,266
Interest on TOL	695,181
Employer Contributions as Benefits	(467,790)
Employee Contributions	-
Expected Minus Actual Benefit Payments	22,763
Experience (Gains)/Losses	(216,121)
Assumption Changes	26,892,575
Actual Investment Income	-
Administrative Expense	-
Benefit Payments	-
Net Changes	<u>27,553,874</u>
Balance at June 30, 2019	<u>\$ 45,756,997</u>

h. Sensitivity of OPEB Liability to Changes in the Discount Rate

The following presents the OPEB liability with a discount rate that is one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2019:

	Discount Rate 1% Lower	Valuation Discount Rate	Discount Rate 1% Higher
OPEB Liability	\$51,376,857	\$45,756,997	\$41,064,198

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2020

C. DETAILED NOTES ON ALL FUNDS (continued)

12. Other Postemployment Benefits (continued)

i. Sensitivity of OPEB Liability to Changes in the Trend Rate

The following presents the OPEB liability of the City if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2019:

	<u>Trend Rate 1%</u>	<u>Valuation Trend</u>	<u>Trend Rate 1%</u>
OPEB Liability	<u>\$41,478,914</u>	<u>\$45,756,997</u>	<u>\$50,387,725</u>

13. Non-committal debt

- a.** Garden Grove Housing Authority Variable Rate Demand Multifamily Housing Revenue Bonds, Series A of 1990, for \$12,000,000 were issued as an obligation of the Housing Authority. These bonds are not reflected in the City's financial statements since the use and disposition of the bond proceeds are controlled by an outside trustee, rather than the City, and since neither the Housing Authority, nor the City, is, in any event, liable for the payment of the principal or interest on the bonds. The bonds were issued to provide funds for the cost of developing the Valley View Senior Village, a multifamily rental housing project in the City. As of June 30, 2020, the balance outstanding was \$9,100,000.

14. Commitments and Contingencies

a. Grants

Under the terms of federal, county and state grants, periodic audits are required and certain costs may be questioned as not appropriate expenditures under the terms of the grants. Such audits could lead to reimbursements to the grantor agencies. If some expenditures were disallowed, the City believes such disallowances, if any, would be immaterial.

b. Construction Commitments

The City has active construction projects as of June 30, 2020. City project commitments includes street improvements, storm drain improvements, traffic improvements, and park improvements. Proprietary fund project commitments include water main improvements, water reservoir rehabilitation projects and sewer main improvements. At fiscal year-end, the City's construction project commitments with contractors are as follows:

	<u>Spent-to-date</u>	<u>Remaining Commitment</u>
Street Improvements	\$ 3,365,630	\$ 5,358,719
Storm Drain Improvements	164,383	83,305
Park Improvements	166,952	262,410
Water Improvements	1,002,284	926,523
Sewer Improvements	<u>457,095</u>	<u>2,784,996</u>
Total	<u>\$ 5,156,344</u>	<u>\$ 9,415,953</u>

**CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2020**

C. DETAILED NOTES ON ALL FUNDS (continued)

14. Commitments and Contingencies (continued)

c. Contract Commitments

The City entered into an agreement with the Orange County Fire Authority (OCFA) on April 9, 2019 for OCFA to provide fire and emergency medical services to the City starting on August 16, 2019. OCFA will lease specified apparatus at no cost and fire stations at \$1 per year per station. Annually, the City will pay its share of OCFA's vehicle replacement program. The City will also pay a monthly fee of \$1,931,500 for the fire and emergency medical services. The monthly amount is subject to change on an annual basis and is due at the beginning of each month.

d. Uncertainties

The effects of the COVID-19 outbreak and governmental actions responsive to it are altering the behavior of businesses and consumers in a manner that is having significant impacts on global and local economies. In addition, financial markets in the United States and globally have seen significant declines and experienced significant volatility attributed to COVID-19 concerns. Potential impacts to the City associated with the COVID-19 outbreak include, but are not limited to, increasing costs and challenges to maintain a safe community, cancellations of public events, and disruption of the regional and local economy with corresponding decreases in the City's revenues.

The COVID-19 outbreak is ongoing, and the duration and severity of the outbreak and the economic and other actions that may be taken by governmental authorities to contain the outbreak or to treat its impact are uncertain. The ultimate impact of COVID-19 on the operations and finances of the City is unknown. The City implemented various cost containment measures during the year and amended its Fiscal Year 2020-21 budget, which includes consideration of the effect of the COVID-19 outbreak and an anticipated recession. The City continues to actively monitor the regional and local economy so that any further financial impacts can be anticipated and disruption to services can be avoided.

15. Joint Venture

The City participates in the Anaheim-Garden Grove-Orange Fire Training Facility Authority, a joint powers authority created to finance fire training and dispatching facilities. The City Council of each city appoints one representative to the three-member Board of Directors. The City's proportionate share is 22.0%. Because the City is not financially accountable, the training facility is not considered part of the City's reporting entity. Separate financial statements are not issued.

16. Tax Abatements

The City of Garden Grove enters into various tax abatement agreements for the purpose of attracting and retaining businesses within the City. The Garden Grove Agency for Community Development also entered into three such agreements specific to hotel developments that are now the enforceable obligations of the Successor Agency pursuant to the 2011 Redevelopment Agency Dissolution Act.

**CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2020**

C. DETAILED NOTES ON ALL FUNDS (continued)

16. Tax Abatements (continued)

In 2016, the City approved an Amended and Restated Operating Covenant Agreement with California Fuels and Lubricants for business retention purposes pursuant to Senate Bill 562. The Amended Agreement effective July 1, 2016 provides for economic development assistance in form of varying revenue sharing ratios of the amount of sales tax revenue generated in excess of \$200,000 annually for a period of 20 years. For Fiscal Year 2019-20, California Fuels and Lubricants received assistance payments of \$539,638.

In 2010, the Successor Agency entered into an agreement with Garden Grove MXD, LLC for the construction of the Great Wolf Lodge. The performance based assistance began in 2015-16 and is based on the Transient Occupancy Tax rate. If the Transient Occupancy Tax rate charged by the City impacts an agreed upon Transient Occupancy Tax rate differential with a neighboring City, an amount will be rebated to the developer equal to the total room revenue multiplied by that Transient Occupancy Tax differential. The amount of Transient Occupancy Tax rebated to Garden Grove MXD, LLC for the Fiscal Year 2019-20 is \$516,477. This amount is an approved enforceable obligation of the Successor Agency, and will be paid via the State of California approved Recognized Obligation Payments Schedule.

In 2017, the City entered into an agreement with Garden Grove Automotive, Inc (GGA) to acquire the site and continue to sell Kia automobiles. Subject to the contingency that GGA fulfills the covenants of the agreement and generate enough sales tax revenue during the fiscal year, the City has agreed to pay an amount equal to 35% of the sales tax revenue in excess of \$150,000. The amount paid at June 30, 2020 was \$102,893.

17. Prior Period Adjustment

GOVERNMENT WIDE AND PROPRIETARY FUNDS STATEMENTS

Prior period adjustments were made to the beginning net position/fund balance of the Government-Wide Financial Statements and the Proprietary Funds Statements. As a result, the beginning of the year was restated to properly account for these corrections.

A total prior period adjustment of \$3,650,464, was made to decrease the beginning fund balance of the Golf Course fund, due to the conversion from special revenue fund to enterprise fund at June 30, 2019.

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2020

C. DETAILED NOTES ON ALL FUNDS (continued)

17. Prior Period Adjustment (continued)

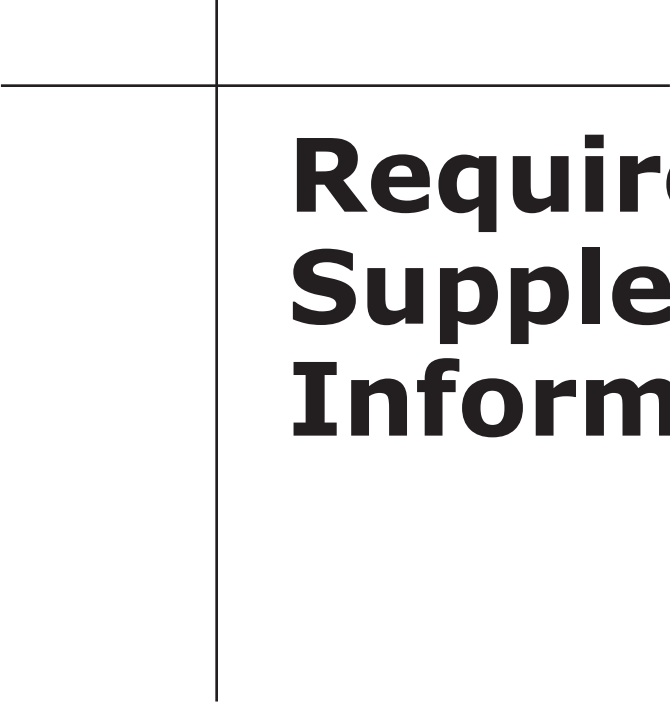
The aforementioned adjustments resulted in the following restatement to net position at June 30, 2019:

	<u>Governmental Activities</u>	<u>Business-type Activities</u>
Net position at June 30, 2019, as previously reported	\$ 586,007,464	\$ 158,289,669
Prior period adjustments:		
Land	(3,132,711)	3,132,711
Capital assets	(242,466)	242,466
Accumulated depreciation	242,466	(242,466)
Reclass Golf Course Net Position	<u>(517,753)</u>	<u>517,753</u>
Net position at June 30, 2019, as restated	<u><u>\$ 582,357,000</u></u>	<u><u>\$ 161,940,133</u></u>

18. Subsequent Event

On November 3, 2020, Garden Grove Public Financing Authority issued the 2020 Water Revenue Bonds, Series A to to refund the Authority's 2010 Water Revenue Bonds, Series A, B and C, and finance the acquisition and construction of certain water system improvements. The 2020 Water Revenue Bonds was issued at a premium with the par amount of \$23,220,000. The refunding resulted in a net present value savings of \$1.63 million, or 15.3% of the refunded bonds.

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Required Supplemental Information

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**CITY OF GARDEN GROVE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS
AGENT MULTIPLE EMPLOYER DEFINED BENEFIT PENSION PLANS
THE LAST TEN FISCAL YEARS***

Measurement Period	Miscellaneous					
	2019	2018	2017	2016	2015	2014
TOTAL PENSION LIABILITY						
Service cost	\$ 5,475,558	\$ 5,401,390	\$ 5,295,064	\$ 4,717,431	\$ 4,505,053	\$ 4,722,338
Interest on total pension liability	22,545,983	21,444,843	20,965,466	20,513,676	19,499,703	18,697,528
Changes of assumptions	-	(1,737,101)	17,855,824	-	(4,893,202)	-
Difference between expected and actual experience	3,673,870	(4,057,535)	(5,244,453)	1,501,168	(1,007,886)	-
Benefit payments, including refunds of employee contributions	(16,224,456)	(14,088,814)	(13,540,154)	(12,581,087)	(12,134,038)	(11,490,804)
Net change in total pension liability	15,470,955	6,962,783	25,331,747	14,151,188	5,969,630	11,929,062
Total pension liability - beginning	317,029,012	310,066,229	284,734,482	270,583,294	264,613,664	252,684,602
Total pension liability - ending (a)	\$ 332,499,967	\$ 317,029,012	\$ 310,066,229	\$ 284,734,482	\$ 270,583,294	\$ 264,613,664
PLAN FIDUCIARY NET POSITION						
Contribution - Employer	\$ 9,162,242	\$ 8,199,628	\$ 7,579,342	\$ 6,646,792	\$ 5,948,472	\$ 5,101,581
Contribution - Employee	2,158,717	2,429,785	2,308,262	2,242,990	2,281,790	2,070,127
Net investment income	14,721,760	17,695,861	21,554,042	1,004,774	4,419,750	29,571,239
Benefit payments, including refunds of employee contributions	(16,224,456)	(14,088,814)	(13,540,154)	(12,581,087)	(12,134,038)	(11,490,804)
Net Plan to Plan Resource Movement	(10,044)	36,458	(64,848)	(69,973)	-	-
Administrative Expense	(160,695)	(330,147)	(286,986)	(120,179)	(221,880)	-
Other Miscellaneous Income/(Expense) ¹	522	(626,954)	-	-	-	-
Net change in fiduciary net position	9,648,046	13,315,817	17,549,658	(2,876,683)	294,094	25,252,143
Plan fiduciary net position - beginning ²	225,182,432	211,866,615	194,316,867	197,193,550	196,899,456	171,647,313
Plan fiduciary net position - ending (b)	\$ 234,830,478	\$ 225,182,432	\$ 211,866,525	\$ 194,316,867	\$ 197,193,550	\$ 196,899,456
Plan net pension liability - ending (a) - (b)	\$ 97,669,489	\$ 91,846,580	\$ 98,199,704	\$ 90,417,615	\$ 73,389,744	\$ 67,714,208
Plan fiduciary net position as a percentage of the total pension liability	70.63%	71.03%	68.33%	68.24%	72.88%	74.41%
Covered payroll ³	\$ 30,347,270	\$ 29,746,612	\$ 29,037,915	\$ 28,573,176	\$ 27,094,801	\$ 27,060,561
Plan net pension liability as a percentage of covered payroll	321.84%	308.76%	338.18%	316.44%	270.86%	250.23%

*Historical information is required only for measurement periods for which GASB 68 is applicable

¹ During Fiscal Year 2017-18, as a result of Governmental Accounting Standards Board Statement (GASB) No. 75, Accounting and Financial Reporting for Postemployment Benefit Plans other than Pensions (GASB 75), CalPERS reported its proportionate share of activity related to postemployment benefits for participation in the State of California's agent OPEB plan. Accordingly, CalPERS recorded a one-time expense as a result of the adoption of GASB 75.

Additionally, CalPERS employees participate in various State of California agent pension plans and during Fiscal Year 2017-18, CalPERS recorded a correction to previously reported financial statements to properly reflect its proportionate share of activity related to pensions in accordance with GASB Statement No. 68, Accounting and Financial Reporting for Pensions (GASB68).

² Includes any beginning of year adjustment.

³ Includes one year's payroll growth using 2.75 percent payroll growth assumption for fiscal years ended June 30, 2018-19, 3.00 percent payroll growth assumption for fiscal years ended June 30, 2014-17.

Notes to Schedule of Changes in Net Pension Liability and Related Ratios:

Benefit Changes: The figures above do not include any liability impact that may have resulted from plan changes which occurred after the June 30, 2018 valuation date. This applies for voluntary benefit changes as well as any offers of Two Years Additional Service Credit (a.k.a. Golden Handshakes).

Changes of Assumptions: None in 2019. In 2018, demographic assumptions and inflation rate were changed in accordance to the CalPERS Experience Study and Review of Assumptions December 2017. There were no changes in the discount rate. In 2017, the 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 percent (net of administrative expense) to 7.65 percent (without a reduction for pension plan administrative expense). In 2014, amounts reported were based on the 7.5 percent discount rate.

**CITY OF GARDEN GROVE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS
AGENT MULTIPLE EMPLOYER DEFINED BENEFIT PENSION PLANS
THE LAST TEN FISCAL YEARS***

Measurement Period	Safety					
	2019	2018	2017	2016	2015	2014
TOTAL PENSION LIABILITY						
Service cost	\$ 9,117,082	\$ 8,706,648	\$ 8,648,153	\$ 7,378,575	\$ 7,025,519	\$ 7,433,857
Interest on total pension liability	37,632,892	36,094,312	35,007,255	33,944,797	32,447,673	31,439,433
Changes of assumptions	-	(2,221,006)	29,556,856	-	(4,660,010)	-
Difference between expected and actual experience	4,129,559	(961,074)	(2,081,126)	2,203,036	(8,032,852)	-
Benefit payments, including refunds of employee contributions	(29,007,470)	(26,226,816)	(24,371,140)	(22,718,361)	(21,846,674)	(20,185,546)
Net change in total pension liability	21,872,063	15,392,064	46,759,998	20,808,047	4,933,656	18,687,744
Total pension liability - beginning	532,149,791	516,757,727	469,997,729	449,189,682	444,256,026	425,568,282
Total pension liability - ending (a)	\$ 554,021,854	\$ 532,149,791	\$ 516,757,727	\$ 469,997,729	\$ 449,189,682	\$ 444,256,026
Contribution - Employer	\$ 15,698,349	\$ 14,147,727	\$ 13,302,274	\$ 11,468,654	\$ 10,155,643	\$ 9,427,732
Contribution - Employee	2,644,271	2,873,704	2,823,680	2,915,098	2,611,738	2,439,710
Net investment income	22,658,615	27,492,574	33,837,324	1,532,436	6,960,883	47,553,580
Benefit payments, including refunds of employee contributions	(29,007,470)	(26,226,816)	(24,371,140)	(22,718,361)	(21,846,674)	(20,185,546)
Net Plan to Plan Resource Movement	10,044	(37,788)	-	-	-	-
Administrative Expense	(248,366)	(516,231)	(452,000)	(190,840)	(352,473)	-
Other Miscellaneous Income/(Expense) 1	808	(980,332)	-	-	-	-
Net change in fiduciary net position	11,756,251	16,752,838	25,140,138	(6,993,013)	(2,470,883)	39,235,476
Plan fiduciary net position - beginning 2	348,036,514	331,283,676	306,143,539	313,136,552	315,607,435	276,371,959
Plan fiduciary net position - ending (b)	\$ 359,792,765	\$ 348,036,514	\$ 331,283,677	\$ 306,143,539	\$ 313,136,552	\$ 315,607,435
Plan net pension liability - ending (a) - (b)	\$ 194,229,089	\$ 184,113,277	\$ 185,474,050	\$ 163,854,190	\$ 136,053,130	\$ 128,648,591
Plan fiduciary net position as a percentage of the total pension liability	64.94%	65.40%	64.11%	65.14%	69.71%	71.04%
Covered payroll 3	\$ 29,663,516	\$ 28,541,707	\$ 28,636,267	\$ 27,481,750	\$ 26,325,623	\$ 26,592,225
Plan net pension liability as a percentage of covered payroll	654.77%	645.07%	647.69%	596.23%	516.81%	483.78%

*Historical information is required only for measurement periods for which GASB 68 is applicable

1 During Fiscal Year 2017-18, as a result of Governmental Accounting Standards Board Statement (GASB) No. 75, Accounting and Financial Reporting for Postemployment Benefit Plans Other than Pensions (GASB 75), CalPERS reported its proportionate share of activity related to postemployment benefits for participation in the State of California's agent OPEB plan. Accordingly, CalPERS recorded a one-time expense as a result of the adoption of GASB 75.

Additionally, CalPERS employees participate in various State of California agent pension plans and during Fiscal Year 2017-18, CalPERS recorded a correction to previously reported financial statements to properly reflect its proportionate share of activity related to pensions in accordance with GASB Statement No. 68, Accounting and Financial Reporting for Pensions (GASB 68).

2 Includes any beginning of year adjustment.

3 Includes one year's payroll growth using 2.75 percent payroll growth assumption for fiscal years ended June 30, 2018-19; 3.00 percent payroll growth assumption for fiscal years ended June 30, 2014-17.

Notes to Schedule of Changes in Net Pension Liability and Related Ratios:

Benefit Changes: The figures above do not include any liability impact that may have resulted from plan changes which occurred after the June 30, 2018 valuation date. This applies for voluntary benefit changes as well as any offers of Two Years Additional Service Credit (a.k.a. Golden Handshakes).

Changes of Assumptions: None in 2019. In 2018, demographic assumptions and inflation rate were changed in accordance to the CalPERS Experience Study and Review of Assumptions December 2017. There were no changes in the discount rate. In 2017, the 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 percent (net of administrative expense) to 7.65 percent (without a reduction for pension plan administrative expense). In 2014, amounts reported were based on the 7.5 percent discount rate.

**CITY OF GARDEN GROVE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS
AGENT MULTIPLE EMPLOYER DEFINED BENEFIT PENSION PLANS
THE LAST TEN FISCAL YEARS***

Schedule of Plan Contributions for the Fiscal Years Ended June 30

	Miscellaneous						
	2020	2019	2018	2017	2016	2015	2014
Actuarially determined contributions	\$ 10,190,871	\$ 9,153,245	\$ 8,199,628	\$ 7,579,342	\$ 6,646,792	\$ 5,948,472	\$ 5,101,581
Contributions in relation to the actuarially determined contributions	(10,190,871)	(9,153,245)	(8,199,628)	(7,579,342)	(6,646,792)	(5,948,472)	(5,101,581)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 29,122,884	\$ 28,044,597	\$ 29,746,612	\$ 29,037,915	\$ 28,573,176	\$ 27,094,801	\$ 27,060,561
Contributions as a percentage of covered payroll	34.99%	32.64%	27.56%	26.10%	23.26%	21.95%	18.85%

* Historical information is required only for measurement periods for which GASB 68 is applicable

Notes to Schedule of Plan Contributions:

Valuation date: 6/30/2017

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method/period	For details, see June 30, 2017 Funding Valuation Report.
Asset valuation method	Market value of assets. For details, see June 30, 2017 Funding Valuation Report.
Inflation	2.625%
Salary Increases	Varies by entry age and service
Payroll growth	2.875%
Investment rate of return	7.25%, net of pension plan investment administrative expenses; includes inflation.
Retirement age	The probabilities of retirement are based on the 2017 CalPERS Experience Study which are incorporated in the current valuation.
Mortality	The probabilities of retirement are based on the 2017 CalPERS Experience Study which are incorporated in the current valuation. The pre-retirement mortality non-industrial death rates vary by age and gender. Industrial death rates vary by age. The non-industrial death rates are used for all plans. The industrial death rates are used for safety plans. Miscellaneous plans usually have industrial death rates set to zero unless the agency has specifically contracted for industrial death benefits. The post-retirement mortality rates include 15 years of projected on-going mortality improvement using 90 percent of Scale MP 2016 published by the Society of Actuaries.
Other information	For changes to previous year's information, refer to past GASB 68 reports.

**CITY OF GARDEN GROVE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS
AGENT MULTIPLE EMPLOYER DEFINED BENEFIT PENSION PLANS
THE LAST TEN FISCAL YEARS***

Schedule of Plan Contributions for the Fiscal Years Ended June 30

	Safety						
	2020	2019	2018	2017	2016	2015	2014
Actuarially determined contributions	\$ 15,875,859	\$ 15,691,168	\$ 14,147,727	\$ 13,302,273	\$ 11,468,654	\$ 10,155,643	\$ 9,427,732
Contributions in relation to the actuarially determined contributions	<u>(15,875,859)</u>	<u>(15,691,168)</u>	<u>(14,147,727)</u>	<u>(13,302,273)</u>	<u>(11,468,654)</u>	<u>(10,155,643)</u>	<u>(9,427,732)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 27,646,663	\$ 27,659,707	\$ 28,541,707	\$ 28,636,267	\$ 27,481,750	\$ 26,325,623	\$ 26,592,225
Contributions as a percentage of covered payroll	57.42%	56.73%	49.57%	46.45%	41.73%	38.58%	35.45%

* Historical information is required only for measurement periods for which GASB 68 is applicable

Notes to Schedule:

Valuation date: 6/30/2017

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method/period	For details, see June 30, 2017 Funding Valuation Report.
Asset valuation method	Market value of assets. For details, see June 30, 2017 Funding Valuation Report.
Inflation	2.625%
Salary Increases	Varies by entry age and service
Payroll growth	2.875%
Investment rate of return	7.25%, net of pension plan investment administrative expenses; includes inflation.
Retirement age	The probabilities of retirement are based on the 2017 CalPERS Experience Study which are incorporated in the current valuation.
Mortality	The probabilities of retirement are based on the 2017 CalPERS Experience Study which are incorporated in the current valuation. The pre-retirement mortality non-industrial death rates vary by age and gender. Industrial death rates vary by age. The non-industrial death rates are used for all plans. The industrial death rates are used for safety plans. Miscellaneous plans usually have industrial death rates set to zero unless the agency has specifically contracted for industrial death benefits. The post-retirement mortality rates include 15 years of projected on-going mortality improvement using 90 percent of Scale MP 2016 published by the Society of Actuaries.
Other information	For changes to previous year's information, refer to past GASB 68 reports.

**CITY OF GARDEN GROVE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS
for the Measurement Periods Ended June 30
THE LAST TEN FISCAL YEARS***

	<i>Measurement Period</i>	<u>2019</u>	<u>2018</u>	<u>2017</u>
TOTAL OPEB LIABILITY				
Service cost		\$ 627,266	\$ 669,889	\$ 651,960
Interest on Total OPEB Liability		695,181	695,599	610,096
Employer Contributions		(467,790)	(420,642)	-
Expected Minus Actual Benefit Payments		22,763	-	-
Experience (Gains)/Losses		(216,121)	-	-
Changes in Assumptions		26,892,575	(922,346)	-
Benefit payments		-	-	(391,489)
	Net change in total OPEB liability	<u>27,553,874</u>	<u>22,500</u>	<u>870,567</u>
	Total OPEB liability - beginning	<u>18,203,123</u>	<u>18,180,623</u>	<u>17,310,056</u>
	Total OPEB liability - ending	<u>\$ 45,756,997</u> **	<u>\$ 18,203,123</u>	<u>\$ 18,180,623</u>
Plan fiduciary net position as a percentage of the total OPEB liability		0.00%	0.00%	0.00%
Covered-employee payroll		55,122,260	55,704,304	57,674,182
Net OPEB liability as a percentage of covered-employee payroll		<u>83.01%</u>	<u>32.68%</u>	<u>31.52%</u>

*Historical information is required only for measurement periods for which GASB 75 is applicable. Future years' information will be displayed up to 10 years as information becomes available.

** Liabilities reflect an implicit rate subsidy for Pre-Medicare retirees. GASB 74 and 75 require use of claims costs or age-adjusted premiums approximating claims costs to determine the plan's liability. Adjusting premiums for age creates Implicit Subsidy and is reflected as part of the plan's liability.

CITY OF GARDEN GROVE
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:				
Taxes	\$ 120,469,244	\$ 120,469,244	\$ 116,998,382	\$ (3,470,862)
Licenses and permits	1,324,120	1,324,120	2,576,315	1,252,195
Fines, forfeits and penalties	1,806,606	1,806,606	2,192,274	385,668
Investment earnings	811,619	811,619	4,983,917	4,172,298
Charges for current services	7,250,026	7,250,026	6,850,280	(399,746)
From other agencies	249,305	4,570,686	2,199,652	(2,371,034)
Other revenues	4,444,413	4,444,413	4,326,611	(117,802)
Total revenues	136,355,333	140,676,714	140,127,431	(549,283)
EXPENDITURES:				
Current:				
Fire	27,747,871	27,747,871	27,974,934	(227,063)
Police	64,631,012	65,048,361	63,552,625	1,495,736
Traffic safety	2,312,886	2,312,886	2,444,723	(131,837)
Public right of way	5,357,154	5,505,992	4,918,691	587,301
Community buildings	3,378,262	3,378,262	2,780,717	597,545
Community services	4,221,361	4,221,361	4,328,159	(106,798)
Economic development	1,671,987	5,566,158	1,146,165	4,419,993
Parks and greenbelts	1,370,681	1,370,681	1,335,268	35,413
Community planning and development	6,734,957	7,684,654	6,055,605	1,629,049
Municipal support	8,040,301	11,843,083	8,220,207	3,622,876
Capital outlay:				
Fire	-	-	-	-
Police	395,000	488,632	8,848	479,784
Traffic safety	-	-	-	-
Public right of way	234,000	992,088	506,934	485,154
Community buildings	46,439	46,439	-	46,439
Community services	-	-	6,000	(6,000)
Parks and greenbelts	-	-	-	-
Community planning and development	-	495,000	-	495,000
Municipal support	-	-	-	-
Debt service:				
Principal retirement	532,293	532,293	495,034	37,259
Interest	1,136,795	1,136,795	1,136,795	-
Bond issuance costs	-	-	-	-
Total expenditures	127,810,999	138,370,556	124,910,705	13,459,851
Excess (deficiency) of revenues over (under) expenditures	8,544,334	2,306,158	15,216,726	12,910,568
OTHER FINANCING SOURCES (USES):				
Transfers in	903,663	903,663	3,576,491	2,672,828
Transfers out	(4,022,259)	(4,022,259)	(4,454,092)	(431,833)
Proceeds from sale of capital assets	-	-	873,620	873,620
Total other financing sources (uses)	(3,118,596)	(3,118,596)	(3,981)	3,114,615
Net change in fund balance	5,425,738	(812,438)	15,212,745	16,025,183
Fund balance, beginning of year	67,117,328	67,117,328	67,117,328	-
Fund balance, end of year	\$ 72,543,066	\$ 66,304,890	\$ 82,330,073	\$ 16,025,183

See accompanying note to required supplementary information.

CITY OF GARDEN GROVE
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Under Article XIII B of the California Constitution (the GANN Spending Limitation Initiative), the City is restricted as to the amount of annual appropriations, and if certain proceeds of taxes exceed allowed appropriations, the excess must be refunded to the taxpayers either through revised tax rates or revised fee schedules.

The City budget report is prepared under the direction of the City Manager in accordance with generally accepted accounting principles (GAAP) and the requirements of Municipal Code Section 2.08.150. Annual budgets are legally adopted for the general fund, special revenue funds, and capital projects funds. These funds are budgeted based on the modified accrual basis of accounting and include proposed expenditures and the means of financing them. The City Council approves the total budgeted appropriations and any amendments to total appropriations which may be required during the year. Revenues are budgeted by source, and expenditures are budgeted by program.

The legal level of budgetary control is considered to be at the fund level since management can reassign resources within a fund without special approval from City Council. The City Manager is authorized to transfer budgeted amounts between departments within any fund; however, any revisions which alter the total appropriations of any fund must be approved by City Council.

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Other Supplemental Information

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CITY OF GARDEN GROVE SPECIAL REVENUE FUNDS

Public Safety Fund

Revenues received from the City's share of drug forfeit and seizure money, revenues received from the state under SB172, and various police grants are accounted for in this fund. These funds are used to help support the City's public safety operations.

State Gas Tax Fund

State gasoline taxes received by the City are accounted for in this fund. Revenue received is used for street maintenance, construction, and/or right of way acquisition.

Developer Fees Fund

Traffic mitigation and developer fees used to alleviate traffic and sewer problems caused by new development, cultural art fees to be used for City cultural arts projects and programs, park fees which are to be used for park development, drainage fees which are to be used to alleviate City drainage problems are some of the fees that are accounted for in the fund.

Garden Grove Cable Fund

This fund represents a grant from a private cable corporation of 2% and its cable usage revenue. Expenditures are for public, educational, and governmental access.

Street Lighting Fund

The purpose of this fund is to provide an accounting for the installation, operation, and maintenance of street lighting within the City. Revenues for this fund are received from property taxes collected by the County of Orange.

Park Maintenance

The purpose of this fund is to provide an accounting for the maintenance of parks within the City. Revenues for this fund are received from property taxes collected by the County of Orange.

Main Street District Fund

This fund is used to account for the maintenance of improvements on Main Street in downtown Garden Grove. Revenue for this fund are received from a property tax levy on the main street area.

Air Quality Improvement Fund

This fund is used to account for revenue received from the South Coast Air Quality Management District for the primary purpose of establishing a ride share program for City employees.

Other Grants and Contributions Fund

The City is the recipient of numerous other federal, state and county grants, plus contributions from other sources. These grants and contributions are accounted for in this fund.

**CITY OF GARDEN GROVE
SPECIAL REVENUE FUNDS (CONTINUED)**

Garden Grove Tourism Improvement District

This fund is used to account for the tourism marketing efforts through the Anaheim/Orange County Visitors and Convention Bureau and other activities and improvements that promote tourism in the Garden Grove Tourism Improvement District area.

Street Rehabilitation Fund

This fund is used to account for revenues received and expenditures made for various street rehabilitation projects.

HOME Grant Special Revenue Fund

The HOME Grant special revenue fund is used to account for the revenues received and expenditures made for the housing assistance program, which is funded by the U.S. Department of Housing and Urban Development.

CAPITAL PROJECTS FUNDS

Major Fund:

Housing Successor Agency Fund

Capital projects for low and moderate income housing are accounted for in this fund.

Nonmajor Funds:

Housing Authority Assets Fund

Capital projects with the Civic Center area are accounted for in this fund.

Public Safety Fund

Capital projects with Public Safety are accounted for in this fund.

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**CITY OF GARDEN GROVE
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2020**

	Special Revenue Funds			
	Public Safety	State Gas Tax	Developer Fees	Garden Grove Cable
ASSETS				
Cash and investments	\$ 1,988,339	\$ 6,546,806	\$ 9,990,073	\$ 5,428
Cash with fiscal agents	-	-	-	-
Taxes receivable	47,158	463,257	-	-
Accounts receivable	-	-	-	12,311
Interest receivable	5,213	26,533	39,561	-
Deposits and prepaid items	190,860	-	-	3,749
Intergovernmental receivable	-	-	-	-
Notes receivable, net	-	-	-	-
Total assets	<u>\$ 2,231,570</u>	<u>\$ 7,036,596</u>	<u>\$ 10,029,634</u>	<u>\$ 21,488</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 1,273	\$ 1,099,714	\$ 232,046	\$ 2,258
Accrued liabilities	-	233,901	35,280	3,727
Unearned revenue	-	-	-	-
Due to other funds	-	39,810	2,148	3,192
Total liabilities	<u>1,273</u>	<u>1,373,425</u>	<u>269,474</u>	<u>9,177</u>
Deferred Inflows of Resources:				
Unavailable Revenue	-	-	-	-
Total Deferred Inflows	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Non-Spendable:				
Prepaid items	190,860	-	-	3,749
Restricted:				
Public safety	2,039,437	-	-	-
Public right of way	-	5,663,171	2,020,929	-
Drainage	-	-	75,654	-
Community planning and development	-	-	2,084,532	-
Community services	-	-	5,579,045	8,562
Unassigned	-	-	-	-
Total fund balances	<u>2,230,297</u>	<u>5,663,171</u>	<u>9,760,160</u>	<u>12,311</u>
Total liabilities and fund balances	<u>\$ 2,231,570</u>	<u>\$ 7,036,596</u>	<u>\$ 10,029,634</u>	<u>\$ 21,488</u>

Special Revenue Funds			
Street Lighting	Park Maintenance	Main Street District	Air Quality Improvement
\$ 205,888	\$ 51,499	\$ 223,665	\$ 244,167
-	-	-	-
16,551	8,226	-	-
-	33,476	-	-
-	277	900	2,664
-	-	-	-
-	-	-	54,818
-	-	-	-
<u>\$ 222,439</u>	<u>\$ 93,478</u>	<u>\$ 224,565</u>	<u>\$ 301,649</u>
\$ 164,220	\$ 11,165	\$ 2,591	\$ 1,720
2,916	4,005	-	789
-	-	-	-
2,701	4,478	-	690
<u>169,837</u>	<u>19,648</u>	<u>2,591</u>	<u>3,199</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
52,602	-	221,974	298,450
-	-	-	-
-	73,830	-	-
-	-	-	-
-	-	-	-
<u>52,602</u>	<u>73,830</u>	<u>221,974</u>	<u>298,450</u>
<u>\$ 222,439</u>	<u>\$ 93,478</u>	<u>\$ 224,565</u>	<u>\$ 301,649</u>

**CITY OF GARDEN GROVE
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
JUNE 30, 2020**

	Special Revenue Funds		
	Other Grants and Contributions	GG Tourism Improvement District	Street Rehabilitation
ASSETS			
Cash and investments	\$ 4,202,855	\$ 90,818	\$ 1,359,669
Cash with fiscal agents	-	-	-
Taxes receivable	-	139,618	-
Accounts receivable	49,217	-	537,176
Interest receivable	1,550	-	3,847
Deposits and prepaid items	-	-	-
Intergovernmental receivable	2,275,251	-	338,207
Notes receivable, net	3,147,236	-	-
Total assets	<u>\$ 9,676,109</u>	<u>\$ 230,436</u>	<u>\$ 2,238,899</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 526,485	\$ -	\$ 745,936
Accrued liabilities	93,168	166,273	15,101
Unearned revenue	49,252	-	-
Due to other funds	2,104,462	7,500	410,660
Total liabilities	<u>2,773,367</u>	<u>173,773</u>	<u>1,171,697</u>
Deferred Inflows of Resources:			
Unavailable Revenue	2,178,815	115,960	-
Total Deferred Inflows	<u>2,178,815</u>	<u>115,960</u>	<u>-</u>
Fund balances:			
Non-Spendable:			
Prepaid items	-	-	-
Restricted			
Public safety	429,489	-	-
Public right of way	1,031,215	-	1,067,202
Drainage	-	-	-
Community planning and development	3,009,480	-	-
Community services	253,743	-	-
Unassigned	-	(59,297)	-
Total fund balances	<u>4,723,927</u>	<u>(59,297)</u>	<u>1,067,202</u>
Total liabilities and fund balances	<u>\$ 9,676,109</u>	<u>\$ 230,436</u>	<u>\$ 2,238,899</u>

Special Revenue		Capital Project Funds		Total
Fund		Housing	Public	Nonmajor
HOME Grant		Authority	Safety	Governmental
Special Revenue		Assets		Funds
Fund				
\$ 154,844	\$ 698,209	\$ 69,962	\$ 25,832,222	
-	-	1,564,125	1,564,125	
-	-	-	674,810	
-	1,714	-	633,894	
634	2,782	-	83,961	
-	-	-	194,609	
309,701	-	-	2,977,977	
16,848,560	1,776,212	-	21,772,008	
<u>\$ 17,313,739</u>	<u>\$ 2,478,917</u>	<u>\$ 1,634,087</u>	<u>\$ 53,733,606</u>	
\$ 167,610	\$ -	\$ -	\$ 2,955,018	
2,226	-	-	557,386	
-	-	-	49,252	
1,952	-	-	2,577,593	
<u>171,788</u>	<u>-</u>	<u>-</u>	<u>6,139,249</u>	
309,701	-	-	2,604,476	
<u>309,701</u>	<u>-</u>	<u>-</u>	<u>2,604,476</u>	
-	-	-	194,609	
-	-	1,634,087	4,103,013	
-	-	-	10,355,543	
-	-	-	75,654	
16,832,250	2,478,917	-	24,479,009	
-	-	-	5,841,350	
-	-	-	(59,297)	
<u>16,832,250</u>	<u>2,478,917</u>	<u>1,634,087</u>	<u>44,989,881</u>	
<u>\$ 17,313,739</u>	<u>\$ 2,478,917</u>	<u>\$ 1,634,087</u>	<u>\$ 53,733,606</u>	

CITY OF GARDEN GROVE
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Special Revenue Funds			
	Public Safety	State Gas Tax	Developer Fees	Garden Grove Cable
REVENUES:				
Taxes	\$ 688,161	\$ -	\$ -	\$ 82,144
Licenses and permits	-	-	70,282	-
Fines, forfeits and penalties	98,939	-	-	-
Investment earnings	40,958	173,511	347,149	-
Charges for current services	56,160	-	2,189,482	-
From other agencies	416,024	7,026,854	-	-
Other revenues	-	604	-	55,027
Total revenues	<u>1,300,242</u>	<u>7,200,969</u>	<u>2,606,913</u>	<u>137,171</u>
EXPENDITURES:				
Current:				
Police	604,573	-	-	-
Traffic safety	-	374,894	-	-
Public right of way	-	1,763,664	-	-
Community services	-	-	26,973	362,641
Economic development	-	-	-	-
Parks and greenbelts	-	-	22,624	-
Community planning and development	-	-	149,740	41,289
Municipal support	-	-	-	6,530
Capital outlay:				
Police	43,700	-	-	-
Traffic safety	-	16,978	-	-
Public right of way	-	5,498,464	360,879	-
Drainage	-	-	52,154	-
Community buildings	-	-	28,370	-
Community services	-	-	-	-
Parks and greenbelts	-	-	311,120	-
Total expenditures	<u>648,273</u>	<u>7,654,000</u>	<u>951,860</u>	<u>410,460</u>
Excess (deficiency) of revenues over (under) expenditures	<u>651,969</u>	<u>(453,031)</u>	<u>1,655,053</u>	<u>(273,289)</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	325,332
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>325,332</u>
Net change in fund balances	651,969	(453,031)	1,655,053	52,043
Fund balance (deficit), beginning of year, as restated	<u>1,578,328</u>	<u>6,116,202</u>	<u>8,105,107</u>	<u>(39,732)</u>
Fund balance (deficit), end of year	<u>\$ 2,230,297</u>	<u>\$ 5,663,171</u>	<u>\$ 9,760,160</u>	<u>\$ 12,311</u>

Special Revenue Funds			
Street Lighting	Park Maintenance	Main Street District	Air Quality Improvement
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
4,617	1,387	8,006	14,646
1,352,117	706,167	26,371	-
-	-	-	222,157
-	-	-	404
1,356,734	707,554	34,377	237,207
-	-	-	-
1,245,022	-	-	-
68,612	-	20,810	10,000
-	-	-	-
-	-	-	-
-	699,010	-	-
-	-	-	3,948
23,405	4,749	-	132,945
-	-	-	-
-	-	-	-
-	-	-	400,000
-	-	-	-
-	-	-	-
-	-	-	-
1,337,039	703,759	20,810	546,893
19,695	3,795	13,567	(309,686)
-	3,760	-	-
-	-	-	-
-	3,760	-	-
19,695	7,555	13,567	(309,686)
32,907	66,275	208,407	608,136
\$ 52,602	\$ 73,830	\$ 221,974	\$ 298,450

CITY OF GARDEN GROVE
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Special Revenue Funds		
	Other Grants and Contributions	GG Tourism Improvement District	Street Rehabilitation
REVENUES:			
Taxes	\$ -	\$ 2,084,297	\$ -
Licenses and permits	-	-	-
Fines, forfeits and penalties	865,554	-	-
Investment earnings	34,495	-	41,578
Charges for current services	-	-	-
From other agencies	4,189,132	-	3,782,749
Other revenues	993	-	-
Total revenues	<u>5,090,174</u>	<u>2,084,297</u>	<u>3,824,327</u>
EXPENDITURES:			
Current:			
Police	613,149	-	-
Traffic safety	406,056	-	-
Public right of way	63,370	-	310,330
Community services	462,325	-	153,227
Economic Development	-	1,802,915	-
Parks and greenbelts	-	-	-
Community planning and development	1,310,331	-	-
Municipal support	47,500	-	-
Capital outlay:			
Police	9,290	-	-
Traffic safety	-	-	-
Public right of way	3,268,786	-	3,503,456
Drainage	-	-	-
Community buildings	-	-	-
Community services	5,977	-	-
Parks and greenbelts	-	-	-
Total expenditures	<u>6,186,784</u>	<u>1,802,915</u>	<u>3,967,013</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,096,610)</u>	<u>281,382</u>	<u>(142,686)</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	-	-	-
Transfers out	-	(603,332)	-
Total other financing sources (uses)	<u>-</u>	<u>(603,332)</u>	<u>-</u>
Net change in fund balances	(1,096,610)	(321,950)	(142,686)
Fund balance (deficit), beginning of year, as restated	5,820,537	262,653	1,209,888
Fund balance (deficit), end of year	<u>\$ 4,723,927</u>	<u>\$ (59,297)</u>	<u>\$ 1,067,202</u>

Special Revenue Fund		Capital Project Funds		Total
HOME Grant	Housing Authority Assets	Public Safety	Nonmajor Governmental Funds	
\$ -	\$ -	\$ -	\$	2,854,602
-	-	-		70,282
-	-	-		964,493
395,876	95,918	2,268		1,160,409
-	-	-		4,330,297
47,155	-	-		15,684,071
2,806	-	-		59,834
445,837	95,918	2,268		25,123,988
-	-	-		1,217,722
-	-	-		2,025,972
-	-	-		2,236,786
-	-	-		1,005,166
-	696	-		1,803,611
-	-	-		721,634
408,222	-	-		1,913,530
-	-	-		215,129
-	-	-		52,990
-	-	-		16,978
-	-	-		13,031,585
-	-	-		52,154
-	-	-		28,370
-	-	-		5,977
-	-	-		311,120
408,222	696	-		24,638,724
37,615	95,222	2,268		485,264
-	-	-		329,092
-	-	-		(603,332)
-	-	-		(274,240)
37,615	95,222	2,268		211,024
16,794,635	2,383,695	1,631,819		44,778,857
\$ 16,832,250	\$ 2,478,917	\$ 1,634,087	\$	44,989,881

CITY OF GARDEN GROVE
PUBLIC SAFETY SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:				
Taxes	\$ 750,000	\$ 750,000	\$ 688,161	\$ (61,839)
Licenses and permits	-	-	-	-
Fines, forfeits and penalties	38,000	38,000	98,939	60,939
Investment earnings	2,000	2,000	40,958	38,958
Charges for current services	55,000	55,000	56,160	1,160
From other agencies	250,000	250,000	416,024	166,024
Other revenues	-	-	-	-
Total revenues	<u>1,095,000</u>	<u>1,095,000</u>	<u>1,300,242</u>	<u>205,242</u>
EXPENDITURES:				
Current:				
Fire	-	-	-	-
Police	567,146	719,541	604,573	114,968
Traffic safety	-	-	-	-
Public right of way	-	-	-	-
Community buildings	-	-	-	-
Community services	-	-	-	-
Economic development	-	-	-	-
Parks and greenbelts	-	-	-	-
Community planning and development	-	-	-	-
Municipal support	-	-	-	-
Capital outlay:				
Fire	-	-	-	-
Police	307,615	720,681	43,700	676,981
Traffic safety	-	-	-	-
Public right of way	-	-	-	-
Drainage	-	-	-	-
Community buildings	-	-	-	-
Community services	-	-	-	-
Parks and greenbelts	-	-	-	-
Community planning and development	-	-	-	-
Municipal support	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>874,761</u>	<u>1,440,222</u>	<u>648,273</u>	<u>791,949</u>
Excess (deficiency) of revenues over (under) expenditures	<u>220,239</u>	<u>(345,222)</u>	<u>651,969</u>	<u>997,191</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	220,239	(345,222)	651,969	997,191
Fund balance, beginning of year	<u>1,578,328</u>	<u>1,578,328</u>	<u>1,578,328</u>	<u>-</u>
Fund balance, end of year	<u>\$ 1,798,567</u>	<u>\$ 1,233,106</u>	<u>\$ 2,230,297</u>	<u>\$ 997,191</u>

CITY OF GARDEN GROVE
STATE GAS TAX SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Fines, forfeits and penalties	-	-	-	-
Investment earnings	51,000	51,000	173,511	122,511
Charges for current services	-	-	-	-
From other agencies	6,495,489	6,495,489	7,026,854	531,365
Other revenues	-	-	604	604
Total revenues	<u>6,546,489</u>	<u>6,546,489</u>	<u>7,200,969</u>	<u>654,480</u>
EXPENDITURES:				
Current:				
Fire	-	-	-	-
Police	-	-	-	-
Traffic safety	305,430	382,430	374,894	7,536
Public right of way	1,941,053	2,710,228	1,763,664	946,564
Community buildings	-	-	-	-
Community services	-	-	-	-
Economic development	-	-	-	-
Parks and greenbelts	-	-	-	-
Community planning and development	-	-	-	-
Municipal support	-	-	-	-
Capital outlay:				
Fire	-	-	-	-
Police	-	-	-	-
Traffic safety	-	10,895	16,978	(6,083)
Public right of way	4,415,000	8,887,550	5,498,464	3,389,086
Drainage	-	53,404	-	53,404
Community buildings	-	-	-	-
Community services	-	-	-	-
Parks and greenbelts	-	-	-	-
Community planning and development	-	-	-	-
Municipal support	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>6,661,483</u>	<u>12,044,507</u>	<u>7,654,000</u>	<u>4,390,507</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(114,994)</u>	<u>(5,498,018)</u>	<u>(453,031)</u>	<u>5,044,987</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(114,994)	(5,498,018)	(453,031)	5,044,987
Fund balance, beginning of year	<u>6,116,202</u>	<u>6,116,202</u>	<u>6,116,202</u>	<u>-</u>
Fund balance, end of year	<u>\$ 6,001,208</u>	<u>\$ 618,184</u>	<u>\$ 5,663,171</u>	<u>\$ 5,044,987</u>

CITY OF GARDEN GROVE
DEVELOPER FEES SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	29,000	29,000	70,282	41,282
Fines, forfeits and penalties	-	-	-	-
Investment earnings	42,000	42,000	347,149	305,149
Charges for current services	319,000	319,000	2,189,482	1,870,482
From other agencies	-	-	-	-
Other revenues	-	-	-	-
Total revenues	390,000	390,000	2,606,913	2,216,913
EXPENDITURES:				
Current:				
Fire	-	-	-	-
Police	-	-	-	-
Traffic safety	-	-	-	-
Public right of way	-	-	-	-
Community buildings	-	-	-	-
Community services	-	3,406	26,973	(23,567)
Economic development	-	-	-	-
Parks and greenbelts	30,000	41,547	22,624	18,923
Community planning and development	239,091	640,853	149,740	491,113
Municipal support	3,462	3,462	-	3,462
Capital outlay:				
Fire	-	-	-	-
Police	-	-	-	-
Traffic safety	-	32,924	-	32,924
Public right of way	320,000	947,749	360,879	586,870
Drainage	-	35,265	52,154	(16,889)
Community buildings	700,000	818,619	28,370	790,249
Community services	450,000	450,000	-	450,000
Parks and greenbelts	525,000	1,110,661	311,120	799,541
Community planning and development	-	-	-	-
Municipal support	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest	-	-	-	-
Total expenditures	2,267,553	4,084,486	951,860	3,132,626
Excess (deficiency) of revenues over (under) expenditures	(1,877,553)	(3,694,486)	1,655,053	5,349,539
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	(1,877,553)	(3,694,486)	1,655,053	5,349,539
Fund balance, beginning of year	8,105,107	8,105,107	8,105,107	-
Fund balance, end of year	\$ 6,227,554	\$ 4,410,621	\$ 9,760,160	\$ 5,349,539

CITY OF GARDEN GROVE
GARDEN GROVE CABLE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:				
Taxes	\$ -	\$ -	\$ 82,144	\$ 82,144
Licenses and permits	-	-	-	-
Fines, forfeits and penalties	-	-	-	-
Investment earnings	-	-	-	-
Charges for current services	-	-	-	-
From other agencies	-	-	-	-
Other revenues	90,000	90,000	55,027	(34,973)
Total revenues	90,000	90,000	137,171	47,171
EXPENDITURES:				
Current:				
Fire	-	-	-	-
Police	-	-	-	-
Traffic safety	-	-	-	-
Public right of way	-	-	-	-
Community buildings	-	-	-	-
Community services	418,110	418,110	362,641	55,469
Economic development	-	-	-	-
Parks and greenbelts	-	-	-	-
Community planning and development	36,977	36,977	41,289	(4,312)
Municipal support	7,172	7,172	6,530	642
Capital outlay:				
Fire	-	-	-	-
Police	-	-	-	-
Traffic safety	-	-	-	-
Public right of way	-	-	-	-
Drainage	-	-	-	-
Community buildings	-	-	-	-
Community services	-	-	-	-
Parks and greenbelts	-	-	-	-
Community planning and development	-	-	-	-
Municipal support	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest	-	-	-	-
Total expenditures	462,259	462,259	410,460	51,799
Excess (deficiency) of revenues over (under) expenditures	(372,259)	(372,259)	(273,289)	98,970
OTHER FINANCING SOURCES (USES):				
Transfers in	372,259	372,259	325,332	(46,927)
Transfers out	-	-	-	-
Total other financing sources (uses)	372,259	372,259	325,332	(46,927)
Net change in fund balance	-	-	52,043	52,043
Fund balance, beginning of year	(39,732)	(39,732)	(39,732)	-
Fund balance (deficit), end of year	\$ (39,732)	\$ (39,732)	\$ 12,311	\$ 52,043

CITY OF GARDEN GROVE
STREET LIGHTING SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Fines, forfeits and penalties	-	-	-	-
Investment earnings	-	-	4,617	4,617
Charges for current services	1,335,277	1,335,277	1,352,117	16,840
From other agencies	-	-	-	-
Other revenues	-	-	-	-
Total revenues	<u>1,335,277</u>	<u>1,335,277</u>	<u>1,356,734</u>	<u>21,457</u>
EXPENDITURES:				
Current:				
Fire	-	-	-	-
Police	-	-	-	-
Traffic safety	1,278,886	1,278,886	1,245,022	33,864
Public right of way	34,510	34,510	68,612	(34,102)
Community buildings	-	-	-	-
Community services	-	-	-	-
Economic development	-	-	-	-
Parks and greenbelts	-	-	-	-
Community planning and development	-	-	-	-
Municipal support	21,881	21,881	23,405	(1,524)
Capital outlay:				
Fire	-	-	-	-
Police	-	-	-	-
Traffic safety	-	-	-	-
Public right of way	-	-	-	-
Drainage	-	-	-	-
Community buildings	-	-	-	-
Community services	-	-	-	-
Parks and greenbelts	-	-	-	-
Community planning and development	-	-	-	-
Municipal support	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>1,335,277</u>	<u>1,335,277</u>	<u>1,337,039</u>	<u>(1,762)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>19,695</u>	<u>19,695</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	19,695	19,695
Fund balance, beginning of year	<u>32,907</u>	<u>32,907</u>	<u>32,907</u>	<u>-</u>
Fund balance, end of year	<u>\$ 32,907</u>	<u>\$ 32,907</u>	<u>\$ 52,602</u>	<u>\$ 19,695</u>

CITY OF GARDEN GROVE
PARK MAINTENANCE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Fines, forfeits and penalties	-	-	-	-
Investment earnings	-	-	1,387	1,387
Charges for current services	706,740	706,740	706,167	(573)
From other agencies	-	-	-	-
Other revenues	-	-	-	-
Total revenues	706,740	706,740	707,554	814
EXPENDITURES:				
Current:				
Fire	-	-	-	-
Police	-	-	-	-
Traffic safety	-	-	-	-
Public right of way	-	-	-	-
Community buildings	-	-	-	-
Community services	-	-	-	-
Economic development	-	-	-	-
Parks and greenbelts	700,000	700,000	699,010	990
Community planning and development	-	-	-	-
Municipal support	-	-	4,749	(4,749)
Capital outlay:				
Fire	-	-	-	-
Police	-	-	-	-
Traffic safety	-	-	-	-
Public right of way	-	-	-	-
Drainage	-	-	-	-
Community buildings	-	-	-	-
Community services	-	-	-	-
Parks and greenbelts	-	-	-	-
Community planning and development	-	-	-	-
Municipal support	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest	-	-	-	-
Total expenditures	700,000	700,000	703,759	(3,759)
Excess (deficiency) of revenues over (under) expenditures	6,740	6,740	3,795	(2,945)
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	3,760	3,760
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	3,760	3,760
Net change in fund balance	6,740	6,740	7,555	815
Fund balance, beginning of year	66,275	66,275	66,275	-
Fund balance, end of year	\$ 73,015	\$ 73,015	\$ 73,830	\$ 815

CITY OF GARDEN GROVE
MAIN STREET DISTRICT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Fines, forfeits and penalties	-	-	-	-
Investment earnings	-	-	8,006	8,006
Charges for current services	26,700	26,700	26,371	(329)
From other agencies	-	-	-	-
Other revenues	-	-	-	-
Total revenues	26,700	26,700	34,377	7,677
EXPENDITURES:				
Current:				
Fire	-	-	-	-
Police	-	-	-	-
Traffic safety	-	-	-	-
Public right of way	37,993	140,899	20,810	120,089
Community buildings	-	-	-	-
Community services	-	-	-	-
Economic development	-	-	-	-
Parks and greenbelts	-	-	-	-
Community planning and development	-	-	-	-
Municipal support	-	-	-	-
Capital outlay:				
Fire	-	-	-	-
Police	-	-	-	-
Traffic safety	-	-	-	-
Public right of way	-	-	-	-
Drainage	-	-	-	-
Community buildings	-	-	-	-
Community services	-	-	-	-
Parks and greenbelts	-	-	-	-
Community planning and development	-	-	-	-
Municipal support	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest	-	-	-	-
Total expenditures	37,993	140,899	20,810	120,089
Excess (deficiency) of revenues over (under) expenditures	(11,293)	(114,199)	13,567	127,766
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	(11,293)	(114,199)	13,567	127,766
Fund balance, beginning of year	208,407	208,407	208,407	-
Fund balance, end of year	\$ 197,114	\$ 94,208	\$ 221,974	\$ 127,766

CITY OF GARDEN GROVE
AIR QUALITY IMPROVEMENT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Fines, forfeits and penalties	-	-	-	-
Investment earnings	-	-	14,646	14,646
	-	-	-	-
From other agencies	220,000	220,000	222,157	2,157
Other revenues	-	-	404	404
Total revenues	220,000	220,000	237,207	17,207
EXPENDITURES:				
Current:				
Fire	-	-	-	-
Police	-	-	-	-
Traffic safety	-	-	-	-
Public right of way	-	12,000	10,000	2,000
Community buildings	-	-	-	-
Community services	-	-	-	-
Economic development	-	-	-	-
Parks and greenbelts	-	-	-	-
Community planning and development	21,260	21,260	3,948	17,312
Municipal support	200,834	200,834	132,945	67,889
Capital outlay:				
Fire	-	-	-	-
Police	-	-	-	-
Traffic safety	-	-	-	-
Public right of way	139,000	539,000	400,000	139,000
Drainage	-	-	-	-
Community buildings	-	-	-	-
Community services	-	-	-	-
Parks and greenbelts	-	-	-	-
Community planning and development	-	-	-	-
Municipal support	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest	-	-	-	-
Total expenditures	361,094	773,094	546,893	226,201
Excess (deficiency) of revenues over (under) expenditures	(141,094)	(553,094)	(309,686)	243,408
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	(141,094)	(553,094)	(309,686)	243,408
Fund balance, beginning of year	608,136	608,136	608,136	-
Fund balance, end of year	\$ 467,042	\$ 55,042	\$ 298,450	\$ 243,408

CITY OF GARDEN GROVE
OTHER GRANTS AND CONTRIBUTIONS SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Fines, forfeits and penalties	700,000	700,000	865,554	165,554
Investment earnings	-	-	34,495	34,495
Charges for current services	-	-	-	-
From other agencies	5,859,489	7,831,763	4,189,132	(3,642,631)
Other revenues	-	-	993	993
Total revenues	<u>6,559,489</u>	<u>8,531,763</u>	<u>5,090,174</u>	<u>(3,441,589)</u>
EXPENDITURES:				
Current:				
Fire	-	-	-	-
Police	389,599	863,768	613,149	250,619
Traffic safety	497,720	497,720	406,056	91,664
Public right of way	91,232	262,981	63,370	199,611
Community buildings	-	-	-	-
Community services	572,672	594,482	462,325	132,157
Economic development	-	-	-	-
Parks and greenbelts	-	-	-	-
Community planning and development	1,733,060	4,741,896	1,310,331	3,431,565
Municipal support	-	-	47,500	(47,500)
Capital outlay:				
Fire	-	-	-	-
Police	-	-	9,290	(9,290)
Traffic safety	-	407,522	-	407,522
Public right of way	3,291,000	5,910,746	3,268,786	2,641,960
Drainage	-	-	-	-
Community buildings	-	5,603	-	5,603
Community services	-	-	5,977	(5,977)
Parks and greenbelts	-	-	-	-
Community planning and development	-	-	-	-
Municipal support	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>6,575,283</u>	<u>13,284,718</u>	<u>6,186,784</u>	<u>7,097,934</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(15,794)</u>	<u>(4,752,955)</u>	<u>(1,096,610)</u>	<u>3,656,345</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(15,794)	(4,752,955)	(1,096,610)	3,656,345
Fund balance, beginning of year	<u>5,820,537</u>	<u>5,820,537</u>	<u>5,820,537</u>	<u>-</u>
Fund balance, end of year	<u>\$ 5,804,743</u>	<u>\$ 1,067,582</u>	<u>\$ 4,723,927</u>	<u>\$ 3,656,345</u>

CITY OF GARDEN GROVE
GARDEN GROVE TOURISM IMPROVEMENT DISTRICT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:				
Taxes	\$ 3,801,931	\$ 3,801,931	\$ 2,084,297	\$ (1,717,634)
Licenses and permits	-	-	-	-
Fines, forfeits and penalties	-	-	-	-
Investment earnings	-	-	-	-
Charges for current services	-	-	-	-
From other agencies	-	-	-	-
Other revenues	-	-	-	-
Total revenues	3,801,931	3,801,931	2,084,297	(1,717,634)
EXPENDITURES:				
Current:				
Fire	-	-	-	-
Police	-	-	-	-
Traffic safety	-	-	-	-
Public right of way	-	-	-	-
Community buildings	-	-	-	-
Community services	-	-	-	-
Economic development	2,898,317	2,898,317	1,802,915	1,095,402
Parks and greenbelts	-	-	-	-
Community planning and development	-	-	-	-
Municipal support	-	-	-	-
Capital outlay:				
Fire	-	-	-	-
Police	-	-	-	-
Traffic safety	-	-	-	-
Public right of way	-	-	-	-
Drainage	-	-	-	-
Community buildings	-	-	-	-
Community services	-	-	-	-
Parks and greenbelts	-	-	-	-
Community planning and development	-	-	-	-
Municipal support	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest	-	-	-	-
Total expenditures	2,898,317	2,898,317	1,802,915	1,095,402
Excess (deficiency) of revenues over (under) expenditures	903,614	903,614	281,382	(622,232)
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	(903,663)	(903,663)	(603,332)	300,331
Total other financing sources (uses)	(903,663)	(903,663)	(603,332)	300,331
Net change in fund balance	(49)	(49)	(321,950)	(321,901)
Fund balance, beginning of year	262,653	262,653	262,653	-
Fund balance (deficit), end of year	\$ 262,604	\$ 262,604	\$ (59,297)	\$ (321,901)

CITY OF GARDEN GROVE
STREET REHABILITATION SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Fines, forfeits and penalties	-	-	-	-
Investment earnings	25,000	25,000	41,578	16,578
Charges for current services	-	-	-	-
From other agencies	3,495,000	3,495,000	3,782,749	287,749
Other revenues	-	-	-	-
Total revenues	<u>3,520,000</u>	<u>3,520,000</u>	<u>3,824,327</u>	<u>304,327</u>
EXPENDITURES:				
Current:				
Fire	-	-	-	-
Police	-	-	-	-
Traffic safety	-	-	-	-
Public right of way	-	-	310,330	(310,330)
Community buildings	-	-	-	-
Community services	185,000	185,000	153,227	31,773
Economic development	-	-	-	-
Parks and greenbelts	-	-	-	-
Community planning and development	-	-	-	-
Municipal support	-	-	-	-
Capital outlay:				
Fire	-	-	-	-
Police	-	-	-	-
Traffic safety	-	28,591	-	28,591
Public right of way	3,515,000	4,635,581	3,503,456	1,132,125
Drainage	-	-	-	-
Community buildings	-	-	-	-
Community services	-	-	-	-
Parks and greenbelts	-	-	-	-
Community planning and development	-	-	-	-
Municipal support	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>3,700,000</u>	<u>4,849,172</u>	<u>3,967,013</u>	<u>882,159</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(180,000)</u>	<u>(1,329,172)</u>	<u>(142,686)</u>	<u>1,186,486</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(180,000)	(1,329,172)	(142,686)	1,186,486
Fund balance, beginning of year	<u>1,209,888</u>	<u>1,209,888</u>	<u>1,209,888</u>	<u>-</u>
Fund balance (deficit), end of year	<u>\$ 1,029,888</u>	<u>\$ (119,284)</u>	<u>\$ 1,067,202</u>	<u>\$ 1,186,486</u>

CITY OF GARDEN GROVE
HOME GRANT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Fines, forfeits and penalties	-	-	-	-
Investment earnings	-	-	395,876	395,876
Charges for current services	-	-	-	-
From other agencies	819,096	819,096	47,155	(771,941)
Other revenues	-	-	2,806	2,806
Total revenues	<u>819,096</u>	<u>819,096</u>	<u>445,837</u>	<u>(373,259)</u>
EXPENDITURES:				
Current:				
Fire	-	-	-	-
Police	-	-	-	-
Traffic safety	-	-	-	-
Public right of way	-	-	-	-
Community buildings	-	-	-	-
Community services	-	-	-	-
Economic development	-	-	-	-
Parks and greenbelts	-	-	-	-
Community planning and development	819,096	2,946,255	408,222	2,538,033
Municipal support	-	-	-	-
Capital outlay:				
Fire	-	-	-	-
Police	-	-	-	-
Traffic safety	-	-	-	-
Public right of way	-	-	-	-
Drainage	-	-	-	-
Community buildings	-	-	-	-
Community services	-	-	-	-
Parks and greenbelts	-	-	-	-
Community planning and development	-	-	-	-
Municipal support	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>819,096</u>	<u>2,946,255</u>	<u>408,222</u>	<u>2,538,033</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(2,127,159)</u>	<u>37,615</u>	<u>2,164,774</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	(2,127,159)	37,615	2,164,774
Fund balance, beginning of year	<u>16,794,635</u>	<u>16,794,635</u>	<u>16,794,635</u>	<u>-</u>
Fund balance, end of year	<u>\$ 16,794,635</u>	<u>\$ 14,667,476</u>	<u>\$ 16,832,250</u>	<u>\$ 2,164,774</u>

CITY OF GARDEN GROVE
HOUSING SUCCESSOR AGENCY CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Fines, forfeits and penalties	-	-	-	-
Investment earnings	105,890	105,890	257,419	151,529
Charges for current services	-	-	-	-
From other agencies	-	-	-	-
Other revenues	-	-	-	-
Total revenues	<u>105,890</u>	<u>105,890</u>	<u>257,419</u>	<u>151,529</u>
EXPENDITURES:				
Current:				
Fire	-	-	-	-
Police	-	-	-	-
Traffic safety	-	-	-	-
Public right of way	-	-	-	-
Community buildings	-	-	-	-
Community services	-	-	-	-
Parks and greenbelts	-	-	-	-
Community planning and development	105,890	205,890	160,971	44,919
Municipal support	-	-	31,491	(31,491)
Capital outlay:				
Fire	-	-	-	-
Police	-	-	-	-
Traffic safety	-	-	-	-
Public right of way	-	-	-	-
Drainage	-	-	-	-
Community buildings	-	-	-	-
Community services	-	-	-	-
Parks and greenbelts	-	-	-	-
Community planning and development	-	-	-	-
Municipal support	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>105,890</u>	<u>205,890</u>	<u>192,462</u>	<u>13,428</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(100,000)</u>	<u>64,957</u>	<u>164,957</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	475,000	475,000
Transfers out	-	-	(2,300,000)	(2,300,000)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(1,825,000)</u>	<u>(1,825,000)</u>
Net change in fund balance	-	(100,000)	(1,760,043)	(1,660,043)
Fund balance, beginning of year	<u>22,251,964</u>	<u>22,251,964</u>	<u>22,251,964</u>	<u>-</u>
Fund balance, end of year	<u>\$ 22,251,964</u>	<u>\$ 22,151,964</u>	<u>\$ 20,491,921</u>	<u>\$ (1,660,043)</u>

CITY OF GARDEN GROVE
HOUSING AUTHORITY ASSETS CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Fines, forfeits and penalties	-	-	-	-
Investment earnings	37,000	37,000	95,918	58,918
Charges for current services	-	-	-	-
From other agencies	-	-	-	-
Other revenues	-	-	-	-
Total revenues	37,000	37,000	95,918	58,918
EXPENDITURES:				
Current:				
Fire	-	-	-	-
Police	-	-	-	-
Traffic safety	-	-	-	-
Public right of way	-	-	-	-
Community buildings	-	-	-	-
Community services	-	-	-	-
Economic development	37,000	108,127	696	107,431
Parks and greenbelts	-	-	-	-
Community planning and development	-	-	-	-
Municipal support	-	-	-	-
Capital outlay:				
Fire	-	-	-	-
Police	-	-	-	-
Traffic safety	-	-	-	-
Public right of way	-	-	-	-
Drainage	-	-	-	-
Community buildings	-	-	-	-
Community services	-	-	-	-
Parks and greenbelts	-	-	-	-
Community planning and development	-	-	-	-
Municipal support	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest	-	-	-	-
Total expenditures	37,000	108,127	696	107,431
Excess (deficiency) of revenues over (under) expenditures	-	(71,127)	95,222	166,349
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	-	(71,127)	95,222	166,349
Fund balance, beginning of year	2,383,695	2,383,695	2,383,695	-
Fund balance, end of year	\$ 2,383,695	\$ 2,312,568	\$ 2,478,917	\$ 166,349

CITY OF GARDEN GROVE
PUBLIC SAFETY CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Fines, forfeits and penalties	-	-	-	-
Investment earnings	-	-	2,268	2,268
Charges for current services	-	-	-	-
From other agencies	-	-	-	-
Other revenues	-	-	-	-
Total revenues	-	-	2,268	2,268
EXPENDITURES:				
Current:				
Fire	-	-	-	-
Police	-	-	-	-
Traffic safety	-	-	-	-
Public right of way	-	-	-	-
Community buildings	-	-	-	-
Community services	-	-	-	-
Economic development	-	-	-	-
Parks and greenbelts	-	-	-	-
Community planning and development	-	-	-	-
Municipal support	-	-	-	-
Capital outlay:				
Fire	-	-	-	-
Police	-	-	-	-
Traffic safety	-	-	-	-
Public right of way	-	-	-	-
Drainage	-	-	-	-
Community buildings	1,550,000	1,550,000	-	1,550,000
Community services	-	-	-	-
Parks and greenbelts	-	-	-	-
Community planning and development	-	-	-	-
Municipal support	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest	-	-	-	-
Total expenditures	1,550,000	1,550,000	-	1,550,000
Excess (deficiency) of revenues over (under) expenditures	(1,550,000)	(1,550,000)	2,268	1,552,268
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	(1,550,000)	(1,550,000)	2,268	1,552,268
Fund balance, beginning of year	1,631,819	1,631,819	1,631,819	-
Fund balance, end of year	\$ 81,819	\$ 81,819	\$ 1,634,087	\$ 1,552,268

**CITY OF GARDEN GROVE
NONMAJOR ENTERPRISE FUNDS**

Solid Waste Disposal Fund

The Solid Waste Disposal fund accounts for the operation of trash and solid waste collections and disposal services.

Golf Course Fund

The fund was established to account for operations of the Willowick Golf Course.

CITY OF GARDEN GROVE
COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
JUNE 30, 2020

	Solid Waste Disposal	Golf Course	Total Nonmajor Enterprise Funds
ASSETS			
Current Assets:			
Cash and cash investments	\$ 9,487,523	\$ 274,720	\$ 9,762,243
Taxes receivable	39,980	12,340	52,320
Accounts receivable	182,407	-	182,407
Interest receivable	37,818	-	37,818
Inventory	-	8,734	8,734
Prepaid Items	-	51,413	51,413
Total current assets	<u>9,747,728</u>	<u>347,207</u>	<u>10,094,935</u>
Noncurrent Assets:			
Capital assets			
Land	-	3,132,711	3,132,711
Total noncurrent assets	<u>-</u>	<u>3,132,711</u>	<u>3,132,711</u>
Total assets	<u>9,747,728</u>	<u>3,479,918</u>	<u>13,227,646</u>
DEFERRED OUTFLOWS OF RESOURCES			
OPEB related	189,680	-	189,680
Pension related	199,587	-	199,587
Total Deferred Outflows	<u>389,267</u>	<u>-</u>	<u>389,267</u>
LIABILITIES			
Current Liabilities:			
Accounts payable	25,108	33,203	58,311
Accrued liabilities	54,437	32,023	86,460
Refundable deposits	165,500	-	165,500
Due to other funds	18,426	-	18,426
Total current liabilities	<u>263,471</u>	<u>65,226</u>	<u>328,697</u>
Noncurrent liabilities:			
Net pension liability	1,552,945	-	1,552,945
OPEB liability	350,209	-	350,209
Total noncurrent liabilities	<u>1,903,154</u>	<u>-</u>	<u>1,903,154</u>
Total liabilities	<u>2,166,625</u>	<u>65,226</u>	<u>2,231,851</u>
DEFERRED INFLOWS OF RESOURCES			
OPEB related	7,023	-	7,023
Pension related	45,041	-	45,041
Total Deferred Inflows	<u>52,064</u>	<u>-</u>	<u>52,064</u>
NET POSITION			
Investment in capital assets	-	3,132,711	3,132,711
Unrestricted	<u>7,918,306</u>	<u>281,981</u>	<u>8,200,287</u>
Total net position	<u>\$ 7,918,306</u>	<u>\$ 3,414,692</u>	<u>\$ 11,332,998</u>

CITY OF GARDEN GROVE
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
NONMAJOR ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Solid Waste Disposal	Golf Course	Total Nonmajor Enterprise Funds
Operating revenues:			
Charges for services	\$ -	\$ 1,242,980	\$ 1,242,980
Solid waste disposal fees	2,255,155	-	2,255,155
Property assessments	441,514	-	441,514
Other	630,202	-	630,202
Total operating revenues	<u>3,326,871</u>	<u>1,242,980</u>	<u>4,569,851</u>
Operating expenses:			
Salaries and benefits	955,907	-	955,907
Contractual services	1,122,734	-	1,122,734
Materials and supplies	11,643	-	11,643
Golf course operations	-	1,478,752	1,478,752
Total operating expenses	<u>2,090,284</u>	<u>1,478,752</u>	<u>3,569,036</u>
Operating income (loss)	<u>1,236,587</u>	<u>(235,772)</u>	<u>1,000,815</u>
Nonoperating revenues:			
Investment income	<u>332,661</u>	<u>-</u>	<u>332,661</u>
Total nonoperating revenue	<u>332,661</u>	<u>-</u>	<u>332,661</u>
Income (loss)	<u>1,569,248</u>	<u>(235,772)</u>	<u>1,333,476</u>
Change in net position	1,569,248	(235,772)	1,333,476
Total net position, beginning of year, as restated	<u>6,349,058</u>	<u>3,650,464</u>	<u>9,999,522</u>
Total net position, end of year	<u><u>\$ 7,918,306</u></u>	<u><u>\$ 3,414,692</u></u>	<u><u>\$ 11,332,998</u></u>

CITY OF GARDEN GROVE
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Solid Waste Disposal	Golf Course	Total Nonmajor Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from user departments	\$ 5,185,914	\$ 1,242,980	\$ 6,428,894
Payments to suppliers	(3,041,686)	(1,664,781)	(4,706,467)
Payments to employees	(803,482)	-	(803,482)
Net cash provided (used) by operating activities	<u>1,340,746</u>	<u>(421,801)</u>	<u>918,945</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest earnings	142,557	-	142,557
Increase in fair value of investments	186,096	-	186,096
Net cash provided by investing activities	<u>328,653</u>	<u>-</u>	<u>328,653</u>
Net increase (decrease) in cash and cash equivalents	1,669,399	(421,801)	1,247,598
Cash and cash equivalents, beginning of year	<u>7,818,124</u>	<u>696,521</u>	<u>8,514,645</u>
Cash and cash equivalents, end of year	<u><u>\$ 9,487,523</u></u>	<u><u>\$ 274,720</u></u>	<u><u>\$ 9,762,243</u></u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating income (loss)	\$ 1,236,587	\$ (235,772)	\$ 1,000,815
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Changes in assets and liabilities:			
(Increase) decrease in taxes receivable	(9,193)	(12,340)	(21,533)
(Increase) decrease in accounts receivable	4,647	-	4,647
(Increase) decrease in inventory	-	(4,791)	(4,791)
(Increase) decrease in prepaid expense	-	(51,413)	(51,413)
Increase (decrease) in accounts payable	(6,866)	(125,294)	(132,160)
Increase (decrease) in accrued liabilities	(20,258)	7,809	(12,449)
Increase (decrease) in refundable deposits	165,500	-	165,500
Increase (decrease) in other current liabilities	(167,449)	-	(167,449)
Increase (decrease) in OPEB liability and related changes in deferred outflows and inflows of resources	25,345	-	25,345
Increase (decrease) in net pension liability and related changes in deferred outflows and inflows of resources	112,433	-	112,433
Total adjustments	<u>104,159</u>	<u>(186,029)</u>	<u>(81,870)</u>
Net cash provided (used) by operating activities	<u><u>\$ 1,340,746</u></u>	<u><u>\$ (421,801)</u></u>	<u><u>\$ 918,945</u></u>

There were no noncash financing, capital or investing activities for the fiscal year ended June 30, 2020.

**CITY OF GARDEN GROVE
INTERNAL SERVICE FUNDS**

Workers' Compensation Fund

The City's self-funded workers' compensation program, which is accounted for in this fund, is financed by charges to all City departments based on number and classification of employees. Expenses include operating costs and all payments relating to injured employees.

Fleet Management Fund

The costs of operating and maintaining City owned vehicles and other gasoline-powered equipment are accounted for in this fund. The fund is financed by charges to the various City departments for actual cost plus a contributory sum for vehicles/equipment replacement. Actual costs include depreciation, maintenance and other factors necessary for the provision of the service.

Employee Benefits Fund

This fund encompasses all other employee benefits such as retirement contributions, health, dental, disability, life insurance, and sick leave, vacation, and other paid leaves. Revenues for this fund are derived from periodic charges to all departments based on the number of employees, length of service, and insurance coverage. Funds are used to pay actual expenses and to accrue existing liabilities.

Information Systems Fund

This fund encompasses the cost of operating and maintaining the City's computer system. The fund is financed by charges to the various City departments based on computer usage.

Warehouse Operations Fund

This fund is used to account for the provision of materials and supplies to the various City departments. Financing is provided by the user City departments by payment of costs of material and supplies plus an overhead charge.

Telephone System Fund

This fund accounts for the operation of the City's telephone system. The financing comes from charges to the various City departments based on actual toll charges and the lease cost prorated on the number of instruments.

Risk Management Fund

This fund is used to account for the City's self-insured liability program and for the purchase of various types of property and casualty insurance protection as required by the City. The funds are used to pay any liability losses, program operating costs, insurance premiums and insurance deductibles. Revenues for this fund are generated from assessments made to all City departments for their pro-rata share of the total costs of the insurance administration program.

Communication Replacement Fund

This fund is used to account for both the operating and capital costs of the City's communication system in relation to the county-wide 800MHZ backbone project. Funds are used to pay for the City's backbone costs and the capital costs incurred to upgrade its communications equipment to integrate with the county-wide communications system. The financing comes from charges to the various City departments based on an allocation of actual costs. Actual costs include depreciation and maintenance.

CITY OF GARDEN GROVE
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
JUNE 30, 2020

	Workers'	Fleet	Employee	Information
	Compensation	Management	Benefits	Systems
ASSETS				
Current Assets:				
Cash and cash investments	\$ 39,766,707	\$ 37,133,119	\$ 11,518,996	\$ 6,938,220
Accounts receivable, net	-	54,760	48,032	-
Interest receivable	137,789	-	-	13,894
Due from other funds	2,731,143	-	2,289,129	-
Inventory	-	38,932	-	-
Prepaid Items	-	82,654	-	101,423
Total current assets	42,635,639	37,309,465	13,856,157	7,053,537
Noncurrent Assets:				
Deposits	-	-	-	1,720
Intercity loans receivable	-	2,403,036	-	-
Capital assets				
Construction in progress	-	384,193	-	-
Depreciable capital assets, net	-	10,484,407	-	204,890
Total noncurrent assets	-	13,271,636	-	206,610
Total assets	42,635,639	50,581,101	13,856,157	7,260,147
DEFERRED OUTFLOWS OF RESOURCES				
OPEB related	-	325,166	-	623,234
Pension related	-	365,282	-	657,759
Total Deferred Outflows	-	690,448	-	1,280,993
LIABILITIES				
Current Liabilities:				
Accounts payable	450	388,421	678,239	138,129
Accrued liabilities	41,709	31,048	270,018	51,416
Interest payable	-	-	-	39
Due to other funds	8,947	30,499	-	45,389
Current portion of long term liabilities				
Capital leases	-	-	-	62,645
Accrued compensated absences	-	-	7,582,230	-
Claims payable	4,830,588	-	-	-
Total current liabilities	4,881,694	449,968	8,530,487	297,618
Noncurrent liabilities:				
Capital leases	-	-	-	63,416
Accrued compensated absences	-	-	234,502	-
Claims payable	29,949,939	-	-	-
Intercity loans payable	-	-	-	-
Net pension liability	-	2,842,182	-	5,117,881
OPEB liability	-	519,097	-	1,150,686
Total noncurrent liabilities	29,949,939	3,361,279	234,502	6,331,983
Total liabilities	34,831,633	3,811,247	8,764,989	6,629,601
DEFERRED INFLOWS OF RESOURCES				
OPEB related	-	12,040	-	23,076
Pension related	-	82,433	-	148,436
Total Deferred Inflows	-	94,473	-	171,512
NET POSITION				
Net investment in capital assets	-	10,868,600	-	78,829
Unrestricted	7,804,006	36,497,229	5,091,168	1,661,198
Total net position	\$ 7,804,006	\$ 47,365,829	\$ 5,091,168	\$ 1,740,027

Warehouse Operations	Telephone System	Risk Management	Communication Replacement	Total
\$ 566,937	\$ 1,842,081	\$ 13,775,986	\$ 979,101	\$ 112,521,147
-	-	-	-	102,792
-	-	45,916	-	197,599
-	-	-	-	5,020,272
417,011	-	-	-	455,943
-	8,783	18,407	-	211,267
983,948	1,850,864	13,840,309	979,101	118,509,020
-	-	-	-	1,720
-	-	2,553,273	-	4,956,309
-	-	-	-	384,193
-	124,057	-	2,206,070	13,019,424
-	124,057	2,553,273	2,206,070	18,361,646
983,948	1,974,921	16,393,582	3,185,171	136,870,666
-	-	-	-	948,400
-	-	-	-	1,023,041
-	-	-	-	1,971,441
277	10,086	19,180	-	1,234,782
8,841	4,029	13,804	-	420,865
-	-	-	-	39
8,521	3,496	11,955	-	108,807
-	49,623	-	-	112,268
-	-	-	-	7,582,230
-	-	2,551,251	-	7,381,839
17,639	67,234	2,596,190	-	16,840,830
-	49,623	-	-	113,039
-	-	-	-	234,502
-	-	4,200,380	-	34,150,319
-	-	-	2,403,036	2,403,036
-	-	-	-	7,960,063
-	-	-	-	1,669,783
-	49,623	4,200,380	2,403,036	46,530,742
17,639	116,857	6,796,570	2,403,036	63,371,572
-	-	-	-	35,116
-	-	-	-	230,869
-	-	-	-	265,985
-	24,811	-	2,206,070	13,178,310
966,309	1,833,253	9,597,012	(1,423,935)	62,026,240
\$ 966,309	\$ 1,858,064	\$ 9,597,012	\$ 782,135	\$ 75,204,550

CITY OF GARDEN GROVE
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Workers' Compensation	Fleet Management	Employee Benefits	Information Systems
Operating revenues:				
Charges for services	\$ 5,290,865	\$ 7,055,746	\$ 48,967,945	\$ 2,574,305
Other	-	46,164	-	-
Total operating revenues	<u>5,290,865</u>	<u>7,101,910</u>	<u>48,967,945</u>	<u>2,574,305</u>
Operating expenses:				
Salaries and benefits	1,021,536	1,503,816	44,568,835	2,112,260
Contractual services	23,762	739,684	71,902	182,475
Liability claims	3,226,914	218,900	-	26,896
Materials and supplies	139	1,216,061	177,929	90,151
Depreciation	-	1,231,828	-	107,736
Total operating expenses	<u>4,272,351</u>	<u>4,910,289</u>	<u>44,818,666</u>	<u>2,519,518</u>
Operating income (loss)	<u>1,018,514</u>	<u>2,191,621</u>	<u>4,149,279</u>	<u>54,787</u>
Nonoperating revenues (expenses):				
Investment income	1,720,157	33,012	-	195,753
(Loss) on disposal of assets	-	(97,353)	-	(809,316)
Interest expense	-	-	-	(1,934)
Total nonoperating revenue (expenses)	<u>1,720,157</u>	<u>(64,341)</u>	<u>-</u>	<u>(615,497)</u>
Income (loss) before transfers and capital contributions	2,738,671	2,127,280	4,149,279	(560,710)
Capital contributions	-	17,039	-	-
Transfers in	-	150,000	-	3,400,000
Transfers out	-	-	(673,159)	-
Change in net position	2,738,671	2,294,319	3,476,120	2,839,290
Total net position, beginning of year	<u>5,065,335</u>	<u>45,071,510</u>	<u>1,615,048</u>	<u>(1,099,263)</u>
Total net position, end of year	<u>\$ 7,804,006</u>	<u>\$ 47,365,829</u>	<u>\$ 5,091,168</u>	<u>\$ 1,740,027</u>

Warehouse Operations	Telephone System	Risk Management	Communication Replacement	Total
\$ 345,028	\$ 508,869	\$ 1,563,799	\$ 600,000	\$ 66,906,557
-	-	-	-	46,164
345,028	508,869	1,563,799	600,000	66,952,721
311,581	140,172	426,202	-	50,084,402
-	320,379	1,229,336	-	2,567,538
35,766	-	3,577,951	-	7,086,427
2,121	-	1,470	-	1,487,871
-	62,028	-	301,497	1,703,089
349,468	522,579	5,234,959	301,497	62,929,327
(4,440)	(13,710)	(3,671,160)	298,503	4,023,394
-	-	661,947	-	2,610,869
-	-	-	-	(906,669)
-	-	-	(33,011)	(34,945)
-	-	661,947	(33,011)	1,669,255
(4,440)	(13,710)	(3,009,213)	265,492	5,692,649
-	-	-	-	17,039
-	-	-	-	3,550,000
-	-	-	-	(673,159)
(4,440)	(13,710)	(3,009,213)	265,492	8,586,529
970,749	1,871,774	12,606,225	516,643	66,618,021
\$ 966,309	\$ 1,858,064	\$ 9,597,012	\$ 782,135	\$ 75,204,550

CITY OF GARDEN GROVE
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Workers' Compensation	Fleet Management	Employee Benefits	Information Systems
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from user departments	\$ 5,284,613	\$ 7,001,587	\$ 46,514,683	\$ 2,666,301
Payments to suppliers	(4,400,797)	(1,985,288)	-	(380,028)
Payments to employees	(1,011,507)	(1,247,147)	(10,440,909)	(1,930,178)
Payments for employee benefits	-	-	(30,530,438)	-
Net cash (used) provided by operating activities	(127,691)	3,769,152	5,543,336	356,095
CASH FLOWS FROM NON CAPITAL FINANCING ACTIVITIES				
Cash received from other funds	1,600,535	400,506	1,503,794	3,400,000
Cash paid to other funds	(2,731,143)	-	(2,962,288)	-
Net cash (used) provided by non capital financing activities	(1,130,608)	400,506	(1,458,494)	3,400,000
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Purchases of capital assets	-	(2,263,700)	-	(809,316)
Proceeds from sale of capital assets	-	204,882	-	-
Payments on lease purchase agreement	-	-	-	(61,884)
Interest paid	-	-	-	(1,952)
Net cash (used) by capital and related financing activities	-	(2,058,818)	-	(873,152)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest earnings	1,118,250	33,012	-	63,246
Increase in fair value of investments	740,059	-	-	136,092
Net cash provided by investing activities	1,858,309	33,012	-	199,338
Net increase (decrease) in cash and cash equivalents	600,010	2,143,852	4,084,842	3,082,281
Cash and cash equivalents, beginning of year	39,166,697	34,989,267	7,434,154	3,855,939
Cash and cash equivalents, end of year	\$ 39,766,707	\$ 37,133,119	\$ 11,518,996	\$ 6,938,220
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	\$ 1,018,514	\$ 2,191,621	\$ 4,149,279	\$ 54,787
Adjustments to reconcile operating income (income) to net cash (used) provided by operating activities:				
Depreciation expense	-	1,231,828	-	107,736
Changes in assets and liabilities:				
(Increase) decrease in accounts receivable	-	(49,956)	27,017	-
(Increase) decrease in inventory	-	47,495	-	-
(Increase) decrease in prepaid expense	-	(82,654)	685,873	(59,043)
Increase (decrease) in accounts payable	(2,250)	173,501	110,728	70,219
Increase (decrease) in compensated absences	-	-	667,844	-
Increase (decrease) in accrued liabilities	3,518	20,384	(97,405)	24,417
Increase (decrease) in claims payable	(1,147,473)	-	-	-
Increase (decrease) in OPEB liability and related changes in deferred outflows and inflows of resources	-	43,449	-	83,278
Increase (decrease) in net pension liability and related changes in deferred outflows and inflows of resources	-	193,484	-	74,701
Total adjustments	(1,146,205)	1,577,531	1,394,057	301,308
Net cash (used) provided by operating activities	\$ (127,691)	\$ 3,769,152	\$ 5,543,336	\$ 356,095

Supplemental schedule of noncash financing activities:

During the year-ended June 30, 2020, there were \$167,039 in noncash financing activities in the Fleet Internal Service Fund.

Warehouse Operations	Telephone System	Risk Management	Communication Replacement	Total
\$ 281,594	\$ 507,009	\$ 1,516,033	\$ 600,000	\$ 64,371,820
(33,789)	(317,209)	(3,544,303)	-	(10,661,414)
(307,887)	(138,478)	(412,148)	-	(15,488,254)
-	-	-	-	(30,530,438)
(60,082)	51,322	(2,440,418)	600,000	7,691,714
-	-	2,590,532	-	9,495,367
-	-	(2,553,273)	(433,517)	(8,680,221)
-	-	37,259	(433,517)	815,146
-	-	-	-	(3,073,016)
-	-	-	-	204,882
-	(49,623)	-	-	(111,507)
-	-	-	-	(1,952)
-	(49,623)	-	-	(2,981,593)
-	-	413,377	-	1,627,885
-	-	271,079	-	1,147,230
-	-	684,456	-	2,775,115
(60,082)	1,699	(1,718,703)	166,483	8,300,382
627,019	1,840,382	15,494,689	812,618	104,220,765
\$ 566,937	\$ 1,842,081	\$ 13,775,986	\$ 979,101	\$ 112,521,147
\$ (4,440)	\$ (13,710)	\$ (3,671,160)	\$ 298,503	4,023,394
-	62,028	-	301,497	1,703,089
-	-	-	-	(22,939)
(29,681)	-	18,408	-	36,222
-	-	-	-	544,176
(30,896)	1,311	(98,908)	-	223,705
-	-	-	-	667,844
4,935	1,693	14,052	-	(28,406)
-	-	1,297,190	-	149,717
-	-	-	-	126,727
-	-	-	-	268,185
(55,642)	65,032	1,230,742	301,497	3,668,320
\$ (60,082)	\$ 51,322	\$ (2,440,418)	\$ 600,000	\$ 7,691,714

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Statistical Section

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Statistical Section

This part of the City of Garden Grove Comprehensive Annual Financial Report provides detailed information to better understand information presented within the Financial Statements, note disclosures, and required supplementary information say about the City's overall financial health.

Financial Trends

These schedules contain trend information to assist the reader understand and assess how the City's financial position has changed over time.

Schedule I	-	Net Position by Component
Schedule II	-	Changes in Net Position
Schedule III	-	Balance of Governmental Funds
Schedule IV	-	Changes in Fund Balances of Governmental Funds
Schedule V	-	General Government Major Tax Revenues by Source

Revenue Capacity

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

Schedule VI	-	Assessed Value and Estimated Actual Value of Taxable Property
Schedule VII	-	Property Tax Rates Direct and Overlapping Governments
Schedule VIII	-	Principal Property Tax Payers
Schedule IX	-	Property Tax Levies and Collections

Debt Capacity

This information is intended to assist the user in understanding and assessing the affordability of the City's outstanding debt and the City's ability to issue additional debt.

Schedule X	-	Ratios of Outstanding Debt by Type
Schedule XI	-	Ratios of General Bonded Debt Outstanding
Schedule XII	-	Direct and Overlapping Bonds and Debt
Schedule XIII	-	Legal Debt Margin Information
Schedule XIV	-	Pledged-Revenue Coverage

Demographics and Economic Information

This information assists the reader in understanding the socioeconomic environment within which the City's financial activities take place.

Schedule XV	-	Demographic and Economic Statistics
Schedule XVI	-	Principal Employers

Operating Information

Provides service and infrastructure information to assist readers using the City's financial statement to understand how it relates to the services and activities performed by the City.

Schedule XVII	-	Full-Time and Part-Time City Employees by Department
Schedule XVIII	-	Operating Indicators by Function
Schedule XIX	-	Capital Assets Statistics by Function

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

The City implemented GASB 34 in FY 2002; the government-wide schedules include information beginning in that year.

The City implemented GASB 54 in FY 2011; the balance of governmental funds schedule include information beginning in that year.

The City implemented GASB 65 in FY 2013; as a result, effective FY 2013, the names of Schedule I and Schedule II are changed to "Net Position by Component" and "Changes in Net Position", respectively.

The City implemented GASB 68 in FY 2015; the government-wide schedules include information beginning in that year.

**SCHEDULE I
CITY OF GARDEN GROVE
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)
(In Thousands)**

	Fiscal Year			
	2011	2012	2013	2014
Governmental activities:				
Net investment in				
capital assets	\$ 560,993	\$ 643,306	\$ 643,095	\$ 644,220
Restricted	97,634	29,975	22,114	22,150
Unrestricted	129,866	119,190	123,504	117,646
Total governmental				
activities net position	<u>\$ 788,493</u>	<u>\$ 792,471</u>	<u>\$ 788,713</u>	<u>\$ 784,016</u>
Business-type activities:				
Net investment in				
capital assets	\$ 88,713	\$ 89,607	\$ 97,657	\$ 107,299
Restricted	-	-	-	-
Unrestricted	45,395	36,861	39,457	44,291
Total business-type				
activities net position	<u>\$ 134,108</u>	<u>\$ 126,468</u>	<u>\$ 137,114</u>	<u>\$ 151,590</u>
Primary government:				
Net investment in				
capital assets	\$ 649,706	\$ 732,913	\$ 740,752	\$ 751,519
Restricted	97,634	29,975	22,114	22,150
Unrestricted	175,261	156,051	162,961	161,937
Total primary government				
net position	<u>\$ 922,601</u>	<u>\$ 918,939</u>	<u>\$ 925,827</u>	<u>\$ 935,606</u>

The City of Garden Grove implemented GASB 63 and GASB 65 for the fiscal year ended June 30, 2013, and GASB 68 for the fiscal year ended June 30, 2015.

Source: Finance Department, City of Garden Grove

Fiscal Year					
2015	2016	2017	2018	2019	2020
\$ 642,786	\$ 641,661	\$ 631,964	\$ 622,932	\$ 621,163	\$ 619,138
17,848	21,967	24,613	65,456	69,820	72,470
(83,857)	(88,223)	(86,633)	(111,538)	(104,976)	(108,833)
<u>\$ 576,777</u>	<u>\$ 575,405</u>	<u>\$ 569,944</u>	<u>\$ 576,850</u>	<u>\$ 586,007</u>	<u>\$ 582,775</u>
\$ 111,947	\$ 117,488	\$ 118,371	\$ 119,954	\$ 125,805	\$ 132,671
-	-	-	-	-	-
29,703	26,011	28,288	29,677	32,485	37,725
<u>\$ 141,650</u>	<u>\$ 143,499</u>	<u>\$ 146,659</u>	<u>\$ 149,631</u>	<u>\$ 158,290</u>	<u>\$ 170,396</u>
\$ 754,733	\$ 759,149	\$ 750,335	\$ 742,886	\$ 746,968	\$ 751,809
17,848	21,967	24,613	65,456	69,820	72,470
(54,154)	(62,212)	(58,345)	(81,861)	(72,491)	(71,108)
<u>\$ 718,427</u>	<u>\$ 718,904</u>	<u>\$ 716,603</u>	<u>\$ 726,481</u>	<u>\$ 744,297</u>	<u>\$ 753,171</u>

**SCHEDULE II
CITY OF GARDEN GROVE
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)
(In Thousands)**

	Fiscal Year			
	2011	2012	2013	2014
Expenses:				
Governmental activities:				
Fire	\$ 18,710	\$ 19,497	\$ 20,273	\$ 20,876
Police	44,899	44,751	45,467	49,289
Traffic safety	2,905	3,197	3,097	3,872
Public right of way	13,013	14,768	16,541	14,051
Drainage	1,374	1,417	1,426	1,284
Community buildings	4,319	4,961	4,596	4,504
Community services	4,088	4,430	4,452	4,679
Economic Development	-	-	-	-
Parks and greenbelts	1,584	1,785	1,838	1,973
Community planning and development	49,088	10,945	7,938	8,491
Municipal support	3,154	6,443	6,344	7,112
Interest on long-term debt	5,132	3,783	1,815	1,305
Total governmental activities expenses	<u>148,266</u>	<u>115,977</u>	<u>113,787</u>	<u>117,436</u>
Business-type activities:				
Water	26,152	24,213	26,419	26,761
Sanitary District	8,708	7,672	8,641	7,092
Mobile home parks/RV park	1,497	565	-	-
Housing authority	-	30,894	31,586	30,489
Golf course	-	-	-	-
Total business-type activities expenses	<u>36,357</u>	<u>63,344</u>	<u>66,646</u>	<u>64,342</u>
Total primary government expenses	<u>184,623</u>	<u>179,321</u>	<u>180,433</u>	<u>181,778</u>
Program revenues:				
Governmental activities:				
Charges for services:				
Fire	3,400	1,051	1,106	1,422
Police	3,607	3,321	3,486	3,169
Traffic safety	1,342	1,343	1,349	1,349
Public right of way	146	137	249	358
Drainage	-	-	-	-
Community buildings	-	-	-	-
Community services	915	856	851	859
Economic development	-	-	-	-
Parks and greenbelts	1,368	1,346	1,319	1,282
Community planning and development	1,384	1,303	1,491	2,128
Municipal support	2,636	2,540	2,553	2,693
Operating grants and contributions	46,464	19,574	10,012	13,277
Capital grants and contributions	6,361	4,847	5,789	5,435
Total governmental activities program revenues	<u>67,623</u>	<u>36,318</u>	<u>28,205</u>	<u>31,972</u>
Business-type activities:				
Charges for services:				
Water	30,261	34,318	33,738	35,186
Sanitary District	12,187	12,294	13,204	12,051
Mobile home parks	318	1	-	-
Golf course	-	-	-	-
Operating grants and contributions	-	30,662	30,582	30,656
Capital grants and contributions	-	-	-	-
Total business-type activities program revenues	<u>42,766</u>	<u>77,275</u>	<u>77,524</u>	<u>77,893</u>
Total primary government program revenues	<u>110,389</u>	<u>113,593</u>	<u>105,729</u>	<u>109,865</u>
Net revenues (expenses):				
Governmental activities	(80,643)	(79,659)	(85,582)	(85,464)
Business-type activities	6,409	13,931	10,878	13,551
Total net revenues (expenses)	<u>\$ (74,234)</u>	<u>\$ (65,728)</u>	<u>\$ (74,704)</u>	<u>\$ (71,913)</u>

Fiscal Year					
2015	2016	2017	2018	2019	2020
\$ 21,939	\$ 20,700	\$ 23,934	\$ 27,428	\$ 27,053	\$ 32,910
50,837	47,309	53,783	64,245	62,965	76,176
3,517	3,001	4,425	5,088	5,214	5,734
16,903	16,917	18,456	18,952	19,108	17,499
1,445	1,453	1,438	1,561	1,464	1,396
4,973	4,691	4,998	5,096	4,552	4,802
4,797	4,606	5,184	5,677	5,684	6,268
1,944	2,333	4,271	3,099	3,235	2,950
2,146	1,957	1,861	5,628	2,367	2,190
7,837	5,633	6,989	9,590	8,235	9,352
7,609	6,151	8,434	8,721	10,812	9,914
862	1,962	1,212	1,133	1,049	1,112
124,809	116,713	134,985	156,218	151,738	170,303
30,003	26,982	31,109	35,410	34,062	37,937
8,128	8,095	8,709	9,671	9,554	9,509
-	-	-	-	-	-
30,707	36,947	30,390	33,130	34,218	37,038
68,838	72,024	70,208	78,211	77,834	85,963
193,647	188,737	205,193	234,429	229,572	256,266
1,011	1,683	1,347	1,830	1,329	698
3,019	2,717	3,150	3,599	3,293	3,470
1,351	1,347	1,356	1,355	1,350	1,352
272	391	394	406	450	362
-	-	-	-	-	-
-	-	401	-	510	508
986	768	1,015	1,145	1,446	761
-	-	108	-	-	-
1,264	1,226	1,265	834	678	776
1,839	2,320	2,031	3,605	4,360	3,275
2,656	3,109	3,555	3,730	3,646	3,256
13,295	15,819	14,868	14,771	21,660	22,125
6,032	3,569	497	2,329	3,739	3,036
31,725	32,949	29,987	33,604	42,461	39,619
33,145	29,158	32,130	35,595	36,966	38,575
12,095	12,339	12,939	12,837	14,002	14,413
-	-	-	-	-	-
-	-	-	-	-	1,243
30,726	31,730	31,379	31,461	34,417	37,376
-	-	-	-	-	-
75,966	73,227	76,448	79,893	85,385	91,607
107,691	106,176	106,435	113,497	127,846	131,226
(93,084)	(83,764)	(104,998)	(122,614)	(109,277)	(130,684)
7,128	1,203	6,240	1,682	7,551	5,644
\$ (85,956)	\$ (82,561)	\$ (98,758)	\$ (120,932)	\$ (101,726)	\$ (125,040)

(Continued)

**SCHEDULE II
CITY OF GARDEN GROVE
CHANGES IN NET POSITION (Continued)
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)
(In Thousands)**

	Fiscal Year			
	2011	2012	2013	2014
General revenues and other changes in net position:				
Governmental activities:				
Taxes:				
Sales taxes	\$ 16,776	\$ 18,461	\$ 19,805	\$ 20,285
Property taxes	52,268	43,920	35,145	35,286
Transient occupancy taxes	11,697	12,320	14,448	16,443
Other taxes	5,775	7,297	7,316	7,438
Motor vehicle taxes, levied for general purposes	801	87	90	75
Investment income	4,240	760	1,757	1,945
Other general revenues	425	651	1,210	297
Gain/(Loss) on sale of capital assets	-	(18,941) ¹	-	(1,002) ⁵
Transfers	-	20,373 ³	-	-
Capital Contribution	-	-	2,309 ⁴	-
Special Item	-	-	-	-
Total governmental activities	<u>91,982</u>	<u>84,928</u>	<u>82,080</u>	<u>80,767</u>
Business-type activities:				
Investment income	1,510	334	437	715
Gain/(Loss) on sale of capital assets	12,886	-	-	41
Other general revenues	-	95	-	169
Discontinued operations	-	(2,918) ²	-	-
Transfers	-	(20,373) ³	-	-
Total business-type activities	<u>14,396</u>	<u>(22,862)</u>	<u>437</u>	<u>925</u>
Total primary government	<u>106,378</u>	<u>62,066</u>	<u>82,517</u>	<u>81,692</u>
Changes in net position				
Governmental activities	11,339	5,269	(3,502)	(4,697)
Business-type activities	20,805	(8,931)	11,315	14,476
Total primary government	<u>\$ 32,144</u>	<u>\$ (3,662)</u>	<u>\$ 7,813</u>	<u>\$ 9,779</u>

Source: Finance Department, City of Garden Grove

The City of Garden Grove implemented GASB 63 and GASB 65 for the fiscal year ended June 30, 2013.

¹ FY11-12: The \$18.9 million loss in governmental activities represents a one-time loss as a result of the dissolution of Redevelopment Agency in 2012.

² FY11-12: The \$2.9 million loss in business-type activities represents a one-time loss due to the transfer of the remaining net position of RV Park enterprise fund to the Successor Agency Trust fund.

³ FY11-12: The \$20.4 million was primarily related to the \$19.6 million transfer from the Mobile Home Park enterprise fund to the General fund as a result of the discontinuance of operations of the Mobile Home Park fund.

⁴ FY12-13: The \$2.3 million capital contribution was related to the transfer of land from the Successor Agency Trust fund to the General fund.

⁵ FY13-14: The \$1.0 million loss in governmental activities represents a one-time loss due to the disposal of land.

Fiscal Year					
2015	2016	2017	2018	2019	2020
\$ 19,251	\$ 22,052	\$ 21,793	\$ 20,737	\$ 24,612	\$ 43,122
36,972	40,574	42,113	47,033	49,356	50,765
17,217	20,897	25,121	25,983	26,285	18,277
7,761	8,214	8,314	8,660	8,350	8,010
72	71	79	93	85	139
2,005	3,344	1,337	1,870	7,666	9,067
534	7,270	488	622	766	1,672
3	2,774	-	-	-	-
(7)	-	292	581	1,000	50
-	-	-	-	-	-
-	-	-	30,058	-	-
<u>83,808</u>	<u>105,196</u>	<u>99,537</u>	<u>135,637</u>	<u>118,120</u>	<u>131,102</u>
523	428	142	410	1,917	2,658
169	59	-	-	-	-
29	159	182	208	191	204
-	-	-	-	-	-
7	-	(292)	(581)	(1,000)	(50)
<u>728</u>	<u>646</u>	<u>32</u>	<u>37</u>	<u>1,108</u>	<u>2,812</u>
<u>84,536</u>	<u>105,842</u>	<u>99,569</u>	<u>135,674</u>	<u>119,228</u>	<u>133,914</u>
(9,276)	21,432	(5,461)	13,023	8,843	418
7,856	1,849	6,272	1,719	8,659	8,456
<u>\$ (1,420)</u>	<u>\$ 23,281</u>	<u>811</u>	<u>14,742</u>	<u>\$ 17,502</u>	<u>\$ 8,874</u>

SCHEDULE III
CITY OF GARDEN GROVE
BALANCE OF GOVERNMENTAL FUNDS
THE LAST TEN FISCAL YEARS
(Modified Accrual Basis of Accounting)
(In Thousands)

	Fiscal Year			
	2011	2012	2013	2014
General fund:				
Reserved	\$ -	\$ -	\$ -	\$ -
Non-Spendable:				
Agency reimbursement agreement	-	-	-	-
COP reimbursement agreement	-	-	-	-
Intercity loan	40,056	13,375	13,375	13,375
Land held for resale	-	-	-	-
Prepaid items	135	-	-	-
Deposits	-	-	-	-
Restricted:				
Public safety	-	-	-	-
Public right of way	-	-	-	-
Community services	-	-	-	-
Community planning and development	-	-	-	-
Municipal support	-	-	-	-
Pension Trust	-	-	-	-
Committed:				
Post-Employment Benefits	1,000	-	-	-
Community planning and development	-	-	-	-
Stability reserve	-	-	-	-
Assigned:				
Post-Employment Benefits	-	1,000	1,000	1,000
Garden Grove tourism improvement	-	53	139	231
Property tax lawsuit	500	500	500	500
Building improvements	1,300	1,300	1,300	1,300
General Plan	-	113	132	223
Paramedic Tax	-	-	-	-
Other purposes	384	-	-	-
Unreserved	-	-	-	-
Unassigned	4,566	18,444	16,016	16,217
Total general fund	<u>\$ 47,941</u>	<u>\$ 34,785</u>	<u>\$ 32,462</u>	<u>\$ 32,846</u>
All other governmental funds:				
Reserved	\$ -	\$ -	\$ -	\$ -
Non-Spendable:				
Intercity loan	13,829	-	-	-
Land held for resale	-	-	-	-
Prepaid items	4	-	-	-
Deposits	815	-	-	-
Restricted:				
Fire	1	-	-	-
Police	2,457	2,680	2,793	2,814
Public right of way	13,080	11,783	8,433	3,665
Drainage	287	354	453	569
Community services	1,450	207	650	-
Community planning and development	97,109	12,185	12,200	12,695
Municipal support	199	229	242	304
Committed:				
Community planning and development	994	-	-	-
Assigned:				
Post-Employment Benefits	-	-	-	-
Property tax lawsuit	-	-	-	-
Building improvements	-	-	-	-
Other purposes	-	-	-	-
Unreserved, reported in:				
Special revenue funds	-	-	-	-
Debt service funds	-	-	-	-
Capital projects funds	-	-	-	-
Unassigned	(31,170)	(3,055)	(67)	(551)
Total all other governmental funds	<u>\$ 99,055</u>	<u>\$ 24,383</u>	<u>\$ 24,704</u>	<u>\$ 19,496</u>

Source: Finance Department, City of Garden Grove

The City of Garden Grove implemented GASB 54 for the fiscal year ended June 30, 2011.

SCHEDULE IV
CITY OF GARDEN GROVE
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Modified Accrual Basis of Accounting)
(In Thousands)

	Fiscal Year		
	2011	2012	2013
Revenues:			
Taxes	\$ 91,330	\$ 82,531	\$ 77,231
Licenses and permits	962	946	1,128
Fines, forfeitures and penalties	2,911	2,673	2,960
Investment earnings	4,859	1,560	1,800
Charges for current services	12,002	10,401	10,084
From other agencies	50,336	15,617	13,324
Other revenues	6,393	1,612	3,332
Total revenues	<u>168,793</u>	<u>115,340</u>	<u>109,859</u>
Expenditures			
Current:			
Fire	18,862	19,996	20,447
Police	44,727	45,558	45,478
Traffic safety	2,733	2,894	2,595
Public right of way	5,865	5,880	5,730
Drainage	-	-	-
Community buildings	3,188	3,519	3,082
Community services	4,037	4,449	4,453
Economic development	-	-	-
Parks and greenbelts	1,664	1,883	1,927
Community planning and development	51,950	10,871	7,761
Municipal support	7,359	8,805	6,797
Capital outlay	15,754	15,569	10,366
Debt service:			
Principal retirement	4,214	4,434	1,939
Interest	4,938	3,226	1,383
Total expenditures	<u>165,291</u>	<u>127,084</u>	<u>111,958</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,502</u>	<u>(11,744)</u>	<u>(2,099)</u>
Other financing sources (uses):			
Transfers in	41,588	78,846	1,239
Transfers out	(41,492)	(57,373)	(1,139)
Issuance of debt	2,500	-	-
Proceeds of debt	-	1,856	-
Gain/(Loss) on sale of capital assets	-	-	-
Contribution to Housing Authority	-	-	-
Extraordinary Gain/(Loss)	-	(98,139)	-
Payment to bond escrow agent	-	-	-
Total other financing sources (uses)	<u>2,596</u>	<u>(74,810)</u>	<u>100</u>
Special Item			
Net change in fund balances	<u>\$ 6,098</u>	<u>\$ (86,554)</u>	<u>\$ (1,999)</u>
Debt service as a percentage of noncapital expenditures	6.1%	6.9%	3.3%

Source: Finance Department, City of Garden Grove

Fiscal Year						
2014	2015	2016	2017	2018	2019	2020
\$ 80,010	\$ 81,823	\$ 92,268	\$ 98,042	\$ 103,090	\$ 114,078	\$ 119,853
1,405	1,139	1,554	1,687	2,005	2,645	2,647
2,755	2,629	2,222	2,622	3,134	2,850	3,157
1,780	1,546	1,285	1,275	1,846	4,344	6,402
10,267	9,528	9,943	10,041	11,945	15,122	11,180
12,857	15,945	15,991	11,640	12,047	13,599	17,884
1,991	2,079	11,071	3,847	4,193	3,940	4,386
111,065	114,689	134,334	129,154	138,260	156,578	165,509
20,143	21,672	23,195	23,707	25,067	24,483	27,975
47,027	49,389	51,942	53,168	56,128	56,282	64,770
3,105	3,102	2,959	4,215	3,925	4,282	4,471
5,662	6,886	7,515	7,257	7,197	7,107	7,155
-	-	-	-	66	-	-
3,086	3,408	3,317	3,185	3,421	3,007	2,781
4,562	4,793	5,470	4,852	4,687	4,855	5,333
-	1,944	2,333	2,757	3,099	3,212	2,950
2,019	2,247	2,217	1,939	2,325	2,300	2,057
8,156	7,359	7,229	6,497	7,982	7,124	8,130
7,215	7,600	8,012	7,903	7,626	9,353	8,467
14,956	9,032	7,371	6,754	10,938	13,635	14,021
2,036	1,937	2,097	3,342	573	580	495
1,280	1,199	939	1,184	1,087	1,064	1,137
119,247	120,568	124,596	126,760	134,121	137,284	149,742
(8,182)	(5,879)	9,738	2,394	4,139	19,294	15,767
3,232	7,761	11,783	1,396	2,826	1,403	4,380
(1,181)	(3,558)	(11,683)	(1,296)	(1,253)	(1,303)	(7,357)
-	-	25,962	-	-	-	-
-	-	-	-	-	-	-
1,307	22	1,735	4,965	-	-	874
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	(17,462)	-	-	-	-
3,358	4,225	10,335	5,065	1,573	100	(2,103)
\$ (4,824)	\$ (1,654)	\$ 20,073	\$ 7,459	\$ 30,029	\$ 19,394	\$ -
				\$ 35,741		\$ 13,664
3.2%	2.8%	2.6%	3.8%	1.3%	1.3%	1.2%

**SCHEDULE V
CITY OF GARDEN GROVE
GENERAL GOVERNMENT MAJOR TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS**

Fiscal Year	Sales Tax	Property Tax	Franchise Tax	Business Operation Tax	Transient Occupancy Tax	Motor Vehicle Tax	Total
2011	16,776,350	17,254,068	2,349,125	3,425,691	11,696,706	800,742	52,302,682
2012	18,461,031	19,519,146	2,540,297	4,756,384	12,319,744	86,882	57,683,484
2013	19,804,727	35,145,142	2,506,722	4,809,344	14,447,817	90,025	76,803,777
2014	20,285,111	35,286,424	2,483,878	4,953,958	16,442,817	74,506	79,526,694
2015	19,251,431	36,972,309	2,532,706	5,228,239	17,216,510	71,970	81,273,165
2016	22,051,778	40,574,176	2,577,292	5,636,389	20,897,283	70,518	91,807,436
2017	21,792,872	42,113,373	2,532,462	5,781,098	25,121,419	79,429	97,420,653
2018	20,736,558	47,032,917	2,408,395	6,251,994	25,982,696	92,789	102,505,349
2019	29,371,450	49,355,823	2,404,867	5,945,451	26,285,461	84,911	113,447,963
2020	43,122,113	50,764,849	2,414,897	5,595,421	18,277,467	138,627	120,313,374

Source: Finance Department, City of Garden Grove

**SCHEDULE VI
CITY OF GARDEN GROVE
ASSESSED VALUE AND ESTIMATED ACTUAL VALUES OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS
(In Thousands)**

Fiscal Year Ended June 30	City		Taxable Assessed Value	Successor Agency		Taxable Assessed Value ¹	Total Direct Tax Rate
	Secured	Unsecured		Secured ¹	Unsecured ¹		
2011	9,304,082	321,497	9,625,579	2,707,066	302,619	3,009,685	1.064%
2012	9,492,746	303,025	9,795,771	2,689,600	299,937	2,989,537	1.064%
2013	9,580,743	303,685	9,884,428	2,720,784	271,370	2,992,154	1.074%
2014	9,933,103	308,944	10,242,047	2,785,756	295,259	3,081,015	1.140%
2015	10,538,784	356,435	10,895,219	2,897,658	328,394	3,226,052	1.145%
2016	10,568,876	234,280	10,803,156	3,070,910	317,449	3,388,359	1.151%
2017	12,226,724	364,776	12,591,500	3,579,711	363,489	3,943,200	1.150%
2018	12,873,943	335,785	13,209,728	3,797,471	366,576	4,164,047	1.189%
2019	12,373,687	263,636	12,637,323	3,801,697	361,772	4,163,469	1.183%
2020	13,000,870	232,485	13,233,355	3,913,862	391,616	4,305,478	1.184%

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.

¹ The Redevelopment Agency was dissolved in February 2012.
The Successor Agency was created to close out the Redevelopment Agency.

Source: Orange County Assessor's Office/HdL Coren & Cone

**SCHEDULE VII
CITY OF GARDEN GROVE
PROPERTY TAX RATES
DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS**

Fiscal Year	Basic Levy	City Paramedic	Metropolitan Water District	Orange County	Sanitation and Water	School Services	Other	Total
2011	1.0000	0.06000	0.00430	-	-	-	-	1.06430
2012	1.0000	0.06000	0.00370	-	-	-	-	1.06370
2013	1.0000	0.07000	0.00350	-	-	-	-	1.07350
2014	1.0000	0.07000	0.00350	-	-	0.06602	-	1.13952
2015	1.0000	0.07000	0.00350	-	-	0.07163	-	1.14513
2016	1.0000	0.07000	0.00350	-	-	0.07748	-	1.15098
2017	1.0000	0.07000	0.00350	-	-	0.07603	-	1.14953
2018	1.0000	0.08000	0.00350	-	-	0.10599	-	1.18949
2019	1.0000	0.08000	0.00350	-	-	0.09900	-	1.18250
2020	1.0000	0.08000	0.00350	-	-	0.10022	-	1.18372

Assessed values are expressed as 100% of "full value" as prescribed by California Revenue and Taxation Code Section 135.

Property tax in California is levied in accordance with Article 13A of the State Constitution at \$1 per \$100 county-wide assessed valuations plus other voter approved debt. Rates shown above are \$100 of assessed valuation. The one percent is allocated pursuant to State law to the appropriate units of local government.

Source: Orange County Tax Rates Book

**SCHEDULE VIII
CITY OF GARDEN GROVE
PRICIPAL PROPERTY TAX PAYERS
CURRENT YEAR AND TEN YEARS AGO**

Taxpayer	2020		2010	
	Taxable Assessed Value	Percent of Total City Taxable Assessed Value	Taxable Assessed Value	Percent of Total City Taxable Assessed Value
GWGG LLC	\$ 225,436,539	1.28%		
Investel Harbor Resorts LLC	140,118,413	0.79%		
Landmark Marriott Suites LLC	119,752,310	0.68%		
Bridge WF CA Crystal View LP	89,141,471	0.51%		
Khanna Enterprises	67,064,490	0.38%		
Rexford Industrial Realty LP	61,926,215	0.35%		
New Age Brookhurst LLC	54,073,661	0.31%		
Park Grove Fee Owner LLC	52,236,108	0.30%		
Chatham Rigg LLC	49,528,308	0.28%		
HGGA Promenade LP	48,588,715	0.28%		
American Lodging			104,395,000	0.81%
Landmark Marriott Suites			97,091,002	0.76%
KPA Rigg			52,519,392	0.41%
Car Noa GGT			48,380,328	0.38%
Newage Garden Grove			41,541,387	0.32%
Ohi Resort Hotels			40,928,894	0.32%
Walton CWCA Garden Grove			54,100,800	0.42%
Swedlow Inc.			25,151,229	0.20%
CRP-2 Monarch			24,480,000	0.19%
BB Promenade			25,440,536	0.20%
	<u>\$ 907,866,230</u>	<u>5.16%</u>	<u>\$ 514,028,568</u>	<u>4.01%</u>

Source: Hdl Coren & Cone The City of Garden Grove Top Ten Property Taxpayers

**SCHEDULE IX
CITY OF GARDEN GROVE
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS**

Fiscal Year	City Tax Rate (Per \$100)	Total Tax Levied	Current Tax Collections	Percent of Current Taxes Collected	Delinquent Tax Collections	Total Tax Collections	Ratio of Total Tax Collections to Total Tax Levy	Outstanding Delinquent Taxes	Ratio of Delinquent Taxes to Total Tax Levy
2011	0.0030	17,407,275	16,491,089	94.7	520,209	17,011,298	97.7	302,494	1.7%
2012	0.0030	17,792,829	16,539,285	93.0	277,560	16,816,846	94.5	333,343	1.9%
2013	0.0030	19,080,983	18,555,697	97.2	339,959	18,895,656	99.0	264,446	1.4%
2014	0.0030	20,112,895	19,256,287	95.7	281,184	19,537,471	97.1	231,857	1.2%
2015	0.0025	21,411,687	20,704,013	96.7	237,945	20,941,958	97.8	230,751	1.1%
2016	0.0025	22,611,366	21,721,987	96.1	213,997	21,935,984	97.0	517,198	2.3%
2017	0.0025	23,155,878	22,914,391	99.0	206,984	23,121,375	99.9	326,133	1.4%
2018	0.0025	26,376,092	25,752,153	97.6	174,164	25,926,316	98.3	134,739	0.5%
2019	0.0025	26,866,637	26,606,288	99.0	202,200	26,808,488	99.8	176,785	0.7%
2020	0.0025	28,019,537	27,164,413	96.9	567,147	27,731,560	99.0	248,420	0.9%

In implementing Article XIIIa of the State Constitution, the Revenue and Taxation Code provides for a single Basic Tax Rate Levy for County/City/School/Special Districts and other rates necessary to retire bonded and other indebtedness.

Source: Orange County Property Tax Ledger
Finance Department, City of Garden Grove

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**SCHEDULE X
CITY OF GARDEN GROVE
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS**

Fiscal Year Ended June 30	Governmental Activities						Total Governmental Activities
	Certificates of Participation 2002 ¹	Lease Revenue Bonds ²	RDA 2008 Bonds ³	Tax Allocation Bonds ⁴	Loans ^{5 6}	Capital Leases ⁷	
2011	19,510,000	-	1,890,000	48,415,000	44,157,481	2,850,033	116,822,514
2012	18,970,000	-	-	-	7,380,266	2,134,919	28,485,185
2013	18,410,000	-	-	-	6,345,613	1,371,910	26,127,523
2014	17,830,000	-	-	-	5,276,879	817,516	23,924,395
2015	17,210,000	-	-	-	4,128,913	812,176	22,151,089
2016	-	25,568,492	-	-	2,895,399	546,422	29,010,313
2017	-	25,104,126	-	-	69,826	622,676	25,796,628
2018	-	24,624,760	-	-	23,732	589,293	25,237,785
2019	-	24,120,394	-	-	-	373,317	24,493,711
2020	-	23,601,028	-	-	-	229,928	23,830,956

^{1 2} The City refunded the 2002 COP in 2015 with the 2015A Lease Revenue Bonds and upsized with additional issuance of approximately \$8,500,000.

³ The former Redevelopment Agency entered into a subordinate note purchase agreement in the amount of \$2,015,000 in June 2008 to refund a note issued to Katella Cottages. After dissolution, this liability is the responsibility of the State of California. Since dissolution in February 2012, the RDA 2008 Bonds (above) no longer report the Katella Cottages Loan.

⁴ The City refunded the \$52,325,000 tax allocation bonds in 2003.

⁵ The former Redevelopment Agency borrowed \$32,000,000 from Union Bank in 2008. After dissolution this liability is the responsibility of the State of California. Since dissolution in February 2012, Loans (above) no longer report the Union Bank loan.

⁶ The Housing Authority refunded the \$9,010,000 HUD Section 108 loan, of which \$7,660,000 borrowed from HUD in 2008 was paid off in fiscal year 2015-2016.

⁷ The City entered into various capital leases for energy retrofitting, mail machines, copiers, and telephones.

⁸ The City issued \$16,625,000 Water Revenue Bond in 2010.

⁹ The City issued \$21,845,000 Sewer COP in 2006; and refunded the 2006 Sewer COPs in 2017.

¹⁰ 1993 COP was issued to finance acquisition of real property by the Garden Grove Housing Authority.

¹¹ These ratios are calculated using personal income and population for the prior calendar year.

Source: Finance Department, City of Garden Grove

Business-type Activities				Total Primary Government	Percentage of Personal Income ¹¹	Debt Per Capita ¹¹
Water Revenue Bonds ⁸	Sewer Revenue COP ⁹	Certificates of Participation ¹⁰	Total Business-type Activities			
28,670,000	20,945,000	-	49,615,000	166,437,514	0.36%	974
27,390,000	20,470,000	-	47,860,000	76,345,185	0.17%	442
26,826,738	20,298,745	-	47,125,483	73,253,006	0.16%	423
25,382,945	19,769,567	-	45,152,512	69,076,907	0.15%	397
23,884,150	19,220,388	-	43,104,538	65,255,627	0.13%	373
20,775,000	18,365,000	-	39,140,000	68,150,313	0.14%	384
19,571,107	16,740,627	-	36,311,734	62,108,362	0.12%	352
18,039,382	16,148,171	-	34,187,553	59,425,338	0.11%	336
16,381,152	15,535,716	-	31,916,868	56,410,579	0.10%	322
14,667,922	14,908,260	-	29,576,182	53,407,138	0.09%	306

**SCHEDULE XI
CITY OF GARDEN GROVE
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS
(In Thousands, except Per Capita)**

Fiscal Year Ended June 30	Outstanding General Bonded Debt			Total	Percent of Assessed Value ¹	Per Capita
	Certificates of Participation	Lease Revenue Bonds	Tax Allocation Bonds			
2011	19,510	-	48,415	67,925	0.54%	397
2012	18,970	-	-	18,970	0.15%	110
2013	18,410	-	-	18,410	0.14%	106
2014	17,830	-	-	17,830	0.13%	102
2015	17,210	-	-	17,210	0.12%	98
2016	-	25,568	-	25,568	0.18%	144
2017	-	25,104	-	25,104	0.15%	142
2018	-	24,625	-	24,625	0.14%	139
2019	-	24,120	-	24,120	0.14%	138
2020	-	23,601	-	23,601	0.13%	135

General bonded debt is debt payable with governmental fund resources and general obligation bonds recorded in enterprise funds (of which, the City has none).

¹ Assessed value has been used because the actual value of taxable property is not readily available in the State of California.

Source: Finance Department, City of Garden Grove

**CITY OF GARDEN GROVE
DIRECT AND OVERLAPPING BONDS AND DEBT
JUNE 30, 2020**

CITY OF GARDEN GROVE

2019-20 Assessed Valuation: \$17,647,291,338

	Total Debt 6/30/2020	% Applicable (1)	City's Share of Debt 6/30/20
<u>OVERLAPPING TAX AND ASSESSMENT DEBT:</u>			
Metropolitan Water District	\$ 37,300,000	0.570	\$ 212,610
Coast Community College District	908,050,757	6.203	56,326,388
North Orange County Joint Community College District	284,769,001	2.278	6,487,038
Rancho Santiago Community College District	220,164,038	6.442	14,182,967
Rancho Santiago Community College District School Facilities Improvement District No. 1	166,020,000	11.058	18,358,492
Garden Grove Unified School District	403,257,300	57.933	233,619,052
Orange Unified School District	180,385,000	1.252	2,258,420
Anaheim Union High School District	283,473,955	0.076	215,440
Huntington Beach Union High School District	172,819,998	1.289	2,227,650
Anaheim School District	275,781,416	0.095	261,992
Magnolia School District	20,788,305	0.222	46,150
Westminster School District	100,121,110	7.437	7,446,007
TOTAL OVERLAPPING TAX AND ASSESSMENT DEBT			\$ 341,642,206

<u>DIRECT AND OVERLAPPING GENERAL FUND DEBT:</u>			
Orange County General Fund Obligations	\$ 386,745,000	2.820	\$ 10,906,209
Orange County Pension Obligation Bonds	466,863,754	2.820	13,165,558
Orange County Board of Education Certificates of Participation	12,930,000	2.820	364,626
North Orange Regional Occupation Program Certificates of Participation	8,950,000	0.027	2,417
Coast Community College District General Fund Obligations	2,600,000	6.203	161,278
Orange Unified School District Certificates of Participation	24,951,384	1.252	312,391
Orange Unified School District Benefit Obligations	63,565,000	1.252	795,834
Anaheim Union High School District Certificates of Participation	32,400,000	0.076	24,624
Huntington Beach Union High School District Certificates of Participation	62,581,090	1.289	806,670
Magnolia School District Certificates of Participation	14,143,525	0.222	31,399
Westminster School District Certificates of Participation	35,707,297	7.437	2,655,552
TOTAL DIRECT AND OVERLAPPING GENERAL FUND DEBT			\$ 29,226,558

DIRECT GOVERNMENTAL FUND DEBT (NET OF BOND DISCOUNT/PREMIUM):

City of Garden Grove Governmental Fund Obligations			
Lease Revenue Bonds	\$ 23,601,028	100%	\$ 23,601,028
Capital Lease Payable	229,928	100%	229,928
			\$ 23,830,956

TOTAL DIRECT DEBT \$ 23,830,956

TOTAL OVERLAPPING DEBT \$ 370,868,764

COMBINED TOTAL DEBT \$ 394,699,720 ²

¹

The percentage of overlapping debt applicable to the city is estimated using taxable assessed property value. Applicable percentages were estimated by determining the portion of the overlapping district's assessed value that is within the boundaries of the city divided by the district's total taxable assessed value.

² Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and non-bonded capital lease obligations. Qualified Zone Academy Bonds are included based on principal due at maturity.

Ratios to 2019-20 Assessed Valuation:

Total Overlapping Tax and Assessment Debt	2.10%
Total Direct Debt (\$23,830,956)	0.13%
Combined Total Debt	2.23%

Source: California Municipal Statistics, Inc. / MuniServices, LLC

**SCHEDULE XIII
CITY OF GARDEN GROVE
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS**

	Fiscal Year			
	2011	2012	2013 ¹	2014 ¹
Assessed valuation	\$ 9,625,579	\$ 9,795,771	\$ 9,884,428	\$ 10,242,047
Conversion percentage	25%	25%	25%	25%
Adjusted assessed valuation	2,406,395	2,448,943	2,471,107	2,560,512
Debt limit percentage	15%	15%	15%	15%
Debt limit	360,959	367,341	370,666	384,077
Total net debt applicable to limit: General obligation bonds	-	-	-	-
Legal debt margin	<u>\$ 360,959</u>	<u>\$ 367,341</u>	<u>\$ 370,666</u>	<u>\$ 384,077</u>
Total debt applicable to the limit as a percentage of debt limit	0.0%	0.0%	0.0%	0.0%

¹ The Government Code of the State of California provides for a legal debt limit of 15% of gross assessed valuation. However, this provision was enacted when assessed valuation was based upon 25% of market value. Effective with the 1981-82 fiscal year, each parcel is now assessed at 100% of market value (as of the most recent change in ownership for that parcel). The computations shown above reflect a conversion of assessed valuation data for each fiscal year from the current full valuation perspective to the 25% level that was in effect at the time that the legal debt margin was enacted by the State of California for local governments located within the state.

Source: Finance Department, City of Garden Grove
Orange County Tax Assessor's Office

Fiscal Year					
2015	2016	2017	2018	2019	2020
\$ 10,895,219	\$ 10,803,156	\$ 12,591,500	\$ 13,209,728	\$ 12,637,323	\$ 13,233,355
25%	25%	25%	25%	25%	25%
2,723,805	2,700,789	3,147,875	3,302,432	3,159,331	3,308,339
15%	15%	15%	15%	15%	15%
408,571	405,118	472,181	495,365	473,900	496,251
-	-	-	-	-	-
<u>\$ 408,571</u>	<u>\$ 405,118</u>	<u>\$ 472,181</u>	<u>\$ 495,365</u>	<u>\$ 473,900</u>	<u>\$ 496,251</u>
0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

**SCHEDULE XIV
CITY OF GARDEN GROVE
PLEDGED-REVENUE COVERAGE
LAST TEN FISCAL YEARS**

Fiscal Year	Gross Revenue	Expenses ¹	Water Revenue Bonds				
			Resources Available for Debt Service	Debt Service Requirement			Coverage
				Principal	Interest	Total	
2011	30,651,300	21,520,591	9,130,709	1,040,000	1,299,320	2,339,320	3.90
2012	34,492,870	21,413,634	13,079,236	1,280,000	1,383,464	2,663,464	4.91
2013	33,933,081	22,848,625	11,084,456	1,320,000	1,340,727	2,660,727	4.17
2014	35,721,417	22,876,255	12,845,162	1,375,000	1,286,725	2,661,725	4.83
2015	33,573,575	25,146,241	8,427,334	1,430,000	1,225,677	2,655,677	3.17
2016	29,519,804	25,781,906	3,737,898	1,490,000	1,165,202	2,655,202	1.41
2017	32,345,481	26,404,580	5,940,901	1,515,000	861,491	2,376,491	2.50
2018	35,946,867	30,301,866	5,645,001	1,570,000	817,465	2,387,465	2.36
2019	37,832,009	28,891,265	8,940,744	1,600,000	775,290	2,375,290	3.76
2020	39,490,046	31,574,927	7,915,119	1,655,000	724,740	2,379,740	3.33

Source: Finance Department, City of Garden Grove

¹ Total operating expense less depreciation and amortization.

² The City entered into a sewer revenue bond agreement on April 1, 2006; the first year's interest was prorated from bond commencement. The debt amortization started in FY09-10 with an annual principal repayment on June 15. In FY 16/17 the City refunded 2006 Sewer COP with the issuance of the Garden Grove Sanitary District, Revenue Refunding bonds, Series 2017.

Sewer Revenue Bond							
Fiscal Year	Gross Revenue	Expenses	Resources Available for Debt Service	Debt Service Requirement			Coverage
				Principal ²	Interest ²	Total	
2011	9,570,394	2,786,977	6,783,417	460,000	1,005,741	1,465,741	4.63
2012	9,293,119	3,555,210	5,737,909	475,000	987,341	1,462,341	3.92
2013	10,302,890	3,645,873	6,657,017	495,000	968,341	1,463,341	4.55
2014	10,361,393	3,264,411	7,096,982	515,000	948,541	1,463,541	4.85
2015	10,242,532	3,814,961	6,427,571	535,000	927,941	1,462,941	4.39
2016	10,521,214	3,880,996	6,640,218	560,000	906,541	1,466,541	4.53
2017	10,356,150	4,424,966	5,931,184	580,000	884,141	1,464,141	4.05
2018	10,641,504	5,009,287	5,632,217	520,000	676,575	1,196,575	4.71
2019	11,951,932	5,152,423	6,799,509	540,000	660,975	1,200,975	5.66
2020	12,673,629	4,993,491	7,680,138	555,000	639,375	1,194,375	6.43

(Continued)

**SCHEDULE XIV
CITY OF GARDEN GROVE
PLEDGED-REVENUE COVERAGE (Continued)
LAST TEN FISCAL YEARS**

Fiscal Year	2014 Tax Allocation Refunding Bonds Debt Service Requirement				
	Tax Increment ¹	Principal	Interest	Total	Coverage
2011	19,632,456	1,850,000	2,533,638	4,383,638	4.48
2012	7,198,257	1,945,000	2,402,238	4,347,238	1.66
2013	20,003,696	2,020,000	2,320,413	4,340,413	4.61
2014	20,205,156	2,105,000	2,232,756	4,337,756	4.66
2015	20,526,084	2,195,000	2,130,406	4,325,406	4.75
2016	15,837,862	2,360,000	1,526,300	3,886,300	4.08
2017	18,484,197	2,430,000	1,454,450	3,884,450	4.76
2018	17,693,119	2,505,000	1,380,425	3,885,425	4.55
2019	17,445,206	2,380,000	1,295,250	3,675,250	4.75
2020	18,868,786	2,685,000	1,193,950	3,878,950	4.86

Source: Finance Department, City of Garden Grove

¹ Due to the dissolution of the Redevelopment Agency in February 2012, the Tax Increment is now deposited in the City of Garden Grove RPTTF project area.

**SCHEDULE XIV
CITY OF GARDEN GROVE
PLEDGED-REVENUE COVERAGE (Continued)
LAST TEN FISCAL YEARS**

Fiscal Year	2016 Tax Allocation Bonds Debt Service Requirement				Coverage
	Tax Increment ¹	Principal	Interest	Total	
2011				-	
2012				-	
2013				-	
2014				-	
2015				-	
2016				-	
2017	18,484,197		1,716,504	1,716,504	10.77
2018	17,693,119		1,652,250	1,652,250	10.71
2019	17,445,206		1,652,250	1,652,250	10.56
2020	18,868,786		1,652,250	1,652,250	11.42

Source: Finance Department, City of Garden Grove

¹ Due to the dissolution of the Redevelopment Agency in February 2012, the Tax Increment is now deposited in the City of Garden Grove RPTTF project area.

**SCHEDULE XV
CITY OF GARDEN GROVE
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN CALENDAR YEARS**

Fiscal Year	Population	Personal Income (in thousands)	Per Capita Personal Income	Unemployment Rate
2011	170,883	4,567,065	26,006	11.2%
2012	172,648	4,371,270	25,581	9.6%
2013	173,075	4,696,862	27,205	7.8%
2014	173,953	4,747,258	27,429	6.5%
2015	174,774	4,924,023	28,307	4.2%
2016	177,303	4,999,605	28,606	4.4%
2017	176,277	5,087,579	28,694	4.8%
2018	176,896	5,243,712	29,747	3.4%
2019	175,155	5,490,131	31,344	3.3%
2020	174,801	5,763,401	32,971	14.9%

Source: State Employment Development Department
California Department of Finance
Center for Demographic Research / Fullerton.edu / Ycharts.com

**SCHEDULE XVI
CITY OF GARDEN GROVE
PRINCIPAL EMPLOYERS
CURRENT YEAR AND TEN YEARS AGO**

Employer	2020		2010	
	Number of Employees	Percent of Total Employment	Number of Employees	Percent of Total Employment
Great Wolf Lodge Southern California	700	0.83%		
Air Industries Company	625	0.74%	662	0.87%
Garden Grove Hospital Medical Center	516	0.61%		
Hyatt Regency	424	0.50%		
GKN Aerospace Transparency Systems Inc	409	0.48%	331	0.44%
Safran Cabin Inc	350	0.41%		
Costco #126	323	0.38%		
Full Clip	310	0.37%		
Walmart #4171	272	0.32%		
Lutheran Social Services of Southern CA	250	0.29%		
Saint Gobain Performance Plastics			363	0.48%
Prime Healthcare Services			516	0.68%
Driessen Aircraft Interior Systems			370	0.49%
OfficeMax Inc.			360	0.47%
Crystal Cathedral			290	0.38%
C&D Zodiac			286	0.38%
Money Mailer LLC			270	0.36%
Exemplis Corporation			268	0.35%

Total employment as used above represents the total employment of all employers located within City limits.

Source: Business Tax Division, City of Garden Grove

**SCHEDULE XVII
CITY OF GARDEN GROVE
FULL-TIME AND PART-TIME CITY EMPLOYEES
BY DEPARTMENT
LAST TEN FISCAL YEARS**

Department	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
City Manager	10	9	9	9	9	10	29	29	30	35
Community Development	59	65	58	58	58	53	37	37	35	37
Community Services	143	159	156	157	151	147	146	153	157	116
Economic Development	13	13	-	-	-	-	-	-	-	-
Finance	37	37	39	40	40	41	38	38	37	36
Fire	110	110	107	109	111	111	106	106	103	- *
Information Technology	20	20	20	19	19	19	20	20	20	20
Personnel	9	10	9	9	9	10	11	11	12	12
Police	333	302	275	268	273	272	289	293	263	282
Public Works	<u>196</u>	<u>199</u>	<u>194</u>	<u>195</u>	<u>194</u>	<u>196</u>	<u>198</u>	<u>198</u>	<u>186</u>	<u>184</u>
Total	<u>930</u>	<u>924</u>	<u>867</u>	<u>864</u>	<u>864</u>	<u>859</u>	<u>874</u>	<u>885</u>	<u>843</u>	<u>722</u>
Full time employees	681	676	621	623	633	632	640	641	642	560
Part time employees	249	248	246	241	231	227	234	244	201	162

Source: Budget Division, City of Garden Grove

* On August 16, 2019 Garden Grove Fire Department transitioned to the Orange County Fire Authority (OCFA).

**SCHEDULE XVIII
CITY OF GARDEN GROVE
OPERATING INDICATORS
BY FUNCTION
LAST TEN FISCAL YEARS**

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Police:										
Arrests Report	6,920	6,651	6,774	6,423	6,478	5,468	6,358	7,476	6,112	5,436
Traffic citations issued	14,945	11,393	13,815	10,903	9,604	9,890	9,114	11,114	8,598	7,403
Fire:										
Number of emergency calls	23,381	25,586	26,739	26,785	26,785	14,627	15,134	15,297	15,142	13,092 *
Public Right-of-Way:										
Parking citations issued	24,800	24,590	24,571	25,919	28,017	25,500	27,127	33,797	34,508	28,430
Permits issued	201	314	406	501	605	546	482	566	563	560
Community Services:										
Number of recreation classes	1,817	1,540	1,987	2,016	2,416	1,918	1,947	1,701	2,057	1,932
Housing vouchers	2,337	2,337	2,337	2,337	2,337	2,337	2,337	2,337	2,337	2,337
Community Planning and Development										
Building permits issued	3,881	2,036	2,427	2,808	2,041	2,259	2,233	3,066	3,986	3,954
Water:										
Number of accounts	33,689	33,751	34,206	33,807	33,834	33,870	33,892	33,893	33,911	34,054
Average daily consumption (thousands of gallons)	20,528	21,480	21,324	22,024	20,391	17,563	17,946	20,249	18,298	18,038
Solid Waste Disposal:										
Number of accounts	33,308	33,424	33,886	34,136	33,658	33,968	33,966	33,786	33,700	33,542
Drainage:										
Channels cleaned (miles)	5	5	5	5	5	5	5	5	5	5
Municipal Support:										
Passports issued ¹	292	624	673	507	247	N/A	N/A	N/A	N/A	N/A
Source: City of Garden Grove										

¹ Passport services discontinued as of July 1, 2015.

* On August 16, 2019 Garden Grove Fire Department transitioned to the Orange County Fire Authority (OCFA).

**SCHEDULE XIX
CITY OF GARDEN GROVE
CAPITAL ASSETS STATISTICS
BY FUNCTION
LAST TEN FISCAL YEARS**

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Police: Stations	1	1	1	1	1	1	1	1	1	1
Fire: Fire stations	7	7	7	7	7	7	7	7	7	7 *
Public Right-of-Way: Streets (miles)	305	305	305	305	305	305	305	305	305	305
Community Services: Parks	16	16	16	16	16	19	19	20	19	19
Park acreage	142	142	142	142	142	137	137	140	124	124
Community centers	2	2	2	2	2	2	2	2	9	9
Water: Water mains (miles)	433	433	433	433	433	433	433	433	433	433
Number of connections	33,689	33,751	34,206	34,257	34,294	34,313	34,336	34,347	34,380	34,459
Sewage Collection: Sanitary sewers (miles)	320	320	320	320	320	320	320	320	320	320
Drainage: Storm drains (miles)	35	35	35	35	35	35	35	35	35	35

Source: City of Garden Grove

* On August 16, 2019 Garden Grove Fire Department transitioned to the Orange County Fire Authority (OCFA). However, the City retains the ownership of the Fire stations and OCFA leases for \$1 per year for each facility.

**Independent Accountant's Report on Agreed-Upon Procedures
Applied to Appropriations Limit Worksheets**

The Honorable Mayor and City Council
City of Garden Grove, California

We have applied the procedures enumerated below to the appropriations limit worksheets prepared by the City of Garden Grove, California (City) for the year ended June 30, 2020. These procedures, which were agreed to by the City and the League of California Cities (as presented in the League publication entitled *Article XIII B Appropriations Limitation Uniform Guidelines*) were performed solely to assist the City in meeting the requirements of Section 1.5 of *Article XIII B of the California Constitution*. The City is responsible for the calculations and adoption of the Appropriations Limit.

The sufficiency of the procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures performed and the results of those procedures were as follows:

1. We obtained the worksheets referred to above and compared the limit and annual adjustment factors included in those worksheets to the limit and annual adjustment factors that were adopted by resolution of the City Council. We also compared the population and inflation options included in the aforementioned worksheets to those that were selected by a recorded vote of the City Council.

Results: No exceptions were noted as a result of our procedures.

2. We recalculated the mathematical calculations reflected in the City's worksheets.

Results: No exceptions were noted as a result of our procedures.

3. We compared the current year information used to determine the current year limit and found that it agreed to worksheets prepared by the City and to information provided by the State Department of Finance.

Results: No exceptions were noted as a result of our procedures.

4. We compared the amount of the prior year appropriations limit presented in the worksheets to the amount adopted by the City Council as the limit for the prior year.

Results: No exceptions were noted as a result of our procedures.

This engagement to apply agreed-upon procedures was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the worksheets referred to above. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. No procedures have been performed with respect to the determination of the appropriation limit for the base year, as defined by the League publication entitled *Article XIII B Appropriations Limitation Uniform Guidelines*.

This report is intended solely for the use of the City of Garden Grove, California and is not intended to be, and should not be, used by anyone other than the specified parties.

Davis Fan up

Irvine, California
December 1, 2020

**Independent Auditor's Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an Audit of the Air Quality
Improvement Special Revenue Fund Performed
in Accordance with *Government Auditing Standard***

The Honorable City Council of
the City of Garden Grove, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the City of Garden Grove, California (the City) including the Air Quality Improvement Special Revenue Fund (the Fund) of the City, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 1, 2020.

Internal Control over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's Fund financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. Such provisions include those provisions of laws and regulations identified in Assembly Bill 2766 Chapter 1705 [Health and Safety Code Sections 44220 through 44247] (the Guide). However, providing an opinion on

compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

A handwritten signature in blue ink that reads "Davis Fan" followed by a stylized flourish.

Irvine, California
December 1, 2020

To the Honorable City Council
The City of Garden Grove

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of The City of Garden Grove for the year ended June 30, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and OMB Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 11, 2020. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during 2020. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the City's financial statements were:

Management's estimate of amounts recorded as claims and liabilities is based on management's reliance on a third party claims administrator. We evaluated the key factors and assumptions used to develop the amounts by the third party claims administrator and determined that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of transactions related to net pension and OPEB liabilities based on actuarial information. We evaluated the key factors and assumptions used to develop the amounts by the actuary and determined that it is reasonable in relation to the financial statements taken as a whole.

Management's determination that certain notes receivable with third parties are fully collectible. We evaluated the key factors and assumptions used to arrive at that determination and determined that it is reasonable in relation to the financial statements taken as a whole.

There were no particularly sensitive note disclosures affecting the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements, except for two. The two uncorrected immaterial misstatements are adjustments to 1) record compensated absences in the Water and Sewer funds and 2) include the implied rate subsidy in OPEB contributions subsequent to the measurement date. For these uncorrected misstatements, management has determined that the effect is immaterial both individually and in the aggregate, to each effected opinion unit's financial statements taken as a whole. There were no material misstatements detected as a result of audit procedures.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 1, 2020.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City of Garden Grove's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the *management's discussion and analysis, the schedule of changes in the net pension liability and related ratios and the schedule of contributions - miscellaneous, and safety plans, the schedule of changes in OPEB liability and*

related ratios, and *budgetary comparison schedules*, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the *combining* and *individual non-major fund financial statements* and the *budgetary comparison schedules*, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the *introductory* and *statistical sections*, which accompany the financial statements but are not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the information and use of the City Council and management of the City of Garden Grove and is not intended to be, and should not be, used by anyone other than these specified parties.

A handwritten signature in blue ink that reads "Davis Fan" followed by a stylized flourish.

Irvine, California
December 1, 2020

City of Garden Grove

INTER-DEPARTMENT MEMORANDUM

To: Scott C. Stiles From: Teresa Pomeroy

Dept.: City Manager Dept.: City Clerk

Subject: Adoption of a Proclamation Date: 12/8/2020
 declaring December 10,
 2020, to be Human Rights
 Day in Garden Grove.
 (*Action Item*)

Attached for consideration and recommended adoption is a Proclamation declaring December 10, 2020, as Human Rights Day in Garden Grove.

ATTACHMENTS:

Description	Upload Date	Type	File Name
Proclamation	12/1/2020	Proclamation	12-8- 20__Human_Rights_Day_Proclamtion.2020.pdf

PROCLAMATION

December 10, 2020 as

Human Rights Day in Garden Grove

WHEREAS, on December 10, 1948, the General Assembly of the United Nations adopted the first Universal Declaration of Human rights, proclaiming that "All human beings are born free and equal in dignity and rights";

WHEREAS, since this historic declaration 72 years ago, December 10 has been recognized internationally as Human Rights Day;

WHEREAS, the Universal Declaration asserts that recognition of the inherent dignity and of the equal and inalienable rights of all members of the human family is the foundation of freedom, justice, and peace;

WHEREAS, disregard and contempt for human rights have resulted in acts which have outraged the conscience of humankind;

WHEREAS, a world in which human beings shall enjoy freedom of speech and belief and freedom from fear and want has been proclaimed as the highest aspiration of the common people;

WHEREAS, the Universal Declaration is referred to as the authoritative definition of human rights standards and increasingly referred to as customary international law, which all countries must abide;

WHEREAS, the primary responsibility to promote respect for these rights and freedoms lies with each individual and each of us can play a major role in enhancing human rights; and

WHEREAS, the City of Garden Grove, reaffirms its faith in fundamental human rights, in the dignity and worth of every human person, in the global right to safe migration for all immigrants and refugees, in the equal rights of men and women, and has determined to promote social progress and better standards of human life.

NOW, THEREFORE BE IT PROCLAIMED that the City of Garden Grove declares December 10, 2019, to be Human Rights Day in Garden Grove, and encourages all citizens to continue a commitment to upholding freedom, democracy and human rights in our community and around the globe.

December 8, 2020

City of Garden Grove

INTER-DEPARTMENT MEMORANDUM

To:	Scott C. Stiles	From:	Laura J. Stover
Dept.:	City Manager	Dept.:	Human Resources
Subject:	Adoption of a Resolution dissolving the Joint Powers Employee Benefit Authority and terminating the Joint Exercise of Powers Agreement. (<i>Action Item</i>)		
		Date:	12/8/2020

OBJECTIVE

For the City Council to adopt the attached Resolution to dissolve the Joint Powers Employee Benefit Authority and terminate the Joint Exercise of Powers Agreement.

BACKGROUND

In 1987, the cities of Costa Mesa and Newport Beach entered into a Joint Powers Exercise Agreement ("Agreement"), into which Garden Grove later entered in 1991, to create the Joint Powers Employee Benefit Authority ("Authority"). The Authority established the Joint Powers Employee Benefit Authority Medical Premium Retirement Benefit Plan ("Plan") to provide a deferred compensation plan for City employees to cover health premiums in retirement. In 2006, Garden Grove elected to cease future contributions to the Plan, and in 2008, began mandatory disbursements of Section 409A funds.

Recently, the Member Agencies discussed the option of terminating the Agreement. Section 17 of the original Plan Agreement stipulates that the governing bodies of three quarters or more of the Members must adopt a resolution of termination within any 120 days in order to terminate the Agreement and dissolve the Authority.

DISCUSSION

The Member Agencies agreed to begin the process of terminating the Agreement since participant activities for the Plan have decreased over the years. The cities of Newport Beach and Costa Mesa have ceased administering the program as all assets have been disbursed. For Garden Grove, the number of participants has decreased significantly over the years as most of the funds have been disbursed to the respective participants. With little participant activity, maintenance of the program is not an efficient use of staff time and City resources.

Upon approval of the resolution by the governing bodies of all three Member Agencies, the remaining funds will be distributed back to the participants. The Agreement will terminate at the end of the 2020-21 Fiscal Year and exist only for the purposes of disposing of all assets and closing out all affairs of the Authority. The City of Newport Beach adopted the resolution to terminate the Agreement on November 24, 2020, and the City of Costa Mesa will decide upon the resolution at their City Council meeting on December 15, 2020. All governing boards of the Member Agencies must adopt a resolution to terminate in order to formally and completely dissolve the program and terminate the Agreement.

FINANCIAL IMPACT

There is no financial impact to the City. The funds in this Trust will be distributed back to the participants.

RECOMMENDATION

It is recommended that the City Council:

- Adopt the attached Resolution to dissolve the Joint Powers Employee Benefit Authority and terminate the Joint Exercise of Powers Agreement.

ATTACHMENTS:

Description	Upload Date	Type	File Name
Resolution JPEBA	11/30/2020	Resolution	12-8-20_GG_JPEBA_Resolution_2020-12-08.pdf

GARDEN GROVE CITY COUNCIL

RESOLUTION NO.

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GARDEN GROVE, CALIFORNIA,
TO DISSOLVE THE JOINT POWERS EMPLOYEE BENEFIT AUTHORITY AND TERMINATE
THE JOINT EXERCISE OF POWERS AGREEMENT

WHEREAS, on or about October 19, 1987, the City of Costa Mesa and the City of Newport Beach entered into a Joint Exercise of Powers Agreement ("Agreement") creating the Joint Powers Employee Benefit Authority ("Authority"); and

WHEREAS, the City of Garden Grove was subsequently added on June 18, 1991 as a party to the Agreement and as a member of the Authority; and

WHEREAS, the purpose of the Agreement was to create an Authority to establish, operate and maintain a comprehensive program of employee benefits in order to achieve economies of scale, improve efficiency in program administration and realize a maximum return within authorized parameters; and

WHEREAS, Section 17.01 of the Agreement provides that the governing bodies of the members of the Authority may determine that the public interest will not be served by continuance of the Agreement; and

WHEREAS, Section 17.01 further provides that if the governing bodies of at least three-quarters (3/4) of the members of the Authority adopt a Resolution of Termination within any one hundred twenty (120) day period, then the Agreement shall be terminated at the end of the fiscal year, per the Agreement specified by the Parties as ending on June 30, 2021; and

WHEREAS, the Garden Grove City Council has determined that the public interest will not be served by continuing the Agreement and desires to adopt this resolution to terminate the Agreement and dissolve the Authority.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Garden Grove that:

Section 1. The City Council hereby elects to terminate the Agreement and dissolve the Authority.

Section 2. The City Council authorizes the City Manager or his or her designee to take all steps necessary to wind down and dissolve the Authority, including but not limited to execution of any and all documents required to dissolve the Authority.

Section 3. The recitals provided in this resolution are true and correct and are incorporated into the operative part of this resolution.

Section 4. If any section, subsection, sentence, clause, or phrase of this resolution is, for any reason, held to be invalid or unconstitutional, such decision shall not affect the validity or constitutionality of the remaining portions of this resolution. The City Council

hereby declares that it would have passed this resolution, and each section, subsection, sentence, clause, or phrase hereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses or phrases be declared invalid or unconstitutional.

Section 5. This Resolution shall take effect from and after its date of adoption by the City Council.

ADOPTED this 8th day of December, 2020.

City of Garden Grove

INTER-DEPARTMENT MEMORANDUM

To: Scott C. Stiles From: Patricia Song
 Dept.: City Manager Dept.: Finance
 Subject: Adoption of a Resolution establishing procedures and delegating authority for settlement of claims and litigation, and collection of delinquent accounts. Date: 12/8/2020
 (Action Item)

OBJECTIVE

For the City Council to adopt the attached Resolution repealing Resolution No. 7519-92 and establishing procedures for the processing and settlement of claims made against the City and the collection of delinquent accounts owing to the City.

BACKGROUND

State Government Code section 935.4 authorizes City Council to delegate by resolution the authority to an employee to handle, process, compromise, or settle claims against the City up to \$50,000. The procedures for the handling and settling of claims was last updated by Council Resolution in 1992. That resolution established administrative procedures for the settlement of claims made against the City and authorized staff to settle claims up to \$15,000. Settlements greater than \$15,000 require City Council approval. There are currently no Council approved procedures for the collection of delinquent accounts or the writing off of uncollectible debts owing to the City.

DISCUSSION

The current policy is outdated and does not reflect current or best practices. The proposed Resolution will align the risk management policy with current procedures, authorize City staff to deny claims when appropriate, provide higher settlement authority to staff to efficiently settle claims when appropriate, and to establish authority to write off uncollectible debts owed to the City.

The proposed Resolution will increase the City Manager's current settlement authority from \$15,000 to \$25,000, however, will continue to require City Attorney and the Finance Director's concurrence for various settlement amounts. Settlement limits are proposed as follows:

Finance Director	Finance Director with concurrence of City Attorney	Finance Director with concurrence of City Attorney and City Manager	City Council
Up to \$10,000	\$10,001 to \$15,000	\$15,001 to \$25,000	Over \$25,000

A survey of other cities' settlement authority thresholds was conducted and the proposed \$25,000 authority limit is within the range other agencies have established.

The proposed Resolution also promotes financial management best practices by providing authority for the collection of delinquent accounts and adopting procedures for the writing off of uncollectible debts owing to the City. An analysis of the City's aging accounts receivable was done and a survey of other cities' procedures and authority thresholds for writing off uncollectible debt was conducted. Based on the analysis and findings, the proposed Resolution authorizes staff to write off as an uncollectible debt any delinquent obligation owing to the City in excess of ninety (90) days and up to \$10,000. The proposed Resolution would repeal and replace Resolution No. 7519-92, and would re-establish or clarify other administrative procedures related to tort and other legal claims.

FINANCIAL IMPACT

There is no financial impact to adopt the attached resolution.

RECOMMENDATION

It is recommended that the City Council:

It is recommended that the City Council:

- Adopt the attached Resolution establishing procedures and delegating authority for processing and settlement of claims and litigation against the City; settlement of claims made and litigation initiated by the City; collection of delinquent accounts owing to the City; and repealing Resolution No. 7519-92.

ATTACHMENTS:

Description	Upload Date	Type	File Name
Resolution	11/30/2020	Resolution	12-08-20_Resolution_Establishing_Claims_Procedures_and_Settlement_Authority_to_Settle_Claims_and_Delinquent_Accounts.pdf
Resolution 7519-92	12/1/2020	Resolution	Reso_7519-92_re_claims-settlement_authority.pdf

GARDEN GROVE CITY COUNCIL

RESOLUTION NO.

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GARDEN GROVE, CALIFORNIA, ESTABLISHING PROCEDURES AND DELEGATING AUTHORITY FOR PROCESSING AND SETTLEMENT OF CLAIMS AND LITIGATION AGAINST THE CITY; SETTLEMENT OF CLAIMS MADE AND LITIGATION INITIATED BY THE CITY; COLLECTION OF DELINQUENT ACCOUNTS OWING TO THE CITY; AND REPEALING RESOLUTION NO. 7519-92

WHEREAS, claims for damages alleging personal injuries, bodily injuries, including death, and damages to real and personal property are periodically made against the City of Garden Grove ("City");

WHEREAS, the City contracts with a claims administrator to review and investigate claims;

WHEREAS, the City presently has liability insurance in force with a significant self-insured retention;

WHEREAS, Government Code section 935.4 authorizes the City Council to delegate by resolution the authority to an employee to handle, process, compromise, or settle claims against the City up to \$50,000;

WHEREAS, Government Code section 949 authorizes the City Council to delegate authority to an employee or its attorney to settle lawsuits;

WHEREAS, the City has occasion to seek recovery against persons or entities who have caused loss or damage to the City, who have been assessed fines, charges, or special fees by the City, or who have been the subject of civil or administrative enforcement proceedings for violation of the Garden Grove Municipal Code or other applicable laws;

WHEREAS, in the course of conducting the business affairs of the City certain accounts receivable or other obligations owing to the City may become delinquent or uncollectible;

WHEREAS, cost efficiency relating to collection of delinquent accounts can be greatly improved by the adoption of certain policies relating to the collection of such accounts; and

WHEREAS, the City desires to update, amend and reestablish procedures for the administration of claims and litigation against and by the City.

NOW, THEREFORE THE CITY COUNCIL OF THE CITY OF GARDEN GROVE DOES
HEREBY DETERMINE, RESOLVE AND ORDER AS FOLLOWS:

ARTICLE I
HANDLING, PROCESSING AND SETTLEMENT OF LIABILITY CLAIMS
MADE AND LITIGATION FILED AGAINST THE CITY

Section 1.1: A liability reserve has been established for the payment of claims made against the City. This reserve shall continue to be provided in each annual budget to ensure that sufficient funds are on deposit to provide for payment of those amounts incurred as a liability loss or expense.

Section 1.2: Each annual budget shall provide, in addition to the reserve established by Section 1.1, for the necessary funds to provide a sufficient balance to meet projected expenses for loss and payment of claims during the ensuing fiscal year.

Section 1.3: The Finance Director is authorized to allow or reject claims; approve, deny and otherwise make determinations concerning (i) the sufficiency of claims presented against the City, and (ii) the presentation of late claims.

Section 1.4: The Finance Director is authorized to settle claims up to \$10,000, or up to \$15,000 with the concurrence of the City Attorney.

Section 1.5: The Finance Director, is authorized to settle claims up to \$25,000 with the concurrence of the City Manager and City Attorney.

Section 1.6: All claims resulting in a recommended settlement by negotiation in an amount exceeding \$25,000 shall be subject to approval by the City Council.

Section 1.7: For claims that result in litigation, settlement approval authority shall be within the same limits as previously outlined and shall also include the concurrence of the legal counsel representing the City.

Section 1.8: The City Manager, with concurrence of the City Attorney, is authorized to retain the services of special legal counsel for purposes of representing the City in the defense of any claim or matter of litigation, whenever it is determined that specialized expertise or experience is desirable, a conflict of interest exists or could arise with the office of City Attorney, or it is otherwise deemed appropriate to use special legal counsel.

ARTICLE II
COLLECTION OF DELINQUENT OBLIGATIONS
OWING TO THE CITY

Section 2.1: The Finance Director is authorized to write off as an uncollectible debt any delinquent obligation owing to the City in excess of ninety (90) days and up to \$5,000, or up to \$10,000 with concurrence of the City Manager.

Section 2.2: Delinquent obligations owing to the City in excess of \$10,000 may be written off as uncollectible debt with approval by the City Council.

Section 2.3: The Finance Director is authorized to assign for collection to a person or firm of his/her choosing delinquent obligations.

Section 2.4: The Finance Director is authorized to file the necessary proceedings in small claims court and shall take legal measures to enforce the terms of judgments in order to collect any delinquent obligation owing to the City.

Section 2.5: In addition to the above authorization, the Finance Director is directed to exercise his/her reasonable discretion to use available lawful methods to obtain prompt and full recovery of all obligations owing to the City.

Section 2.6: To the extent authorized by law, the Finance Director is authorized to offset the amount of any delinquent obligation against any sums held on deposit by the City on behalf of any person or entity who owes a delinquent obligation to the City.

Section 2.7: To the extent authorized by law, the Finance Director is authorized to withhold the approval of any such permits otherwise to be issued by the City to any person or entity who has an outstanding debt obligation owing to the City until such time as such debt obligation is paid in full.

Section 2.8: Delinquent obligations, as used in this Resolution, shall include the amount of any invoice submitted by the City for services rendered or for reimbursement of damages caused to City property or personnel, or such other debt owed to the City that has not been timely paid.

ARTICLE III OTHER ADMINISTRATIVE PROCEDURES

Section 3.1: The Finance Director is hereby directed to make payments in accordance with the decisions made pursuant to this Resolution upon written direction of the decision-maker.

Section 3.2: The City Attorney is authorized to enter into tolling agreements or other similar arrangements when the City Attorney determines that entry into such an agreement or arrangement may be cost-effective or otherwise beneficial to the City with regard to a potential claim, existing claim or pending litigation.

ARTICLE IV JUDICIAL REVIEW OF QUASI-JUDICIAL ACTIONS

Section 4.1: Any claim or action brought to challenge a quasi-judicial act of the City Council or its Boards or Commissions shall be subject to the requirements of Code of Civil Procedure Sections 1094.5 – 1094.6.

ARTICLE V
MISCELLANEOUS

Section 5.1: A delegation of authority to a City officer in this Resolution shall include a designee of the City officer.

Section 5.2: This Resolution supersedes Resolution No. 7519-92, which shall be deemed repealed in its entirety as of the date this Resolution becomes effective.

Section 5.3: This Resolution shall be effective immediately upon adoption.

RESOLUTION NO. 7519-92

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GARDEN GROVE, CALIFORNIA, ESTABLISHING ADMINISTRATIVE PROCEDURES FOR THE RESOLUTION OF CLAIMS MADE AGAINST THE CITY OF GARDEN GROVE

THE CITY COUNCIL OF THE CITY OF GARDEN GROVE, CALIFORNIA, DOES HEREBY RESOLVE AS FOLLOWS:

The City Council of the City of Garden Grove hereby establishes the following administrative procedures for the resolution of claims files against the City pursuant to government Code sections 800 et seq., and Code of Civil Procedure section 1094.5.

1. CLAIMS BOARD/INSURANCE PROGRAM ADMINISTRATOR

There is hereby established a Claims Board of the City of Garden Grove which shall consist of four (4) members, to wit:

- (a) The City Manager or the City Manager's designated representative;
- (b) The City Attorney or the City Attorney's designated representative;
- (c) The Controller or the Controller's designated representative;
- (d) The Insurance Program Administrator.

The Insurance Program Administrator shall act as chairperson, unless the Claims Board otherwise designates another chairperson.

2. SETTLEMENT AUTHORITY

Pursuant to Government Code section 935.4, the Insurance Program Administrator and the Claims Board shall have settlement authority over claims as follows:

- (a) The Claims Board shall have authority to settle claims in the amount of up to, and including, \$15,000.
- (b) The Insurance Program Administrator shall have authority to settle claims up to, and including, the amount of \$10,000. The settlement of claims of between \$5,000 to \$10,000 shall be with the consent of the City Attorney.

The Insurance Program Administrator may, at his/her discretion, submit claims of less than \$10,000 to the Claims Board for settlement authority.

3. ACCEPTANCE AND DENIAL OF CLAIMS

The Insurance Program Administrator shall have authority to deny claims of \$10,000 or less. The Claims Board shall have authority to deny claims of \$15,000 or less.

4. OTHER ADMINISTRATIVE PROCEDURES

The City Controller is hereby directed to make payments in accordance with the decisions of the Insurance Program Administrator and the Claims Board.

The Claims Board shall adopt administrative procedures from time to time for the conduct of their meetings, and the Board shall submit quarterly reports to the City Council concerning all Board action.

5. JUDICIAL REVIEW OF QUASI-JUDICIAL ACTIONS

Any claim or action brought to challenge a quasi-judicial act of the City Council, or its Boards or Commissions, shall be subject to the requirements of Code of Civil Procedure section 1094.6.

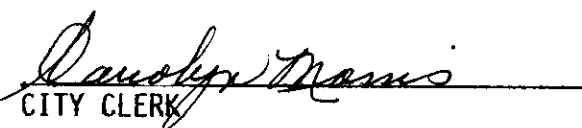
6. REPEALER

Resolution 6934-87 is hereby repealed in its entirety.

ADOPTED this 17th day of November, 1992


MAYOR

ATTEST:


CITY CLERK

STATE OF CALIFORNIA)
COUNTY OF ORANGE) SS:
CITY OF GARDEN GROVE)

I, CAROLYN MORRIS, City Clerk of the City of Garden Grove, do hereby certify that the foregoing Resolution was duly adopted by the Council of the City of Garden Grove, California, at a regular meeting thereof held on the 17th day of November, 1992, by the following vote:

AYES:	COUNCILMEMBERS:	(5)	DINSEN, KESSLER, LEYES, WILLIAMS, DONOVAN
NOES:	COUNCILMEMBERS:	(0)	NONE
ABSENT:	COUNCILMEMBERS:	(0)	NONE


CITY CLERK

City of Garden Grove

INTER-DEPARTMENT MEMORANDUM

To:	Scott C. Stiles	From:	Laura J. Stover
Dept.:	City Manager	Dept.:	Human Resources
Subject:	Adoption of a Resolution approving a new classification for the position of Sewer Pump Station Electrician. (<i>Action Item</i>)		
		Date:	12/8/2020

OBJECTIVE

To obtain City Council approval to create a new classification for Sewer Pump Station Electrician.

BACKGROUND

In response to changes in State wastewater regulations and an aging infrastructure, the City upgraded the sewer system with more modern equipment and instruments that relied upon complex electrical systems for their operation. As a result of these changes to the system, the Public Works Director requested the creation of a new position classification to operate and troubleshoot the electrical supervisory controls of the City's wastewater collection system.

DISCUSSION

The City's wastewater collection system was upgraded to better monitor and control the sewer pumps to ensure the City could meet State regulations on sewage and sanitation. The upgraded equipment and instruments rely upon a more complex electrical supervisory control system, which requires skilled electrical training and knowledge to operate. The responsibilities, technical training and knowledge required to operate, monitor, and repair electrical controls of the wastewater collection system is outside the scope of the classifications in the Sewer Maintenance job series.

In addition, during the pandemic, there has been an even greater demand on the City's sewer system with residents spending more time at home. This has led to an increase in the lift station pumps malfunctioning due to clogs and, ultimately, an increase in the potential for sewage backups and noncompliance with State regulations. These concerns for public health and safety, along with a need for higher technical skills and knowledge, demonstrate the necessity of a position

dedicated to the technical operation, maintenance, and repair of the equipment and electrical systems controlling the City's wastewater collection system.

Therefore, it is necessary to create a new classification of Sewer Pump Station Electrician to address the City's needs. The recommended range is U146. The job description is attached for reference. In lieu of adding a new position in the budget, it is recommended that an existing vacant Sewer Maintenance Worker position be reclassified to the new classification of Sewer Pump Station Electrician once approved.

FINANCIAL IMPACT

This position will be funded through Sewer funds, thus it will not have any impact on the General Fund. The additional cost to upgrading a current position from Sewer Maintenance Worker to Sewer Pump Station Electrician is \$14,050 annually and can be absorbed in the current budget. This action will not increase the number of budgeted full-time positions or the General Fund.

RECOMMENDATION

It is recommended that the City Council:

- Adopt the attached Resolution to approve the creation of a new classification of Sewer Pump Station Electrician at range U146; and
- Approve the attached salary schedule.

ATTACHMENTS:

Description	Upload Date	Type	File Name
Resolution	11/30/2020	Resolution	12-8-20_Sewer_Pump_Station_Electrician_Resolution.pdf
Classification Specification	11/25/2020	Backup Material	Sewer_Pump_Station_Electrician_Class_Spec.pdf
GG Salary Schedule	11/24/2020	Backup Material	FT_Salary_Schedule_2020-12-08.pdf

GARDEN GROVE CITY COUNCIL

RESOLUTION NO.

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GARDEN GROVE,
CALIFORNIA, ADDING NEW POSITION CLASSIFICATION AND SALARY RANGE FOR
SEWER PUMP STATION ELECTRICIAN

WHEREAS, the City Council previously approved position classifications and salary ranges for the different represented and unrepresented employee classifications in the City; and

WHEREAS, one new class of employment with the City and its appropriate salary range is now necessary to be added.

NOW, THEREFORE, the City Council of the City of Garden Grove does hereby resolve as follows:

SECTION 1: The following employment classification and salary range is hereby established:

CLASSIFICATION	RANGE
Sewer Pump Station Electrician	U146

SECTION 2: The attached salary scheduled to be effective December 8, 2020, is hereby approved.

Adopted this 8th day of December 2020.

CITY OF GARDEN GROVE
SEWER PUMP STATION ELECTRICIAN

CLASS CODE: 463 RANGE: U146

DEFINITION:

Under general supervision, performs skilled electrical work in the operation, repair, and installation of various equipment and electronic instrumentation devices associated with wastewater collection systems.

EXAMPLES OF DUTIES:

- Operates, maintains, troubleshoots, replaces and/or repairs sanitation facility control equipment including electrical, diesel, and natural gas motors, telemetering facility equipment, alarms, and SCADA computer programming
- Maintains electrical equipment in compliance with state, local, and federal regulations and consults with supervisor regarding repair or replacement as needed
- Ensures equipment is serviced in compliance with manufacturer warranties and service contracts
- Gathers data, makes field computations, and maintains records on equipment, time spent, and material usage in order to prepare reports
- Maintains and updates SCADA logs, files, and other documentation as required
- Troubleshoots sewer blockages and lift station problems
- Maintains equipment inventory and recommends purchase of materials
- Responds to emergency call outs from SCADA system
- Performs work related to the installation, operation, and repair of sewer collection systems and lift station equipment, including digging ditches and holes using proper equipment, erecting barricades, and measuring, cutting, and fitting pipe, when needed
- May coordinate and assign the work of a small crew performing maintenance and repair of pumps and related equipment
- Performs other related duties as assigned

MINIMUM QUALIFICATIONS:

Experience:

Three (3) years of experience in the operation, maintenance, and repair of water or sewer facilities, including programming of electronic supervisory control systems.

Education:

Graduation from an accredited High School or successful completion of the G.E.D. (General Educational Development) exam is required. Technical courses or certifications in industrial electricity, automated controls, SCADA or a related field are considered highly desirable.

Knowledge of:

Materials, methods, and equipment used in the operation, maintenance, and repair of electric and electronic sanitation facilities; state and local laws, guidelines, and regulations governing sewer facility operations; principles of hydraulics and pump operation; principles of electricity, electrical terms, methods, machinery, and equipment; telemetering equipment and chemical application systems; map, blueprint and diagram reading; safe and proper operation of equipment and basic power and manual hand tools; site cleaning procedures; proper procedures for handling emergencies; personal safety techniques; and customer service techniques.

Ability to:

Accurately diagnose and troubleshoot malfunctions of electrical systems and controls; safely operate motorized vehicles, equipment, and tools related to the trade; work both independently and as part of a team; oversee coworkers assigned to assist on projects; understand and carry out verbal and written instructions; operate devices and read a variety of gauges and meters; operate personal and handheld computers; perform basic arithmetical calculations using standard and metric conversions; communicate with the general public, contractors and co-workers in a courteous, effective, and professional manner; and commit to providing quality customer service.

Other Requirements:

Must possess a valid California class "B" driver license with tanker endorsement and an acceptable driving record. A California DMV driver record printout may be required as part of the application process.

Must possess a valid Collection System Maintenance Certification, Grade II or higher.

PHYSICAL DEMANDS:

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Incumbents in this classification walk, stand, climb, stoop, bend, lean, turn, twist, crouch, kneel, squat, push, pull, lift, reach above and below shoulder level, use fingers and hands repetitively, lift and carry up to 90 lbs., speak clearly, hear normal voice conversation, see small details and long distances, distinguish colors and shades, drive a vehicle, operate motorized equipment and work in confined areas wearing proper protective equipment.

WORK ENVIRONMENT:

The work environment described here is representative of those an employee encounters while performing the essential functions of this job. Incumbents in this classification work with others and independently and have direct contact with the public. Incumbents work outside, above and below ground, in dirt, in damp or wet areas, and in various weather conditions. Incumbents work around moving machinery, equipment and vehicles, electrical hazards, sharp objects, loud noises, gases and fumes, and work overtime, weekends, and/or 24 Hour On-Call shifts as needed.

JOB FAMILY:

Utility Worker, Sewer Maintenance Worker, Senior Sewer Maintenance Worker, Sewer Pump Station Electrician, Public Works Foreman, Public Works Supervisor, and Water Services Manager

CREATED: 12/20

CITY OF GARDEN GROVE PAY RATES
EFFECTIVE 12/08/20

CLS#	TITLE	RANGE	STEP	MONTHLY	BI-WEEKLY	HOURLY
053	ACCOUNT SPEC	E112	A	3462.00	1597.85	19.9731
			B	3635.00	1677.69	20.9712
			C	3817.00	1761.69	22.0212
			D	4008.00	1849.85	23.1231
			E	4208.00	1942.15	24.2769
			F	4418.00	2039.08	25.4885
			G	4639.00	2141.08	26.7635
			H	4871.00	2248.15	28.1019
054	ACCOUNTANT	E160	A	5581.00	2575.85	32.1981
			B	5860.00	2704.62	33.8077
			C	6153.00	2839.85	35.4981
			D	6460.00	2981.54	37.2692
			E	6783.00	3130.62	39.1327
			F	7122.00	3287.08	41.0885
			G	7478.00	3451.38	43.1423
			H	7852.00	3624.00	45.3000
039	ACCOUNTING MGR	M194	A	7677.00	3543.23	44.2904
			B	8061.00	3720.46	46.5058
			C	8464.00	3906.46	48.8308
			D	8887.00	4101.69	51.2712
			E	9331.00	4306.62	53.8327
			F	9798.00	4522.15	56.5269
			G	10287.00	4747.85	59.3481
			H	10802.00	4985.54	62.3192
015	ACCOUNTING SUPV	M176	A	6417.00	2961.69	37.0212
			B	6738.00	3109.85	38.8731
			C	7075.00	3265.38	40.8173
			D	7428.00	3428.31	42.8538
			E	7800.00	3600.00	45.0000
			F	8190.00	3780.00	47.2500
			G	8599.00	3968.77	49.6096
			H	9029.00	4167.23	52.0904
060	ACCOUNTING TECH	E152	A	5154.00	2378.77	29.7346
			B	5412.00	2497.85	31.2231
			C	5682.00	2622.46	32.7808
			D	5967.00	2754.00	34.4250
			E	6265.00	2891.54	36.1442
			F	6578.00	3036.00	37.9500
			G	6907.00	3187.85	39.8481
			H	7252.00	3347.08	41.8385

CITY OF GARDEN GROVE PAY RATES
EFFECTIVE 12/08/20

CLS#	TITLE	RANGE	STEP	MONTHLY	BI-WEEKLY	HOURLY
024	ADMIN AIDE	E135	A	4354.00	2009.54	25.1192
			B	4571.00	2109.69	26.3712
			C	4800.00	2215.38	27.6923
			D	5040.00	2326.15	29.0769
			E	5292.00	2442.46	30.5308
			F	5556.00	2564.31	32.0538
			G	5834.00	2692.62	33.6577
			H	6126.00	2827.38	35.3423
016	ADMIN ANALYST	M150	A	4955.00	2286.92	28.5865
			B	5203.00	2401.38	30.0173
			C	5463.00	2521.38	31.5173
			D	5736.00	2647.38	33.0923
			E	6023.00	2779.85	34.7481
			F	6324.00	2918.77	36.4846
			G	6640.00	3064.62	38.3077
			H	6972.00	3217.85	40.2231
063	ADMIN SECRETARY	M162	A	5582.00	2576.31	32.2038
			B	5861.00	2705.08	33.8135
			C	6154.00	2840.31	35.5038
			D	6461.00	2982.00	37.2750
			E	6784.00	3131.08	39.1385
			F	7124.00	3288.00	41.1000
			G	7480.00	3452.31	43.1538
			H	7854.00	3624.92	45.3115
202	ANIMAL CONTROL OFFCR	E153	A	5205.00	2402.31	30.0288
			B	5466.00	2522.77	31.5346
			C	5739.00	2648.77	33.1096
			D	6026.00	2781.23	34.7654
			E	6327.00	2920.15	36.5019
			F	6643.00	3066.00	38.3250
			G	6976.00	3219.69	40.2462
			H	7324.00	3380.31	42.2538
073	ASSIST BUYER	E134	A	4309.00	1988.77	24.8596
			B	4524.00	2088.00	26.1000
			C	4750.00	2192.31	27.4038
			D	4988.00	2302.15	28.7769
			E	5237.00	2417.08	30.2135
			F	5499.00	2538.00	31.7250
			G	5774.00	2664.92	33.3115
			H	6062.00	2797.85	34.9731

CITY OF GARDEN GROVE PAY RATES
EFFECTIVE 12/08/20

CLS#	TITLE	RANGE	STEP	MONTHLY	BI-WEEKLY	HOURLY
027	ASSIST CITY MGR	C255	A	14086.00	6501.23	81.2654
			B	14790.00	6826.15	85.3269
			C	15530.00	7167.69	89.5962
			D	16306.00	7525.85	94.0731
			E	17122.00	7902.46	98.7808
			F	17978.00	8297.54	103.7192
			G	18876.00	8712.00	108.9000
			H	19820.00	9147.69	114.3462
286	ASSIST COMM SVS SUPV	E150	A	5052.00	2331.69	29.1462
			B	5304.00	2448.00	30.6000
			C	5569.00	2570.31	32.1288
			D	5848.00	2699.08	33.7385
			E	6140.00	2833.85	35.4231
			F	6447.00	2975.54	37.1942
			G	6770.00	3124.62	39.0577
			H	7108.00	3280.62	41.0077
214	ASSIST ENGINEER	E175	A	6480.00	2990.77	37.3846
			B	6803.00	3139.85	39.2481
			C	7144.00	3297.23	41.2154
			D	7501.00	3462.00	43.2750
			E	7876.00	3635.08	45.4385
			F	8270.00	3816.92	47.7115
			G	8683.00	4007.54	50.0942
			H	9117.00	4207.85	52.5981
271	ASSIST PLANNER	E150	A	5052.00	2331.69	29.1462
			B	5304.00	2448.00	30.6000
			C	5569.00	2570.31	32.1288
			D	5848.00	2699.08	33.7385
			E	6140.00	2833.85	35.4231
			F	6447.00	2975.54	37.1942
			G	6770.00	3124.62	39.0577
			H	7108.00	3280.62	41.0077
012	ASSIST TO CITY MGR	M186	A	7088.00	3271.38	40.8923
			B	7443.00	3435.23	42.9404
			C	7815.00	3606.92	45.0865
			D	8206.00	3787.38	47.3423
			E	8616.00	3976.62	49.7077
			F	9047.00	4175.54	52.1942
			G	9499.00	4384.15	54.8019
			H	9974.00	4603.38	57.5423

CITY OF GARDEN GROVE PAY RATES
EFFECTIVE 12/08/20

CLS#	TITLE	RANGE	STEP	MONTHLY	BI-WEEKLY	HOURLY
215	ASSOC ENGINEER	E195	A	7906.00	3648.92	45.6115
			B	8302.00	3831.69	47.8962
			C	8717.00	4023.23	50.2904
			D	9152.00	4224.00	52.8000
			E	9610.00	4435.38	55.4423
			F	10091.00	4657.38	58.2173
			G	10595.00	4890.00	61.1250
			H	11125.00	5134.62	64.1827
272	ASSOC PLANNER	E161	A	5636.00	2601.23	32.5154
			B	5918.00	2731.38	34.1423
			C	6214.00	2868.00	35.8500
			D	6524.00	3011.08	37.6385
			E	6850.00	3161.54	39.5192
			F	7193.00	3319.85	41.4981
			G	7553.00	3486.00	43.5750
			H	7930.00	3660.00	45.7500
130	BENEFIT SUPV	M171	A	6105.00	2817.69	35.2212
			B	6411.00	2958.92	36.9865
			C	6731.00	3106.62	38.8327
			D	7068.00	3262.15	40.7769
			E	7421.00	3425.08	42.8135
			F	7792.00	3596.31	44.9538
			G	8182.00	3776.31	47.2038
			H	8591.00	3965.08	49.5635
230	BLDG INSPCTR	E160	A	5581.00	2575.85	32.1981
			B	5860.00	2704.62	33.8077
			C	6153.00	2839.85	35.4981
			D	6460.00	2981.54	37.2692
			E	6783.00	3130.62	39.1327
			F	7122.00	3287.08	41.0885
			G	7478.00	3451.38	43.1423
			H	7852.00	3624.00	45.3000
238	BLDG OFFICIAL	M215	A	9459.00	4365.69	54.5712
			B	9932.00	4584.00	57.3000
			C	10429.00	4813.38	60.1673
			D	10950.00	5053.85	63.1731
			E	11498.00	5306.77	66.3346
			F	12072.00	5571.69	69.6462
			G	12676.00	5850.46	73.1308
			H	13310.00	6143.08	76.7885

CITY OF GARDEN GROVE PAY RATES
EFFECTIVE 12/08/20

CLS#	TITLE	RANGE	STEP	MONTHLY	BI-WEEKLY	HOURLY
031	BUDGET SVS MGR	M194	A	7677.00	3543.23	44.2904
			B	8061.00	3720.46	46.5058
			C	8464.00	3906.46	48.8308
			D	8887.00	4101.69	51.2712
			E	9331.00	4306.62	53.8327
			F	9798.00	4522.15	56.5269
			G	10287.00	4747.85	59.3481
			H	10802.00	4985.54	62.3192
241	BUSINESS TAX INSPCTR	E143	A	4712.00	2174.77	27.1846
			B	4948.00	2283.69	28.5462
			C	5195.00	2397.69	29.9712
			D	5455.00	2517.69	31.4712
			E	5728.00	2643.69	33.0462
			F	6014.00	2775.69	34.6962
			G	6315.00	2914.62	36.4327
			H	6631.00	3060.46	38.2558
029	BUSINESS TAX SUPV	M166	A	5808.00	2680.62	33.5077
			B	6099.00	2814.92	35.1865
			C	6403.00	2955.23	36.9404
			D	6724.00	3103.38	38.7923
			E	7060.00	3258.46	40.7308
			F	7413.00	3421.38	42.7673
			G	7783.00	3592.15	44.9019
			H	8172.00	3771.69	47.1462
072	BUYER	E154	A	5257.00	2426.31	30.3288
			B	5520.00	2547.69	31.8462
			C	5795.00	2674.62	33.4327
			D	6085.00	2808.46	35.1058
			E	6389.00	2948.77	36.8596
			F	6709.00	3096.46	38.7058
			G	7044.00	3251.08	40.6385
			H	7397.00	3414.00	42.6750
019	CABLE PROD COORD	E150	A	5052.00	2331.69	29.1462
			B	5304.00	2448.00	30.6000
			C	5569.00	2570.31	32.1288
			D	5848.00	2699.08	33.7385
			E	6140.00	2833.85	35.4231
			F	6447.00	2975.54	37.1942
			G	6770.00	3124.62	39.0577
			H	7108.00	3280.62	41.0077

CITY OF GARDEN GROVE PAY RATES
EFFECTIVE 12/08/20

CLS#	TITLE	RANGE	STEP	MONTHLY	BI-WEEKLY	HOURLY
038	CABLE PROD SUPV	M166	A	5808.00	2680.62	33.5077
			B	6099.00	2814.92	35.1865
			C	6403.00	2955.23	36.9404
			D	6724.00	3103.38	38.7923
			E	7060.00	3258.46	40.7308
			F	7413.00	3421.38	42.7673
			G	7783.00	3592.15	44.9019
			H	8172.00	3771.69	47.1462
240	CHIEF OF COLLECTIONS	M171	A	6105.00	2817.69	35.2212
			B	6411.00	2958.92	36.9865
			C	6731.00	3106.62	38.8327
			D	7068.00	3262.15	40.7769
			E	7421.00	3425.08	42.8135
			F	7792.00	3596.31	44.9538
			G	8182.00	3776.31	47.2038
			H	8591.00	3965.08	49.5635
020	CITY CLERK	M199	A	8068.00	3723.69	46.5462
			B	8472.00	3910.15	48.8769
			C	8895.00	4105.38	51.3173
			D	9340.00	4310.77	53.8846
			E	9807.00	4526.31	56.5788
			F	10297.00	4752.46	59.4058
			G	10812.00	4990.15	62.3769
			H	11353.00	5239.85	65.4981
200	CITY ENGINEER	M224	A	10346.00	4775.08	59.6885
			B	10863.00	5013.69	62.6712
			C	11406.00	5264.31	65.8038
			D	11977.00	5527.85	69.0981
			E	12575.00	5803.85	72.5481
			F	13204.00	6094.15	76.1769
			G	13864.00	6398.77	79.9846
			H	14557.00	6718.62	83.9827
120	CITY MGR	C900	A	0.00	0.00	
			B			
			C			
			D			
			E			
			F			
			G	22080.00	10190.77	127.3846
			H			

CITY OF GARDEN GROVE PAY RATES
EFFECTIVE 12/08/20

CLS#	TITLE	RANGE	STEP	MONTHLY	BI-WEEKLY	HOURLY
058	CLERICAL ASSIST	E108	A	3328.00	1536.00	19.2000
			B	3494.00	1612.62	20.1577
			C	3669.00	1693.38	21.1673
			D	3852.00	1777.85	22.2231
			E	4045.00	1866.92	23.3365
			F	4247.00	1960.15	24.5019
			G	4459.00	2058.00	25.7250
			H	4682.00	2160.92	27.0115
235	CODE ENFORCE OFFCR	E153	A	5205.00	2402.31	30.0288
			B	5466.00	2522.77	31.5346
			C	5739.00	2648.77	33.1096
			D	6026.00	2781.23	34.7654
			E	6327.00	2920.15	36.5019
			F	6643.00	3066.00	38.3250
			G	6976.00	3219.69	40.2462
			H	7324.00	3380.31	42.2538
243	CODE ENFORCE SUPV	M179	A	6611.00	3051.23	38.1404
			B	6941.00	3203.54	40.0442
			C	7288.00	3363.69	42.0462
			D	7653.00	3532.15	44.1519
			E	8035.00	3708.46	46.3558
			F	8437.00	3894.00	48.6750
			G	8859.00	4088.77	51.1096
			H	9302.00	4293.23	53.6654
034	COMM DEV DIR	C245	A	12750.00	5884.62	73.5577
			B	13388.00	6179.08	77.2385
			C	14057.00	6487.85	81.0981
			D	14760.00	6812.31	85.1538
			E	15498.00	7152.92	89.4115
			F	16273.00	7510.62	93.8827
			G	17087.00	7886.31	98.5788
			H	17941.00	8280.46	103.5058
085	COMM SHIFT SUPV	E160	A	5581.00	2575.85	32.1981
			B	5860.00	2704.62	33.8077
			C	6153.00	2839.85	35.4981
			D	6460.00	2981.54	37.2692
			E	6783.00	3130.62	39.1327
			F	7122.00	3287.08	41.0885
			G	7478.00	3451.38	43.1423
			H	7852.00	3624.00	45.3000

CITY OF GARDEN GROVE PAY RATES
EFFECTIVE 12/08/20

CLS#	TITLE	RANGE	STEP	MONTHLY	BI-WEEKLY	HOURLY
099	COMM SVC OFFCR	E131	A	4184.00	1931.08	24.1385
			B	4393.00	2027.54	25.3442
			C	4612.00	2128.62	26.6077
			D	4843.00	2235.23	27.9404
			E	5085.00	2346.92	29.3365
			F	5339.00	2464.15	30.8019
			G	5606.00	2587.38	32.3423
			H	5886.00	2716.62	33.9577
289	COMM SVS COORD	E130	A	4141.00	1911.23	23.8904
			B	4349.00	2007.23	25.0904
			C	4566.00	2107.38	26.3423
			D	4794.00	2212.62	27.6577
			E	5034.00	2323.38	29.0423
			F	5286.00	2439.69	30.4962
			G	5550.00	2561.54	32.0192
			H	5827.00	2689.38	33.6173
035	COMM SVS DIR	C240	A	12132.00	5599.38	69.9923
			B	12739.00	5879.54	73.4942
			C	13376.00	6173.54	77.1692
			D	14045.00	6482.31	81.0288
			E	14747.00	6806.31	85.0788
			F	15484.00	7146.46	89.3308
			G	16258.00	7503.69	93.7962
			H	17071.00	7878.92	98.4865
287	COMM SVS SUPV	M176	A	6417.00	2961.69	37.0212
			B	6738.00	3109.85	38.8731
			C	7075.00	3265.38	40.8173
			D	7428.00	3428.31	42.8538
			E	7800.00	3600.00	45.0000
			F	8190.00	3780.00	47.2500
			G	8599.00	3968.77	49.6096
			H	9029.00	4167.23	52.0904
228	CONSTR INSPCTR	E161	A	5636.00	2601.23	32.5154
			B	5918.00	2731.38	34.1423
			C	6214.00	2868.00	35.8500
			D	6524.00	3011.08	37.6385
			E	6850.00	3161.54	39.5192
			F	7193.00	3319.85	41.4981
			G	7553.00	3486.00	43.5750
			H	7930.00	3660.00	45.7500

CITY OF GARDEN GROVE PAY RATES
EFFECTIVE 12/08/20

CLS#	TITLE	RANGE	STEP	MONTHLY	BI-WEEKLY	HOURLY
306	CORPORAL	P181	A	6831.00	3152.77	39.4096
			B	7173.00	3310.62	41.3827
			C	7531.00	3475.85	43.4481
			D	7908.00	3649.85	45.6231
			E	8303.00	3832.15	47.9019
			F	8718.00	4023.69	50.2962
			G	9154.00	4224.92	52.8115
			H	9612.00	4436.31	55.4538
330	CORPORAL II	P183.5	A	7002.00	3231.69	40.3962
			B	7352.00	3393.23	42.4154
			C	7720.00	3563.08	44.5385
			D	8106.00	3741.23	46.7654
			E	8511.00	3928.15	49.1019
			F	8937.00	4124.77	51.5596
			G	9384.00	4331.08	54.1385
			H	9853.00	4547.54	56.8442
447	CUSTODIAL SUPV	M160	A	5472.00	2525.54	31.5692
			B	5746.00	2652.00	33.1500
			C	6033.00	2784.46	34.8058
			D	6334.00	2923.38	36.5423
			E	6651.00	3069.69	38.3712
			F	6984.00	3223.38	40.2923
			G	7333.00	3384.46	42.3058
			H	7699.00	3553.38	44.4173
445	CUSTODIAN	U108	A	3329.00	1536.46	19.2058
			B	3495.00	1613.08	20.1635
			C	3670.00	1693.85	21.1731
			D	3853.00	1778.31	22.2288
			E	4046.00	1867.38	23.3423
			F	4248.00	1960.62	24.5077
			G	4461.00	2058.92	25.7365
			H	4684.00	2161.85	27.0231
062	DEPT SECRETARY	E143	A	4712.00	2174.77	27.1846
			B	4948.00	2283.69	28.5462
			C	5195.00	2397.69	29.9712
			D	5455.00	2517.69	31.4712
			E	5728.00	2643.69	33.0462
			F	6014.00	2775.69	34.6962
			G	6315.00	2914.62	36.4327
			H	6631.00	3060.46	38.2558

CITY OF GARDEN GROVE PAY RATES
EFFECTIVE 12/08/20

CLS#	TITLE	RANGE	STEP	MONTHLY	BI-WEEKLY	HOURLY
021	DEPUTY CITY CLERK	M157	A	5310.00	2450.77	30.6346
			B	5575.00	2573.08	32.1635
			C	5854.00	2701.85	33.7731
			D	6147.00	2837.08	35.4635
			E	6454.00	2978.77	37.2346
			F	6777.00	3127.85	39.0981
			G	7116.00	3284.31	41.0538
			H	7471.00	3448.15	43.1019
037	DEPUTY CITY MGR	C240	A	12132.00	5599.38	69.9923
			B	12739.00	5879.54	73.4942
			C	13376.00	6173.54	77.1692
			D	14045.00	6482.31	81.0288
			E	14747.00	6806.31	85.0788
			F	15484.00	7146.46	89.3308
			G	16258.00	7503.69	93.7962
			H	17071.00	7878.92	98.4865
046	DEPUTY DIR	M215	A	9459.00	4365.69	54.5712
			B	9932.00	4584.00	57.3000
			C	10429.00	4813.38	60.1673
			D	10950.00	5053.85	63.1731
			E	11498.00	5306.77	66.3346
			F	12072.00	5571.69	69.6462
			G	12676.00	5850.46	73.1308
			H	13310.00	6143.08	76.7885
049	DIVISION MGR	M204	A	8478.00	3912.92	48.9115
			B	8902.00	4108.62	51.3577
			C	9347.00	4314.00	53.9250
			D	9815.00	4530.00	56.6250
			E	10305.00	4756.15	59.4519
			F	10821.00	4994.31	62.4288
			G	11362.00	5244.00	65.5500
			H	11930.00	5506.15	68.8269
028	ECON DEV DIR	C245	A	12750.00	5884.62	73.5577
			B	13388.00	6179.08	77.2385
			C	14057.00	6487.85	81.0981
			D	14760.00	6812.31	85.1538
			E	15498.00	7152.92	89.4115
			F	16273.00	7510.62	93.8827
			G	17087.00	7886.31	98.5788
			H	17941.00	8280.46	103.5058

CITY OF GARDEN GROVE PAY RATES
EFFECTIVE 12/08/20

CLS#	TITLE	RANGE	STEP	MONTHLY	BI-WEEKLY	HOURLY
269	ECON DEV MGR	M215	A	9459.00	4365.69	54.5712
			B	9932.00	4584.00	57.3000
			C	10429.00	4813.38	60.1673
			D	10950.00	5053.85	63.1731
			E	11498.00	5306.77	66.3346
			F	12072.00	5571.69	69.6462
			G	12676.00	5850.46	73.1308
			H	13310.00	6143.08	76.7885
259	ECON DEV SPEC	E150	A	5052.00	2331.69	29.1462
			B	5304.00	2448.00	30.6000
			C	5569.00	2570.31	32.1288
			D	5848.00	2699.08	33.7385
			E	6140.00	2833.85	35.4231
			F	6447.00	2975.54	37.1942
			G	6770.00	3124.62	39.0577
			H	7108.00	3280.62	41.0077
273	ELIGIBILITY TECH	E128	A	4059.00	1873.38	23.4173
			B	4262.00	1967.08	24.5885
			C	4476.00	2065.85	25.8231
			D	4699.00	2168.77	27.1096
			E	4934.00	2277.23	28.4654
			F	5181.00	2391.23	29.8904
			G	5440.00	2510.77	31.3846
			H	5712.00	2636.31	32.9538
501	EMERGENCY OPERATIONS COORDINATOR	M186	A	7088.00	3271.38	40.8923
			B	7443.00	3435.23	42.9404
			C	7815.00	3606.92	45.0865
			D	8206.00	3787.38	47.3423
			E	8616.00	3976.62	49.7077
			F	9047.00	4175.54	52.1942
			G	9499.00	4384.15	54.8019
			H	9974.00	4603.38	57.5423
042	EMPLOYEE DEV DIR	C240	A	12132.00	5599.38	69.9923
			B	12739.00	5879.54	73.4942
			C	13376.00	6173.54	77.1692
			D	14045.00	6482.31	81.0288
			E	14747.00	6806.31	85.0788
			F	15484.00	7146.46	89.3308
			G	16258.00	7503.69	93.7962
			H	17071.00	7878.92	98.4865

CITY OF GARDEN GROVE PAY RATES
EFFECTIVE 12/08/20

CLS#	TITLE	RANGE	STEP	MONTHLY	BI-WEEKLY	HOURLY
274	EMPLOYMENT SPEC	E125	A	3941.00	1818.92	22.7365
			B	4138.00	1909.85	23.8731
			C	4344.00	2004.92	25.0615
			D	4562.00	2105.54	26.3192
			E	4790.00	2210.77	27.6346
			F	5029.00	2321.08	29.0135
			G	5281.00	2437.38	30.4673
			H	5545.00	2559.23	31.9904
211	ENGINEERING TECH	E149	A	5002.00	2308.62	28.8577
			B	5253.00	2424.46	30.3058
			C	5515.00	2545.38	31.8173
			D	5791.00	2672.77	33.4096
			E	6080.00	2806.15	35.0769
			F	6384.00	2946.46	36.8308
			G	6704.00	3094.15	38.6769
			H	7039.00	3248.77	40.6096
262	ENVIRO SVS MGR	M204	A	8478.00	3912.92	48.9115
			B	8902.00	4108.62	51.3577
			C	9347.00	4314.00	53.9250
			D	9815.00	4530.00	56.6250
			E	10305.00	4756.15	59.4519
			F	10821.00	4994.31	62.4288
			G	11362.00	5244.00	65.5500
			H	11930.00	5506.15	68.8269
236	ENVIRO SVS SPEC	E143	A	4712.00	2174.77	27.1846
			B	4948.00	2283.69	28.5462
			C	5195.00	2397.69	29.9712
			D	5455.00	2517.69	31.4712
			E	5728.00	2643.69	33.0462
			F	6014.00	2775.69	34.6962
			G	6315.00	2914.62	36.4327
			H	6631.00	3060.46	38.2558
422	EQUIP MECH	U141	A	4622.00	2133.23	26.6654
			B	4853.00	2239.85	27.9981
			C	5096.00	2352.00	29.4000
			D	5351.00	2469.69	30.8712
			E	5618.00	2592.92	32.4115
			F	5899.00	2722.62	34.0327
			G	6194.00	2858.77	35.7346
			H	6504.00	3001.85	37.5231

CITY OF GARDEN GROVE PAY RATES
EFFECTIVE 12/08/20

CLS#	TITLE	RANGE	STEP	MONTHLY	BI-WEEKLY	HOURLY
421	EQUIP SVC WRKR	U117	A	3641.00	1680.46	21.0058
			B	3823.00	1764.46	22.0558
			C	4014.00	1852.62	23.1577
			D	4215.00	1945.38	24.3173
			E	4426.00	2042.77	25.5346
			F	4647.00	2144.77	26.8096
			G	4880.00	2252.31	28.1538
			H	5123.00	2364.46	29.5558
041	FINANCE DIR	C245	A	12750.00	5884.62	73.5577
			B	13388.00	6179.08	77.2385
			C	14057.00	6487.85	81.0981
			D	14760.00	6812.31	85.1538
			E	15498.00	7152.92	89.4115
			F	16273.00	7510.62	93.8827
			G	17087.00	7886.31	98.5788
			H	17941.00	8280.46	103.5058
030	FINANCE MGR	M204	A	8478.00	3912.92	48.9115
			B	8902.00	4108.62	51.3577
			C	9347.00	4314.00	53.9250
			D	9815.00	4530.00	56.6250
			E	10305.00	4756.15	59.4519
			F	10821.00	4994.31	62.4288
			G	11362.00	5244.00	65.5500
			H	11930.00	5506.15	68.8269
107	GIS COORD	E174	A	6416.00	2961.23	37.0154
			B	6737.00	3109.38	38.8673
			C	7074.00	3264.92	40.8115
			D	7427.00	3427.85	42.8481
			E	7799.00	3599.54	44.9942
			F	8188.00	3779.08	47.2385
			G	8598.00	3968.31	49.6038
			H	9028.00	4166.77	52.0846
088	GRAPHIC ASSIST	E115	A	3567.00	1646.31	20.5788
			B	3746.00	1728.92	21.6115
			C	3933.00	1815.23	22.6904
			D	4130.00	1906.15	23.8269
			E	4336.00	2001.23	25.0154
			F	4553.00	2101.38	26.2673
			G	4781.00	2206.62	27.5827
			H	5020.00	2316.92	28.9615

CITY OF GARDEN GROVE PAY RATES
EFFECTIVE 12/08/20

CLS#	TITLE	RANGE	STEP	MONTHLY	BI-WEEKLY	HOURLY
089	GRAPHIC DESIGNER	E135	A	4354.00	2009.54	25.1192
			B	4571.00	2109.69	26.3712
			C	4800.00	2215.38	27.6923
			D	5040.00	2326.15	29.0769
			E	5292.00	2442.46	30.5308
			F	5556.00	2564.31	32.0538
			G	5834.00	2692.62	33.6577
			H	6126.00	2827.38	35.3423
414	HEAVY EQUIP OPERATOR	U141	A	4622.00	2133.23	26.6654
			B	4853.00	2239.85	27.9981
			C	5096.00	2352.00	29.4000
			D	5351.00	2469.69	30.8712
			E	5618.00	2592.92	32.4115
			F	5899.00	2722.62	34.0327
			G	6194.00	2858.77	35.7346
			H	6504.00	3001.85	37.5231
234	HOUSING ASSIST	E135	A	4354.00	2009.54	25.1192
			B	4571.00	2109.69	26.3712
			C	4800.00	2215.38	27.6923
			D	5040.00	2326.15	29.0769
			E	5292.00	2442.46	30.5308
			F	5556.00	2564.31	32.0538
			G	5834.00	2692.62	33.6577
			H	6126.00	2827.38	35.3423
232	HOUSING SPEC	E140	A	4574.00	2111.08	26.3885
			B	4803.00	2216.77	27.7096
			C	5043.00	2327.54	29.0942
			D	5295.00	2443.85	30.5481
			E	5560.00	2566.15	32.0769
			F	5838.00	2694.46	33.6808
			G	6129.00	2828.77	35.3596
			H	6436.00	2970.46	37.1308
261	HOUSING SUPV	M171	A	6105.00	2817.69	35.2212
			B	6411.00	2958.92	36.9865
			C	6731.00	3106.62	38.8327
			D	7068.00	3262.15	40.7769
			E	7421.00	3425.08	42.8135
			F	7792.00	3596.31	44.9538
			G	8182.00	3776.31	47.2038
			H	8591.00	3965.08	49.5635

CITY OF GARDEN GROVE PAY RATES
EFFECTIVE 12/08/20

CLS#	TITLE	RANGE	STEP	MONTHLY	BI-WEEKLY	HOURLY
026	HUMAN RESOURCES DIR	C240	A	12132.00	5599.38	69.9923
			B	12739.00	5879.54	73.4942
			C	13376.00	6173.54	77.1692
			D	14045.00	6482.31	81.0288
			E	14747.00	6806.31	85.0788
			F	15484.00	7146.46	89.3308
			G	16258.00	7503.69	93.7962
			H	17071.00	7878.92	98.4865
131	HUMAN RESOURCES MGR	M199	A	8068.00	3723.69	46.5462
			B	8472.00	3910.15	48.8769
			C	8895.00	4105.38	51.3173
			D	9340.00	4310.77	53.8846
			E	9807.00	4526.31	56.5788
			F	10297.00	4752.46	59.4058
			G	10812.00	4990.15	62.3769
			H	11353.00	5239.85	65.4981
105	INFO SYSTEMS MGR	M220	A	9943.00	4589.08	57.3635
			B	10440.00	4818.46	60.2308
			C	10962.00	5059.38	63.2423
			D	11510.00	5312.31	66.4038
			E	12086.00	5578.15	69.7269
			F	12690.00	5856.92	73.2115
			G	13324.00	6149.54	76.8692
			H	13991.00	6457.38	80.7173
044	INFO TCHNLGY DIR	C240	A	12132.00	5599.38	69.9923
			B	12739.00	5879.54	73.4942
			C	13376.00	6173.54	77.1692
			D	14045.00	6482.31	81.0288
			E	14747.00	6806.31	85.0788
			F	15484.00	7146.46	89.3308
			G	16258.00	7503.69	93.7962
			H	17071.00	7878.92	98.4865
108	INFO TCHNLGY PRGMR	E179	A	6742.00	3111.69	38.8962
			B	7079.00	3267.23	40.8404
			C	7433.00	3430.62	42.8827
			D	7805.00	3602.31	45.0288
			E	8195.00	3782.31	47.2788
			F	8604.00	3971.08	49.6385
			G	9035.00	4170.00	52.1250
			H	9486.00	4378.15	54.7269

CITY OF GARDEN GROVE PAY RATES
EFFECTIVE 12/08/20

CLS#	TITLE	RANGE	STEP	MONTHLY	BI-WEEKLY	HOURLY
103	INFO TCHNLGY TECH	E149	A	5002.00	2308.62	28.8577
			B	5253.00	2424.46	30.3058
			C	5515.00	2545.38	31.8173
			D	5791.00	2672.77	33.4096
			E	6080.00	2806.15	35.0769
			F	6384.00	2946.46	36.8308
			G	6704.00	3094.15	38.6769
			H	7039.00	3248.77	40.6096
081	INSURANCE PROG COORD	E150	A	5052.00	2331.69	29.1462
			B	5304.00	2448.00	30.6000
			C	5569.00	2570.31	32.1288
			D	5848.00	2699.08	33.7385
			E	6140.00	2833.85	35.4231
			F	6447.00	2975.54	37.1942
			G	6770.00	3124.62	39.0577
			H	7108.00	3280.62	41.0077
061	JAILER/FLEET SUPV	M171	A	6105.00	2817.69	35.2212
			B	6411.00	2958.92	36.9865
			C	6731.00	3106.62	38.8327
			D	7068.00	3262.15	40.7769
			E	7421.00	3425.08	42.8135
			F	7792.00	3596.31	44.9538
			G	8182.00	3776.31	47.2038
			H	8591.00	3965.08	49.5635
416	MAINT REPAIR HELPER	U122	A	3826.00	1765.85	22.0731
			B	4017.00	1854.00	23.1750
			C	4218.00	1946.77	24.3346
			D	4429.00	2044.15	25.5519
			E	4650.00	2146.15	26.8269
			F	4883.00	2253.69	28.1712
			G	5127.00	2366.31	29.5788
			H	5383.00	2484.46	31.0558
415	MAINT REPAIR WRKR	U138	A	4486.00	2070.46	25.8808
			B	4710.00	2173.85	27.1731
			C	4946.00	2282.77	28.5346
			D	5193.00	2396.77	29.9596
			E	5453.00	2516.77	31.4596
			F	5725.00	2642.31	33.0288
			G	6011.00	2774.31	34.6788
			H	6312.00	2913.23	36.4154

CITY OF GARDEN GROVE PAY RATES
EFFECTIVE 12/08/20

CLS#	TITLE	RANGE	STEP	MONTHLY	BI-WEEKLY	HOURLY
301	MASTER OFFCR	P179	A	6704.00	3094.15	38.6769
			B	7039.00	3248.77	40.6096
			C	7391.00	3411.23	42.6404
			D	7761.00	3582.00	44.7750
			E	8149.00	3761.08	47.0135
			F	8556.00	3948.92	49.3615
			G	8984.00	4146.46	51.8308
			H	9433.00	4353.69	54.4212
325	MASTER OFFCR II	P181.5	A	6871.00	3171.23	39.6404
			B	7215.00	3330.00	41.6250
			C	7575.00	3496.15	43.7019
			D	7954.00	3671.08	45.8885
			E	8352.00	3854.77	48.1846
			F	8769.00	4047.23	50.5904
			G	9208.00	4249.85	53.1231
			H	9668.00	4462.15	55.7769
109	NETWORK ADMINISTRATOR	E179	A	6742.00	3111.69	38.8962
			B	7079.00	3267.23	40.8404
			C	7433.00	3430.62	42.8827
			D	7805.00	3602.31	45.0288
			E	8195.00	3782.31	47.2788
			F	8604.00	3971.08	49.6385
			G	9035.00	4170.00	52.1250
			H	9486.00	4378.15	54.7269
066	OFFICE ASSIST	E113	A	3496.00	1613.54	20.1692
			B	3671.00	1694.31	21.1788
			C	3854.00	1778.77	22.2346
			D	4047.00	1867.85	23.3481
			E	4249.00	1961.08	24.5135
			F	4461.00	2058.92	25.7365
			G	4684.00	2161.85	27.0231
			H	4919.00	2270.31	28.3788
406	PARK MAINT WRKR	U127	A	4022.00	1856.31	23.2038
			B	4223.00	1949.08	24.3635
			C	4434.00	2046.46	25.5808
			D	4655.00	2148.46	26.8558
			E	4888.00	2256.00	28.2000
			F	5133.00	2369.08	29.6135
			G	5389.00	2487.23	31.0904
			H	5659.00	2611.85	32.6481

CITY OF GARDEN GROVE PAY RATES
EFFECTIVE 12/08/20

CLS#	TITLE	RANGE	STEP	MONTHLY	BI-WEEKLY	HOURLY
494	PARKING CONTROL SPEC	U111.8	A	3155.00	1456.15	18.2019
			B	3352.00	1547.08	19.3385
			C	3548.00	1637.54	20.4692
			D	3746.00	1728.92	21.6115
			E	3944.00	1820.31	22.7538
			F	3944.00	1820.31	22.7538
			G	3944.00	1820.31	22.7538
			H	4141.00	1911.23	23.8904
133	PAYROLL SUPV	M171	A	6105.00	2817.69	35.2212
			B	6411.00	2958.92	36.9865
			C	6731.00	3106.62	38.8327
			D	7068.00	3262.15	40.7769
			E	7421.00	3425.08	42.8135
			F	7792.00	3596.31	44.9538
			G	8182.00	3776.31	47.2038
			H	8591.00	3965.08	49.5635
213	PERMIT CENTER SUPV	M174	A	6291.00	2903.54	36.2942
			B	6605.00	3048.46	38.1058
			C	6936.00	3201.23	40.0154
			D	7282.00	3360.92	42.0115
			E	7647.00	3529.38	44.1173
			F	8029.00	3705.69	46.3212
			G	8430.00	3890.77	48.6346
			H	8852.00	4085.54	51.0692
210	PERMIT TECH	E140	A	4574.00	2111.08	26.3885
			B	4803.00	2216.77	27.7096
			C	5043.00	2327.54	29.0942
			D	5295.00	2443.85	30.5481
			E	5560.00	2566.15	32.0769
			F	5838.00	2694.46	33.6808
			G	6129.00	2828.77	35.3596
			H	6436.00	2970.46	37.1308
127	PERSONNEL ANALYST	M150	A	4955.00	2286.92	28.5865
			B	5203.00	2401.38	30.0173
			C	5463.00	2521.38	31.5173
			D	5736.00	2647.38	33.0923
			E	6023.00	2779.85	34.7481
			F	6324.00	2918.77	36.4846
			G	6640.00	3064.62	38.3077
			H	6972.00	3217.85	40.2231

CITY OF GARDEN GROVE PAY RATES
EFFECTIVE 12/08/20

CLS#	TITLE	RANGE	STEP	MONTHLY	BI-WEEKLY	HOURLY
201	PLAN CHECK ENGINEER	E190	A	7522.00	3471.69	43.3962
			B	7898.00	3645.23	45.5654
			C	8293.00	3827.54	47.8442
			D	8708.00	4019.08	50.2385
			E	9143.00	4219.85	52.7481
			F	9600.00	4430.77	55.3846
			G	10080.00	4652.31	58.1538
			H	10584.00	4884.92	61.0615
267	PLANNER	E174	A	6416.00	2961.23	37.0154
			B	6737.00	3109.38	38.8673
			C	7074.00	3264.92	40.8115
			D	7427.00	3427.85	42.8481
			E	7799.00	3599.54	44.9942
			F	8188.00	3779.08	47.2385
			G	8598.00	3968.31	49.6038
			H	9028.00	4166.77	52.0846
263	PLANNING SVS MGR	M215	A	9459.00	4365.69	54.5712
			B	9932.00	4584.00	57.3000
			C	10429.00	4813.38	60.1673
			D	10950.00	5053.85	63.1731
			E	11498.00	5306.77	66.3346
			F	12072.00	5571.69	69.6462
			G	12676.00	5850.46	73.1308
			H	13310.00	6143.08	76.7885
270	PLANS EXAMINER	E160	A	5581.00	2575.85	32.1981
			B	5860.00	2704.62	33.8077
			C	6153.00	2839.85	35.4981
			D	6460.00	2981.54	37.2692
			E	6783.00	3130.62	39.1327
			F	7122.00	3287.08	41.0885
			G	7478.00	3451.38	43.1423
			H	7852.00	3624.00	45.3000
304	POLICE CAPTAIN	Q232.1	A	12181.00	5622.00	70.2750
			B	12790.00	5903.08	73.7885
			C	13429.00	6198.00	77.4750
			D	14100.00	6507.69	81.3462
			E	14805.00	6833.08	85.4135
			F	15546.00	7175.08	89.6885
			G	16323.00	7533.69	94.1712
			H	17139.00	7910.31	98.8788

CITY OF GARDEN GROVE PAY RATES
EFFECTIVE 12/08/20

CLS#	TITLE	RANGE	STEP	MONTHLY	BI-WEEKLY	HOURLY
305	POLICE CHIEF	C258	A	14511.00	6697.38	83.7173
			B	15237.00	7032.46	87.9058
			C	15999.00	7384.15	92.3019
			D	16799.00	7753.38	96.9173
			E	17639.00	8141.08	101.7635
			F	18521.00	8548.15	106.8519
			G	19447.00	8975.54	112.1942
			H	20419.00	9424.15	117.8019
076	POLICE COMM MGR	M186	A	7088.00	3271.38	40.8923
			B	7443.00	3435.23	42.9404
			C	7815.00	3606.92	45.0865
			D	8206.00	3787.38	47.3423
			E	8616.00	3976.62	49.7077
			F	9047.00	4175.54	52.1942
			G	9499.00	4384.15	54.8019
			H	9974.00	4603.38	57.5423
303	POLICE LIEUTENANT	Q220.1	A	10599.00	4891.85	61.1481
			B	11129.00	5136.46	64.2058
			C	11685.00	5393.08	67.4135
			D	12270.00	5663.08	70.7885
			E	12883.00	5946.00	74.3250
			F	13527.00	6243.23	78.0404
			G	14204.00	6555.69	81.9462
			H	14914.00	6883.38	86.0423
300	POLICE OFFCR	P174	A	6384.00	2946.46	36.8308
			B	6703.00	3093.69	38.6712
			C	7039.00	3248.77	40.6096
			D	7390.00	3410.77	42.6346
			E	7760.00	3581.54	44.7692
			F	8148.00	3760.62	47.0077
			G	8555.00	3948.46	49.3558
			H	8983.00	4146.00	51.8250
320	POLICE OFFCR II	P176.5	A	6544.00	3020.31	37.7538
			B	6871.00	3171.23	39.6404
			C	7215.00	3330.00	41.6250
			D	7576.00	3496.62	43.7077
			E	7954.00	3671.08	45.8885
			F	8352.00	3854.77	48.1846
			G	8770.00	4047.69	50.5962
			H	9208.00	4249.85	53.1231

CITY OF GARDEN GROVE PAY RATES
EFFECTIVE 12/08/20

CLS#	TITLE	RANGE	STEP	MONTHLY	BI-WEEKLY	HOURLY
075	POLICE RECORDS MGR	M186	A	7088.00	3271.38	40.8923
			B	7443.00	3435.23	42.9404
			C	7815.00	3606.92	45.0865
			D	8206.00	3787.38	47.3423
			E	8616.00	3976.62	49.7077
			F	9047.00	4175.54	52.1942
			G	9499.00	4384.15	54.8019
			H	9974.00	4603.38	57.5423
074	POLICE RECORDS SHIFT SUPV	E140	A	4574.00	2111.08	26.3885
			B	4803.00	2216.77	27.7096
			C	5043.00	2327.54	29.0942
			D	5295.00	2443.85	30.5481
			E	5560.00	2566.15	32.0769
			F	5838.00	2694.46	33.6808
			G	6129.00	2828.77	35.3596
			H	6436.00	2970.46	37.1308
057	POLICE RECORDS SPEC	E125	A	3941.00	1818.92	22.7365
			B	4138.00	1909.85	23.8731
			C	4344.00	2004.92	25.0615
			D	4562.00	2105.54	26.3192
			E	4790.00	2210.77	27.6346
			F	5029.00	2321.08	29.0135
			G	5281.00	2437.38	30.4673
			H	5545.00	2559.23	31.9904
302	POLICE SERGEANT	P199.2	A	8204.00	3786.46	47.3308
			B	8614.00	3975.69	49.6962
			C	9044.00	4174.15	52.1769
			D	9497.00	4383.23	54.7904
			E	9971.00	4602.00	57.5250
			F	10470.00	4832.31	60.4038
			G	10993.00	5073.69	63.4212
			H	11543.00	5327.54	66.5942
056	POLICE SVS SUPV	M166	A	5808.00	2680.62	33.5077
			B	6099.00	2814.92	35.1865
			C	6403.00	2955.23	36.9404
			D	6724.00	3103.38	38.7923
			E	7060.00	3258.46	40.7308
			F	7413.00	3421.38	42.7673
			G	7783.00	3592.15	44.9019
			H	8172.00	3771.69	47.1462

CITY OF GARDEN GROVE PAY RATES
EFFECTIVE 12/08/20

CLS#	TITLE	RANGE	STEP	MONTHLY	BI-WEEKLY	HOURLY
059	PRIN ACCOUNTANT	M186	A	7088.00	3271.38	40.8923
			B	7443.00	3435.23	42.9404
			C	7815.00	3606.92	45.0865
			D	8206.00	3787.38	47.3423
			E	8616.00	3976.62	49.7077
			F	9047.00	4175.54	52.1942
			G	9499.00	4384.15	54.8019
			H	9974.00	4603.38	57.5423
052	PRIN ACCOUNTS SPEC	E132	A	4225.00	1950.00	24.3750
			B	4436.00	2047.38	25.5923
			C	4657.00	2149.38	26.8673
			D	4890.00	2256.92	28.2115
			E	5135.00	2370.00	29.6250
			F	5392.00	2488.62	31.1077
			G	5661.00	2612.77	32.6596
			H	5944.00	2743.38	34.2923
036	PRIN ADMIN ANALYST	M186	A	7088.00	3271.38	40.8923
			B	7443.00	3435.23	42.9404
			C	7815.00	3606.92	45.0865
			D	8206.00	3787.38	47.3423
			E	8616.00	3976.62	49.7077
			F	9047.00	4175.54	52.1942
			G	9499.00	4384.15	54.8019
			H	9974.00	4603.38	57.5423
208	PRIN ENGINEERING TECH	E169	A	6103.00	2816.77	35.2096
			B	6408.00	2957.54	36.9692
			C	6729.00	3105.69	38.8212
			D	7065.00	3260.77	40.7596
			E	7419.00	3424.15	42.8019
			F	7789.00	3594.92	44.9365
			G	8179.00	3774.92	47.1865
			H	8588.00	3963.69	49.5462
064	PRIN OFFICE ASSIST	E133	A	4269.00	1970.31	24.6288
			B	4482.00	2068.62	25.8577
			C	4706.00	2172.00	27.1500
			D	4941.00	2280.46	28.5058
			E	5188.00	2394.46	29.9308
			F	5448.00	2514.46	31.4308
			G	5720.00	2640.00	33.0000
			H	6006.00	2772.00	34.6500

CITY OF GARDEN GROVE PAY RATES
EFFECTIVE 12/08/20

CLS#	TITLE	RANGE	STEP	MONTHLY	BI-WEEKLY	HOURLY
129	PRIN PERSONNEL ANALYST	M186	A	7088.00	3271.38	40.8923
			B	7443.00	3435.23	42.9404
			C	7815.00	3606.92	45.0865
			D	8206.00	3787.38	47.3423
			E	8616.00	3976.62	49.7077
			F	9047.00	4175.54	52.1942
			G	9499.00	4384.15	54.8019
			H	9974.00	4603.38	57.5423
023	PROG SPEC	E150	A	5052.00	2331.69	29.1462
			B	5304.00	2448.00	30.6000
			C	5569.00	2570.31	32.1288
			D	5848.00	2699.08	33.7385
			E	6140.00	2833.85	35.4231
			F	6447.00	2975.54	37.1942
			G	6770.00	3124.62	39.0577
			H	7108.00	3280.62	41.0077
209	PROJECT ENGINEER	M204	A	8478.00	3912.92	48.9115
			B	8902.00	4108.62	51.3577
			C	9347.00	4314.00	53.9250
			D	9815.00	4530.00	56.6250
			E	10305.00	4756.15	59.4519
			F	10821.00	4994.31	62.4288
			G	11362.00	5244.00	65.5500
			H	11930.00	5506.15	68.8269
265	PROJECT PLANNER	M186	A	7088.00	3271.38	40.8923
			B	7443.00	3435.23	42.9404
			C	7815.00	3606.92	45.0865
			D	8206.00	3787.38	47.3423
			E	8616.00	3976.62	49.7077
			F	9047.00	4175.54	52.1942
			G	9499.00	4384.15	54.8019
			H	9974.00	4603.38	57.5423
083	PUBLIC SAFETY DISPATCHR	E150	A	5052.00	2331.69	29.1462
			B	5304.00	2448.00	30.6000
			C	5569.00	2570.31	32.1288
			D	5848.00	2699.08	33.7385
			E	6140.00	2833.85	35.4231
			F	6447.00	2975.54	37.1942
			G	6770.00	3124.62	39.0577
			H	7108.00	3280.62	41.0077

CITY OF GARDEN GROVE PAY RATES
EFFECTIVE 12/08/20

CLS#	TITLE	RANGE	STEP	MONTHLY	BI-WEEKLY	HOURLY
126	PUBLIC SAFETY FISCAL ANALYST	M171	A	6105.00	2817.69	35.2212
			B	6411.00	2958.92	36.9865
			C	6731.00	3106.62	38.8327
			D	7068.00	3262.15	40.7769
			E	7421.00	3425.08	42.8135
			F	7792.00	3596.31	44.9538
			G	8182.00	3776.31	47.2038
			H	8591.00	3965.08	49.5635
033	PUBLIC WORKS DIR	C245	A	12750.00	5884.62	73.5577
			B	13388.00	6179.08	77.2385
			C	14057.00	6487.85	81.0981
			D	14760.00	6812.31	85.1538
			E	15498.00	7152.92	89.4115
			F	16273.00	7510.62	93.8827
			G	17087.00	7886.31	98.5788
			H	17941.00	8280.46	103.5058
420	PUBLIC WORKS FOREMAN	M155	A	5206.00	2402.77	30.0346
			B	5467.00	2523.23	31.5404
			C	5740.00	2649.23	33.1154
			D	6027.00	2781.69	34.7712
			E	6328.00	2920.62	36.5077
			F	6645.00	3066.92	38.3365
			G	6977.00	3220.15	40.2519
			H	7326.00	3381.23	42.2654
204	PUBLIC WORKS SUPV	M176	A	6417.00	2961.69	37.0212
			B	6738.00	3109.85	38.8731
			C	7075.00	3265.38	40.8173
			D	7428.00	3428.31	42.8538
			E	7800.00	3600.00	45.0000
			F	8190.00	3780.00	47.2500
			G	8599.00	3968.77	49.6096
			H	9029.00	4167.23	52.0904
244	PUBLIC WORKS TECH	E145	A	4808.00	2219.08	27.7385
			B	5048.00	2329.85	29.1231
			C	5300.00	2446.15	30.5769
			D	5565.00	2568.46	32.1058
			E	5844.00	2697.23	33.7154
			F	6136.00	2832.00	35.4000
			G	6443.00	2973.69	37.1712
			H	6765.00	3122.31	39.0288

CITY OF GARDEN GROVE PAY RATES
EFFECTIVE 12/08/20

CLS#	TITLE	RANGE	STEP	MONTHLY	BI-WEEKLY	HOURLY
402	PUBLIC WORKS TRAINEE	U089	A	2484.00	1146.46	14.3308
			B	2563.00	1182.92	14.7865
			C	2622.00	1210.15	15.1269
			D	2681.00	1237.38	15.4673
			E	2763.00	1275.23	15.9404
			F	2822.00	1302.46	16.2808
			G	2957.00	1364.77	17.0596
			H	3105.00	1433.08	17.9135
070	PURCHASING AGENT	M191	A	7450.00	3438.46	42.9808
			B	7823.00	3610.62	45.1327
			C	8214.00	3791.08	47.3885
			D	8624.00	3980.31	49.7538
			E	9056.00	4179.69	52.2462
			F	9508.00	4388.31	54.8538
			G	9984.00	4608.00	57.6000
			H	10483.00	4838.31	60.4788
222	REAL PROPERTY AGENT	E162	A	5692.00	2627.08	32.8385
			B	5977.00	2758.62	34.4827
			C	6276.00	2896.62	36.2077
			D	6589.00	3041.08	38.0135
			E	6919.00	3193.38	39.9173
			F	7265.00	3353.08	41.9135
			G	7628.00	3520.62	44.0077
			H	8009.00	3696.46	46.2058
221	REAL PROPERTY MGR	M199	A	8068.00	3723.69	46.5462
			B	8472.00	3910.15	48.8769
			C	8895.00	4105.38	51.3173
			D	9340.00	4310.77	53.8846
			E	9807.00	4526.31	56.5788
			F	10297.00	4752.46	59.4058
			G	10812.00	4990.15	62.3769
			H	11353.00	5239.85	65.4981
092	REPRO EQUIP OPERATOR	E109	A	3359.00	1550.31	19.3788
			B	3527.00	1627.85	20.3481
			C	3704.00	1709.54	21.3692
			D	3889.00	1794.92	22.4365
			E	4083.00	1884.46	23.5558
			F	4287.00	1978.62	24.7327
			G	4502.00	2077.85	25.9731
			H	4727.00	2181.69	27.2712

CITY OF GARDEN GROVE PAY RATES
EFFECTIVE 12/08/20

CLS#	TITLE	RANGE	STEP	MONTHLY	BI-WEEKLY	HOURLY
032	REVENUE MGR	M194	A	7677.00	3543.23	44.2904
			B	8061.00	3720.46	46.5058
			C	8464.00	3906.46	48.8308
			D	8887.00	4101.69	51.2712
			E	9331.00	4306.62	53.8327
			F	9798.00	4522.15	56.5269
			G	10287.00	4747.85	59.3481
			H	10802.00	4985.54	62.3192
132	RISK MGMT SUPV	M171	A	6105.00	2817.69	35.2212
			B	6411.00	2958.92	36.9865
			C	6731.00	3106.62	38.8327
			D	7068.00	3262.15	40.7769
			E	7421.00	3425.08	42.8135
			F	7792.00	3596.31	44.9538
			G	8182.00	3776.31	47.2038
			H	8591.00	3965.08	49.5635
463	SEWER PUMP STATION ELECTRICIAN	U146	A	4858.00	2242.15	28.0269
			B	5101.00	2354.31	29.4288
			C	5356.00	2472.00	30.9000
			D	5624.00	2595.69	32.4462
			E	5905.00	2725.38	34.0673
			F	6200.00	2861.54	35.7692
			G	6510.00	3004.62	37.5577
			H	6835.00	3154.62	39.4327
460	SEWER MAINT WRKR	U132	A	4227.00	1950.92	24.3865
			B	4438.00	2048.31	25.6038
			C	4660.00	2150.77	26.8846
			D	4893.00	2258.31	28.2288
			E	5137.00	2370.92	29.6365
			F	5394.00	2489.54	31.1192
			G	5664.00	2614.15	32.6769
			H	5947.00	2744.77	34.3096
424	SMALL ENGINES MECH	U127	A	4022.00	1856.31	23.2038
			B	4223.00	1949.08	24.3635
			C	4434.00	2046.46	25.5808
			D	4655.00	2148.46	26.8558
			E	4888.00	2256.00	28.2000
			F	5133.00	2369.08	29.6135
			G	5389.00	2487.23	31.0904
			H	5659.00	2611.85	32.6481

CITY OF GARDEN GROVE PAY RATES
EFFECTIVE 12/08/20

CLS#	TITLE	RANGE	STEP	MONTHLY	BI-WEEKLY	HOURLY
312	SPECIAL OFFCR	E157	A	5580.00	2575.38	32.1923
			B	5859.00	2704.15	33.8019
			C	6151.00	2838.92	35.4865
			D	6459.00	2981.08	37.2635
			E	6782.00	3130.15	39.1269
			F	7121.00	3286.62	41.0827
			G	7477.00	3450.92	43.1365
			H	7851.00	3623.54	45.2942
051	SR ACCOUNT SPEC	E122	A	3824.00	1764.92	22.0615
			B	4015.00	1853.08	23.1635
			C	4216.00	1945.85	24.3231
			D	4426.00	2042.77	25.5346
			E	4648.00	2145.23	26.8154
			F	4880.00	2252.31	28.1538
			G	5124.00	2364.92	29.5615
			H	5380.00	2483.08	31.0385
055	SR ACCOUNTANT	E171	A	6227.00	2874.00	35.9250
			B	6539.00	3018.00	37.7250
			C	6866.00	3168.92	39.6115
			D	7209.00	3327.23	41.5904
			E	7569.00	3493.38	43.6673
			F	7948.00	3668.31	45.8538
			G	8345.00	3851.54	48.1442
			H	8762.00	4044.00	50.5500
014	SR ADMIN AIDE	E150	A	5052.00	2331.69	29.1462
			B	5304.00	2448.00	30.6000
			C	5569.00	2570.31	32.1288
			D	5848.00	2699.08	33.7385
			E	6140.00	2833.85	35.4231
			F	6447.00	2975.54	37.1942
			G	6770.00	3124.62	39.0577
			H	7108.00	3280.62	41.0077
017	SR ADMIN ANALYST	M166	A	5808.00	2680.62	33.5077
			B	6099.00	2814.92	35.1865
			C	6403.00	2955.23	36.9404
			D	6724.00	3103.38	38.7923
			E	7060.00	3258.46	40.7308
			F	7413.00	3421.38	42.7673
			G	7783.00	3592.15	44.9019
			H	8172.00	3771.69	47.1462

CITY OF GARDEN GROVE PAY RATES
EFFECTIVE 12/08/20

CLS#	TITLE	RANGE	STEP	MONTHLY	BI-WEEKLY	HOURLY
203	SR ANIMAL CONTROL OFFCR	E164	A	5807.00	2680.15	33.5019
			B	6097.00	2814.00	35.1750
			C	6402.00	2954.77	36.9346
			D	6722.00	3102.46	38.7808
			E	7058.00	3257.54	40.7192
			F	7411.00	3420.46	42.7558
			G	7782.00	3591.69	44.8962
			H	8171.00	3771.23	47.1404
231	SR BLDG INSPCTR	E170	A	6165.00	2845.38	35.5673
			B	6473.00	2987.54	37.3442
			C	6797.00	3137.08	39.2135
			D	7137.00	3294.00	41.1750
			E	7493.00	3458.31	43.2288
			F	7868.00	3631.38	45.3923
			G	8261.00	3812.77	47.6596
			H	8674.00	4003.38	50.0423
216	SR CIVIL ENGINEER	M211	A	9090.00	4195.38	52.4423
			B	9545.00	4405.38	55.0673
			C	10022.00	4625.54	57.8192
			D	10523.00	4856.77	60.7096
			E	11049.00	5099.54	63.7442
			F	11602.00	5354.77	66.9346
			G	12182.00	5622.46	70.2808
			H	12791.00	5903.54	73.7942
098	SR CMNTY SVC OFFCR	E136	A	4395.00	2028.46	25.3558
			B	4614.00	2129.54	26.6192
			C	4845.00	2236.15	27.9519
			D	5087.00	2347.85	29.3481
			E	5342.00	2465.54	30.8192
			F	5609.00	2588.77	32.3596
			G	5889.00	2718.00	33.9750
			H	6184.00	2854.15	35.6769
242	SR CODE ENFORCE OFFCR	E160	A	5581.00	2575.85	32.1981
			B	5860.00	2704.62	33.8077
			C	6153.00	2839.85	35.4981
			D	6460.00	2981.54	37.2692
			E	6783.00	3130.62	39.1327
			F	7122.00	3287.08	41.0885
			G	7478.00	3451.38	43.1423
			H	7852.00	3624.00	45.3000

CITY OF GARDEN GROVE PAY RATES
EFFECTIVE 12/08/20

CLS#	TITLE	RANGE	STEP	MONTHLY	BI-WEEKLY	HOURLY
091	SR ECON DEV SPEC	E162	A	5692.00	2627.08	32.8385
			B	5977.00	2758.62	34.4827
			C	6276.00	2896.62	36.2077
			D	6589.00	3041.08	38.0135
			E	6919.00	3193.38	39.9173
			F	7265.00	3353.08	41.9135
			G	7628.00	3520.62	44.0077
			H	8009.00	3696.46	46.2058
226	SR EMPLOYMENT SPEC	E135	A	4354.00	2009.54	25.1192
			B	4571.00	2109.69	26.3712
			C	4800.00	2215.38	27.6923
			D	5040.00	2326.15	29.0769
			E	5292.00	2442.46	30.5308
			F	5556.00	2564.31	32.0538
			G	5834.00	2692.62	33.6577
			H	6126.00	2827.38	35.3423
212	SR ENGINEERING TECH	E159	A	5524.00	2549.54	31.8692
			B	5800.00	2676.92	33.4615
			C	6090.00	2810.77	35.1346
			D	6395.00	2951.54	36.8942
			E	6715.00	3099.23	38.7404
			F	7050.00	3253.85	40.6731
			G	7403.00	3416.77	42.7096
			H	7773.00	3587.54	44.8442
246	SR ENVIRO SVS SPEC	E153	A	5205.00	2402.31	30.0288
			B	5466.00	2522.77	31.5346
			C	5739.00	2648.77	33.1096
			D	6026.00	2781.23	34.7654
			E	6327.00	2920.15	36.5019
			F	6643.00	3066.00	38.3250
			G	6976.00	3219.69	40.2462
			H	7324.00	3380.31	42.2538
294	SR HOUSING SPEC	E150	A	5052.00	2331.69	29.1462
			B	5304.00	2448.00	30.6000
			C	5569.00	2570.31	32.1288
			D	5848.00	2699.08	33.7385
			E	6140.00	2833.85	35.4231
			F	6447.00	2975.54	37.1942
			G	6770.00	3124.62	39.0577
			H	7108.00	3280.62	41.0077

CITY OF GARDEN GROVE PAY RATES
EFFECTIVE 12/08/20

CLS#	TITLE	RANGE	STEP	MONTHLY	BI-WEEKLY	HOURLY
104	SR INFO TCHNLGY ANALYST	M194	A	7677.00	3543.23	44.2904
			B	8061.00	3720.46	46.5058
			C	8464.00	3906.46	48.8308
			D	8887.00	4101.69	51.2712
			E	9331.00	4306.62	53.8327
			F	9798.00	4522.15	56.5269
			G	10287.00	4747.85	59.3481
			H	10802.00	4985.54	62.3192
106	SR INFO TCHNLGY TECH	E159	A	5524.00	2549.54	31.8692
			B	5800.00	2676.92	33.4615
			C	6090.00	2810.77	35.1346
			D	6395.00	2951.54	36.8942
			E	6715.00	3099.23	38.7404
			F	7050.00	3253.85	40.6731
			G	7403.00	3416.77	42.7096
			H	7773.00	3587.54	44.8442
067	SR OFFICE ASSIST	E123	A	3863.00	1782.92	22.2865
			B	4056.00	1872.00	23.4000
			C	4259.00	1965.69	24.5712
			D	4471.00	2063.54	25.7942
			E	4695.00	2166.92	27.0865
			F	4930.00	2275.38	28.4423
			G	5176.00	2388.92	29.8615
			H	5435.00	2508.46	31.3558
407	SR PARK MAINT WRKR	U137	A	4442.00	2050.15	25.6269
			B	4664.00	2152.62	26.9077
			C	4897.00	2260.15	28.2519
			D	5142.00	2373.23	29.6654
			E	5399.00	2491.85	31.1481
			F	5669.00	2616.46	32.7058
			G	5952.00	2747.08	34.3385
			H	6250.00	2884.62	36.0577
128	SR PERSONNEL ANALYST	M166	A	5808.00	2680.62	33.5077
			B	6099.00	2814.92	35.1865
			C	6403.00	2955.23	36.9404
			D	6724.00	3103.38	38.7923
			E	7060.00	3258.46	40.7308
			F	7413.00	3421.38	42.7673
			G	7783.00	3592.15	44.9019
			H	8172.00	3771.69	47.1462

CITY OF GARDEN GROVE PAY RATES
EFFECTIVE 12/08/20

CLS#	TITLE	RANGE	STEP	MONTHLY	BI-WEEKLY	HOURLY
266	SR PLANNER	M194	A	7677.00	3543.23	44.2904
			B	8061.00	3720.46	46.5058
			C	8464.00	3906.46	48.8308
			D	8887.00	4101.69	51.2712
			E	9331.00	4306.62	53.8327
			F	9798.00	4522.15	56.5269
			G	10287.00	4747.85	59.3481
			H	10802.00	4985.54	62.3192
025	SR PROG SPEC	M166	A	5808.00	2680.62	33.5077
			B	6099.00	2814.92	35.1865
			C	6403.00	2955.23	36.9404
			D	6724.00	3103.38	38.7923
			E	7060.00	3258.46	40.7308
			F	7413.00	3421.38	42.7673
			G	7783.00	3592.15	44.9019
			H	8172.00	3771.69	47.1462
264	SR PROJECT PLANNER	M194	A	7677.00	3543.23	44.2904
			B	8061.00	3720.46	46.5058
			C	8464.00	3906.46	48.8308
			D	8887.00	4101.69	51.2712
			E	9331.00	4306.62	53.8327
			F	9798.00	4522.15	56.5269
			G	10287.00	4747.85	59.3481
			H	10802.00	4985.54	62.3192
223	SR REAL PROPERTY AGENT	M173	A	6229.00	2874.92	35.9365
			B	6541.00	3018.92	37.7365
			C	6868.00	3169.85	39.6231
			D	7211.00	3328.15	41.6019
			E	7572.00	3494.77	43.6846
			F	7950.00	3669.23	45.8654
			G	8348.00	3852.92	48.1615
			H	8765.00	4045.38	50.5673
253	SR RECREATION SPEC	E101	A	3104.00	1432.62	17.9077
			B	3259.00	1504.15	18.8019
			C	3422.00	1579.38	19.7423
			D	3593.00	1658.31	20.7288
			E	3773.00	1741.38	21.7673
			F	3962.00	1828.62	22.8577
			G	4160.00	1920.00	24.0000
			H	4368.00	2016.00	25.2000

CITY OF GARDEN GROVE PAY RATES
EFFECTIVE 12/08/20

CLS#	TITLE	RANGE	STEP	MONTHLY	BI-WEEKLY	HOURLY
090	SR REPRO EQUIP OPERATOR	E135	A	4354.00	2009.54	25.1192
			B	4571.00	2109.69	26.3712
			C	4800.00	2215.38	27.6923
			D	5040.00	2326.15	29.0769
			E	5292.00	2442.46	30.5308
			F	5556.00	2564.31	32.0538
			G	5834.00	2692.62	33.6577
			H	6126.00	2827.38	35.3423
462	SR SEWER MAINT WRKR	U137	A	4442.00	2050.15	25.6269
			B	4664.00	2152.62	26.9077
			C	4897.00	2260.15	28.2519
			D	5142.00	2373.23	29.6654
			E	5399.00	2491.85	31.1481
			F	5669.00	2616.46	32.7058
			G	5952.00	2747.08	34.3385
			H	6250.00	2884.62	36.0577
419	SR STREET MAINT WRKR	U137	A	4442.00	2050.15	25.6269
			B	4664.00	2152.62	26.9077
			C	4897.00	2260.15	28.2519
			D	5142.00	2373.23	29.6654
			E	5399.00	2491.85	31.1481
			F	5669.00	2616.46	32.7058
			G	5952.00	2747.08	34.3385
			H	6250.00	2884.62	36.0577
412	SR TRAFFIC SIGNAL ELECTRICIAN	U163	A	5752.00	2654.77	33.1846
			B	6039.00	2787.23	34.8404
			C	6341.00	2926.62	36.5827
			D	6658.00	3072.92	38.4115
			E	6991.00	3226.62	40.3327
			F	7341.00	3388.15	42.3519
			G	7708.00	3557.54	44.4692
			H	8093.00	3735.23	46.6904
437	SR WATER PROD OPERATOR	U157	A	5419.00	2501.08	31.2635
			B	5690.00	2626.15	32.8269
			C	5974.00	2757.23	34.4654
			D	6273.00	2895.23	36.1904
			E	6586.00	3039.69	37.9962
			F	6916.00	3192.00	39.9000
			G	7261.00	3351.23	41.8904
			H	7624.00	3518.77	43.9846

CITY OF GARDEN GROVE PAY RATES
EFFECTIVE 12/08/20

CLS#	TITLE	RANGE	STEP	MONTHLY	BI-WEEKLY	HOURLY
255	SR WATER QUALITY TECH	E165	A	5865.00	2706.92	33.8365
			B	6158.00	2842.15	35.5269
			C	6466.00	2984.31	37.3038
			D	6789.00	3133.38	39.1673
			E	7128.00	3289.85	41.1231
			F	7485.00	3454.62	43.1827
			G	7859.00	3627.23	45.3404
			H	8252.00	3808.62	47.6077
431	SR WATER SVS WRKR	U146	A	4858.00	2242.15	28.0269
			B	5101.00	2354.31	29.4288
			C	5356.00	2472.00	30.9000
			D	5624.00	2595.69	32.4462
			E	5905.00	2725.38	34.0673
			F	6200.00	2861.54	35.7692
			G	6510.00	3004.62	37.5577
			H	6835.00	3154.62	39.4327
078	SR WORD PROC OPERATOR	E123	A	3863.00	1782.92	22.2865
			B	4056.00	1872.00	23.4000
			C	4259.00	1965.69	24.5712
			D	4471.00	2063.54	25.7942
			E	4695.00	2166.92	27.0865
			F	4930.00	2275.38	28.4423
			G	5176.00	2388.92	29.8615
			H	5435.00	2508.46	31.3558
451	STOCK CLERK	E112	A	3462.00	1597.85	19.9731
			B	3635.00	1677.69	20.9712
			C	3817.00	1761.69	22.0212
			D	4008.00	1849.85	23.1231
			E	4208.00	1942.15	24.2769
			F	4418.00	2039.08	25.4885
			G	4639.00	2141.08	26.7635
			H	4871.00	2248.15	28.1019
450	STOREKEEPER	E135	A	4354.00	2009.54	25.1192
			B	4571.00	2109.69	26.3712
			C	4800.00	2215.38	27.6923
			D	5040.00	2326.15	29.0769
			E	5292.00	2442.46	30.5308
			F	5556.00	2564.31	32.0538
			G	5834.00	2692.62	33.6577
			H	6126.00	2827.38	35.3423

CITY OF GARDEN GROVE PAY RATES
EFFECTIVE 12/08/20

CLS#	TITLE	RANGE	STEP	MONTHLY	BI-WEEKLY	HOURLY
411	STREET MAINT WRKR	U132	A	4227.00	1950.92	24.3865
			B	4438.00	2048.31	25.6038
			C	4660.00	2150.77	26.8846
			D	4893.00	2258.31	28.2288
			E	5137.00	2370.92	29.6365
			F	5394.00	2489.54	31.1192
			G	5664.00	2614.15	32.6769
			H	5947.00	2744.77	34.3096
233	SUPERVISING BLDG INSPCTR	M179	A	6611.00	3051.23	38.1404
			B	6941.00	3203.54	40.0442
			C	7288.00	3363.69	42.0462
			D	7653.00	3532.15	44.1519
			E	8035.00	3708.46	46.3558
			F	8437.00	3894.00	48.6750
			G	8859.00	4088.77	51.1096
			H	9302.00	4293.23	53.6654
237	TRAFFIC ENGINEER	M211	A	9090.00	4195.38	52.4423
			B	9545.00	4405.38	55.0673
			C	10022.00	4625.54	57.8192
			D	10523.00	4856.77	60.7096
			E	11049.00	5099.54	63.7442
			F	11602.00	5354.77	66.9346
			G	12182.00	5622.46	70.2808
			H	12791.00	5903.54	73.7942
405	TRAFFIC SIGNAL ELECTRICIAN	U143	A	4715.00	2176.15	27.2019
			B	4951.00	2285.08	28.5635
			C	5199.00	2399.54	29.9942
			D	5459.00	2519.54	31.4942
			E	5732.00	2645.54	33.0692
			F	6018.00	2777.54	34.7192
			G	6319.00	2916.46	36.4558
			H	6635.00	3062.31	38.2788
040	UTILITIES REVENUE SUPV	M166	A	5808.00	2680.62	33.5077
			B	6099.00	2814.92	35.1865
			C	6403.00	2955.23	36.9404
			D	6724.00	3103.38	38.7923
			E	7060.00	3258.46	40.7308
			F	7413.00	3421.38	42.7673
			G	7783.00	3592.15	44.9019
			H	8172.00	3771.69	47.1462

CITY OF GARDEN GROVE PAY RATES
EFFECTIVE 12/08/20

CLS#	TITLE	RANGE	STEP	MONTHLY	BI-WEEKLY	HOURLY
410	UTILITY WRKR	U112	A	3463.00	1598.31	19.9788
			B	3636.00	1678.15	20.9769
			C	3818.00	1762.15	22.0269
			D	4009.00	1850.31	23.1288
			E	4209.00	1942.62	24.2827
			F	4420.00	2040.00	25.5000
			G	4641.00	2142.00	26.7750
			H	4873.00	2249.08	28.1135
429	WATER CUSTOMER SVC WRKR	U138	A	4486.00	2070.46	25.8808
			B	4710.00	2173.85	27.1731
			C	4946.00	2282.77	28.5346
			D	5193.00	2396.77	29.9596
			E	5453.00	2516.77	31.4596
			F	5725.00	2642.31	33.0288
			G	6011.00	2774.31	34.6788
			H	6312.00	2913.23	36.4154
433	WATER PROD ELECTRICIAN	U163	A	5752.00	2654.77	33.1846
			B	6039.00	2787.23	34.8404
			C	6341.00	2926.62	36.5827
			D	6658.00	3072.92	38.4115
			E	6991.00	3226.62	40.3327
			F	7341.00	3388.15	42.3519
			G	7708.00	3557.54	44.4692
			H	8093.00	3735.23	46.6904
438	WATER PROD MECH	U147	A	4907.00	2264.77	28.3096
			B	5153.00	2378.31	29.7288
			C	5410.00	2496.92	31.2115
			D	5681.00	2622.00	32.7750
			E	5965.00	2753.08	34.4135
			F	6263.00	2890.62	36.1327
			G	6576.00	3035.08	37.9385
			H	6905.00	3186.92	39.8365
436	WATER PROD OPERATOR	U142	A	4668.00	2154.46	26.9308
			B	4902.00	2262.46	28.2808
			C	5147.00	2375.54	29.6942
			D	5404.00	2494.15	31.1769
			E	5674.00	2618.77	32.7346
			F	5958.00	2749.85	34.3731
			G	6256.00	2887.38	36.0923
			H	6569.00	3031.85	37.8981

CITY OF GARDEN GROVE PAY RATES
EFFECTIVE 12/08/20

CLS#	TITLE	RANGE	STEP	MONTHLY	BI-WEEKLY	HOURLY
115	WATER QUALITY TECH	E150	A	5052.00	2331.69	29.1462
			B	5304.00	2448.00	30.6000
			C	5569.00	2570.31	32.1288
			D	5848.00	2699.08	33.7385
			E	6140.00	2833.85	35.4231
			F	6447.00	2975.54	37.1942
			G	6770.00	3124.62	39.0577
			H	7108.00	3280.62	41.0077
430	WATER SVC WRKR	U132	A	4227.00	1950.92	24.3865
			B	4438.00	2048.31	25.6038
			C	4660.00	2150.77	26.8846
			D	4893.00	2258.31	28.2288
			E	5137.00	2370.92	29.6365
			F	5394.00	2489.54	31.1192
			G	5664.00	2614.15	32.6769
			H	5947.00	2744.77	34.3096
409	WATER SVS MGR	M215	A	9459.00	4365.69	54.5712
			B	9932.00	4584.00	57.3000
			C	10429.00	4813.38	60.1673
			D	10950.00	5053.85	63.1731
			E	11498.00	5306.77	66.3346
			F	12072.00	5571.69	69.6462
			G	12676.00	5850.46	73.1308
			H	13310.00	6143.08	76.7885
102	WEBMASTER	E174	A	6416.00	2961.23	37.0154
			B	6737.00	3109.38	38.8673
			C	7074.00	3264.92	40.8115
			D	7427.00	3427.85	42.8481
			E	7799.00	3599.54	44.9942
			F	8188.00	3779.08	47.2385
			G	8598.00	3968.31	49.6038
			H	9028.00	4166.77	52.0846
077	WORD PROC OPERATOR	E113	A	3496.00	1613.54	20.1692
			B	3671.00	1694.31	21.1788
			C	3854.00	1778.77	22.2346
			D	4047.00	1867.85	23.3481
			E	4249.00	1961.08	24.5135
			F	4461.00	2058.92	25.7365
			G	4684.00	2161.85	27.0231
			H	4919.00	2270.31	28.3788

City of Garden Grove

INTER-DEPARTMENT MEMORANDUM

To:	Scott C. Stiles	From:	John Montanez
Dept.:	City Manager	Dept.:	Community Services
Subject:	Approval of an Agreement with the Children and Families Commission of Orange County for First 5 Orange County Program Funding. (Grant Amount: \$125,000) (<i>Action Item</i>)		
		Date:	12/8/2020

OBJECTIVE

To request that the City Council approve an Agreement with First 5 Orange County, Children and Families Commission of Orange County (Commission) to receive grant funding for the Magnolia Park Family Resource Center (MPFRC) and Buena Clinton Youth and Family Center (BCYFC).

BACKGROUND

The Garden Grove Community Collaborative partners with the Commission to provide programs and support for children of ages 0 to 5 at the MPFRC and the BCYFC. The Commission has approved funding for the Engaged Neighborhoods initiative to enter into an agreement with the City of Garden Grove to improve its early childhood development strategies for children ages 0-5. Program funding would focus on at-risk population served by the MPFRC and the BCYFC. Data for those communities would be analyzed to better understand the service gaps and assets available to support early childhood learning.

DISCUSSION

The attached Agreement with the Commission will provide grant funding for Engaged Neighborhoods initiative in the amount of \$125,000 for the next 2 1/2 years to fund programs, resources and support engaged communities for children ages 0-5 offered at the MPFRC and BCYFC.

FINANCIAL IMPACT

There will be no impact to the City's General Fund. The Commission will provide the

City with grant funding in the amount of \$125,000 from January 1, 2021, through June 30, 2023, with a total of \$25,000 available from January 1, 2021 through June 30, 2021, and a total of \$50,000 available for each fiscal year 2021-22 and fiscal year 2022-23.

RECOMMENDATION

It is recommended that the City Council:

- Approve the attached Agreement with the Children and Families Commission of Orange County to receive grant funding for the Magnolia Park Family Resource Center (MPFRC) and Buena Clinton Youth and Family Center (BCYFC); and
- Authorize the City Manager to sign the Agreement, including making any modifications during the contract period for the operation and implementation of the contract services.

Janet Pelayo
Community Services Manager

ATTACHMENTS:

Description	Upload Date	Type	File Name
DRAFT AGREEMENT - First 5 OC	11/30/2020	Agreement	DRAFT_Agreement_- _First_5_Orange_County.docx

AGREEMENT XXX-XX-XX

BY AND BETWEEN

CHILDREN AND FAMILIES COMMISSION OF ORANGE COUNTY

AND

_____,
[public entity]

FOR THE PROVISION OF SERVICES

This **AGREEMENT** (“Agreement”) entered into as of the ____ day of _____, 20____ (“Date of Agreement”) is by and between the **CHILDREN AND FAMILIES COMMISSION OF ORANGE COUNTY**, a public body and legal public entity (“COMMISSION”) and _____ [insert correct name and type of public entity, e.g., **City of XXX, a California municipal corporation**] (“CONTRACTOR”). This Agreement shall be administered by the Executive Director of COMMISSION or his or her authorized designee (“ADMINISTRATOR”).

RECITALS

A. In order to facilitate the creation and implementation of an integrated, comprehensive, and collaborative system of information and services to enhance optimal early childhood development, the legislature adopted legislation set forth in the California Children and Families Act of 1998, Health and Safety Code Section 130100, *et seq.* (as amended, the “Act”), implementing the Children and Families First Initiative passed by the California electorate in November of 1998, establishing the California Children and Families Commission and providing for establishment in each county of Children and Families Commissions, including COMMISSION.

B. COMMISSION adopted its Strategic Plan to define how funds authorized under the Act should best be used to meet the critical needs of Orange County’s children prenatal through age five as codified in the Act, which plan has been amended and after the Date of Agreement may be further amended, updated, or revised (“Strategic Plan”).

C. CONTRACTOR is a public entity organized and existing under the laws of the State of California, and its powers include without limitation, provision of services to and activities for the benefit of Orange County’s children through age five.

D. On (date of Commission action), COMMISSION took action and approved funding for this agreement.

E. COMMISSION desires to contract with CONTRACTOR to provide services, carry out certain performance obligations, and achieve certain outcomes, while promoting the purposes of the Act and the Strategic Plan on the terms and conditions set forth in this Agreement and the Project Summary, Exhibit A; Work Plan, Exhibit A-1; and Project Budget, Exhibit B (together, “Services”).

F. As and if applicable, COMMISSION and CONTRACTOR desire to enter into a matching fund program opportunities with the California Children and Families Commission (“First 5 California”) and other matching fund opportunities as may become available.

G. CONTRACTOR desires to provide the services in furtherance of the purposes of the Act and the Strategic Plan on the terms and conditions set forth in this Agreement.

NOW, based on the Recitals, which are a substantive part of this Agreement, and agreed mutual consideration, COMMISSION and CONTRACTOR agree as follows:

1. TERM OF AGREEMENT. The term of this Agreement shall commence on [] and terminate on [], unless earlier terminated pursuant to the provisions of Paragraph 23 of this Agreement. CONTRACTOR and ADMINISTRATOR may mutually agree in writing to extend the term of this Agreement, provided that COMMISSION’s Maximum Payment Obligation in this Agreement does not increase as a result.

2. ALTERATION OF TERMS. This Agreement, together with and including any Exhibits fully express all understanding of the parties with respect to the subject matter of this Agreement, and shall constitute the total Agreement between the parties, except as otherwise expressly provided in this Paragraph 2 and in Subparagraph 8.5. No amendment, addition to, or alteration of, the terms of this Agreement, whether written or oral, shall be valid unless the amendment is made in writing and formally approved and executed by both parties, except as provided in this Paragraph 2 or Subparagraph 8.5 in this Agreement.

2.1 CONTRACTOR work plans, budgets, and scopes of services will be subject to an annual review to determine consistency with the COMMISSION's strategic direction. Changes to the work plan, budgets, and scopes of services may be directed by ADMINISTRATOR to bring the Agreement scope into better alignment with the COMMISSION's evolving strategic direction. These changes may include, but are not limited to, reprioritization of the targeted service population, redirection of resources to provide more intensive services, and increased focus on sustainability strategies. If CONTRACTOR is unable to redirect its program to be consistent with this direction, COMMISSION may reduce funding provided in successive years of this agreement.

2.2 Administrator Modification Authority. Notwithstanding anything to the contrary, provided any modifications do not alter the overall goals and basic purpose of the Agreement and do not increase COMMISSION’s Maximum Payment Obligation during the term of the Agreement, ADMINISTRATOR has the authority to, with the agreement of CONTRACTOR, make modification(s) to the activities, tasks, deliverables, and performance timeframes specified in the Project Summary as set forth in the Scope of Work, Exhibit A; the Work Plan, Exhibit A-1; the funding allocation between and among the line items and the “Funds Due” period(s) budgeted in the Project Budget, Exhibit B; the Payment interval; the percentage of Initial Payment(s); the percentage of Retention Amount(s); and the timing of the Retention Amount(s) withheld as described in this Agreement.

3. STATUS OF CONTRACTOR. CONTRACTOR is and shall at all times be deemed to be an independent CONTRACTOR and shall be wholly responsible for the manner in which it performs the Services required of it by the terms of this Agreement. As a condition to commencing performance of any Services for this Agreement and to be eligible for any compensation for services rendered for this Agreement, CONTRACTOR shall execute an Acknowledgment of Independent Contractor Status,

Exhibit C, attached hereto and fully incorporated by this reference. Nothing in this Agreement shall be construed as creating the relationship of employer and employee or principal and agent between COMMISSION and CONTRACTOR or any of CONTRACTOR's agents or employees. CONTRACTOR knowingly, voluntarily, and expressly assumes exclusively the responsibility for the acts of its employees or agents as they relate to the Services to be provided during the course and scope of their employment, whether the employee(s) are compensated through funds received by CONTRACTOR through this Agreement or otherwise related directly or indirectly to the performance of Services under this Agreement. CONTRACTOR, its elected or appointed officials, officers, agents, employees, and Subcontractors shall not, in any respect whatsoever, be entitled to any rights or privileges of COMMISSION employees and shall not be considered in any manner to be COMMISSION employees. COMMISSION shall neither have nor exercise any control or direction over the methods by which CONTRACTOR shall perform its obligations under this Agreement. COMMISSION shall not be responsible or liable for the acts or failure to act, whether intentional or negligent, of any employee, agent, or volunteer of CONTRACTOR. CONTRACTOR shall pay all wages, salaries, and other amounts due its employees in connection with this Agreement and shall be responsible for all reports and obligations respecting them, such as social security, income tax withholding, unemployment compensation, workers' compensation, and similar matters. CONTRACTOR shall indemnify and hold harmless COMMISSION and the County of Orange ("County") from any liability, damages, costs, and expenses of any nature arising from alleged violations of personnel practices and employment laws.

3.1 COMMISSION as Independent Entity. Notwithstanding other provisions in this Agreement, such as insurance and indemnity provisions protecting COMMISSION and the County of Orange, CONTRACTOR acknowledges that pursuant to the Act, specifically Health & Safety Code Section 130140.1(a)(1), COMMISSION is a legal public entity separate from the County of Orange with independent powers and that in no event will CONTRACTOR look to the County of Orange for performance or indemnity under this Agreement, and CONTRACTOR expressly waives any rights it may have against the County of Orange in any way related to this Agreement. With respect to the above provisions CONTRACTOR agrees all rights under Section 1542 of the California Civil Code and any similar law of any state or territory of the United States are expressly waived. Section 1542 reads as follows:

CIVIL CODE SECTION 1542. GENERAL RELEASE; EXTENT. A GENERAL RELEASE DOES NOT EXTEND TO CLAIMS WHICH THE CREDITOR OR RELEASING PARTY DOES NOT KNOW OR SUSPECT TO EXIST IN HIS OR HER FAVOR AT THE TIME OF EXECUTING THE RELEASE AND THAT, IF KNOWN BY HIM OR HER, WOULD HAVE MATERIALLY AFFECTED HIS OR HER SETTLEMENT WITH THE DEBTOR OR RELEASED PARTY.

4. CONTRACTOR DELEGATION AND ASSIGNMENT. Neither this Agreement nor any interest herein nor claim hereunder may be assigned by CONTRACTOR either voluntarily or by operation of law, nor may all or any part of this Agreement be subcontracted by CONTRACTOR, without the prior written consent of ADMINISTRATOR. Consent by COMMISSION shall not be deemed to relieve CONTRACTOR of its obligations to comply fully with all terms and conditions of this Agreement.

5. SUBCONTRACTS. Except to the extent expressly provided for in the Project Summary, Exhibit A, or as approved by ADMINISTRATOR, CONTRACTOR shall not enter into a subcontract,

consulting agreement, or an agreement for professional services (each and all referred to as “Subcontract”) for the provision of services or performance of tasks included within the scope of the Services required by this Agreement without the prior written consent of ADMINISTRATOR. Any Subcontracts approved by ADMINISTRATOR shall not alter in any way any legal responsibility or performance obligation of CONTRACTOR to COMMISSION to perform or cause performance of the Services required under this Agreement. ADMINISTRATOR may require CONTRACTOR to submit a true copy of any permitted Subcontract. All records related to each Subcontract, if any, are subject to examination and audit by ADMINISTRATOR or his or her designee and must be retained for a period of (i) three (3) years after the date of final disbursement of funds under this Agreement, or (ii) three (3) years after any pending audit is completed, whichever occurs later.

5.1 Minimum Subcontract Terms. Each permitted Subcontract, including all terms and provisions shall be independently negotiated between CONTRACTOR and its Subcontractor. Each Subcontract shall include provisions that meet or exceed the following requirements: (i) any specific requirements set forth in the Project Summary, Exhibit A; (ii) a clear and complete description of the nature, extent, and tasks of the work to be performed by the Subcontractor and the relation of the work to the Services required under this Agreement; (iii) identification of the personnel by classification, and, if available by name, who will work or provide services to CONTRACTOR under the Subcontract, including a description of the minimum qualifications, education, experience, and any required licensing for each classification of personnel and number of hours described in relation to full time equivalent (e.g., 1.0 FTE or 0.5 FTE); (iv) a compensation schedule, including hourly rates or fees for each classification of personnel and a maximum payment obligation under the Subcontract, which total amount shall in no event exceed the amounts set forth in the Project Budget, Exhibit B; (v) insurance and indemnification comparable to the requirements and provisions set forth in this Agreement, which insurance shall protect CONTRACTOR, COMMISSION, and the County of Orange from any Claims and other liabilities that arise out of the Subcontract and performance of Subcontractor under the Subcontract; (vi) the term of Subcontract, which term shall not exceed the term of this Agreement; (vii) obligation to maintain and retain accurate and complete client and financial records, which recordkeeping shall be fully compliant with applicable laws and regulations and obligation to maintain records related to work and services provided under the Subcontract shall be maintained for the same retention period referenced in Paragraph 5 above, (viii) remedies and termination provisions which may be available to CONTRACTOR in the event Subcontractor fails to perform under the Subcontract; (ix) compliance with laws and regulations applicable to CONTRACTOR, as a public entity, entering into contracts, including without limitation that any subcontract is duly authorized, approved, and executed and in compliance with notice and bidding and contracting requirements, if any, and prevailing wage laws, if applicable, pursuant to applicable laws and regulations; and (x) any and all other requirements expressly provided in this Agreement.

6. GENERAL INDEMNIFICATION.

CONTRACTOR agrees to and shall indemnify, defend with counsel approved in writing by COMMISSION, hold harmless COMMISSION, its Commissioners, the County of Orange, and their respective officers, agents, and employees from and against all liability, claims, losses, demands, injuries to or death of any person or persons, or damages to property, including but not limited to property of Commissioners, officers, employees, or agents of COMMISSION or the County of Orange (together, “Claims”), including defense costs, resulting from court action or in any manner arising out of, pertaining to, related to, or incident to any intentional, malicious, negligent acts, inactions, errors, or omissions of CONTRACTOR, its officers, employees, agents, or Subcontractors in the performance of this Agreement.

6.1 No elected official, no public official, no Commissioner, no officer, no committee member, no employee, and no agent of COMMISSION or the County of Orange shall be personally liable to CONTRACTOR, any successor in interest, or to any Subcontractor in the event of any default or breach by COMMISSION or for any amount that may become due to CONTRACTOR or to its successor or Subcontractor or for breach of any obligation of the terms of this Agreement.

7. INSURANCE. Without limiting CONTRACTOR's liability for indemnification of COMMISSION as set forth in Paragraph 6 above, CONTRACTOR shall obtain and maintain, in effect, during the term of this Agreement, certain minimum coverage of insurance through any or all of the following types of insurance, as further described, and as applicable, in Subparagraphs 7.1, 7.2, and 7.3 below: (a) self-insurance through the State or as otherwise approved by ADMINISTRATOR or his or her Risk Management designee; (b) insurance via a pooled or joint powers insurance authority; or (c) insurance policies secured from insurance companies that are admitted in California and rated A-:VIII or better or FPR Ratings of 9 through 7 and have a Financial Size Category (FSC) of VIII or better according to the current Best's Key Rating Guide/Property-Casualty/United States, ambest.com, or from an insurance company of equal financial stability as approved by ADMINISTRATOR or his or her Risk Management designee. Evidence of required insurance coverages obtained under (a), (b), or (c) in this Paragraph 7 shall be submitted to ADMINISTRATOR prior to and as a condition precedent to commencement of any Services or proceeding with any work under this Agreement. Submittal and approval of insurance coverage, including self-insurance or pooled coverage, shall neither relieve nor decrease the liability of CONTRACTOR.

7.1 Certificate of Self-Insurance Coverage. In lieu of maintaining insurance coverage by separate insurance policies secured through third party insurance companies as described in Paragraph 7 above and Subparagraph 7.3 below, CONTRACTOR may be self-insured with respect to the minimum amounts and types of required insurance coverage under this Agreement.

7.1.1 Certificate of Self-Insurance. A certificate signed by a duly authorized officer or member of CONTRACTOR shall be submitted to ADMINISTRATOR evidencing self-insurance prior to and as a condition precedent to commencement of Services or proceeding with any work under this Agreement. Further, during the term of this Agreement ADMINISTRATOR may, in his or her reasonable discretion, request reconfirmation of CONTRACTOR's status as self-insured for the required coverage. The self-insurance certificate(s) shall verify that on behalf of _____ **[insert name of public entity]**, CONTRACTOR has and maintains self-insurance in the following categories and amounts of coverage, including the amounts and companies, if any, that may provide any secondary or additional level of coverage. Further the certification shall state that the self-insurance is intended to cover as additional insureds (or the equivalent of being an additional insured) COMMISSION, its Commissioners, the County of Orange, the members of COMMISSION, the Board of Supervisors of the County of Orange, and their respective officers, agents, and employees, individually and collectively, and that the self-insurance shall apply as primary insurance and that other insurance maintained by COMMISSION or the County of Orange (whether through insurance policies, self-insurance, or pooled/joint powers coverage) shall be excess only and not contributing with insurance provided under the self-insurance. In the event CONTRACTOR elects to no longer self-insure under any of the required types of coverage in this Subparagraph 7.1, then CONTRACTOR shall provide to ADMINISTRATOR not less than thirty (30) days prior written notice of the cancellation or change in coverage. In this event, CONTRACTOR shall obtain and maintain insurance coverages pursuant to Subparagraphs 7.2 or 7.3 below.

7.1.2 Types of Self-Insurance Coverage. CONTRACTOR shall evidence it is self-insured through the State or as otherwise approved by ADMINISTRATOR or his or her Risk Management designee in his or her sole discretion for the following required coverage:

(a) **Comprehensive General Liability** coverage for bodily injury (including death) and property damage equivalent to not less than One Million Dollars (\$1,000,000) combined single limit (CSL) per occurrence and not less than Two Million Dollars (\$2,000,000) annual aggregate, including self-insurance covering premises and operations, products/completed operations, contractual liability, and personal injury liability.

(b) **Comprehensive Automobile Liability** coverage for bodily injury (including death) and property damage equivalent to not less than One Million Dollars (\$1,000,000) combined single limit per occurrence applicable to all owned, non-owned, and hired vehicles/watercraft, with not less than One Million Dollars (\$1,000,000) annual aggregate.

(c) **Workers' Compensation** coverage shall be maintained for workers' compensation risk claims in amounts equivalent to coverage required by the State of California, applicable statutory requirements, and including the equivalent of a broad form all-states endorsement and waiver of subrogation.

(d) **Employers' Liability** coverage for all employees engaged in Services or operations under this Agreement equivalent to not less than One Million Dollars (\$1,000,000) per occurrence.

(e) **Professional Liability.** If the Project Summary, Exhibit A, includes or requires staffing or Services by a licensed professional, such as physician, dentist, pharmacist, registered nurse, psychologist, engineer, architect, etc., then coverage for professional liability/errors and omissions is required equivalent to not less than One Million Dollars (\$1,000,000) per claims made or per occurrence and One Million Dollars (\$1,000,000) annual aggregate. If CONTRACTOR's professional liability policy is a "claims made" policy, CONTRACTOR shall agree to maintain professional liability coverage for two (2) years following the termination of this Agreement.

(f) **Sexual Misconduct Liability.** If the Project Summary, Exhibit A, includes services which require custody, transportation or unsupervised contact by CONTRACTOR, or any Subcontractor, with recipients of services under this Agreement, then insurance policies and coverage for Sexual Misconduct Liability is required in an amount not less than One Million Dollars (\$1,000,000) per occurrence and One Million Dollars (\$1,000,000) annual aggregate.

7.2 Pooled and/or Joint Powers Insurance Coverage. CONTRACTOR may provide insurance coverage through membership and participation in a pooled insurance cooperative or joint powers insurance authority, or both, with respect to the minimum amounts and types of required insurance coverage under this Agreement.

7.2.1 Certificate of Pooled/Joint Powers Insurance. A certificate signed by an authorized officer or member of CONTRACTOR and by an authorized officer of the pooled and/or joint powers insurance authority shall be submitted to ADMINISTRATOR evidencing membership and participation in pooled or joint powers insurance prior to and as a condition precedent to commencement of Services or proceeding with any work under this Agreement. Further, during the term of this Agreement ADMINISTRATOR may in his or her reasonable discretion request

reconfirmation of CONTRACTOR's status as a member in good standing and participant in pooled and/or joint powers insurance for the required coverage. The certificate shall verify that on behalf of _____ **[insert name of public entity]**, CONTRACTOR has and maintains insurance in the categories and amounts of coverage described for self-insurance above in Subparagraph 7.1, including the amounts and companies, if any, that may provide any secondary or additional level of coverage. Further the certificate shall state that the pooled or joint powers insurance is intended to cover as additional insureds (or the equivalent of being an additional insured) COMMISSION, its Commissioners, the County of Orange, the members of COMMISSION, the Board of Supervisors of the County of Orange, and their respective officers, agents, and employees, individually and collectively, and that the pooled and/or joint powers insurance shall apply as primary insurance and other insurance maintained by COMMISSION or the County of Orange (whether through insurance policies, self-insurance, or pooled/joint powers coverage) shall be excess only and not contributing with insurance provided under the pooled or joint powers insurance. Pooled or joint powers insurance provided under this Subparagraph 7.2 shall not be canceled or changed so as to no longer meet the specified COMMISSION or County insurance requirements without thirty (30) days prior written notice of the cancellation or change being delivered to ADMINISTRATOR.

7.3 Insurance Policies through Independent Insurance Companies. CONTRACTOR may obtain and maintain insurance policies for the required coverage under this Agreement.

7.3.1 Evidence of Coverage. Prior to commencement of any Services or proceeding with any work under this Agreement, CONTRACTOR shall provide on an insurance industry approved form a Certificate of Insurance (COI) certifying that coverage as required in this Subparagraph 7.3 has been obtained and remains in force for the period required by this Agreement. In addition, a certified copy of the policy or policies shall be provided by CONTRACTOR upon request of ADMINISTRATOR at the address specified in Paragraph 22. Each policy shall meet the following requirements:

(a) Required Coverage Forms

(i) Commercial General Liability coverage shall be written on Insurance Services Office (ISO) form CG 00 01, or a substitute form providing liability coverage at least as broad.

(ii) Business Auto Liability coverage shall be written on ISO form CA 00 01, CA 00 05, CA 0012, CA 00 20, or a substitute form providing coverage at least as broad.

(b) Required Endorsements. Commercial General Liability policy shall contain the following endorsements, which shall accompany the Certificate of Insurance:

(i) An Additional Insured endorsement using ISO form CG 2010 or CG 2033 or a form at least as broad naming the COMMISSION, the County of Orange, and their elected and appointed officials, officers, employees, agents as Additional Insureds.

(ii) A primary non-contributing endorsement evidencing that CONTRACTOR's insurance is primary and any insurance or self-insurance maintained by the COMMISSION and the County of Orange shall be excess and non-contributing.

(c) **Notice of Cancellation or Change of Coverage Endorsement.** Each policy shall include an endorsement evidencing that the policy shall not be canceled or changed so as to no longer meet the specified COMMISSION or County insurance requirements without thirty (30) days prior written notice of the cancellation or change being delivered to ADMINISTRATOR at the address shown on the COI; or, ten (10) days' notice for non-payment of premium. This shall be evidenced by policy provisions or an endorsement separate from the COI.

(d) **Separation Clause Endorsement.** Each policy shall include an endorsement evidencing that the policy provides coverage separately to each insured who is seeking coverage or against whom a Claim is made or a suit is brought, except with respect to the company's limit of liability (standard in the ISO CG 0001 policy).

(e) **Termination of Insurance.** If insurance is terminated for any reason, CONTRACTOR agrees to purchase an extended reporting provision of at least two (2) years to report Claims arising from work performed, or any action or any inaction in connection with this Agreement.

(f) **Qualifying Insurers.** All coverages shall be issued by qualified insurance companies meeting the criteria described in Paragraph 7 above.

(g) **Deductible Amounts in Standard Policy.** COMMISSION acknowledges that a deductible amount on a policy of insurance is acceptable, but only as approved in writing in the sole discretion of ADMINISTRATOR or his or her Risk Management designee; provided no approved deductible shall in any way limit liabilities assumed by CONTRACTOR under this Agreement, including:

(i) Any policy deductible or self-insured retention on any insurance policy (except auto) which exceeds \$25,000. Such policy requires prior written approval of ADMINISTRATOR or his or her Risk Management designee.

(ii) Any policy deductible or self-insured retention on automobile liability over \$5,000. Such policy requires prior written approval of ADMINISTRATOR or his/her Risk Management designee.

(iii) All self-insured retentions or deductibles shall be clearly stated on the COI. If no self-insured retentions or deductibles apply, indicate this on the COI.

(h) **Subcontractor Insurance Requirements.** Should any of the Services under this Agreement be provided by a Subcontract, CONTRACTOR shall require each Subcontractor of any tier to provide the coverages mentioned in this Paragraph 7, or CONTRACTOR may insure any Subcontractor under its own policies.

(i) **Occurrence Versus Claims Made Coverage.** It is the intent of COMMISSION to secure "occurrence" rather than "claims made" coverage whenever possible. If coverage is written on a "claims made" basis, the COI shall clearly so state. In addition to coverage requirements above, each policy shall provide that:

(i) Policy retroactive date coincides with or precedes CONTRACTOR's start of work (including subsequent policies purchased as renewals or replacements).

(ii) CONTRACTOR will make every effort to maintain similar insurance during the required extended period of coverage following completion of services, including the requirement of adding all additional insureds.

(iii) Policy allows for reporting of circumstances or incidents that might give rise to future claims.

7.3.2 Types of Insurance Policies/Coverages. If CONTRACTOR provides insurance through a policy or policies, then the following types and coverages are required.

(a) **Comprehensive General Liability Insurance.** Comprehensive General Liability Insurance for bodily injury, including death and property damage which provides not less than One Million Dollars (\$1,000,000) combined single limit (CSL) per occurrence and not less than Two Million Dollars (\$2,000,000) annual aggregate.

(i) The coverage shall include:

(A) Premises and Operations.

(B) Products/Completed Operations with limits of One Million Dollars (\$1,000,000) per occurrence and One Million Dollars (\$1,000,000) annual aggregate to be maintained for two (2) years following the end of the term of this Agreement.

(C) Contractual Liability expressly including liability assumed under this agreement, except such requirement does not apply to service contracts.

(D) Personal Injury Liability.

(E) **Comprehensive Automobile Liability Insurance.** Comprehensive Automobile Liability Insurance for bodily injury, including death, and property damage which provides total limits of not less than One Million Dollars (\$1,000,000) CSL per occurrence and One Million Dollars (\$1,000,000) annual aggregate applicable to all owned, non-owned and hired vehicles/watercraft,

(b) **Workers' Compensation Insurance.** Workers' Compensation Insurance shall be maintained. Statutory California Workers' Compensation coverage shall include a broad form all-states endorsement and waiver of subrogation.

(c) **Employers' Liability Coverage.** Employers' Liability Coverage of not less than One Million Dollars (\$1,000,000) per occurrence for all employees engaged in Services or operations under this Agreement.

(d) **Professional Liability.** If the Project Summary, Exhibit A, includes or requires staffing or services by a licensed professional, such as physician, dentist, pharmacist, registered nurse, psychologist, accountant, engineer, architect, etc., then insurance policy(ies) and coverage for professional liability/errors and omissions is required in an amount not less than One Million Dollars (\$1,000,000) per claims made or per occurrence and One Million Dollars (\$1,000,000) aggregate. If CONTRACTOR's professional liability policy is a "claims made" policy, CONTRACTOR shall agree to maintain professional liability coverage for two (2) years following the termination of this Agreement.

(e) **Sexual Misconduct Liability.** If the Project Summary, Exhibit A, includes services which require custody, transportation or unsupervised contact by CONTRACTOR, or any Subcontractor, with recipients of services under the Agreement, then insurance policies and coverage for Sexual Misconduct Liability is required in an amount not less than One Million Dollars (\$1,000,000) per occurrence and One Million Dollars (\$1,000,000) annual aggregate.

7.4 Change in Coverage.

COMMISSION expressly retains the right to require CONTRACTOR to increase or decrease insurance of any of the above insurance types throughout the term of this Agreement. Any increase or decrease in insurance will be as deemed by ADMINISTRATOR or his or her Risk Management designee as appropriate to adequately protect COMMISSION. COMMISSION shall notify CONTRACTOR in writing of changes in the insurance requirements. If CONTRACTOR does not provide copies of acceptable COIs and endorsements incorporating such changes within thirty (30) days of receipt of such notice, this Agreement may be in breach without further notice to CONTRACTOR, and COMMISSION shall be entitled to all legal remedies.

7.5 Duration of Insurance. CONTRACTOR shall maintain all coverage and insurance for the entire term and for any extended period agreed upon within this Agreement.

7.6 Maintain Records of Insurance Coverage. CONTRACTOR shall maintain records regarding all coverage and insurance for the term of this Agreement and for any extended period agreed upon within this Agreement.

7.7 Withhold Payment for Lack of Required Coverage. COMMISSION reserves the right to withhold payments to CONTRACTOR in the event of material noncompliance with the applicable insurance requirements outlined in this Paragraph 7.

7.8 Remedies for Failure to Provide or Maintain Required Insurance or Endorsements. In addition to any other remedies COMMISSION may have if CONTRACTOR (or any Subcontractor) fails to provide or maintain any insurance required by this Paragraph 7 to the extent and within the time required by this Agreement, COMMISSION may, at its sole option:

(a) Obtain the insurance and deduct and retain the amount of the premiums for the insurance from any monies due under this Agreement.

(b) Order CONTRACTOR and any Subcontractor to cease performance of the Services and withhold any payment(s) which become due to CONTRACTOR or any Subcontractor until CONTRACTOR or Subcontractor demonstrates compliance with the insurance requirements of this Agreement.

(c) Immediately and without further cause terminate this Agreement.

7.9 Exercise of any of the above remedies are in addition to any other remedies COMMISSION may have and are not the exclusive remedies for CONTRACTOR's or its Subcontractor's failure to maintain or secure appropriate policies or endorsements. Nothing in this Agreement shall be construed as limiting in any way the extent to which CONTRACTOR or any Subcontractor) may be held responsible for payments of damages to persons or property resulting from CONTRACTOR's or any Subcontractor's performance under this Agreement.

8. RESPONSIBILITIES OF CONTRACTOR

8.1 Conditions to COMMISSION's Obligation to Proceed under Agreement. COMMISSION's obligation to proceed with performance and the payment of each invoice payment under this Agreement is expressly conditioned upon the satisfaction by CONTRACTOR of each of the following conditions precedent ("Conditions") below. These Conditions may be waived in writing by ADMINISTRATOR, in his or her sole discretion, or expressly waived in the Project Summary, Exhibit A. CONTRACTOR may satisfy one or more of the Conditions at any time prior or subsequent to the Date of Agreement, provided that all Conditions shall be satisfied prior to the date the first COMMISSION payment to CONTRACTOR is due. CONTRACTOR shall provide satisfactory evidence of compliance with each of the Conditions.

8.1.1 Evidence of CONTRACTOR Approval of Agreement. CONTRACTOR shall submit evidence of the approval of this Agreement by resolution of CONTRACTOR's governing board, or a true copy of the minutes of the public meeting at which this Agreement was considered and approved, or other evidence of approval satisfactory to ADMINISTRATOR.

8.1.2 Insurance. All provisions and submittal of endorsements or other evidence of insurance required by Paragraph 7 shall be in place and approved by ADMINISTRATOR or his or her Risk Management designee.

8.1.3 Other Conditions. CONTRACTOR has complied with the other Conditions listed in the Project Summary, Exhibit A, if any.

8.2 No Supplanting Government Funds. CONTRACTOR shall not supplant government funds intended for the purposes of this Agreement with any other funds intended for the purposes of this Agreement. CONTRACTOR shall not submit an invoice for payment from COMMISSION, or apply sums received from COMMISSION with respect to that portion of its obligations which have been paid by another governmental source of revenue. As a material provision of this Agreement and substantive criterion in COMMISSION's selection of CONTRACTOR for the Services provided under this Agreement and in furtherance of the express directives of the Act, CONTRACTOR is required to ensure that, in the performance of this Agreement, all funding shall be expended and used to supplement, not supplant, existing levels of service.

8.3 Technical Requirements for PCs and Software Used by CONTRACTOR for all Recordkeeping and Reporting for the Services and Agreement. CONTRACTOR agrees to obtain and maintain all computer hardware and software necessary to meet the requirements of Paragraph 19 in its entirety with respect to COMMISSION's evaluation and contract management system. CONTRACTOR is required to contact COMMISSION's designated contractor for its evaluation and contract management system prior to the commencement of work pursuant to this Agreement to ensure that CONTRACTOR's computer hardware and software is capable of meeting CONTRACTOR's evaluation and contract management system obligations.

8.4 Staffing Obligations for Services.

COMMISSION and CONTRACTOR agree that the Scope of Work, the level and description of Services, and the classification, number, and qualifications of personnel and staff necessary for the Services, and budget for staffing to be provided by CONTRACTOR in furtherance of the Strategic Plan and the Act are set forth in the Exhibits. CONTRACTOR agrees to provide the level and type of

staffing, facilities, equipment and supplies necessary to provide the Services and to meet the outcomes set forth in these Exhibits.

8.4.1 Staffing Conferences. At ADMINISTRATOR's request, CONTRACTOR agrees to send appropriate staff to attend orientation session(s) or progress meeting(s) arranged or given by COMMISSION or ADMINISTRATOR.

8.4.2 Personnel Disclosure. If requested by ADMINISTRATOR, CONTRACTOR shall make available to ADMINISTRATOR a current list of all personnel providing Services or performing any work under this Agreement, including personnel of any Subcontractor. Changes to the list shall be immediately provided to ADMINISTRATOR. CONTRACTOR shall prepare and maintain up-to-date personnel records and information about its employees and, if requested by ADMINISTRATOR and to the extent permitted by applicable laws, make available to ADMINISTRATOR the following information/records:

(a) The required list of personnel, including any Subcontractor, which shall include each of the following:

(i) All full time staff positions and all part-time staff positions by name and title, including volunteer positions, who are assigned to, performing under, or providing Services.

(ii) The qualifications and experience, including professional degree(s) and required licensing, if applicable, required for each position.

(iii) The language skill(s), if applicable, of the personnel, such as bi-lingual, sign language, Braille, or other communication skills.

(b) CONTRACTOR shall immediately notify ADMINISTRATOR concerning the arrest or subsequent conviction, for other than minor traffic offenses, of any employee or volunteer staff providing Services under this Agreement when the information becomes known to CONTRACTOR.

8.4.3 CONTRACTOR to Maintain Complete Personnel Records. CONTRACTOR shall maintain complete and accurate records relating to all personnel listed (or required to be listed) in Subparagraph 8.4.2 above. The record keeping shall include evidence that CONTRACTOR has conducted adequate pre-employment and pre-volunteer screening, such as information that CONTRACTOR has conducted or caused to be conducted on each employee or volunteer a pre-employment/hiring background check and that CONTRACTOR has taken all reasonable steps to assure all employees and volunteers assigned to perform Services under this Agreement are suitable to perform the work and do not pose a reasonably foreseeable risk of harm to children or other persons receiving or participating in the Services. CONTRACTOR acknowledges it has a duty to disclose to COMMISSION and ADMINISTRATOR information within its knowledge that may pose a reasonably foreseeable risk of harm to children. Nothing in the above provisions shall obligate CONTRACTOR to disclose to COMMISSION or ADMINISTRATOR confidential personnel information about employees or volunteers except and to the extent disclosure is permitted by applicable laws or authorized by judicial or administrative order. Nothing in the above provisions shall affect or modify the provisions of this Agreement affirming the independent contractor status of CONTRACTOR.

8.5 Implementing Exhibits. As directed by ADMINISTRATOR during the term of this Agreement and pursuant to the Exhibits CONTRACTOR will be required to prepare and submit to ADMINISTRATOR certain planning and implementing documents regarding the Services under this Agreement aimed toward achieving the outcomes set forth in the Work Plan, Exhibit A-1. The planning and implementing documents may include, but are not limited to, service plans, business plans, and supplements to the Work Plan, each of which may clarify or further describe and define the Services required under this Agreement and required dates for performance of certain Services. Each implementing document approved by ADMINISTRATOR, shall become part of the Exhibits and shall be attached to and incorporated into this Agreement. CONTRACTOR shall perform and meet the tasks and requirements set forth in all Exhibits as performance obligations of this Agreement.

9. GENERAL TERMS AND CONDITIONS.

9.1 Compliance with Laws. CONTRACTOR shall provide all Services in accordance with all applicable federal and state laws, statutes, regulations, and local ordinances and resolutions. CONTRACTOR shall comply with the Act, and all laws, rules or regulations applicable to the Scope of Work and provision of Services, as any may now exist or as amended or added after the Date of Agreement.

9.2 Familiarity with Work. By executing this Agreement and prior to performing or providing any Services under the Agreement, CONTRACTOR warrants and shall be satisfied that (a) it has thoroughly investigated and considered the Services, (b) it has carefully considered how the Services should be performed, will be implemented, and will be completed, and (c) it fully understands the facilities, difficulties, and restrictions, attending carrying out the performance obligations of this Agreement. Should CONTRACTOR discover any latent or unknown conditions materially differing from those inherent in the work or as represented by COMMISSION or ADMINISTRATOR, it shall immediately inform COMMISSION in writing of this fact and shall not proceed except at CONTRACTOR's risk until written instructions are received from ADMINISTRATOR.

9.3 Care of Work. CONTRACTOR shall adopt reasonable methods during the term of this Agreement to furnish continuous protection to the property (real and personal property), facilities, equipment, persons providing or receiving Services, work product, records, and other papers to prevent losses or damages. CONTRACTOR shall be responsible for all losses or damages to persons or property (including real property, personal property, both tangible and intangible), except the losses or damages caused by COMMISSION's sole negligence. The performance of Services by CONTRACTOR shall not relieve CONTRACTOR from any obligation to correct any incomplete, inaccurate, or defective work or service at no further cost to COMMISSION when the inaccuracies are due to the negligence, action, inaction, or intentional misconduct of CONTRACTOR.

9.4 Severability. Whenever possible, each provision of this Agreement shall be interpreted in such a manner as to be effective and valid under applicable law, but if any provision of this Agreement shall be determined to be invalid by a final judgment or decree of a court of competent jurisdiction, such provision shall be ineffective only to the extent of such prohibition or invalidity, without invalidating the remainder of that provision, or the remaining provisions of this Agreement unless the invalid provision is so material that its invalidity deprives either party of the basic benefit of their bargain or renders this Agreement meaningless.

9.5 California Law. This Agreement shall be construed and interpreted both as to validity and to performance in accordance with the laws of the State of California. Legal actions concerning

any default, dispute, interpretation, declaration of rights, 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, and CONTRACTOR covenants and agrees to submit to the personal jurisdiction of the court in the event of any action.

9.6 Waiver. No delay or omission in the exercise of any right or remedy of a non-defaulting party on any default shall impair any right or remedy or be construed as a waiver. One party's consent or approval of any act by the other party requiring the other party's consent or approval shall not be deemed to waive or render unnecessary the party's consent to or approval of any subsequent act of the party. 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.

9.7 Rights and Remedies 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 the 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.

9.8 Covenant Against Discrimination. In the performance of this Agreement, CONTRACTOR shall not engage in, nor permit any employee or agent to engage in, discrimination in employment of persons or provision of Services or assistance, nor exclude any person from participation in, nor deny any person the benefits of, nor or subject any person to discrimination under any program or activity funded in whole or in part with COMMISSION funds on the grounds of race, religion, color, national origin, ancestry, physical handicap, medical condition, marital status, gender, or sexual orientation, except as permitted by applicable provisions of federal and state law. CONTRACTOR shall comply with Title II of the Americans with Disabilities Act, (42 U.S.C. §12101, *et seq.*) as it relates to public accommodations.

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

9.10 Attorneys' Fees. If either party commences an action against the other party arising out of or in connection with this Agreement, the prevailing party shall be entitled to recover reasonable attorneys' fees and costs of suit from the non-prevailing party.

9.11 Waiver of Jury Trial. Both COMMISSION and CONTRACTOR agree and acknowledge that each is aware of and has had the opportunity to seek advice of counsel of its choice with respect to its rights to trial by jury, and each party, for itself and its successors, creditors, and assigns, expressly and knowingly waives and releases all rights to trial by jury in any action, proceeding or counterclaim brought by any party against the other or against its officers, Commissioners, directors, employees, agents, or subsidiary or affiliated entities on or with regard to any matters of any kind or type arising out of or in any way connected with this Agreement or any other claim of injury or damage.

9.12 Use of Commission Name and Logo. Funded and partnering organizations are required to use COMMISSION's name and logo on all materials, promotional information and products that relate to Commission-funded programs, unless otherwise agreed to between CONTRACTOR and ADMINISTRATOR at ADMINISTRATOR's sole discretion. CONTRACTOR

shall comply with COMMISSION's guidelines related to the use of COMMISSION's name and logo as stated in its Policies and Procedures Guide.

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

9.14 No Broker or Finders' Fee. 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.

9.15 No Use of Funds for Lobbying. CONTRACTOR shall not expend any monies paid or payable under this Agreement for the purpose of influencing or attempting to influence an officer, member, or employee of COMMISSION, a member of the Orange County Board of Supervisors, any County of Orange officer or employee, any member or employee of First 5 California, any member of the State legislature or member of Congress, or any other officer or employee of any public agency or entity, in connection with the awarding of any contract, the making of any contract, the entering into of any cooperative agreement, or the extension, continuation, renewal, amendment, or modification of any contract, grant, loan, or cooperative agreement.

9.16 Constitutional Use of Funds. As an express condition to this Agreement, CONTRACTOR agrees that the funds provided by COMMISSION to CONTRACTOR shall not be used to promote any religion, religious creed or cult, denomination, sectarian organization or religious belief or to fund any proselytizing activities. The parties agree the above covenant is intended to and shall be construed for the limited purpose of assuring compliance with respect to the use of COMMISSION funds by CONTRACTOR with applicable constitutional limitations respecting the establishment of religion as set forth in the establishment clause under the First Amendment of the United States Constitution and Article I, Section 4 of California Constitution, and is not in any manner intended to restrict other activities of CONTRACTOR.

9.17 Child Abuse Reporting. CONTRACTOR shall establish a procedure to ensure that all employees, volunteers, consultants, agents, or Subcontractors performing Services under this Agreement, report child abuse or neglect to a child protective agency as defined in Penal Code Section 11165.9 to the extent required by applicable law. CONTRACTOR shall require each employee, volunteer, agent, and Subcontractor who provides Services to or for CONTRACTOR in implementation of the Scope of Work described in Exhibit A and funded by this Agreement to the extent each person is legally subject to the requirements, to sign a statement acknowledging these reporting requirements and to comply with the reporting requirements to the extent required by applicable law.

9.18 CONTRACTOR Cooperation with Other COMMISSION Contractors. CONTRACTOR acknowledges that the goal of COMMISSION and its Strategic Plan is to develop an integrated quality service system to ensure access to a quality child and family support services delivery system for Orange County children from the prenatal stage to age five. CONTRACTOR agrees to cooperate reasonably with COMMISSION and ADMINISTRATOR to achieve the objectives of the Strategic Plan and support COMMISSION by forming cooperative partnerships to serve children prenatal through age five and their families with other services funded through COMMISSION.

9.19 Political Activity. CONTRACTOR agrees that the funds provided by this Agreement shall not be used to promote, directly or indirectly, any political party, political candidate or political activity, except as permitted by law.

9.20 Child Care Provider Notification; Admission Procedures and Parental and Authorized Representative's Rights. If applicable to the Services, CONTRACTOR shall establish and carry out the requirements of California Code of Regulations (CCR) Title 22 relating to child care providers and provision of licensed child care, day care, or other early care and education. To the extent required by applicable laws and regulations, CONTRACTOR shall complete the following:

9.20.1 CONTRACTOR shall comply with CCR Title 22, Section 101218.1 to ensure all parents and authorized representatives of minor children receiving services under this Agreement are notified regarding any employee, volunteer, consultant, or agent of CONTRACTOR with a criminal record exemption.

9.20.2 CONTRACTOR shall (i) post a current copy of the California Department of Social Services (CDSS) Parents' Rights Poster in a prominent location; (ii) provide all parents and authorized representatives current copies of all CDSS notification forms and retain all parent signature or acknowledgement portions of those forms in the child's file; (iii) upon request, provide parents and authorized representatives with the name of any person associated with CONTRACTOR (including any employee, volunteer, consultant, or agent of CONTRACTOR) who has been granted a criminal record exemption and that person's relationship to CONTRACTOR.

9.21 CONTRACTOR shall document all requests by parents or authorized representatives for criminal exemption information. Such documentation shall be jointly signed by an authorized representative of CONTRACTOR and the parent or authorized representative and maintained in the child's file.

9.22 Suspension and Debarment. CONTRACTOR certifies that CONTRACTOR's officers and principals are not debarred or suspended from federal financial assistance programs or activities.

10. REPRESENTATIONS AND WARRANTIES OF CONTRACTOR. CONTRACTOR makes the following representations and warranties to COMMISSION. These representations and warranties are ongoing and CONTRACTOR shall advise ADMINISTRATOR in writing if there is any change pertaining to any matters set forth or referenced in the following Subparagraphs 10.1 through 10.6, inclusive.

10.1 No Conflict. To the best of CONTRACTOR's knowledge, participation by public officials of CONTRACTOR in the negotiation, consideration, and action on this Agreement and CONTRACTOR's execution, delivery, and performance of its obligations under this Agreement will not constitute a default or a breach under any contract, agreement, or order to which CONTRACTOR is a party or by which it is bound, nor is there a conflict of interest under the California Political Reform Act, Government Code Section 81000, *et seq.* and Section 87100, *et seq.*, or Government Code Section 1090, *et seq.*

10.1.1 CONTRACTOR agrees that no officer, Commissioner, employee, agent, or assignee of COMMISSION having direct or indirect control of any monies allocated by COMMISSION, inclusive of the subject funds, shall serve as an officer or director of CONTRACTOR without the express written acknowledgement of COMMISSION.

10.1.2 Any conflict or potential conflict of interest of any public official of CONTRACTOR shall be fully disclosed in writing prior to the execution of this Agreement and shall be attached to and become a part of this Agreement.

10.2 No Bankruptcy. CONTRACTOR is not the subject of any current or threatened bankruptcy.

10.3 No Pending Legal Proceedings. CONTRACTOR is not the subject of a current or threatened litigation that would or may materially affect CONTRACTOR's performance under this Agreement.

10.4 Application Veracity. All provisions of and information provided in CONTRACTOR's application for funding submitted to COMMISSION including exhibits are true and correct in all material respects.

10.5 No Pending Investigation. CONTRACTOR is not aware that it is the subject of any current or threatened criminal or civil action investigation by any public agency, including, without limitation, a police agency or prosecuting authority, related, directly or indirectly, to the provision of Services under this Agreement.

10.6 Licenses, Permits, and Standards. CONTRACTOR warrants that it has all necessary licenses and permits required by the laws of the United States, State of California, County of Orange, any local jurisdiction in which it may do business or provide Services, and all other appropriate governmental agencies. CONTRACTOR agrees to maintain these licenses and permits in effect for the duration of this Agreement. CONTRACTOR shall only contract with Subcontractors that are duly licensed, insured, and qualified to provide Services under this Agreement, as applicable. CONTRACTOR warrants that its employees, agents, contractors, and Subcontractors shall conduct themselves in compliance with the laws and licensure requirements including, without limitation, compliance with laws applicable to nondiscrimination, sexual harassment, and ethical behavior.

10.6.1 Failure to Obtain or Maintain Licenses. CONTRACTOR shall notify ADMINISTRATOR immediately and in writing of its inability to obtain or maintain, irrespective of the pendency of any appeal, any of the permits, licenses, approvals, certificates, waivers, and exemptions. The inability shall be cause for termination of this Agreement by COMMISSION or ADMINISTRATOR.

11. CONFIDENTIALITY. CONTRACTOR shall maintain the confidentiality of all records, including any hard copies, electronic or computer-based data, and audio and video recordings, in accordance with all applicable state and federal codes and regulations relating to privacy and confidentiality, with COMMISSION's adopted Confidentiality and Data Sharing Protocol, attached hereto and incorporated by this reference, as each now exists or may be amended after the Date of Agreement, and as may be required by any other funding sources allocated through this Agreement.

11.1 CONTRACTOR Obligation.

11.1.1 All records and information concerning any and all persons referred to CONTRACTOR by COMMISSION, or COMMISSION's designee, shall be considered and kept confidential by CONTRACTOR and CONTRACTOR's staff, agents, employees, subcontractors, and volunteers.

11.1.2 CONTRACTOR shall require its employees, agents and volunteers to sign an acknowledgement or other certification which certifies that each will keep the identities and any information with respect to any and all service recipients of CONTRACTOR related to services authorized under this Agreement confidential except as may be required to provide Services under this Agreement, to comply with any reporting and auditing requirements specified in this Agreement, as required by COMMISSION in the administration of this Agreement, and as otherwise permitted by law.

11.1.3 CONTRACTOR agrees that any and all approved subcontracts entered into shall include the confidentiality requirements of this Agreement.

11.1.4 CONTRACTOR shall inform all of its employees, agents, subcontractors, volunteers, and partners of this provision that any person who knowingly and intentionally violates the provisions of federal, state or local confidentiality laws may be guilty of a crime or subject to civil action.

11.2 Authorized Data Sharing. The provisions of Subparagraphs 11.1.1 through 11.1.4 are not applicable to authorized data sharing pursuant to COMMISSION-funded projects and as permitted by law.

12. DISPUTES.

12.1 Except as otherwise provided in this Agreement, when a dispute arises between CONTRACTOR and COMMISSION, the parties shall meet to resolve the issue. If the parties do not reach a resolution, the dispute will be decided by the ADMINISTRATOR, who shall reduce the decision to writing and mail or otherwise furnish a copy thereof to CONTRACTOR. The decision of the ADMINISTRATOR shall be the final and conclusive administrative decision.

12.2 Pending final decision of a dispute hereunder, CONTRACTOR shall proceed diligently with the performance of this Agreement and in accordance with the decision of ADMINISTRATOR. Nothing in this Agreement, however, shall be construed as making final the decision of any COMMISSION official or representative on a question of law, which questions shall be settled in accordance with the laws of the state of California.

13. REPORTING REQUIREMENTS.

13.1 Reports. Separate from any other reports required in the Project Summary, Exhibit A, or the Work Plan, Exhibit A-1, CONTRACTOR shall prepare and submit to ADMINISTRATOR reports concerning the performance of the Services required by this Agreement and any other reports as ADMINISTRATOR may reasonably require.

13.2 Ancillary Reporting Requirement Related to Enforcement of Child Support Obligations.

13.2.1 County Requirements. In order to comply with child support enforcement requirements of the County of Orange, CONTRACTOR agrees to furnish to ADMINISTRATOR within thirty (30) days of the award of this Agreement:

(a) in the case of an individual contractor, his or her name, date of birth, Social Security number, and residence address;

(b) in the case of a contractor doing business in a form other than as an individual, the name, date of birth, Social Security number, and residence address of each individual who owns an interest of ten percent (10%) or more in the contracting entity;

(c) a certification that contractor has fully complied with all applicable federal and state reporting requirements regarding its employees; and

(d) a certification that contractor has fully complied with all lawfully served Wage and Earnings Assignment Orders and Notices of Assignment, and will continue to so comply.

13.2.2 Failure to Comply Breach. The failure of CONTRACTOR to timely submit the data or certifications required by Subparagraphs 13.2.1 (a), (b), (c), or (d); to comply with all federal and state employee reporting requirements for child support enforcement; or to comply with all lawfully served Wage and Earnings Assignment Orders and Notices of Assignment shall constitute a material breach of this Agreement. Failure to cure such breach within sixty (60) calendar days of notice from the County of Orange or COMMISSION shall constitute grounds for termination of this Agreement.

13.2.3 Use of Data Solely for Government Enforcement of Child Support Orders. It is expressly understood that this data will be transmitted to governmental agencies charged with the establishment and enforcement of child support orders, and for no other purpose.

13.2.4 Exemptions. Agreements with public entities shall be exempt from the requirements of Subparagraph 13.2, above. Agreements with non-profit organizations which have no owners; shall be exempt from the requirements of Subparagraph 13.2.1(b) above.

14. AUDITS. CONTRACTOR shall prepare and maintain adequate records of its performance under this Agreement in sufficient detail to permit an evaluation of the work and Services and an audit of records as described in this Agreement.

14.1 Fiscal Audit of Contract. CONTRACTOR shall employ an independent, licensed Certified Public Accountant (“CPA”) who shall prepare and file with ADMINISTRATOR a “Fiscal Audit” of this Agreement that shall include a review of the invoices submitted and paid for the reasonable cost of Services under this Agreement and a sampling (test) of the supporting documentation.

14.1.1 Multi-Year Funding. There shall be a Fiscal Audit completed for each year of this Agreement. Each annual Fiscal Audit shall become due within sixty (60) days after the anniversary date of the Date of this Agreement. The final Fiscal Audit shall become due within sixty (60) days after the end of the term of the Agreement or the date of termination of this Agreement, whichever occurs earlier. CONTRACTOR and ADMINISTRATOR may mutually agree in writing to extend the date by which each Fiscal Audit is due.

14.1.2 Retention Amount. Upon successful completion of each Fiscal Audit, ADMINISTRATOR shall release the applicable Retention Amount.

14.1.3 Scope of CPA Opinion for Fiscal Audit. CONTRACTOR shall require the CPA who completes each Fiscal Audit to provide an unqualified professional written opinion that states

whether the invoices for payment submitted by CONTRACTOR under this Agreement were for actual and reasonably necessary costs and expenses to pay for work performed or goods purchased pursuant to the terms and conditions of this Agreement and whether the indirect cost rate applied to staffing for invoices submitted and paid, if any, is in accordance with the requirements of Subparagraph 15.5. CONTRACTOR shall ensure that corrective action is taken with respect to audit exceptions for lack of internal controls or adequate procedures noted in the Fiscal Audit within six (6) months after issuance of the applicable Fiscal Audit report.

14.2 Retention Amount Withheld Pending Timely and Successful Completion of Each Fiscal Audit. The Retention Amount shall be withheld pending timely and successful completion of each Fiscal Audit described in this Paragraph 14.

14.3 Other and Additional Auditing Authority—Retention of Rights to Audit Performance under Agreement. COMMISSION and ADMINISTRATOR and their authorized representatives, and First 5 California, and any of its authorized representatives, (collectively “Representatives”), reserve all rights and shall have access to any books, documents, papers and records, including medical records, of CONTRACTOR and any Subcontractor performing Services under this Agreement for the purpose of financial monitoring or auditing conducted by an independent CPA concerning CONTRACTOR’s and Subcontractors’ performance under this Agreement. The Representatives have the right at all reasonable times to inspect or otherwise evaluate the work performed or being performed under this Agreement and the premises in which it is being performed.

14.4 Availability of Records for Auditing Purposes. In the event that CONTRACTOR’s corporate headquarters and its financial records are located outside the borders of Orange County, California, then CONTRACTOR shall make available its books and financial records within the borders of Orange County within ten (10) days after receipt of written demand by ADMINISTRATOR for any audit purposes under this Agreement. All CONTRACTOR’s books of accounts and records related and applicable to any costs of Services, client fees, charges, billings, and revenues received directly or indirectly related to the Services shall be made available at one (1) location within the limits of the County of Orange. All records specified in this Subparagraph 14.4 and maintained pursuant to the terms of this Agreement shall be made available, after appropriate advance notice and during the party’s normal business hours, to designated representatives of the Auditor General of the State of California; First 5 California, an entity independent of the State of California; COMMISSION, an entity independent from the County of Orange; and any other entities as required by state statute or court order. In the event CONTRACTOR does not make available its books and financial records for the Services within the borders of Orange County for the Fiscal Audit, CONTRACTOR agrees to pay all necessary and reasonable expenses incurred by COMMISSION, ADMINISTRATOR, or their designee necessary to obtain, review, and audit CONTRACTOR’s books and financial records.

14.5 Monitoring. COMMISSION, ADMINISTRATOR, and First 5 California, and respective representatives, are authorized to conduct on-site monitoring at their discretion during reasonable times, including unannounced on-site monitoring as elected in the Exhibits. Monitoring activities may also include, but are not limited to, questioning employees, volunteers, and participants for the subject Services and entering any premises or any site in which any of the Services funded by this Agreement are conducted or in which any of the records of CONTRACTOR or any Subcontractor are kept. Nothing in this Agreement shall be construed to require access to any privileged or confidential information as set forth in federal or state law.

14.6 Compliance with Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. If CONTRACTOR receives federal funding under this Agreement, CONTRACTOR shall comply with 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. CONTRACTOR shall employ a licensed certified public accountant who shall prepare and file with ADMINISTRATOR an annual organization-wide audit of related expenditures during the term of this Agreement in compliance with the Audit requirements in 2 CFR Part 200.500, *et seq.* The audit must be performed in accordance with generally accepted government auditing standards and 2 CFR Part 200.500, *et seq.*

15. MAXIMUM PAYMENT OBLIGATION. The “Maximum Payment Obligation” of COMMISSION to CONTRACTOR under this Agreement shall be _____ Dollars (\$_____) or the actual reasonable cost incurred and paid for performance of the Services, whichever is less.

15.1 Multi-Year Contracts. For multi-year contracts, the Maximum Payment Obligation for each period shall be as follows: [If not a multi-year contract, rather than deleting this section in its entirety, please just delete the text of 15.1 and the subparagraphs but leave the heading so that the paragraph numbering for the subsequent sections do not change. Change to “15.1 [Reserved]”]

15.1.1 The Maximum Payment Obligation of COMMISSION to CONTRACTOR for the services to be provided for the period _____ through _____ shall be \$_____.

15.1.2 The Maximum Payment Obligation of COMMISSION to CONTRACTOR for the services to be provided for the period _____ through _____ shall be \$_____.

15.1.3 [as necessary] The Maximum Payment Obligation of COMMISSION to CONTRACTOR for the services to be provided for the period _____ through _____ shall be \$_____.

15.2 Initial Payment. ADMINISTRATOR may, in his or her sole discretion, make an initial payment to CONTRACTOR in an amount not to exceed 25% [or 12.5% per year for a two year agreement or 8.33% per year for a three year agreement] of COMMISSION’s Maximum Payment Obligation described in Paragraph 15 above, upon receipt of a written request(s) by CONTRACTOR, which request(s) shall be accompanied by the justification as ADMINISTRATOR may require. ADMINISTRATOR may approve subsequent requests for initial payment not to exceed twenty-five percent (25%) of any budget period, contingent upon CONTRACTOR having repaid all prior initial payment amounts in any prior budget period. The initial payment is intended to cover initial costs that are estimated to have been incurred or are expected to be incurred in the performance of Services by CONTRACTOR. ADMINISTRATOR may, in his or her sole discretion, deduct the initial payment(s) from any one or more subsequent payments owed to CONTRACTOR during the term of this Agreement. If, at the end of the term of this Agreement, there is any balance of the initial payment not deducted from subsequent payment requests, CONTRACTOR shall owe and shall immediately refund said monies to COMMISSION.

15.3 Provisional Payment. At ADMINISTRATOR’s sole discretion, CONTRACTOR may submit an invoice prior to the beginning of the mutually agreed upon billing period to perform the Services required by this Agreement, and COMMISSION shall pay CONTRACTOR’s provisional

payment invoice within a reasonable period of time estimated to be thirty (30) days after receipt of a correctly completed invoice. CONTRACTOR shall submit to ADMINISTRATOR a reconciliation of actual costs incurred during the billing period covered by the provisional payment no later than ninety (90) days after the provisional payment invoice is submitted or within thirty (30) days of the end date of this Agreement, whichever occurs earlier. Any overpayment resulting from a Provisional Payment(s) and subsequent reconciliation of actual cost incurred for the period shall be deducted from subsequent invoices submitted by CONTRACTOR or repaid by CONTRACTOR to COMMISSION in accordance with the provisions of Paragraph 16 below.

15.4 Billing/Payment Interval. COMMISSION shall pay CONTRACTOR invoice payments monthly or quarterly in arrears, at ADMINISTRATOR's sole discretion, as specified in Exhibit A, for actual reasonable costs incurred and paid by CONTRACTOR to perform the Services required by this Agreement in accordance with the amounts and categories specified in the Project Budget, Exhibit B, for the Services; provided, however, that payments for each line item shall not exceed the amount specified, and ADMINISTRATOR may approve adjustments of the amount set forth within each line item, so long as the total of all amounts within all line items, as adjusted, shall not exceed COMMISSION's Maximum Payment Obligation. Notwithstanding the monthly or quarterly invoice payments and exclusive of the initial payment or the provisional payment, if any, an amount equal to ten percent (10%) of each monthly or quarterly invoice shall be withheld by COMMISSION through ADMINISTRATOR as the Retention Amount (defined in Subparagraph 15.8 below) pending the timely and successful completion of each Fiscal Audit as described above in Paragraph 14. The total of all invoice payments and provisional payments shall not exceed COMMISSION's Maximum Payment Obligation.

15.5 Indirect Cost Rate. CONTRACTOR shall apportion any indirect costs attributable to this Agreement determined by the Maximum Payment Obligation solely attributable and allocable to Services under this Agreement as the percentage of CONTRACTOR's total revenue received during the previous fiscal year. Notwithstanding anything to the contrary, CONTRACTOR's indirect cost rate shall in no event exceed ten percent (10%) of the applicable funding under this Agreement.

15.6 Facilities/Lease Costs. In the event that CONTRACTOR has an ownership interest in real property where Services are to be provided under this Agreement, CONTRACTOR shall only be entitled to the proportionate share of depreciation of the improvements at the rate of no more than four percent (4%) each year plus the proportionate share of real property taxes and maintenance.

15.7 Invoices. CONTRACTOR shall submit completed invoices monthly or quarterly upon a form approved or supplied by ADMINISTRATOR.

15.7.1 Each monthly or quarterly invoice shall be submitted with an express written certification by CONTRACTOR representing and affirming to COMMISSION the following:

(a) CONTRACTOR has and maintains accurate records evidencing the requested monthly or quarterly payment, including, without limitation, the following: (1) original invoice(s), (2) original or true copies of source documents including, *inter alia*, statement of work performed, itemized on a monthly basis, general ledgers, supporting journals, time sheets, invoices, canceled checks (if received), or bank statements, receipts, and receiving records, and (3) originals or true copies of other receipts, agreement(s), or other documentation supporting and evidencing how the funds have been expended during the applicable quarter; provided, however, for the first monthly or quarterly payment, ADMINISTRATOR, in his or her sole discretion, may consider and approve an

invoice from CONTRACTOR that includes reimbursement of CONTRACTOR expenses incurred prior to the Date of Agreement, as more fully set forth in the Project Budget, Exhibit B; and

(b) the Services provided during the preceding quarter (or other period for which payment is requested) have not and do not supplant existing services but in fact enhance or establish new services to Orange County's prenatal through age five children.

15.7.2 CONTRACTOR shall maintain, at CONTRACTOR's facility, source documentation for all invoices including, but not limited to, ledgers, journals, time sheets, invoices, bank statements, canceled checks, receipts, receiving records, and records of services provided.

15.7.3 COMMISSION shall exercise reasonable efforts to cause the monthly or quarterly payments to be released within a reasonable time period from submittal of a complete invoice and current compliance with reporting obligations of Paragraph 19, approximately thirty (30) days after receipt of the invoice.

15.8 Retention Amount. CONTRACTOR expressly acknowledges and agrees that an amount equal to ten percent (10%) of each quarterly invoice attributable and allocable to Services ("Retention Amount") may be withheld by COMMISSION through ADMINISTRATOR pending the timely and successful completion and performance of each Fiscal Audit for the Services as described in Paragraph 14. At ADMINISTRATOR's sole discretion, in place of an amount equal to ten percent (10%), CONTRACTOR's entire final monthly or quarterly invoice in each fiscal year may be withheld as the Retention Amount pending the timely and successful completion and performance of each Fiscal Audit for the Services as described in Paragraph 14.

15.9 Final Invoice/Settlement. With the exception of the Retention Amount payment, any and all final invoices for Services must be received by ADMINISTRATOR no later than sixty (60) days after the end of the term of this Agreement or sixty (60) days from the date of the earlier termination of this Agreement. Invoices for Services received after this date and time may not be processed for payment or reimbursed. CONTRACTOR and ADMINISTRATOR may mutually agree in writing to modify the date upon which the final invoice must be received.

15.10 Source of COMMISSION Funding. CONTRACTOR knowingly and expressly acknowledges and agrees that the sole source of funding provided and to be provided pursuant to this Agreement is and shall only be from monies allocated, received, and available to COMMISSION from the surcharges, taxes, and revenues collected and allocated to COMMISSION through the provisions of the Act, unless otherwise expressly stated in Exhibit A. To the extent, if at all, any or all provisions of the Act are found invalid, stayed, tolled, or are modified by litigation, subsequent initiative, or legislation, and the funding provided for under this Agreement is affected, then COMMISSION is and shall be relieved of obligations under this Agreement, or this Agreement shall be modified or amended to conform to the changes to the Act, as elected by COMMISSION. If COMMISSION is not allocated or does not receive adequate funding for its performance under this Agreement, then COMMISSION shall be relieved of obligations under this Agreement, or this Agreement shall be amended to conform to the changes in funding allocations or changes to the Act, as elected by COMMISSION.

15.11 Leveraging Funds. For program sustainability, CONTRACTOR shall make all reasonable efforts to secure State of California or federal funds including, but not limited to certain State of California programs known to both parties as County-based Medi-Cal Administrative Activities (CMAA) and Targeted Case Management (TCM) where COMMISSION funds may be

properly identified and used as a required eligible funding source to draw down such other funds. CONTRACTOR agrees that funds from this Agreement shall be used to perform CMAA and TCM claimable activities and that state and federal funds received, including funds received outside the term of this Agreement, as the direct result of its leveraging efforts shall be used for sustainability of and be reinvested in CONTRACTOR's COMMISSION funded programs. In order to receive CMAA or TCM funds, CONTRACTOR shall sign and maintain an agreement for the provision of CMAA or TCM Services with the County of Orange Health Care Agency and comply with all County contracting requirements. CONTRACTOR shall not use COMMISSION funds identified as a match for another funding source for the purposes of drawing down CMAA or TCM funds. This covenant shall survive the termination or expiration of this Agreement and shall be actionable at law or in equity by COMMISSION against CONTRACTOR and its successors in interest.

15.12 PROGRAM FEES

15.12.1 The parties agree that the following guidelines apply in the event fees of any amount are charged by CONTRACTOR to COMMISSION's target population of Orange County's children ages prenatal to five years and their families ("Program Participants") for any service(s) provided under this Agreement.

15.12.2 CONTRACTOR shall not charge fees to COMMISSION's Program Participants prior to obtaining ADMINISTRATOR's acknowledgement in writing.

15.12.3 CONTRACTOR shall advise each COMMISSION Program Participant that fees may be charged and shall notify the Program Participant of any such fees prior to rendering services.

15.12.4 CONTRACTOR shall advise each COMMISSION Program Participant that all fees will be waived if the Program Participant indicates an inability to pay and CONTRACTOR shall waive all fees if the Program Participant is unable to pay.

15.12.5 CONTRACTOR shall not deny services to any COMMISSION Program Participant for any reason, including Program Participant's inability to pay for services.

15.12.6 A full accounting of all fees charged and collected shall be documented by CONTRACTOR and shall be provided to ADMINISTRATOR upon request. At no time is CONTRACTOR permitted to collect fees for any purpose other than to continually provide services identified in this Agreement.

15.12.7 All fees collected shall be fully accounted for and included in CONTRACTOR's Fiscal Audit as described in Paragraph 14.1 of this Agreement.

16. OVERPAYMENTS. Any payment(s) made by COMMISSION to CONTRACTOR in excess of that to which CONTRACTOR is entitled under this Agreement shall be immediately due to COMMISSION and repaid by CONTRACTOR. CONTRACTOR shall make repayment on any overpayment within thirty (30) days of COMMISSION's request. CONTRACTOR agrees to pay all fees and costs, including attorneys' fees, incurred by COMMISSION necessary to enforce the provisions set forth in this Agreement.

16.1 Offset Permitted. In the event an overpayment has been made or exists, ADMINISTRATOR may reconcile and offset the amount of the overpayment against the next installment payment due or against the final invoice amount due and to be paid, as elected in the sole discretion of ADMINISTRATOR. In the event the overpayment exceeds the final payment, the amount is immediately due and payable, and CONTRACTOR shall pay COMMISSION the sum within five (5) days of written notice from ADMINISTRATOR. Nothing in this Agreement shall be construed as limiting the remedies of COMMISSION in the event that an overpayment has been made.

16.1.1 Offset Permitted under Subsequent Renewal or Other Pending Contract. COMMISSION's Strategic Plan is implemented through funding of various initiatives and certain contractors/funding recipients are and have been awarded multiple or renewed funding for services related and comparable to the Services provided under this Agreement. CONTRACTOR agrees that if this Agreement is either (i) a renewal contract related to prior funding to CONTRACTOR for services comparable to the Services, or (ii) CONTRACTOR has one or more other contracts pending with COMMISSION with a term or terms concurrent in whole or in part with this Agreement, then in the event an overpayment has been made or exists under this Agreement ADMINISTRATOR may reconcile and offset the amount of the overpayment against monies payable under the renewal contract or other contract pending with COMMISSION.

17. RECORDS.

17.1 Maintain Complete Books and Records. CONTRACTOR shall keep the books and records as shall be necessary relating to the Services so as to enable ADMINISTRATOR to evaluate the cost and the performance under this Agreement. Books and records pertaining to costs shall be kept and prepared in accordance with Generally Accepted Accounting Principles (GAAP). ADMINISTRATOR, COMMISSION, and their staff, general legal counsel, and other COMMISSION consultants, as approved by ADMINISTRATOR, shall have full and free access to all books and records of CONTRACTOR and any Subcontractor, arising out of this Agreement, at all reasonable times, including the right to inspect, copy, audit and make records and transcripts from the records.

17.1.1 CONTRACTOR shall prepare and maintain accurate and complete financial records of its business operations and in particular all records related to the Services. Financial records shall be retained by CONTRACTOR for a minimum of three (3) years from the date of payment on the final invoice submitted by CONTRACTOR to ADMINISTRATOR under this Agreement or three (3) years after all pending audits are completed, whichever is *later*.

17.2 Separation of Accounts. All funds received by CONTRACTOR from COMMISSION pursuant to this Agreement shall be maintained in an account in a federally insured banking or savings and loan institution with record keeping of the accounts maintained pursuant to reasonable and prudent business practices. CONTRACTOR is not required to maintain separate depository accounts for funds; provided however, CONTRACTOR must be able to account for receipt, obligation, and expenditure of all COMMISSION funds.

17.3 Form of Records. CONTRACTOR may retain records in any reasonable and customary format as mutually determined in writing between CONTRACTOR and ADMINISTRATOR. The following forms of records are acceptable and pre-approved between the parties:

- (a) original hard copies;

(b) information may be saved/retained electronically in a readily retrievable basis through a Microsoft Word™ 2007 or comparable or compatible format in accordance and consistent with standard business practices, customs, and records retention procedures of businesses in Orange County, California;

(c) financial data and other spreadsheet information may be saved/retained electronically in a readily retrievable basis through a Microsoft Excel™ or comparable or compatible format in accordance and consistent with standard business practices, customs, and records retention procedures of businesses in Orange County, California; or

(d) other technology for maintaining and transmitting records as approved in advance by ADMINISTRATOR.

17.4 Release of Records. The records of Services, data, surveys, drawings, specifications, reports, records, documents, evaluation reports, and other materials prepared by CONTRACTOR in the performance of this Agreement shall not be released publicly without the prior written approval of ADMINISTRATOR or as required by law. CONTRACTOR shall not disclose any information regarding the activities of COMMISSION, except as required by law or as authorized by ADMINISTRATOR.

17.5 Ownership of Records. Specialized methodology, formulae, software programs of CONTRACTOR and other intellectual processes which have been specifically designed and developed by CONTRACTOR and which were not funded by or assisted in the development by COMMISSION or its agents which shall be deemed proprietary in nature and shall be and remain the proprietary property of CONTRACTOR. All other documents, information, software, and intellectual property and records, including, without limitation, the originals of all drawings, specifications, reports, records, data, surveys, documents, and other materials, whether in hard copy or electronic form, which are prepared by CONTRACTOR, its employees, Subcontractors, or agents in the performance of this Agreement, are and shall remain the property of COMMISSION and shall be delivered to ADMINISTRATOR, as appropriate, upon the termination of this Agreement or upon the earlier request of ADMINISTRATOR. CONTRACTOR shall have no right to further contracts, additional employment or employees, or additional compensation of whatever kind or nature as a result of the exercise by COMMISSION of its full rights of ownership of the documents and materials under this Agreement. CONTRACTOR may retain copies of the documents and materials for its own use but shall not enter into any contract or license for use or for payment of the documents. CONTRACTOR shall cause each Subcontractor to assign to COMMISSION any documents or materials prepared by it. In the event CONTRACTOR fails to secure the assignment, CONTRACTOR shall indemnify COMMISSION for all damages suffered by the failure to obtain the assignment. COMMISSION agrees that, if necessary, it will undertake reasonable and appropriate steps to maintain the proprietary nature of CONTRACTOR's proprietary property, except as may be required by applicable laws.

17.6 Inspection and Access to Records. ADMINISTRATOR and any authorized COMMISSION representatives, any authorized representatives of the State of California, and any authorized representatives of First 5 California shall have access to CONTRACTOR's records for the purpose of monitoring performance and provision of the Services pursuant to this Agreement. CONTRACTOR shall make available its records within the borders of Orange County within ten (10) days after receipt of written demand by ADMINISTRATOR. In the event CONTRACTOR does not make available its records within the borders of Orange County, CONTRACTOR agrees to pay all

necessary and reasonable direct and indirect expenses incurred by COMMISSION or COMMISSION's designee(s) necessary to obtain CONTRACTOR's records.

18. PATENT AND COPYRIGHT INFRINGEMENT.

18.1 In lieu of any other warranty by COMMISSION or CONTRACTOR against patent or copyright infringement, statutory or otherwise, it is agreed that CONTRACTOR shall defend at its expense any claim or suit against COMMISSION on account of any allegation that any item furnished under this Agreement or the normal use or sale thereof arising out of the performance of this Agreement, infringes upon any presently existing U. S. letters patent or copyright, and CONTRACTOR shall pay all costs and damages finally awarded in any such suit or claim, provided that CONTRACTOR is promptly notified in writing of the suit or claim and given authority, information, and assistance at CONTRACTOR's expense for the defense of same. CONTRACTOR will not indemnify COMMISSION if the suit or claim results from: (1) COMMISSION's alteration of a deliverable, such that said deliverable in its altered form infringes upon any presently existing U.S. letters patent or copyright; or (2) the use of a deliverable in combination with other material not provided by CONTRACTOR when such use in combination infringes upon an existing U.S. letters patent or copyright.

18.2 CONTRACTOR shall have sole control of the defense of any such claim or suit and all negotiations for settlement thereof. CONTRACTOR shall not be obligated to indemnify COMMISSION under any settlement made without CONTRACTOR's consent or in the event COMMISSION fails to cooperate fully in the defense of any suit or claim, provided, however, that said defense shall be at CONTRACTOR's expense. If the use or sale of said item is enjoined as a result of such suit or claim, CONTRACTOR, at no expense to COMMISSION, shall obtain for COMMISSION the right to use and sell said item, or shall substitute an equivalent item acceptable to COMMISSION and extend this patent and copyright indemnity thereto.

19. CONTRACTOR OBLIGATION TO PROVIDE DATA FOR COMMISSION'S EVALUATION AND CONTRACTS MANAGEMENT SYSTEM.

19.1 Evaluation and Contracts Management System. Services under this Agreement include tracking service data related to client outcomes about Orange County children from prenatal through age five in furtherance of the goals and objectives of COMMISSION's Strategic Plan adopted pursuant to the Act. CONTRACTOR acknowledges and agrees that as a part of the integrated data structure of the evaluation and contract management system in its performance under this Agreement, there may be individual client-shared core data elements. It is the responsibility of each funding recipient, including CONTRACTOR, to participate in the evaluation and contract management system using the COMMISSION Confidentiality and Data Sharing Protocol. CONTRACTOR agrees it shall cooperate with COMMISSION, ADMINISTRATOR, and COMMISSION's designated contractor/consultant for its evaluation and contract management system and other information technology contractors; it shall provide data to COMMISSION's designated contractor/consultant for its evaluation and contract management system; and it shall utilize the evaluation and contract management system, or other data system, as elected by COMMISSION and its ADMINISTRATOR in their sole discretion, for reporting data related to or created by the Services provided under this Agreement in order for COMMISSION to track, analyze, and evaluate all services provided by CONTRACTOR and each and all of COMMISSION's funding recipients. The level of participation with the evaluation and contract management system required by CONTRACTOR shall be determined by ADMINISTRATOR.

19.1.1 CONTRACTOR acknowledges and agrees that as a part of the integrated data structure of the evaluation and contract management system in its performance under this Agreement, there shall be project-level reporting to COMMISSION with respect to CONTRACTOR's work plan through the evaluation and contract management system's Administrative Management Module ("AMM"), and, in some instances, through the evaluation and contract management system's Client Level Data Module ("CLDM"), as set forth in the Work Plan, Exhibit A-1. CONTRACTOR agrees to participate in AMM, and, if applicable to the Services to CLDM, and to cooperate with COMMISSION, ADMINISTRATOR, and COMMISSION's designated contractor/consultant for its evaluation and contract management system and other information technology contractors. CONTRACTOR shall provide data to COMMISSION's designated contractor/consultant for its evaluation and contract management system, utilize the AMM, and, if applicable, provide data of Services to CLDM, for reporting data related to or created by the Services provided under this Agreement in order for COMMISSION to track, analyze, and evaluate all Services provided by CONTRACTOR and each and all of COMMISSION's funding recipients.

19.2 Confidentiality. Nothing in the above provisions relating to collection and reporting to the evaluation and contracts management system shall require CONTRACTOR to release or disclose confidential health data or other patient identification which is expressly protected from disclosure by applicable federal and state laws; provided however, any applicable exception set forth in applicable federal or state laws which permits disclosure by CONTRACTOR to COMMISSION of health or other data shall require disclosure by CONTRACTOR to COMMISSION and ADMINISTRATOR in order to input to the evaluation and contracts management system.

20. OWNERSHIP OF INTELLECTUAL PROPERTY RIGHTS. To the extent any intellectual property, tangible or intangible, is developed, created, or modified with the monies provided by COMMISSION under this Agreement, or is otherwise separately funded by COMMISSION under other projects, programs, contracts, or agreements and utilized by CONTRACTOR under this Agreement, COMMISSION does and shall own all right, title and interest (including patent rights, copyrights, trade secret rights, and other intellectual property rights throughout the world) relating to any and all the inventions (whether or not patentable), works of authorship, designs, know-how, ideas, and information made or conceived or reduced to practice, in whole or in part, by CONTRACTOR pursuant to the scope of Services provided by CONTRACTOR to COMMISSION under this Agreement (collectively the "Inventions"). CONTRACTOR agrees it shall promptly disclose all Inventions to COMMISSION. CONTRACTOR agrees to make all assignments and execute the legal documents necessary to accomplish the ownership and control for the benefit of COMMISSION. CONTRACTOR shall further assist COMMISSION, at COMMISSION's expense, to further evidence, record, and perfect the assignments and documentation, and to perfect, obtain, maintain, enforce, and defend any rights relating to the Inventions. CONTRACTOR irrevocably designates and appoints COMMISSION as its agent to lawfully perfect ownership and control of the Inventions (and if legally required for force and effect in order to perfect the ownership and control of the Inventions as its attorney-in-fact). As agent, COMMISSION may act for and on CONTRACTOR's behalf to execute and file any document and to do all other lawfully permitted and required acts to effect the ownership and control of the Inventions. If CONTRACTOR uses, provides, or discloses any of the Inventions when acting within the scope of CONTRACTOR's performance of Services or otherwise on behalf of COMMISSION, COMMISSION will have and CONTRACTOR grants COMMISSION a perpetual, irrevocable, worldwide royalty-free, non-exclusive, sublicensable right and license to exercise all rights to the Inventions.

21. COPYRIGHT ACCESS. COMMISSION, the County of Orange, and First 5 California, shall have a royalty-free, nonexclusive, and irrevocable license to publish, translate, or use of all material and work product (both tangible and intangible), if any, developed under this Agreement including those materials covered by copyright.

22. NOTICES.

22.1 Method and Form of Notice. Unless otherwise specified, all formal notices, invoices, claims, correspondence, or reports shall be addressed as follows:

COMMISSION: Children and Families Commission of Orange County
Contracts Manager
1505 E. 17th Street, Suite 230
Santa Ana, CA 92705

CONTRACTOR: See Exhibit A

All notices shall be deemed effective when in writing and personally delivered or deposited in the United States mail, express, priority, or first class, postage prepaid and addressed as above. ADMINISTRATOR and CONTRACTOR may mutually agree in writing to change the addresses to which notices are sent.

22.2 Advisory Notices Required. Notwithstanding the provisions of this Agreement relating to Claims, CONTRACTOR shall notify COMMISSION, in writing, within twenty-four (24) hours of becoming aware of any occurrence of a serious nature which may expose COMMISSION to liability. These occurrences shall include, but not be limited to, accidents, injuries, or acts of negligence, or loss or damage to any COMMISSION property in possession of CONTRACTOR.

23. RIGHTS OF TERMINATION.

23.1 Termination for Convenience Prior to Expiration of Term.

23.1.1 COMMISSION may terminate this Agreement for its convenience at any time upon fifteen (15) days' written notice to CONTRACTOR. Upon receipt of a notice of termination for convenience, CONTRACTOR shall immediately cease performance under this Agreement, including all Services, except the Services that may be specifically approved by ADMINISTRATOR. CONTRACTOR shall be entitled to compensation for that part of the Services rendered prior to receipt of the notice of termination and for the part of the Services authorized by ADMINISTRATOR after the notice in accordance with the Project Budget, Exhibit B, or other arrangement for compensation as may be approved by the ADMINISTRATOR in writing.

23.2 Termination for Cause Due to Default of CONTRACTOR. COMMISSION reserves the express right to terminate this Agreement for cause due to the default, as defined in Paragraph 24, by CONTRACTOR in its performance obligations under this Agreement. In the event of termination, CONTRACTOR shall immediately cease performance and provision of Services as of the date the notice of default is received or deemed received, whichever occurs earlier. COMMISSION may take over the work and prosecute the same to completion by contract or otherwise. CONTRACTOR shall be liable to the extent that the total cost for completion of the Services required by this Agreement exceeds the compensation stipulated in this Agreement, provided that

COMMISSION shall use reasonable efforts to mitigate damages. COMMISSION expressly reserves the right to withhold any outstanding payments to CONTRACTOR for the purpose of set off or partial payment of the amounts owed COMMISSION as previously set forth in this Agreement.

24. DEFAULT.

24.1 Default by CONTRACTOR. Failure by CONTRACTOR to perform or comply with any provision, covenant, or condition of this Agreement shall be a default of this Agreement. In addition to immediate termination as set forth above in Paragraph 23.2 and any other remedies available at law, in equity, or otherwise specified in this Agreement, ADMINISTRATOR, in his or her sole discretion, may elect any or all of the following:

24.1.1 Afford CONTRACTOR a time period of fifteen (15) days from the date notice is mailed to cure the default, or to commence to cure the breach and diligently pursue to completion the cure of the breach within thirty (30) days of date notice is mailed;

24.1.2 Discontinue payment and eligibility for payment to CONTRACTOR for and during the period in which CONTRACTOR is in breach, which payment may not be entitled to later recovery;

24.1.3 Offset against any funds invoiced by CONTRACTOR but yet unpaid by COMMISSION those monies disallowed pursuant to the above offset authority; and

24.1.4 Withhold from any monies payable to CONTRACTOR sufficient funds to compensate COMMISSION for any losses, costs, liabilities, or damages it reasonably believes were suffered by or have been incurred by COMMISSION due to the default of CONTRACTOR in the performance of the Services required by this Agreement.

25. REVERSION OF ASSETS.

25.1 Unencumbered or Unexpended Funds. Upon the termination or expiration of the term of this Agreement, CONTRACTOR shall transfer to COMMISSION any unexpended and unencumbered COMMISSION funds on hand at the time of the termination or expiration and any accounts receivable attributable to the use of subject funds.

25.2 Real or Personal Property Assets. Any real property or moveable or immovable personal property under CONTRACTOR's control or ownership that was acquired or improved in whole or in part with COMMISSION funds disbursed under this Agreement, the original cost of the property exceeded five thousand dollars (\$5,000) shall either be, at the election of ADMINISTRATOR: (1) used by CONTRACTOR for the Services or comparable services meeting the purposes of the Act and Strategic Plan for a period of five (5) years after termination or expiration of this Agreement, unless a longer period is specified in the Project Summary, Exhibit A; or (2) disposed of and proceeds paid to COMMISSION in a manner that results in COMMISSION being reimbursed in the amount of the fair market value at the time of termination or expiration of this Agreement (assuming depreciation in accordance with customary business practices) of the real or personal property less any portion of the value attributable to CONTRACTOR's out of pocket expenditures using non-COMMISSION funds for acquisition of, or improvements to, the real or personal property and less any direct and reasonable costs of disposition, including a reasonable and customary broker's fee incurred in listing and completion of sale of the asset.

25.2.1 In furtherance of the above provisions, if ADMINISTRATOR selects continued use of the capital asset, then CONTRACTOR agrees that it shall be subject to an ongoing operating and use covenant relating to the subject real or personal property. This covenant shall survive the termination or expiration of this Agreement and shall be actionable at law or in equity by COMMISSION against CONTRACTOR and its successors in interest.

25.2.2 In the event ADMINISTRATOR selects disposition of the subject real or personal property, then CONTRACTOR shall exercise due diligence to dispose of the property in conformity with applicable laws and regulations and in accordance with customary business practices. The net proceeds of the disposition shall be disbursed directly to and be payable to COMMISSION upon the close of the applicable disposition transaction, such as close of escrow for the sale of real property, transfer of motor vehicle “pink slip” in accordance with applicable California Vehicle Code requirements, or completion of sale of personal property by bill of sale in accordance with UCC requirements.

26. COUNTERPARTS. This Agreement may be executed in several counterparts, all of which shall constitute but one and the same instrument. Faxed or electronically scanned signatures shall have the same force and effect as an original signature.

27. FORCE MAJEURE

Either party shall be excused from performing its obligations under this Agreement during the time and to the extent that it is prevented from performing by an unforeseeable cause beyond its control, including but not limited to: any incidence of fire, flood; acts of God; commandeering of material, products, plants or facilities by the federal, state or local government; national fuel shortage; or a material act or omission by the other party; when satisfactory evidence of such cause is presented to the other party, and provided further that such nonperformance is unforeseeable, beyond the control and is not due to the fault or negligence of the party not performing.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

IN WITNESS WHEREOF, COMMISSION and CONTRACTOR have caused this Agreement to be effective in the County of Orange, State of California, on the date first above written.

COMMISSION

**CHILDREN AND FAMILIES COMMISSION OF
ORANGE COUNTY**, a public body and legal public
entity

Dated: _____ By: _____
Chair

SIGNED AND CERTIFIED THAT A COPY
OF THIS DOCUMENT HAS BEEN DELIVERED
TO THE CHAIR OF COMMISSION

By: _____
Susan Novak
Clerk of the Commission

Dated: _____

APPROVED AS TO FORM:

WOODRUFF, SPRADLIN & SMART

By: _____
James M. Donich, Commission Counsel

[Signature block for CONTRACTOR on next page.]

[Signature block continued from previous page.]

CONTRACTOR

_____, a
California Public Entity

Dated: _____

By: _____
[Name], [Board Title]

Following signatures as appropriate

ATTEST

Clerk/Secretary of CONTRACTOR

APPROVED AS TO FORM

Counsel to CONTRACTOR

EXHIBIT A
PROJECT SUMMARY
CONTRACTOR
Agreement # _____ FXX-XX-XX
Project Name _____
Term: _____

1. FUNDING RECIPIENT

Contractor
a California _____
Address
_____, CA _____

Contact: Name/Title/Telephone Number/email address
Name/Title/Telephone Number/email address

Work Plan and Data Entry Contact: Name/Title/Telephone Number/email address

Invoices/Documentation Contact: Name/Title/Telephone Number/email address

Designated Level of Data Reporting: **AMM and CLDM**

Signatories: Name/Board Title
Name/Board Title

2. BACKGROUND

As appropriate

3. PURPOSE AND SCOPE OF WORK

The purpose of this Agreement is to provide _____

CONTRACTOR shall provide Services described in Exhibit A to achieve the outcomes described in the Work Plan, Exhibit A-1, within the funding limitations of the Project Budget, Exhibit B, and the staffing described in Attachment 1 to Exhibit B. CONTRACTOR shall:

3.1

3.2

4. ATTACHMENTS TO EXHIBIT B (As applicable)

Staffing
Direct Project Expenses
Subcontractors List
Location of Services to be Provided
Indirect/Administrative Expenses

5. WAIVERS/AMENDMENTS TO AGREEMENT

None. [as applicable, list approved waiver(s)]

6. INVOICING/PAYMENT ELECTIONS

As of the Date of Agreement, the Parties mutually agree to the following invoicing/payment elections. Notwithstanding anything to the contrary and provided that any modifications to these elections do not alter the overall goals and basic purpose of the Agreement, and provided these modifications do not increase COMMISSION's Maximum Payment Obligation during the term of the Agreement, ADMINISTRATOR and CONTRACTOR may, in accordance with the authority described in Section 2.2 of this Agreement; make future modifications to the following invoicing/payment elections.

6.1 Initial Payment. The Parties do **[do not]** anticipate an Initial Payment request as described in Paragraph 15.2 of this Agreement.

6.2 Billing/Payment Interval. The Parties agree that the interval for Billing and/or Payment for this Agreement as described in Paragraph 15.4 is **quarterly [monthly]**.

6.3 Retention Timing. The Parties agree **an amount equal to ten percent (10%) of each quarterly [monthly] invoice attributable and allocable to Services [CONTRACTOR's entire final quarterly [monthly] invoice attributable and allocable to Services]** ("Retention Amount") as described in Paragraph 15.7 shall be withheld by COMMISSION through ADMINISTRATOR pending the timely and successful completion and performance of each Fiscal Audit for the Services as described in Paragraph 14 of this Agreement.

7. Funding Source and Additional Requirements (As applicable)

7.1 The parties acknowledge that funding for this Agreement includes (federal funding, or California Child Signature Program grant funds).

7.2 The records retention period for this Agreement shall be five (5) years from the date of final disbursement of funds under this Agreement or the completion of any pending.

8. CMAA and TCM (As applicable)

EXHIBIT A-1

WORK PLAN

(See attached)

EXHIBIT B
PROJECT BUDGET

Public Entity Name	Funds Due _____	Funds Due _____
Staffing		
Direct Project Expenses		
Capital Equipment		
Indirect/Administrative		
Subcontracts		
TOTAL FUNDS DUE		

MAXIMUM PAYMENT OBLIGATION: \$_____

Attachment 1 to Exhibit B

STAFFING TABLE

	FTE FY____	FTE FY____
--	---------------	---------------

Position Title:

Minimum Qualifications:(Include education, licenses, and experience as applicable)

Job Duties: Provide services as described in subparagraphs _____, _____, _____ and _____ of Exhibit A to this Agreement.

Position Title:

Minimum Qualifications:(Include education, licenses, and experience as applicable) \$

Job Duties: Provide services as described in subparagraphs _____, _____, _____ and _____ of Exhibit A to this Agreement.

Position Title:

Minimum Qualifications:(Include education, licenses, and experience as applicable) \$

Job Duties: Provide services as described in subparagraphs _____, _____, _____ and _____ of Exhibit A to this Agreement.

Position Title:

Minimum Qualifications:(Include education, licenses, and experience as applicable) \$

Job Duties: Provide services as described in subparagraphs _____, _____, _____ and _____ of Exhibit A to this Agreement.

Position Title:

\$

Attachment 1 to Exhibit B

Page 1 of 2

Attachment 1 to Exhibit B

Minimum Qualifications:(Include education, licenses, and experience as applicable)

Job Duties: Provide services as described in subparagraphs _____, _____, _____ and _____ of Exhibit A to this Agreement.

Position Title:

\$

Minimum Qualifications:(Include education, licenses, and experience as applicable)

Job Duties: Provide services as described in subparagraphs _____, _____, _____ and _____ of Exhibit A to this Agreement.

Position Title:

\$

Minimum Qualifications:(Include education, licenses, and experience as applicable)

Job Duties: Provide services as described in subparagraphs _____, _____, _____ and _____ of Exhibit A to this Agreement.

**Summary Table of Staffing
Costs**

FTE
FY_____ \$

FTE
FY_____ \$

Attachment 1 to Exhibit B

Page 2 of 2

Attachment 2 to Exhibit B

DIRECT PROJECT EXPENSES TABLE

Expense Type	FY	FY	1-2 sentence narrative description of expenses.
Category			Annual cost for
Category			Annual cost for
Category			Annual cost for
Category			Annual cost for
Category			Annual cost for
Category			Annual cost for
Category			Annual cost for

Total Direct Project Expenses		
--------------------------------------	--	--

Attachment 3 to Exhibit B

SUBCONTRACTOR TABLE

Contact Name and Phone Number	FY	FY	1-2 sentence description of services sub-contracted. This table is for services outsourced to a third Party.

Total	FY	FY

Attachment 4 to Exhibit B

LOCATION TABLE

Location (Name)	Address (Street, City, Zip Code)	Contact Name, Phone Number	Services Provided at Location

Attachment 5 to Exhibit B

INDIRECT PROJECT EXPENSES TABLE

Definition: General management costs consist of administrative activities necessary for the general operation of the agency. Costs incurred for a common or joint objective: Services of the accounting staff, cost of utilities, local telephone service and communication infrastructure and salaries of personnel engaged in providing a broad range of departmental support activities.

****Indirect costs are to be prorated and specifically based on this Agreement only****

Example: Expense Type	FY	FY	1-2 sentence narrative description of expenses.
Human resources, legal counsel			Annual cost
Office space			Annual cost
Utility costs: heating, lighting			Annual cost
Insurance			Annual cost
Telecommunications and Infrastructure			Annual cost
Building maintenance, custodial services			Annual cost
Security services			Annual cost
Total Indirect Project Expenses	\$	\$	

Attachment 5 to Exhibit B

Page 1 of 1

EXHIBIT C

ACKNOWLEDGMENT OF INDEPENDENT CONTRACTOR STATUS

This **Acknowledgment of Independent Contractor Status** ("Acknowledgment") is an exhibit and fully incorporated into that certain Agreement for provision of Services ("Agreement") dated _____, 20__ by and between **Children and Families Commission of Orange County** ("COMMISSION") and _____, a _____ ("CONTRACTOR"). This Acknowledgment is intended to define and affirm the relationship between COMMISSION and CONTRACTOR as set forth in the Agreement. CONTRACTOR has been fully informed, has had the opportunity to be advised or has been advised by counsel of its choosing, and knowingly and willingly acknowledges and agrees as follows:

1. CONTRACTOR on behalf of itself and each and every person acting by, through, or for CONTRACTOR (together, "CONTRACTOR"), is not an employee of COMMISSION.
2. CONTRACTOR is an independent contractor to COMMISSION.
3. Because CONTRACTOR is not an employee of COMMISSION, CONTRACTOR is not entitled to receive health benefits or any other benefits provided by COMMISSION to its regular employees.
4. CONTRACTOR is not eligible to join in or participate in any benefit plans offered to those individuals listed on COMMISSION's payroll as regular employees.
5. CONTRACTOR is and shall remain ineligible for employment benefits provided to COMMISSION's regular employees, or for participation in such benefit plans, even if it is later determined that COMMISSION has misclassified CONTRACTOR as an independent contractor for tax or other purposes.
6. CONTRACTOR hereby waives any right it may have to claim it is an employee or challenge its status as an independent contractor of COMMISSION.
7. CONTRACTOR releases COMMISSION and its Commissioners, officers, board members, employees and agents (together, "COMMISSION") from any and all obligations, liabilities, causes of action, and/or claims that exist or may arise under applicable laws that relate to CONTRACTOR's acknowledgement, release, and agreement of its status as an independent contractor (not an employee) of COMMISSION.
8. In making this Acknowledgment and the release and waiver for this Agreement, CONTRACTOR acknowledges it has been advised concerning the content and meaning or and understands and is familiar with the provisions of California Civil Code Paragraph 1542, which provides as follows:

“A GENERAL RELEASE DOES NOT EXTEND TO CLAIMS WHICH THE CREDITOR OR RELEASING PARTY DOES NOT KNOW OR SUSPECT TO EXIST IN HIS OR HER FAVOR AT THE TIME OF EXECUTING THE RELEASE AND THAT, IF KNOWN BY HIM OR HER, WOULD HAVE MATERIALLY AFFECTED HIS OR HER SETTLEMENT WITH THE DEBTOR OR RELEASED PARTY.”

CONTRACTOR represents and warrants it understands the purpose, meaning, and effect of Paragraph 1542 above, but nevertheless freely and knowingly waives and relinquishes any right or benefit that it has or may have under Paragraph 1542 of the Civil Code of the State of California, or any similar provision of law as such relates to the status of CONTRACTOR as an independent contractor, not an employee, of COMMISSION.

CONTRACTOR

_____, a _____

By:

Signature

Date:

City of Garden Grove

INTER-DEPARTMENT MEMORANDUM

To:	Scott C. Stiles	From:	William E. Murray
Dept.:	City Manager	Dept.:	Public Works
Subject:	Authorize the issuance of a purchase order for three new Police Department Administration utility vehicles to National Auto Fleet Group. (Cost: \$108,987.23) (<i>Action Item</i>)		
		Date:	12/8/2020

OBJECTIVE

To secure City Council authorization to purchase three (3) new Police administration utility vehicles from National Auto Fleet Group through the Sourcewell competitive bid program, Contract #120716.

BACKGROUND

The Public Works Department has three (3) vehicles that currently meet the City's guidelines for replacement. The replacements were approved through the FY 2020/21 budget process. Experience has shown that the City's buying power is enhanced through joining with other public agencies to purchase fleet vehicles and equipment.

DISCUSSION

Sourcewell nationally solicits, evaluates and awards contracts through a competitive bid process. As a member, the City is able to utilize Sourcewell bid awards for equipment purchases. Staff recommends piggybacking on the results of a recent Sourcewell competitive bid program, Contract #120716. The results deemed National Auto Fleet Group as the lowest responsive bid.

National Auto Fleet Group	\$36,329.08 each*
---------------------------	-------------------

* This price includes all applicable tax and destination charges

FINANCIAL IMPACT

There is no impact to the General Fund. The financial impact is \$108,987.23 to the Fleet Management Fund. The surplus equipment will be sold at public auction.

RECOMMENDATION

It is recommended that the City Council:

- Authorize the Finance Director to issue a purchase order in the amount of \$108,987.23 to National Auto Fleet Group for the purchase of three (3) new Police Administration utility vehicles.

By: Steve Sudduth, Equipment Maintenance Supervisor

ATTACHMENTS:

Description	Upload Date	Type	File Name
Nation Auto Fleet Group Quote	11/23/2020	Backup Material	GG_2021_Utility_admin.docx
Admin Utility Specs	11/23/2020	Backup Material	GG_2021_Utility_admin.pdf

National Auto Fleet Group

A division of Chevrolet of Watsonville
490 Auto Center Drive, Watsonville, CA 95076
855 BUY-NJPA 626-457-5590
855 289-6572 626-457-5593

November 23, 2020

Mr. Steve Sudduth
City Of Garden Grove
13802 New Hope St.
Garden Grove, California 92843
Delivery Via Email

Dear Mr. Sudduth,

In response to your inquiry, we are pleased to submit the following for your consideration:

National Auto Fleet Group will sell, service and deliver at Garden Grove, new/unused 2021 Ford Utility Admin PI responding to your requirement with the attached specifications for:

2021 Ford Utility Admin	33,398.00
8.75 % Sales Tax	2,922.33
Tire Tax	8.75
Total	36,329.08
3 Units	108,987.23

These vehicles are available under the Sourcewell master contract# 120716 formally the NJPA master vehicle contract# 120716. Colors are open to choice and will remain the same on pricing.

Terms are net 30 days.

National Auto Fleet Group welcomes the opportunity to assist you in your vehicle requirements.



John Oviyach
National Account Law Enforcement Manager
National Auto Fleet Group



Vehicle: [Fleet] 2021 Ford Police Interceptor Utility (K8A) AWD ( Complete)**Selected Model and Options****MODEL**

CODE	MODEL
K8A	2021 Ford Police Interceptor Utility AWD

COLORS

CODE	DESCRIPTION
UM	Agate Black

ENGINE

CODE	DESCRIPTION
99W	Engine: 3.3L V6 Direct-Injection Hybrid System -inc: (136-MPH top speed) (STD)

TRANSMISSION

CODE	DESCRIPTION
44B	Transmission: 10-Speed Automatic (STD)

OPTION PACKAGE

CODE	DESCRIPTION
500A	Order Code 500A

AXLE RATIO

CODE	DESCRIPTION
—	3.73 Axle Ratio (STD)

PRIMARY PAINT

CODE	DESCRIPTION
UM	Agate Black

SEAT TYPE

CODE	DESCRIPTION
F6	Charcoal Black, Unique HD Cloth Front Bucket Seats w/Cloth Rear -inc: driver 6-way power track (fore/aft, up/down, tilt w/manual recline, 2-way manual lumbar) and passenger 2-way manual track (fore/aft, w/manual recline)

Prices, specifications, and availability are subject to change without notice, and do not include certain fees, taxes and charges that may be required by law or vary by manufacturer or region. Performance figures are guidelines only, and actual performance may vary. Photos may not represent actual vehicles or exact configurations. Content based on report preparer's input is subject to the accuracy of the input provided. Data Version: 12332, Data updated Nov 11, 2020 10:33:00 PM PST

Vehicle: [Fleet] 2021 Ford Police Interceptor Utility (K8A) AWD ( Complete)

ADDITIONAL EQUIPMENT - PACKAGE

CODE	DESCRIPTION
65U	Interior Upgrade Package -inc: Center Floor Console Less Shifter, console and top plate w/2 cup holders, (Maintains column shifter), SYNC 3 Communications & Entertainment System, 911 Assist, VHR, SYNC Services, AppLink, Bluetooth, steering wheel controls, USB port and auxiliary input jack, 1st & 2nd Row Carpet Floor Covering, front and rear floor mats

ADDITIONAL EQUIPMENT - MECHANICAL

CODE	DESCRIPTION
76D	Underbody Deflector Plate -inc: Engine and transmission shield

ADDITIONAL EQUIPMENT - EXTERIOR

CODE	DESCRIPTION
64E	Wheels: 18" Painted Aluminum -inc: Spare wheel is an 18" conventional (Police) black steel wheel
86T	Tail Lamp/Police Interceptor Housing Only -inc: Pre-existing holes w/standard twist lock sealed capability (does not include LED strobe) (eliminates need to drill housing assemblies)
59B	Keyed Alike - 1284x

ADDITIONAL EQUIPMENT - INTERIOR

CODE	DESCRIPTION
55F	Remote Keyless Entry Key Fob w/o Key Pad -inc: Does not include PATS, 4-key fobs, Key fobs are not fobbed alike when ordered w/keyed-alike
16C	1st & 2nd Row Carpet Floor Covering -inc: front and rear floor mats
19V	Rear Camera On-Demand -inc: Allows driver to enable rear camera on-demand
76R	Reverse Sensing System
60R	Noise Suppression Bonds (Ground Straps)

Options Total

Vehicle: [Fleet] 2021 Ford Police Interceptor Utility (K8A) AWD ( Complete)

Standard Equipment

Mechanical

Engine: 3.3L V6 Direct-Injection Hybrid System -inc: (136-MPH top speed) (STD)

Transmission: 10-Speed Automatic (STD)

3.73 Axle Ratio (STD)

50 State Emission System Flexible Fuel Vehicle (FFV) system is standard equipment for vehicles equipped with the 3.3L V6 Direct-Injection engine.

Transmission w/Oil Cooler

Automatic Full-Time All-Wheel

Engine Oil Cooler

80-Amp/Hr 800CCA Maintenance-Free Battery

Hybrid Electric Motor 220 Amp Alternator

Class III Towing Equipment -inc: Hitch

Trailer Wiring Harness

Police/Fire

1670# Maximum Payload

GVWR: 6,840 lbs (3,103 kgs)

Gas-Pressurized Shock Absorbers

Front And Rear Anti-Roll Bars

Electric Power-Assist Steering

19 Gal. Fuel Tank

Dual Stainless Steel Exhaust

Permanent Locking Hubs

Strut Front Suspension w/Coil Springs

Multi-Link Rear Suspension w/Coil Springs

Regenerative 4-Wheel Disc Brakes w/4-Wheel ABS, Front And Rear Vented Discs, Brake Assist and Hill Hold Control

Lithium Ion Traction Battery

Exterior

Wheels: 18" x 8" 5-Spoke Painted Black Steel -inc: polished stainless steel hub cover and center caps

Tires: 255/60R18 AS BSW

Steel Spare Wheel

Spare Tire Mounted Inside Under Cargo

Clearcoat Paint

Prices, specifications, and availability are subject to change without notice, and do not include certain fees, taxes and charges that may be required by law or vary by manufacturer or region. Performance figures are guidelines only, and actual performance may vary. Photos may not represent actual vehicles or exact configurations. Content based on report preparer's input is subject to the accuracy of the input provided. Data Version: 12332, Data updated Nov 11, 2020 10:33:00 PM PST

Vehicle: [Fleet] 2021 Ford Police Interceptor Utility (K8A) AWD ( Complete)

Exterior

Body-Colored Front Bumper w/Black Rub Strip/Fascia Accent and 1 Tow Hook

Body-Colored Rear Bumper w/Black Rub Strip/Fascia Accent

Body-Colored Bodyside Cladding and Black Wheel Well Trim

Black Side Windows Trim and Black Front Windshield Trim

Black Door Handles

Black Power Side Mirrors w/Convex Spotter and Manual Folding

Fixed Rear Window w/Fixed Interval Wiper, Heated Wiper Park and Defroster

Deep Tinted Glass

Speed Sensitive Variable Intermittent Wipers

Galvanized Steel/Aluminum Panels

Lip Spoiler

Black Grille

Liftgate Rear Cargo Access

Tailgate/Rear Door Lock Included w/Power Door Locks

Fully Automatic Projector Beam Led Low/High Beam Headlamps

LED Brakelights

Entertainment

Radio w/Seek-Scan, Speed Compensated Volume Control and Steering Wheel Controls

Radio: AM/FM/MP3 Capable -inc: clock, 4-speakers, Bluetooth interface w/hands-free voice command support (compatible w/most Bluetooth connected mobile devices), 1 USB port and 4.2" color LCD screen center stack smart display

Integrated Roof Antenna

1 LCD Monitor In The Front

Interior

8-Way Driver Seat

Passenger Seat

35-30-35 Folding Split-Bench Front Facing Fold Forward Seatback Rear Seat

Manual Tilt/Telescoping Steering Column

Gauges -inc: Speedometer, Odometer, Engine Coolant Temp, Tachometer, Engine Hour Meter, Traction Battery Level, Trip Odometer and Trip Computer

Power Rear Windows and Fixed 3rd Row Windows

Ford Fleet Telematics Selective Service Internet Access

Remote Releases -Inc: Power Cargo Access

Prices, specifications, and availability are subject to change without notice, and do not include certain fees, taxes and charges that may be required by law or vary by manufacturer or region. Performance figures are guidelines only, and actual performance may vary. Photos may not represent actual vehicles or exact configurations. Content based on report preparer's input is subject to the accuracy of the input provided. Data Version: 12332, Data updated Nov 11, 2020 10:33:00 PM PST

Vehicle: [Fleet] 2021 Ford Police Interceptor Utility (K8A) AWD ( Complete)

Interior

Cruise Control w/Steering Wheel Controls
Dual Zone Front Automatic Air Conditioning
HVAC -inc: Underseat Ducts
Locking Glove Box
Driver Foot Rest
Unique HD Cloth Front Bucket Seats w/Vinyl Rear -inc: reduced bolsters, driver 6-way power track (fore/aft, up/down, tilt w/manual recline, 2-way manual lumbar), passenger 2-way manual track (fore/aft, w/manual recline) and built-in steel intrusion plates in both driver/passenger seatbacks
Interior Trim -inc: Metal-Look Instrument Panel Insert, Metal-Look Door Panel Insert and Metal-Look Interior Accents
Full Cloth Headliner
Urethane Gear Shifter Material
Day-Night Rearview Mirror
Driver And Passenger Visor Vanity Mirrors
Mini Overhead Console w/Storage and 2 12V DC Power Outlets
Front And Rear Map Lights
Fade-To-Off Interior Lighting
Full Vinyl/Rubber Floor Covering
Carpet Floor Trim
Cargo Features -inc: Cargo Tray/Organizer
Cargo Space Lights
Dashboard Storage, Driver And Passenger Door Bins
Power 1st Row Windows w/Driver And Passenger 1-Touch Up/Down
Delayed Accessory Power
Power Door Locks
Systems Monitor
Redundant Digital Speedometer
Trip Computer
Analog Display
Seats w/Vinyl Back Material
Manual Adjustable Front Head Restraints and Manual Adjustable Rear Head Restraints
2 12V DC Power Outlets
Air Filtration

Prices, specifications, and availability are subject to change without notice, and do not include certain fees, taxes and charges that may be required by law or vary by manufacturer or region. Performance figures are guidelines only, and actual performance may vary. Photos may not represent actual vehicles or exact configurations. Content based on report preparer's input is subject to the accuracy of the input provided. Data Version: 12332, Data updated Nov 11, 2020 10:33:00 PM PST

Vehicle: [Fleet] 2021 Ford Police Interceptor Utility (K8A) AWD ( Complete)

Safety-Mechanical

Electronic Stability Control (ESC) And Roll Stability Control (RSC)
ABS And Driveline Traction Control

Safety-Exterior

Side Impact Beams

Safety-Interior

Dual Stage Driver And Passenger Seat-Mounted Side Airbags
Tire Specific Low Tire Pressure Warning
Dual Stage Driver And Passenger Front Airbags
Curtain 1st And 2nd Row Airbags
Airbag Occupancy Sensor
Passenger Knee Airbag
Rear Child Safety Locks
Outboard Front Lap And Shoulder Safety Belts -inc: Rear Center 3 Point, Height Adjusters and Pretensioners
Back-Up Camera w/Washer

WARRANTY

Basic Years: 3
Basic Miles/km: 36,000
Drivetrain Years: 5
Drivetrain Miles/km: 100,000
Corrosion Years: 5
Corrosion Miles/km: Unlimited
Hybrid/Electric Components Years: 8
Hybrid/Electric Components Miles/km: 100,000
Roadside Assistance Years: 5
Roadside Assistance Miles/km: 60,000

City of Garden Grove

INTER-DEPARTMENT MEMORANDUM

To: Scott C. Stiles From: Teresa Pomeroy

Dept.: City Manager Dept.: City Clerk

Subject: Receive and file minutes Date: 12/8/2020
from the meeting held on
November 24, 2020. (*Action
Item*)

Attached are the Minutes from the meeting held on November 24, 2020,
recommended to be received and filed as submitted or amended.

ATTACHMENTS:

Description	Upload Date	Type	File Name
Minutes	12/3/2020	Minutes	cc-min_11_24_2020.pdf

MINUTES

GARDEN GROVE CITY COUNCIL

Regular Meeting

Tuesday, November 24, 2020

Community Meeting Center
11300 Stanford Avenue, Garden Grove, CA 92840

CONVENE CLOSED SESSION

At 6:04 p.m., Mayor Jones convened Closed Session telephonically.

ROLL CALL PRESENT: (6) Council Members Brietigam, D. Nguyen,
Klopfenstein, K. Nguyen, Mayor Pro Tem
O'Neill, Mayor Jones

ABSENT: (1) Bui

Mayor Jones announced that Council Member Bui's absence is an excused absence.

ORAL COMMUNICATIONS FOR CLOSED SESSION

Speakers: None.

CONVENE CLOSED SESSION

At 6:05 p.m., Mayor Jones announced the City Council was going into Closed Session telephonically to discuss the following matters:

Conference with Legal Counsel – Anticipated Litigation

Initiation of litigation pursuant to Government Code Section 54956.9(d)(4): One potential case.

Conference with Legal Counsel – Anticipated Litigation

Significant exposure to litigation per Government Code Section 54956.9(d)(2): One potential case relating to the claim filed by Tommy Sibley on November 9, 2020.

ADJOURN CLOSED SESSION

At 6:15 p.m., Mayor Jones adjourned the Closed Session

CONVENE REGULAR MEETING

At 6:38 p.m., Mayor Jones convened the meeting telephonically with Council Members Brietigam, O'Neill, D. Nguyen, Klopfenstein, and K. Nguyen present.

PLEDGE OF ALLEGIANCE TO THE FLAG OF THE UNITED STATES OF AMERICA

PRESENTATION – UPDATE ON THE GARDEN GROVE POLICE DEPARTMENT
ACHIEVING ACCREDITATION AWARDED BY THE COMMISSION ON ACCREDITATION
FOR LAW ENFORCEMENT AGENCIES AS PRESENTED BY POLICE CHIEF DARÉ

ORAL COMMUNICATIONS

Speaker: Craig Durfey

Written Communication: Craig Durfey

RECESS MEETING

At 6:45 p.m., Mayor Jones recessed the meeting.

RECONVENE MEETING

At 6:59 p.m., Mayor Jones reconvened the meeting telephonically with Council Members Brietigam, O'Neill, D. Nguyen, Klopfenstein, and K. Nguyen present.

ADOPTION OF A RESOLUTION FOR THE FISCAL YEAR 2019-20 MEASURE M (M2)
ANNUAL EXPENDITURE REPORT (F: 23.18C)

It was moved by Council Member K. Nguyen, seconded by Mayor Pro Tem O'Neill that:

Resolution No. 9662-20 entitled: A Resolution of the City Council of the City of Garden Grove concerning the Measure M2 Fiscal Year 2019-20 Annual Expenditure Report, be adopted; and

The Finance Director be authorized to submit the Measure M2 Annual Expenditure Report to the Orange County Transportation Authority.

The motion carried by a 6-0-1 vote as follows:

Ayes:	(6)	Brietigam, D. Nguyen, Klopfenstein, K. Nguyen, O'Neill, Jones
Noes:	(0)	None
Absent:	(1)	Bui

RECEIVE AND FILE THE FISCAL YEAR 2019-20 DEVELOPMENT IMPACT FEE ANNUAL REPORT (F: 60.2D)

It was moved by Council Member K. Nguyen, seconded by Mayor Pro Tem O'Neill that:

The Fiscal Year 2019-20 Development Impact Fee Annual Report as required by Government Code Section 66006(b), be received and filed.

The motion carried by a 6-0-1 vote as follows:

Ayes: (6) Brietigam, D. Nguyen, Klopfenstein, K. Nguyen,
O'Neill, Jones
Noes: (0) None
Absent: (1) Bui

APPROVAL TO EXONERATE TRACT MAP NO. 18078 IMPROVEMENT BONDS FOR PROPERTY LOCATED AT 11222 GARDEN GROVE BOULEVARD, GARDEN GROVE (F: 103.TT18078)

It was moved by Council Member K. Nguyen, seconded by Mayor Pro Tem O'Neill that:

Exoneration of the improvement bonds for Tract Map No. 18078 for property located on the south side of Garden Grove Boulevard, east of Euclid Street at 11222 Garden Grove Boulevard, Garden Grove, be approved.

The motion carried by a 6-0-1 vote as follows:

Ayes: (6) Brietigam, D. Nguyen, Klopfenstein, K. Nguyen,
O'Neill, Jones
Noes: (0) None
Absent: (1) Bui

APPROVAL OF A QUITCLAIM OF EASEMENT RELINQUISHING VEHICULAR ACCESS TO INVESTEL GARDEN RESORTS, LLC, FOR THE NORTHWEST CORNER OF THE SITE C PROPERTY ON HARBOR BOULEVARD, GARDEN GROVE (F: 55-Investel Garden Resorts, LLC) (XR: 84.3)

It was moved by Council Member K. Nguyen, seconded by Mayor Pro Tem O'Neill that:

The Quitclaim of Easement Relinquishing Vehicular Access to Investel Garden Resorts, LLC, for the northwest corner of the Site C property on Harbor Boulevard, Garden Grove, be approved; and

The City Manager be authorized to execute and record the Quitclaim Deed.

The motion carried by a 6-0-1 vote as follows:

Ayes: (6) Brietigam, D. Nguyen, Klopfenstein, K. Nguyen,
O'Neill, Jones
Noes: (0) None
Absent: (1) Bui

ADOPTION OF A RESOLUTION APPROVING A SUMMARY VACATION OF PUBLIC UTILITY EASEMENTS ON SITE C PROPERTY AT TWINTREE LANE EAST OF HARBOR BOULEVARD AND CHOISSER ROAD, GARDEN GROVE (F: 55-Investel Garden Resorts, LLC) (XR: 84.3)

It was moved by Council Member K. Nguyen, seconded by Mayor Pro Tem O'Neill that:

Resolution No. 9663-20 entitled: A Resolution of the City Council of the City of Garden Grove, California, approving and ordering the summary vacation of public utility easements on Lots 213 through 217 of Tract No. 2012 on Twintree Lane east of Harbor Boulevard and Lots 5 through 8 of Tract No. 2782 on Choisser Road, be adopted.

The motion carried by a 6-0-1 vote as follows:

Ayes: (6) Brietigam, D. Nguyen, Klopfenstein, K. Nguyen,
O'Neill, Jones
Noes: (0) None
Absent: (1) Bui

APPROVAL OF AN AGREEMENT FOR SHARING CONSULTANT COSTS FOR THE 2020 URBAN WATER MANAGEMENT PLAN WITH PARTICIPATING AGENCIES AND THE MUNICIPAL WATER DISTRICT OF ORANGE COUNTY (F:112.5)

It was moved by Council Member K. Nguyen, seconded by Mayor Pro Tem O'Neill that:

The Professional Services Cost Sharing Agreement, in the amount not to exceed \$31,650, by and between the Municipal Water District of Orange County and Participating Agencies to contract with Arcadis U.S. Inc., for the preparation of the 2020 Urban Water Management Plan, be approved; and

The City Manager be authorized to execute the agreement, and to make minor modifications as needed on behalf of the City.

The motion carried by a 6-0-1 vote as follows:

Ayes: (6) Brietigam, D. Nguyen, Klopfenstein, K. Nguyen,
O'Neill, Jones
Noes: (0) None
Absent: (1) Bui

AUTHORIZE THE ISSUANCE OF A PURCHASE ORDER FOR ONE NEW UTILITY BODY TRUCK TO THE NATIONAL AUTO FLEET GROUP

It was moved by Council Member K. Nguyen, seconded by Mayor Pro Tem O'Neill that:

The Finance Director be authorized to issue a purchase order in the amount of \$53,365.85 to National Auto Fleet Group for the purchase of one (1) new Public Works Department utility body truck.

The motion carried by a 6-0-1 vote as follows:

Ayes: (6) Brietigam, D. Nguyen, Klopfenstein, K. Nguyen,
O'Neill, Jones
Noes: (0) None
Absent: (1) Bui

AUTHORIZE THE ISSUANCE OF A PURCHASE ORDER FOR ONE NEW UTILITY BODY TRUCK TO THE NATIONAL AUTO FLEET GROUP

It was moved by Council Member K. Nguyen, seconded by Mayor Pro Tem O'Neill that:

The Finance Director be authorized to issue a purchase order in the amount of \$88,554.09 to National Auto Fleet Group for the purchase of one (1) new Public Works Department utility body truck.

The motion carried by a 6-0-1 vote as follows:

Ayes: (6) Brietigam, D. Nguyen, Klopfenstein, K. Nguyen,
O'Neill, Jones
Noes: (0) None
Absent: (1) Bui

AWARD A CONTRACT FOR GRAFFITI ABATEMENT SERVICES TO GRAFFITI PROTECTIVE COATINGS, INC. (F: 55-Graffiti Protective Coatings, Inc.)

This matter was considered later in the meeting.

MINUTES (F: Vault)

It was moved by Council Member K. Nguyen, seconded by Mayor Pro Tem O'Neill that:

The minutes from the meeting held on November 10, 2020, be received and filed.

The motion carried by a 6-0-1 vote as follows:

Ayes: (6) Brietigam, D. Nguyen, Klopfenstein, K. Nguyen,
O'Neill, Jones
Noes: (0) None
Absent: (1) Bui

WARRANTS

It was moved by Council Member K. Nguyen, seconded by Mayor Pro Tem O'Neill that:

Demands covered by EFT numbers 00003906 to 00003921 and check numbers 006666658 through 00666765 inclusive as listed on this register have been verified by the Finance Division as properly issued and bear all proper signatures be received and filed;

Demands covered by Wires 00000124 to 00000133; EFT numbers 00003922 to 00003928, and check numbers 00666766 through 00666868 inclusive as listed on this register have been verified by the Finance Division as properly issued and bear all proper signatures be received and filed;

Demands covered by Wires 00000134 to 00000140, EFT numbers 00003929 to 00003939 and check numbers 00666869 through 00666973 inclusive as listed on this register have been verified by the Finance Division as properly issued and bear all proper signatures be received and filed;

Demands covered by EFT numbers 00003940 to 00004888 and check numbers 00666974 through 00667171, with checks numbers 667042, 667123, and 667157 voided, inclusive as listed on this register have been verified by the Finance Division as properly issued and bear all proper signatures be received and filed;

Demands covered by Wires 00000141 to 00000146, EFT numbers 00004889 to 00004900 and check numbers 00667172 through 00667336 inclusive as listed on this register have been verified by the Finance Division as properly issued and bear all proper signatures be received and filed; and

Payroll Warrants 184299 through 184316; Direct Deposits D372780 through D373377; and Wires W2750 through W2753; be received and filed as presented in the warrant register submitted, and have been audited for accuracy and funds are available for payment thereof by the Finance Director.

The motion carried by a 6-0-1 vote as follows:

Ayes: (6) Brietigam, D. Nguyen, Klopfenstein, K. Nguyen,
O'Neill, Jones
Noes: (0) None
Absent: (1) Bui

AWARD A CONTRACT FOR GRAFFITI ABATEMENT SERVICES TO GRAFFITI
PROTECTIVE COATINGS, INC. (F: 55-Graffiti Protective Coatings, Inc.)

Following City Council discussion, it was moved by Council Member Brietigam,
seconded by Council Member Klopfenstein that:

A one year contract with four optional renewal years be awarded to Graffiti
Protective Coatings, Inc., to provide graffiti abatement services in the amount of
\$240,240 per year; and

The City Manager be authorized to execute the agreement, and to make minor
modifications as appropriate on behalf of the City.

The motion carried by a 6-0-1 vote as follows:

Ayes: (6) Brietigam, D. Nguyen, Klopfenstein, K. Nguyen,
O'Neill, Jones
Noes: (0) None
Absent: (1) Bui

AWARD A CONTRACT FOR CITY PROJECT NO. 2163101280 GARDEN GROVE PARK
IMPROVEMENTS REVISED TO LAND FORMS LANDSCAPE CONSTRUCTION, INC.
(F: 55-Land Forms Landscape Construction Inc.) (XR: 73.5)

Following staff introduction, it was moved by Council Member Brietigam, seconded
by Council Member D. Nguyen that:

A contract for City Project No. 2163101280 Garden Grove Park Improvements
Revised, in the amount of \$750,321, be awarded to Land Forms Landscape
Construction, Inc.; and

The City Manager be authorized to execute the contract, and to make minor
modifications as appropriate, on behalf of the City.

The motion carried by a 6-0-1 vote as follows:

Ayes: (6) Brietigam, D. Nguyen, Klopfenstein, K. Nguyen,
O'Neill, Jones
Noes: (0) None
Absent: (1) Bui

AWARD A CONTRACT FOR IFB NO. S-1274 ON-CALL RECLAIMED ASPHALT PAVEMENT SLURRY SEAL FOR VARIOUS CITY STREETS TO AMERICAN ASPHALT SOUTH (F: 55-American Asphalt South)

Following staff introduction, it was moved by Council Member Brietigam, seconded by Council Member Klopfenstein that:

A Contract, in the amount of \$535,800 that includes Option A in the amount of \$214,200, for IFB No. S-1274 On-Call Reclaimed Asphalt Pavement (RAP) Slurry Sealing on various city streets, be awarded to American Asphalt South; and

Four optional years for a total five year term be approved; and

The City Manager be authorized to execute the contract and option year contracts, on behalf of the City, and to make minor modifications as appropriate.

The motion carried by a 6-0-1 vote as follows:

Ayes: (6) Brietigam, D. Nguyen, Klopfenstein, K. Nguyen,
O'Neill, Jones
Noes: (0) None
Absent: (1) Bui

AWARD A CONTRACT FOR PROJECT NO. 7402 – MAGNOLIA RESERVOIR AND BOOSTER PUMP STATION REHABILITATION TO PACIFIC HYDROTECH CORPORATION
(F: 55-Pacific Hydrotech Corporation)

Following staff introduction and City Council discussion, it was moved by Council Member Brietigam, seconded by Mayor Pro Tem O'Neill that:

A Contract for the construction of Project No. 7402 – Magnolia Reservoir and Booster Pump Station Rehabilitation, in the amount of \$3,204,880, be awarded to Pacific Hydrotech Corporation; and

The City Manager be authorized to execute the contract on behalf of the City, and to make minor modifications as appropriate.

The motion carried by a 6-0-1 vote as follows:

Ayes: (6) Brietigam, D. Nguyen, Klopfenstein, K. Nguyen,
O'Neill, Jones
Noes: (0) None
Absent: (1) Bui

MATTERS FROM THE MAYOR, CITY COUNCIL MEMBERS, AND CITY MANAGER

RESOLUTION OF COMMENDATION FOR ORANGE COUNTY HOSPITALS AND HEALTH CARE SYSTEMS FOR THEIR CONTRIBUTIONS DURING THE COVID-19 PANDEMIC, AS REQUESTED BY THE CITY COUNCIL
(F: 52.2)

Following the introduction, it was moved by Council Member K. Nguyen, seconded by Council Member Klopfenstein that:

A Resolution of Commendation for Orange County Hospitals and Health Care Systems be adopted.

The motion carried by a 6-0-1 vote as follows:

Ayes:	(6)	Brietigam, D. Nguyen, Klopfenstein, K. Nguyen, O'Neill, Jones
Noes:	(0)	None
Absent:	(1)	Bui

Council Member K. Nguyen stated that she has received emails from residents inquiring about mental health services. She suggested the City provide online platforms such as zoom meetings with licensed professionals, virtual meditation, yoga, or coffee chats that would allow a space for residents to convene together in support of one another. She would like to work with staff to come up with virtual programming aimed at mental health awareness and to share what that would be with the City Council. She stated that the Garden Grove Police Department will issue administrative citations for egregious violations during the mandatory shut down. She commented that as we are in the second wave of the pandemic, now is the time for everyone to work together for a faster recovery. She participated in a roundtable hosted by the League of California Cities discussing the Regional Housing Needs Assessment (RHNA) and thanked staff for supporting her efforts to appeal the State mandate for 19,000 new units in the city.

Council Member Klopfenstein congratulated the Garden Grove Police Department on their recent CALEA Accreditation. She noted that Vector Control has wrapped up their 2020 mosquito education campaign, and reminded everyone that there are year round biting mosquitos. She noted that Vector Control uses multiple methods to educate the public on preventing infestation, and she was pleased to note that Garden Grove has done an outstanding job in outreach and public announcements via billboard messaging and digital and social media platforms to educate and inform the residents.

Council Member D. Nguyen wished everyone a happy Thanksgiving, noting that this is the time to be thankful for what we have and asked everyone to adhere to health guidelines to stay safe. She expressed concern for the increased hospitalizations of people with COVID, and urged people to stay safe and stay healthy.

Mayor Pro Tem O'Neill congratulated the Mayor and Council Members Klopfenstein and K. Nguyen on their re-election to the City Council. He noted that 87 percent of Orange County registered voters came out to vote. He wished everyone a happy Thanksgiving and to stay safe.

Council Member Brietigam commented on receiving complaints about kids driving golf carts on residential streets in District 1, and asked that parents be aware of the laws operating golf carts. He noted that the Garden Grove Police Department Facebook page addresses traffic safety that he posted to his City Council Facebook page. He congratulated the Police Department for achieving CALEA Accreditation.

Mayor Jones congratulated the Police Department on their CALEA Accreditation and stated that the department has been a shining example during the recent challenges with civil unrest and the pandemic.

City Manager Stiles announced the Orange County Health Care Agency has a grant program for small businesses, noting that more information is available on the OC Health Care Agency website. He congratulated Council Member K. Nguyen on her appointment to the State Film Commission, noting the State Film Commission is a state wide resource for film production, and as noted on the Commission's website California offers favorable weather, a variety of locations, and the best film infrastructure in the world. He noted that there has been filming in Little Saigon and the Christ Cathedral property; and that Council Member K. Nguyen's appointment is an opportunity to promote the city. With Black Friday approaching, he reminded the community to participate in the City's BIGG Campaign, to buy locally, and to submit receipts from local businesses starting November 27 through December 17 to the Garden Grove Chamber of Commerce.

Mayor Jones congratulated Council Member K. Nguyen on her appointment to the State Film Commission; and he announced that no reportable action was taken during closed session. He noted the recent passing of former Garden Grove Fire Chief Warren Hartley, and esteemed resident and community volunteer Bill Catlin.

ADJOURNMENT

At 7:41 p.m., Mayor Jones adjourned the meeting in memory of former Fire Chief Warren Hartley, and Garden Grove Resident and Community Volunteer, Mr. Bill Catlin. The next Regular City Council Meeting is scheduled on Tuesday, December 8, 2020, at 5:30 p.m. at the Community Meeting Center, 11300 Stanford Avenue, Garden Grove, California.

Teresa Pomeroy, CMC
City Clerk

City of Garden Grove

INTER-DEPARTMENT MEMORANDUM

To: Scott C. Stiles From: Patricia Song
Dept.: City Manager Dept.: Finance
Subject: Receive and file warrants. Date: 12/8/2020
(Action Item)

Attached are the warrants recommended to be received and filed.

ATTACHMENTS:

Description	Upload Date	Type	File Name
Warrants	12/1/2020	Warrants	12-8-20_CC_Warrants_(11-12-20).pdf
Warrants	12/1/2020	Warrants	12-8-20_CC_Warrants_(11-18-20).pdf
Warrants	12/1/2020	Warrants	12-8-20_CC_Warrants_(11-25-20).pdf
Warrants	12/1/2020	Warrants	12-8-20_CC_Warrants_(12-01-20).pdf
Warrants	12/3/2020	Warrants	12-8-20_CC_Warrants_(Payroll_12-03-20).pdf



City of Garden Grove
Certificate of Warrants
Register Dates:
11/12/2020

This is to certify the demands covered by Wires 00000147 to 00000166, EFT numbers 00004901 to 00004910, and check numbers #00667337 through 00667422 inclusive as listed on this register and have been verified by the Finance Division as properly issued and bear all proper signatures.

Note: Check #'s 667361, 667386 & 667387 were voided.

Finance Director
Patricia Song

CITY OF GARDEN GROVE
FEFM001 Warrant Register
Check Dates Between Nov 5, 2020 and Nov 12, 2020

Report Generated on Nov 17, 2020 4:17:16 PM

Page 1

AP - Checking Account

Check	Vendor #	Vendor Name	Issue Date	Check Amount
00000147	V00789	SO CALIF EDISON CO	11/12/2020	\$128,922.19
00000148	V00789	SO CALIF EDISON CO	11/12/2020	\$10,734.29
00000149	V00805	TIME WARNER CABLE	11/12/2020	\$2,877.63
00000150	V01478	ANAHEIM ORANGE COUNTY	11/12/2020	\$17,482.32
00000151	V01478	ANAHEIM ORANGE COUNTY	11/12/2020	\$3,995.05
00000152	V00541	MUNICIPAL WATER DISTRI	11/12/2020	\$673,070.68
00000153	V01596	PUBLIC EMPLOYEES' RETI	11/12/2020	\$68,017.85
00000154	V01596	PUBLIC EMPLOYEES' RETI	11/12/2020	\$79,455.59
00000155	V01596	PUBLIC EMPLOYEES' RETI	11/12/2020	\$26,324.97
00000156	V01596	PUBLIC EMPLOYEES' RETI	11/12/2020	\$20,085.89
00000157	V01596	PUBLIC EMPLOYEES' RETI	11/12/2020	\$92,836.40
00000158	V01596	PUBLIC EMPLOYEES' RETI	11/12/2020	\$127,190.67
00000159	V01596	PUBLIC EMPLOYEES' RETI	11/12/2020	\$46,195.45
00000160	V01596	PUBLIC EMPLOYEES' RETI	11/12/2020	\$32,668.01
00000161	V02088	VISION SERVICE PLAN -	11/12/2020	\$6,721.06
00000162	V01539	DELTA DENTAL OF CALIFO	11/12/2020	\$2,270.22
00000163	V01539	DELTA DENTAL OF CALIFO	11/12/2020	\$21,544.00
00000164	V01375	EMPLOYMENT DEVELOPMENT	11/12/2020	\$33,040.00
00000165	V00732	THE LINCOLN NATIONAL L	11/12/2020	\$6,359.25
00000166	V00691	CITY OF GARDEN GROVE-W	11/12/2020	\$223,794.09
00004901	V00224	CDW-GOVERNMENT, INC	11/09/2020	\$264.77
00004902	V00261	STRICTLY TECHNOLOGY, LLC	11/09/2020	\$1,715.03
00004903	V01479	AMAZON WEB SERVICES, INC	11/12/2020	\$3,888.82
00004904	V00224	CDW-GOVERNMENT, INC	11/12/2020	\$922.42
00004905	V01042	CHARLES P CROWLEY CO, INC	11/12/2020	\$302.53
00004906	V00218	GRAINGER	11/12/2020	\$1,055.46
00004907	V00425	PETDATA	11/12/2020	\$2,053.00
00004908	V00250	SIMPSON CHEVROLET OF GG	11/12/2020	\$10,338.37
00004909	V00384	STOMMEL, INC	11/12/2020	\$7,184.38
00004910	V01458	TOYOTA OF GARDEN GROVE	11/12/2020	\$16,000.00
00667337	V00237	BEST BUY FOR BUSINESS	11/09/2020	\$687.42
00667338	V01804	PRO FURNITURE INSTALLS	11/09/2020	\$613.35
00667339	V00850	SAFARILAND, LLC	11/09/2020	\$1,073.75
00667340	V01094	ULINE, INC	11/09/2020	\$532.44

CITY OF GARDEN GROVE
FEFM001 Warrant Register
Check Dates Between Nov 5, 2020 and Nov 12, 2020

Report Generated on Nov 17, 2020 4:17:16 PM

Page 2

Check	Vendor #	Vendor Name	Issue Date	Check Amount
00667341	V00507	AMERICAN ASPHALT SOUTH, INC	11/12/2020	\$374,721.37
00667342	V02454	ARTS ORANGE COUNTY	11/12/2020	\$300.00
00667343	V02482	B & B LIQUOR DELI	11/12/2020	\$5,000.00
00667344	V00645	BARR AND CLARK, INC	11/12/2020	\$545.00
00667345	V02483	BEAUTY JOURNEY STUDIO LLC	11/12/2020	\$5,000.00
00667346	V01101	CAHA	11/12/2020	\$225.00
00667347	V01293	CALIFORNIA BUILDING STANDARDS COMMISSION	11/12/2020	\$1,147.50
00667348	V00660	CAMERON WELDING SUPPLY	11/12/2020	\$21.33
00667349	V01036	CITIBANK %CITIGROUP	11/12/2020	\$1,295.56
00667350	V01861	CITY OF BREA ADMINISTRATIVE SERVICES	11/12/2020	\$57,200.90
00667351	V00654	CLEA CALIF LAW ENFORCEMENT ASSOC	11/12/2020	\$3,340.75
00667352	V00596	CLEANSTREET	11/12/2020	\$13,509.00
00667353	V00579	COASTLINE EQUIPMENT	11/12/2020	\$376.68
00667354	V00667	CONTINENTAL CONCRETE CUTTING	11/12/2020	\$2,723.00
00667355	V00497	CORDOVA & SON, INC	11/12/2020	\$881.17
00667356	V00481	DATA TICKET, INC	11/12/2020	\$1,786.00
00667357	V00184	DIAMOND ENVIRONMENTAL SERVICES	11/12/2020	\$50.00
00667358	V02475	ELIZABETH DINH	11/12/2020	\$1,000.00
00667359	V00259	DTNTECH MARKETING	11/12/2020	\$652.50
00667360	V00676	DUNN-EDWARDS CORPORATION	11/12/2020	\$87.02
00667362	V02449	EMBASSY CONSULTING SERVICES LLC	11/12/2020	\$125.00
00667363	V00270	ES ENGINEERING SERVICES, LLC	11/12/2020	\$6,814.00
00667364	V00233	FACTORY MOTOR PARTS CO BIN 139107	11/12/2020	\$456.74
00667365	V00829	FERGUSON ENTERPRISES, INC 1350	11/12/2020	\$7,210.13
00667366	V00229	FIS ACCOUNTING DEPT	11/12/2020	\$31,414.75
00667367	V00054	GALLS LLC	11/12/2020	\$771.03
00667368	V00054	GALLS LLC	11/12/2020	\$590.94
00667369	V02478	GARDEN GROVE COMPUTER SCHOOL	11/12/2020	\$2,500.00
00667370	V01382	GARDEN GROVE NISSAN, LP	11/12/2020	\$7,000.00
00667371	V00701	GOLDEN OFFICE TRAILERS, INC	11/12/2020	\$957.00
00667372	V00503	HF&H CONSULTANTS, LLC	11/12/2020	\$2,982.25
00667373	V02474	ROY TRUNG HUYNH	11/12/2020	\$1,000.00
00667374	V02464	LA EVERYTHING & ORANGE CARPET	11/12/2020	\$5,000.00
00667375	V02473	THU HAI LAMPHAM	11/12/2020	\$1,000.00
00667376	V00728	LAWSON PRODUCTS, INC	11/12/2020	\$45.64

CITY OF GARDEN GROVE
FEFM001 Warrant Register
Check Dates Between Nov 5, 2020 and Nov 12, 2020

Report Generated on Nov 17, 2020 4:17:16 PM

Page 3

Check	Vendor #	Vendor Name	Issue Date	Check Amount
00667377	V02479	LEGACY NAILS AND SPA	11/12/2020	\$5,000.00
00667378	V00146	MAYER PRINTERS	11/12/2020	\$331.06
00667379	V02418	MCCROMETER	11/12/2020	\$256.38
00667380	V01872	MurCal, INC	11/12/2020	\$19,752.52
00667381	V00141	MWB COPY PRODUCTS, INC	11/12/2020	\$9,036.17
00667382	V02481	NANCY INKS	11/12/2020	\$5,000.00
00667383	V02477	TIMOTHY NGUYEN	11/12/2020	\$1,000.00
00667384	V00741	NIAGARA PLUMBING	11/12/2020	\$577.59
00667385	V00459	O'REILLY AUTO PARTS	11/12/2020	\$3,519.13
00667388	V00209	WHJ OCN,IND	11/12/2020	\$355.00
00667389	V01422	ORANGE COUNTY CLERK-RECORDER'S OFFICE	11/12/2020	\$100.00
00667390	V02325	PHUONG CHUNG MEDIA MARKETING	11/12/2020	\$4,500.00
00667391	V00584	PRES-TECH, PRES TECH EQUIPMENT COMPANY	11/12/2020	\$271.88
00667392	V00169	PSI	11/12/2020	\$849.80
00667393	V00171	PVP COMMUNICATIONS	11/12/2020	\$1,077.48
00667394	V01316	QUINN COMPANY	11/12/2020	\$1,200.00
00667395	V00744	R J NOBLE COMPANY	11/12/2020	\$444.85
00667396	V00396	RADI'S CUSTOM UPHOLSTERY	11/12/2020	\$1,500.00
00667397	V02480	RENEGADE TACO	11/12/2020	\$5,000.00
00667398	V00779	S C YAMAMOTO, INC	11/12/2020	\$162.00
00667399	V01497	SC SIGNS & SUPPLIES LLC	11/12/2020	\$517.20
00667400	V00225	SITEONE LANDSCAPE SUPPLY HLDING	11/12/2020	\$1,022.06
00667401	V01415	SOCAL AUTO & TRUCK PARTS INC	11/12/2020	\$64.92
00667402	V00474	SOUTHERN COUNTIES LUBRICANTS, LLC	11/12/2020	\$679.69
00667403	V00160	SOUTHERN COUNTIES OIL COMPANY	11/12/2020	\$19,062.59
00667404	V00799	SUN BADGE COMPANY	11/12/2020	\$404.26
00667405	V00228	SUPERION, LLC	11/12/2020	\$5,574.25
00667406	V02371	TACOS OCAMPO CATERING	11/12/2020	\$5,250.00
00667407	V00732	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	11/12/2020	\$0.00
00667408	V02476	THUC THIEU	11/12/2020	\$1,000.00
00667409	V00804	THOMSON REUTERS- WEST	11/12/2020	\$2,049.34
00667410	V00080	TIN LOCKSMITH, INC	11/12/2020	\$94.60
00667411	V00437	TYCO INTEGRATED SECURITY, LLC	11/12/2020	\$565.25
00667412	V00817	VALLEY POWER SYSTEMS, INC	11/12/2020	\$401.33
00667413	V00035	VERITIV OPERATING COMPANY	11/12/2020	\$953.53

CITY OF GARDEN GROVE
FEFM001 Warrant Register
Check Dates Between Nov 5, 2020 and Nov 12, 2020

Report Generated on Nov 17, 2020 4:17:16 PM

Page 4

Check	Vendor #	Vendor Name	Issue Date	Check Amount	
00667414	V01465	VOLKSWAGEN OF GARDEN GROVE	11/12/2020	\$500.00	
00667415	V02471	PHAT VU	11/12/2020	\$1,000.00	
00667416	V00398	VULCAN MATERIALS COMPANY WESTERN DIVISION	11/12/2020	\$337.86	
00667417	V00824	WAXIE SANITARY SUPPLY	11/12/2020	\$63.26	
00667418	V00828	WEST COAST SAND & GRAVEL	11/12/2020	\$592.27	
00667419	V00564	WEST COUNTY TIRE & AUTO, INC	11/12/2020	\$896.62	
00667420	V00039	XEROX CORPORATION	11/12/2020	\$7,342.05	
00667421	V01208	YO-FIRE SUPPLIES	11/12/2020	\$1,050.92	
00667422	V02485	AIA LONG BEACH / SOUTH BAY	11/12/2020	\$200.00	
			EFT:	10	\$43,724.78
			Check:	103	\$2,273,778.69
			Total:	113	\$2,317,503.47



City of Garden Grove
Certificate of Warrants
Register Dates:
11/18/2020

This is to certify the demands covered by Wires 00000167 to 00000174, EFT numbers 00004911 to 00004925, and check numbers #00667423 through 00667536 inclusive as listed on this register and have been verified by the Finance Division as properly issued and bear all proper signatures.

A handwritten signature in blue ink, appearing to read 'Patricia Song', written over a horizontal line.

Finance Director
Patricia Song

CITY OF GARDEN GROVE
FEFM001 Warrant Register
Check Dates Between Nov 13, 2020 and Nov 19, 2020

Report Generated on Nov 23, 2020 2:25:17 PM

Page 1

AP - Checking Account

Check	Vendor #	Vendor Name	Issue Date	Check Amount
00000167	V02152	EXPERT PAY CHILD SUPPORT	11/18/2020	\$3,081.52
00000168	V02091	MARYLAND CHILD SUPPORT ACCOUNT	11/18/2020	\$343.38
00000169	V02090	MICHELE REYNOLDS	11/18/2020	\$461.54
00000170	V02089	SHANNON WAINWRIGHT	11/18/2020	\$553.85
00000171	V00789	SO CALIF EDISON CO	11/18/2020	\$98,026.14
00000172	V00789	SO CALIF EDISON CO	11/18/2020	\$210.81
00000173	V00819	VERIZON WIRELESS-LA	11/18/2020	\$14,370.06
00000174	V00792	SO CALIF GAS CO	11/18/2020	\$10,932.09
00004911	V00650	BUREAU VERITAS NORTH AMERICA, INC	11/18/2020	\$36,096.60
00004912	V00657	CALIF FORENSIC PHLEBOTOMY, INC	11/18/2020	\$2,033.00
00004913	V01362	DAVEY RESOURCE GROUP, INC	11/18/2020	\$2,021.00
00004914	V01489	DAVID EVANS & ASSOCIATES	11/18/2020	\$275.00
00004915	V01546	GEOCON WEST, INC	11/18/2020	\$17,481.77
00004916	V00218	GRAINGER	11/18/2020	\$1,100.54
00004917	V00716	INTERVAL HOUSE	11/18/2020	\$3,008.00
00004918	V00425	PETDATA	11/18/2020	\$2,444.60
00004919	V00506	REDFLEX TRAFFIC SYSTEMS, INC	11/18/2020	\$30,800.00
00004920	V00230	SCHAFER CONSULTING, INC	11/18/2020	\$10,762.50
00004921	V01775	SHI INTERNATIONAL CORP	11/18/2020	\$3,133.88
00004922	V00250	SIMPSON CHEVROLET OF GG	11/18/2020	\$302.07
00004923	V00261	STRICTLY TECHNOLOGY, LLC	11/18/2020	\$5,241.75
00004924	V00256	THE GEO GROUP, INC	11/18/2020	\$49,295.67
00004925	V00520	WESTERN EXTERMINATOR	11/18/2020	\$321.50
00667423	V00532	A&A WIPING CLOTH, INC	11/18/2020	\$933.07
00667424	V00043	A-THRONE CO , INC	11/18/2020	\$143.74
00667425	V01122	ADVANCED CAR CARE, INC	11/18/2020	\$4,728.45
00667426	V00048	AIS ADVANCED IMAGING STRATEGIES, INC	11/18/2020	\$219.82
00667427	V01081	AMERICAN WATER WORKS ASSOC	11/18/2020	\$6,857.00
00667428	V00641	AQUA-METRIC SALES CO	11/18/2020	\$3,387.13
00667429	V00306	ARIN-AMERICAN REGISTRY FOR INTERNET NUMBERS	11/18/2020	\$125.00
00667430	V01162	SONIA LISA ASENCIO	11/18/2020	\$20.00
00667431	V02487	TEAIRRA MONIQUE AUSTIN	11/18/2020	\$11.00
00667432	V00959	Robert Baldwin	11/18/2020	\$22.00
00667433	V00125	BOUND TREE MEDICAL, LLC	11/18/2020	\$204.34

CITY OF GARDEN GROVE
FEFM001 Warrant Register
Check Dates Between Nov 13, 2020 and Nov 19, 2020

Report Generated on Nov 23, 2020 2:25:17 PM

Page 2

Check	Vendor #	Vendor Name	Issue Date	Check Amount
00667434	V00649	BROWNELLS, INC	11/18/2020	\$163.29
00667435	V01514	BUREAU VERITAS TECHNICAL ASSESSMENTS, LLC	11/18/2020	\$19,800.00
00667436	V01494	C G LANDSCAPE, INC	11/18/2020	\$1,200.00
00667437	V00655	C WELLS PIPELINE MATERIALS, INC	11/18/2020	\$5,916.01
00667438	V01517	CA LANDSCAPE & DESIGN, INC	11/18/2020	\$25,749.75
00667439	V00609	CALIFORNIA PUMPCRETE, INC	11/18/2020	\$303.00
00667440	V01878	CDCE, INC	11/18/2020	\$102,289.09
00667441	V01252	CHAMBER OF COMMERCE- WOMEN'S DIVISION GG	11/18/2020	\$149.00
00667442	V00534	CHEM PRO LABORATORY, INC	11/18/2020	\$760.00
00667443	V00596	CLEANSTREET	11/18/2020	\$101,253.70
00667444	V00546	COMMUNITY SENIORSERV	11/18/2020	\$5,000.00
00667445	V00666	COMMUNITY VETERINARY HOSPITAL	11/18/2020	\$696.75
00667446	V00667	CONTINENTAL CONCRETE CUTTING	11/18/2020	\$3,954.00
00667447	V01134	COUNTY OF ORANGE TREAS REV RECOVERY-A/R UNIT	11/18/2020	\$5,064.37
00667448	V00672	CRON & ASSOCIATES TRANSCRIPTION, INC	11/18/2020	\$2,449.37
00667449	V02000	ANDREW HOAI DANG	11/18/2020	\$54.00
00667450	V00184	DIAMOND ENVIRONMENTAL SERVICES	11/18/2020	\$50.00
00667451	V02200	DIANA LING CHEN	11/18/2020	\$17.00
00667452	V02225	DOANE AND HARTWIG WATER SYSTEMS, INC	11/18/2020	\$12,941.25
00667453	V02321	ELECNR BELCO ELECTRIC, INC.	11/18/2020	\$180,500.00
00667454	V01107	ENTERPRISE SECURITY, INC	11/18/2020	\$31.25
00667455	V00684	EXPERIAN INFO SOLUTIONS, INC	11/18/2020	\$79.96
00667456	V00233	FACTORY MOTOR PARTS CO BIN 139107	11/18/2020	\$2,408.83
00667457	V00829	FERGUSON ENTERPRISES, INC 1350	11/18/2020	\$7,373.25
00667458	V00054	GALLS LLC	11/18/2020	\$187.40
00667459	V02368	GARDEN GROVE ELKS LODGE	11/18/2020	\$6,250.00
00667460	V02484	GARDEN GROVE HAIR & BEAUTY SALON	11/18/2020	\$25,000.00
00667461	V00588	GMS AUTOGLASS	11/18/2020	\$658.15
00667462	V00538	GREEN'S DISCOUNT GLASS & SCREENS	11/18/2020	\$235.25
00667463	V00711	HILL'S BROS LOCK & SAFE, INC	11/18/2020	\$40.24
00667464	V00710	HILLCO FASTENER WAREHOUSE	11/18/2020	\$11.09
00667465	V00034	HOME DEPOT CREDIT SERVICES	11/18/2020	\$6,572.78
00667466	V00182	INFOSEND, INC	11/18/2020	\$320.00
00667467	V01093	INTERNAL REVENUE SERVICE	11/18/2020	\$51.50
00667468	V01397	ITJ, LLC	11/18/2020	\$200.00

**CITY OF GARDEN GROVE
FEFM001 Warrant Register**

Check Dates Between Nov 13, 2020 and Nov 19, 2020

Report Generated on Nov 23, 2020 2:25:17 PM

Page 3

Check	Vendor #	Vendor Name	Issue Date	Check Amount
00667469	V02004	OMAR M JAMA	11/18/2020	\$28.00
00667470	V00283	JIG CONSULTANTS	11/18/2020	\$19,488.75
00667471	V00378	JUAN A ZAMBRANO	11/18/2020	\$120.00
00667472	V02107	KARI PHUONG NGUYEN	11/18/2020	\$20.00
00667473	V01812	KATHLEEN BRUGGER	11/18/2020	\$862.50
00667474	V02340	KIM LOAN NGUYEN	11/18/2020	\$11.00
00667475	V02286	KIWANISLAND, INC	11/18/2020	\$5,000.00
00667476	V02286	KIWANISLAND, INC	11/18/2020	\$150.00
00667477	V00728	LAWSON PRODUCTS, INC	11/18/2020	\$153.60
00667478	V00838	QUAN H LE	11/18/2020	\$11.00
00667479	V02462	LRES CORPORATION	11/18/2020	\$550.00
00667480	V00900	NGOC HA THI MAI	11/18/2020	\$29.00
00667481	V00285	MARK BEDOR	11/18/2020	\$400.00
00667482	V00146	MAYER PRINTERS	11/18/2020	\$492.64
00667483	V02486	ALEJANDRA MENDOZA	11/18/2020	\$44.00
00667484	V00151	MERCY HOUSE LIVING CENTERS	11/18/2020	\$31,958.38
00667485	V02408	MOORE IACOFANO GOLTSMAN, INC	11/18/2020	\$59,073.75
00667486	V00092	NATIONAL AUTO FLEET GROUP AND CHEVROLET OF WATSONV	11/18/2020	\$28,271.79
00667487	V00557	NATIONAL CONSTRUCTION RENTALS	11/18/2020	\$732.41
00667488	V01416	NEWMAN POOL SERVICE, INC	11/18/2020	\$95.00
00667489	V01987	AMY TU UYEN NGUYEN	11/18/2020	\$29.00
00667490	V02009	ANH DAO THI NGUYEN	11/18/2020	\$104.00
00667491	V02035	JULIE NGUYEN	11/18/2020	\$23.00
00667492	V00459	O'REILLY AUTO PARTS	11/18/2020	\$435.45
00667493	V00747	OCEAN BLUE ENVIRONMENTAL SERVICES, INC	11/18/2020	\$1,519.23
00667494	V00371	OFFICE DEPOT, INC	11/18/2020	\$3,214.59
00667495	V00291	ONESOURCE DISTRIBUTORS, LLC	11/18/2020	\$1,252.77
00667496	V01086	ORANGE COUNTY SHERIFF/ LEVYING OFFICER CENTRAL DIV	11/18/2020	\$250.00
00667497	V00761	PETTY CASH - MUN SRVC CTR	11/18/2020	\$519.20
00667498	V00169	PSI	11/18/2020	\$101.95
00667499	V01316	QUINN COMPANY	11/18/2020	\$1,950.00
00667500	V00744	R J NOBLE COMPANY	11/18/2020	\$583,755.21
00667501	V00396	RADI'S CUSTOM UPHOLSTERY	11/18/2020	\$800.00

**CITY OF GARDEN GROVE
FEFM001 Warrant Register**

Check Dates Between Nov 13, 2020 and Nov 19, 2020

Report Generated on Nov 23, 2020 2:25:17 PM

Page 4

Check	Vendor #	Vendor Name	Issue Date	Check Amount
00667502	V00774	REFRIGERATION SUPPLIES DISTRIBUTOR	11/18/2020	\$6,156.74
00667503	V00163	RETAIL MARKETING SERVICES INC	11/18/2020	\$2,083.00
00667504	OTV001016	SARA BICH DANG	11/18/2020	\$30.00
00667505	V00222	SCP DISTRIBUTORS, LLC	11/18/2020	\$299.46
00667506	V01612	SENFTEEN INC	11/18/2020	\$350.00
00667507	V02415	SMARTVAULT CORPORATION	11/18/2020	\$4,410.00
00667508	V00367	SOUTHERN COMPUTER WAREHOUSE	11/18/2020	\$1,477.46
00667509	V00474	SOUTHERN COUNTIES LUBRICANTS, LLC	11/18/2020	\$544.38
00667510	V02441	STATE OF CALIFORNIA DEPARTMENT OF MOTOR VEHICLES	11/18/2020	\$27.00
00667511	V01616	STERICYCLE, INC	11/18/2020	\$340.18
00667512	V00570	STRADLING, YOCCA,CARLSON & RAUTH	11/18/2020	\$34,147.79
00667513	V00364	SUNBELT RENTALS	11/18/2020	\$658.52
00667514	V02117	TAM'S RESTAURANT & SANDWICHES	11/18/2020	\$3,000.00
00667515	V02430	TANGENT COMPUTER, INC.	11/18/2020	\$2,524.50
00667516	V00568	TEAM OF ADVOCATES FOR SPECIAL KIDS	11/18/2020	\$1,125.36
00667517	V02112	THAM HONG TRAN	11/18/2020	\$11.00
00667518	OTV001017	THANH THUY THI HUYNH	11/18/2020	\$46.00
00667519	V01389	THE HOME DEPOT PRO	11/18/2020	\$1,212.03
00667520	V00465	TIERRA WEST ADVISORS, INC	11/18/2020	\$1,755.00
00667521	V01206	TOPAZ ALARM CORP	11/18/2020	\$60.00
00667522	V01942	TONY KIEU TRAN	11/18/2020	\$14.00
00667523	V00812	UNIFIRST CORP	11/18/2020	\$997.75
00667524	V00815	UNITED RENTALS NORTHWEST, INC	11/18/2020	\$536.14
00667525	V02358	UNIVERSAL WASTE SYSTEMS	11/18/2020	\$975.20
00667526	H4327	THIEN T VO	11/18/2020	\$1,525.00
00667527	H2900	DANNY VU	11/18/2020	\$1,664.00
00667528	V00398	VULCAN MATERIALS COMPANY WESTERN DIVISION	11/18/2020	\$168.52
00667529	V00824	WAXIE SANITARY SUPPLY	11/18/2020	\$328.48
00667530	V00828	WEST COAST SAND & GRAVEL	11/18/2020	\$607.89
00667531	V00134	WILLIAMS & MAHER, INC	11/18/2020	\$16,586.68
00667532	V02414	WINZER FRANCHISE COMPANY	11/18/2020	\$531.79
00667533	V01208	YO-FIRE SUPPLIES	11/18/2020	\$17,496.62
00667534	V00115	YORBA LINDA FEED STORE, INC	11/18/2020	\$81.86
00667535	V02307	KEROSTENA INC	11/19/2020	\$3,000.00

CITY OF GARDEN GROVE
FEFM001 Warrant Register
Check Dates Between Nov 13, 2020 and Nov 19, 2020

Report Generated on Nov 23, 2020 2:25:17 PM

Page 5

Check	Vendor #	Vendor Name	Issue Date	Check Amount
00667536	V02145	SAIGON DELI	11/19/2020	\$5,000.00
			EFT:	15 \$164,317.88
			Check:	122 \$1,513,579.79
			Total:	137 \$1,677,897.67



City of Garden Grove
Certificate of Warrants
Register Dates:
11/25/2020

This is to certify the demands covered by Wires 00000175 to 00000178, EFT numbers 00004926 to 00004935, and check numbers #00667537 through 00667615 inclusive as listed on this register and have been verified by the Finance Division as properly issued and bear all proper signatures.

Note: Check# 667552 has been voided.

A handwritten signature in blue ink, appearing to read 'Patricia Song', written over a horizontal line.

Finance Director
Patricia Song

CITY OF GARDEN GROVE
FEFM001 Warrant Register
Check Dates Between Nov 20, 2020 and Nov 25, 2020

Report Generated on Nov 25, 2020 1:27:42 PM

Page 1

AP - Checking Account

Check	Vendor #	Vendor Name	Issue Date	Check Amount
00000175	V00686	FRONTIER COMMUNICATION	11/24/2020	\$1,393.83
00000176	V00792	SO CALIF GAS CO	11/24/2020	\$391.13
00000177	V01596	PUBLIC EMPLOYEES' RETI	11/24/2020	\$487,903.99
00000178	V01579	ORANGE COUNTY FIRE AUTHORITY	11/24/2020	\$1,972,914.00
00004926	V00523	BPS SUPPLY GROUP	11/25/2020	\$9.41
00004927	V00224	CDW-GOVERNMENT, INC	11/25/2020	\$2,382.93
00004928	V00718	DANGELO CO (JWD ANGELO CO INC)	11/25/2020	\$14,289.75
00004929	V01305	FLEMING ENVIRONMENTAL, INC	11/25/2020	\$1,401.94
00004930	V00218	GRAINGER	11/25/2020	\$1,074.16
00004931	V01391	INTELEPEER CLOUD COMMUNICATIONS, LLC	11/25/2020	\$1,893.46
00004932	V00271	MONTROSE AIR QUALITY SERVICES, LLC	11/25/2020	\$2,233.75
00004933	V00261	STRICTLY TECHNOLOGY, LLC	11/25/2020	\$13,905.27
00004934	V00256	THE GEO GROUP, INC	11/25/2020	\$49,295.67
00004935	V00520	WESTERN EXTERMINATOR	11/25/2020	\$331.00
00667537	V00280	ACA COMPLIANCE SERVICES, INC	11/25/2020	\$1,167.75
00667538	V00048	AIS ADVANCED IMAGING STRATEGIES, INC	11/25/2020	\$54.95
00667539	V00468	ANAHEIM REGIONAL MEDICAL CENTER	11/25/2020	\$1,700.00
00667540	V00479	ANDRES MEDINA MOBILE WASH	11/25/2020	\$998.75
00667541	V00640	ANGELUS QUARRIES, INC	11/25/2020	\$299.72
00667542	V00641	AQUA-METRIC SALES CO	11/25/2020	\$38,035.75
00667543	V00864	ASSOCIATED SOILS ENGINEERING, INC	11/25/2020	\$22,905.00
00667544	V02499	BH DELA INC	11/25/2020	\$5,000.00
00667545	V02494	BODHI ACADEMY AFTERSCHOOL CENTER	11/25/2020	\$5,000.00
00667546	V00655	C WELLS PIPELINE MATERIALS, INC	11/25/2020	\$11,104.87
00667547	V02189	CHARADE DANCE ACADEMY	11/25/2020	\$1,507.00
00667548	V00513	CORELOGIC SOLUTIONS, LLC	11/25/2020	\$394.50
00667549	V01876	COUNTY OF ORANGE	11/25/2020	\$3,223.90
00667550	V01114	CSU FULLERTON	11/25/2020	\$3,136.00
00667551	V00537	DANIELS TIRE SERVICE	11/25/2020	\$2,150.80
00667553	V01371	DXP ENTERPRISES, INC	11/25/2020	\$7,843.81
00667554	V00679	ENTERPRISE FLEET MGMT, INC	11/25/2020	\$3,435.01
00667555	V00270	ES ENGINEERING SERVICES, LLC	11/25/2020	\$8,997.10
00667556	V00412	FEDERAL EXPRESS CORP	11/25/2020	\$43.02
00667557	V00829	FERGUSON ENTERPRISES, INC 1350	11/25/2020	\$211.34

CITY OF GARDEN GROVE
FEFM001 Warrant Register
Check Dates Between Nov 20, 2020 and Nov 25, 2020

Report Generated on Nov 25, 2020 1:27:42 PM

Page 2

Check	Vendor #	Vendor Name	Issue Date	Check Amount
00667558	V01544	FOCUS INTERPRETING	11/25/2020	\$186.56
00667559	V00054	GALLS LLC	11/25/2020	\$197.09
00667560	V02502	GAMJATANG HOUSE	11/25/2020	\$5,000.00
00667561	V00696	GARDEN GROVE UNIFIED SCHOOL DIST	11/25/2020	\$643.40
00667562	V01224	GGTPC	11/25/2020	\$100,000.00
00667563	V01746	GMU GEOTECHNICAL, INC	11/25/2020	\$14,601.50
00667564	V02216	GREENBRIER TERRACES	11/25/2020	\$256.60
00667565	V02496	HAMO ACUPUNCTURE	11/25/2020	\$5,000.00
00667566	V02509	HIDEKI IKEDA DDS MS DENTAL	11/25/2020	\$5,000.00
00667567	V00711	HILL'S BROS LOCK & SAFE, INC	11/25/2020	\$435.03
00667568	V02447	HUMAN OPTIONS	11/25/2020	\$13,591.43
00667569	V00182	INFOSEND, INC	11/25/2020	\$2,305.48
00667570	V01554	INSITUFORM TECHNOLOGIES, LLC	11/25/2020	\$45,969.16
00667571	V02503	INTEGRITY IT SOLUTIONS INC	11/25/2020	\$5,000.00
00667572	V01307	IRVINE PIPE & SUPPLY, INC	11/25/2020	\$13.97
00667573	V02466	JOHN LOTAS PRODUCTIONS INC	11/25/2020	\$550.00
00667574	V02498	JUN GYU PARK DDS	11/25/2020	\$5,000.00
00667575	V02138	KATIE NGUYEN	11/25/2020	\$1,600.00
00667576	V00722	KEYSER/MARSTON ASSOCIATES, INC	11/25/2020	\$10,192.50
00667577	V02504	KINNS FRO-ZONE INC	11/25/2020	\$5,000.00
00667578	V00142	LACEY CUSTOM LINENS, INC	11/25/2020	\$88.14
00667579	V00574	LEE & RO, INC	11/25/2020	\$4,282.00
00667580	V02493	LYS DENTAL LAB	11/25/2020	\$3,000.00
00667581	V02463	MYSTAIRE INC	11/25/2020	\$2,925.16
00667582	V00092	NATIONAL AUTO FLEET GROUP AND CHEVROLET OF WATSONV	11/25/2020	\$74,876.66
00667583	V00557	NATIONAL CONSTRUCTION RENTALS	11/25/2020	\$216.78
00667584	V02505	NEW FRIENDLY CAPITAL CORPORATION	11/25/2020	\$5,000.00
00667585	V00741	NIAGARA PLUMBING	11/25/2020	\$170.79
00667586	V02491	OC PREMIER BUILDERS	11/25/2020	\$12,500.00
00667587	V00756	PARKHOUSE TIRE, INC	11/25/2020	\$956.89
00667588	V01053	PILAR ALCIVAR MCCOY	11/25/2020	\$605.00
00667589	V01031	PL HAWN COMPANY, INC AIR FILTRATION & POLLUTION CO	11/25/2020	\$889.12
00667590	V00045	PRIMARY &MULTI-SPECIALTY CLINICS OF ANAHEIM	11/25/2020	\$3,082.00

**CITY OF GARDEN GROVE
FEFM001 Warrant Register**

Check Dates Between Nov 20, 2020 and Nov 25, 2020

Report Generated on Nov 25, 2020 1:27:42 PM

Page 3

Check	Vendor #	Vendor Name	Issue Date	Check Amount
00667591	V02495	YOLANDA RICO	11/25/2020	\$550.00
00667592	V02221	ROSEWOOD VILLAGE	11/25/2020	\$256.60
00667593	V00525	RYAN HERCO PRODUCTS CORP	11/25/2020	\$598.54
00667594	V00029	SIEMENS INDUSTRY, INC	11/25/2020	\$20,718.00
00667595	V00120	SIEMENS MOBILITY, INC	11/25/2020	\$2,866.53
00667596	V02316	SIMS COMPANY	11/25/2020	\$5,000.00
00667597	V02497	SINANIAN DEVELOPMENT	11/25/2020	\$909.93
00667598	V00367	SOUTHERN COMPUTER WAREHOUSE	11/25/2020	\$181.13
00667599	V00474	SOUTHERN COUNTIES LUBRICANTS, LLC	11/25/2020	\$4,028.97
00667600	V00795	SPARKLETTS	11/25/2020	\$61.13
00667601	V00475	T-MOBILE USA, INC	11/25/2020	\$204.00
00667602	OTV001040	THANG LE	11/25/2020	\$116.74
00667603	V02356	THANH SANG BALLROOM DANCE STUDIO	11/25/2020	\$750.00
00667604	V02506	THE ROOM HAIR STUDIO	11/25/2020	\$5,000.00
00667605	V02507	TOCO TOCO TEA INC	11/25/2020	\$5,000.00
00667606	V00812	UNIFIRST CORP	11/25/2020	\$2,650.55
00667607	V00814	UNITED PARCEL SERVICE	11/25/2020	\$20.32
00667608	V00152	UNITED WATER WORKS, INC	11/25/2020	\$4,148.74
00667609	V00817	VALLEY POWER SYSTEMS, INC	11/25/2020	\$400.57
00667610	V02492	VANS BAKERY	11/25/2020	\$5,000.00
00667611	V00398	VULCAN MATERIALS COMPANY WESTERN DIVISION	11/25/2020	\$832.21
00667612	V00104	WALLACE & ASSOC CONSULTING	11/25/2020	\$24,695.00
00667613	V00823	WATERLINE TECHNOLOGIES, INC	11/25/2020	\$4,585.16
00667614	V01208	YO-FIRE SUPPLIES	11/25/2020	\$80.84
00667615	V01150	DEPARTMENT OF CONSUMER AFFAIRS	11/25/2020	\$115.00
			EFT: 10	\$86,817.34
			Check: 82	\$2,997,717.44
			Total: 92	\$3,084,534.78



City of Garden Grove
Certificate of Warrants
Register Dates:
12/01/2020

This is to certify the demands covered by EFT numbers 00004936 to 00005887, and check numbers #00667616 through 00667815 inclusive as listed on this register and have been verified by the Finance Division as properly issued and bear all proper signatures.

Note: Check#'s 667800 & 667812 have been voided.

A handwritten signature in blue ink, appearing to read 'Patricia Song', written over a horizontal line.

Finance Director
Patricia Song

CITY OF GARDEN GROVE
FEFM001 Warrant Register
Check Dates Between Nov 26, 2020 and Dec 1, 2020

Report Generated on Dec 1, 2020 1:06:54 PM

Page 1

AP - Checking Account

Check	Vendor #	Vendor Name	Issue Date	Check Amount
00004936	H0951	12392 TO 12432 GROVEVIEW	12/01/2020	\$710.00
00004937	H3409	12911 GALWAY ST, LLC	12/01/2020	\$3,107.00
00004938	H3297	13251 NEWLAND, LLC	12/01/2020	\$11,465.00
00004939	H00063	13392 MAGNOLIA STREET LLC C/O TREEWATER MANAGEMENT	12/01/2020	\$336.00
00004940	H4567	15915 LA FORGE ST WHITTIER, LLC	12/01/2020	\$1,696.00
00004941	H3906	19822 BROOKHURST, LLC	12/01/2020	\$2,608.00
00004942	H2617	2300 W EL SEGUNDO, LP	12/01/2020	\$11,705.00
00004943	H4149	2555 WEST WINSTON ROAD, LP PEBBLE COVE APARTMENTS	12/01/2020	\$1,331.00
00004944	H4791	606 SOUTH 6TH ST ASSOCIATES, LP	12/01/2020	\$6,965.00
00004945	H2483	7632 21ST ST, LP	12/01/2020	\$5,043.00
00004946	H2971	8080 BEVER PLACE-NEGBA, LLC	12/01/2020	\$1,500.00
00004947	H4654	8572 STANFORD, LLC	12/01/2020	\$1,083.00
00004948	H1044	ABCO CROWN VILLA,LTD	12/01/2020	\$1,847.00
00004949	H3560	ACACIA VILLAGE	12/01/2020	\$22,336.00
00004950	H9002	ACACIAN APTS	12/01/2020	\$38,784.00
00004951	H4585	ACT EQUITIES, LLC	12/01/2020	\$2,126.00
00004952	H4389	ADRIATIC APTS	12/01/2020	\$942.00
00004953	H3401	AEGEAN APARTMENTS	12/01/2020	\$5,827.00
00004954	H4741	PARVIZ ALAI	12/01/2020	\$5,270.00
00004955	H00033	ALEXANY NGUYEN PROPERTIES, LLC	12/01/2020	\$1,351.00
00004956	H3512	ALFRED P VU & JULIE NGA HO, LLC	12/01/2020	\$2,819.00
00004957	H1684	REHANA ALIBULLA	12/01/2020	\$2,002.00
00004958	H4121	ALLARD APARTMENT, LLC	12/01/2020	\$5,034.00
00004959	H3645	LYNN KATHLEEN ALLEN	12/01/2020	\$1,203.00
00004960	H2454	ALTEZA,INC	12/01/2020	\$2,041.00
00004961	H4668	AMCAL OCEANA FUND, LP OCEANA APARTMENTS	12/01/2020	\$1,351.00
00004962	H2489	AMERICAN FAMILY HOUSING	12/01/2020	\$1,138.00
00004963	H2938	ANAHEIM SUNSET PLAZA APTS	12/01/2020	\$6,292.00
00004964	H4371	CHUNG NAN AOU	12/01/2020	\$1,229.00
00004965	H4254	ARBOR VILLAS, LLC	12/01/2020	\$1,359.00
00004966	H00048	JESSIE WONG ARIAS	12/01/2020	\$1,527.00
00004967	H4027	TIMOTEO ARJON	12/01/2020	\$1,278.00

CITY OF GARDEN GROVE
FEFM001 Warrant Register
Check Dates Between Nov 26, 2020 and Dec 1, 2020

Report Generated on Dec 1, 2020 1:06:54 PM

Page 2

Check	Vendor #	Vendor Name	Issue Date	Check Amount
00004968	H4729	ARTESIA BOULEVARD 44, LLC	12/01/2020	\$1,950.00
00004969	H3930	EIDA A ATTIA	12/01/2020	\$1,658.00
00004970	H4272	PAUL AUDUONG	12/01/2020	\$799.00
00004971	H4532	AUGUSTA GROUP INVESTMENTS INC	12/01/2020	\$1,423.00
00004972	H2062	AYNEM INVESTMENTS, LP	12/01/2020	\$15,477.00
00004973	H4505	BACH & JASON NGUYEN INVESTMENT LLC	12/01/2020	\$1,395.00
00004974	H4295	BAKER RANCH AFFORDABLE, LP	12/01/2020	\$1,845.00
00004975	H4403	HA BANH	12/01/2020	\$1,405.00
00004976	H2370	BARRY SAYWITZ PROP TWO, LP	12/01/2020	\$6,255.00
00004977	H4777	BDA INVESTMENTS, LLC	12/01/2020	\$1,130.00
00004978	H4797	BEACH CREEK PARTNERS II, LP	12/01/2020	\$1,255.00
00004979	H4735	BEACHWOOD VILLAGE APARTMENTS	12/01/2020	\$1,255.00
00004980	H4368	BEHRENS PROPERTIES, LLC	12/01/2020	\$967.00
00004981	H3168	BELAGE PRESERVATION, LP	12/01/2020	\$2,107.00
00004982	H4463	BERTINA PANG LOH CHANG	12/01/2020	\$560.00
00004983	H3365	JAIME OR MAGALI BERTRAN	12/01/2020	\$1,392.00
00004984	H3115	ANIL BHALANI	12/01/2020	\$1,182.00
00004985	H0645	N C BHATT	12/01/2020	\$4,332.00
00004986	H4746	BMN INVESTMENTS, INC	12/01/2020	\$2,245.00
00004987	H3312	KELLY BORTHWICK	12/01/2020	\$1,249.00
00004988	H3966	ADEL A BOUTROS	12/01/2020	\$1,449.00
00004989	H4331	BOWEN PROPERTY, LLC	12/01/2020	\$1,355.00
00004990	H0231	MAI BOZARJIAN	12/01/2020	\$20,007.00
00004991	H4085	MAI BOZARJIAN	12/01/2020	\$2,284.00
00004992	H4399	BRIAR CREST / ROSE CREST	12/01/2020	\$3,264.00
00004993	H4784	BRIDGE WF CRYSTAL VIEW AGP, LLC	12/01/2020	\$3,626.00
00004994	H0968	SHARON OR NORMAN BROWN	12/01/2020	\$2,988.00
00004995	H4475	BUENA PARK SUNRISE APTS, LP	12/01/2020	\$1,219.00
00004996	H4088	BACH BUI	12/01/2020	\$1,049.00
00004997	H4656	DANIEL D BUI	12/01/2020	\$1,954.00
00004998	H3590	DUNG BUI	12/01/2020	\$1,000.00
00004999	H3898	KIMBERLY BUI	12/01/2020	\$2,566.00
00005000	H4699	KIMLOAN THI BUI	12/01/2020	\$1,298.00
00005001	H1770	LAI BUI	12/01/2020	\$1,122.00
00005002	H4664	LONG BUI	12/01/2020	\$1,319.00

CITY OF GARDEN GROVE
FEFM001 Warrant Register
Check Dates Between Nov 26, 2020 and Dec 1, 2020

Report Generated on Dec 1, 2020 1:06:54 PM

Page 3

Check	Vendor #	Vendor Name	Issue Date	Check Amount
00005003	H0276	MINH Q BUI	12/01/2020	\$3,879.00
00005004	H3322	MONICA BUI	12/01/2020	\$2,820.00
00005005	H1510	NGA HUYNH BUI	12/01/2020	\$1,100.00
00005006	H4215	SON VAN BUI	12/01/2020	\$2,050.00
00005007	H4779	TAM BUI	12/01/2020	\$1,083.00
00005008	H4760	THINH BUI	12/01/2020	\$2,500.00
00005009	H4108	THUAN BUI	12/01/2020	\$2,449.00
00005010	H4075	TRiet THO-MINH BUI	12/01/2020	\$1,708.00
00005011	H3524	DAVID M BURLEY	12/01/2020	\$1,586.00
00005012	H2916	THU T CAI-NGUYEN	12/01/2020	\$745.00
00005013	H3272	CAMBRIDGE HEIGHTS, LP	12/01/2020	\$1,579.00
00005014	H2159	HUONG B CAO	12/01/2020	\$630.00
00005015	H4457	MYTRANG CAO	12/01/2020	\$893.00
00005016	H2856	PHUOC GIA CAO	12/01/2020	\$1,055.00
00005017	H4524	CASA MADRID	12/01/2020	\$4,531.00
00005018	H4073	CASCADE TERRACE APARTMENTS	12/01/2020	\$4,740.00
00005019	H4689	DAVID G CASCINO	12/01/2020	\$2,307.00
00005020	H3904	KOU LEAN CHAN	12/01/2020	\$909.00
00005021	H4466	TIFFANNIE L CHAN	12/01/2020	\$686.00
00005022	H4135	CHIEN CHAN,MIN OR TRAN	12/01/2020	\$2,440.00
00005023	H1229	EVELYN CHANG	12/01/2020	\$2,876.00
00005024	H9008	SHERRI CHANG	12/01/2020	\$1,938.00
00005025	H3586	WARREN CHANG	12/01/2020	\$801.00
00005026	H1368	CHARLESTON GARDENS, LLC	12/01/2020	\$1,270.00
00005027	H1239	CHATHAM VILLAGE APTS	12/01/2020	\$4,783.00
00005028	H3494	ALICE CHAU	12/01/2020	\$2,505.00
00005029	H4714	KENNY CHAU	12/01/2020	\$1,640.00
00005030	H3757	DENNIS KYINSAN CHEN	12/01/2020	\$5,430.00
00005031	H1362	SHIAO-YUNG CHEN	12/01/2020	\$6,074.00
00005032	H9010	T C CHEN	12/01/2020	\$26,654.00
00005033	H1788	STEPHEN CHEUNG	12/01/2020	\$1,589.00
00005034	H3094	PAUL M CHEY	12/01/2020	\$1,056.00
00005035	H4707	NARITH CHHUM	12/01/2020	\$1,698.00
00005036	H0317	LI-YONG CHIANG	12/01/2020	\$1,653.00
00005037	H0159	DON J G CHONG	12/01/2020	\$4,591.00

CITY OF GARDEN GROVE
FEFM001 Warrant Register
Check Dates Between Nov 26, 2020 and Dec 1, 2020

Report Generated on Dec 1, 2020 1:06:54 PM

Page 4

Check	Vendor #	Vendor Name	Issue Date	Check Amount
00005038	H1946	JOHN CHUN	12/01/2020	\$1,131.00
00005039	H9011	KYU B CHUNG	12/01/2020	\$5,260.00
00005040	H4723	CINCO TRAN, LLC	12/01/2020	\$1,435.00
00005041	H4444	CITRUS GROVE, LP	12/01/2020	\$739.00
00005042	H3246	KATHLEEN P CLIFTON	12/01/2020	\$1,292.00
00005043	H4785	CM 2080 NEW, LLC	12/01/2020	\$817.00
00005044	H0776	PONCH CO	12/01/2020	\$1,101.00
00005045	H3137	KATHY D COLACION	12/01/2020	\$2,222.00
00005046	H4337	COMMUNITY GARDENS PARTNERS, LP	12/01/2020	\$5,154.00
00005047	H3359	NORMA S CONCEPCION	12/01/2020	\$1,288.00
00005048	H2193	CONCORD MGMT, LLC	12/01/2020	\$624.00
00005049	H3752	CONNOR PINES, LLC	12/01/2020	\$12,201.00
00005050	H0642	CONTINENTAL GARDENS APTS	12/01/2020	\$12,424.00
00005051	H1134	CONTINENTAL GARDENS APTS	12/01/2020	\$4,394.00
00005052	H4342	CORNER CAPITAL INVESTMENTS	12/01/2020	\$395.00
00005053	H0039	COURTYARD VILLAS	12/01/2020	\$8,412.00
00005054	H4626	CYNTHIA COY, CHRISTINE OR FREEMAN	12/01/2020	\$1,445.00
00005055	H4280	KERILYN CRUZAT	12/01/2020	\$1,131.00
00005056	H4556	CST CAPITAL, LLC	12/01/2020	\$1,546.00
00005057	H4686	CTC INVESTMENT GROUP, INC	12/01/2020	\$484.00
00005058	H0017	KHANH CUNG	12/01/2020	\$3,601.00
00005059	H3376	CURTIS FAMILY TRUST	12/01/2020	\$1,502.00
00005060	H4659	D1 SENIOR IRVINE HOUSING PARTNERS, LP	12/01/2020	\$1,285.00
00005061	H2985	NGHIA HO OR PHAN VE TU DAC	12/01/2020	\$4,231.00
00005062	H4646	HUONG NGOC DAI	12/01/2020	\$1,459.00
00005063	H2100	BINH DINH DAM	12/01/2020	\$1,360.00
00005064	H3947	ANNIE DANG	12/01/2020	\$1,820.00
00005065	H3369	CHINH VAN DANG	12/01/2020	\$612.00
00005066	H4561	MIKE M DANG	12/01/2020	\$2,270.00
00005067	H3065	DAVID DANG	12/01/2020	\$1,026.00
00005068	H4598	THANH-THUY THI DANG	12/01/2020	\$1,029.00
00005069	H1895	JOSEPH N DAO	12/01/2020	\$1,287.00
00005070	H4303	MINH DAO	12/01/2020	\$841.00
00005071	H1245	NELSON NGUYEN DAO	12/01/2020	\$3,989.00
00005072	H1750	TRU DAO	12/01/2020	\$4,221.00

**CITY OF GARDEN GROVE
FEFM001 Warrant Register**

Check Dates Between Nov 26, 2020 and Dec 1, 2020

Report Generated on Dec 1, 2020 1:06:54 PM

Page 5

Check	Vendor #	Vendor Name	Issue Date	Check Amount
00005073	H2184	TU VAN DAO	12/01/2020	\$727.00
00005074	H9413	TU VAN DAO	12/01/2020	\$1,128.00
00005075	H3021	NGOC-THUY DAO	12/01/2020	\$1,266.00
00005076	H1802	LUONG-NGUYEN DAO-PHAM, LOC THI OR PHAM	12/01/2020	\$2,479.00
00005077	H4239	RICHARD DAVIS	12/01/2020	\$1,324.00
00005078	H3054	SON OR MICHELLE DAVIS	12/01/2020	\$1,150.00
00005079	H3354	DDA, LLC	12/01/2020	\$1,217.00
00005080	H4607	DE ANZA PLAZA APTS II	12/01/2020	\$2,309.00
00005081	H4071	DEERING II FAMILY, LP	12/01/2020	\$1,032.00
00005082	H3626	CLARA J DEWYER	12/01/2020	\$1,250.00
00005083	H4583	HOI TUAN DIEP	12/01/2020	\$1,386.00
00005084	H3483	CHINH DINH	12/01/2020	\$2,251.00
00005085	H2147	HANH DINH	12/01/2020	\$2,100.00
00005086	H4223	KATHLEEN DINH	12/01/2020	\$1,600.00
00005087	H4614	KATHY DINH	12/01/2020	\$2,698.00
00005088	H1479	KIM DINH	12/01/2020	\$1,316.00
00005089	H4373	LAN THAI DINH	12/01/2020	\$5,645.00
00005090	H3629	LONG T DINH	12/01/2020	\$3,560.00
00005091	H4372	NHU Y DINH	12/01/2020	\$1,244.00
00005092	H4406	THU V DINH	12/01/2020	\$1,974.00
00005093	H4594	TUAN DINH	12/01/2020	\$1,606.00
00005094	H4619	Y NHA DINH	12/01/2020	\$2,526.00
00005095	H2769	THANH DINH	12/01/2020	\$1,690.00
00005096	H3284	DNK PROPERTY, LLC	12/01/2020	\$16,386.00
00005097	H4498	BRANDON BINH DO	12/01/2020	\$2,205.00
00005098	H4717	BYRON DO	12/01/2020	\$2,536.00
00005099	H4718	DAITRANG DO	12/01/2020	\$2,777.00
00005100	H4418	DOMINIC HAU DO	12/01/2020	\$1,969.00
00005101	H4544	JONATHAN DO	12/01/2020	\$446.00
00005102	H1867	MINH C DO	12/01/2020	\$4,134.00
00005103	H4450	MY-PHUONG DO	12/01/2020	\$1,375.00
00005104	H1674	NANCY DO	12/01/2020	\$1,043.00
00005105	H4802	NGA N DO	12/01/2020	\$2,301.00
00005106	H3593	THUY THI DO	12/01/2020	\$1,083.00
00005107	H3181	TIM DO	12/01/2020	\$996.00

CITY OF GARDEN GROVE
FEFM001 Warrant Register
Check Dates Between Nov 26, 2020 and Dec 1, 2020

Report Generated on Dec 1, 2020 1:06:54 PM

Page 6

Check	Vendor #	Vendor Name	Issue Date	Check Amount
00005108	H3671	TINA DO	12/01/2020	\$1,359.00
00005109	H9016	TINA DO	12/01/2020	\$3,416.00
00005110	H3732	XUYEN THI DO	12/01/2020	\$1,105.00
00005111	H0580	HARRY DOAN	12/01/2020	\$666.00
00005112	H4639	HIEP THI DOAN	12/01/2020	\$4,224.00
00005113	H3609	HOAI T DOAN	12/01/2020	\$1,722.00
00005114	H4808	HUEY G DOAN	12/01/2020	\$3,859.00
00005115	H3999	HUY DOAN	12/01/2020	\$698.00
00005116	H4289	HUY DOAN	12/01/2020	\$1,967.00
00005117	H4420	KYLAM DOAN	12/01/2020	\$1,620.00
00005118	H3980	NHA & JOANNE TRANG VU DOAN	12/01/2020	\$1,637.00
00005119	H3855	PHUONGNGA THI DOAN	12/01/2020	\$2,308.00
00005120	H4615	THANH QUE DOAN	12/01/2020	\$1,616.00
00005121	H4228	WILLIAM D DOHANH	12/01/2020	\$2,068.00
00005122	H2424	JERRY DOIDGE	12/01/2020	\$1,363.00
00005123	H3382	DOLCE VITA INVESTMENTS, LLC	12/01/2020	\$2,199.00
00005124	H1744	MINH TRANG DONG	12/01/2020	\$1,063.00
00005125	H2945	DORADO SENIOR APARTMENTS, LP	12/01/2020	\$2,072.00
00005126	H4413	WILLIAM A DOWD III	12/01/2020	\$1,117.00
00005127	H3228	DSN INVESTMENT GROUP, LLC	12/01/2020	\$6,543.00
00005128	H3510	DTP INVESTMENTS, LLC	12/01/2020	\$3,023.00
00005129	H4464	CHRISTINE H DU	12/01/2020	\$1,154.00
00005130	H4229	DUC NGUYEN AND PAULINE NGUYEN, LLC	12/01/2020	\$166.00
00005131	H4050	DUCATO GARDENS, LLC	12/01/2020	\$846.00
00005132	H1385	DAVID C DUNN	12/01/2020	\$2,780.00
00005133	H9021	DAVID F DUNNETT	12/01/2020	\$2,647.00
00005134	H3866	HONG MANH DUONG	12/01/2020	\$1,028.00
00005135	H4313	LOM DUONG	12/01/2020	\$1,373.00
00005136	H1885	MINH B DUONG	12/01/2020	\$5,205.00
00005137	H3688	THAI VAN DUONG	12/01/2020	\$1,447.00
00005138	H3087	CHI THI DUONG	12/01/2020	\$1,926.00
00005139	H2869	HUNG Q DUONG	12/01/2020	\$1,236.00
00005140	H2781	GLADYS DYO	12/01/2020	\$585.00
00005141	H2422	EASTWIND PROPERTIES, LLC	12/01/2020	\$2,606.00
00005142	H4770	EBL, LLC	12/01/2020	\$4,710.00

CITY OF GARDEN GROVE
FEFM001 Warrant Register
Check Dates Between Nov 26, 2020 and Dec 1, 2020

Report Generated on Dec 1, 2020 1:06:54 PM

Page 7

Check	Vendor #	Vendor Name	Issue Date	Check Amount
00005143	H2036	DANIEL T EDLUND	12/01/2020	\$1,465.00
00005144	H9025	GERALD EHLE	12/01/2020	\$1,954.00
00005145	H4250	EL PUEBLO APTS	12/01/2020	\$1,340.00
00005146	H4294	EL RAY PARTNERS, LLC	12/01/2020	\$7,601.00
00005147	H4438	ELIAS CAPITAL GROUP, LLC	12/01/2020	\$2,619.00
00005148	H4048	EMERALD COURT APARTMENTS	12/01/2020	\$1,113.00
00005149	H4234	TERRY C ENGEL	12/01/2020	\$995.00
00005150	H3299	EVERGREEN ESTATE EXPANSION, LLC	12/01/2020	\$6,855.00
00005151	H1553	FAIRVIEW MGMT COMPANY	12/01/2020	\$2,484.00
00005152	H5769	BOONE FAN	12/01/2020	\$2,521.00
00005153	H3034	FBC APARTMENTS	12/01/2020	\$780.00
00005154	H4757	FG GOLDENWEST SENIOR APTS, LP	12/01/2020	\$13,702.00
00005155	H1702	FLOYD H FIELDS	12/01/2020	\$1,180.00
00005156	H1689	WENDY FINCH	12/01/2020	\$986.00
00005157	H00049	FIVE POINTS HOUSING LP	12/01/2020	\$2,455.00
00005158	H3329	FOREVERGREEN EXPANSION, LLC	12/01/2020	\$1,549.00
00005159	H2834	FOUNTAIN GLEN AT ANAHEIM HILLS	12/01/2020	\$1,436.00
00005160	H00051	FOUR SEASON 339 LLC	12/01/2020	\$1,165.00
00005161	H7410	FRANCISCAN GARDENS APTS	12/01/2020	\$23,202.00
00005162	H2569	WILLIAM FRECHTMAN	12/01/2020	\$1,221.00
00005163	H4610	FREEDOMPATH PROPERTIES, LLC	12/01/2020	\$1,309.00
00005164	H4281	FREMONT 2225	12/01/2020	\$1,511.00
00005165	H3691	FU CRAIG FA, LLC	12/01/2020	\$4,793.00
00005166	H2215	KARL GANZ	12/01/2020	\$1,010.00
00005167	H3384	ALBINO GARCIA	12/01/2020	\$2,593.00
00005168	H4412	NORMA OR WILLIAM GARCIA	12/01/2020	\$1,297.00
00005169	V00694	GARDEN GROVE HOUSING AUTHORITY-ESCROW ACCT	12/01/2020	\$5,084.00
00005170	H4275	GARDEN GROVE HOUSING ASSOCIATE	12/01/2020	\$2,936.00
00005171	H3130	CAROL GARZA	12/01/2020	\$594.00
00005172	H2029	GEORGIAN APTS	12/01/2020	\$1,107.00
00005173	H4137	AARON & CASSANDRA GERMAIN	12/01/2020	\$1,276.00
00005174	H4037	BRIGITTE GIACALONE	12/01/2020	\$966.00
00005175	H4742	GIERS WELLS PARTNERSHIP	12/01/2020	\$1,973.00
00005176	H3894	GIGI APARTMENTS	12/01/2020	\$1,955.00
00005177	H4046	GLENHAVEN MOBILODGE	12/01/2020	\$618.00

CITY OF GARDEN GROVE
FEFM001 Warrant Register
Check Dates Between Nov 26, 2020 and Dec 1, 2020

Report Generated on Dec 1, 2020 1:06:54 PM

Page 8

Check	Vendor #	Vendor Name	Issue Date	Check Amount
00005178	H4346	HENRY S GOMEZ	12/01/2020	\$1,282.00
00005179	H3072	GREEN LANTERN VILLAGE CALIFORNIA MHPMGT CO	12/01/2020	\$395.00
00005180	H2737	WILLIAM GREEN	12/01/2020	\$1,199.00
00005181	H3833	GREENFIELDSDIE, LLC	12/01/2020	\$2,033.00
00005182	H3639	GROVE PARK LP	12/01/2020	\$73,814.00
00005183	H9028	JIM GULMESOFF	12/01/2020	\$6,324.00
00005184	H4437	TIMOTHY M GUSTIN	12/01/2020	\$699.00
00005185	H3949	GINA GUYUMJYAN	12/01/2020	\$3,221.00
00005186	H4172	HA OF DEKALB COUNTY	12/01/2020	\$666.96
00005187	H4692	CASIE HA	12/01/2020	\$2,288.00
00005188	H4092	DAC T HA	12/01/2020	\$1,324.00
00005189	H1824	KHIEM Q HA	12/01/2020	\$1,094.00
00005190	H4562	TRAN D HA	12/01/2020	\$3,060.00
00005191	H3735	TRIET M HA	12/01/2020	\$1,136.00
00005192	H4750	YU HAH	12/01/2020	\$1,136.00
00005193	H0550	HALL & ASSOCIATES, INC	12/01/2020	\$4,274.00
00005194	H1969	LINDA HAN	12/01/2020	\$2,081.00
00005195	H5208	CLIFTON & BRENDA HANSON	12/01/2020	\$2,544.00
00005196	H3838	STEVEN HAU	12/01/2020	\$1,801.00
00005197	H2955	HERITAGE PARK	12/01/2020	\$3,762.00
00005198	H0515	HERITAGE VILLAGE ANAHEIM	12/01/2020	\$1,316.00
00005199	H4708	HIGHLAND FINANCE INVESTMENTS CORP	12/01/2020	\$1,393.00
00005200	H0250	SHERRY OR RICHARD HILLIARD	12/01/2020	\$1,666.00
00005201	H3921	HMZ RESIDENTIAL PARK, LP	12/01/2020	\$1,603.00
00005202	H3255	HENRY HOI HO	12/01/2020	\$1,885.00
00005203	H1010	HO, HIEP or DAO, NGOC THUY	12/01/2020	\$5,030.00
00005204	H3941	KEVIN TRIEU HO	12/01/2020	\$2,493.00
00005205	H3653	LIEN KIM HO	12/01/2020	\$1,539.00
00005206	H3781	PAULINE HO	12/01/2020	\$2,414.00
00005207	H4827	PETER HO	12/01/2020	\$1,291.00
00005208	H4103	LAN T HOANG	12/01/2020	\$1,400.00
00005209	H3984	LONG HOANG	12/01/2020	\$1,453.00
00005210	H4783	THINH HOANG	12/01/2020	\$1,850.00
00005211	H4224	TRACY HOANG	12/01/2020	\$1,091.00
00005212	H2354	TRIEU HOANG	12/01/2020	\$1,417.00

CITY OF GARDEN GROVE
FEFM001 Warrant Register
Check Dates Between Nov 26, 2020 and Dec 1, 2020

Report Generated on Dec 1, 2020 1:06:54 PM

Page 9

Check	Vendor #	Vendor Name	Issue Date	Check Amount
00005213	H4542	TUAN HOANG	12/01/2020	\$2,038.00
00005214	H2662	LANG HOANG	12/01/2020	\$1,460.00
00005215	H2974	NHAN TIEN HOANG	12/01/2020	\$1,155.00
00005216	H3883	ROSEMARY LC HOLTZMAN	12/01/2020	\$888.00
00005217	H1120	SALLY HOPPE	12/01/2020	\$771.00
00005218	H2532	LUC HUA	12/01/2020	\$1,448.00
00005219	H3595	HUNTINGTON WESTMINSTER APT, LLC	12/01/2020	\$1,365.00
00005220	H1659	DON HUSS	12/01/2020	\$2,521.00
00005221	H0658	CHEN THI HUYNH	12/01/2020	\$3,636.00
00005222	H3641	FELIX HUYNH	12/01/2020	\$775.00
00005223	H4763	JOANNE HUYNH	12/01/2020	\$1,336.00
00005224	H3509	KELVIN HUYNH	12/01/2020	\$1,199.00
00005225	H4405	LOAN HUYNH	12/01/2020	\$552.00
00005226	H4237	MINH HUY HUYNH	12/01/2020	\$2,278.00
00005227	H4082	MINH T MAI HUYNH	12/01/2020	\$967.00
00005228	H4271	PHILIP HUYNH	12/01/2020	\$586.00
00005229	H1574	SALLY B HUYNH	12/01/2020	\$1,351.00
00005230	H4246	KIM DONG T HUYNH, SCOTT THANH OR LE	12/01/2020	\$1,094.00
00005231	H4747	THAI C HUYNH	12/01/2020	\$2,417.00
00005232	H3117	LONG BAO HUYNH	12/01/2020	\$1,314.00
00005233	H1262	CM HWANG	12/01/2020	\$1,346.00
00005234	H4666	TUE T HWINN	12/01/2020	\$1,148.00
00005235	H3848	IMPERIAL NORTH HOLDINGS, LLC	12/01/2020	\$4,238.00
00005236	H3644	IMPERIAL NORTHWEST HOLDINGS	12/01/2020	\$4,129.00
00005237	H2984	INTERNATIONAL BUSINESS INVESTMENT GROUP, LLC	12/01/2020	\$1,211.00
00005238	H4350	J & E ESTATES, LLC	12/01/2020	\$1,931.00
00005239	H3402	JERRY JANESKI	12/01/2020	\$1,226.00
00005240	H4427	JD PROPERTY MANAGEMENT, INC	12/01/2020	\$2,175.00
00005241	H4716	NARIYA JEAN	12/01/2020	\$1,989.00
00005242	H00031	JEFFERSON HB, LLC	12/01/2020	\$972.00
00005243	H3040	JENSEN SOMMERVILLE CONZELMAN	12/01/2020	\$1,699.00
00005244	H3165	JG & B CORPORATION	12/01/2020	\$7,381.00
00005245	H3266	JGK GARDEN GROVE, LP	12/01/2020	\$27,239.00
00005246	H2936	JGKALLINS INVESTMENTS, LP	12/01/2020	\$1,300.00
00005247	H2530	NATHAN D JOHNSON	12/01/2020	\$1,927.00

CITY OF GARDEN GROVE
FEFM001 Warrant Register
Check Dates Between Nov 26, 2020 and Dec 1, 2020

Report Generated on Dec 1, 2020 1:06:54 PM

Page 10

Check	Vendor #	Vendor Name	Issue Date	Check Amount
00005248	H4363	JTK & ASSOCIATES	12/01/2020	\$1,352.00
00005249	H4557	JTM BAYOU, LLC	12/01/2020	\$702.00
00005250	H9029	LIN J JU	12/01/2020	\$2,203.00
00005251	H2595	FRED JU	12/01/2020	\$1,076.00
00005252	H4042	JUNG SUN NOH	12/01/2020	\$6,514.00
00005253	H4077	JUNG SUN NOH	12/01/2020	\$827.00
00005254	H4078	JUNG SUN NOH	12/01/2020	\$1,351.00
00005255	H4467	KAID MALINDA INVESTMENT INC	12/01/2020	\$2,238.00
00005256	H4482	JAIDEEP KAMAT	12/01/2020	\$1,543.00
00005257	H4758	JUN-WEI KAO	12/01/2020	\$1,240.00
00005258	H3320	KASHI TRUST	12/01/2020	\$11,399.00
00005259	H4767	KATELLA FAMILY HOUSING PARTNER	12/01/2020	\$1,476.00
00005260	H3771	KATELLA MOBILE HOME ESTATES	12/01/2020	\$744.00
00005261	H3385	KAY VEE, LLC	12/01/2020	\$1,121.00
00005262	H3721	KCM INVESTMENTS, LLC	12/01/2020	\$2,226.00
00005263	H4696	KD RENT	12/01/2020	\$1,752.00
00005264	H1018	LU-YONG KEH	12/01/2020	\$4,538.00
00005265	H4374	KEITH AND HOLLY CORPORATION	12/01/2020	\$853.00
00005266	H9030	ROBERT KELLEY	12/01/2020	\$4,022.00
00005267	H3113	KENSINGTON GARDENS	12/01/2020	\$883.00
00005268	H1535	DAN VAN KHA	12/01/2020	\$2,441.00
00005269	H2423	CAM MY KHA	12/01/2020	\$1,753.00
00005270	H2624	SETH S KHEANG	12/01/2020	\$2,311.00
00005271	H3727	HENRY THAI KHUU	12/01/2020	\$1,374.00
00005272	H0890	DAVID S KIM	12/01/2020	\$801.00
00005273	H4527	MELVIN LEE KIM	12/01/2020	\$1,052.00
00005274	H9033	SON H KIM	12/01/2020	\$4,819.00
00005275	H9031	HARRY H KIM	12/01/2020	\$1,351.00
00005276	H9001	KING COUNTY HOUSING AUTHORITY	12/01/2020	\$2,643.78
00005277	H1797	KING INVESTMENT GROUP, INC	12/01/2020	\$3,571.00
00005278	H3591	BERNARD KING	12/01/2020	\$1,284.00
00005279	H3567	KENT M KITSELMAN	12/01/2020	\$1,388.00
00005280	H2960	MARILYN KLUNK	12/01/2020	\$3,962.00
00005281	H2460	KNK PROPERTIES	12/01/2020	\$9,471.00
00005282	H4510	KPKK, LLC	12/01/2020	\$1,263.00

CITY OF GARDEN GROVE
FEFM001 Warrant Register
Check Dates Between Nov 26, 2020 and Dec 1, 2020

Report Generated on Dec 1, 2020 1:06:54 PM

Page 11

Check	Vendor #	Vendor Name	Issue Date	Check Amount
00005283	H0082	EDWARD KUO	12/01/2020	\$36.00
00005284	H1193	EDWARD KUO	12/01/2020	\$785.00
00005285	H4804	SATOKO KURATA	12/01/2020	\$1,119.00
00005286	H4609	JOAQUIN KURZ	12/01/2020	\$4,216.00
00005287	H4737	TUYET B LA	12/01/2020	\$2,117.00
00005288	H4712	LADERA WNG II, LLC	12/01/2020	\$2,539.00
00005289	H3611	LAGUNA HILLS TRAVELODGE, LLC	12/01/2020	\$34,352.00
00005290	H3793	LAGUNA STREET APARTMENTS, LLC	12/01/2020	\$1,984.00
00005291	H2636	LAKESIDE ASSOCIATION	12/01/2020	\$3,472.00
00005292	H4253	JULIE LALLY	12/01/2020	\$1,435.00
00005293	H4526	STEVE LALLY	12/01/2020	\$1,332.00
00005294	H3552	ANDRE LAM	12/01/2020	\$1,765.00
00005295	H00028	ANH LAN LAM	12/01/2020	\$1,200.00
00005296	H3711	CAM THI T LAM	12/01/2020	\$1,164.00
00005297	H1224	CHAU LAM	12/01/2020	\$6,535.00
00005298	H2396	HAI LAM	12/01/2020	\$5,108.00
00005299	H4631	HUNG LAM	12/01/2020	\$2,144.00
00005300	H4563	QUOC D LAM	12/01/2020	\$1,892.00
00005301	H00042	STEVEN LAM	12/01/2020	\$1,234.00
00005302	H2168	THONG KIM LAM	12/01/2020	\$2,819.00
00005303	H3400	TONY LAM	12/01/2020	\$1,392.00
00005304	H2873	MAI LAM	12/01/2020	\$1,156.00
00005305	H4752	THUY T LAM	12/01/2020	\$989.00
00005306	H4454	LAMPLIGHTER VILLAGE APTS	12/01/2020	\$12,451.00
00005307	H4745	LAMPSON EP, LLC	12/01/2020	\$2,240.00
00005308	H4504	LAMY OANH, LLC	12/01/2020	\$5,979.00
00005309	H4663	LAS PALMAS APTS	12/01/2020	\$1,748.00
00005310	H4402	STEPHEN LAU	12/01/2020	\$2,739.00
00005311	H3945	JOHN LAZENBY	12/01/2020	\$2,671.00
00005312	H4471	LE MORNINGSIDE, LLC	12/01/2020	\$2,813.00
00005313	H4754	ANH LE	12/01/2020	\$2,953.00
00005314	H4421	BILL BQ LE	12/01/2020	\$1,407.00
00005315	H4634	DANIEL LE	12/01/2020	\$1,338.00
00005316	H3748	HIEN QUANG LE	12/01/2020	\$1,569.00
00005317	H4133	HIEP THI LE	12/01/2020	\$2,464.00

CITY OF GARDEN GROVE
FEFM001 Warrant Register
Check Dates Between Nov 26, 2020 and Dec 1, 2020

Report Generated on Dec 1, 2020 1:06:54 PM

Page 12

Check	Vendor #	Vendor Name	Issue Date	Check Amount
00005318	H4134	HUNG LE	12/01/2020	\$691.00
00005319	H1258	JIMMY T LE	12/01/2020	\$1,883.00
00005320	H4555	JOHN LE	12/01/2020	\$2,454.00
00005321	H4142	JOHN TOAN LE	12/01/2020	\$2,793.00
00005322	H4480	KIM CHI THI LE	12/01/2020	\$1,151.00
00005323	H4462	LAN V LE	12/01/2020	\$1,646.00
00005324	H4319	LANH C LE	12/01/2020	\$1,647.00
00005325	H3542	LANH VAN LE	12/01/2020	\$1,256.00
00005326	H3796	LY PHUONG LE	12/01/2020	\$1,261.00
00005327	H3623	MICHAEL LE	12/01/2020	\$2,335.00
00005328	H3725	MY LE	12/01/2020	\$29.00
00005329	H0918	NANCY NGAT THI LE	12/01/2020	\$3,217.00
00005330	H3416	NGA LE	12/01/2020	\$1,809.00
00005331	H3687	NGUYEN NHU LE	12/01/2020	\$36.00
00005332	H2950	PHU THI NOC LE	12/01/2020	\$811.00
00005333	H4217	PHUONG L LE	12/01/2020	\$602.00
00005334	H4428	RICHARD TUANANH LE	12/01/2020	\$1,201.00
00005335	H0948	STEPHANIE THU LE	12/01/2020	\$3,939.00
00005336	H3661	THANH TIEN LE	12/01/2020	\$1,300.00
00005337	H0717	TINA M LE	12/01/2020	\$1,154.00
00005338	H4695	VANESSA LE	12/01/2020	\$1,789.00
00005339	H4502	VICTOR LE	12/01/2020	\$1,746.00
00005340	H2548	XAN NGOC LE	12/01/2020	\$1,043.00
00005341	H3447	MONIQUE LEDUC	12/01/2020	\$1,289.00
00005342	H3946	DAVID OR TRINH LEE	12/01/2020	\$1,264.00
00005343	H4547	LEMON GROVE, LP	12/01/2020	\$1,427.00
00005344	H1602	ROGER LEUNG	12/01/2020	\$1,422.00
00005345	H4002	SOL M LI	12/01/2020	\$1,828.00
00005346	H1533	DAVID LIN	12/01/2020	\$2,484.00
00005347	H1616	EEL-YU LIN	12/01/2020	\$854.00
00005348	H4344	LINCOLN VILLAS APT HOMES, LLC	12/01/2020	\$9,223.00
00005349	H4592	LINCOLN WOODS APARTMENTS	12/01/2020	\$2,487.00
00005350	H1960	KATHERINE LITTON	12/01/2020	\$1,486.00
00005351	H2080	LLE, LLC	12/01/2020	\$972.00
00005352	H3888	TROY LONG, TU-ANH & DUONG	12/01/2020	\$770.00

CITY OF GARDEN GROVE
FEFM001 Warrant Register
Check Dates Between Nov 26, 2020 and Dec 1, 2020

Report Generated on Dec 1, 2020 1:06:54 PM

Page 13

Check	Vendor #	Vendor Name	Issue Date	Check Amount
00005353	H3311	CINDY W LOUIE	12/01/2020	\$1,882.00
00005354	H2120	QUYNH THUY LU	12/01/2020	\$2,644.00
00005355	H1424	KHANH LUONG	12/01/2020	\$1,345.00
00005356	H4603	LONG DUC LUONG	12/01/2020	\$901.00
00005357	H4157	TRA THI-PHUONG LUONG	12/01/2020	\$2,126.00
00005358	H4572	ALLEN LUU	12/01/2020	\$1,262.00
00005359	H4491	TUAN V LUU	12/01/2020	\$1,360.00
00005360	H3696	XUYEN LUU	12/01/2020	\$1,518.00
00005361	H4669	ANDY LY	12/01/2020	\$2,136.00
00005362	H3717	DUC T LY	12/01/2020	\$909.00
00005363	H1613	MING LY	12/01/2020	\$1,600.00
00005364	H3754	TAN Q LY	12/01/2020	\$868.00
00005365	H3562	THANH LY	12/01/2020	\$1,588.00
00005366	H3390	TRANH LY	12/01/2020	\$4,830.00
00005367	H4154	TUYEN X LY	12/01/2020	\$2,394.00
00005368	H6070	MADJE-STAMPER PATRICIA A MADJE	12/01/2020	\$6,782.00
00005369	H3201	ANN N MAI	12/01/2020	\$2,520.00
00005370	H3996	FRANK MAI	12/01/2020	\$1,736.00
00005371	H4308	JENNIE THUY MAI	12/01/2020	\$2,433.00
00005372	H1499	LINDA MAI	12/01/2020	\$1,167.00
00005373	H2451	CHUCK MAI	12/01/2020	\$2,090.00
00005374	H4298	JAIMIE MAI-NGO	12/01/2020	\$832.00
00005375	H4539	KONSTANTINOS P MANDAS	12/01/2020	\$4,357.00
00005376	H4796	HARALAMBOS & GEORGIA MANTAS	12/01/2020	\$1,976.00
00005377	H4818	LLOYD MANTONG	12/01/2020	\$355.00
00005378	H6865	MARIPOSA PROPERTIES	12/01/2020	\$1,160.00
00005379	H4816	MATTAR REAL ESTATE INVESTMENT	12/01/2020	\$907.00
00005380	H7370	LEOPOLD MAYER	12/01/2020	\$2,498.00
00005381	H2135	JOHN MC GOFF	12/01/2020	\$1,020.00
00005382	H2842	GRACE OR GERALD MCGRATH	12/01/2020	\$312.00
00005383	H8490	GRACE OR GERALD MCGRATH	12/01/2020	\$2,364.00
00005384	H4793	MEAGHER FAMILY BYPASS TRUST	12/01/2020	\$776.00
00005385	H4794	ELAINE MEAGHER	12/01/2020	\$1,091.00
00005386	H1653	MANH MEAK	12/01/2020	\$1,201.00
00005387	H4435	JAGDISH P MEHTA	12/01/2020	\$2,544.00

CITY OF GARDEN GROVE
FEFM001 Warrant Register
Check Dates Between Nov 26, 2020 and Dec 1, 2020

Report Generated on Dec 1, 2020 1:06:54 PM

Page 14

Check	Vendor #	Vendor Name	Issue Date	Check Amount
00005388	H4199	MERCY HOUSING CA XXVIII, LP	12/01/2020	\$1,204.00
00005389	H4404	MAURICE F MEYSENBERG	12/01/2020	\$1,138.00
00005390	H3563	MIDWAY CAPITAL PARTNERS	12/01/2020	\$1,155.00
00005391	H2638	MIKE & KATHY LEE, LP	12/01/2020	\$2,873.00
00005392	H4568	ROSEMARY MILLER	12/01/2020	\$1,446.00
00005393	H4814	MITTAL LEGACY, LP	12/01/2020	\$1,469.00
00005394	H3256	MONARCH POINTE	12/01/2020	\$1,232.00
00005395	H3534	ANTHONY MONTEBELLO	12/01/2020	\$1,363.00
00005396	H2976	MONTECITO VISTA APT HOMES	12/01/2020	\$1,290.00
00005397	H4658	BACH MORALES	12/01/2020	\$2,395.00
00005398	H4715	MORNINGSIDE APTS, LLC	12/01/2020	\$7,668.00
00005399	H4812	UDAYA CHAITHANYA MOTHE	12/01/2020	\$1,457.00
00005400	H3798	N & V DEVELOPMENT, LLC	12/01/2020	\$7,408.00
00005401	H2491	N&V DEVELOPMENT, LLC	12/01/2020	\$10,253.00
00005402	H2034	ABRAM B NACHAM	12/01/2020	\$1,085.00
00005403	H2622	PATRICK NAMSINH	12/01/2020	\$1,740.00
00005404	H4799	NAPO OF CALIFORNIA, LLC	12/01/2020	\$1,319.00
00005405	H3834	NEW HORIZONVIEW, LLC	12/01/2020	\$1,338.00
00005406	H3865	NEW KENYON APARTMENTS, LLC	12/01/2020	\$1,050.00
00005407	H3973	NEW TCNY, LLC RETIREMENT PLAN & TRUST	12/01/2020	\$1,029.00
00005408	H4029	NEWPORT ESTATE EXPANSION, LLC	12/01/2020	\$1,405.00
00005409	H2745	DALE XUAN NGHIEM	12/01/2020	\$1,100.00
00005410	H3956	DANIEL NGHIEM	12/01/2020	\$21,474.00
00005411	H1921	DAVID NGO	12/01/2020	\$1,466.00
00005412	H4751	DUNG T NGO	12/01/2020	\$1,572.00
00005413	H3630	HONG DIEP LE NGO	12/01/2020	\$938.00
00005414	H0314	LOC T NGO	12/01/2020	\$802.00
00005415	H4550	TAMMY NGO	12/01/2020	\$1,090.00
00005416	H4691	AN MANH NGUYEN	12/01/2020	\$1,682.00
00005417	H4719	ANA-KARINA A NGUYEN	12/01/2020	\$1,237.00
00005418	H4645	ANDREA NGUYEN	12/01/2020	\$1,363.00
00005419	H3734	ANDREW Q NGUYEN	12/01/2020	\$1,929.00
00005420	H4401	ANH NGUYEN	12/01/2020	\$1,305.00
00005421	H1938	ANH-DAO NGUYEN	12/01/2020	\$1,069.00
00005422	H3749	ANTHONY NGUYEN	12/01/2020	\$1,278.00

CITY OF GARDEN GROVE
FEFM001 Warrant Register
Check Dates Between Nov 26, 2020 and Dec 1, 2020

Report Generated on Dec 1, 2020 1:06:54 PM

Page 15

Check	Vendor #	Vendor Name	Issue Date	Check Amount
00005423	H1457	BINH NGOC NGUYEN	12/01/2020	\$2,621.00
00005424	H1430	BINH QUOC NGUYEN	12/01/2020	\$2,958.00
00005425	H3958	BRIAN BAO-KHA NGUYEN	12/01/2020	\$2,518.00
00005426	H4297	CALVIN H NGUYEN	12/01/2020	\$1,733.00
00005427	H3248	CHARLIE NGUYEN	12/01/2020	\$1,700.00
00005428	H4511	CHRISTINE NGUYEN	12/01/2020	\$1,118.00
00005429	H2274	CHRISTOPHER NGUYEN	12/01/2020	\$1,692.00
00005430	H3777	CHUONG NGUYEN	12/01/2020	\$1,255.00
00005431	H9043	CUONG NGUYEN	12/01/2020	\$2,275.00
00005432	H4641	DAN NGUYEN	12/01/2020	\$1,153.00
00005433	H4569	DAT NGUYEN	12/01/2020	\$1,607.00
00005434	H4015	LOAN T NGUYEN, DAVID / HA	12/01/2020	\$1,596.00
00005435	H4565	RICHARD NGUYEN, DEBBY & TRAN	12/01/2020	\$1,512.00
00005436	H1881	DIEM-THUY NGUYEN	12/01/2020	\$1,584.00
00005437	H4558	DONG NGUYEN	12/01/2020	\$1,363.00
00005438	H4679	DUNG KIM NGUYEN	12/01/2020	\$1,833.00
00005439	H3872	DUONG NGUYEN	12/01/2020	\$1,691.00
00005440	H1143	DZUNG DAN NGUYEN	12/01/2020	\$2,602.00
00005441	H2551	ERIC NGUYEN	12/01/2020	\$1,610.00
00005442	H4621	HANG NGUYEN	12/01/2020	\$1,946.00
00005443	H3953	HANH V NGUYEN	12/01/2020	\$1,825.00
00005444	H3370	HAO & HUONG T NGUYEN	12/01/2020	\$850.00
00005445	H1446	JOSEPH NGUYEN, HOA THI OR NGUYEN	12/01/2020	\$5,279.00
00005446	H4514	HOAN VAN NGUYEN	12/01/2020	\$1,044.00
00005447	H4460	HUAN NGOC NGUYEN	12/01/2020	\$1,224.00
00005448	H4479	HUE THI NGUYEN	12/01/2020	\$1,226.00
00005449	H3276	HUNG NGUYEN	12/01/2020	\$1,161.00
00005450	H4235	HUNG X NGUYEN	12/01/2020	\$1,607.00
00005451	H3870	TIEN D NGUYEN, HUONG THY OR PHAM	12/01/2020	\$1,077.00
00005452	H00039	JANET NGUYEN	12/01/2020	\$2,738.00
00005453	H3242	JEANNIE NGUYEN	12/01/2020	\$1,432.00
00005454	H3241	JULIE NGUYEN	12/01/2020	\$1,341.00
00005455	H4638	JULIE MAI NGUYEN	12/01/2020	\$1,075.00
00005456	H4697	KEVIN NGUYEN	12/01/2020	\$2,156.00
00005457	H4285	KHAI HUE NGUYEN	12/01/2020	\$2,726.00

CITY OF GARDEN GROVE
FEFM001 Warrant Register
Check Dates Between Nov 26, 2020 and Dec 1, 2020

Report Generated on Dec 1, 2020 1:06:54 PM

Page 16

Check	Vendor #	Vendor Name	Issue Date	Check Amount
00005458	H3497	KHANH DANG NGUYEN	12/01/2020	\$1,112.00
00005459	H4419	KHOI NGUYEN	12/01/2020	\$1,600.00
00005460	H3149	KIEN NGUYEN	12/01/2020	\$4,563.00
00005461	H4652	KIEN THI NGUYEN	12/01/2020	\$1,430.00
00005462	H3919	KIMCHI THI NGUYEN	12/01/2020	\$346.00
00005463	H4713	LAN HUONG NGUYEN	12/01/2020	\$1,745.00
00005464	H4195	LANIE NGUYEN	12/01/2020	\$2,499.00
00005465	H4700	LE B NGUYEN	12/01/2020	\$1,819.00
00005466	H1687	LINDA NGUYEN	12/01/2020	\$2,698.00
00005467	H4079	LINDA LIEN NGUYEN	12/01/2020	\$1,370.00
00005468	H2331	LONG HUYEN DAC NGUYEN	12/01/2020	\$5,417.00
00005469	H4478	LUONG NGUYEN	12/01/2020	\$1,392.00
00005470	H1380	LYNDA NGUYEN	12/01/2020	\$1,321.00
00005471	H3183	MAI H NGUYEN	12/01/2020	\$2,011.00
00005472	H2391	MAN M NGUYEN	12/01/2020	\$1,339.00
00005473	H3526	MICHAEL THANG NGUYEN	12/01/2020	\$2,108.00
00005474	H4738	MINH NGUYEN	12/01/2020	\$1,452.00
00005475	H4782	MY CHAU NGUYEN	12/01/2020	\$1,345.00
00005476	H00040	MY DUNG THI NGUYEN	12/01/2020	\$1,914.00
00005477	H3613	MY THI NGUYEN	12/01/2020	\$1,049.00
00005478	H0907	MYLY NGUYEN	12/01/2020	\$1,500.00
00005479	H3170	MYRA D NGUYEN	12/01/2020	\$2,914.00
00005480	H1717	NANCY NGUYEN	12/01/2020	\$6,290.00
00005481	H3713	NANCY NGUYEN	12/01/2020	\$1,179.00
00005482	H1899	NGHI NGUYEN	12/01/2020	\$2,402.00
00005483	H1298	NGHIA NGUYEN	12/01/2020	\$1,319.00
00005484	H4744	NGOC NGUYEN	12/01/2020	\$1,709.00
00005485	H4469	OSCAR THUAN NGUYEN	12/01/2020	\$2,292.00
00005486	H4423	PETER NGUYEN	12/01/2020	\$3,838.00
00005487	H4414	PHONG NGUYEN	12/01/2020	\$1,334.00
00005488	H4711	PHONG NGUYEN	12/01/2020	\$1,948.00
00005489	H2197	PHUONG MY THI NGUYEN	12/01/2020	\$9,923.00
00005490	H4439	QUAN NGUYEN	12/01/2020	\$1,197.00
00005491	H3853	QUANG M NGUYEN	12/01/2020	\$161.00
00005492	H4680	SHAWN B NGUYEN	12/01/2020	\$1,949.00

CITY OF GARDEN GROVE
FEFM001 Warrant Register
Check Dates Between Nov 26, 2020 and Dec 1, 2020

Report Generated on Dec 1, 2020 1:06:54 PM

Page 17

Check	Vendor #	Vendor Name	Issue Date	Check Amount
00005493	H4559	SKY NGUYEN	12/01/2020	\$2,464.00
00005494	H3185	SON DINH NGUYEN	12/01/2020	\$1,170.00
00005495	H4118	STEVE NGUYEN	12/01/2020	\$1,258.00
00005496	H3425	STEVEN NGUYEN	12/01/2020	\$1,044.00
00005497	H4670	STEVEN NGUYEN	12/01/2020	\$1,892.00
00005498	H4340	STEVENS NGUYEN	12/01/2020	\$1,797.00
00005499	H3317	TAM N NGUYEN	12/01/2020	\$1,395.00
00005500	H4774	TAN QUOC VIET NGUYEN	12/01/2020	\$2,442.00
00005501	H3373	THAI DUC NGUYEN	12/01/2020	\$1,940.00
00005502	H4586	THANG XUAN NGUYEN	12/01/2020	\$964.00
00005503	H00059	THANH-HAI NGUYEN	12/01/2020	\$1,915.00
00005504	H3978	THANH-LE NGUYEN	12/01/2020	\$1,844.00
00005505	H3313	THANH-NHAN NGUYEN	12/01/2020	\$304.00
00005506	H3755	THINH QUOC NGUYEN	12/01/2020	\$1,315.00
00005507	H4749	THOMAS NGUYEN	12/01/2020	\$2,455.00
00005508	H4734	THU-DUNG TRAN NGUYEN	12/01/2020	\$1,900.00
00005509	H1302	THUY NGUYEN	12/01/2020	\$1,424.00
00005510	H3882	THUY NGUYEN	12/01/2020	\$597.00
00005511	H4772	THUY NGUYEN	12/01/2020	\$2,277.00
00005512	H3331	THUYHUONG THI NGUYEN	12/01/2020	\$1,170.00
00005513	H9045	TIEP NGUYEN	12/01/2020	\$1,896.00
00005514	H00046	TIM NGUYEN	12/01/2020	\$941.00
00005515	H2473	TIMMY NGUYEN	12/01/2020	\$3,021.00
00005516	H4349	TRACY TRUC NGUYEN	12/01/2020	\$898.00
00005517	H4805	TRAM ANH NGUYEN	12/01/2020	\$1,372.00
00005518	H4636	TRANG NGUYEN	12/01/2020	\$1,864.00
00005519	H3469	TUAN HOANG NGUYEN	12/01/2020	\$1,695.00
00005520	H4243	TUAN NGOC NGUYEN	12/01/2020	\$1,992.00
00005521	H3737	TUNG QUOC NGUYEN	12/01/2020	\$2,247.00
00005522	H4069	TUNG XUAN NGUYEN	12/01/2020	\$1,348.00
00005523	H4677	TUONG LAN DAI NGUYEN	12/01/2020	\$1,886.00
00005524	H4643	TUYET MAI NGUYEN	12/01/2020	\$1,238.00
00005525	H1937	TUYET TRINH NGUYEN	12/01/2020	\$1,506.00
00005526	H4166	TUYET TRINH NGUYEN	12/01/2020	\$1,156.00
00005527	H4766	UYEN NGUYEN	12/01/2020	\$1,688.00

CITY OF GARDEN GROVE
FEFM001 Warrant Register
Check Dates Between Nov 26, 2020 and Dec 1, 2020

Report Generated on Dec 1, 2020 1:06:54 PM

Page 18

Check	Vendor #	Vendor Name	Issue Date	Check Amount
00005528	H3655	VAN HUY NGUYEN	12/01/2020	\$1,842.00
00005529	H3852	SOAN P NGUYEN, VANANH & DO	12/01/2020	\$2,022.00
00005530	H4570	VIVIAN NGUYEN	12/01/2020	\$1,339.00
00005531	H4755	NGUYEN, VY & THI	12/01/2020	\$1,783.00
00005532	H2501	CANG NGUYEN	12/01/2020	\$1,182.00
00005533	H2550	CUONG CHI NGUYEN	12/01/2020	\$5,494.00
00005534	H2337	DUNG VAN NGUYEN	12/01/2020	\$1,117.00
00005535	H3012	HAN NGUYEN	12/01/2020	\$1,026.00
00005536	H1766	HUNG C NGUYEN	12/01/2020	\$1,805.00
00005537	H3061	HUY NGUYEN	12/01/2020	\$2,108.00
00005538	H3096	HUYEN TT NGUYEN	12/01/2020	\$4,311.00
00005539	H2956	JAMES NGUYEN	12/01/2020	\$1,225.00
00005540	H1552	LAN PHUONG THI NGUYEN	12/01/2020	\$2,241.00
00005541	H2409	LAN-NGOC NGUYEN	12/01/2020	\$1,362.00
00005542	H3086	LANI LAN T NGUYEN	12/01/2020	\$1,137.00
00005543	H2812	MINH NGOC NGUYEN	12/01/2020	\$1,453.00
00005544	H2511	PERRY NGUYEN	12/01/2020	\$1,122.00
00005545	H2637	THANH NGUYEN	12/01/2020	\$3,436.00
00005546	H2610	THANH-TUYEN NGUYEN	12/01/2020	\$2,223.00
00005547	H2479	THINH THI NGUYEN	12/01/2020	\$7,020.00
00005548	H2561	TIFFANY NGUYEN	12/01/2020	\$2,955.00
00005549	H2885	TIM NGUYEN	12/01/2020	\$1,516.00
00005550	H3070	WIN NGUYEN	12/01/2020	\$1,557.00
00005551	H2912	XUAN YEN NGUYEN	12/01/2020	\$1,142.00
00005552	H3366	PHIYEN TERESA NGUYEN-LAM	12/01/2020	\$1,510.00
00005553	H3802	DIANA NGUYEN-THIEN-NH	12/01/2020	\$2,534.00
00005554	H4725	NIGUEL EQUITY PARTNERS, LLC	12/01/2020	\$1,474.00
00005555	H2681	NNT PROPERTIES, LLC	12/01/2020	\$1,816.00
00005556	H00029	NOGAL FELIZ APARTMENTS	12/01/2020	\$1,035.00
00005557	H3952	NORMANDY APARTMENTS, LLC	12/01/2020	\$992.00
00005558	H1141	OLIVEWOOD APTS	12/01/2020	\$236.00
00005559	H3822	MARIEL J OLSEN	12/01/2020	\$1,253.00
00005560	H00030	OLYMPIA CAPITAL CORPORATION	12/01/2020	\$1,328.00
00005561	H4597	JOHN OMDAHL	12/01/2020	\$813.00
00005562	H9048	ORANGE COUNTY COMMUNITY HOUSING CORP	12/01/2020	\$28,135.00

CITY OF GARDEN GROVE
FEFM001 Warrant Register
Check Dates Between Nov 26, 2020 and Dec 1, 2020

Report Generated on Dec 1, 2020 1:06:54 PM

Page 19

Check	Vendor #	Vendor Name	Issue Date	Check Amount
00005563	H1622	ORANGE TREE APTS	12/01/2020	\$14,250.00
00005564	H4761	ORRWAY APTS HOMES, LLC	12/01/2020	\$1,472.00
00005565	H2516	SUIKO OZAKI	12/01/2020	\$1,349.00
00005566	H4495	P & J PROPERTY MANAGEMENT	12/01/2020	\$2,494.00
00005567	H1776	BRADRAKUMAR L PAHU	12/01/2020	\$2,466.00
00005568	H4577	PALM COURT APARTMENTS	12/01/2020	\$1,426.00
00005569	H1328	PALM ISLAND	12/01/2020	\$12,635.00
00005570	H4335	PALM VISTA APTS - RENTAL OFFICE -	12/01/2020	\$1,113.00
00005571	H4477	PARISIAN APARTMENTS, LP	12/01/2020	\$1,243.00
00005572	H4487	PARK LANDING APARTMENTS	12/01/2020	\$1,286.00
00005573	H0254	PARK PLACE APTS LLP	12/01/2020	\$5,913.00
00005574	H4307	JIN PARK	12/01/2020	\$1,500.00
00005575	H8794	PATEL DILIP M	12/01/2020	\$4,213.00
00005576	H3249	SMITA DIPAK PATEL	12/01/2020	\$1,176.00
00005577	H3111	PELICAN INVESTMENTS #6, LLC	12/01/2020	\$3,058.00
00005578	H4370	PELICAN INVESTMENTS #8, LLC	12/01/2020	\$1,707.00
00005579	H3544	PELICAN INVESTMENTS, LLC	12/01/2020	\$671.00
00005580	H3386	PETITE ELISE, LLC	12/01/2020	\$1,738.00
00005581	H4176	BINH Q PHAM	12/01/2020	\$1,517.00
00005582	H4210	CAROLINE PHAM	12/01/2020	\$1,723.00
00005583	H3408	CHIEN DINH PHAM	12/01/2020	\$726.00
00005584	H4743	CHINH VAN PHAM	12/01/2020	\$1,639.00
00005585	H1651	DAVID DUNG PHAM	12/01/2020	\$2,151.00
00005586	H9709	DAVID LINH PHAM	12/01/2020	\$2,051.00
00005587	H4398	DUNG TIEN PHAM	12/01/2020	\$1,440.00
00005588	H3912	HIEU PHAM	12/01/2020	\$1,877.00
00005589	H1080	HOANG PHAM	12/01/2020	\$4,356.00
00005590	H2305	KHANG PHAM	12/01/2020	\$1,003.00
00005591	H1971	KHANH CONG PHAM	12/01/2020	\$1,487.00
00005592	H1117	LUCY PHAM, KIM ANH OR PHAM	12/01/2020	\$3,534.00
00005593	H0788	LAN VAN PHAM	12/01/2020	\$2,870.00
00005594	H4095	LIEN PHAM	12/01/2020	\$1,297.00
00005595	H2243	MINH VAN PHAM	12/01/2020	\$1,627.00
00005596	H4033	NGHIA PHAM	12/01/2020	\$1,625.00
00005597	H4724	NHAC T PHAM	12/01/2020	\$1,642.00

CITY OF GARDEN GROVE
FEFM001 Warrant Register
Check Dates Between Nov 26, 2020 and Dec 1, 2020

Report Generated on Dec 1, 2020 1:06:54 PM

Page 20

Check	Vendor #	Vendor Name	Issue Date	Check Amount
00005598	H4683	PAULINE TRAM PHAM	12/01/2020	\$1,656.00
00005599	H3773	PHUONG T PHAM	12/01/2020	\$1,281.00
00005600	H4501	QUYNH GIAO PHAM	12/01/2020	\$2,663.00
00005601	H3786	QUYNH-ANH HOANG PHAM	12/01/2020	\$1,737.00
00005602	H4213	SON THAI PHAM	12/01/2020	\$3,073.00
00005603	H3302	THANH QUOC PHAM	12/01/2020	\$3,518.00
00005604	H2255	TIM PHAM	12/01/2020	\$2,942.00
00005605	H4651	TRANG PHAM	12/01/2020	\$2,379.00
00005606	H2065	TRI PHAM	12/01/2020	\$2,140.00
00005607	H4593	TRUONG TAI PHAM	12/01/2020	\$2,339.00
00005608	H4105	TUAN A PHAM	12/01/2020	\$1,208.00
00005609	H4537	TUAN A PHAM	12/01/2020	\$945.00
00005610	H3880	VAN LOAN THI PHAM	12/01/2020	\$981.00
00005611	H4503	VERONIQUE PHAM	12/01/2020	\$1,470.00
00005612	H3967	VU PHAM	12/01/2020	\$912.00
00005613	H2328	XUANNHA T PHAM	12/01/2020	\$1,092.00
00005614	H0595	HAI MINH PHAM	12/01/2020	\$9,075.00
00005615	H1932	HELEN PHAM	12/01/2020	\$1,025.00
00005616	H0651	QUANG PHAM	12/01/2020	\$1,467.00
00005617	H4685	KATHY PHAN	12/01/2020	\$2,574.00
00005618	H4188	OANH PHAN	12/01/2020	\$3,441.00
00005619	H4781	STEVEN PHAN	12/01/2020	\$1,436.00
00005620	H4408	TAMMY PHAN	12/01/2020	\$1,537.00
00005621	H3820	THANH T PHAN	12/01/2020	\$518.00
00005622	H4768	TRUNG QUANG PHAN	12/01/2020	\$1,485.00
00005623	H3257	DON PHAN	12/01/2020	\$1,291.00
00005624	H1101	TOAN CONG PHAN	12/01/2020	\$1,189.00
00005625	H3698	ART S PHARN	12/01/2020	\$1,677.00
00005626	H4701	ANH PHI	12/01/2020	\$2,391.00
00005627	H2863	PINE TREE PROPERTY, LLC	12/01/2020	\$1,016.00
00005628	H3464	PINEMEADOWS APARTMENTS ATTEN: LEASING OFFICE	12/01/2020	\$1,506.00
00005629	H3505	PJP PROPERTIES, LLC	12/01/2020	\$1,405.00
00005630	H1493	PLAZA PATRIA COURT LTD	12/01/2020	\$1,125.00
00005631	H4214	PLYMOUTH HRA	12/01/2020	\$494.05
00005632	H3769	PNB GREEN EXPANSION MGMT, LLC	12/01/2020	\$2,883.00

CITY OF GARDEN GROVE
FEFM001 Warrant Register
Check Dates Between Nov 26, 2020 and Dec 1, 2020

Report Generated on Dec 1, 2020 1:06:54 PM

Page 21

Check	Vendor #	Vendor Name	Issue Date	Check Amount
00005633	H4384	SAILESH POKAL	12/01/2020	\$1,072.00
00005634	H4795	POST STERLING COURT, LP	12/01/2020	\$1,117.00
00005635	H0182	LEO OR DEBORAH POWELL	12/01/2020	\$2,233.00
00005636	H3668	PRINCE NEW HORIZON VILLAGE	12/01/2020	\$5,001.00
00005637	H1967	RONNIE PUGH	12/01/2020	\$608.00
00005638	H2078	JAMIE QUACH	12/01/2020	\$1,062.00
00005639	H4306	SAN T QUACH	12/01/2020	\$1,286.00
00005640	H3994	DERRICK WILLIAM QUAN	12/01/2020	\$1,743.00
00005641	H4357	VAN-LAN QUAN	12/01/2020	\$2,740.00
00005642	H1448	GARY L QUINN	12/01/2020	\$817.00
00005643	H2458	D M RATANJEE	12/01/2020	\$1,021.00
00005644	H0978	RAVART PACIFIC, LP	12/01/2020	\$1,009.00
00005645	H3808	RAVENWOOD PROPERTIES, LLC	12/01/2020	\$1,347.00
00005646	H4801	RBJ INVESTMENTS CORP	12/01/2020	\$1,153.00
00005647	H4684	RED BLOSSOM INVESTMENTS, LLC	12/01/2020	\$1,332.00
00005648	H3184	ROGER LEE REED	12/01/2020	\$2,081.00
00005649	H3573	REO INTERNATIONAL CORPORATION	12/01/2020	\$1,302.00
00005650	H4932	RAYMOND REYES	12/01/2020	\$1,306.00
00005651	H3541	ROANOKE INC	12/01/2020	\$1,393.00
00005652	H1100	ROBERTA APTS, LP	12/01/2020	\$2,117.00
00005653	H3186	ROCEL PROPERTIES MGMT INC	12/01/2020	\$1,233.00
00005654	H1303	ALBERT/PATRICIA RODRIGUEZ	12/01/2020	\$763.00
00005655	H3631	CHARLENE ROSSIGNOL	12/01/2020	\$906.00
00005656	H1149	MIHRAN SABUNJIAN	12/01/2020	\$9,111.00
00005657	H4231	SALSOL PROPERTIES, LLC	12/01/2020	\$2,091.00
00005658	H4681	SAN MARINO	12/01/2020	\$210.00
00005659	H0858	PAT SARGENT	12/01/2020	\$1,363.00
00005660	H3340	JILL ANN SCHLEIFER	12/01/2020	\$2,582.00
00005661	H3488	CELESTE SCHWERMANN	12/01/2020	\$0.00
00005662	H4376	SCOTT G JOE	12/01/2020	\$966.00
00005663	H3528	ALFRED L SCULLIN	12/01/2020	\$1,452.00
00005664	H3151	LISA & BRYAN SEO	12/01/2020	\$2,860.00
00005665	H2952	ALVINA SERNA	12/01/2020	\$656.00
00005666	H4072	SERRANO WOODS, LP	12/01/2020	\$583.00
00005667	H4546	MOLLY SHIH	12/01/2020	\$1,698.00

CITY OF GARDEN GROVE
FEFM001 Warrant Register
Check Dates Between Nov 26, 2020 and Dec 1, 2020

Report Generated on Dec 1, 2020 1:06:54 PM

Page 22

Check	Vendor #	Vendor Name	Issue Date	Check Amount
00005668	H3699	SHREEVES PROPERTIES, LLC	12/01/2020	\$4,323.00
00005669	H3779	IRV D SIGEL	12/01/2020	\$1,636.00
00005670	H4150	SILVER COVE APARTMENTS, LP	12/01/2020	\$1,173.00
00005671	H4451	IRVIN SILVERSTEIN	12/01/2020	\$1,430.00
00005672	H1182	SINGING TREE	12/01/2020	\$1,335.00
00005673	H3459	BAY SIU	12/01/2020	\$1,442.00
00005674	H4778	SOCN, LLC	12/01/2020	\$1,198.00
00005675	H00055	LLC SOUTHCOAST CAPITAL HOLDINGS	12/01/2020	\$1,126.00
00005676	H1686	JAMES SPEARS	12/01/2020	\$1,163.00
00005677	H4145	SPRINGDALE STREET APARTMENTS	12/01/2020	\$2,476.00
00005678	H3835	SPRINGSIDE, LLC	12/01/2020	\$7,222.00
00005679	H3038	STANTON GROUP THREE, LLC	12/01/2020	\$7,012.00
00005680	H4566	STANTON GROUP, LLC	12/01/2020	\$1,957.00
00005681	H1277	STEWART PROPERTIES	12/01/2020	\$1,125.00
00005682	H0403	ERICA STIDHAM	12/01/2020	\$4,986.00
00005683	H0359	STUART DRIVE/ROSE GARDEN APTS	12/01/2020	\$92,385.00
00005684	H1147	UN SU	12/01/2020	\$2,274.00
00005685	H2049	SUNGROVE SENIOR APTS	12/01/2020	\$23,039.00
00005686	H3805	SUNNYGATE, LLC	12/01/2020	\$2,569.00
00005687	H3766	SUNRISE VILLAGE PROPERTIES, LLC	12/01/2020	\$7,846.00
00005688	H2822	SUNWISE PROPERTIES, LLC	12/01/2020	\$725.00
00005689	H4484	EMILE J SWEIDA	12/01/2020	\$1,165.00
00005690	H4543	SYCAMORE COURT APARTMENTS	12/01/2020	\$10,087.00
00005691	H4178	T AND G TRANG'S CREDIT TRUST UDT 5/1/02	12/01/2020	\$2,548.00
00005692	H4449	VINH TA	12/01/2020	\$2,218.00
00005693	H4081	ALI TAHAMI	12/01/2020	\$2,017.00
00005694	H3614	TAMERLANE APARTMENTS	12/01/2020	\$1,028.00
00005695	H2487	TAMERLANE ASSOCIATES, LLC	12/01/2020	\$2,539.00
00005696	H3432	ENLIANG T TANG	12/01/2020	\$1,232.00
00005697	H3527	TDT WASHINGTON, LLC	12/01/2020	\$1,884.00
00005698	H4653	TH 12622 MORNINGSIDE, LLC	12/01/2020	\$325.00
00005699	H2875	HENRY THACH	12/01/2020	\$2,405.00
00005700	H4731	LYNN THAI	12/01/2020	\$1,311.00
00005701	H4628	PAULA THAI	12/01/2020	\$3,380.00
00005702	H2975	THE BERNTH FAMILY TRUST	12/01/2020	\$2,645.00

CITY OF GARDEN GROVE
FEFM001 Warrant Register
Check Dates Between Nov 26, 2020 and Dec 1, 2020

Report Generated on Dec 1, 2020 1:06:54 PM

Page 23

Check	Vendor #	Vendor Name	Issue Date	Check Amount
00005703	H4388	THE CORINTHIAN APARTMENTS	12/01/2020	\$806.00
00005704	H4391	THE FLORENTINE APTS	12/01/2020	\$1,766.00
00005705	H2990	THE GROVE SENIOR APARTMENTS	12/01/2020	\$41,780.00
00005706	H4759	THE KELVIN APARTMENTS	12/01/2020	\$1,731.00
00005707	H4390	THE MEDITERRANEAN APTS	12/01/2020	\$997.00
00005708	H1007	THE ROSE GARDEN APTS	12/01/2020	\$8,664.00
00005709	H4633	THSW PARTNERS, LLC	12/01/2020	\$6,436.00
00005710	H3260	ANA MARIA THULSIRAJ	12/01/2020	\$2,078.00
00005711	H00053	TIC INVESTMENT COMPANY LLC	12/01/2020	\$3,204.00
00005712	H4599	TIC INVESTMENT COMPANY, LLC	12/01/2020	\$5,099.00
00005713	H4600	TIC INVESTMENT COMPANY, LLC	12/01/2020	\$1,124.00
00005714	H4494	TLHA DOTY, LLC	12/01/2020	\$2,769.00
00005715	H4219	TLHA PALM, LLC	12/01/2020	\$2,122.00
00005716	H3827	TN INVESTMENTS GROUP, LLC	12/01/2020	\$12,645.00
00005717	H3828	TN INVESTMENTS GROUP, LLC	12/01/2020	\$1,601.00
00005718	H3829	TN INVESTMENTS GROUP, LLC	12/01/2020	\$1,165.00
00005719	H3830	TN INVESTMENTS GROUP, LLC	12/01/2020	\$3,502.00
00005720	H3831	TN INVESTMENTS GROUP, LLC	12/01/2020	\$1,248.00
00005721	H3939	TN INVESTMENTS PROPERTIES, LLC	12/01/2020	\$23,833.00
00005722	H4753	TNL PROPERTY, LLC	12/01/2020	\$2,324.00
00005723	H1212	KIMTRUNG THI TO	12/01/2020	\$1,344.00
00005724	H0855	VAN THU TO	12/01/2020	\$4,825.00
00005725	H4492	TOC TOC, LLC	12/01/2020	\$3,474.00
00005726	H3377	TAP THAT TON	12/01/2020	\$1,800.00
00005727	H1454	KHANH TON	12/01/2020	\$2,344.00
00005728	H4041	JOANNE C TONNU	12/01/2020	\$2,527.00
00005729	H3902	TOPADVANCED, LLC	12/01/2020	\$3,729.00
00005730	H1789	TRAN'S APARTMENTS	12/01/2020	\$5,482.00
00005731	H4099	ANDREW TRAN	12/01/2020	\$934.00
00005732	H4407	ANDREW TRAN	12/01/2020	\$3,445.00
00005733	H7723	ANH TUYET T TRAN	12/01/2020	\$1,076.00
00005734	H4727	ANNA THI TRAN	12/01/2020	\$1,137.00
00005735	H4012	CATHY TRAN	12/01/2020	\$1,468.00
00005736	H4798	CHRISTINE LINH TRAN	12/01/2020	\$1,306.00
00005737	H2027	FREDERICK M TRAN	12/01/2020	\$1,218.00

CITY OF GARDEN GROVE
FEFM001 Warrant Register
Check Dates Between Nov 26, 2020 and Dec 1, 2020

Report Generated on Dec 1, 2020 1:06:54 PM

Page 24

Check	Vendor #	Vendor Name	Issue Date	Check Amount
00005738	H4541	HANG TRAN	12/01/2020	\$1,356.00
00005739	H3646	HENRY TRAN	12/01/2020	\$1,305.00
00005740	H1203	JACLYN TRAN, HIEP OR TRAN	12/01/2020	\$3,293.00
00005741	H3554	HO VAN TRAN	12/01/2020	\$4,366.00
00005742	H3896	HOA TRAN	12/01/2020	\$1,413.00
00005743	H3142	HOA THU TRAN	12/01/2020	\$1,216.00
00005744	H3456	HUNG QUOC TRAN	12/01/2020	\$1,122.00
00005745	H00044	HUONG TRAN	12/01/2020	\$2,202.00
00005746	H00057	HUYEN TRAN	12/01/2020	\$2,884.00
00005747	H3403	JANE TRAN	12/01/2020	\$1,302.00
00005748	H4270	JIM DUC TRAN	12/01/2020	\$1,555.00
00005749	H4698	JOHNNY TRAN	12/01/2020	\$2,237.00
00005750	H4251	JOSEPH QUANG TRAN	12/01/2020	\$462.00
00005751	H4499	JOSEPHINE TRAN	12/01/2020	\$1,870.00
00005752	H4158	KEVIN THANH TRAN	12/01/2020	\$1,462.00
00005753	H3517	KIM VAN TRAN	12/01/2020	\$1,243.00
00005754	H4276	LAY THI TRAN	12/01/2020	\$1,610.00
00005755	H4130	LOC H TRAN	12/01/2020	\$1,832.00
00005756	H4441	LUAN D TRAN	12/01/2020	\$948.00
00005757	H3775	LUCIA THUY TRAN	12/01/2020	\$941.00
00005758	H4602	MAI TRAN	12/01/2020	\$3,056.00
00005759	H3442	MARY TRAN	12/01/2020	\$1,040.00
00005760	H4732	MINH TRAN	12/01/2020	\$1,340.00
00005761	H4059	MY T TRAN	12/01/2020	\$2,262.00
00005762	H4687	NGAN TRAN	12/01/2020	\$3,153.00
00005763	H3211	NGOC THI TRAN	12/01/2020	\$1,545.00
00005764	H4378	NHUT NGUYEN TRAN	12/01/2020	\$3,165.00
00005765	H4216	SONNY TRAN	12/01/2020	\$813.00
00005766	H3530	TAM ANH TRAN	12/01/2020	\$2,816.00
00005767	H4198	TAM MINH TRAN	12/01/2020	\$1,640.00
00005768	H3742	THERESA T TRAN	12/01/2020	\$243.00
00005769	H3744	THERESA T TRAN	12/01/2020	\$1,136.00
00005770	H4291	THONG TRAN	12/01/2020	\$1,125.00
00005771	H3371	THU HUONG THI TRAN	12/01/2020	\$824.00
00005772	H4394	TIM TRAN	12/01/2020	\$1,331.00

CITY OF GARDEN GROVE
FEFM001 Warrant Register
Check Dates Between Nov 26, 2020 and Dec 1, 2020

Report Generated on Dec 1, 2020 1:06:54 PM

Page 25

Check	Vendor #	Vendor Name	Issue Date	Check Amount
00005773	H4573	TINA TRAN	12/01/2020	\$2,576.00
00005774	H00025	TONY TRAN	12/01/2020	\$1,581.00
00005775	H3709	TRI TRAN	12/01/2020	\$1,355.00
00005776	H4507	TRUNG H TRAN	12/01/2020	\$1,279.00
00005777	H3163	TRUYEN & HELEN TRAN	12/01/2020	\$2,318.00
00005778	H3220	TU TRAN	12/01/2020	\$1,416.00
00005779	H4265	VAN TRAN	12/01/2020	\$772.00
00005780	H3253	VICTORIA TRAN	12/01/2020	\$1,062.00
00005781	H0386	BAU TRAN	12/01/2020	\$976.00
00005782	H3227	PAUL TUAN DUC TRAN	12/01/2020	\$1,378.00
00005783	H2712	PHUONG THUY TRAN	12/01/2020	\$1,600.00
00005784	H1903	THU-HANG TRAN	12/01/2020	\$3,109.00
00005785	H2776	TUAN HUY TRAN	12/01/2020	\$1,270.00
00005786	H1166	TOM TRANG	12/01/2020	\$2,028.00
00005787	H4136	HONG QUANG TRIEU	12/01/2020	\$1,065.00
00005788	H4266	NANCY TRIEU	12/01/2020	\$1,327.00
00005789	H2231	EMMA TRINH	12/01/2020	\$1,072.00
00005790	H4055	HAI TRINH	12/01/2020	\$1,662.00
00005791	H3759	THANH-MAI TRINH	12/01/2020	\$1,942.00
00005792	H4356	TUAN TRINH	12/01/2020	\$1,565.00
00005793	H0536	TUNG XUAN TRINH	12/01/2020	\$1,510.00
00005794	H3993	DUNG T TRUONG	12/01/2020	\$291.00
00005795	H4476	HANH NGOC TRUONG	12/01/2020	\$601.00
00005796	H4780	KENNY N TRUONG	12/01/2020	\$2,298.00
00005797	H4162	KHOA BUU TRUONG	12/01/2020	\$1,371.00
00005798	H4575	NATALIE TRUONG, STEVE OR HO	12/01/2020	\$1,605.00
00005799	H4704	TOMMY TRUONG	12/01/2020	\$1,600.00
00005800	H2729	QUYEN MY TRUONG	12/01/2020	\$1,416.00
00005801	H1813	CAROLINE TSAI	12/01/2020	\$3,079.00
00005802	H4445	YUNGLIN & SHU-MEI TSAO	12/01/2020	\$1,205.00
00005803	H3867	TU BI THIEN TAM	12/01/2020	\$1,153.00
00005804	H8168	TUDOR GROVE	12/01/2020	\$76,113.00
00005805	H4536	TUSTIN AFFORDABLE HOUSING	12/01/2020	\$1,411.00
00005806	H4030	TUSTIN SOUTHERN APTS - OFFICE	12/01/2020	\$1,541.00
00005807	H9100	V W PROPERTY	12/01/2020	\$4,230.00

CITY OF GARDEN GROVE
FEFM001 Warrant Register
Check Dates Between Nov 26, 2020 and Dec 1, 2020

Report Generated on Dec 1, 2020 1:06:54 PM

Page 26

Check	Vendor #	Vendor Name	Issue Date	Check Amount
00005808	H1541	CONNIE VALDEZ	12/01/2020	\$1,138.00
00005809	H0300	VALLEY VIEW SENIOR APTS	12/01/2020	\$24,439.00
00005810	H0814	MINH XUONG VAN	12/01/2020	\$751.00
00005811	H4661	RONALD VAN	12/01/2020	\$2,626.00
00005812	H2755	ARTURO ENRIQUEZ VAZQUEZ	12/01/2020	\$2,423.00
00005813	H4392	VERSAILLES APTS	12/01/2020	\$2,877.00
00005814	H4647	VILLA BARCELONA APTS	12/01/2020	\$1,687.00
00005815	H4809	VINE FULLER, LLC	12/01/2020	\$1,215.00
00005816	H4553	VINTAGE CANYON SR APTS	12/01/2020	\$1,048.00
00005817	H4625	VINTAGE FLAGSHIP, LLC	12/01/2020	\$2,796.00
00005818	H4185	ARTHUR E VIRAMONTES	12/01/2020	\$1,076.00
00005819	H3689	VJ SURGICAL, LLC	12/01/2020	\$1,061.00
00005820	H3628	VLE RENTAL, LLC	12/01/2020	\$4,874.00
00005821	H3132	HUNG MINH VO	12/01/2020	\$2,143.00
00005822	H4205	JEFF VO	12/01/2020	\$1,148.00
00005823	H4821	JEFFREY Q VO	12/01/2020	\$1,532.00
00005824	H2134	KHANH MAI VO	12/01/2020	\$4,859.00
00005825	H4531	LOAN VO	12/01/2020	\$1,744.00
00005826	H3938	LOC ANH VO	12/01/2020	\$1,074.00
00005827	H4787	MICKEY VO	12/01/2020	\$2,265.00
00005828	H1481	TINA NGA VOLE	12/01/2020	\$2,110.00
00005829	H3718	NIPA D VORA	12/01/2020	\$2,354.00
00005830	H3907	ANNIE VU	12/01/2020	\$1,171.00
00005831	H2123	DAT VU	12/01/2020	\$14,390.00
00005832	H9104	DAVID VU	12/01/2020	\$1,154.00
00005833	H4098	DEAN VU	12/01/2020	\$1,664.00
00005834	H4632	DEANNA PHUONG VU	12/01/2020	\$1,710.00
00005835	H4560	HOA VU	12/01/2020	\$1,248.00
00005836	H3918	HUAN VU	12/01/2020	\$1,142.00
00005837	H4657	KRYSTINA VU	12/01/2020	\$1,543.00
00005838	H4197	LEO M VU	12/01/2020	\$1,736.00
00005839	H4323	LINH DUY VU	12/01/2020	\$2,650.00
00005840	H3599	MARY ANN VU	12/01/2020	\$846.00
00005841	H4549	MINH VU	12/01/2020	\$724.00
00005842	H3760	NAM H VU	12/01/2020	\$1,242.00

CITY OF GARDEN GROVE
FEFM001 Warrant Register
Check Dates Between Nov 26, 2020 and Dec 1, 2020

Report Generated on Dec 1, 2020 1:06:54 PM

Page 27

Check	Vendor #	Vendor Name	Issue Date	Check Amount
00005843	H3274	PHUONG MINH VU	12/01/2020	\$1,470.00
00005844	H4676	QUANG DANG VU	12/01/2020	\$1,086.00
00005845	H3823	TAN DUY VU	12/01/2020	\$2,862.00
00005846	H2823	TRUNG QUOC VU	12/01/2020	\$2,841.00
00005847	H0883	TUONG MANH VU	12/01/2020	\$2,161.00
00005848	H3928	VIVIAN VU	12/01/2020	\$2,653.00
00005849	H4807	YEN T VU	12/01/2020	\$1,510.00
00005850	H00034	HAO DUC VUONG	12/01/2020	\$1,413.00
00005851	H4432	HELEN DO VUONG	12/01/2020	\$1,754.00
00005852	H4278	PETER H VUONG	12/01/2020	\$1,559.00
00005853	H4642	DAVID WALD	12/01/2020	\$933.00
00005854	H9105	WALDEN APTS	12/01/2020	\$5,037.00
00005855	H1725	WALDEN GLEN APTS	12/01/2020	\$1,248.00
00005856	H4489	HO PONG WAN	12/01/2020	\$1,188.00
00005857	H2084	CHARLES WANG	12/01/2020	\$4,739.00
00005858	H2253	SUZY WANG	12/01/2020	\$4,121.00
00005859	H4204	WASHINGTON COUNTY HRA	12/01/2020	\$702.43
00005860	H3844	STELLA WEGENER	12/01/2020	\$951.00
00005861	H0867	IRVING WEISER	12/01/2020	\$828.00
00005862	H9106	WEISSER INVESTMENTS	12/01/2020	\$7,138.00
00005863	H4530	WESLEY VILLAGE APARTMENTS	12/01/2020	\$5,364.00
00005864	H0442	HENRY B WESSELN	12/01/2020	\$2,314.00
00005865	H1238	WESTCHESTER PARK, LP	12/01/2020	\$1,584.00
00005866	H3468	WESTLAKE APARTMENTS, LLC	12/01/2020	\$7,314.00
00005867	H2684	WESTMINSTER HOUSING PARTNER, LP	12/01/2020	\$9,988.00
00005868	H2986	CINDY OR ED WICK	12/01/2020	\$1,000.00
00005869	H0029	WILLOWICK ROYAL	12/01/2020	\$409.00
00005870	H4424	WILSHIRE CREST	12/01/2020	\$1,608.00
00005871	H4523	WINDMILL APARTMENTS	12/01/2020	\$6,369.00
00005872	H9108	WINDSOR TOWNE, LP	12/01/2020	\$843.00
00005873	H4608	WINDWOOD GLEN APTS	12/01/2020	\$1,040.00
00005874	H9109	WINNIE INVESTMENT	12/01/2020	\$6,153.00
00005875	H3286	WINSTON PLACE, LLC	12/01/2020	\$1,270.00
00005876	H4232	WONDERFUL IDEA, LLC	12/01/2020	\$1,090.00
00005877	H5169	GIN O WONG	12/01/2020	\$7,280.00

CITY OF GARDEN GROVE
FEFM001 Warrant Register
Check Dates Between Nov 26, 2020 and Dec 1, 2020

Report Generated on Dec 1, 2020 1:06:54 PM

Page 28

Check	Vendor #	Vendor Name	Issue Date	Check Amount
00005878	H3592	PHILLIP WONG	12/01/2020	\$1,461.00
00005879	H4311	THOMAS G WONG	12/01/2020	\$1,844.00
00005880	H4709	WOODBIDGE VILLAS APARTMENT HOMES	12/01/2020	\$1,541.00
00005881	H4733	WOODBIDGE VILLAS PARTNERS	12/01/2020	\$1,047.00
00005882	H0165	LEON SHU YAU	12/01/2020	\$525.00
00005883	H4806	JIYUN YEOM	12/01/2020	\$1,978.00
00005884	H4168	HENRY H YOUNG	12/01/2020	\$1,320.00
00005885	H3935	ROY ZARGARI	12/01/2020	\$499.00
00005886	H4596	EUGENIA ZASLAVSKY	12/01/2020	\$4,181.00
00005887	H3730	GEORGE ZHAO	12/01/2020	\$1,397.00
00667616	H4194	WILLIAM ADAMS	12/01/2020	\$1,111.00
00667617	H4534	ALISO VIEJO 621, LP	12/01/2020	\$1,026.00
00667618	H2616	ANAHEIM REVITALIZATION II PART	12/01/2020	\$2,404.00
00667619	H2959	ANAHEIM REVITALIZATION PARTNERS, LP	12/01/2020	\$454.00
00667620	H4705	ANAHEIM REVITALIZATION IV PARTNERS, LP	12/01/2020	\$1,210.00
00667621	H4722	ANAHEIM REVITALIZATION PARTNERS III LP	12/01/2020	\$1,615.00
00667622	H7330	BAHIA VILLAGE MOBILEHOME PARK	12/01/2020	\$902.00
00667623	H0950	RICHARD BUI JR	12/01/2020	\$3,218.00
00667624	H2035	RICHARD BUI JR	12/01/2020	\$1,107.00
00667625	H3596	JIMMY QUOC BUI	12/01/2020	\$4,162.00
00667626	H4355	LAN HUYNH NGOC BUI	12/01/2020	\$1,101.00
00667627	H0432	PHAT BUI	12/01/2020	\$2,292.00
00667628	H1455	SON MINH BUI	12/01/2020	\$1,282.00
00667629	H4756	TAN H BUI	12/01/2020	\$1,425.00
00667630	H4238	TINH TIEN BUI	12/01/2020	\$342.00
00667631	H0289	RONALD CALKINS	12/01/2020	\$1,345.00
00667632	H9009	CHANTECLAIR APTS	12/01/2020	\$1,153.00
00667633	H2701	DAVID CHEN	12/01/2020	\$785.00
00667634	H4584	JOON CHOI	12/01/2020	\$5,474.00
00667635	H4671	ROBERT CHRISTMAN	12/01/2020	\$1,906.00
00667636	H4617	MEI-LING CHU	12/01/2020	\$535.00
00667637	H00054	CITY OF FLAGSTAFF HOUSING AUTHORITY	12/01/2020	\$923.16
00667638	H4648	KIM CLARY	12/01/2020	\$1,195.00
00667639	H4773	CMIF III CORONADO PALMS, LLC	12/01/2020	\$1,297.00
00667640	H4380	CRESTWOOD ON 7, LLC	12/01/2020	\$3,118.00

CITY OF GARDEN GROVE
FEFM001 Warrant Register
Check Dates Between Nov 26, 2020 and Dec 1, 2020

Report Generated on Dec 1, 2020 1:06:54 PM

Page 29

Check	Vendor #	Vendor Name	Issue Date	Check Amount
00667641	H1198	JACK CROCKETT	12/01/2020	\$4,450.00
00667642	H4764	KHA T CUNG	12/01/2020	\$1,497.00
00667643	H9095	DAISY VI ASSOCIATES LTD	12/01/2020	\$4,619.00
00667644	H4824	TIM Q DANG	12/01/2020	\$1,884.00
00667645	H0168	STACY HOA TUOI DANG	12/01/2020	\$1,690.00
00667646	H00050	MICHELLE DAO	12/01/2020	\$1,649.00
00667647	H4690	KIM-ANH T DINH	12/01/2020	\$2,822.00
00667648	H4533	MINH TAM DO	12/01/2020	\$1,627.00
00667649	H4790	NHI C DO, PHUONG V & NGUYEN	12/01/2020	\$2,357.00
00667650	H4693	THO DO	12/01/2020	\$2,524.00
00667651	H4222	THUAN DO	12/01/2020	\$1,172.00
00667652	H3422	DINH T DOAN	12/01/2020	\$1,380.00
00667653	H00043	MICHAEL DOAN	12/01/2020	\$1,142.00
00667654	H1395	HELMUT DONNER	12/01/2020	\$2,452.00
00667655	H00061	DULILEON NINE LLC	12/01/2020	\$2,328.00
00667656	H4348	LAN DUONG	12/01/2020	\$1,284.00
00667657	H4187	EL CAMINO LU, LLC	12/01/2020	\$644.00
00667658	H4016	ELDEN EAST APARTMENTS	12/01/2020	\$1,021.00
00667659	H3075	EMERALD GARDENS APT	12/01/2020	\$1,058.00
00667660	H5060	EUCLID PARK APTS	12/01/2020	\$1,304.00
00667661	H4813	FENWAY PROPERTIES	12/01/2020	\$1,392.00
00667662	H2768	DALE A FULLWOOD	12/01/2020	\$992.00
00667663	H3857	GIA VU, INC	12/01/2020	\$950.00
00667664	H4193	GROVE PARK, LLC	12/01/2020	\$3,480.00
00667665	H1629	MANH MINH HA	12/01/2020	\$979.00
00667666	H4386	RICHARD D HANSEN	12/01/2020	\$1,183.00
00667667	H3218	KULJIT HARA	12/01/2020	\$966.00
00667668	H1979	STEVE HARA	12/01/2020	\$6,645.00
00667669	H4703	HERMOSA VILLAGE PHASE I HOUSING PARTNERS, LP	12/01/2020	\$1,085.00
00667670	H4128	THOMAS P HO	12/01/2020	\$1,510.00
00667671	H1873	JAMES HOANG	12/01/2020	\$4,123.00
00667672	H3022	NICK HOFFMAN	12/01/2020	\$812.00
00667673	H3140	CHONG WEI HUANG	12/01/2020	\$2,730.00
00667674	H4810	DOANH HUYNH	12/01/2020	\$1,497.00
00667675	H3473	NATALIE N HUYNH	12/01/2020	\$2,470.00

CITY OF GARDEN GROVE
FEFM001 Warrant Register
Check Dates Between Nov 26, 2020 and Dec 1, 2020

Report Generated on Dec 1, 2020 1:06:54 PM

Page 30

Check	Vendor #	Vendor Name	Issue Date	Check Amount
00667676	H1830	NGHIA TRUNG HUYNH	12/01/2020	\$2,412.00
00667677	H3095	TRANG HUYNH	12/01/2020	\$3,457.00
00667678	H4440	JEANNE JURADO TRUSTEE	12/01/2020	\$1,615.00
00667679	H3109	LINDA JOHNSON	12/01/2020	\$2,852.00
00667680	H3337	JOMARC PROPERTIES LTD	12/01/2020	\$9,658.00
00667681	H4822	KEITH JORGENSEN	12/01/2020	\$1,144.00
00667682	H4579	JOSEPH & KIM CORP	12/01/2020	\$1,121.00
00667683	H2641	KDF HERMOSA, LP	12/01/2020	\$4,454.00
00667684	H3083	KDF MALABAR, LP	12/01/2020	\$36,400.00
00667685	H2403	KDF SEA WIND, LP	12/01/2020	\$1,263.00
00667686	H1217	MARTIN KLEIN	12/01/2020	\$846.00
00667687	H2011	M I KOLSY	12/01/2020	\$684.00
00667688	H3683	WILLIAM KUNZMAN	12/01/2020	\$1,500.00
00667689	H4789	THOMAS KWON	12/01/2020	\$1,678.00
00667690	H00045	CHRISTINE M LAM	12/01/2020	\$2,599.00
00667691	H4284	LE FAMILY TRUST	12/01/2020	\$3,954.00
00667692	H1638	DON LE	12/01/2020	\$772.00
00667693	H3740	DONALD LE	12/01/2020	\$1,169.00
00667694	H4622	HUY LE	12/01/2020	\$2,377.00
00667695	H3380	NGHIA V LE	12/01/2020	\$2,200.00
00667696	H1531	TRACEY LE	12/01/2020	\$1,242.00
00667697	H1423	VIET Q LE	12/01/2020	\$750.00
00667698	H0298	YENNHI LE	12/01/2020	\$1,372.00
00667699	H0167	BAO GIA LE	12/01/2020	\$2,555.00
00667700	H4132	HOABINH LE-MUNZER	12/01/2020	\$763.00
00667701	H4694	DOUG LEONG	12/01/2020	\$1,242.00
00667702	H0216	ALICE LIAO	12/01/2020	\$2,330.00
00667703	H4748	LL PROPERTY LANDLORD, LLC	12/01/2020	\$1,253.00
00667704	H4765	BUI LUONG	12/01/2020	\$1,267.00
00667705	H4820	VIVIAN Q LUU	12/01/2020	\$1,871.00
00667706	H0958	WILLIAM T MACDONALD	12/01/2020	\$2,431.00
00667707	H1705	MAGIC LAMP MOBILE HOME PARK	12/01/2020	\$1,242.00
00667708	H1188	LARRY MAH	12/01/2020	\$1,029.00
00667709	H2333	HANH T MAI-NGUYEN	12/01/2020	\$1,345.00
00667710	H1861	TERRY MAMMEN	12/01/2020	\$4,436.00

CITY OF GARDEN GROVE
FEFM001 Warrant Register
Check Dates Between Nov 26, 2020 and Dec 1, 2020

Report Generated on Dec 1, 2020 1:06:54 PM

Page 31

Check	Vendor #	Vendor Name	Issue Date	Check Amount
00667711	H3101	SUPUNNEE MANNIL	12/01/2020	\$2,425.00
00667712	H4675	ZHIYAN MAO	12/01/2020	\$2,517.00
00667713	H2110	MIDWAY INTEREST, LP	12/01/2020	\$3,679.00
00667714	H2998	JEAN MIYAMOTO	12/01/2020	\$48.00
00667715	H3043	MONARK, LP	12/01/2020	\$3,885.00
00667716	H0780	MONTEJO APARTMENTS	12/01/2020	\$1,586.00
00667717	H2741	ANDREW NGO	12/01/2020	\$1,990.00
00667718	H4184	KIM NGO	12/01/2020	\$783.00
00667719	H2386	MARY NGO	12/01/2020	\$5,672.00
00667720	H2478	HOA KIM NGO	12/01/2020	\$1,523.00
00667721	H0408	NGUYEN'S FAMILY INVESTMENTS, LP	12/01/2020	\$5,380.00
00667722	H4031	BACH THI NGUYEN	12/01/2020	\$1,082.00
00667723	H1184	BICHLE T NGUYEN	12/01/2020	\$3,784.00
00667724	H3176	BOYCE JR NGUYEN	12/01/2020	\$1,552.00
00667725	H4776	CHRISTINA M NGUYEN	12/01/2020	\$2,581.00
00667726	H3876	D DUY MD NGUYEN	12/01/2020	\$922.00
00667727	H3910	FRANK M NGUYEN	12/01/2020	\$1,504.00
00667728	H2192	HOC VAN NGUYEN	12/01/2020	\$1,631.00
00667729	H3799	LE THUY NGUYEN	12/01/2020	\$1,503.00
00667730	H4623	LINDA MAI NGUYEN	12/01/2020	\$1,972.00
00667731	H3676	LOAN THANH NGUYEN	12/01/2020	\$1,022.00
00667732	H4473	MAI NGUYEN	12/01/2020	\$1,929.00
00667733	H4061	NGUYEN, NICOLE U	12/01/2020	\$1,425.00
00667734	H4728	QUOC KIM NGUYEN	12/01/2020	\$1,742.00
00667735	H4529	STEVEN NGUYEN	12/01/2020	\$1,031.00
00667736	H9044	THANH VAN NGUYEN	12/01/2020	\$2,254.00
00667737	H4682	THUY T NGUYEN	12/01/2020	\$1,152.00
00667738	H4571	VINH K NGUYEN	12/01/2020	\$393.00
00667739	H3103	NICOLE UYEN NGUYEN	12/01/2020	\$1,563.00
00667740	H2879	PAULINE KIMPHUNG NGUYEN	12/01/2020	\$3,555.00
00667741	H2526	SHERRY LIEU NGUYEN	12/01/2020	\$1,047.00
00667742	H1027	TON SANH NGUYEN	12/01/2020	\$1,293.00
00667743	H3114	TRACY NGUYEN	12/01/2020	\$1,410.00
00667744	H2699	THUY-TIEN NGUYEN-TU	12/01/2020	\$2,113.00
00667745	H3404	NORTHWOOD PLACE	12/01/2020	\$4,040.00

CITY OF GARDEN GROVE
FEFM001 Warrant Register
Check Dates Between Nov 26, 2020 and Dec 1, 2020

Report Generated on Dec 1, 2020 1:06:54 PM

Page 32

Check	Vendor #	Vendor Name	Issue Date	Check Amount
00667746	H00041	OLIVIA THANH CAPITALS LLC	12/01/2020	\$2,418.00
00667747	H4644	PALMA VISTA APTS, LLC	12/01/2020	\$1,360.00
00667748	H1231	PARK VISTA APTS	12/01/2020	\$1,199.00
00667749	H2739	CHONG PIL PARK	12/01/2020	\$908.00
00667750	H3551	SUWAPANG PATTUMMADITH	12/01/2020	\$1,427.00
00667751	H4351	PAVILION PARK SENIOR 1 HOUSING PARTNERS, LP	12/01/2020	\$3,151.00
00667752	H4582	ANH THI PHAM	12/01/2020	\$1,563.00
00667753	H4800	DAVID VU PHAM	12/01/2020	\$1,529.00
00667754	H3817	QUYEN PHAM	12/01/2020	\$1,002.00
00667755	H2419	THANH PHAM	12/01/2020	\$385.00
00667756	H1049	TUNG PHAM	12/01/2020	\$1,430.00
00667757	H4315	VANTHI PHAM	12/01/2020	\$1,512.00
00667758	H1851	LOAN ANH THI PHAM	12/01/2020	\$1,287.00
00667759	H4786	HUNG PHAN	12/01/2020	\$2,639.00
00667760	H4624	VAN KHANH PHAN	12/01/2020	\$1,417.00
00667761	H00026	PLATINUM TRI BLOC, LLC	12/01/2020	\$1,545.00
00667762	H4509	PLAZA WOODS, LLC	12/01/2020	\$4,943.00
00667763	H4535	PORTOLA IRVINE, LP ANTON PORTOLA APARTMENTS	12/01/2020	\$1,334.00
00667764	H3801	RANCHO ALISAL	12/01/2020	\$1,655.00
00667765	H4353	RAYMOND AND LYNN RUAIS	12/01/2020	\$618.00
00667766	H4448	SE AMSTER	12/01/2020	\$1,133.00
00667767	H4241	SILO NORTHEAST, LLC	12/01/2020	\$2,846.00
00667768	H4811	STONECREST POINT APTS	12/01/2020	\$1,611.00
00667769	H4590	CATHY TA	12/01/2020	\$2,354.00
00667770	H4409	TERESINA APARTMENTS	12/01/2020	\$1,179.00
00667771	H00052	THE CAMBRIDGE	12/01/2020	\$1,165.00
00667772	H3041	THE KNOLLS	12/01/2020	\$453.00
00667773	H4578	THE OVERLOOK	12/01/2020	\$1,464.00
00667774	H1959	THOMSON EQUITIES	12/01/2020	\$1,159.00
00667775	H6710	THOMSON EQUITIES	12/01/2020	\$2,177.00
00667776	H00024	TIC INVESTMENT COMPANY, LLC	12/01/2020	\$2,037.00
00667777	H4720	TIC INVESTMENT COMPANY, LLC	12/01/2020	\$1,973.00
00667778	H4726	TIC INVESTMENT COMPANY, LLC	12/01/2020	\$5,173.00
00667779	H00060	TIC INVESTMENT LLC	12/01/2020	\$1,554.00
00667780	H4616	VINH THAT TON	12/01/2020	\$2,074.00

CITY OF GARDEN GROVE
FEFM001 Warrant Register
Check Dates Between Nov 26, 2020 and Dec 1, 2020

Report Generated on Dec 1, 2020 1:06:54 PM

Page 33

Check	Vendor #	Vendor Name	Issue Date	Check Amount
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00667784	H3686	LIEN KIM TRAN-NGUYEN	12/01/2020	\$66.00
00667785	H4422	TRG FULLERTON AFFORDABLE, LP / VENTANA APARTMENTS	12/01/2020	\$856.00
00667786	H4493	TRANG N TRINH	12/01/2020	\$1,166.00
00667787	H00056	LUCKY LUC TRUONG	12/01/2020	\$1,230.00
00667788	H2187	THUAN BICH TRUONG	12/01/2020	\$1,268.00
00667789	H2335	THUAN BICH TRUONG	12/01/2020	\$3,770.00
00667790	H2410	SON BICH TRUONG	12/01/2020	\$1,474.00
00667791	H0146	ANGELO S TURI	12/01/2020	\$2,546.00
00667792	H2982	MARCO VELASTEGUI	12/01/2020	\$1,301.00
00667793	H3943	VILLA CAPRI ESTATES	12/01/2020	\$1,844.00
00667794	H2717	THUA VINH	12/01/2020	\$719.00
00667795	H4662	VISTA DEL SOL APARTMENTS	12/01/2020	\$1,312.00
00667796	H9103	VISTA DEL SOL APTS	12/01/2020	\$1,082.00
00667797	H1723	KIMCHI VO	12/01/2020	\$1,646.00
00667798	H4338	NAM T VO	12/01/2020	\$726.00
00667799	H4327	THIEN T VO	12/01/2020	\$1,555.00
00667801	H1805	VPM BRIDGES APTS	12/01/2020	\$379.00
00667802	H3637	VPM MANAGEMENT	12/01/2020	\$1,122.00
00667803	H3088	VPM SHER LANE, LP	12/01/2020	\$1,189.00
00667804	H2900	DANNY VU	12/01/2020	\$1,664.00
00667805	H0719	NEIL E WEST	12/01/2020	\$1,291.00
00667806	H1934	WINDSOR-DAWSON, LP	12/01/2020	\$5,314.00
00667807	H3429	WINDWOOD KNOLL APARTMENTS	12/01/2020	\$2,829.00
00667808	H4762	WOODBRIIDGE WILLOWS	12/01/2020	\$3,542.00
00667809	H3506	WOODBURY SQUARE	12/01/2020	\$1,584.00
00667810	H4815	WOODSTONE VILLAGE / NNC WOODSTONE VILLAGE, LLC	12/01/2020	\$1,508.00
00667811	H0173	VINCE YIANG	12/01/2020	\$1,272.00
00667813	V00658	FRANCHISE TAX BOARD	12/01/2020	\$500.50
00667814	H3488	CELESTE SCHWERMANN	12/01/2020	\$676.50
00667815	H3476	TIN TRUNG VO	12/01/2020	\$825.00
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CITY OF GARDEN GROVE
FEFM001 Warrant Register
Check Dates Between Nov 26, 2020 and Dec 1, 2020

Report Generated on Dec 1, 2020 1:06:54 PM

Page 34

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184319	ORLINO CAMPOS REFUERZO J	490.94	184320	DARIEL TAPIA	576.45
184321	ANTHONY S HERNANDEZ	628.40	184322	MICHAEL F ROCHA	2073.24
184323	DAMIAN JESUS CHAVEZ	668.51	184324	ARTHUR J FLORES	2483.67
184325	EDWIN O THURMAN JR	960.29	184326	RICHARD L WILLIAMS	1899.03
184327	FRANK X DE LA ROSA	2779.13	184328	DEANNA M CHUMACERO	367.30
184329	AARON D DINH	120.19	184330	ARNULFO GUZMAN JR	452.58
184331	PATRICK R JULIENNE	4352.51	184332	WILLIAM ALLISON	5357.47
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D373378	PHAT T BUI	77.52	D373379	STEVEN R JONES	373.01
D373380	STEPHANIE L KLOPFENSTEIN	295.78	D373381	DIEDRE THU HA NGUYEN	410.07
D373382	KIM B NGUYEN	413.05	D373383	JOHN R ONEILL	443.62
D373384	STEVE R SOLORIO	45.52	D373385	PAMELA M HADDAD	2024.48
D373386	SHAWN S PARK	2313.05	D373387	SCOTT C STILES	7036.46
D373388	MARIA A STIPE	7080.02	D373389	MEENA YOO	2309.82
D373390	AMANDA M POLLOCK	1754.22	D373391	TERESA L POMEROY	3482.78
D373392	LIZABETH C VASQUEZ	2165.88	D373393	VERONICA AVILA	2158.23
D373394	JEFFREY P DAVIS	2149.32	D373395	NOELLE N KIM	2256.94
D373396	MISSY M MENDOZA	540.05	D373397	MARIE L MORAN	2571.56
D373398	ANA E PULIDO	3657.46	D373399	KRISTY H THAI	2295.37
D373400	SHAUNA J CARRENO	2015.12	D373401	VY D HO	2094.99
D373402	DANNY HUYNH	3674.84	D373403	VILMA C KLOESS	2442.35
D373404	IVY LE	2210.80	D373405	TAMMY LE	1490.12
D373406	LINDA MIDDENDORF	2611.63	D373407	MARIA A NAVARRO	2894.73
D373408	PHUONG VIEN T NGUYEN	2023.24	D373409	QUANG NGUYEN	3369.51
D373410	TINA T NGUYEN	2247.81	D373411	THYANA T PHI	148.34
D373412	MARIA RAMOS	2505.32	D373413	TANYA L TO	1526.39
D373414	CUONG K TRAN	2179.30	D373415	ELAINE TRUONG	1631.35
D373416	THANH-NGUYEN VO	1560.94	D373417	DON T BALANAY	1909.77
D373418	SYLVIA GARCIA	2078.15	D373419	YUAN SONG	4793.05
D373420	RETA J WESTON	1767.32	D373421	KAREN M HARRIS	3006.09
D373422	CHRISTI C MENDOZA	1261.97	D373423	TREVOR G SMOUSE	3891.03
D373424	JANET J CHUNG	2601.44	D373425	ANN C EIFERT	3763.53
D373426	MARGARITA ABOLA	1870.76	D373427	MARY ANN M ALCANCIA	4269.39
D373428	MARISA ATIN RAMOS	629.22	D373429	ROBERT W MAY	1245.78
D373430	SHAWNA A MCDONOUGH	2672.62	D373431	HEIDY Y MUNOZ	3287.76
D373432	SELAMAWIT NIGATU	2300.41	D373433	MY TRA VO	2168.93
D373434	LIGIA ANDREI	1738.56	D373435	ARIANA B BAUTISTA	1855.31
D373436	KAREN J BROWN	939.70	D373437	CORINNE L HOFFMAN	2342.50
D373438	CHELSEA E LUKAS	2009.80	D373439	EDWARD E MARVIN JR	1706.50
D373440	ANGELA M MENDEZ	1692.08	D373441	JENNIFER L PETERSON	1859.31
D373442	ANH PHAM	1682.55	D373443	EVA RAMIREZ	1950.79
D373444	ALEXIS B ROMERO	1939.22	D373445	JAIME F CHAVEZ	1651.46
D373446	GARY F HERNANDEZ	1679.60	D373447	NEAL M MANALANSAN	1788.06
D373448	DANIEL J SANCHEZ	1747.12	D373449	SANDRA E SEGAWA	3490.79
D373450	ALANA R CHENG	3170.05	D373451	PAUL GUERRERO	2668.20
D373452	LISA L KIM	5322.64	D373453	JULIE A ASHLEIGH	1926.95

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D373454	MICHAEL G AUSTIN	2457.40	D373455	RITA M CRAMER	2350.49
D373456	CHRISTOPHER J CRANDALL	2788.54	D373457	BRYSON T DAHLHEIMER	2181.83
D373458	RYAN J DAKE	2186.12	D373459	DAVID A DENT	4048.10
D373460	TODD C HARTWIG	2643.45	D373461	RALPH V HERNANDEZ	2327.48
D373462	ARMANDO HERRERA JR	915.60	D373463	AARON J HODSON	2222.61
D373464	DONALD E LUCAS	2897.94	D373465	SVETLANA MOURE	2171.05
D373466	PHU T NGUYEN	3846.17	D373467	LORENA J QUILLA SOULES	2691.04
D373468	PEDRO ROQUE	2736.02	D373469	JAKE P TRAN	560.40
D373470	MARCO A VALADEZ	1180.11	D373471	CHRISTOPHER CHUNG	2707.06
D373472	PRIT J KASKLA	1970.49	D373473	HUONG Q LY	3306.11
D373474	LEE W MARINO	4092.30	D373475	MARIA L MARTINEZ	2519.84
D373476	MARIA C PARRA	3034.76	D373477	MONICA COVARRUBIAS	3388.32
D373478	GRACE E LEE	2501.73	D373479	AMEENAH ABU HAMDIYYAH	1888.20
D373480	GREG BLODGETT	3117.52	D373481	ROY N ROBBINS	2935.63
D373482	TIMOTHY E THRONE	1862.70	D373483	MICHAEL C BOS	3291.35
D373484	DANIEL J CANDELARIA	4222.04	D373485	VINCENT L DE LA ROSA	2289.03
D373486	KAMYAR DIBAJ	1295.76	D373487	ALICIA M HOFER	1893.54
D373488	NICOLAS C HSIEH	3227.61	D373489	ROSEMARIE JACOT	2112.97
D373490	SHAN L LEWIS	2376.14	D373491	NAVIN B MARU	3573.26
D373492	JUAN C NAVARRO	2428.22	D373493	MICHAEL F SANTOS	2963.05
D373494	MARK P UPHUS	2911.91	D373495	JOSE A VASQUEZ	2595.39
D373496	ANA G VERGARA NEAL	2557.42	D373497	DAI C VU	4903.51
D373498	KHANG L VU	3303.67	D373499	CHRISTOPHER L ALLEN	1741.61
D373500	JOSHUA ARIONUS	2012.61	D373501	ALEJANDRO BANUELOS	2139.95
D373502	JAN BERGER	2265.75	D373503	ROBERT P BERMUDEZ	1293.31
D373504	TIM P CANNON	4655.86	D373505	CARINA M DAN	2135.01
D373506	RYAN H DAVIS	1669.71	D373507	RONALD W DIEMERT	2027.39
D373508	CHRIS N ESCOBAR	3017.49	D373509	JEREMY J GLENN	1462.15
D373510	ALEJANDRO GONZALEZ	2597.44	D373511	MICHAEL J GRAY	1804.65
D373512	LARRY GRIFFIN	3537.90	D373513	ROBERT A HAENDIGES	3837.58
D373514	RYAN S HART	2312.12	D373515	EDWARD A HUY	6913.30
D373516	VIDAL JIMENEZ	4231.84	D373517	LIYAN JIN	2765.82
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D373520	DAVID MA AE	2126.58	D373521	ALFREDO MARTINEZ	1759.43
D373522	TYLER MEISLAHN	1973.91	D373523	JESSE K MONTGOMERY	2143.34
D373524	JUSTIN M MORRIS	1545.67	D373525	STEVEN J MOYA JR	2171.36
D373526	BASIL G MURAD	2998.59	D373527	KIRK L NATLAND	1290.36
D373528	DUC TRUNG NGUYEN	2089.16	D373529	CORNELIU NICOLAE	3120.74
D373530	ANDREW I ORNELAS	2378.05	D373531	DAVID A ORTEGA	3436.41
D373532	CELESTINO J PASILLAS	2765.39	D373533	WILLIAM F PEARSON	3005.49
D373534	JESSICA J POLIDORI	3129.78	D373535	CHRISTOPHER B PRUDHOMME	1318.46
D373536	ESTEBAN H RODRIGUEZ	1742.76	D373537	LES A RUITENSCHILD	2904.09
D373538	JONATHAN RUIZ	2280.42	D373539	ALEXIS SANTOS	1388.72
D373540	ADRIAN M SARMIENTO	2361.63	D373541	ALBERT TALAMANTES JR	2478.14
D373542	MINH K TRAN	6362.65	D373543	ALEJANDRO VALENZUELA JR	1292.25
D373544	ALEJANDRO N VALENZUELA	1521.00	D373545	RONALD J WOLLAND	1416.60
D373546	VICTOR K YERGENSEN	1964.72	D373547	ALICE K FREGOSO	1914.21
D373548	ALICIA R GARCIA	645.96	D373549	RAQUEL K MANSON	2632.05

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D373550	WILLIAM E MURRAY JR	6220.40	D373551	EMILY H TRIMBLE	1905.74
D373552	ALFRED J AGUIRRE	2876.54	D373553	EDWARD D AMBRIZ GARCIA	537.45
D373554	RODOLPHO M BECERRA	3224.26	D373555	RAYMOND A BUCHLER	1832.23
D373556	EDGAR A CANO	1313.50	D373557	ALBERT J CARRISOZA	2121.46
D373558	GABRIELA R CONTRERAS	2488.17	D373559	JULIE T COTTON	1763.00
D373560	ERIC M ESPINOZA	1658.38	D373561	ALBERT R EURS II	2619.02
D373562	ROBERT J FRANCO	838.75	D373563	CASEY G GIROUARD	1740.20
D373564	HERMILO HERNANDEZ	1996.93	D373565	DARNELL D JERRY	594.32
D373566	BRENT KAYLOR	2108.79	D373567	MARK W LADNEY	2744.01
D373568	RAUL LEYVA	4383.38	D373569	DIEGO A MEJIA	1905.61
D373570	RIGOBERTO MENDEZ	2457.11	D373571	STEVEN T ORTIZ	2786.89
D373572	PHILLIP Q PHAM	623.36	D373573	RICHARD L PINKSTON	2486.56
D373574	JOSE J ROMAN	650.08	D373575	ALEXIS P TARIN	2118.82
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D373578	STEPHANIE A WASINGER	358.91	D373579	RICK S ZIEGLER	603.82
D373580	IOAN ANDREI	991.47	D373581	SYLVESTER A BABINSKI IV	1659.75
D373582	DONEISHA L BELL	698.62	D373583	JEFFREY G CANTRELL	2094.13
D373584	JULIA ESPINOZA	1227.75	D373585	CECELIA A FERNANDEZ	1197.72
D373586	CONRAD A FERNANDEZ	1015.77	D373587	DIANA GOMEZ	939.98
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D373594	KHUONG NGUYEN	1201.02	D373595	DELFRADO C REYES	1210.98
D373596	RAFAEL ROBLES	1601.19	D373597	ADRIANNA M RODRIGUEZ	1096.16
D373598	RODERICK THURMAN	1702.97	D373599	EVARISTO VERA	1909.10
D373600	ANSELMO AGUIRRE	1900.04	D373601	DOMINIC CAMERA	717.80
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D373624	TIMOTHY WALLINGFORD	2166.39	D373625	SOMELIA K GOUNTOUNA	2232.27
D373626	ALBERT J HOLMON III	3353.29	D373627	VICTOR T BLAS	3491.98
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D373640	JOSUE BARREIRO MENDOZA	1457.05	D373641	DYLAN J BOGGAN	90.13
D373642	RACHEL M CAMARENA	2107.21	D373643	RENE CAMARENA	2147.21
D373644	VICTORIA M CASILLAS	1865.77	D373645	AMANDA D CROSS	1727.68

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D373666	CHRISTIAN PANGAN	95.87	D373667	NICKOLE PAUL	30.04
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D373874	JOHN E REYNOLDS	5306.18	D373875	JONATHAN B WAINWRIGHT	3883.43
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D373886	RUSSELL B DRISCOLL	1771.74	D373887	VERONICA FRUTOS	1741.29
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D373908	BRANDY J PARK	3198.49	D373909	CRISTINA V PAYAN	2905.84
D373910	JENNIFER M RODRIGUEZ	2496.02	D373911	TANYA L SAMOFF	2858.27
D373912	SUSAN A I SEYMOUR	3411.48	D373913	NICOLE D SHORROW	2529.90
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D373916	SPENCER T TRAN	2394.68	D373917	SANTA WARDLE	1102.18
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D373930	STEVEN W LUKAS	1940.87	D373931	MARIO MARTINEZ JR	5078.75
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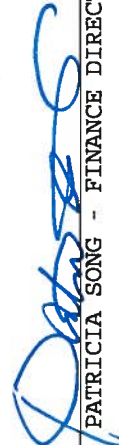
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D373948	STEPHANIE E RICHARDS	1897.12	D373949	CAITLYN M STEPHENSON	2054.03
D373950	LAURA J STOVER	4575.83	D373951	ANNA L GOLD	1929.49
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D373956	STEVEN F ANDREWS	2361.50	D373957	TERENCE S CHANG	2636.10
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D373964	ANAND V RAO	6069.33	D373965	ROD T VICTORIA	3691.48
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D373970	SOUTHLAND CREDIT UNION	5251.94	D373971	SO CAL CREDIT UNION	42494.00
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W2756	INTERNAL REVENUE SERVICE	363684.64	W2757	EMPLOYMENT DEVELOPMENT D	125943.51

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TOTAL CHECK PAYMENTS	18
TOTAL DIRECT DEPOSITS	596
TOTAL WIRE PAYMENTS	4
GRAND TOTAL PAYMENTS	618

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Checks #184317 thru #184334, and Direct Deposits #D373376 thru #D373971, and wire #W2754 thru #W2757 presented in the Payroll Register submitted to the Garden Grove City Council 08 DEC 2020, have been audited for accuracy and funds are available for payment thereof. jm


PATRICIA SONG - FINANCE DIRECTOR

City of Garden Grove

INTER-DEPARTMENT MEMORANDUM

To:	Scott C. Stiles	From:	Lisa L. Kim
Dept.:	City Manager	Dept.:	Community and Economic Development
Subject:	Acceptance of the Fiscal Year 2019-20 Consolidated Annual Performance and Evaluation Report. (<i>Action Item</i>)	Date:	12/8/2020

OBJECTIVE

To request the City Council conduct a public hearing regarding the City of Garden Grove's Fiscal Year 2019-20 Consolidated Annual Performance and Evaluation Report (CAPER) and recommend its transmittal to the U.S. Department of Housing and Urban Development (HUD).

BACKGROUND

Title I of the National Affordable Housing Act of 1990 requires jurisdictions that receive Community Development Block Grant (CDBG), HOME Investment Partnership Program (HOME) and Emergency Solutions Grant (ESG) funding to assess the activities implemented during its previous program year through an annual CAPER.

DISCUSSION

The CAPER details how the City of Garden Grove (City) carried out the projects and activities identified in the previously approved FY 2019-20 Annual Action Plan (AAP).

The CAPER provides narrative descriptions and financial information on specific activities, and evaluates the City's progress toward the priority objectives addressing housing and community needs as outlined in the 5-Year Consolidated Plan. The reporting period for the CAPER is from July 1, 2019 through June 30, 2020. During FY 2019-20, the City utilized Federal funding to expand or preserve affordable housing opportunities, improve low-income neighborhoods through public infrastructure improvements, and assist special needs groups such as senior citizens, homeless and those who are at-risk of becoming homeless. Highlights of FY 2019-20 accomplishments include:

- Assisted a total of 16,687 low-income individuals through various programs and

- services;
- Assisted 232 households with fair housing services;
- Provided 61,110 home delivered and/or congregate meals to Garden Grove seniors;
- Provided rental assistance via the Homeless Emergency Assistance and Rental Transition Program to 48 homeless or at-risk of becoming homeless households;
- Assisted 13 low-income seniors with Home Improvement Grants; Provided homeless services to 361 individuals;
- Provided community outreach and education to nearly 7,500 individuals.

The FY 2019-20 AAP was amended to include Coronavirus Aid, Relief, and Economic Security (CARES) Act funding that was awarded to the City by HUD in April 2020. The CARES Act expenditures and projected performance outcomes are included in the FY 2019-20 CAPER, but accomplishments for the CARES Act funding will not be reported to HUD until the activities are completed or the June 30, 2022 expenditure deadline is reached. The accomplishments shown in the FY 2019-20 CAPER reflect the activities funded through the City's entitlement grant allocations for FY 2019-20.

Per the HUD approved Citizen Participation Plan, the City is required to make the CAPER available to the public for review and comment for a minimum of 15 days. A public notice was published in English, Spanish and Vietnamese newspapers announcing the public comment period, which began on November 20, 2020, and will conclude at the end of tonight's Public Hearing. The Neighborhood Improvement and Conservation Commission's public hearing and acceptance of public comments scheduled on December 7, 2020, and all public comments received are included in the final submission of the CAPER to HUD.

FINANCIAL IMPACT

The City annually receives approximately \$3 million in CDBG, HOME, and ESG funds from HUD. The CAPER process allows the City to report out on expenditures and accomplishments achieved during the prior fiscal year, as well as to ensure future funding of programs and services for our low/moderate-income residents.

RECOMMENDATION

It is recommended that City Council:

- Conduct a public hearing;
- Accept the Fiscal Year 2019-20 Consolidated Annual Performance and Evaluation Report; and
- Direct the transmission of the report to the Department of Housing and Urban Development.

ATTACHMENTS:

Description	Upload Date	Type	File Name
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CITY OF GARDEN GROVE

PROGRAM YEAR 2019

**CONSOLIDATED ANNUAL PERFORMANCE
AND EVALUATION REPORT (CAPER)**

**Projects and Activities Assisted by Housing and Urban
Development Department Funds**

July 1, 2019 through June 30, 2020

**DRAFT
Available for Public Review
November 20, 2020 through December 8, 2020**

**Prepared by City of Garden Grove
Community and Economic Development Department**

**CITY OF GARDEN GROVE
2019-20**

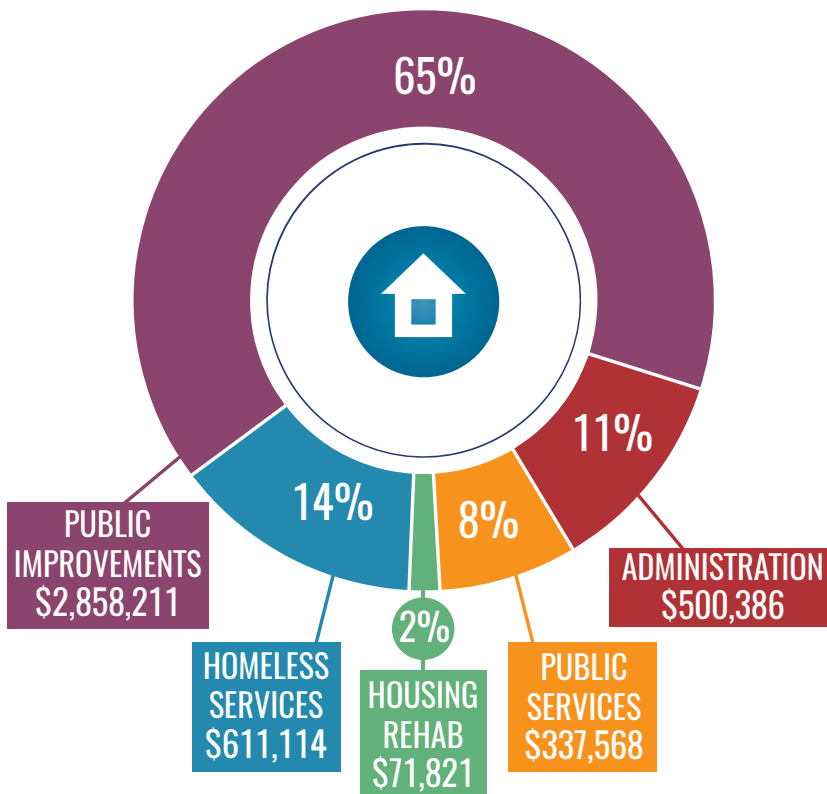
City of Garden Grove

2019-20 CONSOLIDATED ANNUAL PERFORMANCE EVALUATION REPORT

PERFORMANCE PERIOD: JULY 1, 2019 – JUNE 30, 2020

2019 PROJECT EXPENDITURES

During FY 2019-20, the City of Garden Grove utilized **\$4,404,461** in HUD grant funds to benefit low/moderate income residents through a variety of programs and services.



 **UNDUPLICATED PERSONS SERVED**
16,687 INDIVIDUALS

 **HOUSING REHABILITATED**
13 UNITS

 **COMMUNITY OUTREACH & EDUCATION**
7,472 INDIVIDUALS

 **HOMELESS ASSISTANCE**
361 INDIVIDUALS

 **FAIR HOUSING SERVICES**
232 INDIVIDUALS

 **MEALS PROVIDED**
61,110 MEALS



HUD ENTITLEMENT FUNDS



The City of Garden Grove is an administrative authority for the U.S. Department of Housing and Urban Development's (HUD) Community Development Block Grant (CDBG), HOME Investment Partnership (HOME), and Emergency Solutions Grant (ESG) allocations.

\$3,643,260 IN CDBG funding was used to benefit low/moderate income residents, through housing rehabilitation, senior services, fair housing activities, infrastructure improvements, and gang suppression activities.

\$408,222 IN HOME funding was used to develop affordable housing and provide rental assistance to low-income households.

\$170,738 IN ESG funding was used to provide homeless services through street outreach, emergency shelter, homeless prevention, and rapid rehousing.

\$182,242 IN CDBG AND ESG CARES ACT funding was used to provide administration and supportive services to those affected by the Coronavirus (COVID-19).

To view the full CAPER, visit: ggcity.org/neighborhood-improvement/reports

TABLE OF CONTENTS

CR-05 Goals & Outcomes	3
CR-10 Racial & Ethnic Composition	10
CR-15 Resources & Investments	11
CR-20 Affordable Housing.....	15
CR-25 Homeless and Other Special Needs.....	17
CR-30 Public Housing	20
CR-35 Other Actions	21
CR-40 Monitoring	26
CR-45 CDBG	28
CR-50 HOME	29
CR-60 ESG	31
CR-65 Persons Assisted	34
CR-70 ESG Assistance Provided and Outcomes	35
CR-75 Expenditures	36

Attachments

- Attachment 1: FY 2019-2020 CAPER Public Notices
- Attachment 2: FY 2019-2020 Project Locations Map
- Attachment 3: PR - 26 CDBG Financial Report Summary
- Attachment 4: HOME Monitoring Protocols
- Attachment 5: FY 2019-2020 ESG SAGE Report

CR-05 - Goals and Outcomes

Progress the jurisdiction has made in carrying out its strategic plan and its action plan. 91.520(a)

The following is an overview that includes major initiatives and highlights that were proposed and executed throughout the program year.

The Fiscal Year (FY) 2019-2020 Consolidated Annual Performance Evaluation Report (CAPER) captures the expenditures, accomplishments, and progress made on the strategies and goals outlined in the approved 2015-2020 Consolidated Plan for HUD Programs (Con Plan).

The FY 2019-2020 Annual Action Plan (AAP) was amended to include Coronavirus Aid, Relief, and Economic Security (CARES) Act funding that the City of Garden Grove was awarded in April 2020. The CARES Act funding and expenditures are shown in the FY 2019-2020 CAPER, but accomplishments for the CARES Act funding will not be reported until the expenditure deadline is reached and/or the activities have been closed out in IDIS. The accomplishments shown below are related to the City's entitlement grant allocations for FY 2019-2020.

The CAPER outlines achievements in affordable housing, homeless services, and community development programs. The City of Garden Grove's HUD Programs include:

- Community Development Block Grant (CDBG)
- HOME Investment Partnership (HOME)
- Emergency Solutions Grants (ESG)

The FY 2019-2020 CAPER covers the time period from July 1, 2019 to June 30, 2020 and is the fifth and final annual report of the Con Plan period. It also includes activities funded in previous fiscal years with accomplishments reported during FY 2019-2020.

The Con Plan includes the following high priority Goals that are the basis for the activities previously approved in the FY 2019-2020 AAP:

1. Increase, improve and preserve affordable housing;
2. Promote new construction of affordable housing;
3. Provide rental assistance to alleviate cost burden;
4. Promote equal access to housing;
5. Promote programs to meet homeless needs;

6. Preserve and improve existing supportive services;
7. Address public facilities/infrastructure needs;
8. Promote economic development and employment;
9. Provide for necessary planning and administration.

Comparison of the proposed versus actual outcomes for each outcome measure submitted with the consolidated plan and explain, if applicable, why progress was not made toward meeting goals and objectives. 91.520(g)

Categories, priority levels, funding sources and amounts, outcomes/objectives, goal outcome indicators, units of measure, targets, actual outcomes/outputs, and percentage completed for each of the grantee's program year goals.

Goal	Category	Source / Amount	Indicator	Unit of Measure	Expected – Strategic Plan	Actual – Strategic Plan	Percent Complete	Expected – Program Year	Actual – Program Year	Percent Complete
Address the Needs of Homeless and Those At-Risk	Homeless	ESG: \$44,932	Tenant-based rental assistance / Rapid Rehousing	Households Assisted	0	0	0	113	5	4.42%
Address the Needs of Homeless and Those At-Risk	Homeless	ESG: \$72,266	Homeless Person Overnight Shelter	Persons Assisted	2,500	1,319	52.76%	434	221	50.92%
Address the Needs of Homeless and Those At-Risk	Homeless	ESG: NA	Overnight/Emergency Shelter/Transitional Housing Beds added	Beds	0	0	0	0	0	0
Address the Needs of Homeless and Those At-Risk	Homeless	ESG: \$7,499	Homelessness Prevention	Persons Assisted	0	31	0	235	12	5.11%

Address the Needs of Homeless and Those At-Risk	Homeless	ESG: NA	Housing for Homeless added	Household Housing Unit	0	18	0	0	0	0
Address the Needs of Homeless and Those At-Risk	Homeless	ESG: \$30,353	Other-Street Outreach	Other	0	150	0	300	75	25.00%
Improve Lower-Income Neighborhoods	Non-Homeless Special Needs Non-Housing Community Development	CDBG: \$2,858,211	Public Facility or Infrastructure Activities other than Low/Moderate Income Housing Benefit Benton/Larson Slurry Beach/Trask Sewer	Persons Assisted	7,030	22,535	320.55%	20,518	15,505	75.57%
Promote Economic Development and Employment	Non-Housing Community Development	CDBG: NA	Facade treatment/business building rehabilitation	Business	0	0	0	0	0	0
Promote Economic Development and Employment	Non-Housing Community Development	CDBG: \$25,360	Jobs created/retained Small Business Assistance Program	Jobs	1,200	2	0.17%	24	2	8.33%

Promote Economic Development and Employment	Non-Housing Community Development	CDBG: NA	Businesses assisted	Businesses Assisted	0	3	0	0	2	0
Promote Equal Access to Housing	Affordable Housing Homeless Non-Homeless Special Needs	CDBG: \$34,932	Public service activities for Low/Moderate Income Housing Benefit Fair Housing Foundation	Households Assisted	2,500	2,732	109.28%	0	0	0
Provide Community Services	Non-Homeless Special Needs Non-Housing Community Development	CDBG: \$176,743	Public service activities other than Low/Moderate Income Housing Benefit Senior Center & Meals on Wheels	Persons Assisted	3,000	220,896	7,363.20%	16,308	215,102	1,319.00%
Provide Community Services	Non-Homeless Special Needs Non-Housing Community Development	CDBG: \$121,525	Other- Gang Suppression Unit	Other	7,500	5,727	76.36%	0	0	0

Provide Decent and Affordable Housing	Affordable Housing Homeless Non-Homeless Special Needs	CDBG: NA HOME: NA	Rental units constructed	Household Housing Unit	50	11	22.00%	0	0	0
Provide Decent and Affordable Housing	Affordable Housing Homeless Non-Homeless Special Needs	CDBG: NA HOME: NA	Rental units rehabilitated	Household Housing Unit	50	8	16.00%	7	0	0.00%
Provide Decent and Affordable Housing	Affordable Housing Homeless Non-Homeless Special Needs	CDBG: \$71,821 HOME: NA	Homeowner Housing Rehabilitated Senior Home Improvement Grant	Household Housing Unit	42	73	173.81%	30	13	43.33%
Provide Decent and Affordable Housing	Affordable Housing Homeless Non-Homeless Special Needs	HOME: \$307,788	Tenant-based rental assistance/ Rapid Rehousing HEART Program	Households Assisted	20	105	525.00%	20	48	240.00%

Provide Decent and Affordable Housing	Affordable Housing	CDBG:								
	Homeless	NA	Housing Code Enforcement/Foreclosed Property Care	Household Housing Unit	1,000	233	23.30%	0	0	0
	Non-Homeless	HOME:								
	Special Needs	NA								

Table 1 - Accomplishments – Program Year & Strategic Plan to Date

Assess how the jurisdiction’s use of funds, particularly CDBG, addresses the priorities and specific objectives identified in the plan, giving special attention to the highest priority activities identified.

During FY 2019-2020, the City expended CDBG funds to meet the priority needs identified in the Con Plan through the following actions:

1. Increase, improve and preserve affordable housing

- The Senior Home Improvement Program assisted 13 low-income, senior Garden Grove residents with rehabilitating their homes.

2. Promote equal access to housing

- The City of Garden Grove, in partnership with the Fair Housing Foundation, directly assisted 232 individuals with fair housing related issues, and provided education and outreach to 6,788 individuals for a total of 7,020 individuals assisted.

3. Preserve and improve existing supportive services

- The Garden Grove Police Department's Gang Suppression Unit directly assisted 1,137 individuals through community meetings, gang-

related arrests, cafe and cyber-cafe checks, probation and parole checks, and field interview cards.

- The H. Louis Lake Senior Center enrolled 1,033 new seniors into their programs.
- Meals on Wheels of Orange County provided home-delivered and congregate meals to 574 new seniors.

4. Address public facilities/infrastructure needs

- Beach/Trask Sewer Lining project was started, but was not completed during FY 2019-2020. Accomplishments for this project will be recorded in the FY 2020-2021 CAPER.
- Benton/Larson Street Rehab was completed and assisted 8,970 individuals.

CR-10 - Racial and Ethnic composition of families assisted

Describe the families assisted (including the racial and ethnic status of families assisted).
91.520(a)

	CDBG	HOME	ESG
White	530	27	1,662
Black or African American	12	2	290
Asian	1,040	0	93
American Indian or American Native	4	0	130
Native Hawaiian or Other Pacific Islander	11	0	29
Total	1,597	29	2,204
Hispanic	185	11	879
Not Hispanic	1,412	18	1,443

Table 2 – Table of assistance to racial and ethnic populations by source of funds

Narrative

The City of Garden Grove identifies priority needs and offers services and programs to eligible households regardless of race or ethnicity. This table is generated by the HUD CAPER template and the information reported reflects demographic information provided by participants in the HUD reporting system.

CR-15 - Resources and Investments 91.520(a)

Identify the resources made available

Source of Funds	Source	Resources Made Available	Amount Expended During Program Year
CDBG	public - federal	4,175,459	3,643,260
HOME	public - federal	1,259,096	408,222
ESG	public - federal	177,733	170,738
Other	public - federal	5,431,960	182,242

Table 3 - Resources Made Available

Narrative

The CDBG, HOME, and ESG resources made available in FY 2019-2020 included carryover funds from prior years.

During FY 2019-2020, the City expended a total of \$4,404,462 in HUD grant funds on activities previously approved in the FY 2019-2020 AAP.

- \$3,643,260 in CDBG funds on administration, public services, capital projects, and homeowner rehabilitation.
- \$408,222 in HOME funds on administration, affordable housing, and tenant based rental assistance.
- \$170,738 in ESG funds on administration and homeless service activities.
- \$182,242 in CARES Act CDBG-CV (CDBG-CV) and ESG-CV (ESG-CV) funding on administration and services for individuals affected by the Coronavirus (COVID-19).

The City's Homeless Emergency Assistance Rental Transition (HEART) Program funded through HOME recorded \$307,788 in expenditures during FY 2019-2020. The HEART Program provides rental assistance and supportive services to homeless residents for up to 2-years. During FY 2019-2020, the City was able to assist 48 homeless households with rental assistance and supportive services.

CDBG-CV and ESG-CV grant funds were awarded to the City of Garden Grove in April 2020 and have an expenditure deadline of June 30, 2022. The expenditures for the CARES Act funding will be included in the FY 2019-2020, FY 2020-2021, and FY 2021-2022 CAPERs, but accomplishments will not be recorded until the FY 2021-2022 CAPER. The City will utilize the Sage reporting tool to submit the required ESG-CV reports that are due to HUD on a quarterly basis.

HUD entitlement grant funds not expended during FY 2019-2020 will be carried over and programmed in future AAPs.

Narrative

Consistent with HUD goals for the CDBG, HOME, and ESG programs, the City utilized these funds for the benefit of low and moderate-income residents and neighborhoods.

The attached FY 2019-2020 AAP Project Locations Map (Attachment 2) shows the location of completed projects with specific addresses.

As identified on the Project Locations Map, several programs were made available to individuals from low or moderate-income households throughout the community, regardless of their place of residence, such as meal delivery to homebound seniors, H. Louis Lake Senior Center services, services to the homeless, and housing rehabilitation grants for seniors.

Leveraging

Explain how federal funds leveraged additional resources (private, state and local funds), including a description of how matching requirements were satisfied, as well as how any publicly owned land or property located within the jurisdiction that were used to address the needs identified in the plan.

The City implemented activities and utilized CDBG funds consistent with the FY 2019-2020 AAP. The City secured and utilized HUD funds and leveraged funding consistent with the resource allocation plan. Throughout FY 2019-2020, the City did not take any actions that hindered the implementation of the Con Plan or AAP.

Subrecipients for FY 2019 CDBG funds were required to detail all secured and unsecured funding sources in their proposals. Each agency was asked to identify all project funding sources at the time of contract execution and again at project close out. The ESG program requires all subrecipients to provide a 100% match on grant funds.

The HOME program requires a 25% match for each HOME dollar invested and excess match may be credited for use in future years. The total match credit arising from affordable housing bond proceeds may not constitute more than 25% of a Participating Jurisdiction's (PJ) total annual contribution toward its match obligation. Match credits in excess of 25% of a PJ's total annual match obligation may be carried over to subsequent fiscal years and be applied to future years' obligations.

The City did not utilize publicly owned land or property to address the needs identified in the Con Plan and AAPs. In March 1996, the City completed a HOME-eligible affordable housing project that was bond financed, and that exceeded the annual total match obligation of 25% (See Table 5, below).

Fiscal Year Summary – HOME Match	
1. Excess match from prior Federal fiscal year	22,261,267
2. Match contributed during current Federal fiscal year	2,698
3. Total match available for current Federal fiscal year (Line 1 plus Line 2)	22,263,965
4. Match liability for current Federal fiscal year	10,793
5. Excess match carried over to next Federal fiscal year (Line 3 minus Line 4)	22,253,172

Table 4 – Fiscal Year Summary - HOME Match Report

Match Contribution for the Federal Fiscal Year								
Project No. or Other ID	Date of Contribution	Cash (non-Federal sources)	Foregone Taxes, Fees, Charges	Appraised Land/Real Property	Required Infrastructure	Site Preparation, Construction Materials, Donated labor	Bond Financing	Total Match
16/01/NON	03/28/1996	0	0	0	0	0	2,698	2,698

Table 5 – Match Contribution for the Federal Fiscal Year

HOME MBE/WBE report

Program Income – Enter the program amounts for the reporting period				
Balance on hand at begin-ning of reporting period \$	Amount received during reporting period \$	Total amount expended during reporting period \$	Amount expended for TBRA \$	Balance on hand at end of reporting period \$
27,463	25,389	0	0	52,852

Table 6 – Program Income

CR-20 - Affordable Housing 91.520(b)

Evaluation of the jurisdiction's progress in providing affordable housing, including the number and types of families served, the number of extremely low-income, low-income, moderate-income, and middle-income persons served.

	One-Year Goal	Actual
Number of Homeless households to be provided affordable housing units	20	48
Number of Non-Homeless households to be provided affordable housing units	30	13
Number of Special-Needs households to be provided affordable housing units	0	0
Total	50	61

Table 7 – Number of Households

	One-Year Goal	Actual
Number of households supported through Rental Assistance	20	48
Number of households supported through The Production of New Units	0	0
Number of households supported through Rehab of Existing Units	30	13
Number of households supported through Acquisition of Existing Units	7	0
Total	57	61

Table 8 – Number of Households Supported

Discuss the difference between goals and outcomes and problems encountered in meeting these goals.

The rehabilitation of existing units is accomplished through the administration of the Senior Home Improvement Grant Program. Due to the nature of this program, it is common for a number of the grants to be delayed and carry-over into the following FY. Senior Grants that were not completed in FY 2019-2020 will have their accomplishments recorded in the FY 2020-2021 CAPER.

It is worth noting that the Senior Home Improvement Grant was negatively affected by the COVID-19 pandemic. As a result of COVID-19, the City only received 19 qualifying applications for assistance and numerous projects were delayed due to stay in place orders and social distancing regulations.

The acquisition/rehabilitation of existing units will be accomplished utilizing HOME funds. The City is currently in communication with a developer to produce a 9-unit permanent supportive housing development. This project is estimated to begin in FY 2020-2021 and is forecasted to be completed in FY 2021-2022.

Discuss how these outcomes will impact future annual action plans.

The City of Garden Grove is committed to providing high quality, affordable housing for its residents. The City is in constant contact with developers to produce affordable housing projects and, as funds become available, these projects will be included in future AAPs.

Include the number of extremely low-income, low-income, and moderate-income persons served by each activity where information on income by family size is required to determine the eligibility of the activity.

Number of Households Served	CDBG Actual	HOME Actual
Extremely Low-income	0	48
Low-income	13	0
Moderate-income	0	0
Total	13	48

Table 9 – Number of Households Served

Narrative Information

Using CDBG and HOME funds, the City was able to assist a total of sixty-one (61) low income households with housing related services.

- The Senior Home Improvement Grant Program is designed to assist senior Garden Grove residents who qualify at or below the "low-income" limit, which is 80% of the Orange County area median income. Through this program, the City assisted thirteen (13) low-income seniors with funds to rehabilitate their homes.
- HOME funding for the HEART Program allowed the City to serve a total of forty-eight (48) homeless households with rental assistance and supportive services.

Additionally, the City expended a total of \$124,697 in ESG funds to assist homeless individuals with housing solutions.

- \$7,499 in ESG funds was used to keep 3 households (12 individuals) from losing their primary residence via homeless prevention services.
- \$44,932 in ESG funds was used to locate and secure permanent housing for 5 homeless households (19 individuals) via rapid rehousing services.
- \$72,266 in ESG funds was used to provide 221 individuals with a place to sleep via emergency shelter services.

CR-25 - Homeless and Other Special Needs 91.220(d, e); 91.320(d, e); 91.520(c)

Evaluate the jurisdiction's progress in meeting its specific objectives for reducing and ending homelessness through:

Reaching out to homeless persons (especially unsheltered persons) and assessing their individual needs

During FY 2019-2020, the City of Garden Grove was awarded \$177,733 in ESG funds to address homelessness issues throughout the City. The funds were made available to various service providers offering different types of eligible homeless programs. The services included emergency shelters, essential services, homeless prevention, and homeless outreach.

The City of Garden Grove provided \$30,415 to City Net to support a Street Outreach Program. The services provided through the Street Outreach Program were directed towards deploying basic needs support to unsheltered individuals in Garden Grove. This activity created opportunities for subrecipients to informally engage and assess unsheltered individuals within their peer and community setting. City Net was able to provide essential outreach services to 75 homeless residents (53 households) in FY 2019-2020.

City staff focused the majority of resources to help service providers maintain emergency shelter operations for homeless individuals and families, provide essential services such as case management and career counseling, and support homeless prevention programs through rapid rehousing and transitional housing. The City provided \$36,886 in ESG funding to Interval House for emergency shelter and essential services, which included community outreach and education programs to individuals at risk of domestic violence. With the Garden Grove ESG funding for emergency shelter, Interval House was able to free up their nonfederal resources to provide homeless outreach services, homeless prevention education, and domestic violence safety outreach to the population at risk of homelessness, which included 70 individuals in Garden Grove.

The City of Garden Grove Police Department's Special Resource Team (SRT), funded through the City's general fund, also implemented street outreach programs for the homeless. The SRT focused on providing resources to help reduce the number of homeless individuals as well as reducing the police responses involving the homeless and mentally ill. The Police Department also partnered up with Orange County Mental Health agencies to provide resource and assistance to homeless individuals that the SRT encounters.

Addressing the emergency shelter and transitional housing needs of homeless persons

Of the \$177,733 of ESG funds, the City allocated \$76,225 for emergency shelter, which included transitional housing, and \$44,932 for rapid rehousing programs. These funds were distributed amongst 3 organizations, providing different levels of homeless/client programs including chronically homeless services, domestic violence, winter armory, child care, and rental assistance.

In FY 2019-2020, 102 homeless residents (28 households) received transitional housing through shelter programs from Thomas House, a subrecipient of the City's ESG funds. Residents received shelter and supportive services, such as childcare, counseling and transportation. The program also focused on self-sufficiency and prepared homeless residents for a transition to permanent housing.

ESG funds also supported Interval House in maintaining its Domestic Violence Shelter Program. Over 70 victims of domestic violence and their children from Garden Grove were given emergency shelter and were provided support services which included a safe living environment in a confidential location. Case management was provided to ensure that the victims were rapidly rehoused in decent and affordable permanent housing. Over FY 2019-2020, Interval House provided rapid rehousing services to 5 households (19 individuals).

The City's ESG funds were also used to support Mercy House operate its seasonal armory shelter. During the cold winter months, 2,061 homeless residents were provided with emergency shelter, hunger relief, hygiene, and personal care. Of those individuals served, 49 were Garden Grove residents. In addition, Mercy House also provided 531 bed nights to Garden Grove homeless residents as they waited for referrals to transitional or permanent housing through coordination with neighboring partners and the County's 24/7 referral helpline, OC 2-1-1.

Helping low-income individuals and families avoid becoming homeless, especially extremely low-income individuals and families and those who are: likely to become homeless after being discharged from publicly funded institutions and systems of care (such as health care facilities, mental health facilities, foster care and other youth facilities, and corrections programs and institutions); and, receiving assistance from public or private agencies that address housing, health, social services, employment, education, or youth needs

The City of Garden Grove committed \$7,500 in ESG funds to Mercy House for homeless prevention services. Mercy House assisted 3 families (12 individuals) through their Homeless Prevention Program, providing rental assistance and case management services to keep Garden Grove families from becoming homeless. Other ESG subrecipient organizations such as Interval House have made great efforts to assist victims from becoming homeless after completion of temporary housing programs. Staff at Interval House conduct follow up case management for their domestic violence victims and make referrals to Garden Grove Housing Authority for Section 8 vouchers for permanent housing.

In FY 2019-2020, the Garden Grove Housing Authority worked with Thomas House, Mercy House and Interval House in providing Section 8 vouchers to qualified residents coming from the shelter programs. Under the voucher program, individuals or families with a voucher are able to find and lease a unit and only have to pay a portion of the rent. The program further assists low-income individuals and families to avoid becoming homeless.

Every jurisdiction receiving McKinney-Vento Homeless Assistance Act funds must develop and implement a Discharge Coordination Policy. The County of Orange assists people discharged from publicly funded

institutions or systems of care (such as health care facilities, foster care or other youth facilities, or correction programs and institutions). This assistance prevents homelessness resulting from discharge. The City will refer people discharged from public institutions to the County of Orange for additional resources.

Helping homeless persons (especially chronically homeless individuals and families, families with children, veterans and their families, and unaccompanied youth) make the transition to permanent housing and independent living, including shortening the period of time that individuals and families experience homelessness, facilitating access for homeless individuals and families to affordable housing units, and preventing individuals and families who were recently homeless from becoming homeless again

In FY 2019-2020, the City allocated \$44,932 for the Rapid Rehousing Program which was administered through Interval House. The program targeted victims of domestic violence and their children seeking emergency shelters while waiting for permanent housing. The program also provided security deposits and rental assistance payments directly to landlords on behalf of participants, housing stability case management, legal services for housing needs, and credit repair assistance. The services are designed to seamlessly transition clients into suitable and stable permanent housing.

Interval House's partners include over 40 landlords to provide housing as needed. The funds used for the rapid rehousing program in FY 2019-2020 provided personal and financial assistance to 19 Garden Grove residents (5 households). In addition, Interval House's emergency shelter program had 97% of participants moving into permanent housing upon exit.

As part of the efforts to provide housing for the homeless and those at risk of homelessness, the City of Garden Grove awarded HOME funds to service providers who provide rental assistance through the HEART Program. Interval House and Mercy House administered the program during FY 2019-2020 and assisted 48 households over a 12-month period by providing a portion of a household's rent (including security and utility deposits) while offering services to achieve self-sufficiency.

CR-30 - Public Housing 91.220(h); 91.320(j)

Actions taken to address the needs of public housing

The City of Garden Grove does not have any units of Public Housing.

Actions taken to encourage public housing residents to become more involved in management and participate in homeownership

The City of Garden Grove does not have any units of Public Housing.

Actions taken to provide assistance to troubled PHAs

The City of Garden Grove does not have any units of Public Housing.

CR-35 - Other Actions 91.220(j)-(k); 91.320(i)-(j)

Actions taken to remove or ameliorate the negative effects of public policies that serve as barriers to affordable housing such as land use controls, tax policies affecting land, zoning ordinances, building codes, fees and charges, growth limitations, and policies affecting the return on residential investment. 91.220 (j); 91.320 (i)

Market and governmental factors pose barriers to the provision of adequate and affordable housing. These factors tend to disproportionately impact lower- and moderate-income households due to their limited resources for absorbing the costs. Garden Grove works to remove barriers to affordable housing by implementing a Housing Element that is consistent with California law and taking actions to reduce costs or provide off-setting financial incentives to assist in the production of safe, high-quality, affordable housing. The City is committed to removing governmental constraints that hinder the production of housing, and offers a “one-stop” streamlined permitting process to facilitate efficient entitlement and building permit processing.

The City of Garden Grove has instituted additional actions aimed at reducing the impact of the public sector role in housing costs. City efforts to remove barriers to affordable housing include:

- Conduct periodical analysis and revision of the zoning code aimed at developing flexible zoning provisions in support of providing an adequate supply of desirable housing, such as mixed use zoning standards and updates to the Housing Element.
- Add provision of affordable housing projects through acquisition and rehabilitation activities, and new construction of affordable housing units.
- Establishment of a streamlined service counter to reduce process time.
- Incentivize density bonuses for affordable projects.
- Continued assessment of existing policies, procedures, and fees to minimize unnecessary delays and expenses to housing projects.
- Streamline construction and/or conversion of Accessory Dwelling Units (ADU's).

In addition, the City updated its Analysis of Impediments to Fair Housing Choice (AI) Report in March 2020 in coordination with other local jurisdictions. This report identifies any potential impediments to fair housing and establishes a Fair Housing Action Plan to outline steps to overcome any identified impediments.

Actions taken to address obstacles to meeting underserved needs. 91.220(k); 91.320(j)

The major obstacle to meeting underserved needs is the lack of adequate funding, especially for affordable housing activities. With the dissolution of redevelopment in California and reduced State and Federal funding levels, the City's ability to address the extensive needs in the community is seriously compromised. The City will strive to leverage available funds, to the greatest extent possible, to overcome obstacles in meeting underserved needs. The City has adopted its 2014-2021 Housing Element, which

includes a commitment to annually pursue State, Federal, and other funding opportunities to increase the supply of safe, decent, affordable housing in Garden Grove for lower-income households (including extremely low-income households), such as seniors, disabled, the homeless, and those at risk of homelessness.

Actions taken to reduce lead-based paint hazards. 91.220(k); 91.320(j)

The City has an aggressive policy to identify and address lead-based paint hazards in all HUD-funded housing rehabilitation projects. The City considers all housing rehabilitation an opportunity to address potential lead hazards. We, therefore, require lead paint testing for 100% of the City's HUD-funded residential rehabilitation programs where paint will be disturbed in properties built before 1978. Loan/grant recipients are required to obtain a lead-based paint inspection prior to commencement of work as well as a post-rehabilitation clearance test if the work disturbed areas where lead contamination had been found. Because the additional costs of lead hazard testing and remediation can be prohibitively expensive for low-income homeowners, the City uses CDBG funds to cover the costs of the lead paint inspection and, if necessary, any lead paint interim controls and lead clearance testing in conjunction with any CDBG-funded housing rehabilitation grants or loans. During FY 2019-2020, the City funded nineteen (19) lead-based paint initial inspections and three (3) clearance inspections in administration of the Senior Home Improvement Grant Program.

Actions taken to reduce the number of poverty-level families. 91.220(k); 91.320(j)

Garden Grove continues to look for ways to expand economic activities to include all people and provide programs to those people who are less fortunate. In the past, the City has focused on the creation of jobs for low- and moderate-income persons through economic development in the Harbor Boulevard area. Through the Con Plan and associated AAP, the City seeks to create and retain permanent jobs that are available to and/or filled by low- and moderate-income people. In addition, other essential elements of the City's anti-poverty strategy include:

- Section 8 Housing Choice Voucher Program;
- Housing Choice Voucher Family Self Sufficiency Program;
- Economic development programs;
- Anti-crime programs;
- Housing rehabilitation programs;
- Creation of affordable housing;
- Transitional housing and homeless service programs.

Through these programs, the City is working to reduce the number of families living below the poverty line. The goals and strategies contained in the Con Plan for funding housing, community development, and community services activities often directly address poverty issues through provision of funding or services, or indirectly through the creation of jobs.

In addition, the City will annually allocate up to 15% of its CDBG funds to public service agencies that offer supportive services in an effort to reduce poverty.

Actions taken to develop institutional structure. 91.220(k); 91.320(j)

Successful program implementation requires coordination, both internally and with outside agencies. The City makes changes, as needed, to its staff assignments to address the administrative, planning, and reporting needs of CDBG, HOME, and ESG funds. Project management improvements have included strengthened project eligibility review and staff training of regulatory compliance and procedures. The City of Garden Grove Neighborhood Improvement Division of the Community and Economic Development Department serves as the lead agency in administration and compliance of CDBG, HOME, and ESG Programs and grant management. The Neighborhood Improvement Division coordinates activities related to CDBG, HOME, and ESG funds, including coordination of internal departments, outside agencies, and grant recipients.

The City's ongoing efforts in its institutional structure include strengthening project designs through negotiating stronger and more specific performance goals for project contracts. This includes ongoing education and technical assistance for program stakeholders including fellow City Departments implementing HUD-funded programs, outside contractors, the Neighborhood Improvement and Conservation Commission, the City Council, and the public in general regarding the overall objectives and eligible and ineligible uses of each of our HUD funds.

The City also amended the Citizen Participation Plan to make it more readable and to officially designate the City Council as the public hearing body, and worked closely with the Neighborhood Improvement and Conservation Commission to deepen their understanding of the CDBG, HOME, and ESG Programs.

Capacity-building is another component in development of the City's institutional structure. In addition to in-house training and development of improved management systems, the City will continue to participate in all HUD training offered locally. To gather more information, build staff knowledge, and seek regional solutions to regional problems, the City participates in regional efforts such as the Orange County Continuum of Care for the Homeless.

Actions taken to enhance coordination between public and private housing and social service agencies. 91.220(k); 91.320(j)

Housing, supportive services, and community development activities were delivered by a number of public agencies, nonprofit entities, and private organizations. The City of Garden Grove continued to function in a coordinating role between local non-profit service providers and other County, State, and Federal organizations, as well as regional agencies and plans such as the Orange County Continuum of Care (CoC).

To enhance coordination, the City participated in regional planning groups and forums to foster

collaboration with other agencies and organizations. Through collaboration, the City identified common goals and strategies to avoid overlaps in services and programs and identify potential for leveraging resources. The City also continued to work with a wide range of public and community social service agencies to meet and address the various needs of the community. The City utilized the services of 211 Orange County, whose mission is to help people in the community find the help they need by eliminating the barriers to finding and accessing social services.

Identify actions taken to overcome the effects of any impediments identified in the jurisdictions analysis of impediments to fair housing choice. 91.520(a)

The City of Garden Grove is required to undertake an analysis of impediments to fair housing that may be prevalent in the community, and to develop an action plan to address impediments. The City, in collaboration with other Orange County communities, participated in producing a five-year analysis of impediments to fair housing. The final product was the 2016-2020 Orange County Regional Analysis of Impediments to Fair Housing Choice (Regional AI). The following are the private sectors impediments:

- Housing Discrimination
- Discriminatory Advertising
- Denial of Reasonable Accommodation
- Hate Crimes
- Unfair Lending

During FY 2019-2020, the City of Garden Grove undertook several programs/actions (on its own or in cooperation with a fair housing provider) to overcome the impediments to fair housing choices identified in the Regional AI. Garden Grove contracted with Fair Housing Foundation (FHF) to provide comprehensive educational and enforcement programs for City residents. The FHF understands the private sector and is well equipped to analyze impediments, describe appropriate actions, and to follow-through on those actions.

During FY 2019-2020, the FHF assisted a total of 7,020 individuals with the following services:

1. Fair Housing Outreach and Education

- Planned Agency Meetings at various locations throughout the City;
- Organized booths at various events throughout the City;
- Distributed literature at various locations throughout the City (including flyers and press releases);
- Facilitated management trainings at City Hall;
- Gave presentations at various locations throughout the City;
- Coordinated landlord/tenant workshops at City Hall.

2. General Housing Counseling & Resolution

- Responded to inquiries regarding general housing issues. In addition, FHF screens, inputs data, counsels, pursues habitability cases, provides unlawful detainer assistance, conducts mediations, and provides appropriate referrals.

3. Discrimination Services

- Responded to inquiries regarding discrimination, complaints, screening, and counseling services.

4. Landlord/Tenant Services

- Responded to and assisted in the mediation of disputes between landlords and tenants.

CR-40 - Monitoring 91.220 and 91.230

Describe the standards and procedures used to monitor activities carried out in furtherance of the plan and used to ensure long-term compliance with requirements of the programs involved, including minority business outreach and the comprehensive planning requirements

Although the City's HUD-funded activities and strategies have been very successful, we strive for continued improvements in our housing, homeless prevention, neighborhood improvement, and public service priority needs, as well as our grant administration, compliance, and monitoring. During FY 2019-2020, the City continued to improve its project, fiscal, and other administrative management systems to ensure compliance with CDBG, HOME, and ESG program and comprehensive planning requirements through the following measures and accomplishments:

The City's Community and Economic Development and Finance Departments worked together over the last six months to prepare for the FY 2019-2020 CAPER and the FY 2020-2021 AAP. Through several brainstorming meetings with managers and staff from both teams, the City has achieved comprehensive training for key staff in both departments on HUD program financial administration and using IDIS. Community and Economic Development staff has been working with Finance staff to educate them on HUD requirements. This cooperation will improve the timeliness of HUD fund drawdowns, establish better procedures and schedules for aligning the City's general budget planning and the HUD AAP process, the City's general ledger and IDIS records, and for handling remaining funds at the end of the program year.

City Staff annually monitors all HOME funded projects in accordance with the City's Monitoring Plan for HOME Rental Projects and the HOME Final Rule. See Attachment 4 for the City's HOME Monitoring Policy.

In an effort to ensure up-to-date knowledge of HUD programs and policies, staff members invested over 50 hours in training, workshops, webinars or technical assistance sessions sponsored by HUD or by outside agencies but with direct relevance to HUD program implementation. Topics of the trainings included Financial Management, Analysis of Impediments, HMIS, HOME activities, IDIS, subrecipient management, CDBG and Environmental Training.

CARES ACT CDBG-CV and ESG-CV grant funds were awarded to the City of Garden Grove in April 2020 and have an expenditure deadline of June 30, 2022. The City will monitor CARES Act CDBG-CV and ESG-CV projects in accordance with HUD regulations on a quarterly basis through expenditure reports. The City will utilize the Sage Report tool to submit the required CARES Act ESG-CV reports that are due to HUD on a quarterly basis.

Citizen Participation Plan 91.105(d); 91.115(d)

Describe the efforts to provide citizens with reasonable notice and an opportunity to comment on performance reports.

The City's effort to provide citizens with reasonable notice and an opportunity to comment on performance reported in the Draft FY 2019-2020 CAPER follows the process outlined in the Citizen Participation Plan.

As outlined in the Public Notice, due to COVID-19, the City has modified its process for reviewing and accepting comments related to the CAPER to ensure social distancing and to limit the spread of COVID-19. The Draft CAPER was made available for public review online at <https://ggcity.org/neighborhood-improvement/reports> and all public comments were directed to staff via email.

The 15-day public review and comment period for the FY 2019-2020 CAPER was from November 20, 2020 through December 8, 2020. Notices for the public hearing were published in local English, Spanish and Vietnamese newspapers on November 20, 2020. The City held public hearings to receive public comments regarding the FY 2019-2020 CAPER at the December 7, 2020 Neighborhood Improvement and Conservation Commission meeting and at the December 8, 2020 Garden Grove City Council meeting. The public notices that were published are included in Attachment 1.

CR-45 - CDBG 91.520(c)

Specify the nature of, and reasons for, any changes in the jurisdiction's program objectives and indications of how the jurisdiction would change its programs as a result of its experiences.

The City of Garden Grove CDBG program did not have any significant changes to the Consolidated Plan goals.

Does this Jurisdiction have any open Brownfields Economic Development Initiative (BEDI) grants?

No.

CR-50 - HOME 91.520(d)

Include the results of on-site inspections of affordable rental housing assisted under the program to determine compliance with housing codes and other applicable regulations

Please list those projects that should have been inspected on-site this program year based upon the schedule in §92.504(d). Indicate which of these were inspected and a summary of issues that were detected during the inspection. For those that were not inspected, please indicate the reason and how you will remedy the situation.

Typically, the Garden Grove Housing Authority (GGHA) conducts Housing Quality Standard (HQS) inspections of Tenant Based Rental Assistance units, HOME restricted units, Density Bonus units, and Housing Successor units to determine compliance with Federal, State, and local housing standards. However, due to COVID-19, the City received a waiver from HUD, which eliminated the requirement to perform "On-site inspections of HOME-assisted rental housing" until after December 31, 2020.

On-site inspections of HOME assisted projects will be performed after December 31, 2020, during FY 2020-2021.

Provide an assessment of the jurisdiction's affirmative marketing actions for HOME units. 92.351(b)

All HOME funded affordable housing projects must adopt affirmative marketing procedures and submit the affirmative marketing plan to the City. During annual monitoring, overall performance related to fair housing and non-discrimination is monitored to ensure fair housing compliance.

Refer to IDIS reports to describe the amount and use of program income for projects, including the number of projects and owner and tenant characteristics

During FY 2019-2020, the City expended \$45,198.90 in Program Income on the HEART Program, however, due to COVID-19, the drawdown was completed after September 30, 2020, so the expenditures are not actually included. The HEART Program provides rental assistance and supportive services for literally homeless individuals and individuals at-risk of homelessness.

Describe other actions taken to foster and maintain affordable housing. 91.220(k) (STATES ONLY: Including the coordination of LIHTC with the development of affordable housing). 91.320(j)

Section 8 funds: The Garden Grove Housing Authority administers the Section 8 Program for the City and provides rent subsidies to 2,337 Garden Grove households.

Density Bonus: The City of Garden Grove works with housing developers to assist in the development of

affordable housing projects through the execution of Density Bonus Affordable Housing Agreements. The City currently monitors three (3) density bonus affordable housing projects totalling 15 affordable units.

Redevelopment Agency: The City of Garden Grove currently monitors 11 affordable housing projects totalling 640 affordable units previously assisted with former Low and Moderate Housing funds.

CR-60 - ESG 91.520(g) (ESG Recipients only)

ESG Supplement to the CAPER in *e-snaps*

For Paperwork Reduction Act

1. Recipient Information—All Recipients Complete

Basic Grant Information

Recipient Name	GARDEN GROVE
Organizational DUNS Number	009596495
EIN/TIN Number	956005848
Identify the Field Office	LOS ANGELES
Identify CoC(s) in which the recipient or subrecipient(s) will provide ESG assistance	Santa Ana/Anaheim/Orange County CoC

ESG Contact Name

Prefix	Mr
First Name	Tim
Middle Name	0
Last Name	Throne
Suffix	0
Title	Program Specialist

ESG Contact Address

Street Address 1	11222 Acacia Parkway
Street Address 2	0
City	Garden Grove
State	CA
ZIP Code	92840-
Phone Number	7147415144
Extension	0
Fax Number	0
Email Address	timothyt@ggcity.org

ESG Secondary Contact

Prefix	Mr
First Name	Roy
Last Name	Robbins
Suffix	0
Title	Senior Project Specialist
Phone Number	7147415206
Extension	0

Email Address

nater@ggcity.org

2. Reporting Period—All Recipients Complete

Program Year Start Date 07/01/2019

Program Year End Date 06/30/2020

3. Subrecipient Form – Complete one form for each subrecipient

Subrecipient or Contractor Name: MERCY HOUSE TRANSITIONAL LIVING CENTERS

City: Santa Ana

State: CA

Zip Code: 92702, 1905

DUNS Number: 879797165

Is subrecipient a victim services provider: N

Subrecipient Organization Type: Other Non-Profit Organization

ESG Subgrant or Contract Award Amount: 17500

Subrecipient or Contractor Name: Thomas House Temporary Shelter

City: Garden Grove

State: CA

Zip Code: 92842, 2737

DUNS Number: 075396882

Is subrecipient a victim services provider: N

Subrecipient Organization Type: Other Non-Profit Organization

ESG Subgrant or Contract Award Amount: 29339

Subrecipient or Contractor Name: City Net

City: Long Beach

State: CA

Zip Code: 90809, 0243

DUNS Number: 361759140

Is subrecipient a victim services provider: N

Subrecipient Organization Type: Other Non-Profit Organization

ESG Subgrant or Contract Award Amount: 30415

Subrecipient or Contractor Name: 211 Orange County

City: Santa Ana

State: CA

Zip Code: 92705, 8520

DUNS Number: 884339003

Is subrecipient a victim services provider: N

Subrecipient Organization Type: Other Non-Profit Organization

ESG Subgrant or Contract Award Amount: 5332

Subrecipient or Contractor Name: Interval House Crisis Shelters

City: Seal Beach

State: CA

Zip Code: 90740, 2356

DUNS Number: 113510176

Is subrecipient a victim services provider: Y

Subrecipient Organization Type: Other Non-Profit Organization

ESG Subgrant or Contract Award Amount: 81818

CR-65 - Persons Assisted

The data required under CR-65 is located in the FY 2019-2020 ESG Sage Report (Attachment 5).

CR-70 – ESG 91.520(g) - Assistance Provided and Outcomes

10. Shelter Utilization

Number of New Units - Rehabbed	0
Number of New Units - Conversion	0
Total Number of bed-nights available	146,675
Total Number of bed-nights provided	82,065
Capacity Utilization	55.95%

Table 24 – Shelter Capacity

11. Project Outcomes Data measured under the performance standards developed in consultation with the CoC(s)

All subrecipients of ESG funds were required to use homeless/client certification forms during the intake process to ensure all clients serviced were qualified and are residents of the City of Garden Grove. In addition, subrecipients were also required to submit completed quarterly reports for monitoring purposes. During the aforementioned process, City staff addressed concerns and/or discrepancies within the reports and made sure corrections were made at the early stages of the FY. The capacity of utilization for shelter was approximately 55.95% (82,065 bed nights provided).

In addition, City staff consulted with the CoC and attended meetings with various County subcommittees to discuss issues, concerns, and best practices for meeting the needs of the homeless population. Staff also formed an OC Collaborative consisting of neighboring jurisdictions receiving ESG funds (Anaheim, Santa Ana, Irvine and the County of Orange) and established a shared Request for Proposal (RFP) that was utilized to fund service providers for program year 2019. The OC Collaborative created uniform ESG guidelines that is utilized amongst all service providers within the County. These guidelines include a homeless at risk assessment and a homeless certification form. Creating these guidelines helped promote a cohesive effort between the neighboring Cities in addressing homelessness and also assisted service providers stay compliant with HUD's regulations.

CR-75 – Expenditures

11. Expenditures

11a. ESG Expenditures for Homelessness Prevention

	Dollar Amount of Expenditures in Program Year		
	2017	2018	2019
Expenditures for Rental Assistance	7,500	18,987	7,499
Expenditures for Housing Relocation and Stabilization Services - Financial Assistance	0	0	0
Expenditures for Housing Relocation & Stabilization Services - Services	0	0	0
Expenditures for Homeless Prevention under Emergency Shelter Grants Program	0	0	0
Subtotal Homelessness Prevention	7,500	18,987	7,499

Table 25 – ESG Expenditures for Homelessness Prevention

11b. ESG Expenditures for Rapid Re-Housing

	Dollar Amount of Expenditures in Program Year		
	2017	2018	2019
Expenditures for Rental Assistance	31,330	32,742	31,615
Expenditures for Housing Relocation and Stabilization Services - Financial Assistance	3,982	4,279	0
Expenditures for Housing Relocation & Stabilization Services - Services	8,490	10,051	13,317
Expenditures for Homeless Assistance under Emergency Shelter Grants Program	0	0	0
Subtotal Rapid Re-Housing	43,802	47,072	44,932

Table 26 – ESG Expenditures for Rapid Re-Housing

11c. ESG Expenditures for Emergency Shelter

	Dollar Amount of Expenditures in Program Year		
	2017	2018	2019
Essential Services	59,246	51,197	50,427
Operations	17,920	19,623	21,839
Renovation	0	0	0
Major Rehab	0	0	0
Conversion	0	0	0
Subtotal	77,166	70,820	72,266

Table 27 – ESG Expenditures for Emergency Shelter

11d. Other Grant Expenditures

	Dollar Amount of Expenditures in Program Year		
	2017	2018	2019
Street Outreach	22,627	24,961	30,353
HMIS	5,217	5,061	5,332
Administration	13,042	12,653	10,353

Table 28 - Other Grant Expenditures**11e. Total ESG Grant Funds**

Total ESG Funds Expended	2017	2018	2019
	169,354	179,554	170,735

Table 29 - Total ESG Funds Expended**11f. Match Source**

	2017	2018	2019
Other Non-ESG HUD Funds	0	25,000	10,000
Other Federal Funds	0	0	0
State Government	85,471	83,958	90,830
Local Government	15,217	15,061	45,747
Private Funds	44,842	48,687	27,500
Other	15,000	0	0
Fees	0	0	0
Program Income	0	0	0
Total Match Amount	160,530	172,706	174,077

Table 30 - Other Funds Expended on Eligible ESG Activities**11g. Total**

Total Amount of Funds Expended on ESG Activities	2017	2018	2019
	329,884	352,260	344,812

Table 31 - Total Amount of Funds Expended on ESG Activities

FY 2019-2020 CAPER Public Notices

PUBLIC NOTICE CITY OF GARDEN GROVE 2019-20 CONSOLIDATED ANNUAL PERFORMANCE AND EVALUATION REPORT (CAPER)

The City of Garden Grove's (City) Community and Economic Development Department, in accordance with U.S. Department of Housing and Urban Development (HUD) regulations, has prepared its Draft FY 2019-20 Consolidated Annual Performance and Evaluation Report (CAPER). The report describes and assesses the housing, economic, and community development activities undertaken by the City over the period from July 1, 2019, through June 30, 2020.

Opportunity for Public Review and Comment

A public hearing will be held by the Neighborhood Improvement and Conservation Commission (NICC) on **Monday, December 7, 2020 at 6:30 p.m.** and a second public hearing will be held by the Garden Grove City Council on **Tuesday, December 8, 2020 at 6:30 p.m.**, or as soon thereafter as the matter may be heard, in the City Council Chamber at 11300 Stanford Avenue, Garden Grove, California. In an effort to protect public health and prevent the spread of the Coronavirus (COVID-19), NICC and City Council members will be teleconferencing. Members of the public are asked to consider very carefully before attending this meeting in person and are required to wear face masks and maintain distance from others. Please do not attend this meeting if you have traveled and/or have had direct contact with someone who has traveled to places experiencing high rates of infection or tested positive for Covid-19. The meeting will also be broadcasted live on Spectrum Cable Channel 3 in audio and live streamed at: https://ggcity.org/cgi-bin/city_council/videos_and_agendas.cgi and on YouTube at <https://www.youtube.com/c/GardenGroveTV3/live>

Due to Covid-19 (Coronavirus), the City has modified its process for reviewing and accepting comments related to the CAPER. The Draft CAPER will be available for public review online at <https://ggcity.org/neighborhood-improvement/reports>. Comments will be accepted until **4:00 p.m. on December 8, 2020**. Please direct any questions or comments to Program Specialist, Timothy Throne, at (714) 741-5144 or by email at timothyt@ggcity.org

/s/ TERRI POMEROY, CMC
City Clerk

**NOTIFICACION PÚBLICA
CIUDAD DE GARDEN GROVE
DESEMPEÑO ANUAL CONSOLIDADO 2019-20
E INFORME DE EVALUACIÓN (CAPER)**

El Departamento de Desarrollo Económico y Comunitario de la Ciudad de Garden Grove, de acuerdo con los reglamentos del Departamento de Vivienda y Desarrollo Urbano (HUD) de los Estados Unidos, ha preparado su Borrador del Reporte Consolidado Anual de Desempeño y Evaluación (CAPER) para el año fiscal 2019-20. El informe describe y evalúa las actividades de vivienda, economía, y de desarrollo de la comunidad realizadas por la Ciudad durante el periodo comprendido entre el 1 de julio de 2019 y el 30 de junio de 2020.

Oportunidad de revisión y comentarios públicos

La Comisión de Conservación y Mejoramiento de Vecindarios (NICC) llevará a cabo una audiencia pública para consideración del CAPER el **lunes 7 de diciembre de 2020 a las 6:30 p.m.** y el Concejo Municipal de Garden Grove llevará a cabo una segunda audiencia pública el **martes 8 de diciembre de 2020 a las 6:30 pm**, o tan pronto como se escuche el asunto, en la Cámara del Concejo Municipal en 11300 Stanford Avenue, Garden Grove, California. En un esfuerzo por proteger la salud pública y prevenir la propagación del Coronavirus (COVID-19), los miembros del NICC y del Concejo Municipal realizarán teleconferencias. Se pide a los miembros del público que lo consideren detenidamente antes de asistir a esta reunión en persona y se les requiere que usen máscaras faciales y se mantengan alejados de los demás. No asista a esta reunión si ha viajado y / o ha tenido contacto directo con alguien que haya viajado a lugares con altas tasas de infección o que haya dado positivo por Covid-19. La reunión también se transmitirá en vivo en Spectrum Cable Channel 3 en audio y en vivo en: https://ggcity.org/cgi-bin/city_council/videos_and_agendas.cgi y en YouTube en <https://www.youtube.com/c/GardenGroveTV3/live>

Debido al Coronavirus (COVID-19), la Ciudad ha modificado su proceso para revisar y aceptar comentarios relacionados con el CAPER. El borrador de CAPER estará disponible para revisión pública en línea en <https://ggcity.org/neighborhood-improvement/reports>. Se aceptarán comentarios hasta las 4:00 p.m. el 8 de diciembre de 2020. Por favor dirija cualquier pregunta o comentario Mónica Covarrubias, Gerente Mayor de Proyectos vía 714-741-5788, o por correo electrónico en monicac@ggcity.org.

/s/ TERRI POMEROY, CMC
City Clerk

THÔNG BÁO
THÀNH PHỐ GARDEN GROVE
BÁO CÁO ĐÁNH GIÁ VÀ THÀNH TÍCH HỢP NHẤT
HÀNG NĂM CAPER 2019-20 (CAPER)

Thành phố Garden Grove, Ban Phát triển Kinh tế và Cộng đồng, theo quy định của Bộ Phát triển Đô thị và Nhà ở Hoa Kỳ (HUD), đã chuẩn bị Bản thảo Báo Cáo Đánh Giá và Thành Tích Hợp Nhất Hàng Năm CAPER 2019-20 (CAPER). Báo cáo mô tả và đánh giá các hoạt động phát triển nhà ở, kinh tế và cộng đồng do Thành phố thực hiện trong khoảng thời gian trong giai đoạn từ ngày 1 tháng Bảy, 2019 đến hết ngày 30 tháng Sáu, 2020.

Cơ Hội Để Công Chúng Xem Duyệt Và Nhận xét

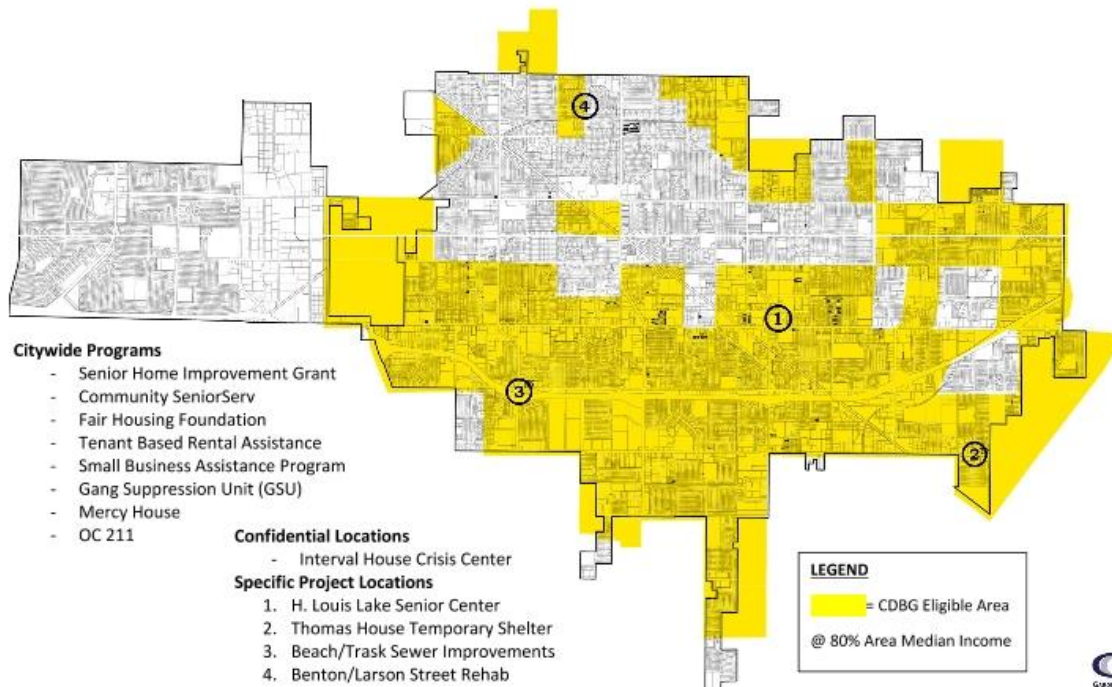
Một phiên điều trần công khai sẽ được tổ chức bởi Ủy Ban Cải Tiến và Bảo Tồn Hàng Xóm (Neighborhood Improvement and Conservation Commission, NICC) vào **Thứ Hai, ngày 7 Tháng 12, 2020 lúc 6:30 chiều** và một buổi điều trần công khai lần thứ hai sẽ được tổ chức bởi Hội Đồng Thành Phố Garden Grove vào ngày **Thứ Ba, 8 Tháng 12, 2020 lúc 6:30 chiều**, hoặc ngay sau đó có thể trình bày vấn đề tại Phòng Hợp Hội Đồng Thành Phố, 11300 Stanford Avenue, Garden Grove, California. Trong nỗ lực bảo vệ sức khỏe cộng đồng và ngăn chặn sự lây lan của Coronavirus (COVID-19), NICC và các thành viên Hội đồng Thành phố sẽ tham gia hội nghị qua mạng (teleconferencing). Các thành viên trong cộng đồng được yêu cầu cân nhắc rất kỹ trước khi trực tiếp tham dự cuộc họp này và phải đeo khẩu trang và giữ khoảng cách với những người khác. Vui lòng không tham dự cuộc họp này nếu quý vị đã đi du lịch và/ hoặc tiếp xúc trực tiếp với người đã đi đến những nơi có tỷ lệ lây nhiễm cao hoặc có kết quả xét nghiệm dương tính với Covid-19. Cuộc họp sẽ được phát trực tiếp trên Spectrum Cable Channel 3 tại https://ggcity.org/cgi-bin/city_council/videos_and_agendas.cgi, và kênh Youtube tại <https://www.youtube.com/c/GardenGroveTV3/live>.

Do đại dịch Covid-19 (Coronavirus), chúng tôi đang điều chỉnh quy trình để xem xét Kế hoạch Hợp nhất và thu nhận mọi ý kiến đóng góp liên quan đến kế hoạch này. Bản thảo CAPER sẽ có online để công chúng nhận xét tại <https://ggcity.org/neighborhood-improvement/reports>. Mọi góp ý sẽ được ghi nhận đến **4:00 giờ chiều ngày 8 tháng 12, 2020**. Vui lòng gửi những góp ý về ông Timothy Throne, phụ trách kế hoạch, tại (714) 741-5144 hoặc gửi email về timothyt@ggcity.org.

/s/ TERRI POMEROY, CMC
Thư Ký Thành Phố

FY 2019-2020 Project Location Map

FY 2019-20 Action Plan Project Locations



PR – 26 CDBG Financial Report Summary

	Office of Community Planning and Development	DATE:	11-18-20
	U.S. Department of Housing and Urban Development	TIME:	11:56
	Integrated Disbursement and Information System	PAGE:	1
	PR26 - CDBG Financial Summary Report		
	Program Year 2019		
	GARDEN GROVE , CA		

PART I: SUMMARY OF CDBG RESOURCES		
01 UNEXPENDED CDBG FUNDS AT END OF PREVIOUS PROGRAM YEAR		0.00
02 ENTITLEMENT GRANT	1,988,459.00	
03 SURPLUS URBAN RENEWAL	0.00	
04 SECTION 108 GUARANTEED LOAN FUNDS	0.00	
05 CURRENT YEAR PROGRAM INCOME	0.00	
05a CURRENT YEAR SECTION 108 PROGRAM INCOME (FOR SI TYPE)	0.00	
06 FUNDS RETURNED TO THE LINE-OF-CREDIT	0.00	
06a FUNDS RETURNED TO THE LOCAL CDBG ACCOUNT	1,542,000.00	
07 ADJUSTMENT TO COMPUTE TOTAL AVAILABLE	0.00	
08 TOTAL AVAILABLE (SUM, LINES 01-07)	3,530,459.00	
PART II: SUMMARY OF CDBG EXPENDITURES		
09 DISBURSEMENTS OTHER THAN SECTION 108 REPAYMENTS AND PLANNING/ADMINISTRATION	2,017,396.52	
10 ADJUSTMENT TO COMPUTE TOTAL AMOUNT SUBJECT TO LOW/MOD BENEFIT	0.00	
11 AMOUNT SUBJECT TO LOW/MOD BENEFIT (LINE 09 + LINE 10)	2,017,396.52	
12 DISBURSED IN IDIS FOR PLANNING/ADMINISTRATION	222,889.52	
13 DISBURSED IN IDIS FOR SECTION 108 REPAYMENTS	0.00	
14 ADJUSTMENT TO COMPUTE TOTAL EXPENDITURES	1,117,585.86	
15 TOTAL EXPENDITURES (SUM, LINES 11-14)	3,357,871.90	
16 UNEXPENDED BALANCE (LINE 08 - LINE 15)	172,587.10	
PART III: LOWMOD BENEFIT THIS REPORTING PERIOD		
17 EXPENDED FOR LOW/MOD HOUSING IN SPECIAL AREAS	0.00	
18 EXPENDED FOR LOW/MOD MULTI-UNIT HOUSING	0.00	
19 DISBURSED FOR OTHER LOW/MOD ACTIVITIES	2,017,396.52	
20 ADJUSTMENT TO COMPUTE TOTAL LOW/MOD CREDIT	0.00	
21 TOTAL LOW/MOD CREDIT (SUM, LINES 17-20)	2,017,396.52	
22 PERCENT LOW/MOD CREDIT (LINE 21/LINE 11)	100.00%	
LOW/MOD BENEFIT FOR MULTI-YEAR CERTIFICATIONS		
23 PROGRAM YEARS(PY) COVERED IN CERTIFICATION		PY: PY: PY:
24 CUMULATIVE NET EXPENDITURES SUBJECT TO LOW/MOD BENEFIT CALCULATION	0.00	
25 CUMULATIVE EXPENDITURES BENEFITING LOW/MOD PERSONS	0.00	
26 PERCENT BENEFIT TO LOW/MOD PERSONS (LINE 25/LINE 24)	0.00%	
PART IV: PUBLIC SERVICE (PS) CAP CALCULATIONS		
27 DISBURSED IN IDIS FOR PUBLIC SERVICES	180,183.88	
28 PS UNLIQUIDATED OBLIGATIONS AT END OF CURRENT PROGRAM YEAR	118,084.12	
29 PS UNLIQUIDATED OBLIGATIONS AT END OF PREVIOUS PROGRAM YEAR	0.00	
30 ADJUSTMENT TO COMPUTE TOTAL PS OBLIGATIONS	0.00	
31 TOTAL PS OBLIGATIONS (LINE 27 + LINE 28 - LINE 29 + LINE 30)	298,268.00	
32 ENTITLEMENT GRANT	1,988,459.00	
33 PRIOR YEAR PROGRAM INCOME	0.00	
34 ADJUSTMENT TO COMPUTE TOTAL SUBJECT TO PS CAP	0.00	
35 TOTAL SUBJECT TO PS CAP (SUM, LINES 32-34)	1,988,459.00	
36 PERCENT FUNDS OBLIGATED FOR PS ACTIVITIES (LINE 31/LINE 35)	15.00%	
PART V: PLANNING AND ADMINISTRATION (PA) CAP		
37 DISBURSED IN IDIS FOR PLANNING/ADMINISTRATION	222,889.52	
38 PA UNLIQUIDATED OBLIGATIONS AT END OF CURRENT PROGRAM YEAR	166,709.47	
39 PA UNLIQUIDATED OBLIGATIONS AT END OF PREVIOUS PROGRAM YEAR	0.00	
40 ADJUSTMENT TO COMPUTE TOTAL PA OBLIGATIONS	0.00	
41 TOTAL PA OBLIGATIONS (LINE 37 + LINE 38 - LINE 39 +LINE 40)	389,598.99	
42 ENTITLEMENT GRANT	1,988,459.00	
43 CURRENT YEAR PROGRAM INCOME	0.00	
44 ADJUSTMENT TO COMPUTE TOTAL SUBJECT TO PA CAP	0.00	
45 TOTAL SUBJECT TO PA CAP (SUM, LINES 42-44)	1,988,459.00	
46 PERCENT FUNDS OBLIGATED FOR PA ACTIVITIES (LINE 41/LINE 45)	19.59%	



Office of Community Planning and Development
U.S. Department of Housing and Urban Development
Integrated Disbursement and Information System
PR26 - CDBG Financial Summary Report
Program Year 2019
GARDEN GROVE, CA

DATE: 11-18-20
TIME: 11:56
PAGE: 2

LINE 17 DETAIL: ACTIVITIES TO CONSIDER IN DETERMINING THE AMOUNT TO ENTER ON LINE 17

Report returned no data.

LINE 18 DETAIL: ACTIVITIES TO CONSIDER IN DETERMINING THE AMOUNT TO ENTER ON LINE 18

Report returned no data.

LINE 19 DETAIL: ACTIVITIES INCLUDED IN THE COMPUTATION OF LINE 19

Plan Year	IDIS Project	IDIS Activity	Voucher Number	Activity Name	Matrix Code	National Objective	Drawn Amount
2019	3	686	6348546	CDBG Beach/ Trask Sewer Improvements	03J	LMA	\$108,261.00
					03J	Matrix Code	\$108,261.00
2019	2	685	6348546	CDBG Benton/ Larson Street Improvements	03K	LMA	\$1,694,500.00
					03K	Matrix Code	\$1,694,500.00
2019	7	681	6348546	CDBG Senior Center	05A	LMC	\$94,229.47
2019	8	682	6348546	CDBG Community SeniorServ	05A	LMC	\$5,000.00
					05A	Matrix Code	\$99,229.47
2019	6	680	6348546	Gang Suppression Unit (GSU)	05I	LMA	\$80,954.41
					05I	Matrix Code	\$80,954.41
2019	9	683	6348546	CDBG Senior Grants	14A	LMH	\$34,288.60
					14A	Matrix Code	\$34,288.60
2019	10	687	6348546	CDBG Small Business Assistance Loan	18A	LMJ	\$163.04
					18A	Matrix Code	\$163.04
Total							\$2,017,396.52

LINE 27 DETAIL: ACTIVITIES INCLUDED IN THE COMPUTATION OF LINE 27

Plan Year	IDIS Project	IDIS Activity	Voucher Number	Activity Name	Matrix Code	National Objective	Drawn Amount
2019	7	681	6348546	CDBG Senior Center	05A	LMC	\$94,229.47
2019	8	682	6348546	CDBG Community SeniorServ	05A	LMC	\$5,000.00
					05A	Matrix Code	\$99,229.47
2019	6	680	6348546	Gang Suppression Unit (GSU)	05I	LMA	\$80,954.41
					05I	Matrix Code	\$80,954.41
Total							\$180,183.88

LINE 37 DETAIL: ACTIVITIES INCLUDED IN THE COMPUTATION OF LINE 37

Plan Year	IDIS Project	IDIS Activity	Voucher Number	Activity Name	Matrix Code	National Objective	Drawn Amount
2019	1	677	6348546	CDBG Administration and Planning	21A		\$199,583.18
					21A	Matrix Code	\$199,583.18
2019	4	678	6348546	CDBG Municipal Support	21B		\$12,048.48
					21B	Matrix Code	\$12,048.48
2019	5	679	6348546	CDBG Fair Housing Foundation	21D		\$11,257.86
					21D	Matrix Code	\$11,257.86
Total							\$222,889.52

HOME Monitoring Protocols

Monitoring of HOME Rental Projects (Exhibit II)

This attachment to the City of Garden Grove's (City) Monitoring Plan is prepared to establish protocols for monitoring HOME Investment Partnerships Act (HOME) assisted rental housing projects. The City is responsible to the U.S. Department of Housing and Urban Development (HUD) for monitoring HOME-assisted rental projects throughout the period of affordability to ensure that HOME-assisted rental projects are monitored adequately for continued compliance with federal and state regulations. Monitoring guidelines are intended to assist City monitoring staff in making informed judgments about asset management, HOME Investment Partnerships Act (HOME) Program compliance and management efficiency of HOME-assisted rental projects.

The primary document used to monitor projects is the Regulatory Agreement. An exhibit of the Affordable Housing Agreement (AHA) or the Disposition and Development Agreement (DDA), a Regulatory Agreement is executed by the owner and the City or the City's Redevelopment Agency (Agency) and recorded as a lien on the project in the official records of Orange County.

The Monitoring Process

Monitoring of HOME-assisted housing developments will be scheduled following the annual publication of HOME Investment Partnerships Act (HOME) rents and income limits by the U.S. Department of Housing and Urban Development (HUD), which typically occurs between March and May. Monitoring will occur at two levels:

- Annually, a desk audit will be performed wherein the owner/property manager will submit information certifying household sizes, household incomes and rents for all HOME-restricted units; and
- Periodically, an on-site visit will be conducted, which will include a property inspection and an in-depth review of all the HOME and federal cross-cutting requirements, e.g., affirmative marketing and tenant selection procedures,

(P:\Neigh-1m\HUD Admin\HOME\HOME Monitoring Protocol Exhibit II)

On-site monitoring will occur whenever developments are inspected to ensure compliance with the City's property standards. While the City has the prerogative to monitor on-site more frequently, especially if a project is at risk because of outstanding findings or insufficient capacity, inspections and site visits will typically occur in accordance with the HOME Final Rule at 24 CFR 92.504(d):

Total No. of Units	Minimum Schedule
1 – 4 units	every 3 years
5 – 25 units	every 2 years
26+ units	annually

The following steps are to be taken when conducting a **desk audit**:

1. A monitoring letter (*Exhibit 1: Annual Monitoring Letter*) will be sent to the Owner/Property Manager transmitting the project's Annual Compliance Report and certification and recertification forms along with the new HOME rents, income limits, Garden Grove Housing Authority utility allowance schedule and a form for calculating HOME rents.
2. The Owner/Property Manager is to submit the new rent schedule and the completed Annual Compliance Report (*Exhibit 2: Project Compliance Report*) accompanied by income certification or recertification forms (*Exhibit 3: Tenant Income Certification/Recertification Form*) for each household occupying a HOME-designated unit.
3. A *Monitoring Summary* letter will be provided to the Owner/Property Manager that serves as the formal notification of the results of the monitoring. All negative conclusions will be considered a finding or concern with a specific required corrective action. A copy is retained in the Project monitoring file.
 - A "finding" is a deficiency in project performance evidencing an unmet statutory or regulatory requirement.
 - A "concern" relates to project performance requiring improvement before becoming a finding.
4. The Owner/Property Manager is to provide a written response within 30 days of the date of the Monitoring Summary letter.

(P:\Neigh-Im\HUD Admin\HOME\HOME Monitoring Protocol Exhibit II)

5. Upon completion of all corrective actions, a letter is sent to the Owner/Property Manager stating that the monitoring findings and concerns have been closed. A copy is retained in the Project monitoring file.

The following steps are to be taken when monitoring **on-site**:

1. A pre-monitoring letter (*Exhibit 1.1: Monitoring Letter-Site Visitation*) will be sent to the Owner and property manager at least two weeks in advance of the monitoring visit. The letter will detail the salient terms of the Project's Regulatory Agreement that will be the source of monitoring and provide the Owner/Property Manager with the new HOME rents, income limits, Garden Grove Housing Authority utility allowance schedule and a form for calculating HOME rents.
2. Upon arrival, an entrance interview will be conducted to make sure that the owner and/or manager thoroughly understand the purpose, scope and schedule for the monitoring.
3. A detailed record will be prepared of information reviewed and conversations held with the Owner/Property Manager during the monitoring visit, using a checklist (*Exhibit 4: File Checklist*) and questionnaire (*Exhibit 4.1: Monitoring Questionnaire*) of HOME Program requirements. The information gathered will serve as a basis for conclusions to be included in the Monitoring Summary letter and follow-up.
4. After the monitoring visit, a *Monitoring Summary letter* will be forwarded to the Owner/ Property Manager that serves as the formal notification of the results of the monitoring. All negative conclusions will be considered a finding or concern with a specific required corrective action. If relevant, the letter may stipulate steps initiated by the Owner/Property Manager to correct areas of noncompliance or nonperformance. A copy will be retained in the Project monitoring file.
 - A "finding" is a deficiency in project performance evidencing an unmet statutory or regulatory requirement.
 - A "concern" relates to project performance requiring improvement before becoming a finding.

(P:\Neigh-Im\HUD Admin\HOME\HOME Monitoring Protocol Exhibit II)

5. The Owner/Property Manager is to provide a written response within 30 days of the date of the Monitoring Summary letter.
6. Upon completion of all corrective actions, a letter is sent to the Owner/Property Manager stating that the monitoring findings and concerns have been closed. A copy is retained in the Project monitoring file.

Monitoring files

The City's monitoring files will contain the following documents per project per year:

1. Copies of monitoring checklists and forms;
2. Copy of the Regulatory Agreement and Promissory Note;
3. Copy of monitoring letters to the Owner/Property Manager (Summary letter and Clearance letter);
4. Copies of the project's Management Plan;
5. Copy of rent roll information submitted by the Owner/Property Manager;
6. Copy of the project's residential lease;
7. Utility Allowance schedules;
8. If applicable, reports to confirm the owner's compliance with lead-based paint requirements;
9. Reports of property and unit inspections;
10. Project Compliance Reports submitted by the Owner/Property Manager;
11. Copy of tenant certification /recertification forms
12. Confirmation of insurance coverage submitted by the property owner or management agent;
13. Confirmation of affirmative marketing compliance for projects with 5 or more HOME-assisted units;
14. Current claim for property tax exemption*;
15. Independent Copy of Residual Receipts Report; and
16. Audit*.

**Required for a Community Housing Development Organization (CHDO) only.*

(P:\Neigh-Im\HUD Admin\HOME\HOME Monitoring Protocol Exhibit II)

On-Site Monitoring

The City will conduct periodic on-site reviews of each HOME-assisted rental project to verify the following:

1. Continued *income* eligibility

- The City will ascertain if the owner is correctly calculating income using the 24 CFR Part 5 definition, inclusive of asset calculations and use of appropriate verification forms, and if households are low-income or very low-income.
- The City will also review tenant files to determine if the Owner/Property Manager annually re-certifies the income of each household occupying a HOME-assisted unit, and that the tenancy still meets the HOME income requirements. Though not a HOME requirement, the recertification should commence 120 days before the anniversary date and should be completed by the tenant's recertification anniversary date.

2. Continued *occupancy* eligibility

- For projects with five or more HOME-assisted units, a minimum of 20% of HOME-assisted units must continue to be occupied by very low-income households paying low HOME rents for the term of affordability, in accordance with the income limits published annually by HUD.

3. HOME *Rents*

- Maximum monthly rents of HOME-assisted units may not exceed Low HOME and High HOME rent limits as published annually by HUD. HOME rents include a tenant utility allowance generally provided by the local housing authority.
- When tenants receive additional subsidy through *tenant-based* rental assistance programs such as Section 8, additional requirements apply. Under the HOME Program, the total gross rent (for tenants receiving Section 8 assistance) includes the tenant's share of rent, the subsidy payment, *and the utility allowance*. The total of these three amounts can not exceed the allowable HOME rent. Any issues of non-compliance must be corrected by the Owner/ Property Manager by reducing the gross rent (tenant share, subsidy, and utility allowance) to the allowable HOME rent effective the next interim or annual recertification.

(P:\Neigh-Im\HUD Admin\HOME\HOME Monitoring Protocol Exhibit II)

- Very low-income residents receiving project-based rental subsidies are subject to rents allowable under the federal or State project-based rental subsidy program, not the HOME rent limits.

4 Rents for *over-income tenants*

- Over-income tenants (those with incomes over 80% of the area median) in HOME-assisted fixed units must pay the lesser of the amount payable by the tenant under State or local law (rent control) or 30% of the household's adjusted income for rent. There is no rent cap for "fixed" units.
- Over-income tenants in HOME-assisted floating units must pay 30% of their adjusted income for rent. However, the rent may not exceed the market rent for comparable, unassisted units in the neighborhood.

5. Property Standards

- The Final Rule allows for inspection, using Housing Quality Standards at 24 CFR 982.201, of a sufficient sample of HOME-assisted units in a multi-family development, rather than inspection of each and every HOME-assisted unit in the development. The City will inspect 15 to 20 percent of the HOME-assisted units in a project including a minimum of one unit in every building. If consistent compliance problems are found, more units should be inspected.
- Housing Quality Standards at 24 CFR 982.201 will be the code used to inspect rental units. A separate inspection checklist will be completed for each HOME-assisted unit (Exhibit 5: HQS Inspection form).

6. Affirmative Marketing

- Owners/Property Managers of Developments with five or more HOME-Assisted Units are required to maintain an Affirmative Marketing Plan (Exhibit 6: Affirmative Marketing/Fair Housing Marketing Report and Exhibit 6.1: Race and Ethnic Data Reporting Form) and to implement the following affirmative marketing procedures in marketing the development:

(P:\Neigh-1m\HUD Admin\HOME\HOME Monitoring Protocol Exhibit II)

- Advertisements placed in newspapers with the broadest possible circulation, including foreign language newspapers in areas with a high percentage of non-English speaking residents.
- Place the Fair Housing logo on all advertisements and marketing materials.
- Prominently display Fair Housing posters at rental offices.

7. Tenant Protection Provisions

a. Project Lease

The HOME Final Rule 24 CFR 92.253 (a) states that the "Lease between a tenant and an owner of rental housing assisted with HOME funds must be for not less than one year, unless by mutual agreement between the tenant and owner."

- The City will verify that the sample lease does not include any of the following lease provisions (Exhibit 7: Illegal Lease Provisions) are prohibited under the HOME Final Rule at 24 CFR 92.253(b):

- i. *Agreement by tenant to be sued, to admit guilt, or to a judgment in favor of the owner in a lawsuit in connection with the lease.*
- ii. *Agreement by tenant that owner may take, hold or sell personal property of household members without notice to the tenant and a court decision on the rights of the parties. This prohibition, however, does not apply to an agreement by the tenant concerning disposition of personal property remaining in the housing unit after the tenant has moved out of the unit. The owner must dispose of this personal property in accordance with State law.*
- iii. *Agreement by tenant not to hold the owner or the owner's agents legally responsible for any action or failure to act, whether intentional or negligent*
- iv. *Agreement of the tenant that the owner may institute a lawsuit without notice to tenant.*
- v. *Agreement by tenant that the owner may evict tenant or household members without instituting a civil court proceeding in which the tenant has the opportunity to present a defense, or before a court decision on the rights of the parties.*
- vi. *Agreement by tenant to waive any right to a trial by jury.*
- vii. *Agreement by tenant to waive tenant's right to appeal, or to otherwise challenge in court, a court decision in connection with the lease.*
- viii. *Agreement by tenant to pay attorney's fees or other legal costs even if the tenant wins in a court proceeding by the*

(P:\Neigh-1m\HUD Admin\HOME\HOME Monitoring Protocol Exhibit II)

owner against the tenant. The tenant, however, may be obligated to pay costs if the tenant loses.

b. Tenant Selection;

Under 24 CFR 92.253 (d), an owner of rental housing assisted with HOME funds must adopt written tenant selection policies and criteria that:

- Are consistent with the purpose of providing housing for very low-income and low-income families;
- Are reasonably related to program eligibility and the applicants' ability to perform the obligations of the lease;
- Provide for the selection of tenants from a written waiting list in the chronological order of their application, insofar as is practicable;
- Give prompt written notification to any rejected applicant of the grounds for any rejection.

The City will review the Owner's tenant selection plan to ensure that tenants are selected for occupancy in accordance with HOME regulations and established management policies. The selection plan should include:

- Citizenship/immigration status requirements. The owner should describe how citizenship/immigration requirements are implemented. Currently, there are no HOME restrictions on the use of assisted housing by non-citizens.
- Social Security number requirements. Requirements for providing SSNs, allowing extended time to provide proof of SSNs and procedures used when an individual has no SSN, must be described.
- Procedures for taking applications and selecting from the waiting list, such as the following:
 - Selection of tenants must be based on order of application.
 - The plan must include policies for notification to tenant applicants of eligibility for residency, and based on turnover history for units in the development, the approximate date when a unit may be available.

(P:\Neigh-Im\HUD Admin\HOME\HOME Monitoring Protocol Exhibit II)

- The plan description must include maintenance of a waiting list of applicant households eligible to occupy assisted units and units designated for various income levels, and the methods of advertising used to announce opening and closing of the waiting list.
- The plan must define each preference adopted for use in the property and any rating, ranking, or combining of the preferences the owner has established that will affect the order in which applicants are selected from the waiting list. The plan should also describe the acceptable sources of information to verify the qualification for preferences.
- The plan must describe the procedures used by the owner to meet the income targeting requirements.
- Policy for opening, closing and maintaining the waiting list.

(P:\Neigh-Im\HUD Admin\HOME\HOME Monitoring Protocol Exhibit II)

APPENDIX

Exhibit 1: Sample Annual Monitoring Letter

Exhibit 1.1: Sample Annual Monitoring Letter – Site Visitation

Exhibit 2: Project Compliance Certification

Exhibit 2.1: Project Compliance Report

Exhibit 3: Tenant Income Certification

Exhibit 3.1: Tenant Income Recertification

Exhibit 4: File Checklist

Exhibit 4.1: Monitoring Questionnaire

Exhibit 5: Housing Quality Standards (HQS) Form

Exhibit 6: Affirmative Marketing/Fair Housing Marketing Report

Exhibit 6.1: Race and Ethnic Data Reporting Form

Exhibit 7: Illegal Lease Provisions

Exhibit 1: Sample Annual Monitoring Letter

(P:\Neigh-Im\HUD Admin\HOME\HOME Monitoring Protocol Exhibit II)

-----, 200-

**[Developer Name
Address]**

SUBJECT: MONITORING OF [Project name]

Dear ----:

As you may know, development of the **[Project name]** included the use of federal HOME Investment Partnerships Act (HOME) funds from the City of Garden Grove (City). As a consequence, the City is required to annually monitor the project. This letter serves to transmit the following information you are to submit to the City within 30 days of this letter:

- Project Compliance Report;
- Certificate of Continuing Project Compliance; and
- Tenant Certification/Recertification Forms.

Within 30 days receipt of the aforementioned documents, the City will notify you in writing of the results of the monitoring and set forth any findings or concerns the a timeframe for a written response and corrective action.

This letter further serves to relay the following attachments for your use:

- Copy of the Regulatory Agreement;
- HOME Rent Limits
- Utility Allowance
- HOME Rent Calculation Form

Please direct your questions or comments to Michael Salazar at (714) 741-5144 or via e-mail at msalazar@garden-grove.org.

Sincerely,

Susan Emery, Director
Community Development Department

cc: **[Property Manager]**

Attachments:
Certificate of Continuing Project Compliance

(P:\Neigh-1m\HUD Admin\HOME\HOME Monitoring Protocol Exhibit II)

Compliance Report
Certification/Recertification Forms
HOME Rent Limits
Utility Allowance
HOME Rent Calculation Form

(P:\Neigh-Im\HUD Admin\HOME\HOME Monitoring Protocol Exhibit II)

Exhibit 1.1: Sample Monitoring Letter-Site Visitation

-----, 200-

**[Developer Name
Address]**

SUBJECT: MONITORING OF **[Project name]**

Dear -----:

As you may know, development of the **[Project name]** included the use of federal HOME Investment Partnerships Act (HOME) funds from the City of Garden Grove. As a consequence, the City is required to annually monitor the project and, as part of the City Monitoring Plan, to periodically conduct a site inspection and review project documents. This letter serves to notify you that the City has scheduled a monitoring visit of the **[Project name]** on --, --- 200- at --- a.m. at the office of the on-site property manager and to memorialize the information you are to provide to City representatives. Michael Salazar will hold an entrance interview on ---- with you and any representative(s) designated by the owner.

Mr. Salazar will then review project documents and tenant files to ascertain whether the project remains in compliance with HOME requirements, e.g., rents, tenant income eligibility, occupancy eligibility, property standards, affirmative marketing and fair housing and lease terms. Accompanying Mr. Salazar will be Gil Jelkin, who will need access to inspect the --- HOME-designated units to determine that the units comply with federal Housing Quality Standards (HQS), local and state codes.

The following information should be available at the time of monitoring:

- Your key staff to assist during the monitoring and the unit inspections;
- Copy of the Regulatory Agreement;
- Copy of monitoring letters (both initial summary letter and subsequent clearance letter);
- Tenant files of tenants occupying HOME units with documentation evidencing income/asset certification compliance by the property owner or management agent;
- Copies of the project's Management Plan and Management Agreement, including tenant selection procedures and the project waiting list;
- Copy of rent roll information submitted by the owner or management agent;
- Copy of the project's residential lease;
- Utility Allowance schedules;

(P:\Neigh-Im\HUD Admin\HOME\HOME Monitoring Protocol Exhibit II)

- Reports of past property and unit inspections conducted by the City;
- Project Compliance Reports submitted by the property owner or management agent;
- Confirmation of insurance coverage submitted by the property owner or management agent; and
- Affirmative marketing plan and fair housing procedures.

Attached is the Project Compliance Report that Mr. Salazar will review with you, as well as a copy of the same Report that was submitted on -----.

Following this meeting, the City will then transmit the preliminary results of the monitoring visit, which provides you with an opportunity to correct any misunderstandings, provide additional information that may be needed and set forth the actions being undertaken to correct areas of noncompliance. Within 30 days of the --- monitoring visit, the City will notify you in writing of the results of the monitoring and set forth any findings or concerns and the timeframe for a written response and corrective action.

Please direct your questions or comments to Michael Salazar at (714) 741-5144 or via e-mail at msalazar@garden-grove.org.

Sincerely,

Susan Emery, Director
Community Development Department

cc: **[Property Manager]**

Attachments:
Certificate of Continuing Project Compliance
Compliance Report
Certification/Recertification Forms
Management Questionnaire
HOME Rent Limits
Utility Allowance
HOME Rent Calculation Form

(P:\Neigh-1m\HUD Admin\HOME\HOME Monitoring Protocol Exhibit II)

Exhibit 2: Project Compliance Certification

CERTIFICATE OF CONTINUING PROJECT COMPLIANCE

Reporting Period: July 1, ____ to June 30, ____

Project: _____

Total Number of Units in Project: _____

Total Number of Units/Percent Restricted to Income Eligible Tenants: _____

The undersigned, having executed an Agreement with the City of Garden Grove (City) and having received certain funds from the City for the purpose of financing a multifamily housing project referenced herein, does hereby certify the following during the preceding fiscal year.

- ☐ The minimum number of restricted units in the Project were occupied or held available for families who were income eligible in accordance with the Agreement.
- ☐ The minimum number of restricted units in the Project were occupied or held available for income eligible families.
- ☐ The contract rents (rent plus utility allowance) charged for restricted units occupied by the eligible tenants did not exceed the limits prescribed in the Agreement.
- ☐ The income of tenants in all qualifying units has been reviewed and verified, and falls within the applicable qualifying income limits.
- ☐ The representations set forth herein are true and correct to the best of the undersigned's knowledge and belief.
- ☐ No default exists under the Agreement; e.g., Project complies with the occupancy standards and property standards set forth in the Agreement.

Attached is an occupancy report listing the number of each unit occupied by eligible tenants, names of eligible tenants, number of occupants in the unit, annual income, move-in date and monthly contract rent. Also attached is a copy of a tenant statement and certification for each tenant continuously residing in a restricted unit during the reporting period.

(P:\Neigh-1m\HUD Admin\HOME\HOME Monitoring Protocol Exhibit II)

All documents related to the Agreement funding the above Project are located at the following address: _____

See separate file for formatted Project compliance Certification

Address	City	State	Zip Code
---------	------	-------	----------

Printed Name

Signature

Title

Date

(P:\Neigh-Im\HUD Admin\HOME\HOME Monitoring Protocol Exhibit II)

Exhibit: 3: Income Certification

TENANT INCOME CERTIFICATION

___ Initial Certification ___ Annual Recertification ___ Other

PROPERTY NAME:	COUNTY:
PROPERTY ADDRESS:	UNIT NUMBER:
1. HEAD-OF-HOUSE NAME	2. NUMBER OF BEDROOMS

ASSETS			
FAMILY MEMBER	ASSET DESCRIPTION	CURRENT CASH VALUE OF ASSETS	ACTUAL INCOME FROM ASSETS
3. NET CASH VALUE OF ASSETS.....		3.	
4. TOTAL ACTUAL INCOME FROM ASSETS.....			4.
5. IF LINE 3 IS GREATER THAN \$5,000, MULTIPLY LINE BY _____ (PASSBOOK RATE) AND ENTER RESULTS HERE; OTHERWISE, LEAVE BLANK			5.

Page 1 of 2

(P:\Neigh-Im\HUD Admin\HOME\HOME Monitoring Protocol Exhibit II)

TENANT INCOME CERTIFICATION

___ Initial Certification ___ Annual Recertification ___ Other

ANTICIPATED ANNUAL INCOME					
FAMILY MEMBERS	WAGES/ SALARIES	BENEFITS/ PENSIONS	PUBLIC ASSISTANCE	OTHER INCOME	ASSET INCOME
					ENTER THE GREATER OF LINES 4 OR 5 FROM ABOVE IN FIELD "E"
6. TOTALS	A.	B.	C.	D.	E.
ENTER TOTAL OF ITEMS FROM 6A. THROUGH 6E. <u>THIS IS ANNUAL INCOME.</u>					7.

SIGNATURE OF OWNER/ REPRESENTATIVE DATE

Exhibit: 3.1: Income Recertification

RECERTIFICATION OF ANNUAL INCOME BY TENANT FAMILY

Tenant Name: _____

Address & Unit #: _____

Telephone: _____

Household Information

Household Size (total number in household): _____

Household members (list): _____

Income Information

Salary: \$ _____

Social Security: \$ _____

Other (Please specify):

_____ \$ _____

_____ \$ _____

Annual (gross) income (total of all household members):

\$ _____

I/we certify this information is complete and accurate. I/we agree to provide upon request, documentation on all income sources to (Name of PJ and/or Property Owner/Manager)

(P:\Neigh-Im\HUD Admin\HOME\HOME Monitoring Protocol Exhibit II)

<div style="border-top: 1px solid black; margin-top: 5px; text-align: center;">Tenant Signature</div>	<div style="border-top: 1px solid black; margin-top: 5px; text-align: center;">Date</div>
---	---

-----Property Owner's Signature Only-----			
I hereby certify that the above information agrees with the rental applications and documents presented by the above applicants, and that I have reviewed and attached documentation and the above information is true and correct to the best of my knowledge and belief.			
Owner's Signature	Position/Title	/ /	Date

WARNING: Title 18, Section 1001 of the U.S. Code states that a person is guilty of a felony for knowingly and willingly making false or fraudulent statements to any department of the United States Government.

For Property Management Personnel Only

Did staff use at least one of the following methods to verify information?
☐ Yes ☐ No, if no why?

Circle the method used:

1. Two (2) paycheck stubs from the tenant's two (2) most recent pay periods
2. A copy of an income tax return from the tenant for the most recent tax year in which a return was filed.
3. An income verification certification from the employer of the tenant.
4. An income verification certification from the Social Security Administration and/or California Department of Social Services if the tenant receives assistance from such agencies.
5. A credit report from a commercial credit report agency.

(P:\Neigh-Im\HUD Admin\HOME\HOME Monitoring Protocol Exhibit II)

6. An alternate form of income certification reasonably requested by the Owner, if none of the above forms of verification is available to the Owner.

Documentation

Did staff make a copy of the documentation and file in each tenant file?

A copy of proof of income in file _____Yes _____No If no, why?

(P:\Neigh-Im\HUD Admin\HOME\HOME Monitoring Protocol Exhibit II)

FY 2019-2020 ESG Sage Report

HUD ESG CAPER FY2020

Filters for this report	
Client ID	78895
Q4a record ID	(all)
Submission ID	101138
Report executed on	11/16/2020 11:15:35 AM

Report Date Range

	7/1/2019 to 6/30/2020
--	-----------------------

Q01a. Contact Information

First name	Timothy
Middle name	
Last name	Throne
Suffix	
Title	
Street Address 1	11222 Acacia Parkway
Street Address 2	
City	Garden Grove
State	California
ZIP Code	92840
E-mail Address	timothyt@ggcity.org
Phone Number	(714)741-5144
Extension	
Fax Number	

Q01b. Grant Information

ESG Information from IDIS	
CAPER reporting includes funds used from fiscal year:	2019
Project types carried out during the program year	
Enter the number of each type of projects funded through ESG during this program year.	
Street Outreach	1
Emergency Shelter	2
Transitional Housing (grandfathered under ES)	1
Day Shelter (funded under ES)	0
Rapid Re-Housing	1
Homelessness Prevention	1

Q01c. Additional Information

HMS	
Comparable Database	

Fiscal Year	Grant Number	Current Authorized Amount	Total Drawn	Balance	Obligation Date	Expenditure Deadline
2020	E20MC060505	\$174,721.00	\$0	\$174,721.00	8/12/2020	8/12/2022
2019	E19MC060505	\$177,733.00	\$64,374.55	\$113,358.45	9/17/2019	9/17/2021
2018	E18MC060505	\$168,709.00	\$168,709.00	\$0	8/7/2018	8/7/2020
2017	E17MC060505	\$173,899.00	\$173,899.00	\$0	9/22/2017	9/22/2019
2016	E16MC060505	\$174,447.60	\$174,447.60	\$0	8/30/2016	8/30/2018
2015	E15MC060505	\$175,880.00	\$175,880.00	\$0	8/19/2015	8/19/2017
2014	E14MC060505	\$159,556.00	\$159,556.00	\$0	8/13/2014	8/13/2016
2013	E13MC060505	\$141,439.63	\$141,439.63	\$0	8/22/2013	8/22/2015
2012						
2011						
Total		\$1,346,385.23	\$1,058,305.78	\$288,079.45		

Are 100% of the project(s) funded through ESG, which are allowed to use HMIS, entering data into HMIS?	Yes
Have all of the projects entered data into Sage via a CSV - CAPER Report upload?	Yes
Are 100% of the project(s) funded through ESG, which are allowed to use a comparable database, entering data into the comparable database?	Yes
Have all of the projects entered data into Sage via a CSV - CAPER Report upload?	Yes

Q04a: Project Identifiers in HMIS

Organization Name	Organization ID	Project Name	Project ID	HMIS Project Type	Method for Tracking ES	Affiliated with a residential project	Project IDs of affiliations	CoC Number	Geocode	Victim Service Provider	HMIS Software Name	Report Start Date	Report End Date	CSV Exception ?	Uploaded via emailed hyperlink?
City Net	55	GG ESG Street Outreach	133	4	0			CA-602	61440	0	Clarity HS	2019-07-01	2020-06-30	No	Yes
Thomas House	18	Homeless Family Shelter #10	123	2	0			CA-602	61440	0	Clarity HS	2019-07-01	2020-06-30	No	Yes
Mercy House	12	Garden Grove ESG HPP	79	12	0			CA-602	63342	0	Clarity HS	2019-07-01	2020-06-30	No	Yes
Mercy House	12	Armory_Emergency Shelter	55	1	3			CA-602	61416	0	Clarity HS	2019-07-01	2020-06-30	No	Yes
Interval House	70	Emergency Shelter	1	1	0	0	0	CA-602	61440	1	EmpowerDB	2019-07-01	2020-06-30	No	Yes
Interval House	95-3389113	Rapid Rehousing	1158071.1	13	0	0	0	CA-602	61440	1	EmpowerDB	2019-07-01	2020-06-30	No	Yes

Q05a: Report Validations Table

Total Number of Persons Served	2339
Number of Adults (Age 18 or Over)	2144
Number of Children (Under Age 18)	195
Number of Persons with Unknown Age	0
Number of Leavers	2179
Number of Adult Leavers	2032
Number of Adult and Head of Household Leavers	2033
Number of Stayers	160
Number of Adult Stayers	112
Number of Veterans	136
Number of Chronically Homeless Persons	685
Number of Youth Under Age 25	132
Number of Parenting Youth Under Age 25 with Children	4
Number of Adult Heads of Household	2108
Number of Child and Unknown-Age Heads of Household	1

Heads of Households and Adult Stayers in the Project 365 Days or More	8
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**Q06a: Data Quality:
Personally Identifying
Information (PII)**

Data Element	Client Doesn't Know/Refused	Information Missing	Data Issues	Total	% of Error Rate
Name	0	1	0	1	0.04 %
Social Security Number	209	11	132	352	15.05 %
Date of Birth	0	0	3	3	0.13 %
Race	53	3	0	56	2.39 %
Ethnicity	17	0	0	17	0.73 %
Gender	2	0	0	2	0.09 %
Overall Score				397	16.97 %

**Q06b: Data Quality:
Universal Data Elements**

	Error Count	% of Error Rate
Veteran Status	7	0.33 %
Project Start Date	1	0.04 %
Relationship to Head of Household	8	0.34 %
Client Location	0	0.00 %
Disabling Condition	46	1.97 %

**Q06c: Data Quality: Income
and Housing Data Quality**

	Error Count	% of Error Rate
Destination	2001	91.83 %
Income and Sources at Start	25	1.19 %
Income and Sources at Annual Assessment	7	87.50 %
Income and Sources at Exit	1947	95.77 %

**Q06d: Data Quality: Chronic
Homelessness**

	Count of Total Records	Missing Time in Institution	Missing Time in Housing	Approximate Date Started DK/R/missing	Number of Times DK/R/missing	Number of Months DK/R/missing	% of Records Unable to Calculate
ES, SH, Street Outreach	2097	0	0	0	19	13	1.10 %
TH	32	0	1	0	0	0	3.13 %
PH (All)	11	0	0	0	0	0	0.00 %
Total	2140	0	0	0	0	0	1.12 %

**Q06e: Data Quality:
Timeliness**

	Number of Project Start Records	Number of Project Exit Records
0 days	51	37
1-3 Days	932	115
4-6 Days	481	11
7-10 Days	343	6
11+ Days	484	2010

**Q06f: Data Quality: Inactive
Records: Street Outreach &
Emergency Shelter**

	# of Records	# of Inactive Records	% of Inactive Records
Contact (Adults and Heads of Household in Street Outreach or ES - NBN)	56	16	28.57 %
Bed Night (All Clients in ES - NBN)	41	1	2.44 %

Q07a: Number of Persons Served

	Total	Without Children	With Children and Adults	With Only Children	Unknown Household Type
Adults	2144	2036	108	0	0
Children	195	0	192	3	0
Client Doesn't Know/ Client Refused	0	0	0	0	0
Data Not Collected	0	0	0	0	0
Total	2339	2036	300	3	0
For PSH & RRH – the total persons served who moved into housing	19	1	18	0	0

Q08a: Households Served

	Total	Without Children	With Children and Adults	With Only Children	Unknown Household Type
Total Households	2109	2030	79	0	0
For PSH & RRH – the total households served who moved into housing	5	1	4	0	0

Q08b: Point-in-Time Count of Households on the Last Wednesday

	Total	Without Children	With Children and Adults	With Only Children	Unknown Household Type
January	253	232	21	0	0
April	194	173	20	1	0
July	22	4	17	1	0
October	102	81	21	0	0

Q09a: Number of Persons Contacted

	All Persons Contacted	First contact – NOT staying on the Streets, ES, or SH	First contact – WAS staying on Streets, ES, or SH	First contact – Worker unable to determine
Once	2058	0	12	2046
2-5 Times	2	0	2	0
6-9 Times	0	0	0	0
10+ Times	0	0	0	0
Total Persons Contacted	2060	0	14	2046

Q09b: Number of Persons Engaged

	All Persons Contacted	First contact – NOT staying on the Streets, ES, or SH	First contact – WAS staying on Streets, ES, or SH	First contact – Worker unable to determine
Once	2057	0	12	2045
2-5 Contacts	2	0	2	0
6-9 Contacts	0	0	0	0
10+ Contacts	0	0	0	0
Total Persons Engaged	2059	0	14	2045
Rate of Engagement	1.98	0	1	1.98

Q10a: Gender of Adults

	Total	Without Children	With Children and Adults	Unknown Household Type
Male	1434	1407	27	0
Female	700	619	81	0
Trans Female (MTF or Male to Female)	5	5	0	0
Trans Male (FTM or Female to Male)	1	1	0	0
Gender Non-Conforming (i.e. not exclusively male or female)	2	2	0	0
Client Doesn't Know/Client Refused	2	2	0	0
Data Not Collected	0	0	0	0
Subtotal	2144	2036	108	0

Q10b: Gender of Children

	Total	With Children and Adults	With Only Children	Unknown Household Type
Male	103	101	2	0
Female	92	91	1	0
Trans Female (MTF or Male to Female)	0	0	0	0
Trans Male (FTM or Female to Male)	0	0	0	0
Gender Non-Conforming (i.e. not exclusively male or female)	0	0	0	0
Client Doesn't Know/Client Refused	0	0	0	0
Data Not Collected	0	0	0	0
Subtotal	195	192	3	0

Q10c: Gender of Persons

Missing Age Information

	Total	Without Children	With Children and Adults	With Only Children	Unknown Household Type
Male	0	0	0	0	0
Female	0	0	0	0	0
Trans Female (MTF or Male to Female)	0	0	0	0	0
Trans Male (FTM or Female to Male)	0	0	0	0	0
Gender Non-Conforming (i.e. not exclusively male or female)	0	0	0	0	0

Client Doesn't Know/Client Refused	0	0	0	0	0
Data Not Collected	0	0	0	0	0
Subtotal	0	0	0	0	0

Q10d: Gender by Age Ranges

	Total	Under Age 18	Age 18-24	Age 25-61	Age 62 and over	Client Doesn't Know/ Client Refused	Data Not Collected
Male	1537	103	85	1175	174	0	0
Female	792	92	56	563	81	0	0
Trans Female (MTF or Male to Female)	5	0	1	4	0	0	0
Trans Male (FTM or Female to Male)	1	0	0	1	0	0	0
Gender Non-Conforming (i.e. not exclusively male or female)	2	0	1	1	0	0	0
Client Doesn't Know/Client Refused	2	0	0	1	1	0	0
Data Not Collected	0	0	0	0	0	0	0
Subtotal	2339	195	143	1745	256	0	0

Q11: Age

	Total	Without Children	With Children and Adults	With Only Children	Unknown Household Type
Under 5	26	0	25	1	0
5 - 12	121	0	121	0	0
13 - 17	48	0	46	2	0
18 - 24	143	128	15	0	0
25 - 34	436	402	34	0	0
35 - 44	447	416	31	0	0
45 - 54	501	480	21	0	0
55 - 61	361	357	4	0	0
62+	256	253	3	0	0
Client Doesn't Know/Client Refused	0	0	0	0	0
Data Not Collected	0	0	0	0	0
Total	2339	2036	300	3	0

Q12a: Race

	Total	Without Children	With Children and Adults	With Only Children	Unknown Household Type
White	1662	1459	201	2	0
Black or African American	290	247	43	0	0
Asian	93	66	26	1	0
American Indian or Alaska Native	130	126	4	0	0
Native Hawaiian or Other Pacific Islander	29	23	6	0	0
Multiple Races	79	66	13	0	0
Client Doesn't Know/Client Refused	53	46	7	0	0
Data Not Collected	3	3	0	0	0
Total	2339	2036	300	3	0

Q12b: Ethnicity

	Total	Without Children	With Children and Adults	With Only Children	Unknown Household Type
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Non-Hispanic/Non-Latino	1443	1317	126	0	0
Hispanic/Latino	879	703	173	3	0
Client Doesn't Know/Client Refused	17	16	1	0	0
Data Not Collected	0	0	0	0	0
Total	2339	2036	300	3	0

Q13a1: Physical and Mental Health Conditions at Start

	Total Persons	Without Children	Adults in HH with Children & Adults	Children in HH with Children & Adults	With Children and Adults	With Only Children	Unknown Household Type
Mental Health Problem	689	683	6	0	--	0	0
Alcohol Abuse	138	138	0	0	--	0	0
Drug Abuse	180	179	1	0	--	0	0
Both Alcohol and Drug Abuse	160	159	1	0	--	0	0
Chronic Health Condition	559	546	10	3	--	0	0
HIV/AIDS	38	37	1	0	--	0	0
Developmental Disability	288	284	1	3	--	0	0
Physical Disability	580	574	6	0	--	0	0

The "With Children and Adults" column is retired as of 10/1/2019 and replaced with the columns "Adults in HH with Children & Adults" and "Children in HH with Children & Adults".

Q13b1: Physical and Mental Health Conditions at Exit

	Total Persons	Without Children	Adults in HH with Children & Adults	Children in HH with Children & Adults	With Children and Adults	With Only Children	Unknown Household Type
Mental Health Problem	17	14	3	0	--	0	0
Alcohol Abuse	1	1	0	0	--	0	0
Drug Abuse	5	5	0	0	--	0	0
Both Alcohol and Drug Abuse	2	2	0	0	--	0	0
Chronic Health Condition	19	13	4	2	--	0	0
HIV/AIDS	0	0	0	0	--	0	0
Developmental Disability	11	8	1	2	--	0	0
Physical Disability	10	9	1	0	--	0	0

The "With Children and Adults" column is retired as of 10/1/2019 and replaced with the columns "Adults in HH with Children & Adults" and "Children in HH with Children & Adults".

Q13c1: Physical and Mental Health Conditions for Stayers

	Total Persons	Without Children	Adults in HH with Children & Adults	Children in HH with Children & Adults	With Children and Adults	With Only Children	Unknown Household Type
Mental Health Problem	24	22	2	0	--	0	0
Alcohol Abuse	5	5	0	0	--	0	0
Drug Abuse	6	5	1	0	--	0	0

Both Alcohol and Drug Abuse	5	5	0	0	--	0	0
Chronic Health Condition	21	19	2	0	--	0	0
HIV/AIDS	2	2	0	0	--	0	0
Developmental Disability	8	6	1	1	--	0	0
Physical Disability	22	22	0	0	--	0	0

The "With Children and Adults" column is retired as of 10/1/2019 and replaced with the columns "Adults in HH with Children & Adults" and "Children in HH with Children & Adults".

Q14a: Domestic Violence History

	Total	Without Children	With Children and Adults	With Only Children	Unknown Household Type
Yes	469	407	62	0	0
No	1666	1619	47	0	0
Client Doesn't Know/Client Refused	10	10	0	0	0
Data Not Collected	0	0	0	0	0
Total	2145	2036	109	0	0

Q14b: Persons Fleeing Domestic Violence

	Total	Without Children	With Children and Adults	With Only Children	Unknown Household Type
Yes	159	120	39	0	0
No	307	285	22	0	0
Client Doesn't Know/Client Refused	3	2	1	0	0
Data Not Collected	0	0	0	0	0
Total	469	407	62	0	0

Q15: Living Situation

	Total	Without Children	With Children and Adults	With Only Children	Unknown Household Type
Homeless Situations	0	0	0	0	0
Emergency shelter, including hotel or motel paid for with emergency shelter voucher	32	10	22	0	0
Transitional housing for homeless persons (including homeless youth)	0	0	0	0	0
Place not meant for habitation	2080	2013	67	0	0
Safe Haven	0	0	0	0	0
Host Home (non-crisis)	0	0	0	0	0
Interim Housing	0	0	0	0	0
Subtotal	2112	2023	89	0	0
Institutional Settings	0	0	0	0	0
Psychiatric hospital or other psychiatric facility	6	5	1	0	0
Substance abuse treatment facility or detox center	1	1	0	0	0

Hospital or other residential non-psychiatric medical facility	2	2	0	0	0
Jail, prison or juvenile detention facility	1	1	0	0	0
Foster care home or foster care group home	0	0	0	0	0
Long-term care facility or nursing home	0	0	0	0	0
Residential project or halfway house with no homeless criteria	0	0	0	0	0
Subtotal	10	9	1	0	0
Other Locations	0	0	0	0	0
Permanent housing (other than RRH) for formerly homeless persons	0	0	0	0	0
Owned by client, no ongoing housing subsidy	1	1	0	0	0
Owned by client, with ongoing housing subsidy	0	0	0	0	0
Rental by client, with RRH or equivalent subsidy	0	0	0	0	0
Rental by client, with HCV voucher (tenant or project based)	0	0	0	0	0
Rental by client in a public housing unit	0	0	0	0	0
Rental by client, no ongoing housing subsidy	6	1	5	0	0
Rental by client, with VASH subsidy	0	0	0	0	0
Rental by client with GPD TIP subsidy	0	0	0	0	0
Rental by client, with other housing subsidy	0	0	0	0	0
Hotel or motel paid for without emergency shelter voucher	4	1	3	0	0
Staying or living in a friend's room, apartment or house	5	0	5	0	0
Staying or living in a family member's room, apartment or house	5	0	5	0	0
Client Doesn't Know/Client Refused	1	1	0	0	0
Data Not Collected	1	0	1	0	0
Subtotal	23	4	19	0	0
Total	2145	2036	109	0	0

Interim housing is retired as of 10/1/2019.

Q16: Cash Income - Ranges

	Income at Start	Income at Latest Annual Assessment for Stayers	Income at Exit for Leavers
No income	1274	0	24
\$1 - \$150	23	0	0
\$151 - \$250	50	0	0
\$251 - \$500	157	0	6
\$501 - \$1000	374	0	20
\$1,001 - \$1,500	162	0	10

\$1,501 - \$2,000	44	0	14
\$2,001+	37	1	12
Client Doesn't Know/Client Refused	22	0	0
Data Not Collected	1	0	1946
Number of Adult Stayers Not Yet Required to Have an Annual Assessment	0	104	0
Number of Adult Stayers Without Required Annual Assessment	0	7	0
Total Adults	2144	112	2032

Q17: Cash Income - Sources

	Income at Start	Income at Latest Annual Assessment for Stayers	Income at Exit for Leavers
Earned Income	161	1	42
Unemployment Insurance	7	0	0
SSI	340	0	9
SSDI	147	0	3
VA Service-Connected Disability Compensation	12	0	0
VA Non-Service Connected Disability Pension	5	0	0
Private Disability Insurance	2	0	0
Worker's Compensation	3	0	0
TANF or Equivalent	24	0	10
General Assistance	155	0	2
Retirement (Social Security)	12	0	0
Pension from Former Job	9	0	0
Child Support	4	0	5
Alimony (Spousal Support)	5	0	0
Other Source	6	0	1
Adults with Income Information at Start and Annual Assessment/Exit	0	1	86

Q19b: Disabling Conditions and Income for Adults at Exit

	AO: Adult with Disabling Condition	AO: Adult without Disabling Condition	AO: Total Adults	AO: % with Disabling Condition by Source	AC: Adult with Disabling Condition	AC: Adult without Disabling Condition	AC: Total Adults	AC: % with Disabling Condition by Source	UK: Adult with Disabling Condition	UK: Adult without Disabling Condition	UK: Total Adults	UK: % with Disabling Condition by Source
Earned Income	2	2	4	50.00 %	1	37	38	2.63 %	0	0	0	--
Supplemental Security Income (SSI)	6	1	7	85.71 %	1	1	2	50.00 %	0	0	0	--
Social Security Disability Insurance (SSDI)	3	0	3	100.00 %	0	0	0	--	0	0	0	--
VA Service-Connected Disability Compensation	0	0	0	--	0	0	0	--	0	0	0	--
Private Disability Insurance	0	0	0	--	0	0	0	--	0	0	0	--
Worker's Compensation	0	0	0	--	0	0	0	--	0	0	0	--
Temporary Assistance for Needy Families (TANF)	0	1	1	0.00 %	1	8	9	11.11 %	0	0	0	--
Retirement Income from Social Security	0	0	0	--	0	0	0	--	0	0	0	--
Pension or retirement income from a former job	0	0	0	--	0	0	0	--	0	0	0	--
Child Support	0	0	0	--	0	5	5	0.00 %	0	0	0	--
Other source	2	1	3	66.67 %	0	0	0	--	0	0	0	--

No Sources	8	10	18	44.45 %	2	4	6	33.33 %	0	0	0	--
Unduplicated Total Adults	20	15	35		4	47	51		0	0	0	

**Q20a: Type of Non-Cash
Benefit Sources**

	Benefit at Start	Benefit at Latest Annual Assessment for Stayers	Benefit at Exit for Leavers
Supplemental Nutritional Assistance Program	1001	0	34
WIC	8	0	1
TANF Child Care Services	5	0	0
TANF Transportation Services	3	0	1
Other TANF-Funded Services	0	0	0
Other Source	0	0	0

Q21: Health Insurance

	At Start	At Annual Assessment for Stayers	At Exit for Leavers
Medicaid	125	3	103
Medicare	160	0	5
State Children's Health Insurance Program	82	0	30
VA Medical Services	25	0	1
Employer Provided Health Insurance	8	0	0
Health Insurance Through COBRA	0	0	0
Private Pay Health Insurance	16	0	1
State Health Insurance for Adults	1287	0	32
Indian Health Services Program	3	0	0
Other	0	0	0
No Health Insurance	624	0	19
Client Doesn't Know/Client Refused	18	0	1
Data Not Collected	0	15	1987
Number of Stayers Not Yet Required to Have an Annual Assessment	0	141	0
1 Source of Health Insurance	1692	3	175
More than 1 Source of Health Insurance	9	0	0

**Q22a2: Length of
Participation – ESG Projects**

	Total	Leavers	Stayers
0 to 7 days	990	951	39
8 to 14 days	375	374	1
15 to 21 days	252	245	7
22 to 30 days	189	185	4
31 to 60 days	266	249	17
61 to 90 days	78	69	9
91 to 180 days	103	63	40
181 to 365 days	43	18	25
366 to 730 days (1-2 Yrs)	37	25	12
731 to 1,095 days (2-3 Yrs)	6	0	6
1,096 to 1,460 days (3-4 Yrs)	0	0	0

1,461 to 1,825 days (4-5 Yrs)	0	0	0
More than 1,825 days (> 5 Yrs)	0	0	0
Data Not Collected	0	0	0
Total	2339	2179	160

**Q22c: Length of Time
between Project Start Date
and Housing Move-in Date**

	Total	Without Children	With Children and Adults	With Only Children	Unknown Household Type
7 days or less	15	1	14	0	0
8 to 14 days	0	0	0	0	0
15 to 21 days	4	0	4	0	0
22 to 30 days	0	0	0	0	0
31 to 60 days	0	0	0	0	0
61 to 180 days	0	0	0	0	0
181 to 365 days	0	0	0	0	0
366 to 730 days (1-2 Yrs)	0	0	0	0	0
Total (persons moved into housing)	19	1	18	0	0
Average length of time to housing	6.32	5	6.39	--	--
Persons who were exited without move-in	0	0	0	0	0
Total persons	19	1	18	0	0

**Q22d: Length of
Participation by Household
Type**

	Total	Without Children	With Children and Adults	With Only Children	Unknown Household Type
7 days or less	990	917	73	0	0
8 to 14 days	375	358	17	0	0
15 to 21 days	252	226	26	0	0
22 to 30 days	189	168	21	0	0
31 to 60 days	266	218	48	0	0
61 to 90 days	78	71	7	0	0
91 to 180 days	103	69	31	3	0
181 to 365 days	43	8	35	0	0
366 to 730 days (1-2 Yrs)	37	1	36	0	0
731 to 1,095 days (2-3 Yrs)	6	0	6	0	0
1,096 to 1,460 days (3-4 Yrs)	0	0	0	0	0
1,461 to 1,825 days (4-5 Yrs)	0	0	0	0	0
More than 1,825 days (> 5 Yrs)	0	0	0	0	0
Data Not Collected	0	0	0	0	0
Total	2339	2036	300	3	0

**Q22e: Length of Time Prior
to Housing - based on 3.917
Date Homelessness Started**

	Total	Without Children	With Children and Adults	With Only Children	Unknown Household Type
7 days or less	325	226	99	0	0
8 to 14 days	73	63	10	0	0
15 to 21 days	54	42	12	0	0
22 to 30 days	53	49	4	0	0
31 to 60 days	115	95	20	0	0
61 to 180 days	210	182	28	0	0

181 to 365 days	234	212	22	0	0
366 to 730 days (1-2 Yrs)	307	306	1	0	0
731 days or more	812	799	13	0	0
Total (persons moved into housing)	2183	1974	209	0	0
Not yet moved into housing	0	0	0	0	0
Data not collected	69	16	50	3	0
Total persons	2252	1990	259	3	0

Q23c: Exit Destination – All persons

	Total	Without Children	With Children and Adults	With Only Children	Unknown Household Type
Permanent Destinations	0	0	0	0	0
Moved from one HOPWA funded project to HOPWA PH	0	0	0	0	0
Owned by client, no ongoing housing subsidy	3	0	3	0	0
Owned by client, with ongoing housing subsidy	1	0	1	0	0
Rental by client, no ongoing housing subsidy	77	3	74	0	0
Rental by client, with VASH housing subsidy	0	0	0	0	0
Rental by client, with GPD TIP housing subsidy	0	0	0	0	0
Rental by client, with other ongoing housing subsidy	28	1	25	2	0
Permanent housing (other than RRH) for formerly homeless persons	0	0	0	0	0
Staying or living with family, permanent tenure	21	2	19	0	0
Staying or living with friends, permanent tenure	2	1	1	0	0
Rental by client, with RRH or equivalent subsidy	1	1	0	0	0
Rental by client, with HCV voucher (tenant or project based)	0	0	0	0	0
Rental by client in a public housing unit	0	0	0	0	0
Subtotal	133	8	123	2	0
Temporary Destinations	0	0	0	0	0
Emergency shelter, including hotel or motel paid for with emergency shelter voucher	23	8	15	0	0
Moved from one HOPWA funded project to HOPWA TH	0	0	0	0	0
Transitional housing for homeless persons (including homeless youth)	3	1	2	0	0
Staying or living with family, temporary tenure (e.g. room, apartment or house)	1	0	1	0	0
Staying or living with friends, temporary tenure (e.g. room, apartment or house)	6	1	5	0	0

Place not meant for habitation (e.g., a vehicle, an abandoned building, bus/train/subway station/airport or anywhere outside)	1	1	0	0	0
Safe Haven	0	0	0	0	0
Hotel or motel paid for without emergency shelter voucher	6	5	1	0	0
Host Home (non-crisis)	0	0	0	0	0
Subtotal	40	16	24	0	0
Institutional Settings	0	0	0	0	0
Foster care home or group foster care home	3	0	3	0	0
Psychiatric hospital or other psychiatric facility	0	0	0	0	0
Substance abuse treatment facility or detox center	0	0	0	0	0
Hospital or other residential non-psychiatric medical facility	0	0	0	0	0
Jail, prison, or juvenile detention facility	0	0	0	0	0
Long-term care facility or nursing home	1	1	0	0	0
Subtotal	4	1	3	0	0
Other Destinations	0	0	0	0	0
Residential project or halfway house with no homeless criteria	0	0	0	0	0
Deceased	1	1	0	0	0
Other	0	0	0	0	0
Client Doesn't Know/Client Refused	0	0	0	0	0
Data Not Collected (no exit interview completed)	2001	1920	81	0	0
Subtotal	2002	1921	81	0	0
Total	2179	1946	231	2	0
Total persons exiting to positive housing destinations	148	24	122	2	0
Total persons whose destinations excluded them from the calculation	4	1	3	0	0
Percentage	6.80 %	1.23 %	53.51 %	100.00 %	--

**Q24: Homelessness
Prevention Housing
Assessment at Exit**

	Total	Without Children	With Children and Adults	With Only Children	Unknown Household Type
Able to maintain the housing they had at project start--Without a subsidy	12	0	12	0	0
Able to maintain the housing they had at project start--With the subsidy they had at project start	0	0	0	0	0

Able to maintain the housing they had at project start--With an on-going subsidy acquired since project start	0	0	0	0	0
Able to maintain the housing they had at project start--Only with financial assistance other than a subsidy	0	0	0	0	0
Moved to new housing unit--With on-going subsidy	0	0	0	0	0
Moved to new housing unit--Without an on-going subsidy	0	0	0	0	0
Moved in with family/friends on a temporary basis	0	0	0	0	0
Moved in with family/friends on a permanent basis	0	0	0	0	0
Moved to a transitional or temporary housing facility or program	0	0	0	0	0
Client became homeless – moving to a shelter or other place unfit for human habitation	0	0	0	0	0
Client went to jail/prison	0	0	0	0	0
Client died	0	0	0	0	0
Client doesn't know/Client refused	0	0	0	0	0
Data not collected (no exit interview completed)	0	0	0	0	0
Total	12	0	12	0	0

Q25a: Number of Veterans

	Total	Without Children	With Children and Adults	Unknown Household Type
Chronically Homeless Veteran	50	50	0	0
Non-Chronically Homeless Veteran	86	86	0	0
Not a Veteran	2001	1893	108	0
Client Doesn't Know/Client Refused	5	5	0	0
Data Not Collected	2	2	0	0
Total	2144	2036	108	0

Q26b: Number of Chronically Homeless Persons by Household

	Total	Without Children	With Children and Adults	With Only Children	Unknown Household Type
Chronically Homeless	685	673	12	0	0
Not Chronically Homeless	1645	1354	288	3	0
Client Doesn't Know/Client Refused	9	9	0	0	0
Data Not Collected	0	0	0	0	0
Total	2339	2036	300	3	0

City of Garden Grove

INTER-DEPARTMENT MEMORANDUM

To:	Scott C. Stiles	From:	Teresa Pomeroy
Dept.:	City Manager	Dept.:	City Clerk
Subject:	Consideration of appointments to the Audit Committee and outside Committees. (<i>Action Item</i>)	Date:	12/8/2020

OBJECTIVE

For the City Council to consider and to make appointments to the Audit Committee and outside Committees.

BACKGROUND

In addition to serving as elected officials, the Mayor and City Council Members have an opportunity to serve on committees and boards with the purpose of representing the City's interests. Appointments to committees and boards are done by minute action every two years following the general election.

DISCUSSION

Attached is the current list of appointments that includes the meeting dates, times, and when applicable, compensation. With any committee that includes compensation, there is an FPPC conflict of interest filing obligation. Please note that some of the committees need an alternate to serve as well as a representative.

The Audit Committee is an internal City Council committee and is represented by the Mayor and two additional Council Members.

Council Member Klopfenstein was appointed to the Orange County Vector Control District in January 2017, which is a four year term ending in 2021.

Council Member O'Neill was appointed to the Orange County Fire Authority in July 2019, and adoption of a Resolution is required and listed as a separate action item.

FINANCIAL IMPACT

There is no financial impact by this action.

RECOMMENDATION

It is recommended that the City Council:

- Appoint members by minute action to the Committees and Boards as presented on the attached list.

ATTACHMENTS:

Description	Upload Date	Type	File Name
Committee List	12/2/2020	Backup Material	Council_Committees_and_Outside_Committees_-_July_2019.pdf

COMMITTEES AND OUTSIDE COMMITTEES

City Council Standing Committee

<u>Committee</u>	<u>Members</u>	<u>Appointed</u>
Audit Committee Meets twice yearly in City Hall – meeting times vary.	Representative: Mayor Jones Representative: CM Bui Representative: CM O'Neill	01/10/2017 01/10/2017 01/10/2017

Committees/Subcommittees

<u>Committee</u>	<u>Members</u>	<u>Appointed</u>
Association of California Cities Orange County (ACCOC) – Orange County Advocacy Committee Meets monthly – locations vary	Representative: CM Bui Alternate: CM O'Neill	12/11/2018 12/11/2018
North Net Fire Training Joint Powers Authority (700 Form required) Meets quarterly on the third Wednesday of January, April, July, and October at 8:00 a.m. North Net Fire Training Center 2400 E. Orangewood Avenue, Anaheim	Representative: CM O'Neill Alternate: CM Brietigam	12/11/2018 12/11/2018
League of California Cities (LOCC) – OC Division Meets quarterly – locations vary	Representative: CM K. Nguyen Alternate: CM T. Nguyen	12/11/2018 12/11/2018
Orange County Fire Authority (700 Form required) Meets monthly on the fourth Thursday at 6:00 p.m. Regional Fire Operations and Training Center, Board Room 1 Fire Authority Road, Irvine (OCFA Compensation: \$100 per meeting)	Representative: CM O'Neill *Appointment by Resolution*	07/09/2019
Orange County Public Library Advisory Board (AB1234 Certificate required) Meets January 29 th , May 7 th , and October 29 th at 4:00 p.m. Tustin Library Community Room 345 E. Main Street, Tustin	Representative: CM Klopfenstein Alternate: CM O'Neill	12/11/2018 12/11/2018
Orange County Transportation Authority Board (700 Form required) Meets monthly on second and fourth Mondays at 9:00 a.m. OCTA Headquarters 600 South Main Street, Orange	Representative: Mayor Jones	Term: 01/2020- 12/2021

Board Members voted on by a Selection Committee		
Orange County Sanitation District Board (700 Form required) Meets monthly on the fourth Wednesday at 6:00 p.m., 10844 Ellis Avenue, Fountain Valley (OCSB Compensation: \$212.50 per mtg.)	Representative: Mayor Jones Alternate: CM O'Neill	12/11/2018 12/11/2018
Orange County Vector Control District Board (700 Form required) Meets monthly on the third Thursday at 3:00 p.m., 13301 Garden Grove Boulevard, Garden Grove (Compensation: \$100 per meeting)	Representative: CM Klopfenstein (four year appointment)	01/10/2017 thru 2021
Sanitary District Liaison Committee Meets quarterly with Garden Grove Disposal (Compensation: \$100 per meeting)	Representative: CM Brietigam Representative: CM Bui	12/11/2018 12/11/2018
Santa Ana River Flood Protection Agency Meets on the fourth Thursday of January, March, May, June, July, September, and November at 4:00 p.m. Orange County Water District 18700 Ward Street, Fountain Valley	Representative: CM Brietigam	12/11/2018
Southern California Association of Governments (SCAG) Regional General Assembly (GG is in District 18) Meets annually – locations vary (expenses covered)	Representative: CM K. Nguyen	12/11/2018
West Orange County Water Board (WOCWB) (700 Form required) Meets quarterly the third Wednesday of the Month at 4:00 p.m. 19001 Huntington Street, Huntington Beach (Compensation: \$100 per meeting)	Representative: CM Brietigam Alternate: CM K. Nguyen	12/11/2018 12/11/2018

Ad Hoc Committee

Willowick Golf Course Site	Mayor Jones Council Member Bui Council Member K. Nguyen	2/12/19 2/12/19 2/12/19
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City of Garden Grove

INTER-DEPARTMENT MEMORANDUM

To:	Scott C. Stiles	From:	Teresa Pomeroy
Dept.:	City Manager	Dept.:	City Clerk
Subject:	Adoption of a Resolution appointing a City Council Member to the Orange County Fire Authority Board of Directors. (<i>Action Item</i>)		
		Date:	12/8/2020

OBJECTIVE

For the City Council to adopt the attached Resolution and appoint a City Council Member to serve on the Orange County Fire Authority Board of Directors.

BACKGROUND

With the City Council's approval of the contract with the Orange County Fire Authority, (OCFA) to provide Fire and emergency medical services on April 9, 2019, an amended Joint Powers Authority agreement was included with the contract documents to include the City of Garden Grove as a member agency. The Joint Powers Authority agreement allows for the designation of a representative who is a current elected member of the governing body to be appointed as a Director to serve on the OCFA Board of Directors. Appointment to the OCFA Board requires adoption of a resolution.

DISCUSSION

The Orange County Fire Authority Board of Director meetings are scheduled monthly and provides a stipend of \$100.00 per meeting attended. Regular meetings are held on the fourth Thursday of each month at 6:00 p.m. at the Regional Fire Operations and Training Center Board Room located at 1 Fire Authority Road in Irvine. Mayor Pro-Tem John O'Neill was selected as the City's representative on July 9, 2019.

After selection by the City Council and adoption of the attached Resolution, the Resolution will reflect the name of the member to represent Garden Grove on the OCFA Board of Directors, and will be transmitted to the Orange County Fire Authority. The Fire Authority is requesting the Resolution naming a member be submitted by January 15, 2021.

FINANCIAL IMPACT

None.

RECOMMENDATION

It is recommended that the City Council:

- Appoint a member of the City Council to the Orange County Fire Authority; and
- Adopt the attached Resolution to be transmitted to the Orange County Fire Authority.

ATTACHMENTS:

Description	Upload Date	Type	File Name
Resolution	6/27/2019	Resolution	7-9-19_OCFA_Appt.pdf

RESOLUTION NO.

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GARDEN GROVE, CALIFORNIA, DESIGNATING AND APPOINTING ITS REPRESENTATIVE TO THE ORANGE COUNTY FIRE AUTHORITY'S BOARD OF DIRECTORS

WHEREAS, the City, as a "member" of the Orange County Fire Authority Joint Powers Authority (JPA) is entitled to appoint a representative director ("Director") to the Orange County Fire Authority's Board of Directors, and

WHEREAS, each member agency, by resolution of its governing body, shall designate and appoint one representative to act as its Director on the Authority Board of Directors, except the County whose Board of Supervisors shall appoint two representatives to act as its Directors, and

WHEREAS, each Director shall be a current elected member of the governing body, and

WHEREAS, each Director shall hold office until the selection of a successor by the appointing body, and

WHEREAS, each Director is to serve at the pleasure of his or her appointing body and may be removed at any time, with or without cause, at the sole discretion of that appointing body, and

WHEREAS, any vacancy shall be filled in the same manner as the original appointment of a Director.

NOW, THEREFORE, BE IT RESOLVED, that the City Council of the City of Garden Grove, California, does hereby designate and appoint _____ as its Director to the Orange County Fire Authority Board of Directors.

City of Garden Grove

INTER-DEPARTMENT MEMORANDUM

To:	Scott C. Stiles	From:	Lisa L. Kim
Dept.:	City Manager	Dept.:	Community & Economic Development Department
Subject:	Report on the status of the Surplus Land Act process for the Willowick Golf Course. (<i>Action Item</i>)	Date:	12/8/2020

OBJECTIVE

The purpose of this report is to communicate the receipt of three (3) offers from Housing Sponsors under the Surplus Land Act as amended by AB 1486; and to initiate good faith negotiations for the potential sale or lease of the approximately 100 acres of City-owned property located at 3017 W. 5th Street in Santa Ana, commonly referred to as the Willowick Golf Course ("Willowick").

BACKGROUND

The City has operated Willowick as a commercial golf course site since its acquisition in 1964. During the City's ownership of Willowick, the revenue generated by the golf course and ancillary operations has been utilized to pay bonds issued to purchase Willowick, to operate the golf course, and to help fund City services to Garden Grove residents. However, the revenue generated by Willowick has been declining in recent years and redevelopment of Willowick was initiated to explore potential long-term economic sustainability for the City.

Effective January 1, 2020, the Surplus Land Act ("SLA") as amended by AB 1486 includes, among other requirements, changing the existing, long-standing definition of "surplus land"; providing that land shall be declared either "surplus land" or "exempt surplus land" before a local agency may take any action to sell or lease land; and, adding a new limitation providing that an "agency's use" "shall not include commercial or industrial uses or activities, including nongovernmental retail, entertainment, or office development," or "property disposed of for the sole purpose of investment or generation or revenue." The new AB 1486 legislation further added provisions prohibiting the City from negotiating any disposition of the property prior to compliance with the procedural requirements of the SLA.

DISCUSSION

Pursuant to the SLA for purposes of considering negotiations of the sale or lease of the land, the City approved Resolution No. 9610-20 declaring Willowick surplus land at its January 25, 2020 meeting. (See Attachment 1)

On March 12, 2020, in compliance with the Surplus Land Act, the City sent a written Notice of Availability (See Attachment 2) of Willowick by electronic mail and by certified mail to all of the entities identified in Government Code Section 54222, which include local public entities and housing sponsors that have notified the California Department of Housing and Community Development (HCD) of their interest in surplus land for the purpose of developing low- and

development (HED) of their interest in surplus land for the purpose of developing low- and moderate-income housing, to the City of Santa Ana, County of Orange, any regional park authority and the State Resources Agency for open-space purposes; and to the local school district for school facilities or use. The notice required responses of interest due by May 11, 2020. The notice further stated that the City preferred a long-term lease of the land. The summary of the SLA process to date is provided below.

Timeline	Activity	Description
January 25, 2020	Approval of Reso. No. 9610-20	City declared Willowick surplus land
March 12, 2020	Notice of Availability	Notification to entities pursuant to Government Code Section 54222
April 30, 2020	60-day Extension to Notice of Availability	60-day extension to July 10, 2020 due to COVID pandemic
On or before July 10, 2020	Notice of Interest	Ten (10) Housing Sponsors responded
On or before August 21, 2020	Request for Initial Proposal(s)	Four (4) Housing Sponsors responded
On or before October 28, 2020	Supplemental Information to Initial Proposal(s)	Three (3) Housing Sponsors responded

As summarized above, the City issued a formal written notice on April 30, 2020 to advise all interested parties of a 60-day extension, extending the deadline to submit responses of interest from May 11, 2020 to July 10, 2020 due to the COVID-19 pandemic. Formal requests for the initial proposals and supplemental information was conducted and determined the following three (3) Housing Sponsors are proposing to develop affordable housing as part of their proposals and should be negotiated concurrently:

- Willowick Community Partners (City Ventures, Jamboree Housing, and Primestor);
- The Trust for Public Land, State Coastal Conservancy and Clifford Beers Housing; and,
- McWhinney Land LLC and Wakeland Housing.

A comprehensive website has been developed to provide information about the City's SLA process, Housing Sponsor responses, and proposals for Willowick. A link to the City's website is available at www.ggcity.org/sla.

Pursuant to the Surplus Land Act, Government Code Section 54227(a), a local agency may negotiate concurrently with all entities that provide Notice of Interest for the purpose of developing affordable housing that meets the requirement of Section 54222.5. Furthermore,

Section 54223(a) requires the parties to engage in good faith negotiations to determine a mutually satisfactory sales price and terms or lease terms for a period of not less than 90 days.

The SLA provides that if the City receives a Notice of Interest to purchase or lease the land from more than one housing sponsor, the City must give first priority to the entity or entities that agree to use the site to provide for the most affordable housing units that meets the requirements of Government Code Section 54222.5 described as follows:

1. Not less than 25 percent of the total number of units developed (which number includes density bonus units) shall be affordable housing.
2. If more than one entity proposes the same number of units that meet the requirements of Government Code Section 54222.5, priority shall be given to the entity that proposes the deepest average level of affordability for the affordable units. In the event that more than one entity proposes the same number of units that meet the requirements of Section 54222.5.

priority shall be given to the entity that proposes the deepest average level of affordability for the affordable units.

FINANCIAL IMPACT

The price and terms of a future lease or sale of Willowick will be negotiated during the good faith negotiations and will be determined at a later date.

RECOMMENDATION

It is recommended that the City Council:

- Authorize the City Manager or his designee(s) to commence the 90-day good faith negotiation process with the three (3) Housing Sponsors concurrently for the potential sale or lease of Willowick.

ATTACHMENTS:

Description	Upload Date	Type	File Name
Resolution No. 9610-20 declaring Willowick surplus land at its January 25, 2020 meeting.	11/30/2020	Cover Memo	9610-20_Resolution_Declaring_Willowick_Surplus_Land_under_SLA-2.pdf
Attachment 2. Surplus Land Act Notice of Availability	11/30/2020	Cover Memo	03122020_Notice_of_Availability_of_Supplus_Land_per_Govt._Code_54220__et_seq._.(Willowick).pdf

GARDEN GROVE CITY COUNCIL

RESOLUTION NO. 9610-20

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GARDEN GROVE
DECLARING 3017 W. 5TH STREET IN THE CITY OF SANTA ANA (WILLOWICK)
SURPLUS LAND PURSUANT TO THE SURPLUS LAND ACT (GOVERNMENT
CODE SECTIONS 54220 ET SEQ.)

WHEREAS, the City of Garden Grove ("City") owns that certain real property consisting of approximately 100 acres and commonly referred to as the Willowick Golf Course ("Willowick"), located at 3017 W. 5th Street, Santa Ana, California;

WHEREAS, the City acquired Willowick in 1964 and has operated Willowick as a commercial golf course since;

WHEREAS, the City Council considers Willowick to be a City asset held for purposes of investment and revenue generation to support City services;

WHEREAS, during the City's ownership of Willowick, revenue generated by the golf course and ancillary operations at Willowick has been utilized not only to operate the golf course, but also to help fund City services to Garden Grove residents;

WHEREAS, in recent years, revenue generated by the Willowick asset to support City services has declined;

WHEREAS, in or about January 2019, the City Council authorized the preparation and issuance of a Request for Proposals ("RFP") for the potential future reuse and/or redevelopment of Willowick with the intent that the property continue to be used as an asset that not only provides community benefits, but also generates revenue that can be used to help fund important City services for the benefit of Garden Grove residents;

WHEREAS, the Surplus Land Act, Government Code sections 54220 et seq., applies when a local agency disposes of "surplus land," as that term is defined in Government Code section 54221;

WHEREAS, prior to January 1, 2020, the City Council did not consider Willowick to be "surplus land" as defined in the Surplus Land Act, in part, because it considered the reuse and redevelopment of Willowick to be a continuing City use of the property for investment and revenue generation purposes (see e.g., *Anderson v. City of San Jose* (2019) 42 Cal. App. 3d 683, 617 ("Whether land is deemed 'surplus' is entirely within the local government's discretion."));

WHEREAS, on October 9, 2019, Governor Newsom signed Assembly Bill ("AB") 1486. AB 1486 significantly amended the Surplus Land Act effective January 1, 2020. These amendments included, among others, changing the previous, long-standing definitions of "surplus land" and "exempt surplus land"; providing that property shall be declared either "surplus land" or "exempt surplus land" before a local agency may take any action to dispose of it; and adding a new limitation providing that an "agency's use" "shall not include commercial or industrial uses or activities, including nongovernmental retail, entertainment, or office development" or "property disposed of for the sole purpose of investment or generation or revenue";

WHEREAS, Willowick would fall within the definition of "surplus land" pursuant to Government Code section 54221, as amended by AB 1486;

WHEREAS, in order to pursue new uses for Willowick, including the possible disposition through a sale or preferably a lease of Willowick, the City must now comply with the Surplus Land Act as amended by AB 1486;

WHEREAS, the City Council has not previously taken action on any proposals submitted to the City for the sale, lease, and/or development of Willowick pursuant to the RFP or otherwise;

WHEREAS, the City has notified those entities that previously submitted proposals that due to AB 1486's amendments to the Surplus Land Act, the City will no longer be considering proposals for the sale, lease, and/or development of Willowick submitted pursuant to the RFP process;

WHEREAS, pursuant to the amended Surplus Land Act, City staff will send a written notice of availability of Willowick by electronic mail or by certified mail to the all of the entities identified in Government Code section 54222;

WHEREAS, subject to Government Code section 54227, if one of the entities/agencies desires to purchase or lease the property after having received notice, it must indicate its interest to do so in writing within 60 days of receiving the City's notice, and the City and the entity/agency so responding to the notice may negotiate price and terms for the disposition of the property; and

WHEREAS, pursuant to Government Code 54223, in the event no agreement is reached between the City and any interested entity/agency after a good faith negotiation period of 90 days, the property may be disposed of without further regard to the Surplus Land Act.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF GARDEN GROVE that:

1. The foregoing recitals are hereby incorporated and adopted as the findings of the City Council; and

2. For purposes of compliance with the amended Surplus Land Act, the property located at 3017 W. 5th Street in the City of Santa Ana, commonly known as the Willowick Golf Course, is hereby declared surplus land. The City Manager, or his designee, is directed to proceed with the notification and negotiation requirements of the amended Surplus Land Act, as amended, to facilitate the possible disposition and reuse of the Willowick Golf Course.

Adopted this 25th day of February 2020.

ATTEST:

/s/ STEVEN R. JONES
MAYOR

/s/ TERESA POMEROY, CMC
CITY CLERK

STATE OF CALIFORNIA)
COUNTY OF ORANGE) SS:
CITY OF GARDEN GROVE)

I, TERESA POMEROY, City Clerk of the City of Garden Grove, do hereby certify that the foregoing Resolution was duly adopted by the City Council of the City of Garden Grove, California, at the meeting held on February 25, 2020, by the following vote:

AYES:	COUNCIL MEMBERS:	(7)	BRIETIGAM, O'NEILL, NGUYEN D., BUI KLOPFENSTEIN, NGUYEN K., JONES
NOES:	COUNCIL MEMBERS:	(0)	NONE
ABSENT:	COUNCIL MEMBERS:	(0)	NONE

/s/ TERESA POMEROY, CMC
CITY CLERK

March 12, 2020

TO ALL INTERESTED PARTIES:

Re: Notice of Availability of Surplus Land per Govt. Code 54220, et seq.

As required by the California Surplus Land Act, Govt. Code 54220 et seq., the City of Garden Grove (City) is providing notification that the City intends to sell/lease the following property:

Address: 3017 W. 5th Street, Santa Ana, CA 92703 (Willowick Golf Course)

APN: 198-291-03, 04, 05, 06, 08; 198-282-01, 02, 03 (See Maps)

Size: 101.5 acres.

Zoning: Open Space

Current Use: Active Golf Course

Other Information: Sale/lease of the entire site in one transaction is contemplated. City prefers to negotiate a long-term lease of the property. The property is owned by the City of Garden Grove, but is located in the City of Santa Ana, which has land use jurisdiction over the property.

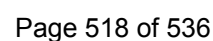
In the event your agency/organization is interested in purchasing or leasing the property, you must notify the City in writing within sixty (60) days of the date of this notice.

Notice of your intention to acquire the property shall be delivered to:

Grace E. Lee
Sr. Economic Development Specialist
City of Garden Grove - Community & Economic Development Department
by e-mail: gracel@ggcity.org

All questions may be directed to Grace E. Lee
by e-mail to gracel@ggcity.org

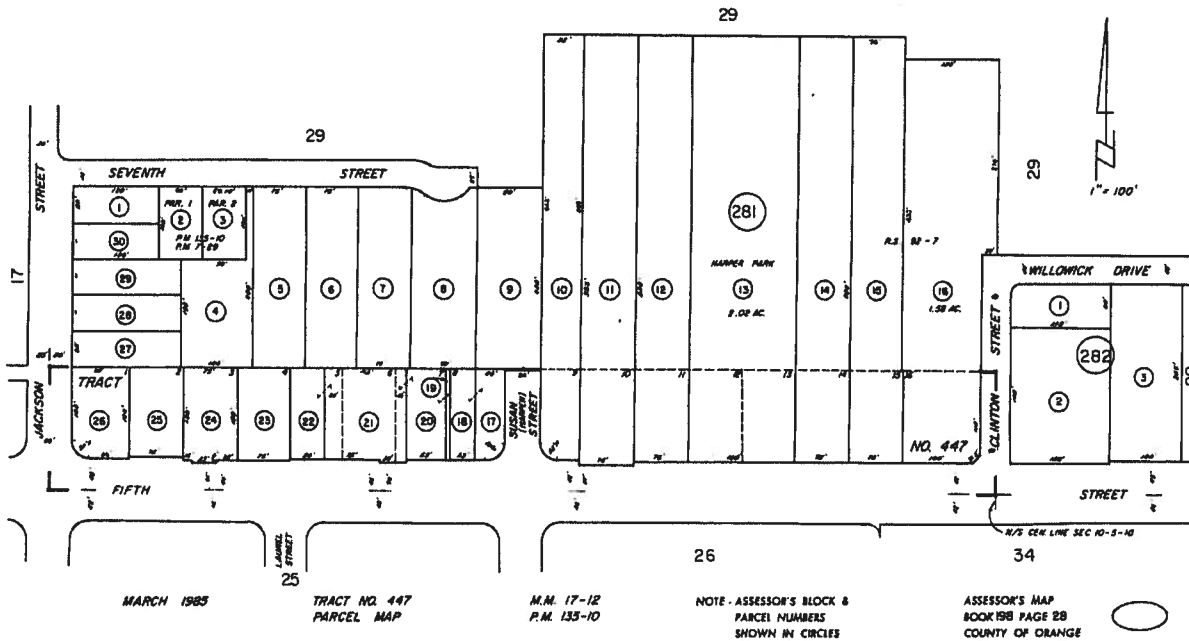
Address: 3017 W. 5th Street, Santa Ana, CA 92703 (Willowick Golf Course)
APN: 198-291-03, 04, 05, 06, 08; 198-282-01, 02, 03 (See Map)
Zoning: Open Space



POR. N.E. 1/4, SW. 1/4, SEC. 10, T. 5 S. R. 10 W.
 POR. NW. 1/4, S.E. 1/4, SEC. 10, T. 5 S. R. 10 W.

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198-28



City of Garden Grove

INTER-DEPARTMENT MEMORANDUM

To:	Scott C. Stiles	From:	Lisa L. Kim
Dept.:	City Manager	Dept.:	Community and Economic Development
Subject:	Presentation of the 6th Housing Element Cycle and proposed Land Use Alternatives as requested by City Manager Stiles.	Date:	12/8/2020

OBJECTIVE

Present a status report of the City's Housing Element Update along with proposed Land Use Alternatives as requested by the City Manager.

BACKGROUND

The City of Garden Grove is updating its Housing Element for the 2021-2029 planning period, to identify goals and strategies to meet the housing needs of existing and future residents for the production of safe, decent, and affordable housing for all persons in the community. This plan is required by State Housing Law and must be updated every eight years. The Housing Element must be certified by the Department of Housing and Community Development (HCD) by October 15, 2021.

The Regional Housing Needs Assessment (RHNA) is mandated by State Housing Law as part of the periodic process of updating local Housing Elements of General Plans. The RHNA quantifies the housing need, for all income levels, within each jurisdiction. Garden Grove's RHNA allocation for the 2021-2029 planning period is projected to be 19,122 units. The State of California requires the City of Garden Grove to plan for 19,122 future homes to accommodate growth in the region. The City has officially submitted an application to SCAG (Southern California Association of Governments) to appeal its RHNA allocation.

As part of updating the Housing Element, the Land Use Element and Zoning Code and Map will also be updated, to accommodate the City's RHNA allocation.

DISCUSSION

The process of updating the City's 6th Housing Element Cycle began in August 2020 with a series of public engagement efforts led by the consulting team of MIG Inc.

Part of the Housing Element Update presentation will highlight potential strategies and approaches, which were created based on the feedback received from the community, to develop a plan to meet the State's RHNA allocation.

State Housing Law also requires cities to specify exact locations where new housing can feasibly be added – this is called Sites Inventory. The City is required to show the exact locations (properties) that can feasibly accommodate the development of 19,122 new residential units.

Public Engagement and Outreach

During the early public engagement stages of the process, the City received valuable input from key stakeholders and members/residents of the community, through focused group interviews and the First Community Survey. The Second Community Online Survey ("2nd Survey") was then developed based on feedback received from the early public outreach efforts. The 2nd Survey, which is currently available to the public, started on November 4, 2020 and will extend through January 12, 2021. The 2nd Survey is an **interactive mapping tool** that helps illustrate the preliminary Land Use Alternative strategies and approaches being considered, as well as to garner community feedback. The 2nd Survey is posted on the City's website and available in English, Spanish, Vietnamese, and Korean. The survey is part of a larger public education and outreach effort that includes a Virtual Community Meeting, a study session for the Planning Commission, and a presentation for discussion for the City Council.

The Public Engagement Plan and a summary of the community outreach activities conducted thus far have been attached for reference. The City's community outreach efforts are ongoing and will be continuously extensive throughout the process.

The Virtual Community Meeting was held on November 18, 2020, and provided additional opportunities for the community and stakeholders to: (i) learn about the land use alternatives being considered; and (ii) to provide their direct input for additional comments and ideas. The consultant presented an overview on the Housing Element, explained housing density, and discussed RHNA along with approaches to Land Use Alternatives. The interactive discussion illustrated the housing sites inventory map (potential sites to accommodate future housing) and the proposed increases in housing density (the number of housing units per acre of land) for properties with existing General Plan mixed use designations. Participant(s) comments included, but were not limited to:

- If there is a penalty for not building the 19,122 housing units to meet the City's RHNA;
- Policy(ies) needed to build more affordable housing;
- Consider inclusionary housing program;
- If City has a plan for supportive housing;
- Consider impacts to building more housing (parking, traffic, services, parks);
- If environmental review is required as part of the Housing Element Update;
- If outreach has been conducted to Korean business districts;
- Rezone most commercial areas for higher residential density;
- If the City reviews and approves new housing before it is built;

- What the criteria is to selecting potential housing sites;
- If housing is planned in areas along Valley View Street;
- Brookhurst Street and Chapman Avenue area can accommodate higher residential density;
- If the OC Streetcar project is driving residential density around the upcoming new transit station at Harbor Boulevard and Westminster Avenue;
- Western Avenue is a smaller street and may not be able to handle higher density housing since there is no existing housing along the street;
- Do not support more housing on Main Street and in the existing mixed-use areas by City Hall;
- Harbor Boulevard is already at capacity and cannot accommodate more housing;
- New housing along Harbor Boulevard is not likely to be affordable; and
- Areas close to the freeway (along Garden Grove Boulevard and Harbor Boulevard) are not ideal locations for increased housing density due to concerns with vehicle emissions.

On November 19, 2020 at the Planning Commission study session, MIG presented an overview of the Housing Element Update, details of the Land Use Alternatives under consideration, while also sharing public comments and feedback that were received at the Virtual Community Meeting. Commissioner(s) comments included, but were not limited to:

- What the scope and effectiveness was of the City's outreach efforts to the community, thus far;
- It is imperative that outreach efforts are extensive and reach all parts of the community;
- Incremental increases to density would be a preferred approach to addressing RHNA, instead of significant increases;
- In the Western Street industrial area, consider increasing residential densities (from 60 to 70 dwelling units per acre) to ensure housing can be built;
- If impacts on infrastructure and services have been considered;
- Harbor Boulevard is an opportunity corridor;
- If the upcoming OC Streetcar train station, at the corner of Harbor Boulevard and Westminster Avenue, was a driving force in considering proposed housing density increases in the International West areas, along Harbor Boulevard; and
- What the status is of the City's RHNA appeal efforts.

The proposed Land Use Alternatives identified certain housing density strategies to achieve the plan for 19,122 RHNA units. City Council feedback is requested. Prior to the meeting of December 8, 2020, the presentation materials will be provided to the City Council and posted on the City's Housing Element Update webpage (<http://ggcity.org/housing-element>)

RECOMMENDATION

This report is for informational purposes. No action of the City Council is required at this time.

ATTACHMENTS:

Description	Upload Date	Type	File Name
Public Engagement Plan	12/1/2020	Backup Material	Public_Engagement_Plan.pdf
Garden Grove Public Engagement and Outreach	12/1/2020	Backup Material	Garden_Grove_Public_Engagement_and_Outreach.pdf



Public Engagement Plan

Garden Grove Targeted General Plan Update: Housing, Land Use, Safety, and Environmental Justice Elements

Revised: July 28, 2020

Introduction

This Public Engagement Plan (PEP) outlines the approach for engaging the Garden Grove community in the Targeted General Plan Update program, which includes updates to the 2021-2028 Housing Element, Safety Element, and Land Use Element, and preparation of a new Environmental Justice Element. This PEP describes the outreach and engagement strategies, tools, and methods that will be used to inform, educate, and engage community stakeholders throughout the Targeted General Plan update process. The PEP also identifies key audiences in Garden Grove to be identified by using U.S. Census data, CalEnviroScreen 3.0, and Healthy Places Index (<https://healthyplacesindex.org>), which identifies the City's neighborhoods by demographic and socioeconomic characteristics. This will help tailor engagement activities based on the detailed characteristics of key audiences.

The PEP is organized around the following topics:

- Overarching public engagement objectives and goals
- Engagement key audiences and methods
- Engagement activity descriptions

Outreach and engagement activities will be scheduled early in the process to ensure that input informs key decision points throughout the development of the General Plan. Because concerns over COVID-19 have resulted in cancellation of public meetings starting in March 2020, early engagements activities will be conducted on-line, with in-person events to be scheduled once public health officials indicate we can once again congregate safely.

The PEP corresponds to the Scope of Work's Task 2: Public Engagement.

Overarching Public Engagement Objectives and Goals

The City's overall goal is to inform and engage stakeholders as the City completes targeted updates to the Garden Grove General Plan. This program aims to ensure participation by a broad range of stakeholders and have them provide input that will inform key elements and decisions, such as identifying housing sites and determining specific needs of disadvantaged neighborhoods and residents.

- **Educate and inform** community members about the Housing Element and the State's requirement regarding the Regional Housing Needs Assessment allocation.
- **Provide varied and frequent opportunities** for participation by a wide cross section of community members—both residents and the business community—to accurately capture the diverse perspectives and interests that represent Garden Grove, and do so in the languages people feel most comfortable expressing their ideas.
- **Solicit input** from residents who have a deep understanding of their community and who can articulate aspirations for short- to long-term changes.
- **Target environmental justice engagement** within disadvantaged communities to better understand pollution burdens and socioeconomic characteristics and community needs.
- **Demonstrate transparency** through open, consistent interactions with the community throughout the process and communicating how public comments and input are incorporated into recommendation and decisions.

Key Audiences and Engagement Methods

The project team has identified key audiences and engagement methods to encourage participation from a broad cross-section of the Garden Grove community that represents the City's diverse cultural groups, income levels, ages, interests, etc. In particular, the program will seek out and consider the viewpoints of hard-to-reach groups such as communities of color, low- and moderate-income residents, seniors, youth, limited-English proficient individuals, people with disabilities, and individuals and groups not accustomed to civic engagement. These lists are not intended to be exhaustive and will be updated in consultation with City staff throughout the planning process. See Table 1 for Garden Grove's community profile. Table 2 identifies key audiences and example groups/locations

Key Audiences

Table 1: Community Profile

Category (2018)	Garden Grove	Orange County
Total Population	176,896	3,221,103
Median Age	37.9	37.5
Seniors % (60 years and over)	20.2%	20.7%
Children % (under 18 years)	23.7	24.5%
Race and Ethnicity (Non-White) %	79.3%	58.6%
Asian %	39.7%	19.5%
Hispanic/Latino %	36.6%	34.2%
White %	20.7%	41.4%
Income and Poverty		
Median Income	\$62,675	\$81,851
Below Poverty %	14.0%	10.5%
Household Language (Limited English-Speaking Status)		
Vietnamese %	30.4%	6.0%
Limited English-speaking household %	12.6%	2.0%
Not a limited English-speaking household %	17.7%	4.0%
Spanish %	28.5%	21.9%
Limited English-speaking household %	3.6%	3.3%
Not a limited English-speaking household %	24.9%	18.6%
Korean %	3.9%	2.8%
Limited English-speaking household %	1.7%	1.0%
Not a limited English-speaking household %	2.3%	1.8%
Internet Subscription Access in Household		
Internet Subscription	89.9%	92.2%
Internet Access without a Subscription	1.6%	1.5%
No Internet Access	9.5%	6.2%

Source: U.S. Census Bureau, American Community Survey, 2018 and SCAG Community Profile, 2019.

Table 2: General Plan Elements and Targeted Groups

Elements	Key Audiences	Example Groups/Locations
Housing Element	<ul style="list-style-type: none"> ▪ Residents ▪ Special needs populations (e.g., persons with disabilities, homelessness, female-headed households) ▪ Businesses ▪ Housing providers ▪ Community-based organizations ▪ Service providers ▪ Housing advocacy groups 	<ul style="list-style-type: none"> ▪ Garden Grove Neighborhood Association ▪ Homeowner associations ▪ Housing developers and Affordable housing advocates: Caritas - Bahia Village and Emerald Isle; American Family Housing ▪ Thomas House Family Shelter ▪ Visitors to the H. Louis Lake Senior Center and Family Resource Centers (online)
Safety Element	<ul style="list-style-type: none"> ▪ Safety personnel ▪ Residents ▪ Safety groups ▪ Neighborhood groups 	<ul style="list-style-type: none"> ▪ Representatives Garden Grove Community Emergency Response Team (CERT) ▪ Police and OC Fire Authority staff related to emergency preparedness ▪ Community members that participated in Citizen Academy
Environmental Justice Element	<ul style="list-style-type: none"> ▪ Residents in Disadvantaged Communities (DACs) ▪ Residents with language barriers ▪ Residents in areas identified as below poverty 	<ul style="list-style-type: none"> ▪ Visitors to the H. Louis Lake Senior Center and Family Resource Centers ▪ Community organizations: H.O.P.E.; Activate Teen Center; VietRISE; Korean American Community Services ▪ Food Pantry recipients: Delivering with Dignity OC, Bracken's Kitchen ▪ Local churches examples: Calvary Chapel Westgrove, 7th Day Adventist, Gospel First Korean Baptist Church, Saint Columban Catholic Church ▪ Apartment complexes in DACs examples: The Bungalows Apartments; Solara Apartments; Park Westminster; Garden View Apartments; Acacian Apartments

Engagement Tools and Methods

The following tools and methods will be used. Each tool will be tailored to the key audiences: elected/public officials, residents and community members, businesses and visitors, and community-based organizations and non-profits. Table 3 identifies the key audiences aligned with the planned engagement methods and expands on example groups. The following acronyms are used:

- City Webpage and Social Media (Web)
- Stakeholder Interviews (Int)
- 3 Community Workshops (CW)
 - 2 Housing/Safety/Environmental Justice Elements
 - 1 Land Use Element
- Community Surveys - aligned with Community Workshop
 - Online Survey (SO)
 - Paper Survey (SP)
- 4 Joint Planning Commission/City Council Meeting (CC/PC)
 - 3 Housing/Safety/Environmental Justice Elements
 - 1 Land Use Element
- 2 Public Hearings (PH)
- Translated Materials (TM)
- Disadvantaged Community (DAC)

Table 2: Key Audiences and Associated Engagement Method

Key Audiences	Engagement Method	Example Groups
<i>Elected/Public Officials</i>		
City and government agency staff	Int	City department directors, managers, and key staff
Elected officials	CC/PC; PH, Int	City Council
Commissions	CC/PC; PH, Int	Planning Commission
<i>Residents and Community Members</i>		
Seniors	Web; CW, SP	<ul style="list-style-type: none"> ▪ Visitors to the H. Louis Lake Senior Center (Virtual Recreation Center and virtual programming - announcements) ▪ Senior housing complexes ▪ Mobile home parks

Table 2: Key Audiences and Associated Engagement Method

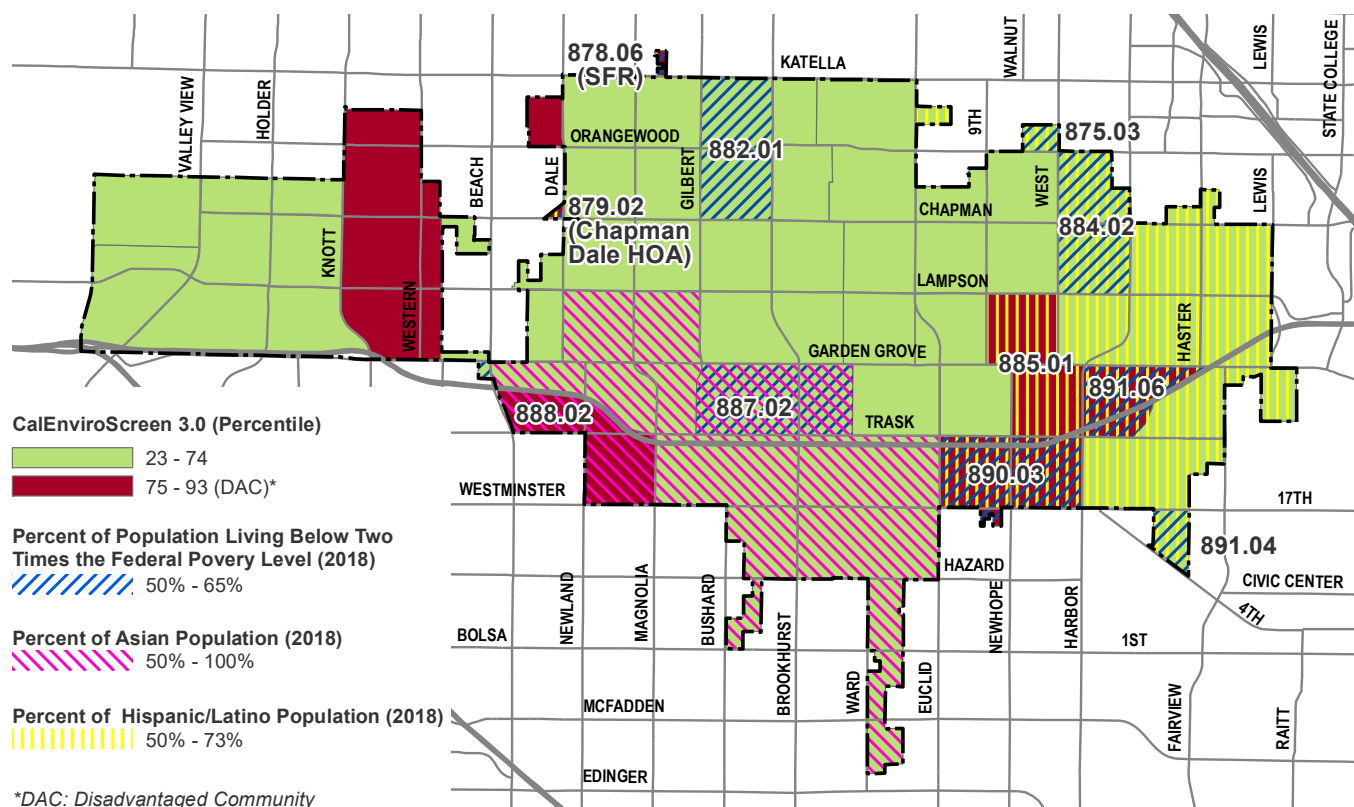
Key Audiences	Engagement Method	Example Groups
Youth and Teens	Web; CW, SO	<ul style="list-style-type: none"> Visitors to the Family Resource Centers (Virtual Recreation Center) Schools (leadership groups and PTAs) Youth Organizations: Activate Teen Center Library: Teen Advisory Board Meeting
Families	Web; CW, SO	Visitors to the Family Resource Centers
Neighborhood groups and homeowner associations	Web; CW, CS, SO	Homeowner associations and neighborhood watch groups
Residents of Disadvantaged Communities (DACs)	Web; CW, CS, SO, SP	<ul style="list-style-type: none"> Residents living in DACs (apartment complexes) Places of workshop in DACs
Limited-English proficient individuals Korean, Vietnamese, and Spanish	Web; CS, SO, SP, TM	Limited English-speaking household
Community-based Organizations and Non-profits		
Community service providers and non-profit groups	Web; Int	<ul style="list-style-type: none"> VietRISE Korean American Community Services Boys & Girls Club of Garden Grove American Family Housing Service Groups (e.g., Lions Club) Thomas House Temporary Shelter H.O.P.E. Activate Teen Center Community Action Partnership of Orange County Women's Civic Club
Religious institutions	Web; Int, SO	<ul style="list-style-type: none"> Garden Grove Church of God (DAC) Bethany Evangelical Church (DAC) Garden Grove Korean Seventh-day Adventist Church (DAC) OC Grace Garden Grove Seventh-Day Adventist Church (DAC) Saint Columban Church Garden Grove Church of the Nazarene

Key Geographic Areas

Figure 1 below identifies the Disadvantaged Communities (DACs) by U.S. Census Tracts. The State of California Department of Justice recommends physically holding public workshops within DACs. Due to COVID-19 constraints, will recommend alternative engagement activities that target these neighborhoods, including reaching out to places of worship, apartment complexes, and community services groups.

The Several small Census Tracts that are partially located in Garden Grove consist of a small residential population, which include Chapman Dale condominiums (Census Tract 879.02) adjacent to the City of Stanton and the in the northern part of the City with a very small single-family residential neighborhood (Census Tract 878.06) adjacent to the City of Anaheim. Census Tracts that have a blue hatch are designated as having a percentage of the population that is living below two times the Federal poverty level. Areas that are hatched in pink are within a Census Tract with over 50% of the population is Asian. Areas that are hatched in yellow are within a Census Tract with over 50% of the population is Hispanic/Latino.

Figure 1: Key Geographic Areas



Sources: CalEnviroScreen 3.0 (<https://oehha.ca.gov/calenviroscreen/report/calenviroscreen-30>) and California Healthy Places Index (<https://healthyplacesindex.org/>), 2018.

Engagement Activity Descriptions

Bilingual Outreach and Engagement Collateral

MIG will work with the City to identify communications collateral to inform the community about the Targeted General Plan program and opportunities for engagement. MIG will coordinate with City staff to determine which materials will be translated into Spanish, Vietnamese, and Korean. MIG's scope of work assumes the City will provide translation services at meetings and for meeting materials as needed. For stakeholder interviews, MIG will arrange to have an interpreter to attend specific interviews, as needed.

City Webpage and Social Media

City staff will create a webpage on the City's website that will host resources related to the Targeted General Plan Update, focusing on housing and environmental justice.

The City will use its existing social media accounts to keep the community abreast of program activities and milestones. Using established City accounts will allow this program to access an existing audience. Throughout the 18-month planning process, the project team will leverage social media and other web-based platforms to provide updates and information. Existing social media platforms and followers include Facebook (16,864 followers), Twitter (4,125 followers), and Instagram (3,681 followers).

Stakeholder Interviews and Focus Groups

We will conduct stakeholder group interviews that combine issues of concern related to community safety/resiliency, housing, and environmental justice. The interviews will consist of group rather than one-on-one sessions because a group dynamic will allow for an engaging exchange of ideas among group members. MIG will prepare the interview invitations and sample list of questions. The City will be responsible for contacting the interviewees and confirming their participation. Due to COVID-19 constraints, we will conduct the group interviews digitally.

Community Workshops and Surveys

MIG has recommended four community workshops: two associated with the Housing Element and Environmental Justice Element and two associated with the Land Use Elements. To extend the reach of community participation, each community workshop will be paired with an online and paper survey. The materials surveys will mirror the topics and material in the survey. The workshops are meant to provide an information gather setting where participants from the community attend and provide community feedback. The following provide additional information for the workshops and online and paper surveys.

1. Community Workshops

The scope of work and budget allocate up to four interactive, community-wide workshops. However, to streamline workshops and limit engagement fatigue, workshops can be combined or conducted as a joint study session with the City Council and Planning Commission. The topics for workshops are as follows:

- 1) Housing, Safety, and Environmental Justice #1.** The first workshop will be structured to introduce the City's reasons for updating the Safety Element and Housing Element and preparing an Environmental Justice Element, and to solicit community members' ideas regarding strategies to address issues of highest concern to them. Our approach recommends combining this workshop with a land use and housing sites workshop detailed below.
- 2) Land Use and Housing Sites #1.** This interactive workshop will be structured for the community to help identify development opportunities, including new housing and mixed-use sites. To replicate this activity in survey form, we will prepare a survey to be released immediately following the workshop. Because of the limited timeframe and to avoid community "meeting burn-out," this workshop will be consolidated with the first workshop identified in Task 2.4, allowing for additional budget to be allocated toward translation services and graphics to support the second workshop (see below), which will be a critical community input point. The budget does allow this workshop to be conducted independently and not combined with the Housing, Safety, and Environmental Justice workshop.
- 3) Housing, Safety, and Environmental Justice #2.** The second workshop and survey are planned to present the draft elements to the public and get reaction to proposed policies and initiatives for all three elements.
- 4) Land Use and Housing Sites #3.** The third workshop and survey will present the draft land use alternatives and scenarios for the community to consider. The workshop will describe the tradeoffs of each land use alternative to facilitate the prioritization exercise. The workshop will be replicated in survey format.

2. Surveys

The online and paper surveys will mirror the topics and questions used in the workshops. Online surveys will be formatted on SurveyMonkey as the digital application to facilitate the surveys. The social media posts and the City's webpage will advertise and link to the online surveys. We recognize that nearly 10 percent of the population does not have access to the internet, so we will utilize paper surveys at a limited capacity, as a result of the substantial effort to input the surveys into the digital survey program. To limit paper surveys, we can work with City staff

target specific population groups and/or approaches to distribute and collect paper surveys. The paper survey will replicate the online survey.

Joint City Council and Planning Commission Study Sessions

MIG recommends facilitating four study sessions to be conducted as part of Neighborhood Improvement and Conservation Commission (NICC), Planning Commission (PC), and/or City Council (CC) meetings—with the public invited as active participants. These study sessions will largely focus on Housing Element content, including potential housing sites and new housing policies to consider. One study session will be held to review the draft Housing, Safety, and Environmental Justice Elements. Another study session with the City Council and Planning Commission shall be held to confirm the Draft Land Use Diagram with direction from decision-makers before proceeding to a subsequent EIR task. The study sessions have been identified in the detailed schedule and can be adjusted and/or combined as needed.

Public Hearings

MIG will participate and prepare presentation materials at one Planning Commission hearing and one City Council hearing. The Planning Commission's recommendations will be incorporated into a matrix or other document to clearly convey those recommendations to the City Council.

Garden Grove Public Engagement & Outreach

- Garden Grove has conducted extensive community outreach identified below.
- All updates posted on social media, Housing Element website, and via email blasts to all community stakeholders.

Outreach Activity	Description	
Website	Garden Grove Housing Element Update Website (ggcity.org/housing-element) <ul style="list-style-type: none"> ▪ News/Information, flyers, surveys, ways to connect, all available to the public online. 	
Informational Video	Housing Element 101 Video (by GGTV3) – Informational animated video to help educate the public on the Housing Element Update <ul style="list-style-type: none"> ▪ Available on YouTube in 4 languages (English, Spanish, Vietnamese, and Korean) ▪ Search YouTube: “Housing Element 101 Garden Grove” 	
Stakeholder Interviews and Focus Group Meetings (Aug/Sept 2020)	City Council	<ul style="list-style-type: none"> ▪ Individual interviews
	Focus Groups	Comments
	Housing and affordable housing developers	<ul style="list-style-type: none"> ▪ Zoning flexibility ▪ Clear & consistent design standards ▪ Collaboration with City ▪ Support new housing types ▪ More affordable housing & funding opportunities
	Service providers, housing & non-housing advocacy groups	<ul style="list-style-type: none"> ▪ NIMBYism challenge ▪ More affordable housing ▪ City/Community partnerships ▪ More community facilities & green space ▪ Focus on youth and senior needs ▪ Mentorship program for housing & community services
	Business community and education partners	
	Virtual Neighborhood & HOAs Meeting (open to public)	<ul style="list-style-type: none"> ▪ Affordable/attractive housing ▪ Creative solutions ▪ Walkable areas ▪ Parking solutions ▪ Funding sources for housing
Community Survey(s)	First Community Survey (Available 8/31/20-9/25/20)	<ul style="list-style-type: none"> ▪ 622 completed surveys ▪ Available in 4 languages: English, Spanish, Vietnamese, and Korean ▪ Available online ▪ In-person survey outreach conducted at the H. Louis Lake Senior Center, Buena Clinton Youth and Family Center, Magnolia Park Family Resource Center ▪ Informational flyer with hardcopy survey distributed to 11 DAC apartment complexes ▪ Informational flyer available at City Hall Lobby

	Second Community Online Survey (Available 11/4/20-1/12/21)	<ul style="list-style-type: none"> Interactive mapping survey available online Available in 4 languages: English, Spanish, Vietnamese, and Korean Informational flyer distributed by Louis H. Senior Center, Magnolia Park Resource Center, Buena Clinton Youth Center, Police Department Community Liaison Division, and Housing Authority Informational flyer distributed to 9 DAC apartment complexes Information flyer emailed to 21 apartment managers in DAC/Affordable Housing complexes to post on-site Informational flyer available in City Hall and Housing Authority Lobby Informational flyer posted at City Hall and CMC
Community Meeting(s) (Open to the public)	Sept 17, 2020	Planning Commission/NICC Study Session Legal Ad published in Orange County News on 8/26/2020
	Nov 18, 2020	Virtual Community Meeting To provide additional opportunities for the community and stakeholders to: <ul style="list-style-type: none"> Learn about the strategies and approaches being considered; and Provide their feedback and ideas.
	Nov 19, 2020	Planning Commission Study Session Legal Ad published in Orange County News 11/4/2020
	Dec 8, 2020	City Council Presentation for Discussion on the Housing Element Legal Ad published in Orange County News 11/20/2020
	1 st and 2 nd Quarter of 2021	Future upcoming public engagement/outreach efforts

Public Engagement Outreach Activities cont'd

Outreach Activity	Description
Survey & Meeting Flyers	Translated into English, Spanish, Vietnamese, and Korean
Individual Fact Sheets	<p>Translated into English, Spanish, Vietnamese, and Korean</p> <ul style="list-style-type: none"> Housing Element Land Use Element Safety Element New Environmental Justice Element <p>Printed flyers and facts sheets circulated through Buena Clinton, Magnolia Center, Senior Center, and Police Department Community Liaison Division. Housing Element fact sheet and Survey & Meeting flyer emailed to 22 apartment managers in DAC/Affordable Housing to post on-site in all languages</p>
Banners	<ul style="list-style-type: none"> City website City Social Media Outlets (e.g., Facebook, Twitter)
Digital Signs	<ul style="list-style-type: none"> Corner sign (at Euclid Street and Acacia Parkway) GEM Theater sign on Main Street 22 Freeway (e.g., Clear Channel and Auto Center)
Publications Digital & Direct Mail to all water bill account holders in the City	<ul style="list-style-type: none"> Connections (Fall: September – December) CityWorks September – October (32,000 direct mail recipients) CityWorks November – December (32,000 direct mail recipients)
News Releases	<ul style="list-style-type: none"> August 24, 2020 – City Seeking Community Input on Housing Goals and Policies September 18, 2020 - Last week to Participate in City's Housing Survey November 5, 2020 – Interactive Survey Available for Community Input on Housing December 1, 2020 – Deadline Nearing for Community Input on City's Future Housing Needs
Community Calendar	<ul style="list-style-type: none"> Meeting and community survey dates listed on community calendar which is emailed

	Social Media Outlet	Activities
Social Media Outreach	Facebook	<ul style="list-style-type: none"> August 25 (1,969 people reached; 155 engagements) September 1 (2,216 people reached; 270 engagements) September 2 (535 people reached; 15 engagements) September 2 (749 people reached; 26 engagements) September 15 (4,597 people reached; 303 engagements) September 18 (1,588 people reached; 98 engagements) September 21 (11,018 people reached; 1,442 engagements) November 3 (1,058 people reached; 58 engagements) November 16 (1,014 people reached; 48 engagements) November 23 (3,173 people reached; 317 engagements)
	Instagram	<ul style="list-style-type: none"> August 25 (98 likes) September 1 (36 likes) September 1 (54 likes) September 2 (30 likes) September 2 (15 likes) September 15 (22 likes) September 18 (62 likes) September 21 (18 likes) November 3 (25 likes) November 5 (74 likes) November 16 (371 views) November 23 (221 views)
	Twitter	<ul style="list-style-type: none"> August 25 September 1 September 2 September 21 November 3 November 5 November 23
	Nextdoor	<ul style="list-style-type: none"> Neighborhood posts
Remarks	<ul style="list-style-type: none"> August 21, 2020 City Manager message September 22, 2020 City Council Meeting remarks by the City Manager 	
Community Outreach	<ul style="list-style-type: none"> Vietnamese Newsletter (November-December) Radio Public Service Announcements to Little Saigon Radio, VNCR Radio, and Radio Bolsa (9/9/20) Vietnamese TV Talk Shows <ul style="list-style-type: none"> September 16, 2020 at CBN-TV November 9, 2020 at VNA-TV December 2, 2020 at CBN-TV Residents and Friends of Garden Grove Garden Grove Neighborhood Watch Garden Grove Chamber Vietnamese Chamber Hispanic Chamber Korean Chamber; Korean Federation; Korean Senior Association Nonprofits: United Way, BGCGG Garden Grove Unified School District 	
GGTV3	<ul style="list-style-type: none"> Public Service Announcement (Housing Element 101 Video in English, Spanish, Vietnamese, and Korean) 	