



AGENDA

Garden Grove Sanitary District
Board of Directors

Tuesday, December 17, 2019

6:30 PM

SPECIAL MEETING - Community
Meeting Center 11300 Stanford Avenue
Garden Grove California 92840

John R. O'Neill
President

George S. Brietigam
Vice President

Patrick Phat Bui
Member

Steven R. Jones
Member

**Stephanie
Klopfenstein**
Member

Kim B. Nguyen
Member

**Diedre Thu-Ha
Nguyen**
Member

Meeting Assistance: Any person requiring auxiliary aids and services, due to a disability, to address the Sanitary District 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 Sanitary District 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 Sanitary District 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 Sanitary District meeting agenda; and (3) at the Council Chamber at the time of the meeting.

Public Comments: Members of the public desiring to address the Sanitary District 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 Sanitary District has jurisdiction over. Persons wishing to address the Sanitary District regarding a Public Hearing matter will be called to the podium at the time the matter is being considered.

Manner of Addressing the Sanitary District: After being called by the President, you may approach the podium, it is requested that you state your name for the record, and proceed to address the Sanitary District. All remarks and questions should be addressed to the Sanitary District as a whole and not to individual Sanitary District Members or staff members. Any person making impertinent, slanderous, or profane remarks or who becomes boisterous while addressing the Sanitary District shall be called to order by the President. If such conduct continues, the President may order the person barred from addressing the Sanitary District any further during that meeting.

Time Limitation: Speakers must limit remarks for a total of (5) five minutes. When any group of persons wishes to address the Sanitary District on the same subject matter, the President may request a spokesperson be chosen to represent the group, so as to avoid unnecessary repetition. At the Sanitary District'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.

AGENDA

Open Session

6:30 PM

ROLL CALL: MEMBER BUI, MEMBER JONES, MEMBER KLOPFENSTEIN, MEMBER K. NGUYEN, MEMBER D. NGUYEN, VICE PRESIDENT BRIETIGAM, PRESIDENT O'NEILL

1. ORAL COMMUNICATIONS (to be held simultaneously with other legislative bodies)

2. CONSENT ITEMS

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

2.a. Receive and file agreed-upon procedures applied to Appropriation Limit worksheets for Fiscal Year 2018-19. *(Joint Action Item with the City Council.)*

3. MATTERS FROM THE PRESIDENT, BOARD MEMBERS AND GENERAL MANAGER
4. ADJOURNMENT

The next Regular Sanitary District Board Meeting will be held on Tuesday, January 28, 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 C. Stiles From: Patricia Song

Dept.: General Manager/City Manager Dept.: Finance

Subject: Receive and file agreed-upon Date: 12/17/2019
procedures applied to
Appropriation Limit
worksheets for Fiscal Year
2018-19. (*Joint Action Item
with the City Council.*)

OBJECTIVE

For the Garden Grove Sanitary District (District) Board to receive and file the agreed-upon procedures applied to appropriation limit worksheets for Fiscal Year 2018-19.

BACKGROUND

Article XIII B of the California Constitution requires a review of a government entity's appropriations limit worksheets on an annual basis. In order to ensure the independence and reliability of the review, the City contracted with an independent audit firm, Davis Farr LLP, to perform the annual agreed-upon procedures.

DISCUSSION

The review of the District's appropriations limit worksheets for the year ended June 30, 2019 was completed on December 4, 2019 by Davis Farr LLP. The procedures applied in the review comply with Article XIII B Appropriations Limitation Uniform Guidelines published by the League of California Cities. There were no exceptions noted.

FINANCIAL IMPACT

There is no fiscal impact to receive and file the auditor's reports related to the review of the District's appropriation limit worksheets for the year ended June 30, 2019. The fees for review services were provided for in the District's annual operating budget.

RECOMMENDATION

It is recommended that the Sanitary District Board:

- Receive and file the Independent Accountant's Report on agreed-upon procedures applied to Appropriation Limit worksheets.

ATTACHMENTS:

Description	Upload Date	Type	File Name
Report on Agreed-upon Procedures	12/9/2019	Exhibit	GG_2019_Sanitary_District_GANN_Letter_-_Signed.pdf

**Independent Accountant's Report on Agreed-Upon Procedures
Applied to Appropriations Limit Worksheets**

Board of Directors
of The Garden Grove Sanitary District
Garden Grove, California

We have applied the procedures enumerated below to the appropriations limit worksheets prepared by the Garden Grove Sanitary District (the District) for the year ended June 30, 2019. These procedures, which were agreed to by the District 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 District in meeting the requirements of Section 1.5 of *Article XIII B of the California Constitution*. The District 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 Board of Directors. We also compared the population and inflation options included in the aforementioned worksheets to those that were selected by a recorded vote of the Board of Directors.

Results: No exceptions were noted as a result of our procedures.

2. We recalculated the mathematical calculations reflected in the District'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 District 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 Board of Directors 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 District and is not intended to be, and should not be, used by anyone other than the specified parties.

Davis Fan up

Irvine, California
December 4, 2019