

AGENDA



Garden Grove City
Council

Tuesday, February 22,
2022

6:30 PM

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

Steve Jones

Mayor

Diedre Thu-Ha Nguyen

Mayor Pro Tem - District 3

George S. Brietigam

Council Member - District 1

John R. O'Neill

Council Member - District 2

Patrick Phat Bui

Council Member - District 4

Stephanie Klopfenstein

Council Member - District 5

Kim B. Nguyen

Council Member - District 6

COVID-19 Information: Members of the public can address the City Council during the public comment portion of the meeting in person or via e-mail. If you plan to attend the meeting in person, masks or face coverings are required to be worn if you are not vaccinated. If you feel ill or are showing symptoms of COVID-19, please consider submitting comments by e-mail. Instructions are available on the City's website at <https://ggcity.org/city-council/meetings-participation>

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 who attend the meeting in-person and would like 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 before the meeting begins. 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. Members of the public participating via teleconference should review the instructions on the City's website pertaining to Live Virtual Public Comments at <https://ggcity.org/city-council/meetings-participation>

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.

AGENDA

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

INVOCATION

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

1. PRESENTATIONS

- 1.a. Information on the 47th Annual Americana Awards as presented by the Executive Director Howard Kummerman of the Cypress College Foundation.

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

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. Approval of an agreement with the County of Orange for the 2021 Edward Byrne Memorial Justice Assistance Grants (JAG) Program; and allocation of JAG Grant Funds to the Police Department. (Grant Amount: \$38,548.85) (*Action Item*)
- 3.b. Receive and file annual financial reports and auditor's communication related to the Fiscal Year 2020-21 annual audit.

(Action Item)

3.c. Receive and file minutes from the meeting held on February 8, 2022. *(Action Item)*

3.d. Receive and file warrants. *(Action Item)*

4. PUBLIC HEARINGS

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

4.a. Third Public Hearing regarding the Redistricting Process post 2020 Census. *(Action Item)*

5. ITEMS FOR CONSIDERATION

5.a. Award a contract to All Cities Engineering, Inc., for Project CP1285000 - Alwood Avenue and Anthony Avenue Water Improvements Project. (Cost: \$1,560,288) *(Action Item)*

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

6.a. Statewide temporary emergency drought regulations update and compliance efforts as requested by City Manager Stiles. *(Action Item)*

7. ADJOURNMENT

The next Regular City Council Meeting is Tuesday, March 8, 2022, at 5:30 p.m. in the Community Meeting Center, 11300 Stanford Avenue, Garden Grove, California, 92840.

City of Garden Grove

INTER-DEPARTMENT MEMORANDUM

To:	Scott C. Stiles	From:	Tom DaRè
Dept.:	City Manager	Dept.:	Police
Subject:	Approval of an agreement with the County of Orange for the 2021 Edward Byrne Memorial Justice Assistance Grants (JAG) Program; and allocation of JAG Grant Funds to the Police Department. (Grant Amount: \$38,548.85) (<i>Action Item</i>)		
		Date:	2/22/2022

OBJECTIVE

To obtain City Council approval of an agreement with the County of Orange for the acceptance and allocation of Justice Assistance Grant funds of approximately \$38,549.

BACKGROUND

In FY 2005-06, Congress combined the Local Law Enforcement Block Grant Program (primarily funding cities) with the Edward Byrne Memorial Grant (primarily funding states and counties), to provide funds for the Justice Assistance Grant (JAG). All eligible Orange County cities under this program now file a joint application with the County to receive their share of these funds.

DISCUSSION

Grant year 2021 JAG funds will be used to purchase equipment to update/upgrade the Department's mobile surveillance unit, including, but not limited to, items such as camera systems and networking and monitoring equipment. Much of the current equipment is quite old by technological standards, and upgrading the equipment will allow for more effective collection and retention of evidence to aid in prosecution of felony offenses.

For the 2018 JAG grant year, the Department of Justice requested for the first time that the County set aside three percent of JAG funds for NIBRS (FBI National Incident-Based Reporting System) compliance. For that first year, the County, as the fiscal agent, used three percent of the total award to pay for NIBRS-related training for the County and city sub recipients. For grant years 2019 and 2020 the County continued to retain the NIBRS set-aside funds, however, the DOJ requires that each city manage their own portion of the award dedicated to NIBRS compliance. Therefore, the County revised its allocation tables for funds awarded in grant years 2019 and 2020 to reflect the addition of NIBRS set-aside funds in each city's total allocation. The Police Department will use its NIBRS set-aside funds for training.

City Council previously approved MOUs with the County for JAG grant years 2019 and 2020. Funds to be appropriated per this request are as follows:

Grant Year	Allocation	Admin Fees	City retains	NIBRS (3%)	Project Funds	Total Approp
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		(10%)				
2021	40,428.00	4,043.00	36,385.00	1,212.84	35,172.16	
2020				958.45		
2019				1,205.40		
				3,376.69	35,172.16	38,548.85

FINANCIAL IMPACT

Using JAG money to help fund the above described programs creates no burden on the City's General Fund.

RECOMMENDATION

It is recommended that the City Council:

- Approve the Agreement with the County of Orange for the 2021 Edward Byrne Memorial Justice Assistance Grant (JAG) program, and allocate JAG grant funds for grant years 2019, 2020 and 2021 as noted above to the Police Department's FY 2021-22 budget; and
- Authorize the City Manager to execute the agreement with the County of Orange and make minor changes or modifications thereto as needed.

ATTACHMENTS:

Description	Upload Date	Type	File Name
JAG 2021 MOU	2/14/2022	Agreement	JAG_2021_MOU.pdf
2021 JAG Certifications	2/14/2022	Backup Material	2021_JAG_Certs_signed.pdf
2021 JAG Award Documents	2/14/2022	Backup Material	2021_JAG_Award_Docs.pdf

**MEMORANDUM OF UNDERSTANDING BETWEEN THE COUNTY OF ORANGE (SHERIFF) AND THE CITY
OF GARDEN GROVE TO DISTRIBUTE THE 2021 EDWARD BYRNE MEMORIAL FUND – JUSTICE ASSISTANCE
GRANT "JAG"**

AWARD #15PBJA-21-GG-01188-JAGX AWARD DATE: 10/08/2021 ACCEPTANCE DATE: 12/07/2021

I. Participants

Participants here to acknowledge the County of Orange as lead fiscal agent in charge of programmatic oversight and administration of funds and compliance over all eligible participant law enforcement agencies, hereinafter referred to individually as "Party" and jointly as "the Parties."

II. Purpose

The purpose of this Memorandum of Understanding (MOU) is to support of the objectives of the Office of Justice Programs, expressly those identified as Priority Purpose Areas (PPAs) for the term of this award.

III. Program Overview and Description of Project(s)

The Edward Byrne Memorial Justice Assistance Grant Program (JAG) allows states and units of local government, including tribes, to support a broad range of criminal justice related activities based on their own state and local needs and conditions. Equipment purchases or funded initiatives such as overtime, task forces, drug programs, information sharing, etc. will be aimed at reducing crime and/or enhancing public/officer safety.

JAG funds can be used for state and local initiatives, technical assistance, training, personnel, equipment, supplies, contractual support, and information systems for criminal justice, including for any one or more of the following purpose areas: 1) law enforcement programs; 2) prosecution and court programs; 3) prevention and education programs; 4) corrections and community corrections programs; 5) drug treatment and enforcement programs; 6) planning, evaluation, and technology improvement programs; 7) crime victim and witness programs (other than compensation); and 8) mental health programs and related law enforcement and corrections programs, including behavioral programs and crisis intervention teams. The County of Orange (Sheriff) will determine validity of each project included in the application

MEMORANDUM OF UNDERSTANDING BETWEEN THE COUNTY OF ORANGE (SHERIFF) AND THE CITY OF
GARDEN GROVE TO DISTRIBUTE THE 2021 EDWARD BYRNE MEMORIAL FUND – JUSTICE ASSISTANCE
GRANT "JAG"

AWARD #15PBJA-21-GG-01188-JAGX AWARD DATE: 10/08/2021 ACCEPTANCE DATE: 12/07/2021

and subsequent awards. JAG funding will be used to support criminal justice initiatives that fall under one or more of the allowable program areas above.

This award is subject to all terms and conditions of the grant and administrative and financial requirements, including the timely submission of all financial and programmatic reports, resolution of all interim audit findings, and the maintenance of a minimum level of cash-on-hand. Should you not adhere to these requirements, you will be in violation of the terms of this agreement and the award will be subject to termination for cause or other administrative action as appropriate.

THE UNDERSIGNED PARTIES HERETO ACKNOWLEDGE THE RECEIPT OF FUNDS FROM THE DEPARTMENT OF JUSTICE AND TRANSFER OF FUNDS FROM COUNTY TO MUNICIPAL GOVERNMENTS.

COUNTY OF ORANGE
ORANGE COUNTY SHERIFF DON BARNES on behalf of
COUNTY EXECUTIVE OFFICER, FRANK KIM



AUTHORIZED SIGNATORY

ORANGE COUNTY SHERIFF'S DEPARTMENT
FINANCIAL/ADMINISTRATIVE SERVICES DIVISION
FINANCIAL DIRECTOR



AUTHORIZED SIGNATORY

GARDEN GROVE CITY
GARDEN GROVE POLICE DEPARTMENT
CITY MANAGER

AUTHORIZED SIGNATORY

**U.S. DEPARTMENT OF JUSTICE
OFFICE OF JUSTICE PROGRAMS**

Edward Byrne Justice Assistance Grant Program FY 2021 Local Solicitation

Certifications and Assurances by the Chief Executive of the Applicant Government

On behalf of the applicant unit of local government named below, in support of that locality's application for an award under the FY 2021 Edward Byrne Justice Assistance Grant ("JAG") Program, and further to 34 U.S.C. § 10153(a), I certify to the Office of Justice Programs ("OJP"), U.S. Department of Justice ("USDOJ"), that all of the following are true and correct:

1. I am the chief executive of the applicant unit of local government named below, and I have the authority to make the following representations on my own behalf as chief executive and on behalf of the applicant unit of local government. I understand that these representations will be relied upon as material in any OJP decision to make an award, under the application described above, to the applicant unit of local government.
2. I certify that no federal funds made available by the award (if any) that OJP makes based on the application described above will be used to supplant local funds, but will be used to increase the amounts of such funds that would, in the absence of federal funds, be made available for law enforcement activities.
3. I assure that the application described above (and any amendment to that application) was submitted for review to the governing body of the unit of local government (e.g., city council or county commission), or to an organization designated by that governing body, not less than 30 days before the date of this certification.
4. I assure that, before the date of this certification— (a) the application described above (and any amendment to that application) was made public; and (b) an opportunity to comment on that application (or amendment) was provided to citizens and to neighborhood or community-based organizations, to the extent applicable law or established procedure made such an opportunity available.
5. I assure that, for each fiscal year of the award (if any) that OJP makes based on the application described above, the applicant unit of local government will maintain and report such data, records, and information (programmatic and financial), as OJP may reasonably require.
6. I have carefully reviewed 34 U.S.C. § 10153(a)(5), and, with respect to the programs to be funded by the award (if any), I hereby make the certification required by section 10153(a)(5), as to each of the items specified therein.

Maria Skipe for
Signature of Chief Executive of the Applicant Unit of
Local Government

Scott C. Stiles
Printed Name of Chief Executive

City of Garden Grove
Name of Applicant Unit of Local Government

7-27-21
Date of Certification

City Manager
Title of Chief Executive

U.S. DEPARTMENT OF JUSTICE
OFFICE OF JUSTICE PROGRAMS

Edward Byrne Justice Assistance Grant Program FY 2021 Local Solicitation

Certifications and Assurances by the Chief Executive of the Applicant Government

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2. I certify that no federal funds made available by the award (if any) that OJP makes based on the application described above will be used to supplant local funds, but will be used to increase the amounts of such funds that would, in the absence of federal funds, be made available for law enforcement activities.
3. I assure that the application described above (and any amendment to that application) was submitted for review to the governing body of the unit of local government (e.g., city council or county commission), or to an organization designated by that governing body, not less than 30 days before the date of this certification.
4. I assure that, before the date of this certification— (a) the application described above (and any amendment to that application) was made public; and (b) an opportunity to comment on that application (or amendment) was provided to citizens and to neighborhood or community-based organizations, to the extent applicable law or established procedure made such an opportunity available.
5. I assure that, for each fiscal year of the award (if any) that OJP makes based on the application described above, the applicant unit of local government will maintain and report such data, records, and information (programmatic and financial), as OJP may reasonably require.
6. I have carefully reviewed 34 U.S.C. § 10153(a)(5), and, with respect to the programs to be funded by the award (if any), I hereby make the certification required by section 10153(a)(5), as to each of the items specified therein.



Digitally signed by Frank Kim
DN: cn=Frank Kim, o=County of
Orange, ou=CEO,
email=frank.kim@ocgov.com,
c=US
Date: 2021.07.29 09:23:08 -07'00'

Signature of Chief Executive of the Applicant Unit of
Local Government

Frank Kim
Printed Name of Chief Executive

7/29/21

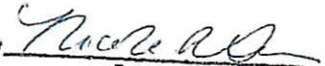
Date of Certification

CEO
Title of Chief Executive

COUNTY OF ORANGE, SHERIFF-CORONER
Name of Applicant Unit of Local Government

APPROVED AS TO FORM
OFFICE OF THE COUNTY COUNSEL
ORANGE COUNTY, CALIFORNIA

By



Deputy

Date:

7/26/21

Rev. May 11, 2021

.. Award Letter

October 8, 2021

Dear Monique Vansuch,

On behalf of Attorney General Merrick B. Garland, it is my pleasure to inform you the Office of Justice Programs (OJP) has approved the application submitted by ORANGE, COUNTY OF for an award under the funding opportunity entitled 2021 BJA FY 21 Edward Byrne Memorial Justice Assistance Grant (JAG) Program - Local Solicitation. The approved award amount is \$427,301.

Review the Award Instrument below carefully and familiarize yourself with all conditions and requirements before accepting your award. The Award Instrument includes the Award Offer (Award Information, Project Information, Financial Information, and Award Conditions) and Award Acceptance.

Please note that award requirements include not only the conditions and limitations set forth in the Award Offer, but also compliance with assurances and certifications that relate to conduct during the period of performance for the award. These requirements encompass financial, administrative, and programmatic matters, as well as other important matters (e.g., specific restrictions on use of funds). Therefore, all key staff should receive the award conditions, the assurances and certifications, and the application as approved by OJP, so that they understand the award requirements. Information on all pertinent award requirements also must be provided to any subrecipient of the award.

Should you accept the award and then fail to comply with an award requirement, DOJ will pursue appropriate remedies for non-compliance, which may include termination of the award and/or a requirement to repay award funds.

To accept the award, the Authorized Representative(s) must accept all parts of the Award Offer in the Justice Grants System (JustGrants), including by executing the required declaration and certification, within 45 days from the award date.

Congratulations, and we look forward to working with you.

Maureen Henneberg
Deputy Assistant Attorney General

Office for Civil Rights Notice for All Recipients

The Office for Civil Rights (OCR), Office of Justice Programs (OJP), U.S. Department of Justice

(DOJ) has been delegated the responsibility for ensuring that recipients of federal financial assistance from the OJP, the Office of Community Oriented Policing Services (COPS), and the Office on Violence Against Women (OVW) are not engaged in discrimination prohibited by law. Several federal civil rights laws, such as Title VI of the Civil Rights Act of 1964 and Section 504 of the Rehabilitation Act of 1973, require recipients of federal financial assistance to give assurances that they will comply with those laws. Taken together, these civil rights laws prohibit recipients of federal financial assistance from DOJ from discriminating in services and employment because of race, color, national origin, religion, disability, sex, and, for grants authorized under the Violence Against Women Act, sexual orientation and gender identity.

Recipients are also prohibited from discriminating in services because of age. For a complete review of these civil rights laws and nondiscrimination requirements, in connection with DOJ awards, see <https://ojp.gov/funding/Explore/LegalOverview/CivilRightsRequirements.htm>.

Under the delegation of authority, the OCR investigates allegations of discrimination against recipients from individuals, entities, or groups. In addition, the OCR conducts limited compliance reviews and audits based on regulatory criteria. These reviews and audits permit the OCR to evaluate whether recipients of financial assistance from the Department are providing services in a nondiscriminatory manner to their service population or have employment practices that meet equal-opportunity standards.

If you are a recipient of grant awards under the Omnibus Crime Control and Safe Streets Act or the Juvenile Justice and Delinquency Prevention Act and your agency is part of a criminal justice system, there are two additional obligations that may apply in connection with the awards: (1) complying with the regulation relating to Equal Employment Opportunity Programs (EEOs); and (2) submitting findings of discrimination to OCR. For additional information regarding the EEO requirement, see 28 CFR Part 42, subpart E, and for additional information regarding requirements when there is an adverse finding, see 28 C.F.R. §§ 42.204(c), .205(c) (5).

The OCR is available to help you and your organization meet the civil rights requirements that are associated with DOJ grant funding. If you would like the OCR to assist you in fulfilling your organization's civil rights or nondiscrimination responsibilities as a recipient of federal financial assistance, please do not hesitate to contact the OCR at askOCR@ojp.usdoj.gov.

Memorandum Regarding NEPA

NEPA Letter Type

OJP - Ongoing NEPA Compliance Incorporated Into Further Developmental Stages

NEPA Letter

Incorporates NEPA Compliance in Further Developmental Stages

The Edward Byrne Memorial Justice Assistance Grant Program (JAG) allows states and local governments to support a broad range of activities to prevent and control crime and to improve the criminal justice system, some of which could have environmental impacts. All recipients of JAG funding must assist BJA in complying with NEPA and other related federal environmental impact analyses requirements in the use of grant funds, whether the funds are used directly by the grantee or by a subgrantee or third party. Accordingly, prior to obligating funds for any of the specified activities, the grantee must first determine if any of the specified activities will be funded by the grant.

The specified activities requiring environmental analysis are:

- a. New construction;
- b. Any renovation or remodeling of a property located in an environmentally or historically sensitive area, including properties located within a 100-year flood plain, a wetland, or habitat for endangered species, or a property listed on or eligible for listing on the National Register of Historic Places;
- c. A renovation, lease, or any proposed use of a building or facility that will either (a) result in a change in its basic prior use or (b) significantly change its size;
- d. Implementation of a new program involving the use of chemicals other than chemicals that are (a) purchased as an incidental component of a funded activity and (b) traditionally used, for example, in office, household, recreational, or education environments; and
- e. Implementation of a program relating to clandestine methamphetamine laboratory operations, including the identification, seizure, or closure of clandestine methamphetamine laboratories.

Complying with NEPA may require the preparation of an Environmental Assessment and/or an Environmental Impact Statement, as directed by BJA. Further, for programs relating to methamphetamine laboratory operations, the preparation of a detailed Mitigation Plan will be required. For more information about Mitigation Plan requirements, please see <https://www.bja.gov/Funding/nepa.html>.

Please be sure to carefully review the grant conditions on your award document, as it may contain

NEPA Coordinator

First Name

Middle Name

Last Name

Orbin

Terry

.. Award Information

This award is offered subject to the conditions or limitations set forth in the Award Information, Project Information, Financial Information, and Award Conditions.

8 Recipient Information

Recipient Name

ORANGE, COUNTY OF

DUNS Number

111950874

Street 1

Street 2

10 CIVIC CENTER PL 7 STE 107

City

SANTA ANA

State/U.S. Territory

California

Zip/Postal Code

92701

Country

United States

County/Parish

Province

Award Details

Federal Award Date

10/8/21

Award Type

Initial

Award Number

15PBJA-21-GG-01188-JAGX

Supplement Number

00

Federal Award Amount

\$427,301.00

Funding Instrument Type

Grant

Assistance Listing Number Assistance Listings Program Title

16.738

Statutory Authority

Title I of Pub. L. No. 90-351 (generally codified at 34 U.S.C. 10151-10726), including subpart 1 of part E (codified at 34 U.S.C. 10151-10158); see also 28 U.S.C. 530C(a).



I have read and understand the information presented in this section of the Federal Award Instrument.

.. Project Information

This award is offered subject to the conditions or limitations set forth in the Award Information, Project Information, Financial Information, and Award Conditions.

Solicitation Title	Awarding Agency
2021 BJA FY 21 Edward Byrne Memorial Justice Assistance Grant (JAG) Program - Local Solicitation	OJP Program Office BJA
Application Number	
GRANT13429778	

Grant Manager Name	Phone Number
Elaine Smokes	202-598-7139
E-mail Address	
Elaine.Smokes@usdoj.gov	

Project Title

County of Orange Sheriff-Coroner - BJA FY 2021 Edward Byrne Memorial Justice Assistance Grant Program – Local Solicitation

Performance Period Start Date	Performance Period End Date
10/01/2020	09/30/2024

Budget Period Start Date	Budget Period End Date
10/01/2020	09/30/2024

Project Description

The Edward Byrne Memorial Justice Assistance Grant (JAG) Program allows states and units of local government, including tribes, to support a broad range of activities to prevent and control crime based on their own state and local needs and conditions. Grant funds can be used for state and local initiatives, technical assistance, training, personnel, equipment, supplies, contractual support, and information systems for criminal justice, including for any one or more of the following program areas: 1) law

enforcement programs; 2) prosecution and court programs; 3) prevention and education programs; 4) corrections and community corrections programs; 5) drug treatment and enforcement programs; 6) planning, evaluation, and technology improvement programs; and 7) crime victim and witness programs (other than compensation) and 8) mental health programs and related law enforcement and corrections programs, including behavioral programs and crisis intervention teams.

This JAG award will be used to support criminal justice initiatives that fall under one or more of the allowable program areas above. Funded programs or initiatives may include multijurisdictional drug and gang task forces, crime prevention and domestic violence programs, courts, corrections, treatment, justice information sharing initiatives, or other programs aimed at reducing crime and/or enhancing public/officer safety.



I have read and understand the information presented in this section of the Federal Award Instrument.

.. Financial Information

This award is offered subject to the conditions or limitations set forth in the Award Information, Project Information, Financial Information, and Award Conditions.



I have read and understand the information presented in this section of the Federal Award Instrument.

.. Award Conditions

This award is offered subject to the conditions or limitations set forth in the Award

Information, Project Information, Financial Information, and Award Conditions.



Applicability of Part 200 Uniform Requirements

The Uniform Administrative Requirements, Cost Principles, and Audit Requirements in 2 C.F.R. Part 200, as adopted and supplemented by DOJ in 2 C.F.R. Part 2800 (together, the "Part 200 Uniform Requirements") apply to this FY 2021 award from OJP.

The Part 200 Uniform Requirements were first adopted by DOJ on December 26, 2014. If this FY 2021 award supplements funds previously awarded by OJP under the same award number (e.g., funds awarded during or before December 2014), the Part 200 Uniform Requirements apply with respect to all funds under that award number (regardless of the award date, and regardless of whether derived from the initial award or a supplemental award) that are obligated on or after the acceptance date of this FY 2021 award.

For more information and resources on the Part 200 Uniform Requirements as they relate to OJP awards and subawards ("subgrants"), see the OJP website at <https://ojp.gov/funding/Part200UniformRequirements.htm>.

Record retention and access: Records pertinent to the award that the recipient (and any subrecipient ("subgrantee") at any tier) must retain -- typically for a period of 3 years from the date of submission of the final expenditure report (SF 425), unless a different retention period applies -- and to which the recipient (and any subrecipient ("subgrantee") at any tier) must provide access, include performance measurement information, in addition to the financial records, supporting documents, statistical records, and other pertinent records indicated at 2 C.F.R. 200.333.

In the event that an award-related question arises from documents or other materials prepared or distributed by OJP that may appear to conflict with, or differ in some way from, the provisions of the Part 200 Uniform Requirements, the recipient is to contact OJP promptly for clarification.



Requirement to report actual or imminent breach of personally identifiable information (PII)

The recipient (and any "subrecipient" at any tier) must have written procedures in place to respond in the event of an actual or imminent "breach" (OMB M-17-12) if it (or a subrecipient) - (1) creates, collects, uses, processes, stores, maintains, disseminates, discloses, or disposes of "Personally Identifiable Information (PII)" (2 CFR 200.1) within the scope of an OJP grant-funded program or activity, or (2) uses or operates a "Federal Information system" (OMB Circular A-130). The recipient's breach procedures must include a requirement to report actual or imminent breach of PII to an OJP Program Manager no later than 24 hours after an occurrence of an actual breach, or the detection of an imminent breach.



Required training for Grant Award Administrator and Financial Manager

The Grant Award Administrator and all Financial Managers for this award must have successfully completed an "OJP financial management and grant administration training" by

120 days after the date of the recipient's acceptance of the award. Successful completion of such a training on or after January 1, 2019, will satisfy this condition.

In the event that either the Grant Award Administrator or a Financial Manager for this award changes during the period of performance, the new Grant Award Administrator or Financial Manager must have successfully completed an "OJP financial management and grant administration training" by 120 calendar days after the date the Entity Administrator enters updated Grant Award Administrator or Financial Manager information in JustGrants. Successful completion of such a training on or after January 1, 2019, will satisfy this condition.

A list of OJP trainings that OJP will consider "OJP financial management and grant administration training" for purposes of this condition is available at <https://www.ojp.gov/training/fmts.htm>. All trainings that satisfy this condition include a session on grant fraud prevention and detection.

The recipient should anticipate that OJP will immediately withhold ("freeze") award funds if the recipient fails to comply with this condition. The recipient's failure to comply also may lead OJP to impose additional appropriate conditions on this award.

4

Safe policing and law enforcement subrecipients

If this award is a discretionary award, the recipient agrees that it will not make any subawards to State, local, college, or university law enforcement agencies unless such agencies have been certified by an approved independent credentialing body or have started the certification process. To become certified, law enforcement agencies must meet two mandatory conditions: (1) the agency's use of force policies adhere to all applicable federal, state, and local laws; and (2) the agency's use of force policies prohibit chokeholds except in situations where use of deadly force is allowed by law. For detailed information on this certification requirement, see <https://cops.usdoj.gov/SafePolicingEO>.

5

Effect of failure to address audit issues

The recipient understands and agrees that the DOJ awarding agency (OJP or OVW, as appropriate) may withhold award funds, or may impose other related requirements, if (as determined by the DOJ awarding agency) the recipient does not satisfactorily and promptly address outstanding issues from audits required by the Part 200 Uniform Requirements (or by the terms of this award), or other outstanding issues that arise in connection with audits, investigations, or reviews of DOJ awards.

6

Requirements of the award; remedies for non-compliance or for materially false statements

The conditions of this award are material requirements of the award. Compliance with any assurances or certifications submitted by or on behalf of the recipient that relate to conduct during the period of performance also is a material requirement of this award.

Limited Exceptions. In certain special circumstances, the U.S. Department of Justice ("DOJ") may determine that it will not enforce, or enforce only in part, one or more requirements otherwise applicable to the award. Any such exceptions regarding enforcement, including any

such exceptions made during the period of performance, are (or will be during the period of performance) set out through the Office of Justice Programs ("OJP") webpage entitled "Legal Notices: Special circumstances as to particular award conditions" (ojp.gov/funding/Explore/LegalNotices-AwardReqs.htm), and incorporated by reference into the award.

By signing and accepting this award on behalf of the recipient, the authorized recipient official accepts all material requirements of the award, and specifically adopts, as if personally executed by the authorized recipient official, all assurances or certifications submitted by or on behalf of the recipient that relate to conduct during the period of performance.

Failure to comply with one or more award requirements — whether a condition set out in full below, a condition incorporated by reference below, or an assurance or certification related to conduct during the award period — may result in OJP taking appropriate action with respect to the recipient and the award. Among other things, the OJP may withhold award funds, disallow costs, or suspend or terminate the award. DOJ, including OJP, also may take other legal action as appropriate.

Any materially false, fictitious, or fraudulent statement to the federal government related to this award (or concealment or omission of a material fact) may be the subject of criminal prosecution (including under 18 U.S.C. 1001 and/or 1621, and/or 34 U.S.C. 10271-10273), and also may lead to imposition of civil penalties and administrative remedies for false claims or otherwise (including under 31 U.S.C. 3729-3730 and 3801-3812).

Should any provision of a requirement of this award be held to be invalid or unenforceable by its terms, that provision shall first be applied with a limited construction so as to give it the maximum effect permitted by law. Should it be held, instead, that the provision is utterly invalid or -unenforceable, such provision shall be deemed severable from this award.



Compliance with DOJ regulations pertaining to civil rights and nondiscrimination - 28 C.F.R. Part 38

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements of 28 C.F.R. Part 38 (as may be applicable from time to time), specifically including any applicable requirements regarding written notice to program beneficiaries and prospective program beneficiaries.

Currently, among other things, 28 C.F.R. Part 38 includes rules that prohibit specific forms of discrimination on the basis of religion, a religious belief, a refusal to hold a religious belief, or refusal to attend or participate in a religious practice. Part 38, currently, also sets out rules and requirements that pertain to recipient and subrecipient ("subgrantee") organizations that engage in or conduct explicitly religious activities, as well as rules and requirements that pertain to recipients and subrecipients that are faith-based or religious organizations.

The text of 28 C.F.R. Part 38 is available via the Electronic Code of Federal Regulations (currently accessible at <https://www.ecfr.gov/cgi-bin/ECFR?page=browse>), by browsing to Title 28-Judicial Administration, Chapter 1, Part 38, under e-CFR "current" data.



Compliance with DOJ regulations pertaining to civil rights and nondiscrimination - 28 C.F.R. Part 42

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements of 28 C.F.R. Part 42, specifically including any applicable requirements in Subpart E of 28 C.F.R. Part 42 that relate to an equal employment opportunity program.

9

Compliance with DOJ regulations pertaining to civil rights and nondiscrimination - 28 C.F.R. Part 54

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements of 28 C.F.R. Part 54, which relates to nondiscrimination on the basis of sex in certain "education programs."

10

Compliance with 41 U.S.C. 4712 (including prohibitions on reprisal; notice to employees)

The recipient (and any subrecipient at any tier) must comply with, and is subject to, all applicable provisions of 41 U.S.C. 4712, including all applicable provisions that prohibit, under specified circumstances, discrimination against an employee as reprisal for the employee's disclosure of information related to gross mismanagement of a federal grant, a gross waste of federal funds, an abuse of authority relating to a federal grant, a substantial and specific danger to public health or safety, or a violation of law, rule, or regulation related to a federal grant.

The recipient also must inform its employees, in writing (and in the predominant native language of the workforce), of employee rights and remedies under 41 U.S.C. 4712.

Should a question arise as to the applicability of the provisions of 41 U.S.C. 4712 to this award, the recipient is to contact the DOJ awarding agency (OJP or OVW, as appropriate) for guidance.

11

Compliance with applicable rules regarding approval, planning, and reporting of conferences, meetings, trainings, and other events

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable laws, regulations, policies, and official DOJ guidance (including specific cost limits, prior approval and reporting requirements, where applicable) governing the use of federal funds for expenses related to conferences (as that term is defined by DOJ), including the provision of food and/or beverages at such conferences, and costs of attendance at such conferences.

Information on the pertinent DOJ definition of conferences and the rules applicable to this award appears in the DOJ Grants Financial Guide (currently, as section 3.10 of "Postaward Requirements" in the "DOJ Grants Financial Guide").

12

Requirement for data on performance and effectiveness under the award

The recipient must collect and maintain data that measure the performance and effectiveness of work under this award. The data must be provided to OJP in the manner (including within

the timeframes) specified by OJP in the program solicitation or other applicable written guidance. Data collection supports compliance with the Government Performance and Results Act (GPRA) and the GPRA Modernization Act of 2010, and other applicable laws.

13

Requirements related to "de minimis" indirect cost rate

A recipient that is eligible under the Part 200 Uniform Requirements and other applicable law to use the "de minimis" indirect cost rate described in 2 C.F.R. 200.414(f), and that elects to use the "de minimis" indirect cost rate, must advise OJP in writing of both its eligibility and its election, and must comply with all associated requirements in the Part 200 Uniform Requirements. The "de minimis" rate may be applied only to modified total direct costs (MTDC) as defined by the Part 200 Uniform Requirements.

14

Determination of suitability to interact with participating minors

SCOPE. This condition applies to this award if it is indicated – in the application for the award (as approved by DOJ)(or in the application for any subaward, at any tier), the DOJ funding announcement (solicitation), or an associated federal statute – that a purpose of some or all of the activities to be carried out under the award (whether by the recipient, or a subrecipient at any tier) is to benefit a set of individuals under 18 years of age.

The recipient, and any subrecipient at any tier, must make determinations of suitability before certain individuals may interact with participating minors. This requirement applies regardless of an individual's employment status.

The details of this requirement are posted on the OJP web site at <https://ojp.gov/funding/Explore/Interact-Minors.htm> (Award condition: Determination of suitability required, in advance, for certain individuals who may interact with participating minors), and are incorporated by reference here.

15

Requirement to disclose whether recipient is designated "high risk" by a federal grant-making agency outside of DOJ

If the recipient is designated "high risk" by a federal grant-making agency outside of DOJ, currently or at any time during the course of the period of performance under this award, the recipient must disclose that fact and certain related information to OJP by email at OJP.ComplianceReporting@ojp.usdoj.gov. For purposes of this disclosure, high risk includes any status under which a federal awarding agency provides additional oversight due to the recipient's past performance, or other programmatic or financial concerns with the recipient. The recipient's disclosure must include the following: 1. The federal awarding agency that currently designates the recipient high risk, 2. The date the recipient was designated high risk, 3. The high-risk point of contact at that federal awarding agency (name, phone number, and email address), and 4. The reasons for the high-risk status, as set out by the federal awarding agency.

16

Compliance with DOJ Grants Financial Guide

References to the DOJ Grants Financial Guide are to the DOJ Grants Financial Guide as posted on the OJP website (currently, the "DOJ Grants Financial Guide" available at <https://ojp.gov/financialguide/DOJ/index.htm>), including any updated version that may be posted during the period of performance. The recipient agrees to comply with the DOJ Grants Financial Guide.

17

Encouragement of policies to ban text messaging while driving

Pursuant to Executive Order 13513, "Federal Leadership on Reducing Text Messaging While Driving," 74 Fed. Reg. 51225 (October 1, 2009), DOJ encourages recipients and subrecipients ("subgrantees") to adopt and enforce policies banning employees from text messaging while driving any vehicle during the course of performing work funded by this award, and to establish workplace safety policies and conduct education, awareness, and other outreach to decrease crashes caused by distracted drivers.

18

Compliance with general appropriations-law restrictions on the use of federal funds (FY 2021)

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable restrictions on the use of federal funds set out in federal appropriations statutes. Pertinent restrictions, including from various "general provisions" in the Consolidated Appropriations Act, 2021, are set out at <https://ojp.gov/funding/Explore/FY21AppropriationsRestrictions.htm>, and are incorporated by reference here.

Should a question arise as to whether a particular use of federal funds by a recipient (or a subrecipient) would or might fall within the scope of an appropriations-law restriction, the recipient is to contact OJP for guidance, and may not proceed without the express prior written approval of OJP.

19

Potential imposition of additional requirements

The recipient agrees to comply with any additional requirements that may be imposed by the DOJ awarding agency (OJP or OVW, as appropriate) during the period of performance for this award, if the recipient is designated as "high-risk" for purposes of the DOJ high-risk grantee list.

20

Employment eligibility verification for hiring under the award

1. The recipient (and any subrecipient at any tier) must—

A. Ensure that, as part of the hiring process for any position within the United States that is or will be funded (in whole or in part) with award funds, the recipient (or any subrecipient) properly verifies the employment eligibility of the individual who is being hired, consistent with the provisions of 8 U.S.C. 1324a(a)(1).

B. Notify all persons associated with the recipient (or any subrecipient) who are or will be

Involved in activities under this award of both--

(1) this award requirement for verification of employment eligibility, and

(2) the associated provisions in 8 U.S.C. 1324a(a)(1) that, generally speaking, make it unlawful, in the United States, to hire (or recruit for employment) certain aliens.

C. Provide training (to the extent necessary) to those persons required by this condition to be notified of the award requirement for employment eligibility verification and of the associated provisions of 8 U.S.C. 1324a(a)(1).

D. As part of the recordkeeping for the award (including pursuant to the Part 200 Uniform Requirements), maintain records of all employment eligibility verifications pertinent to compliance with this award condition in accordance with Form I-9 record retention requirements, as well as records of all pertinent notifications and trainings.

2. Monitoring

The recipient's monitoring responsibilities include monitoring of subrecipient compliance with this condition.

3. Allowable costs

To the extent that such costs are not reimbursed under any other federal program, award funds may be obligated for the reasonable, necessary, and allocable costs (if any) of actions designed to ensure compliance with this condition.

4. Rules of construction

A. Staff involved in the hiring process

For purposes of this condition, persons "who are or will be involved in activities under this award" specifically includes (without limitation) any and all recipient (or any subrecipient) officials or other staff who are or will be involved in the hiring process with respect to a position that is or will be funded (in whole or in part) with award funds.

B. Employment eligibility confirmation with E-Verify

For purposes of satisfying the requirement of this condition regarding verification of employment eligibility, the recipient (or any subrecipient) may choose to participate in, and use, E-Verify (www.e-verify.gov), provided an appropriate person authorized to act on behalf of the recipient (or subrecipient) uses E-Verify (and follows the proper E-Verify procedures, including in the event of a "Tentative Nonconfirmation" or a "Final Nonconfirmation") to confirm employment eligibility for each hiring for a position in the United States that is or will be funded (in whole or in part) with award funds.

C. "United States" specifically includes the District of Columbia, Puerto Rico, Guam, the Virgin Islands of the United States, and the Commonwealth of the Northern Mariana Islands.

D. Nothing in this condition shall be understood to authorize or require any recipient, any subrecipient at any tier, or any person or other entity, to violate any federal law, including any applicable civil rights or nondiscrimination law.

E. Nothing in this condition, including in paragraph 4.B., shall be understood to relieve any

recipient, any subrecipient at any tier, or any person or other entity, of any obligation otherwise imposed by law, including 8 U.S.C. 1324a(a)(1).

Questions about E-Verify should be directed to DHS. For more information about E-Verify visit the E-Verify website (<https://www.e-verify.gov/>) or email E-Verify at E-Verify@dhs.gov. E-Verify employer agents can email E-Verify at E-VerifyEmployerAgent@dhs.gov.

Questions about the meaning or scope of this condition should be directed to OJP, before award acceptance.

21

Restrictions and certifications regarding non-disclosure agreements and related matters

No recipient or subrecipient ("subgrantee") under this award, or entity that receives a procurement contract or subcontract with any funds under this award, may require any employee or contractor to sign an internal confidentiality agreement or statement that prohibits or otherwise restricts, or purports to prohibit or restrict, the reporting (in accordance with law) of waste, fraud, or abuse to an investigative or law enforcement representative of a federal department or agency authorized to receive such information.

The foregoing is not intended, and shall not be understood by the agency making this award, to contravene requirements applicable to Standard Form 312 (which relates to classified information), Form 4414 (which relates to sensitive compartmented information), or any other form issued by a federal department or agency governing the nondisclosure of classified information.

1. In accepting this award, the recipient--

a. represents that it neither requires nor has required internal confidentiality agreements or statements from employees or contractors that currently prohibit or otherwise currently restrict (or purport to prohibit or restrict) employees or contractors from reporting waste, fraud, or abuse as described above; and

b. certifies that, if it learns or is notified that it is or has been requiring its employees or contractors to execute agreements or statements that prohibit or otherwise restrict (or purport to prohibit or restrict), reporting of waste, fraud, or abuse as described above, it will immediately stop any further obligations of award funds, will provide prompt written notification to the federal agency making this award, and will resume (or permit resumption of) such obligations only if expressly authorized to do so by that agency.

2. If the recipient does or is authorized under this award to make subawards ("subgrants"), procurement contracts, or both--

a. It represents that--

(1) It has determined that no other entity that the recipient's application proposes may or will receive award funds (whether through a subaward ("subgrant"), procurement contract, or subcontract under a procurement contract) either requires or has required internal confidentiality agreements or statements from employees or contractors that currently prohibit or otherwise currently restrict (or purport to prohibit or restrict) employees or contractors from reporting waste, fraud, or abuse as described above; and

(2) It has made appropriate inquiry, or otherwise has an adequate factual basis, to support this

representation; and

b. It certifies that, if it learns or is notified that any subrecipient, contractor, or subcontractor entity that receives funds under this award is or has been requiring its employees or contractors to execute agreements or statements that prohibit or otherwise restrict (or purport to prohibit or restrict), reporting of waste, fraud, or abuse as described above, it will immediately stop any further obligations of award funds to or by that entity, will provide prompt written notification to the federal agency making this award, and will resume (or permit resumption of) such obligations only if expressly authorized to do so by that agency.

22

Reclassification of various statutory provisions to a new Title 34 of the United States Code

On September 1, 2017, various statutory provisions previously codified elsewhere in the U.S. Code were editorially reclassified (that is, moved and renumbered) to a new Title 34, entitled "Crime Control and Law Enforcement." The reclassification encompassed a number of statutory provisions pertinent to OJP awards (that is, OJP grants and cooperative agreements), including many provisions previously codified in Title 42 of the U.S. Code.

Effective as of September 1, 2017, any reference in this award document to a statutory provision that has been reclassified to the new Title 34 of the U.S. Code is to be read as a reference to that statutory provision as reclassified to Title 34. This rule of construction specifically includes references set out in award conditions, references set out in material incorporated by reference through award conditions, and references set out in other award requirements.

23

OJP Training Guiding Principles

Any training or training materials that the recipient – or any subrecipient ("subgrantee") at any tier – develops or delivers with OJP award funds must adhere to the OJP Training Guiding Principles for Grantees and Subgrantees, available at <https://ojp.gov/funding/Implement/TrainingPrinciplesForGrantees-Subgrantees.htm>.

24

All subawards ("subgrants") must have specific federal authorization

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements for authorization of any subaward. This condition applies to agreements that – for purposes of federal grants administrative requirements -- OJP considers a "subaward" (and therefore does not consider a procurement "contract").

The details of the requirement for authorization of any subaward are posted on the OJP web site at <https://ojp.gov/funding/Explore/SubawardAuthorization.htm> (Award condition: All subawards ("subgrants") must have specific federal authorization), and are incorporated by reference here.

25

Requirements related to System for Award Management and Universal Identifier Requirements

The recipient must comply with applicable requirements regarding the System for Award Management (SAM), currently accessible at <https://www.sam.gov/>. This includes applicable requirements regarding registration with SAM, as well as maintaining the currency of information in SAM.

The recipient also must comply with applicable restrictions on subawards ("subgrants") to first-tier subrecipients (first-tier "subgrantees"), including restrictions on subawards to entities that do not acquire and provide (to the recipient) the unique entity identifier required for SAM registration.

The details of the recipient's obligations related to SAM and to unique entity identifiers are posted on the OJP web site at <https://ojp.gov/funding/Explore/SAM.htm> (Award condition: System for Award Management (SAM) and Universal Identifier Requirements), and are incorporated by reference here.

This condition does not apply to an award to an individual who received the award as a natural person (i.e., unrelated to any business or non-profit organization that he or she may own or operate in his or her name).

26

Restrictions on "lobbying"

In general, as a matter of federal law, federal funds awarded by OJP may not be used by the recipient, or any subrecipient ("subgrantee") at any tier, either directly or indirectly, to support or oppose the enactment, repeal, modification, or adoption of any law, regulation, or policy, at any level of government. See 18 U.S.C. 1913. (There may be exceptions if an applicable federal statute specifically authorizes certain activities that otherwise would be barred by law.)

Another federal law generally prohibits federal funds awarded by OJP from being used by the recipient, or any subrecipient at any tier, to pay any person to influence (or attempt to influence) a federal agency, a Member of Congress, or Congress (or an official or employee of any of them) with respect to the awarding of a federal grant or cooperative agreement, subgrant, contract, subcontract, or loan, or with respect to actions such as renewing, extending, or modifying any such award. See 31 U.S.C. 1352. Certain exceptions to this law apply, including an exception that applies to Indian tribes and tribal organizations.

Should any question arise as to whether a particular use of federal funds by a recipient (or subrecipient) would or might fall within the scope of these prohibitions, the recipient is to contact OJP for guidance, and may not proceed without the express prior written approval of OJP.

27

Specific post-award approval required to use a noncompetitive approach in any procurement contract that would exceed \$250,000

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements to obtain specific advance approval to use a noncompetitive approach in any procurement contract that would exceed the Simplified Acquisition Threshold (currently, \$250,000). This condition applies to agreements that -- for purposes of federal grants administrative requirements -- OJP considers a procurement "contract" (and therefore does not consider a subaward).

The details of the requirement for advance approval to use a noncompetitive approach in a procurement contract under an OJP award are posted on the OJP web site at <https://ojp.gov/funding/Explore/NoncompetitiveProcurement.htm> (Award condition: Specific post-award approval required to use a noncompetitive approach in a procurement contract (if contract would exceed \$250,000)), and are incorporated by reference here.

28

Requirements pertaining to prohibited conduct related to trafficking in persons (including reporting requirements and OJP authority to terminate award)

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements (including requirements to report allegations) pertaining to prohibited conduct related to the trafficking of persons, whether on the part of recipients, subrecipients ("subgrantees"), or individuals defined (for purposes of this condition) as "employees" of the recipient or of any subrecipient.

The details of the recipient's obligations related to prohibited conduct related to trafficking in persons are posted on the OJP web site at <https://ojp.gov/funding/Explore/ProhibitedConduct-Trafficking.htm> (Award condition: Prohibited conduct by recipients and subrecipients related to trafficking in persons (including reporting requirements and OJP authority to terminate award)), and are incorporated by reference here.

29

Requirement to report potentially duplicative funding

If the recipient currently has other active awards of federal funds, or if the recipient receives any other award of federal funds during the period of performance for this award, the recipient promptly must determine whether funds from any of those other federal awards have been, are being, or are to be used (in whole or in part) for one or more of the identical cost items for which funds are provided under this award. If so, the recipient must promptly notify the DOJ awarding agency (OJP or OVW, as appropriate) in writing of the potential duplication, and, if so requested by the DOJ awarding agency, must seek a budget-modification or change-of-project-scope Grant Award Modification (GAM) to eliminate any inappropriate duplication of funding.

30

Reporting potential fraud, waste, and abuse, and similar misconduct

The recipient, and any subrecipients ("subgrantees") at any tier, must promptly refer to the DOJ Office of the Inspector General (OIG) any credible evidence that a principal, employee, agent, subrecipient, contractor, subcontractor, or other person has, in connection with funds under this award— (1) submitted a claim that violates the False Claims Act; or (2) committed a criminal or civil violation of laws pertaining to fraud, conflict of interest, bribery, gratuity, or similar misconduct.

Potential fraud, waste, abuse, or misconduct involving or relating to funds under this award should be reported to the OIG by—(1) online submission accessible via the OIG webpage at <https://oig.justice.gov/hotline/contact-grants.htm> (select "Submit Report Online"); (2) mail directed to: U.S. Department of Justice, Office of the Inspector General, Investigations Division, ATTN: Grantee Reporting, 950 Pennsylvania Ave., NW, Washington, DC 20530;

and/or (3) by facsimile directed to the DOJ OIG Investigations Division (Attn: Grantee Reporting) at (202) 616-9881 (fax).

Additional information is available from the DOJ OIG website at <https://oig.justice.gov/hotline>.

31

FFATA reporting: Subawards and executive compensation

The recipient must comply with applicable requirements to report first-tier subawards ("subgrants") of \$30,000 or more and, in certain circumstances, to report the names and total compensation of the five most highly compensated executives of the recipient and first-tier subrecipients (first-tier "subgrantees") of award funds. The details of recipient obligations, which derive from the Federal Funding Accountability and Transparency Act of 2006 (FFATA), are posted on the OJP web site at <https://ojp.gov/funding/Explore/FFATA.htm> (Award condition: Reporting Subawards and Executive Compensation), and are incorporated by reference here.

This condition, including its reporting requirement, does not apply to— (1) an award of less than \$30,000, or (2) an award made to an individual who received the award as a natural person (i.e., unrelated to any business or non-profit organization that he or she may own or operate in his or her name).

32

Cooperating with OJP Monitoring

The recipient agrees to cooperate with OJP monitoring of this award pursuant to OJP's guidelines, protocols, and procedures, and to cooperate with OJP (including the grant manager for this award and the Office of Chief Financial Officer (OCFO)) requests related to such monitoring, including requests related to desk reviews and/or site visits. The recipient agrees to provide to OJP all documentation necessary for OJP to complete its monitoring tasks, including documentation related to any subawards made under this award. Further, the recipient agrees to abide by reasonable deadlines set by OJP for providing the requested documents. Failure to cooperate with OJP's monitoring activities may result in actions that affect the recipient's DOJ awards, including, but not limited to: withholdings and/or other restrictions on the recipient's access to award funds; referral to the DOJ OIG for audit review; designation of the recipient as a DOJ High Risk grantee; or termination of an award(s).

33

Required monitoring of subawards

The recipient must monitor subawards under this award in accordance with all applicable statutes, regulations, award conditions, and the DOJ Grants Financial Guide, and must include the applicable conditions of this award in any subaward. Among other things, the recipient is responsible for oversight of subrecipient spending and monitoring of specific outcomes and benefits attributable to use of award funds by subrecipients. The recipient agrees to submit, upon request, documentation of its policies and procedures for monitoring of subawards under this award.

34

Use of program income

Program income (as defined in the Part 200 Uniform Requirements) must be used in accordance with the provisions of the Part 200 Uniform Requirements. Program income earnings and expenditures both must be reported on the quarterly Federal Financial Report, SF 425.

35

Justice Information Sharing

Information sharing projects funded under this award must comply with DOJ's Global Justice Information Sharing Initiative (Global) guidelines. The recipient (and any subrecipient at any tier) must conform to the Global Standards Package (GSP) and all constituent elements, where applicable, as described at: https://lt.ojp.gov/gsp_grantcondition. The recipient (and any subrecipient at any tier) must document planned approaches to information sharing and describe compliance with the GSP and appropriate privacy policy that protects shared information, or provide detailed justification for why an alternative approach is recommended.

36

Avoidance of duplication of networks

To avoid duplicating existing networks or IT systems in any initiatives funded by BJA for law enforcement information sharing systems which involve interstate connectivity between jurisdictions, such systems shall employ, to the extent possible, existing networks as the communication backbone to achieve interstate connectivity, unless the recipient can demonstrate to the satisfaction of BJA that this requirement would not be cost effective or would impair the functionality of an existing or proposed IT system.

37

Compliance with 28 C.F.R. Part 23

With respect to any information technology system funded or supported by funds under this award, the recipient (and any subrecipient at any tier) must comply with 28 C.F.R. Part 23, Criminal Intelligence Systems Operating Policies, if OJP determines this regulation to be applicable. Should OJP determine 28 C.F.R. Part 23 to be applicable, OJP may, at its discretion, perform audits of the system, as per the regulation. Should any violation of 28 C.F.R. Part 23 occur, the recipient may be fined as per 34 U.S.C. 10231(c)-(d). The recipient may not satisfy such a fine with federal funds.

38

Protection of human research subjects

The recipient (and any subrecipient at any tier) must comply with the requirements of 28 C.F.R. Part 46 and all OJP policies and procedures regarding the protection of human research subjects, including obtainment of Institutional Review Board approval, if appropriate, and subject informed consent.

39

Confidentiality of data

The recipient (and any subrecipient at any tier) must comply with all confidentiality requirements of 34 U.S.C. 10231 and 28 C.F.R. Part 22 that are applicable to collection, use, and revelation of data or information. The recipient further agrees, as a condition of award approval, to submit a Privacy Certificate that is in accord with requirements of 28 C.F.R. Part 22 and, in particular, 28 C.F.R. 22.23.

40

Law enforcement task forces - required training

Within 120 days of award acceptance, each current member of a law enforcement task force funded with award funds who is a task force commander, agency executive, task force officer, or other task force member of equivalent rank, must complete required online (internet-based) task force training. Additionally, all future task force members must complete this training once during the period of performance for this award, or once every four years if multiple OJP awards include this requirement.

The required training is available free of charge online through the BJA-funded Center for Task Force Integrity and Leadership (www.ctfli.org). The training addresses task force effectiveness, as well as other key issues including privacy and civil liberties/rights, task force performance measurement, personnel selection, and task force oversight and accountability. If award funds are used to support a task force, the recipient must compile and maintain a task force personnel roster, along with course completion certificates.

Additional information regarding the training is available through BJA's web site and the Center for Task Force Integrity and Leadership (www.ctfli.org).

41

Justification of consultant rate

Approval of this award does not indicate approval of any consultant rate in excess of \$650 per day. A detailed justification must be submitted to and approved by the OJP program office prior to obligation or expenditure of such funds.

42

"Methods of Administration" - monitoring compliance with civil rights laws and nondiscrimination provisions

The recipient's monitoring responsibilities include monitoring of subrecipient compliance with applicable federal civil rights laws and nondiscrimination provisions. Within 90 days of the date of award acceptance, the recipient must submit to OJP's Office for Civil Rights (at CivilRightsMOA@usdoj.gov) written Methods of Administration ("MOA") for subrecipient monitoring with respect to civil rights requirements. In addition, upon request by OJP (or by another authorized federal agency), the recipient must make associated documentation available for review.

The details of the recipient's obligations related to Methods of Administration are posted on the OJP web site at <https://ojp.gov/funding/Explore/StateMethodsAdmin-FY2017update.htm> (Award condition: "Methods of Administration" - Requirements applicable to States (FY 2017 Update)), and are incorporated by reference here.

43

The recipient understands that, in accepting this award, the Authorized Representative declares and certifies, among other things, that he or she possesses the requisite legal authority to accept the award on behalf of the recipient entity and, in so doing, accepts (or adopts) all material requirements that relate to conduct throughout the period of performance under this award. The recipient further understands, and agrees, that it will not assign anyone to the role of Authorized Representative during the period of performance under the award without first ensuring that the individual has the requisite legal authority.

44

Compliance with National Environmental Policy Act and related statutes

Upon request, the recipient (and any subrecipient at any tier) must assist BJA in complying with the National Environmental Policy Act (NEPA), the National Historic Preservation Act, and other related federal environmental impact analyses requirements in the use of these award funds, either directly by the recipient or by a subrecipient. Accordingly, the recipient agrees to first determine if any of the following activities will be funded by the grant, prior to obligating funds for any of these purposes. If it is determined that any of the following activities will be funded by the award, the recipient agrees to contact BJA.

The recipient understands that this condition applies to new activities as set out below, whether or not they are being specifically funded with these award funds. That is, as long as the activity is being conducted by the recipient, a subrecipient, or any third party, and the activity needs to be undertaken in order to use these award funds, this condition must first be met. The activities covered by this condition are:

- a. New construction;
- b. Minor renovation or remodeling of a property located in an environmentally or historically sensitive area, including properties located within a 100-year flood plain, a wetland, or habitat for endangered species, or a property listed on or eligible for listing on the National Register of Historic Places;
- c. A renovation, lease, or any proposed use of a building or facility that will either (a) result in a change in its basic prior use or (b) significantly change its size;
- d. Implementation of a new program involving the use of chemicals other than chemicals that are (a) purchased as an incidental component of a funded activity and (b) traditionally used, for example, in office, household, recreational, or education environments; and
- e. Implementation of a program relating to clandestine methamphetamine laboratory operations, including the identification, seizure, or closure of clandestine methamphetamine laboratories.

The recipient understands and agrees that complying with NEPA may require the preparation of an Environmental Assessment and/or an Environmental Impact Statement, as directed by BJA. The recipient further understands and agrees to the requirements for implementation of a Mitigation Plan, as detailed at <https://bja.gov/Funding/nepa.html>, for programs relating to methamphetamine laboratory operations.

Application of This Condition to Recipient's Existing Programs or Activities: For any of the recipient's or its subrecipients' existing programs or activities that will be funded by these

award funds, the recipient, upon specific request from BJA, agrees to cooperate with BJA in any preparation by BJA of a national or program environmental assessment of that funded program or activity.

45

Establishment of trust fund

If award funds are being drawn down in advance, the recipient (or a subrecipient, with respect to a subaward) is required to establish a trust fund account. Recipients (and subrecipients) must maintain advance payments of federal awards in interest-bearing accounts, unless regulatory exclusions apply (2 C.F.R. 200.305(b)(8)). The trust fund, including any interest, may not be used to pay debts or expenses incurred by other activities beyond the scope of the Edward Byrne Memorial Justice Assistance Grant Program (JAG). The recipient also agrees to obligate the award funds in the trust fund (including any interest earned) during the period of performance for the award and expend within 90 days thereafter. Any unobligated or unexpended funds, including interest earned, must be returned to OJP at the time of closeout.

46

All State and Local JAG recipients must submit quarterly Federal Financial Reports (SF-425). Additionally, State JAG and Local JAG Category Two (\$25K or more) must submit semi-annual performance reports through JustGrants and Local JAG Category One (Less than \$25K) must submit annual performance reports through JustGrants. Consistent with the Department's responsibilities under the Government Performance and Results Act (GPRA) and the GPRA Modernization Act of 2010, the recipient must provide data that measure the results of its work. The recipient must submit quarterly performance metrics reports through BJA's Performance Measurement Tool (PMT) website (www.bjaperformancetools.org). For more detailed information on reporting and other JAG requirements, refer to the JAG reporting requirements webpage. Failure to submit required JAG reports by established deadlines may result in the freezing of grant funds and future High Risk designation.

47

Required data on law enforcement agency training

Any law enforcement agency receiving direct or sub-awarded funding from this JAG award must submit quarterly accountability metrics data related to training that officers have received on the use of force, racial and ethnic bias, de-escalation of conflict, and constructive engagement with the public.

48

Expenditures prohibited without waiver

No funds under this award may be expended on the purchase of items prohibited by the JAG program statute, unless, as set forth at 34 U.S.C. 10152, the BJA Director certifies that extraordinary and exigent circumstances exist, making such expenditures essential to the maintenance of public safety and good order.

49

Authorization to obligate (federal) award funds to reimburse certain project costs incurred on or after October 1, 2020

The recipient may obligate (federal) award funds only after the recipient makes a valid acceptance of the award. As of the first day of the period of performance for the award (October 1, 2020), however, the recipient may choose to incur project costs using non-federal funds, but any such project costs are incurred at the recipient's risk until, at a minimum-- (1) the recipient makes a valid acceptance of the award, and (2) all applicable withholding conditions are removed by OJP (via an Award Condition Modification (ACM)). (A withholding condition is a condition in the award document that precludes the recipient from obligating, expending, or drawing down all or a portion of the award funds until the condition is removed.)

Except to the extent (if any) that an award condition expressly precludes reimbursement of project costs incurred "at-risk," if and when the recipient makes a valid acceptance of this award and OJP removes each applicable withholding condition through an Award Condition Modification (ACM), the recipient is authorized to obligate (federal) award funds to reimburse itself for project costs incurred "at-risk" earlier during the period of performance (such as project costs incurred prior to award acceptance or prior to removal of an applicable withholding condition), provided that those project costs otherwise are allowable costs under the award.

50

If award funds are used for DNA testing of evidentiary materials, any resulting eligible DNA profiles must be uploaded to the Combined DNA Index System ("CODIS," the DNA database operated by the FBI) by a government DNA laboratory with access to CODIS. No profiles generated under this award may be entered or uploaded into any non-governmental DNA database without prior express written approval from BJA. Award funds may not be used for the purchase of DNA equipment and supplies unless the resulting DNA profiles may be accepted for entry into CODIS. Booking agencies should work with their state CODIS agency to ensure all requirements are met for participation in Rapid DNA (see National Rapid DNA Booking Operational Procedures Manual).

51

Submission of eligible records relevant to the National Instant Background Check System

Consonant with federal statutes that pertain to firearms and background checks -- including 18 U.S.C. 922 and 34 U.S.C. ch. 409 -- if the recipient (or any subrecipient at any tier) uses this award to fund (in whole or in part) a specific project or program (such as a law enforcement, prosecution, or court program) that results in any court dispositions, information, or other records that are "eligible records" (under federal or State law) relevant to the National Instant Background Check System (NICS), or that has as one of its purposes the establishment or improvement of records systems that contain any court dispositions, information, or other records that are "eligible records" (under federal or State law) relevant to the NICS, the recipient (or subrecipient, if applicable) must ensure that all such court dispositions, information, or other records that are "eligible records" (under federal or State law) relevant to the NICS are promptly made available to the NICS or to the "State" repository/database that is electronically available to (and accessed by) the NICS, and -- when appropriate -- promptly must update, correct, modify, or remove such NICS-relevant "eligible records".

In the event of minor and transitory non-compliance, the recipient may submit evidence to demonstrate diligent monitoring of compliance with this condition (including subrecipient compliance). DOJ will give great weight to any such evidence in any express written determination regarding this condition.

52

Prohibition on use of award funds for match under BVP program

JAG funds may not be used as the 50% match for purposes of the DOJ Bulletproof Vest Partnership (BVP) program.

53

Certification of body armor "mandatory wear" policies

If recipient uses funds under this award to purchase body armor, the recipient must submit a signed certification that law enforcement agencies receiving body armor purchased with funds from this award have a written "mandatory wear" policy in effect. The recipient must keep signed certifications on file for any subrecipients planning to utilize funds from this award for ballistic-resistant and stab-resistant body armor purchases. This policy must be in place for at least all uniformed officers before any funds from this award may be used by an agency for body armor. There are no requirements regarding the nature of the policy other than it be a mandatory wear policy for all uniformed officers while on duty.

54

Body armor - compliance with NIJ standards and other requirements

Ballistic-resistant and stab-resistant body armor purchased with JAG award funds may be purchased at any threat level, make or model, from any distributor or manufacturer, as long as the body armor has been tested and found to comply with applicable National Institute of Justice ballistic or stab standards and is listed on the NIJ Compliant Body Armor Model List (<https://nij.gov/topics/technology/body-armor/Pages/compliant-ballistic-armor.aspx>). In addition, ballistic-resistant and stab-resistant body armor purchased must be made in the United States and must be uniquely fitted, as set forth in 34 U.S.C. 10202(c)(1)(A). The latest NIJ standard information can be found here: <https://nij.gov/topics/technology/body-armor/pages/safety-initiative.aspx>.

55

Body armor - Impact on eligibility for other program funds

The recipient understands that the use of funds under this award for purchase of body armor may impact eligibility for funding under the Bulletproof Vest Partnership (BVP) program, a separate program operated by BJA, pursuant to the BVP statute at 34 USC 10531(c)(5).

56

BJA- JAG - Withholding of Funds for Application Attachment

Recipient may not expend or drawdown funds until the Bureau of Justice Assistance, Office of Justice Programs has received and approved the required application attachment(s) and has issued an Award Condition Modification (ACM) releasing this award condition.

57

BJA- JAG - Withholding of Funds for Chief Executive Certification

Withholding of funds: Required certification from the chief executive of the applicant government

The recipient may not expend or draw down any award funds until the recipient submits the required "Certifications and Assurances by the Chief Executive of the Applicant Government," properly-executed (as determined by OJP), and an Award Condition Modification has been issued to remove this condition.

58

BJA- JAG - Withholding of Funds for MOU

Withholding of funds: Memorandum of Understanding

The recipient may not expend or draw down any award funds until OJP has reviewed and approved the Memorandum of Understanding (MOU), and an Award Condition Modification has been issued to remove this condition.

59

BJA- JAG Withholding for NIBRS 3 Percent set-aside - DISPARATE

Withholding of funds: NIBRS set-aside in Disparate Jurisdictions

The recipient may not expend or draw down any award funds until the recipient submits, and BJA reviews and accepts, documentation of compliance with the required NIBRS 3 percent set-aside by the recipient and each disparate subrecipient, and an Award Condition Modification has been issued to remove this condition. For each jurisdiction, including the recipient and disparate subrecipients, such documentation may be either (1) a budget that clearly documents that the jurisdiction has dedicated at least 3 percent of the total amount of their allocation to NIBRS compliance activities, or (2) documentation showing that the jurisdiction has been certified as NIBRS compliant.

60

BJA- JAG - Withholding of funds for budget documentation

Withholding of funds: Budget narrative or information

The recipient may not expend or draw down any award funds until the recipient submits, and OJP reviews and accepts, the required budget information or narrative for the award, and an Award Condition Modification has been issued to remove this condition.

No more data to load



I have read and understand the information presented in this section of the Federal Award Instrument.

.. **Award Acceptance**

Declaration and Certification to the U.S. Department of Justice as to Acceptance

By checking the declaration and certification box below, I--

A. Declare to the U.S. Department of Justice (DOJ), under penalty of perjury, that I have authority to make this declaration and certification on behalf of the applicant.

B. Certify to DOJ, under penalty of perjury, on behalf of myself and the applicant, to the best of my knowledge and belief, that the following are true as of the date of this award acceptance: (1) I have conducted or there was conducted (including by applicant's legal counsel as appropriate and made available to me) a diligent review of all terms and conditions of, and all supporting materials submitted in connection with, this award, including any assurances and certifications (including anything submitted in connection therewith by a person on behalf of the applicant before, after, or at the time of the application submission and any materials that accompany this acceptance and certification); and (2) I have the legal authority to accept this award on behalf of the applicant.

C. Accept this award on behalf of the applicant.

D. Declare the following to DOJ, under penalty of perjury, on behalf of myself and the applicant: (1) I understand that, in taking (or not taking) any action pursuant to this declaration and certification, DOJ will rely upon this declaration and certification as a material representation; and (2) I understand that any materially false, fictitious, or fraudulent information or statement in this declaration and certification (or concealment or omission of a material fact as to either) may be the subject of criminal prosecution (including under 18 U.S.C. §§ 1001 and/or 1621, and/or 34 U.S.C. §§ 10271-10273), and also may subject me and the applicant to civil penalties and administrative remedies under the federal False Claims Act (including under 31 U.S.C. §§ 3729-3730 and/or §§ 3801-3812) or otherwise.

Agency Approval

Title of Approving Official	Name of Approving Official	Signed Date And Time
Deputy Assistant Attorney General	Maureen Henneberg	9/16/21 3:31 PM

Authorized Representative

☒ Declaration and Certification

Entity Acceptance

Title of Authorized Entity Official
Audit Manager

Name of Authorized Entity Official
Monique Vansuch

Signed Date And Time
10/22/2021 11:38 AM

APPROVED AS TO FORM
OFFICE OF THE COUNTY COUNSEL
ORANGE COUNTY, CALIFORNIA

By 
Deputy

Date: 11/1/21

ORANGE COUNTY BOARD OF SUPERVISORS

MINUTE ORDER

December 07, 2021

Submitting Agency/Department: County Executive Office

Approve grant applications/awards submitted by Health Care Agency, Sheriff-Coroner, Public Defender and OC Community Resources and ratify grant applications/awards submitted by Sheriff-Coroner and retroactive grant applications/awards submitted by Sheriff-Coroner and OC Community Resources in 12/7/21 grant report and other actions as recommended; adopt resolution authorizing Sheriff-Coroner or designee to execute grant assurance and related documents to California Office of Emergency Services for FY 2021 Homeland Security Grant Program (\$3,216,641); and approving related actions under

Continued on attached page...

The following is action taken by the Board of Supervisors:

APPROVED AS RECOMMENDED ☒ OTHER ☐

Unanimous ☒ (1) DO: Y (2) FOLEY: Y (3) WAGNER: Y (4) CHAFFEE: Y (5) BARTLETT: Y

Vote Key: Y=Yes; N=No; A=Abstain; X=Excused; B.O.=Board Order

Documents accompanying this matter:

- ☒ Resolution(s) 21-140 - 21-142
- ☐ Ordinances(s)
- ☐ Contract(s)

Item No. 30

Special Notes:

Copies sent to:

CEO/Legislative Affairs
Health Care Agency
Sheriff-Coroner
Public Defender
OC Community Resources

12/10/21



I certify that the foregoing is a true and correct copy of the Minute Order adopted by the Board of Supervisors, Orange County, State of California.
Robin Stieler, Clerk of the Board

By: [Signature]
Deputy

City of Garden Grove

INTER-DEPARTMENT MEMORANDUM

To:	Scott C. Stiles	From:	Patricia Song
Dept.:	City Manager	Dept.:	Finance
Subject:	Receive and file annual financial reports and auditor's communication related to the Fiscal Year 2020-21 annual audit. (<i>Action Item</i>)	Date:	2/22/2022

OBJECTIVE

For the City Council to receive and file annual financial reports and auditor's communication related to the Fiscal Year 2020-21 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, 2021.

DISCUSSION

The annual audits of the financial statements of the City and its component units were completed on February 3, 2022. 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, 2021. 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 would warrant a written communication to the City Council or City Management.

The audited financials show that for Fiscal Year 2020-21, the City overall had a positive operating result of \$29.2 million, primarily due to the receipt of the State and Local Fiscal Recovery Funds (SLFRF) in the amount of \$24.2 million. This amount represented 50% of the total SLFRF allocated to the City. The American Rescue Plan Act (ARPA) delivered \$350 billion to state, local and tribal governments across the nation to fight the pandemic. The funds are for supporting local communities and assisting local governments with their fiscal recoveries. The City has programmed the SLFRF money in our fiscal year 2021 to 2023 biennial budget, to fund for essential government services including public safety and other critical services, such as public works and community services. This much needed one-time funding also enabled the City to plan for two major infrastructure based programs that will support the recovery and long-term growth of the community. They are the Pavement Management Acceleration Plan, and Public Facilities and Infrastructure Program. Both programs were included in the adopted Fiscal Years 2021-23 biennial budget.

The General Fund is the primary operating fund of the City. For Fiscal Year 2020-21, revenue exceeded expenditures by \$29.5 million in the General Fund, largely due to the receipt of \$24.2 million in SLFRF in May 2021. These funds were not spent by end of the fiscal year, and had been carried over to the next year to fund for the City's Police personnel costs and other essential governmental services. Property tax revenue continues to be the top revenue source for the City, contributed \$55.2 million in Fiscal Year 2020-21, which was an increase of \$4.9 million from the previous year. Sales tax increased by \$5.3 million, to \$48.4 million. However, Transient Occupancy Tax (TOT) revenue suffered a significant reduction due to the pandemic. In Fiscal Year 2020-21, the amount of TOT reported was \$7.2 million, which represented a 19.5 million decrease from the pre-pandemic level.

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 one-time and unexpected revenue sources during the year.

Comparing to the budgeted amounts, the General Fund had a net favorable budget

variance of \$44.2 million for the fiscal year ended June 30, 2021. This was a combination of one-time revenue not originally expected (such as the SLFRF) and budget savings on expenditures including personnel cost savings due to vacancy. The majority of the budget variance were due to the timing on spending the funds. These unspent funds on projects and encumbrances were carried over to the next fiscal year.

FINANCIAL IMPACT

There is no fiscal impact to receive and file the auditor's reports related to Fiscal Year 2020-21 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 Annual Comprehensive Financial Report (ACFR) for Fiscal Year 2020-21 (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	2/7/2022	Exhibit	GG_ACFR_2021.pdf
Attachment 2 - Report on Appropriation Limit Worksheets	2/4/2022	Exhibit	GG_GANN_Report_2021.pdf
Attachment 3 - Report on AQMD Compliance	2/4/2022	Exhibit	GG_AQMD_2021.pdf
Attachment 4 - Auditor Communication Letter	2/4/2022	Exhibit	City_Council_Communications_2021.pdf



City of Garden Grove, California



ANNUAL COMPREHENSIVE FINANCIAL REPORT

JULY 1, 2020 - JUNE 30, 2021

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City of Garden Grove

ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the fiscal year ended
June 30, 2021

Finance Department

Patricia Song
Finance Director

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CITY OF GARDEN GROVE ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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CITY OF GARDEN GROVE

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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Introductory Section

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CITY OF GARDEN GROVE, CA

February 1, 2022

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 Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2021. The ACFR 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, 2021.

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 ACFR 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 ACFR 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 171,949, 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 and park maintenance, water, sewer, recreation, traffic/transportation, public improvements, planning, zoning, and general administrative services. The City began contracting with Orange County Fire Authority to provide fire protection and paramedic services since August 16, 2019. 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 fund 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 40.1 years. With a 2021 population of 171,949, the City is the 31st largest city in California and the 154th largest city in the United States. The median household income in 2019 was \$69,278, slightly above the national average. The City is benefiting from higher education levels. In 2019, 74.7% of the population completed high school, and 22.3% received bachelor degree or higher. This is an increase of 40.4% 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%).

With limited opportunities for large-scale new development, Garden Grove continues to facilitate reinvestment of underutilized commercial 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

Economy nationwide has shown strong recovery from early COVID-19 pandemic slowdowns. Unemployment rate at the end of the fiscal year nationwide decreased to 5.9% from 11.2% in last year. However, improvement in overall economic condition does not directly translate to improved financial condition for local governments. For example, Transient and Occupancy Tax (TOT) has been one of the three main revenue sources for the City, with the leisure and hospitality industry being impacted the hardest during the pandemic, the City's TOT revenue for the current fiscal year was down by over 74.1%, or \$19.5 million from the pre-pandemic level.

The retail industry has been performing strong, resulting in a 14.3% increase in sales tax revenue. Home prices have seen a steady increase over the past year, property tax, the largest revenue source for the City, showed an 8.4% increase over the previous year. However, despite higher sales and property tax revenues, the City's overall general governmental revenue declined by 9.1%, or \$12.0 million, comparing to the previous fiscal year.

In addition to the declining revenue, the City is also seeing an increase in fixed cost for operating the city government. Pension cost is one of the primary contributors towards the overall cost increase. In addition to the discount rate decrease over the past few years, a new amortization policy was adopted by CalPERS Board of Administration which went into effective in the June 30, 2019 actuarial valuation. The new policy shortened the period over which actuarial gains and losses are amortized by 10 years, and removed the 5-year ramp for unfunded accrued liability (UAL) bases attributable to assumption changes and non-investment gains and losses. The steep increase in pension cost and other operating costs, such as contractual services, places significant financial pressure on the City. The Measure O local sales tax measure that was passed by the community in 2018 alleviated some of these financial pressures, yet with the negative economic impact from the pandemic, and the continued decline in state and federal funding for key local infrastructure, the City is still facing serious challenges in creating fiscal sustainability and maintaining service levels the community demands.

In May 2021, the City received \$24.2 million of the State and Local Fiscal Recovery Funds (SLFRF). This amount represented 50% of the total SLFRF allocated to the City, as a part of the American Rescue Plan Act (ARPA). The ARPA delivered \$350 billion to state, local and tribal governments across the nation to support their response to and recovery from the COVID-19 public health emergency. The funds are intended to help the state and local governments fight the pandemic, support communities and businesses, maintain vital public services, and recover from the pandemic. The \$48.4 million SLFRF were programmed within the City's fiscal years 2022 and 2023 biennial budget, to fund essential government services including public safety and other critical general services, such as public works and community services. The much needed SLFRF also enabled the City to plan for two major infrastructure-based programs that will support the long-term growth of the community. These programs are the Pavement Management Acceleration Plan, and Public Facilities and Infrastructure Program with focuses on improving the Garden Grove police facility and civic center.

On the budget front, we were able to adopt a balanced biennial budget for fiscal years 2022 and 2023 with the one-time SLFRF money. Overall City budget is \$337.3 million for Fiscal Year 2021-22 and \$302.7 million for Fiscal Year 2022-23. The General Fund operating budget is \$140.8 million and \$145.0 million for each year respectively.

As a commitment to fiscal stewardship, following the establishment of the Garden Grove Pension Funding Policy and General Fund Reserve Policy last fiscal year, the City Council approved another important financial policy, the Infrastructure Funding Policy in June 2021. The Infrastructure Funding Policy will preserve the influx of federal funds and future one-time revenue sources by setting a framework on standards and funding priorities, and address the sustainability of critical City infrastructure assets.

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 identifying cost saving/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 funding 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 in recent years. 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 addressing its unfunded pension liability. With the close of Fiscal Year 2018-19, a General Fund reserve policy was added, setting a standard for a contingency reserve. During the adoption of fiscal years 2021-23 biennial budget, an Infrastructure Funding Policy was formally adopted by the City Council, establishing a framework to address the City's infrastructure needs and enable strategic investments to accommodate future growth.

Together, these important 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 and cost allocation for administrative and support functions, will also be developed and incorporated into the comprehensive financial policy framework.

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.

Infrastructure Funding Policy

The Infrastructure Funding Policy sets a framework for policy standards and provides direction to systematically address the infrastructure deficit. It calls out several critical fiscal and asset planning or management practices to be developed over the next few years, including a Capital Replacement Reserves Policy, asset management plans for each major infrastructure type, and a comprehensive infrastructure plan.

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's underlying credit rating was upgraded by two notches to AA by Standard & Poor's (S&P) in September 2021. The two-notch upgrade is a reflection of the City's "very strong" (S&P's highest qualitative category) financial management, liquidity, budgetary flexibility and debt and contingent liabilities. The City has taken active steps to strengthen our financial management practices and enhance budget performance in the recent years. In addition to adopting various fiscal policies, efforts have been invested in reducing unfunded pension liability, funding infrastructure gap, improving operational efficiency, and promoting transparency. An Internal Revenue Code Section 115 Trust was created to accumulate funds necessary to pay down our pension liability; an Infrastructure Funding Policy was established to comprehensively address our infrastructure deficit situation; an Enterprise Resources Planning (ERP) system was implemented to improve internal control and process efficiency; and various community outreach programs were launched on major initiatives, such as the development of Parks Master Plan, the 2021-2029 Garden Grove Housing Element Update, and the upcoming Civic Center Community Engagement.

Despite the economic challenges brought on by the COVID-19 pandemic, the City continued to advance its economic development initiatives in areas of local investment enhancement, job creation and retention priorities, and small business sustainability. With the help of the Coronavirus Aid, Relief, and Economic Security (CARES) Act funding, the City launched JOBS 1st Grant and Loan programs, Micro Business Grant program, D1 Small Business Grants, and the JOBS 1st To-Go Program that collectively sustained over 600 small businesses in the City.

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 funds are comprised of Community Development Block Grant, HOME Investment Partnerships Program, Emergency Solutions Grants, and the CARES Act funds. During the pandemic, additional resources were deployed to support family meal programs, street outreach, rapid rehousing and homeless prevention programs. One of the City's key initiatives during the year was the creation of the Workforce Activation & Readiness (WARP) program focusing on employment development. The City also continues several existing programs that have shown much success in the past, including the First-time Homebuyer Program, the Home Repair Program, Re-Roof Grant Program, and the Homeless Emergency Assistance and Rental Transition (HEART) Program. Several key affordable housing projects are near completion, such as Garden Brook Senior Village, which comprises of 394 affordable senior units with ancillary retail uses, and the City's first permanent supportive housing project by American Family Housing.

A few notable development projects that commenced construction included: Home2Suite by Hilton, Pavilions Plaza West to be anchored by Sprouts Farmers Market and the Habit, Phase 2 of the West Grove Center with a new bowling alley, redevelopment of the Main Street Pavilion, Rally's Burger, Raising Cane's, 7 Leaves Café, Phuc Long Coffee & Tea, and AUM Beer.

The Re-Imagine Garden Grove efforts incorporated extensive active transportation activities that successfully resulted in the opening of the City's newest open space amenity, the Medal of Honor Bike and Pedestrian Trail. The trail connects the City's downtown areas that will soon be home to Cottage Industries, an adaptive reuse of the twelve properties for retail, office, artesian and makers' space. The first phase of the Farm Block will begin construction in 2022.

There remains high demand in the City's industrial area with Rexford Industrial nearing completion of a 140,000 square feet of new industrial space, approval of multi-level mini storage facility, and expansion of House Foods West Coast operations.

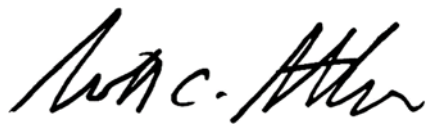
Awards and Acknowledgements

The Government Finance Officers Association (GFOA) awarded the Certificate of Achievement for Excellence in Financial Reporting to the City of Garden Grove for its Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2020. This was the 36th 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 ACFR 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 ACFR 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 ACFR.

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**

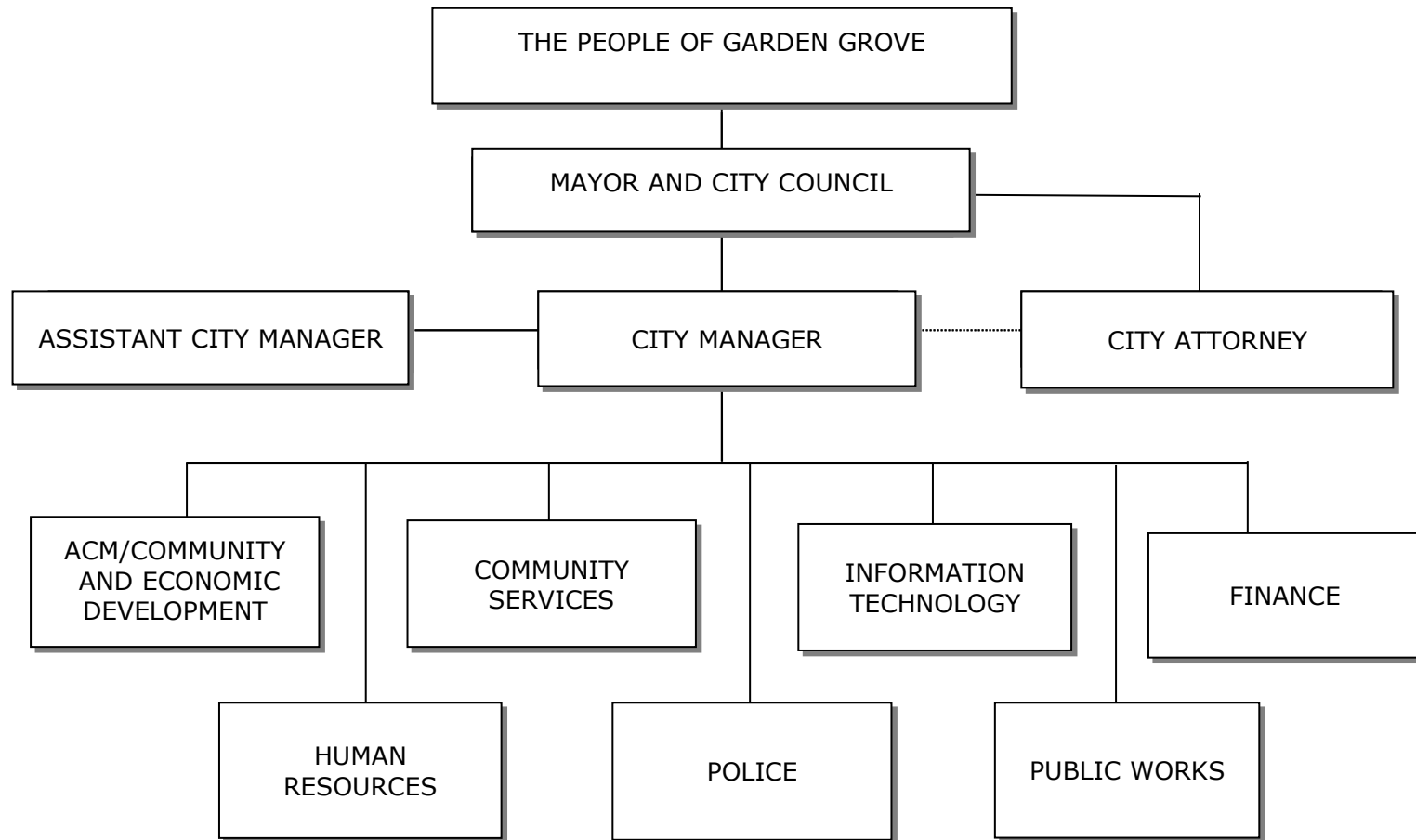
For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

June 30, 2020

Christopher P. Morill

Executive Director/CEO

City of Garden Grove



CITY OF GARDEN GROVE

City Council

Steve Jones
Mayor

Diedre Thu-Ha Nguyen
Mayor Pro Tem - District 3

George S. Brietigam III
Council Member - District 1

John R. O'Neill
Council Member - District 2

Patrick Phat Bui
Council Member - District 4

Stephanie Klopfenstein
Council Member - District 5

Kim B. Nguyen
Council Member - District 6

City Officials

Scott Stiles
City Manager

Maria Stipe
Assistant City Manager

Lisa Kim
*Assistant City Manager/ Community
& Economic Development Director*

Omar Sandoval
City Attorney

Anand Rao
Information Technology Director

Laura Stover
Human Resources Director

John Montanez
Community Services Director

Patricia Song
Finance Director

William Murray
Public Works Director

Tom DaRé
Police Chief

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Financial Section

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Independent Auditor's Report

City Council
City of Garden Grove
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, 2021, 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, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the *management's discussion and analysis*, *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 February 3, 2022 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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.

Irvine, California
February 3, 2022

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CITY OF GARDEN GROVE, CA

MANAGEMENT'S DISCUSSION AND ANALYSIS

Fiscal Year Ended June 30, 2021

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, 2021, 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, 2021 comply with all applicable statements issued by the Governmental Accounting Standards Board (GASB). GASB Statement No. 84, Fiduciary Activities, was implemented by the City during the fiscal year ended June 30, 2021. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. The implementation of this Statement will improve consistency and comparability by establishing specific criteria for identifying activities that should be reported as fiduciary activities and clarifying whether and how business-type activities should report their fiduciary activities. Greater consistency and comparability enhance the value provided by the information reported in financial statements for assessing government accountability and stewardship.

Government-Wide

- The City's total assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at June 30, 2021 by \$782.4 million (*net position*).
- The overall City's net position increased by \$29.2 million from the previous fiscal year largely due to the receipt of \$24.2 million in the State and Local Fiscal Recovery Funds (SLFRF). This amount represented 50% of the total SLFRF allocated to the City, as a part of the American Rescue Plan Act (ARPA).
- Total expenses for governmental activities were \$170.3 million for fiscal year ended June 30, 2021. The sources for these expenses came from program revenues of \$66.3 million, taxes in the amount of \$117.4 million, and other general revenue of \$1.9 million. For the current year, revenues from governmental activities exceeded expenses by \$15.3 million, with a net transfer of \$0.2 million, net position for governmental activities increased by \$15.5 million from the previous year to \$598.3 million at June 30, 2021.

CITY OF GARDEN GROVE

Management's Discussion and Analysis (continued)

June 30, 2021

- For business-type activities, program revenues exceeded expenses by \$12.8 million. Among the total program revenue of \$99.2 million, \$58.0 million was from charges for services, and \$41.2 million from operating grants and contributions. Combined with investment earnings and other general revenues of \$1.1 million, and net against the transfer to governmental activities in the amount of \$0.2 million, net position for business-type activities increased by \$13.7 million from the previous year to \$184.1 million at June 30, 2021.

Fund Based

- As of the end of the current fiscal year, the City's governmental funds reported a combined ending fund balance of \$181.9 million, an increase of \$34.1 million from the previous year. The net increase was primarily due to the SLFRF allocation to the City as well as other financial aides provided related to the COVID-19 pandemic from the federal and state governments.
- Among the total fund balance of \$181.9 million reported at the close of the fiscal year, \$86.7 million, or 47.7% are either non-spendable or restricted for specific purposes. The City also committed \$22.5 million as Stability Reserves in the General Fund. 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.

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.

CITY OF GARDEN GROVE

Management's Discussion and Analysis (continued)

June 30, 2021

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 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.

CITY OF GARDEN GROVE

Management's Discussion and Analysis (continued)

June 30, 2021

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.

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.

CITY OF GARDEN GROVE

Management's Discussion and Analysis (continued)

June 30, 2021

GOVERNMENT- WIDE FINANCIAL ANALYSIS

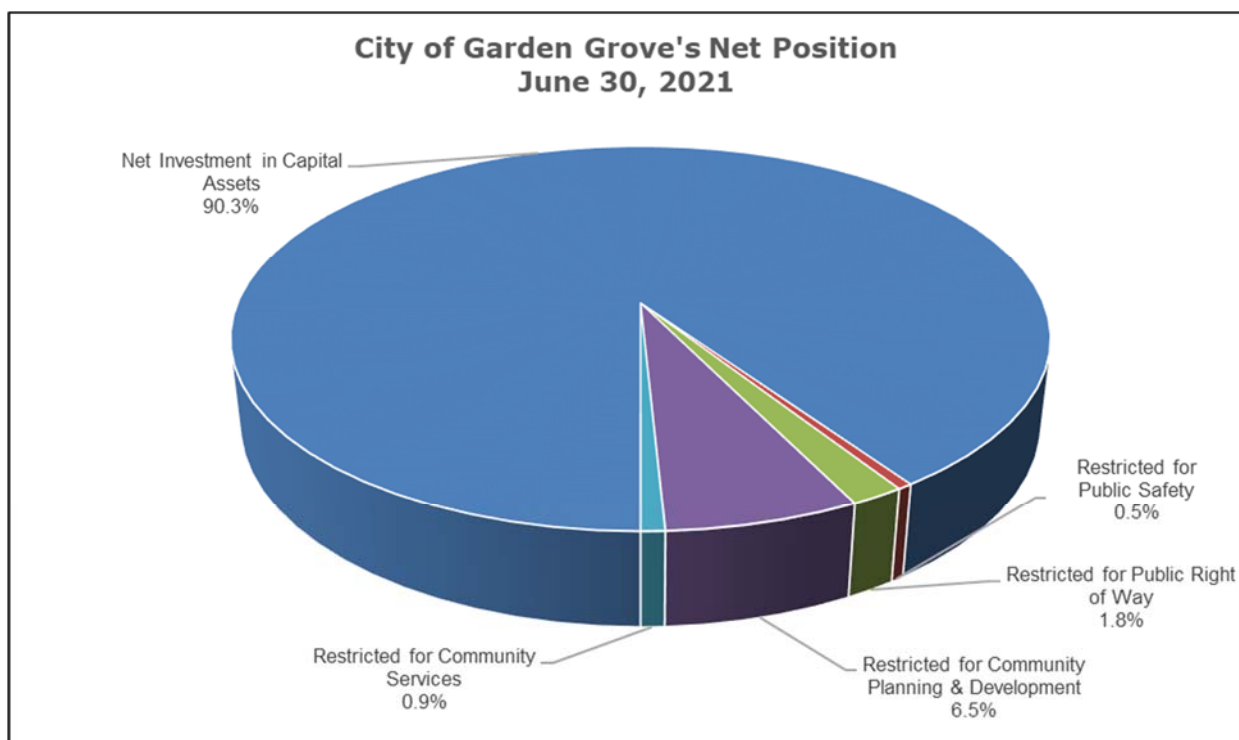
The government-wide financial analysis focus on the City's net position and changes in net position of the governmental and business-type activities during the fiscal year.

As noted earlier, the City's net position as a whole increased by \$29.2 million from the previous year. This is primarily due to the one-time infusion of federal aid in light of the COVID-19 pandemic. The City has been allocated \$48.4 million of SLFRF, \$24.4 million was received in May 2021. The government-wide net position reported \$782.4 million as of June 30, 2021.

Among the total net position, \$737.7 million represents net investment in capital assets. 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 \$44.7 million of total government-wide net position are composed of \$75.6 million restricted funds and (\$30.9) 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, 2021.



CITY OF GARDEN GROVE

Management's Discussion and Analysis (continued)

June 30, 2021

The schedule below is a condensed version of the City's statement of net position for fiscal year ended June 30, 2021 with comparative data from the previous fiscal year:

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

	Governmental activities		Business-type activities		Total	
	2021	2020	2021	2020	2021	2020
Current and other assets	\$ 314.9	\$ 281.4	\$ 104.4	\$ 74.6	\$ 419.3	\$ 356.0
Capital assets	638.9	641.2	164.1	162.4	803.0	803.6
Total assets	953.8	922.6	268.5	237.0	1,222.3	1,159.6
Deferred charges on refunding	-	-	0.1	0.1	0.1	0.1
Deferred OPEB related items	26.2	21.9	3.4	2.8	29.6	24.7
Deferred pension related items	32.0	32.4	4.4	3.9	36.4	36.3
Total deferred outflows	58.2	54.3	7.9	6.8	66.1	61.1
Long-term debt	73.9	73.2	44.5	29.6	118.4	102.8
Net OPEB liability	48.9	40.5	6.3	5.2	55.2	45.7
Net pension liability	277.3	261.3	32.0	30.6	309.3	291.9
Other liabilities	11.0	13.0	8.9	6.9	19.9	19.9
Total liabilities	411.1	388.0	91.7	72.3	502.8	460.3
Deferred unamortized gain on refunding	-	-	0.2	0.2	0.2	0.2
Deferred OPEB related items	0.8	0.8	0.1	0.1	0.9	0.9
Deferred pension related items	1.8	5.3	0.3	0.9	2.1	6.2
Total deferred inflows	2.6	6.1	0.6	1.2	3.2	7.3
Net investment in capital assets	617.3	619.1	120.4	132.7	737.7	751.8
Restricted	75.6	72.5	-	-	75.6	72.5
Unrestricted	(94.6)	(108.8)	63.7	37.7	(30.9)	(71.1)
Total net position	\$ 598.3	\$ 582.8	\$ 184.1	\$ 170.4	\$ 782.4	\$ 753.2

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, 2021

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

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Revenues:						
Program revenues:						
Charges for services	\$ 14.7	\$ 14.5	\$ 58.0	\$ 54.2	\$ 72.7	\$ 68.7
Operating contributions and grants	49.7	22.1	41.2	37.4	90.9	59.5
Capital contributions and grants	1.9	3.0	-	-	1.9	3.0
General revenues:						
Taxes:						
Property taxes	55.0	50.8	-	-	55.0	50.8
Sales and use taxes	49.3	43.1	-	-	49.3	43.1
Transient occupancy taxes	7.1	18.8	-	-	7.1	18.8
Other taxes	6.0	7.6	-	-	6.0	7.6
Investment earnings	1.7	9.1	0.3	2.7	2.0	11.8
Other income	0.2	1.7	0.8	0.2	1.0	1.9
Total revenues	185.6	170.7	100.3	94.5	285.9	265.2
Expenses:						
Public safety - Fire	29.8	32.9	-	-	29.8	32.9
Public safety - Police	78.7	76.2	-	-	78.7	76.2
Traffic safety	5.9	5.7	-	-	5.9	5.7
Public right of way	18.4	17.5	-	-	18.4	17.5
Community buildings & drainage	6.5	6.2	-	-	6.5	6.2
Parks & community services	7.4	8.5	-	-	7.4	8.5
Community & economic development	13.1	12.3	-	-	13.1	12.3
Municipal support	9.4	9.9	-	-	9.4	9.9
Water utility	-	-	36.2	37.9	36.2	37.9
Sewer utility	-	-	6.6	7.4	6.6	7.4
Solid waste disposal	-	-	2.4	2.1	2.4	2.1
Housing program	-	-	39.6	37.1	39.6	37.1
Golf course	-	-	1.6	1.5	1.6	1.5
Interest on long-term debt	1.1	1.1	-	-	1.1	1.1
Total Expenses	170.3	170.3	86.4	86.0	256.7	256.3
Income (loss) before transfers	15.3	0.4	13.9	8.5	29.2	8.9
Transfers	0.2	-	(0.2)	-	-	-
Change in net position	15.5	0.4	13.7	8.5	29.2	8.9
Net position - beginning of year	582.8	586.0	170.4	158.3	753.2	744.3
Restatement	-	(3.6)	-	3.6	-	-
Net position - end of year	\$ 598.3	\$ 582.8	\$ 184.1	\$ 170.4	\$ 782.4	\$ 753.2

CITY OF GARDEN GROVE

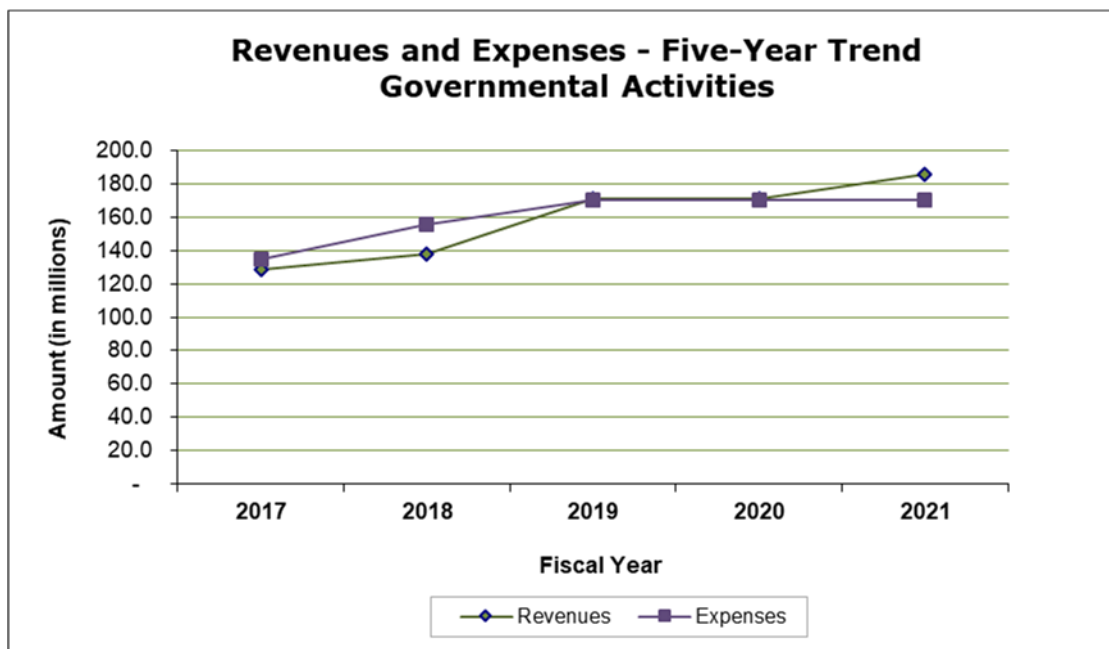
Management's Discussion and Analysis (continued)

June 30, 2021

Governmental Activities

Total resources available during the year to finance governmental operations were \$768.6 million. This amount consists of the beginning net position of \$582.8 million, program revenues of \$66.3 million and general revenues of \$119.3 million. Total uses in governmental activities during the year totaled \$170.3 million. With a net transfer of \$0.2 million, the net position for governmental activities increased by \$15.5 million and ended at \$598.3 million as of June 30, 2021.

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.



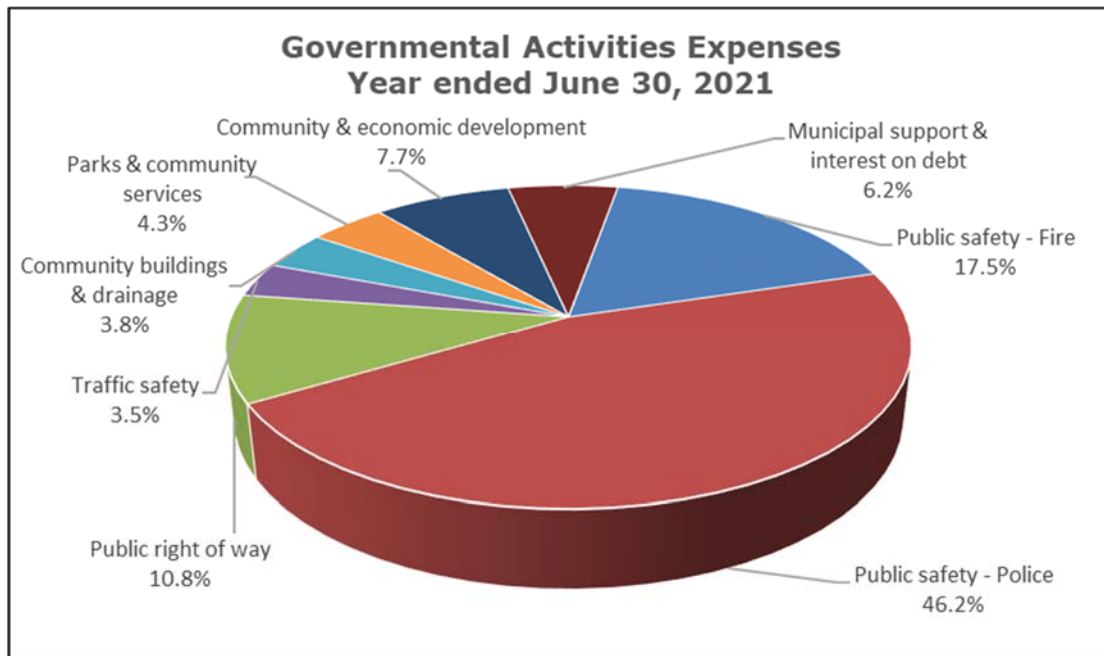
Total revenues from governmental activities was \$15.3 million higher than total expenses for the year, due to the one-time COVID-19 relief funds received from the federal and state governments. General revenues from taxes declined by \$2.9 million. Revenues from Transient Occupancy Tax (TOT) decreased by \$11.7 million. The impact is partially offset by the combined increase in sales and property taxes by \$10.4 million, thanks to the strong performance in retail industry and steady increase in property value within the City.

Total cost of governmental activities for fiscal year ended June 30, 2021 was \$170.3 million, consistent with the previous fiscal year. A total of \$108.5 million, or 63.7% was for providing public safety police and fire 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, 2021



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.

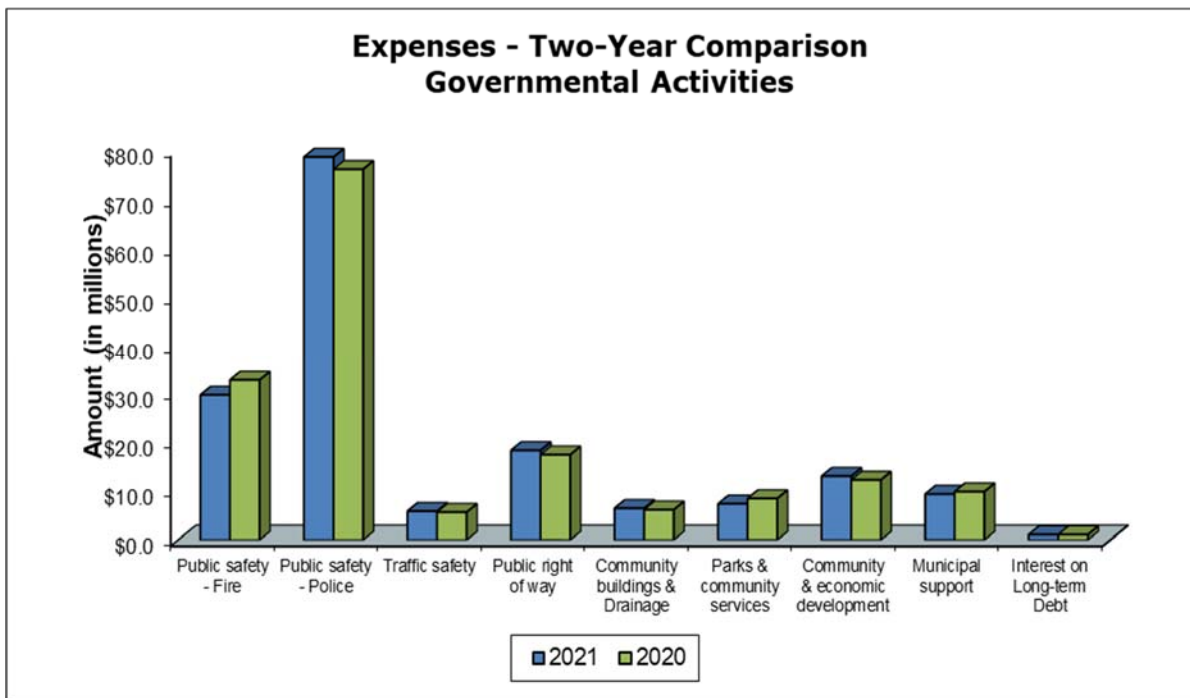
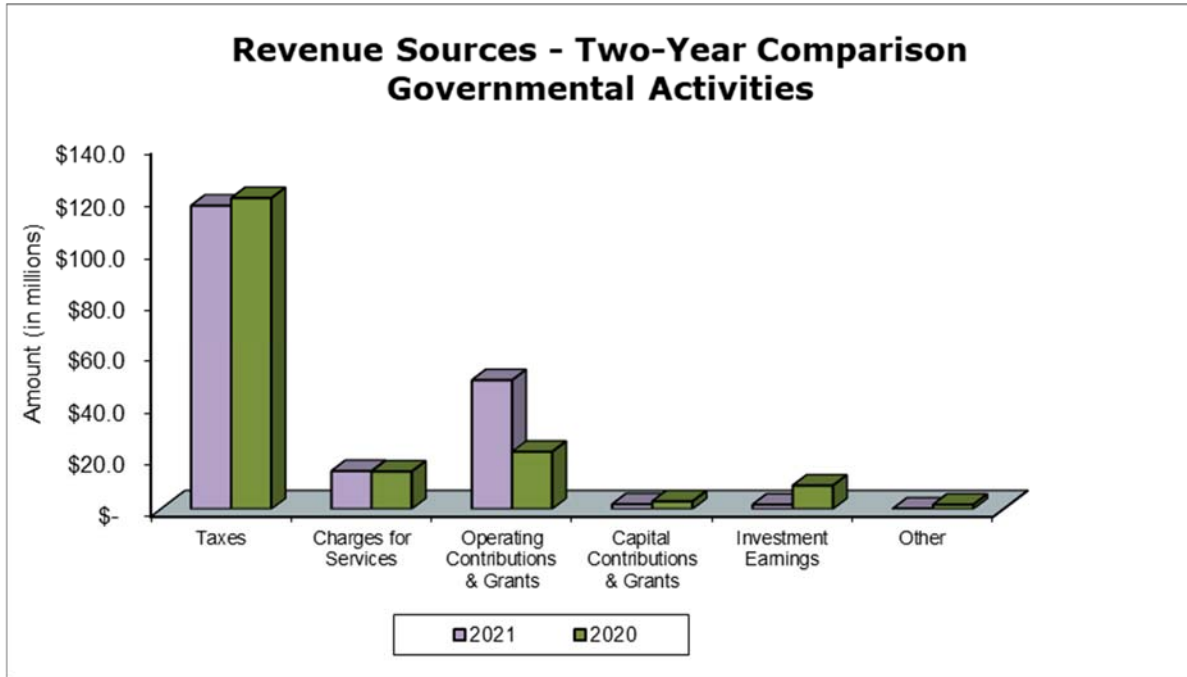
Of the total cost of the governmental activities, the amount the taxpayers ultimately funded was \$117.4 million, the remaining balance was paid by various program revenues, including \$14.7 million by those who directly benefited from the programs, \$49.7 million from other governments and organizations that subsidized certain programs with operating grants and contributions, and \$1.9 million from capital grants and contributions.

CITY OF GARDEN GROVE

Management's Discussion and Analysis (continued)

June 30, 2021

The following two charts illustrate the total revenue and expense for the governmental activities, excluding transfers for the fiscal years ended June 30, 2021 and June 30, 2020 respectively.



CITY OF GARDEN GROVE

Management's Discussion and Analysis (continued)

June 30, 2021

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

- Program revenues represent 35.7% of total revenues generated by governmental activities. Total program revenues for governmental activities in the current year were \$66.3 million, an increase of \$26.7 million from the previous year, primarily due to the inclusion of \$24.2 million SLFRF received from the U.S. Department of Treasury in May 2021. These funds were programed to pay for public safety personnel cost, Category E1.9 outlined in the Treasury's SLFRF reporting guidelines.
- Taxes comprised 63.3% of the total revenues from governmental activities. Total tax revenues were \$117.4 million for the current year. Despite the sharp decline in TOT revenue in the amount of \$11.7 million, overall tax revenues reported a slight decrease of \$2.9 million of 2.4% comparing to the previous year. This was due to the \$4.2 million increase in property taxes and \$6.2 million in sales taxes comparing to Fiscal Year 2019-20. Property tax revenue represents 46.8% of total taxes, remain the largest general revenue source for the City. Sales tax totaled \$49.3 million for the current year, including \$23.3 million Measure O local sales tax revenue. The remaining \$6.0 million revenue from taxes included franchise tax, business operations tax, and motor vehicle taxes.
- Total governmental expenses was \$170.3 million, consistent with the prior year. Cost for Fire protection and emergency medical response services was \$29.8 million, representing 17.5% of total governmental expenses. Cost to provide police services was \$78.7 million for fiscal year ended June 30, 2021, an increase of \$2.5 million from the previous year, a direct result of the pandemic. More police workforce were allocated to respond to the public health and safety issues directly related to the pandemic, such as the early prisoner release and increased homelessness and mental health cases. Accordingly, the SLFRF were allocated to fund for the Police operations under the Treasury's guidelines.

Business-Type Activities

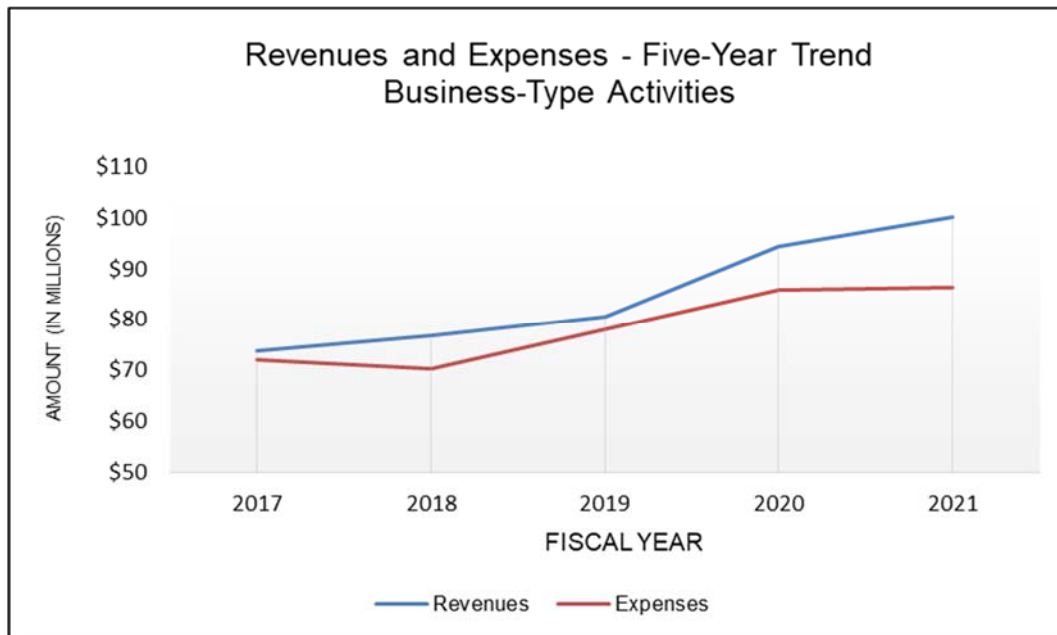
The City's net position in the business-type activities increased by \$13.7 million, primarily due to increased operating revenue as a result of scheduled rate increase in Water and Sewer utilities. The overall net position reported in the business-type activities was \$184.1 million as of June 30, 2021.

CITY OF GARDEN GROVE

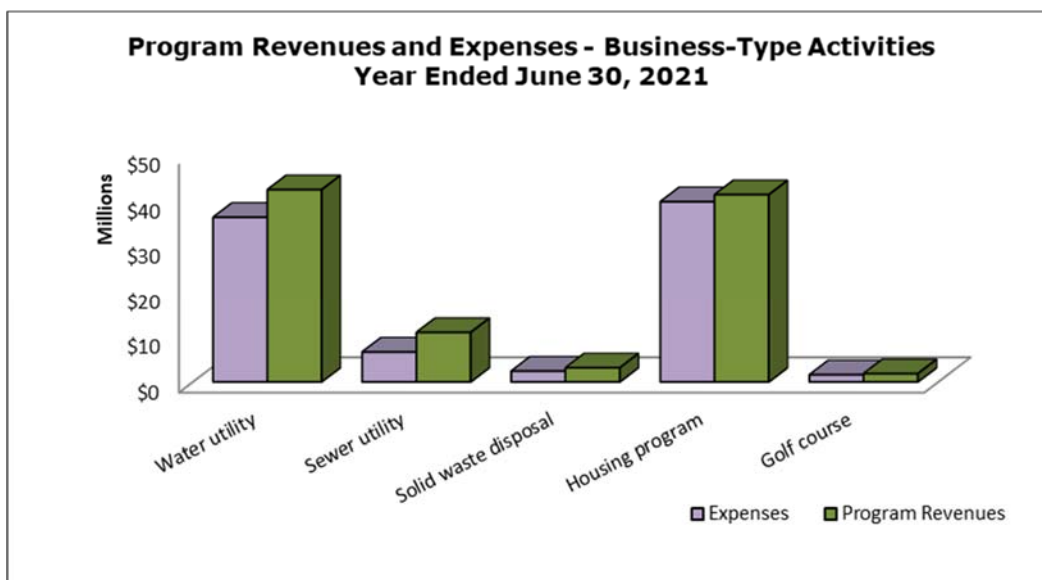
Management's Discussion and Analysis (continued)

June 30, 2021

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



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, 2021 were \$86.4 million, consistent with the previous year. As shown in the statement of activities, the amount paid by users of the systems was \$58.0 million, reported as charge for services. Revenues from operating grants and contributions were \$41.2 million, for the City's Housing Section 8 program. Total program revenue reported for the year was \$99.2 million.

CITY OF GARDEN GROVE

Management's Discussion and Analysis (continued)

June 30, 2021

Total resources available during the year to finance business type activities were \$270.7 million. This amount consists of net position at July 1, 2020 in the amount of \$170.4 million, total revenues of \$100.3 million, and a net transfer of \$0.2 million to the governmental activities. After funding total expenses of \$86.4 million, net position for business-type activities increased by \$13.7 million to \$184.1 million at June 30, 2021.

FUND FINANCIAL ANALYSIS

General Fund

The General Fund is the primary operating fund of the City. Fund balance increased by \$30.1 million for the fiscal year ended June 30, 2021, with an ending balance of \$112.4 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 2020-21</u>	<u>FY 2019-20</u>	<u>FY 2018-19</u>
Fund Balances:			
Nonspendable	\$ 11.3	\$ 14.4	\$ 12.8
Restricted	6.0	5.0	3.8
Committed	22.5	22.5	-
Assigned	2.7	3.2	3.1
Unassigned	69.9	37.2	47.4
Total Fund Balance	<u>\$ 112.4</u>	<u>\$ 82.3</u>	<u>\$ 67.1</u>
Fund Balance - Beginning	\$ 82.3	\$ 67.1	\$ 49.7
Excess revenues over expenditures	29.5	15.2	17.1
Transfers	0.6	(0.9)	0.3
Gain on sale of capital assets	-	0.9	-
Fund Balance - Ending	<u>\$ 112.4</u>	<u>\$ 82.3</u>	<u>\$ 67.1</u>

For fiscal year ended June 30, 2021, operating revenues exceeded expenditures by \$29.5 million. This was primarily due to the receipt of \$24.2 million in SLFRF in May 2021. The SLFRF is a component of the American Rescue Plan Act (ARPA). The ARPA delivered \$350 billion to state, local and tribal governments across the nation to support their response to and recovery from the COVID-19 public health emergency. The amount allocated to the City was \$48.4 million, and would be distributed in two equal installments. The City received 50% of the total allocation during the current fiscal year, and reported as current year's revenues. The funds were used to fund for the City's Police safety personnel costs and other essential governmental services provided during the current year.

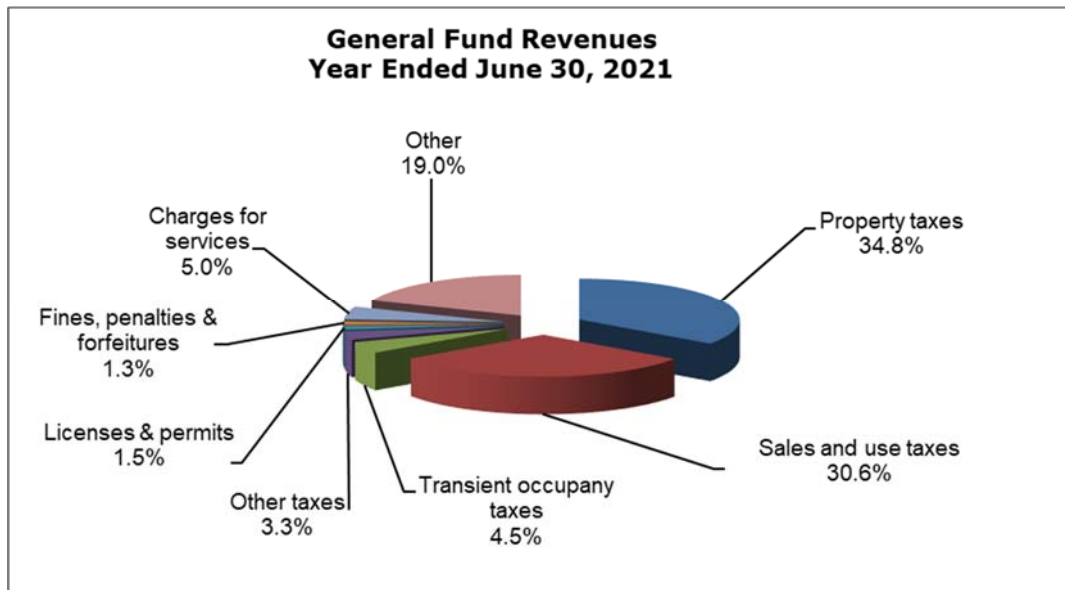
CITY OF GARDEN GROVE

Management's Discussion and Analysis (continued)

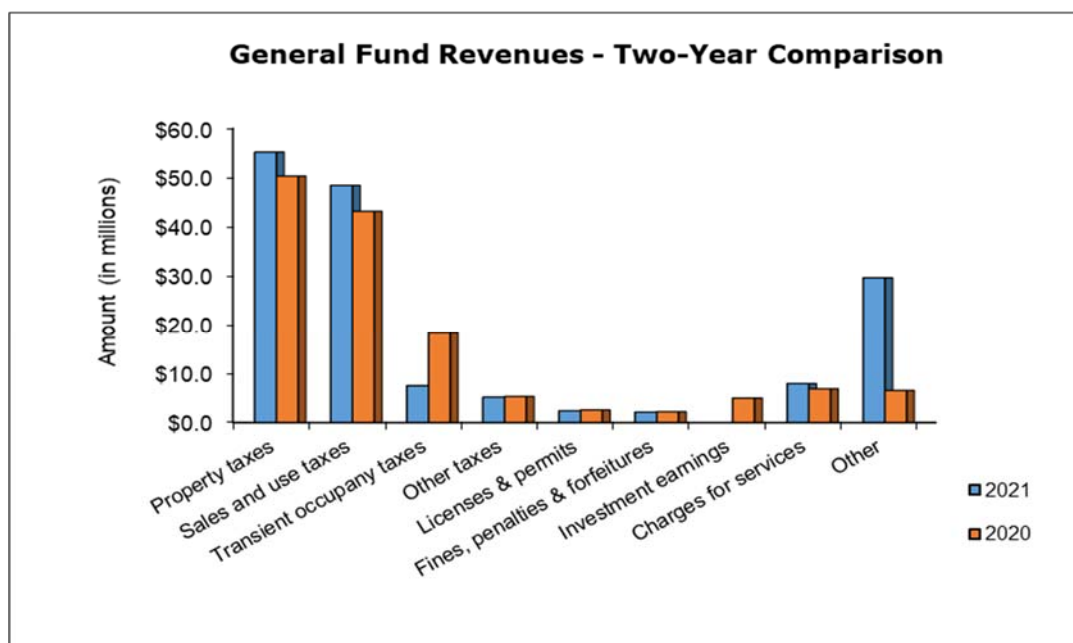
June 30, 2021

Overall General Fund revenues increased by \$18.3 million or 13.5%, comparing to the previous year. In addition to the one-time COVID-19 relief funds received from the Treasury Department, property and sales tax enjoyed a \$4.9 million and \$5.3 million increase thanks to the steady increase in property value and strong retail market during the year. However, TOT revenue decreased by \$11.1 million, or 61.0% from the prior year, a direct result of the statewide shutdown during the pandemic.

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, 2021 and June 30, 2020 is presented below:



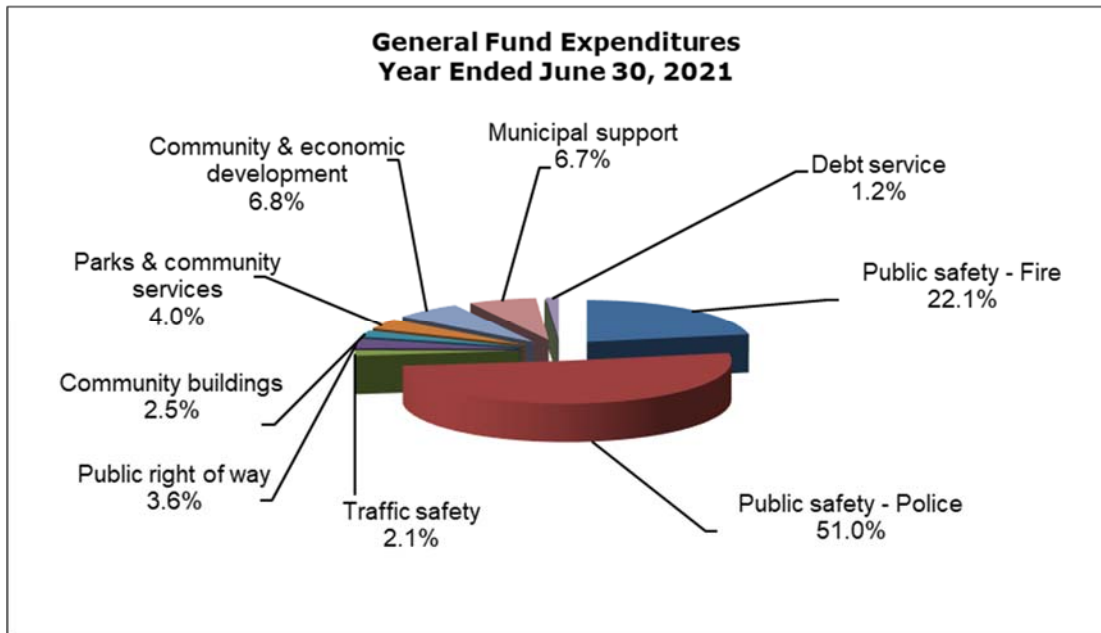
CITY OF GARDEN GROVE

Management's Discussion and Analysis (continued)

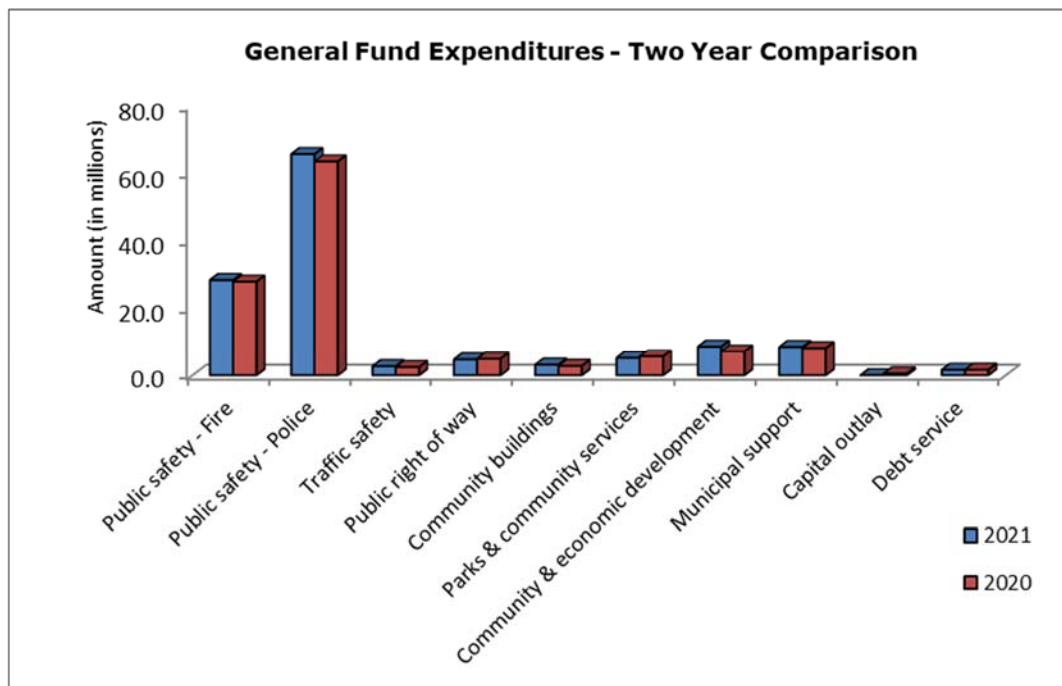
June 30, 2021

Overall General Fund expenditures increased by \$4.0 million compared to the previous year. The largest increase was in the Public Safety – Police and Community and Economic Development areas. Both functional areas had devoted significant amount of resources during the pandemic to maintain safety, provide assistance and support local businesses.

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, 2021

Other Major Governmental Fund

The Housing Successor Agency capital project fund reported a fund balance of \$20.8 million as of June 30, 2021, reflecting a slight increase of \$0.3 million from the previous year. The majority of the fund balance of the Housing Successor Agency fund reflected an amount due from the Successor Agency for \$7.1 million, and long-term receivables from various housing organizations in the amount of \$5.7 million as of June 30, 2021.

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, 2021, net capital assets totaled \$638.9 million for the governmental activities, and \$164.1 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	
	2021	2020	2021	2020	2021	2020
Land	\$ 413.0	\$ 413.0	\$ 5.1	\$ 5.1	\$ 418.1	\$ 418.1
Streets	155.9	155.0	-	-	155.9	155.0
Storm drainage	25.1	26.6	-	-	25.1	26.6
Water system	-	-	89.5	90.2	89.5	90.2
Sewer system	-	-	67.2	66.0	67.2	66.0
Buildings and improvements	25.1	26.2	0.3	0.3	25.4	26.5
Furniture, machinery & equipment	16.7	15.0	0.3	0.2	17.0	15.2
Construction in progress	3.1	5.4	1.7	0.5	4.8	5.9
Total Capital Assets	<u>\$ 638.9</u>	<u>\$ 641.2</u>	<u>\$ 164.1</u>	<u>\$ 162.3</u>	<u>\$ 803.0</u>	<u>\$ 803.5</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.

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.

CITY OF GARDEN GROVE

Management's Discussion and Analysis (continued)

June 30, 2021

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	
	2021	2020	2021	2020	2021	2020
Lease revenue bonds	\$ 21.8	\$ 22.3	\$ -	\$ -	\$ 21.8	\$ 22.3
Capital leases payable	0.1	0.2	0.1	-	0.2	0.2
Revenue bonds	-	-	36.4	24.4	36.4	24.4
Certificates of participation	-	-	2.9	3.8	2.9	3.8
Unamortized bond premium	1.3	1.3	4.4	1.4	5.7	2.7
Total Outstanding Debt	<u>\$ 23.2</u>	<u>\$ 23.8</u>	<u>\$ 43.8</u>	<u>\$ 29.6</u>	<u>\$ 67.0</u>	<u>\$ 53.4</u>

GENERAL FUND BUDGETARY HIGHLIGHTS

General Fund appropriations were originally adopted at \$133.4 million for Fiscal Year 2020-21. Final appropriations were increased by \$0.3 million to \$133.6 million. The additional appropriation was to fund the cost of a redistricting study as the result of the new census, the purchase of a police vehicle and the landscaping contract for the newly completed Medal of Honor bike trail.

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

Original Budget	\$ 133,373,299
Supplemental Changes	268,827
Final Budget	<u>\$ 133,642,126</u>

At June 30, 2021, the City's General Fund concluded the fiscal year with a net favorable variance of \$44.2 million. The net favorable variance was a combination of one-time revenue not originally expected and budget savings on expenditures. Included in the actual revenues were SLFRF money received during the year in the amount of \$24.2 million, and the Coronavirus Aid, Relief, and Economic Security (CARES) Act funding that had been programmed by the City and would be carried over to the next fiscal year to complete the various projects and programs that were incorporated in the City's fiscal years 2021-2023 biennial budget.

CITY OF GARDEN GROVE

Management's Discussion and Analysis (continued)

June 30, 2021

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	\$ 119.4	\$ 133.6	\$ -	
Actual	158.3	128.9	0.6	
Favorable/(Unfavorable) Budget Variance	<u>\$ 38.9</u>	<u>\$ 4.7</u>	<u>\$ 0.6</u>	<u>\$ 44.2</u>

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, 2021

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and investments	\$ 239,729,363	\$ 88,187,833	\$ 327,917,196
Cash and investments with fiscal agents	1,564,255	15,558,211	17,122,466
Cash and investments with pension trust	1,634,947	-	1,634,947
Taxes receivable	13,557,128	233,998	13,791,126
Accounts receivable	783,204	8,439,152	9,222,356
Interest receivable	1,017,992	377,748	1,395,740
Intergovernmental receivable	7,050,071	-	7,050,071
Internal balances	8,533,674	(8,533,674)	-
Inventory	429,835	7,671	437,506
Deposits and prepaid items	429,483	125,358	554,841
Notes receivable, net	30,188,400	4,041	30,192,441
Due from Successor Agency	7,054,260	-	7,054,260
Land held for resale	2,819,063	-	2,819,063
Prepaid bond insurance costs	98,898	-	98,898
Capital assets:			
Land	412,953,682	5,142,500	418,096,182
Construction in progress	3,127,854	1,662,122	4,789,976
Depreciable capital assets, net	222,840,548	157,273,681	380,114,229
Total assets	953,812,657	268,478,641	1,222,291,298
DEFERRED OUTFLOWS OF RESOURCES			
Unamortized loss on refunding of debt	-	97,723	97,723
OPEB related items	26,237,550	3,377,977	29,615,527
Pension related items	31,945,193	4,425,796	36,370,989
Total deferred outflows	58,182,743	7,901,496	66,084,239
LIABILITIES			
Accounts payable	4,897,038	6,900,582	11,797,620
Accrued liabilities	2,896,495	525,772	3,422,267
Refundable deposits	2,687,217	1,391,388	4,078,605
Interest payable	330,927	61,937	392,864
Unearned revenue	155,492	-	155,492
Noncurrent liabilities:			
Due within one year	16,071,195	2,504,776	18,575,971
Due in more than one year	57,770,731	42,005,949	99,776,680
OPEB liability	48,943,774	6,301,301	55,245,075
Net pension liability	277,337,072	32,046,089	309,383,161
Total liabilities	411,089,941	91,737,794	502,827,735
DEFERRED INFLOWS OF RESOURCES			
Unamortized gain on refunding of debt	-	161,039	161,039
OPEB related items	793,437	102,152	895,589
Pension related items	1,747,469	325,885	2,073,354
Total deferred inflows	2,540,906	589,076	3,129,982
NET POSITION			
Net investment in capital assets	617,315,666	120,399,516	737,715,182
Restricted for:			
Public safety	4,179,977	-	4,179,977
Public right of way	13,717,256	-	13,717,256
Drainage	128,954	-	128,954
Community planning and development	50,928,007	-	50,928,007
Community services	6,577,201	-	6,577,201
Municipal support and services	137,862	-	137,862
Unrestricted	(94,620,370)	63,653,751	(30,966,619)
Total net position	\$ 598,364,553	\$ 184,053,267	\$ 782,417,820

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, 2021**

<u>Functions/programs</u>	<u>Expenses</u>	<u>Program Revenue</u>	
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>
Governmental activities:			
Fire	\$ 29,809,787	\$ 596,068	\$ 2,804,673
Police	78,689,226	3,058,357	28,521,526
Traffic safety	5,947,430	1,356,413	114,378
Public right of way	18,389,135	272,442	13,742,841
Drainage	1,547,050	-	-
Community buildings	4,957,639	230,336	34,612
Community services	5,250,355	682,138	-
Economic development	2,594,984	-	36,506
Parks and greenbelts	2,161,318	754,604	73,994
Community planning and development	10,520,579	4,252,437	2,993,476
Municipal support	9,359,965	3,456,379	1,423,532
Interest on long term debt	1,082,691	-	-
Total governmental activities	170,310,159	14,659,174	49,745,538
Business-type activities:			
Water utility	36,220,147	42,245,543	-
Sewage collection	6,576,637	10,842,741	-
Housing authority	39,631,198	-	41,155,458
Solid waste disposal	2,407,481	3,115,922	-
Golf course	1,588,619	1,836,535	-
Total business-type activities	86,424,082	58,040,741	41,155,458
Total	\$ 256,734,241	\$ 72,699,915	\$ 90,900,996

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

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
\$ -	\$ (26,409,046)	\$ -	\$ (26,409,046)
-	(47,109,343)	-	(47,109,343)
626,180	(3,850,459)	-	(3,850,459)
-	(4,373,852)	-	(4,373,852)
90,463	(1,456,587)	-	(1,456,587)
-	(4,692,691)	-	(4,692,691)
-	(4,568,217)	-	(4,568,217)
-	(2,558,478)	-	(2,558,478)
1,189,040	(143,680)	-	(143,680)
-	(3,274,666)	-	(3,274,666)
-	(4,480,054)	-	(4,480,054)
-	(1,082,691)	-	(1,082,691)
1,905,683	(103,999,764)	-	(103,999,764)
-	-	6,025,396	6,025,396
-	-	4,266,104	4,266,104
-	-	1,524,260	1,524,260
-	-	708,441	708,441
-	-	247,916	247,916
-	-	12,772,117	12,772,117
\$ 1,905,683	\$ (103,999,764)	\$ 12,772,117	\$ (91,227,647)
	49,305,114	-	49,305,114
	55,004,385	-	55,004,385
	2,331,476	-	2,331,476
	3,534,201	-	3,534,201
	7,136,525	-	7,136,525
	128,205	-	128,205
	1,738,696	253,458	1,992,154
	232,638	809,628	1,042,266
	177,901	(177,901)	-
	119,589,141	885,185	120,474,326
	15,589,377	13,657,302	29,246,679
	582,775,176	170,395,965	753,171,141
	\$ 598,364,553	\$ 184,053,267	\$ 782,417,820

**CITY OF GARDEN GROVE
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2021**

	Housing Successor			
	General	Agency	Nonmajor	Total
	Fund	Capital Project	Governmental	Governmental
	Fund	Fund	Funds	Funds
ASSETS				
Cash and cash investments	\$ 92,107,943	\$ 7,460,224	\$ 22,073,035	\$ 121,641,202
Cash and cash investments with fiscal agents	46	-	1,564,209	1,564,255
Cash and investments with pension trust	1,634,947	-	-	1,634,947
Taxes receivable	12,623,639	-	933,489	13,557,128
Accounts receivable	648,446	-	83,172	731,618
Interest receivable	367,618	32,165	108,613	508,396
Intergovernmental receivable	1,331,197	-	5,718,874	7,050,071
Intercity loans receivable, net	11,382,206	-	-	11,382,206
Due from Successor Agency	-	7,054,260	-	7,054,260
Deposits and prepaid items	89,964	-	238,457	328,421
Notes receivable, net	2,353,227	5,728,457	22,106,716	30,188,400
Land held for resale	2,300,000	519,063	-	2,819,063
Total assets	<u>\$ 124,839,233</u>	<u>\$ 20,794,169</u>	<u>\$ 52,826,565</u>	<u>\$ 198,459,967</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 1,630,452	\$ 29,344	\$ 1,894,304	\$ 3,554,100
Accrued liabilities	1,942,676	931	497,191	2,440,798
Refundable deposits	2,687,217	-	-	2,687,217
Intercity loan payable	2,509,289	-	-	2,509,289
Unearned revenue	-	-	155,492	155,492
Due to other funds	2,115,021	1,013	375,685	2,491,719
Total liabilities	<u>10,884,655</u>	<u>31,288</u>	<u>2,922,672</u>	<u>13,838,615</u>
Deferred inflows of resources:				
Unavailable revenue	1,522,941	-	1,190,981	2,713,922
Total Deferred inflows	<u>1,522,941</u>	<u>-</u>	<u>1,190,981</u>	<u>2,713,922</u>
Fund balances:				
Non-Spendable:				
Intercity loan	8,872,917	-	-	8,872,917
Prepaid items	89,964	-	238,457	328,421
Land held for resale	2,300,000	519,063	-	2,819,063
Restricted:				
Public safety	90,596	-	4,064,586	4,155,182
Public right of way	280	-	12,194,919	12,195,199
Drainage	-	-	128,954	128,954
Community planning and development	4,038,775	20,243,818	25,703,750	49,986,343
Community services	176,535	-	6,400,666	6,577,201
Municipal support and services	47,566	-	-	47,566
Pension trust	1,634,947	-	-	1,634,947
Committed:				
Stability reserve	22,500,000	-	-	22,500,000
Assigned:				
Post-employment benefits	1,000,000	-	-	1,000,000
Building improvements	1,300,000	-	-	1,300,000
General plan	428,622	-	-	428,622
Unassigned	69,951,435	-	(18,420)	69,933,015
Total fund balances	<u>112,431,637</u>	<u>20,762,881</u>	<u>48,712,912</u>	<u>181,907,430</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 124,839,233</u>	<u>\$ 20,794,169</u>	<u>\$ 52,826,565</u>	<u>\$ 198,459,967</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, 2021

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

Fund balances - total governmental funds (page 26)	\$ 181,907,430
Capital assets used in governmental activities are not current financial resources, and therefore are not reported in the governmental funds balance sheet.	
Capital assets	971,366,859
Accumulated depreciation	(345,851,312)
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.	2,713,922
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.	74,493,620
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	(21,770,000)
Bond premium	(1,286,662)
Capital lease payable	(924)
Prepaid bond issuance costs	98,898
Accrued interest payable	(330,908)
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.	(22,523,696)
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.	(240,452,674)
Net position of governmental activities	<u>\$ 598,364,553</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, 2021

		Housing Successor		
	General	Agency	Nonmajor	Total
	Fund	Capital Project	Governmental	Governmental
	Fund	Fund	Funds	Funds
REVENUES:				
Taxes	\$ 116,343,879	\$ -	\$ 1,699,899	\$ 118,043,778
Licenses and permits	2,371,876	-	47,538	2,419,414
Fines, forfeits and penalties	2,120,682	-	738,138	2,858,820
Investment earnings	19,190	225,656	547,766	792,612
Charges for current services	7,938,035	-	3,731,491	11,669,526
From other agencies	27,210,933	-	20,518,391	47,729,324
Other revenues	2,427,898	271,697	303,517	3,003,112
Total revenues	158,432,493	497,353	27,586,740	186,516,586
EXPENDITURES:				
Current:				
Fire	28,470,151	-	-	28,470,151
Police	65,733,881	-	2,298,549	68,032,430
Traffic safety	2,702,044	-	2,294,735	4,996,779
Public right of way	4,741,813	-	12,801,652	17,543,465
Community buildings	3,163,726	-	-	3,163,726
Community services	3,867,459	-	971,696	4,839,155
Economic development	2,236,894	-	372,361	2,609,255
Parks and greenbelts	1,348,492	-	1,258,476	2,606,968
Community planning and development	6,440,473	226,393	3,920,771	10,587,637
Municipal support	8,572,019	-	111,452	8,683,471
Debt service:				
Principal retirement	493,697	-	-	493,697
Interest	1,111,907	-	-	1,111,907
Total expenditures	128,882,556	226,393	24,029,692	153,138,641
Excess of revenues over expenditures	29,549,937	270,960	3,557,048	33,377,945
OTHER FINANCING SOURCES (USES):				
Transfers in	948,996	-	397,369	1,346,365
Transfers out	(397,369)	-	(231,386)	(628,755)
Total other financing (uses)	551,627	-	165,983	717,610
Net change in fund balances	30,101,564	270,960	3,723,031	34,095,555
Fund balances, beginning of year	82,330,073	20,491,921	44,989,881	147,811,875
Fund balances, end of year	\$ 112,431,637	\$ 20,762,881	\$ 48,712,912	\$ 181,907,430

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, 2021

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

Net change in fund balances - total governmental funds (page 28)	\$ 34,095,555
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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	12,451,936
Depreciation expense	(14,429,908)
Disposition of capital assets	(281,958)

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	490,000
Capital lease principal payments	3,697
Change in accrued interest	8,167
Other debt related items	50,187

Some revenues in statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(1,827,137)
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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.	2,298,551
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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.	(3,871,722)
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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.	(13,397,991)
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Change in net position of governmental activities	\$ 15,589,377
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The notes to basic financial statements are an integral part of this statement.

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CITY OF GARDEN GROVE
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2021

	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	\$ 26,968,573	\$ 46,206,460	\$ 2,883,148	\$ 12,129,652	\$ 88,187,833	\$ 118,088,161
Cash and cash investments with fiscal agents	15,558,211	-	-	-	15,558,211	-
Taxes receivable	-	38,123	-	195,875	233,998	-
Accounts receivable	6,807,449	1,434,417	8,120	189,166	8,439,152	51,586
Interest receivable	116,671	199,224	11,012	50,841	377,748	509,596
Due from other funds	-	-	-	-	-	2,992,088
Inventory	-	-	-	7,671	7,671	429,835
Prepaid items	1,187	13,607	13,319	97,245	125,358	101,062
Total current assets	49,452,091	47,891,831	2,915,599	12,670,450	112,929,971	122,172,328
Noncurrent assets:						
Intercity loans receivable, net	-	-	-	-	-	4,511,819
Notes receivable	-	4,041	-	-	4,041	-
Capital assets:						
Land	1,471,805	537,984	-	3,132,711	5,142,500	-
Construction in progress	801,002	861,120	-	-	1,662,122	577,976
Depreciable capital assets, net	89,886,485	67,223,197	14,757	149,242	157,273,681	12,828,561
Total noncurrent assets	92,159,292	68,626,342	14,757	3,281,953	164,082,344	17,918,356
Total assets	141,611,383	116,518,173	2,930,356	15,952,403	277,012,315	140,090,684
DEFERRED OUTFLOWS OF RESOURCES						
Unamortized loss on refunding of debt	97,723	-	-	-	97,723	-
OPEB related items	2,104,035	421,222	626,072	226,648	3,377,977	1,089,703
Pension related items	2,246,921	1,066,047	830,722	282,106	4,425,796	1,058,958
Total deferred outflows	4,448,679	1,487,269	1,456,794	508,754	7,901,496	2,148,661
LIABILITIES						
Current liabilities:						
Accounts payable	5,921,294	719,623	17,546	242,119	6,900,582	1,342,938
Accrued liabilities	217,115	229,748	55,300	23,609	525,772	455,697
Refundable deposits	507,853	-	329,005	554,530	1,391,388	-
Interest payable	37,682	24,255	-	-	61,937	19
Due to other funds	206,403	82,958	51,682	21,750	362,793	137,576
Current portion of long-term obligations						
Capital leases	-	-	-	25,498	25,498	113,039
Accrued compensated absences	594,603	129,027	-	-	723,630	7,870,625
Claims payable	-	-	-	-	-	7,517,241
Long-term debt	1,068,192	687,456	-	-	1,755,648	-
Total current liabilities	8,553,142	1,873,067	453,533	867,506	11,747,248	17,437,135
Noncurrent liabilities:						
Noncurrent portion of long-term obligations:						
Capital leases	-	-	-	83,116	83,116	-
Accrued compensated absences	18,391	3,991	-	-	22,382	243,422
Claims payable	-	-	-	-	-	35,040,013
Intercity loans payable	11,382,206	-	-	-	11,382,206	2,002,530
Long-term debt	28,342,104	13,558,347	-	-	41,900,451	-
Net pension liability	16,269,395	7,718,981	6,015,057	2,042,656	32,046,089	7,667,658
OPEB liability	3,924,864	785,738	1,167,903	422,796	6,301,301	2,032,715
Total noncurrent liabilities	59,936,960	22,067,057	7,182,960	2,548,568	91,735,545	46,986,338
Total liabilities	68,490,102	23,940,124	7,636,493	3,416,074	103,482,793	64,423,473
DEFERRED INFLOWS OF RESOURCES						
Unamortized gain on refunding of debt	-	161,039	-	-	161,039	-
OPEB related items	63,627	12,738	18,933	6,854	102,152	32,953
Pension related items	165,448	78,496	61,169	20,772	325,885	77,974
Total deferred inflows	229,075	252,273	80,102	27,626	589,076	110,927
NET POSITION						
Net investment in capital assets	62,846,719	54,215,459	14,757	3,322,581	120,399,516	13,293,498
Unrestricted	14,494,166	39,597,586	(3,344,202)	9,694,876	60,442,426	64,411,447
Total net position	\$ 77,340,885	\$ 93,813,045	\$ (3,329,445)	\$ 13,017,457	180,841,942	\$ 77,704,945
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds					3,211,325	
Net position of business-type activities					\$ 184,053,267	

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

CITY OF GARDEN GROVE
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Business-Type Activities	
	- Enterprise Funds	
	Water Utility	Sewage Collection
Operating revenues:		
Charges for services	\$ -	\$ -
Water sales	42,153,357	-
Section 8 grant revenue	-	-
Solid waste disposal fees	-	-
Property assessments	-	3,635,698
Sewer user fees	-	7,207,043
Other	92,186	-
Total operating revenues	<u>42,245,543</u>	<u>10,842,741</u>
Operating expenses:		
Salaries and benefits	7,894,814	2,478,471
Contractual services	7,591,654	1,522,551
Liability claims	-	-
Materials and supplies	604,533	112,896
Water production expenses	15,348,165	-
Housing	-	-
Golf course operations	-	-
Depreciation and amortization	3,769,423	1,838,358
Total operating expenses	<u>35,208,589</u>	<u>5,952,276</u>
Operating income	<u>7,036,954</u>	<u>4,890,465</u>
Nonoperating revenues (expenses):		
Investment income	128,145	25,324
(Loss) on disposal of assets	(48,048)	(241,147)
Other nonoperating revenues	11,989	-
Interest expense	(1,036,866)	(527,144)
Total nonoperating (expenses) revenues	<u>(944,780)</u>	<u>(742,967)</u>
Income before transfers and capital contributions	6,092,174	4,147,498
Capital contributions	-	-
Transfers in	-	-
Transfers out	<u>(47,132)</u>	<u>-</u>
Change in net position	6,045,042	4,147,498
Total net position (deficit), beginning of year	<u>71,295,843</u>	<u>89,665,547</u>
Total net position (deficit), end of year	<u>\$ 77,340,885</u>	<u>\$ 93,813,045</u>

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.

Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
Housing Authority	Total Nonmajor Funds	Total Enterprise Funds	
\$ -	\$ 1,836,535	\$ 1,836,535	\$ 69,596,490
-	-	42,153,357	-
41,123,464	-	41,123,464	-
-	2,620,353	2,620,353	-
-	495,569	4,131,267	-
-	-	7,207,043	-
31,994	666,870	791,050	772
41,155,458	5,619,327	99,863,069	69,597,262
2,641,738	1,267,800	14,282,823	52,819,817
153,514	1,132,600	10,400,319	1,686,037
-	-	-	9,228,816
88,330	7,081	812,840	1,542,531
-	-	15,348,165	-
36,641,340	-	36,641,340	-
-	1,578,407	1,578,407	-
3,690	10,212	5,621,683	1,783,782
39,528,612	3,996,100	84,685,577	67,060,983
1,626,846	1,623,227	15,177,492	2,536,279
38,757	61,232	253,458	919,611
(102,586)	-	(391,781)	(551,243)
-	-	11,989	-
-	-	(1,564,010)	(29,138)
(63,829)	61,232	(1,690,344)	339,230
1,563,017	1,684,459	13,487,148	2,875,509
-	-	-	295,364
-	-	-	47,132
-	-	(47,132)	(717,610)
1,563,017	1,684,459	13,440,016	2,500,395
(4,892,462)	11,332,998		75,204,550
\$ (3,329,445)	\$ 13,017,457		\$ 77,704,945
		217,286	
		\$ 13,657,302	

**CITY OF GARDEN GROVE
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	Business-Type Activities - Enterprise Funds	
	Water Utility	Sewage Collection
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers and user departments	\$ 41,400,619	\$ 10,907,278
Payments to suppliers	(21,485,148)	(1,894,053)
Payments to employees	(6,499,346)	(2,708,863)
Payments for employee benefits	-	-
Net cash provided by operating activities	13,416,125	6,304,362
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Cash received from other funds	23,608	3,839
Cash paid to other funds	(719,742)	-
Net cash (used) provided by noncapital financing activities	(696,134)	3,839
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Purchases of capital assets	(3,875,497)	(3,559,050)
Proceeds from sale of capital assets	-	-
Payment on refunded debt	(10,939,689)	-
Issuance of capital debt	26,615,757	-
Principal paid on capital debt	(935,000)	(590,000)
Interest paid on capital debt	(1,072,688)	(611,626)
Net cash (used) by capital and related financing activities	9,792,883	(4,760,676)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest earnings	298,958	631,917
Increase (decrease) in fair value of investments	(206,356)	(625,991)
Net cash provided by investing activities	92,602	5,926
Net (decrease) increase in cash and cash equivalents	22,605,476	1,553,451
Cash and cash equivalents, beginning of year	19,921,308	44,653,009
Cash and cash equivalents, end of year	\$ 42,526,784	\$ 46,206,460

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

Business-Type Activities - Enterprise Funds			Governmental Activities -
Housing Authority	Total Nonmajor Funds	Total Enterprise Funds	Internal Service Funds
\$ 40,834,393	\$ 5,858,043	\$ 99,000,333	\$ 69,648,468
(37,035,405)	(2,610,933)	(63,025,539)	(11,205,550)
(2,561,160)	(880,255)	(12,649,624)	(14,312,113)
-	-	-	(39,088,335)
1,237,828	2,366,855	23,325,170	5,042,470
-	3,324	30,771	2,945,033
(10,311)	-	(730,053)	(844,096)
(10,311)	3,324	(699,282)	2,100,937
-	(31,725)	(7,466,272)	(2,203,145)
-	-	-	160,564
-	-	(10,939,689)	-
-	-	26,615,757	-
-	(19,115)	(1,544,115)	(112,268)
-	(139)	(1,684,453)	(29,158)
-	(50,979)	4,981,228	(2,184,007)
33,785	156,485	1,121,145	1,632,575
(2,521)	(108,276)	(943,144)	(1,024,961)
31,264	48,209	178,001	607,614
1,258,781	2,367,409	27,785,117	5,567,014
1,624,367	9,762,243	75,960,927	112,521,147
\$ 2,883,148	\$ 12,129,652	\$ 103,746,044	\$ 118,088,161

(continued)

CITY OF GARDEN GROVE
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Business-Type Activities - Enterprise Funds	
	Water Utility	Sewage Collection
Reconciliation of operating income to net cash provided by operating activities:		
Operating income	\$ 7,036,954	\$ 4,890,465
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation and amortization expense	3,769,423	1,838,358
Interest on capital debt	-	-
Other nonoperating revenues (expenses)	(35,143)	(28,183)
Decrease (increase) in taxes receivable	-	4,216
Decrease (increase) in accounts receivable	(862,728)	59,721
Decrease (increase) in notes receivable	-	600
Decrease (increase) in inventory	-	-
Decrease (increase) in prepaid expenses	676	6,758
Increase (decrease) in accounts payable	2,086,870	(290,284)
Increase (decrease) in accrued compensated absences	612,994	133,018
Increase (decrease) in accrued liabilities	18,790	53,103
Increase (decrease) in refundable deposits	5,815	-
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	402,636	29,076
Increase (decrease) in net pension liability and related changes in deferred outflows and inflows of resources	379,838	(392,486)
Total adjustments	6,379,171	1,413,897
Net cash provided by operating activities	\$ 13,416,125	\$ 6,304,362
Non-cash capital and related financing activities		
Refunding of capital related debt	\$ 10,862,923	
Issuance of capital lease		

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

Business-Type Activities - Enterprise Funds			Governmental Activities-
Housing Authority	Total Nonmajor Funds	Total Enterprise Funds	Internal Service Funds
\$ 1,626,846	\$ 1,623,227	\$ 15,177,492	\$ 2,536,279
3,690	10,212	5,621,683	1,783,782
-	139	139	-
(102,586)	-	(165,912)	(670,478)
-	(155,895)	(151,679)	-
(2,062)	5,581	(799,488)	51,206
-	-	600	-
-	1,063	1,063	26,108
21,149	(45,832)	(17,249)	110,205
(41,680)	183,808	1,938,714	1,720
-	-	746,012	108,156
(15,785)	(62,851)	(6,743)	297,315
65,107	389,030	459,952	34,832
(397,429)	-	(397,429)	-
-	-	-	1,025,096
85,664	35,450	552,826	219,466
(5,086)	382,923	365,189	(481,217)
(389,018)	743,628	8,147,678	2,506,191
\$ 1,237,828	\$ 2,366,855	\$ 23,325,170	\$ 5,042,470

\$ 127,729

**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, 2021**

ASSETS

Current assets:

Cash and cash investments	\$ 26,006,060
Cash and cash investments with fiscal agents	4,089,955
Accounts receivable	10,000
Interest receivable	112,128
Total current assets	<u>30,218,143</u>

Noncurrent assets:

Prepaid bond insurance costs	457,725
Land held for resale	25,249,639
Total noncurrent assets	<u>25,707,364</u>

Total assets	<u>55,925,507</u>
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DEFERRED OUTFLOWS OF RESOURCES

Unamortized loss on refunding of debt	285,418
Total deferred outflows	<u>285,418</u>

LIABILITIES

Current liabilities:

Accounts payable	124,359
Accrued liabilities	8,247
Interest payable	666,325
Current portion of long-term obligations	5,676,557
Total current liabilities	<u>6,475,488</u>

Noncurrent liabilities:

Noncurrent portion of long-term obligations:	
Long-term debt	65,202,566
Total noncurrent liabilities	<u>65,202,566</u>

Total liabilities	<u>71,678,054</u>
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NET POSITION

Held in trust for redevelopment dissolution	<u><u>\$ (15,467,129)</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, 2021**

ADDITIONS

Taxes	\$ 11,170,386
Investment earnings	560,905
Other revenues	12,000
Total additions	<u>11,743,291</u>

DEDUCTIONS

Program expenses	13,365
Administrative expenses	155,379
Interest and fiscal agency expenses	2,713,975
Total deductions	<u>2,882,719</u>

CHANGE IN NET POSITION 8,860,572

NET POSITION, BEGINNING OF YEAR (24,327,701)

NET POSITION, END OF YEAR \$ (15,467,129)

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, 2021**

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. It 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 line and 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, 2021**

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, 2021**

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, 2021**

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 the Solid Waste Disposal Fund and the 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 fiduciary 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, 2021**

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, 2021

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):

November 13, 2020	7% - 10%
November 25, 2020	5% - 10%
December 23, 2020	30% - 35%
January 14, 2021	1% - 5%
March 11, 2021	5% - 7%
April 22, 2021	30% - 35%
May 20, 2021	1% - 5%
July 15, 2021	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, 2021 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, 2021

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 when constructed. Prior to the implementation of GASB 89, the net interest costs incurred in the financing of projects during the construction period were 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 is reported in the government-wide statement of net position, proprietary funds' statement of net position and statement of fiduciary 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, 2021**

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, is 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, 2021**

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, 2021, 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, 2021**

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, 2021**

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, 2019
Measurement Date	June 30, 2020
Measurement Period	July 1, 2019 - June 30, 2020

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, 2020
Measurement Period	July 1, 2019 - June 30, 2020

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, 2021, the Street Lighting and Park Maintenance Special Revenue Funds reported expenditure in excess of appropriations of \$174,590 and \$13,065, respectively.

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2021

B. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (continued)

2. Deficit Fund Balance

The following funds had a deficit at June 30, 2021:

<u>Fund</u>	<u>Type of Fund</u>	<u>Deficit Fund Balance</u>
Housing Authority	Enterprise	\$ (3,329,445)
Successor Redevelopment Agency	Fiduciary	\$ (15,467,129)

The Housing Authority fund, an enterprise fund, has a deficit fund balance of \$3,329,445. 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 \$15,467,129. 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.

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2021

C. DETAILED NOTES ON ALL FUNDS

1. Cash and Investments

Cash and investments as of June 30, 2021 are classified in the accompanying financial statements as follows:

Statement of net position	
Cash and investments	\$ 327,917,196
Cash and investments with fiscal agent	17,122,466
Cash and investments for pension trust	<u>1,634,947</u>
	<u>346,674,609</u>
Successor Agency (Private Purpose Trust Fund)	
Cash and investments	26,006,060
Cash and investments with fiscal agent	<u>4,089,955</u>
	<u>30,096,015</u>
 Total Cash and Investments	 <u>\$ 376,770,624</u>
Cash on hand	\$ 44,623
Deposits with financial institutions	8,843,387
Investments	<u>367,882,614</u>
 Total Cash and Investments	 <u>\$ 376,770,624</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, 2021

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

The City investment policy allows for other investments that are, or may become, legal investments through 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
Securities of the U.S. Government or its Agencies	5 years	None	None
Local Agency Investment Fund (LAIF)	N/A	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, 2021

C. DETAILED NOTES ON ALL FUNDS (continued)

1. Cash and Investments (continued)

Authorized Investment Type	Amount	Weighted Average Maturity (in years)
U.S. Treasury	\$ 49,260,621	1.85
U.S. Agency Securities		
FHLB	56,612,012	2.49
FFCB	51,926,808	2.27
FNMA	13,014,587	2.91
FHLMC	3,343,403	2.13
FMCC	3,547,038	4.01
Money Market Funds	291,473	0.08
Commercial Paper	11,953,941	0.08
Corporate Bonds	15,876,921	3.33
Municipal Bonds	18,046,180	3.51
Supranationals	12,435,549	4.21
Local Agency Investment Fund (LAIF)	108,726,715	0.50
Restricted cash and investments:		
Investment Pool (PARS)	1,634,947	2.10
Held by fiscal Agent:		
Money Market Funds	21,212,419	0.50
Total	\$ 367,882,614	

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 - Aaa	AA+ - AA-	A - A+	Not Rated
U.S. Treasury	\$ 49,260,621	N/A	\$ 49,260,621	\$ -	\$ -	\$ -	\$ -
U.S. Agency Securities							
FHLB	56,612,012	N/A	-	-	56,612,012	-	-
FFCB	51,926,808	N/A	-	-	51,926,808	-	-
FNMA	13,014,587	N/A	-	-	13,014,587	-	-
FHLMC	3,343,403	N/A	-	-	3,343,403	-	-
FMCC	3,547,038	N/A	-	-	3,547,038	-	-
Money Market Funds	291,473	AA	-	-	291,473	-	-
Commercial Paper	11,953,941	A	-	-	-	11,953,941	-
Corporate Bonds	15,876,921	A	-	2,972,730	4,914,391	7,989,800	-
Municipal Bonds	18,046,180	A	-	7,676,600	7,869,805	2,499,775	-
Supranationals	12,435,549	A	-	4,942,950	7,492,599	-	-
Local Agency Investment Fund (LAIF)	108,726,715	N/A	-	-	-	-	108,726,715
Restricted cash and investments:							
Investment Pool (PARS)	1,634,947	N/A	-	-	-	-	1,634,947
Held by fiscal agent:							
Money Market Fund	21,212,419	AAA	-	21,212,419	-	-	-
Total	\$ 367,882,614		\$ 49,260,621	\$ 36,804,699	\$ 149,012,116	\$ 22,443,516	\$ 110,361,662

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2021

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	\$ 56,612,012
FFCB	U.S. Agency Securities	51,926,808
FNMA	U.S. Agency Securities	13,014,587

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 fair 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, 2021

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, 2021 was \$37.1 billion. LAIF is part of the California Pooled Money Investment Account (PMIA), which at June 30, 2021 had a balance of \$193.3 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, 2021, the City reported \$1,634,947 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	\$ 49,260,621	\$ 49,260,621	\$ -	\$ -
Commercial Paper	11,953,941	-	11,953,941	-
Corporate Bonds	15,876,921	-	15,876,921	-
Municipal Bonds	18,046,180	-	18,046,180	-
Supranationals	12,435,549	-	12,435,549	-
U.S. Agency Securities				
FHLB	56,612,012	-	56,612,012	-
FFCB	51,926,808	-	51,926,808	-
FNMA	13,014,587	-	13,014,587	-
FHLMC	3,343,403	-	3,343,403	-
FMCC	3,547,038	-	3,547,038	-
Total	<u>\$ 236,017,060</u>	<u>\$ 49,260,621</u>	<u>\$ 186,756,439</u>	<u>\$ -</u>

**CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2021**

C. DETAILED NOTES ON ALL FUNDS (continued)

2. Intercity Loans Receivable/Payable at June 30, 2021 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.

\$ 11,382,206

b. Loan from General Fund to the former redevelopment

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.

2,539,989

c. Loan from General Fund to the former redevelopment

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, 2021

C. DETAILED NOTES ON ALL FUNDS (continued)

2. Intercity Loans Receivable/Payable at June 30, 2021 (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.

2,002,530

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%.

2,509,289

Total Intercity Loans Receivable

41,202,044

Less Allowance

(25,308,019)

Total Intercity Loans Receivable, net

\$ 15,894,025

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2021

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, 2021 the Successor Agency repaid \$6,200,000 of the loan balance. The amount due from the Successor Agency at June 30, 2021 is \$7,054,260, which represents \$7,054,260 of SERAF.

\$ 7,054,260

4. Interfund Receivables, Payables, and Transfers

a. The composition of interfund receivable/payable balances as of June 30, 2021 is as follows:

	Due From Other Funds	Due To Other Funds
General Fund	\$ -	\$ 2,115,021
Housing Successor Agency	-	1,013
Nonmajor Governmental Funds	-	375,685
Internal Service Funds	2,992,088	137,576
Water Utility	-	206,403
Sewage Collection	-	82,958
Housing Authority	-	51,682
Nonmajor Enterprise Funds	-	21,750
Total	<u>\$ 2,992,088</u>	<u>\$ 2,992,088</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, 2021

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, 2021 is as

Transfers in:				
Transfers out:	General Fund	Nonmajor Governmental Funds	Internal Service Funds	Total
General Fund	\$ -	\$ 397,369	\$ -	\$ 397,369
Nonmajor Governmental Funds	231,386	-	-	231,386
Internal Service Funds	717,610	-	-	717,610
Water Utility Fund	-	-	47,132	47,132
Total	<u>\$ 948,996</u>	<u>\$ 397,369</u>	<u>\$ 47,132</u>	<u>\$ 1,393,497</u>

Transfers from the Employee Benefit Internal Service Fund were made in the amount of \$717,610 to the General Fund to fund future City Pension obligation.

Transfers to the General Fund generated by the Garden Grove Tourism Improvement District Special Revenue Fund in the amount of \$231,386 were made to fund future City projects.

Transfers from the General Fund were made to subsidize the Garden Grove Cable Fund in the amount of \$209,715 and to subsidize the Park Maintenance Assessment District in the amount of \$13,064. In addition, the General Fund made a transfer to the Street Lighting District in the amount of \$174,590 to subsidize the operation costs.

The Water Fund transferred \$47,132 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.

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2021

C. DETAILED NOTES ON ALL FUNDS (continued)

5. Notes receivable at June 30, 2021, consisted of the following:

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

At June 30, 2021, 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.

\$ 433,028

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

At June 30, 2021, 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, 2021, 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.

1,329,514

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.

1,328,557

e. Single Family Rehab (Deferred Loan) - Housing Successor

At June 30, 2021 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 issued 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.

\$ 362,644

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2021

C. DETAILED NOTES ON ALL FUNDS (continued)

5. Notes receivable at June 30, 2021, consisted of the following: (continued)

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

At June 30, 2021, 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.

\$ 181,620

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.

3,161,091

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.

14,329,696

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.

2,353,227

j. Rental construction – Housing Successor Agency Major Capital

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.

4,259,566

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2021

C. DETAILED NOTES ON ALL FUNDS (continued)

5. Notes receivable at June 30, 2021, consisted of the following: (continued)

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.

2,879,595

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 \$450,000. The notes bear an interest rate equal to 0% or the highest rate permitted by applicable law compounded annually.

443,334

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.

4,041

n. Stipulation for Summary Judgement:

The City has entered into an agreement with a low income housing provider to pay damages due to breach of contract pursuant to a summary judgement. The agreement stipulates that the housing provider will pay a total sum of \$271,697 over 5 years with an annual interest rate of 2%.

212,086

Total Notes Receivable

31,431,915

Less Allowance

(1,243,515)

Total Notes Receivable, net

\$ 30,188,400

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2021

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 General Fund and the Housing Successor Agency capital projects fund. City and Successor Agency land held for resale balances at June 30, 2021 are \$2,819,063 and \$25,249,639, respectively.

7. Capital Assets

Capital asset activity for the year ended June 30, 2021 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities				
Capital assets, not being depreciated:				
Land	\$ 412,953,682	\$ -	\$ -	\$ 412,953,682
Construction in progress	5,424,001	11,604,648	(13,900,795)	3,127,854
Total capital assets, not being depreciated	418,377,683	11,604,648	(13,900,795)	416,081,536
Capital assets, being depreciated:				
Infrastructure				
Street system	408,557,395	12,033,892	(3,818,984)	416,772,303
Storm drain assets	75,851,672	-	-	75,851,672
Buildings and park assets	55,870,158	495,268	(227,695)	56,137,731
Furniture and equipment	30,829,979	3,902,424	(950,097)	33,782,306
Total capital assets, being depreciated	571,109,204	16,431,584	(4,996,776)	582,544,012
Less accumulated depreciated for:				
Infrastructure				
Street system	(253,590,844)	(10,954,827)	3,719,563	(260,826,108)
Storm drain assets	(49,241,338)	(1,517,033)	-	(50,758,371)
Buildings and park assets	(29,618,389)	(1,582,708)	209,755	(30,991,342)
Furniture and equipment	(15,857,222)	(2,159,122)	888,701	(17,127,643)
Total accumulated depreciation	(348,307,793)	(16,213,690)	4,818,019	(359,703,464)
Total capital assets, being depreciated, net	222,801,411	217,894	(178,757)	222,840,548
Governmental activities capital assets, net	\$ 641,179,094	\$ 11,822,542	\$ (14,079,552)	\$ 638,922,084
Business-type activities				
Capital assets, not being depreciated:				
Land	\$ 5,142,500	\$ -	\$ -	\$ 5,142,500
Construction in progress	479,980	7,565,314	(6,383,172)	1,662,122
Total capital assets, not being depreciated	5,622,480	7,565,314	(6,383,172)	6,804,622
Capital assets, being depreciated:				
Building and structures	570,726	8,184	-	578,910
Water system	150,587,172	3,074,494	(913,669)	152,747,997
Sewer system	120,444,077	3,155,024	(900,124)	122,698,977
Machinery and equipment	569,792	151,270	-	721,062
Total capital assets, being depreciated	272,171,767	6,388,972	(1,813,793)	276,746,946
Less accumulated depreciated for:				
Building and structures	(299,234)	(10,715)	-	(309,949)
Water system	(60,359,105)	(3,743,708)	888,507	(63,214,306)
Sewer system	(54,398,770)	(1,826,101)	687,159	(55,537,712)
Machinery and equipment	(370,139)	(41,159)	-	(411,298)
Total accumulated depreciation	(115,427,248)	(5,621,683)	1,575,666	(119,473,265)
Total capital assets, being depreciated, net	156,744,519	767,289	(238,127)	157,273,681
Business-type activities capital assets, net	\$ 162,366,999	\$ 8,332,603	\$ (6,621,299)	\$ 164,078,303

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2021

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
Police Protection	\$ 286,574	\$ -
Traffic safety	895,791	-
Right of way	10,112,236	-
Drainage	1,517,033	-
Community buildings	1,582,708	-
Municipal support	35,566	-
Water	-	3,769,423
Sewage collection	-	1,838,358
Golf course	-	10,212
Housing Authority	-	3,690
Internal service fund	1,783,782	-
Total	<u>\$ 16,213,690</u>	<u>\$ 5,621,683</u>

8. Long-term Debt

a. Following is a summary of long-term debt transactions for the City for the year ended June 30, 2021:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities					
Lease Revenue Bonds, Series 2015A	\$ 22,260,000	\$ -	\$ (490,000)	\$ 21,770,000	\$ 515,000
Add: Premium	1,341,028	-	(54,365)	1,286,663	54,367
Capital leases payable	229,928	-	(115,966)	113,962	113,962
Governmental activities long-term debt	23,830,956	-	(660,331)	23,170,625	683,329
Other non-current liabilities:					
Claims payable	41,532,158	7,264,239	(6,239,143)	42,557,254	7,517,241
Compensated absences	7,209,465	7,422,986	(6,518,404)	8,114,047	7,870,625
Governmental activities long-term liabilities	<u>\$ 72,572,579</u>	<u>\$ 14,687,225</u>	<u>\$ (13,417,878)</u>	<u>\$ 73,841,926</u>	<u>\$ 16,071,195</u>
Business-type activities					
Water Revenue COP 2015	\$ 3,805,000	\$ -	\$ (935,000)	\$ 2,870,000	\$ 955,000
Water Revenue Bond 2010	10,630,000	-	(10,630,000)	-	-
Add: Premium/(Discount)	232,922	-	(232,922)	-	-
Water Revenue Bond 2020	-	23,220,000	-	23,220,000	-
Add: Premium/(Discount)	-	3,395,757	(75,461)	3,320,296	113,192
Sewer Revenue Refunding Bond 2017	13,755,000	-	(590,000)	13,165,000	615,000
Add: Premium/(Discount)	1,153,260	-	(72,457)	1,080,803	72,456
Willowick Golf Course Equipment Lease	-	127,729	(19,115)	108,614	25,498
Other non-current liabilities:					
Compensated absences	607,269	675,495	(536,752)	746,012	723,630
Business-type activities long-term liabilities	<u>\$ 30,183,451</u>	<u>\$ 27,418,981</u>	<u>\$ (13,091,707)</u>	<u>\$ 44,510,725</u>	<u>\$ 2,504,776</u>
Private-purpose trust fund					
2016 Tax Allocation Bond	\$ 36,540,000	\$ -	\$ (1,900,000)	\$ 34,640,000	\$ 1,975,000
Add: Premium/(Discount)	4,780,802	-	(360,815)	4,419,987	360,815
2014 Tax Allocation Bond	23,945,000	-	(2,795,000)	21,150,000	2,905,000
Add: Premium/(Discount)	2,920,618	-	(315,742)	2,604,876	315,742
2008 Subordinate note	1,125,000	-	(115,000)	1,010,000	120,000
Loan Payable to City	10,154,260	-	(3,100,000)	7,054,260	-
Private-purpose trust fund long-term liabilities	<u>\$ 79,465,680</u>	<u>\$ -</u>	<u>\$ (8,586,557)</u>	<u>\$ 70,879,123</u>	<u>\$ 5,676,557</u>

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2021

C. DETAILED NOTES ON ALL FUNDS (continued)

8. Long-term Debt

b. Governmental Long-term Debt at June 30, 2021 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 \$515,000 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, 2021.

	\$ 21,770,000
Unamortized bond premium	<u>1,286,663</u>
Total lease revenue bonds	<u>\$ 23,056,663</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.

\$ 924

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.

63,416

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.

49,622

Total capital leases payable 113,962

Total Governmental Long Term Debt \$ 23,170,625

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2021

C. DETAILED NOTES ON ALL FUNDS (continued)

8. Long-term Debt (continued)

c. Proprietary long-term debt at June 30, 2021 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, 2021.

\$ 2,870,000

Total 2015 refunding revenue bonds

\$ 2,870,000

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, 2021 total interest and principal remaining on the certificates is \$2,955,600. 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 \$42.386 million against debt service payments of \$1,002,850. The following analysis shows the test result for compliance with this covenant:

Operating Revenue	\$ 42,245,543
Non-operating revenues	<u>140,134</u>
Gross revenue	42,385,677
Less: Expenses (excluding depreciation amortization, interest and fiscal charges)	<u>(35,305,471)</u>
Net revenues	<u>\$ 7,080,206</u>
Debt service requirement for next year: \$1,002,850 x 125%	<u>\$ 1,253,563</u>

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2021

C. DETAILED NOTES ON ALL FUNDS (continued)

8. Long-term Debt (continued)

**c. Proprietary long-term debt at June 30, 2021 consisted of the following items:
(continued)**

2020 Revenue Bonds - Water Utility Enterprise Fund

\$23,220,000 Refunding Revenue Bonds, Series 2020 were issued on November 3, 2020, for the advance refunding of the remaining outstanding balance of the previously issued \$16,625,000 Water Revenue Bonds, Series 2010. The refunding was undertaken to reduce the City's total debt service payments over the next 10 years by \$2.7million. The net proceeds of \$15.6 million will be used to finance the acquisition, expansion, construction, and improvement of certain additional water facilities of the water system of the City. Principal payments for 2020 Revenue Bonds range from \$420,000 to \$1,160,000 and are due annually each December 15 through fiscal year 2051. Interest is payable semi-annually on June 15 and December 15, at rates ranging from 3.0% to 4.0% over the life of the bonds. The refunding resulted in a net present value saving of \$1.63 million, or 15.3% of the refunded bonds. Such certificates are subject to Federal arbitrage regulations; however, no arbitrage liability is reported at June 30, 2021.

\$ 23,220,000

Unamortized bond premium

3,320,296

Total 2020 revenue bonds

\$ 26,540,296

2020 Revenue Bonds - Water Utility Enterprise Fund - Debt Service Coverage

The Refunding Revenue Bonds were issued on October 22, 2020 for the current refunding of the 2010 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 bonds 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 2051. At June 30, 2021 total interest and principal remaining on the bonds is \$35,582,138. 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 \$42.386 million against debt service payments of \$846,975. The following analysis shows the test result for compliance with this covenant:

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2021

C. DETAILED NOTES ON ALL FUNDS (continued)

8. Long-term Debt (continued)

**c. Proprietary long-term debt at June 30, 2021 consisted of the following items:
(continued)**

**2020 Revenue Bonds - Water Utility Enterprise Fund - Debt
Service Coverage (continued)**

Operating Revenue	\$	42,245,543
Non-operating revenues		<u>140,134</u>
Gross revenue		42,385,677
Less: Expenses (excluding depreciation amortization, interest and fiscal charges)		<u>(31,439,166)</u>
Net revenues	\$	<u><u>10,946,511</u></u>
Debt service requirement for next year: \$846,975 x 125%	\$	<u><u>1,058,719</u></u>

2017 Refunding Sewer Revenue Bond – Sewage Collection

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 \$615,000 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.

	\$	13,165,000
Unamortized bond premium		<u>1,080,803</u>
Total 2017 revenue refunding bond	\$	<u><u>14,245,803</u></u>

C. DETAILED NOTES ON ALL FUNDS (continued)

8. Long-term Debt (continued)

- c. Proprietary long-term debt at June 30, 2021 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	\$ 10,842,741
Non-operating revenues	<u>25,324</u>
Gross revenue	10,868,065
Less: Expenses (excluding depreciation amortization, interest and fiscal charges)	<u>(4,113,918)</u>
Net revenues	<u>\$ 6,754,147</u>
Debt service requirement for next year: \$1,197,125 x 115%	<u>\$ 1,376,694</u>

Capital Leases Payable

In October 2020, Willowick Golf Management, LLC, through authorization from the City, entered into a capital lease arrangement in the amount of \$127,729 for golf maintenance equipment. The monthly payment will be \$2,136 for 60 months.

	<u>108,614</u>
Total Proprietary Long Term Debt	<u><u>\$ 43,764,713</u></u>

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2021

C. DETAILED NOTES ON ALL FUNDS (continued)

8. Long-term Debt (continued)

- d. Private-purpose trust activity long-term debt at June 30, 2021 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 \$1,975,000 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, 2021.

	\$ 34,640,000
Unamortized bond premium	<u>4,419,987</u>
Total Tax Allocation Bond Issue of 2016	<u>\$ 39,059,987</u>

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2021

C. DETAILED NOTES ON ALL FUNDS (continued)

8. Long-term Debt (continued)

d. Private-purpose trust activity long-term debt at June 30, 2021 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, 2021.

\$ 21,150,000

Unamortized bond premium

2,604,876

Total Tax Allocation Bond Issue of 2014

\$ 23,754,876

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 \$120,000 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.

1,010,000

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2021

C. DETAILED NOTES ON ALL FUNDS (continued)

8. Long-term Debt (continued)

- d. Private-purpose trust activity long-term debt at June 30, 2021 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, 2021 the Successor Agency has repaid \$6,200,000 of the loan balance. The amount due to the City at June 30, 2021 is \$7,054,260, which represents \$7,054,260 of SERAF.

7,054,260

Total Private Purpose Trust Funds Long Term Debt

\$ 70,879,123

- e. The scheduled annual requirements to amortize all governmental long-term debt outstanding as of June 30, 2021 including interest payments are as follows:**

Year Ending	Lease Revenue Bonds 2015A		
	Principal	Interest	Total
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	625,000	881,950	1,506,950
2027-2031	3,630,000	3,908,500	7,538,500
2032-2036	4,495,000	3,040,400	7,535,400
2037-2041	5,465,000	2,066,800	7,531,800
2042-2045	5,340,000	683,750	6,023,750
Total	<u>\$ 21,770,000</u>	<u>\$ 14,392,700</u>	<u>\$ 36,162,700</u>

Year Ending	Capital Leases Payable		
	Principal	Interest	Total
2022	\$ 113,962	\$ 672	\$ 114,634

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2021

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, 2021 including interest payments are as follows:

Year Ending June 30	2015 Refunding Water Revenue Bonds		
	Principal	Interest	Total
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>\$ 2,870,000</u>	<u>\$ 85,600</u>	<u>\$ 2,955,600</u>

Year Ending June 30	2020 Water Revenue Bonds		
	Principal	Interest	Total
2022	\$ -	\$ 846,975	\$ 846,975
2023	420,000	838,575	1,258,575
2024	890,000	812,375	1,702,375
2025	920,000	776,175	1,696,175
2026	960,000	738,575	1,698,575
2027-2031	5,390,000	3,073,875	8,463,875
2032-2036	2,725,000	2,266,450	4,991,450
2037-2041	3,260,000	1,715,625	4,975,625
2042-2046	3,970,000	994,825	4,964,825
2047-2051	4,685,000	298,688	4,983,688
Total	<u>\$ 23,220,000</u>	<u>\$ 12,362,138</u>	<u>\$ 35,582,138</u>

Year Ending June 30	2017 Sewer Refunding Revenue Bonds		
	Principal	Interest	Total
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	750,000	449,375	1,199,375
2027-2031	4,350,000	1,646,125	5,996,125
2032-2036	5,410,000	586,550	5,996,550
Total	<u>\$ 13,165,000</u>	<u>\$ 4,819,800</u>	<u>\$ 17,984,800</u>

Year Ending June 30	Willowick Golf Course Equipment Capital Lease		
	Principal	Interest	Total
2022	\$ 25,498	\$ 136	\$ 25,634
2023	25,534	100	25,634
2024	25,570	64	25,634
2025	25,605	29	25,634
2026	6,407	1	6,408
Total	<u>\$ 108,614</u>	<u>\$ 330</u>	<u>\$ 108,944</u>

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2021

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, 2021 including interest payments are as follows:

Year Ending June 30	Tax Allocation Refunding Bonds Issue of 2016		
	Principal	Interest	Total
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	2,380,000	1,113,750	3,493,750
2027-2031	13,815,000	3,611,875	17,426,875
2032-2034	9,990,000	489,250	10,479,250
Total	<u>\$ 34,640,000</u>	<u>\$ 10,767,875</u>	<u>\$ 45,407,875</u>

Year Ending June 30	Tax Allocation Refunding Bonds Issue of 2014		
	Principal	Interest	Total
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	1,955,000	387,625	2,342,625
2027-2030	6,775,000	652,375	7,427,375
Total	<u>\$ 21,150,000</u>	<u>\$ 4,049,225</u>	<u>\$ 25,199,225</u>

Year Ending June 30	Subordinate Note 2008		
	Principal	Interest	Total
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	150,000	24,300	174,300
2027-2028	330,000	20,100	350,100
Total	<u>\$ 1,010,000</u>	<u>\$ 225,600</u>	<u>\$ 1,235,600</u>

**CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2021**

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 and the enterprise funds. The balance for accrued compensated absences at June 30, 2021 is \$8,860,059.

Vacation accrues for all employee groups 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 two full calendar years of service. The maximum management may accumulate is an amount equivalent to two full calendar years of service plus 40 hours.

Sick leave is accumulated on the basis of eight hours for each month of service beginning from the date of hire for all employee groups other than police. Police employees accumulate on the basis of 10 hours for each month of service beginning from the date of hire. 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 14.96% of all accumulated sick leave is actually used by employees, therefore, the sick leave liability is estimated at 14.96% of the total accumulated benefit, or \$2,160,938 at June 30, 2021.

C. DETAILED NOTES ON ALL FUNDS (continued)**9. Compensated Absences (continued)**

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.

Governmental funds:

	<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	\$ 5,776,137	\$ 6,007,386	\$ (5,677,252)	\$ 6,106,271	\$ 5,923,081
Sick Leave	1,433,328	1,415,600	(841,152)	2,007,776	1,947,544
Total	<u>\$ 7,209,465</u>	<u>\$ 7,422,986</u>	<u>\$ (6,518,404)</u>	<u>\$ 8,114,047</u>	<u>\$ 7,870,625</u>

Enterprise funds:

	<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 Sick Leave	\$ 495,731	\$ 465,863	\$ (368,744)	\$ 592,850	\$ 575,063
	111,538	209,632	(168,008)	153,162	148,567
Total	<u>\$ 607,269</u>	<u>\$ 675,495</u>	<u>\$ (536,752)</u>	<u>\$ 746,012</u>	<u>\$ 723,630</u>
Totals	<u><u>\$ 7,816,734</u></u>	<u><u>\$ 8,098,481</u></u>	<u><u>\$ (7,055,156)</u></u>	<u><u>\$ 8,860,059</u></u>	<u><u>\$ 8,594,255</u></u>

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2021

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 \$35,816,024 for workers' claims outstanding including claims incurred but not reported on June 30, 2021, 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, 2021, in the amount of \$6,741,230 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, 2021. Changes in the aggregate liability for claims for fiscal year ended June 30, 2021 and June 30, 2021 are as follows:

Worker's Compensation	2021	2020
Liability, July 1	\$ 34,780,527	\$ 35,928,000
Cost and claims incurred	5,652,543	2,558,562
Claim payments	(4,617,046)	(3,706,035)
Liability, June 30	<u>\$ 35,816,024</u>	<u>\$ 34,780,527</u>
Due within one year	\$ 4,992,810	\$ 4,830,588
Due in more than one year	<u>30,823,214</u>	<u>29,949,939</u>
	<u>\$ 35,816,024</u>	<u>\$ 34,780,527</u>
Risk Management		
Liability, July 1	\$ 6,751,631	\$ 5,454,441
Cost and claims incurred	1,611,696	2,503,574
Claim payments	(1,622,097)	(1,206,384)
Liability, June 30	<u>\$ 6,741,230</u>	<u>\$ 6,751,631</u>
Due within one year	\$ 2,524,431	\$ 2,551,251
Due in more than one year	<u>4,216,799</u>	<u>4,200,380</u>
	<u>\$ 6,741,230</u>	<u>\$ 6,751,631</u>

**CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2021**

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 Annual Comprehensive 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 6.75% 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 12.75% 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, 2021 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, 2021

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, 2021, 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	36.434%	36.434%

	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	65.348%	65.348%

Employees covered - At June 30, 2019 (actuarial valuation date), the following employees were covered by the benefit terms for each Plan:

	Misc	Safety
Inactive employees or beneficiaries currently receiving benefits	668	487
Inactive employees entitled to but not yet receiving benefits	476	104
Active employees	382	239
Total	1,526	830

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2021

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, 2019 valuation was rolled forward to determine the June 30, 2020 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, 2021

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 ACFR, 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, 2021

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, 2021:

	Miscellaneous Plan	Safety Plan	Total
Net Pension Liability	\$ 102,646,028	\$ 206,737,133	\$ 309,383,161
Deferred Outflows	\$ 14,176,155	\$ 22,194,834	\$ 36,370,989
Deferred Inflows	\$ 1,043,834	\$ 1,029,520	\$ 2,073,354
Pension Expense	\$ 14,739,295	\$ 31,394,528	\$ 46,133,823

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2021

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, 2019	\$ 332,499,967	\$ 234,830,478	\$ 97,669,489
Changes in the year:			
Service cost	5,053,242	-	5,053,242
Interest on the total pension liability	23,364,470	-	23,364,470
Changes of benefit terms	2,033,512	-	2,033,512
Difference between actual and expected experience	(1,623,742)	-	(1,623,742)
Contribution - employer	-	10,190,871	(10,190,871)
Contribution - employee	-	2,282,163	(2,282,163)
Net Investment income	-	11,708,962	(11,708,962)
Benefit payments, including refunds of employee contributions	(17,321,101)	(17,321,101)	-
Administrative expense	-	(331,053)	331,053
Net changes	<u>11,506,381</u>	<u>6,529,842</u>	<u>4,976,539</u>
Balance at June 30, 2020	<u>\$ 344,006,348</u>	<u>\$ 241,360,320</u>	<u>\$ 102,646,028</u>

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2021

C. DETAILED NOTES ON ALL FUNDS (continued)

11. Public Employees' Retirement System (continued)

c. Changes in Net Pension Liability (continued)

Safety Plan:	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (c) = (a) - (b)
Balance at June 30, 2019	\$ 554,021,854	\$ 359,792,765	\$ 194,229,089
Changes in the year:			
Service cost	8,470,387	-	8,470,387
Interest on the total pension liability	38,866,660	-	38,866,660
Changes of benefit terms	1,572,470	-	1,572,470
Difference between actual and expected experience	(691,163)	-	(691,163)
Contribution - employer	-	15,875,859	(15,875,859)
Contribution - employee	-	2,639,127	(2,639,127)
Net Investment income	-	17,702,544	(17,702,544)
Benefit payments, including refunds of employee contributions	(31,097,422)	(31,097,422)	-
Administrative Expense	-	(507,220)	507,220
Net changes	<u>17,120,932</u>	<u>4,612,888</u>	<u>12,508,044</u>
Balance at June 30, 2020	<u>\$ 571,142,786</u>	<u>\$ 364,405,653</u>	<u>\$ 206,737,133</u>

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2021

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	\$ 148,490,163	\$ 283,210,959
Current Discount Rate	7.15%	7.15%
Net Pension Liability	\$ 102,646,028	\$ 206,737,133
1% Higher	8.15%	8.15%
Net Pension Liability	\$ 64,851,004	\$ 143,994,464

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, 2021, the City recognized pension expenses of \$14,739,295 and \$31,394,528 for Miscellaneous Plan and Safety Plan, respectively. At June 30, 2021, 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	\$ 11,167,273	\$ -
Differences between expected and actual experiences	1,049,678	(1,043,834)
Net difference between projected and actual earnings on pension plan investments	1,959,204	-
Total	<u>\$ 14,176,155</u>	<u>\$ (1,043,834)</u>

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2021

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	\$ 17,489,949	\$ -
Changes in assumptions	-	(370,168)
Differences between expected and actual experiences	1,769,811	(659,352)
Net difference between projected and actual earnings on pension plan investments	2,935,074	-
Total	<u>\$ 22,194,834</u>	<u>\$ (1,029,520)</u>

The \$11,167,273 and \$17,489,949 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, 2022. 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
2021	\$ (426,527)	\$ (987,751)
2022	204,346	1,412,948
2023	1,211,593	1,746,582
2024	975,636	1,503,586

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, 2021**

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	617
Total Number of Participants	915

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 \$143 and \$139 per month for each retiree for the calendar years ended 2021 and 2020, respectively.

For the fiscal year ended June 30, 2021, the City contributed \$490,636 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, 2021

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: 2.2% per year net of expenses. This is based on the Bond Buyer 20 Bond Index. The interest assumption changed from 3.5% to 2.2%.

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, 2021**

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 PEPRAs rates, as appropriate
Firefighters	2009 CalPERS 3%@50 Rates for Sworn Fire Employees or PEPRAs rates, as appropriate
General Employees	2009 CalPERS 2.5%@55 Rates for Miscellaneous Employees or PERPRAs 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
General	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
Miscellaneous 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, 2021

C. DETAILED NOTES ON ALL FUNDS (continued)

12. Other Postemployment Benefits (continued)

e. Recognition of Deferred Outflows and Inflows of Resources

Changes in the Total OPEB Liability (TOL) 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 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 (EARSL) of plan participants. In calculating the EARSL, terminated employees (primarily retirees) are considered to have working lifetime of zero. This often make the EARSL, 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, 2021, the City recognized OPEB expenses of \$6,687,134. As of fiscal year ended June 30, 2021, 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	\$ 490,636	\$ -
Changes of assumptions	29,124,891	(653,699)
Difference between expected and actual experience	-	(241,890)
Total	\$ 29,615,527	\$ (895,589)

The \$490,636 reported as deferred outflows of resources related to contributions subsequent to the June 30, 2020 measurement date will be recognized as a reduction of the total OPEB liability during the fiscal year ending June 30, 2022.

Measurement Periods Ended June 30	Deferred Outflows/(Inflows) of Resources
2021	\$ 3,256,221
2022	3,256,221
2023	3,256,221
2024	3,256,221
2025	3,256,221
Thereafter	11,948,197

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2021

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 Total OPEB Liability as of June 30, 2020	
	Increase (Decrease)
	Total OPEB Liability (TOL)
Balance at June 30, 2019	\$ 45,756,997
Changes recognized for the measurement period:	
Service Cost	1,831,165
Interest on TOL	1,596,249
Employer Contributions as Benefits	(2,036,122)
Experience (Gains)/Losses	(94,837)
Assumption Changes	8,191,623
Net Changes	9,488,078
Balance at June 30, 2020	\$ 55,245,075

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, 2020:

	Discount Rate 1% Lower	Valuation Discount Rate	Discount Rate 1% Higher
OPEB Liability	\$62,315,770	\$55,245,075	\$48,683,170

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2021

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 healthcare cost trend rates that are one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2020:

	<u>Trend Rate 1%</u>	<u>Valuation Trend</u>	<u>Trend Rate 1%</u>
OPEB Liability	<u>\$49,401,307</u>	<u>\$55,245,075</u>	<u>\$62,336,555</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. These bonds were paid off on July 1, 2020.

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, 2021. 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	\$ 7,875,401	\$ 1,379,129
Storm Drain Improvements	222,607	36,984
Park Improvements	484,218	433,350
Water Improvements	3,875,496	369,143
Sewer Improvements	<u>3,559,050</u>	<u>4,055,464</u>
Total	<u>\$ 16,016,772</u>	<u>\$ 6,274,070</u>

**CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2021**

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.

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.

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 2020-21, California Fuels and Lubricants received assistance payments of \$652,231.

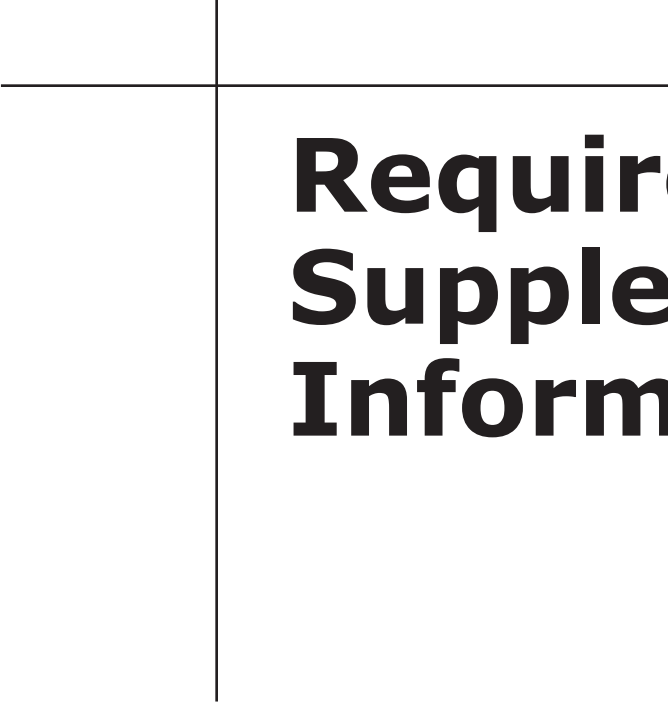
In 2010, the Successor Agency entered into an agreement with Garden Grove MXD, LLC for the construction of the Great Wolf Lodge. The performance based assistance began in 2015-16 and is based on the Transient Occupancy Tax rate. If the Transient Occupancy Tax rate charged by the City impacts an agreed 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 2020-21 is \$66,072. 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.

**CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2021**

C. DETAILED NOTES ON ALL FUNDS (continued)

16. Tax Abatements (continued)

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, 2021 was \$86,599.



Required Supplemental Information

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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, 2021

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:				
Taxes	\$ 105,469,244	\$ 105,469,244	\$ 116,343,879	\$ 10,874,635
Licenses and permits	1,436,120	1,436,120	2,371,876	935,756
Fines, forfeits and penalties	1,873,606	1,873,606	2,120,682	247,076
Investment earnings	1,482,755	1,482,755	19,190	(1,463,565)
Charges for current services	7,115,527	7,115,527	7,938,035	822,508
From other agencies	78,305	78,305	27,210,933	27,132,628
Other revenues	2,007,896	2,007,896	2,427,898	420,002
Total revenues	119,463,453	119,463,453	158,432,493	38,969,040
EXPENDITURES:				
Current:				
Fire	28,544,601	28,544,601	28,470,151	74,450
Police	67,615,858	67,758,452	65,733,881	2,024,571
Traffic safety	2,355,838	2,355,838	2,702,044	(346,206)
Public right of way	5,897,254	5,897,254	4,741,813	1,155,441
Community buildings	3,635,676	3,635,676	3,163,726	471,950
Community services	4,493,146	4,493,146	3,867,459	625,687
Economic development	2,733,725	2,812,958	2,236,894	576,064
Parks and greenbelts	1,306,592	1,306,592	1,348,492	(41,900)
Community planning and development	7,353,887	7,353,887	6,440,473	913,414
Municipal support	7,831,118	7,878,118	8,572,019	(693,901)
Debt service:				
Principal retirement	493,697	493,697	493,697	-
Interest	1,111,907	1,111,907	1,111,907	-
Total expenditures	133,373,299	133,642,126	128,882,556	4,759,570
Excess (deficiency) of revenues over (under) expenditures	(13,909,846)	(14,178,673)	29,549,937	43,728,610
OTHER FINANCING SOURCES (USES):				
Transfers in	411,000	411,000	948,996	537,996
Transfers out	-	-	(397,369)	(397,369)
Total other financing sources (uses)	411,000	411,000	551,627	140,627
Net change in fund balance	(13,498,846)	(13,767,673)	30,101,564	43,869,237
Fund balance, beginning of year	82,330,073	82,330,073	82,330,073	-
Fund balance, end of year	\$ 68,831,227	\$ 68,562,400	\$ 112,431,637	\$ 43,869,237

See accompanying note to required supplementary information.

**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		
	2020	2019	2018
TOTAL PENSION LIABILITY			
Service cost	\$ 5,053,242	\$ 5,475,558	\$ 5,401,390
Interest on total pension liability	23,364,470	22,545,983	21,444,843
Changes of benefit terms	2,033,512	-	-
Changes of assumptions	-	-	(1,737,101)
Difference between expected and actual experience	(1,623,742)	3,673,870	(4,057,535)
Benefit payments, including refunds of employee contributions	(17,321,101)	(16,224,456)	(14,088,814)
Net change in total pension liability	11,506,381	15,470,955	6,962,783
Total pension liability - beginning	332,499,967	317,029,012	310,066,229
Total pension liability - ending (a)	\$ 344,006,348	\$ 332,499,967	\$ 317,029,012
PLAN FIDUCIARY NET POSITION			
Contribution - Employer	\$ 10,190,871	\$ 9,162,242	\$ 8,199,628
Contribution - Employee	2,282,163	2,158,717	2,429,785
Net investment income	11,708,962	14,721,760	17,695,861
Benefit payments, including refunds of employee contributions	(17,321,101)	(16,224,456)	(14,088,814)
Net Plan to Plan Resource Movement	-	(10,044)	36,458
Administrative Expense	(331,053)	(160,695)	(330,147)
Other Miscellaneous Income/(Expense) ¹	-	522	(626,954)
Net change in fiduciary net position	6,529,842	9,648,046	13,315,817
Plan fiduciary net position - beginning ²	234,830,478	225,182,432	211,866,615
Plan fiduciary net position - ending (b)	\$ 241,360,320	\$ 234,830,478	\$ 225,182,432
Plan net pension liability - ending (a) - (b)	\$ 102,646,028	\$ 97,669,489	\$ 91,846,580
Plan fiduciary net position as a percentage of the total pension liability	70.16%	70.63%	71.03%
Covered payroll ³	\$ 28,436,925	\$ 30,347,270	\$ 29,746,612
Plan net pension liability as a percentage of covered payroll	360.96%	321.84%	308.76%

*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 include any liability impact that may have resulted from voluntary benefit changes that occurred after the June 30, 2019 valuation. However, offers of Two Years Additional Service Credit (a.k.a. Golden Handshakes) that occurred after the June 30, 2019 valuation date are not included in the figures above, unless the liability impact is deemed to be material by the plan actuary.

Changes of Assumptions: None in 2019 or 2020. 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.

Miscellaneous			
2017	2016	2015	2014
\$ 5,295,064	\$ 4,717,431	\$ 4,505,053	\$ 4,722,338
20,965,466	20,513,676	19,499,703	18,697,528
-	-	-	-
17,855,824	-	(4,893,202)	-
(5,244,453)	1,501,168	(1,007,886)	-
(13,540,154)	(12,581,087)	(12,134,038)	(11,490,804)
25,331,747	14,151,188	5,969,630	11,929,062
284,734,482	270,583,294	264,613,664	252,684,602
<u>\$ 310,066,229</u>	<u>\$ 284,734,482</u>	<u>\$ 270,583,294</u>	<u>\$ 264,613,664</u>
\$ 7,579,342	\$ 6,646,792	\$ 5,948,472	\$ 5,101,581
2,308,262	2,242,990	2,281,790	2,070,127
21,554,042	1,004,774	4,419,750	29,571,239
(13,540,154)	(12,581,087)	(12,134,038)	(11,490,804)
(64,848)	(69,973)	-	-
(286,986)	(120,179)	(221,880)	-
-	-	-	-
17,549,658	(2,876,683)	294,094	25,252,143
194,316,867	197,193,550	196,899,456	171,647,313
<u>\$ 211,866,525</u>	<u>\$ 194,316,867</u>	<u>\$ 197,193,550</u>	<u>\$ 196,899,456</u>
<u>\$ 98,199,704</u>	<u>\$ 90,417,615</u>	<u>\$ 73,389,744</u>	<u>\$ 67,714,208</u>
68.33%	68.24%	72.88%	74.41%
\$ 29,037,915	\$ 28,573,176	\$ 27,094,801	\$ 27,060,561
338.18%	316.44%	270.86%	250.23%

**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		
	2020	2019	2018
TOTAL PENSION LIABILITY			
Service cost	\$ 8,470,387	\$ 9,117,082	\$ 8,706,648
Interest on total pension liability	38,866,660	37,632,892	36,094,312
Changes of benefit terms	1,572,470	-	-
Changes of assumptions	-	-	(2,221,006)
Difference between expected and actual experience	(691,163)	4,129,559	(961,074)
Benefit payments, including refunds of employee contributions	(31,097,422)	(29,007,470)	(26,226,816)
Net change in total pension liability	17,120,932	21,872,063	15,392,064
Total pension liability - beginning	554,021,854	532,149,791	516,757,727
Total pension liability - ending (a)	\$ 571,142,786	\$ 554,021,854	\$ 532,149,791
Contribution - Employer	\$ 15,875,859	\$ 15,698,349	\$ 14,147,727
Contribution - Employee	2,639,127	2,644,271	2,873,704
Net investment income	17,702,544	22,658,615	27,492,574
Benefit payments, including refunds of employee contributions	(31,097,422)	(29,007,470)	(26,226,816)
Net Plan to Plan Resource Movement	-	10,044	(37,788)
Administrative Expense	(507,220)	(248,366)	(516,231)
Other Miscellaneous Income/(Expense) ¹	-	808	(980,332)
Net change in fiduciary net position	4,612,888	11,756,251	16,752,838
Plan fiduciary net position - beginning ²	359,792,765	348,036,514	331,283,676
Plan fiduciary net position - ending (b)	\$ 364,405,653	\$ 359,792,765	\$ 348,036,514
Plan net pension liability - ending (a) - (b)	\$ 206,737,133	\$ 194,229,089	\$ 184,113,277
Plan fiduciary net position as a percentage of the total pension liability	63.80%	64.94%	65.40%
Covered payroll ³	\$ 27,964,303	\$ 29,663,516	\$ 28,541,707
Plan net pension liability as a percentage of covered payroll	739.29%	654.77%	645.07%

*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 include any liability impact that may have resulted from voluntary benefit changes that occurred after the June 30, 2019 valuation. However, offers of Two Years Additional Service Credit (a.k.a. Golden Handshakes) that occurred after the June 30, 2019 valuation date are not included in the figures above, unless the liability impact is deemed to be material by the plan actuary.

Changes of Assumptions: None in 2019 or 2020. 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.

Safety			
<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
\$ 8,648,153	\$ 7,378,575	\$ 7,025,519	\$ 7,433,857
35,007,255	33,944,797	32,447,673	31,439,433
-	-	-	-
29,556,856	-	(4,660,010)	-
(2,081,126)	2,203,036	(8,032,852)	-
(24,371,140)	(22,718,361)	(21,846,674)	(20,185,546)
46,759,998	20,808,047	4,933,656	18,687,744
469,997,729	449,189,682	444,256,026	425,568,282
<u>\$ 516,757,727</u>	<u>\$ 469,997,729</u>	<u>\$ 449,189,682</u>	<u>\$ 444,256,026</u>
\$ 13,302,274	\$ 11,468,654	\$ 10,155,643	\$ 9,427,732
2,823,680	2,915,098	2,611,738	2,439,710
33,837,324	1,532,436	6,960,883	47,553,580
(24,371,140)	(22,718,361)	(21,846,674)	(20,185,546)
-	-	-	-
(452,000)	(190,840)	(352,473)	-
-	-	-	-
25,140,138	(6,993,013)	(2,470,883)	39,235,476
306,143,539	313,136,552	315,607,435	276,371,959
<u>\$ 331,283,677</u>	<u>\$ 306,143,539</u>	<u>\$ 313,136,552</u>	<u>\$ 315,607,435</u>
<u>\$ 185,474,050</u>	<u>\$ 163,854,190</u>	<u>\$ 136,053,130</u>	<u>\$ 128,648,591</u>
64.11%	65.14%	69.71%	71.04%
\$ 28,636,267	\$ 27,481,750	\$ 26,325,623	\$ 26,592,225
647.69%	596.23%	516.81%	483.78%

**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			
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Actuarially determined contributions	\$ 11,167,273	\$ 10,190,871	\$ 9,153,245	\$ 8,199,628
Contributions in relation to the actuarially determined contributions	(11,167,273)	(10,190,871)	(9,153,245)	(8,199,628)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 29,122,884	\$ 28,436,925	\$ 30,347,270	\$ 29,746,612
Contributions as a percentage of covered payroll	38.35%	35.84%	30.16%	27.56%

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

Notes to Schedule of Plan Contributions:

Valuation date: 6/30/2018

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method/period	For details, see June 30, 2018 Funding Valuation Report.
Asset valuation method	Fair value of assets. For details, see June 30, 2018 Funding Valuation Report.
Inflation	2.50%
Salary Increases	Varies by entry age and service
Payroll growth	2.75%
Investment rate of return	7.00%, 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.

Miscellaneous			
<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
\$ 7,579,342	\$ 6,646,792	\$ 5,948,472	\$ 5,101,581
(7,579,342)	(6,646,792)	(5,948,472)	(5,101,581)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 29,037,915	\$ 28,573,176	\$ 27,094,801	\$ 27,060,561
26.10%	23.26%	21.95%	18.85%

**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			
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Actuarially determined contributions	\$ 17,489,949	\$ 15,875,859	\$ 15,691,168	\$ 14,147,727
Contributions in relation to the actuarially determined contributions	(17,489,949)	(15,875,859)	(15,691,168)	(14,147,727)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 27,646,663	\$ 27,964,303	\$ 29,663,516	\$ 28,541,707
Contributions as a percentage of covered payroll	63.26%	56.77%	52.90%	49.57%

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

Notes to Schedule:

Valuation date: 6/30/2018

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method/period	For details, see June 30, 2018 Funding Valuation Report.
Asset valuation method	Fair value of assets. For details, see June 30, 2018 Funding Valuation Report.
Inflation	2.50%
Salary Increases	Varies by entry age and service
Payroll growth	2.75%
Investment rate of return	7.00%, 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.

Safety			
<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
\$ 13,302,273	\$ 11,468,654	\$ 10,155,643	\$ 9,427,732
(13,302,273)	(11,468,654)	(10,155,643)	(9,427,732)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 28,636,267	\$ 27,481,750	\$ 26,325,623	\$ 26,592,225
46.45%	41.73%	38.58%	35.45%

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>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
TOTAL OPEB LIABILITY				
Service cost	\$ 1,831,165	\$ 627,266	\$ 669,889	\$ 651,960
Interest on Total OPEB Liability	1,596,249	695,181	695,599	610,096
Employer Contributions	-	(467,790)	(420,642)	-
Expected Minus Actual Benefit Payments	-	22,763	-	-
Experience (Gains)/Losses	(94,837)	(216,121)	-	-
Changes in Assumptions	8,191,623	26,892,575	(922,346)	-
Benefit payments	(2,036,122)	-	-	(391,489)
Net change in total OPEB liability	<u>9,488,078</u>	<u>27,553,874</u>	<u>22,500</u>	<u>870,567</u>
Total OPEB liability - beginning	<u>45,756,997</u>	<u>18,203,123</u>	<u>18,180,623</u>	<u>17,310,056</u>
Total OPEB liability - ending	<u><u>\$ 55,245,075</u></u>	<u><u>\$ 45,756,997</u></u>	<u><u>\$ 18,203,123</u></u>	<u><u>\$ 18,180,623</u></u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%	0.00%
Covered-employee payroll	56,638,122	55,122,260	55,704,304	57,674,182
Net OPEB liability as a percentage of covered-employee payroll	97.54%	83.01%	32.68%	31.52%

Notes to Schedule:

*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
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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.

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**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.

**CITY OF GARDEN GROVE
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2021**

	Special Revenue Funds			
	Public Safety	State Gas Tax	Developer Fees	Garden Grove Cable
ASSETS				
Cash and investments	\$ 2,103,490	\$ 5,871,479	\$ 10,691,848	\$ 14,932
Cash with fiscal agents	-	-	-	-
Taxes receivable	156,561	590,522	-	-
Accounts receivable	-	13,392	-	11,004
Interest receivable	9,070	24,722	46,099	-
Deposits and prepaid items	234,708	-	-	3,749
Intergovernmental receivable	162,734	-	-	-
Notes receivable, net	-	-	-	-
Total assets	<u>\$ 2,666,563</u>	<u>\$ 6,500,115</u>	<u>\$ 10,737,947</u>	<u>\$ 29,685</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 50,336	\$ 234,527	\$ 108,152	\$ 9,591
Accrued liabilities	-	201,450	31,071	4,707
Unearned revenue	-	-	-	-
Due to other funds	-	61,406	441	4,383
Total liabilities	<u>50,336</u>	<u>497,383</u>	<u>139,664</u>	<u>18,681</u>
Deferred Inflows of Resources:				
Unavailable revenue	-	274,633	-	-
Total deferred inflows	<u>-</u>	<u>274,633</u>	<u>-</u>	<u>-</u>
Fund balances:				
Non-Spendable:				
Prepaid items	234,708	-	-	3,749
Restricted:				
Public safety	2,381,519	-	-	-
Public right of way	-	5,728,099	2,607,540	-
Drainage	-	-	128,954	-
Community planning and development	-	-	1,949,938	-
Community services	-	-	5,911,851	7,255
Unassigned	-	-	-	-
Total fund balances	<u>2,616,227</u>	<u>5,728,099</u>	<u>10,598,283</u>	<u>11,004</u>
Total liabilities and fund balances	<u>\$ 2,666,563</u>	<u>\$ 6,500,115</u>	<u>\$ 10,737,947</u>	<u>\$ 29,685</u>

Special Revenue Funds			
Street Lighting	Park Maintenance	Main Street District	Air Quality Improvement
\$ 187,022	\$ 102,147	\$ 223,059	\$ 377,738
-	-	-	-
17,482	8,352	498	-
-	-	-	-
806	440	962	1,629
-	-	-	-
-	-	-	58,038
-	-	-	-
<u>\$ 205,310</u>	<u>\$ 110,939</u>	<u>\$ 224,519</u>	<u>\$ 437,405</u>
\$ 127,778	\$ 17,897	\$ 2,263	\$ 1,260
2,833	4,848	-	1,469
-	-	-	-
2,877	5,793	-	1,088
<u>133,488</u>	<u>28,538</u>	<u>2,263</u>	<u>3,817</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
71,822	-	222,256	433,588
-	-	-	-
-	82,401	-	-
-	-	-	-
-	-	-	-
<u>71,822</u>	<u>82,401</u>	<u>222,256</u>	<u>433,588</u>
<u>\$ 205,310</u>	<u>\$ 110,939</u>	<u>\$ 224,519</u>	<u>\$ 437,405</u>

CITY OF GARDEN GROVE
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
JUNE 30, 2021

	Special Revenue Funds		
	Other Grants and Contributions	GG Tourism Improvement District	Street Rehabilitation
ASSETS			
Cash and investments	\$ 425,800	\$ 154,269	\$ 1,152,653
Cash with fiscal agents	-	-	-
Taxes receivable	-	160,074	-
Accounts receivable	55,710	1,352	-
Interest receivable	17,368	-	4,505
Deposits and prepaid items	-	-	-
Intergovernmental receivable	4,368,262	-	477,672
Notes receivable, net	3,086,804	-	-
Total assets	<u>\$ 7,953,944</u>	<u>\$ 315,695</u>	<u>\$ 1,634,830</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 753,594	\$ 182,755	\$ 344,886
Accrued liabilities	122,280	-	126,319
Unearned revenue	155,492	-	-
Due to other funds	35,930	-	5,539
Total liabilities	<u>1,067,296</u>	<u>182,755</u>	<u>476,744</u>
Deferred Inflows of Resources:			
Unavailable revenue	916,348	-	-
Total deferred inflows	<u>916,348</u>	<u>-</u>	<u>-</u>
Fund balances:			
Non-Spendable:			
Prepaid items	-	-	-
Restricted			
Public safety	48,896	-	-
Public right of way	1,973,528	-	1,158,086
Drainage	-	-	-
Community planning and development	3,466,316	132,940	-
Community services	481,560	-	-
Unassigned	-	-	-
Total fund balances	<u>5,970,300</u>	<u>132,940</u>	<u>1,158,086</u>
Total liabilities and fund balances	<u>\$ 7,953,944</u>	<u>\$ 315,695</u>	<u>\$ 1,634,830</u>

Special Revenue			
Fund	Capital Project Funds		Total
HOME Grant Special Revenue Fund	Housing Successor Agency	Public Safety	Nonmajor Governmental Funds
\$ -	\$ 698,636	\$ 69,962	\$ 22,073,035
-	-	1,564,209	1,564,209
-	-	-	933,489
-	1,714	-	83,172
-	3,012	-	108,613
-	-	-	238,457
652,168	-	-	5,718,874
17,170,677	1,849,235	-	22,106,716
<u>\$ 17,822,845</u>	<u>\$ 2,552,597</u>	<u>\$ 1,634,171</u>	<u>\$ 52,826,565</u>
\$ 61,265	\$ -	\$ -	\$ 1,894,304
2,214	-	-	497,191
-	-	-	155,492
258,228	-	-	375,685
<u>321,707</u>	<u>-</u>	<u>-</u>	<u>2,922,672</u>
-	-	-	1,190,981
<u>-</u>	<u>-</u>	<u>-</u>	<u>1,190,981</u>
-	-	-	238,457
-	-	1,634,171	4,064,586
-	-	-	12,194,919
-	-	-	128,954
17,519,558	2,552,597	-	25,703,750
-	-	-	6,400,666
(18,420)	-	-	(18,420)
<u>17,501,138</u>	<u>2,552,597</u>	<u>1,634,171</u>	<u>48,712,912</u>
<u>\$ 17,822,845</u>	<u>\$ 2,552,597</u>	<u>\$ 1,634,171</u>	<u>\$ 52,826,565</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, 2021

	Special Revenue Funds			
	Public Safety	State Gas Tax	Developer Fees	Garden Grove Cable
REVENUES:				
Taxes	\$ 904,261	\$ -	\$ -	\$ -
Licenses and permits	-	-	47,538	-
Fines, forfeits and penalties	123,865	-	-	-
Investment earnings (loss)	26,373	(11,633)	27,302	-
Charges for current services	-	-	1,641,294	-
From other agencies	559,933	6,784,428	-	-
Other revenues	-	152,194	-	66,384
Total revenues	<u>1,614,432</u>	<u>6,924,989</u>	<u>1,716,134</u>	<u>66,384</u>
EXPENDITURES:				
Current:				
Fire	-	-	-	-
Police	1,228,502	-	-	-
Traffic safety	-	345,772	41,562	-
Public right of way	-	6,514,289	49,187	-
Community services	-	-	3,171	277,406
Economic development	-	-	-	-
Parks and greenbelts	-	-	545,411	-
Community planning and development	-	-	235,327	-
Municipal support	-	-	3,353	-
Total expenditures	<u>1,228,502</u>	<u>6,860,061</u>	<u>878,011</u>	<u>277,406</u>
Excess (deficiency) of revenues over (under) expenditures	<u>385,930</u>	<u>64,928</u>	<u>838,123</u>	<u>(211,022)</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	209,715
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>209,715</u>
Net change in fund balances	385,930	64,928	838,123	(1,307)
Fund balance (deficit), beginning of year	<u>2,230,297</u>	<u>5,663,171</u>	<u>9,760,160</u>	<u>12,311</u>
Fund balance (deficit), end of year	<u>\$ 2,616,227</u>	<u>\$ 5,728,099</u>	<u>\$ 10,598,283</u>	<u>\$ 11,004</u>

Special Revenue Funds			
Street Lighting	Park Maintenance	Main Street District	Air Quality Improvement
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
(1,239)	1,455	270	653
1,356,413	707,117	26,667	-
-	-	-	228,252
1,512	-	-	-
1,356,686	708,572	26,937	228,905
-	-	-	-
-	-	-	-
1,492,942	-	-	-
-	-	26,655	-
-	-	-	-
-	-	-	-
-	713,065	-	-
-	-	-	4,782
19,114	-	-	88,985
1,512,056	713,065	26,655	93,767
(155,370)	(4,493)	282	135,138
174,590	13,064	-	-
-	-	-	-
174,590	13,064	-	-
19,220	8,571	282	135,138
52,602	73,830	221,974	298,450
\$ 71,822	\$ 82,401	\$ 222,256	\$ 433,588

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, 2021

	Special Revenue Funds		
	Other Grants and Contributions	GG Tourism Improvement District	Street Rehabilitation
REVENUES:			
Taxes	\$ -	\$ 795,638	\$ -
Licenses and permits	-	-	-
Fines, forfeits and penalties	614,273	-	-
Investment earnings (loss)	53,564	-	(7,441)
Charges for current services	-	-	-
From other agencies	9,051,424	-	2,863,835
Other revenues	20,600	-	62,827
Total revenues	9,739,861	795,638	2,919,221
EXPENDITURES:			
Current:			
Fire	-	-	-
Police	1,070,047	-	-
Traffic safety	411,558	-	2,901
Public right of way	3,396,388	-	2,815,133
Community services	680,816	-	10,303
Economic Development	-	372,015	-
Parks and greenbelts	-	-	-
Community planning and development	2,934,679	-	-
Municipal support	-	-	-
Total expenditures	8,493,488	372,015	2,828,337
Excess (deficiency) of revenues over (under) expenditures	1,246,373	423,623	90,884
OTHER FINANCING SOURCES (USES):			
Transfers in	-	-	-
Transfers out	-	(231,386)	-
Total other financing sources (uses)	-	(231,386)	-
Net change in fund balances	1,246,373	192,237	90,884
Fund balance (deficit), beginning of year	4,723,927	(59,297)	1,067,202
Fund balance (deficit), end of year	\$ 5,970,300	\$ 132,940	\$ 1,158,086

Special Revenue			
Fund	Capital Project Funds		Total
	Housing Authority	Public Safety	Nonmajor Governmental Funds
HOME Grant	Assets	Safety	Funds
\$ -	\$ -	\$ -	\$ 1,699,899
-	-	-	47,538
-	-	-	738,138
384,352	74,026	84	547,766
-	-	-	3,731,491
1,030,519	-	-	20,518,391
-	-	-	303,517
1,414,871	74,026	84	27,586,740
-	-	-	-
-	-	-	2,298,549
-	-	-	2,294,735
-	-	-	12,801,652
-	-	-	971,696
-	346	-	372,361
-	-	-	1,258,476
745,983	-	-	3,920,771
-	-	-	111,452
745,983	346	-	24,029,692
668,888	73,680	84	3,557,048
-	-	-	397,369
-	-	-	(231,386)
-	-	-	165,983
668,888	73,680	84	3,723,031
16,832,250	2,478,917	1,634,087	44,989,881
\$ 17,501,138	\$ 2,552,597	\$ 1,634,171	\$ 48,712,912

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, 2021

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:				
Taxes	\$ 675,000	\$ 675,000	\$ 904,261	\$ 229,261
Licenses and permits	55,000	55,000	-	(55,000)
Fines, forfeits and penalties	38,000	38,000	123,865	85,865
Investment earnings	2,000	2,000	26,373	24,373
Charges for current services	-	-	-	-
From other agencies	250,000	250,000	559,933	309,933
Other revenues	-	-	-	-
Total revenues	<u>1,020,000</u>	<u>1,020,000</u>	<u>1,614,432</u>	<u>594,432</u>
EXPENDITURES:				
Current:				
Police	<u>1,576,472</u>	<u>1,892,124</u>	<u>1,228,502</u>	<u>663,622</u>
Total expenditures	<u>1,576,472</u>	<u>1,892,124</u>	<u>1,228,502</u>	<u>663,622</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(556,472)</u>	<u>(872,124)</u>	<u>385,930</u>	<u>1,258,054</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	(556,472)	(872,124)	385,930	1,258,054
Fund balance, beginning of year	<u>2,230,297</u>	<u>2,230,297</u>	<u>2,230,297</u>	<u>-</u>
Fund balance, end of year	<u>\$ 1,673,825</u>	<u>\$ 1,358,173</u>	<u>\$ 2,616,227</u>	<u>\$ 1,258,054</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, 2021

	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 (loss)	72,000	72,000	(11,633)	(83,633)
Charges for current services	-	-	-	-
From other agencies	7,134,732	7,134,732	6,784,428	(350,304)
Other revenues	-	-	152,194	152,194
Total revenues	<u>7,206,732</u>	<u>7,206,732</u>	<u>6,924,989</u>	<u>(281,743)</u>
EXPENDITURES:				
Current:				
Traffic safety	503,035	243,229	345,772	(102,543)
Public right of way	10,747,261	11,007,067	6,514,289	4,492,778
Total expenditures	<u>11,250,296</u>	<u>11,250,296</u>	<u>6,860,061</u>	<u>4,390,235</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,043,564)</u>	<u>(4,043,564)</u>	<u>64,928</u>	<u>4,108,492</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	(4,043,564)	(4,043,564)	64,928	4,108,492
Fund balance, beginning of year	<u>5,663,171</u>	<u>5,663,171</u>	<u>5,663,171</u>	<u>-</u>
Fund balance, end of year	<u>\$ 1,619,607</u>	<u>\$ 1,619,607</u>	<u>\$ 5,728,099</u>	<u>\$ 4,108,492</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, 2021

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	29,000	29,000	47,538	18,538
Fines, forfeits and penalties	-	-	-	-
Investment earnings	42,000	42,000	27,302	(14,698)
Charges for current services	319,000	319,000	1,641,294	1,322,294
From other agencies	-	-	-	-
Other revenues	-	-	-	-
Total revenues	390,000	390,000	1,716,134	1,326,134
EXPENDITURES:				
Current:				
Traffic safety	721,788	736,788	41,562	695,226
Public right of way	115,000	100,000	49,187	50,813
Community services	300,000	300,000	3,171	296,829
Parks and greenbelts	1,514,687	1,414,687	545,411	869,276
Community planning and development	731,119	831,119	235,327	595,792
Municipal support	3,528	3,528	3,353	175
Total expenditures	3,386,122	3,386,122	878,011	2,508,111
Excess (deficiency) of revenues over (under) expenditures	(2,996,122)	(2,996,122)	838,123	3,834,245
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	(2,996,122)	(2,996,122)	838,123	3,834,245
Fund balance, beginning of year	9,760,160	9,760,160	9,760,160	-
Fund balance, end of year	\$ 6,764,038	\$ 6,764,038	\$ 10,598,283	\$ 3,834,245

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, 2021

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:				
Other revenues	\$ 90,000	\$ 90,000	\$ 66,384	\$ (23,616)
Total revenues	90,000	90,000	66,384	(23,616)
EXPENDITURES:				
Current:				
Community services	487,565	487,565	277,406	210,159
Total expenditures	487,565	487,565	277,406	210,159
Excess (deficiency) of revenues over (under) expenditures	(397,565)	(397,565)	(211,022)	186,543
OTHER FINANCING SOURCES (USES):				
Transfers in	209,715	209,715	209,715	-
Transfers out	-	-	-	-
Total other financing sources (uses)	209,715	209,715	209,715	-
Net change in fund balance	(187,850)	(187,850)	(1,307)	186,543
Fund balance, beginning of year	12,311	12,311	12,311	-
Fund balance (deficit), end of year	\$ (175,539)	\$ (175,539)	\$ 11,004	\$ 186,543

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, 2021

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment earnings	\$ -	\$ -	\$ (1,239)	\$ (1,239)
Charges for current services	1,337,466	1,337,466	1,356,413	18,947
Other revenues	-	-	1,512	1,512
Total revenues	1,337,466	1,337,466	1,356,686	19,220
EXPENDITURES:				
Current:				
Traffic safety	1,313,965	1,313,965	1,492,942	(178,977)
Municipal support	23,501	23,501	19,114	4,387
Total expenditures	1,337,466	1,337,466	1,512,056	(174,590)
Excess (deficiency) of revenues over (under) expenditures	-	-	(155,370)	(155,370)
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	174,590	174,590
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	174,590	174,590
Net change in fund balance	-	-	19,220	19,220
Fund balance, beginning of year	52,602	52,602	52,602	-
Fund balance, end of year	\$ 52,602	\$ 52,602	\$ 71,822	\$ 19,220

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, 2021

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment earnings	\$ -	\$ -	\$ 1,455	\$ 1,455
Charges for current services	706,740	706,740	707,117	377
Total revenues	706,740	706,740	708,572	1,832
EXPENDITURES:				
Current:				
Parks and greenbelts	700,000	700,000	713,065	(13,065)
Total expenditures	700,000	700,000	713,065	(13,065)
Excess (deficiency) of revenues over (under) expenditures	6,740	6,740	(4,493)	(11,233)
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	13,064	13,064
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	13,064	13,064
Net change in fund balance	6,740	6,740	8,571	1,831
Fund balance, beginning of year	73,830	73,830	73,830	-
Fund balance, end of year	\$ 80,570	\$ 80,570	\$ 82,401	\$ 1,831

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, 2021

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment earnings	\$ -	\$ -	\$ 270	\$ 270
Charges for current services	26,700	26,700	26,667	(33)
Total revenues	26,700	26,700	26,937	237
EXPENDITURES:				
Current:				
Public right of way	143,140	143,140	26,655	116,485
Total expenditures	143,140	143,140	26,655	116,485
Excess (deficiency) of revenues over (under) expenditures	(116,440)	(116,440)	282	116,722
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	(116,440)	(116,440)	282	116,722
Fund balance, beginning of year	221,974	221,974	221,974	-
Fund balance, end of year	\$ 105,534	\$ 105,534	\$ 222,256	\$ 116,722

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, 2021

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment earnings	\$ -	\$ -	\$ 653	\$ 653
From other agencies	218,488	218,488	228,252	9,764
Total revenues	218,488	218,488	228,905	10,417
EXPENDITURES:				
Current:				
Community planning and development	163,870	163,870	4,782	159,088
Municipal support	258,437	258,437	88,985	169,452
Total expenditures	422,307	422,307	93,767	328,540
Excess (deficiency) of revenues over (under) expenditures	(203,819)	(203,819)	135,138	338,957
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	(203,819)	(203,819)	135,138	338,957
Fund balance, beginning of year	298,450	298,450	298,450	-
Fund balance, end of year	\$ 94,631	\$ 94,631	\$ 433,588	\$ 338,957

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, 2021

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:				
Fines, forfeits and penalties	\$ 700,000	\$ 700,000	\$ 614,273	\$ (85,727)
Investment earnings	-	-	53,564	53,564
From other agencies	5,216,428	5,216,428	9,051,424	3,834,996
Other revenues	-	-	20,600	20,600
Total revenues	<u>5,916,428</u>	<u>5,916,428</u>	<u>9,739,861</u>	<u>3,823,433</u>
EXPENDITURES:				
Current:				
Police	605,501	1,880,058	1,070,047	810,011
Traffic safety	573,330	573,330	411,558	161,772
Public right of way	5,544,524	5,994,524	3,396,388	2,598,136
Community services	515,547	540,547	680,816	(140,269)
Community planning and development	4,582,385	9,311,054	2,934,679	6,376,375
Total expenditures	<u>11,821,287</u>	<u>18,299,513</u>	<u>8,493,488</u>	<u>9,806,025</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,904,859)</u>	<u>(12,383,085)</u>	<u>1,246,373</u>	<u>13,629,458</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	(5,904,859)	(12,383,085)	1,246,373	13,629,458
Fund balance, beginning of year	<u>4,723,927</u>	<u>4,723,927</u>	<u>4,723,927</u>	<u>-</u>
Fund balance (deficit), end of year	<u>\$ (1,180,932)</u>	<u>\$ (7,659,158)</u>	<u>\$ 5,970,300</u>	<u>\$ 13,629,458</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, 2021

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:				
Taxes	\$ 1,500,000	\$ 1,500,000	\$ 795,638	\$ (704,362)
Total revenues	1,500,000	1,500,000	795,638	(704,362)
EXPENDITURES:				
Current:				
Economic development	1,089,000	1,089,000	372,015	716,985
Total expenditures	1,089,000	1,089,000	372,015	716,985
Excess (deficiency) of revenues over (under) expenditures	411,000	411,000	423,623	12,623
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	(231,386)	(231,386)
Total other financing sources (uses)	-	-	(231,386)	(231,386)
Net change in fund balance	411,000	411,000	192,237	(218,763)
Fund balance (deficit), beginning of year	(59,297)	(59,297)	(59,297)	-
Fund balance, end of year	\$ 351,703	\$ 351,703	\$ 132,940	\$ (218,763)

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, 2021

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment earnings (loss)	\$ -	\$ -	\$ (7,441)	\$ (7,441)
From other agencies	2,385,000	2,385,000	2,863,835	478,835
Other revenues	-	-	62,827	62,827
Total revenues	<u>2,385,000</u>	<u>2,385,000</u>	<u>2,919,221</u>	<u>534,221</u>
EXPENDITURES:				
Current:				
Traffic safety	100,000	2,900	2,901	(1)
Public right of way	2,238,668	2,733,768	2,815,133	(81,365)
Community services	185,000	185,000	10,303	174,697
Total expenditures	<u>2,523,668</u>	<u>2,921,668</u>	<u>2,828,337</u>	<u>93,331</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(138,668)</u>	<u>(536,668)</u>	<u>90,884</u>	<u>627,552</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	<u>(138,668)</u>	<u>(536,668)</u>	<u>90,884</u>	<u>627,552</u>
Fund balance, beginning of year	<u>1,067,202</u>	<u>1,067,202</u>	<u>1,067,202</u>	<u>-</u>
Fund balance, end of year	<u>\$ 928,534</u>	<u>\$ 530,534</u>	<u>\$ 1,158,086</u>	<u>\$ 627,552</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, 2021

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment earnings	\$ -	\$ -	\$ 384,352	\$ 384,352
From other agencies	917,094	917,094	1,030,519	113,425
Total revenues	917,094	917,094	1,414,871	497,777
EXPENDITURES:				
Current:				
Community planning and development	3,755,028	3,755,028	745,983	3,009,045
Total expenditures	3,755,028	3,755,028	745,983	3,009,045
Excess (deficiency) of revenues over (under) expenditures	(2,837,934)	(2,837,934)	668,888	3,506,822
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	(2,837,934)	(2,837,934)	668,888	3,506,822
Fund balance, beginning of year	16,832,250	16,832,250	16,832,250	-
Fund balance, end of year	\$ 13,994,316	\$ 13,994,316	\$ 17,501,138	\$ 3,506,822

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, 2021

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment earnings	\$ 110,120	\$ 110,120	\$ 225,656	\$ 115,536
Other revenues	-	-	271,697	271,697
Total revenues	110,120	110,120	497,353	387,233
EXPENDITURES:				
Current:				
Community planning and development	361,652	361,652	226,393	135,259
Total expenditures	361,652	361,652	226,393	135,259
Excess (deficiency) of revenues over (under) expenditures	(251,532)	(251,532)	270,960	522,492
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	(251,532)	(251,532)	270,960	522,492
Fund balance, beginning of year	20,491,921	20,491,921	20,491,921	-
Fund balance, end of year	\$ 20,240,389	\$ 20,240,389	\$ 20,762,881	\$ 522,492

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, 2021

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment earnings	\$ -	\$ -	\$ 74,026	\$ 74,026
Other revenues	37,000	37,000	-	(37,000)
Total revenues	<u>37,000</u>	<u>37,000</u>	<u>74,026</u>	<u>37,026</u>
EXPENDITURES:				
Current:				
Economic development	144,430	144,430	346	144,084
Total expenditures	<u>144,430</u>	<u>144,430</u>	<u>346</u>	<u>144,084</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(107,430)</u>	<u>(107,430)</u>	<u>73,680</u>	<u>181,110</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	(107,430)	(107,430)	73,680	181,110
Fund balance, beginning of year	<u>2,478,917</u>	<u>2,478,917</u>	<u>2,478,917</u>	<u>-</u>
Fund balance, end of year	<u>\$ 2,371,487</u>	<u>\$ 2,371,487</u>	<u>\$ 2,552,597</u>	<u>\$ 181,110</u>

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, 2021

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment earnings	\$ -	\$ -	\$ 84	\$ 84
Total revenues	-	-	84	84
EXPENDITURES:				
Current:				
Community buildings	1,550,000	1,550,000	-	1,550,000
Total expenditures	1,550,000	1,550,000	-	1,550,000
Excess (deficiency) of revenues over (under) expenditures	(1,550,000)	(1,550,000)	84	1,550,084
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	(1,550,000)	(1,550,000)	84	1,550,084
Fund balance, beginning of year	1,634,087	1,634,087	1,634,087	-
Fund balance, end of year	\$ 84,087	\$ 84,087	\$ 1,634,171	\$ 1,550,084

**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, 2021

	Solid Waste Disposal	Golf Course	Total Nonmajor Enterprise Funds
ASSETS			
Current Assets:			
Cash and cash investments	\$ 11,583,245	\$ 546,407	\$ 12,129,652
Taxes receivable	195,875	-	195,875
Accounts receivable	176,826	12,340	189,166
Interest receivable	49,942	899	50,841
Inventory	-	7,671	7,671
Prepaid Items	-	97,245	97,245
Total current assets	<u>12,005,888</u>	<u>664,562</u>	<u>12,670,450</u>
Noncurrent Assets:			
Capital assets			
Land	-	3,132,711	3,132,711
Depreciable capital assets, net	-	149,242	149,242
Total noncurrent assets	<u>-</u>	<u>3,281,953</u>	<u>3,281,953</u>
Total assets	<u>12,005,888</u>	<u>3,946,515</u>	<u>15,952,403</u>
DEFERRED OUTFLOWS OF RESOURCES			
OPEB related	226,648	-	226,648
Pension related	282,106	-	282,106
Total Deferred Outflows	<u>508,754</u>	<u>-</u>	<u>508,754</u>
LIABILITIES			
Current Liabilities:			
Accounts payable	72,301	169,818	242,119
Accrued liabilities	23,609	-	23,609
Refundable deposits	554,530	-	554,530
Due to other funds	21,750	-	21,750
Current portion of long term liabilities			
Capital leases	-	25,498	25,498
Total current liabilities	<u>672,190</u>	<u>195,316</u>	<u>867,506</u>
Noncurrent liabilities:			
Capital leases	-	83,116	83,116
Net pension liability	2,042,656	-	2,042,656
OPEB liability	422,796	-	422,796
Total noncurrent liabilities	<u>2,465,452</u>	<u>83,116</u>	<u>2,548,568</u>
Total liabilities	<u>3,137,642</u>	<u>278,432</u>	<u>3,416,074</u>
DEFERRED INFLOWS OF RESOURCES			
OPEB related	6,854	-	6,854
Pension related	20,772	-	20,772
Total Deferred Inflows	<u>27,626</u>	<u>-</u>	<u>27,626</u>
NET POSITION			
Net investment in capital assets	-	3,173,339	3,322,581
Unrestricted	<u>9,349,374</u>	<u>494,744</u>	<u>9,694,876</u>
Total net position	<u>\$ 9,349,374</u>	<u>\$ 3,668,083</u>	<u>\$ 13,017,457</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, 2021

	<u>Solid Waste Disposal</u>	<u>Golf Course</u>	<u>Total Nonmajor Enterprise Funds</u>
Operating revenues:			
Charges for services	\$ -	\$ 1,836,535	\$ 1,836,535
Solid waste disposal fees	2,620,353	-	2,620,353
Property assessments	495,569	-	495,569
Other	666,870	-	666,870
Total operating revenues	<u>3,782,792</u>	<u>1,836,535</u>	<u>5,619,327</u>
Operating expenses:			
Salaries and benefits	1,267,800	-	1,267,800
Contractual services	1,132,600	-	1,132,600
Materials and supplies	7,081	-	7,081
Golf course operations	-	1,578,407	1,578,407
Depreciation	-	10,212	10,212
Total operating expenses	<u>2,407,481</u>	<u>1,588,619</u>	<u>3,996,100</u>
Operating income (loss)	<u>1,375,311</u>	<u>247,916</u>	<u>1,623,227</u>
Nonoperating revenues:			
Investment income	<u>55,757</u>	<u>5,475</u>	<u>61,232</u>
Total nonoperating revenue	<u>55,757</u>	<u>5,475</u>	<u>61,232</u>
Change in net position	1,431,068	253,391	1,684,459
Total net position, beginning of year	<u>7,918,306</u>	<u>3,414,692</u>	<u>11,332,998</u>
Total net position, end of year	<u>\$ 9,349,374</u>	<u>\$ 3,668,083</u>	<u>\$ 13,017,457</u>

CITY OF GARDEN GROVE
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Solid Waste Disposal	Golf Course	Total Nonmajor Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers	\$ 4,021,508	\$ 1,836,535	\$ 5,858,043
Payments to suppliers	(1,092,488)	(1,518,445)	(2,610,933)
Payments to employees	(880,255)	-	(880,255)
Net cash provided (used) by operating activities	2,048,765	318,090	2,366,855
CASH FLOWS FROM NON CAPITAL FINANCING ACTIVITIES			
Cash received from other funds	3,324	-	3,324
Net cash provided (used) by non capital financing activities	3,324	-	3,324
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Purchases of capital assets	-	(31,725)	(31,725)
Payments on lease purchase agreement	-	(19,115)	(19,115)
Interest paid	-	(139)	(139)
Net cash (used) by capital and related financing activities	-	(50,979)	(50,979)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest earnings	153,285	3,200	156,485
Increase (decrease) in fair value of investments	(109,652)	1,376	(108,276)
Net cash provided by investing activities	43,633	4,576	48,209
Net increase (decrease) in cash and cash equivalents	2,095,722	271,687	2,367,409
Cash and cash equivalents, beginning of year	9,487,523	274,720	9,762,243
Cash and cash equivalents, end of year	\$ 11,583,245	\$ 546,407	\$ 12,129,652
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating income (loss)	\$ 1,375,311	\$ 247,916	\$ 1,623,227
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation expense	-	10,212	10,212
Interest on capital debt	-	139	139
Changes in assets and liabilities:			
(Increase) decrease in taxes receivable	(155,895)	-	(155,895)
(Increase) decrease in accounts receivable	5,581	-	5,581
(Increase) decrease in inventory	-	1,063	1,063
(Increase) decrease in prepaid expense	-	(45,832)	(45,832)
Increase (decrease) in accounts payable	47,193	136,615	183,808
Increase (decrease) in accrued liabilities	(30,828)	(32,023)	(62,851)
Increase (decrease) in refundable deposits	389,030	-	389,030
Increase (decrease) in OPEB liability and related changes in deferred outflows and inflows of resources	35,450	-	35,450
Increase (decrease) in net pension liability and related changes in deferred outflows and inflows of resources	382,923	-	382,923
Total adjustments	673,454	70,174	743,628
Net cash provided (used) by operating activities	\$ 2,048,765	\$ 318,090	\$ 2,366,855
Non-cash capital and related financing activities			
Issuance of capital lease		\$ 127,729	

**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, 2021

	Workers'	Fleet	Employee	Information
	Compensation	Management	Benefits	Systems
ASSETS				
Current Assets:				
Cash and cash investments	\$ 39,830,008	\$ 39,898,284	\$ 16,672,978	\$ 6,406,626
Accounts receivable, net	-	7,468	44,118	-
Interest receivable	171,508	172,026	72,879	27,623
Due from other funds	250,287	-	2,741,801	-
Inventory	-	54,731	-	-
Prepaid Items	140	138	-	88,432
Total current assets	<u>40,251,943</u>	<u>40,132,647</u>	<u>19,531,776</u>	<u>6,522,681</u>
Noncurrent Assets:				
Intercity loans receivable	-	2,002,530	-	-
Capital assets				
Construction in progress	-	561,575	-	16,401
Depreciable capital assets, net	-	10,747,487	-	114,473
Total noncurrent assets	<u>-</u>	<u>13,311,592</u>	<u>-</u>	<u>130,874</u>
Total assets	<u>40,251,943</u>	<u>53,444,239</u>	<u>19,531,776</u>	<u>6,653,555</u>
DEFERRED OUTFLOWS OF RESOURCES				
OPEB related	-	344,991	-	744,712
Pension related	-	378,503	-	680,455
Total Deferred Outflows	<u>-</u>	<u>723,494</u>	<u>-</u>	<u>1,425,167</u>
LIABILITIES				
Current Liabilities:				
Accounts payable	-	59,750	1,202,223	50,974
Accrued liabilities	97,999	34,250	233,422	61,385
Interest payable	-	-	-	19
Due to other funds	9,461	35,693	9,082	55,438
Current portion of long term liabilities				
Capital leases	-	-	-	63,416
Accrued compensated absences	-	-	7,870,625	-
Claims payable	4,992,810	-	-	-
Total current liabilities	<u>5,100,270</u>	<u>129,693</u>	<u>9,315,352</u>	<u>231,232</u>
Noncurrent liabilities:				
Accrued compensated absences	-	-	243,422	-
Claims payable	30,823,214	-	-	-
Intercity loans payable	-	-	-	-
Net pension liability	-	2,740,649	-	4,927,009
OPEB liability	-	643,531	-	1,389,184
Total noncurrent liabilities	<u>30,823,214</u>	<u>3,384,180</u>	<u>243,422</u>	<u>6,316,193</u>
Total liabilities	<u>35,923,484</u>	<u>3,513,873</u>	<u>9,558,774</u>	<u>6,547,425</u>
DEFERRED INFLOWS OF RESOURCES				
OPEB related	-	10,433	-	22,520
Pension related	-	27,870	-	50,104
Total Deferred Inflows	<u>-</u>	<u>38,303</u>	<u>-</u>	<u>72,624</u>
NET POSITION				
Net investment in capital assets	-	11,309,062	-	67,458
Unrestricted	<u>4,328,459</u>	<u>39,306,495</u>	<u>9,973,002</u>	<u>1,391,215</u>
Total net position	<u>\$ 4,328,459</u>	<u>\$ 50,615,557</u>	<u>\$ 9,973,002</u>	<u>\$ 1,458,673</u>

Warehouse Operations	Telephone System	Risk Management	Communication Replacement	Total
\$ 581,770	\$ 1,830,787	\$ 11,694,463	\$ 1,173,245	118,088,161
-	-	-	-	51,586
2,508	7,894	50,099	5,059	509,596
-	-	-	-	2,992,088
375,104	-	-	-	429,835
30	7,528	4,794	-	101,062
959,412	1,846,209	11,749,356	1,178,304	122,172,328
-	-	2,509,289	-	4,511,819
-	-	-	-	577,976
-	62,028	-	1,904,573	12,828,561
-	62,028	2,509,289	1,904,573	17,918,356
959,412	1,908,237	14,258,645	3,082,877	140,090,684
-	-	-	-	1,089,703
-	-	-	-	1,058,958
-	-	-	-	2,148,661
6,342	15,736	7,913	-	1,342,938
9,493	4,237	14,911	-	455,697
-	-	-	-	19
9,895	3,998	14,009	-	137,576
-	49,623	-	-	113,039
-	-	-	-	7,870,625
-	-	2,524,431	-	7,517,241
25,730	73,594	2,561,264	-	17,437,135
-	-	-	-	243,422
-	-	4,216,799	-	35,040,013
-	-	-	2,002,530	2,002,530
-	-	-	-	7,667,658
-	-	-	-	2,032,715
-	-	4,216,799	2,002,530	46,986,338
25,730	73,594	6,778,063	2,002,530	64,423,473
-	-	-	-	32,953
-	-	-	-	77,974
-	-	-	-	110,927
-	12,405	-	1,904,573	13,293,498
933,682	1,822,238	7,480,582	(824,226)	64,411,447
\$ 933,682	\$ 1,834,643	\$ 7,480,582	\$ 1,080,347	\$ 77,704,945

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, 2021

	Workers' Compensation	Fleet Management	Employee Benefits	Information Systems
Operating revenues:				
Charges for services	\$ 5,057,432	\$ 6,044,236	\$ 52,840,370	\$ 2,815,428
Other	772	-	-	-
Total operating revenues	<u>5,058,204</u>	<u>6,044,236</u>	<u>52,840,370</u>	<u>2,815,428</u>
Operating expenses:				
Salaries and benefits	1,510,604	1,196,806	47,123,541	1,944,395
Contractual services	35,081	679,610	68,910	221,660
Liability claims	6,284,832	-	163,541	-
Materials and supplies	-	1,165,630	153,522	192,715
Depreciation	-	1,320,443	-	99,813
Total operating expenses	<u>7,830,517</u>	<u>4,362,489</u>	<u>47,509,514</u>	<u>2,458,583</u>
Operating income (loss)	<u>(2,772,313)</u>	<u>1,681,747</u>	<u>5,330,856</u>	<u>356,845</u>
Nonoperating revenues (expenses):				
Investment income	(703,234)	1,126,317	268,588	13,385
Gain (loss) on disposal of assets	-	99,168	-	(650,411)
Interest expense	-	-	-	(1,173)
Total nonoperating revenue (expenses)	<u>(703,234)</u>	<u>1,225,485</u>	<u>268,588</u>	<u>(638,199)</u>
Income (loss) before transfers and capital contributions	<u>(3,475,547)</u>	<u>2,907,232</u>	<u>5,599,444</u>	<u>(281,354)</u>
Capital contributions	-	295,364	-	-
Transfers in	-	47,132	-	-
Transfers out	-	-	(717,610)	-
Change in net position	<u>(3,475,547)</u>	<u>3,249,728</u>	<u>4,881,834</u>	<u>(281,354)</u>
Total net position, beginning of year	<u>7,804,006</u>	<u>47,365,829</u>	<u>5,091,168</u>	<u>1,740,027</u>
Total net position, end of year	<u><u>\$ 4,328,459</u></u>	<u><u>\$ 50,615,557</u></u>	<u><u>\$ 9,973,002</u></u>	<u><u>\$ 1,458,673</u></u>

Warehouse Operations	Telephone System	Risk Management	Communication Replacement	Total
\$ 339,635	\$ 343,709	\$ 1,555,680	\$ 600,000	\$ 69,596,490
-	-	-	-	772
339,635	343,709	1,555,680	600,000	69,597,262
323,306	154,562	566,603	-	52,819,817
32,553	196,610	451,261	352	1,686,037
-	-	2,780,443	-	9,228,816
30,201	-	463	-	1,542,531
-	62,029	-	301,497	1,783,782
386,060	413,201	3,798,770	301,849	67,060,983
(46,425)	(69,492)	(2,243,090)	298,151	2,536,279
13,798	46,071	126,660	28,026	919,611
-	-	-	-	(551,243)
-	-	-	(27,965)	(29,138)
13,798	46,071	126,660	61	339,230
(32,627)	(23,421)	(2,116,430)	298,212	2,875,509
-	-	-	-	295,364
-	-	-	-	47,132
-	-	-	-	(717,610)
(32,627)	(23,421)	(2,116,430)	298,212	2,500,395
966,309	1,858,064	9,597,012	782,135	75,204,550
\$ 933,682	\$ 1,834,643	\$ 7,480,582	\$ 1,080,347	\$ 77,704,945

CITY OF GARDEN GROVE
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Workers' Compensation	Fleet Management	Employee Benefits	Information Systems
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from user departments	\$ 5,058,204	\$ 6,091,528	\$ 52,844,284	\$ 2,815,428
Payments to suppliers	(5,228,716)	(2,056,860)	-	(476,850)
Payments to employees	(1,510,604)	(1,263,121)	(8,354,086)	(2,139,831)
Payments for employee benefits	-	-	(39,088,335)	-
Net cash (used) provided by operating activities	(1,681,116)	2,771,547	5,401,863	198,747
CASH FLOWS FROM NON CAPITAL FINANCING ACTIVITIES				
Cash received from other funds	2,481,370	405,700	-	10,049
Cash paid to other funds	-	-	(443,590)	-
Net cash (used) provided by non capital financing activities	2,481,370	405,700	(443,590)	10,049
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Purchases of capital assets	-	(1,526,937)	-	(676,208)
Proceeds from sale of capital assets	-	160,564	-	-
Payments on lease purchase agreement	-	-	-	(62,645)
Interest paid	-	-	-	(1,193)
Net cash (used) by capital and related financing activities	-	(1,366,373)	-	(740,046)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest earnings	572,149	576,116	84,156	93,467
Increase (decrease) in fair value of investments	(1,309,102)	378,175	111,553	(93,811)
Net cash provided by investing activities	(736,953)	954,291	195,709	(344)
Net increase (decrease) in cash and cash equivalents	63,301	2,765,165	5,153,982	(531,594)
Cash and cash equivalents, beginning of year	39,766,707	37,133,119	11,518,996	6,938,220
Cash and cash equivalents, end of year	\$ 39,830,008	\$ 39,898,284	\$ 16,672,978	\$ 6,406,626
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	\$ (2,772,313)	\$ 1,681,747	\$ 5,330,856	\$ 356,845
Adjustments to reconcile operating income (income) to net cash (used) provided by operating activities:				
Depreciation expense	-	1,320,443	-	99,813
Other nonoperating revenues (expenses)	-	47,132	(717,610)	-
Changes in assets and liabilities:				
(Increase) decrease in accounts receivable	-	47,292	3,914	-
(Increase) decrease in inventory	-	(15,799)	-	-
(Increase) decrease in prepaid expense	(140)	82,516	-	12,991
(Increase) decrease in deposits	-	-	-	1,720
Increase (decrease) in accounts payable	(450)	(328,671)	523,984	(87,155)
Increase (decrease) in compensated absences	-	-	297,315	-
Increase (decrease) in accrued liabilities	56,290	3,202	(36,596)	9,969
Increase (decrease) in claims payable	1,035,497	-	-	-
Increase (decrease) in OPEB liability and related changes in deferred outflows and inflows of resources	-	103,002	-	116,464
Increase (decrease) in net pension liability and related changes in deferred outflows and inflows of resources	-	(169,317)	-	(311,900)
Total adjustments	1,091,197	1,089,800	71,007	(158,098)
Net cash (used) provided by operating activities	\$ (1,681,116)	\$ 2,771,547	\$ 5,401,863	\$ 198,747

Warehouse Operations	Telephone System	Risk Management	Communication Replacement	Total
\$ 339,635	\$ 343,709	\$ 1,555,680	\$ 600,000	\$ 69,648,468
(14,160)	(189,497)	(3,239,115)	(352)	(11,205,550)
(323,306)	(154,562)	(566,603)	-	(14,312,113)
-	-	-	-	(39,088,335)
2,169	(350)	(2,250,038)	599,648	5,042,470
1,374	502	46,038	-	2,945,033
-	-	-	(400,506)	(844,096)
1,374	502	46,038	(400,506)	2,100,937
-	-	-	-	(2,203,145)
-	-	-	-	160,564
-	(49,623)	-	-	(112,268)
-	-	-	(27,965)	(29,158)
-	(49,623)	-	(27,965)	(2,184,007)
7,451	26,095	257,917	15,224	1,632,575
3,839	12,082	(135,440)	7,743	(1,024,961)
11,290	38,177	122,477	22,967	607,614
14,833	(11,294)	(2,081,523)	194,144	5,567,014
566,937	1,842,081	13,775,986	979,101	112,521,147
\$ 581,770	\$ 1,830,787	\$ 11,694,463	\$ 1,173,245	\$ 118,088,161
\$ (46,425)	\$ (69,492)	\$ (2,243,090)	\$ 298,151	\$ 2,536,279
-	62,029	-	301,497	1,783,782
-	-	-	-	(670,478)
-	-	-	-	51,206
41,907	-	-	-	26,108
(30)	1,255	13,613	-	110,205
-	-	-	-	1,720
6,065	5,650	(11,267)	-	108,156
-	-	-	-	297,315
652	208	1,107	-	34,832
-	-	(10,401)	-	1,025,096
-	-	-	-	219,466
-	-	-	-	(481,217)
48,594	69,142	(6,948)	301,497	2,506,191
\$ 2,169	\$ (350)	\$ (2,250,038)	\$ 599,648	\$ 5,042,470

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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			
	2012	2013	2014	2015
Governmental activities:				
Net investment in capital assets	\$ 643,306	\$ 643,095	\$ 644,220	\$ 642,786
Restricted	29,975	22,114	22,150	17,848
Unrestricted	119,190	123,504	117,646	(83,857)
Total governmental activities net position	<u>\$ 792,471</u>	<u>\$ 788,713</u>	<u>\$ 784,016</u>	<u>\$ 576,777</u>
Business-type activities:				
Net investment in capital assets	\$ 89,607	\$ 97,657	\$ 107,299	\$ 111,947
Restricted	-	-	-	-
Unrestricted	36,861	39,457	44,291	29,703
Total business-type activities net position	<u>\$ 126,468</u>	<u>\$ 137,114</u>	<u>\$ 151,590</u>	<u>\$ 141,650</u>
Primary government:				
Net investment in capital assets	\$ 732,913	\$ 740,752	\$ 751,519	\$ 754,733
Restricted	29,975	22,114	22,150	17,848
Unrestricted	156,051	162,961	161,937	(54,154)
Total primary government net position	<u>\$ 918,939</u>	<u>\$ 925,827</u>	<u>\$ 935,606</u>	<u>\$ 718,427</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					
2016	2017	2018	2019	2020	2021
\$ 641,661	\$ 631,964	\$ 622,932	\$ 621,163	\$ 619,138	\$ 617,316
21,967	24,613	65,456	69,820	72,470	75,669
(88,223)	(86,633)	(111,538)	(104,976)	(108,833)	(94,620)
<u>\$ 575,405</u>	<u>\$ 569,944</u>	<u>\$ 576,850</u>	<u>\$ 586,007</u>	<u>\$ 582,775</u>	<u>\$ 598,365</u>
\$ 117,488	\$ 118,371	\$ 119,954	\$ 125,805	\$ 132,671	\$ 120,399
-	-	-	-	-	-
26,011	28,288	29,677	32,485	37,725	63,654
<u>\$ 143,499</u>	<u>\$ 146,659</u>	<u>\$ 149,631</u>	<u>\$ 158,290</u>	<u>\$ 170,396</u>	<u>\$ 184,053</u>
\$ 759,149	\$ 750,335	\$ 742,886	\$ 746,968	\$ 751,809	\$ 737,715
21,967	24,613	65,456	69,820	72,470	75,669
(62,212)	(58,345)	(81,861)	(72,491)	(71,108)	(30,966)
<u>\$ 718,904</u>	<u>\$ 716,603</u>	<u>\$ 726,481</u>	<u>\$ 744,297</u>	<u>\$ 753,171</u>	<u>\$ 782,418</u>

**SCHEDULE II
CITY OF GARDEN GROVE
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)
(In Thousands)**

	Fiscal Year			
	2012	2013	2014	2015
Expenses:				
Governmental activities:				
Fire	\$ 19,497	\$ 20,273	\$ 20,876	\$ 21,939
Police	44,751	45,467	49,289	50,837
Traffic safety	3,197	3,097	3,872	3,517
Public right of way	14,768	16,541	14,051	16,903
Drainage	1,417	1,426	1,284	1,445
Community buildings	4,961	4,596	4,504	4,973
Community services	4,430	4,452	4,679	4,797
Economic Development	-	-	-	1,944
Parks and greenbelts	1,785	1,838	1,973	2,146
Community planning and development	10,945	7,938	8,491	7,837
Municipal support	6,443	6,344	7,112	7,609
Interest on long-term debt	3,783	1,815	1,305	862
Total governmental activities expenses	115,977	113,787	117,436	124,809
Business-type activities:				
Water	24,213	26,419	26,761	30,003
Sanitary District	7,672	8,641	7,092	8,128
Mobile home parks/RV park	565	-	-	-
Housing authority	30,894	31,586	30,489	30,707
Golf course	-	-	-	-
Total business-type activities expenses	63,344	66,646	64,342	68,838
Total primary government expenses	179,321	180,433	181,778	193,647
Program revenues:				
Governmental activities:				
Charges for services:				
Fire	1,051	1,106	1,422	1,011
Police	3,321	3,486	3,169	3,019
Traffic safety	1,343	1,349	1,349	1,351
Public right of way	137	249	358	272
Drainage	-	-	-	-
Community buildings	-	-	-	-
Community services	856	851	859	986
Economic development	-	-	-	-
Parks and greenbelts	1,346	1,319	1,282	1,264
Community planning and development	1,303	1,491	2,128	1,839
Municipal support	2,540	2,553	2,693	2,656
Operating grants and contributions	19,574	10,012	13,277	13,295
Capital grants and contributions	4,847	5,789	5,435	6,032
Total governmental activities program revenues	36,318	28,205	31,972	31,725
Business-type activities:				
Charges for services:				
Water	34,318	33,738	35,186	33,145
Sanitary District	12,294	13,204	12,051	12,095
Mobile home parks	1	-	-	-
Golf course	-	-	-	-
Operating grants and contributions	30,662	30,582	30,656	30,726
Capital grants and contributions	-	-	-	-
Total business-type activities program revenues	77,275	77,524	77,893	75,966
Total primary government program revenues	113,593	105,729	109,865	107,691
Net revenues (expenses):				
Governmental activities	(79,659)	(85,582)	(85,464)	(93,084)
Business-type activities	13,931	10,878	13,551	7,128
Total net revenues (expenses)	\$ (65,728)	\$ (74,704)	\$ (71,913)	\$ (85,956)

Fiscal Year					
2016	2017	2018	2019	2020	2021
\$ 20,700	\$ 23,934	\$ 27,428	\$ 27,053	\$ 32,910	\$ 29,810
47,309	53,783	64,245	62,965	76,176	78,689
3,001	4,425	5,088	5,214	5,734	5,947
16,917	18,456	18,952	19,108	17,499	18,389
1,453	1,438	1,561	1,464	1,396	1,547
4,691	4,998	5,096	4,552	4,802	4,958
4,606	5,184	5,677	5,684	6,268	5,250
2,333	4,271	3,099	3,235	2,950	2,595
1,957	1,861	5,628	2,367	2,190	2,161
5,633	6,989	9,590	8,235	9,352	10,521
6,151	8,434	8,721	10,812	9,914	9,360
1,962	1,212	1,133	1,049	1,112	1,083
116,713	134,985	156,218	151,738	170,303	170,310
26,982	31,109	35,410	34,062	37,937	36,220
8,095	8,709	9,671	9,554	9,509	8,984
-	-	-	-	-	-
36,947	30,390	33,130	34,218	37,038	39,631
72,024	70,208	78,211	77,834	85,963	86,424
188,737	205,193	234,429	229,572	256,266	256,734
1,683	1,347	1,830	1,329	698	596
2,717	3,150	3,599	3,293	3,470	3,058
1,347	1,356	1,355	1,350	1,352	1,356
391	394	406	450	362	272
-	-	-	-	-	-
-	401	-	510	508	230
768	1,015	1,145	1,446	761	682
-	108	-	-	-	-
1,226	1,265	834	678	776	754
2,320	2,031	3,605	4,360	3,275	4,252
3,109	3,555	3,730	3,646	3,256	3,456
15,819	14,868	14,771	21,660	22,125	49,746
3,569	497	2,329	3,739	3,036	1,906
32,949	29,987	33,604	42,461	39,619	66,308
29,158	32,130	35,595	36,966	38,575	42,246
12,339	12,939	12,837	14,002	14,413	13,959
-	-	-	-	-	-
-	-	-	-	1,243	1,837
31,730	31,379	31,461	34,417	37,376	41,155
-	-	-	-	-	-
73,227	76,448	79,893	85,385	91,607	99,197
106,176	106,435	113,497	127,846	131,226	165,505
(83,764)	(104,998)	(122,614)	(109,277)	(130,684)	(104,002)
1,203	6,240	1,682	7,551	5,644	12,773
\$ (82,561)	\$ (98,758)	\$ (120,932)	\$ (101,726)	\$ (125,040)	\$ (91,229)

(Continued)

**SCHEDULE II
CITY OF GARDEN GROVE
CHANGES IN NET POSITION (Continued)
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)
(In Thousands)**

	Fiscal Year			
	2012	2013	2014	2015
General revenues and other changes in net position:				
Governmental activities:				
Taxes:				
Sales taxes	\$ 18,461	\$ 19,805	\$ 20,285	\$ 19,251
Property taxes	43,920	35,145	35,286	36,972
Transient occupancy taxes	12,320	14,448	16,443	17,217
Other taxes	7,297	7,316	7,438	7,761
Motor vehicle taxes, levied for general purposes	87	90	75	72
Investment income	760	1,757	1,945	2,005
Other general revenues	651	1,210	297	534
Gain/(Loss) on sale of capital assets	(18,941) ¹	-	(1,002) ⁵	3
Transfers	20,373 ³	-	-	(7)
Capital Contribution	-	2,309 ⁴	-	-
Special Item	-	-	-	-
Total governmental activities	<u>84,928</u>	<u>82,080</u>	<u>80,767</u>	<u>83,808</u>
Business-type activities:				
Investment income	334	437	715	523
Gain/(Loss) on sale of capital assets	-	-	41	169
Other general revenues	95	-	169	29
Discontinued operations	(2,918) ²	-	-	-
Transfers	(20,373) ³	-	-	7
Total business-type activities	<u>(22,862)</u>	<u>437</u>	<u>925</u>	<u>728</u>
Total primary government	<u>62,066</u>	<u>82,517</u>	<u>81,692</u>	<u>84,536</u>
Changes in net position				
Governmental activities	5,269	(3,502)	(4,697)	(9,276)
Business-type activities	(8,931)	11,315	14,476	7,856
Total primary government	<u>\$ (3,662)</u>	<u>\$ 7,813</u>	<u>\$ 9,779</u>	<u>\$ (1,420)</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					
2016	2017	2018	2019	2020	2021
\$ 22,052	\$ 21,793	\$ 20,737	\$ 24,612	\$ 43,122	\$ 49,305
40,574	42,113	47,033	49,356	50,765	55,004
20,897	25,121	25,983	26,285	18,277	7,136
8,214	8,314	8,660	8,350	8,010	5,866
71	79	93	85	139	128
3,344	1,337	1,870	7,666	9,067	1,739
7,270	488	622	766	1,672	233
2,774	-	-	-	-	-
-	292	581	1,000	50	178
-	-	-	-	-	-
-	-	30,058	-	-	-
105,196	99,537	135,637	118,120	131,102	119,589
428	142	410	1,917	2,658	253
59	-	-	-	-	-
159	182	208	191	204	810
-	-	-	-	-	-
-	(292)	(581)	(1,000)	(50)	(178)
646	32	37	1,108	2,812	885
105,842	99,569	135,674	119,228	133,914	120,474
21,432	(5,461)	13,023	8,843	418	15,589
1,849	6,272	1,719	8,659	8,456	13,657
\$ 23,281	\$ 811	14,742	17,502	\$ 8,874	\$ 29,246

SCHEDULE III
CITY OF GARDEN GROVE
BALANCE OF GOVERNMENTAL FUNDS
THE LAST TEN FISCAL YEARS
(Modified Accrual Basis of Accounting)
(In Thousands)

	Fiscal Year			
	2012	2013	2014	2015
General fund:				
Reserved	\$ -	\$ -	\$ -	\$ -
Non-Spendable:				
Agency reimbursement agreement	-	-	-	-
COP reimbursement agreement	-	-	-	-
Intercity loan	13,375	13,375	13,375	13,375
Land held for resale	-	-	-	-
Prepaid items	-	-	-	-
Deposits	-	-	-	-
Restricted:				
Public safety	-	-	-	-
Public right of way	-	-	-	-
Community services	-	-	-	-
Community planning and development	-	-	-	-
Municipal support	-	-	-	-
Pension Trust	-	-	-	-
Committed:				
Post-Employment Benefits	-	-	-	-
Community planning and development	-	-	-	-
Stability reserve	-	-	-	-
Assigned:				
Post-Employment Benefits	1,000	1,000	1,000	1,000
Garden Grove tourism improvement	53	139	231	231
Property tax lawsuit	500	500	500	500
Building improvements	1,300	1,300	1,300	1,300
General Plan	113	132	223	273
Paramedic Tax	-	-	-	-
Other purposes	-	-	-	-
Unreserved	-	-	-	-
Unassigned	18,444	16,016	16,217	16,330
Total general fund	<u>\$ 34,785</u>	<u>\$ 32,462</u>	<u>\$ 32,846</u>	<u>\$ 33,009</u>
All other governmental funds:				
Reserved	\$ -	\$ -	\$ -	\$ -
Non-Spendable:				
Intercity loan	-	-	-	-
Land held for resale	-	-	-	-
Prepaid items	-	-	-	-
Deposits	-	-	-	-
Restricted:				
Fire	-	-	-	-
Police	2,680	2,793	2,814	1,754
Public right of way	11,783	8,433	3,665	5,358
Drainage	354	453	569	647
Community services	207	650	-	180
Community planning and development	12,185	12,200	12,695	10,385
Municipal support	229	242	304	-
Committed:				
Community planning and development	-	-	-	-
Assigned:				
Post-Employment Benefits	-	-	-	-
Property tax lawsuit	-	-	-	-
Building improvements	-	-	-	-
Other purposes	-	-	-	-
Unreserved, reported in:				
Special revenue funds	-	-	-	-
Debt service funds	-	-	-	-
Capital projects funds	-	-	-	-
Unassigned	(3,055)	(67)	(551)	(755)
Total all other governmental funds	<u>\$ 24,383</u>	<u>\$ 24,704</u>	<u>\$ 19,496</u>	<u>\$ 17,569</u>

Source: Finance Department, City of Garden Grove

The City of Garden Grove implemented GASB 54 for the fiscal year ended June 30, 2011.

Fiscal Year					
2016	2017	2018	2019	2020	2021
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
13,375	13,414	13,456	12,793	12,102	8,873
-	-	-	-	2,300	2,300
13	10	17	21	40	90
-	-	-	-	-	-
-	103	84	90	90	90
-	-	-	-	-	-
-	161	166	177	177	177
-	7	2,764	3,469	4,039	4,039
-	15	35	57	57	48
-	-	-	-	662	1,635
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	22,500	22,500
1,000	1,000	1,000	1,000	1,000	1,000
314	404	-	-	-	-
500	500	500	500	500	-
1,300	1,300	1,300	1,300	1,300	1,300
239	325	301	262	357	428
-	-	617	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
18,331	22,629	29,428	47,448	37,206	69,951
<u>\$ 35,072</u>	<u>\$ 39,868</u>	<u>\$ 49,668</u>	<u>\$ 67,117</u>	<u>\$ 82,330</u>	<u>\$ 112,431</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	519
-	-	-	-	195	238
-	-	-	-	-	-
-	-	-	-	-	-
9,260	9,521	5,336	3,210	4,103	4,064
7,639	8,434	9,021	11,502	10,355	12,195
754	529	412	273	76	129
196	945	2,370	4,505	5,841	6,401
16,712	18,080	48,376	48,098	44,971	45,947
755	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(4)	466	-	(40)	(59)	(18)
<u>\$ 35,312</u>	<u>\$ 37,975</u>	<u>\$ 65,515</u>	<u>\$ 67,548</u>	<u>\$ 65,482</u>	<u>\$ 69,475</u>

**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		
	2012	2013	2014
Revenues:			
Taxes	\$ 82,531	\$ 77,231	\$ 80,010
Licenses and permits	946	1,128	1,405
Fines, forfeitures and penalties	2,673	2,960	2,755
Investment earnings	1,560	1,800	1,780
Charges for current services	10,401	10,084	10,267
From other agencies	15,617	13,324	12,857
Other revenues	1,612	3,332	1,991
Total revenues	<u>115,340</u>	<u>109,859</u>	<u>111,065</u>
Expenditures			
Current:			
Fire	19,996	20,447	20,143
Police	45,558	45,478	47,027
Traffic safety	2,894	2,595	3,105
Public right of way	5,880	5,730	5,662
Drainage	-	-	-
Community buildings	3,519	3,082	3,086
Community services	4,449	4,453	4,562
Economic development	-	-	-
Parks and greenbelts	1,883	1,927	2,019
Community planning and development	10,871	7,761	8,156
Municipal support	8,805	6,797	7,215
Capital outlay	15,569	10,366	14,956
Debt service:			
Principal retirement	4,434	1,939	2,036
Interest	3,226	1,383	1,280
Total expenditures	<u>127,084</u>	<u>111,958</u>	<u>119,247</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(11,744)</u>	<u>(2,099)</u>	<u>(8,182)</u>
Other financing sources (uses):			
Transfers in	78,846	1,239	3,232
Transfers out	(57,373)	(1,139)	(1,181)
Issuance of debt	-	-	-
Proceeds of debt	1,856	-	-
Gain/(Loss) on sale of capital assets	-	-	1,307
Contribution to Housing Authority	-	-	-
Extraordinary Gain/(Loss)	(98,139)	-	-
Payment to bond escrow agent	-	-	-
Total other financing sources (uses)	<u>(74,810)</u>	<u>100</u>	<u>3,358</u>
Special Item			
Net change in fund balances	<u>\$ (86,554)</u>	<u>\$ (1,999)</u>	<u>\$ (4,824)</u>
Debt service as a percentage of noncapital expenditures	6.9%	3.3%	3.2%

Source: Finance Department, City of Garden Grove

Fiscal Year						
2015	2016	2017	2018	2019	2020	2021
\$ 81,823	\$ 92,268	\$ 98,042	\$ 103,090	\$ 114,078	\$ 119,853	\$ 118,044
1,139	1,554	1,687	2,005	2,645	2,647	2,419
2,629	2,222	2,622	3,134	2,850	3,157	2,859
1,546	1,285	1,275	1,846	4,344	6,402	793
9,528	9,943	10,041	11,945	15,122	11,180	11,670
15,945	15,991	11,640	12,047	13,599	17,884	47,729
2,079	11,071	3,847	4,193	3,940	4,386	3,003
114,689	134,334	129,154	138,260	156,578	165,509	186,517
21,672	23,195	23,707	25,067	24,483	27,975	28,470
49,389	51,942	53,168	56,128	56,282	64,770	68,032
3,102	2,959	4,215	3,925	4,282	4,471	4,997
6,886	7,515	7,257	7,197	7,107	7,155	17,543
-	-	-	66	-	-	-
3,408	3,317	3,185	3,421	3,007	2,781	3,164
4,793	5,470	4,852	4,687	4,855	5,333	4,839
1,944	2,333	2,757	3,099	3,212	2,950	2,609
2,247	2,217	1,939	2,325	2,300	2,057	2,607
7,359	7,229	6,497	7,982	7,124	8,130	10,588
7,600	8,012	7,903	7,626	9,353	8,467	8,684
9,032	7,371	6,754	10,938	13,635	14,021	-
1,937	2,097	3,342	573	580	495	494
1,199	939	1,184	1,087	1,064	1,137	1,112
120,568	124,596	126,760	134,121	137,284	149,742	153,139
(5,879)	9,738	2,394	4,139	19,294	15,767	33,378
7,761	11,783	1,396	2,826	1,403	4,380	1,346
(3,558)	(11,683)	(1,296)	(1,253)	(1,303)	(7,357)	(629)
-	25,962	-	-	-	-	-
-	-	-	-	-	-	-
22	1,735	4,965	-	-	874	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	(17,462)	-	-	-	-	-
4,225	10,335	5,065	1,573	100	(2,103)	717
\$ (1,654)	\$ 20,073	\$ 7,459	\$ 35,741	\$ 19,394	\$ 13,664	\$ 34,095
2.8%	2.6%	3.8%	1.3%	1.3%	1.2%	1.0%

**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
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
2021	49,305,114	55,004,385	2,331,476	3,534,201	7,136,525	128,205	117,439,906

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 Value¹	Total Direct Tax Rate
	Secured	Unsecured		Secured¹	Unsecured¹		
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%
2021	14,167,631	252,597	14,420,228	4,270,427	468,777	4,739,204	1.185%

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
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
2021	1.0000	0.08000	0.00350	-	-	0.10137	-	1.18487

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	2021		2011	
	Taxable Assessed Value	Percent of Total City Taxable Assessed Value	Taxable Assessed Value	Percent of Total City Taxable Assessed Value
GWGG LLC	\$ 256,394,726	1.33%		
Investel Harbor Resorts LLC	142,058,665	0.74%		
Landmark Hotel LLC	121,631,974	0.63%		
Rexford Industrial Realty LP	77,236,603	0.40%		
House Foods Holding USA INC	69,150,035	0.36%		
SPS Technologies LLC	58,046,162	0.30%		
New Age Brookhurst LLC	55,689,178	0.29%		
Park Grove Fee Owner LLC	53,832,817	0.28%		
Khanna Enterprises Limited	53,244,513	0.28%		
Chatham Rigg LLC	51,168,493	0.27%		
American Lodging			54,800,000	0.43%
Landmark Marriott Suites			96,860,894	0.76%
KPA Rigg			52,394,920	0.41%
Newage Garden Grove			41,442,933	0.27%
Car Noa GGT			35,146,857	0.32%
Ohi Resort Hotels			40,259,564	0.31%
Walton CWCA Garden Grove			53,972,579	0.42%
Swedlow Inc.			25,091,618	0.20%
MPT of Garden Grove Hospital			24,940,743	0.19%
CRP-2 Monarch			24,421,981	0.19%
	<u>\$ 938,453,166</u>	<u>4.88%</u>	<u>\$ 449,332,089</u>	<u>3.50%</u>

Source: Hdl Coren & Cone The City of Garden Grove Top Ten Property Taxpayers

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**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
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%
2021	0.0025	30,281,268	26,169,198	86.4	3,616,591	29,785,789	98.4	197,557	0.7%

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

**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	
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
2021	-	23,056,662	-	-	-	113,963	23,170,625

^{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 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				
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
29,697,566	14,406,843	-	44,104,409	67,275,034	0.11%	390

**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			
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
2021	-	23,057	-	23,057	0.12%	134

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

**SCHEDULE XII
CITY OF GARDEN GROVE
DIRECT AND OVERLAPPING BONDS AND DEBT
JUNE 30, 2021**

CITY OF GARDEN GROVE

2020-21 Assessed Valuation: \$ 18,531,828,327

	Total Debt 6/30/2021	% Applicable (1)	City's Share of Debt 6/30/21
OVERLAPPING TAX AND ASSESSMENT DEBT:			
Metropolitan Water District	26,830,000	0.567	152,126
Coast Community College District	886,289,825	6.241	55,313,348
North Orange County Joint Community College District	245,604,001	2.270	5,575,211
Rancho Santiago Community College District	215,876,119	6.459	13,943,439
Rancho Santiago Community College District School Facilities Improvement District	159,970,000	11.091	17,742,273
Garden Grove Unified School District	463,236,550	58.149	269,367,421
Orange Unified School District	177,865,000	1.197	2,129,044
Anaheim Union High School District	266,058,955	0.076	202,205
Huntington Beach Union High School District	174,584,998	1.295	2,260,876
Anaheim School District	265,326,416	0.094	249,407
Magnolia School District	20,183,305	0.220	44,403
Westminster School District	112,382,723	7.388	8,302,836
TOTAL OVERLAPPING TAX AND ASSESSMENT DEBT			375,282,589

DIRECT AND OVERLAPPING GENERAL FUND DEBT:			
Orange County General Fund Obligations	381,885,000	2.827	10,795,889
Orange County Pension Obligation Bonds	485,318,204	2.827	13,719,946
Orange County Board of Education General Fund Obligations	12,310,000	2.827	348,004
North Orange Regional Occupation Program Certificates of Participator	8,590,000	0.027	2,319
Coast Community College District General Fund Obligations	2,240,000	6.241	139,798
Coast Community College District Pension Obligation Bonds	2,280,000	6.241	142,295
Orange Unified School District Certificates of Participator	63,055,000	1.197	754,768
Orange Unified School District Benefit Obligations	21,191,594	1.197	253,663
Anaheim Union High School District Certificates of Participator	31,605,000	0.076	24,020
Huntington Beach Union High School District Certificates of Participator	61,411,090	1.295	795,274
Magnolia School District General Fund Obligations	13,490,397	0.220	29,679
Westminster School District Certificates of Participation	31,175,000	7.388	2,303,209
City of Garden Grove General Fund Obligations	21,770,000	100.000	21,770,000
TOTAL DIRECT AND OVERLAPPING GENERAL FUND DEBT			51,078,864

OVERLAPPING TAX INCREMENT DEBT (Successor Agencies): 59,350,000 2.172 - 100.000 56,855,386

TOTAL DIRECT DEBT 21,770,000

TOTAL OVERLAPPING DEBT 461,446,839

COMBINED TOTAL DEBT 483,216,839 (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 2020-21 Assessed Valuation:

Total Overlapping Tax and Assessment Debt 2.03%

Total Direct Debt 21,770,000 0.12%

Combined Total Debt 2.61%

Ratios to Redevelopment Successor Agencies Incremental Valuation 4,169,628,220

Total Overlapping Tax Increment Debt 1.36%

AB:(\$500)

Source: California Municipal Statistics, Inc. / MuniServices, LLC

**SCHEDULE XIII
CITY OF GARDEN GROVE
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS**

	Fiscal Year			
	2012	2013 ¹	2014 ¹	2015
Assessed valuation	\$ 9,795,771	\$ 9,884,428	\$ 10,242,047	\$ 10,895,219
Conversion percentage	25%	25%	25%	25%
Adjusted assessed valuation	2,448,943	2,471,107	2,560,512	2,723,805
Debt limit percentage	15%	15%	15%	15%
Debt limit	367,341	370,666	384,077	408,571
Total net debt applicable to limit: General obligation bonds	-	-	-	-
Legal debt margin	<u>\$ 367,341</u>	<u>\$ 370,666</u>	<u>\$ 384,077</u>	<u>\$ 408,571</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					
2016	2017	2018	2019	2020	2021
\$ 10,803,156	\$ 12,591,500	\$ 13,209,728	\$ 12,637,323	\$ 13,233,355	\$ 14,420,228
25%	25%	25%	25%	25%	25%
2,700,789	3,147,875	3,302,432	3,159,331	3,308,339	3,605,057
15%	15%	15%	15%	15%	15%
405,118	472,181	495,365	473,900	496,251	540,759
-	-	-	-	-	-
<u>\$ 405,118</u>	<u>\$ 472,181</u>	<u>\$ 495,365</u>	<u>\$ 473,900</u>	<u>\$ 496,251</u>	<u>\$ 540,759</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		Debt Service Requirement		Coverage
			Resources Available for Debt Service	Principal	Interest	Total	
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
2021	40,621,520	31,439,166	9,182,354	1,705,000	899,621	2,604,621	3.53

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	
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
2021	10,868,065	4,113,918	6,754,147	590,000	611,625	1,201,625	5.62

(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
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
2021	11,170,386	2,795,000	1,084,350	3,879,350	2.88

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
2021	11,170,386	1,900,000	1,614,250	3,514,250	3.18

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
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%
2021	172,476	5,972,287	34,627	7.7%

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	2021		2011	
	Number of Employees	Percent of Total Employment	Number of Employees	Percent of Total Employment
Great Wolf Lodge Southern California	700	0.82%		
Air Industries Company	625	0.73%	465	0.63%
Garden Grove Hospital Medical Center	516	0.60%		
Hyatt Regency Orange County	424	0.50%	350	0.47%
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	0.36%		
Walmart #4171	272	0.32%		
Lutheran Social Services of Southern CA	250	0.29%		
Saint Gobain Performance Plastics			363	0.49%
Prime Healthcare Services			516	0.69%
Driessen Aircraft Interior Systems			370	0.50%
Office Max Inc.			360	0.48%
Crystal Cathedral			290	0.39%
C&D Zodiac			286	0.38%
NBTY Acquisition, LLC			298	0.40%

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	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
City Manager	9	9	9	9	10	29	29	30	35	33
Community Development	65	58	58	58	53	37	37	35	37	37
Community Services	159	156	157	151	147	146	153	157	116	106
Economic Development	13	-	-	-	-	-	-	-	-	-
Finance	37	39	40	40	41	38	38	37	36	33
Fire	110	107	109	111	111	106	106	103	- *	-
Information Technology	20	20	19	19	19	20	20	20	20	18
Personnel	10	9	9	9	10	11	11	12	12	11
Police	302	275	268	273	272	289	293	263	282	281
Public Works	<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>	<u>176</u>
Total	<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>	<u>695</u>
Full time employees	676	621	623	633	632	640	641	642	560	538
Part time employees	248	246	241	231	227	234	244	201	162	157

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**

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Police:										
Arrests Report	6,651	6,774	6,423	6,478	5,468	6,358	7,476	6,112	5,436	4,439
Traffic citations issued	11,393	13,815	10,903	9,604	9,890	9,114	11,114	8,598	7,403	3,921
Fire:										
Number of emergency calls	25,586	26,739	26,785	26,785	14,627	15,134	15,297	15,142	13,092 *	13,557
Public Right-of-Way:										
Parking citations issued	24,590	24,571	25,919	28,017	25,500	27,127	33,797	34,508	28,430	45,931
Permits issued	314	406	501	605	546	482	566	563	560	700
Community Services:										
Number of recreation classes	1,540	1,987	2,016	2,416	1,918	1,947	1,701	2,057	1,932	977
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	2,036	2,427	2,808	2,041	2,259	2,233	3,066	3,986	3,954	4,723
Water:										
Number of accounts	33,751	34,206	33,807	33,834	33,870	33,892	33,893	33,911	34,054	34,150
Average daily consumption (thousands of gallons)	21,480	21,324	22,024	20,391	17,563	17,946	20,249	18,298	18,038	18,669
Solid Waste Disposal:										
Number of accounts	33,424	33,886	34,136	33,658	33,968	33,966	33,786	33,700	33,542	33,213
Drainage:										
Channels cleaned (miles)	5	5	5	5	5	5	5	5	5	5
Municipal Support:										
Passports issued ¹	624	673	507	247	N/A	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**

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
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	19	19	20	19	19	19
Park acreage	142	142	142	142	137	137	140	124	124	124
Community centers	2	2	2	2	2	2	2	9	9	9
Water:										
Water mains (miles)	433	433	433	433	433	433	433	433	433	433
Number of connections	33,751	34,206	34,257	34,294	34,313	34,336	34,347	34,380	34,459	34,447
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

The Honorable Mayor and City Council
City of Garden Grove, California

We have performed the procedures enumerated below on the City of Garden Grove, California (City) appropriations limit worksheets for compliance with the requirements of Section 1.5 of Article XIII B of the California Constitution for the year ended June 30, 2021. The City is responsible for compliance with Section 1.5 of Article XIII B of the California Constitution.

The City has agreed to and acknowledged that these procedures are appropriate to meet the intended purpose of evaluating compliance with the requirements of Section 1.5 of Article XIII B of the California Constitution and the League of California Cities publication entitled *Article XIII B Appropriations Limitation Uniform Guidelines* for the year ended June 30, 2021. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are 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.

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

2. We recalculated the mathematical computations 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 agreed it 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 for the prior year.

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

We were engaged by the City to perform this agreed-upon procedures engagement and conducted our engagement in accordance with 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*.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Management of the City of Garden Grove, California and is not intended to be, and should not be, used by anyone other than the specified party.

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

Irvine, California
February 3, 2022

**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 Mayor and City Council
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, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated February 3, 2022.

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
February 3, 2022

REQUIRED AUDIT COMMUNICATIONS

To the Honorable City Council
The City of Garden Grove
Garden Grove, California

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, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and the 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 June 17, 2021. 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 of Garden Grove 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 2021. We noted no transactions entered into by the City of Garden Grove 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 of Garden Grove's financial statements were:

Management's estimate of amount 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.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

The disclosure of the Net Pension Liability in Note 7 and Note 8 to 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 three. The three uncorrected misstatements are adjustments to 1) record an adjustment to a notes receivable balance that differs from the third party confirmation 2) adjustments to investment income based on the investment income allocation as a percentage of average cash and 3) record compensated absences in the Housing and Fleet funds. 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 February 3, 2022.

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 of Garden Grove'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'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. Such information has 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 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
February 3, 2022

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: 2/22/2022
 from the meeting held on
 February 8, 2022. (*Action*
 Item)

Attached are the minutes from the meeting held on February 8, 2022, recommended to be received and filed as submitted or amended.

ATTACHMENTS:

Description	Upload Date	Type	File Name
Minutes	2/17/2022	Minutes	cc-min_02_08_2022.pdf

MINUTES

GARDEN GROVE CITY COUNCIL

Regular Meeting

Tuesday, February 8, 2022

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

CONVENE CLOSED SESSION

AT 5:31 p.m., Mayor Jones convened closed session telephonically.

<u>ROLL CALL</u>	PRESENT:	(7)	Council Members Brietigam, O'Neill, Bui, Klopfenstein, K. Nguyen, Mayor Pro Tem D. Nguyen, Mayor Jones
	ABSENT:	(0)	Council Member O'Neill absent at Roll Call, but joined the meeting at 6:32 p.m.

ORAL COMMUNICATIONS

Speakers: None

CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION PURSUANT TO GOVERNMENT CODE SECTION 54957.6(A): JERRY BRENEMAN VS. CITY OF GARDEN GROVE; WORKERS COMPENSATION APPEAL BOARD CASE NO.: ADJ12795724

CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION PURSUANT TO GOVERNMENT CODE SECTION 54956.9(D)(1): SILVINO BRICENO ET AL VS. GARDEN GROVE, ET AL, OCSC CASE NO. 30-2021-01229854

ADJOURN CLOSED SESSION

At 5:56 p.m., Mayor Jones adjourned closed session.

CONVENE REGULAR MEETING

At 6:32 p.m., Mayor Jones convened the meeting telephonically with all Council Members present.

INVOCATION

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

ORAL COMMUNICATIONS

Speakers: Tom Raber, Brian Malley, Craig Durfey, Nicholas Dibs

RECESS

At 6:47 p.m., Mayor Jones recessed the meeting.

RECONVENE

At 6:49 p.m., Mayor Jones reconvened the meeting with all Council Members present.

ADOPTION OF A RESOLUTION MAKING SPECIFIED FINDINGS AND REAUTHORIZING THE USE OF TELECONFERENCING FOR PUBLIC MEETINGS IN ACCORDANCE WITH AB 361 AND GOVERNMENT CODE 54953(E) (F: 127.4)

This matter was considered later in the meeting.

ADOPTION OF A PROCLAMATION CELEBRATING FEBRUARY AS BLACK HISTORY MONTH (F: 83.1)

It was moved by Council Member Klopfenstein, seconded by Council Member Brietigam that:

February 2022 be proclaimed Black History Month in Garden Grove and all residents are encouraged to celebrate diversity and work together to create a world that is more just, peaceful, and prosperous for all.

The motion carried by a 7-0 vote as follows:

Ayes: (7) Brietigam, O'Neill, Bui, Klopfenstein, K. Nguyen,
D. Nguyen, Jones
Noes: (0) None

APPROVAL TO ENTER INTO A JOINT USE AGREEMENT WITH THE GARDEN GROVE UNIFIED SCHOOL DISTRICT FOR A 0.7 ACRE OPEN SPACE PORTION OF THE WOODBURY ELEMENTARY SCHOOL LOCATED AT 11362 WOODBURY ROAD FOR PUBLIC PARK USE (F: 55-GGUSD) (XR: 73.14)

It was moved by Council Member Klopfenstein, seconded by Council Member Brietigam that:

The Joint Use Agreement with the Garden Grove Unified School District for 0.7 acres of Woodbury Elementary School property located at 11362 Woodbury Road, be approved for a thirty year term and two optional five year extensions; and

The City Manager be authorized to execute the agreement on behalf of the City, and make minor modifications as appropriate.

The motion carried by a 7-0 vote as follows:

Ayes: (7) Brietigam, O'Neill, Bui, Klopfenstein, K. Nguyen,
D. Nguyen, Jones
Noes: (0) None

APPROVAL OF AMENDMENT NO. 4 TO THE AGREEMENT WITH WM CURBSIDE, LLC,
FOR ADMINISTERING THE CITY'S HOUSEHOLD HAZARDOUS WASTE PROGRAM
(F: 55-WM CURBSIDE, LLC) (XR: 61.7)

It was moved by Council Member Klopfenstein, seconded by Council Member Brietigam that:

Amendment No. 5, noting the typographical error listing the Amendment as No. 4, to the agreement with WM Curbside, LLC for administering the City's Household Hazardous Waste Program, be approved; and

The City Manager be authorized to sign the amendment on behalf of the City, and to make minor modifications as appropriate.

The motion carried by a 7-0 vote as follows:

Ayes: (7) Brietigam, O'Neill, Bui, Klopfenstein, K. Nguyen,
D. Nguyen, Jones
Noes: (0) None

AWARD A CONTRACT TO DAVID VOLZ DESIGN FOR PROFESSIONAL LANDSCAPE
AND IRRIGATION DESIGN SERVICES ON CHAPMAN AVENUE FROM WILD GOOSE
STREET TO SANTA CATALINA AVENUE (F: 55-DAVID VOLZ DESIGN)

It was moved by Council Member Klopfenstein, seconded by Council Member Brietigam that:

A contract be awarded to David Volz Design, in the amount of \$61,811, to provide professional landscape and irrigation services along Chapman Avenue from Wild Goose Street to Santa Catalina Avenue; and

The City Manager be authorized to execute the contract on behalf of the City, and to make any modifications as appropriate.

The motion carried by a 7-0 vote as follows:

Ayes: (7) Brietigam, O'Neill, Bui, Klopfenstein, K. Nguyen,
D. Nguyen, Jones
Noes: (0) None

AUTHORIZE THE ISSUANCE OF A FIVE YEAR BLANKET PURCHASE ORDER WITH
TOWNER FILTRATION FOR TREATMENT AT CITY WELL SITES FOR REMOVAL OF
PER-AND POLYFLUOROALKYL SUBSTANCES

It was moved by Council Member Klopfenstein, seconded by Council Member
Brietigam that:

The Finance Director be authorized to issue a five year blanket purchase order with
Towner Filtration allocating \$225,000 annually for the purchase of water pre-filters
at the new ion exchange treatment well sites.

The motion carried by a 7-0 vote as follows:

Ayes: (7) Brietigam, O'Neill, Bui, Klopfenstein, K. Nguyen,
D. Nguyen, Jones
Noes: (0) None

RECEIVE AND FILE MINUTES FROM THE MEETINGS HELD ON JANUARY 11, 2022,
AND JANUARY 25, 2022 (F: Vault)

It was moved by Council Member Klopfenstein, seconded by Council Member
Brietigam that:

The minutes from the meetings held on January 11, 2022, and January 25, 2022,
be received and filed.

The motion carried by a 7-0 vote as follows:

Ayes: (7) Brietigam, O'Neill, Bui, Klopfenstein, K. Nguyen,
D. Nguyen, Jones
Noes: (0) None

WARRANTS

It was moved by Council Member Klopfenstein, seconded by Council Member
Brietigam that:

Demands covered by Wire numbers 00000821 through 00000826, EFT numbers
00017069 through 00017085, and check numbers 00675312 through 00675387

inclusive as listed on this register and have been verified by the Finance Division as properly issued and bear all proper signatures;

Demands covered by EFT numbers 00017086 through 00018062, and check numbers 00675388 through 00675591 inclusive as listed on this register and have been verified by the Finance Division as properly issued and bear all proper signatures;

Demands covered by Wire numbers 00000832 through 00000835, EFT numbers 00018076 through 00018093, and check numbers 00675692 through 00675766 inclusive as listed on this register and have been verified by the Finance Division as properly issued and bear all proper signatures;

Demands covered by Wire numbers 00000836 through 00000843, EFT numbers 00018094 through 00018118, and check numbers 00675767 through 00675918 inclusive as listed on this register and have been verified by the Finance Division as properly issued and bear all proper signatures;

Demands covered by Wire numbers 00000836 through 00000843, EFT numbers 00018094 through 00018118, and check numbers 00675767 through 00675918 inclusive as listed on this register and have been verified by the Finance Division as properly issued and bear all proper signatures;

Demands covered by Wire numbers 00000844 through 00000869, EFT numbers 00018119 through 00018125, and check numbers 00675919 through 00675987 inclusive as listed on this register and have been verified by the Finance Division as properly issued and bear all proper signatures;

Demands covered by EFT numbers 0018126 through 00019098, and check numbers 00675988 through 00676192 inclusive as listed on this register and have been verified by the Finance Division as properly issued and bear all proper signatures; and

Demands covered by Wire numbers 00000866 through 00000876, EFT numbers 00019099 through 00019108, and check numbers 00676193 through 00676234 inclusive as listed on this register and have been verified by the Finance Division as properly issued and bear all proper signatures; be received and filed.

The motion carried by a 7-0 vote as follows:

Ayes:	(7)	Brietigam, O'Neill, Bui, Klopfenstein, K. Nguyen, D. Nguyen, Jones
Noes:	(0)	None

APPROVAL TO WAIVE FULL READING OF ORDINANCES LISTED

It was moved by Council Member Klopfenstein, seconded by Council Member Brietigam that:

Full reading of ordinance listed be waived.

The motion carried by a 7-0 vote as follows:

Ayes: (7) Brietigam, O'Neill, Bui, Klopfenstein, K. Nguyen,
D. Nguyen, Jones
Noes: (0) None

ADOPTION OF A RESOLUTION MAKING SPECIFIED FINDINGS AND REAUTHORIZING THE USE OF TELECONFERENCING FOR PUBLIC MEETINGS IN ACCORDANCE WITH AB 361 AND GOVERNMENT CODE 54953(E) (F: 127.4)

Council Member Brietigam pulled this item to express his opposition to continue teleconference meetings. Following assent from Council Member Bui, Council Member Brietigam moved to pull this item from consideration, seconded by Council Member Bui.

Following further discussion and advice provided by City Attorney Sandoval that this action also affects all City Commissions and adopting the resolution does not preclude in-person meetings, it was moved by Council Member K. Nguyen, seconded by Mayor Jones that:

Resolution No. 9723-22 entitled: A Resolution of the City Council of the City of Garden Grove, California, making specified findings and re-authorizing the use of teleconferencing for meetings of the City Council, Commissions, Committees and Boards in accordance with Assembly Bill 361 and Government Code Section 54953(E), be adopted.

The motion carried by a 5-2 vote as follows:

Ayes: (5) O'Neill, Klopfenstein, K. Nguyen, D. Nguyen, Jones
Noes: (2) Brietigam, Bui

SECOND PUBLIC HEARING REGARDING THE REDISTRICTING PROCESS POST 2020 CENSUS (F: 58.13)

This matter was introduced by Maria Stipe, Assistant City Manager, and David Ely, consultant with Compass Demographics. Mr. Ely provided a PowerPoint presentation, and stated that no maps have been submitted by the public; however, speakers at the community workshop did express the need for communities of interest, primarily the Asian and Latinx communities to be kept

together for the purpose of representation, by delineating district boundaries east and west along Garden Grove Boulevard as opposed to the current delineation of north and south affecting districts 5 and 6.

Following Mr. Ely's presentation, Mayor Jones declared the public hearing open.

Speakers: Roberto Herrera, Brian Malley, Nicholas Dibs, Dorothy Nguyen

With no further testimony from the audience, Mayor Jones declared the public hearing closed.

Following City Council discussion, it was moved by Council Member Brietigam, seconded by Council Member O'Neill that:

The report on community participation and feedback related to the redistricting process post 2020 Census be received and filed.

The motion carried by a 7-0 vote as follows:

Ayes: (7) Brietigam, O'Neill, Bui, Klopfenstein, K. Nguyen,
D. Nguyen, Jones
Noes: (0) None

AWARD A CONTRACT TO ELECNOR BELCO ELECTRIC, INC., FOR THE CONSTRUCTION OF PROJECT NO. CP-1292000, TRAFFIC SIGNAL INSTALLATION AND MODIFICATIONS AT VARIOUS LOCATIONS FY 21-22 (F: 100.PROJ.CP-1292000)

Following staff introduction, it was moved by Council Member Klopfenstein, seconded by Council Member K. Nguyen that:

A contract be awarded to Elecnor Belco Electric, Inc., in the amount of \$1,276,196, for construction of Project No. CP-1292000, Traffic Signal Installation and Modifications at Various Locations FY 21-22; and

The City Manager be authorized to sign the contract on behalf of the City, and to make minor modifications as appropriate.

The motion carried by a 7-0 vote as follows:

Ayes: (7) Brietigam, O'Neill, Bui, Klopfenstein, K. Nguyen,
D. Nguyen, Jones
Noes: (0) None

SECOND READING AND ADOPTION OF ORDINANCE NO. 2930 (F: 50.2) (XR: 46.1C)

(As approved earlier in the meeting, it was moved by Council Member Klopfenstein, seconded by Council Member Brietigam, and approved by a 7-0 vote, that full reading of ordinances listed be waived.)

Following the reading of the title, it was moved by Council Member K. Nguyen, seconded by Council Member Brietigam that:

Ordinance No. 2930 entitled: An Ordinance of the City Council of the City of Garden adding Section 2.04.050 to Chapter 2.04 (City Council) of Title 2 (Administration and Personnel) of the Garden Grove Municipal Code adjusting and codifying the compensation of the City Council, be adopted.

The motion carried by a 5-2 vote as follows:

Ayes: (5) Brietigam, O'Neill, Klopfenstein, K. Nguyen, Jones
Noes: (2) Bui, D. Nguyen

SECOND READING AND ADOPTION OF ORDINANCE NO. 2931 (F: 50.2) (XR: 46.1C)

Mayor Jones announced that he would be recusing himself from voting on this matter, and left the telephonic meeting at 7:37 p.m.

(As approved earlier in the meeting, it was moved by Council Member Klopfenstein, seconded by Council Member Brietigam, and approved by a 7-0 vote, that full reading of ordinances listed be waived.)

Following the reading of the title, it was moved by Council Member K. Nguyen, seconded by Council Member Brietigam that:

Ordinance No. 2931 entitled: An Ordinance of the City Council of the City of Garden adding Section 2.04.060 to Chapter 2.04 (City Council) of Title 2 (Administration and Personnel) of the Garden Grove Municipal Code establishing additional compensation for the City's elected Mayor pursuant to Government Code Section 36516.1, be adopted.

The motion carried by a 4-2-1 vote as follows:

Ayes: (4) Brietigam, O'Neill, Klopfenstein, K. Nguyen
Noes: (2) Bui, D. Nguyen
Absent: (1) Jones

Mayor Jones returned to the meeting telephonically at 7:38 p.m.

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

Council Member Brietigam complimented the recent Tet Parade celebrating the Lunar New Year of the Tiger and wished everyone a Happy Lunar New Year. He commented on the need for Code Enforcement supervisory staffing, as some areas of the City are looking bad.

Council Member O'Neill announced the Community Clean-Up event for Garden Grove residents to drop off bulky items on Saturday, February 19, 2022, between 9:00 a.m. to 11:00 a.m., noting that it has moved to the Skylark Elementary School parking lot near Magnolia Park.

Mayor Pro Tem D. Nguyen wished everyone a Happy Valentine Days coming up.

Council Member Bui expressed his gratitude for the support for the Tet Parade and commented on how well received the parade was with people coming from all over the County and beyond.

Council Member Klopfenstein expressed her appreciation for the Public Works and City staff on helping with the Community Clean-Up event held on Saturday at the Main Branch Library, noting that there were up to nine roll-out bins filled.

Council Member K. Nguyen highlighted the City's Garden Grove Teen Action Collaborative in partnership with the Employment Development Department's Youth Employment Opportunity Program for teens between the ages of 13-17 to attend a free career building workshop series through February 17, 2022. More information is available on the City's website at ggcity.org/news/career-building-workshops.

City Attorney Sandoval noted the Workers Compensation Appeal Board Case was taken off calendar, and there was no reportable action taken for the remaining matter during closed session.

At 7:45 p.m., Mayor Jones adjourned the meeting. The next Regular City Council Meeting will be on Tuesday, February 22, 2022, at 5:30 p.m. at the Community Meeting Center, 11300 Stanford Avenue, Garden Grove, California.

Teresa Pomeroy
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: 2/22/2022
 (*Action Item*)

Attached are the warrants recommended to be received and filed.

ATTACHMENTS:

Description	Upload Date	Type	File Name
Warrants	2/16/2022	Warrants	22.01.13_PR_Register.pdf
Warrants	2/16/2022	Warrants	22.01.27_PR_Register.pdf
Warrants	2/16/2022	Warrants	22.02.10_PR_Register.pdf

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EF - Payroll EFT

Check	Vendor #	Vendor Name	Issue Date	Check Amount
00001000	E03973	AVILA, VERONICA	01/13/2022	\$2,138.51
00001001	E04755	BRIETIGAM III, GEORGE S	01/13/2022	\$262.05
00001002	E04332	BUI, PHAT T	01/13/2022	\$295.81
00001003	E01338	CARRENO, SHAUNA J	01/13/2022	\$2,033.54
00001004	E02788	DAVIS, JEFFREY P	01/13/2022	\$1,628.85
00001005	E00803	HADDAD, PAMELA M	01/13/2022	\$2,077.57
00001006	E04750	HO, VY D	01/13/2022	\$1,827.43
00001007	E04096	HUYNH, DANNY	01/13/2022	\$4,323.31
00001008	E03612	JONES, STEVEN R	01/13/2022	\$205.65
00001009	E04131	KIM, NOELLE N	01/13/2022	\$2,498.00
00001010	E02612	KLOESS, VILMA C	01/13/2022	\$2,597.04
00001011	E04536	KLOPFENSTEIN, STEPHANIE L	01/13/2022	\$78.26
00001012	E01949	LE, IVY	01/13/2022	\$2,163.52
00001013	E01280	LE, TAMMY	01/13/2022	\$1,642.60
00001014	E04920	MENDIOLA, RACHEL	01/13/2022	\$802.08
00001015	E05828	MIDDENDORF, LINDA	01/13/2022	\$3,066.37
00001016	E02787	MORAN, MARIE L	01/13/2022	\$2,645.29
00001017	E02539	NAVARRO, MARIA A	01/13/2022	\$2,550.37
00001018	E04535	NGUYEN, DIEDRE THU HA	01/13/2022	\$277.59
00001019	E04537	NGUYEN, KIM B	01/13/2022	\$281.98
00001020	E03255	NGUYEN, PHUONG VIEN T	01/13/2022	\$2,171.63
00001021	E02560	NGUYEN, QUANG	01/13/2022	\$2,524.37
00001022	E01286	NGUYEN, TINA T	01/13/2022	\$2,033.48
00001023	E04534	ONEILL, JOHN R	01/13/2022	\$295.82
00001024	E04528	PARK, SHAWN S	01/13/2022	\$2,564.55
00001025	E03541	PHI, THYANA T	01/13/2022	\$2,768.49
00001026	E04443	POLLOCK, AMANDA M	01/13/2022	\$1,862.93
00001027	E06945	POMEROY, TERESA L	01/13/2022	\$3,645.41
00001028	E01964	PULIDO, ANA E	01/13/2022	\$4,183.69
00001029	E01356	RAMOS, MARIA	01/13/2022	\$2,449.79
00001030	E04387	STILES, SCOTT C	01/13/2022	\$6,956.81
00001031	E00564	STIPE, MARIA A	01/13/2022	\$7,200.93
00001032	E03715	THAI, KRISTY H	01/13/2022	\$2,426.76
00001033	E02543	TO, TANYA L	01/13/2022	\$1,503.12

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Check	Vendor #	Vendor Name	Issue Date	Check Amount
00001034	E01971	TRAN, CUONG K	01/13/2022	\$1,992.97
00001035	E02056	TRUONG, ELAINE	01/13/2022	\$1,729.35
00001036	E03983	VASQUEZ, LIZABETH C	01/13/2022	\$2,295.61
00001037	E02562	VO, THANH-NGUYEN	01/13/2022	\$1,630.16
00001038	E04527	YOO, MEENA	01/13/2022	\$2,293.21
00001039	E04944	ANDERSON CAMBA, ASHLEIGH R	01/13/2022	\$2,594.97
00001040	E04764	BRADLEY, JANNA K	01/13/2022	\$2,766.24
00001041	E03766	CERDA, MARY C	01/13/2022	\$2,133.31
00001042	E04673	HART, BRANDI M	01/13/2022	\$404.69
00001043	E04363	KWAN, LIANE Y	01/13/2022	\$3,459.82
00001044	E01985	LEE, JANY H	01/13/2022	\$3,724.06
00001045	E03420	PROCTOR, SHERRILL A	01/13/2022	\$2,409.07
00001046	E04726	RICHARDS, STEPHANIE E	01/13/2022	\$2,004.30
00001047	E04417	STEPHENSON, CAITLYN M	01/13/2022	\$2,329.31
00001048	E02115	STOVER, LAURA J	01/13/2022	\$5,615.41
00001049	E04580	ATIN RAMOS, MARISA	01/13/2022	\$1,359.56
00001050	E04445	BROWN, KAREN J	01/13/2022	\$484.24
00001051	E03313	BUI, AI N	01/13/2022	\$886.01
00001052	E03686	CHAVEZ, JAIME F	01/13/2022	\$1,739.13
00001053	E03760	CHUNG, JANET J	01/13/2022	\$7,844.09
00001054	E04957	CURTSEIT, MARIA	01/13/2022	\$1,766.35
00001055	E03352	EIFERT, ANN C	01/13/2022	\$3,607.90
00001056	E04960	FUKAZAWA, KEISUKE	01/13/2022	\$1,964.48
00001057	E03134	GARCIA, SYLVIA	01/13/2022	\$2,861.12
00001058	E04638	HARRIS, KAREN M	01/13/2022	\$2,416.41
00001059	E03016	HERNANDEZ, GARY F	01/13/2022	\$2,898.14
00001060	E04569	HOFFMAN, CORINNE L	01/13/2022	\$2,426.29
00001061	E00057	MANALANSAN, NEAL M	01/13/2022	\$1,892.51
00001062	E03768	MARVIN JR, EDWARD E	01/13/2022	\$6,318.18
00001063	E01668	MAY, ROBERT W	01/13/2022	\$1,620.06
00001064	E01393	MENDEZ, ANGELA M	01/13/2022	\$2,087.50
00001065	E03628	MENDOZA, CHRISTI C	01/13/2022	\$2,184.90
00001066	E04590	MUNOZ, HEIDY Y	01/13/2022	\$11,887.76
00001067	E04958	NGO, TINA	01/13/2022	\$2,738.86
00001068	E04838	NIGATU, SELAMAWIT	01/13/2022	\$2,100.72

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00001069	E01362	PETERSON, JENNIFER L	01/13/2022	\$2,065.55
00001070	E02429	PHAM, ANH	01/13/2022	\$1,663.95
00001071	E03610	RAMIREZ, EVA	01/13/2022	\$2,031.76
00001072	E04625	SANCHEZ, DANIEL J	01/13/2022	\$1,662.15
00001073	E03539	SEGAWA, SANDRA E	01/13/2022	\$3,665.31
00001074	E04780	SONG, YUAN	01/13/2022	\$5,062.82
00001075	E04859	VO, MY TRA	01/13/2022	\$6,930.25
00001076	E03433	WESTON, RETA J	01/13/2022	\$1,051.02
00001077	E04674	WHITTAKER DEGEN, HELEN E	01/13/2022	\$231.09
00001078	E04493	ANDREWS, STEVEN F	01/13/2022	\$2,645.00
00001079	E00845	CHANG, TERENCE S	01/13/2022	\$2,992.00
00001080	E03498	ESPINOZA, VERNA L	01/13/2022	\$2,619.95
00001081	E04523	GALLO, CESAR	01/13/2022	\$2,953.03
00001082	E04415	GOLD, ANNA L	01/13/2022	\$2,031.33
00001083	E04713	HINGCO, ERNIE E	01/13/2022	\$2,473.51
00001084	E02617	KLOESS, GEOFFREY A	01/13/2022	\$3,759.74
00001085	E03571	MORAGRAAN, RACHOT	01/13/2022	\$4,044.16
00001086	E01277	PROFFITT, NOEL J	01/13/2022	\$3,063.79
00001087	E01901	RAO, ANAND V	01/13/2022	\$5,055.96
00001088	E03384	SCHULZE, KATRENA J	01/13/2022	\$2,806.81
00001089	E04395	SWANSON, MATTHEW T	01/13/2022	\$1,780.31
00001090	E01674	VALENZUELA, ANTHONY	01/13/2022	\$1,799.28
00001091	E00809	VICTORIA, ROD T	01/13/2022	\$2,285.91
00001092	E03014	WILDER, CANDY G	01/13/2022	\$2,122.37
00001093	E03509	WINSTON, TERREL KEITH	01/13/2022	\$3,158.90
00001094	E03725	ABU HAMDIYYAH, AMEENAH	01/13/2022	\$2,068.60
00001095	E02996	ASHLEIGH, JULIE A	01/13/2022	\$2,017.76
00001096	E03161	AUSTIN, MICHAEL G	01/13/2022	\$2,654.77
00001097	E00740	BLODGETT, GREG	01/13/2022	\$12,075.22
00001098	E03808	CHENG, ALANA R	01/13/2022	\$4,142.88
00001099	E03601	CHUNG, CHRISTOPHER	01/13/2022	\$2,720.82
00001100	E03353	COVARRUBIAS, MONICA	01/13/2022	\$3,573.45
00001101	E00128	CRAMER, RITA M	01/13/2022	\$2,439.97
00001102	E04394	DAHLHEIMER, BRYSON T	01/13/2022	\$2,275.44
00001103	E04879	DAKE, RYAN J	01/13/2022	\$2,162.23

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00001104	E04578	DENT, DAVID A	01/13/2022	\$4,473.95
00001105	E03697	GUERRERO, PAUL	01/13/2022	\$2,776.68
00001106	E03600	HARTWIG, TODD C	01/13/2022	\$2,768.34
00001107	E03531	HERNANDEZ, RALPH V	01/13/2022	\$2,292.59
00001108	E03410	HODSON, AARON J	01/13/2022	\$2,281.31
00001109	E04716	KASKLA, PRIIT J	01/13/2022	\$2,085.22
00001110	E04442	KIM, LISA L	01/13/2022	\$5,201.29
00001111	E03617	LEE, GRACE E	01/13/2022	\$2,752.80
00001112	E04490	LY, HUONG Q	01/13/2022	\$2,126.65
00001113	E03412	MARINO, LEE W	01/13/2022	\$4,488.57
00001114	E04194	MARTINEZ, MARIA L	01/13/2022	\$2,479.79
00001115	E02895	MOURE, SVETLANA	01/13/2022	\$2,323.21
00001116	E04635	NGUYEN, PHU T	01/13/2022	\$4,309.10
00001117	E02842	PARRA, MARIA C	01/13/2022	\$3,182.29
00001118	E04894	REFUERZO JR., ORLINO CAMPOS	01/13/2022	\$333.24
00001119	E03757	ROBBINS, ROY N	01/13/2022	\$3,192.72
00001120	E04408	THRONE, TIMOTHY E	01/13/2022	\$1,941.14
00001121	E04862	TRAN, JAKE P	01/13/2022	\$435.13
00001122	E03643	ALVARADO, YOLANDA A	01/13/2022	\$1,579.35
00001123	E04390	AMBRIZ, STEPHANIE	01/13/2022	\$201.15
00001124	E04771	BAILOR, REBECCA J	01/13/2022	\$320.68
00001125	E02658	CAMARENA, RACHEL M	01/13/2022	\$4,298.85
00001126	E01588	CAMARENA, RENE	01/13/2022	\$2,138.59
00001127	E01902	CASILLAS, VICTORIA M	01/13/2022	\$1,916.16
00001128	E04611	CROSS, AMANDA D	01/13/2022	\$1,909.74
00001129	E04546	CRUZ, GISELL L	01/13/2022	\$289.42
00001130	E02956	CUMMINGS, KENNETH E	01/13/2022	\$861.50
00001131	E04688	DELGADO CHAVEZ, MARLY	01/13/2022	\$440.96
00001132	E04653	DIAZ, GABRIELA	01/13/2022	\$355.44
00001133	E04791	DOWNS, KELDEN A	01/13/2022	\$418.71
00001134	E04679	FREEMAN, MARK C	01/13/2022	\$3,217.24
00001135	E04481	GARCIA, JARED D	01/13/2022	\$165.94
00001136	E04253	GARCIA, VANESSA L	01/13/2022	\$190.80
00001137	E03337	GODDARD, JENNIFER DANIELLE	01/13/2022	\$2,743.95
00001138	E03877	GOMEZ, STEVEN E	01/13/2022	\$827.57

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00001139	E00940	GRANT, JACOB R	01/13/2022	\$2,058.90
00001140	E04967	HASHEMI, SETAREH	01/13/2022	\$197.67
00001141	E03603	MA AE, ELAINE M	01/13/2022	\$2,944.86
00001142	E01552	MEDINA, JESUS	01/13/2022	\$1,868.38
00001143	E00455	MEDINA, JUAN	01/13/2022	\$2,262.63
00001144	E04925	MENDOZA, JESSICA	01/13/2022	\$322.46
00001145	E02808	MONTANCHEZ, JOHN A	01/13/2022	\$5,267.95
00001146	E04173	NAKAISHI, KIRSTEN K	01/13/2022	\$308.06
00001147	E04947	NGUYEN, ALEXANDER H	01/13/2022	\$121.09
00001148	E04391	NICHOLAS, NOEL N	01/13/2022	\$1,222.03
00001149	E04931	NODAL, NATALIE	01/13/2022	\$96.88
00001150	E00785	OCADIZ HERNANDEZ, GABRIELA	01/13/2022	\$3,183.69
00001151	E04965	ORDUNO, SAMANTHA	01/13/2022	\$401.35
00001152	E03881	PANGAN, CHRISTIAN	01/13/2022	\$44.27
00001153	E03361	PELAYO, JANET E	01/13/2022	\$3,776.33
00001154	E04777	PHAN, EDOUARD T	01/13/2022	\$83.04
00001155	E04463	PUAIOLO, SHADY S	01/13/2022	\$395.27
00001156	E02754	REYNOSO, SUGEIRY	01/13/2022	\$2,411.88
00001157	E04966	RIOS, GRAYSON M	01/13/2022	\$196.84
00001158	E03362	ROMERO, MARINA Y	01/13/2022	\$1,981.48
00001159	E04684	ROSALES, MARIA D	01/13/2022	\$303.60
00001160	E04620	SALDIVAR, DIANA	01/13/2022	\$414.61
00001161	E01893	SAUCEDO, DANA MARIE	01/13/2022	\$2,451.08
00001162	E00925	SCHLUMBERGER, EMERON J	01/13/2022	\$732.16
00001163	E04926	SERNA, SAMANTHA M	01/13/2022	\$544.23
00001164	E04795	SIEVE, MYCHAECLA J	01/13/2022	\$364.87
00001165	E04924	TU, KATHY	01/13/2022	\$166.08
00001166	E01396	VALDIVIA, CLAUDIA	01/13/2022	\$3,237.99
00001167	E00015	VAN SICKLE, JEFFREY	01/13/2022	\$2,497.11
00001168	E04478	VENCES, JOSHUA	01/13/2022	\$265.40
00001169	E03085	VICTORIA, PAUL E	01/13/2022	\$1,582.91
00001170	E04609	VIRAMONTES, JACOB D	01/13/2022	\$333.79
00001171	E04274	WILMES, DAVID M	01/13/2022	\$195.31
00001172	E04734	ACOSTA, GIOVANNI	01/13/2022	\$4,283.32
00001173	E03819	ALAMILLO, MARCOS R	01/13/2022	\$4,281.06

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Check	Vendor #	Vendor Name	Issue Date	Check Amount
00001174	E03712	ALARCON, CLAUDIA	01/13/2022	\$4,351.32
00001175	E03616	ALCARAZ, MARIA A	01/13/2022	\$2,259.63
00001176	E00121	ALLISON, WILLIAM	01/13/2022	\$6,200.11
00001177	E04873	ALVARADO, MADELINE M	01/13/2022	\$1,706.72
00001178	E04080	ALVAREZ BROWN, RICHARD A	01/13/2022	\$4,031.28
00001179	E03011	ANDERSON, BOBBY B	01/13/2022	\$4,062.66
00001180	E01234	ARELLANO, PEDRO R	01/13/2022	\$5,102.31
00001181	E04875	ARROYO, SANDRA M	01/13/2022	\$2,594.40
00001182	E04497	ASHBAUGH, TIMOTHY R	01/13/2022	\$3,761.77
00001183	E03397	ASHBY, PAUL W	01/13/2022	\$5,730.06
00001184	E04719	ATWOOD, MARIA S	01/13/2022	\$1,958.28
00001185	E04613	AVALOS JR, FRANCISCO	01/13/2022	\$3,041.67
00001186	E01992	AVALOS, ALFREDO R	01/13/2022	\$17,447.20
00001187	E01965	BACKOURIS, KRISTEN A	01/13/2022	\$1,574.64
00001188	E04550	BAEK, SHARON S	01/13/2022	\$2,081.09
00001189	E04778	BAKER, COLLIN E	01/13/2022	\$3,295.07
00001190	E03005	BANKSON, JOHN F	01/13/2022	\$4,675.09
00001191	E04645	BARRAZA, RENE	01/13/2022	\$3,866.50
00001192	E04432	BEHZAD, JOSHUA K	01/13/2022	\$3,599.02
00001193	E04951	BELLO, ANGELICA	01/13/2022	\$601.52
00001194	E03006	BELTHIUS, LISA A	01/13/2022	\$69.65
00001195	E04753	BERENGER, BEAU A	01/13/2022	\$3,645.39
00001196	E03296	BERESFORD, EVAN S	01/13/2022	\$4,699.20
00001197	E01604	BERLETH, RYAN S	01/13/2022	\$2,526.77
00001198	E03443	BLUM, JAMES A	01/13/2022	\$3,779.68
00001199	E04149	BOGUE, SUMMER A	01/13/2022	\$2,186.98
00001200	E03363	BOWEN, GENA M	01/13/2022	\$2,001.47
00001201	E04767	BOWMAN, TROY F	01/13/2022	\$3,004.19
00001202	E04963	BOYENS III, ROBERT	01/13/2022	\$3,797.04
00001203	E00946	BROME, KAREN D	01/13/2022	\$1,992.87
00001204	E04803	BRANTNER, BRITTANEE N	01/13/2022	\$1,837.98
00001205	E03380	BROWN, JEFFREY A	01/13/2022	\$5,628.44
00001206	E03968	BRUNICK, CARISSA L	01/13/2022	\$2,802.31
00001207	E02031	BURILLO, RICHARD O	01/13/2022	\$6,185.10
00001208	E03972	BUSTILLOS, RYAN V	01/13/2022	\$4,717.97

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00001209	E03964	CAMARA, DANIEL A	01/13/2022	\$3,817.82
00001210	E04074	CAMPOS, JESENIA	01/13/2022	\$2,939.30
00001211	E03739	CAPPS, THOMAS A	01/13/2022	\$4,496.65
00001212	E02372	CENTENO, JUAN C	01/13/2022	\$5,413.94
00001213	E03607	CHANG, DAVID Y H	01/13/2022	\$3,550.01
00001214	E04867	CHAPPELL, SHYLER R.D.	01/13/2022	\$2,047.44
00001215	E03481	CHAURAN HAIRGROVE, TAMMY L	01/13/2022	\$3,574.60
00001216	E04498	CHEATHAM, JEROME L	01/13/2022	\$3,759.20
00001217	E03606	CHISM, KENNETH L	01/13/2022	\$2,566.30
00001218	E01541	CHO, HAN J	01/13/2022	\$6,369.34
00001219	E03423	CHOWDHURY, JACINTA F	01/13/2022	\$2,140.96
00001220	E00003	CIBOSKY, COURTNEY P	01/13/2022	\$3,128.37
00001221	E04539	CLASBY JR, BRIAN M	01/13/2022	\$2,246.59
00001222	E04062	COOPMAN, AARON J	01/13/2022	\$3,874.37
00001223	E04872	CORNETT, KRISTINA L	01/13/2022	\$1,751.78
00001224	E04832	CORTEZ JR, DARRYL B	01/13/2022	\$2,961.30
00001225	E04666	CORTEZ, JULIO C	01/13/2022	\$3,245.34
00001226	E01875	COUGHRAN, ADAM B	01/13/2022	\$0.00
00001227	E01796	COULTER, GARY L	01/13/2022	\$3,791.51
00001228	E01364	DALTON, BRIAN D	01/13/2022	\$4,673.51
00001229	E00126	DANIELEY III, CHARLIE	01/13/2022	\$3,906.98
00001230	E01968	DARE, THOMAS R	01/13/2022	\$9,056.49
00001231	E04503	DAVILA, ISAAC	01/13/2022	\$3,290.34
00001232	E04431	DE ALMEIDA LOPES, NICHOLAS A	01/13/2022	\$3,853.07
00001233	E04731	DE PADUA, TANNER C	01/13/2022	\$2,537.56
00001234	E03691	DELGADO JR, JUAN L	01/13/2022	\$4,685.73
00001235	E03395	DIX, JENNIFER A	01/13/2022	\$2,556.79
00001236	E02313	DOSCHER, RONALD A	01/13/2022	\$3,561.76
00001237	E04586	DOVEAS, CHRISTOPHER C	01/13/2022	\$30.81
00001238	E04281	DRISCOLL, RUSSELL B	01/13/2022	\$1,816.16
00001239	E04844	DUARTE, TAYLOR M	01/13/2022	\$3,229.05
00001240	E04720	DUDLEY, BROD D	01/13/2022	\$3,019.01
00001241	E03625	EARLE, CHRISTOPHER M	01/13/2022	\$4,259.51
00001242	E02632	EDWARDS, DANIEL S	01/13/2022	\$584.45
00001243	E03740	EL FARRA, AMIR A	01/13/2022	\$5,487.19

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00001244	E03927	ELHAMI, MICHAEL K	01/13/2022	\$4,631.50
00001245	E03933	ELIZONDO, BENJAMIN M	01/13/2022	\$4,159.85
00001246	E04016	ELIZONDO, FLOR DE LIS	01/13/2022	\$2,818.05
00001247	E01598	ELSOUSOU, HELENA	01/13/2022	\$2,488.87
00001248	E02734	ESCALANTE, OTTO J	01/13/2022	\$10,920.56
00001249	E04334	ESCOBEDO, JOSHUA N	01/13/2022	\$3,836.18
00001250	E02724	ESTLOW, STEPHEN C	01/13/2022	\$5,282.63
00001251	E04358	ESTRADA MONSANTO, MICHELLE N	01/13/2022	\$3,973.71
00001252	E04748	FAJARDO, JESUS	01/13/2022	\$4,175.99
00001253	E04303	FERREIRA JR, HECTOR	01/13/2022	\$4,536.66
00001254	E01663	FERRIN, KORY C	01/13/2022	\$4,719.99
00001255	E03976	FIGUEREDO, GEORGE R	01/13/2022	\$5,500.90
00001256	E02838	FISCHER, JAMES D	01/13/2022	\$835.62
00001257	E04774	FLINN, PATRICIA C	01/13/2022	\$2,644.80
00001258	E02887	FOSTER, VICTORIA M	01/13/2022	\$1,609.21
00001259	E04033	FRANCISCO, KATHERINE M	01/13/2022	\$3,241.83
00001260	E02963	FRANKS, JAMES D	01/13/2022	\$4,098.38
00001261	E04747	FRESENIUS, ROBERT D	01/13/2022	\$3,024.24
00001262	E00903	FRUTOS, VERONICA	01/13/2022	\$1,537.24
00001263	E03483	FULTON, JASON S	01/13/2022	\$4,453.23
00001264	E04729	GARCIA, JOSEPH A	01/13/2022	\$947.95
00001265	E03086	GARCIA, PETE	01/13/2022	\$4,743.37
00001266	E03659	GARNER, AMANDA B	01/13/2022	\$1,011.91
00001267	E02606	GEORGE, DAVID L	01/13/2022	\$2,434.77
00001268	E04351	GERDIN, MICHAEL E	01/13/2022	\$3,623.96
00001269	E04542	GIFFORD, ROBERT J	01/13/2022	\$4,043.67
00001270	E01981	GILDEA, PATRICK E	01/13/2022	\$4,968.87
00001271	E04658	GIRGENTI, BRIAN C	01/13/2022	\$4,050.12
00001272	E04401	GLEASON, SEAN M	01/13/2022	\$3,292.09
00001273	E04917	GOMEZ, JESUS	01/13/2022	\$2,793.90
00001274	E04863	GONZALEZ JR, GONZALO	01/13/2022	\$2,983.33
00001275	E04732	HADDEN, TRAVIS J	01/13/2022	\$3,044.54
00001276	E04787	HALEY, KYLE N	01/13/2022	\$2,423.38
00001277	E03527	HALLER, TROY	01/13/2022	\$6,195.00
00001278	E03402	HEINE, STEVEN H	01/13/2022	\$6,205.98

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00001279	E02469	HERRERA, JOSE D	01/13/2022	\$6,431.76
00001280	E04244	HINGCO, PINKY C	01/13/2022	\$3,394.96
00001281	E03713	HOLLOWAY, WILLIAM T	01/13/2022	\$6,370.65
00001282	E04739	HOWARD, JASON A	01/13/2022	\$3,829.26
00001283	E04654	HURLEY, KIRK P	01/13/2022	\$2,703.14
00001284	E04089	HUTCHINS, DONALD J	01/13/2022	\$4,780.13
00001285	E03815	HUYNH, AI KELLY	01/13/2022	\$2,210.63
00001286	E03559	HUYNH, THI A	01/13/2022	\$3,444.14
00001287	E04915	ITURRALDE, JENNIFER L	01/13/2022	\$1,233.12
00001288	E04583	JENSEN, MICHAEL J	01/13/2022	\$5,113.37
00001289	E02935	JENSEN, NICKOLAS K	01/13/2022	\$4,904.70
00001290	E04587	JIMENEZ JR, EFRAIN A	01/13/2022	\$3,629.39
00001291	E04781	JIMENEZ TAVAREZ, SERGIO J	01/13/2022	\$2,622.33
00001292	E04655	JOHNSON, CODY M	01/13/2022	\$3,160.61
00001293	E03368	JOHNSON, JASON L	01/13/2022	\$4,279.78
00001294	E03831	JORDAN, GERALD F	01/13/2022	\$3,833.68
00001295	E03853	KANEGAE, CAROLE A	01/13/2022	\$2,761.15
00001296	E04559	KELLEY, KRISTOFER D	01/13/2022	\$3,157.39
00001297	E04353	KEUILIAN, SHELBY	01/13/2022	\$1,962.88
00001298	E04663	KIM, CHAD B	01/13/2022	\$2,994.14
00001299	E03932	KIVLER, ROBERT J	01/13/2022	\$2,901.74
00001300	E03389	KOLANO, JOSEPH L	01/13/2022	\$3,027.60
00001301	E03294	KOVACS, LEA K	01/13/2022	\$5,351.35
00001302	E04669	KOVACS, TIMOTHY P	01/13/2022	\$5,592.03
00001303	E03484	KUNKEL, PETER M	01/13/2022	\$5,156.34
00001304	E04804	LADD, LAUREN M	01/13/2022	\$2,400.88
00001305	E04857	LANG, MICHAEL J	01/13/2022	\$3,894.91
00001306	E03511	LAZENBY, NICHOLAS A	01/13/2022	\$4,077.61
00001307	E04538	LE, ALLYSON T	01/13/2022	\$1,683.52
00001308	E04877	LE, BAO TINH THI	01/13/2022	\$1,898.16
00001309	E04021	LEE, RAPHAEL M	01/13/2022	\$3,845.71
00001310	E04970	LEIVA, EDUARDO C	01/13/2022	\$7,291.99
00001311	E03488	LEYVA, ERICK	01/13/2022	\$5,295.58
00001312	E04541	LINK, DEREK M	01/13/2022	\$4,575.51
00001313	E00030	LOERA JR, RAFAEL	01/13/2022	\$4,806.00

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00001314	E05033	LOFFLER, CHARLES H	01/13/2022	\$4,153.15
00001315	E02645	LOPEZ, DAVID	01/13/2022	\$4,434.60
00001316	E04940	LOPEZ, DAVID A	01/13/2022	\$2,583.48
00001317	E04939	LOPEZ, ELLEN S	01/13/2022	\$2,754.71
00001318	E05066	LORD, MARK A	01/13/2022	\$5,296.34
00001319	E04581	LOWEN, BRADLEY A	01/13/2022	\$3,464.76
00001320	E04761	LUCATERO, JESSE A	01/13/2022	\$3,284.73
00001321	E00027	LUKAS, STEVEN W	01/13/2022	\$2,040.73
00001322	E04048	LUX, ROBERT D	01/13/2022	\$2,383.93
00001323	E03663	LUX, RYAN M	01/13/2022	\$4,825.09
00001324	E04772	LY, LINDALINH THU	01/13/2022	\$2,179.41
00001325	E04661	MACHUCA, ROBERTO	01/13/2022	\$3,503.28
00001326	E03752	MACY, TAYLOR A	01/13/2022	\$4,118.78
00001327	E04532	MANIACI, GIANLUCA F	01/13/2022	\$3,607.83
00001328	E04435	MARCHAND, MATTHEW P	01/13/2022	\$4,268.94
00001329	E01359	MARTINEZ JR, MARIO	01/13/2022	\$6,754.94
00001330	E02792	MATA, RAQUEL D	01/13/2022	\$1,522.56
00001331	E04656	MAZON, JORGE L	01/13/2022	\$3,226.60
00001332	E02796	MCFARLANE, MARIA C	01/13/2022	\$2,501.03
00001333	E06761	MEEKS, REBECCA S	01/13/2022	\$4,615.64
00001334	E03826	MEERS, BRYAN J	01/13/2022	\$7,825.13
00001335	E02655	MENDOZA CAMPOS, MELISSA	01/13/2022	\$2,242.98
00001336	E04402	MERRILL, KENNETH E	01/13/2022	\$292.12
00001337	E03965	MIHALIK, DANNY J	01/13/2022	\$4,369.42
00001338	E04865	MORIN, LINDA M	01/13/2022	\$3,556.77
00001339	E04352	MORSE, JEREMY N	01/13/2022	\$4,259.19
00001340	E01940	MORTON, NATHAN D	01/13/2022	\$4,490.81
00001341	E04454	MOSER, MICHAEL A	01/13/2022	\$2,015.53
00001342	E04330	MOSSER, MITCHEL S	01/13/2022	\$4,014.99
00001343	E03929	MURILLO JR, RAUL	01/13/2022	\$5,488.06
00001344	E04626	MURO, JASON M	01/13/2022	\$4,419.60
00001345	E03579	MURPHY, PATRICK W	01/13/2022	\$3,806.19
00001346	E04577	MUSCHETTO, PATRICK J	01/13/2022	\$2,775.89
00001347	E03422	NADOLSKI, THOMAS R	01/13/2022	\$2,377.50
00001348	E04111	NEELY, JACOB J	01/13/2022	\$2,779.50

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00001349	E04436	NGUYEN, JEFFREY C	01/13/2022	\$4,410.24
00001350	E02813	NGUYEN, TRINA T	01/13/2022	\$1,883.79
00001351	E04540	NIKOLIC, ADAM C	01/13/2022	\$5,242.36
00001352	E03350	OLIVO, JOSHUA T	01/13/2022	\$4,837.39
00001353	E04035	ORTIZ, STEVEN TRUJILLO	01/13/2022	\$3,705.03
00001354	E03427	PANELLA, JOSEPH N	01/13/2022	\$2,848.00
00001355	E04910	PAQUA, BRANDON J	01/13/2022	\$2,311.94
00001356	E01948	PARK, BRANDY J	01/13/2022	\$2,822.32
00001357	E02995	PAYAN, CRISTINA V	01/13/2022	\$2,348.29
00001358	E00824	PAYAN, LUIS A	01/13/2022	\$5,706.41
00001359	E04843	PEREZ, EMMANUEL	01/13/2022	\$3,252.19
00001360	E01657	PEREZ, OMAR F	01/13/2022	\$4,391.95
00001361	E00145	PERKINS, JASON S	01/13/2022	\$4,813.23
00001362	E04429	PHAM, PHILLIP H	01/13/2022	\$3,472.35
00001363	E06938	PLUARD, DOUGLAS A	01/13/2022	\$5,301.43
00001364	E03299	POLOPEK, COREY T	01/13/2022	\$3,912.57
00001365	E04788	QUIROZ, LUIS A	01/13/2022	\$3,515.77
00001366	E03967	RAMIREZ OROZCO, SINDY	01/13/2022	\$5,199.21
00001367	E04955	RAMIREZ, KAYLYN C	01/13/2022	\$2,147.48
00001368	E03390	RAMIREZ, LUIS F	01/13/2022	\$4,567.70
00001369	E05021	RAMIREZ, TERRA M	01/13/2022	\$3,872.62
00001370	E04914	RAMOS, RODOLFO B	01/13/2022	\$249.11
00001371	E03217	RANEY, JOHN E	01/13/2022	\$4,578.32
00001372	E04941	RASMUSSEN, TRENTON L	01/13/2022	\$2,549.06
00001373	E04659	REED, THOMAS S	01/13/2022	\$3,615.14
00001374	E03486	REYES, RON A	01/13/2022	\$4,279.99
00001375	E04911	RICHARDS, BRYANT D	01/13/2022	\$2,762.20
00001376	E04437	RICHMOND, RYAN R	01/13/2022	\$3,084.51
00001377	E04738	RODRIGUEZ, DANIEL	01/13/2022	\$3,382.67
00001378	E04082	RODRIGUEZ, JENNIFER M	01/13/2022	\$2,506.61
00001379	E04438	ROGERS, CHRISTIN E	01/13/2022	\$4,591.94
00001380	E04385	ROJAS, ASHLEY C	01/13/2022	\$1,830.84
00001381	E04507	ROMBOUGH, JENNIFER V	01/13/2022	\$1,949.23
00001382	E04555	ROSALES, REYNA	01/13/2022	\$1,999.74
00001383	E01925	RUBALCABA, ROCKY F	01/13/2022	\$33,715.23

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00001384	E04552	RUZIECKI, ERIC T	01/13/2022	\$4,255.35
00001385	E02845	SALAZAR, SEAN M	01/13/2022	\$3,604.17
00001386	E04845	SALGADO JR., ALFREDO	01/13/2022	\$3,160.74
00001387	E03297	SAMOFF, TANYA L	01/13/2022	\$3,246.83
00001388	E02646	SANTANA, LINO G	01/13/2022	\$6,904.10
00001389	E03035	SEYMOUR, SUSAN A I	01/13/2022	\$2,526.31
00001390	E04282	SHELGREN, CHRISTOPHER M	01/13/2022	\$4,139.02
00001391	E04616	SHIPLEY, AARON T	01/13/2022	\$3,071.73
00001392	E02937	SHORROW, NICOLE D	01/13/2022	\$3,297.96
00001393	E04864	SILVA, LEVI JOENIEL	01/13/2022	\$3,135.00
00001394	E04576	SIMONS, SHAYLEN L	01/13/2022	\$3,159.27
00001395	E04934	SLETTVET, HEATHER P	01/13/2022	\$2,030.84
00001396	E02587	SOSEBEE, DANNY J	01/13/2022	\$3,222.58
00001397	E03563	SPELLMAN, MARSHA D	01/13/2022	\$2,582.44
00001398	E04500	STAAL, GAREY D	01/13/2022	\$3,865.25
00001399	E03218	STARNES, CHARLES W	01/13/2022	\$5,144.56
00001400	E03761	STEPHENSON III, ROBERT M	01/13/2022	\$6,011.17
00001401	E04584	STROUD, BRIAN T	01/13/2022	\$5,233.19
00001402	E02979	TESSIER, PAUL M	01/13/2022	\$4,526.96
00001403	E04449	TRAN, SPENCER T	01/13/2022	\$2,472.86
00001404	E02982	VAICARO, VINCENTE J	01/13/2022	\$4,934.94
00001405	E03053	VALENCIA, EDGAR	01/13/2022	\$4,714.73
00001406	E04667	VAUGHN, CALEB I	01/13/2022	\$27.68
00001407	E04434	VELLANOWETH, KIMBRA S	01/13/2022	\$2,066.44
00001408	E04903	VIGIL, DANIEL C	01/13/2022	\$3,345.84
00001409	E02647	VISCOMI, MICHAEL J	01/13/2022	\$4,985.82
00001410	E03022	VU, TUONG-VAN NGUYEN	01/13/2022	\$2,369.41
00001411	E01905	WAINWRIGHT, JONATHAN B	01/13/2022	\$5,302.19
00001412	E03220	WARDLE, DENNIS	01/13/2022	\$5,215.20
00001413	E03213	WARDLE, SANTA	01/13/2022	\$2,140.78
00001414	E04758	WEYKER, CHRYSTAL L	01/13/2022	\$1,748.53
00001415	E03930	WHITNEY, CHERYL L	01/13/2022	\$3,508.72
00001416	E03305	WIMMER, ROYCE C	01/13/2022	\$5,758.92
00001417	E04762	WREN, DANIELLE E	01/13/2022	\$3,736.25
00001418	E04763	WRIGHT, SARAH A	01/13/2022	\$4,160.62

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Check	Vendor #	Vendor Name	Issue Date	Check Amount
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00001421	E04156	YERGLER, JOHN J	01/13/2022	\$4,058.02
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00001423	E09942	YOUNG, DAVID C	01/13/2022	\$5,481.13
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00001427	E04631	ANDREI, IOAN	01/13/2022	\$1,044.59
00001428	E04678	BABINSKI IV, SYLVESTER A	01/13/2022	\$2,058.91
00001429	E04336	BECERRA, RODOLPHO M	01/13/2022	\$2,128.36
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00001431	E01255	BOS, MICHAEL C	01/13/2022	\$3,395.44
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00001433	E04839	CAMERA, DOMINIC	01/13/2022	\$849.13
00001434	E01584	CANDELARIA, DANIEL J	01/13/2022	\$4,075.50
00001435	E04300	CANO, EDGAR A	01/13/2022	\$1,895.59
00001436	E03828	CANTRELL, JEFFREY G	01/13/2022	\$2,186.71
00001437	E03811	CARRISOZA, ALBERT J	01/13/2022	\$1,945.24
00001438	E00916	CARTER, PHILLIP J	01/13/2022	\$3,141.66
00001439	E04551	CONTRERAS, GABRIELA R	01/13/2022	\$9,327.05
00001440	E03518	COTTON, JULIE T	01/13/2022	\$1,748.60
00001441	E03807	DE LA ROSA, VINCENT L	01/13/2022	\$3,006.78
00001442	E03736	DIBAJ, KAMYAR	01/13/2022	\$3,279.12
00001443	E02515	DUVALL, RICK L	01/13/2022	\$2,389.80
00001444	E04514	ESPINOZA, ERIC M	01/13/2022	\$1,758.56
00001445	E03733	ESPINOZA, JULIA	01/13/2022	\$1,293.56
00001446	E03190	EURS II, ALBERT R	01/13/2022	\$2,712.58
00001447	E03405	FERNANDEZ, CECELIA A	01/13/2022	\$1,258.58
00001448	E04491	FRANCO, ROBERT J	01/13/2022	\$810.71
00001449	E00558	FREGOSO, ALICE K	01/13/2022	\$2,032.50
00001450	E04754	GARCIA, ALICIA R	01/13/2022	\$1,626.95
00001451	E04677	GIROUARD, CASEY G	01/13/2022	\$1,498.50
00001452	E04629	GOMEZ, DIANA	01/13/2022	\$851.08
00001453	E03341	GONZALEZ, JORGE	01/13/2022	\$1,213.86

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00001454	E04473	GOUNTOUMA, SOUMELIA K	01/13/2022	\$2,348.17
00001455	E03400	GREENE, MICHAEL R	01/13/2022	\$2,062.52
00001456	E04294	GUSMAN, RONALD D	01/13/2022	\$0.00
00001457	E03685	GUZMAN, JESSE	01/13/2022	\$2,683.83
00001458	E04299	HANSEN, AARON R	01/13/2022	\$1,558.06
00001459	E03523	HARO, GLORIA A	01/13/2022	\$1,237.04
00001460	E03759	HERNANDEZ, HERMILO	01/13/2022	\$1,116.94
00001461	E04622	HOFER, ALICIA M	01/13/2022	\$1,952.80
00001462	E02874	HOLMON III, ALBERT J	01/13/2022	\$3,765.79
00001463	E04347	HSIEH, NICOLAS C	01/13/2022	\$3,566.33
00001464	E03588	HUYNH, HUY HOA	01/13/2022	\$2,311.26
00001465	E04831	ILFELD, MATTHEW D	01/13/2022	\$1,289.27
00001466	E01907	JACOT, ROSEMARIE	01/13/2022	\$2,127.94
00001467	E04204	JERRY, DARNELL D	01/13/2022	\$159.87
00001468	E04296	JOHNSON, ERIC W	01/13/2022	\$1,967.93
00001469	E04470	KAYLOR, BRENT	01/13/2022	\$2,276.69
00001470	E04728	KHALIL, MARK M	01/13/2022	\$2,075.71
00001471	E04382	KWIATKOWSKI, BRYAN D	01/13/2022	\$1,786.32
00001472	E02852	LADNEY, MARK W	01/13/2022	\$2,794.41
00001473	E04769	LAMAS, LEONEL A	01/13/2022	\$890.57
00001474	E03813	LEWIS, SHAN L	01/13/2022	\$2,638.99
00001475	E03301	LEYVA, RAUL	01/13/2022	\$2,839.57
00001476	E05364	MARU, NAVIN B	01/13/2022	\$4,855.95
00001477	E04665	MEJIA, DIEGO A	01/13/2022	\$1,936.47
00001478	E03493	MENDEZ, RIGOBERTO	01/13/2022	\$2,352.62
00001479	E04724	MOORE, DOUGLAS A	01/13/2022	\$2,153.93
00001480	E04827	MORELAND, ANDREW J	01/13/2022	\$561.05
00001481	E04222	MOSS, DANIEL C	01/13/2022	\$1,323.47
00001482	E01243	MURRAY JR, WILLIAM E	01/13/2022	\$7,960.64
00001483	E04634	NAVARRO, JUAN C	01/13/2022	\$2,978.90
00001484	E00084	NGUYEN, KHUONG	01/13/2022	\$1,284.86
00001485	E03378	ORTIZ, STEVEN T	01/13/2022	\$2,464.94
00001486	E04779	PHAM, PHILLIP Q	01/13/2022	\$481.66
00001487	E03754	PINKSTON, RICHARD L	01/13/2022	\$2,494.08
00001488	E04567	POWELL, AUSTIN H	01/13/2022	\$2,130.28

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00001489	E03799	QUIROZ, ROLANDO	01/13/2022	\$1,894.77
00001490	E04572	REED, MELVIN P	01/13/2022	\$1,643.45
00001491	E02058	REYES, DELFRADO C	01/13/2022	\$1,273.87
00001492	E04295	ROBLES, RAFAEL	01/13/2022	\$1,831.82
00001493	E04563	RODRIGUEZ, ADRIANNA M	01/13/2022	\$1,151.46
00001494	E04289	SALDIVAR, RICARDO	01/13/2022	\$1,370.18
00001495	E04505	SANTOS, MICHAEL F	01/13/2022	\$3,173.71
00001496	E04215	SMOUSE, TREVOR G	01/13/2022	\$2,351.03
00001497	E04836	SOTO, WILLIAM A	01/13/2022	\$1,796.09
00001498	E03091	SUDDUTH, STEPHEN D	01/13/2022	\$2,706.14
00001499	E01625	TAPIA, LUIS A	01/13/2022	\$2,552.14
00001500	E04756	TARIN, ALEXIS P	01/13/2022	\$9,046.57
00001501	E03239	TAUANU U, STEVE J	01/13/2022	\$2,011.99
00001502	E08661	THOMPSON, MICHAEL W	01/13/2022	\$2,545.35
00001503	E04773	THURMAN JR, EDWIN O	01/13/2022	\$996.67
00001504	E08679	THURMAN, RODERICK	01/13/2022	\$1,802.18
00001505	E03480	TRIMBLE, EMILY H	01/13/2022	\$1,946.84
00001506	E04825	TRUJILLO, JOSEPH E	01/13/2022	\$1,439.66
00001507	E02482	UPHUS, MARK P	01/13/2022	\$4,259.93
00001508	E03681	VASQUEZ, JOSE A	01/13/2022	\$5,288.71
00001509	E02942	VERA, EVARISTO	01/13/2022	\$1,959.13
00001510	E03727	VERGARA NEAL, ANA G	01/13/2022	\$2,777.74
00001511	E01580	VU, DAI C	01/13/2022	\$4,338.51
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00001513	E04896	WESTON, SHAQUANNA D	01/13/2022	\$466.60
00001514	E01619	WHITE, WILLIAM J	01/13/2022	\$2,317.03
00001515	E03414	WILLIAMS, HILLARD J	01/13/2022	\$104.09
00001516	E04006	WILLIAMS, RICHARD L	01/13/2022	\$2,344.31
00001517	E03917	ALLEN, CHRISTOPHER L	01/13/2022	\$1,126.65
00001518	E04163	AMBRIZ GARCIA, EDWARD D	01/13/2022	\$1,325.62
00001519	E03338	ARIONUS, JOSHUA	01/13/2022	\$2,078.50
00001520	E04784	BANUELOS, ALEJANDRO	01/13/2022	\$2,677.68
00001521	E04063	BERGER, JAN	01/13/2022	\$2,350.32
00001522	E00651	BERMUDEZ, ROBERT P	01/13/2022	\$3,142.37
00001523	E03495	BLAS, VICTOR T	01/13/2022	\$3,010.06

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Check	Vendor #	Vendor Name	Issue Date	Check Amount
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00001525	E03699	CASTELLANOS RODRIGUE, MILDRED	01/13/2022	\$0.00
00001526	E04365	DAN, CARINA M	01/13/2022	\$2,334.99
00001527	E04440	DAVIS, RYAN H	01/13/2022	\$1,847.27
00001528	E03145	DE LA ROSA, FRANK X	01/13/2022	\$1,922.69
00001529	E03051	DIEMERT, RONALD W	01/13/2022	\$2,222.54
00001530	E02718	ESCOBAR, CHRIS N	01/13/2022	\$2,505.50
00001531	E03688	GLENN, JEREMY J	01/13/2022	\$1,549.64
00001532	E01618	GOMEZ, JOSE	01/13/2022	\$1,979.26
00001533	E02701	GONZALEZ, ALEJANDRO	01/13/2022	\$2,785.96
00001534	E01652	GRAY, MICHAEL J	01/13/2022	\$2,008.38
00001535	E03763	GRIFFIN, LARRY	01/13/2022	\$3,897.81
00001536	E04828	GUERRERO, MICHAEL V	01/13/2022	\$3,314.96
00001537	E04018	HAENDIGES, ROBERT A	01/13/2022	\$2,655.55
00001538	E03575	HART, RYAN S	01/13/2022	\$2,249.38
00001539	E03701	HAYES, BRENT W	01/13/2022	\$3,302.39
00001540	E03399	HOWENSTEIN, FRANK D	01/13/2022	\$2,486.70
00001541	E03406	HUY, EDWARD A	01/13/2022	\$2,214.16
00001542	E04782	JIN, LIYAN	01/13/2022	\$2,360.27
00001543	E03534	KIM, SAMUEL K	01/13/2022	\$3,725.27
00001544	E03988	LI, REBECCA PIK KWAN	01/13/2022	\$4,124.27
00001545	E02063	MA AE, DAVID	01/13/2022	\$2,138.05
00001546	E03249	MANSON, RAQUEL K	01/13/2022	\$2,723.68
00001547	E04837	MARTINEZ, ALFREDO	01/13/2022	\$1,917.56
00001548	E02124	MEISLAHN, TYLER	01/13/2022	\$2,064.55
00001549	E04403	MONTGOMERY, JESSE K	01/13/2022	\$2,150.06
00001550	E04707	MORRIS, JUSTIN M	01/13/2022	\$1,805.39
00001551	E03590	MOYA JR, STEVEN J	01/13/2022	\$2,877.49
00001552	E03519	MURAD, BASIL G	01/13/2022	\$2,469.32
00001553	E03144	NATLAND, KIRK L	01/13/2022	\$1,400.41
00001554	E04291	NGUYEN, DUC TRUNG	01/13/2022	\$2,942.11
00001555	E04904	NGUYEN, LISA	01/13/2022	\$183.28
00001556	E03221	NICOLAE, CORNELIU	01/13/2022	\$3,083.79
00001557	E04210	NUNES, BRANDON S	01/13/2022	\$1,704.96
00001558	E03923	ORNELAS, ANDREW I	01/13/2022	\$2,475.19

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00001559	E03582	ORTEGA, DAVID A	01/13/2022	\$3,452.97
00001560	E03578	PASILLAS, CELESTINO J	01/13/2022	\$2,833.76
00001561	E03170	PEARSON, WILLIAM F	01/13/2022	\$3,619.58
00001562	E04805	POLIDORI, JESSICA J	01/13/2022	\$1,599.70
00001563	E02500	PORRAS, STEPHEN	01/13/2022	\$3,523.14
00001564	E04489	PRUDHOMME, CHRISTOPHER B	01/13/2022	\$1,661.37
00001565	E07590	RUITENSCHILD, LES A	01/13/2022	\$3,246.21
00001566	E03926	RUIZ, JONATHAN	01/13/2022	\$2,556.61
00001567	E07690	SANTOS, ALEXIS	01/13/2022	\$1,833.55
00001568	E07692	SARMIENTO, ADRIAN M	01/13/2022	\$2,486.45
00001569	E04956	SON, TOMMY T	01/13/2022	\$2,143.48
00001570	E04301	TALAMANTES JR, ALBERT	01/13/2022	\$2,148.89
00001571	E04121	TRAN, MINH K	01/13/2022	\$2,256.09
00001572	E00151	VALENZUELA JR, ALEJANDRO	01/13/2022	\$566.16
00001573	E08881	VALENZUELA, ALEJANDRO N	01/13/2022	\$3,145.73
00001574	E01882	VIRAMONTES, JESSE	01/13/2022	\$2,036.81
00001575	E04195	WOLLAND, RONALD J	01/13/2022	\$1,545.75
00001576	E09940	YERGENSEN, VICTOR K	01/13/2022	\$2,331.79
00001577	E09954	ZAVALA, JOHN	01/13/2022	\$2,540.48
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Check	Vendor #	Vendor Name	Issue Date	Check Amount
00184817	E04948	NGUYEN, HOAI THUONG H	01/13/2022	\$670.41
00184818	E04961	CHAO, VICTORIA	01/13/2022	\$766.43
00184819	E04968	HONG, SEUNGBUM	01/13/2022	\$766.42
00184820	E04959	LE, KENNETH H	01/13/2022	\$604.95
00184821	E00977	BELAIR, DIANE	01/13/2022	\$2,021.77
00184822	E04855	HERRERA JR, ARMANDO	01/13/2022	\$596.38
00184823	E03044	MOORE, JUDITH A	01/13/2022	\$2,111.46
00184824	E04949	CEDILLO PADILLA, JESSICA	01/13/2022	\$231.89
00184825	E03304	CHUMACERO, DEANNA M	01/13/2022	\$514.19
00184826	E04824	PACHECO, LAURA M	01/13/2022	\$76.12
00184827	E04687	VARGAS, SAMANTHA B	01/13/2022	\$290.27
00184828	E04962	CIOLEK, JEREMY	01/13/2022	\$466.54
00184829	E04444	JULIENNE, PATRICK R	01/13/2022	\$3,599.39
00184830	E04840	MONTOYA, DAWN M	01/13/2022	\$2,371.77
00184831	E04869	CHAVEZ, DAMIAN JESUS	01/13/2022	\$691.50
00184832	E04785	FLORES, ARTHUR J	01/13/2022	\$2,568.24
00184833	E03529	ROCHA, MICHAEL F	01/13/2022	\$2,139.92
00184834	E03670	VITALI, SUSAN	01/13/2022	\$640.95
00184835	E03446	JIMENEZ, VIDAL	01/13/2022	\$2,598.82
00184836	E03254	KIRZHNER, ALLEN G	01/13/2022	\$7,955.63
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EF - Payroll EFT

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00001580	E04332	BUI, PHAT T	01/27/2022	\$295.81
00001581	E01338	CARRENO, SHAUNA J	01/27/2022	\$2,033.54
00001582	E02788	DAVIS, JEFFREY P	01/27/2022	\$1,628.85
00001583	E00803	HADDAD, PAMELA M	01/27/2022	\$1,988.03
00001584	E04750	HO, VY D	01/27/2022	\$1,827.43
00001585	E04096	HUYNH, DANNY	01/27/2022	\$3,858.50
00001586	E03612	JONES, STEVEN R	01/27/2022	\$205.65
00001587	E04131	KIM, NOELLE N	01/27/2022	\$2,498.00
00001588	E02612	KLOESS, VILMA C	01/27/2022	\$2,597.04
00001589	E04536	KLOPFENSTEIN, STEPHANIE L	01/27/2022	\$78.26
00001590	E01949	LE, IVY	01/27/2022	\$2,163.52
00001591	E01280	LE, TAMMY	01/27/2022	\$1,642.60
00001592	E04920	MENDIOLA, RACHEL	01/27/2022	\$1,057.21
00001593	E05828	MIDDENDORF, LINDA	01/27/2022	\$3,809.57
00001594	E02787	MORAN, MARIE L	01/27/2022	\$2,645.29
00001595	E02539	NAVARRO, MARIA A	01/27/2022	\$2,550.37
00001596	E04535	NGUYEN, DIEDRE THU HA	01/27/2022	\$277.59
00001597	E04537	NGUYEN, KIM B	01/27/2022	\$281.98
00001598	E03255	NGUYEN, PHUONG VIEN T	01/27/2022	\$2,171.63
00001599	E02560	NGUYEN, QUANG	01/27/2022	\$3,121.23
00001600	E01286	NGUYEN, TINA T	01/27/2022	\$4,203.95
00001601	E04534	ONEILL, JOHN R	01/27/2022	\$295.82
00001602	E04528	PARK, SHAWN S	01/27/2022	\$2,564.55
00001603	E03541	PHI, THYANA T	01/27/2022	\$2,768.49
00001604	E04443	POLLOCK, AMANDA M	01/27/2022	\$1,862.93
00001605	E06945	POMEROY, TERESA L	01/27/2022	\$3,565.41
00001606	E01964	PULIDO, ANA E	01/27/2022	\$4,019.96
00001607	E01356	RAMOS, MARIA	01/27/2022	\$2,449.79
00001608	E04387	STILES, SCOTT C	01/27/2022	\$6,956.81
00001609	E00564	STIPE, MARIA A	01/27/2022	\$5,656.44
00001610	E03715	THAI, KRISTY H	01/27/2022	\$2,426.76
00001611	E02543	TO, TANYA L	01/27/2022	\$1,810.23

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00001612	E01971	TRAN, CUONG K	01/27/2022	\$1,992.97
00001613	E02056	TRUONG, ELAINE	01/27/2022	\$1,729.35
00001614	E03983	VASQUEZ, LIZABETH C	01/27/2022	\$2,295.61
00001615	E02562	VO, THANH-NGUYEN	01/27/2022	\$2,276.65
00001616	E04527	YOO, MEENA	01/27/2022	\$2,343.21
00001617	E04944	ANDERSON CAMBA, ASHLEIGH R	01/27/2022	\$2,061.83
00001618	E04764	BRADLEY, JANNA K	01/27/2022	\$2,766.24
00001619	E03766	CERDA, MARY C	01/27/2022	\$2,133.31
00001620	E04673	HART, BRANDI M	01/27/2022	\$626.51
00001621	E04363	KWAN, LIANE Y	01/27/2022	\$3,459.82
00001622	E01985	LEE, JANY H	01/27/2022	\$3,724.06
00001623	E03420	PROCTOR, SHERRILL A	01/27/2022	\$2,409.07
00001624	E04726	RICHARDS, STEPHANIE E	01/27/2022	\$2,004.30
00001625	E04417	STEPHENSON, CAITLYN M	01/27/2022	\$2,329.31
00001626	E02115	STOVER, LAURA J	01/27/2022	\$5,615.41
00001627	E04580	ATIN RAMOS, MARISA	01/27/2022	\$1,359.56
00001628	E04445	BROWN, KAREN J	01/27/2022	\$577.83
00001629	E03313	BUI, AI N	01/27/2022	\$1,528.52
00001630	E04961	CHAO, VICTORIA	01/27/2022	\$1,445.04
00001631	E03686	CHAVEZ, JAIME F	01/27/2022	\$1,739.13
00001632	E03760	CHUNG, JANET J	01/27/2022	\$3,613.58
00001633	E04957	CURTSEIT, MARIA	01/27/2022	\$2,070.00
00001634	E03352	EIFERT, ANN C	01/27/2022	\$4,207.98
00001635	E04960	FUKAZAWA, KEISUKE	01/27/2022	\$1,499.63
00001636	E03134	GARCIA, SYLVIA	01/27/2022	\$2,278.76
00001637	E04638	HARRIS, KAREN M	01/27/2022	\$2,416.41
00001638	E03016	HERNANDEZ, GARY F	01/27/2022	\$1,798.54
00001639	E04569	HOFFMAN, CORINNE L	01/27/2022	\$2,426.29
00001640	E04968	HONG, SEUNGBUM	01/27/2022	\$1,445.04
00001641	E00057	MANALANSAN, NEAL M	01/27/2022	\$1,892.51
00001642	E01668	MAY, ROBERT W	01/27/2022	\$1,620.06
00001643	E01393	MENDEZ, ANGELA M	01/27/2022	\$2,126.19
00001644	E03628	MENDOZA, CHRISTI C	01/27/2022	\$2,521.24
00001645	E04958	NGO, TINA	01/27/2022	\$2,738.86
00001646	E04838	NIGATU, SELAMAWIT	01/27/2022	\$2,100.71

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00001647	E01362	PETERSON, JENNIFER L	01/27/2022	\$2,065.55
00001648	E02429	PHAM, ANH	01/27/2022	\$1,663.95
00001649	E03610	RAMIREZ, EVA	01/27/2022	\$2,031.76
00001650	E04625	SANCHEZ, DANIEL J	01/27/2022	\$1,662.15
00001651	E03539	SEGAWA, SANDRA E	01/27/2022	\$3,665.31
00001652	E04780	SONG, YUAN	01/27/2022	\$5,062.82
00001653	E04859	VO, MY TRA	01/27/2022	\$4,421.50
00001654	E03433	WESTON, RETA J	01/27/2022	\$1,204.60
00001655	E04674	WHITTAKER DEGEN, HELEN E	01/27/2022	\$851.84
00001656	E04493	ANDREWS, STEVEN F	01/27/2022	\$2,645.00
00001657	E00845	CHANG, TERENCE S	01/27/2022	\$2,784.59
00001658	E03498	ESPINOZA, VERNA L	01/27/2022	\$2,619.95
00001659	E04523	GALLO, CESAR	01/27/2022	\$2,953.03
00001660	E04415	GOLD, ANNA L	01/27/2022	\$2,031.33
00001661	E04713	HINGCO, ERNIE E	01/27/2022	\$1,924.96
00001662	E02617	KLOESS, GEOFFREY A	01/27/2022	\$3,759.74
00001663	E03571	MORAGRAAN, RACHOT	01/27/2022	\$4,044.16
00001664	E01277	PROFFITT, NOEL J	01/27/2022	\$3,063.79
00001665	E01901	RAO, ANAND V	01/27/2022	\$5,055.96
00001666	E03384	SCHULZE, KATRENA J	01/27/2022	\$2,480.21
00001667	E04395	SWANSON, MATTHEW T	01/27/2022	\$1,780.30
00001668	E01674	VALENZUELA, ANTHONY	01/27/2022	\$1,789.33
00001669	E00809	VICTORIA, ROD T	01/27/2022	\$2,443.52
00001670	E03014	WILDER, CANDY G	01/27/2022	\$2,122.37
00001671	E03509	WINSTON, TERREL KEITH	01/27/2022	\$3,158.90
00001672	E03725	ABU HAMDIYYAH, AMEENAH	01/27/2022	\$2,068.60
00001673	E02996	ASHLEIGH, JULIE A	01/27/2022	\$2,017.76
00001674	E03161	AUSTIN, MICHAEL G	01/27/2022	\$2,654.77
00001675	E00740	BLODGETT, GREG	01/27/2022	\$3,684.27
00001676	E03808	CHENG, ALANA R	01/27/2022	\$4,583.76
00001677	E03601	CHUNG, CHRISTOPHER	01/27/2022	\$2,720.82
00001678	E03353	COVARRUBIAS, MONICA	01/27/2022	\$3,573.45
00001679	E00128	CRAMER, RITA M	01/27/2022	\$2,449.39
00001680	E04394	DAHLHEIMER, BRYSON T	01/27/2022	\$2,275.44
00001681	E04879	DAKE, RYAN J	01/27/2022	\$2,162.23

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00001682	E04578	DENT, DAVID A	01/27/2022	\$4,959.72
00001683	E03697	GUERRERO, PAUL	01/27/2022	\$2,776.68
00001684	E03600	HARTWIG, TODD C	01/27/2022	\$2,768.34
00001685	E03531	HERNANDEZ, RALPH V	01/27/2022	\$2,292.59
00001686	E04855	HERRERA JR, ARMANDO	01/27/2022	\$894.58
00001687	E03410	HODSON, AARON J	01/27/2022	\$2,281.31
00001688	E04716	KASKLA, PRIIT J	01/27/2022	\$2,085.22
00001689	E04442	KIM, LISA L	01/27/2022	\$6,842.94
00001690	E03617	LEE, GRACE E	01/27/2022	\$2,545.80
00001691	E04490	LY, HUONG Q	01/27/2022	\$2,126.65
00001692	E03412	MARINO, LEE W	01/27/2022	\$4,488.57
00001693	E04194	MARTINEZ, MARIA L	01/27/2022	\$2,479.79
00001694	E02895	MOURE, SVETLANA	01/27/2022	\$2,470.01
00001695	E04635	NGUYEN, PHU T	01/27/2022	\$3,848.41
00001696	E02842	PARRA, MARIA C	01/27/2022	\$3,182.29
00001697	E04894	REFUERZO JR., ORLINO CAMPOS	01/27/2022	\$558.76
00001698	E03757	ROBBINS, ROY N	01/27/2022	\$3,192.72
00001699	E04408	THRONE, TIMOTHY E	01/27/2022	\$1,941.14
00001700	E04862	TRAN, JAKE P	01/27/2022	\$1,202.36
00001701	E03643	ALVARADO, YOLANDA A	01/27/2022	\$1,653.05
00001702	E04390	AMBRIZ, STEPHANIE	01/27/2022	\$371.90
00001703	E04771	BAILOR, REBECCA J	01/27/2022	\$575.98
00001704	E02658	CAMARENA, RACHEL M	01/27/2022	\$2,201.56
00001705	E01588	CAMARENA, RENE	01/27/2022	\$2,138.59
00001706	E01902	CASILLAS, VICTORIA M	01/27/2022	\$2,377.14
00001707	E04611	CROSS, AMANDA D	01/27/2022	\$1,909.74
00001708	E04546	CRUZ, GISELL L	01/27/2022	\$552.11
00001709	E02956	CUMMINGS, KENNETH E	01/27/2022	\$96.59
00001710	E04688	DELGADO CHAVEZ, MARLY	01/27/2022	\$212.87
00001711	E04653	DIAZ, GABRIELA	01/27/2022	\$567.39
00001712	E04791	DOWNS, KELDEN A	01/27/2022	\$393.85
00001713	E04679	FREEMAN, MARK C	01/27/2022	\$3,217.24
00001714	E04481	GARCIA, JARED D	01/27/2022	\$383.52
00001715	E04253	GARCIA, VANESSA L	01/27/2022	\$464.35
00001716	E03337	GODDARD, JENNIFER DANIELLE	01/27/2022	\$2,743.95

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00001717	E03877	GOMEZ, STEVEN E	01/27/2022	\$835.33
00001718	E00940	GRANT, JACOB R	01/27/2022	\$2,058.90
00001719	E04967	HASHEMI, SETAREH	01/27/2022	\$191.59
00001720	E01687	HOLER, KIMBERLY K	01/27/2022	\$480.50
00001721	E03603	MA AE, ELAINE M	01/27/2022	\$2,944.86
00001722	E01552	MEDINA, JESUS	01/27/2022	\$1,868.38
00001723	E00455	MEDINA, JUAN	01/27/2022	\$2,262.63
00001724	E04925	MENDOZA, JESSICA	01/27/2022	\$207.59
00001725	E02808	MONTANCHEZ, JOHN A	01/27/2022	\$5,267.95
00001726	E04173	NAKAISHI, KIRSTEN K	01/27/2022	\$562.20
00001727	E04947	NGUYEN, ALEXANDER H	01/27/2022	\$280.25
00001728	E04391	NICHOLAS, NOEL N	01/27/2022	\$1,001.54
00001729	E04931	NODAL, NATALIE	01/27/2022	\$297.55
00001730	E00785	OCADIZ HERNANDEZ, GABRIELA	01/27/2022	\$3,183.69
00001731	E04965	ORDUNO, SAMANTHA	01/27/2022	\$283.71
00001732	E03881	PANGAN, CHRISTIAN	01/27/2022	\$137.93
00001733	E04953	PASZKIEWICZ, ALEXANDER G	01/27/2022	\$83.04
00001734	E03361	PELAYO, JANET E	01/27/2022	\$3,776.33
00001735	E04777	PHAN, EDOUARD T	01/27/2022	\$271.62
00001736	E04463	PUAIOA, SHADY S	01/27/2022	\$666.15
00001737	E02754	REYNOSO, SUGEIRY	01/27/2022	\$2,411.88
00001738	E04966	RIOS, GRAYSON M	01/27/2022	\$112.48
00001739	E03362	ROMERO, MARINA Y	01/27/2022	\$1,981.48
00001740	E04684	ROSALES, MARIA D	01/27/2022	\$412.89
00001741	E04614	ROSAS, TANYA	01/27/2022	\$53.22
00001742	E04620	SALDIVAR, DIANA	01/27/2022	\$580.77
00001743	E01893	SAUCEDO, DANA MARIE	01/27/2022	\$3,216.33
00001744	E00925	SCHLUMPBERGER, EMERON J	01/27/2022	\$998.28
00001745	E04926	SERNA, SAMANTHA M	01/27/2022	\$489.55
00001746	E04795	SIEVE, MYCHAELLA J	01/27/2022	\$27.68
00001747	E03895	SMITH, REBECCA S	01/27/2022	\$340.63
00001748	E01396	VALDIVIA, CLAUDIA	01/27/2022	\$3,237.99
00001749	E00015	VAN SICKLE, JEFFREY	01/27/2022	\$2,497.11
00001750	E04118	VENCES, DAISY O	01/27/2022	\$91.23
00001751	E04478	VENCES, JOSHUA	01/27/2022	\$389.74

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00001752	E03085	VICTORIA, PAUL E	01/27/2022	\$1,466.26
00001753	E04609	VIRAMONTES, JACOB D	01/27/2022	\$377.31
00001754	E04274	WILMES, DAVID M	01/27/2022	\$243.12
00001755	E04734	ACOSTA, GIOVANNI	01/27/2022	\$2,332.87
00001756	E03819	ALAMILLO, MARCOS R	01/27/2022	\$3,755.02
00001757	E03712	ALARCON, CLAUDIA	01/27/2022	\$4,139.78
00001758	E03616	ALCARAZ, MARIA A	01/27/2022	\$2,566.50
00001759	E00121	ALLISON, WILLIAM	01/27/2022	\$5,163.21
00001760	E04873	ALVARADO, MADELINE M	01/27/2022	\$1,933.01
00001761	E04080	ALVAREZ BROWN, RICHARD A	01/27/2022	\$3,073.12
00001762	E03011	ANDERSON, BOBBY B	01/27/2022	\$3,102.63
00001763	E01234	ARELLANO, PEDRO R	01/27/2022	\$4,065.82
00001764	E04875	ARROYO, SANDRA M	01/27/2022	\$2,204.57
00001765	E04497	ASHBAUGH, TIMOTHY R	01/27/2022	\$2,780.07
00001766	E03397	ASHBY, PAUL W	01/27/2022	\$4,360.73
00001767	E04719	ATWOOD, MARIA S	01/27/2022	\$1,958.28
00001768	E04613	AVALOS JR, FRANCISCO	01/27/2022	\$2,346.85
00001769	E01965	BACKOURIS, KRISTEN A	01/27/2022	\$1,574.64
00001770	E04550	BAEK, SHARON S	01/27/2022	\$2,178.62
00001771	E04778	BAKER, COLLIN E	01/27/2022	\$4,554.09
00001772	E03005	BANKSON, JOHN F	01/27/2022	\$3,634.37
00001773	E04645	BARRAZA, RENE	01/27/2022	\$3,139.67
00001774	E04432	BEHZAD, JOSHUA K	01/27/2022	\$2,152.29
00001775	E04951	BELLO, ANGELICA	01/27/2022	\$1,476.95
00001776	E03006	BELTHIUS, LISA A	01/27/2022	\$162.52
00001777	E04753	BERENGER, BEAU A	01/27/2022	\$3,284.14
00001778	E03296	BERESFORD, EVAN S	01/27/2022	\$3,490.09
00001779	E01604	BERLETH, RYAN S	01/27/2022	\$2,143.76
00001780	E03443	BLUM, JAMES A	01/27/2022	\$3,741.66
00001781	E04149	BOGUE, SUMMER A	01/27/2022	\$2,835.19
00001782	E03363	BOWEN, GENA M	01/27/2022	\$2,001.47
00001783	E04767	BOWMAN, TROY F	01/27/2022	\$2,308.20
00001784	E04963	BOYENS III, ROBERT	01/27/2022	\$3,088.90
00001785	E00946	BRAME, KAREN D	01/27/2022	\$1,992.87
00001786	E04803	BRANTNER, BRITTANEE N	01/27/2022	\$3,757.98

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00001787	E03380	BROWN, JEFFREY A	01/27/2022	\$4,760.31
00001788	E03968	BRUNICK, CARISSA L	01/27/2022	\$1,900.47
00001789	E02031	BURILLO, RICHARD O	01/27/2022	\$5,215.95
00001790	E03972	BUSTILLOS, RYAN V	01/27/2022	\$3,640.63
00001791	E03964	CAMARA, DANIEL A	01/27/2022	\$2,841.58
00001792	E04074	CAMPOS, JESENIA	01/27/2022	\$2,154.43
00001793	E03739	CAPPS, THOMAS A	01/27/2022	\$2,583.43
00001794	E02372	CENTENO, JUAN C	01/27/2022	\$4,204.83
00001795	E03607	CHANG, DAVID Y H	01/27/2022	\$1,936.37
00001796	E04867	CHAPPELL, SHYLER R.D.	01/27/2022	\$2,047.44
00001797	E03481	CHAURAN HAIRGROVE, TAMMY L	01/27/2022	\$2,281.03
00001798	E04498	CHEATHAM, JEROME L	01/27/2022	\$3,401.50
00001799	E03606	CHISM, KENNETH L	01/27/2022	\$2,051.14
00001800	E01541	CHO, HAN J	01/27/2022	\$3,610.87
00001801	E03423	CHOWDHURY, JACINTA F	01/27/2022	\$2,140.96
00001802	E04414	CHUNG, RANDY G	01/27/2022	\$121.74
00001803	E00003	CIBOSKY, COURTNEY P	01/27/2022	\$3,128.37
00001804	E04539	CLASBY JR, BRIAN M	01/27/2022	\$1,699.01
00001805	E04062	COOPMAN, AARON J	01/27/2022	\$3,336.77
00001806	E04872	CORNETT, KRISTINA L	01/27/2022	\$1,543.63
00001807	E04832	CORTEZ JR, DARRYL B	01/27/2022	\$2,214.57
00001808	E04666	CORTEZ, JULIO C	01/27/2022	\$2,489.74
00001809	E01875	COUGHRAN, ADAM B	01/27/2022	\$149.00
00001810	E01796	COULTER, GARY L	01/27/2022	\$2,815.28
00001811	E01364	DALTON, BRIAN D	01/27/2022	\$4,611.30
00001812	E04874	DANG, JOHN	01/27/2022	\$243.65
00001813	E00126	DANIELEY III, CHARLIE	01/27/2022	\$2,934.03
00001814	E01951	DANIELSON, PAUL E	01/27/2022	\$145.62
00001815	E01968	DARE, THOMAS R	01/27/2022	\$6,729.95
00001816	E04503	DAVILA, ISAAC	01/27/2022	\$2,904.01
00001817	E04431	DE ALMEIDA LOPES, NICHOLAS A	01/27/2022	\$4,380.14
00001818	E04731	DE PADUA, TANNER C	01/27/2022	\$1,997.99
00001819	E03691	DELGADO JR, JUAN L	01/27/2022	\$3,728.16
00001820	E03395	DIX, JENNIFER A	01/27/2022	\$2,556.79
00001821	E02313	DOSCHER, RONALD A	01/27/2022	\$2,759.85

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00001822	E04586	DOVEAS, CHRISTOPHER C	01/27/2022	\$30.81
00001823	E04281	DRISCOLL, RUSSELL B	01/27/2022	\$1,826.26
00001824	E04844	DUARTE, TAYLOR M	01/27/2022	\$2,248.55
00001825	E04720	DUDLEY, BROD D	01/27/2022	\$2,293.56
00001826	E03625	EARLE, CHRISTOPHER M	01/27/2022	\$3,258.77
00001827	E02632	EDWARDS, DANIEL S	01/27/2022	\$1,091.33
00001828	E03740	EL FARRA, AMIR A	01/27/2022	\$4,461.22
00001829	E03927	ELHAMI, MICHAEL K	01/27/2022	\$3,098.87
00001830	E03933	ELIZONDO, BENJAMIN M	01/27/2022	\$3,282.49
00001831	E04016	ELIZONDO, FLOR DE LIS	01/27/2022	\$2,345.00
00001832	E01598	ELSOUSOU, HELENA	01/27/2022	\$2,619.33
00001833	E02734	ESCALANTE, OTTO J	01/27/2022	\$11,525.95
00001834	E04334	ESCOBEDO, JOSHUA N	01/27/2022	\$3,008.88
00001835	E02724	ESTLOW, STEPHEN C	01/27/2022	\$3,844.55
00001836	E04358	ESTRADA MONSANTO, MICHELLE N	01/27/2022	\$3,100.09
00001837	E04748	FAJARDO, JESUS	01/27/2022	\$2,407.37
00001838	E04303	FERREIRA JR, HECTOR	01/27/2022	\$2,712.33
00001839	E01663	FERRIN, KORY C	01/27/2022	\$4,005.93
00001840	E03976	FIGUEREDO, GEORGE R	01/27/2022	\$3,133.02
00001841	E02838	FISCHER, JAMES D	01/27/2022	\$1,097.13
00001842	E04774	FLINN, PATRICIA C	01/27/2022	\$2,644.80
00001843	E02887	FOSTER, VICTORIA M	01/27/2022	\$1,946.25
00001844	E04033	FRANCISCO, KATHERINE M	01/27/2022	\$2,419.21
00001845	E02963	FRANKS, JAMES D	01/27/2022	\$3,268.75
00001846	E04747	FRESENIUS, ROBERT D	01/27/2022	\$2,298.58
00001847	E00903	FRUTOS, VERONICA	01/27/2022	\$1,780.58
00001848	E03483	FULTON, JASON S	01/27/2022	\$3,089.56
00001849	E04729	GARCIA, JOSEPH A	01/27/2022	\$1,783.66
00001850	E03086	GARCIA, PETE	01/27/2022	\$4,599.35
00001851	E03659	GARNER, AMANDA B	01/27/2022	\$1,011.91
00001852	E02606	GEORGE, DAVID L	01/27/2022	\$2,061.20
00001853	E04351	GERDIN, MICHAEL E	01/27/2022	\$2,754.23
00001854	E04542	GIFFORD, ROBERT J	01/27/2022	\$3,178.80
00001855	E01981	GILDEA, PATRICK E	01/27/2022	\$3,340.86
00001856	E04658	GIRGENTI, BRIAN C	01/27/2022	\$3,164.78

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00001857	E04401	GLEASON, SEAN M	01/27/2022	\$3,127.84
00001858	E04917	GOMEZ, JESUS	01/27/2022	\$2,126.77
00001859	E04863	GONZALEZ JR, GONZALO	01/27/2022	\$2,212.94
00001860	E04732	HADDEN, TRAVIS J	01/27/2022	\$2,658.19
00001861	E04787	HALEY, KYLE N	01/27/2022	\$1,724.53
00001862	E03527	HALLER, TROY	01/27/2022	\$4,342.77
00001863	E03402	HEINE, STEVEN H	01/27/2022	\$3,839.19
00001864	E02469	HERRERA, JOSE D	01/27/2022	\$4,102.34
00001865	E04244	HINGCO, PINKY C	01/27/2022	\$3,050.43
00001866	E03713	HOLLOWAY, WILLIAM T	01/27/2022	\$3,985.55
00001867	E04739	HOWARD, JASON A	01/27/2022	\$3,032.03
00001868	E04654	HURLEY, KIRK P	01/27/2022	\$2,020.11
00001869	E04089	HUTCHINS, DONALD J	01/27/2022	\$3,607.59
00001870	E03815	HUYNH, AI KELLY	01/27/2022	\$2,750.87
00001871	E03559	HUYNH, THI A	01/27/2022	\$2,463.77
00001872	E04915	ITURRALDE, JENNIFER L	01/27/2022	\$1,066.91
00001873	E04583	JENSEN, MICHAEL J	01/27/2022	\$3,499.83
00001874	E02935	JENSEN, NICKOLAS K	01/27/2022	\$3,732.16
00001875	E04587	JIMENEZ JR, EFRAIN A	01/27/2022	\$2,726.14
00001876	E04781	JIMENEZ TAVAREZ, SERGIO J	01/27/2022	\$2,278.14
00001877	E04655	JOHNSON, CODY M	01/27/2022	\$3,816.30
00001878	E03368	JOHNSON, JASON L	01/27/2022	\$4,175.65
00001879	E03831	JORDAN, GERALD F	01/27/2022	\$2,875.51
00001880	E03853	KANEGAE, CAROLE A	01/27/2022	\$3,112.04
00001881	E04559	KELLEY, KRISTOFER D	01/27/2022	\$2,718.68
00001882	E04353	KEUILIAN, SHELBY	01/27/2022	\$1,962.88
00001883	E04663	KIM, CHAD B	01/27/2022	\$2,328.26
00001884	E03932	KIVLER, ROBERT J	01/27/2022	\$2,993.17
00001885	E03389	KOLANO, JOSEPH L	01/27/2022	\$2,708.21
00001886	E03294	KOVACS, LEA K	01/27/2022	\$2,986.63
00001887	E04669	KOVACS, TIMOTHY P	01/27/2022	\$4,244.59
00001888	E03484	KUNKEL, PETER M	01/27/2022	\$3,353.57
00001889	E04804	LADD, LAUREN M	01/27/2022	\$2,105.58
00001890	E04857	LANG, MICHAEL J	01/27/2022	\$2,921.87
00001891	E03511	LAZENBY, NICHOLAS A	01/27/2022	\$3,101.37

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00001892	E04538	LE, ALLYSON T	01/27/2022	\$1,683.52
00001893	E04877	LE, BAO TINH THI	01/27/2022	\$1,898.17
00001894	E04021	LEE, RAPHAEL M	01/27/2022	\$3,927.01
00001895	E04970	LEIVA, EDUARDO C	01/27/2022	\$5,114.89
00001896	E03488	LEYVA, ERICK	01/27/2022	\$4,086.48
00001897	E04541	LINK, DEREK M	01/27/2022	\$3,592.36
00001898	E00030	LOERA JR, RAFAEL	01/27/2022	\$4,178.10
00001899	E05033	LOFFLER, CHARLES H	01/27/2022	\$4,163.28
00001900	E02645	LOPEZ, DAVID	01/27/2022	\$3,399.26
00001901	E04940	LOPEZ, DAVID A	01/27/2022	\$2,583.48
00001902	E04939	LOPEZ, ELLEN S	01/27/2022	\$2,754.71
00001903	E05066	LORD, MARK A	01/27/2022	\$4,176.66
00001904	E04581	LOWEN, BRADLEY A	01/27/2022	\$2,859.81
00001905	E04761	LUCATERO, JESSE A	01/27/2022	\$2,544.01
00001906	E00027	LUKAS, STEVEN W	01/27/2022	\$2,040.73
00001907	E04048	LUX, ROBERT D	01/27/2022	\$2,727.44
00001908	E03663	LUX, RYAN M	01/27/2022	\$3,155.15
00001909	E04772	LY, LINDALINH THU	01/27/2022	\$1,568.77
00001910	E04661	MACHUCA, ROBERTO	01/27/2022	\$3,987.60
00001911	E03752	MACY, TAYLOR A	01/27/2022	\$3,160.62
00001912	E04532	MANIACI, GIANLUCA F	01/27/2022	\$3,934.96
00001913	E04435	MARCHAND, MATTHEW P	01/27/2022	\$3,237.98
00001914	E01359	MARTINEZ JR, MARIO	01/27/2022	\$5,735.43
00001915	E02792	MATA, RAQUEL D	01/27/2022	\$1,404.15
00001916	E04656	MAZON, JORGE L	01/27/2022	\$2,361.53
00001917	E02796	MCFARLANE, MARIA C	01/27/2022	\$2,128.45
00001918	E06761	MEEKS, REBECCA S	01/27/2022	\$2,924.05
00001919	E03826	MEERS, BRYAN J	01/27/2022	\$3,537.89
00001920	E02655	MENDOZA CAMPOS, MELISSA	01/27/2022	\$2,642.61
00001921	E04402	MERRILL, KENNETH E	01/27/2022	\$589.67
00001922	E03965	MIHALIK, DANNY J	01/27/2022	\$3,048.55
00001923	E04865	MORIN, LINDA M	01/27/2022	\$3,966.09
00001924	E04352	MORSE, JEREMY N	01/27/2022	\$3,034.17
00001925	E01940	MORTON, NATHAN D	01/27/2022	\$3,459.75
00001926	E04454	MOSER, MICHAEL A	01/27/2022	\$1,722.66

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00001927	E04330	MOSSER, MITCHEL S	01/27/2022	\$3,385.12
00001928	E03929	MURILLO JR, RAUL	01/27/2022	\$4,218.99
00001929	E04626	MURO, JASON M	01/27/2022	\$2,952.57
00001930	E03579	MURPHY, PATRICK W	01/27/2022	\$3,327.75
00001931	E04577	MUSCHETTO, PATRICK J	01/27/2022	\$2,137.31
00001932	E03422	NADOLSKI, THOMAS R	01/27/2022	\$2,016.28
00001933	E04111	NEELY, JACOB J	01/27/2022	\$1,909.28
00001934	E04436	NGUYEN, JEFFREY C	01/27/2022	\$4,183.99
00001935	E02813	NGUYEN, TRINA T	01/27/2022	\$1,883.80
00001936	E04540	NIKOLIC, ADAM C	01/27/2022	\$5,464.16
00001937	E03350	OLIVO, JOSHUA T	01/27/2022	\$3,722.29
00001938	E04035	ORTIZ, STEVEN TRUJILLO	01/27/2022	\$2,699.83
00001939	E03427	PANELLA, JOSEPH N	01/27/2022	\$2,185.40
00001940	E04910	PAQUA, BRANDON J	01/27/2022	\$2,099.50
00001941	E01948	PARK, BRANDY J	01/27/2022	\$2,822.31
00001942	E02995	PAYAN, CRISTINA V	01/27/2022	\$2,348.29
00001943	E00824	PAYAN, LUIS A	01/27/2022	\$4,758.15
00001944	E04843	PEREZ, EMMANUEL	01/27/2022	\$2,555.38
00001945	E01657	PEREZ, OMAR F	01/27/2022	\$2,984.65
00001946	E00145	PERKINS, JASON S	01/27/2022	\$3,773.39
00001947	E04429	PHAM, PHILLIP H	01/27/2022	\$2,804.48
00001948	E06938	PLUARD, DOUGLAS A	01/27/2022	\$4,093.97
00001949	E03299	POLOPEK, COREY T	01/27/2022	\$3,539.66
00001950	E04788	QUIROZ, LUIS A	01/27/2022	\$2,515.72
00001951	E03967	RAMIREZ OROZCO, SINDY	01/27/2022	\$4,153.38
00001952	E04955	RAMIREZ, KAYLYN C	01/27/2022	\$1,827.62
00001953	E03390	RAMIREZ, LUIS F	01/27/2022	\$3,550.50
00001954	E05021	RAMIREZ, TERRA M	01/27/2022	\$2,916.38
00001955	E04914	RAMOS, RODOLFO B	01/27/2022	\$497.42
00001956	E03217	RANEY, JOHN E	01/27/2022	\$3,327.94
00001957	E04941	RASMUSSEN, TRENTON L	01/27/2022	\$2,084.02
00001958	E04659	REED, THOMAS S	01/27/2022	\$2,899.03
00001959	E03486	REYES, RON A	01/27/2022	\$3,161.19
00001960	E04911	RICHARDS, BRYANT D	01/27/2022	\$2,124.89
00001961	E04437	RICHMOND, RYAN R	01/27/2022	\$2,792.04

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00001962	E04860	ROCHA, RUDY A	01/27/2022	\$401.35
00001963	E04738	RODRIGUEZ, DANIEL	01/27/2022	\$2,585.51
00001964	E04082	RODRIGUEZ, JENNIFER M	01/27/2022	\$3,270.22
00001965	E04438	ROGERS, CHRISTIN E	01/27/2022	\$3,260.63
00001966	E04385	ROJAS, ASHLEY C	01/27/2022	\$2,020.00
00001967	E04507	ROMBOUGH, JENNIFER V	01/27/2022	\$1,949.23
00001968	E04555	ROSALES, REYNA	01/27/2022	\$1,999.73
00001969	E04552	RUZIECKI, ERIC T	01/27/2022	\$3,297.23
00001970	E02845	SALAZAR, SEAN M	01/27/2022	\$2,937.01
00001971	E04845	SALGADO JR., ALFREDO	01/27/2022	\$2,285.89
00001972	E03297	SAMOFF, TANYA L	01/27/2022	\$3,587.64
00001973	E02646	SANTANA, LINO G	01/27/2022	\$4,346.76
00001974	E03035	SEYMOUR, SUSAN A I	01/27/2022	\$2,526.31
00001975	E04282	SHELGREN, CHRISTOPHER M	01/27/2022	\$2,752.73
00001976	E04616	SHIPLEY, AARON T	01/27/2022	\$2,307.19
00001977	E02937	SHORROW, NICOLE D	01/27/2022	\$2,989.86
00001978	E04864	SILVA, LEVI JOENIEL	01/27/2022	\$2,312.03
00001979	E04576	SIMONS, SHAYLEN L	01/27/2022	\$2,401.58
00001980	E04934	SLETTVET, HEATHER P	01/27/2022	\$2,314.61
00001981	E02587	SOSEBEE, DANNY J	01/27/2022	\$2,296.19
00001982	E03563	SPELLMAN, MARSHA D	01/27/2022	\$2,809.67
00001983	E04500	STAAL, GAREY D	01/27/2022	\$3,521.76
00001984	E03218	STARNES, CHARLES W	01/27/2022	\$2,893.96
00001985	E03761	STEPHENSON III, ROBERT M	01/27/2022	\$4,972.26
00001986	E04584	STROUD, BRIAN T	01/27/2022	\$4,667.45
00001987	E02979	TESSIER, PAUL M	01/27/2022	\$3,472.54
00001988	E04449	TRAN, SPENCER T	01/27/2022	\$2,472.87
00001989	E02982	VAICARO, VINCENTE J	01/27/2022	\$3,745.82
00001990	E03053	VALENCIA, EDGAR	01/27/2022	\$3,706.42
00001991	E04667	VAUGHN, CALEB I	01/27/2022	\$402.18
00001992	E04434	VELLANOWETH, KIMBRA S	01/27/2022	\$2,066.44
00001993	E04903	VIGIL, DANIEL C	01/27/2022	\$2,591.49
00001994	E02647	VISCOMI, MICHAEL J	01/27/2022	\$4,013.58
00001995	E03022	VU, TUONG-VAN NGUYEN	01/27/2022	\$2,155.10
00001996	E04730	VU, TYLER D	01/27/2022	\$634.19

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00001997	E01905	WAINWRIGHT, JONATHAN B	01/27/2022	\$3,432.12
00001998	E03220	WARDLE, DENNIS	01/27/2022	\$3,544.13
00001999	E03213	WARDLE, SANTA	01/27/2022	\$2,140.78
00002000	E04758	WEYKER, CHRYSTAL L	01/27/2022	\$1,748.53
00002001	E03930	WHITNEY, CHERYL L	01/27/2022	\$2,118.48
00002002	E03305	WIMMER, ROYCE C	01/27/2022	\$4,444.00
00002003	E04762	WREN, DANIELLE E	01/27/2022	\$2,554.91
00002004	E04763	WRIGHT, SARAH A	01/27/2022	\$2,431.14
00002005	E04856	XU, DUO	01/27/2022	\$1,708.50
00002006	E03543	YELENSKY, SHANNON M	01/27/2022	\$1,794.06
00002007	E04156	YERGLER, JOHN J	01/27/2022	\$3,319.83
00002008	E04722	YNIGUEZ, COLE A	01/27/2022	\$2,592.57
00002009	E09942	YOUNG, DAVID C	01/27/2022	\$4,561.21
00002010	E01978	ZMIJA, ADAM D	01/27/2022	\$3,754.24
00002011	E04517	AGUIRRE, ALFRED J	01/27/2022	\$3,550.94
00002012	E01626	AGUIRRE, ANSELMO	01/27/2022	\$2,055.32
00002013	E04631	ANDREI, IOAN	01/27/2022	\$1,044.59
00002014	E04678	BABINSKI IV, SYLVESTER A	01/27/2022	\$1,927.80
00002015	E04336	BECERRA, RODOLPHO M	01/27/2022	\$2,128.36
00002016	E04770	BELL, DONEISHA L	01/27/2022	\$733.53
00002017	E01255	BOS, MICHAEL C	01/27/2022	\$2,167.81
00002018	E04650	BUCHLER, RAYMOND A	01/27/2022	\$1,368.19
00002019	E04839	CAMERA, DOMINIC	01/27/2022	\$422.45
00002020	E01584	CANDELARIA, DANIEL J	01/27/2022	\$4,075.50
00002021	E04300	CANO, EDGAR A	01/27/2022	\$2,052.97
00002022	E03828	CANTRELL, JEFFREY G	01/27/2022	\$2,374.64
00002023	E03811	CARRISOZA, ALBERT J	01/27/2022	\$1,945.24
00002024	E00916	CARTER, PHILLIP J	01/27/2022	\$3,141.66
00002025	E04551	CONTRERAS, GABRIELA R	01/27/2022	\$2,514.40
00002026	E03518	COTTON, JULIE T	01/27/2022	\$1,748.60
00002027	E03807	DE LA ROSA, VINCENT L	01/27/2022	\$3,006.78
00002028	E03736	DIBAJ, KAMYAR	01/27/2022	\$3,279.12
00002029	E02515	DUVALL, RICK L	01/27/2022	\$2,389.80
00002030	E04514	ESPINOZA, ERIC M	01/27/2022	\$1,844.62
00002031	E03733	ESPINOZA, JULIA	01/27/2022	\$1,282.86

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00002032	E03190	EURS II, ALBERT R	01/27/2022	\$2,712.58
00002033	E03405	FERNANDEZ, CECILIA A	01/27/2022	\$1,258.58
00002034	E04491	FRANCO, ROBERT J	01/27/2022	\$783.90
00002035	E00558	FREGOSO, ALICE K	01/27/2022	\$2,032.50
00002036	E04754	GARCIA, ALICIA R	01/27/2022	\$1,634.50
00002037	E04677	GIROUARD, CASEY G	01/27/2022	\$1,674.01
00002038	E04629	GOMEZ, DIANA	01/27/2022	\$978.17
00002039	E03341	GONZALEZ, JORGE	01/27/2022	\$1,213.86
00002040	E04473	GOUNTOUMA, SOUMELIA K	01/27/2022	\$2,348.17
00002041	E03400	GREENE, MICHAEL R	01/27/2022	\$2,062.52
00002042	E04294	GUSMAN, RONALD D	01/27/2022	\$276.10
00002043	E03685	GUZMAN, JESSE	01/27/2022	\$2,683.83
00002044	E04299	HANSEN, AARON R	01/27/2022	\$1,558.06
00002045	E03523	HARO, GLORIA A	01/27/2022	\$1,215.05
00002046	E03759	HERNANDEZ, HERMILO	01/27/2022	\$1,116.95
00002047	E04622	HOFER, ALICIA M	01/27/2022	\$1,952.80
00002048	E02874	HOLMON III, ALBERT J	01/27/2022	\$3,765.79
00002049	E04347	HSIEH, NICOLAS C	01/27/2022	\$3,794.61
00002050	E03588	HUYNH, HUY HOA	01/27/2022	\$2,311.26
00002051	E04831	ILFELD, MATTHEW D	01/27/2022	\$1,289.27
00002052	E01907	JACOT, ROSEMARIE	01/27/2022	\$2,127.93
00002053	E04204	JERRY, DARNELL D	01/27/2022	\$359.54
00002054	E04296	JOHNSON, ERIC W	01/27/2022	\$1,967.93
00002055	E04470	KAYLOR, BRENT	01/27/2022	\$2,276.69
00002056	E04728	KHALIL, MARK M	01/27/2022	\$2,075.71
00002057	E04382	KWIATKOWSKI, BRYAN D	01/27/2022	\$1,937.75
00002058	E02852	LADNEY, MARK W	01/27/2022	\$4,555.86
00002059	E04769	LAMAS, LEONEL A	01/27/2022	\$1,222.61
00002060	E03813	LEWIS, SHAN L	01/27/2022	\$2,619.06
00002061	E03301	LEYVA, RAUL	01/27/2022	\$2,839.57
00002062	E05364	MARU, NAVIN B	01/27/2022	\$4,855.95
00002063	E04665	MEJIA, DIEGO A	01/27/2022	\$1,936.47
00002064	E03493	MENDEZ, RIGOBERTO	01/27/2022	\$3,573.50
00002065	E04724	MOORE, DOUGLAS A	01/27/2022	\$2,306.69
00002066	E04827	MORELAND, ANDREW J	01/27/2022	\$618.63

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00002067	E04222	MOSS, DANIEL C	01/27/2022	\$1,376.23
00002068	E01243	MURRAY JR, WILLIAM E	01/27/2022	\$7,261.61
00002069	E04634	NAVARRO, JUAN C	01/27/2022	\$2,978.90
00002070	E00084	NGUYEN, KHUONG	01/27/2022	\$1,361.82
00002071	E03378	ORTIZ, STEVEN T	01/27/2022	\$6,749.19
00002072	E04779	PHAM, PHILLIP Q	01/27/2022	\$595.04
00002073	E03754	PINKSTON, RICHARD L	01/27/2022	\$2,494.08
00002074	E04567	POWELL, AUSTIN H	01/27/2022	\$2,130.28
00002075	E03799	QUIROZ, ROLANDO	01/27/2022	\$2,553.63
00002076	E04572	REED, MELVIN P	01/27/2022	\$1,643.45
00002077	E02058	REYES, DELFRADO C	01/27/2022	\$1,273.87
00002078	E04295	ROBLES, RAFAEL	01/27/2022	\$1,831.82
00002079	E04563	RODRIGUEZ, ADRIANNA M	01/27/2022	\$1,130.99
00002080	E04289	SALDIVAR, RICARDO	01/27/2022	\$1,641.29
00002081	E04505	SANTOS, MICHAEL F	01/27/2022	\$3,972.00
00002082	E04215	SMOUSE, TREVOR G	01/27/2022	\$2,351.03
00002083	E04836	SOTO, WILLIAM A	01/27/2022	\$1,537.88
00002084	E03091	SUDDUTH, STEPHEN D	01/27/2022	\$2,706.14
00002085	E01625	TAPIA, LUIS A	01/27/2022	\$2,552.14
00002086	E04756	TARIN, ALEXIS P	01/27/2022	\$2,657.16
00002087	E03239	TAUANU U, STEVE J	01/27/2022	\$2,011.99
00002088	E08661	THOMPSON, MICHAEL W	01/27/2022	\$3,291.18
00002089	E04773	THURMAN JR, EDWIN O	01/27/2022	\$996.67
00002090	E08679	THURMAN, RODERICK	01/27/2022	\$1,802.18
00002091	E03480	TRIMBLE, EMILY H	01/27/2022	\$1,946.84
00002092	E04825	TRUJILLO, JOSEPH E	01/27/2022	\$1,439.66
00002093	E02482	UPHUS, MARK P	01/27/2022	\$5,171.92
00002094	E03681	VASQUEZ, JOSE A	01/27/2022	\$2,576.18
00002095	E02942	VERA, EVARISTO	01/27/2022	\$1,959.13
00002096	E03727	VERGARA NEAL, ANA G	01/27/2022	\$2,777.74
00002097	E01580	VU, DAI C	01/27/2022	\$5,058.77
00002098	E04362	VU, KHANG L	01/27/2022	\$3,745.64
00002099	E04896	WESTON, SHAQUANNA D	01/27/2022	\$736.00
00002100	E01619	WHITE, WILLIAM J	01/27/2022	\$2,317.03
00002101	E03414	WILLIAMS, HILLARD J	01/27/2022	\$505.55

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Check	Vendor #	Vendor Name	Issue Date	Check Amount
00002102	E04006	WILLIAMS, RICHARD L	01/27/2022	\$2,192.16
00002103	E03436	ZIEGLER, RICK S	01/27/2022	\$480.75
00002104	E03917	ALLEN, CHRISTOPHER L	01/27/2022	\$67.99
00002105	E04163	AMBRIZ GARCIA, EDWARD D	01/27/2022	\$1,325.62
00002106	E03338	ARIONUS, JOSHUA	01/27/2022	\$2,078.50
00002107	E04784	BANUELOS, ALEJANDRO	01/27/2022	\$2,407.53
00002108	E04063	BERGER, JAN	01/27/2022	\$2,350.32
00002109	E00651	BERMUDEZ, ROBERT P	01/27/2022	\$3,315.48
00002110	E03495	BLAS, VICTOR T	01/27/2022	\$2,342.76
00002111	E00070	CANNON, TIM P	01/27/2022	\$4,586.36
00002112	E04365	DAN, CARINA M	01/27/2022	\$2,334.99
00002113	E04440	DAVIS, RYAN H	01/27/2022	\$1,847.27
00002114	E03145	DE LA ROSA, FRANK X	01/27/2022	\$1,922.69
00002115	E03051	DIEMERT, RONALD W	01/27/2022	\$2,222.54
00002116	E02718	ESCOBAR, CHRIS N	01/27/2022	\$2,505.50
00002117	E03688	GLENN, JEREMY J	01/27/2022	\$1,549.64
00002118	E01618	GOMEZ, JOSE	01/27/2022	\$1,979.26
00002119	E02701	GONZALEZ, ALEJANDRO	01/27/2022	\$5,847.61
00002120	E01652	GRAY, MICHAEL J	01/27/2022	\$2,008.37
00002121	E03763	GRIFFIN, LARRY	01/27/2022	\$2,585.19
00002122	E04828	GUERRERO, MICHAEL V	01/27/2022	\$1,852.01
00002123	E04018	HAENDIGES, ROBERT A	01/27/2022	\$3,493.89
00002124	E03575	HART, RYAN S	01/27/2022	\$1,962.52
00002125	E03701	HAYES, BRENT W	01/27/2022	\$3,302.39
00002126	E03399	HOWENSTEIN, FRANK D	01/27/2022	\$2,486.70
00002127	E03406	HUY, EDWARD A	01/27/2022	\$2,279.52
00002128	E04782	JIN, LIYAN	01/27/2022	\$2,360.27
00002129	E03534	KIM, SAMUEL K	01/27/2022	\$3,725.27
00002130	E03988	LI, REBECCA PIK KWAN	01/27/2022	\$4,124.27
00002131	E02063	MA AE, DAVID	01/27/2022	\$2,011.20
00002132	E03249	MANSON, RAQUEL K	01/27/2022	\$2,723.68
00002133	E04837	MARTINEZ, ALFREDO	01/27/2022	\$2,105.84
00002134	E02124	MEISLAHN, TYLER	01/27/2022	\$2,064.55
00002135	E04403	MONTGOMERY, JESSE K	01/27/2022	\$2,150.06
00002136	E04707	MORRIS, JUSTIN M	01/27/2022	\$2,296.29

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Check	Vendor #	Vendor Name	Issue Date	Check Amount
00002137	E03590	MOYA JR, STEVEN J	01/27/2022	\$2,376.98
00002138	E03519	MURAD, BASIL G	01/27/2022	\$3,551.20
00002139	E03144	NATLAND, KIRK L	01/27/2022	\$1,400.41
00002140	E04291	NGUYEN, DUC TRUNG	01/27/2022	\$2,406.22
00002141	E04904	NGUYEN, LISA	01/27/2022	\$669.05
00002142	E03221	NICOLAE, CORNELIU	01/27/2022	\$3,083.79
00002143	E04210	NUNES, BRANDON S	01/27/2022	\$2,184.55
00002144	E03923	ORNELAS, ANDREW I	01/27/2022	\$3,217.28
00002145	E03582	ORTEGA, DAVID A	01/27/2022	\$2,840.55
00002146	E03578	PASILLAS, CELESTINO J	01/27/2022	\$2,833.76
00002147	E03170	PEARSON, WILLIAM F	01/27/2022	\$2,964.90
00002148	E04805	POLIDORI, JESSICA J	01/27/2022	\$1,003.60
00002149	E02500	PORRAS, STEPHEN	01/27/2022	\$2,919.98
00002150	E04489	PRUDHOMME, CHRISTOPHER B	01/27/2022	\$2,001.51
00002151	E07590	RUITENSCHILD, LES A	01/27/2022	\$3,246.21
00002152	E03926	RUIZ, JONATHAN	01/27/2022	\$2,494.95
00002153	E07690	SANTOS, ALEXIS	01/27/2022	\$1,833.55
00002154	E07692	SARMIENTO, ADRIAN M	01/27/2022	\$2,552.67
00002155	E04956	SON, TOMMY T	01/27/2022	\$2,143.48
00002156	E04301	TALAMANTES JR, ALBERT	01/27/2022	\$2,354.21
00002157	E04121	TRAN, MINH K	01/27/2022	\$2,928.12
00002158	E00151	VALENZUELA JR, ALEJANDRO	01/27/2022	\$2,874.66
00002159	E08881	VALENZUELA, ALEJANDRO N	01/27/2022	\$3,718.39
00002160	E01882	VIRAMONTES, JESSE	01/27/2022	\$1,841.25
00002161	E04195	WOLLAND, RONALD J	01/27/2022	\$1,545.74
00002162	E09940	YERGENSEN, VICTOR K	01/27/2022	\$1,866.63
00002163	E09954	ZAVALA, JOHN	01/27/2022	\$3,490.16

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Check	Vendor #	Vendor Name	Issue Date	Check Amount
00184837	E04948	NGUYEN, HOAI THUONG H	01/27/2022	\$1,132.85
00184838	E04971	VITAL, ANDREA	01/27/2022	\$1,365.02
00184839	E04959	LE, KENNETH H	01/27/2022	\$1,058.71
00184840	E00977	BELAIR, DIANE	01/27/2022	\$2,021.77
00184841	E03044	MOORE, JUDITH A	01/27/2022	\$2,111.46
00184842	E04949	CEDILLO PADILLA, JESSICA	01/27/2022	\$609.42
00184843	E03304	CHUMACERO, DEANNA M	01/27/2022	\$1,028.39
00184844	E04824	PACHECO, LAURA M	01/27/2022	\$221.88
00184845	E04687	VARGAS, SAMANTHA B	01/27/2022	\$651.83
00184846	E04444	JULIENNE, PATRICK R	01/27/2022	\$2,761.38
00184847	E04840	MONTOYA, DAWN M	01/27/2022	\$1,956.65
00184848	E04946	VARGAS, STEPHEN J	01/27/2022	\$249.11
00184849	E04869	CHAVEZ, DAMIAN JESUS	01/27/2022	\$697.93
00184850	E04785	FLORES, ARTHUR J	01/27/2022	\$2,568.24
00184851	E04969	ORNELLAS, MICHAEL	01/27/2022	\$559.51
00184852	E03529	ROCHA, MICHAEL F	01/27/2022	\$2,179.92
00184853	E03670	VITALI, SUSAN	01/27/2022	\$664.71
00184854	E03446	JIMENEZ, VIDAL	01/27/2022	\$1,966.99
00184855	E03254	KIRZHNER, ALLEN G	01/27/2022	\$2,986.75
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00002164	E03973	AVILA, VERONICA	02/10/2022	\$2,169.45
00002165	E03982	BECKLES, CAROL E	02/10/2022	\$49.27
00002166	E04755	BRIETIGAM III, GEORGE S	02/10/2022	\$409.87
00002167	E04332	BUI, PHAT T	02/10/2022	\$443.63
00002168	E01338	CARRENO, SHAUNA J	02/10/2022	\$2,033.54
00002169	E02788	DAVIS, JEFFREY P	02/10/2022	\$2,951.88
00002170	E00803	HADDAD, PAMELA M	02/10/2022	\$1,988.03
00002171	E04750	HO, VY D	02/10/2022	\$1,827.42
00002172	E04096	HUYNH, DANNY	02/10/2022	\$3,858.50
00002173	E03612	JONES, STEVEN R	02/10/2022	\$353.48
00002174	E04131	KIM, NOELLE N	02/10/2022	\$2,498.00
00002175	E02612	KLOESS, VILMA C	02/10/2022	\$2,597.04
00002176	E04536	KLOPFENSTEIN, STEPHANIE L	02/10/2022	\$226.08
00002177	E01949	LE, IVY	02/10/2022	\$2,163.52
00002178	E01280	LE, TAMMY	02/10/2022	\$1,642.60
00002179	E04920	MENDIOLA, RACHEL	02/10/2022	\$1,171.41
00002180	E05828	MIDDENDORF, LINDA	02/10/2022	\$3,966.49
00002181	E02787	MORAN, MARIE L	02/10/2022	\$2,645.29
00002182	E02539	NAVARRO, MARIA A	02/10/2022	\$2,550.37
00002183	E04535	NGUYEN, DIEDRE THU HA	02/10/2022	\$410.41
00002184	E04537	NGUYEN, KIM B	02/10/2022	\$414.80
00002185	E03255	NGUYEN, PHUONG VIEN T	02/10/2022	\$2,171.63
00002186	E02560	NGUYEN, QUANG	02/10/2022	\$2,524.37
00002187	E01286	NGUYEN, TINA T	02/10/2022	\$2,033.48
00002188	E04534	ONEILL, JOHN R	02/10/2022	\$443.64
00002189	E04528	PARK, SHAWN S	02/10/2022	\$2,564.55
00002190	E03541	PHI, THYANA T	02/10/2022	\$2,768.49
00002191	E04443	POLLOCK, AMANDA M	02/10/2022	\$1,862.93
00002192	E06945	POMEROY, TERESA L	02/10/2022	\$3,565.41
00002193	E01964	PULIDO, ANA E	02/10/2022	\$4,019.96
00002194	E01356	RAMOS, MARIA	02/10/2022	\$2,449.79
00002195	E04387	STILES, SCOTT C	02/10/2022	\$6,956.81
00002196	E00564	STIPE, MARIA A	02/10/2022	\$7,200.93
00002197	E03715	THAI, KRISTY H	02/10/2022	\$2,426.76

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Check	Vendor #	Vendor Name	Issue Date	Check Amount
00002198	E02543	TO, TANYA L	02/10/2022	\$1,503.12
00002199	E01971	TRAN, CUONG K	02/10/2022	\$1,992.97
00002200	E02056	TRUONG, ELAINE	02/10/2022	\$1,689.80
00002201	E03983	VASQUEZ, LIZABETH C	02/10/2022	\$2,295.62
00002202	E04971	VITAL, ANDREA	02/10/2022	\$1,665.01
00002203	E02562	VO, THANH-NGUYEN	02/10/2022	\$2,276.65
00002204	E04527	YOO, MEENA	02/10/2022	\$2,404.21
00002205	E04944	ANDERSON CAMBA, ASHLEIGH R	02/10/2022	\$2,061.83
00002206	E04764	BRADLEY, JANNA K	02/10/2022	\$8,461.90
00002207	E03766	CERDA, MARY C	02/10/2022	\$2,133.31
00002208	E04673	HART, BRANDI M	02/10/2022	\$698.32
00002209	E04363	KWAN, LIANE Y	02/10/2022	\$3,459.82
00002210	E01985	LEE, JANY H	02/10/2022	\$3,724.06
00002211	E03420	PROCTOR, SHERRILL A	02/10/2022	\$2,409.07
00002212	E04726	RICHARDS, STEPHANIE E	02/10/2022	\$2,086.09
00002213	E04417	STEPHENSON, CAITLYN M	02/10/2022	\$2,599.43
00002214	E02115	STOVER, LAURA J	02/10/2022	\$5,615.41
00002215	E04580	ATIN RAMOS, MARISA	02/10/2022	\$2,455.49
00002216	E04445	BROWN, KAREN J	02/10/2022	\$688.70
00002217	E03313	BUI, AI N	02/10/2022	\$1,144.92
00002218	E04961	CHAO, VICTORIA	02/10/2022	\$1,480.62
00002219	E03686	CHAVEZ, JAIME F	02/10/2022	\$1,890.46
00002220	E03760	CHUNG, JANET J	02/10/2022	\$3,043.73
00002221	E04957	CURTSEIT, MARIA	02/10/2022	\$1,957.41
00002222	E03352	EIFERT, ANN C	02/10/2022	\$3,581.59
00002223	E04960	FUKAZAWA, KEISUKE	02/10/2022	\$1,499.63
00002224	E03134	GARCIA, SYLVIA	02/10/2022	\$1,005.90
00002225	E04638	HARRIS, KAREN M	02/10/2022	\$2,416.41
00002226	E03016	HERNANDEZ, GARY F	02/10/2022	\$1,798.54
00002227	E04569	HOFFMAN, CORINNE L	02/10/2022	\$2,426.29
00002228	E04968	HONG, SEUNGBUM	02/10/2022	\$1,658.63
00002229	E00057	MANALANSAN, NEAL M	02/10/2022	\$1,892.51
00002230	E01668	MAY, ROBERT W	02/10/2022	\$1,620.06
00002231	E01393	MENDEZ, ANGELA M	02/10/2022	\$2,008.60
00002232	E03628	MENDOZA, CHRISTI C	02/10/2022	\$1,847.06

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00002233	E04958	NGO, TINA	02/10/2022	\$2,799.24
00002234	E04838	NIGATU, SELAMAWIT	02/10/2022	\$2,073.94
00002235	E01362	PETERSON, JENNIFER L	02/10/2022	\$2,065.55
00002236	E02429	PHAM, ANH	02/10/2022	\$1,663.95
00002237	E03610	RAMIREZ, EVA	02/10/2022	\$2,031.76
00002238	E04625	SANCHEZ, DANIEL J	02/10/2022	\$1,662.15
00002239	E03539	SEGAWA, SANDRA E	02/10/2022	\$3,710.39
00002240	E04780	SONG, YUAN	02/10/2022	\$6,164.70
00002241	E04859	VO, MY TRA	02/10/2022	\$2,786.17
00002242	E03433	WESTON, RETA J	02/10/2022	\$2,206.53
00002243	E04674	WHITTAKER DEGEN, HELEN E	02/10/2022	\$967.71
00002244	E04493	ANDREWS, STEVEN F	02/10/2022	\$2,645.00
00002245	E00845	CHANG, TERENCE S	02/10/2022	\$3,339.59
00002246	E03498	ESPINOZA, VERNA L	02/10/2022	\$2,619.95
00002247	E04523	GALLO, CESAR	02/10/2022	\$2,953.03
00002248	E04415	GOLD, ANNA L	02/10/2022	\$2,031.33
00002249	E04713	HINGCO, ERNIE E	02/10/2022	\$1,924.96
00002250	E02617	KLOESS, GEOFFREY A	02/10/2022	\$3,759.74
00002251	E03571	MORAGRAAN, RACHOT	02/10/2022	\$4,044.16
00002252	E01277	PROFFITT, NOEL J	02/10/2022	\$3,063.79
00002253	E01901	RAO, ANAND V	02/10/2022	\$5,055.96
00002254	E03384	SCHULZE, KATRENA J	02/10/2022	\$2,480.21
00002255	E04395	SWANSON, MATTHEW T	02/10/2022	\$1,780.31
00002256	E01674	VALENZUELA, ANTHONY	02/10/2022	\$1,789.33
00002257	E00809	VICTORIA, ROD T	02/10/2022	\$2,443.52
00002258	E03014	WILDER, CANDY G	02/10/2022	\$2,122.37
00002259	E03509	WINSTON, TERREL KEITH	02/10/2022	\$3,158.90
00002260	E03725	ABU HAMDIYYAH, AMEENAH	02/10/2022	\$2,068.60
00002261	E02996	ASHLEIGH, JULIE A	02/10/2022	\$2,017.76
00002262	E03161	AUSTIN, MICHAEL G	02/10/2022	\$2,654.77
00002263	E00740	BLODGETT, GREG	02/10/2022	\$3,846.71
00002264	E03808	CHENG, ALANA R	02/10/2022	\$4,583.76
00002265	E03601	CHUNG, CHRISTOPHER	02/10/2022	\$2,720.82
00002266	E03353	COVARRUBIAS, MONICA	02/10/2022	\$3,573.45
00002267	E00128	CRAMER, RITA M	02/10/2022	\$2,449.39

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Check	Vendor #	Vendor Name	Issue Date	Check Amount
00002268	E04394	DAHLHEIMER, BRYSON T	02/10/2022	\$2,275.44
00002269	E04879	DAKE, RYAN J	02/10/2022	\$2,162.23
00002270	E04578	DENT, DAVID A	02/10/2022	\$4,959.72
00002271	E03697	GUERRERO, PAUL	02/10/2022	\$2,776.68
00002272	E03600	HARTWIG, TODD C	02/10/2022	\$2,768.34
00002273	E03531	HERNANDEZ, RALPH V	02/10/2022	\$2,292.59
00002274	E04855	HERRERA JR, ARMANDO	02/10/2022	\$894.58
00002275	E03410	HODSON, AARON J	02/10/2022	\$2,281.31
00002276	E04716	KASKLA, PRIIT J	02/10/2022	\$2,085.22
00002277	E04442	KIM, LISA L	02/10/2022	\$5,201.29
00002278	E03617	LEE, GRACE E	02/10/2022	\$2,570.70
00002279	E04490	LY, HUONG Q	02/10/2022	\$2,126.65
00002280	E03412	MARINO, LEE W	02/10/2022	\$4,488.57
00002281	E04194	MARTINEZ, MARIA L	02/10/2022	\$2,479.79
00002282	E02895	MOURE, SVETLANA	02/10/2022	\$2,323.21
00002283	E04635	NGUYEN, PHU T	02/10/2022	\$3,848.41
00002284	E02842	PARRA, MARIA C	02/10/2022	\$3,182.29
00002285	E04894	REFUERZO JR., ORLINO CAMPOS	02/10/2022	\$588.71
00002286	E03757	ROBBINS, ROY N	02/10/2022	\$3,192.72
00002287	E04408	THRONE, TIMOTHY E	02/10/2022	\$1,941.14
00002288	E04862	TRAN, JAKE P	02/10/2022	\$1,264.50
00002289	E03643	ALVARADO, YOLANDA A	02/10/2022	\$1,685.67
00002290	E04390	AMBRIZ, STEPHANIE	02/10/2022	\$584.71
00002291	E04771	BAILOR, REBECCA J	02/10/2022	\$575.98
00002292	E02658	CAMARENA, RACHEL M	02/10/2022	\$2,201.56
00002293	E01588	CAMARENA, RENE	02/10/2022	\$2,138.59
00002294	E01902	CASILLAS, VICTORIA M	02/10/2022	\$1,916.16
00002295	E04611	CROSS, AMANDA D	02/10/2022	\$1,903.22
00002296	E04546	CRUZ, GISELL L	02/10/2022	\$726.86
00002297	E02956	CUMMINGS, KENNETH E	02/10/2022	\$1,561.02
00002298	E04688	DELGADO CHAVEZ, MARLY	02/10/2022	\$425.75
00002299	E04653	DIAZ, GABRIELA	02/10/2022	\$755.79
00002300	E04791	DOWNS, KELDEN A	02/10/2022	\$318.31
00002301	E04679	FREEMAN, MARK C	02/10/2022	\$3,217.24
00002302	E04481	GARCIA, JARED D	02/10/2022	\$172.14

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00002303	E04253	GARCIA, VANESSA L	02/10/2022	\$327.57
00002304	E03337	GODDARD, JENNIFER DANIELLE	02/10/2022	\$2,743.95
00002305	E03877	GOMEZ, STEVEN E	02/10/2022	\$835.33
00002306	E00940	GRANT, JACOB R	02/10/2022	\$2,058.90
00002307	E04967	HASHEMI, SETAREH	02/10/2022	\$136.85
00002308	E01687	HOLER, KIMBERLY K	02/10/2022	\$344.64
00002309	E04793	HUTTON, CASSIDY D	02/10/2022	\$96.88
00002310	E03603	MA AE, ELAINE M	02/10/2022	\$2,944.86
00002311	E01552	MEDINA, JESUS	02/10/2022	\$6,293.92
00002312	E00455	MEDINA, JUAN	02/10/2022	\$2,262.63
00002313	E04925	MENDOZA, JESSICA	02/10/2022	\$276.79
00002314	E02808	MONTANCHEZ, JOHN A	02/10/2022	\$5,487.01
00002315	E04173	NAKAISHI, KIRSTEN K	02/10/2022	\$239.10
00002316	E04947	NGUYEN, ALEXANDER H	02/10/2022	\$349.44
00002317	E04391	NICHOLAS, NOEL N	02/10/2022	\$1,258.82
00002318	E04931	NODAL, NATALIE	02/10/2022	\$424.18
00002319	E00785	OCADIZ HERNANDEZ, GABRIELA	02/10/2022	\$3,183.69
00002320	E04965	ORDUNO, SAMANTHA	02/10/2022	\$670.09
00002321	E03881	PANGAN, CHRISTIAN	02/10/2022	\$85.01
00002322	E04953	PASZKIEWICZ, ALEXANDER G	02/10/2022	\$166.08
00002323	E03361	PELAYO, JANET E	02/10/2022	\$3,776.33
00002324	E04777	PHAN, EDOUARD T	02/10/2022	\$246.75
00002325	E03893	PICKRELL, ARIELLE	02/10/2022	\$714.80
00002326	E04463	PUAILOA, SHADY S	02/10/2022	\$698.87
00002327	E04932	RAYO, ALONDRA	02/10/2022	\$48.44
00002328	E02754	REYNOSO, SUGEIRY	02/10/2022	\$2,411.88
00002329	E04966	RIOS, GRAYSON M	02/10/2022	\$277.68
00002330	E03362	ROMERO, MARINA Y	02/10/2022	\$1,981.48
00002331	E04684	ROSALES, MARIA D	02/10/2022	\$385.56
00002332	E04933	ROSAS, VANESSA	02/10/2022	\$170.23
00002333	E04620	SALDIVAR, DIANA	02/10/2022	\$246.75
00002334	E01893	SAUCEDO, DANA MARIE	02/10/2022	\$2,633.58
00002335	E00925	SCHLUMBERGER, EMERON J	02/10/2022	\$739.76
00002336	E04926	SERNA, SAMANTHA M	02/10/2022	\$580.71
00002337	E04795	SIEVE, MYCHAELLA J	02/10/2022	\$395.96

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Check	Vendor #	Vendor Name	Issue Date	Check Amount
00002338	E03895	SMITH, REBECCA S	02/10/2022	\$354.30
00002339	E03292	TRAN-LUONG, ANNIE NGAN	02/10/2022	\$0.00
00002340	E01396	VALDIVIA, CLAUDIA	02/10/2022	\$3,237.99
00002341	E00015	VAN SICKLE, JEFFREY	02/10/2022	\$2,497.11
00002342	E04687	VARGAS, SAMANTHA B	02/10/2022	\$464.35
00002343	E04478	VENCES, JOSHUA	02/10/2022	\$321.35
00002344	E03085	VICTORIA, PAUL E	02/10/2022	\$1,466.26
00002345	E04609	VIRAMONTES, JACOB D	02/10/2022	\$327.57
00002346	E04274	WILMES, DAVID M	02/10/2022	\$508.70
00002347	E04734	ACOSTA, GIOVANNI	02/10/2022	\$2,332.87
00002348	E03819	ALAMILLO, MARCOS R	02/10/2022	\$4,242.75
00002349	E03712	ALARCON, CLAUDIA	02/10/2022	\$3,426.81
00002350	E03616	ALCARAZ, MARIA A	02/10/2022	\$2,397.52
00002351	E00121	ALLISON, WILLIAM	02/10/2022	\$4,772.52
00002352	E04873	ALVARADO, MADELINE M	02/10/2022	\$1,782.67
00002353	E04080	ALVAREZ BROWN, RICHARD A	02/10/2022	\$3,509.99
00002354	E03011	ANDERSON, BOBBY B	02/10/2022	\$3,102.63
00002355	E01234	ARELLANO, PEDRO R	02/10/2022	\$4,065.82
00002356	E04875	ARROYO, SANDRA M	02/10/2022	\$1,987.19
00002357	E04497	ASHBAUGH, TIMOTHY R	02/10/2022	\$2,814.73
00002358	E03397	ASHBY, PAUL W	02/10/2022	\$4,360.73
00002359	E04719	ATWOOD, MARIA S	02/10/2022	\$1,958.27
00002360	E04613	AVALOS JR, FRANCISCO	02/10/2022	\$2,185.25
00002361	E01965	BACKOURIS, KRISTEN A	02/10/2022	\$1,574.64
00002362	E04550	BAEK, SHARON S	02/10/2022	\$2,178.62
00002363	E04778	BAKER, COLLIN E	02/10/2022	\$2,342.54
00002364	E03005	BANKSON, JOHN F	02/10/2022	\$3,634.37
00002365	E04645	BARRAZA, RENE	02/10/2022	\$3,139.67
00002366	E04432	BEHZAD, JOSHUA K	02/10/2022	\$2,690.43
00002367	E04951	BELLO, ANGELICA	02/10/2022	\$1,134.33
00002368	E03006	BELTHIUS, LISA A	02/10/2022	\$92.87
00002369	E04753	BERENGER, BEAU A	02/10/2022	\$3,284.15
00002370	E03296	BERESFORD, EVAN S	02/10/2022	\$3,490.09
00002371	E01604	BERLETH, RYAN S	02/10/2022	\$2,259.12
00002372	E03443	BLUM, JAMES A	02/10/2022	\$3,271.53

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00002373	E04149	BOGUE, SUMMER A	02/10/2022	\$2,186.99
00002374	E03363	BOWEN, GENA M	02/10/2022	\$2,001.47
00002375	E04767	BOWMAN, TROY F	02/10/2022	\$2,362.05
00002376	E04963	BOYENS III, ROBERT	02/10/2022	\$3,169.43
00002377	E00946	BROME, KAREN D	02/10/2022	\$1,992.87
00002378	E04803	BRANTNER, BRITTANEE N	02/10/2022	\$1,837.98
00002379	E03380	BROWN, JEFFREY A	02/10/2022	\$4,901.66
00002380	E03968	BRUNICK, CARISSA L	02/10/2022	\$1,698.66
00002381	E02031	BURILLO, RICHARD O	02/10/2022	\$4,822.92
00002382	E03972	BUSTILLOS, RYAN V	02/10/2022	\$3,685.06
00002383	E03964	CAMARA, DANIEL A	02/10/2022	\$2,841.58
00002384	E04074	CAMPOS, JESENIA	02/10/2022	\$2,319.08
00002385	E03739	CAPPS, THOMAS A	02/10/2022	\$2,583.43
00002386	E02372	CENTENO, JUAN C	02/10/2022	\$4,296.70
00002387	E03607	CHANG, DAVID Y H	02/10/2022	\$1,936.37
00002388	E04867	CHAPPELL, SHYLER R.D.	02/10/2022	\$2,047.44
00002389	E03481	CHAURAN HAIRGROVE, TAMMY L	02/10/2022	\$2,115.44
00002390	E04498	CHEATHAM, JEROME L	02/10/2022	\$3,401.50
00002391	E03606	CHISM, KENNETH L	02/10/2022	\$1,871.98
00002392	E01541	CHO, HAN J	02/10/2022	\$3,458.77
00002393	E03423	CHOWDHURY, JACINTA F	02/10/2022	\$1,996.96
00002394	E04414	CHUNG, RANDY G	02/10/2022	\$152.44
00002395	E00003	CIBOSKY, COURTNEY P	02/10/2022	\$3,128.37
00002396	E04539	CLASBY JR, BRIAN M	02/10/2022	\$1,699.01
00002397	E04062	COOPMAN, AARON J	02/10/2022	\$3,411.85
00002398	E04872	CORNETT, KRISTINA L	02/10/2022	\$1,543.63
00002399	E04832	CORTEZ JR, DARRYL B	02/10/2022	\$2,214.57
00002400	E04666	CORTEZ, JULIO C	02/10/2022	\$3,367.62
00002401	E01875	COUGHRAN, ADAM B	02/10/2022	\$0.00
00002402	E01796	COULTER, GARY L	02/10/2022	\$2,815.28
00002403	E01364	DALTON, BRIAN D	02/10/2022	\$3,554.94
00002404	E04874	DANG, JOHN	02/10/2022	\$835.16
00002405	E00126	DANIELEY III, CHARLIE	02/10/2022	\$3,408.62
00002406	E01951	DANIELSON, PAUL E	02/10/2022	\$2,001.21
00002407	E01968	DARE, THOMAS R	02/10/2022	\$6,128.05

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00002408	E04503	DAVILA, ISAAC	02/10/2022	\$2,626.21
00002409	E04431	DE ALMEIDA LOPES, NICHOLAS A	02/10/2022	\$4,189.01
00002410	E04731	DE PADUA, TANNER C	02/10/2022	\$1,886.62
00002411	E03691	DELGADO JR, JUAN L	02/10/2022	\$3,728.16
00002412	E03395	DIX, JENNIFER A	02/10/2022	\$2,556.79
00002413	E02313	DOSCHER, RONALD A	02/10/2022	\$3,052.43
00002414	E04586	DOVEAS, CHRISTOPHER C	02/10/2022	\$30.81
00002415	E04281	DRISCOLL, RUSSELL B	02/10/2022	\$2,180.08
00002416	E04844	DUARTE, TAYLOR M	02/10/2022	\$2,248.55
00002417	E04720	DUDLEY, BROD D	02/10/2022	\$2,783.48
00002418	E03625	EARLE, CHRISTOPHER M	02/10/2022	\$4,183.64
00002419	E02632	EDWARDS, DANIEL S	02/10/2022	\$1,304.23
00002420	E03740	EL FARRA, AMIR A	02/10/2022	\$4,070.54
00002421	E03927	ELHAMI, MICHAEL K	02/10/2022	\$3,377.07
00002422	E03933	ELIZONDO, BENJAMIN M	02/10/2022	\$5,095.81
00002423	E04016	ELIZONDO, FLOR DE LIS	02/10/2022	\$2,311.12
00002424	E01598	ELSOUSOU, HELENA	02/10/2022	\$2,619.33
00002425	E02734	ESCALANTE, OTTO J	02/10/2022	\$6,124.82
00002426	E04334	ESCOBEDO, JOSHUA N	02/10/2022	\$3,458.88
00002427	E02724	ESTLOW, STEPHEN C	02/10/2022	\$3,844.55
00002428	E04358	ESTRADA MONSANTO, MICHELLE N	02/10/2022	\$3,287.27
00002429	E04748	FAJARDO, JESUS	02/10/2022	\$2,788.71
00002430	E04303	FERREIRA JR, HECTOR	02/10/2022	\$2,343.31
00002431	E01663	FERRIN, KORY C	02/10/2022	\$4,005.93
00002432	E03976	FIGUEREDO, GEORGE R	02/10/2022	\$3,133.02
00002433	E02838	FISCHER, JAMES D	02/10/2022	\$1,097.13
00002434	E04774	FLINN, PATRICIA C	02/10/2022	\$2,644.80
00002435	E02887	FOSTER, VICTORIA M	02/10/2022	\$1,609.21
00002436	E04033	FRANCISCO, KATHERINE M	02/10/2022	\$2,287.26
00002437	E02963	FRANKS, JAMES D	02/10/2022	\$3,097.63
00002438	E04747	FRESENIUS, ROBERT D	02/10/2022	\$2,857.25
00002439	E00903	FRUTOS, VERONICA	02/10/2022	\$1,780.58
00002440	E03483	FULTON, JASON S	02/10/2022	\$2,652.52
00002441	E04729	GARCIA, JOSEPH A	02/10/2022	\$1,783.66
00002442	E03086	GARCIA, PETE	02/10/2022	\$3,809.10

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00002443	E03659	GARNER, AMANDA B	02/10/2022	\$1,011.91
00002444	E02606	GEORGE, DAVID L	02/10/2022	\$2,061.20
00002445	E04351	GERDIN, MICHAEL E	02/10/2022	\$2,754.23
00002446	E04542	GIFFORD, ROBERT J	02/10/2022	\$3,178.80
00002447	E01981	GILDEA, PATRICK E	02/10/2022	\$3,340.86
00002448	E04658	GIRGENTI, BRIAN C	02/10/2022	\$4,068.74
00002449	E04401	GLEASON, SEAN M	02/10/2022	\$2,453.05
00002450	E04917	GOMEZ, JESUS	02/10/2022	\$2,081.34
00002451	E04863	GONZALEZ JR, GONZALO	02/10/2022	\$3,350.36
00002452	E04732	HADDEN, TRAVIS J	02/10/2022	\$2,574.51
00002453	E04787	HALEY, KYLE N	02/10/2022	\$1,724.53
00002454	E03527	HALLER, TROY	02/10/2022	\$5,261.51
00002455	E03402	HEINE, STEVEN H	02/10/2022	\$4,318.41
00002456	E02469	HERRERA, JOSE D	02/10/2022	\$3,481.58
00002457	E04244	HINGCO, PINKY C	02/10/2022	\$2,603.64
00002458	E03713	HOLLOWAY, WILLIAM T	02/10/2022	\$3,985.55
00002459	E04739	HOWARD, JASON A	02/10/2022	\$2,897.46
00002460	E04654	HURLEY, KIRK P	02/10/2022	\$2,020.11
00002461	E04089	HUTCHINS, DONALD J	02/10/2022	\$3,607.59
00002462	E03815	HUYNH, AI KELLY	02/10/2022	\$2,210.63
00002463	E03559	HUYNH, THI A	02/10/2022	\$2,463.77
00002464	E04915	ITURRALDE, JENNIFER L	02/10/2022	\$1,028.09
00002465	E04583	JENSEN, MICHAEL J	02/10/2022	\$5,307.78
00002466	E02935	JENSEN, NICKOLAS K	02/10/2022	\$3,732.16
00002467	E04587	JIMENEZ JR, EFRAIN A	02/10/2022	\$3,384.20
00002468	E04781	JIMENEZ TAVAREZ, SERGIO J	02/10/2022	\$2,161.29
00002469	E04655	JOHNSON, CODY M	02/10/2022	\$2,430.04
00002470	E03368	JOHNSON, JASON L	02/10/2022	\$3,837.56
00002471	E03831	JORDAN, GERALD F	02/10/2022	\$7,223.33
00002472	E04610	JORDAN, VICTORIA A	02/10/2022	\$92.54
00002473	E03853	KANEGAE, CAROLE A	02/10/2022	\$3,112.04
00002474	E04559	KELLEY, KRISTOFER D	02/10/2022	\$2,718.68
00002475	E04353	KEUILIAN, SHELBY	02/10/2022	\$2,094.31
00002476	E04663	KIM, CHAD B	02/10/2022	\$2,328.26
00002477	E04641	KIM, EDWARD K	02/10/2022	\$584.14

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00002478	E03932	KIVLER, ROBERT J	02/10/2022	\$3,747.13
00002479	E03389	KOLANO, JOSEPH L	02/10/2022	\$2,708.21
00002480	E03294	KOVACS, LEA K	02/10/2022	\$2,986.63
00002481	E04669	KOVACS, TIMOTHY P	02/10/2022	\$3,293.97
00002482	E03484	KUNKEL, PETER M	02/10/2022	\$3,519.85
00002483	E04804	LADD, LAUREN M	02/10/2022	\$2,116.22
00002484	E04857	LANG, MICHAEL J	02/10/2022	\$2,921.87
00002485	E03511	LAZENBY, NICHOLAS A	02/10/2022	\$3,101.37
00002486	E04538	LE, ALLYSON T	02/10/2022	\$1,683.52
00002487	E04877	LE, BAO TINH THI	02/10/2022	\$1,898.17
00002488	E04021	LEE, RAPHAEL M	02/10/2022	\$3,672.15
00002489	E04970	LEIVA, EDUARDO C	02/10/2022	\$5,849.77
00002490	E03488	LEYVA, ERICK	02/10/2022	\$4,086.48
00002491	E04541	LINK, DEREK M	02/10/2022	\$3,723.88
00002492	E00030	LOERA JR, RAFAEL	02/10/2022	\$4,101.15
00002493	E05033	LOFFLER, CHARLES H	02/10/2022	\$4,096.46
00002494	E02645	LOPEZ, DAVID	02/10/2022	\$3,399.26
00002495	E04940	LOPEZ, DAVID A	02/10/2022	\$1,399.39
00002496	E04939	LOPEZ, ELLEN S	02/10/2022	\$1,492.05
00002497	E05066	LORD, MARK A	02/10/2022	\$5,050.30
00002498	E04581	LOWEN, BRADLEY A	02/10/2022	\$2,859.81
00002499	E04761	LUCATERO, JESSE A	02/10/2022	\$2,694.89
00002500	E00027	LUKAS, STEVEN W	02/10/2022	\$2,040.73
00002501	E04048	LUX, ROBERT D	02/10/2022	\$2,426.77
00002502	E03663	LUX, RYAN M	02/10/2022	\$0.00
00002503	E04772	LY, LINDALINH THU	02/10/2022	\$1,539.76
00002504	E04661	MACHUCA, ROBERTO	02/10/2022	\$2,364.62
00002505	E03752	MACY, TAYLOR A	02/10/2022	\$3,160.62
00002506	E04532	MANIACI, GIANLUCA F	02/10/2022	\$3,363.48
00002507	E04435	MARCHAND, MATTHEW P	02/10/2022	\$4,743.97
00002508	E01359	MARTINEZ JR, MARIO	02/10/2022	\$4,267.04
00002509	E04974	MARTINEZ, JUANITA PATRICIA	02/10/2022	\$1,268.79
00002510	E02792	MATA, RAQUEL D	02/10/2022	\$966.77
00002511	E04656	MAZON, JORGE L	02/10/2022	\$2,328.09
00002512	E02796	MCFARLANE, MARIA C	02/10/2022	\$2,096.58

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00002513	E06761	MEEKS, REBECCA S	02/10/2022	\$2,924.05
00002514	E03826	MEERS, BRYAN J	02/10/2022	\$4,066.28
00002515	E02655	MENDOZA CAMPOS, MELISSA	02/10/2022	\$2,242.98
00002516	E04402	MERRILL, KENNETH E	02/10/2022	\$605.34
00002517	E03965	MIHALIK, DANNY J	02/10/2022	\$3,594.65
00002518	E04840	MONTOYA, DAWN M	02/10/2022	\$2,040.90
00002519	E04865	MORIN, LINDA M	02/10/2022	\$3,352.11
00002520	E04352	MORSE, JEREMY N	02/10/2022	\$4,438.92
00002521	E01940	MORTON, NATHAN D	02/10/2022	\$4,633.33
00002522	E04454	MOSER, MICHAEL A	02/10/2022	\$1,931.06
00002523	E04330	MOSSER, MITCHEL S	02/10/2022	\$3,481.68
00002524	E03929	MURILLO JR, RAUL	02/10/2022	\$4,725.77
00002525	E04626	MURO, JASON M	02/10/2022	\$3,845.23
00002526	E03579	MURPHY, PATRICK W	02/10/2022	\$3,637.32
00002527	E04577	MUSCHETTO, PATRICK J	02/10/2022	\$2,456.58
00002528	E03422	NADOLSKI, THOMAS R	02/10/2022	\$2,093.22
00002529	E04111	NEELY, JACOB J	02/10/2022	\$1,909.28
00002530	E04436	NGUYEN, JEFFREY C	02/10/2022	\$3,411.49
00002531	E02813	NGUYEN, TRINA T	02/10/2022	\$1,883.80
00002532	E04540	NIKOLIC, ADAM C	02/10/2022	\$4,319.23
00002533	E03367	OJEISEKHOBBA, JOHN O	02/10/2022	\$255.39
00002534	E03350	OLIVO, JOSHUA T	02/10/2022	\$3,922.29
00002535	E04035	ORTIZ, STEVEN TRUJILLO	02/10/2022	\$2,699.83
00002536	E03427	PANELLA, JOSEPH N	02/10/2022	\$2,185.40
00002537	E04910	PAQUA, BRANDON J	02/10/2022	\$2,099.50
00002538	E01948	PARK, BRANDY J	02/10/2022	\$2,822.31
00002539	E02995	PAYAN, CRISTINA V	02/10/2022	\$2,348.29
00002540	E00824	PAYAN, LUIS A	02/10/2022	\$4,369.75
00002541	E04843	PEREZ, EMMANUEL	02/10/2022	\$2,433.63
00002542	E01657	PEREZ, OMAR F	02/10/2022	\$2,984.65
00002543	E00145	PERKINS, JASON S	02/10/2022	\$4,154.70
00002544	E04429	PHAM, PHILLIP H	02/10/2022	\$3,318.47
00002545	E06938	PLUARD, DOUGLAS A	02/10/2022	\$4,199.57
00002546	E03299	POLOPEK, COREY T	02/10/2022	\$3,774.43
00002547	E04788	QUIROZ, LUIS A	02/10/2022	\$2,515.72

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Check	Vendor #	Vendor Name	Issue Date	Check Amount
00002548	E03967	RAMIREZ OROZCO, SINDY	02/10/2022	\$4,153.38
00002549	E04955	RAMIREZ, KAYLYN C	02/10/2022	\$1,649.45
00002550	E03390	RAMIREZ, LUIS F	02/10/2022	\$3,550.50
00002551	E05021	RAMIREZ, TERRA M	02/10/2022	\$2,916.38
00002552	E04914	RAMOS, RODOLFO B	02/10/2022	\$497.42
00002553	E03217	RANEY, JOHN E	02/10/2022	\$3,371.26
00002554	E04941	RASMUSSEN, TRENTON L	02/10/2022	\$2,340.49
00002555	E04659	REED, THOMAS S	02/10/2022	\$2,469.52
00002556	E03486	REYES, RON A	02/10/2022	\$3,473.19
00002557	E04911	RICHARDS, BRYANT D	02/10/2022	\$2,124.89
00002558	E04437	RICHMOND, RYAN R	02/10/2022	\$2,792.04
00002559	E04860	ROCHA, RUDY A	02/10/2022	\$497.42
00002560	E04738	RODRIGUEZ, DANIEL	02/10/2022	\$2,585.51
00002561	E04082	RODRIGUEZ, JENNIFER M	02/10/2022	\$2,107.85
00002562	E04438	ROGERS, CHRISTIN E	02/10/2022	\$3,469.94
00002563	E04385	ROJAS, ASHLEY C	02/10/2022	\$1,830.84
00002564	E04507	ROMBOUGH, JENNIFER V	02/10/2022	\$1,999.23
00002565	E04555	ROSALES, REYNA	02/10/2022	\$1,999.73
00002566	E04552	RUZIECKI, ERIC T	02/10/2022	\$3,297.23
00002567	E02845	SALAZAR, SEAN M	02/10/2022	\$2,937.01
00002568	E04845	SALGADO JR., ALFREDO	02/10/2022	\$2,501.35
00002569	E03297	SAMOFF, TANYA L	02/10/2022	\$2,984.41
00002570	E02646	SANTANA, LINO G	02/10/2022	\$6,800.78
00002571	E03035	SEYMOUR, SUSAN A I	02/10/2022	\$3,096.39
00002572	E04282	SHELGREN, CHRISTOPHER M	02/10/2022	\$2,752.73
00002573	E04616	SHIPLEY, AARON T	02/10/2022	\$2,307.19
00002574	E02937	SHORROW, NICOLE D	02/10/2022	\$2,590.49
00002575	E04864	SILVA, LEVI JOENIEL	02/10/2022	\$3,151.45
00002576	E04576	SIMONS, SHAYLEN L	02/10/2022	\$2,401.58
00002577	E04934	SLETTVET, HEATHER P	02/10/2022	\$1,915.03
00002578	E02587	SOSEBEE, DANNY J	02/10/2022	\$2,296.19
00002579	E03563	SPELLMAN, MARSHA D	02/10/2022	\$2,673.32
00002580	E04500	STAAL, GAREY D	02/10/2022	\$3,643.93
00002581	E03218	STARNES, CHARLES W	02/10/2022	\$4,913.59
00002582	E03761	STEPHENSON III, ROBERT M	02/10/2022	\$4,790.81

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Check	Vendor #	Vendor Name	Issue Date	Check Amount
00002583	E04584	STROUD, BRIAN T	02/10/2022	\$4,639.30
00002584	E02979	TESSIER, PAUL M	02/10/2022	\$3,472.54
00002585	E04449	TRAN, SPENCER T	02/10/2022	\$2,472.87
00002586	E02982	VAICARO, VINCENTE J	02/10/2022	\$3,745.82
00002587	E03053	VALENCIA, EDGAR	02/10/2022	\$3,706.42
00002588	E04667	VAUGHN, CALEB I	02/10/2022	\$402.18
00002589	E04434	VELLANOWETH, KIMBRA S	02/10/2022	\$2,066.44
00002590	E04903	VIGIL, DANIEL C	02/10/2022	\$2,729.43
00002591	E02647	VISCOMI, MICHAEL J	02/10/2022	\$4,365.59
00002592	E03022	VU, TUONG-VAN NGUYEN	02/10/2022	\$2,155.10
00002593	E04730	VU, TYLER D	02/10/2022	\$727.44
00002594	E01905	WAINWRIGHT, JONATHAN B	02/10/2022	\$3,743.99
00002595	E03220	WARDLE, DENNIS	02/10/2022	\$3,544.13
00002596	E03213	WARDLE, SANTA	02/10/2022	\$2,140.78
00002597	E04758	WEYKER, CHRYSTAL L	02/10/2022	\$1,849.04
00002598	E03930	WHITNEY, CHERYL L	02/10/2022	\$1,772.23
00002599	E03305	WIMMER, ROYCE C	02/10/2022	\$4,447.36
00002600	E04762	WREN, DANIELLE E	02/10/2022	\$3,463.99
00002601	E04763	WRIGHT, SARAH A	02/10/2022	\$2,534.43
00002602	E04856	XU, DUO	02/10/2022	\$1,737.35
00002603	E03543	YELENSKY, SHANNON M	02/10/2022	\$1,794.06
00002604	E04156	YERGLER, JOHN J	02/10/2022	\$4,937.65
00002605	E04722	YNIGUEZ, COLE A	02/10/2022	\$2,232.06
00002606	E09942	YOUNG, DAVID C	02/10/2022	\$4,266.36
00002607	E01978	ZMIJA, ADAM D	02/10/2022	\$4,598.59
00002608	E04517	AGUIRRE, ALFRED J	02/10/2022	\$3,550.94
00002609	E01626	AGUIRRE, ANSELMO	02/10/2022	\$2,505.90
00002610	E04631	ANDREI, IOAN	02/10/2022	\$1,044.59
00002611	E04678	BABINSKI IV, SYLVESTER A	02/10/2022	\$1,927.80
00002612	E04336	BECERRA, RODOLPHO M	02/10/2022	\$2,128.36
00002613	E04770	BELL, DONEISHA L	02/10/2022	\$815.15
00002614	E01255	BOS, MICHAEL C	02/10/2022	\$2,167.81
00002615	E04650	BUCHLER, RAYMOND A	02/10/2022	\$1,593.20
00002616	E01584	CANDELARIA, DANIEL J	02/10/2022	\$4,075.50
00002617	E04300	CANO, EDGAR A	02/10/2022	\$2,083.92

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Check	Vendor #	Vendor Name	Issue Date	Check Amount
00002618	E03828	CANTRELL, JEFFREY G	02/10/2022	\$2,466.36
00002619	E03811	CARRISOZA, ALBERT J	02/10/2022	\$2,507.61
00002620	E00916	CARTER, PHILLIP J	02/10/2022	\$3,141.66
00002621	E04551	CONTRERAS, GABRIELA R	02/10/2022	\$2,527.81
00002622	E03518	COTTON, JULIE T	02/10/2022	\$1,748.60
00002623	E03807	DE LA ROSA, VINCENT L	02/10/2022	\$3,006.78
00002624	E03736	DIBAJ, KAMYAR	02/10/2022	\$3,279.12
00002625	E02515	DUVALL, RICK L	02/10/2022	\$3,529.11
00002626	E04514	ESPINOZA, ERIC M	02/10/2022	\$1,815.94
00002627	E03733	ESPINOZA, JULIA	02/10/2022	\$1,272.15
00002628	E03190	EURS II, ALBERT R	02/10/2022	\$2,712.58
00002629	E03405	FERNANDEZ, CECELIA A	02/10/2022	\$1,258.58
00002630	E04491	FRANCO, ROBERT J	02/10/2022	\$783.90
00002631	E00558	FREGOSO, ALICE K	02/10/2022	\$3,931.83
00002632	E04754	GARCIA, ALICIA R	02/10/2022	\$1,516.50
00002633	E04677	GIROUARD, CASEY G	02/10/2022	\$1,892.99
00002634	E04629	GOMEZ, DIANA	02/10/2022	\$978.17
00002635	E03341	GONZALEZ, JORGE	02/10/2022	\$1,213.86
00002636	E04473	GOUNTOUMA, SOUMELIA K	02/10/2022	\$2,348.17
00002637	E03400	GREENE, MICHAEL R	02/10/2022	\$2,062.53
00002638	E03685	GUZMAN, JESSE	02/10/2022	\$2,683.58
00002639	E04299	HANSEN, AARON R	02/10/2022	\$1,876.10
00002640	E03523	HARO, GLORIA A	02/10/2022	\$1,226.04
00002641	E03759	HERNANDEZ, HERMILO	02/10/2022	\$451.60
00002642	E04622	HOFER, ALICIA M	02/10/2022	\$1,952.80
00002643	E02874	HOLMON III, ALBERT J	02/10/2022	\$3,765.79
00002644	E04347	HSIEH, NICOLAS C	02/10/2022	\$3,566.33
00002645	E03588	HUYNH, HUY HOA	02/10/2022	\$2,311.26
00002646	E04831	ILFELD, MATTHEW D	02/10/2022	\$1,508.73
00002647	E01907	JACOT, ROSEMARIE	02/10/2022	\$2,127.93
00002648	E04296	JOHNSON, ERIC W	02/10/2022	\$1,967.93
00002649	E04470	KAYLOR, BRENT	02/10/2022	\$2,276.69
00002650	E04728	KHALIL, MARK M	02/10/2022	\$2,075.71
00002651	E04382	KWIATKOWSKI, BRYAN D	02/10/2022	\$2,195.74
00002652	E02852	LADNEY, MARK W	02/10/2022	\$2,794.41

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00002653	E04769	LAMAS, LEONEL A	02/10/2022	\$217.30
00002654	E03813	LEWIS, SHAN L	02/10/2022	\$2,644.64
00002655	E03301	LEYVA, RAUL	02/10/2022	\$3,033.49
00002656	E05364	MARU, NAVIN B	02/10/2022	\$4,905.95
00002657	E04665	MEJIA, DIEGO A	02/10/2022	\$1,884.93
00002658	E03493	MENDEZ, RIGOBERTO	02/10/2022	\$2,352.62
00002659	E04724	MOORE, DOUGLAS A	02/10/2022	\$2,349.73
00002660	E04827	MORELAND, ANDREW J	02/10/2022	\$625.48
00002661	E01243	MURRAY JR, WILLIAM E	02/10/2022	\$7,261.61
00002662	E04634	NAVARRO, JUAN C	02/10/2022	\$2,661.25
00002663	E00084	NGUYEN, KHUONG	02/10/2022	\$1,273.87
00002664	E03378	ORTIZ, STEVEN T	02/10/2022	\$2,464.94
00002665	E04779	PHAM, PHILLIP Q	02/10/2022	\$817.29
00002666	E03754	PINKSTON, RICHARD L	02/10/2022	\$2,494.08
00002667	E04567	POWELL, AUSTIN H	02/10/2022	\$2,130.28
00002668	E03799	QUIROZ, ROLANDO	02/10/2022	\$2,514.92
00002669	E04572	REED, MELVIN P	02/10/2022	\$1,643.45
00002670	E02058	REYES, DELFRADO C	02/10/2022	\$1,273.87
00002671	E04295	ROBLES, RAFAEL	02/10/2022	\$1,831.82
00002672	E04563	RODRIGUEZ, ADRIANNA M	02/10/2022	\$1,151.46
00002673	E04289	SALDIVAR, RICARDO	02/10/2022	\$1,749.54
00002674	E04505	SANTOS, MICHAEL F	02/10/2022	\$3,273.50
00002675	E04215	SMOUSE, TREVOR G	02/10/2022	\$2,351.03
00002676	E04836	SOTO, WILLIAM A	02/10/2022	\$1,814.41
00002677	E03091	SUDDUTH, STEPHEN D	02/10/2022	\$2,706.14
00002678	E01625	TAPIA, LUIS A	02/10/2022	\$2,552.14
00002679	E04756	TARIN, ALEXIS P	02/10/2022	\$2,558.95
00002680	E03239	TAUANU U, STEVE J	02/10/2022	\$2,011.99
00002681	E08661	THOMPSON, MICHAEL W	02/10/2022	\$3,714.07
00002682	E04773	THURMAN JR, EDWIN O	02/10/2022	\$996.67
00002683	E08679	THURMAN, RODERICK	02/10/2022	\$1,802.18
00002684	E03480	TRIMBLE, EMILY H	02/10/2022	\$1,946.84
00002685	E04825	TRUJILLO, JOSEPH E	02/10/2022	\$1,865.56
00002686	E02482	UPHUS, MARK P	02/10/2022	\$4,259.93
00002687	E03681	VASQUEZ, JOSE A	02/10/2022	\$3,021.58

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00002688	E02942	VERA, EVARISTO	02/10/2022	\$1,959.13
00002689	E03727	VERGARA NEAL, ANA G	02/10/2022	\$2,777.74
00002690	E01580	VU, DAI C	02/10/2022	\$4,232.66
00002691	E04362	VU, KHANG L	02/10/2022	\$5,158.05
00002692	E04896	WESTON, SHAQUANNA D	02/10/2022	\$554.64
00002693	E01619	WHITE, WILLIAM J	02/10/2022	\$2,317.03
00002694	E03414	WILLIAMS, HILLARD J	02/10/2022	\$438.22
00002695	E04006	WILLIAMS, RICHARD L	02/10/2022	\$2,192.16
00002696	E03436	ZIEGLER, RICK S	02/10/2022	\$719.78
00002697	E03917	ALLEN, CHRISTOPHER L	02/10/2022	\$1,831.89
00002698	E04163	AMBRIZ GARCIA, EDWARD D	02/10/2022	\$1,375.37
00002699	E03338	ARIONUS, JOSHUA	02/10/2022	\$2,078.50
00002700	E04784	BANUELOS, ALEJANDRO	02/10/2022	\$1,993.43
00002701	E04063	BERGER, JAN	02/10/2022	\$2,440.32
00002702	E00651	BERMUDEZ, ROBERT P	02/10/2022	\$3,231.50
00002703	E03495	BLAS, VICTOR T	02/10/2022	\$2,431.55
00002704	E00070	CANNON, TIM P	02/10/2022	\$3,022.88
00002705	E04365	DAN, CARINA M	02/10/2022	\$2,334.99
00002706	E04440	DAVIS, RYAN H	02/10/2022	\$2,051.45
00002707	E03145	DE LA ROSA, FRANK X	02/10/2022	\$1,609.55
00002708	E03051	DIEMERT, RONALD W	02/10/2022	\$2,222.54
00002709	E02718	ESCOBAR, CHRIS N	02/10/2022	\$2,671.30
00002710	E03688	GLENN, JEREMY J	02/10/2022	\$1,759.20
00002711	E01618	GOMEZ, JOSE	02/10/2022	\$1,979.26
00002712	E02701	GONZALEZ, ALEJANDRO	02/10/2022	\$3,092.42
00002713	E01652	GRAY, MICHAEL J	02/10/2022	\$2,130.80
00002714	E03763	GRIFFIN, LARRY	02/10/2022	\$3,630.95
00002715	E04828	GUERRERO, MICHAEL V	02/10/2022	\$2,508.58
00002716	E04018	HAENDIGES, ROBERT A	02/10/2022	\$3,418.23
00002717	E03575	HART, RYAN S	02/10/2022	\$3,215.94
00002718	E03701	HAYES, BRENT W	02/10/2022	\$3,302.39
00002719	E03399	HOWENSTEIN, FRANK D	02/10/2022	\$2,486.70
00002720	E03406	HUY, EDWARD A	02/10/2022	\$3,180.91
00002721	E04782	JIN, LIYAN	02/10/2022	\$2,360.27
00002722	E03534	KIM, SAMUEL K	02/10/2022	\$3,725.27

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00002723	E03254	KIRZHNER, ALLEN G	02/10/2022	\$3,079.59
00002724	E03988	LI, REBECCA PIK KWAN	02/10/2022	\$4,124.27
00002725	E02063	MA AE, DAVID	02/10/2022	\$2,011.20
00002726	E03249	MANSON, RAQUEL K	02/10/2022	\$2,723.68
00002727	E04837	MARTINEZ, ALFREDO	02/10/2022	\$1,917.56
00002728	E02124	MEISLAHN, TYLER	02/10/2022	\$2,064.55
00002729	E04403	MONTGOMERY, JESSE K	02/10/2022	\$2,150.06
00002730	E04707	MORRIS, JUSTIN M	02/10/2022	\$2,096.26
00002731	E03590	MOYA JR, STEVEN J	02/10/2022	\$2,376.98
00002732	E03519	MURAD, BASIL G	02/10/2022	\$3,090.42
00002733	E03144	NATLAND, KIRK L	02/10/2022	\$1,400.41
00002734	E04291	NGUYEN, DUC TRUNG	02/10/2022	\$2,496.22
00002735	E04904	NGUYEN, LISA	02/10/2022	\$506.38
00002736	E03221	NICOLAE, CORNELIU	02/10/2022	\$3,083.79
00002737	E04210	NUNES, BRANDON S	02/10/2022	\$1,704.96
00002738	E03923	ORNELAS, ANDREW I	02/10/2022	\$2,910.96
00002739	E03582	ORTEGA, DAVID A	02/10/2022	\$2,790.90
00002740	E03578	PASILLAS, CELESTINO J	02/10/2022	\$2,833.76
00002741	E03170	PEARSON, WILLIAM F	02/10/2022	\$2,504.74
00002742	E04950	PHAM ADA, DYLLAN TUAN ANH	02/10/2022	\$149.96
00002743	E04805	POLIDORI, JESSICA J	02/10/2022	\$0.00
00002744	E02500	PORRAS, STEPHEN	02/10/2022	\$3,523.14
00002745	E04489	PRUDHOMME, CHRISTOPHER B	02/10/2022	\$1,498.87
00002746	E07590	RUITENSCHILD, LES A	02/10/2022	\$3,246.21
00002747	E03926	RUIZ, JONATHAN	02/10/2022	\$2,391.57
00002748	E07690	SANTOS, ALEXIS	02/10/2022	\$1,833.55
00002749	E07692	SARMIENTO, ADRIAN M	02/10/2022	\$2,552.66
00002750	E04956	SON, TOMMY T	02/10/2022	\$2,143.48
00002751	E04301	TALAMANTES JR, ALBERT	02/10/2022	\$2,169.41
00002752	E04121	TRAN, MINH K	02/10/2022	\$2,543.86
00002753	E00151	VALENZUELA JR, ALEJANDRO	02/10/2022	\$0.00
00002754	E08881	VALENZUELA, ALEJANDRO N	02/10/2022	\$3,766.46
00002755	E01882	VIRAMONTES, JESSE	02/10/2022	\$1,841.25
00002756	E04195	WOLLAND, RONALD J	02/10/2022	\$1,545.74
00002757	E09940	YERGENSEN, VICTOR K	02/10/2022	\$1,896.62

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00002758	E09954	ZAVALA, JOHN	02/10/2022	\$3,552.21
				Check: 595 \$1,477,684.07
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00184856	E04948	NGUYEN, HOAI THUONG H	02/10/2022	\$1,263.97
00184857	E03429	GULLEY, SUSAN J	02/10/2022	\$93.62
00184858	E04959	LE, KENNETH H	02/10/2022	\$1,278.48
00184859	E04973	RAMOS, NANCY	02/10/2022	\$1,481.49
00184860	E00977	BELAIR, DIANE	02/10/2022	\$2,021.77
00184861	E03044	MOORE, JUDITH A	02/10/2022	\$2,111.46
00184862	E04949	CEDILLO PADILLA, JESSICA	02/10/2022	\$575.74
00184863	E03304	CHUMACERO, DEANNA M	02/10/2022	\$899.84
00184864	E04824	PACHECO, LAURA M	02/10/2022	\$290.27
00184865	E04976	BELTHIUS, TYLER E	02/10/2022	\$249.11
00184866	E04975	FUKUDA, KEVIN	02/10/2022	\$853.08
00184867	E04444	JULIENNE, PATRICK R	02/10/2022	\$4,414.63
00184868	E04946	VARGAS, STEPHEN J	02/10/2022	\$249.11
00184869	E04977	VAZQUEZ, BRIAN M	02/10/2022	\$249.11
00184870	E04972	BECERRA-SAMANIEGO JR, GABRIEL	02/10/2022	\$872.99
00184871	E04869	CHAVEZ, DAMIAN JESUS	02/10/2022	\$701.72
00184872	E04785	FLORES, ARTHUR J	02/10/2022	\$2,568.24
00184873	E04222	MOSS, DANIEL C	02/10/2022	\$1,376.23
00184874	E04969	ORNELLAS, MICHAEL	02/10/2022	\$1,565.62
00184875	E03529	ROCHA, MICHAEL F	02/10/2022	\$2,179.92
00184876	E03670	VITALI, SUSAN	02/10/2022	\$757.81
00184877	E03446	JIMENEZ, VIDAL	02/10/2022	\$1,966.99
			Check:	22 \$28,021.20
			Total:	22 \$28,021.20



City of Garden Grove

INTER-DEPARTMENT MEMORANDUM

To:	Scott C. Stiles	From:	Maria Stipe
Dept.:	City Manager	Dept.:	City Manager
Subject:	Third Public Hearing regarding the Redistricting Process post 2020 Census. (<i>Action Item</i>)	Date:	2/22/2022

OBJECTIVE

For the City Council to receive a report on the draft map, which is the current City Council district map; hold the third public hearing to receive public input on the map; and provide direction regarding a proposed Ordinance to re-adopt the draft map.

BACKGROUND

After each decennial census, local governments must use new census data to redraw their City Council district lines to reflect how local populations have changed. Federal law requires that districts be nearly equal in population. The Fair Maps Act, Assembly Bill 849 (2019) requires cities and counties to engage their communities in the redistricting process by holding public hearings and/or workshops and doing public outreach, including to non-English-speaking communities.

David Ely of Compass Demographics, the firm that assisted the City in establishing its first City Council district map is guiding the City in establishing district boundaries based on the 2020 census and in compliance with state and federal law.

DISCUSSION

In accordance with the City's redistricting community engagement plan, the City conducted its first public hearing on January 11, 2022 and a public workshop on January 29, 2022 to inform the public about the districting process and hear from the community on what factors should be taken into consideration while creating district boundaries. The public was requested to provide input regarding communities of interest and other local factors that should be considered while drafting district maps. During the public hearing and public workshop a summary of redistricting law, criteria to be considered and an overview of 2020 Census data were provided.

During the public workshop and public hearings on January 11, 2022 and February 8,

2022, Mr. Ely also reviewed the current City Council district map and shared that when the final 2020 Census data was published, it showed only a modest increase in the City's population leaving the existing City Council voting districts well within allowable population parameters. Mr. Ely further confirmed that the process the City undertook to establish the existing districts complied with the requirements codified in the Fair Maps Act.

During the public workshop and second public hearing on February 8, 2022, Mr. Ely provided instructions on how the public can use mapping tools posted on the City's redistricting webpage to create and submit proposed district maps and explanatory comments about plans that are submitted.

During the redistricting workshop and public hearings, several speakers spoke in favor of adjusting boundaries between existing Districts 3 and 4 so that the districts would be separated horizontally along Garden Grove Boulevard rather than vertically along Brookhurst Street. Speakers noted this would keep important communities of interest together, including Little Saigon, mobile home parks, multi-family residences, and lower-income populations.

During the workshop and public hearings, Mr. Ely requested that anyone interested in providing maps email the City Clerk at cityclerk@ggcity.org no later than the last public hearing date scheduled on March 8, 2022. He emphasized that the earlier proposed maps and related comments are submitted the better so they can be included in the various considerations through the redistricting process.

The draft map, which is the current City Council district map, and adjusted 2020 population information are attached. The City has not received any proposed maps from members of the public as of the date this report was published.

Next Steps

The City's redistricting process is outlined in the City's community engagement plan below and posted on the City's webpage <https://ggcity.org/redistricting>. The webpage will continue to be updated as the City proceeds through the redistricting process, including posting all proposed district map submittals.

EVENT	DATE & TIME
First Public Hearing – Pre Draft Discussion, Summary of Redistricting Law, Criteria, 2020 Census, and Process	Tuesday, January 11, 2022 7:00 p.m.
Public Workshop – Communities of Interest	Saturday, January 29, 2022 10:00 a.m. – 12:00 p.m.
Second Public Hearing – Presentation of Community Input and District Alternatives, City Council Consideration and Direction regarding Draft Map	Tuesday, February 8, 2022 7:00 p.m.
Third Public Hearing – Public Input on Draft Map	Tuesday, February 22, 2022 7:00 p.m.
Fourth Public Hearing – Presentation of	Tuesday, March 8, 2022

proposed Ordinance and City Council Member District Boundaries Map, City Council First Reading	7:00 p.m.
Public Meeting – Second reading of Ordinance and City Council Members District Boundaries Map	Tuesday, March 22, 2022 7:00 p.m.

FINANCIAL IMPACT

Funds for the redistricting process and related district map updates are included in the current FY 2021-22 City budget.

RECOMMENDATION

It is recommended that the City Council:

- Receive a report from David Ely, Compass Demographics, on the draft map, which is the current City Council district map.
- Conduct the third public hearing to receive public input on district boundaries.
- Provide direction regarding a proposed Ordinance to re-adopt the draft map, which is the current City Council district map.

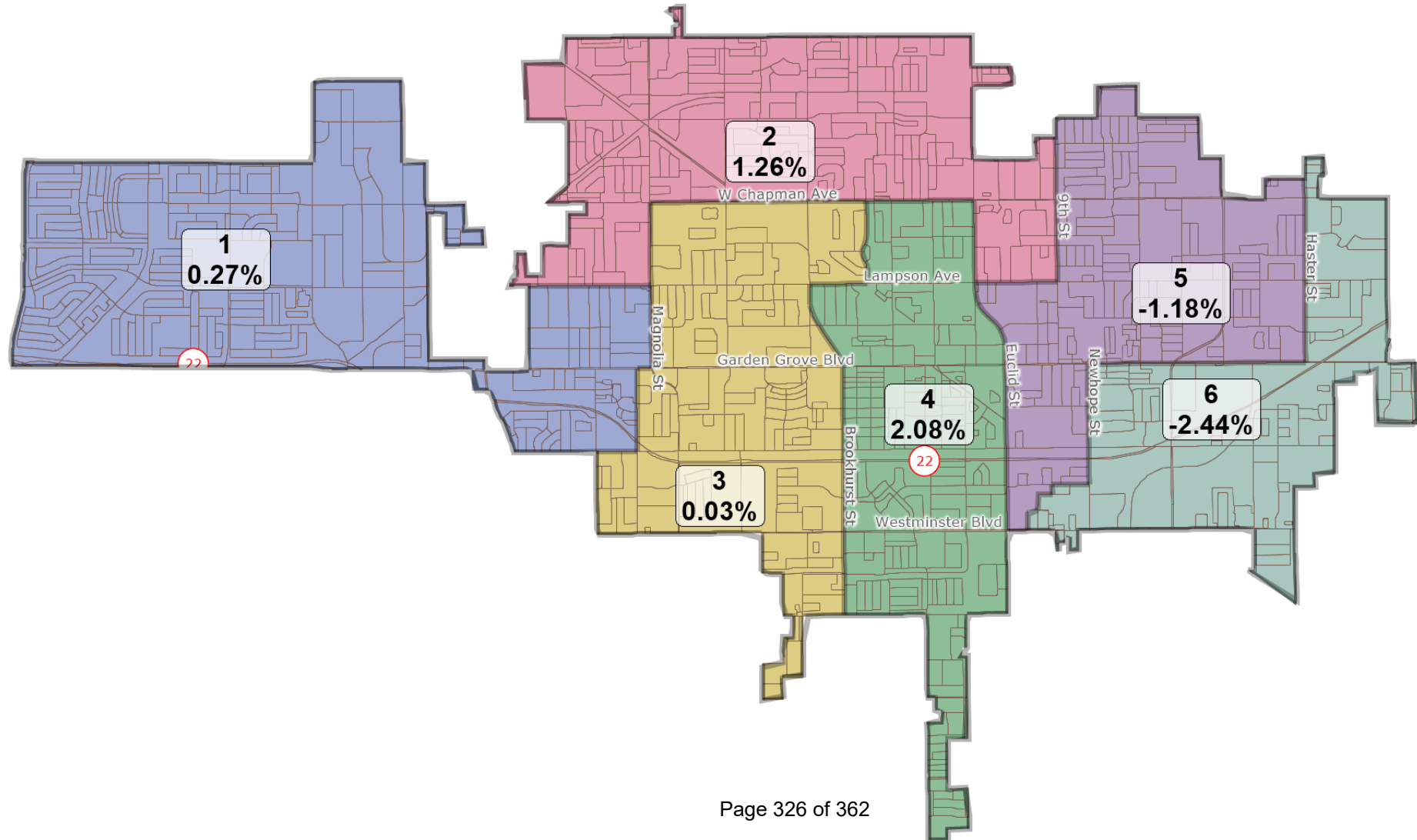
ATTACHMENTS:

Description	Upload Date	Type	File Name
Draft/Current District Map and 2020 Census Data	2/15/2022	Cover Memo	City_Council_District_Information.GG2021_(1).pdf

Garden Grove City Council Districts

District	1	2	3	4	5	6	Citywide
Population20 Adjusted	28802	29085	28732	29321	28384	28022	172346
Deviation	78	361	8	597	-340	-702	1299
% Deviation	0.3%	1.3%	0.0%	2.1%	-1.2%	-2.4%	4.5%
Latino	26.2%	32.9%	27.3%	30.2%	46.6%	61.8%	37.3%
White	36.5%	18.7%	12.3%	9.9%	13.9%	6.9%	16.4%
Black	1.5%	1.2%	1.2%	0.8%	1.2%	0.9%	1.1%
Asian	32.7%	44.8%	57.4%	57.4%	36.5%	28.9%	43.1%
Citizen Voting Age 2019							
Latino	16.8%	21.5%	15.0%	23.0%	37.1%	50.4%	26.7%
White	49.1%	31.0%	18.6%	16.7%	22.5%	15.2%	25.9%
Black	2.1%	1.0%	1.5%	0.4%	0.9%	1.5%	1.2%
Asian	31.2%	45.3%	63.2%	58.3%	37.9%	32.5%	44.9%
All Other	0.8%	1.2%	1.7%	1.6%	1.5%	0.5%	1.2%

Garden Grove City Council Districts
Population Deviation % with 2020 Adjusted Population



Garden Grove City Council Districts

District	1	2	3	4	5	6	Citywide	
2010 Census								
Population	28303	28677	28356	28802	28587	28158	170883	
Deviation	-178	196	-125	321	106	-323	644	Max Deviation
% Deviation	-0.6%	0.7%	-0.4%	1.1%	0.4%	-1.1%	2.3%	%
2020 Census								
Population	28751	29017	28673	29257	28307	27944	171949	
Deviation	93	359	15	599	-351	-714	1313	Max Deviation
% Deviation	0.3%	1.3%	0.1%	2.1%	-1.2%	-2.5%	4.6%	%
2020 Adjusted								
Population	28802	29085	28732	29321	28384	28022	172346	
Deviation	78	361	8	597	-340	-702	1299	Max Deviation
% Deviation	0.3%	1.3%	0.0%	2.1%	-1.2%	-2.4%	4.5%	%

Garden Grove City Council Districts

District	2020 Census State Adjusted Population											2020 Census Unadjusted Population	
	Population	Deviation	% Deviation	Latino	White	Black	American Indian	Asian	Hawaiian Pacific Islander	Other Race	Multi Minority Race		
1	28802	78	0.3%	26.2%	36.5%	1.5%	0.9%	32.7%	0.4%	1.0%	0.7%	28751	99.8%
2	29085	361	1.3%	32.9%	18.7%	1.2%	0.5%	44.8%	0.6%	0.7%	0.5%	29017	99.8%
3	28732	8	0.0%	27.3%	12.3%	1.2%	0.4%	57.4%	0.6%	0.6%	0.4%	28673	99.8%
4	29321	597	2.1%	30.2%	9.9%	0.8%	0.4%	57.4%	0.6%	0.4%	0.3%	29257	99.8%
5	28384	-340	-1.2%	46.6%	13.9%	1.2%	0.5%	36.5%	0.5%	0.5%	0.4%	28307	99.7%
6	28022	-702	-2.4%	61.8%	6.9%	0.9%	0.2%	28.9%	0.4%	0.6%	0.3%	27944	99.7%

District	2020 Census State Adjusted Voting Age Population								2019 Tabulation Citizen Voting Age Population				
	Latino	White	Black	American Indian	Asian	Hawaiian Pacific Islander	Other Race	Multi Minority Race	Latino	White	Black	Asian	All Other
1	23.4%	39.4%	1.3%	1.0%	33.0%	0.4%	1.0%	0.5%	16.8%	49.1%	2.1%	31.2%	0.8%
2	30.2%	21.0%	1.2%	0.4%	45.4%	0.6%	0.7%	0.4%	21.5%	31.0%	1.0%	45.3%	1.2%
3	24.6%	13.6%	1.2%	0.4%	58.6%	0.6%	0.5%	0.4%	15.0%	18.6%	1.5%	63.2%	1.7%
4	27.6%	11.2%	0.8%	0.4%	58.8%	0.5%	0.4%	0.3%	23.0%	16.7%	0.4%	58.3%	1.6%
5	43.3%	15.8%	1.2%	0.6%	37.8%	0.5%	0.6%	0.3%	37.1%	22.5%	0.9%	37.9%	1.5%
6	57.4%	8.4%	1.0%	0.3%	31.8%	0.4%	0.6%	0.2%	50.4%	15.2%	1.5%	32.5%	0.5%

District	2019 American Community Survey Socio-economic Characteristics													
	Household Income				Income Below Poverty	Unemployed	Education Level			Owner Occupied Housing	Language Spoken at Home			
	Less than \$35K	\$35K to \$74,999	\$75K to \$149,999	\$150K or More			No High School Diploma	No College Degree	Any College Degree		English Only	Spanish	Asian Language	Other Language
1	22.1%	24.8%	30.0%	23.1%	10.3%	4.7%	16.4%	45.5%	38.1%	63.3%	57.8%	11.1%	28.8%	2.3%
2	24.7%	26.9%	30.7%	17.7%	16.3%	4.0%	23.4%	48.4%	28.2%	61.9%	34.6%	26.1%	37.2%	2.0%
3	29.4%	29.0%	27.6%	14.0%	17.5%	6.5%	26.3%	42.2%	31.5%	43.9%	27.1%	18.3%	51.2%	3.3%
4	27.1%	31.0%	28.6%	13.3%	13.5%	4.5%	26.8%	44.6%	28.6%	50.4%	23.6%	24.4%	49.7%	2.3%
5	22.4%	26.9%	36.7%	14.0%	13.3%	4.6%	24.9%	46.8%	28.3%	56.3%	29.5%	41.7%	27.2%	1.7%
6	24.2%	33.2%	34.2%	8.4%	13.9%	3.6%	34.5%	45.1%	20.4%	40.5%	21.3%	53.6%	24.4%	0.7%

City of Garden Grove

INTER-DEPARTMENT MEMORANDUM

To:	Scott C. Stiles	From:	William E. Murray
Dept.:	City Manager	Dept.:	Public Works
Subject:	Award a contract to All Cities Engineering, Inc., for Project CP1285000 - Alwood Avenue and Anthony Avenue Water Improvements Project. (Cost: \$1,560,288) (<i>Action Item</i>)		
		Date:	2/22/2022

OBJECTIVE

To recommend that the City Council award a contract to All Cities Engineering, Inc., for construction of Project No. CP1285000 - Alwood Avenue and Anthony Avenue Water Improvements Project.

BACKGROUND

The 2020 Water Master Plan has identified Alwood Avenue and Anthony Avenue Water Improvement Project as one of the fire flow deficiency projects. This project will relieve the fire flow capacity deficiencies in the areas along Alwood Avenue from Gilbert Street to end of street, Anthony Avenue from Josephine Street to Magnolia Street, and Acacia Avenue from Josephine Street to Magnolia Street.

The water improvements consist of approximately 1,200 feet of 12-inch, 120 feet of 10-inch, and 3,000 feet of 8-inch diameter polyvinyl chloride (PVC) domestic water pipe. It also includes the construction of approximately 13 hydrant assemblies, 110 water service connections and 5 connections to existing water mains. This project also requires removal and/or abandonment of the existing water main(s).

DISCUSSION

Ten (10) bids were received and opened by the City Clerk's Office on January 13, 2022, at 11:00 a.m. (see Bid Summary Sheet). The lowest responsive bidder is All Cities Engineering, Inc., with a total bid of \$1,560,288. The licenses and references of the contractor have been reviewed and verified by staff, and all other documentation is in order. The anticipated contract schedule is as follows:

Award Contract

February 22, 2022

Begin Construction April 4, 2022
Complete Construction July 29, 2022

FINANCIAL IMPACT

There is no impact to the General Fund. This project is included in the 2021-2022 Capital Improvement Budget, and will be financed with Water Funds, in the amount of \$1,560,288.

RECOMMENDATION

It is recommended that the City Council:

- Award a contract to All Cities Engineering, Inc., for \$1,560,288 for the construction of Project No. CP1285000 - Alwood Avenue and Anthony Avenue Water Improvements Project; and
- Authorize the City Manager to execute the agreements on behalf of the City, and make minor modifications as appropriate.

By: Rebecca Li, Senior Civil Engineer

ATTACHMENTS:

Description	Upload Date	Type	File Name
Bid Summary Sheet	2/8/2022	Cover Memo	StaffAwd_Const_AllCitiesEngineering_CP1285000_BidSummarySheet.pdf
Contract	2/8/2022	Cover Memo	All_Cities_Engineering_Inc._Contract.pdf

**CITY OF GARDEN GROVE
PUBLIC WORKS DEPARTMENT
WATER SERVICES DIVISION**

BID SUMMARY SHEET

PROJECT: Alwood Avenue and Anthony Avenue
Water Improvements Project –
CP1285000

BID OPENING
DATE: **January 13, 2022**
TIME: **11:00 AM**

<u>Facility Name</u>	<u>Engineer's Estimate</u>	<u>Contract Amount</u>
Alwood Avenue, Anthony Avenue, and Acacia Avenue	\$1,800,000	1,560,288

Bidder's Name	Total Bid	%Under /Over Engineers Estimate
1. All Cities Engineering, Inc	\$1,560,284.00	-13.3%
2. Stephen Doreck Equipment Rentals, Inc.	\$1,973,885.00	9.7%
3. Big Ben Inc.	\$2,064,470.00	14.7%
4. AID Builders	\$2,114,300.00	17.5%
5. Williams Pipeline Contractors, Inc	\$2,201,500.00	22.3%
6. T.E. Roberts, Inc.	\$2,349,586.00	30.5%
7. Dominguez General Engineering, Inc.	\$2,360,400.00	31.1%
8. Ferreira Construction Co. Inc	\$2,409,726.00	33.9%
9. Colich & Sons LP	\$2,444,350.00	35.8%
10. GCI	\$2,782,385.00	54.6%

SECTION 5 - AGREEMENT

CONSTRUCTION AGREEMENT

THIS AGREEMENT is made this **22nd** day of **February, 2022**, by the **CITY OF GARDEN GROVE** ("**CITY**"), and **ALL CITIES ENGINEERING, INC.**, hereinafter referred to as ("**CONTRACTOR**")

RECITALS:

The following recitals are a substantive part of this Agreement:

1. This Agreement is entered into pursuant to City of Garden Grove Council Authorization dated **February 22, 2022**.
2. CITY desires to utilize the services of CONTRACTOR to furnish material, equipment, and labor for the **Alwood Ave – Anthony Ave Water Improvement Project - Project CP No. 1285000 - Drawing No. W-617**.
3. CONTRACTOR is qualified by virtue of experience, training, education, and expertise to accomplish services.

AGREEMENT

THE PARTIES MUTUALLY AGREE AS FOLLOWS:

- 5.1 General Conditions.** CONTRACTOR certifies and agrees that all the terms, conditions and obligations of the Contract Documents as hereinafter defined, the location of the job site, and the conditions under which the work is to be performed have been thoroughly reviewed, and enters into this Contract based upon CONTRACTOR'S investigation of all such matters and is in no way relying upon any opinions or representations of CITY. It is agreed that this Contract represents the entire agreement. It is further agreed that the Contract Documents including the Notice Inviting Bids, Special Instructions to Bidders, if any, Plans, Specifications and CONTRACTOR's Proposal, are incorporated in this Contract by reference, with the same force and effect as if the same were set forth at length herein, and that CONTRACTOR and its SUBCONTRACTORS, if any, will be and are bound by any and all of said Contract Documents insofar as they relate in any part or in any way, directly or indirectly, to the work covered by this Contract.

"Project" as used herein defines the entire scope of the work covered by all the Contract Documents. Anything mentioned in the Specifications and not indicated in the Plans, or indicated in the Plans and not mentioned in the Specifications, shall be of like effect as if indicated and mentioned in both. In case of discrepancy in the Plans or Specifications, the matter shall be immediately submitted to CITY'S Engineer, without whose decision CONTRACTOR shall not adjust said discrepancy save only at CONTRACTOR's own risk and expense. The decision of the Engineer shall be final.

SECTION 5 - AGREEMENT (Continued)

- 5.2 Materials and Labor.** CONTRACTOR shall furnish, under the conditions expressed in the Plans and Specifications, at CONTRACTOR'S own expense, all labor and materials necessary, except such as are mentioned in the Specifications to be furnished by the CITY, to construct and complete the project, in good workmanlike and substantial order. If CONTRACTOR fails to pay for labor or materials when due, CITY may settle such claims by making demand upon the surety to this Agreement. In the event of the failure or refusal of the surety to satisfy said claims, CITY may settle them directly and deduct the amount of payments from the Contract price and any amounts due to CONTRACTOR. In the event CITY receives a stop notice from any laborer or material supplier alleging non-payment by CONTRACTOR, CITY shall be entitled to deduct all of its costs and expenses incurred relating thereto, including but not limited to administrative and legal fees.
- 5.3 Project.** The PROJECT is described as: **Alwood Ave – Anthony Ave Water Improvement Project - Project CP 1285000 -- Drawing No. W-617.**
- 5.4 Plans and Specifications.** The work to be done is shown in a set of detailed Plans and Specifications entitled: **Alwood Ave – Anthony Ave Water Improvement Project - Project CP 1285000 -- Drawing No. W-617.**

Said Plans and Specifications and any revision, amendments or addenda thereto are attached hereto and incorporated herein as part of this Contract and referred to by reference. The work to be done must also be in accordance with the General Provisions, Standard Specifications and Standard Plans of the CITY, which are also incorporated herein and referred to by, reference.

- 5.5 Time of Commencement and Completion.** CONTRACTOR shall have **twenty-one (21) calendar days from the award of the Contract** to execute the Contract and supply CITY with all of the documents and information required by the Instruction to Bidders and the other Contract Documents, including but not limited to, the necessary bonds and insurance certificates and endorsements. Once the CITY receives the executed Contract and all of the other properly drafted and executed documents and information, it may issue a Notice to Proceed to the CONTRACTOR. If CONTRACTOR refuses or fails to execute the Contract or refuses or fails to provide the required documents and information within the twenty-one (21) calendar days, the CITY may then rescind the award of the Contract and then award the Contract to the next lowest responsive and responsible bidder.

Upon receipt of the Notice to Proceed, CONTRACTOR agrees to submit shop drawings and traffic control plans **within fourteen (14) calendar days**. Further, upon receipt of the Notice to Proceed the CONTRACTOR shall diligently prosecute the work to completion within **eighty (80) total working days** excluding delays caused or authorized by the CITY as set forth in Sections 5.7, 5.8 and 5.9 hereof.

SECTION 5 - AGREEMENT (Continued)

5.6 Time is of the Essence. Time is of the essence of this Contract. As required by the Contract Documents, CONTRACTOR shall prepare and obtain approval of all shop drawings, details and samples, and do all other things necessary and incidental to the prosecution of CONTRACTOR'S work in conformance with an approved construction progress schedule. CONTRACTOR shall coordinate the work covered by this Contract with that of all other CONTRACTORS, SUBCONTRACTORS and of the CITY, in a manner that will facilitate the efficient completion of the entire work in accordance with Section 5.5 herein. CITY shall have complete control of the premises on which the work is to be performed and shall have the right to decide the time or order in which the various portions of the work shall be installed or the priority of the work of other SUBCONTRACTORS, and, in general, all matters representing the timely and orderly conduct of the work of CONTRACTOR on the premises.

5.7 Excusable Delays. CONTRACTOR shall be excused for any delay in the prosecution or completion of the Project caused by acts of God; inclement weather; damages caused by fire or other casualty for which CONTRACTOR is not responsible; any act of negligence or default of CITY; failure of CITY to make timely payments to CONTRACTOR; late delivery of materials required by this CONTRACT to be furnished by CITY; combined action of the workers in no way caused by or resulting from default or collusion on the part of CONTRACTOR; a lockout by CITY; or any other delays unforeseen by CONTRACTOR and beyond CONTRACTOR's reasonable control.

CITY shall extend the time fixed in Section 5.5 herein for completion of the Project by the number of days CONTRACTOR has thus been delayed, provided that CONTRACTOR presents a written request to CITY for such time extension within fifteen (15) days of the commencement of such delay and CITY finds that the delay is justified. CITY'S decision will be conclusive on the parties to this Contract. Failure to file such request within the time allowed shall be deemed a waiver of the claim by CONTRACTOR.

No claims by CONTRACTOR for additional compensation or damages for delays will be allowed unless CONTRACTOR satisfies CITY that such delays were unavoidable and not the result of any action or inaction of CONTRACTOR and that CONTRACTOR took all available measures to mitigate such damages. Extensions of time and extra compensation as a result of incurring undisclosed utilities would be determined in accordance with SPECIAL PROVISIONS and Section 3-3 of the Standard Specifications for Public Works Construction 2009 Edition (GREEN BOOK). The CITY'S decision will be conclusive on all parties to this Contract.

5.8 Extra Work. The Contract price includes compensation for all work performed by CONTRACTOR, unless CONTRACTOR obtains a written change order signed by a designated representative of CITY specifying the exact nature of the extra work and the amount of extra compensation to be paid all as more particularly set forth in Section 5.9 hereof.

CITY shall extend the time fixed in Section 5.5 for completion of the Project by the number of days reasonably required for CONTRACTOR to perform the extra work, as determined by CITY'S Engineer. The decision of the Engineer shall be final.

SECTION 5 - AGREEMENT (Continued)**5.9 Changes in Project.**

- 5.9.1 CITY may at any time, without notice to any surety, by written order designated or indicated to be a change order, make any change in the work within the general scope of the Contract, including but not limited to changes:
- In the Specifications (including drawings and designs);
 - In the time, method or manner of performance of the work;
 - In the CITY -furnished facilities, equipment, materials, services or site; or
 - Directing acceleration in the performance of the work.

If CONTRACTOR believes that the written order issued as part of this Section 5.9.1 has caused an increase in costs or time, the CONTRACTOR shall submit a written request for equitable adjustment to the CITY that includes a detailed cost breakdown and time impact analysis in sufficient detail to allow the CITY to analyze the request. Said notice shall be submitted via certified mail within twenty (20) days of the CONTRACTOR'S receipt of the written order. CONTRACTOR'S failure to submit the written request for equitable adjustment within the required twenty (20) days shall constitute a waiver of any potential change order or claim for said alleged change. The CITY shall review CONTRACTOR'S request and shall provide a written response within thirty (30) days of receipt of the request either approving or denying the request.

- 5.9.2 A change may also be any other conflict, difficulty or issue which the CONTRACTOR believes caused any change to the CONTRACTOR'S costs or project schedule, provided CONTRACTOR gives the CITY written notice and a request for equitable adjustment that includes a detailed cost breakdown and time impact analysis in sufficient detail to allow the CITY to analyze the request. The notice shall also state the date the CONTRACTOR became aware of the issue, circumstances and source of the issue and that CONTRACTOR regards the issue as a change order. Said written notice shall be delivered to the CITY via certified mail within twenty (20) days of CONTRACTOR'S first notice of the issue. CONTRACTOR'S failure to submit the notice, which includes the written request for equitable adjustment within the required twenty (20) days shall constitute a waiver of any potential change order or claim for said alleged change. The CITY shall review CONTRACTOR'S request and shall provide a written response within thirty (30) days of receipt of the request either approving or denying the request.
- 5.9.3 Except as provided in this Section 5.9, no order, statement or conduct of the CITY or its representatives shall be treated as a change under this Section 5.9 or entitle CONTRACTOR to an equitable adjustment.
- 5.9.4 Except for claims based on defective specifications, no claim for any change under paragraph 5.9.1 or 5.9.2 above shall be allowed for any work performed more than 20 days before the CONTRACTOR gives written notice as required in paragraphs 5.9.1 and 5.9.2. In the case of defective specifications for which the CITY is responsible, the equitable adjustment shall include any increased direct cost CONTRACTOR reasonably incurred in attempting to comply with those defective specifications.

SECTION 5 - AGREEMENT (Continued)

- 5.9.5 If CONTRACTOR intends to assert a claim for an equitable adjustment under this Section 5.9, it must, within thirty (30) days after receipt of a denial of a request for equitable adjustment under paragraphs 5.9.1 and 5.9.2, submit a written statement to the CITY setting forth the general nature and monetary extent of such claim. The CITY may extend the 30-day period. CONTRACTOR'S failure to submit the notice of a claim, within the required thirty (30) days shall constitute a waiver of the claim by the CONTRACTOR.
- 5.9.6 No claim by CONTRACTOR for an equitable adjustment shall be allowed if made after final payment under this Agreement.
- 5.9.7 CONTRACTOR hereby agrees to make any and all changes, furnish the materials and perform the work that CITY may require without nullifying this Contract. CONTRACTOR shall adhere strictly to the Plans and Specifications unless a change there from is authorized in writing by the CITY. Under no condition shall CONTRACTOR make any changes to the Project, either in additions or deductions, without the written order of the CITY and the CITY shall not pay for any extra charges made by CONTRACTOR that have not been agreed upon in advance in writing by the CITY. CONTRACTOR shall submit immediately to the CITY written copies of its firm's cost or credit proposal for change in the work. Disputed work shall be performed as ordered in writing by the CITY and the proper cost or credit breakdowns therefore shall be submitted without delay by CONTRACTOR to CITY.
- 5.10 **Liquidated Damages for Delay.** The parties agree that if the total work called for under this Contract, in all parts and requirements, is not completed within the time specified in Section 5.5 herein, plus the allowance made for delays or extensions authorized under Sections 5.7, 5.8 and 5.9 herein, the CITY will sustain damage which would be extremely difficult and impractical to ascertain. The parties therefore agree that CONTRACTOR will pay to CITY the sum of **One Thousand Five Hundred dollars (\$1,500.00) per day** for each and every calendar day during which completion of the Project is so delayed. CONTRACTOR agrees to pay such liquidated damages and further agrees that CITY may offset the amount of liquidated damages from any monies due or that may become due CONTRACTOR under the Contract.
- 5.11 **Contract Price and Method of Payment.** CITY agrees to pay and the CONTRACTOR agrees to accept as full consideration for the faithful performance of this Contract, subject to any subsequent additions or deductions as provided in approved change orders, the sum of **One Million Five Hundred Sixty Thousand Two Hundred Eighty-Eight Dollars and 00/100 (\$ 1,560,288.00)** as itemized in the bid proposal.

Progress payments shall be made to the CONTRACTOR on a monthly basis for each successive month as the work progresses. The CONTRACTOR shall be paid such sum as will bring the total payments received since the commencement of the work up to ninety-five percent (95%) of the value of the work completed, less all previous payments, provided that the CONTRACTOR submits the request for payment prior to the end of the day required to meet the payment schedule. The CITY will retain five percent (5%) of the amount of each such progress estimate and material cost until 35 days after the recordation of the Notice of Completion.

SECTION 5 - AGREEMENT (Continued)

Payments shall be made on demands drawn in the manner required by law, accompanied by a certificate signed by the CITY'S Engineer, stating that the work for which payment is demanded has been performed in accordance with the terms of the Contract. Partial payments of the Contract price shall not be considered as an acceptance of any part of the work.

5.12 Substitution of Securities in Lieu of Retention of Funds. Pursuant to Public Contract Code § 22300, the CONTRACTOR will be entitled to post approved securities with the CITY or an approved financial institution in order to have the CITY release funds retained by the CITY to ensure performance of the Contract. CONTRACTOR shall be required to execute an addendum to this Contract together with escrow instructions and any other documents in order to effect this substitution.

5.13 Completion. Within 10 days after the contract completion date of the Project, CONTRACTOR shall file with the CITY'S Engineer its affidavit stating that all workers and persons employed, all firms supplying materials, and all SUBCONTRACTORS upon the Project have been paid in full, and that there are no claims outstanding against the Project for either labor or material, except those certain items, if any, to be set forth in an affidavit covering disputed claims, or items in connection with Stop Notices which have been filed under the provisions of the statutes of the State of California. CITY may require affidavits or certificates of payment and/or releases from any SUBCONTRACTOR, laborer or material supplier.

5.14 CONTRACTOR's Employees Compensation

5.14.1 General Prevailing Rate. CITY has ascertained that State prevailing wage requirements of the California Labor Code including Sections 1770, 1771.5, 1773, 1777.5, and 1776 are required to execute this Contract. If there is a difference between the minimum wage rates predetermined by the Secretary of Labor and the general prevailing wage rates determined by the Director of the California Department of Industrial Relations for similar classifications of labor, the CONTRACTOR and the SUBCONTRACTORS shall pay not less than the higher wage rate. The CITY will not accept the lower State wage rates. This includes "helper" (or other classifications based on hours of experience) or any other classification. A copy of the prevailing rate of per diem wages shall be posted at the job site.

5.14.2 Forfeiture for Violation. CONTRACTOR shall, as a penalty to the CITY, forfeit one hundred dollars (\$100.00) for each calendar day or portion thereof for each worker paid (either by the CONTRACTOR or any SUBCONTRACTOR under it) less than the greater of State minimum wage rate associated with the duties of the employee in question, in accordance with the State prevailing wage requirements of the California Labor Code, including Sections 1770, 1771.5, 1773, 1777.5, and 1776.

5.14.3 Apprentices. The greater of Section 1777.5, 1777.6 and 1777.7 of the Labor Code of the State of California, regarding the employment of apprentices is applicable to this Contract and the CONTRACTOR shall comply therewith if the prime contract involves thirty thousand dollars (\$30,000.00) or more or twenty (20)

SECTION 5 - AGREEMENT (Continued)

working days, or more; or if contracts of specialty CONTRACTORS not bidding for work through the general or prime CONTRACTOR are two thousand dollars (\$2,000.00) or more for five (5) working days or more.

5.14.4 Workday. In the performance of this Contract, not more than eight (8) hours shall constitute a day's work, and CONTRACTOR shall not require more than eight (8) hours of labor in a day from any person employed by him hereunder except as provided in paragraph (5.14.2) above. CONTRACTOR shall conform to Article 3, Chapter 1, Part 7 (Sections 1810 et seq.) of the Labor Code of the State of California, and shall forfeit to the CITY as a penalty, the sum of twenty-five Dollars (\$25.00) for each worker employed in the execution of this Contract by CONTRACTOR or any SUBCONTRACTOR for each calendar day during which any worker is required or permitted to labor more than eight (8) hours in any one calendar day and forty (40) hours in any one week in violation of said Article. CONTRACTOR shall keep an accurate record showing the name and actual hours worked each calendar day and each calendar week by each worker employed by CONTRACTOR in connection with the Project.

5.14.5 Record of Wages: Inspection. CONTRACTOR agrees to maintain accurate payroll records showing the name, address, social security number, work classification, straight-time and overtime hours worked each day and week, and the actual State prevailing wage paid to each journeyman, apprentice, worker or other employee employed by it in connection with the Project and agrees to require that each of its SUBCONTRACTORS does the same. The applicable CONTRACTOR or SUBCONTRACTOR or its agent having authority over such matters shall certify all payroll records as accurate. CONTRACTOR further agrees that its payroll records and those of its SUBCONTRACTORS shall be available to the employee or employee's representative, the Division of Labor Standards Enforcement, and the Division of Apprenticeship Standards and shall comply with all of the provisions of Labor Code Section 1776, in general. CONTRACTOR shall comply with all the provisions of Labor Code Section 1776, and shall submit payroll records to the Labor Commissioner pursuant to Labor Code Section 1771.4(a)(3). The CONTRACTOR shall submit copies of certified payroll reports **and cancelled checks** for laborers, every week to the CITY. Certified payroll and cancelled checks submittals are due one month after start of construction and every week thereafter. *If the certified payroll and cancelled checks are not submitted, the CONTRACTOR will be notified that compliance is required within five (5) working days or contract work must cease. The CITY will not be responsible for any delay or acceleration charges or any incurred costs or damages as a result of the work stoppage due to CONTRACTOR's failure to comply.* Work shall be cease in an orderly, safe fashion with all vehicle access restored, should this not occur, CITY will correct the deficiencies and deduct the cost from funds due to the CONTRACTOR. In addition, no progress payment shall be made until the copies of certified payroll reports and cancelled checks are submitted.

5.14.6 Contractor Registration. CONTRACTOR and its subcontractors must be registered with the California Department of Industrial Relations pursuant to Labor Code Section 1725.5. This Agreement shall not be effective until CONTRACTOR provides proof of registration to the CITY.

SECTION 5 - AGREEMENT (Continued)

- 5.14.7 Posting of Job Site Notices.** CONTRACTOR shall comply with the job site notices posting requirements established by the Labor Commissioner pursuant to Title 8, California Code of Regulations Section 16461(e) or other regulation promulgated pursuant to Labor Code Section 1771.4(a)(2).
- 5.14.8 Notice of DIR Compliance Monitoring and Enforcement.** Pursuant to Labor Code Section 1771.4, this Project is subject to compliance monitoring and enforcement by the California Department of Industrial Relations.
- 5.15 Surety Bonds.** CONTRACTOR shall, upon entering into performance of this Agreement, furnish bonds in the amount of one hundred percent (100%) of the Contract price bid, to guarantee the faithful performance of the work, and the other in the amount of one hundred percent (100%) of the Contract price bid to guarantee payment of all claims for labor and materials furnished. This Contract shall not become effective until such bonds are supplied to and approved by the CITY.
- 5.16 Insurance.**
- 5.16.1** CONTRACTOR is also aware of the provisions of Section 3700 of the Labor Code, which requires every employer to be insured against liability for Workers' Compensation or undertake self-insurance in accordance with the provisions of that Code, and will comply with such provisions before commencing the performance of the work of this Contract.
- 5.16.2** CONTRACTOR and all SUBCONTRACTORS shall carry workers' compensation insurance for the protection of its employees during the progress of the work. The insurer shall waive its rights of subrogation against the CITY, its Officers, Official Agents Employees, Engineers, Volunteers, and Consultants for this Contract, and all public agencies from whom permits will be obtained and their Directors, Officers, Agents and Employees, as determined by the City and shall issue an insurance certificate and waiver of subrogation to the policy evidencing same.
- 5.16.3** CONTRACTOR shall at all times carry, on all operations hereunder, bodily injury, including death, and property damage liability insurance, including automotive operations bodily injury and property damage coverage; and builders' all risk insurance. Follows Form excess liability insurance shall be provided for any underlying policy that does not meet the policy limits required by this contract. All insurance coverage shall be in amounts specified by the CITY in the Insurance Requirements and shall be evidenced by the issuance of a certificate and additional insured endorsement in forms prescribed by the CITY and shall be underwritten by insurance companies satisfactory to the CITY for all operations, subcontract work, contractual obligations, product or completed operations, all owned vehicles and non-owned vehicles. Claims made and modified occurrence policies shall not be accepted. Said insurance coverage obtained by the CONTRACTOR, excepting workers' compensation coverage, shall name the CITY, its Officers, Official, Agents, Employees, Engineers, Volunteers, and Consultants for this Contract, and all public agencies from whom permits will be obtained and their Directors, Officers, Agents and Employees, as determined by

SECTION 5 - AGREEMENT (Continued)

the CITY, as additional insured on said policies. Additional insured status shall be evidenced in the form of an Additional insured Endorsement (CG 20 10 1185). A sample is included in the appendix of the specifications for reference.

For any claims related to this Project, the Contractor's insurance coverage shall be primary insurance as respects the CITY, its Officers, Officials, Agents, Employees, Engineers, Volunteers, and Consultants for this Contract, and all public agencies from whom permits will be obtained and their Directors, Officers, Agents, and Employees, as determined by the CITY. Any insurance or self-insurance maintained by the CITY, its Officers, Officials, Agents, Employees, Engineers, Volunteers, and Consultants for this Contract, and all public agencies from whom permits will be obtained and their Directors, Officers, Agents, and Employees, as determined by the CITY shall be excess of the CONTRACTOR's insurance and not contribute with it.

5.16.4 Before CONTRACTOR performs any work at, or prepares or delivers materials to, the site of construction, CONTRACTOR shall furnish:

COMMENCEMENT OF WORK. CONTRACTOR shall not commence work under this Agreement until all certificates and endorsements have been received and approved by CITY. All insurance required by this Agreement shall contain a Statement of Obligation on the part of the carrier to notify CITY of any material change, cancellation, or termination at least thirty (30) days in advance. Contractor shall also provide a **waiver of subrogaton for each policy**.

INSURANCE AMOUNTS. CONTRACTOR shall maintain all of the foregoing insurance coverage in force until the work under this Contract is fully completed. The requirement for carrying the foregoing insurance shall not derogate from the provisions for indemnification of CITY by CONTRACTOR under Section 5.17 of this Contract. Notwithstanding nor diminishing the obligations of CONTRACTOR with respect to the foregoing, CONTRACTOR shall subscribe for and maintain in full force and effect during the life of this Contract, the following insurance in amounts not less than the amounts specified and issued by a company admitted and licensed in California and having a Best's Guide Rating of A-Class VII or better **(Claims made and modified occurrence policies are not acceptable):**

Workers' Compensation	As required by the State of California.
Employer's Liability	\$1,000,000 per accident for bodily injury or disease.
Commercial General Liability (including operations, products and completed operations, and not excluding XCU)	\$5,000,000 per occurrence for bodily injury, personal injury and property damage. Coverage shall include mobile equipment.
Automobile Liability, including non-owned and hired vehicles	\$2,000,000 combined single limit for bodily injury and property damage.
Contractors' Pollution Legal Liability	\$1,000,000 per occurrence or claim, and \$2,000,000 policy aggregate

SECTION 5 - AGREEMENT (Continued)

Excess liability, follows form coverage, shall be provided for any underlying policy that does not meet the policy limits required and set forth herein. Insurance companies must be acceptable to CITY and have a Best's Guide Rating of A-, Class VII or better, as approved by CITY.

An Additional Insured Endorsement, **ongoing and products-completed operations**, and including mobile equipment, for the Commercial General Liability policy shall designate CITY, its Officers, Officials, Agents, Employees, Engineers, Volunteers, and Consultants for this Contract, and all public agencies from whom permits will be obtained and their Directors, Officers, Agents and Employees, as determined by the CITY as additional insureds for liability arising out of work or operations performed by or on behalf of the CONTRACTOR. CONTRACTOR shall provide to CITY proof of insurance and endorsement forms that conform to City's requirements, as approved by the CITY.

An Additional Insured Endorsement for Automobile Liability policy shall designate CITY, its Officers, Officials, Agents, Employees, Engineers, Volunteers, and Consultants for this Contract, and all public agencies from whom permits will be obtained and their Directors, Officers, Agents and Employees, as determined by the CITY as additional insureds for automobiles owned, leased, hired, or borrowed by the CONTRACTOR. CONTRACTOR shall provide to CITY proof of insurance and endorsement forms that conform to City's requirements, as approved by CITY.

An Additional Insured Endorsement for Contractors' Pollution Legal Liability policy shall designate CITY, its Officers, Officials, Agents, Employees, Engineers, Volunteers, and Consultants for this Contract, and all public agencies from whom permits will be obtained and their Directors, Officers, Agents and Employees, as determined by the CITY as additional insureds for liability arising out of work or operations performed by or on behalf of the CONTRACTOR. CONTRACTOR shall provide to CITY proof of insurance and endorsement forms that conform to City's requirements, as approved by the CITY.

In the event any of CONTRACTOR'S underlying policies do not meet policy limits within the insurance requirements, CONTRACTOR shall provide coverage under an excess liability policy. The policy must be a follows form excess/umbrella policy. CONTRACTOR shall provide the **schedule of underlying policies** for an excess/umbrella liability policy, state that the excess/umbrella policy **follows form** on the insurance certificate, and provide an **additional insured endorsement** for the excess/umbrella liability policy designating CITY, its Officers, Officials, Agents, Employees, Engineers, Volunteers, and Consultants for this Contract, and all public agencies from whom permits will be obtained and their Directors, Officers, Agents and Employees, as determined by the CITY as additional insureds.

A primary/non-contributory endorsement shall be provided to CITY for each policy. For any claims related to this Agreement, CONTRACTOR's insurance coverage shall be primary insurance as respects CITY, its officers, officials, agents, employees, and volunteers for this contract and all public agencies from

SECTION 5 - AGREEMENT (Continued)

whom permits will be obtained and their directors, officers, agents, and employees as determined by CITY. Any insurance or self-insurance maintained by CITY, its officers, officials, agents, employees, and volunteers for this contract and all public agencies from whom permits will be obtained and their directors, officers, agents, and employees, as determined by CITY shall be excess of the CONTRACTOR's insurance and shall not contribute with it. CONTRACTOR shall provide to CITY proof of insurance and endorsement forms that conform to CITY's requirements, as approved by the CITY.

CITY or its representatives shall at all times have the right to inspect and receive the original or a certified copy of all said policies of insurance, including certificates. CONTRACTOR shall pay the premiums on the insurance hereinabove required.

If CONTRACTOR maintains higher insurance limits than the minimums shown above, CONTRACTOR shall provide coverage for the higher insurance limits otherwise maintained by the CONTRACTOR

5.17 Risk and Indemnification. All work covered by this Contract done at the site of construction or in preparing or delivering materials to the site shall be at the risk of CONTRACTOR alone. CONTRACTOR agrees to save, indemnify and keep the CITY, its Officers, Agents, Employees, Engineers, and Consultants for this Contract, and all public agencies from whom permits will be obtained and their directors, Officers, Agents and Employees harmless against any and all liability, claims, judgments, costs and demands, including demands arising from injuries or death of persons (CONTRACTOR'S employees included) and damage to property, arising directly or indirectly out of the obligations herein undertaken or out of the operations conducted by CONTRACTOR, save and except claims or litigation arising through the negligence or willful misconduct of CITY and will make good to reimburse CITY for any expenditures, including reasonable attorneys' fees CITY may incur by reason of such matters, and if requested by CITY, will defend any such suits at the sole cost and expense of CONTRACTOR.

5.18 Termination.

5.18.1 This Contract may be terminated in whole or in part in writing by the CITY for its convenience, provided that the CONTRACTOR is given (1) not less than ten (10) calendar days written notice (delivered by certified mail, return receipt requested) of intent to terminate, and (2) an opportunity for consultation with the terminating party prior to termination.

5.18.2 If termination for default or convenience is effected by the CITY, an equitable adjustment in the price provided for in this Contract shall be made, but (1) no amount shall be allowed for anticipated profit on unperformed services or other work, and (2) any payment due to the CONTRACTOR at the time of termination may be adjusted to cover any additional costs to the CITY because of the CONTRACTOR'S default.

5.18.3 Upon receipt of a termination action under paragraph (5.18.1) or (5.18.2) above, the CONTRACTOR shall (1) promptly discontinue all affected work (unless the notice directs otherwise), and (2) deliver or otherwise make

SECTION 5 - AGREEMENT (Continued)

available to the CITY all data, drawings, specifications, reports, estimates, summaries and such other information and materials as may have been accumulated by the CONTRACTOR in performing this Contract whether completed or in process.

5.18.4 Upon termination under paragraphs (5.18.1) and (5.18.2) above, the CITY may take over the work and may award another party an agreement to complete the work under this Contract.

5.19 Warranty. The CONTRACTOR agrees to perform all work under this Contract in accordance with the CITY 's designs, drawings and specifications.

The CONTRACTOR guarantees for a period of one (1) year from the date of the notice of completion of the work that the completed work is free from all defects due to faulty materials, equipment or workmanship and that he shall promptly make whatever adjustments or corrections which may be necessary to cure any defects, including repairs or any damage to other parts of the system resulting from such defects. The CITY shall promptly give notice to the CONTRACTOR of observed defects. In the event that the CONTRACTOR fails to make adjustments, repairs, corrections or other work made necessary by such defects, the CITY may do so and charge the CONTRACTOR the cost incurred. The performance bond shall remain in full force and effect through the guarantee period.

The CONTRACTOR'S obligations under this clause are in addition to the CONTRACTOR'S other express or implied assurances of this Contract or state law and in no way diminish any other rights that the CITY may have against the CONTRACTOR for faulty materials, equipment or work.

5.20 Attorneys' Fees. If any action at law or in equity is necessary to enforce or interpret the terms of this Contract, each shall bear its own attorneys' fees, costs and necessary disbursements. Notwithstanding the foregoing, if any action is brought against the CONTRACTOR or any SUBCONTRACTOR to enforce a Stop Notice or Notice to Withhold, which named the CITY as a party to said action, the CITY shall be entitled to reasonable attorneys' fees, costs and necessary disbursements arising out of the defense of such action by the CITY. The CITY shall be entitled to deduct its costs for any Stop Notice filed, whether court action is involved or not.

5.21 Notices. Any notice required or permitted under this Contract may be given by ordinary mail at the address set forth below. Any party whose address changes shall notify the other party in writing.

To CITY:

City of Garden Grove
Public Works Department
Attention: Jessica Polidori
13802 Newhope Street
Garden Grove, CA 92843
(714) 741-5562, (714) 638-9906 Fax

TO CONTRACTOR:

Apolonio Ramirez
All Cities Engineering, Inc.
5881 Snowgrass Trail
Jurupa Valley, CA 92509
909-643-3398

SIGNATURE ON NEXT PAGE

SECTION 5 - AGREEMENT (Continued)

IN WITNESS THEREOF, these parties have executed this Construction Agreement on the day and year shown below.

"CITY"
CITY OF GARDEN GROVE

Date: _____

By: _____

Scott C. Stiles
City Manager

ATTEST:

City Clerk

Date: _____

"CONTRACTOR"

All Cities Engineering, Inc.

CONTRACTOR'S State License No. 1009171

(Expiration Date: **11/30/2023**)

DocuSigned by:
By: *Apolonio Ramirez*
46ATDA61D0294BF...

Title: President

Date: 2/7/2022

APPROVED AS TO FORM:

DocuSigned by:
Omey Santana
8A61EE779B44411...
City of Garden Grove
City Attorney

Date: 1/31/2022

If CONTRACTOR is a corporation, a Corporate Resolution and/or Corporate Seal is required.



SECTION 5 - AGREEMENT (Continued)**FAITHFUL PERFORMANCE BOND**

Bond No. _____
 Premium _____

NOTICE: TO WHOM IT MAY CONCERN: those we, _____,
 _____,
 as Principal, and _____,
 as Surety, are held and firmly bound unto The City of Garden Grove, (CITY) in the sum of _____

_____ Lawful money of the United States, for the payment of which we bind heirs, our executors, administrators, successors, and ourselves jointly and severally.

That the Surety's office is located at _____,
 telephone no. _____; the Surety is licensed to do business in the State of California; and the California Insurance Agent's License No., address, and telephone no. are as follows:

License No.: _____

Address: _____

Telephone No.: _____

That the following clause must be completed if, in fact, a non-resident agent for the Surety is a party to the transaction:

Name of non-resident agent: _____

Non-resident agent's office address: _____

Telephone No.: _____

THE CONDITION OF THIS OBLIGATION IS SUCH, that:

1. The Principal has agreed entered into a contract attached hereto, dated the _____ day of _____, 20____, with THE CITY OF GARDEN GROVE for **Construction of Alwood Ave – Anthony Ave Water Improvement Project - Project CP 1285000 -- Drawing No. W-617.**
2. If the Principal shall well and truly perform, or cause to be performed, each and all of the requirements and obligations of the contract to be performed by the Principal, as set forth in the contract, then this bond shall be null and void; otherwise, it shall remain in full force and effect. In the event that suit is instituted to recover on this bond, the Surety will pay reasonable attorneys' fees.
3. Further, the Surety, for value received, hereby stipulates and agrees that no change, extension of time, alteration, or modification of the contract documents or of work performed shall in any way affect its obligation on this bond, and it does hereby waive notice of any change, extension of time, alteration, or modification of the contract documents, or of work to be performed.

SECTION 5 - AGREEMENT (Continued)**LABOR AND MATERIAL BOND**Bond No. _____
Premium _____

NOTICE: TO WHOM IT MAY CONCERN: those we, _____

_____,
 as Principal, and _____, as Surety,
 are held and firmly bound unto The City of Garden Grove, California ("CITY") in the sum of
 Dollars (\$_____), lawful money of the United States, for the payment of the sum, we bind
 heirs, our executors, administrators, successors, and ourselves jointly and severally.

That the Surety's office is located at _____,
 _____ telephone no. _____; the Surety is licensed to do business in
 the State of California; and the California Insurance Agent's License No., address, and telephone
 no. are as follows:

License No.: _____

Address: _____

Telephone No.: _____

That the following clause must be completed if, in fact, a non-resident agent for the Surety is
 a party to the transaction:

Name of non-resident agent: _____

Non-resident agent's office address: _____

Telephone No.: _____

THE CONDITION OF THIS OBLIGATION IS SUCH, that:

1. The Principal has entered into a contract attached hereto, dated _____ day of _____, 20____, with the CITY OF GARDEN GROVE for **Construction of Alwood Ave – Anthony Ave Water Improvement Project - Project CP 1285000 -- Drawing No. W-617.**
2. If the Principal, its heirs, executors, administrators, successors, or assigns, or SUBCONTRACTORS, shall fail to pay for any materials, provisions, provender, or other supplies or teams, implements, or machinery used in, upon, for, or about, the performance of the improvement, or for any work or labor thereon of any kind, or for amounts due under the Unemployment Insurance Code with respect to work or labor, and provided that the claimant shall have complied with the provision of the code, the Surety or Sureties will pay for same in the amount not exceeding the sum specified in this bond; otherwise, the above obligation shall be void. In case suit is brought upon this bond, the Surety will pay reasonable attorneys' fees.
3. The Surety, for value received, hereby stipulates and agrees that no change, extension of time, alteration, or modification of the contract documents, or of work performed, shall in any way affect its obligation on this bond, and it does hereby waive notice of any change, extension of time, alteration, or modification of the contract documents, or of work to be performed.

SECTION 5 - AGREEMENT (Continued)**ESCROW AGREEMENT FOR SECURITY DEPOSITS IN LIEU OF RETENTION**

This Escrow Agreement is made and entered into by and between _____
 whose address is _____,
 hereinafter called "Owner", _____,
 whose address is _____,
 hereinafter called "CONTRACTOR", _____,
 and _____, whose address
 is _____,
 hereinafter called "escrow agent."

For the consideration hereinafter set forth, the Owner, CONTRACTOR, and escrow agent agree as follows:

(1) Pursuant to Section 22300 of the Public Contract Code of the State of California, the CONTRACTOR has the option to deposit securities with the escrow agent as a substitute for retention earnings required to be withheld by the Owner pursuant to the construction contract entered into between the Owner and CONTRACTOR for _____ in the amount _____ of _____ dated _____ (hereafter referred to as the "contract"). Alternatively, on written request of the CONTRACTOR, the Owner shall make payments of the retention earnings directly to the escrow agent. When the CONTRACTOR deposits the securities as a substitute for the contract earnings, the escrow agent shall notify the Owner within ten days of the deposit. The market value of the securities at the time of the substitution shall be at least equal to the cash amount then required to be withheld as retention under the terms of the contract between the Owner and CONTRACTOR. Securities shall be held in the name of the _____, and shall designate the CONTRACTOR as the beneficial Owner.

(2) The Owner shall make progress payments to the CONTRACTOR for those funds which otherwise would be withheld from progress payments pursuant to the contract provision, provided that the escrow agent holds securities in the form and amount specified above.

(3) When the Owner makes payment of retentions earned directly to the escrow agent, the escrow agent shall hold them for the benefit of the CONTRACTOR until such time as the escrow created under this contract is terminated. The CONTRACTOR may direct the investment of the payments into securities. All terms and conditions of this agreement and the rights and responsibilities of the parties shall be equally applicable and binding when the Owner pays the escrow agent directly.

(4) The CONTRACTOR shall be responsible for paying all fees for the expenses incurred by the escrow agent in administering the escrow account. These expenses and payment terms shall be determined by the CONTRACTOR and escrow agent.

(5) The interest earned on the securities or the money market accounts held in escrow and all interest on the interest shall be the sole account of CONTRACTOR and shall be subject to withdrawal by CONTRACTOR at any time and from time to time without notice to the Owner.

(6) The CONTRACTOR shall have the right to withdraw all or any part of the principal in the escrow account only by written notice to the escrow agent accompanied by written

SECTION 5 - AGREEMENT (Continued)

authorization from the Owner to the escrow agent that the Owner consents to the withdrawal of the amount sought to be withdrawn by CONTRACTOR.

(7) The Owner shall have a right to draw upon the securities in the event of default by the CONTRACTOR. Upon seven days' written notice to the escrow agent from the Owner of the default, the escrow agent shall immediately convert the securities to cash and shall distribute the cash as instructed by the Owner.

(8) Upon receipt of written notification from the Owner certifying that the contract is final and complete, and that the CONTRACTOR has complied with all requirements and procedures applicable to the contract, the escrow agent shall release to the CONTRACTOR all securities and interest on deposit less escrow fees and charges of the escrow account. The escrow shall be closed immediately upon disbursement of all moneys and securities on deposit and payment of fees and charges.

(9) The escrow agent shall rely on the written notifications from the Owner and the CONTRACTOR pursuant to Sections (1) to (8), inclusive, of this agreement and the Owner and CONTRACTOR shall hold the escrow agent harmless from the escrow agent's release, conversion, and disbursement of the securities and interest as set forth above.

(10) The names of the persons who are authorized to give written notice or to receive written notice on behalf of the Owner and on behalf of the CONTRACTOR in connection with the foregoing, and exemplars of their respective signatures are as follows:

On behalf of the Owner:

On behalf of the CONTRACTOR:

On behalf of the Owner:
Title

On behalf of the CONTRACTOR:
Title

Name

Name

Signature

Signature

Address

Address

SECTION 5 - AGREEMENT (Continued)

On behalf of the escrow agent:

Title	Title
<hr/>	<hr/>
Name	Name
<hr/>	<hr/>
Signature	Signature
<hr/>	<hr/>
Address	Address
<hr/>	<hr/>

At the time the escrow account is opened, the Owner and CONTRACTOR shall deliver to the escrow agent a fully executed counterpart of this Agreement.

IN WITNESS WHEREOF, the parties have executed this Agreement by their proper officers on the date first set forth above.

Owner/CONTRACTOR	<hr/>	Date:	<hr/>
Title/Title	<hr/>		

Approved as to Form

City of Garden Grove
City Attorney

SECTION 5 - AGREEMENT (Continued)

IN WITNESS THEREOF, these parties have executed this Construction Agreement on the day and year shown below.

"CITY"
CITY OF GARDEN GROVE

Date: _____

By: _____

Scott C. Stiles
City Manager

ATTEST:

City Clerk

Date: _____

"CONTRACTOR"

All Cities Engineering, Inc.

CONTRACTOR'S State License No. 1009171
(Expiration Date: 11/30/2023)

By: **APOLONIO RAMIREZ**

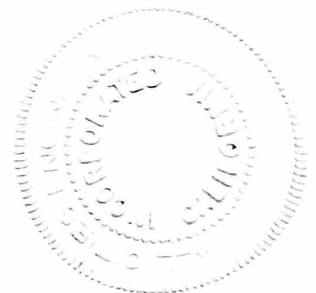
Title: President

Date: **2/7/22**

APPROVED AS TO FORM:

DocuSigned by:
[Signature]
0A61EE779B14411
City of Garden Grove
City Attorney
Date: 1/31/2022

If CONTRACTOR is a corporation, a Corporate Resolution and/or Corporate Seal is required.



City of Garden Grove

INTER-DEPARTMENT MEMORANDUM

To:	Scott C. Stiles	From:	William E. Murray
Dept.:	City Manager	Dept.:	Public Works
Subject:	Statewide temporary emergency drought regulations update and compliance efforts as requested by City Manager Stiles. (<i>Action Item</i>)	Date:	2/22/2022

OBJECTIVE

For the City Council to receive and file the statewide temporary emergency drought regulations, effective as of January 18, 2022, and the implementation of compliance efforts.

BACKGROUND

On January 18, 2022, the State Water Resources Control Board adopted temporary emergency drought regulations to ensure that urban water conservation continues this year to address continued drought conditions. These regulations will remain in effect for one year contingent upon drought conditions improving. Most of these regulations are already in effect for the City under the permanent water conservation measures ordinance (Title 14, Chapter 14.40 of the Municipal Code). Section 14.40.020 of the Municipal Code outlines the permanent water conservation requirements and contains specific language that further provides guidance to water users, as follows:

- Watering hours prohibited between 10 a.m. and 5 p.m.
- Watering is limited to 15 minutes per day per station.
- Water runoff onto adjoining sidewalk, driveway, street, gutter or ditch is prohibited.
- No washing down hard or paved surfaces.
- No washing of vehicles with hose, **except by use of hand-held bucket, hand-held hose equipped with a self-closing water shut-off device.**
- Property owners are required to fix leaks, breaks or malfunctioning plumbing.
- No filling of potable water for decorative fountains/lakes/ponds except for those that recirculate water and **filling them is allowed when water has evaporated.**
- No irrigation of landscape within 48 hours **after rainfall of at least one**

fourth of one inch of rain, determined based on records of the National Weather Service, the closest CIMIS station to the parcel or other method acceptable by the City.

The State's emergency regulations also protect residents of Homeowners Associations (HOAs) from rules and fines/penalties inconsistent with the City's water conservation measures. For example, HOA's may not require residents to remove or reduce water-efficient landscaping. There is also City specific regulations that prohibits watering turf medians with potable water, in which the City has been in compliance over the past several years. Most of the City owned medians have been retrofitted to native drought tolerant plants and trees.

DISCUSSION

The City is currently in Stage 1- Voluntary Conservation- Water Watch and local water storage levels are stable. Under the new emergency drought regulations requirement, the state will be focusing on reviewing the enforcement actions taken by the City. As stated above, the City has met the intent of the state's regulations through the existing permanent water conservation measures regardless of the water conservation stage level. The City will be conducting public outreach for these state regulations via the water bill, City website and other social media forums. Enforcement actions will involve the continued use of water waste letters informing the resident/business of specific corrective actions needed in order to stay in compliance with the City and state's drought regulations. The City has been an active participant in the state's water waste reporting website accessible to the general public. The City also accepts public reporting of water wasting through the City's "Report an Issue" website application. The City responds to both reporting forums by mailing a water waste letter to the site address. City staff will continue to monitor drought conditions and water storage levels.

FINANCIAL IMPACT

There is no impact to the General Fund.

RECOMMENDATION

It is recommended that City Council:

- Receive and file the Statewide Temporary Emergency Drought Regulations and City compliance efforts.

By: Samuel Kim, P.E. Water Services Manager

ATTACHMENTS:

Description	Upload Date	Type	File Name
State Water Resources Control Board- Emergency Drought Regulations	2/10/2022	Backup Material	rs2022_0002.pdf

**STATE WATER RESOURCES CONTROL BOARD
RESOLUTION NO. 2022-0002**

**TO ADOPT AN EMERGENCY REGULATION
TO SUPPLEMENT VOLUNTARY WATER CONSERVATION**

WHEREAS:

1. On April 21, May 10, and July 8, 2021, Governor Newsom issued proclamations that a state of emergency exists in a total of 50 counties due to severe drought conditions and directed state agencies to take immediate action to preserve critical water supplies and mitigate the effects of drought and ensure the protection of health, safety, and the environment.
2. On October 19, 2021, Governor Newsom signed a proclamation extending the drought emergency statewide and further urging Californians to reduce their water use.
3. There is no guarantee that winter precipitation will alleviate the current drought conditions.
4. Many Californians have taken bold steps over the years to reduce water use; nevertheless, the severity of the current drought and uncertainty about Water Year 2022 require additional conservation actions from residents and businesses.
5. Water conservation is the easiest, most efficient, and most cost-effective way to quickly reduce water demand and extend supplies into the next year, providing flexibility for all California communities. Water saved is water available next year, giving water suppliers the flexibility to manage their systems efficiently. The more water that is conserved now, the less likely it is that a community will experience such dire circumstances or that water rationing will be required.
6. Most Californians use more water outdoors than indoors. In many areas, 50 percent or more of daily water use is for lawns and outdoor landscaping. Outdoor water use is generally discretionary, and many irrigated landscapes would not suffer greatly from receiving a decreased amount of water.

7. Public information and awareness are critical to achieving conservation goals, and the Save Our Water campaign ([SaveOurWater.com](https://www.saveourwater.com)), run jointly by the Department of Water Resources (DWR) and the Association of California Water Agencies, is an excellent resource for conservation information and messaging that is integral to effective drought response.
8. [SaveWater.CA.Gov](https://www.savewater.ca.gov) is an online tool designed to help save water in communities. This website lets anyone easily report water waste from their phone, tablet, or computer by simply selecting the type of water waste they see, typing in the address where the waste is occurring, and clicking send. These reports are filed directly with the State Water Resources Control Board (State Water Board or Board) and relevant local water supplier.
9. Enforcement against water waste is a key tool in conservation programs. When conservation becomes a social norm in a community, the need for enforcement is reduced or eliminated.
10. On October 19, 2021, the Governor suspended the environmental review required by the California Environmental Quality Act to allow State Water Board-adopted drought conservation emergency regulations and other actions to take place quickly to respond to emergency conditions.
11. Water Code section 1058.5 grants the State Water Board the authority to adopt emergency regulations in certain drought years in order to: “prevent the waste, unreasonable use, unreasonable method of use, or unreasonable method of diversion, of water, to promote water recycling or water conservation, to require curtailment of diversions when water is not available under the diverter’s priority of right, or in furtherance of any of the foregoing, to require reporting of diversion or use or the preparation of monitoring reports.”
12. On November 30, 2021, the State Water Board issued public notice that the State Water Board would consider the adoption of the regulation at the Board’s regularly scheduled January 4, 2022 public meeting, in accordance with applicable State laws and regulations. The State Water Board also distributed for public review and comment a Finding of Emergency that complies with State laws and regulations.
13. The emergency regulation sets a minimum standard that many communities are already doing more but not everyone is taking these low-cost, easy to implement actions that can save significant amounts of water during a drought emergency.

14. Disadvantaged communities may require assistance in increasing water conservation, and state and local agencies should look for opportunities to provide assistance in promoting water conservation, including but not limited to translation of regulation text and dissemination of water conservation announcements into languages spoken by at least 10 percent of the people who reside in a water supplier's service area, such as in newspaper advertisements, bill inserts, website homepage, social media, and notices in public libraries.
15. The Board directs staff to consider the following in pursuing any enforcement of section 995, subdivision (b)(1)(A)-(F): before imposing monetary penalties, staff shall provide one or more warnings; monetary penalties must be based on an ability to pay determination, consider allowing a payment plan of at least 12 months, and shall not result in a tax lien; and Board enforcement shall not result in shutoff.
16. The Board encourages entities other than Board staff that consider any enforcement of this regulation to apply these same factors identified in resolved paragraph 15. Nothing in the regulation or in the enforcement provisions of the regulation precludes a local agency from exercising its authority to adopt more stringent conservation measures. Moreover, the Water Code does not impose a mandatory penalty for violations of the regulation adopted by this resolution, and local agencies retain their enforcement discretion in enforcing the regulation, to the extent authorized, and may develop their own progressive enforcement practices to encourage conservation.

THEREFORE BE IT RESOLVED THAT:

1. The State Water Board adopts California Code of Regulations, title 23, section 995, as appended to this resolution as an emergency regulation.
2. State Water Board staff will submit the regulation to the Office of Administrative Law (OAL) for final approval.
3. If, during the approval process, State Water Board staff, the State Water Board, or OAL determines that minor corrections to the language of the regulation or supporting documentation are needed for clarity or consistency, the State Water Board Executive Director or designee may make such changes.

4. This regulation shall remain in effect for one year after filing with the Secretary of State unless the State Water Board determines that it is no longer necessary due to changed conditions or unless the State Water Board renews the regulation due to continued drought conditions, as described in Water Code section 1058.5.
5. The State Water Board directs State Water Board staff to work with the Department of Water Resources and the Save Our Water campaign to disseminate information regarding the emergency regulations.
6. Nothing in the regulation or in the enforcement provisions of the regulation precludes a local agency from exercising its authority to adopt more stringent conservation measures. Local agencies are encouraged to develop their own progressive enforcement practices to promote conservation.

CERTIFICATION

The undersigned Clerk to the Board does hereby certify that the foregoing is a full, true, and correct copy of a resolution duly and regularly adopted at a meeting of the State Water Resources Control Board held on January 4, 2022.

AYE: Vice Chair Dorene D'Adamo
Board Member Sean Maguire
Board Member Laurel Firestone
Board Member Nichole Morgan

NAY: None

ABSENT: Chair E. Joaquin Esquivel

ABSTAIN: None



Jeanine Townsend
Clerk to the Board

ADOPTED TEXT OF EMERGENCY REGULATION

Title 23. Waters

Division 3. State Water Resources Control Board and Regional Water Quality Control Boards

Chapter 3.5. Urban Water Use Efficiency and Conservation

Article 2. Prevention of Drought Wasteful Water Uses

§ 995. Wasteful and Unreasonable Water Uses.

(a) As used in this section:

(1) "Turf" has the same meaning as in section 491.

(2) "Incidental runoff" means unintended amounts (volume) of runoff, such as unintended, minimal overspray from sprinklers that escapes the area of intended use. Water leaving an intended use area is not considered incidental if it is part of the facility or system design, if it is due to excessive application, if it is due to intentional overflow or application, or if it is due to negligence.

(b)(1) To prevent the unreasonable use of water and to promote water conservation, the use of water is prohibited as identified in this subdivision for the following actions:

(A) The application of potable water to outdoor landscapes in a manner that causes more than incidental runoff such that water flows onto adjacent property, non-irrigated areas, private and public walkways, roadways, parking lots, or structures;

(B) The use of a hose that dispenses water to wash a motor vehicle, except where the hose is fitted with a shut-off nozzle or device attached to it that causes it to cease dispensing water immediately when not in use;

(C) The use of potable water for washing sidewalks, driveways, buildings, structures, patios, parking lots, or other hard surfaced areas, except in cases where health and safety are at risk;

(D) The use of potable water for street cleaning or construction site preparation purposes, unless no other method can be used or as needed to protect the health and safety of the public;

(E) The use of potable water for decorative fountains or the filling or topping-off of decorative lakes or ponds, with exceptions for those decorative fountains, lakes, or ponds that use pumps to recirculate water and only require refilling to replace evaporative losses;

(F) The application of water to irrigate turf and ornamental landscapes during and within 48 hours after measurable rainfall of at least one fourth of one inch of rain. In determining whether measurable rainfall of at least fourth of one inch of rain occurred in a given area, enforcement may be based on records of the National Weather Service, the closest CIMIS station to the parcel, or any other reliable source of rainfall data available to the entity undertaking enforcement of this subdivision; and

(G) The use of potable water for irrigation of ornamental turf on public street medians.

(2) Notwithstanding subdivision (b)(1), the use of water is not prohibited by this section to the extent necessary to address an immediate health and safety need. This may include, but is not limited to, the use of potable water in a fountain or water feature when required to be potable because human contact is expected to occur.

(c)(1) To prevent the unreasonable use of water and to promote water conservation, any homeowners' association or community service organization or similar entity is prohibited from:

(A) Taking or threatening to take any action to enforce any provision of the governing documents or architectural or landscaping guidelines or policies of a common interest development where that provision is void or unenforceable under section 4735, subdivisions (a) and (b) of the Civil Code;

(B) Imposing or threatening to impose a fine, assessment, or other monetary penalty against any owner of a separate interest for reducing or eliminating the watering of vegetation or lawns during a declared drought emergency, as described in section 4735, subdivision (c) of the Civil Code; or

(C) Requiring an owner of a separate interest upon which water-efficient landscaping measures have been installed in response to a declared drought emergency, as described in section 4735, subdivisions (c) and (d) of the Civil Code, to reverse or remove the water-efficient landscaping measures upon the conclusion of the state of emergency.

(2) As used in this subdivision:

(A) "Architectural or landscaping guidelines or policies" includes any formal or informal rules other than the governing documents of a common interest development.

(B) "Homeowners' association" means an "association" as defined in section 4080 of the Civil Code.

(C) "Common interest development" has the same meaning as in section 4100 of the Civil Code.

(D) "Community service organization or similar entity" has the same meaning as in section 4110 of the Civil Code.

(E) "Governing documents" has the same meaning as in section 4150 of the Civil Code.

(F) "Separate interest" has the same meaning as in section 4185 of the Civil Code.

(3) If a disciplinary proceeding or other proceeding to enforce a rule in violation of subdivision (c)(1) is initiated, each day the proceeding remains pending shall constitute a separate violation of this regulation.

(d) To prevent the unreasonable use of water and to promote water conservation, any city, county, or city and county is prohibited from imposing a fine under any local maintenance ordinance or other relevant ordinance as prohibited by section 8627.7 of the Government Code.

(e) The taking of any action prohibited in subdivision (b), (c) or (d) is an infraction punishable by a fine of up to five hundred dollars (\$500) for each day in which the violation occurs. The fine for the infraction is in addition to, and does not supersede or limit, any other remedies, civil or criminal.

(f) A decision or order issued under this section by the Board or an officer or employee of the Board is subject to reconsideration under article 2 (commencing with section 1122) of chapter 4 of part 1 of division 2 of the Water Code.

Authority: Section 1058.5, Water Code.

References: Article X, Section 2, California Constitution; Sections 4080, 4100, 4110, 4150, 4185, and 4735, Civil Code; Section 8627.7, Government Code; Sections 102, 104, 105, 275, 350, 491, and 1122, Water Code; *Light v. State Water Resources Control Board* (2014) 226 Cal.App.4th 1463; *Stanford Vina Ranch Irrigation Co. v. State of California* (2020) 50 Cal.App.5th 976.