

CITY OF LOS ALAMITOS
Council Chamber
3191 Katella Ave., Los Alamitos, CA 90720

CITY COUNCIL AGENDA
ADJOURNED REGULAR MEETING

Monday, December 13, 2021 – 5:30 p.m.

SAFETY ALERT – NOTICE REGARDING COVID-19

If you wish to attend the City Council meeting in person, the Council Chamber located at 3191 Katella Ave., Los Alamitos, California 90720, will have outdoor seating for this meeting and the public shall have the right to observe and offer public comment at this location.

Masks, temperature checks, and visual check of symptoms will be required before entering the Council Chamber. Entrance and exit will be via the front doors as all other entrances/exits will be locked. A staff member will be present at the door to assist attendees with this process and ensure there is room for them in the Council Chamber.

Members of the public will be required to wear a mask. Seating will be available based on six feet of social distancing. **The City of Los Alamitos continues to follow the Centers for Disease Control and Prevention (CDC) guidelines and these provisions are subject change with short notice.**

While you may attend this meeting in person, given the health risks associated with COVID-19, please be advised that you may submit comments on any agenda item or on any item not on the agenda by email to cityclerk@cityoflosalamitos.org with the subject line "PUBLIC COMMENT ITEM #" (insert the item number relevant to your comment) or "PUBLIC COMMENT NON-AGENDA ITEM." Comments **received by 3:00 p.m.** will be compiled, provided to the City Council, and made available to the public before the start of the meeting. Staff will not read email comments at the meeting but the official record will include all email comments received until the close of the meeting. You may also view the meeting live on local cable channel 3.

Please consider carefully before attending this meeting in person and keep a six foot distance from others as much as possible. Please do not attend this meeting in person if you have traveled out of state and/or you have had direct contact with someone who has travelled or tested positive for Coronavirus (COVID-19), or you are experiencing symptoms such as coughing, sneezing, fever, difficulty breathing or other flu-like symptoms.

All speakers shall observe civility, decorum and good behavior. Any item submitted to the City Council during the meeting shall become public record and subject to applicable disclosure laws.

NOTICE TO THE PUBLIC – This Agenda contains a brief general description of each item to be considered. Except as provided by law, action or discussion shall not be taken on any item not appearing on the agenda. Supporting documents, including staff reports, are available for review at City Hall in the City Clerk's Office or on the City's website at www.cityoflosalamitos.org once the agenda has been publicly posted.

Each matter on the agenda, no matter how described, shall be deemed to include any appropriate motion, whether to adopt a minute motion, resolution, payment of any bill, approval of any matter or action, or any other action. Items listed as "for information" or "for discussion" may also be the subject of an "action" taken by the City Council at the same meeting.

Any written materials relating to an item on this agenda submitted to the City Council after distribution of the agenda packet are available for public inspection online at www.cityoflosalamitos.org.

Persons wishing to address the City Council on any item on the City Council Agenda should complete a blue "Request to Speak" card and will be called upon at the time the agenda item is called or during the City Council's consideration of the item and may address the City Council for up to three minutes.

It is the intention of the City of Los Alamitos to comply with the Americans with Disabilities Act (ADA) in all respects. If, as an attendee, or a participant at this meeting, you will need special assistance beyond what is normally provided, please contact the City Clerk's Office at (562) 431-3538, extension 220, 48 hours prior to the meeting so that reasonable arrangements may be made.

1. CALL TO ORDER

2. ROLL CALL

Mayor Chirco
Mayor Pro Tem Hasselbrink
Council Member Bates
Council Member Doby
Council Member Nefulda

3. CLOSED SESSION

A. PUBLIC EMPLOYEE APPOINTMENT

Title: Chief of Police
Authority: Government Code Section 54957

Regular session will begin at approximately 6:00 p.m.

4. PLEDGE OF ALLEGIANCE

Council Member Doby will lead the Pledge of Allegiance.

5. INVOCATION

Council Member Bates will give the Invocation.

6. PRESENTATION

A. Presentations to Mayor Mark A. Chirco from Outside Agencies for his Service as Mayor in 2021

B. Presentations of Certificates of Recognition to My City My Los Al Partnership Program Sponsors

7. ORAL COMMUNICATIONS

At this time, any individual in the audience may come forward to speak on any item within the subject matter jurisdiction of the City Council. Remarks are to be limited to not more than five minutes per speaker.

8. COUNCIL ANNOUNCEMENTS

At this time, Council Members may also report on items not specifically described on the Agenda that are of interest to the community, provided no action or discussion is taken except to provide Staff direction to report back or to place the item on a future Agenda.

9. ITEMS FROM THE CITY MANAGER

10. WARRANTS

Ratify the Warrants for the period from November 12, 2021 to December 1, 2021, in the amount of \$1,106,682.61

ROLL CALL

Mayor Chirco
Mayor Pro Tem Hasselbrink
Council Member Bates
Council Member Doby
Council Member Nefulda

11. CONSENT CALENDAR

All Consent Calendar items may be acted upon by one motion unless a Council Member requests separate action on a specific item.

- A. Approval of Minutes (City Clerk)**
Approve the City Council Regular Minutes of November 15, 2021 and Special Minutes of December 6, 2021.

- B. Ordinance No. 2021-04 – State Video Franchise Holders (City Attorney)**
The enactment of the Digital Infrastructure and Video Competition Act of 2006 (“DIVCA”) effectively replaced locally issued franchise agreements with statewide franchises issued by the California Public Utilities Commission. Proposed Ordinance 2021-04 amends and restates Chapter 5.20 of Title 5 of the Los Alamitos Municipal Code to implement the Digital Infrastructure and Video Competition Act of 2006 pertaining to State Video Franchise Holders. It replaces the Cable Television Franchise regulations, which have become obsolete, by operation of State law preemption.

City Council introduced for first reading, read by title only, and waived further reading of Ordinance No. 2021-24 at its November 15, 2021 Regular meeting.

Recommendation: Adopt Ordinance No. 2021-24, entitled, “AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LOS ALAMITOS, CALIFORNIA, AMENDING AND RESTATING CHAPTER 5.20 (CABLE TELEVISION FRANCHISES) OF TITLE 5 (BUSINESS LICENSES AND REGULATIONS) OF THE LOS ALAMITOS MUNICIPAL CODE PERTAINING TO STATE VIDEO FRANCHISE HOLDERS.”

- C. Ordinance No. 2021-05 – City Clerk/Communications Director (Administration)**
On November 15, 2021 the City Council approved personnel changes and new job description for City Clerk/Director of Communications. Part of that action included the introduction for first reading, read by title only, and waive further reading of Ordinance No. 2021-05.

Recommendation: Adopt Ordinance No. 2021-05, entitled: “AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LOS ALAMITOS, CALIFORNIA, AMENDING SECTIONS 2.12.020 AND 2.12.030 OF THE

LOS ALAMITOS MUNICIPAL CODE RELATING TO THE OFFICE OF THE CITY CLERK”.

D. Ordinance No. 2021-06 – Amended and Restated Chapter 8.12 (Integrated Waste Management) of the Los Alamitos Municipal Code to Implement State Organics Recycling Mandates (City Attorney)

Senate Bill 1383 (SB 1383) was signed into law on September 19, 2016 and established methane emissions reduction targets in a statewide effort to reduce emissions of short-lived climate pollutants in various sectors of California's economy. As it pertains to solid waste, SB 1383 seeks to reduce the amount of organic waste in landfills as methane is a byproduct of the decomposition of organic material. SB 1383 places a variety of mandates on local jurisdictions including the provision of organics and recycling collection programs to all properties within Los Alamitos and updating the Los Alamitos Municipal Code to require that each property subscribe to and fully participate in these programs.

Staff took this opportunity to review and update the entire Integrated Waste Management Chapter of the Los Alamitos Code, which was first enacted in 1996 and most recently amended in 2008.

City Council introduced for first reading, read by title only, and waived further reading of Ordinance No. 2021-06 at its November 15, 2021 Regular meeting.

Recommendation: Adopt Ordinance No. 2021-06, entitled, “AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LOS ALAMITOS, CALIFORNIA, AMENDING AND RESTATING CHAPTER 8.12 (INTEGRATED WASTE MANAGEMENT) OF TITLE 8 (HEALTH AND SAFETY) OF THE LOS ALAMITOS MUNICIPAL CODE, IMPLEMENTING SB 1383 ORGANIC RECYCLING REGULATIONS.”

E. Resolution No. 2021-26– Adopting the June 30, 2021 Measure M2 Expenditure Report (Development Services)

Each agency that receives Measure M2 funds is required by the Orange County Transportation Authority (OCTA) to adopt via resolution an annual Expenditure Report to account for the use of Measure M2 funds.

Recommendation: Adopt Resolution No. 2021-36, entitled, “A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LOS ALAMITOS, CALIFORNIA, CONCERNING THE MEASURE M2 EXPENDITURE REPORT FOR THE CITY OF LOS ALAMITOS FOR THE FISCAL YEAR ENDING JUNE 30, 2021”.

- F. **Comprehensive Annual Financial Report for June 30, 2021** (Finance)
For City Council consideration is the receipt of the fiscal year 2020-2021 audit reports.

Recommendation: Receive and file the annual audit reports for fiscal year 2020-2021, including the Comprehensive Annual Financial Report (CAFR), Audit Communication Letter, and the Report on Internal Control.

- G. **Resolution No. 2021-38 – Amendment to the City’s Conflict of Interest Code** (City Clerk)

To comply with the requirements of State law, the attached Resolution proposes to amend the City’s Conflict of Interest Code by updating the list of designated employees that have significant involvement in the City’s decision-making process.

Recommendation: Adopt Resolution No. 2021-38, entitled, “A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LOS ALAMITOS, CALIFORNIA ADOPTING THE CONFLICT OF INTEREST CODE FOR THE CITY AND REPEALING RESOLUTION 2018-03.”

- H. **Waiver and Release of Liability for Police Recruits to Participate in a Pre-Academy Training Program** (Police)

The Garden Grove Police Department is hosting a two-week Pre-Academy program for recruits from several local police agencies. The Garden Grove Police Department has offered to let two Los Alamitos Police Recruits attend their Pre-Academy program January 3 – 14, 2022. In order to attend the Pre-Academy program, the City of Garden Grove requires the sponsoring agency to sign a Waiver and Release of Liability.

Recommendation: Authorize the City Manager to sign the Pre-Academy Training Program Waiver and future program waivers so that Los Alamitos Police Recruits are able to participate in this program.

- I. **Approval of Resolution Approving Participation in National Opioid Settlement Agreement** (City Attorney)

The City will receive an estimated allocation of \$106,553.00 in settlement funds if the City Council approves participation in the proposed national opioid settlement.

Recommendation: Adopt Resolution No. 2021-39, entitled, “A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LOS ALAMITOS, CALIFORNIA, APPROVING PARTICIPATION IN THE NATIONAL OPIOID SETTLEMENT AGREEMENTS AND AUTHORIZING THE CITY MANAGER TO EXECUTE ALL RELATED DOCUMENTS.”

12. SPECIAL ORDERS OF THE DAY

- A. Comments by Outgoing Mayor Mark Chirco
- B. Presentations to Mayor Chirco from the City for his Tenure as Mayor

13. DISCUSSION ITEMS

- A. City Council Reorganization (City Clerk)

This report provides relevant information for the City Council's annual reorganization, by the election of Mayor and Mayor Pro Tem. The City's Charter requires roll call votes be taken for the election of these two Officers.

Recommendation: Elect Officers for the position of Mayor and Mayor Pro Tem by roll call vote.

- B. City Council Member Appointments and Reappointments as Representatives to other Agencies and City Committees for 2022

(City Clerk)

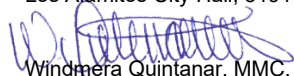
This report provides relevant information for the City Council's annual appointments/reappointments of Council Members as representatives to other Agencies.

Recommendation:

1. Nominate and vote for appointments/reappointments regarding the Representatives to Other Agencies and City Committees; and,
2. Adopt Resolution No. 2020-37, entitled, "A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LOS ALAMITOS, CALIFORNIA, DESIGNATING AND APPOINTING ITS REPRESENTATIVE TO THE ORANGE COUNTY FIRE AUTHORITY'S BOARD OF DIRECTORS"; and,
3. Authorize the City Clerk to complete California Form 806, Agency Report of: Public Official Appointments and post on the City's website.

14. ADJOURNMENT

I hereby certify under penalty of perjury under the laws of the State of California, that the foregoing Agenda was posted at the Los Alamitos City Hall, 3191 Katella Ave. and online at www.cityoflosalamitos.org not less than 72 hours prior to the meeting.



Windra Quintanar, MMC, City Clerk
Dated: December 8, 2021

CITY OF LOS ALAMITOS

A/P Warrants

DECEMBER 13, 2021

To Ratify

Pages:

1	\$	11,054.46	Advanced Warrant	11/15/2021
2-10	\$	265,095.09	Warrant	11/16/2021
11-16	\$	169,094.47	Warrant	12/01/2021
17	\$	9,794.23	December Retirees	12/01/2021
18	\$	159,981.17	Payroll	11/12/2021
19	\$	88,245.16	Benefits & Withholdings	11/12/2021
20	\$	228,481.96	Payroll	11/26/2021
21	\$	174,936.07	Benefits & Withholdings	11/26/2021
Grand Total	\$	<u>1,106,682.61</u>		

The attached Warrant Register containing checks and electronic funds transfers for the period from November 12, 2021 to December 01, 2021, is being presented for ratification by the City Council. The expenditures noted within this Warrant Register conform to the budget approved by the City Council. The Director of Finance certifies to the accuracy of the attached register and to the availability of monies for payment thereof.

Statement:

I hereby certify that the claims or demands covered by the forgoing listed warrants have been audited as to accuracy and availability of funds for payment thereof.

Certified by Craig Koehler, Finance Director



this 1st day of December, 2021

ADVANCED WARRANT 11/15/2021

VENDOR SORT KEY	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
UNITED HOME REMODELING INC.		GENERAL FUND	BUILDING MAINTENANCE	10,450.00
			TOTAL:	10,450.00
UNITED STATES POSTMASTER	LOS AL BUCKS MAILER	AMERICAN RESCUE PL	INVALID DEPARTMENT	604.46
			TOTAL:	604.46

===== FUND TOTALS =====	
10 GENERAL FUND	10,450.00
56 AMERICAN RESCUE PLAN ACT	604.46

GRAND TOTAL:	11,054.46

WARRANT 11/16/2021

VENDOR SORT KEY	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
ADAMSON POLICE PRODUCTS	SPOTLIGHTS ON DODGE DURANG GARAGE FUND		GARAGE	757.99
			TOTAL:	757.99
ALL CITY MANAGEMENT SERVICES	ALL CITY MANAGEMENT SERVIC GENERAL FUND		TRAFFIC	5,290.74
			TOTAL:	5,290.74
ALLIANT INSURANCE SERVICES, INC.	ALLIANT INSURANCE SERVICES GENERAL FUND		COMMUNITY SERVICES	85.00
			TOTAL:	85.00
AMERICAN RENTALS	CONCRETE REPAIR ON MYRA ST GENERAL FUND		STREET MAINTENANCE	204.80
			TOTAL:	204.80
ANIMAL PEST MANAGEMENT SERVICES	GOPER CONTROL- 09/ GENERAL FUND		PARK MAINTENANCE	490.00
	GOPER CONTROL - 10/2021 GENERAL FUND		PARK MAINTENANCE	490.00
			TOTAL:	980.00
JHM SUPPLY, INC.	IRRIGATION SUPPLIES GENERAL FUND		PARK MAINTENANCE	587.59
	IRRIGATION SUPPLIES- ROSSM GENERAL FUND		PARK MAINTENANCE	207.60
			TOTAL:	795.19
COUNTY OF ORANGE TREASURER-TAX	PARKING/ EQUIP VIOLATION 7 GENERAL FUND		NON-DEPARTMENTAL	1,068.50
	PARKING/ EQUIP VIOLATION 8 GENERAL FUND		NON-DEPARTMENTAL	1,400.00
	PARKING/ EQUIP VIOLATION 9 GENERAL FUND		NON-DEPARTMENTAL	1,345.00
	PARKING/ EQUIP VIOLATION 1 GENERAL FUND		NON-DEPARTMENTAL	1,639.00
			TOTAL:	5,452.50
COUNTY OF ORANGE-OFFICE OF DIST ATTY	PROSECUTION OF LAMC VILLOAT GENERAL FUND		POLICE ADMINISTRATION	275.58
			TOTAL:	275.58
COUNTY OF ORANGE TREASURER-TAX	OCSD TECH COST 10/1-12/31 GENERAL FUND		COMMUNICATIONS TECHNOL	3,829.00
	OCATS- OCT 2021 GENERAL FUND		COMMUNICATIONS TECHNOL	1,273.33
	OC AFIS- SYSTEM 11/2021 GENERAL FUND		COMMUNICATIONS TECHNOL	453.00
	21-22 COYOTE CREEK THDL CO GENERAL FUND		NPDES	1,089.71
			TOTAL:	6,645.04
CROSTOWN ELECTRICAL & DATA, INC.	PREVENTATIVE MAINT. 10/21 GENERAL FUND		STREET MAINTENANCE	1,470.00
			TOTAL:	1,470.00
CROWN TROPHY	YOUTH SPORTS-SUPERSTAR MED GENERAL FUND		SPORTS	50.45
			TOTAL:	50.45
DATA TICKET, INC.	CITATION PROCESSING- 09/20 GENERAL FUND		TRAFFIC	339.16
			TOTAL:	339.16
EAGLE PORTABLES, INC.	RESTROOMS- PARK PROGRAM GENERAL FUND		PLAYGROUNDS	514.92
			TOTAL:	514.92
EMBLEM ENTERPRISES, INC.	PD SHOULDER PATCHES/ CHEVR GENERAL FUND		PATROL	1,099.95
			TOTAL:	1,099.95
EMPLOYMENT DEVELOPMENT DEPT.	UNEMPLOYMENT INSURANCE SELF INSURANCE TRU INSURANCE		INSURANCE	519.17
			TOTAL:	519.17
EWING	IRRIGATION SUPPLIES- BRADE GENERAL FUND		PARK MAINTENANCE	178.40
			TOTAL:	178.40

WARRANT 11/16/2021

VENDOR SORT KEY	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
FEDEX	PELLETB EXAM- H. ORTIZ	GENERAL FUND	POLICE ADMINISTRATION	20.26
	TOTAL:			20.26
FRONTIER COMMUNICATIONS	PHONE LINES/ ALARMS PD	GENERAL FUND	COMMUNICATIONS TECHNOL	249.18
	TOTAL:			249.18
GALLS / QUARTERMASTER	L/S SHIRT/ ZIPPER FOR MCDO	GENERAL FUND	RECORDS	61.72
	PATROL JACKET FOR ROMAN	GENERAL FUND	RECORDS	54.92
	NAMEPLATE FOR J. MARQUEZ	GENERAL FUND	RECORDS	16.52
	BELT & BOOTS FOR J. MARQUEZ	GENERAL FUND	RECORDS	139.97
	JACKET/PANTS/SHIRTS J. MAR	GENERAL FUND	RECORDS	292.93
	MAJERNITY SHIRT PANELS-ORI	GENERAL FUND	COMMUNITY OUTREACH	25.24
	BELT & BOOTS FOR C. ESCALE	GENERAL FUND	TRAFFIC	139.97
	NAMEPLATE FOR C. ESCALERA	GENERAL FUND	TRAFFIC	11.01
	JACKET/SHIRT/EMBROIDER ESC	GENERAL FUND	TRAFFIC	284.41
	TOTAL:			1,036.69
GANAHL LUMBER COMPANY	TRAILER MAINTENANCE REPAIR	GENERAL FUND	BUILDING MAINTENANCE	7.71
	TOTAL:			7.71
GOVINVEST	ACCOUNTING SOFTWARE	GENERAL FUND	FINANCE	16,000.00
	TOTAL:			16,000.00
JACK GRISWOLD	CPR FOR ADULTS, CHILD & IN	GENERAL FUND	SPECIAL CLASSES	93.60
	FIRST AID	GENERAL FUND	SPECIAL CLASSES	70.85
	TOTAL:			164.45
JARED E. LLOYD	HCE DROP-IN 10/31	GENERAL FUND	SPORTS	16.00
	TOTAL:			16.00
IT SECURE ONE	TECHNOLOGY REPLACE ADMINISTRATIVE SERVICE			2,320.00
	TOTAL:			2,320.00
JAN BATKIN	FIT FOR YOU DROP-IN 10/27	GENERAL FUND	SPECIAL CLASSES	6.50
	FIT FOR YOU DROP-IN 10/28	GENERAL FUND	SPECIAL CLASSES	6.50
	FIT FOR YOU MON./WED. PM	GENERAL FUND	SPECIAL CLASSES	241.80
	TOTAL:			254.80
KIMBERLY ESMOND	PARENT & ME CREATIVE MOVEM	GENERAL FUND	SPECIAL CLASSES	132.16
	BALLET, TAP AND JAZZ COMBO	GENERAL FUND	SPECIAL CLASSES	163.15
	FROZEN- PRINCESS BALLET	GENERAL FUND	SPECIAL CLASSES	245.70
	HIP HOP	GENERAL FUND	SPECIAL CLASSES	122.85
	TOTAL:			663.86
KONICA MINOLTA BUSINESS SOLUTIONS	COPIER USAGE 07/19-10/19	GENERAL FUND	POLICE ADMINISTRATION	639.32
	TOTAL:			639.32
YING LIU	PORTRAIT WORKSHOP 10/02	GENERAL FUND	SPECIAL CLASSES	87.75
	TOTAL:			87.75
MISC. VENDOR	GRACE COMMUNITY CHURCH	GENERAL FUND	NON-DEPARTMENTAL	150.00
	GRACE COMMUNITY CHURCH	GENERAL FUND	NON-DEPARTMENTAL	150.00
	AKIKO FUISAWA	GENERAL FUND	NON-DEPARTMENTAL	69.00
	ANDREA GLASSER	GENERAL FUND	NON-DEPARTMENTAL	10.25
	AMY LIPELES	GENERAL FUND	NON-DEPARTMENTAL	10.00
	AUBREY HARRIS	GENERAL FUND	NON-DEPARTMENTAL	145.00

WARRANT 11/16/2021

VENDOR SORT KEY	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
BARBARA JENKINS	BARBARA JENKINS: REFUND	GENERAL FUND	NON-DEPARTMENTAL	10.00
BRENDA SCHVANEVELDT	BRENDA SCHVANEVELDT: REFUND	GENERAL FUND	NON-DEPARTMENTAL	53.00
BRENDA SCHVANEVELDT	BRENDA SCHVANEVELDT: REFUND	GENERAL FUND	NON-DEPARTMENTAL	9.00
CONNIE WONG	CONNIE WONG: REFUND	GENERAL FUND	NON-DEPARTMENTAL	24.00
CONNIE WONG	CONNIE WONG: REFUND	GENERAL FUND	NON-DEPARTMENTAL	10.00
CECILIA AHRENS	CECILIA AHRENS: REFUND	GENERAL FUND	NON-DEPARTMENTAL	138.00
CATHY JONES	CATHY JONES: REFUND	GENERAL FUND	NON-DEPARTMENTAL	10.00
CECILIA LONTOC	CECILIA LONTOC: REFUND	GENERAL FUND	NON-DEPARTMENTAL	52.00
DEBBIE COPE	DEBBIE COPE: REFUND	GENERAL FUND	NON-DEPARTMENTAL	10.00
DIANA SMITH	DIANA SMITH: REFUND	GENERAL FUND	NON-DEPARTMENTAL	10.00
DENEEN WOLF	DENEEN WOLF: REFUND	GENERAL FUND	NON-DEPARTMENTAL	61.00
DENEEN WOLF	DENEEN WOLF: REFUND	GENERAL FUND	NON-DEPARTMENTAL	74.00
DENEEN WOLF	DENEEN WOLF: REFUND	GENERAL FUND	NON-DEPARTMENTAL	7.00
DIANAH COTTRELL	DIANAH COTTRELL: REFUND	GENERAL FUND	NON-DEPARTMENTAL	69.00
EILEEN WHEELER	EILEEN WHEELER: REFUND	GENERAL FUND	NON-DEPARTMENTAL	10.26
GABRIELA CONTRERAS	GABRIELA CONTRERAS: REFUND	GENERAL FUND	NON-DEPARTMENTAL	77.00
GABRIELA CONTRERAS	GABRIELA CONTRERAS: REFUND	GENERAL FUND	NON-DEPARTMENTAL	9.00
HYUNJOO CHEON	HYUNJOO CHEON: REFUND	GENERAL FUND	NON-DEPARTMENTAL	146.00
HYUNJOO CHEON	HYUNJOO CHEON: REFUND	GENERAL FUND	NON-DEPARTMENTAL	18.00
KATE HIGGINS	KATE HIGGINS: REFUND	GENERAL FUND	NON-DEPARTMENTAL	82.00
KATE HIGGINS	KATE HIGGINS: REFUND	GENERAL FUND	NON-DEPARTMENTAL	4.00
KHANH NGUYEN	KHANH NGUYEN: REFUND	GENERAL FUND	NON-DEPARTMENTAL	10.00
KAREN ASBURY	KAREN ASBURY: REFUND	GENERAL FUND	NON-DEPARTMENTAL	10.00
LAURA HOGUE	LAURA HOGUE: REFUND	GENERAL FUND	NON-DEPARTMENTAL	74.00
LAURA HOGUE	LAURA HOGUE: REFUND	GENERAL FUND	NON-DEPARTMENTAL	9.00
LINDA CALDERON	LINDA CALDERON: REFUND	GENERAL FUND	NON-DEPARTMENTAL	77.00
LINDA CALDERON	LINDA CALDERON: REFUND	GENERAL FUND	NON-DEPARTMENTAL	9.00
LINDSEY LUDWIG	LINDSEY LUDWIG: REFUND	GENERAL FUND	NON-DEPARTMENTAL	146.00
ARENAS DESHONA	ARENAS DESHONA: REIMBURSEMENT	GENERAL FUND	NON-DEPARTMENTAL	40.00
GIDLEY RYAN	GIDLEY RYAN: REIMBURSEMENT	GENERAL FUND	NON-DEPARTMENTAL	40.00
PAULA PARKER	PAULA PARKER: REIMBURSEMENT	GENERAL FUND	NON-DEPARTMENTAL	40.00
CARLA AGUAYO	CARLA AGUAYO: REIMBURSEMENT	GENERAL FUND	NON-DEPARTMENTAL	40.00
MOUAY VAN LIGTEN	MOUAY VAN LIGTEN: REFUND	GENERAL FUND	NON-DEPARTMENTAL	85.00
MOUAY VAN LIGTEN	MOUAY VAN LIGTEN: REFUND	GENERAL FUND	NON-DEPARTMENTAL	4.00
MARGARET PERHAM	MARGARET PERHAM: REFUND	GENERAL FUND	NON-DEPARTMENTAL	10.00
NORMA LUDWIG	NORMA LUDWIG: REFUND	GENERAL FUND	NON-DEPARTMENTAL	10.00
NICOLE MILLER	NICOLE MILLER: REFUND	GENERAL FUND	NON-DEPARTMENTAL	12.25
ROBERT SAMPO	ROBERT SAMPO: REFUND	GENERAL FUND	NON-DEPARTMENTAL	146.00
ROBERT SAMPO	ROBERT SAMPO: REFUND	GENERAL FUND	NON-DEPARTMENTAL	18.00
STEPHAINE MURPHY	STEPHAINE MURPHY: REFUND	GENERAL FUND	NON-DEPARTMENTAL	272.00
STEPHAINE MURPHY	STEPHAINE MURPHY: REFUND	GENERAL FUND	NON-DEPARTMENTAL	18.00
SUCHARIT SARKAR	SUCHARIT SARKAR: REFUND	GENERAL FUND	NON-DEPARTMENTAL	150.00
TINA HEBNER	TINA HEBNER: REFUND	GENERAL FUND	NON-DEPARTMENTAL	146.00
TINA HEBNER	TINA HEBNER: REFUND	GENERAL FUND	NON-DEPARTMENTAL	18.00
TERRIE WILLIAMS	TERRIE WILLIAMS: REFUND	GENERAL FUND	NON-DEPARTMENTAL	10.00
TRISTAN SIMPSON	TRISTAN SIMPSON: REFUND	GENERAL FUND	NON-DEPARTMENTAL	10.00
VENU BALIGA	VENU BALIGA: REFUND	GENERAL FUND	NON-DEPARTMENTAL	40.00
VERONICA HERRERA-PAVIT	VERONICA HERRERA-PAVITRATO	GENERAL FUND	NON-DEPARTMENTAL	77.00
VERONICA HERRERA-PAVIT	VERONICA HERRERA-PAVITRATO	GENERAL FUND	NON-DEPARTMENTAL	9.00
	TOTAL:			2,947.75
NESTOR RODRIGUEZ	SEXUAL ASSULT TRAINING	GENERAL FUND	POLICE ADMINISTRATION	138.26
	TOTAL:			138.26
COMMUNITY MEDIA CORP.	PUBLIC NOTICE (ORD 2021-03	GENERAL FUND	CITY COUNCIL	185.00
	TOTAL:			185.00

WARRANT 11/16/2021

VENDOR SORT KEY	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
NORM'S AUTOMOTIVE CENTER, INC.	BRAKE SERVICE	GARAGE FUND	GARAGE	583.42
	P.D. DURANGO WATER PUMP	GARAGE FUND	GARAGE	364.32
	TOTAL:			947.74
OUR LOS AL	MGMT SERVICES OCT 2021	GENERAL FUND	CITY COUNCIL	416.67
	MGMT SERVICES NOV 2021	GENERAL FUND	CITY COUNCIL	416.67
	MGMT SERVICES NOV 2021	GENERAL FUND	CITY COUNCIL	833.33
	MGMT SERVICES OCT 2021	GENERAL FUND	LOS ALAMITOS IV	833.33
	MGMT SERVICES OCT 2021	LOS ALAMITOS TV	LOS ALAMITOS TV	833.33
	MGMT SERVICES NOV 2021	LOS ALAMITOS IV	LOS ALAMITOS IV	833.33
	TOTAL:			4,166.66
PACIFIC TELEMAGEMENT SERVICES	POLICE PAY PHONE - 11/2021	GENERAL FUND	COMMUNICATIONS TECHNOL	43.00
	TOTAL:			43.00
PENINSULA SEPTIC SERVICE, INC.	PUMP SEPTIC TANK	GENERAL FUND	PARK MAINTENANCE	525.00
	TOTAL:			525.00
POWERTRIP RENTALS, LLC	EQUIPMENT FOR TRUCK OR TR	GENERAL FUND	SPECIAL EVENTS	1,517.42
	TOTAL:			1,517.42
PRINTMASTERS	LOS AL BUCKS CLINGS	GENERAL FUND	COMMUNITY DEVEL ADMIN	819.38
	LOS AL BUCKS FLYERS	GENERAL FUND	COMMUNITY DEVEL ADMIN	1,311.00
	TOTAL:			2,130.38
REDFLEX TRAFFIC SYSTEMS, INC.	REDFLEX TRAFFIC -OCT 2021	GENERAL FUND	TRAFFIC	9,686.16
	TOTAL:			9,686.16
SUZANNE ROADY-ROSS	T'AI CHI CHIH (BEG/ INTERM	GENERAL FUND	SPECIAL CLASSES	126.75
	TOTAL:			126.75
ROCK N ROAD CYCLERY	GENERAL FUND	GENERAL FUND	PATROL	2,320.50
	TOTAL:			2,320.50
SANBON PRO APPAREL	PRESCHOOL T-SHIRTS	GENERAL FUND	SPECIAL CLASSES	511.81
	TOTAL:			511.81
SCIENTIA CONSULTING GROUP, INC.	IT SERVICES- NOV. 2021	TECHNOLOGY REPLACE	ADMINISTRATIVE SERVICE	5,871.00
	SENTINEL ONE CONTROL	TECHNOLOGY REPLACE	ADMINISTRATIVE SERVICE	314.34
	BACKUP SERVER OCT. 2021	TECHNOLOGY REPLACE	ADMINISTRATIVE SERVICE	178.75
	CLOUD BACKUP OCT 2021	TECHNOLOGY REPLACE	ADMINISTRATIVE SERVICE	38.50
	BACKUP STORAGE OCT 2021	TECHNOLOGY REPLACE	ADMINISTRATIVE SERVICE	900.00
	IT EXTRA HOURS OCT. 2021	TECHNOLOGY REPLACE	ADMINISTRATIVE SERVICE	3,443.75
	TOTAL:			10,746.34
SITEONE LANDSCAPE SUPPLY HOLDING, LLC	PLANTS FOR KATELLA ISLANDS	GENERAL FUND	STREET MAINTENANCE	337.16
	SOIL FOR TRUNK OR TREAT	GENERAL FUND	PARK MAINTENANCE	44.89
	TOTAL:			382.05
SOCAL AUTO & TRUCK PARTS INC.	TUNE UP FOR REC TRACTOR	GARAGE FUND	GARAGE	7.11
	TOTAL:			7.11
SONSRAY MACHINERY	REPLACE DAMAGED HOSE	GARAGE FUND	GARAGE	627.61
	TOTAL:			627.61
SPARKLETT'S DRINKING WATER	SPARKLETT'S DRINKING WATER	GENERAL FUND	BUILDING MAINTENANCE	200.87

WARRANT 11/16/2021

VENDOR SORT KEY	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
ST. OF CALIFORNIA DEPT. OF JUSTICE	FINGERPRINTING (2) - 10/20	GENERAL FUND		
			TOTAL:	200.87
			NON-DEPARTMENTAL	64.00
STATEWIDE TRAFFIC SAFETY & SIGNS, INC.	PERMIT FOR RED CURB	GENERAL FUND		
			TOTAL:	64.00
SUNNY SLOPE TREES	STREET TREES (2)	GENERAL FUND		
			TOTAL:	1,299.30
			STREET MAINTENANCE	1,299.30
COMPLETELY IT	TEAM SIDELINE ANNUAL FEE	GENERAL FUND		
			TOTAL:	86.20
			STREET MAINTENANCE	86.20
THALES CONSULTING INC.	ANNUAL STREET REPORT 2021	GENERAL FUND		
			TOTAL:	1,099.00
			FINANCE	900.00
NANCY K. BOHL INCORPORATED	SUICIDE PREVENTION & INTER	GENERAL FUND		
			TOTAL:	500.00
			POLICE ADMINISTRATION	106.00
WEST PUBLISHING CORPORATION	DETECTIVES SOFTWARE- 10/20	GENERAL FUND		
			TOTAL:	106.00
			INVESTIGATION	292.78
TIME WARNER CABLE	TIME WARNER CABLE	GENERAL FUND		
			TOTAL:	292.78
			COMMUNICATIONS TECHNOL	958.60
U.S. BANK	DINE & DOUGH - NICK'S DELI	GENERAL FUND		
			TOTAL:	958.60
			NON-DEPARTMENTAL	958.60
U.S. BANK	DINE & DOUGH - JIMMY JOHN'S	GENERAL FUND		
			TOTAL:	98.71
			NON-DEPARTMENTAL	98.71
U.S. BANK	GROCERY PROGRAM- VOLUNTEER	GENERAL FUND		
			TOTAL:	39.59
			NON-DEPARTMENTAL	39.59
U.S. BANK	DINE & DOUGH- SUPPLIES	GENERAL FUND		
			TOTAL:	85.55
			NON-DEPARTMENTAL	85.55
U.S. BANK	DINE & DOUGH- AMSCI PIZZA	GENERAL FUND		
			TOTAL:	12.45
			NON-DEPARTMENTAL	12.45
U.S. BANK	GROCERY PROGRAM SUPPLIES	GENERAL FUND		
			TOTAL:	212.21
			NON-DEPARTMENTAL	212.21
U.S. BANK	DINE & DOUGH -SMART & FINA	GENERAL FUND		
			TOTAL:	86.78
			NON-DEPARTMENTAL	86.78
U.S. BANK	DINE & DOUGH -VONS	GENERAL FUND		
			TOTAL:	52.68
			NON-DEPARTMENTAL	52.68
U.S. BANK	DINE & DOUGH SUPPLIES	GENERAL FUND		
			TOTAL:	35.99
			NON-DEPARTMENTAL	35.99
U.S. BANK	DINE & DOUGH SUPPLIES	GENERAL FUND		
			TOTAL:	63.90
			NON-DEPARTMENTAL	63.90
U.S. BANK	DINE & DOUGH- PAUL'S PLACE	GENERAL FUND		
			TOTAL:	15.28
			NON-DEPARTMENTAL	15.28
U.S. BANK	DINE & DOUGH- PAUL'S PLACE	GENERAL FUND		
			TOTAL:	49.17
			NON-DEPARTMENTAL	49.17
U.S. BANK	DINE & DOUGH- CHICK FIL A	GENERAL FUND		
			TOTAL:	196.43
			NON-DEPARTMENTAL	196.43
U.S. BANK	DINE & DOUGH- FLAME BROILE	GENERAL FUND		
			TOTAL:	13.64
			NON-DEPARTMENTAL	13.64
U.S. BANK	DINE & DOUGH- COSTCO	GENERAL FUND		
			TOTAL:	193.58
			NON-DEPARTMENTAL	193.58
U.S. BANK	DINE & DOUGH-CALIFORNIA CO	GENERAL FUND		
			TOTAL:	144.21
			NON-DEPARTMENTAL	144.21
U.S. BANK	SNACKS FOR CITY COUNCIL	GENERAL FUND		
			TOTAL:	36.54
			NON-DEPARTMENTAL	36.54
U.S. BANK	SNACKS FOR CITY COUNCIL	GENERAL FUND		
			TOTAL:	21.44
			NON-DEPARTMENTAL	21.44
U.S. BANK	SODAS- STAFF RECORDS DAY	GENERAL FUND		
			TOTAL:	146.18
			NON-DEPARTMENTAL	146.18
U.S. BANK	LUNCH- STAFF RECORDS DAY	GENERAL FUND		
			TOTAL:	36.76
			CITY COUNCIL	36.76
U.S. BANK	CATERING CITY COUNCIL	GENERAL FUND		
			TOTAL:	14.99
			CITY COUNCIL	14.99
U.S. BANK	WATER FOR COUNCIL CHAMBER	GENERAL FUND		
			TOTAL:	15.98
			CITY COUNCIL	15.98
U.S. BANK	COUNCIL REGISTRATION BATES	GENERAL FUND		
			TOTAL:	28.81
			CITY COUNCIL	28.81
U.S. BANK	SUBSCRIPTION- ILLUSTRATOR	GENERAL FUND		
			TOTAL:	342.27
			CITY COUNCIL	342.27
U.S. BANK	SUBSCRIPTION- ADOBE	GENERAL FUND		
			TOTAL:	58.96
			CITY COUNCIL	58.96
U.S. BANK	-LUNCH FOR CHIEF INTERVIEW	GENERAL FUND		
			TOTAL:	5.19
			CITY COUNCIL	5.19
U.S. BANK	WATER FOR COUNCIL CHAMBER	GENERAL FUND		
			TOTAL:	154.37
			CITY COUNCIL	154.37
U.S. BANK	COUNCIL REGISTRATION BATES	GENERAL FUND		
			TOTAL:	310.50
			CITY COUNCIL	310.50
U.S. BANK	SUBSCRIPTION- ILLUSTRATOR	GENERAL FUND		
			TOTAL:	33.95
			ADMINISTRATION	33.95
U.S. BANK	SUBSCRIPTION- ADOBE	GENERAL FUND		
			TOTAL:	16.59
			ADMINISTRATION	16.59
U.S. BANK	-LUNCH FOR CHIEF INTERVIEW	GENERAL FUND		
			TOTAL:	254.69
			ADMINISTRATION	254.69

WARRANT 11/16/2021

VENDOR SORT KEY

DESCRIPTION	FUND	DEPARTMENT	AMOUNT
-LUNCH FOR CHIEF INTERVIEW	GENERAL FUND	ADMINISTRATION	23.73
SUBSCRIPTION- OC REGISTER	GENERAL FUND	ADMINISTRATION	10.00
CREDIT- COMPUTER SPEAKER	GENERAL FUND	ADMINISTRATION	22.78-
SUPPLIES- COMPUTER SPEAKER	GENERAL FUND	ADMINISTRATION	20.75
ADMIN SUPPLIES	GENERAL FUND	ADMINISTRATION	113.02
WEBINAR- INTERM ACCOUNTING	GENERAL FUND	FINANCE	150.00
OFFICE SUPPLIES	GENERAL FUND	FINANCE	42.19
SUBSCRIPTION- ADOBE	GENERAL FUND	FINANCE	14.99
OFFICE SUPPLIES- TONERS	GENERAL FUND	FINANCE	106.81
FINANCE LUNCH- NEW ACCOUNT	GENERAL FUND	FINANCE	70.82
SUBSCRIPTION- ADOBE	GENERAL FUND	FINANCE	14.99
SUPPLIES- KITCHEN	GENERAL FUND	FINANCE	9.33
WEBINAR- GOVERNMENT TAX	GENERAL FUND	FINANCE	410.00
SUBSCRIPTION- SITEGROUND	GENERAL FUND	FINANCE	100.00
U.S. BANK	GENERAL FUND	FINANCE	202.36
PD VEHICLE SUNSHADE	GENERAL FUND	POLICE ADMINISTRATION	18.56
SUBSCRIPTION-ADOBE	GENERAL FUND	POLICE ADMINISTRATION	14.99
SUPPLIES- DVDS	GENERAL FUND	POLICE ADMINISTRATION	54.60
CONFERENCE PARKING	GENERAL FUND	POLICE ADMINISTRATION	20.00
SUPPLIES- OFFICE	GENERAL FUND	POLICE ADMINISTRATION	51.96
CONFERENCE PARKING	GENERAL FUND	POLICE ADMINISTRATION	20.00
CONFERENCE PARKING	GENERAL FUND	POLICE ADMINISTRATION	16.00
SILVER P- BUTTONS	GENERAL FUND	POLICE ADMINISTRATION	264.42
CASE COVER FOR DELL LAPTOP	GENERAL FUND	POLICE ADMINISTRATION	88.20-
TRAINING ACCOMODATIONS-KRO	GENERAL FUND	POLICE ADMINISTRATION	55.56
DEPOSIT- BIKE PATROL BIKES	GENERAL FUND	POLICE ADMINISTRATION	437.61
SUPPLIES- BLACK TONER	GENERAL FUND	PATROL	50.00
SUPPLIES- MEDICAL CABINET	GENERAL FUND	PATROL	186.71
TONER- REPORT WRITING PRIN	GENERAL FUND	PATROL	22.00
TONER- REPORT WRITING PRIN	GENERAL FUND	PATROL	147.17
BROWN ENVELOPES	GENERAL FUND	PATROL	120.16
BROWN ENVELOPES	GENERAL FUND	PATROL	28.95
SUPPLIES- KITCHEN	GENERAL FUND	PATROL	42.02
SUPPLIES- NOTEPADS	GENERAL FUND	PATROL	77.48
SUPPLIES- CD/DVD LABELS	GENERAL FUND	PATROL	30.56
SUPPLIES- GREEN INK PADS	GENERAL FUND	RECORDS	18.34
STAMPS FOR RECORDS PURGE	GENERAL FUND	RECORDS	29.91
STAMPS FOR RECORDS PURGE	GENERAL FUND	RECORDS	14.18
ABC GRANT FORMS	GENERAL FUND	RECORDS	20.70
TRUNK OR TREAT HANDOUTS	GENERAL FUND	COMMUNITY OUTREACH	10.35
TRUNK OR TREAT SUPPLIES	GENERAL FUND	COMMUNITY OUTREACH	4.33
TRAFFIC CHALK	GENERAL FUND	COMMUNITY OUTREACH	48.57
SUPPLIES- DUST CLEANER	GENERAL FUND	TRAFFIC	144.91
SUPPLIES- OFFICE	GENERAL FUND	COMMUNITY DEVEL ADMIN	26.77
SUPPLIES- OFFICE	GENERAL FUND	COMMUNITY DEVEL ADMIN	19.65
SUPPLIES- OFFICE	GENERAL FUND	COMMUNITY DEVEL ADMIN	53.50
SUPPLIES- OFFICE	GENERAL FUND	COMMUNITY DEVEL ADMIN	44.97
SUPPLIES- OFFICE	GENERAL FUND	COMMUNITY DEVEL ADMIN	10.37
SUPPLIES- OFFICE	GENERAL FUND	COMMUNITY DEVEL ADMIN	39.30
STANDARD 10' EVENT TENT	GENERAL FUND	COMMUNITY DEVEL ADMIN	151.79
SUPPLIES- OFFICE	GENERAL FUND	COMMUNITY DEVEL ADMIN	828.57
SUPPLIES- OFFICE	GENERAL FUND	COMMUNITY DEVEL ADMIN	77.54
SUPPLIES- OFFICE	GENERAL FUND	COMMUNITY DEVEL ADMIN	13.09
TRUNK OR TREAT CANDY	GENERAL FUND	COMMUNITY DEVEL ADMIN	8.71
POST CARDS	GENERAL FUND	COMMUNITY DEVEL ADMIN	502.69
		PLANNING	245.81

WARRANT 11/16/2021

VENDOR SORT KEY

DESCRIPTION	FUND	DEPARTMENT	AMOUNT
TONER FOR PRINTER	GENERAL FUND	PUBLIC WORKS ADMIN	64.22
PRINTER FOR PW OFFICE	GENERAL FUND	PUBLIC WORKS ADMIN	131.09
PLANTS FOR KATELLA ISLAND	GENERAL FUND	STREET MAINTENANCE	383.34
PLANTS FOR KATELLA ISLAND	GENERAL FUND	STREET MAINTENANCE	179.44
LANDSCAPE EXPO SHOW	GENERAL FUND	STREET MAINTENANCE	60.00
PLANTS FOR KATELLA AISLAND	GENERAL FUND	STREET MAINTENANCE	189.77
PLANTS FOR KATELLA ISLAND	GENERAL FUND	STREET MAINTENANCE	29.91
PLANTS FOR KATELLA ISLANDS	GENERAL FUND	STREET MAINTENANCE	143.55
LANDSCAPE EXPO PARKING	GENERAL FUND	STREET MAINTENANCE	15.00
HOLIDAY DECORATIONS	GENERAL FUND	STREET MAINTENANCE	233.66
RED CURB SUPPLIES	GENERAL FUND	STREET MAINTENANCE	103.85
DOGGIE BAG STATION-STANSBU	GENERAL FUND	PARK MAINTENANCE	528.28
TREE TIES CITY WIDE	GENERAL FUND	PARK MAINTENANCE	435.00
PICNIC SHELTER SUPPLIES	GENERAL FUND	PARK MAINTENANCE	65.76
SUPPLIES- OFFICE	GENERAL FUND	BUILDING MAINTENANCE	16.11
SUPPLIES- OFFICE	GENERAL FUND	RECREATION ADMINISTRA	79.04
SUPPLIES- OFFICE	GENERAL FUND	RECREATION ADMINISTRA	277.02
SUPPLIES- OFFICE	GENERAL FUND	RECREATION ADMINISTRA	21.84
SUPPLIES- OFFICE	GENERAL FUND	RECREATION ADMINISTRA	7.59
DUES- PARK & REC SOCIETY-	GENERAL FUND	RECREATION ADMINISTRA	150.00
SUPPLIES- GOODIE BAGS	GENERAL FUND	RECREATION ADMINISTRA	58.59
SUPPLIES- OFFICE	GENERAL FUND	RECREATION ADMINISTRA	22.71
SUPPLIES- OFFICE	GENERAL FUND	RECREATION ADMINISTRA	41.92
SUPPLIES- OFFICE	GENERAL FUND	RECREATION ADMINISTRA	6.08
SUBSCRIPTION- ADOBE	GENERAL FUND	RECREATION ADMINISTRA	304.62
SUPPLIES- OFFICE	GENERAL FUND	RECREATION ADMINISTRA	14.59
SUBSCRIPTION-ZOOM	GENERAL FUND	RECREATION ADMINISTRA	152.81
OFFICE SUPPLIES	GENERAL FUND	RECREATION ADMINISTRA	15.74
OFFICE SUPPLIES	GENERAL FUND	RECREATION ADMINISTRA	35.24
OFFICE SUPPLIES- CREDIT	GENERAL FUND	RECREATION ADMINISTRA	7.53
DUES- DIRECT TV EOC	GENERAL FUND	RECREATION ADMINISTRA	272.36-
LOS AL TROPHY- NAME PLATES	GENERAL FUND	RECREATION ADMINISTRA	61.34
SUBSCRIPTION- AMAZON	GENERAL FUND	RECREATION ADMINISTRA	84.05
SUBSCRIPTION- ADOBE	GENERAL FUND	RECREATION ADMINISTRA	14.19
SUBSCRIPTION- MAILCHMP	GENERAL FUND	RECREATION ADMINISTRA	14.99
SUBSCRIPTION- ADOBE	GENERAL FUND	RECREATION ADMINISTRA	280.00
FACILITY MAINTENANCE SUPPL	GENERAL FUND	RECREATION ADMINISTRA	29.59
FACILITY MAINTENANCE SUPPLI	GENERAL FUND	RECREATION ADMINISTRA	31.20
SUPPLIES- YOUTH BASKETBALL	GENERAL FUND	DAY CAMP	34.96
SUPPLIES- SPORTS	GENERAL FUND	DAY CAMP	43.69
LAUNDRY- SPORTS	GENERAL FUND	SPORTS	13.82
SUPPLIES- COOKING CLASSES	GENERAL FUND	SPORTS	18.02
SUPPLIES- PRESCHOOL	GENERAL FUND	SPECIAL CLASSES	5.99
SUPPLIES- PRESCHOOL	GENERAL FUND	SPECIAL CLASSES	54.00
SUPPLIES- PRESCHOOL	GENERAL FUND	SPECIAL CLASSES	232.20
SUPPLIES- PRESCHOOL	GENERAL FUND	SPECIAL CLASSES	80.11
SUPPLIES- COOKING CLASS	GENERAL FUND	SPECIAL CLASSES	22.10
SUPPLIES- COOKING CLASS	GENERAL FUND	SPECIAL CLASSES	10.98
SUPPLIES- PRESCHOOL	GENERAL FUND	SPECIAL CLASSES	54.00
PRESCHOOL- FIELD TRIP	GENERAL FUND	SPECIAL CLASSES	232.20
SUPPLIES- PRESCHOOL	GENERAL FUND	SPECIAL CLASSES	6.00
SUPPLIES- PRESCHOOL TEACHE	GENERAL FUND	SPECIAL CLASSES	8.00
COOKING CLASS- SUPPLIES	GENERAL FUND	SPECIAL CLASSES	39.70
SUPPLIES- TRUNK OR TREAT	GENERAL FUND	SPECIAL EVENTS	100.00
SUPPLIES- TRUNK OR TREAT	GENERAL FUND	SPECIAL EVENTS	38.23
SUPPLIES- TRUNK OR TREAT	GENERAL FUND	SPECIAL EVENTS	371.36

WARRANT 11/16/2021

VENDOR SORT KEY	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
	SUPPLIES- TRUNK OR TREAT	GENERAL FUND	SPECIAL EVENTS	18.01
	SUPPLIES- TRUNK OR TREAT	GENERAL FUND	SPECIAL EVENTS	51.08
	SUPPLIES- TRUNK OR TREAT	GENERAL FUND	SPECIAL EVENTS	15.28
	SUPPLIES- TRUNK OR TREAT	GENERAL FUND	SPECIAL EVENTS	199.43
	SUPPLIES- TRUNK OR TREAT	GENERAL FUND	SPECIAL EVENTS	38.03
	SUPPLIES- TRUNK OR TREAT	GENERAL FUND	SPECIAL EVENTS	76.46
	SUPPLIES- TRUNK OR TREAT	GENERAL FUND	SPECIAL EVENTS	36.99
	SUPPLIES- TRUNK OR TREAT	GENERAL FUND	SPECIAL EVENTS	145.16
	SUPPLIES- TRUNK OR TREAT	GENERAL FUND	SPECIAL EVENTS	28.38
	SUPPLIES- TRUNK OR TREAT	GENERAL FUND	SPECIAL EVENTS	327.22
	SUPPLIES- TRUNK OR TREAT	GENERAL FUND	SPECIAL EVENTS	18.39
	SUPPLIES- TRUNK OR TREAT	GENERAL FUND	SPECIAL EVENTS	61.11
	SUPPLIES-TRUNK OR TREAT	GENERAL FUND	SPECIAL EVENTS	15.83
	TRUNK OR TREAT	GENERAL FUND	SPECIAL EVENTS	625.00
	REPLACEMENT SPEAKERS	GENERAL FUND	SPECIAL EVENTS	828.12
	SUPPLIES- YUCAIPA AUTO	GENERAL FUND	SPECIAL EVENTS	36.05
	SUPPLIES-TRUNK OR TREAT	GENERAL FUND	SPECIAL EVENTS	49.11
	SUPPLIES-TRUNK OR TREAT	GENERAL FUND	SPECIAL EVENTS	158.07
	SPECIAL EVENT SUPPLIES	GENERAL FUND	SPECIAL EVENTS	34.98
	SUPPLIES- TRUNK OR TREAT	GENERAL FUND	SPECIAL EVENTS	25.15
	SERVE LOS AL - LOVE OUR CI	GENERAL FUND	SPECIAL EVENTS	750.00
	TRUNK OR TREAT-PUNKIN BINS	GENERAL FUND	SPECIAL EVENTS	1,047.00
	TOW HITCH FOR PW TRUCKS	GARAGE FUND	GARAGE	38.22
	NEW KEYS FOR REC VAN	GARAGE FUND	GARAGE	267.05
	BATTERY FOR SERVER ROOM	TECHNOLOGY REPLACE	ADMINISTRATIVE SERVICE	327.74
			TOTAL:	18,534.38
ULINE, INC.	NEW BENCH FOR LAUREL PARK	GENERAL FUND	PARK MAINTENANCE	1,170.67
			TOTAL:	1,170.67
UNDERGROUND SERVICE ALERT OF SO CAL	LSAOL- DATA MAINTENANCE 10	GENERAL FUND	STREET MAINTENANCE	46.30
	CA BILLABLE TICKETS 10/21	GENERAL FUND	STREET MAINTENANCE	15.68
			TOTAL:	61.98
V & V MANUFACTURING, INC.	NEW POLICE AIDE BADGES	GENERAL FUND	POLICE ADMINISTRATION	196.54
			TOTAL:	196.54
VERIZON WIRELESS	VERIZON WIRELESS	GENERAL FUND	EMERGENCY PREPAREDNESS	162.29
	VERIZON WIRELESS	GENERAL FUND	NEIGHBORHOOD PRESERVAT	30.02
	VERIZON WIRELESS	GENERAL FUND	STREET MAINTENANCE	243.18
			TOTAL:	435.49
VOYAGER FLEET SYSTEMS, INC.	FUEL	GARAGE FUND	GARAGE	6,889.45
	FUEL TAX CREDIT	GARAGE FUND	GARAGE	274.30-
			TOTAL:	6,615.15
WEK HEALTH, INC.	FLEX ADMIN SVCS. SEPT 2021	GENERAL FUND	FINANCE	50.00
	FELX ADMIN SVCS. OCT 2021	GENERAL FUND	FINANCE	50.00
			TOTAL:	100.00
WILLDAN ENGINEERING	CITY ENGINEER	GENERAL FUND	CITY ENGINEER	4,800.00
	PLAN CHECKING	GENERAL FUND	CITY ENGINEER	8,973.00
	CITY ENGINEER	GENERAL FUND	CITY ENGINEER	2,640.00
	PLAN CHECKING	GENERAL FUND	CITY ENGINEER	9,410.50
	TRAFFIC ENGINEER	GENERAL FUND	CITY ENGINEER	4,375.00
	TRAFFIC PLAN CLECK	GENERAL FUND	CITY ENGINEER	8,969.90

WARRANT 11/16/2021

VENDOR SORT KEY	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
	TRAFFIC ENGINEER	GENERAL FUND	CITY ENGINEER	5,629.14
	TRAFFIC PLAN CHECK	GENERAL FUND	CITY ENGINEER	1,584.00
	TRAFFIC ENGINEER	GENERAL FUND	CITY ENGINEER	3,850.00
	TRAFFIC PLAN CHECK	GENERAL FUND	CITY ENGINEER	1,534.50
	2021-22 STREET IMPROVEMENT	GENERAL FUND	CAPITAL PROJECTS	4,252.00
	2021-22 STREET IMPROVEMENT	GENERAL FUND	CAPITAL PROJECTS	32,269.75
	HOWARD STREET PROJECT- CDB C.D.B.G		CAPITAL PROJECTS	3,985.50
	HOWARD STREET PROJECT C.D.B.G		CAPITAL PROJECTS	7,517.50
	2021-22 CDBG BLOOMFIELD/HO C.D.B.G		CAPITAL PROJECTS	292.50
	2021-22 CDBG BLOOMFIELD/HO C.D.B.G		CAPITAL PROJECTS	635.00
	STORM DRAIN MASTER PLAN	GAS TAX	CAPITAL PROJECTS	3,888.50
	STORM DRAIN MASTER PLAN	GAS TAX	CAPITAL PROJECTS	18,912.00
	SUBURBIA STREET PROJECT	MEASURE M	CAPITAL PROJECTS	6,637.50
	SUBURBIA STREET PROJECT	MEASURE M	CAPITAL PROJECTS	11,105.50
	SUBURBIA STREET PROJECT	MEASURE M	CAPITAL PROJECTS	1,063.25
	BRIGGEMAN STREET WIDENING	TRAFFIC IMPROVEMENT	CAPITAL PROJECTS	964.14
	BRIGGEMAN STREET WIDENING	TRAFFIC IMPROVEMENT	CAPITAL PROJECTS	633.75
	EMERGENCY GENERATOR	TECHNOLOGY REPLACE	CAPITAL PROJECTS	3,972.75
	EMERGENCY GENERATOR	TECHNOLOGY REPLACE	CAPITAL PROJECTS	1,560.00
			TOTAL:	145,455.68

FUND TOTALS	
10	GENERAL FUND 178,686.42
19	C.D.B.G 12,430.50
20	GAS TAX 22,800.50
26	MEASURE M 18,806.25
28	LOS ALAMITOS TV 1,666.66
44	TRAFFIC IMPROVEMENT 1,597.89
50	GARAGE FUND 9,360.87
53	TECHNOLOGY REPLACEMENT 18,926.83
54	SELF INSURANCE TRUST 919.17
GRAND TOTAL: 265,095.09	

WARRANT 12/01/2021

VENDOR SORT KEY	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
ADMINISURE	WORKERS COMP CLAIMS - OCT	SELF INSURANCE TRU	INSURANCE	
			TOTAL:	513.63
ALL CITY MANAGEMENT SERVICES	CROSSIGN GUARD- 246 HRS	GENERAL FUND	TRAFFIC	5,865.30
			TOTAL:	5,865.30
ANDERSON ELECTRICAL & LIGHTING SERVICE	MCAULIFFE FIELD ELECTRICAL	GENERAL FUND	SPORTS	360.00
	OAK FIELD ELECTRICAL MAINT	GENERAL FUND	SPORTS	7,840.50
			TOTAL:	8,200.50
CHARLES ABBOTT ASSOCIATES, INC.	PROF SVCS- L. ROSEBERRY 10	GENERAL FUND	COMMUNITY DEVEL ADMIN	770.00
	BUILDING & SAFETY SVCS 10/	GENERAL FUND	BUILDING INSPECTION	20,598.78
			TOTAL:	21,368.78
CORA CONSTRUCTORS, INC.	RETENITION	GENERAL FUND	NON-DEPARTMENTAL	14,381.81
			TOTAL:	14,381.81
CROSSTOWN ELECTRICAL & DATA, INC.	KATELLA/LEXINGTON BLACK OU	GENERAL FUND	STREET MAINTENANCE	385.51
	CERRITOS/BLOOMFIELD- BLACK	GENERAL FUND	STREET MAINTENANCE	166.00
	LOS AL/ BADBURY PORT 1 FAI	GENERAL FUND	STREET MAINTENANCE	117.00
	KATELLA/LEXINGTON SB SWC	GENERAL FUND	STREET MAINTENANCE	435.51
	KATELLA/ WALNUT - GREEN LI	GENERAL FUND	STREET MAINTENANCE	175.50
	LOS AL/YARQUHAR SAFETY LIC	GENERAL FUND	STREET MAINTENANCE	9,230.25
	LSO AL/ SAUSALITO- PUSH BU	GENERAL FUND	STREET MAINTENANCE	359.64
	CERRITOS/ LOS AL - POLE HI	GENERAL FUND	STREET MAINTENANCE	5,472.06
	KATELLA/ LOS AL RED-FLASH	GENERAL FUND	STREET MAINTENANCE	768.00
			TOTAL:	17,109.47
CROWN TROPHY	YOUTH SPORTS MEDALS	GENERAL FUND	SPORTS	292.62
			TOTAL:	292.62
DATA TICKET, INC.	OCT 2021 CITATION PROCESSI	GENERAL FUND	TRAFFIC	469.56
			TOTAL:	469.56
DEPARTMENT OF TAX AND FEE ADMIN	LOCAL TAX IMPLEMENTATION	GENERAL FUND	NON-DEPARTMENTAL	6,116.82
			TOTAL:	6,116.82
DOGGIE WALK BAGS, INC.	DOGGIE BAGS	GENERAL FUND	PARK MAINTENANCE	47.25
			TOTAL:	47.25
ECOFEET, INC.	FERTIGATION	GENERAL FUND	PARK MAINTENANCE	630.00
			TOTAL:	630.00
ELITE SPECIAL EVENT, INC.		GENERAL FUND	SPECIAL EVENTS	9,200.00
			TOTAL:	9,200.00
ENTERPRISE FM TRUST	FORD F-15	GARAGE FUND	GARAGE	519.04
	FORD TRAN	GARAGE FUND	GARAGE	708.89
			TOTAL:	1,227.93
EWING	VALVE REPLACEMNT	GENERAL FUND	STREET MAINTENANCE	178.40
	IRRIGATION CLOCK REPLACEME	GENERAL FUND	PARK MAINTENANCE	406.51
			TOTAL:	584.91
FOOD FINDERS, INC.	DONATION TO FOOD FINDERS,	GENERAL FUND	NON-DEPARTMENTAL	50.00
			TOTAL:	50.00

WARRANT 12/01/2021

VENDOR SORT KEY	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
GALLS / QUARTERMASTER	PANTS FOR J. MARQUEZ	GENERAL FUND	RECORDS	54.92
	CLASS A SHIRT FOR J. MARQUEZ	GENERAL FUND	RECORDS	27.55
	CLASS A SHIRT FOR MARQUEZ	GENERAL FUND	RECORDS	27.55
	L/S SHIRT FOR MCDOWELL	GENERAL FUND	RECORDS	77.16
	PANTS FOR C. ESCALERA	GENERAL FUND	TRAFFIC	147.14
	TOTAL:			334.32
GANAHL LUMBER COMPANY	SUPPLIES- RED CURB PAINT	GENERAL FUND	STREET MAINTENANCE	100.20
	PAINT SUPPLIES CITY HALL	GENERAL FUND	BUILDING MAINTENANCE	187.59
	SUPPLIES- BUILDING MAINT	GENERAL FUND	BUILDING MAINTENANCE	17.75
	PAINT - FROM OFFICE CITY H	GENERAL FUND	BUILDING MAINTENANCE	181.54
	SUPPLIES- COMM CENTER MAIN	GENERAL FUND	BUILDING MAINTENANCE	116.86
	REPAIRS	GENERAL FUND	SPORTS	24.75
	TOTAL:			628.68
PRIMARY & MULTI-SPECIALTY CLINICS	PRIMARY & MULTI-SPECIALTY	GENERAL FUND	NON-DEPARTMENTAL	220.00
	TOTAL:			220.00
GOLDEN STATE WATER COMPANY	GOLDEN STATE WATER COMPANY	GENERAL FUND	STREET MAINTENANCE	2,209.47
	GOLDEN STATE WATER COMPANY	GENERAL FUND	PARK MAINTENANCE	411.38
	GOLDEN STATE WATER COMPANY	GENERAL FUND	BUILDING MAINTENANCE	908.15
	TOTAL:			3,529.00
JAN BATKIN	FIT FOR YOU DROP IN 05/28	GENERAL FUND	SPECIAL CLASSES	6.50
	STRETCH AND RELAX- 10/06	GENERAL FUND	SPECIAL CLASSES	26.00
	FIT FOR YOU DROP-IN 10/06	GENERAL FUND	SPECIAL CLASSES	19.50
	SILVER SENIOR FITNESS 10/0	GENERAL FUND	SPECIAL CLASSES	32.50
	FIT FOR YOU 10/18	GENERAL FUND	SPECIAL CLASSES	13.00
	STRETCH AND RELAX 10/18	GENERAL FUND	SPECIAL CLASSES	6.50
	SILVER SENIOR FITNESS 10/1	GENERAL FUND	SPECIAL CLASSES	19.50
	FIT FOR YOU 10/20	GENERAL FUND	SPECIAL CLASSES	26.00
	FIT FOR YOU 10/26	GENERAL FUND	SPECIAL CLASSES	6.50
	FIT FOR YOU 10/27	GENERAL FUND	SPECIAL CLASSES	13.00
	STRETCH AND RELAX ZEN 10/	GENERAL FUND	SPECIAL CLASSES	6.50
	SILVER SENIOR FITNESS 10/2	GENERAL FUND	SPECIAL CLASSES	13.00
	TOTAL:			188.50
KIMBERLY ESMOND	PARENT & ME CREATIVE MOVEM	GENERAL FUND	SPECIAL CLASSES	224.90
	PARENT & ME CREATIVE MOVEM	GENERAL FUND	SPECIAL CLASSES	161.20
	PARENT & ME CREATIVE MOVEM	GENERAL FUND	SPECIAL CLASSES	165.75
	BALLET & TAP, AND JAZZ COM	GENERAL FUND	SPECIAL CLASSES	198.50
	BALLET, TAP AND JAZZ COMBO	GENERAL FUND	SPECIAL CLASSES	222.95
	BALLET, TAP AND JAZZ COMBO	GENERAL FUND	SPECIAL CLASSES	220.35
	FROZEN- PRINCESS BALLET	GENERAL FUND	SPECIAL CLASSES	99.45
	FROZEN- PRINCESS BALLET	GENERAL FUND	SPECIAL CLASSES	196.95
	FROZEN- PRINCESS BALLET	GENERAL FUND	SPECIAL CLASSES	565.75
	BEGINNING BALLET	GENERAL FUND	SPECIAL CLASSES	99.45
	BEGINNING BALLET	GENERAL FUND	SPECIAL CLASSES	220.35
	ALL IN ONE DANCE	GENERAL FUND	SPECIAL CLASSES	165.10
	ALL IN ONE DANCE	GENERAL FUND	SPECIAL CLASSES	95.55
	ALL IN ONE DANCE	GENERAL FUND	SPECIAL CLASSES	337.35
	HIP HOP	GENERAL FUND	SPECIAL CLASSES	196.95
	HIP HOP	GENERAL FUND	SPECIAL CLASSES	220.35
	POP STAR HIP HOP	GENERAL FUND	SPECIAL CLASSES	161.20
	TOTAL:			3,542.50

WARRANT 12/01/2021

VENDOR SORT KEY	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
KONICA MINOLTA PREMIER	COPIER LEASE- ADMIN	GENERAL FUND	FINANCE	503.09
	COPIER LEASE- FINANCE	GENERAL FUND	FINANCE	545.37
			TOTAL:	1,048.46
LOWE'S	DIAMOND CUT GRINDER WHEEL	GENERAL FUND	STREET MAINTENANCE	99.49
	LARGE TOOLS SET FOR TRUCK	GARAGE FUND	GARAGE	157.07
	TORQUE WRENCH FOR P.W. TRU	GARAGE FUND	GARAGE	62.81
	TOOL SET/ GRINDING WHEEL	GARAGE FUND	GARAGE	118.07
			TOTAL:	437.44
MISC. VENDOR	VONS:GIFT CARDS	GENERAL FUND	NON-DEPARTMENTAL	7,600.00
	GRACE COMMUNITY CHURCH:REF	GENERAL FUND	NON-DEPARTMENTAL	150.00
	JENNIFER GENEST:REFUND	GENERAL FUND	NON-DEPARTMENTAL	25.75
	JIEYOUN HWANG:REFUND	GENERAL FUND	NON-DEPARTMENTAL	55.00
	JIEYOUN HWANG:REFUND	GENERAL FUND	NON-DEPARTMENTAL	9.00
	JENNIFER LOOMIS:REFUND	GENERAL FUND	NON-DEPARTMENTAL	156.00
	JENNIFER LOOMIS:REFUND	GENERAL FUND	NON-DEPARTMENTAL	8.00
	LANCE OLNEY:REFUND	GENERAL FUND	NON-DEPARTMENTAL	99.00
	MARY MOSSBERG:REFUND	GENERAL FUND	NON-DEPARTMENTAL	10.50
	SATO ACADEMY - MATH & SCIE	GENERAL FUND	NON-DEPARTMENTAL	150.00
	TAMMY CARLSON:REFUND	GENERAL FUND	NON-DEPARTMENTAL	69.00
			TOTAL:	8,332.25
NEWPORT EXTERMINATING	EXTERIOR PEST CONTROL	GENERAL FUND	BUILDING MAINTENANCE	175.00
	BAIT STATIONS REFILLED	GENERAL FUND	BUILDING MAINTENANCE	60.00
	BAIT STATION REFILLED	GENERAL FUND	BUILDING MAINTENANCE	60.00
			TOTAL:	295.00
COMMUNITY MEDIA CORP.	PUBLIC HEARING NOTICE (BUD	GENERAL FUND	CITY COUNCIL	216.90
	CITY OF LOS ALAMITOS	GENERAL FUND	COMMUNITY DEVEL ADMIN	2,831.58
	CITY OF LOS ALAMITOS 2	GENERAL FUND	COMMUNITY DEVEL ADMIN	932.11
	RFP 2021-10 STAGE	GENERAL FUND	COMMUNITY DEVEL ADMIN	305.00
	LOS ALAMITOS TOWN	GENERAL FUND	PLANNING	532.50
	LOS ALAMITOS COM	GENERAL FUND	PLANNING	180.00
	HOUSING ELEMENT	GENERAL FUND	PLANNING	123.25
			TOTAL:	5,120.44
NORTH STAR LAND CARE	LANDSCAPE MAINTENANCE 11/2	GENERAL FUND	PARK MAINTENANCE	7,079.66
			TOTAL:	7,079.66
DIANA C. PEREZ	LEARN AND GROW PLAYGROUP	GENERAL FUND	SPECIAL CLASSES	443.95
	SHAPING IT UP WITH ABC/ 12	GENERAL FUND	SPECIAL CLASSES	445.90
			TOTAL:	889.85
PETTY CASH	OFFICE SUPPLIES	GENERAL FUND	RECREATION ADMINISTRATION	41.79
	SUMMER DAY CAMP	GENERAL FUND	DAY CAMP	59.20
	SUMMER DAY CAMP	GENERAL FUND	DAY CAMP	64.73
	SUMMER DAY CAMP	GENERAL FUND	DAY CAMP	2.96
	SPORTS LAUNDRY	GENERAL FUND	DAY CAMP	20.00
	YOUTH SPORTS EQUIPMENT	GENERAL FUND	SPORTS	117.06
	SPORTS LAUNDRY	GENERAL FUND	SPORTS	20.00
	SPORTS LAUNDRY	GENERAL FUND	SPORTS	18.02
	SPORTS LAUNDRY	GENERAL FUND	SPORTS	20.00
	SPORTS LAUNDRY	GENERAL FUND	SPORTS	20.00
	SPECIALTY CAMP SUPPLIES	GENERAL FUND	SPECIAL CLASSES	6.00
	SPECIALTY CAMP SUPPLIES	GENERAL FUND	SPECIAL CLASSES	23.99

WARRANT 12/01/2021

VENDOR SORT KEY	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
	SPECIALTY CAMP	GENERAL FUND	SPECIAL CLASSES	31.34
	SPECIALTY CAMP	GENERAL FUND	SPECIAL CLASSES	16.41
	SPECIALTY CAMP	GENERAL FUND	SPECIAL CLASSES	7.15
	SPECIALTY CAMP	GENERAL FUND	SPECIAL CLASSES	9.56
	PRESCHOOL SUPPLIES	GENERAL FUND	SPECIAL CLASSES	59.45
	PRESCHOOL SUPPLIES	GENERAL FUND	SPECIAL CLASSES	48.27
	COOKING CLASS SUPPLIES	GENERAL FUND	SPECIAL CLASSES	6.98
	SPECIAL EVENTS- PARKS MAKE	GENERAL FUND	SPECIAL EVENTS	65.52
	PARKS MAKE LIFE BETTER SUP	GENERAL FUND	SPECIAL EVENTS	20.41
	SPECIAL EVENT SUPPLIES	GENERAL FUND	SPECIAL EVENTS	101.73
			TOTAL:	780.53
	SB2 PLANNING GRANTS CONSUL	GENERAL FUND	CAPITAL PROJECTS	1,954.58
			TOTAL:	1,954.58
	SHOP, EAT, PLAY LOS AL BAN	GENERAL FUND	COMMUNITY DEVEL ADMIN	213.04
	SHOP, EAT, PLAY LOS AL BAN	GENERAL FUND	COMMUNITY DEVEL ADMIN	32.78
	LOS AL BUCKS FLYERS	GENERAL FUND	COMMUNITY DEVEL ADMIN	1,311.00
	TENNIS BANNER	GENERAL FUND	SPECIAL CLASSES	38.23
			TOTAL:	1,595.05
	POSTAGE	GENERAL FUND	FINANCE	1,250.00
			TOTAL:	1,250.00
	LEASE PAYMENT POSTAGE	GENERAL FUND	FINANCE	706.62
			TOTAL:	706.62
	SOUND & LIGHTING	GENERAL FUND	SPECIAL EVENTS	2,800.00
			TOTAL:	2,800.00
	OFFICE TAX FORMS	GENERAL FUND	FINANCE	544.81
			TOTAL:	544.81
		GENERAL FUND	PLANNING	8,972.77
			TOTAL:	8,972.77
	BUSINESS CARDS- A. DELGADO	GENERAL FUND	PATROL	67.68
	BUSINESS CARDS- R. ACOSTA	GENERAL FUND	EMERGENCY PREPAREDNESS	67.68
	LOS AL BUCKS- MAILER	GENERAL FUND	COMMUNITY DEVEL ADMIN	1,053.28
			TOTAL:	1,188.64
	SOIL - PARKWAY	GENERAL FUND	STREET MAINTENANCE	44.89
			TOTAL:	44.89
	HEADLIGHTS FOR PD UNIT	GARAGE FUND	GARAGE	13.81
	OIL CHANGE FOR PD UNIT	GARAGE FUND	GARAGE	179.55
	P.W. SHOP FAUCET	GARAGE FUND	GARAGE	20.89
	COOLANT & HEAD LIGHTS PW T	GARAGE FUND	GARAGE	114.55
			TOTAL:	328.80
	SOUTHERN CALIFORNIA EDISON	GENERAL FUND	STREET MAINTENANCE	315.71
	SOUTHERN CALIFORNIA EDISON	GENERAL FUND	PARK MAINTENANCE	25.36
	SOUTHERN CALIFORNIA EDISON	GENERAL FUND	PARK MAINTENANCE	191.53
			TOTAL:	532.60
	3151 KATELLA AVE	GENERAL FUND	BUILDING MAINTENANCE	214.30

WARRANT 12/01/2021

VENDOR SORT KEY	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
	3614 FENLEY DR 10911 OAK ST	GENERAL FUND GENERAL FUND	BUILDING MAINTENANCE BUILDING MAINTENANCE	15.78 131.15 TOTAL: 361.23
SPECTRUM SECURITY GROUP, LLC	COPIES OF BIG BELL (KEY)/L COPIES- KEY AND PAD LOCKS	GENERAL FUND GENERAL FUND	STREET MAINTENANCE BUILDING MAINTENANCE	87.25 21.28 TOTAL: 108.53
STATE OF CALIFORNIA DEPT. OF HOUSING &	MOBILE PARK FEES	GENERAL FUND	BUILDING INSPECTION	1,490.00 TOTAL: 1,490.00
STATEWIDE TRAFFIC SAFETY & SIGNS, INC.	RED CURB PAINT	GENERAL FUND	STREET MAINTENANCE	649.66 TOTAL: 649.66
NANCY K. BOHL INCORPORATED	CONTRACT SVCS. 10/2021	GENERAL FUND	POLICE ADMINISTRATION	750.00 TOTAL: 750.00
TIME WARNER CABLE	FIBER INTERNET	GENERAL FUND	ADMINISTRATION	1,734.00 TOTAL: 1,734.00
UNITED STATES POSTMASTER	UNITED STATES POSTMASTER	GENERAL FUND	RECREATION ADMINISTRATION	244.38 TOTAL: 244.38
VERIZON WIRELESS	MDC 1-8; 11/11/21-12/10/21 PD JETPACK; 11/11/21-12/10/21 14 CELLS; 11/11/21-12/10/21 3 DETECTIVE; 11/11/21-12/10/21 CLO CHARGE; 11/11/21-12/10/21	GENERAL FUND GENERAL FUND GENERAL FUND GENERAL FUND GENERAL FUND	PATROL PATROL PATROL INVESTIGATION COMMUNITY OUTREACH	304.08 76.02 427.42 91.59 40.53 TOTAL: 939.64
WEBER PRINTING COMPANY, INC.		GENERAL FUND	RECREATION ADMINISTRATION	4,850.70 TOTAL: 4,850.70
WOODRUFF, SPRADLIN & SMART	GENERAL ADVISORY- 10/2021 PROSECUTOR SVCS. - 10/2021	GENERAL FUND GENERAL FUND	CITY ATTORNEY CITY ATTORNEY	16,131.36 3,431.00 TOTAL: 19,562.36

WARRANT 12/01/2021

VENDOR SORT KEY	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
===== FUND TOTALS =====				
10	GENERAL FUND	166,686.16		
50	GARAGE FUND	1,894.68		
54	SELF INSURANCE TRUST	513.63		
GRAND TOTAL:		169,094.47		

Retirees Medical Reimbursement

Date: December 01, 2021

Number of Transactions: 17

Total Batch: \$9,794.23

Payroll 11/12/2021

-----DEPARTMENT RECAP-----									
DEPT NO#	GROSS	REGULAR	OVERTIME	LEAVE	OTHER	DEDUCTIONS	TAXES	NET	
10-510 City Council	\$923.20	\$923.20	\$0.00	\$0.00	\$0.00	\$56.98	\$13.40	\$852.82	
10-511 City Manager/ City Clerk	\$18,633.02	\$14,733.22	\$0.00	\$904.14	\$2,995.66	\$2,427.88	\$2,987.50	\$13,217.64	
10-512 Finance	\$10,896.40	\$10,254.22	\$0.00	\$42.18	\$590.00	\$1,017.46	\$1,135.83	\$8,743.11	
10-521 Police Administration	\$21,199.00	\$19,237.00	\$0.00	\$1,492.00	\$470.00	\$3,546.75	\$3,131.92	\$14,520.33	
10-522 Police- Patrol	\$73,520.48	\$47,112.06	\$17,885.85	\$4,979.14	\$3,543.43	\$11,219.97	\$14,914.60	\$47,385.91	
10-523 Police- Investigation	\$13,817.53	\$11,290.47	\$629.87	\$747.93	\$1,149.26	\$3,776.97	\$2,015.51	\$8,025.05	
10-524 Police- Records	\$6,790.22	\$4,188.03	\$79.72	\$63.18	\$2,459.29	\$424.06	\$894.05	\$5,472.11	
10-526 Police- Community Outreach	\$2,149.00	\$1,486.80	\$0.00	\$637.20	\$25.00	\$165.25	\$346.86	\$1,636.89	
10-528 Police- Traffic	\$2,375.34	\$0.00	\$0.00	\$0.00	\$2,375.34	\$109.08	\$61.75	\$2,204.51	
10-529 Police- Emergency Preparedness	\$2,110.00	\$0.00	\$0.00	\$0.00	\$2,110.00	\$0.00	\$528.74	\$1,581.26	
10-531 Development Services- Administration	\$10,666.14	\$9,941.86	\$82.14	\$82.14	\$560.00	\$1,392.01	\$2,129.53	\$7,144.60	
10-532 Development Services- Planning	\$6,336.22	\$3,020.22	\$118.44	\$138.18	\$3,059.38	\$662.20	\$731.39	\$4,942.63	
10-533 Development Services- Neighborhood Preservation	\$3,701.26	\$0.00	\$0.00	\$0.00	\$3,701.26	\$138.80	\$344.55	\$3,217.91	
10-542 Development Services- Street Maintenance	\$9,770.40	\$8,651.70	\$0.00	\$258.70	\$860.00	\$1,827.15	\$1,002.98	\$6,940.27	
10-543 Development Services- Park Maintenance	\$3,216.60	\$2,464.80	\$0.00	\$0.00	\$751.80	\$562.68	\$273.20	\$2,380.72	
10-544 Development Services- Facility Maintenance	\$4,094.80	\$3,116.60	\$0.00	\$928.20	\$50.00	\$399.76	\$115.53	\$3,579.51	
10-551 Recreation Administration	\$21,847.49	\$16,404.50	\$0.00	\$3,697.90	\$1,745.09	\$3,636.93	\$3,321.27	\$14,869.29	
10-556 Recreation- Sports	\$14,826.90	\$0.00	\$0.00	\$66.15	\$14,760.75	\$556.01	\$1,024.28	\$13,246.61	
TOTALS	\$226,874.00	\$152,834.68	\$18,796.02	\$14,037.04	\$41,206.26	\$31,919.94	\$34,972.89	\$159,381.17	

REGULAR INPUT: 99 MANUAL INPUT: 0 CHECK STUB COUNT: 3 DIRECT DEPOSIT STUB COUNT: 97

BENEFITS & WITHHOLDINGS

DESC	EARNINGS		DEDUCTIONS		TAXES	
	HR	AMOUNT	CD	ABV	EMPLOYEE	EMPLOYER
REG	3,797.50	\$152,834.68	125	I-125	\$558.87	\$558.87
PRG	1,524.75	\$28,451.43	129	I-129	\$398.47	\$398.47
PHEO	52.83	\$1,849.05	AFP	AFLEP	\$65.89	\$65.89
OT	6.00	\$280.30	CMP	CLOAN	\$200.56	\$200.56
OTS	213.31	\$17,496.13	DCI	DCICM	\$3,538.28	\$3,538.28
STBY	15.50	\$1,019.59	DCN	DCNW	\$1,889.32	\$1,889.32
MOT	0.00	\$220.16	DCP	DCPRS	\$1,225.76	\$1,225.76
CAR	0.00	\$950.00	DD1	DPP01		
CELL	0.00	\$620.00	DD2	DPP02	\$312.60	\$312.60
CERT	0.00	\$45.09	DD3	DPP03	\$222.65	\$222.65
MEDR	0.00	\$4,550.00	DD4	DDM01	\$601.11	\$601.11
SPAS	0.00	\$601.92	DD6	DDM03	\$8.11	\$8.11
SPSK	0.00	\$340.40	DIS	DISAF	\$15.74	\$15.74
OCWD	0.00	\$250.00	DLI	DLIC	\$148.45	\$148.45
OCWE	0.00	\$160.00	DLP	DLTPE	\$80.22	\$80.22
UNIF	0.00	\$125.00	LAR	LARAD	\$20.00	\$20.00
UNI2	0.00	\$125.00	LEA	LEAAD	\$360.00	\$360.00
RTRO	0.00	\$238.00	LIF	LIFE	\$190.62	\$190.62
ADML	5.50	\$268.24	LTD	A LTD	\$102.37	\$102.37
COMP	27.33	\$1,032.41	MED	MDINS	\$5,440.31	\$5,440.31
EAU	48.00	\$2,580.06	PBB	PRGBB	\$481.97	\$481.97
EAA	24.00	\$=	PC2	PRC2R	\$14.01	\$14.01
COMA	5.25	\$=	PN1	PEPNE	\$2,504.31	\$2,504.31
FLHO	9.67	\$669.16	PN2	PEPMR		
SICK	114.00	\$3,891.16	PN3	PEPSE	\$4,628.43	\$4,628.43
VAC	72.50	\$3,358.41	PN4	PEPSR		
POST4	0.00	\$55.00	POS	POAS	\$1,399.97	\$1,399.97
POST5	0.00	\$200.00	PR0	PRM8	\$1,650.48	\$1,650.48
POST6	0.00	\$150.00	PR2	PRSMR		
POST7	0.00	\$1,487.88	PR4	PRSSR		
POST8	0.00	\$587.33	PR5	PRSB4	\$1,920.87	\$1,920.87
POVA	40.00	\$2,237.60	PR6	PRSAF	\$2,028.76	\$2,028.76
			PR7	PRMB4	\$1,222.72	\$1,222.72
			PR8	PRNAP	\$696.70	\$696.70
			RTP	RT-PT	\$1,094.08	\$1,094.08
			SUR	SURVI	\$42.78	\$42.78
			VS1	VISI1	\$79.80	\$79.80
			VS2	VISI2	\$38.15	\$38.15
			VS3	VISI3	\$123.48	\$123.48

TOTALS \$88,245.16 \$42,496.14 \$28,339.17

DEDUCTION GRAND TOTALS

DESC	EARNINGS		DEDUCTIONS		TAXES	
	HR	AMOUNT	CD	ABV	EMPLOYEE	EMPLOYER
REG	3,797.50	\$152,834.68	125	I-125	\$558.87	\$558.87
PRG	1,524.75	\$28,451.43	129	I-129	\$398.47	\$398.47
PHEO	52.83	\$1,849.05	AFP	AFLEP	\$65.89	\$65.89
OT	6.00	\$280.30	CMP	CLOAN	\$200.56	\$200.56
OTS	213.31	\$17,496.13	DCI	DCICM	\$3,538.28	\$3,538.28
STBY	15.50	\$1,019.59	DCN	DCNW	\$1,889.32	\$1,889.32
MOT	0.00	\$220.16	DCP	DCPRS	\$1,225.76	\$1,225.76
CAR	0.00	\$950.00	DD1	DPP01		
CELL	0.00	\$620.00	DD2	DPP02	\$312.60	\$312.60
CERT	0.00	\$45.09	DD3	DPP03	\$222.65	\$222.65
MEDR	0.00	\$4,550.00	DD4	DDM01	\$601.11	\$601.11
SPAS	0.00	\$601.92	DD6	DDM03	\$8.11	\$8.11
SPSK	0.00	\$340.40	DIS	DISAF	\$15.74	\$15.74
OCWD	0.00	\$250.00	DLI	DLIC	\$148.45	\$148.45
OCWE	0.00	\$160.00	DLP	DLTPE	\$80.22	\$80.22
UNIF	0.00	\$125.00	LAR	LARAD	\$20.00	\$20.00
UNI2	0.00	\$125.00	LEA	LEAAD	\$360.00	\$360.00
RTRO	0.00	\$238.00	LIF	LIFE	\$190.62	\$190.62
ADML	5.50	\$268.24	LTD	A LTD	\$102.37	\$102.37
COMP	27.33	\$1,032.41	MED	MDINS	\$5,440.31	\$5,440.31
EAU	48.00	\$2,580.06	PBB	PRGBB	\$481.97	\$481.97
EAA	24.00	\$=	PC2	PRC2R	\$14.01	\$14.01
COMA	5.25	\$=	PN1	PEPNE	\$2,504.31	\$2,504.31
FLHO	9.67	\$669.16	PN2	PEPMR		
SICK	114.00	\$3,891.16	PN3	PEPSE	\$4,628.43	\$4,628.43
VAC	72.50	\$3,358.41	PN4	PEPSR		
POST4	0.00	\$55.00	POS	POAS	\$1,399.97	\$1,399.97
POST5	0.00	\$200.00	PR0	PRM8	\$1,650.48	\$1,650.48
POST6	0.00	\$150.00	PR2	PRSMR		
POST7	0.00	\$1,487.88	PR4	PRSSR		
POST8	0.00	\$587.33	PR5	PRSB4	\$1,920.87	\$1,920.87
POVA	40.00	\$2,237.60	PR6	PRSAF	\$2,028.76	\$2,028.76
			PR7	PRMB4	\$1,222.72	\$1,222.72
			PR8	PRNAP	\$696.70	\$696.70
			RTP	RT-PT	\$1,094.08	\$1,094.08
			SUR	SURVI	\$42.78	\$42.78
			VS1	VISI1	\$79.80	\$79.80
			VS2	VISI2	\$38.15	\$38.15
			VS3	VISI3	\$123.48	\$123.48

TOTALS 5,956.14 \$ 226,874.00 \$31,919.94 \$44,313.01 \$ 34,972.89 \$3,093.08

Payroll 11/26/2021

-----DEPARTMENT RECAP-----									
DEPT NO#	GROSS	REGULAR	OVERTIME	LEAVE	OTHER	DEDUCTIONS	TAXES	NET	
10-510 City Council	\$923.20	\$923.20	\$0.00	\$0.00	\$0.00	\$56.98	\$13.40	\$852.82	
10-511 City Manager/ City Clerk	\$23,007.38	\$13,865.39	\$0.00	\$0.00	\$9,041.99	\$2,415.48	\$4,754.32	\$15,837.58	
10-512 Finance	\$18,564.00	\$9,084.99	\$0.00	\$18.51	\$9,320.50	\$1,034.85	\$2,737.95	\$14,791.20	
10-521 Police Administration	\$28,028.00	\$18,061.29	\$0.00	\$354.18	\$9,612.53	\$3,584.52	\$4,974.94	\$19,468.54	
10-522 Police- Patrol	\$68,986.16	\$46,491.77	\$8,822.09	\$10,499.03	\$3,173.27	\$10,991.56	\$12,096.26	\$45,908.34	
10-523 Police- Investigation	\$17,134.30	\$11,444.70	\$3,946.64	\$593.70	\$1,149.26	\$3,776.97	\$2,918.16	\$10,439.17	
10-524 Police- Records	\$12,074.81	\$3,766.28	\$0.00	\$46.62	\$8,261.91	\$436.02	\$2,597.83	\$9,040.96	
10-526 Police- Community Outreach	\$4,701.80	\$816.30	\$0.00	\$1,088.40	\$2,797.10	\$188.81	\$1,220.98	\$3,312.01	
10-528 Police- Traffic	\$2,378.48	\$0.00	\$0.00	\$0.00	\$2,378.48	\$109.19	\$85.78	\$2,183.51	
10-529 Police- Emergency Preparedness	\$2,080.00	\$0.00	\$0.00	\$640.00	\$1,440.00	\$0.00	\$319.06	\$1,560.94	
10-531 Development Services- Administration	\$26,004.68	\$12,789.92	\$84.18	\$3,496.28	\$9,634.30	\$1,755.13	\$7,235.72	\$17,013.83	
10-532 Development Services- Planning	\$8,297.03	\$2,832.90	\$0.00	\$0.00	\$5,464.13	\$650.91	\$1,536.76	\$6,109.36	
10-533 Development Services- Neighborhood Preservation	\$3,588.43	\$0.00	\$0.00	\$0.00	\$3,588.43	\$134.57	\$326.38	\$3,127.48	
10-542 Development Services- Street Maintenance	\$20,008.60	\$7,733.30	\$0.00	\$289.60	\$12,016.70	\$1,843.56	\$947.14	\$17,217.90	
10-543 Development Services- Park Maintenance	\$5,778.20	\$2,210.60	\$0.00	\$0.00	\$3,567.60	\$567.61	\$109.34	\$5,101.25	
10-544 Development Services- Facility Maintenance	\$20,098.59	\$2,453.58	\$0.00	\$12,126.09	\$5,518.92	\$320.25	\$2,196.49	\$17,581.85	
10-551 Recreation Administration	\$34,906.29	\$15,170.30	\$0.00	\$852.00	\$18,883.99	\$3,674.74	\$6,788.59	\$24,442.96	
10-556 Recreation- Sports	\$16,173.82	\$0.00	\$0.00	\$288.90	\$15,884.92	\$606.54	\$1,075.02	\$14,492.26	
TOTALS	\$312,733.77	\$147,744.52	\$12,852.91	\$30,402.31	\$121,734.03	\$32,117.69	\$52,134.12	\$228,481.96	

REGULAR INPUT: 100 MANUAL INPUT: 0 CHECK STUB COUNT: 2 DIRECT DEPOSIT STUB COUNT: 99

BENEFITS & WITHHOLDINGS

		Employee	Employer
Fed Taxes	Employee/ Employer (Medicare)	\$41,917.23	\$4,354.53
State Taxes	Employee	\$14,571.42	
ICMA	Employee	\$3,691.05	
Local Police Reserves	Employee	\$20.00	
PD Association	Employee	\$1,399.97	
Local Employees Assoc	Employee	\$360.00	
Nationwide - Full Time	Employee	\$1,889.32	
Nationwide - PT	Employee/ Employer	\$2,215.86	\$1,107.93
PERS Deferred Comp	Employee	\$1,305.98	
PERS	Employee/ Employer	\$39,967.45	\$23,961.72
AFLAC	Employee	\$163.26	
PERS Medical	Employee/ Employer	\$60,436.87	
Delta Dental PPO	Employee	\$3,929.54	
Delta Dental HMO	Employer	\$349.44	
VSP Vision	Employer	\$827.13	
Standard Self Admin	Employee/ Employer	\$1,536.90	
Standard Life Optional	Employee	\$354.65	
TOTALS		\$54,676.36	\$29,424.18

DEDUCTION GRAND TOTALS

EARNINGS			DEDUCTIONS			TAXES		
DESC	HRS	AMOUNT	CD	ABVV	EMPLOYEE	EMPLOYER	DESC	TAXABLE
REG	3,578.21	\$147,744.52	125	I-125	\$558.87		FED W/H	\$283,134.01
PRG	1,458.50	\$28,020.34	129	I-129	\$398.47		ST WE CA	\$14,571.42
PHEO	55.33	\$1,936.55	APP	AFLPT	\$65.89		MEDI	\$4,430.92
HOL	287.00	\$11,784.52	CMP	CLOAN	\$200.56			
OT	2.00	\$84.18	DCI	DCICM	\$3,542.60			
OTS	146.31	\$11,558.77	DCN	DCNW	\$1,889.32			
CTOT	8.00	\$663.84	DCP	DCPRS	\$1,225.76			
STBY	8.00	\$546.12	DD1	DDPOL		\$260.50		
CAR	0.00	\$1,100.00	DD2	DDPOL		\$222.65		
CERT	0.00	\$45.09	DD3	DDPOL		\$601.11		
MEGR	0.00	\$4,900.00	DD4	DDMOL		\$8.11		
SPAS	0.00	\$601.92	DD5	DDMO2		\$29.24		\$4,354.53
SPSK	0.00	\$340.40	DD6	DDMO3		\$108.15		
OCWD	0.00	\$225.00	DIS	DISAF	\$15.74			
OCWE	0.00	\$200.00	DLI	DCLIC	\$148.45			
UNIF	0.00	\$125.00	DLP	DCLPE	\$80.22			
UNI2	0.00	\$125.00	LAR	LARAD	\$20.00			
IXPO	0.00	\$70,000.00	LEA	LAED	\$360.00			
EAO	18.00	\$854.88	LIF	LIFE	\$190.62			
EAA	60.00	\$-	LTD	A LTD	\$102.37			
COMA	12.00	\$-	MED	MDINS	\$5,440.31			
FLEO	38.33	\$1,462.20	PBB	PRSB8	\$481.97	\$17,586.86		
SICK	116.21	\$3,586.97	PC2	PRC2R	\$14.01			
VAC	59.00	\$2,916.10	PN1	PEPME	\$2,550.07			
POST4	0.00	\$55.00	PN2	PEPNR		\$2,853.41		
POST5	0.00	\$200.00	PN3	PEPSE	\$4,409.47			
POST7	0.00	\$1,487.88	PN4	PEPSR	\$1,399.97	\$4,453.60		
POST8	0.00	\$587.33	POS	POAS	\$1,685.13			
POCO	135.52	\$3,972.50	PRO	PRMB		\$6,849.29		
POFL	18.00	\$489.24	PR2	PRSVR		\$10,440.54		
POFP	24.00	\$1,092.24	PR4	PRSSR	\$1,934.33			
POVA	458.28	\$16,030.18	PR5	PRSB4	\$2,028.76			
			PR6	PRSAF	\$1,166.14			
			PR7	PRMB4	\$1,057.02			
			PR8	PRMAF	\$1,107.93			
			RTP	RT-PT	\$43.71			
			SUR	SURVI		\$1,107.93		
			VS1	VISI1	\$79.80			
			VS2	VISI2	\$38.15			
			VS3	VISI3	\$123.48			
Totals	6,482.69	\$ 312,733.77			\$32,117.69	\$44,762.84		\$ 52,134.12
								\$4,354.53

**MINUTES OF THE CITY COUNCIL
OF THE CITY OF LOS ALAMITOS**

REGULAR MEETING – November 15, 2021

1. CALL TO ORDER

The City Council met in Regular Session at 5:18 p.m., Monday, November 15, 2021, in the Council Chamber located at 3191 Katella Ave., Los Alamitos, CA 90720, Mayor Chirco presiding.

2. ROLL CALL

Present: Council Members: Bates, Doby, Nefulda,
Mayor Pro Tem Hasselbrink, Mayor Chirco

Absent: Council Members: None

Present: Staff: Chet Simmons, City Manager
Wayne Byerley, Police Captain
Michael Daudt, City Attorney
Craig Koehler, Finance Director
Emeline Noda, Recreation and Community Services Director
Ron Noda, Acting Deputy City Manager
Eric R. Nunez, Police Chief
Windmera Quintanar, MMC, City Clerk
Chelsi Wilson, Executive Coordinator

3. CLOSED SESSION

A. CONFERENCE WITH LABOR NEGOTIATOR

City Negotiator: Chet Simmons, City Manager
Employee Organization: Los Alamitos Police Officers Association
Authority: Government Code Section 54957.6

B. CONFERENCE WITH LABOR NEGOTIATOR

City Negotiator: Chet Simmons, City Manager
Employee Organization: Teamsters Local 911
Authority: Government Code Section 54957.6

C. CONFERENCE WITH LABOR NEGOTIATOR

City Negotiator: Chet Simmons, City Manager
Unrepresented Employees: Executive Management, Middle
Management and Non-Management
Employees
Authority: Government Code Section 54957.6

City Attorney Daudt read the items aloud.

RECESS

City Council recessed into Closed Session at 5:18 p.m.

RECONVENE

City Council reconvened in Regular Session at 6:02 p.m.

City Attorney Dadut stated there was no reportable action.

4. PLEDGE OF ALLEGIANCE

Mayor Chirco led the Pledge of Allegiance.

5. INVOCATION

Mayor Pro Tem Hasselbrink gave the Invocation.

6. PRESENTATION

A. Presentation of a Proclamation to the Los Alamitos Police Department in Recognition of Law Enforcement Records and Support Personnel Day

Mayor Chirco and Police Chief Nunez presented the Proclamation to the Los Alamitos Police Department personnel.

B. Legislative Update from Assemblymember Janet Nguyen

Assemblymember Nguyen provided a legislative update.

7. ORAL COMMUNICATIONS

At this time, any individual in the audience may come forward to speak on any item within the subject matter jurisdiction of the City Council. Remarks are to be limited to not more than five minutes per speaker.

Dr. Wendy Grose, spoke regarding bicycle safety around Oak Middle school.

Shelley Henderson, business owner, spoke regarding the California Redistricting process.

Bill Phillips, Play It Again Sports business owner, requested an expedited Conditional use Permit process so that he may participate in the Los Al Bucks program.

8. COUNCIL ANNOUNCEMENTS

At this time, Council Members may also report on items not specifically described on the Agenda that are of interest to the community, provided no action or discussion is taken except to provide Staff direction to report back or to place the item on a future Agenda.

Council Member Bates referred to Dr. Grose's comments, stated support for increased pedestrian safety, coordination with the school district regarding education, and receiving an update on future plans for safety. He stated attendance at the Chamber Mixer held at the American Legion and the Library Advisory Board meeting.

Council Member Nefulda also stated support for increased pedestrian safety and reported attendance at Trunk or Treat and receipt and use of his Los Al Bucks.

Council Member Doby reported attendance at the CBD Hub Ribbon Cutting, Trunk or Treat, 60 Minute Spectacles Art Gallery, Orange County Mosquito and Vector Control District Board meeting, Human Relations Committee, and the Rossmoor School Carnival.

Mayor Pro Tem Hasselbrink reported attendance at Trunk or Treat and visit to Green Street Interiors in conjunction with the Los Al Bucks program.

Mayor Chirco reported a visit to Precious Life Shelter in conjunction with the Los Al Bucks program, and reported attendance at an Eagle Scout Court of Honor for Mitchel Hein, Trunk or Treat, Orange County Sanitation Board meeting, neighborhood pumpkin carving, Orange County Best of Edition awards events, and a Special Council meeting regarding California redistricting.

9. ITEMS FROM THE CITY MANAGER

City Manager Simmons provided an update on the Los Al Bucks program and received an update regarding Trunk or Treat and upcoming winter events from Recreation and Community Services Director Noda.

10. WARRANTS

Council Member Bates received clarification on the following items:

- Page 2, Government Staffing – Supplemental staffing for the Finance Department
- Page 6, Building Maintenance – Emergency repair for a leak in the Police parking lot
- Page 8, Voyager – Fueling cost for City's fleet vehicles
- Page 13, Beer Garden – Nonprofit proceeds for staffing at the Street Fair

Motion/Second: Bates/Hasselbrink

Unanimously Carried: The City Council ratified the Warrants for the period from October 15, 2021 to November 2, 2021, in the amount of \$1,104,323.26

ROLL CALL

Mayor Chirco
Mayor Pro Tem Hasselbrink
Council Member Bates
Council Member Doby
Council Member Nefulda

11. CONSENT CALENDAR

All Consent Calendar items may be acted upon by one motion unless a Council Member requests separate action on a specific item.

Mayor Chirco asked questions regarding items 11B and 11G.
Council Member Bates asked questions regarding items 11F, 11L, and 11M.

Motion/Second: Hasselbrink/Bates

Unanimously Carried: The City Council approved the following Consent Calendar Items:

A. Approval of Minutes (City Clerk)
Approved the City Council Regular Minutes of October 18, 2021 and Special Minutes of November 8, 2021.

B. Ordinance No. 2021-04 – Purchasing Ordinance Amendment (Finance)
At its regular meeting of October 18, 2021, the City Council introduced for first reading and waived further reading of Ordinance Number 2021-04. This document will amend Los Alamitos Municipal Code Chapter 2.60 (Purchasing System) to increase the monetary thresholds for formal, open market, and City department contract procedures for the purchase of supplies and equipment; increase the City Manager's contract authority for the acquisition of personal, professional, consulting or other services; and, make other revisions intended to streamline the procurement process and provide anticipated gains in efficiency.

City Council and Staff discussed providing a quarterly report for items that fell within the City Manager's newly approved threshold the ability to allow staff to be more efficient and expedite current processes.

The City Council adopted Ordinance No. 2021-04, entitled "AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LOS ALAMITOS, CALIFORNIA, AMENDING CHAPTER 2.60 (PURCHASING SYSTEM) OF THE LOS ALAMITOS MUNICIPAL CODE".

C. Resolution No. 2021-26 – Annual Investment Policy (Finance)
This report outlined the City's Investment Policy, which provides the guidelines for prudent investment of the City's idle or reserve cash and outlines the policies essential to ensuring the safety and financial strength

of the City's investment portfolio.

The City Council adopted Resolution No. 2021-26, entitled, "A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LOS ALAMITOS, CALIFORNIA, ADOPTING THE STATEMENT OF INVESTMENT POLICY DATED NOVEMBER 2021."

D. Resolution 2021-27 – Minimum Wage Increase (Finance)

This report addressed the state-wide minimum wage increase that becomes effective January 1, 2022.

The City Council adopted Resolution No. 2021-27, entitled, "A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LOS ALAMITOS, CALIFORNIA, AMENDING AND RESTATING THE HOURLY RATE SCHEDULE EFFECTIVE JANUARY 1, 2022 AND REPEALING EXHIBIT B FROM RESOLUTION NO. 2020-36."

E. Treasurer's Quarterly Investment Report – September 2021 (Finance)

The item for City Council consideration was receipt of the Treasurer's Quarterly Investment Report.

The City Council received and filed the Treasurer's Quarterly Investment Report – September 2021.

F. Resolution No. 2021-31 – Alcoholic Beverage Control (ABC) – Office of Traffic Safety (OTS) Grant Program (Police)

Consideration of a resolution endorsing and authorizing the Los Alamitos Police Department to participate in the ABC-OTS Grant program for a period beginning October 1, 2021 through August 31, 2022.

City Council and Staff discussed the age requirements for participation in the program, ensuring proper training as required by the ABC, lack of a City cadet program, and possibility of utilizing cadets in the Elover program.

The City Council adopted Resolution No. 2021-31, entitled, "A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LOS ALAMITOS, CALIFORNIA, AUTHORIZING THE ACCEPTANCE OF GRANT FUNDS IN THE AMOUNT OF \$20,000 FROM THE DEPARTMENT OF ALCOHOLIC BEVERAGE CONTROL GRANT PROGRAM".

G. Memorandum of Understanding with Teamsters Local 911 (Administration)

This Resolution adopted the three year Memorandum of Understanding (MOU) with the Teamsters Local 911, effective November 1, 2021 through October 31, 2024.

Mayor Chirco expressed support for reaching a fair deal and expressed appreciation for Staff and ensuring the City is well run despite challenging times.

The City Council adopted Resolution No. 2021-23, entitled, "A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LOS ALAMITOS, CALIFORNIA, APPROVING A MEMORANDUM OF UNDERSTANDING BETWEEN THE CITY OF LOS ALAMITOS AND THE TEAMSTERS LOCAL 911 EFFECTIVE NOVEMBER 1, 2021 THROUGH OCTOBER 31, 2024."

**H. Approval of Final Parcel Map 2018-141 (3755 Farquhar Avenue)
(Development Services)**

Final Parcel Map 2018-141 for the subdivision of a single parcel for condominium purposes, located at 3755 Farquhar Avenue, is ready for submission to the County Recorder's Office for final review (Applicant: Plato Enterprises, LLC).

The City Council:

1. Adopted Resolution No. 2021-30, entitled, "A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LOS ALAMITOS, CALIFORNIA, APPROVING PARCEL MAP NO. 2018-141 FOR THE PROPERTY LOCATED AT 3755 FARQUHAR AVENUE"; and,
2. Directed the City Clerk to endorse on the title sheet of Parcel Map 2018-141, the certificate which embodies the approval of said maps and submit maps to the County of Orange Recorder's Office.

**I. Notice of Completion (NOC) for the CDBG Howard Avenue Street Improvements Project from Reagan Street to Maple Street (CIP No. 20/21-02)
(Development Services)**

Staff recommend that City Council accept the project as completed, direct filing of the Notice of Completion (NOC), and authorize retention release as prescribed by the Public Contracts Codes.

The City Council:

1. Accepted as complete the construction by Onyx Paving for the CDBG Howard Avenue Street Improvements Project (CIP No. 20/21-02); and,
2. Directed the City Clerk to record the Notice of Completion/Final Report with the County Recorder's Office; and,
3. Authorized Staff to release the 5% retention to the contractor, in the amount of \$4,970.00, thirty-five (35) days after recordation of the Notice of Completion.

J. Notice of Completion (NOC) for the Suburbia Neighborhood Street Improvement Project – (CIP 20/21-03) (Development Services)

Staff recommended the City Council accept the project as completed, direct filing of the Notice of Completion (NOC), and authorize retention release as prescribed by the Public Contracts Codes.

The City Council:

1. Accepted as complete the construction by Onyx Paving for the Suburbia Neighborhood Street Improvement Project (CIP 20/21-03); and,
2. Directed the City Clerk to record the Notice of Completion/Final Report with the County Recorder's Office; and,
3. Authorized Staff to release the 5% retention to the contractor, in the amount of \$16,688.51, thirty-five (35) days after recordation of the Notice of Completion.

K. Amendment No. 7 with Clear Channel Outdoor, LLC for Bus Shelter License and Maintenance Agreement (Development Services)

This item sought approval of Amendment No. 7 with Clear Channel Outdoor, LLC to continue providing Bus Shelter License and Maintenance until June 30, 2022. The current Professional Services Agreement (PSA) expires on December 31, 2021.

The City Council authorized the Mayor to execute Amendment No. 7 of the Professional Services Agreement with Clear Channel Outdoor, LLC, with no fiscal impact and a term expiring June 30, 2022.

L. Approval of Plans and Specifications and Authorization to Bid for the CDBG Howard Ave and Bloomfield Street Improvement FY 2021-2022 Project (CIP No. 21/22-04) (Development Services)

This report recommend actions to begin facilitating the construction for the CDBG Howard Avenue and Bloomfield Street Improvement FY 2021-2022 Project (CIP No. 21/22-04).

Council Member Bates encouraged Staff to look at surrounding areas that may need repair when bidding projects and referred to the turn pocket on Bloomfield and Katella and flooding within Country Square.

The City Council:

1. Approve the plans and specifications for the construction of the CDBG Howard Ave and Bloomfield Street Improvement FY 2021-

2022 Project (CIP No. 21/22-04); and,

2. Authorize Staff to advertise and solicit bid proposals.

M. Approval of Plans and Specifications and Authorization to Bid for the Street Improvements on Various Streets FY 2021-2022 Project (CIP No. 21/22-03) (Development Services)

This report recommended actions to begin facilitating the construction for the Street Improvements on Various Streets FY 2021-2022 Project (CIP No. 21/22-03).

The City Council:

1. Approved the plans and specifications for the construction of the Street Improvements on Various Streets FY 2021-2022 Project (CIP No. 21/22-03); and,
2. Authorized Staff to advertise and solicit bid proposals.

N. Award of Professional Services Agreement (PSA) with Clean Street LLC for Citywide Street Sweeping Services (Development Services)

On September 21, 2021, staff received and reviewed bids to the City's Request for Proposals (RFP) 2021-08 for Citywide Street Sweeping Services.

The City Council:

1. Awarded the bid for RFP 2021-08; and,
2. Authorized the Mayor to execute the Professional Services Agreement with Clean Street LLC, for Citywide Street Sweeping Services with a maximum monthly amount of \$9,464.00 for a period of seven (7) years, ending on January 1, 2029.

12. ORDINANCES

A. Ordinance No. 2021-07 – State Video Franchise Holders (City Attorney)

The enactment of the Digital Infrastructure and Video Competition Act of 2006 ("DIVCA") effectively replaced locally issued franchise agreements with statewide franchises issued by the California Public Utilities Commission. Proposed Ordinance 2021-04 amends and restates Chapter 5.20 of Title 5 of the Los Alamitos Municipal Code to implement the Digital Infrastructure and Video Competition Act of 2006 pertaining to State Video Franchise Holders. It replaces the Cable Television Franchise regulations, which have become obsolete, by operation of State law preemption.

City Attorney Daudt summarized the Staff report.

City Council and Staff discussed ensuring consistent service delivery between cable providers would be achieved by use of penalty fees if needed.

Motion/Second: Bates/Doby

Unanimously Carried: The City Council:

1. Introduced for first reading, read by title only, and waive further reading of Ordinance No. 2021-07; and,
2. City Attorney Daudt to read title of Ordinance No. 2021-07, entitled, "AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LOS ALAMITOS, CALIFORNIA, AMENDING AND RESTATING CHAPTER 5.20 (CABLE TELEVISION FRANCHISES) OF TITLE 5 (BUSINESS LICENSES AND REGULATIONS) OF THE LOS ALAMITOS MUNICIPAL CODE PERTAINING TO STATE VIDEO FRANCHISE HOLDERS."

- B. Ordinance No. 2021-06 – Amended and Restated Chapter 8.12 (Integrated Waste Management) of the Los Alamitos Municipal Code to Implement State Organics Recycling Mandates (Development Services)**
- Senate Bill 1383 (SB 1383) was signed into law on September 19, 2016 and established methane emissions reduction targets in a statewide effort to reduce emissions of short-lived climate pollutants in various sectors of California's economy. As it pertains to solid waste, SB 1383 seeks to reduce the amount of organic waste in landfills as methane is a byproduct of the decomposition of organic material. SB 1383 places a variety of mandates on local jurisdictions including the provision of organics and recycling collection programs to all properties within Los Alamitos and updating the Los Alamitos Municipal Code to require that each property subscribe to and fully participate in these programs.

Staff took this opportunity to review and update the entire Integrated Waste Management Chapter of the Los Alamitos Code, which was first enacted in 1996 and most recently amended in 2008.

Development Services Director Noda summarized the Staff report and answered questions from the City Council.

Motion/Second: Bates/Doby

Unanimously Carried: The City Council:

1. Introduced for first reading, read by title only, and waive further reading of Ordinance No. 2021-06; and,

2. City Attorney Daudt to read title of Ordinance No. 2021-06, entitled: "AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LOS ALAMITOS, CALIFORNIA, AMENDING AND RESTATING CHAPTER 8.12 (INTEGRATED WASTE MANAGEMENT) OF TITLE 8 (HEALTH AND SAFETY) OF THE LOS ALAMITOS MUNICIPAL CODE, IMPLEMENTING SB 1383 ORGANIC RECYCLING REGULATIONS."

13. DISCUSSION ITEMS

A. Adoption of Resolution Establishing Salaries and Benefits for Non-Represented Employees (Administration)

This report recommended adoption of a resolution establishing salaries and benefits for Non-Represented Employees.

City Attorney Daudt summarized the Staff report and confirmed the benefits were consistent with the Teamsters 911.

Motion/Second: Hasselbrink/Bates

Unanimously Carried: The City Council adopted Resolution No. 2021-25, entitled, "A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LOS ALAMITOS, CALIFORNIA, ESTABLISHING SALARIES AND BENEFITS FOR NON-REPRESENTED EMPLOYEES AND REPEALING RESOLUTION NO. 2017-07 AND 2021-14 IN THEIR ENTIRETY."

B. Personnel Changes –City Clerk/Communications Director (Administration)

This report outlines the personnel changes and new job description for City Clerk/Director of Communications. Pursuant to California Government Code section 54953(c)(3), an oral report summarizing the recommendation must be made in open session prior to the City Council taking final action on this item.

City Manager Simmons summarized the Staff report and City Attorney Daudt summarized benefits.

Motion/Second: Hasselbrink/Doby

Unanimously Carried: The City Council:

1. Adopted Resolution No. 2021-28, entitled, "A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LOS ALAMITOS, CALIFORNIA, ADOPTING JOB DESCRIPTION FOR CITY CLERK/DIRECTOR OF COMMUNICATIONS"; and,
2. Authorized the City Manager to enter into an Employment

Agreement for Non-Represented Employee (Executive Management) with Windmera Quintanar for the position of City Clerk/Director of Communications; and,

3. Introduced for first reading, read by title only, and waive further reading of Ordinance No. 2021-05; and,
4. City Attorney Daudt to read title of Ordinance No. 2021-05, entitled: "AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LOS ALAMITOS, CALIFORNIA, AMENDING SECTIONS 2.12.020 AND 2.12.030 OF THE LOS ALAMITOS MUNICIPAL CODE RELATING TO THE OFFICE OF THE CITY CLERK".

C. Resolution No. 2021-32 – Awarding the City Manager a Performance Based Incentive Bonus for Calendar Year 2021 (Administration)

The City Council evaluated the City Manager's performance during closed session on November 8, 2021. Pursuant to the City Manager's Employment Agreement, the City Manager may be entitled to up to a two percent (2%) annual performance based incentive bonus, which may be awarded at the sole discretion of the City.

Pursuant to California Government Code section 54953(c)(3), an oral report summarizing the recommendation must be made in open session prior to the City Council taking final action on this item.

City Attorney Daudt summarized the Staff report.

Motion/Second: Chirco/Nefulda

Unanimously Carried: The City Council adopted Resolution No. 2021-32, entitled, "A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LOS ALAMITOS, CALIFORNIA, AWARDING THE CITY MANAGER A PERFORMANCE BASED INCENTIVE BONUS FOR CALENDAR YEAR 2021".

D. Non-profit Grant Program for Food Insecurities (Recreation)

The City of Los Alamitos will receive \$70,000 from the Orange County Board of Supervisors in order to provide meals to those facing food insecurities in the Second District due to the COVID-19 public health emergency.

Recreation and Community Services Director Noda summarized the Staff report.

City Council and Staff discussed ensuring all funds were expended within the time frame and the possibility of including the Los Alamitos Unified School District if applicable.

Motion/Second: Bates/Doby
Unanimously Carried: The City Council:

1. Authorized the creation of a Non-profit Grant Program for Food Insecurities; and,
2. Approved the allocation of \$70,000 for the creation of a Non-profit Grant Program for Food Insecurities with ARPA funds received from the Orange County Board of Supervisors; and,
3. Authorized the City Manager to enact the proposed funding options for the City of Los Alamitos Non-profit Grant Program for Food Insecurities and execute any needed documents to enact the program.

E. 501(c)(3) Non-profit City of Los Alamitos Foundation (Recreation)

This agenda item provides an opportunity to discuss details of establishing a City of Los Alamitos Foundation.

Recreation and Community Services Director Noda summarized the Staff report.

Council consensus was received for the following:

- Naming the foundation the Los Alamitos Community Foundation
- A Foundation board comprised of up to 9 members
 - 1 Council appointed resident from each District
 - Application and interview process for remaining two positions
 - Application and interview process for up to two business members
- City staff serving as an Ex-Officio Board Members (no voting status) can represent various departments and be available to provide input or education on projects or programs
- Individual donations can be designated towards a particular CIP Project or City program/service in any Department
- Include language in the Bylaws that in the event the Foundation goes dormant, that remaining funds be made available and deposited to the City of Los Alamitos to offset General Fund expenditures
- Leave open the opportunity to hire Foundation staff members or work with contractors in the future to implement Foundation events or to pursue grants as needed/requested.
- Directed Staff to forward with creating a City Foundation Board Member application and contact the company that assists to establish non-profits to begin the filing process.

14. ADJOURNMENT

The City Council adjourned at 7:48 p.m. to December 13, 2021 at 6:00 p.m.

Mark Chirco, Mayor

Windmera Quintanar, MMC, City Clerk

**MINUTES OF THE CITY COUNCIL
OF THE CITY OF LOS ALAMITOS**

special MEETING – December 6, 2021

1. CALL TO ORDER

The City Council met in Special Session at 5:30 p.m., Monday, December 6, 2021, in the Council Chamber located at 3191 Katella Ave., Los Alamitos, CA 90720, Mayor Chirco presiding.

2. ROLL CALL

Present: Council Members: Bates, Doby, Nefulda,
Mayor Pro Tem Hasselbrink, Mayor Chirco

Absent: Council Members: None

Present: Staff: Chet Simmons, City Manager
Wayne Byerley, Police Captain
Michael Daudt, City Attorney
Craig Koehler, Finance Director
Ron Noda, Acting Deputy City Manager
Windmera Quintanar, MMC, City Clerk
Chelsi Wilson, Executive Coordinator

3. CLOSED SESSION

A. CONFERENCE WITH LABOR NEGOTIATOR

City Negotiator:	Chet Simmons, City Manager
Employee Organization:	Los Alamitos Police Officers Association
Authority:	Government Code Section 54957.6

City Attorney Daudt read the items aloud.

RECESS

City Council recessed into Closed Session at 5:31 p.m.

RECONVENE

City Council reconvened in Regular Session at 6:04 p.m.

City Attorney Dadut stated there was no reportable action.

4. CONSENT CALENDAR

Council Member Bates asked questions regarding items 4A and 4C.

Motion/Second: Bates/Doby

Unanimously Carried: The City Council approved the following Consent Calendar items:

A. Approval of the Request for Proposals (RFP) 2021-11 and Authorization to Bid for Janitorial Services for City Facilities (Development Services)

This report facilitated the solicitation of bids for contractual services for janitorial services for City facilities.

City Council and Staff discussed the improved efficiencies the Public Works Crew would be able to achieve by removing janitorial work and increasing Capital Improvement Projects.

The City Council:

1. Approved the Request for Proposals (RFP) 2021-11 for Janitorial Services for City Facilities; and,
2. Authorized Staff to advertise and solicit bid proposals.

B. Orange County Transportation Authority (OCTA) 2021 and 2023 Federal Transportation Improvement Program (FTIP) Certifying Funds for Projects in FY 2021/22 – 2027/28 (Development Services)

OCTA requested the adoption of Resolutions to affirm the City's commitment to the projects submitted in the 2021 and 2023 Federal Transportation Improvement Program (FTIP).

The City Council:

1. Adopted Resolution No. 2021-33, entitled, "A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LOS ALAMITOS, CALIFORNIA, WHICH CERTIFIES THAT LOS ALAMITOS HAS THE RESOURCES TO FUND THE PROJECTS IN THE FY 2020/21 – 2025/26 TRANSPORTATION IMPROVEMENT PROGRAM AND AFFIRMS ITS COMMITMENT TO IMPLEMENT ALL PROJECTS IN THE PROGRAM"; and,
2. Adopted Resolution No. 2021-34, entitled, "A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LOS ALAMITOS, CALIFORNIA, WHICH CERTIFIES THAT LOS ALAMITOS HAS THE RESOURCES TO FUND THE PROJECTS IN THE FY 2022/23 – 2027/28 TRANSPORTATION IMPROVEMENT PROGRAM AND AFFIRMS ITS COMMITMENT TO IMPLEMENT ALL PROJECTS IN THE PROGRAM."

C. 2021 Pavement Management Relief Funding (PMRF) Program for Local Agencies (Development Services)

Staff recommended the adoption of Resolution No. 2021-35 authorizing the

project list submittal for Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) of 2021.

City Manager Simmons clarified the project was located on Bloomfield between Katella and Florista and indicated project maps would be included with future CIP discussions.

The City Council adopted Resolution No. 2021-35, entitled, "A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LOS ALAMITOS, CALIFORNIA, WHICH CERTIFIES THAT THE CITY COUNCIL HAS AUTHORIZED THE PROJECT LIST SUBMITTAL FOR CORONAVIRUS RESPONSE AND RELIEF SUPPLEMENTAL APPROPRIATIONS ACT OF 2021 (CRRSAA) FUNDING THROUGH THE ORANGE COUNTY TRANSPORTATION AUTHORITY 2021 PAVEMENT MANAGEMENT RELIEF FUNDING (PMRF) PROGRAM."

5. SPECIAL ORDERS OF THE DAY

A. Franchise Agreement between the City of Los Alamitos and Universal Waste Systems for Integrated Waste Management Services (Development Services)

This report recommended approval of an exclusive franchise agreement with Universal Waste Systems (UWS) for Integrated Waste Management Services.

Development Services Manager Noda summarized the Staff report and introduced Universal Waste Systems (UWS) representatives present, Matt Blackburn and David Fahrion.

City Council, Staff, and Mr. Fahrion discussed the following items:

- Importance of clearly communication changes with residents
- New vehicles are ready to be deployed in the community
- Detailed Welcome Packet will be attached to each new cart delivered
- Republic and UWS have contracted with the same vendor so that as old carts are picked up, new carts will be delivered
- Service will continue throughout the transition regardless of what bins are used
- Request for no changes in service January to ensure delivery of all new bins and carts
- New service and canceled service will be processed
- Ensured direct line of communication for customer service internally and within UWS
- Process to put out all bins on Thursday and leave them out from 7 a.m. to 6 p.m. to ensure bins are properly switched out
- Exclusive 3-yard bin rentals

- No brown fourth bin for residents
- New online registration will be required for UWS
- Customer data has been received from Republic
- New locks for trash bins and proper procedures
- UWS ability and willingness to accommodate special circumstances
- Dedicated phone numbers and emails for Los Alamitos customers during the transition

Motion/Second: Hasselbrink/Bates

Unanimously Carried: The City Council authorized the Mayor to execute a franchise agreement with Universal Waste Systems (UWS) for integrated waste management services for an initial term of seven (7) years from January 1, 2022 to December 31, 2028 with an option exercisable by the City for a three (3) year extension.

City Manager Simmons provided an update on Los Al Bucks and stated his desire to extend the program into the New Year.

6. ADJOURNMENT

The City Council adjourned at 6:38 p.m.

Mark Chirco, Mayor

Windmera Quintanar, MMC, City Clerk

City of Los Alamitos

CITY COUNCIL AGENDA REPORT

MEETING DATE: December 13, 2021

ITEM NUMBER: 11B

To: Mayor Mark A. Chirco & Members of the City Council

Presented By: Michael S. Daudt, City Attorney

Subject: Ordinance No. 2021-04 – State Video Franchise Holders

SUMMARY

The enactment of the Digital Infrastructure and Video Competition Act of 2006 (“DIVCA”) effectively replaced locally issued franchise agreements with statewide franchises issued by the California Public Utilities Commission. Proposed Ordinance 2021-04 amends and restates Chapter 5.20 of Title 5 of the Los Alamitos Municipal Code to implement the Digital Infrastructure and Video Competition Act of 2006 pertaining to State Video Franchise Holders. It replaces the Cable Television Franchise regulations, which have become obsolete, by operation of State law preemption.

City Council introduced for first reading, read by title only, and waived further reading of Ordinance No. 2021-24 at its November 15, 2021 Regular meeting.

RECOMMENDATION

Adopt Ordinance No. 2021-24, entitled, “AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LOS ALAMITOS, CALIFORNIA, AMENDING AND RESTATING CHAPTER 5.20 (CABLE TELEVISION FRANCHISES) OF TITLE 5 (BUSINESS LICENSES AND REGULATIONS) OF THE LOS ALAMITOS MUNICIPAL CODE PERTAINING TO STATE VIDEO FRANCHISE HOLDERS.”

BACKGROUND

In 2006, the California State Legislature adopted the Digital Infrastructure and Video Competition Act. This legislation originally was known as AB 2987 and now often is referred to by the acronym DIVCA. The new law became effective on January 1, 2007.

DIVCA provides a new mechanism for cable television and video services franchising in California. Under DIVCA, cities no longer have the authority to issue local franchises to video providers using the public right-of-way; instead, the power to issue new franchises is held solely by the California Public Utilities Commission (“PUC”).

Under DIVCA, the City is granted a 5% franchise fee in exchange for use of the public right of way and has the option of enacting a 1% Public, Educational, and Governmental (“PEG”) fee. To benefit from these fees and authority, the City must adopt an Ordinance establishing the fee. In addition, the City is charged with monitoring and enforcing minimum State and federal customer service standards, and to impose penalties for material breaches to the defined standards.

DISCUSSION

The City’s local cable franchise agreement with Frontier Communications Corporation (“Frontier”) expired on October 16, 2021. Frontier has informed the City that it has obtained a statewide franchise issued by the California Public Utilities Commission. Consequently, Chapter 5.20 of the Municipal Code pertaining to cable television franchises has become obsolete by operation of State law preemption.

DIVCA, among other things, requires all State video franchise service providers to:

- Pay the City a franchise fee of 5% of gross revenues (this is the same as was required in the prior cable television franchise agreement);
- Pay the City an additional fee to support facilities and equipment for Public, Educational, or Governmental (“PEG”) access of 1% of gross revenues, if so enacted by the local agency;
- Make available to the City, should it desire, at least three PEG access channels;
- Negotiate in good faith with incumbent cable operators to interconnect their networks for the purposes of providing PEG access channel programming;
- Comply with Federal Emergency Alert System requirements;
- Secure encroachment permits for any construction activities in the right-of-way; and,
- Comply with all minimum customer service standards established by State and federal law.

Although franchise authority over video service providers now rests with the PUC, the Act does designate certain administrative responsibilities to local governments. These responsibilities include the collection and administration of franchise and PEG fees, enforcement of customer service standards and issuance of encroachment permits. In order to impose PEG fees at any point in the future and enforce minimum customer service standards, an enabling Ordinance must be adopted, such as the Ordinance proposed herein.

Customer Service Standards

In addition to the 5% franchise fee and the 1% PEG fee, DIVCA mandates cities and counties monitor cable television and video service providers for compliance with the State and federal customer service standards, and to impose penalties for material breaches. While cities and counties are charged with enforcing the customer service standards enumerated in legislation at the State and federal level, they may not establish or enforce their own standards. The State and federal customer service standards encompass the following:

- Installation, disconnection, service and repair obligations, employee identification and service call response time and scheduling;
- Customer telephone and office hours, procedures for billing, charges, refunds, and credits
- Procedures for termination of service;
- Notice of the deletion of a programming service, the changing of channel assignments, or an increase in rates; and,
- Complaint procedures and procedures for bill dispute resolution.

The City is authorized under DIVCA to monitor compliance with State and federal customer service standards and may, by Ordinance, impose fines for material breaches. The upper limits of the fines are set by statute and the City's fines may not exceed the maximum amounts. Staff recommends the City Council approve the maximum possible penalties permitted by law:

1. For the first occurrence of a violation, a monetary penalty of \$500 shall be imposed for each day the violation remains in effect, not to exceed \$1500 for each violation.
2. For a second violation of the same nature within a 12-month period, a monetary penalty of \$1000 shall be imposed for each day the violation remains in effect, not to exceed \$3000 for each such violation.
3. For a third or further violation of the same nature within a 12-month period, a monetary penalty of \$2500 shall be imposed for each day the violation remains in effect, not to exceed \$7,500 for each such violation.

PEG Fee

DIVCA allows cities and counties to impose a fee of up to 1% of gross revenue from video services to support Public, Educational and Governmental (PEG) channel facilities and equipment. The PEG fee of 1% is in addition to the 5% franchise fee and is passed through from the franchisee to customers.

Conclusion

The adoption of the proposed Ordinance enables the City, consistent with DIVCA, to: (1) continue to impose a franchise fee of 5% of gross revenues; (2) impose a fee of 1% of gross revenues to support PEG channel facilities and equipment; and (3) enforce the State statutory schedule of penalties for customer service violations.

The proposed Ordinance also incorporates other important provisions of DIVCA into the Municipal Code, including the requirements to: collect and pay franchise fees to the City; offer at least three PEG channels; negotiate with video service providers to interconnect their networks for PEG access; and comply with Emergency Alert System requirements.

FISCAL IMPACT

Revenues for collection of Cable Franchise and PEG fees have been accounted for and are budgeted for FY2021-22.

Fiscal Impact Reviewed by: Craig Koehler, Finance Director

Approved and Reviewed by: Chet Simmons, City Manager

Attachment: 1. Draft Ordinance No. 2021-04

ORDINANCE NO. 2021-07

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LOS ALAMITOS, CALIFORNIA, AMENDING AND RESTATING CHAPTER 5.20 (CABLE TELEVISION FRANCHISES) OF TITLE 5 (BUSINESS LICENSES AND REGULATIONS) OF THE LOS ALAMITOS MUNICIPAL CODE PERTAINING TO STATE VIDEO FRANCHISE HOLDERS.

WHEREAS, in 2006, the Digital Infrastructure and Video Competition Act was signed into law and codified at California Public Utilities Code section 5800, et seq., (“DIVCA”); and

WHEREAS, the State legislature stated the purpose of DIVCA was to increase competition in the provision of video, voice and broadband services for all Californian through the institution of a state video franchising system; and

WHEREAS, the local cable franchise agreement between the City of Los Alamitos (“City”) and Frontier Communications Corporation (“Frontier”) expired on October 16, 2021; and

WHEREAS, Frontier will continue to provide cable video service to the City under a State franchise issued by the California Public Utilities Commission pursuant to DIVCA.

THE CITY COUNCIL OF THE CITY OF LOS ALAMITOS, CALIFORNIA, DOES ORDAIN AS FOLLOWS:

SECTION 1. Chapter 5.20 (Cable Television Franchises) of Title 5 of the Los Alamitos Municipal Code is hereby amended and restated in its entirety to read as follows:

Chapter 5.20 STATE VIDEO FRANCHISE HOLDERS

- 5.20.010 Purpose.
- 5.20.020 Applicable Definitions.
- 5.20.030 State Franchise Required.
- 5.20.040 Administration and Regulations.
- 5.20.050 Franchise Fee.
- 5.20.060 PEG Fee.
- 5.20.070 Payment of Fees; Examination of Business Records.
- 5.20.080 Customer Service Penalties Under State Video Franchises.
- 5.20.090 City Response to State Video Franchise Applications.
- 5.20.100 PEG Channel Capacity.
- 5.20.110 Emergency Alert System and Emergency Overrides.

5.20.010 Purpose.

A. This Chapter is designed to regulate video service providers holding state video franchises and operating within the City. As of January 1, 2007, the State of California has the sole authority to grant state video franchises pursuant to the Digital Infrastructure and Video Competition Act of 2006 (DIVCA). Pursuant to DIVCA, the City may receive a franchise fee and may receive a fee for public, educational and governmental access facilities and equipment (defined in this Chapter as “PEG” or “PEG access channels”) from all state video franchise holders operating within the City. Additionally, although DIVCA grants all authority to adopt customer service standards to the state, the City has the responsibility to establish and enforce penalties, consistent with state law, against all state video franchise holders operating within the City for violations of such customer service standards.

B. It is the purpose of this Chapter to implement within the City the provisions of DIVCA and the rules the California Public Utilities Commission promulgated thereunder that are applicable to a “local franchising entity” or a “local entity” as defined in DIVCA. Consistent with that purpose, the provisions of this Chapter are to be construed in a manner that is consistent with DIVCA and the applicable rules of the Commission promulgated thereunder.

5.20.020 Applicable Definitions.

Terms used in this Chapter shall have the same meaning as established in (1) DIVCA, and, if not defined therein, (2) Commission rules implementing DIVCA, and, if not defined therein, (3) Subchapter V-A of Chapter 5 of Title 47 of the United States Code, and, if not defined therein, (4) their common and ordinary meaning. References to governmental entities (whether persons or entities) shall refer to those entities or their successors in authority. If a specific provision of law referred to in this Chapter should be renumbered, then the reference shall be read to refer to the renumbered provision. References to any law shall be interpreted broadly to cover government actions, however nominated, including any law now in force or subsequently enacted or amended.

5.20.030 State Franchise Required.

A. Except as the City Council may authorize by resolution, no person may construct, operate, maintain or repair a cable system or video service provider’s network in the City without first obtaining a state franchise therefor.

B. A state franchise shall not convey rights other than as specified in this Chapter or in DIVCA or other applicable law; no rights shall pass by implication.

C. Except as otherwise provided by DIVCA, a state franchise shall not include, or be a substitute for:

1. Compliance with generally applicable requirements for the privilege of transacting and carrying on a business within the City, including, but not limited to, compliance with the conditions that the City may establish before facilities may be constructed, or for providing non-video services;
2. Any permit or authorization, other than a state franchise, required in connection with operations on or in public rights-of-way or public property; and
3. Any permit, agreement or authorization for occupying any other property of the City or private persons to which access is not specifically granted by the state franchise.

D. Except as otherwise provided in DIVCA, a state franchise shall not relieve a franchisee of its duty to comply with all laws, including laws of the City, and every state franchisee shall comply with the same. The City reserves its rights to the lawful exercise of police and other powers the City now has or may later obtain.

E. The City reserves the right to construct, operate, maintain or repair its own cable system or video service provider network.

5.20.040 Administration and Regulations.

A. The City may from time to time adopt rules and regulations to implement the provisions of this Chapter consistent with DIVCA.

B. The City Manager, or his/her designee, is hereby authorized to administer this Chapter and to provide or cause to be provided any notices (including noncompliance notices) and to take any action on behalf of the City that may be required under this Chapter, DIVCA, or under applicable law.

C. The failure of the City, upon one or more occasions, to exercise a right or to require compliance or performance under this Chapter or any other applicable law shall not be deemed to constitute a waiver of such right or a waiver of compliance or performance, unless such right has been specifically waived in writing or its exercise by the City is not permitted by DIVCA.

D. The City may designate one or more entities, including itself, to control and manage the use of PEG access channels, and any PEG facilities and equipment owned, controlled or used by the City or the designated entity or entities.

5.20.050 Franchise Fee.

A state video franchise holder operating in the City shall pay to the City a

franchise fee that is equal to five percent (5%) of the gross revenues of that state video franchise holder. The term "gross revenues" shall be defined as set forth in Public Utilities Code Section 5860.

5.20.060 PEG Fee.

In addition to the franchise fee required pursuant to section 5.20.050, a state video franchise holder operating in the City shall pay to the City a fee that is equal to one percent (1%) of the gross revenues of that state video franchise holder which fee shall be used to support PEG channel facilities and equipment. The term "gross revenues" shall be defined as set forth in Public Utilities Code Section 5860.

5.20.070 Payment of Fees; Examination of Business Records.

A. The Franchise Fee and PEG Fee shall be remitted to the City on a quarterly basis within 45 days after the end of each quarter for that calendar year. Each payment shall be accompanied by a detailed summary explaining the basis for the calculation of the franchise fee and PEG fee.

B. If a state video franchise holder fails to pay the fees when due, or underpays the proper amounts due, the state video franchise holder shall pay a late payment charge at the annual interest rate equal to the highest prime lending rate during the period of delinquency, plus one percent (1%). If the state video franchise holder has overpaid the fees, it may deduct the overpayment from its next quarterly payment.

C. Not more than once annually, the City may examine the business records of a state video franchise holder to ensure compliance with all applicable statutes and regulations related to the computation and payment of franchise fees.

5.20.080 Customer Service Penalties Under State Video Franchises.

A. The holder of a state video franchise shall comply with California Government Code §§ 53055, 53055.1, 53055.2 and 53088.2; the FCC customer service and notice standards set forth in 47 C.F.R. §§ 76.309, 76.1602, 76.1603 and 76.1619; California Penal Code § 637.5; the privacy standards of 47 U.S.C. § 551; and all other applicable state and federal customer service and consumer protection standards pertaining to the provision of video service, including any such standards hereafter adopted. In case of a conflict, the stricter standard shall apply. All customer service and consumer protection standards under this section shall be interpreted and applied to accommodate newer or different technologies while meeting or exceeding the goals of the standards.

B. The City shall monitor state video franchise holder's compliance with state and federal customer service and protection standards. The City will provide to

the state video franchise holder written notice of any material breaches of applicable customer service and protection standards, and will allow the state video franchise holder 30 days from receipt of the notice to remedy the specified material breach. Material breaches not remedied within the 30-day time period are subject to the following monetary penalties to be imposed by the City in accordance with state law:

1. For the first occurrence of a violation, a monetary penalty of \$500 shall be imposed for each day the violation remains in effect, not to exceed \$1500 for each violation.
2. For a second violation of the same nature within a 12-month period, a monetary penalty of \$1000 shall be imposed for each day the violation remains in effect, not to exceed \$3000 for each such violation.
3. For a third or further violation of the same nature within a 12-month period, a monetary penalty of \$2500 shall be imposed for each day the violation remains in effect, not to exceed \$7,500 for each such violation.
4. A state video franchise holder may appeal to the City Council, or a hearing officer as the City Council may appoint, a monetary penalty assessed by the City within 60 days after notice of the assessment. After relevant evidence and testimony as may be received, and staff reports as may be submitted, the City Council may uphold, vacate, or modify the monetary penalty consistent with the evidence presented. The decision of the City Council, or hearing officer, on the imposition of a monetary penalty shall be final.

5.20.090 City Response to State Video Franchise Applications.

A. Applicants for state video franchises within the boundaries of the City must concurrently provide to the City complete copies of any application or amendments to applications filed with the California Public Utilities Commission. One complete copy must be provided to the City Clerk.

B. The City may provide any appropriate comments to the California Public Utilities Commission regarding an application or an amendment to an application for a state video franchise.

5.20.100 PEG Channel Capacity.

A. A state video franchise holder shall designate sufficient capacity on its network to enable the carriage of at least three PEG access channels. PEG access channels shall be for the exclusive use of the City or its designees to

provide public, educational, or governmental programming.

B. A state video franchise holder shall provide additional PEG channels when the standards set forth in Public Utilities Code Section 5870 are satisfied by the City or any entity designated by the City to be responsible for PEG access.

5.20.110 Emergency Alert System and Emergency Overrides.

A state video franchise holder must comply with the Emergency Alert System requirements of the Federal Communications Commission so that emergency messages may be distributed over its network.

SECTION 2. If any section, subsection, subdivision, sentence, clause, phrase, or portion of this Ordinance for any reason is held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Ordinance. The City Council hereby declares that it would have adopted this Ordinance, and each section, subsection, subdivision, sentence, clause, phrase, or portion thereof, irrespective of the fact that any one or more sections, subsections, subdivisions, sentences, clauses, phrases, or portions thereof be declared invalid or unconstitutional.

SECTION 4. The City Clerk shall certify as to the adoption of this Ordinance and shall cause a summary thereof to be published within fifteen (15) days of the adoption and shall post a Certified copy of this Ordinance, including the vote for and against the same, in the Office of the City Clerk, in accordance with Government Code Section 36933.

PASSED, APPROVED, AND ADOPTED this 13th day of December 2021.

Mark A. Chirco, Mayor

ATTEST:

Windmera Quintanar, CMC, City Clerk

APPROVED AS TO FORM:

Michael S. Daudt, City Attorney

STATE OF CALIFORNIA)
COUNTY OF ORANGE) ss.
CITY OF LOS ALAMITOS)

I, Windmera Quintanar, MMC, City Clerk of the City of Los Alamitos, do hereby certify that the foregoing Ordinance No. 2021-04 was duly introduced and placed upon its first reading at a regular meeting of the City Council on the 15th day of November, 2021 and that thereafter, said Ordinance was duly adopted and passed at an adjourned regular meeting of the City Council on the 13th day of December, 2021, by the following roll-call vote, to wit:

AYES:	COUNCIL MEMBERS:
NOES:	COUNCIL MEMBERS:
ABSENT:	COUNCIL MEMBERS:
ABSTAIN:	COUNCIL MEMBERS:

Windmera Quintanar, MMC, City Clerk

City of Los Alamitos

CITY COUNCIL AGENDA REPORT

MEETING DATE: December 13, 2021

ITEM NUMBER: 11C

To: Mayor Mark A. Chirco & Members of the City Council

Presented By: Chet Simmons, City Manager

Subject: Ordinance No. 2021-05 – City Clerk/Communications Director

SUMMARY

On November 15, 2021 the City Council approved personnel changes and new job description for City Clerk/Director of Communications. Part of that action included the introduction for first reading, read by title only, and waive further reading of Ordinance No. 2021-05.

RECOMMENDATION

Adopt Ordinance No. 2021-05, entitled: “AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LOS ALAMITOS, CALIFORNIA, AMENDING SECTIONS 2.12.020 AND 2.12.030 OF THE LOS ALAMITOS MUNICIPAL CODE RELATING TO THE OFFICE OF THE CITY CLERK”.

BACKGROUND

As part of the city wide personnel changes, the City Manager's Office has identified personnel changes that are desired to increase efficiency and enhance services. This report outlines the proposed change from the current City Clerk position structure to an augmented City Clerk/Communications Director position.

DISCUSSION

Staff requested approval of an ordinance amending Chapter 2.12 (City Clerk) of the Municipal Code. The proposed ordinance would assign the City Manager responsibility for the day to day management and oversight of the City Clerk. Consistent with the Los Alamitos City Charter, it is being proposed upon recommendation of the City Manager, the City Clerk shall be appointed by the City Council and shall serve at the pleasure of the City Manager.

FISCAL IMPACT

None.

Submitted and Approved by: Chet Simmons, City Manager

Attachment: 1. Ordinance No. 2021-04

ORDINANCE NO. 2021-05

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LOS ALAMITOS, CALIFORNIA, AMENDING SECTIONS 2.12.020 AND 2.12.030 OF THE LOS ALAMITOS MUNICIPAL CODE RELATING TO THE OFFICE OF THE CITY CLERK

WHEREAS, pursuant to section 802 of Article VIII of the Los Alamitos City Charter, the City Clerk shall have the power, and be required to perform the functions and responsibilities that the City Council may from time to time determine by ordinance or resolution; and,

WHEREAS, Chapter 2.12 of Title 2 of the Los Alamitos Municipal Code defines the responsibilities, powers and duties of the City Clerk.

THE CITY COUNCIL OF THE CITY OF LOS ALAMITOS, CALIFORNIA, DOES ORDAIN AS FOLLOWS:

SECTION 1. Paragraph I of Section 2.12.020 of Chapter 2.12 (City Clerk) of Title 2 (Administration and Personnel) of the Los Alamitos Municipal Code is hereby amended to read as follows (additions in underline; deletions in ~~strikethrough~~):

2.12.20 Powers and duties.

I. Perform such other duties consistent with ~~the City Charter~~ this code as amended from time to time, and as may be required ~~or granted by ordinance or resolution of the city council~~ by the city manager.

SECTION 2. Section 2.12.030 of Chapter 2.12 (City Clerk) of Title 2 (Administration and Personnel) of the Los Alamitos Municipal Code is hereby amended to read as follows (additions in underline; deletions in ~~strikethrough~~):

2.12.30 Appointment—~~Removal from office~~.

A. Upon recommendation of the city manager, the city clerk shall be appointed by the city council and shall serve at ~~its~~ the pleasure of the city manager. The appointment of the city clerk shall be by resolution of the city council.

B. ~~At any time the city clerk may be removed at a regular meeting of the city council and upon the affirmative votes of a majority of the members of the city council. At least thirty (30) days prior to the effective date of his removal, the city clerk shall be furnished with a written notice stating the council's intention to remove him and the reasons therefor. Within seven (7) days after receipt of such~~

~~notice, the city clerk may by written notification to the mayor request a public hearing before the city council, in which event the council shall fix a time for a public hearing which shall be held at its regular meeting place before the expiration of the thirty (30) day period above referred to. The city clerk shall appear and be heard at such hearing. After furnishing the city clerk with written notice of his intended removal, the city council may suspend him from duty. In removing the city clerk, the city council shall use its uncontrolled discretion, and its action shall be final and shall not depend upon any particular showing or degree of proof at the hearing, the purpose of which is to allow the city council and the city clerk to present to each other and to the public all pertinent facts prior to the final action of removal.~~

SECTION 3. If any section, subsection, subdivision, sentence, clause, phrase, or portion of this Ordinance for any reason is held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Ordinance. The City Council hereby declares that it would have adopted this Ordinance, and each section, subsection, subdivision, sentence, clause, phrase, or portion thereof, irrespective of the fact that any one or more sections, subsections, subdivisions, sentences, clauses, phrases, or portions thereof be declared invalid or unconstitutional.

SECTION 4. The City Clerk shall certify as to the adoption of this Ordinance and shall cause a summary thereof to be published within fifteen (15) days of the adoption and shall post a Certified copy of this Ordinance, including the vote for and against the same, in the Office of the City Clerk, in accordance with Government Code Section 36933.

PASSED, APPROVED, AND ADOPTED this 13th day of December, 2021.

Mark A. Chirco, Mayor

ATTEST:

Windmera Quintanar, CMC, City Clerk

APPROVED AS TO FORM:

Michael S. Daudt, City Attorney

STATE OF CALIFORNIA)
COUNTY OF ORANGE) ss.
CITY OF LOS ALAMITOS)

I, Windmera Quintanar, MMC, City Clerk of the City of Los Alamitos, do hereby certify that the foregoing Ordinance No. 2021-05 was duly introduced and placed upon its first reading at a regular meeting of the City Council on the 15th day of November, 2021 and that thereafter, said Ordinance was duly adopted and passed at a regular meeting of the City Council on the 13th day of December, 2021, by the following roll-call vote, to wit:

AYES: COUNCIL MEMBERS:
NOES: COUNCIL MEMBERS:
ABSENT: COUNCIL MEMBERS:
ABSTAIN: COUNCIL MEMBERS:

Windmera Quintanar, MMC, City Clerk

City of Los Alamitos

CITY COUNCIL AGENDA REPORT

MEETING DATE: December 15, 2021

ITEM NUMBER: 11D

To: Mayor Mark A. Chirco & Members of the City Council

Presented By: Ron Noda, Development Services Director

Subject: Ordinance No. 2021-06 – Amended and Restated Chapter 8.12 (Integrated Waste Management) of the Los Alamitos Municipal Code to Implement State Organics Recycling Mandates

SUMMARY

Senate Bill 1383 (SB 1383) was signed into law on September 19, 2016 and established methane emissions reduction targets in a statewide effort to reduce emissions of short-lived climate pollutants in various sectors of California's economy. As it pertains to solid waste, SB 1383 seeks to reduce the amount of organic waste in landfills as methane is a byproduct of the decomposition of organic material. SB 1383 places a variety of mandates on local jurisdictions including the provision of organics and recycling collection programs to all properties within Los Alamitos and updating the Los Alamitos Municipal Code to require that each property subscribe to and fully participate in these programs.

Staff took this opportunity to review and update the entire Integrated Waste Management Chapter of the Los Alamitos Code, which was first enacted in 1996 and most recently amended in 2008.

City Council introduced for first reading, read by title only, and waived further reading of Ordinance No. 2021-06 at its November 15, 2021 Regular meeting.

RECOMMENDATION

Adopt Ordinance No. 2021-06, entitled, "AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LOS ALAMITOS, CALIFORNIA, AMENDING AND RESTATING CHAPTER 8.12 (INTEGRATED WASTE MANAGEMENT) OF TITLE 8 (HEALTH AND SAFETY) OF THE LOS ALAMITOS MUNICIPAL CODE, IMPLEMENTING SB 1383 ORGANIC RECYCLING REGULATIONS."

BACKGROUND AND DISCUSSION

Senate Bill No. 1383 (SB 1383) was signed into law on September 19, 2016, to require reduction of organic waste disposal by 50% by January 2020 and by 75% by 2025. Additionally, SB 1383 requires an increase of 20% in edible food recovery by 2025. SB 1383 is the most significant waste reduction mandate to be adopted in the State of California in the last 30 years and requires all jurisdictions to implement a mandatory organic recycling ordinance by January 1, 2022. Such an ordinance must establish mandatory recycling programs for all businesses, residents and multi-family residences to capture food scraps, landscaping waste, and other organic waste materials in order to divert them from the landfills and meet the reduction targets. Moreover, jurisdictions are required to enforce diversion requirements and ensure compliance with such programs, including with the establishment and issuance of fines.

SB 1383 continues the recycling mandates imposed in Assembly Bill 1826 (AB 1826), which previously went into effect on April 1, 2016. AB 1826 required any business generating two (2) or more cubic yards of solid organic waste per week, and multi-family properties with five or more units, to recycle their organic waste (under AB 1826, multi-family properties are only required to recycle landscape debris). Additionally, AB 1826 required the City to implement an organic waste recycling program that included identifying non-compliant businesses that are required to recycle organic waste and notifying the businesses of these requirements. AB 1826 has resulted in a successful commercial organic waste program in Los Alamitos.

The California Department of Resources Recycling and Recovery (CalRecycle) is the State agency responsible for oversight and administration of the State's waste and recycling programs. CalRecycle has prescribed regulations to achieve the State's organic waste disposal goals by 2025, and a model ordinance that is compliant with these regulations has been developed. The City's amended and restated Chapter 8.12 includes the required model ordinance regulations relating to SB 1383 and organic waste recycling and disposal.

Summary of Senate Bill 1383 and CalRecycle Regulations

SB 1383 provided CalRecycle with broad authority to develop and implement regulations to achieve the diversion goals for organics materials. As a result, the City will have to implement the following practices to be considered compliant:

- Provide organic waste recycling services to all residents and businesses;
- Inspect and enforce compliance with SB 1383 regulations by adopting an enforcement ordinance (Attachment 1);
- Implement an edible food recovery program that recovers edible food from the waste stream;
- Conduct outreach and education to all affected parties including generators, haulers, facilities, and edible food recovery organizations;

- Procure recycled organic waste products like compost, mulch, and renewable natural gas;
- Maintain accurate and timely records of SB 1383 compliance for annual reporting requirements; and
- Impose fines for non-compliance, effective January 2024.

Administrative Fines and Compliance

On January 1, 2022, CalRecycle's regulations will become enforceable, and will require each jurisdiction to adopt a mandatory recycling ordinance. SB 1383 allows cities to take an educational and non-punitive approach to enforcement for the first two years of the ordinance being in effect (2022 and 2023). Taking an educational approach will allow the City and its franchise waste hauler and to work with City residents and businesses to inform and assist them of the organics recycling requirements. Effective no later than January 2024, the City will be required to issue administrative fines to residents and businesses that are non-compliant. SB 1383 requires the penalties to be \$50 to \$100 for the first violation, \$100 to \$200 for a second violation, and \$250 to \$500 for a third or subsequent violation within a one-year period. Staff is recommending the minimum fines of \$50, \$100 and \$250, which require modifications to the City's administrative citation schedule. Adjustments in the future could be made if sufficient compliance is not achieved and a higher fine is warranted at that time.

Non-Compliance

While the City fully expects to gain voluntary compliance from residents and businesses, SB 1383 regulations provide CalRecycle with the ability to engage in enforcement actions of its own against the City if the designated level of compliance is not met. These actions may include:

- Conducting more frequent inspections;
- Establishing a schedule for City compliance and a probationary period, requiring a work plan and that the jurisdiction demonstrates it has sufficient staffing to implement the requirements of the law; and/or
- Imposing administrative penalties against the City of up to \$10,000 per day.

The City is in a strong position to meet the requirements set forth in SB 1383. With the adoption of the proposed ordinance, the City will be one step closer to becoming compliant with SB 1383 and all CalRecycle regulations.

Ordinance Adoption

SB 1383 requires the City to adopt an enforceable ordinance to compel businesses and residents to recycle their organic waste and to comply with other requirements of the regulations. To meet this requirement, the municipal code must be updated. The attached ordinance (Attachment 1) includes the required provisions.

FISCAL IMPACT

There is no direct fiscal impact as a result of this item. However, implementation and enforcement of the ordinance would be the responsibility of City staff.

Submitted by: Ron Noda, Development Services Director
Reviewed by: Chet Simmons, City Manager

Attachment: 1. Draft Ordinance No. 2021-06

ORDINANCE NO. 2021-06**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LOS ALAMITOS, CALIFORNIA, AMENDING AND RESTATING CHAPTER 8.12 (INTEGRATED WASTE MANAGEMENT) OF TITLE 8 (HEALTH AND SAFETY) OF THE LOS ALAMITOS MUNICIPAL CODE, IMPLEMENTING SB 1383 ORGANIC RECYCLING REGULATIONS.**

WHEREAS, State recycling law, Assembly Bill 939 of 1989, the California Integrated Waste Management Act of 1989 (California Public Resources Code Section 40000, et seq.), requires cities to reduce, reuse, and recycle (including composting) Solid Waste generated in their jurisdictions to the maximum extent feasible before any incineration or landfill disposal of waste, to conserve water, energy, and other natural resources, and to protect the environment; and

WHEREAS, State recycling law, Assembly Bill 341 of 2011 (which amended Sections 41730, 41731, 41734, 41735, 41736, 41800, 42926, 44004, and 50001 of, and added Sections 40004, 41734.5, and 41780.01 and Chapter 12.8 (commencing with Section 42649) to Part 3 of Division 30 of, and added and repealed Section 41780.02 of, the Public Resources Code), places requirements on businesses and multi-family residential property owners that generate a specified threshold amount of solid waste to arrange for recycling services and requires the City to implement a mandatory commercial recycling program; and

WHEREAS, State organics recycling law, Assembly Bill 1826 of 2014 (which added Chapter 12.9 (commencing with Section 42649.8) to Part 3 of Division 30 of the Public Resources Code), requires businesses and multi-family residential property owners that generate a specified threshold amount of solid waste, recycling, and organic waste per week to arrange for recycling services for that waste, requires the City to implement a recycling program to divert organic waste from businesses subject to the law, and requires the City to implement a mandatory commercial organics recycling program; and

WHEREAS, SB 1383, the Short-lived Climate Pollutant Reduction Act of 2016, requires CalRecycle to develop regulations to reduce organics in landfills as a source of methane. The regulations place requirements on multiple entities including the City, residential households, businesses and business owners, commercial edible food generators, haulers, self-haulers, food recovery organizations, and food recovery services to support achievement of Statewide organic waste disposal reduction targets; and

WHEREAS, SB 1383, the Short-lived Climate Pollutant Reduction Act of 2016, requires the City to adopt and enforce regulations to implement relevant provisions of SB

1383 regulations. This Ordinance is adopted in compliance with the foregoing laws and regulations.

THE CITY COUNCIL OF THE CITY OF LOS ALAMITOS, CALIFORNIA, DOES ORDAIN AS FOLLOWS:

SECTION 1. Chapter 8.12 (Integrated Waste Management) of Title 8 (Health and Safety) of the Los Alamitos Municipal Code is hereby amended and restated in its entirety to read as provided in Exhibit "A" attached hereto and incorporated herein by reference.

SECTION 2. If any section, subsection, subdivision, sentence, clause, phrase, or portion of this Ordinance for any reason is held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Ordinance. The City Council hereby declares that it would have adopted this Ordinance, and each section, subsection, subdivision, sentence, clause, phrase, or portion thereof, irrespective of the fact that any one or more sections, subsections, subdivisions, sentences, clauses, phrases, or portions thereof be declared invalid or unconstitutional.

SECTION 4. The City Clerk shall certify as to the adoption of this Ordinance and shall cause a summary thereof to be published within fifteen (15) days of the adoption and shall post a Certified copy of this Ordinance, including the vote for and against the same, in the Office of the City Clerk, in accordance with Government Code Section 36933.

PASSED, APPROVED, AND ADOPTED this 13th day of December 2021.

Mark A. Chirco, Mayor

ATTEST:

Windmera Quintanar, CMC, City Clerk

APPROVED AS TO FORM:

Michael S. Daudt, City Attorney

STATE OF CALIFORNIA)
COUNTY OF ORANGE) ss.
CITY OF LOS ALAMITOS)

I, Windmera Quintanar, MMC, City Clerk of the City of Los Alamitos, do hereby certify that the foregoing Ordinance No. 2021-06 was duly introduced and placed upon its first reading at a regular meeting of the City Council on the 15th day of November, 2021 and that thereafter, said Ordinance was duly adopted and passed at a regular meeting of the City Council on the 13th day of December, 2021, by the following roll-call vote, to wit:

AYES: COUNCIL MEMBERS:
NOES: COUNCIL MEMBERS:
ABSENT: COUNCIL MEMBERS:
ABSTAIN: COUNCIL MEMBERS:

Windmera Quintanar, MMC, City Clerk

CITY OF LOS ALAMITOS MUNICIPAL CODE

CHAPTER 8.12 INTEGRATED WASTE MANAGEMENT	4
ARTICLE I GENERAL PROVISIONS	4
8.12.010 Declaration of purpose.....	4
8.12.020 Severability.	5
8.12.030 Definitions.	5
8.12.040 Authorization to issue franchises and permits for solid waste handling services. .	14
8.12.050 Collection by persons other than City-authorized solid waste collectors.....	14
8.12.060 Organic Waste Self-hauler requirements.....	16
8.12.070 Rates.	16
8.12.080 Solid waste fees – General.	17
8.12.090. Refundable performance deposit.....	17
8.12.100 Collection arrangements required; unauthorized accumulation prohibited and declared a public nuisance.	17
8.12.110 Enforcement authority, impounding of solid waste containers; civil remedies.....	17
8.12.120 Franchise agreement; relation to Code.....	18
8.12.130 Compliance with CALGreen Recycling Requirements.	18
8.12.140 Compliance with Landscape Water Efficiency Ordinance Requirements.	19
8.12.150 Violation – Enforcement.	20
ARTICLE II SOLID WASTE PERMITS	22
8.12.200 Permit required prior to container delivery.....	22
8.12.210 Solid waste permit application and issuance process.	22
8.12.220 Solid waste permit application review process.	23
8.12.230 Solid waste permit term.	23
8.12.240 Suspension, revocation, renewal and transfer of permit.	23

8.12.250 Operations under solid waste permit.....	25
8.12.260 Solid waste permit fees.	25
8.12.270 Permittee diversion requirements.	26
8.12.280 Insurance.	26
8.12.290 Solid waste report content and submission.....	27
8.12.300 Audit of permittee's books and records.....	27
8.12.310 Solid waste permittee indemnification.....	28
ARTICLE III SOLID WASTE COLLECTION	28
8.12.400 Office for inquiries and complaints.....	28
8.12.410 Frequency of solid waste collection.....	29
8.12.420 Recyclable solid waste collection.....	29
8.12.430 Collection hours.	30
8.12.440 Holiday schedule.	30
8.12.450 Placement of solid waste containers for collection.....	30
8.12.460 Solid waste container storage enclosures.	30
8.12.470 Organic Waste Waivers.....	31
8.12.480 Requirements for Single-family Organic Waste Generators.....	32
8.12.490 Requirements for Commercial Businesses	32
8.12.500 Solid waste containers – General	35
8.12.510 Solid waste collectors' containers.	35
8.12.520 Encroachment permit for solid waste container placement in public right-of way.	35
8.12.530 Noise.	36
8.12.540 Litter.....	36
8.12.550 Trespass.	36
8.12.560 Scavenging.....	37

8.12.570 Transportation and transfer of solid waste on City streets.....	37
8.12.580 Organic Waste Haulers.....	37
8.12.590 Organic Waste Facility operators	38
8.12.600 Prohibited disposal methods.....	38
8.12.610 Hazardous solid waste.....	38
8.12.620 Hazardous waste inspection and reporting.	39
8.12.630 Universal waste disposal.....	39
8.12.640 Unlawfully placed solid waste containers.	39
8.12.650 Employees of solid waste collectors.....	40
8.12.660 Solid waste collectors' vehicles.	41
8.12.670 Organic Waste Commercial Edible Food Generators.	41
8.12.680 Food recovery organizations and services; regional agencies.	42
8.12.690 Inspection and investigation.	44

CHAPTER 8.12 INTEGRATED WASTE MANAGEMENT

ARTICLE I GENERAL PROVISIONS

8.12.010 Declaration of purpose.

- A. The purpose of this Chapter is to regulate solid waste handling in order to protect the public health, safety and welfare and to meet the City's obligations under the California Integrated Waste Management Act 1989 (Public Resources Code Sections 40,000 et seq. as amended from time to time) (Hereinafter "AB 939").
- B. The City is obligated by AB 939 to implement plans for solid waste source reduction, reuse, and recycling (including composting) to meet specified achievement milestones.
- C. State recycling law, Assembly Bill 341 of 2011 requires businesses and Multi-Family property owners that generate a specified threshold amount of Solid Waste to arrange for recycling services and requires Jurisdictions to implement a Mandatory Commercial Recycling program.
- D. State organics recycling law, Assembly Bill 1826 of 2014 requires businesses and Multi-Family property owners that generate a specified threshold amount of Solid Waste, Recycling, and Organic Waste per week to arrange for recycling services for that waste, requires the City to implement a recycling program to divert Organic Waste from businesses subject to the law, and requires the City to implement a Mandatory Commercial Organics Recycling program.
- E. SB 1383, the Short-lived Climate Pollutant Reduction Act of 2016, requires the California Department of Resources Recycling and Recovery (CalRecycle) to develop regulations to reduce organics in landfills as a source of methane. The regulations place requirements on multiple entities including the City, residential households, Commercial Businesses and business owners, Commercial Edible Food Generators, haulers, Self-Haulers, Food Recovery Organizations, and Food Recovery Services to support achievement of Statewide Organic Waste disposal reduction targets.
- F. SB 1383 further requires the City to adopt and enforce an ordinance to implement relevant provisions of SB 1383 Regulations. This Chapter will also help reduce food insecurity by requiring Commercial Edible Food Generators to arrange to have the maximum amount of their Edible Food, that would otherwise be disposed, be recovered for human consumption.
- G. Pursuant to the California Constitution, the City is authorized to enact ordinances to protect the public health, safety, and welfare. Pursuant to Public Resources

Code Section 40059, aspects of solid waste handling of local concern include, but are not limited to, the frequency of collection, means of collection and transportation, level of service, charges and fees, and whether solid waste services are to be provided by means of non-exclusive, partially exclusive, or wholly exclusive franchise, contract, license or permit, and the terms and conditions of such franchise, license or permit.

8.12.020 Severability.

If any Section, sentence, clause, or phrase of this Chapter is, for any reason, held to be invalid or unconstitutional, such decision shall not affect the validity of the remaining portions. The City Council declares that it would have passed this Chapter and each Section, subsection, clause, and phrase thereof irrespective of the fact that any one or more sections, subsections, sentences, clauses or phrases be declared invalid or unconstitutional, and would have passed and adopted the same even though any parts, sections, subsections, sentences, clauses or phrases that may be held invalid had been omitted therefrom.

8.12.030 Definitions.

For the purposes of this Chapter, unless otherwise apparent from the context, certain words and phrases used in this Chapter are defined as provided for below. Certain definitions shall have the same meaning as established in AB 939, the California Integrated Waste Management Act of 1989, as amended from time to time, and the regulations of the California Department of Resources Recycling and Recovery (CalRecycle) codified at Title 14 of the California Code of Regulations, Division 7 (commencing with Section 17000), as amended from time to time, which definitions shall take precedence to be consistent with State law and regulations.

“AB 939” means the California Integrated Waste Management Act of 1989, codified in part at Public Resources Code Section 40000 et seq., as it may be amended from time to time and as implemented by the regulations of the California Department of Resources Recycling and Recovery, or its successor.

“Applicant” means any individual, firm, limited liability company, association, partnership, political subdivision, government agency, municipality, industry, public or private corporation, or any other entity whatsoever who applies to the City for the applicable permits to undertake any construction, remodeling or demolition project within the City.

“Blue Container” means a container where either: (a) the lid of the container is blue in color, or (b) the body of the container is blue in color and the lid is either blue, gray, or black in color. Hardware such as hinges and wheels on a blue container may be any color. Blue Containers shall be used for the purpose of storage and collection of Source Separated Recyclable Materials, which includes non-putrescible and non-hazardous recyclable wastes such as cans, metals, plastics and glass, or as otherwise defined in 14 CCR Section 18982(a)(43).

“C&D” means construction and demolition.

“City” shall mean the City of Los Alamitos.

“C&D debris” or “construction and demolition debris” shall mean used or discarded materials removed from premises during construction, renovation, remodeling, repair, or demolition operations on any pavement, residential building, commercial or industrial building, or other structure and shall include, but is not limited to concrete, asphalt paving, asphalt roofing, lumber, gypsum board, rock, soil and metal.

“California Code of Regulations” or “CCR” means the State of California Code of Regulations. CCR references in this Chapter are preceded with a number that refers to the relevant Title of the CCR (e.g., “14 CCR” refers to Title 14 of CCR).

“Commercial Business” or “Commercial” means a firm, partnership, proprietorship, joint-stock company, corporation, or association, whether for-profit or nonprofit, strip mall, industrial facility, or a multifamily residential dwelling. A Multi-Family Residential Dwelling that consists of fewer than five (5) units is not a Commercial Business for purposes of implementing this Chapter.

“Commercial Edible Food Generator” includes a Tier One or a Tier Two Commercial Edible Food Generator as defined below. For the purposes of this definition, Food Recovery Organizations and Food Recovery Services are not Commercial Edible Food Generators.

- A. “Tier One Commercial Edible Food Generator” means a Commercial Edible Food Generator that is one of the following:
 - 1. Supermarket.
 - 2. Grocery Store with a total facility size equal to or greater than 10,000 square feet.
 - 3. Food Service Provider.
 - 4. Food Distributor.
 - 5. Wholesale Food Vendor.
- B. “Tier Two Commercial Edible Food Generator” means a Commercial Edible Food Generator that is one of the following:
 - 1. Restaurant with 250 or more seats, or a total facility size equal to or greater than 5,000 square feet.
 - 2. Hotel with an on-site Food Facility and 200 or more rooms.
 - 3. Health facility with an on-site Food Facility and 100 or more beds.
 - 4. Large Venue.
 - 5. Large Event.
 - 6. A State agency with a cafeteria with 250 or more seats or total cafeteria facility size equal to or greater than 5,000 square feet.
 - 7. A Local Education Agency facility with an on-site Food Facility.

“Community Composting” means any activity that composts green material, agricultural material, food material, and vegetative food material, alone or in combination, and the total amount of feedstock and Compost on-site at any one time does not exceed 100 cubic yards and 750 square feet.

“Compost” means the product resulting from the controlled biological decomposition of organic Solid Wastes that are Source Separated from the municipal Solid Waste stream, or which are separated at a centralized facility.

“Construction, remodeling or demolition project” means the erection or demolition of or the making of changes to any building, structure or landscaping which generates C&D debris.

“Contractor” means any person or entity holding, or required to hold, a contractor's license of any type under the laws of the State, or who performs (whether as contractor, subcontractor or owner-builder) any construction, demolition, remodeling, or landscaping service relating to buildings or accessory structures in the City.

“Diversion requirement” means the percentage of C&D debris for each project that must be diverted from landfills.

“Divert” means to use material for any purpose other than disposal in a landfill or transformation facility.

“Edible Food” means food intended for human consumption. For the purposes of this Chapter, Edible Food is not Solid Waste if it is recovered and not discarded. Nothing in this Chapter requires or authorizes the Recovery of Edible Food that does not meet the food safety requirements of the California Retail Food Code.

“Food Distributor” means a company that distributes food to entities including, but not limited to, Supermarkets and Grocery Stores.

“Food Recovery” means actions to collect and distribute food for human consumption that otherwise would be disposed.

“Food Recovery Organization” means an entity that engages in the collection or receipt of Edible Food from Commercial Edible Food Generators and distributes that Edible Food to the public for Food Recovery either directly or through other entities, including, but not limited to:

1. A food bank as defined in Section 113783 of the Health and Safety Code;
2. A nonprofit charitable organization as defined in Section 113841 of the Health and Safety code; and,
3. A nonprofit charitable temporary food facility as defined in Section 113842 of the Health and Safety Code.

A Food Recovery Organization is not a Commercial Edible Food Generator for the purposes of this Chapter.

“Food Recovery Service” means a person or entity that collects and transports Edible Food from a Commercial Edible Food Generator to a Food Recovery Organization or

other entities for Food Recovery. A Food Recovery Service is not a Commercial Edible Food Generator for the purposes of this Chapter.

“Food Service Provider” means an entity primarily engaged in providing food services to institutional, governmental, Commercial, or industrial locations of others based on contractual arrangements with these types of organizations.

“Food Waste” means all of the following:

1. Food Scraps, including all food such as, but not limited to, fruits, vegetables, meat, poultry, seafood, shellfish, bones, rice, beans, pasta, bread, cheese, and eggshells. Food Scraps excludes fats, oils, and grease when such materials are Source Separated from other Food Scraps; and
2. Food-Soiled Paper, including compostable paper material that has come in contact with food or liquid, such as, but not limited to, compostable paper plates, paper coffee cups, napkins, pizza boxes, and milk cartons; and
3. Compostable Plastics, including plastic materials that meet the ASTM D6400 standard for compostability.

“Franchise” means the right or privilege conferred by the City on one or more private entities for the collection, transportation or other handling of solid waste.

“Franchisee” means a solid waste enterprise having a solid waste franchise agreement with the City.

“Gray Container” means a container where either: (a) the lid of the container is gray or black in color, or (b) the body of the container is entirely gray or black in color and the lid is gray or black in color. Hardware such as hinges and wheels on a gray container may be any color. Gray Containers shall be used for the purpose of storage and collection of Gray Container Waste.

“Gray Container Waste” means Solid Waste that is collected in a Gray Container that is part of a three-container Organic Waste collection service that prohibits the placement of Organic Waste in the Gray Container as specified in 14 CCR Sections 18984.1(a) and (b).

“Green Container” means a container where either: (a) the lid of the container is green in color, or (b) the body of the container is green in color and the lid is green, gray or black in color. Hardware such as hinges and wheels on a green container may be any color. Green Containers shall be used for the purpose of storage and collection of Source Separated Green Container Organic Waste, which includes Green Waste and Organic Waste.

“Green Waste” means vegetative cuttings, shrubs, stumps, brush, tree trimmings, grasses, and related materials that have been separated from other solid waste. Green waste does not include stumps or branches with a diameter exceeding 18 inches or a length exceeding four feet.

“Grocery Store” means a store primarily engaged in the retail sale of canned food; dry goods; fresh fruits and vegetables; fresh meats, fish, and poultry; and any area that

is not separately owned within the store where the food is prepared and served, including a bakery, deli, and meat and seafood departments.

“Gross receipts” means any and all revenue receipts, or compensation in any form received for the collection, transportation, disposal and/or processing of solid waste generated and/or collected in the City, including, but not limited to, customer charges for collection of Solid Waste, without subtracting permit fees, AB 939 fees, or other fees or any other cost of doing business. Sales revenue from the sale of recyclable materials is excluded from gross receipts for purposes of calculating fees due the City.

“Hazardous waste” means any substance, waste or mixture of wastes defined as "hazardous substance" or "hazardous waste" pursuant to the Resource Conservation and Recovery Act ("RCRA"), 42 U.S.C. Section 9601 et seq., the Comprehensive Environmental Response, Compensation and Liability Act ("CERCLA"), 42 U.S.C. Section 9601 et seq., and all future amendments to either of them, or as defined by the California Department of Resources Recycling and Recovery, and all substances defined as hazardous waste, acutely hazardous waste, or extremely Hazardous Waste by the State in Health and Safety Code § 25110.02, § 25115, and § 25117 or in the future amendments to or recodifications of such statutes or identified and listed as Hazardous Waste by the US Environmental Protection Agency (EPA). Where there is a conflict in the definitions employed by two or more agencies having jurisdiction over hazardous or solid waste, the term "hazardous waste" shall be construed to have the broader, more encompassing definition.

“High Diversion Organic Waste Processing Facility” means a facility that is in compliance with the reporting requirements of 14 CCR Section 18815.5(d) and meets or exceeds an annual average Mixed Waste Organic Content Recovery rate of 50 percent between January 1, 2022 and December 31, 2024, and 75 percent after January 1, 2025, as calculated pursuant to 14 CCR Section 18815.5(e) for Organic Waste received from the “Mixed Waste Organic Collection Stream” as defined in 14 CCR Section 17402(a)(11.5).

“Inspection” means a site visit where the City reviews records, containers, and an entity’s collection, handling, recycling, or landfill disposal of Organic Waste or Edible Food handling to determine if the entity is complying with requirements set forth in this Chapter.

“Large Event” means an event, including, but not limited to, a sporting event or a flea market, that charges an admission price, or is operated by a local agency, and serves an average of more than 2,000 individuals per day of operation of the event, at a location that includes, but is not limited to, a public, nonprofit, or privately owned park, parking lot, golf course, street system, or other open space when being used for an event.

“Large Venue” means a permanent venue facility that annually seats or serves an average of more than 2,000 individuals within the grounds of the facility per day of operation of the venue facility. For purposes of this Chapter and implementation of 14 CCR, Division 7, Chapter 12, a venue facility includes, but is not limited to, a public, nonprofit, or privately owned or operated stadium, amphitheater, arena, hall, amusement park, conference or civic center, zoo, aquarium, airport, racetrack, horse track, performing arts center, fairground, museum, theater, or other public attraction facility. For purposes of this Chapter and implementation of 14 CCR, Division 7, Chapter 12, a site under

common ownership or control that includes more than one Large Venue that is contiguous with other Large Venues in the site, is a single Large Venue.

“Local Education Agency” means a school district, charter school, or county office of education that is not subject to the control of city or county regulations related to Solid Waste.

“Mixed Waste Organic Collection Stream” or “Mixed Waste” means Organic Waste collected in a container that is required by 14 CCR Sections 18984.1, 18984.2 or 18984.3 to be taken to a High Diversion Organic Waste Processing Facility.

“Multi-Family Residential Dwelling” or “Multi-Family” means of, from, or pertaining to residential premises with five (5) or more dwelling units. Multi-Family premises do not include hotels, motels, or other transient occupancy facilities, which are considered Commercial Businesses.

“Non-Organic Recyclables” means non-putrescible and non-hazardous recyclable wastes including but not limited to bottles, cans, metals, plastics and glass.

“Organic Waste” means Solid Wastes containing material originated from living organisms and their metabolic waste products, including but not limited to food, green material, landscape and pruning waste, organic textiles and carpets, lumber, wood, Paper Products, Printing and Writing Paper, manure, biosolids, digestate, and sludges. Organic Waste does not include paper that is coated in a plastic material that will not breakdown in the composting process.

“Organic Waste Generator” means a person or entity that is responsible for the initial creation of Organic Waste.

“Paper Products” include, but are not limited to, paper janitorial supplies, cartons, wrapping, packaging, file folders, hanging files, corrugated boxes, tissue, and toweling.

“Permittee” shall mean a person to whom the City has issued a solid waste permit under Article 2 of this Chapter.

“Person” shall mean any solid waste enterprise, individual, partnership, joint venture, firm, corporation, nonprofit corporation, association, organization, unincorporated private or public organization, or any other combination or entity.

“Premises” means any building, dwelling, or site in any zone within the City from which any activity is conducted, including, without limitation, residential, service, nonprofit, governmental, institutional, educational, industrial, commercial or agricultural uses.

“Printing and Writing Papers” include, but are not limited to, copy, xerographic, watermark, cotton fiber, offset, forms, computer printout paper, white wove envelopes, manila envelopes, book paper, note pads, writing tablets, newsprint, and other uncoated writing papers, posters, index cards, calendars, brochures, reports, magazines, and publications.

“Prohibited Container Contaminants” means the following: (a) discarded materials placed in the Blue Container that are not identified as acceptable Source Separated Recyclable Materials for the Blue Container; (b) discarded materials placed in the Green Container that are not identified as acceptable Source Separated Green Container

Organic Waste for the Green Container; (c) discarded materials placed in the Gray Container that are not identified as acceptable Source Separated Recyclable Materials and/or Source Separated Green Container Organic Wastes to be placed in the Green Container and/or Blue Container; and, (d) Excluded Waste placed in any container.

“Project” means any activity that requires an application for a building or demolition permit or any similar permit from the City.

“Recovery” or “Organic Waste Recovery” means any activity or process described in 14 CCR Section 18983.1(b).

“Recyclable solid waste” shall mean all solid waste which can be recycled and which is separated from other solid waste for the purpose of being recycled such as, but not limited to, aluminum, cardboard, glass, grass, and yard cuttings, metal, newspaper, paper, and plastic.

“Recycle” or “Recycling” shall mean the process of collecting, transferring, sorting, cleansing, treating, and reconstituting materials that would otherwise become solid waste, and returning them to the economic mainstream in the form of raw material for new, reused, or reconstituted products that meet the quality standards necessary to be used in the marketplace.

“Remodel” means any change, addition, or modification to an existing structure.

“Remote Monitoring” means the use of the internet of things (IoT) and/or wireless electronic devices to visualize the contents of Blue Containers, Green Containers, and Gray Containers for purposes of identifying the quantity of materials in containers (level of fill) and/or presence of Prohibited Container Contaminants.

“Restaurant” means an establishment primarily engaged in the retail sale of food and drinks for on-premises or immediate consumption.

“Reuse” means further or repeated use of C&D debris or other types of solid waste.

“Roll-off box” means a container used for solid waste collection, usually 10 to 50 cubic yards in size, which is removed from the premises and transported to a recycling or disposal site for solid waste removal. Roll-off boxes are typically used for C&D debris, other temporary solid waste collection needs, and for large solid waste generators.

“Salvage” means the controlled removal of C&D debris from a permitted building or demolition site for the purpose of recycling, reuse, or storage for later recycling or reuse.

“Scavenging” means the unauthorized removal of solid waste from containers or bins of City franchisee or permittees. Scavenging is prohibited by this Chapter. In addition, the scavenging of paper, glass, cardboard, plastic, used motor oil, ferrous metal, aluminum, or other recyclable materials from containers or bins for such materials is prohibited by Public Resources Code Section 41950.

“Self-Hauler” means a person who hauls Solid Waste, Organic Waste or recyclable material he or she has generated to another person. Self-hauler also includes a person who back-hauls waste. “*Back-haul*” means generating and transporting Organic Waste to a destination owned and operated by the generator using the generator’s own employees and equipment.

“Single-Family” means of, from, or pertaining to any residential premises with fewer than five (5) units.

“Solid waste container” shall mean any bin, roll-off box, cart, receptacle, or other container used to hold solid waste for collection and disposal or processing.

“Solid Waste Coordinator” shall mean the solid waste coordinator of the City or such other designee of the City Manager charged with coordinating, monitoring, controlling, or regulating municipal solid waste within the City.

“Solid Waste” has the same meaning as defined in State Public Resources Code Section 40191, which defines Solid Waste as all putrescible and non-putrescible solid, semisolid, and liquid wastes, including garbage, trash, refuse, paper, rubbish, ashes, industrial wastes, demolition and construction wastes, abandoned vehicles and parts thereof, discarded home and industrial appliances, dewatered, treated, or chemically fixed sewage sludge which is not hazardous waste, manure, vegetable or animal solid and semi-solid wastes, and other discarded solid and semisolid wastes, with the exception that Solid Waste does not include any of the following wastes:

1. Hazardous waste, as defined in the State Public Resources Code Section 40141.
2. Radioactive waste regulated pursuant to the State Radiation Control Law (Chapter 8 (commencing with Section 114960) of Part 9 of Division 104 of the State Health and Safety Code).
3. Medical waste regulated pursuant to the State Medical Waste Management Act (Part 14 (commencing with Section 117600) of Division 104 of the State Health and Safety Code). Untreated medical waste shall not be disposed of in a Solid Waste landfill, as defined in State Public Resources Code Section 40195.1. Medical waste that has been treated and deemed to be Solid Waste shall be regulated pursuant to Division 30 of the State Public Resources Code.
4. Abandoned vehicles or parts thereof.

“Solid waste collectors” means any individual, joint venture, partnership, unincorporated private organization, or private corporation permitted or franchised by the City to perform solid waste collection services within the City.

“Solid waste handling services” shall mean the transportation, storage, transfer, processing, disposal or collection (whether from the curbside, bins, roll-off box or any other type of solid waste container or location) of solid waste for residential, commercial, institutional, industrial or any other originators, users or customers.

“Source Separated” means materials, including commingled recyclable materials, that have been separated or kept separate from the Solid Waste stream, at the point of generation, for the purpose of additional sorting or processing those materials for recycling or reuse in order to return them to the economic mainstream in the form of raw material for new, reused, or reconstituted products, which meet the quality standards necessary to be used in the marketplace, or as otherwise defined in 14 CCR Section 17402.5(b)(4). For the purposes of this Chapter, Source Separated shall include

separation of materials by the generator, property owner, property owner's employee, property manager, or property manager's employee into different containers for the purpose of collection such that Source Separated materials are separated from Gray Container Waste/Mixed Waste or other Solid Waste for the purposes of collection and processing.

"Source Separated Green Container Organic Waste" means Source Separated Organic Waste that can be placed in a Green Container that is specifically intended for the separate collection of Organic Waste by the generator, excluding carpets, Non-Compostable Paper, and textiles.

"Source Separated Recyclable Materials" means Source Separated Non-Organic Recyclables.

"Supermarket" means a full-line, self-service retail store with gross annual sales of two million dollars (\$2,000,000), or more, and which sells a line of dry grocery, canned goods, or nonfood items and some perishable items.

"Temporary collection container" means a bin or roll-off box, or other similar type of container used for the temporary collection of solid waste. Such a container does not include the franchisee's containers placed for scheduled, regular collection service.

"Temporary collection service" means collection of occasional, non-continuing accumulations of solid waste which is not generated from on-going activities or operations, but which is either:

1. Solid waste resulting from construction, remodeling, repair, demolition, site preparation, or grading; or
2. Other temporary solid waste collection where a container is provided for no more than 30 consecutive days, or no more than 60 days in any 90-day period.

"Universal waste" are any of the hazardous wastes that are listed in section 66261.9 of Article 1, Chapter 11, Division 4.5 of Title 22 of the California Code of Regulations (22 CCR Section 66261.9), which includes electronic devices, batteries, electric lamps, fluorescent tubes and bulbs, high intensity discharge lamps, sodium vapor lamps and lamps that contain added mercury, mercury-containing equipment, CRT, CRT glass, and non-empty aerosol cans.

"Waste reduction and recycling plan" means a completed form submitted by an applicant for any covered project approved by the City for the purpose of compliance with this Chapter. The first portion of the form is submitted when applying for a permit, and the second portion when the project is completed.

"Wholesale Food Vendor" means a business or establishment engaged in the merchant wholesale distribution of food, where food (including fruits and vegetables) is received, shipped, stored, prepared for distribution to a retailer, warehouse, distributor, or other destination.

8.12.040 Authorization to issue franchises and permits for solid waste handling services.

- A. The City may provide for the collection, transportation, and disposal of solid waste by franchise and/or permit. The City Council may award one or more franchises for collection of solid waste from all or a portion of residential, commercial, industrial and City properties in the City. City may issue permits to provide solid waste handling services not exclusively covered by the City's solid waste franchise agreement. City-authorized franchisee(s) and permittees shall be collectively referred to as the City's solid waste collectors. The City Council may suspend and/or revoke a solid waste permit described herein in accordance with the provisions of this Chapter.
- B. Each solid waste collector providing services within the City shall obtain and maintain all appropriate licenses and all forms of authorization, permit, franchise, or contract as may be required by the City Council. Each solid waste collector shall comply with all applicable federal, state, and local laws, regulations, and requirements governing solid waste.
- C. No person shall construct or operate a solid waste management enterprise or facility including, but not limited to, a material recovery facility, landfill, composting facility, or buy-back recycling center, or collect any form of solid waste in the City, without first satisfying all applicable City requirements for land use approval, franchises, permits, and any other approvals required under any local, state or federal law.

8.12.050 Collection by persons other than City-authorized solid waste collectors.

- A. Except for franchisee(s) and permittees, and except for Self-Haulers and persons described in Subsections (b) - (i) below, it is unlawful for any person to engage in solid waste handling services within the City, and all persons currently engaging in solid waste handling services within the City shall cease such operations immediately upon receiving written notice from the City.
- B. **Actual solid waste generators.** The actual producers of solid waste and the owners of property upon which solid waste has accumulated may personally engage in solid waste handling services, but only as to the solid waste which they have actually produced or which has accumulated on their own property, and provided that they comply with the provisions of this Chapter and with any other governing laws. Except in accordance with Subsections (c) and (d), actual producers and property owners shall not allow any other person, except the City's solid waste collectors, to perform solid waste handling services for the solid waste which they have produced, which has accumulated on their property, or which they otherwise own or control.
- C. **Construction contractors.** The actual producers of C&D debris and the owners of property upon which C&D debris has accumulated may engage the contractor who produced all or a part of said C&D debris to perform solid waste handling services for all or part of the C&D debris generated during the construction project; provided, that all such contractors comply with the provisions of this Chapter and with any other governing laws. Said actual producers and property owners shall not allow any other person, except for the City's solid waste collectors or the contractor described in this

subsection, to perform solid waste handling services for the C&D debris which they have produced, which has accumulated on their property, or which they otherwise own or control.

- D. **Gardeners and landscapers.** Subject to Section 8.12.060, Gardeners or landscapers may transport green waste or solid waste generated by their work, only if transported by their own employees in the gardener or landscaper's own vehicles to permitted facilities, without obtaining a solid waste collection permit.
- E. **Cleanup services.** Subject to Section 8.12.060, any person whose primary business is the cleanup of solid waste on the property of another and who, incidental to such business:
 - 1. Hauls only the solid waste which he cleans up and no other solid waste;
 - 2. Performs cleanup services such as removing junk from businesses, garages, and residential properties, but does not remove solid waste from C&D sites;
 - 3. Uses his own vehicle to haul the solid waste which he cleans up;
 - 4. Does not use a bin, roll-off box or other container, whether or not such bin, roll-off box, or container is left at the cleanup site, to accomplish the cleanup, collection, or transportation of the solid waste, may transport solid waste in accordance with this subsection without a permit or franchise; and
 - 5. Does not use a commercial solid waste vehicle such as a front loader, side loader, rear loader, end-dump truck or roll-off truck.
- F. **Compactor lessors.** Persons may lease stationary compactors, which are solid waste containers approximately ten to 50 cubic yards in capacity with a trash compaction mechanism attached that pushes and compresses waste into the container, and that must be removed from the collection site for disposal, or compaction units that attach to smaller collection bins that are typically one to eight cubic yards, without obtaining a permit.
- G. **Non-profit charities.** Non-profit charities registered with the attorney general of the State periodically accepting donations of recyclables may transport the recyclables, provided that the charity transport the recyclables to a recycling facility and that charity volunteers and employees comply with the provisions of this Chapter and with any other governing laws.
- H. **Transport only.** Any person may haul solid waste generated and collected in other jurisdictions over City streets provided they comply with the provisions of this Chapter and with any other governing laws, and provided further that they do not engage in any solid waste handling services within the City.
- I. **Document destruction companies.** Companies whose primary purpose is the destruction of documents/records that, incidental to this purpose, collect paper and deliver such paper, after shredding/destruction, to a recycling facility, are not required to obtain a solid waste and recycling permit to transfer and recycle this material.
- J. **Emergencies.** In the event of an emergency, including, but not limited to, the breakdown of equipment or other unforeseen or unpreventable circumstances, or

where in the judgment of the City the particular situation justifies such action, the City may issue limited or temporary contracts to any person to perform solid waste handling services, subject to reasonable fees, charges and conditions as the circumstances may warrant and as the parties involved may agree upon; provided that such fees and charges received from or paid to any person under this subsection for any period exceeding 15 days in duration shall be approved by the City Council.

- K. The City Council may, at its election, waive any permit, license, franchise or other fee for selected categories of permittees or franchisees.

8.12.060 Organic Waste Self-hauler requirements.

Self-Haulers that collect and transport materials pursuant to Section 8.12.050 shall:

- A. Source separate all recyclable materials and Organic Waste (materials that City otherwise requires generators to separate for collection in the City's organics and recycling collection program) generated on-site from Solid Waste in a manner consistent with 14 CCR Sections 18984.1 and 18984.2, or shall haul Organic Waste to a High Diversion Organic Waste Processing Facility as specified in 14 CCR Section 18984.3.
- B. Haul their Source Separated Recyclable Materials to a facility that recovers those materials; and haul their Source Separated Green Container Organic Waste to a Solid Waste facility, operation, activity, or property that processes or recovers Source Separated Organic Waste. Alternatively, Self-Haulers may haul Organic Waste to a High Diversion Organic Waste Processing Facility.
- C. Self-Haulers that are Commercial Businesses (including Multi-Family Residential Dwellings) shall keep a record of the amount of Organic Waste delivered to each Solid Waste facility, operation, activity, or property that processes or recovers Organic Waste; this record shall be subject to inspection by the City. The records shall include the following information:
 - 1. Delivery receipts and weight tickets from the entity accepting the waste.
 - 2. The amount of material in cubic yards or tons transported by the generator to each entity.
 - 3. If the material is transported to an entity that does not have scales on-site, or employs scales incapable of weighing the Self-Hauler's vehicle in a manner that allows it to determine the weight of materials received, the Self-Hauler is not required to record the weight of material but shall keep a record of the entities that received the Organic Waste.

8.12.070 Rates.

Rates charged by franchisee(s) shall be as set forth in the schedule of rates and charges approved by the City. Permittees may set their own rates.

8.12.080 Solid waste fees – General.

In accordance with Division 30, Part 1, Chapter 1 of the Public Resources Code, Sections 40000 et seq., and other applicable laws, the City may levy fees within the City for solid waste purposes, including but not limited to, implementation of an integrated waste reduction and recycling plan; inspection, auditing, review and planning for solid waste or household hazardous waste collection, transfer and disposal; planning related to responses to solid or hazardous waste releases and spills; and franchise fees as permitted by law. Such fees may include, but are not limited to, fees for the costs of preparing and implementing source reduction and recycling elements, household hazardous waste elements, non-disposal facility elements and integrated waste reduction and recycling plans, and fees for the use and maintenance of public streets, highways, public rights-of-way, and other public property.

8.12.090 Refundable performance deposit.

City may implement bonds and security deposit requirements for franchisee(s) and/or permittees.

8.12.100 Collection arrangements required; unauthorized accumulation prohibited and declared a public nuisance.

- A. In order to protect the public health, safety, and welfare and to prevent the spread of vectors, the owner, occupant, or other person responsible for any property or premises in the City shall arrange with a solid waste collector for the collection of solid waste, as set forth in this Chapter.
- B. It is unlawful for the person having control or possession of a property or premises in the City to fail or neglect to provide for the removal of solid waste. Each day's violation of this Section shall be treated and considered as a separate and distinct offense.
- C. Any unauthorized accumulation of solid waste on any property or premises is hereby declared a public nuisance and is hereby prohibited.

8.12.110 Enforcement authority, impounding of solid waste containers; civil remedies.

- A. **Authority.** The City Manager and/or his or her designee shall have the authority to enforce the provisions of this Chapter. This authority shall be in addition to the authority granted to police officers and Code Enforcement Officers pursuant to the Code.
- B. **Impounding of containers.** If a solid waste container is not properly identified as belonging to a City-approved solid waste collector, or if the terms of the permit, the franchise agreement, or of this Chapter are not complied with, then the solid waste container shall be subject to removal and impound by order of the City Manager or the City Manager's designee pursuant to Section 8.12.640.

- C. **Civil remedies.** Nothing in this Chapter shall be deemed to limit the right of a City franchisee or the City to bring a civil action against any person who violates this Chapter, nor shall a conviction for such violation exempt any person from a civil action brought by a City franchisee or the City.

8.12.120 Franchise agreement; relation to Code.

The franchise agreement will govern requirements placed on the franchisee(s) for services covered under the franchise. Where the franchise agreement is silent, the requirements applicable to permittees and other applicable requirements of this Chapter will apply, including insurance, liability and bonding requirements, diversion requirements, and general collection issues. To provide services not covered under the franchise, the franchisee must obtain a permit and meet all requirements of this Chapter.

8.12.130 Compliance with CALGreen Recycling Requirements.

- A. Persons applying for a permit from the City for new construction and building additions and alterations shall comply with the requirements of this Section and all required components of the California Green Building Standards Code, 24 CCR, Part 11, known as CALGreen and incorporated as part of the City's Building Code pursuant to Section 15.04.010 of this Code, if its project is covered by the scope of CALGreen. If the requirements of CALGreen are more stringent than the requirements of this Section, the CALGreen requirements shall apply. Project applicants shall refer to the City's Building Code for complete CALGreen requirements.
- B. For projects covered by CALGreen, the applicants must, as a condition of the City's permit approval, comply with the following:
1. Where five (5) or more Multi-Family dwelling units are constructed on a building site, provide readily accessible areas that serve occupants of all buildings on the site and are identified for the storage and collection of Blue Container and Green Container materials, consistent with the three-container collection program offered by the City, or comply with provision of adequate space for recycling for Multi-Family and Commercial premises pursuant to Sections 4.408.1, 4.410.2, 5.408.1, and 5.410.1 of CALGreen as amended, provided that amended requirements are more stringent than the CALGreen requirements for adequate recycling space effective January 1, 2020.
 2. New Commercial construction or additions resulting in more than 30% of the floor area shall provide readily accessible areas identified for the storage and collection of Blue Container and Green Container materials, consistent

with the three-container collection program offered by the City, or shall comply with provision of adequate space for recycling for Multi-Family and Commercial premises pursuant to Sections 4.408.1, 4.410.2, 5.408.1, and 5.410.1 of CALGreen, as amended, provided that amended requirements are more stringent than the CALGreen requirements for adequate recycling space effective January 1, 2020.

3. Comply with CALGreen requirements and applicable law related to management of C&D, including diversion of Organic Waste in C&D from disposal. Comply with the City's C&D regulations, Chapter 8.13 of this Code, and all written and published policies and/or administrative guidelines regarding the collection, recycling, diversion, tracking, and/or reporting of C&D.

8.12.140 Compliance with Landscape Water Efficiency Ordinance Requirements.

- A. Property owners or their building or landscape designers, including anyone requiring a building or planning permit, plan check, or landscape design review from the City, who are constructing a new (Single-Family, Multi-Family, public, institutional, or Commercial) project with a landscape area greater than 500 square feet, or rehabilitating an existing landscape with a total landscape area greater than 2,500 square feet, shall comply with Sections 2.5(H)(2)(b), (c), (d), and (g) of the Landscape Water Efficiency Guidelines established pursuant to Chapter 13.05 of this Code (incorporating 23 CCR Sections 492.6(a)(3)(B) (C), (D), and (G)), including sections related to the use of Compost and mulch as delineated in this Section.
- B. Property owners or their building or landscape designers that meet the threshold for landscape water efficiency compliance outlined in subdivision (a) above shall:
 1. Comply with Sections 2.5(H)(2)(b), (c), (d), and (g) of the Landscape Water Efficiency Guidelines established pursuant to Chapter 13.05 of this Code, which requires the submittal of a landscape design plan with a soil preparation, mulch, and amendments section to include the following:
 - a. For landscape installations, Compost at a rate of a minimum of four cubic yards per 1,000 square feet of permeable area shall be incorporated to a depth of six (6) inches into the soil. Soils with greater than six percent (6%) organic matter in the top six (6) inches of soil are exempt from adding Compost and tilling.

- b. For landscape installations, a minimum three- (3-) inch layer of mulch shall be applied on all exposed soil surfaces of planting areas except in turf areas, creeping or rooting groundcovers, or direct seeding applications where mulch is contraindicated. To provide habitat for beneficial insects and other wildlife up to five percent (5%) of the landscape area may be left without mulch. Designated insect habitat must be included in the landscape design plan as such.
 - c. Organic mulch materials made from recycled or post-consumer materials shall take precedence over inorganic materials or virgin forest products unless the recycled post-consumer organic products are not locally available. Organic mulches are not required where prohibited by local fuel modification plan guidelines or other applicable local ordinances.
 - 2. The landscape water efficiency compliance items listed in this Section are not an inclusive list of the Chapter 13.05 requirements; therefore, property owners or their building or landscape designers that meet the threshold for landscape water efficiency compliance outlined in subdivision (a) shall consult Chapter 13.05 and the full Landscape Water Efficiency Guidelines for all requirements.
- C. If, after the adoption of the ordinance enacting this Section, the California Department of Water Resources, or its successor agency, amends 23 CCR, Division 2, Chapter 2.7, Sections 492.6(a)(3)(B) (C), (D), and (G) in a manner that requires the City to incorporate the requirements of an updated Model Water Efficiency Landscape Ordinance in a local ordinance, and the amended requirements include provisions more stringent than those required in this Section, the revised requirements of 23 CCR, Division 2, Chapter 2.7 shall be enforced.

8.12.150 Violation – Enforcement.

- A. Except as otherwise provided in this Chapter, violations of this Chapter are punishable as infractions as set forth in Chapters 1.20 and/or 1.24 of this Code, and the applicable requirements of 14 CCR section 18997.2. Notwithstanding the penalty amounts in Chapter 1.20, any person convicted of an offense under the provisions of this Chapter shall be subject to punishment for a first conviction by a fine of not more than \$50.00, for a second conviction within a period of one year by a fine of not more than \$100.00, and for a third or any subsequent conviction within a period of one year by a fine of not more than \$250.00.
- B. Except for violations of contamination of collection container contents with prohibited container contaminants, which will be addressed through non-collection of containers and noticing by the collection contractor, and violations subject to immediate

administrative citation, City shall issue a notice to abate violations in accordance with Chapter 1.24 of this Code requiring compliance within a maximum of 60 days of issuance of the notice. The City may extend the compliance deadlines set forth in a notice to abate violations if it finds that there are extenuating circumstances beyond the control of the non-compliant party that make compliance within the deadlines impracticable, as described in 14 CCR Section 18995.4 including the following:

1. Acts of God such as earthquakes, wildfires, flooding, and other emergencies or natural disasters,
 2. Delays in obtaining discretionary permits or other government agency approvals; or,
 3. Deficiencies in organic waste recycling infrastructure or edible food recovery capacity and the city is under a corrective action plan with CalRecycle pursuant to 14 CCR Section 18996.2 due to those deficiencies.
- C. City will conduct inspections, route reviews or waste evaluations and compliance reviews, depending upon the type of regulated entity, to determine compliance with this Chapter, and if City determines that an owner, responsible party, generator, self-hauler, hauler, tier one or tier two commercial edible food generator, food recovery organization, food recovery service or other entity is not in compliance, it may provide educational materials to the entity describing its obligations under this Chapter during calendar year 2022 and 2023 with a notice that compliance is required, rather than issuance a notice of violation and assessment of penalties, except that the City may assess criminal and administrative civil penalties in the event that the City prosecutor determines that prosecution is warranted to deter egregious conduct. Commencing January 1, 2024, violations shall be subject to penalties.
- D. In addition, in the event any violation of this Chapter constitutes an imminent danger to public health, safety or the environment, the City Manager or any agent or person designated by the City Manager, may enter upon the premises from which the violation emanates, abate the violation and danger created to the public safety or the environment, and restore any premises affected by the alleged violation, without notice to or consent from the owner or occupant of the premises. An imminent danger shall include, but is not limited to, circumstances created by a disposal of solid or hazardous waste where such disposal creates a significant and immediate threat to the public health or safety, or the environment.
- E. Violations of this Chapter are deemed public nuisances, which may be abated by administrative, civil, or criminal action in accordance with the terms and provisions of this code and state law. All costs and fees incurred by the City because of any violation of this Chapter, which constitutes a nuisance, including all administrative fees and expenses and legal fees and expenses, shall become a lien against the subject premises from which the nuisance emanated, and a personal obligation against the owner. The owner of record of the premises subject to any lien shall receive notice of the lien prior to recording. The City Attorney is authorized to collect nuisance abatement costs or enforce a nuisance lien in an action brought for money judgment, or by delivery to the county assessor of a special assessment against the premises.

- F. The City may utilize any and all other remedies as otherwise provided by Chapter 1.20, Chapter 1.24 of this Code and California law to enforce the provisions of this Chapter.

ARTICLE II SOLID WASTE PERMITS

8.12.200 Permit required prior to container delivery.

No person may deliver a roll-off box, bin, or other solid waste container within the City, or collect solid waste from a customer within the City, prior to City approval and issuance of that person's solid waste collection permit, unless otherwise exempted under this Chapter. Green waste and recyclables are included in the definition of solid waste and collectors of such materials, not otherwise exempted per this Chapter, must obtain permits.

8.12.210 Solid waste permit application and issuance process.

- A. A permit shall become effective when an application has been approved by the City, and upon the applicant's satisfying all of the requirements and conditions set forth in both this Article and the permit.
- B. Prior to performing any services provided under the permit, the permittee must provide to the City a completed solid waste and recyclables collection permit application, along with all information and documentation requested within the application and receive City's approval.
- C. Permit applicants may obtain an application from the City Clerk. Applications for such permits shall include, but not be limited to, the following information and documentation:
 - 1. Name and title of the applicant.
 - 2. Business address and telephone number of the applicant.
 - 3. Address where all vehicles and operating equipment used within the City will be stored.
 - 4. For waste disposal or other waste-related services provided by applicant during the five-year period preceding the date of the application, a complete listing and explanation of any criminal convictions against the applicant and key employees of the applicant's local operating division that would provide service in the City.
 - 5. A list of all affiliated companies whose names might appear on collection vehicles to be used within the City.
 - 6. Verification of insurance required under Section 8.12.280.
 - 7. Any other relevant information or documentation deemed necessary by the City Manager or City Manager's designee.

8.12.220 Solid waste permit application review process.

- A. In determining whether to approve a permit, the City shall take into consideration all components of the completed application, including but not limited to:
 - 1. The ability of the applicant to meet all terms listed in the permit application and this Code;
 - 2. Applicant's past compliance with this Code and permit requirements;
 - 3. Any history of civil or criminal convictions, accidents or safety violations that make the award of a permit detrimental to the public's health, safety and welfare; and
 - 4. The completeness, accuracy, and validity of the application.
- B. The City shall also have the authority to verify independently all statements made and implied in the application. The City may also request clarification from the applicant of any or all elements of the submitted application.
- C. After review of the permit application, the City may deny the issuance of a solid waste and recyclables collection permit based on information disclosed in the permit application. Denial of a permit may be based on an incomplete application, failure to demonstrate qualifications or financial responsibility necessary to comply with the requirements of this Chapter, failure to supply required reports, failure to accurately report the origin of waste collected to the City or the disposal site, failure to pay fees to the City in a timely manner, or previous violations of any provision of this Chapter. Upon denial, the City shall provide the applicant written notification of the reasons therefore and shall include the effective date of such denial.

8.12.230 Solid waste permit term.

The solid waste permit shall be valid for 12 months, with up to an additional 12-month extension permitted at the City's option. A permit may be revoked for noncompliance with any requirement under this Chapter. The City may, upon 90-day advance written notice to the permittee prior to permit expiration, exercise the extension option. If such extension notice is provided by City, the permit will automatically renew monthly, up to a maximum of 24 months unless City gives permittee a 30-day written notice of termination.

8.12.240 Suspension, revocation, renewal and transfer of permit.

- A. **Summary suspension of permit.** It shall be unlawful for a permittee to collect solid waste in the City during such time as the permit of the said permittee is suspended. The City shall have authority to summarily suspend a permit issued pursuant to this Article whenever the permittee fails to comply with the terms and conditions of the permit or violates any provision of this Chapter or other City ordinance. The City shall notify the permittee in writing of such summary suspension, which notice shall also advise the permittee of the time and place of a hearing before the City Council to consider the termination of the permit pursuant to Subsection (b). The hearing before the City Council shall be held not less than ten nor more than 30 days from the date of such notice.

B. Council hearing on revocation of permit.

1. Any permit issued or granted pursuant to the provisions of this Article may be revoked after a public hearing before the City Council. It is unlawful for any solid waste collector to operate under a permit that has been revoked or suspended. A permit may be revoked under the following circumstances:
 - a. Where it has been determined that the permittee has violated or has failed to comply with any of the terms or conditions of the permit, including failing to file a complete, timely and accurate quarterly report;
 - b. Where it has been determined that the permittee has violated or has failed to comply with any ordinances, resolutions, or regulations of the City, or of state or federal law, applicable to collection and disposal of solid waste;
 - c. Where it has been determined that the permit was granted pursuant to false or fraudulent information contained in the application;
 - d. Where it has been determined that preservation of public health, safety, and welfare require revocation of the permit.
 2. The City may initiate a proceeding to revoke a permit by written notice delivered to the permittee, setting forth the reasons for the proposed revocation. The notice shall also indicate the time and place of a hearing before the City Council, which shall be scheduled not less than ten or more than 30 days from the date of such notice.
 3. At such hearing, the permittee may present evidence in writing and through testimony of its employees and others relevant to the proposed termination. During such hearing, the City Council may demand from the applicant such additional information as the City Council may deem relevant and necessary. Any hearing may be continued or adjourned to a stated time and place without the giving of further notice. At the conclusion of the hearing, the City Council may revoke a permit upon the adoption of a resolution which sets forth in writing the findings relied on to conclude that the permit shall be revoked. The resolution revoking the permit shall set forth the notice required by Code of Civil Procedure Section 1094.6. The City Council's decision shall be final.
 4. The City, without a hearing, may suspend a permit for not more than 60 days, if the City Manager or City Manager's designee finds that continued operation by the permittee will constitute a threat to public health, safety, or general welfare.
- C. Waiver of hearing.** Failure of permittee to respond to a notice to appear for a hearing before the board is a waiver of the right to a hearing and action may be taken without the permittee being present.
- D. Confiscation of solid waste permit items.** The City may take possession of any badge, card, permit, or license, issued under the provisions of this Chapter, upon expiration, revocation, cancellation, or suspension thereof, or which is fictitious or which has been unlawfully or erroneously issued.
- E. Transfer of solid waste permit.** A permit issued under this chapter shall not be transferred, delegated, or assigned without prior written City approval. No permittee

shall sell, assign, hypothecate, relinquish, surrender or transfer interest in a permit to any person or solid waste collector or allow another person or entity to use the permit in any act for which a permit is required without the prior written consent of the City. The restriction includes the transfer of ownership or the majority of ownership or control of the permittee, or a transfer of a majority of the permittee's stock to another person.

8.12.250 Operations under solid waste permit.

- A. **Scope of solid waste permit.** A solid waste permit issued pursuant to this Article shall authorize only the following activities:
1. Collection of source separated recyclable solid waste; provided that transformation, mixed waste processing, or other collection or processing methods that do not require prior separation of recyclable solid waste from the waste generated by the waste generator prior to collection by the permittee shall not be considered the collection of recyclable solid waste.
 2. Temporary collection services, such as solid waste collection from specific projects such as yard clean-up, remodeling, construction, or demolition, as more fully defined under the definitions of "temporary collection service" and "temporary collection containers."
- B. **Notice for non-collection.** When any solid waste is left on premises by the permittee, the permittee shall at that time leave a red tag indicating the reasons for refusing to collect the solid waste and giving reference to the City ordinance which provides permittee grounds for such refusal. The tag shall carry the permittee's business or firm name and telephone number and shall be securely fastened to the container or the article refused. Permittee shall keep a record of such notices including the addresses of all premises where it is necessary to leave such notices.
- C. **Property rights of solid waste collected.** All solid waste collected in accordance with the provisions of this Chapter shall be and become the property of the permittee from and after the time of collection thereof.
- D. **Customer contracting.** All customer agreements must contain clauses that automatically terminate such customer agreements in the event that the permittee's permit to collect is revoked or not renewed.
- E. **Other permit provisions.** The City Council may modify permit requirements from time to time by resolution.

8.12.260 Solid waste permit fees.

Permittees shall submit the following fees within 30 days of the end of the preceding quarter, for quarters ending March 31, June 30, September 30, and December 31, accompanied with the quarterly reports detailed in Section 8.12.300:

1. **Permit fee.** Permittee will submit five percent of the gross receipts collected for all solid waste services provided in the City during the preceding calendar quarter ending March 31, June 30, September 30 and December 31.

2. **AB 939 fee.** In addition to the permit fee, permittee will submit ten percent of gross receipts collected for all solid waste services provided in the City during the preceding calendar quarter ending March 31, June 30, September 30, and December 31, if the permittee does not divert a minimum of 60 percent of the material it collects. A permittee that does not divert 60 percent of the waste it collects may have the opportunity to demonstrate that it took all reasonable actions to divert the maximum amount of solid waste it collected and that 60 percent diversion was not possible due to the unique characteristics of the loads collected. The City, in its sole discretion, shall determine if the AB 939 fee shall be waived.
3. **Late fees.** Permittee shall pay to the City a service charge, in an amount equal to ten percent of any amount due City after due date has passed. Permittee shall pay an additional ten percent service charge on any unpaid balance for each additional 30-day period the fees remain unpaid.

8.12.270 Permittee diversion requirements.

Permittees must divert a minimum of 75 percent of the solid waste that the permittee collects within the City each calendar year. Fees paid by permittees are reduced relative to the level of waste diversion achieved by each permittee. To count as waste diversion for the purpose of this Chapter, the permittee must provide documentation of delivery to a recycling facility and documentation as to the quantity of the delivered waste that was diverted. Failure to meet this requirement over one calendar quarter is grounds to deny issuance of, suspend and/or revoke a solid waste collection permit. A permittee that does not divert 75 percent of the waste it collects may have the opportunity to demonstrate that it took all reasonable actions to divert the maximum amount of solid waste it collected and that 75 percent diversion was not possible due to the unique characteristics of the loads collected. The City, in its sole discretion, may determine whether such permit will be continued or renewed. Diversion rates under 50 percent during one calendar quarter will result in the automatic revocation of the permit.

If, in the future, the California Department of Resources Recycling and Recovery passes legislation through the State Senate or the State Assembly, requiring that cities divert more than 75 percent of the solid waste, each permittee shall be required to meet the new State requirements.

8.12.280 Insurance.

- A. Each solid waste permittee shall, during the term of any solid waste permit, maintain in full force and effect, and shall furnish City with a policy or certificate of insurance in an amount determined as appropriate by the City for:
 1. Comprehensive general liability;
 2. Automobile liability; and
 3. Workers' compensation and employers' liability.

- B. Evidence of insurance shall be provided on City forms or approved substitutes. The insurance policy or policies shall be issued by an admitted insurance company with a Best Key Rating of A VII, or as otherwise acceptable to the City. The above limits shall be subject to approval of and to annual review by the City for the purpose of reasonably adjusting to current insurance conditions and requirements.
- C. Such insurance shall be primary and not excess, shall be procured from an insurer authorized to do business in the State, and shall not be cancelled or modified without first giving to the City 30 days' prior written notice.
- D. All such insurance shall remain in effect, uninterrupted, through the term of the permit. Applicants and permittees shall provide the City with certificates of insurance annually with the solid waste and recyclables collection permit application.
- E. All such insurance shall name the City as an additional insured in a separate endorsement.

8.12.290 Solid waste report content and submission.

Each quarter, permittees are required to submit reports on City-provided reporting forms. Reports shall be submitted both electronically and on paper within 30 days of the end of the preceding quarter, for quarters ending March 31, June 30, September 30, and December 31. Reports shall contain the following data:

1. The tonnage and/or volume of waste collected according to each category (refuse, recyclables, green waste) and according to how much was disposed versus diverted from landfilling;
2. The location, site, and/or facility where such said waste has been disposed, delivered or diverted;
3. Gross receipts from all solid waste and recycling services provided in the City;
4. Other information required by law or deemed necessary by the City.

8.12.300 Audit of permittee's books and records.

The City or City's designee may audit the permittee's books and records for the purposes of verifying the correct payment of all City fees and confirming the accurate reporting of tonnage recycled and disposed, and other information. Each permittee shall make records available to the City or to agents of the City during normal business hours at the permittee's local office upon one business day notice from the City. Should the audit of the permittee's books and records show more than a \$1,000.00 discrepancy between fees paid and fees due for a one-year period, the permittee shall reimburse the City for the cost of the audit. The City has the option to review a period less than a year and annualize the results. Over or under-paid fees shall be remitted within 30 days of the finalization of the review, or of discovery if determination is made outside of a review by the City.

8.12.310 Solid waste permittee indemnification.

- A. **General.** The permit shall require the permittee to defend, with counsel to be agreed upon by both parties, indemnify, and hold harmless, the City and its agents, officers, servants, and employees from and against any and all claims, demands, damages, liabilities, costs, or expenses for any damages or injuries to any person or property, including but not limited to, injury to the permittee's or City's employees, agents or officers which arise from, are connected with, or are caused or claimed to be caused by, the permittee, or its agents, officers, or employees, in the issuance of the permit, or in performing the services permitted by the permit, and all costs and expenses of investigating and defending against same; provided, however, that the permittee's duty to indemnify and hold harmless shall not include any claims or liability arising from the negligence of the City, its agents, officers, or employees, determined by a court of competent jurisdiction.
- B. **Hazardous waste indemnity.** Permittees are required to indemnify, defend, with counsel to be agreed upon by both parties, protect and hold harmless the City, its officers, employees, agents, assigns, and any successor or successors to the City's interest from and against all claims, actual damages, (including but not limited to special and consequential damages), natural resources damages, punitive damages, injuries, costs, response, remediation and removal costs, losses, demands, debts, liens, liabilities, causes of action, suits, legal or administrative proceedings, interest, fines, charges, penalties and expenses (including but not limited to attorneys' and expert witness fees and costs incurred in connection with defending against any of the foregoing or in enforcing this indemnity) of any kind whatsoever paid, incurred or suffered by, or asserted against, the City or its officers, employees, or agents arising from or attributable to any repair, cleanup, or detoxification, or preparation and implementation of any removal, remedial, response, closure, or other plan (regardless of whether undertaken due to government action) concerning any hazardous wastes at any disposal or processing facility where solid waste is or has been transported, transferred, processed, stored, disposed of, or has otherwise come to be located by the permittee or permittee's activities pursuant to the permit resulting in a release of any hazardous waste into the environment. Without limiting the substance of the indemnification, the foregoing indemnity is intended to operate as an agreement pursuant to 107(e) of the Comprehensive Environmental Response, Compensation and Liability Act (CERCLA), also known as "Superfund," 42 U.S.C. Section 9607(e), and California Health and Safety Code Section 25364, to defend, protect, hold harmless, and indemnify the City from all forms of liability under CERCLA, other applicable statutes or common law for any and all matters addressed in this provision.

ARTICLE III SOLID WASTE COLLECTION

8.12.400 Office for inquiries and complaints.

- A. Solid waste collectors shall maintain an office at a fixed place and shall maintain a telephone at the office listed in the current telephone directory in the name under

which it conducts business in the City and shall at all times between the hours of 8:00 a.m. and 5:00 p.m. weekdays and between 8:00 a.m. and 12:00 p.m. on Saturdays, have an employee or agent at the office to receive service request, complaints and inquiries. Each office shall be staffed with a knowledgeable person, trained to respond to customer questions and complaints. An emergency telephone shall be provided to the City for use outside normal business hours.

- B. The protection of the public health, safety, and well-being require that service complaints be acted on promptly and that a record be maintained in order to permit the City and its solid waste collectors to identify potential public health and safety problems. During office hours, solid waste collectors shall record all complaints, including the date, time, complainant's name and address if the complainant is willing to give this information, and date, and manner of resolution of the complaint. This information shall be maintained for the term of permit or franchise agreement, or longer if indicated in the permit application or franchise agreement. The record of service complaints shall be made available for review by representatives of the City during the solid waste collector's office hours.

8.12.410 Frequency of solid waste collection.

- A. Solid waste created, produced or accumulated in or about premises in the City shall be removed from premises at a minimum of:
 - 1. Every four days for putrescible waste, or
 - 2. Once each week for non-putrescible waste.
- B. The following materials may be collected less frequently unless the City deems otherwise:
 - 1. Temporary solid waste containers on construction or demolition sites containing no food waste, food wrappers, yard waste, or any form of organic waste.
 - 2. Recyclables containers containing no food waste, food wrappers, yard waste, or any form of organic waste.
- C. If conditions warrant, the County Health Officer or the City may require a greater frequency of removal.
- D. It is unlawful for the person having control or possession of the premises within the City to fail or neglect to provide for the removal of solid waste. Each day's violation of this Section shall be treated and considered as a separate and distinct offense.

8.12.420 Recyclable solid waste collection.

- A. **Ownership of recyclable solid waste.** Upon placement of recyclable solid waste at a designated recycling collection location, such recyclable solid waste shall become the property of the solid waste collector engaged to collect such material.
- B. **Collection by persons other than an authorized solid waste collector prohibited.** It is unlawful for any person, except for the permitted solid waste collector engaged to provide such service, to collect recyclable solid waste from a designated

recycling collection container. The City may, at its option, arrange for collection in the event of health and safety issues or of a dispute between the solid waste collector, the customer or the City.

- C. **Generator's right to recycle.** Nothing in this Chapter limits the right of any person to sell, donate, or otherwise divert their own recyclables from landfilling, except that recyclables deposited into containers provided by a solid waste collector and placed for collection shall become solid waste and the property of the solid waste collector as provided for in subsection a above.

8.12.430 Collection hours.

No collection of solid waste, or delivery or removal of containers by a solid waste collector shall be made from residential premises, both single-family and multifamily, between the hours of 6:00 p.m. and 6:00 a.m. any day. No collection of solid waste, or delivery or removal of containers by a solid waste collector shall be made from commercial premises between the hours of 6:00 p.m. and 6:00 a.m. any day, unless prior written approval has been obtained from the City Manager or his or her designee and provided any such approved collection of solid waste is limited to areas of the City in which noise from collection vehicles will not impact residential areas.

8.12.440 Holiday schedule.

Solid waste collectors may only postpone collection for the following holidays: January 1st, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, and Christmas Day. Service due on the holiday, and on each day during the remainder of the holiday week, shall be delayed no more than one day.

8.12.450 Placement of solid waste containers for collection.

Residential solid waste containers (e.g. carts) shall be placed curbside or in the gutter, not earlier than 24 hours before collection is scheduled and removed not later than 24 hours after collection.

8.12.460 Solid waste container storage enclosures.

- A. All solid waste containers, for both residential and commercial customers, must be shielded from view within a building or area enclosed by a wall not less than six feet in height. No solid waste container storage shall be within 50 feet of any residential or open space planning areas unless it is fully enclosed.
- B. All new construction of residences and businesses must include sufficient storage area for both solid waste and recycling containers. City may require sufficient storage area for both solid waste and recycling containers be built when an existing facility is being renovated. City will review plans to ensure adequate space will be provided prior to issuance of a building permit.

8.12.470 Organic Waste Waivers.

- A. **De Minimis Waivers.** Residential development with minimal individual open space and greenspace such as town homes with common-area open space predominantly serviced by gardeners and landscapers subject to Section 8.12.060 of this Chapter are exempt from the Organic Waste requirements of this Chapter. Furthermore, the City may waive a Commercial Business's obligation (including Multi-Family Residential Dwellings) to comply with some or all of the Organic Waste requirements of this Chapter if the Commercial Business provides documentation that the business generates below a certain amount of Organic Waste material as described in this Section. Commercial Businesses requesting a de minimis waiver shall:
1. Submit an application specifying the services that they are requesting a waiver from and provide documentation as noted in subdivision b. below.
 2. Provide documentation that either:
 - a. The Commercial Business's total Solid Waste collection service is two cubic yards or more per week and Organic Waste subject to collection in a Blue Container or Green Container comprises less than 20 gallons per week per applicable container of the business' total waste; or,
 - b. The Commercial Business's total Solid Waste collection service is less than two cubic yards per week and Organic Waste subject to collection in a Blue Container or Green Container comprises less than 10 gallons per week per applicable container of the business's total waste.
 3. Notify the City if circumstances change such that the Commercial Business's Organic Waste exceeds the threshold required for waiver, in which case the waiver will be rescinded.
 4. Provide written verification of eligibility for de minimis waiver every five years, if the City has approved a de minimis waiver.
- B. **Physical Space Waivers.** A Commercial Business or property owner may request a physical space waiver through the following process:
1. Submit an application form specifying the type(s) of collection services for which they are requesting a compliance waiver.
 2. Provide documentation that the premises lack adequate space for Blue Containers and/or Green Containers including documentation from the hauler, licensed architect, or licensed engineer.

3. Provide written verification to the City that it is still eligible for physical space waiver every five years, if the City has approved application for a physical space waiver.

8.12.480 Requirements for Single-family Organic Waste Generators.

Single-Family Organic Waste Generators shall comply with the following requirements except Single-Family generators that meet the Self-Hauler requirements in Section 8.12.050 and 8.12.060:

- A. Single-Family Organic Waste Generators shall subscribe to the City's Organic Waste collection services for all Organic Waste generated as described in subdivision B. of this Section. The City shall have the right to review the number and size of a generator's containers to evaluate adequacy of capacity provided for each type of collection service for proper separation of materials and containment of materials; and, Single-Family generators shall adjust their service level for their collection services as directed by the City. Generators may additionally manage their Organic Waste by preventing or reducing their Organic Waste, managing Organic Waste on site, and/or using a Community Composting site pursuant to 14 CCR Section 18984.9(c).
- B. Single-family Waste Generators shall participate in the City's Organic Waste collection service(s) by placing designated materials in designated containers as described in in subdivision C. of this Section and shall not place Prohibited Container Contaminants in collection containers.
- C. Single-Family Organic Waste Generators shall place Source Separated Green Container Organic Waste, including Food Waste, in the Green Container; Source Separated Recyclable Materials in the Blue Container; and Gray Container Waste in the Gray Container. Generators shall not place materials designated for the Gray Container into the Green Container or Blue Container.

8.12.490 Requirements for Commercial Businesses.

- A. Generators that are Commercial Businesses, including Multi-Family Residential Dwellings, shall subscribe to the City's three container collection services and comply with requirements of those services as described in this Section.
- B. Generators that are Commercial Businesses shall place Source Separated Green Container Organic Waste, including Food Waste, in the Green Container; Source Separated Recyclable Materials in the Blue Container; and Gray Container Waste in the Gray Container. Generator shall not place materials designated for the Gray Container into the Green Container or Blue Container.
- C. The City shall have the right to review the number and size of a generator's containers and frequency of collection to evaluate adequacy of capacity provided for each type of collection service for proper separation of materials and

containment of materials; and, Commercial Businesses shall adjust their service level for their collection services as requested by the City.

- D. Generators shall supply and allow access to adequate number, size and location of collection containers with sufficient labels or colors for employees, contractors, tenants, and customers, consistent with the City's Blue Container, Green Container, and Gray Container collection service.
- E. Excluding Multi-Family Residential Dwellings, generators shall provide containers for the collection of Source Separated Green Container Organic Waste and Source Separated Recyclable Materials in all indoor and outdoor areas where disposal containers are provided for customers, for materials generated by that business. Such containers do not need to be provided in restrooms. If a Commercial Business does not generate any of the materials that would be collected in one type of container, then the business does not have to provide that particular container in all areas where disposal containers are provided for customers. Pursuant to 14 CCR Section 18984.9(b), the containers provided by the business shall have either:
 - 1. A body or lid that conforms with the container colors provided through the collection service provided by the City, with either lids conforming to the color requirements or bodies conforming to the color requirements or both lids and bodies conforming to color requirements. A Commercial Business is not required to replace functional containers, including containers purchased prior to January 1, 2022, that do not comply with the requirements of the subsection prior to the end of the useful life of those containers, or prior to January 1, 2036, whichever comes first.
 - 2. Container labels that include language or graphic images, or both, indicating the primary material accepted and the primary materials prohibited in that container, or containers with imprinted text or graphic images that indicate the primary materials accepted and primary materials prohibited in the container. Pursuant 14 CCR Section 18984.8, the container labeling requirements are required on new containers commencing January 1, 2022.
- F. Multi-Family Residential Dwellings are not required to comply with container placement requirements or labeling requirement in subdivision (e) pursuant to 14 CCR Section 18984.9(b).
- G. To the extent practical through education, training, Inspection, and/or other measures, excluding Multi-Family Residential Dwellings, Commercial Businesses shall prohibit employees from placing materials in a container not designated for those materials per the City's Blue Container, Green Container, and Gray Container collection service.
- H. Excluding Multi-Family Residential Dwellings, Commercial Businesses shall periodically inspect Blue Containers, Green Containers, and Gray Containers for

contamination and inform employees if containers are contaminated and of the requirements to keep contaminants out of those containers pursuant to 14 CCR Section 18984.9(b)(3).

- I. Commercial Businesses shall annually provide information to employees, contractors, tenants, and customers about Organic Waste Recovery requirements and about proper sorting of Source Separated Green Container Organic Waste and Source Separated Recyclable Materials.
- J. Commercial Businesses shall provide education information before or within fourteen (14) days of occupation of the premises to new tenants that describes requirements to keep Source Separated Green Container Organic Waste and Source Separated Recyclable Materials separate from Gray Container Waste (when applicable) and the location of containers and the rules governing their use at each property.
- K. Commercial Businesses shall provide or arrange access for the City or its agent to their properties during all Inspections conducted in accordance with Section 8.12.690 of this Chapter to confirm compliance with the requirements of this Section.
- L. Commercial Businesses shall accommodate and cooperate with the City's Remote Monitoring program for Inspection of the contents of containers for Prohibited Container Contaminants, which may be implemented at a later date, to evaluate generator's compliance with subdivision B. The Remote Monitoring program shall involve installation of Remote Monitoring equipment on or in the Blue Containers, Green Containers, and Gray Containers.
- M. At Commercial Business's option and subject to any approval required from the City, Commercial Businesses shall implement a Remote Monitoring program for Inspection of the contents of its Blue Containers, Green Containers, and Gray Containers for the purpose of monitoring the contents of containers to determine appropriate levels of service and to identify Prohibited Container Contaminants. Generators may install Remote Monitoring devices on or in the Blue Containers, Green Containers, and Gray Containers subject to written notification to or approval by the City or its designee.
- N. If a Commercial Business wants to self-haul, the Commercial Business must meet the Self-Hauler requirements in Sections 8.12.060 this Chapter.
- O. Nothing in this Section prohibits a generator from preventing or reducing waste generation, managing Organic Waste on site, or using a Community Composting site pursuant to 14 CCR Section 18984.9(c).
- P. Commercial Businesses that are Tier One or Tier Two Commercial Edible Food Generators shall comply with Food Recovery requirements, pursuant to Section 8.12.670 of this Chapter.

8.12.500 Solid waste containers – General.

All solid waste shall be placed for collection in containers provided by solid waste collectors or provided by customers and serviced by solid waste collectors, except when special collections are authorized by this Code or the City's franchise agreement. Special collection items, such as bulky items, holiday trees, bundled residential green waste, and household hazardous waste placed for curbside collection, must be placed for collection in accordance with the terms of this Code or the City's franchise agreement.

8.12.510 Solid waste collectors' containers.

- A. Each solid waste collector shall maintain its containers within the City in a manner to protect public health and safety and prevent the spread of vectors.
- B. All bins shall be steam-cleaned or replaced at least once per year by the solid waste collector servicing bin.
- C. Each solid waste collector shall remove from its solid waste containers (including carts, bins and roll-off boxes), any exterior paint or markings commonly referred to as "graffiti" or "tagging" within 24 hours of either notification by City or service recipient or the solid waste collector's last servicing of the container, whichever is sooner.
- D. The City has the authority to require a solid waste collector to replace promptly any container which, in the City's reasonable discretion, is not in a clean, painted, or serviceable condition.
- E. Each solid waste collector shall post each container with a notice that the container is not to be used for the disposal of hazardous waste.
- F. All containers in City, excluding franchisee's residential carts, must carry a label identifying the solid waste collector that owns or collects from the container and that solid waste collector's phone number. Letters must be at least three inches high.
- G. All recycling and green waste containers must carry labels, in both English and Spanish, identifying which materials are to be placed in each container. Solid waste collectors are responsible for designing and producing such labels and replacing labels when they become worn.

8.12.520 Encroachment permit for solid waste container placement in public right-of-way.

- A. Except for curbside collection or storage enclosure collection pursuant to Sections 8.12.450 and 8.12.460, prior to placement of a solid waste collection container in the public right-of-way, the person placing the container must obtain an encroachment permit from the City. A performance bond and letter of credit may be required prior to issuance of the encroachment permit. Only a solid waste collector authorized by the franchise or a permit to provide temporary collection service, or customer hiring such a franchisee or permittee, may obtain an encroachment permit for a temporary

collection bin. Applications for such permit shall be on forms supplied by the City and shall contain the following information:

1. Name, address, and business telephone;
 2. Evidence of solid waste franchise or permit;
 3. Name, address, and telephone number of person or persons who will have the responsibility for the placement, servicing, and removal of the temporary solid waste collection bin(s), as described above.
- B. Applications shall be accompanied by a permit fee as set by the City. Encroachment permits shall be issued for a time certain, and are revocable at any time by the City, if the holder of the encroachment permit violates City ordinances or State law, any term of the permit, or if the encroachment is deemed to constitute a traffic hazard or public nuisance. A holder of an encroachment permit shall promptly remove or cause the removal of the container(s) if the permit is revoked. All decisions of the City regarding the issuance and revocation of encroachment permits are final and are not appealable.
- C. Encroachment permits are not transferable by assignment, sale, or other means without the express written permission of the City.

8.12.530 Noise.

To protect the public health, safety and quiet enjoyment of the residents of the City, a solid waste collector shall so conduct its operations as to offer the least possible disruption to the existing noise levels of the area within which collections are made. In no event shall the noise level for the collection vehicles during the stationary compaction process exceed 75 decibels Db(A) at a distance of 25 feet from the collection vehicle and at an elevation of five feet from the horizontal base place of such vehicles. A solid waste collector shall submit to City, upon City's request, a certificate of vehicle noise level testing by an independent testing entity of a representative sample of all vehicles.

8.12.540 Litter.

Any solid waste collector who releases, or permits, or causes, the release of any solid waste on public or private property in the City at any time shall forthwith clean up, contain, collect and remove same.

8.12.550 Trespass.

No person authorized to collect, or transport, solid waste or recyclables shall enter private property beyond the extent necessary to collect the solid waste or recyclables placed for collection.

8.12.560 Scavenging.

It is unlawful for any person, other than a solid waste collector, the City, or the owner thereof, to remove solid waste, including recyclable solid waste, from containers placed for collection, including temporary containers.

8.12.570 Transportation and transfer of solid waste on City streets.

No person shall convey or transport solid waste upon or along any public street in the City unless such solid waste is contained and/or covered or otherwise secured to prevent it from leaking, dripping, falling, blowing, or scattering from the vehicle in which it is being conveyed or transported. All vehicles and equipment used in the transport of any form of solid waste shall be kept clean. No person shall drain the liquid from any such vehicle upon any road or highway or upon any other land in the City. Persons hauling solid waste on the City streets shall completely empty the solid wastes from their vehicles and/or containers at the disposal site, or re-cover them if they are not completely emptied, in order to prevent the scattering of residue on the return trip.

Under no circumstances may solid waste be transferred between vehicles or otherwise in the public right-of-way.

8.12.580 Organic Waste Haulers

Exclusive and non-exclusive franchised haulers providing residential, Commercial, or industrial Organic Waste collection services to generators within the City's boundaries shall meet the following requirements and standards as a condition of approval of a contract, agreement, or other authorization with the City to collect Organic Waste:

- A. Through written notice to the City annually on or before March 31st identify the facilities to which they will transport Organic Waste including facilities for Source Separated Recyclable Materials, and Source Separated Green Container Organic Waste.
- B. Transport Source Separated Recyclable Materials, and Source Separated Green Container Organic Waste to a facility, operation, activity, or property that recovers Organic Waste as defined in 14 CCR, Division 7, Chapter 12, Article 2.
- C. Obtain approval from the City to haul Organic Waste, unless it is transporting Source Separated Organic Waste to a Community Composting site or lawfully transporting C&D in a manner that complies with 14 CCR Section 18989.1, Section 8.12.130 of this Chapter, and Article IV of this Chapter (C&D Debris Diversion).
- D. Comply with education, equipment, signage, container labeling, container color, contamination monitoring, reporting, and other requirements contained within its franchise agreement, permit, or license issued by the City.

8.12.590 Organic Waste Facility operators

A. Owners of facilities, operations, and activities that recover Organic Waste, including, but not limited to, Compost facilities, in-vessel digestion facilities, and publicly-owned treatment works shall, upon City request, provide information regarding available and potential new or expanded capacity at their facilities, operations, and activities, including information about throughput and permitted capacity necessary for planning purposes. Entities contacted by the City shall respond within 60 days.

B. Community Composting operators, upon City request, shall provide information to the City to support Organic Waste capacity planning, including, but not limited to, an estimate of the amount of Organic Waste anticipated to be handled at the Community Composting operation. Entities contacted by the City shall respond within 60 days.

8.12.600 Prohibited disposal methods.

- A. **Burning waste.** It shall be unlawful at any time for any person, including solid waste collectors, to burn any solid waste or recyclables within the City.
- B. **Illegal dumping.** It shall be unlawful for any person, including solid waste collectors, to cast, place, sweep, deposit, or dump solid waste upon any private or public property in the City, except as provided for in this Code. It is unlawful for any person to place, deposit, or dump hazardous waste, medical waste, or abandoned vehicles, or parts thereof, upon any private or public real property in the City.
- C. **Unauthorized disposal.** No unauthorized person shall cause the placement of solid waste, originating from other premises, within a waste container designated to serve the premises for which the container has been assigned.

8.12.610 Hazardous solid waste.

- A. **Disposition.** Generators, owners, and/or possessors of hazardous solid waste shall dispose of all hazardous solid waste that they generate, own, or possess in accordance with all zoning laws.
- B. **Regulation.** The County Health Official and the City may promulgate regulations regarding the handling, transportation, and/or disposal of hazardous solid waste within the City.
- C. **Collection.** It is unlawful for City franchisee(s) or permittees to perform solid waste handling services for hazardous solid waste, unless they are properly permitted and meet all local, State and Federal regulations regarding the handling of such materials.
- D. **Placement in containers for collection.** It is unlawful for any person to place solid waste or hazardous solid waste in containers for regular collection by a solid waste collector or at a designated recycling collection location.

8.12.620 Hazardous waste inspection and reporting.

- A. Solid waste collectors shall inspect solid waste placed for collection in their respective bins and containers and shall reject for collection solid waste observed to be contaminated with hazardous waste. Solid waste collectors, as applicable, shall promptly notify the City and all agencies with jurisdiction, if appropriate, including the State Department of Toxic Substances Control, local emergency response providers and the National Response Center of reportable quantities of hazardous waste found or observed in solid waste anywhere within the City. In addition to other required notifications, if a franchisee or solid waste permittee observes any substances which it or its employees reasonably believe or suspect to contain hazardous waste unlawfully disposed of or released on any City property, including storm drains, streets or other public rights-of-way, the solid waste collector, as applicable, shall immediately notify the City Manager or his or her designee.
- B. Solid waste collectors shall each maintain records showing the types and quantities, if any, of hazardous waste found in solid waste and which was inadvertently collected from service recipients within the City, but diverted from landfilling.

8.12.630 Universal waste disposal.

Universal waste (such as batteries, electronic waste, electronic lamps, cathode ray tubes/glass, non-empty aerosol cans) shall be diverted from landfills and disposed of in accordance with state laws and regulations.

8.12.640 Unlawfully placed solid waste containers.

- A. **Unauthorized solid waste containers.** No person shall place or leave standing a solid waste container on any public or private property within the City except for collection and disposal of solid waste by solid waste collectors or as otherwise specifically authorized in this Chapter.
- B. **Containers for collection of recyclable solid waste exempted.** Nothing in this Section shall prohibit the placement of containers for the collection of recyclable solid waste sold or donated by the generator of such solid waste. If, however, the generator of the recyclable solid waste is required to pay monetary or non-monetary consideration for the collection, transportation, transfer, or processing of the recyclable solid waste, or for the use of containers for such solid waste, this exemption shall not apply. The person providing containers for the collection of recyclable solid waste shall have the burden of showing that the recyclable solid waste was sold or donated in compliance with the exemption herein.
- C. **Removal of unlawfully placed solid waste containers.**
 - 1. The City Manager or his or her designee may cause the posting of a notice to remove, in a conspicuous place, on any solid waste container placed on any public or private property within the City in violation of this Chapter.

2. Notices to remove posted pursuant to the provisions of this Chapter shall specify the nature of the violation and shall state that the solid waste container must be removed within 24 hours or it may be removed and stored by the City, and the contents disposed of, at the expense of the owner of the container. The posting of a notice to remove shall constitute constructive notice to the owner and user of the container of the requirement to remove the solid waste container.
3. If the solid waste container is not removed within 24 hours after the notice to remove is posted, the City Manager or his or her designee may direct the removal and storage of the solid waste container and the disposal of its contents.
4. If the identity of the owner of a solid waste container that has been removed by the City is known to the City Manager or his or her designee, the City Manager or his or her designee shall promptly cause notice to be mailed to the owner to claim the stored property. If the solid waste container is not claimed within 90 days after removal and notice to the owner, or 90 days after removal if the identity of the owner is unknown, the solid waste container and its contents shall be deemed abandoned property and may be disposed of accordingly.
5. After a solid waste container has once been removed by the City pursuant to a notice to remove, the owner thereof shall be deemed to have actual notice of the provisions of this Chapter, including the prohibition of placement of solid waste containers by any person other than those exempted. In the event of a subsequent placement of a solid waste container owned by the same owner, the City Manager or his or her designee may immediately, without the posting of a notice to remove, direct the removal and storage of the unlawfully placed solid waste container and shall, in such case, give notice to the owner to claim the solid waste container. In such event, the owner shall be responsible to reimburse the City for the actual cost of removal, storage and disposal of its contents, which cost shall be paid by the owner before the solid waste container is returned to the owner. If the solid waste container is unclaimed after notice is mailed to the owner and the expiration of the period set forth in subsection (4), the solid waste container and its contents shall be deemed abandoned property and may be disposed of accordingly.
6. The owner of the solid waste container shall be responsible to reimburse the City for the actual cost of the removal, storage and disposal. All amounts due to the City for the cost of the removal, storage and disposal shall be paid before the solid waste container is returned to the owner. The costs incurred by the City for removal, storage and disposal shall constitute a debt owed to the City by the owner, who shall be liable therefore in an action by the City for the recovery of such amounts.

8.12.650 Employees of solid waste collectors.

All field employees of a solid waste collector shall wear nametags to enable identification while providing public service.

8.12.660 Solid waste collectors' vehicles.

- A. **Vehicle standards.** To protect public health, safety and well-being, any truck used for the collection or transportation of solid waste within the City shall be leak-proof and equipped with a close-fitting cover that shall be affixed in a manner that will prevent spilling, dropping or blowing of any waste, oil, grease or other substance upon the public right-of-way during collection or transportation. No person shall park, or cause to be parked within the City any vehicle containing solid waste unless the vehicle is free from odor and in a sanitary condition. Solid waste collectors shall comply with all regulations promulgated by all agencies with jurisdiction over the safe, sanitary operation of all of their equipment.
- B. **Displays.** Vehicles shall display the name of the solid waste collector in prominent letters so that the vehicle may be easily identified as belonging to that solid waste collector. If a solid waste collector uses a vehicle displaying the name of an affiliated company, the affiliated company's name must be indicated on the permit application for permittees, or be approved in advance in writing by the City Manager or designee for franchisee(s). Improperly identified vehicles may be treated as belonging to non-permitted haulers.
- D. **Damage to streets.** Solid waste collectors shall not damage public or private streets over which their respective collection equipment may be operated and shall obtain all required approvals for operation of its respective collection vehicles on private streets.

8.12.670 Organic Waste Commercial Edible Food Generators.

- A. Tier One Commercial Edible Food Generators must comply with the requirements of this Section commencing January 1, 2022, and Tier Two Commercial Edible Food Generators must comply commencing January 1, 2024, pursuant to 14 CCR Section 18991.3.
- B. Large Venue or Large Event operators not providing food services, but allowing for food to be provided by others, shall require Food Facilities operating at the Large Venue or Large Event to comply with the requirements of this Section, commencing January 1, 2024.
- C. Commercial Edible Food Generators shall comply with the following requirements:
 - 1. Arrange to recover the maximum amount of Edible Food that would otherwise be disposed.
 - 2. Contract with, or enter into a written agreement with Food Recovery Organizations or Food Recovery Services for: (i) the collection of Edible Food for Food Recovery; or, (ii) acceptance of the Edible Food that the Commercial Edible Food Generator self-hauls to the Food Recovery Organization for Food Recovery.

3. Shall not intentionally spoil Edible Food that is capable of being recovered by a Food Recovery Organization or a Food Recovery Service.
4. Allow City's designated enforcement entity or designated third party enforcement entity to access the premises and review records pursuant to 14 CCR Section 18991.4.
5. Keep records that include the following information, or as otherwise specified in 14 CCR Section 18991.4:
 - a. A list of each Food Recovery Service or organization that collects or receives its Edible Food pursuant to a contract or written agreement established under 14 CCR Section 18991.3(b).
 - b. A copy of all contracts or written agreements established under 14 CCR Section 18991.3(b).
 - c. A record of the following information for each of those Food Recovery Services or Food Recovery Organizations:
 - i. The name, address and contact information of the Food Recovery Service or Food Recovery Organization.
 - ii. The types of food that will be collected by or self-hauled to the Food Recovery Service or Food Recovery Organization.
 - iii. The established frequency that food will be collected or self-hauled.
 - iv. The quantity of food, measured in pounds recovered per month, collected or self-hauled to a Food Recovery Service or Food Recovery Organization for Food Recovery.
- D. Nothing in this Chapter shall be construed to limit or conflict with the protections provided by the California Good Samaritan Food Donation Act of 2017, the Federal Good Samaritan Act, or share table and school food donation guidance pursuant to Senate Bill 557 of 2017 (which added Article 13 [commencing with Section 49580] to Chapter 9 of Part 27 of Division 4 of Title 2 of the Education Code, and amended Section 114079 of the Health and Safety Code, relating to food safety, as amended, supplemented, superseded and replaced from time to time).

8.12.680 Food recovery organizations and services; regional agencies.

- A. Food Recovery Services collecting or receiving Edible Food directly from Commercial Edible Food Generators, via a contract or written agreement established under 14 CCR Section 18991.3(b), shall maintain the following records, or as otherwise specified by 14 CCR Section 18991.5(a)(1):

1. The name, address, and contact information for each Commercial Edible Food Generator from which the service collects Edible Food.
 2. The quantity in pounds of Edible Food collected from each Commercial Edible Food Generator per month.
 3. The quantity in pounds of Edible Food transported to each Food Recovery Organization per month.
 4. The name, address, and contact information for each Food Recovery Organization that the Food Recovery Service transports Edible Food to for Food Recovery.
- B. Food Recovery Organizations collecting or receiving Edible Food directly from Commercial Edible Food Generators, via a contract or written agreement established under 14 CCR Section 18991.3(b), shall maintain the following records, or as otherwise specified by 14 CCR Section 18991.5(a)(2):
1. The name, address, and contact information for each Commercial Edible Food Generator from which the organization receives Edible Food.
 2. The quantity in pounds of Edible Food received from each Commercial Edible Food Generator per month.
 3. The name, address, and contact information for each Food Recovery Service that the organization receives Edible Food from for Food Recovery.
- C. Food Recovery Organizations and Food Recovery Services that have their primary address physically located in the City and contract with or have written agreements with one or more Commercial Edible Food Generators pursuant to 14 CCR Section 18991.3(b) shall report to the City the total pounds of Edible Food recovered in the previous calendar year from the Tier One and Tier Two Commercial Edible Food Generators they have established a contract or written agreement with pursuant to 14 CCR Section 18991.3(b) no later than March 31st.
- D. Food Recovery Capacity Planning. In order to support Edible Food Recovery capacity planning assessments or other studies conducted by the City, Food Recovery Services and Food Recovery Organizations operating in the City shall provide information and consultation to the City, upon request, regarding existing, or proposed new or expanded, Food Recovery capacity that could be accessed by the City and its Commercial Edible Food Generators. A Food Recovery Service or Food Recovery Organization contacted by the City shall respond to such request for information within 60 days, unless a shorter timeframe is otherwise specified by the City.

8.12.690 Inspection and investigation.

- A. City representatives, its designated entity, and/or designee are authorized to conduct Inspections and investigations, at random or otherwise, of any collection container, collection vehicle loads, or transfer, processing, or disposal facility for materials collected from generators, or Source Separated materials to confirm compliance with this Chapter by Organic Waste Generators, Commercial Businesses (including Multi-Family Residential Dwellings), property owners, Commercial Edible Food Generators, haulers, Self-Haulers, Food Recovery Services, and Food Recovery Organizations, subject to applicable laws. This Section does not allow City to enter the interior of a private residential property for Inspection. For the purposes of inspecting Commercial Business containers for compliance with Section 8.12.490(b) of this Chapter, City may conduct container Inspections for Prohibited Container Contaminants using Remote Monitoring, and Commercial Businesses shall accommodate and cooperate with the Remote Monitoring pursuant to Section 8.12.490 L. of this Chapter.
- B. A regulated entity shall provide or arrange for access during all Inspections (with the exception of residential property interiors) and shall cooperate with the City's employee or its designated entity/designee during such Inspections and investigations. Such Inspections and investigations may include confirmation of proper placement of materials in containers, Edible Food Recovery activities, records, or any other requirement of this Chapter. Failure to provide or arrange for: (i) access to an entity's premises; or (ii) access to records for any Inspection or investigation is a violation of this Chapter and may result in penalties.
- C. Any records obtained by the City during its Inspections, Remote Monitoring, and other reviews shall be subject to the requirements and applicable disclosure exemptions of the Public Records Act as set forth in Government Code Section 6250 et seq.
- D. City representatives, its designated entity, and/or designee are authorized to conduct any Inspections, Remote Monitoring, or other investigations as reasonably necessary to further the goals of this Chapter, subject to applicable laws.
- E. City shall receive written complaints from persons regarding any one entity or person that may be potentially non-compliant with SB 1383 Regulations, including receipt of anonymous complaints.

City of Los Alamitos

CITY COUNCIL AGENDA REPORT

MEETING DATE: December 13, 2021

ITEM NUMBER: 11E

To: Mayor Mark A. Chirco & Members of the City Council

Presented By: Craig Koehler, Finance Director

Subject: Resolution No. 2021-26– Adopting the June 30, 2021 Measure M2 Expenditure Report

SUMMARY

Each agency that receives Measure M2 funds is required by the Orange County Transportation Authority (OCTA) to adopt via resolution an annual Expenditure Report to account for the use of Measure M2 funds.

RECOMMENDATION

Adopt Resolution No. 2021-36, entitled, “A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LOS ALAMITOS, CALIFORNIA, CONCERNING THE MEASURE M2 EXPENDITURE REPORT FOR THE CITY OF LOS ALAMITOS FOR THE FISCAL YEAR ENDING JUNE 30, 2021”.

BACKGROUND

On November 7, 2006, Orange County voters approved the renewal of the Measure M one-half cent sales tax for transportation improvements. This renewal plan is designated as Measure M2 and provides funding for 30 years that focuses solely on improving the regional transportation system. The measure includes taxpayer safeguards; one of which is a requirement to provide an annual expenditure report. Within six months of the close of the fiscal year, each agency must complete and submit a Measure M2 expenditure report and accompanying resolution to the City Council for adoption and approval.

DISCUSSION

The City received Measure M2 funding (including interest earned on unexpended receipts) totaling \$230,948 in Fiscal Year 2020-21. The Measure M Fund expended a total of \$89,108 in Fiscal Year 2020-21 on various transportation improvement projects, which are summarized on Schedule 4 of the attached Expenditure Report. As shown in the attached report, the City held a fund balance amount totaling \$508,178 as of June 30, 2021.

FISCAL IMPACT

Adopting this resolution and related annual expenditure report, as required, will ensure the City will continue to receive future Measure M2 allocations. Total revenues for FY 2021-22 are expected to be \$219,988.

Submitted by: Craig Koehler, Finance Director
Approved by: Chet Simmons, City Manager

Attachment: 1. Resolution No. 2021-36

RESOLUTION NO. 2021-36

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LOS ALAMITOS, CALIFORNIA, CONCERNING THE MEASURE M2 EXPENDITURE REPORT FOR THE CITY OF LOS ALAMITOS FOR THE FISCAL YEAR ENDING JUNE 30, 2021

WHEREAS, local jurisdictions are required to meet eligibility requirements and submit eligibility verification packages to Orange County Transportation Authority (OCTA) in order to remain eligible to receive M2 funds; and,

WHEREAS, local jurisdictions are required to adopt an annual Expenditure Report as part of one of the eligibility requirements; and,

WHEREAS, local jurisdictions are required to account for Net Revenues, developer/traffic impact fees, and funds expended by local jurisdiction in the Expenditure Report that satisfy the Maintenance of Effort requirements; and,

WHEREAS, the Expenditure Report shall include all Net Revenue fund balances, interest earned and expenditures identified by type and program or project; and,

WHEREAS, the Expenditure Report must be adopted and submitted to the OCTA each year within six months of the end of the local jurisdiction's fiscal year to be eligible to receive Net Revenues as part of M2.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF LOS ALAMITOS DOES RESOLVE AS FOLLOWS:

SECTION 1. The M2 Expenditure Report is in conformance with the template provided in the Measure M2 Eligibility Guidelines and accounts for Net Revenues including interest earned, expenditures during the fiscal year and balances at the end of fiscal year.

SECTION 2. The M2 Expenditure Report is hereby adopted by the City of Los Alamitos, CA, and included as Exhibit A.

SECTION 3. The City of Los Alamitos Finance Director is hereby authorized to sign and submit the M2 Expenditure Report to OCTA for the fiscal year ending June 30, 2021.

PASSED, APPROVED, AND ADOPTED this 13th day of December, 2021.

Mark A. Chirco, Mayor

ATTEST:

Windmera Quintanar, MMC, City Clerk

APPROVED AS TO FORM:

Michael S. Daudt, City Attorney

STATE OF CALIFORNIA)
COUNTY OF ORANGE) ss
CITY OF LOS ALAMITOS)

I, Windmera Quintanar, MMC, City Clerk, of the City of Los Alamitos, do hereby certify that the foregoing Resolution was adopted at a Regular meeting of the City Council held on the 13th day of December 2021, by the following vote, to wit:

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

Windmera Quintanar, MMC, City Clerk

Exhibit A

M2 Expenditure Report
Fiscal Year Ended June 30, 2021
Beginning and Ending Balances

Description		Line No.	Amount	Interest
Balances at Beginning of Fiscal Year				
A-M	Freeway Projects	1	\$ -	\$ -
O	Regional Capacity Program (RCP)	2	\$ -	\$ -
P	Regional Traffic Signal Synchronization Program (RTSSP)	3	\$ -	\$ -
Q	Local Fair Share	4	\$ 364,577	\$ -
R	High Frequency Metrolink Service	5	\$ -	\$ -
S	Transit Extensions to Metrolink	6	\$ -	\$ -
T	Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	7	\$ -	\$ -
U	Senior Mobility Program or Senior Non-Emergency Medical Program	8	\$ -	\$ -
V	Community Based Transit/Circulators	9	\$ -	\$ -
W	Safe Transit Stops	10	\$ -	\$ -
X	Environmental Cleanup Program (Water Quality)	11	\$ -	\$ -
	Other*	12	\$ 262,206	\$ 8,105
Balances at Beginning of Fiscal Year		13	\$ 626,783	\$ 8,105
	Monies Made Available During Fiscal Year	14	\$ 1,029,701	\$ 8,582
Total Monies Available (Sum Lines 13 & 14)		15	\$ 1,656,484	\$ 16,687
	Expenditures During Fiscal Year	16	\$ 337,007	\$ 1,761
Balances at End of Fiscal Year				
A-M	Freeway Projects	17	\$ -	\$ -
O	Regional Capacity Program (RCP)	18	\$ -	\$ -
P	Regional Traffic Signal Synchronization Program (RTSSP)	19	\$ -	\$ -
Q	Local Fair Share	20	\$ 503,662	\$ 2,755
R	High Frequency Metrolink Service	21	\$ -	\$ -
S	Transit Extensions to Metrolink	22	\$ -	\$ -
T	Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	23	\$ -	\$ -
U	Senior Mobility Program or Senior Non-Emergency Medical Program	24	\$ -	\$ -
V	Community Based Transit/Circulators	25	\$ -	\$ -
W	Safe Transit Stops	26	\$ -	\$ -
X	Environmental Cleanup Program (Water Quality)	27	\$ -	\$ -
	Other*	28	\$ 815,815	\$ 12,171

* Please provide a specific description

		Beginning	Ending
LOCAL FARE SHARE (26)	(1)	\$ 364,577	\$ 503,662
Community Development Block Grant (19)			
Gas Tax (20)			
Residential Street/Alleys(24)			
Traffic Improvement(44)			
Expenditures were \$135,050; following audit, expenditures were adjusted by -\$5,779 to \$129,271.		\$ 262,206	\$ 815,815

M2 Expenditure Report

Fiscal Year Ended June 30, 2021

Sources and Uses

	Description	Line No.	Amount	Interest
Revenues:				
A-M	Freeway Projects	1	\$ -	\$ -
O	Regional Capacity Program (RCP)	2	\$ -	\$ -
P	Regional Traffic Signal Synchronization Program (RTSSP)	3	\$ -	\$ -
Q	Local Fair Share	4	\$ 226,432	\$ 4,516
R	High Frequency Metrolink Service	5	\$ -	\$ -
S	Transit Extensions to Metrolink	6	\$ -	\$ -
T	Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	7	\$ -	\$ -
U	Senior Mobility Program or Senior Non-Emergency Medical Program	8	\$ -	\$ -
V	Community Based Transit/Circulators	9	\$ -	\$ -
W	Safe Transit Stops	10	\$ -	\$ -
X	Environmental Cleanup Program (Water Quality)	11	\$ -	\$ -
	Other*	12	\$ 803,269	\$ 4,066
TOTAL REVENUES (Sum lines 1 to 12)		13	\$ 1,029,701	\$ 8,582
Expenditures:				
A-M	Freeway Projects	14	\$ -	\$ -
O	Regional Capacity Program (RCP)	15	\$ -	\$ -
P	Regional Traffic Signal Synchronization Program (RTSSP)	16	\$ -	\$ -
Q	Local Fair Share	17	\$ 87,347	\$ 1,761
R	High Frequency Metrolink Service	18	\$ -	\$ -
S	Transit Extensions to Metrolink	19	\$ -	\$ -
T	Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	20	\$ -	\$ -
U	Senior Mobility Program or Senior Non-Emergency Medical Program	21	\$ -	\$ -
V	Community Based Transit/Circulators	22	\$ -	\$ -
W	Safe Transit Stops	23	\$ -	\$ -
X	Environmental Cleanup Program (Water Quality)	24	\$ -	\$ -
	Other*	25	\$ 249,660	\$ -
TOTAL EXPENDITURES (Sum lines 14 to 25)		26	\$ 337,007	\$ 1,761
TOTAL BALANCE (Subtract line 26 from 13)		27	\$ 692,693	\$ 6,821

* Please provide a specific description

Revenue

Community Development Block Grant (19)	\$ 131,114		
Gas Tax (20)	\$ 453,538	\$ 1,398	
Residential Street/Alleys(24)		\$ 70	
Traffic Improvement(44)	\$ 218,617	\$ 2,598	
	\$ 803,269	\$ 4,066	

Expenditures

Community Development Block Grant (19)	\$ 132,581	\$ -	
Gas Tax (20)	\$ 111,853	\$ 336	
Residential Street/Alleys(24)	\$ -	\$ -	
Traffic Improvement(44)	\$ 4,842	\$ 48	
	\$ 249,276	\$ 384	

M2 Expenditure Report
Fiscal Year Ended June 30, 2021
Streets and Roads Detailed Use of Funds

Type of Expenditure	Line No.	MOE	Developer / Impact Fees¹	O	O Interest	P	P Interest	Q	Q Interest	X	X Interest	Other M2	Other* M2²	TOTAL
Indirect and/or Overhead Construction & Right-of-Way	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,853	\$ 98	\$ -	\$ -	\$ -	\$ 183,309	\$ 188,260
	4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ 2,550
	5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,745	\$ 217	\$ -	\$ -	\$ -	\$ -	\$ 10,962
	6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Construction¹	8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,098	\$ 365	\$ -	\$ -	\$ -	\$ 183,309	\$ 201,772	
Right of Way Acquisition	9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Construction & Right-of-Way Maintenance	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,098	\$ 365	\$ -	\$ -	\$ -	\$ 183,309	\$ 201,772	\$ 201,772
Patching	11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Overlay & Sealing	12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,507	\$ 1,059	\$ -	\$ -	\$ -	\$ 12,427	\$ 65,993	
Street Lights & Traffic Signals	13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Damage	14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Street Purpose Maintenance	15	\$ 583,804	\$ -	\$ -	\$ -	\$ -	\$ 16,742	\$ 337	\$ -	\$ -	\$ -	\$ 53,924	\$ 654,807	
Total Maintenance¹	16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 69,249	\$ 1,396	\$ -	\$ -	\$ -	\$ 66,351	\$ 136,996	
Other	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTALS (Sum Lines 1, 10, 16, 17)	18	\$ 583,804	\$ -	\$ -	\$ -	\$ -	\$ 87,347	\$ 1,761	\$ -	\$ -	\$ -	\$ 249,660	\$ 338,768	
Finance Director Confirmation	19	Any California State Constitution Article XIX streets and road eligible expenditure may be "counted" in local jurisdictions' calculation of MOE if the activity is supported (funded) by a local jurisdiction's discretionary funds (e.g. general fund). The California State Controller also provides useful information on Article XIX and the Streets and Highways Code eligible expenditures in its "Guidelines Relating to Gas Tax Expenditures for Cities and Counties". I have reviewed and am aware of these guidelines and their applicability in calculating and reporting on Maintenance of Effort expenditures.												
Finance Director Initial: _____														

LFS (Col 1)

¹ Includes direct charges for staff time
² Other M2 includes A-M, R, S, T, U, V, and W
³ Transportation related only
⁴ Please provide a specific description

Legend

Project	Description
A-M	Freeway Projects
O	Regional Capacity Program (RCP)
P	Regional Traffic Signal Synchronization Program (RTSSP)
Q	Local Fair Share
R	High Frequency Metrolink Service
S	Transit Extensions to Metrolink
T	Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems
U	Senior Mobility Program or Senior Non-Emergency Medical Program
V	Community Based Transit/Circulators
W	Safe Transit Stops
X	Environmental Cleanup Program (Water Quality)

Construction		Maintenance		Interest	
Suburbia Rehab - Gas Tax (26)	\$	1,646	Cerritos Ave Guardrail (26)	\$	7,022
Apt Row Howard St (26)	\$	3,207	Old Towne West Ln Striping (26)	\$	52,507
Katella Ave Signal Sync (26)	\$	2,500	Speed Survey (26)	\$	9,720
Visually Impaired Ped Xing (26)	\$	10,745			
	\$	18,098		\$	69,249
				\$	87,347
					1761
OTHER (Col P)					
Construction		Maintenance		Interest	
Noel St Improvement (19)	\$	120,154	Street Tree Program (20)	\$	53,384
Noel St Improvement (20)	\$	13,351			
Residential St Improv (20)	\$	1,762	Apt Row Howard St (19)	\$	12,427
Suburbia Rehab - SB-1 (20)	\$	29,269	Tree Planting Citywide (20)	\$	156
Suburbia Rehab - Gas Tax (20)	\$	400			
Noel St Improv (20)	\$	13,531			
Briggman St Widen (44)	\$	4,842			
	\$	183,309		\$	65,967
				\$	249,276
				\$	384
					1,398

[illegible]

	Interest (Incl above)
Suberbia Rehab - Gas Tax	\$ 33
Cerritos Ave Guardrail	\$ 142
Katella Ave Signal Sync	\$ 50
Visually Impaired Ped Xing	\$ 217
Apartment Row Howard St	\$ 65
Old Towne W Ln Strip	\$ 1,059
Speed Survey	\$ 195
	<u>\$ 1,761</u>

M2 Expenditure Report
Fiscal Year Ended June 30, 2021

I hereby certify that:

- ☐ All the information attached herein and included in schedules 1 through 4 is true and accurate to the best of my knowledge;
- ☐ The interest earned on Net Revenues allocated pursuant to the Ordinance shall be expended only for those purposes for which the Net Revenues were allocated;
- ☐ The City of Los Alamitos is aware of the State Controller's "Guidelines Relating to Gas Tax Expenditures for Cities and Counties", which is a guide for determining MOE Expenditures for M2 Eligibility purposes;
- ☐ The City's Expenditure Report is in compliance with direction provided in the State Controller's "Guidelines Relating to Gas Tax Expenditures for Cities and Counties;" and
- ☐ The City of Los Alamitos has expended in this fiscal year an amount of local discretionary funds for streets and roads purposes at least equal to one of the maintenance of effort requirements below¹⁰:
 - A) The City met the existing FY 2020-21 MOE benchmark dollar amount.
 - B) The City/County met a proportional MOE benchmark amount of FY 2020-21 General Funds Revenues that is at least equal to the percent listed in column C of Exhibit 2 in the M2 Eligibility Guidelines.

CRAIG A. KOEHLER

Director of Finance (Print Name)

Date

Signature

¹⁰ An actual General Fund Revenue excerpt from a jurisdiction's Comprehensive Annual Finance Report (CAFR) must be provided as backup documentation.

City of Los Alamitos

CITY COUNCIL AGENDA REPORT

MEETING DATE: December 13, 2021

ITEM NUMBER: 11F

To: Mayor Mark A. Chirco & Members of the City Council

Presented By: Craig Koehler, Finance Director

Subject: Comprehensive Annual Financial Report for June 30, 2021

SUMMARY

For City Council consideration is the receipt of the fiscal year 2020-2021 audit reports.

RECOMMENDATION

Receive and file the annual audit reports for fiscal year 2020-2021, including the Comprehensive Annual Financial Report (CAFR), Audit Communication Letter, and the Report on Internal Control.

BACKGROUND & DISCUSSION

Each year an independent audit of the City is conducted in conformity with *generally accepted auditing standards* (GAAS). Those standards require that an independent Certified Public Accountant plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The auditor also expresses an opinion on the fairness of the presentation of the financial position and the results of operations of the government's basic financial statements in conformity with *generally accepted accounting principles* (GAAP).

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City for its comprehensive annual financial report (CAFR) for the fiscal years ended June 30, 2020, 2019, 2018, 2017, 2016, and 2015. The Certificate of Achievement is the highest form of recognition in the area of governmental accounting and financial reporting. The award is valid for a period of one year only. Staff believes the current fiscal year 2020-2021 CAFR continues to meet the award program's requirements, and will be submitted again to the GFOA. If the City receives the award for fiscal year 2020-2021, this would be the seventh consecutive year since 2015.

The auditors have also issued a Report on Internal Control and an Auditor's Communication Letter, which outlines matters that are required to be communicated to City Council. There were no findings, material weaknesses nor significant deficiencies found in the audit for the current year.

FISCAL IMPACT

None.

Submitted by: Craig Koehler, Finance Director

Approved by: Chet Simmons, City Manager

Attachment: 1. *Final CAFR for Fiscal Year Ended June 30, 2021*
 2. *Audit Communication Letter*
 3. *Report on Internal Control*



CITY OF Los Alamitos *California*



My City  My Los Al

COMPREHENSIVE ANNUAL FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2021

City of Los Alamitos

Los Alamitos, California

Comprehensive Annual Financial Report

For the Fiscal Year Ended June 30, 2021

Prepared by the
Finance Department of Los Alamitos

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City of Los Alamitos
Comprehensive Annual Financial Report
For the Year Ended June 30, 2021

Table of Contents

	<u>Page</u>
<u>INTRODUCTORY SECTION (UNAUDITED)</u>	
Letter of Transmittal	i
Organizational Chart.....	v
Principal Officials of the City of Los Alamitos	vi
Certificate of Achievement for Excellence in Financial Reporting – Government Finance Officers Association.....	vii
<u>FINANCIAL SECTION</u>	
Independent Auditors’ Report on Financial Statements	1
Management’s Discussion and Analysis	5
Basic Financial Statements:	
Government – Wide Financial Statements:	
Statement of Net Position	15
Statement of Activities	17
Fund Financial Statements:	
<i>Governmental Fund Financial Statements:</i>	
Balance Sheet.....	21
Reconciliation of the Governmental Funds Balance Sheet to the Government–Wide Statement of Net Position	22
Statement of Revenues, Expenditures, and Changes in Fund Balances.....	23
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Government–Wide Statement of Activities	24
<i>Proprietary Fund Financial Statements:</i>	
Statement of Net Position	27
Statement of Revenues, Expenses, and Changes in Net Position	28
Statement of Cash Flows	29
Notes to the Basic Financial Statements.....	31

City of Los Alamitos
Comprehensive Annual Financial Report
For the Year Ended June 30, 2021

Table of Contents

	<u>Page</u>
<u>FINANCIAL SECTION (Continued)</u>	
Required Supplementary Information (Unaudited):	
Budgetary Comparison Schedule – General Fund.....	62
Notes to the Budgetary Comparison Schedule	63
Schedule of the City's Proportionate Share of the Net Pension Liability and Related Ratios	64
Schedule of City's Contributions - Pension.....	65
Schedule of Changes in Net OPEB Liability and Related Ratios.....	66
Supplementary Information:	
<i>Nonmajor Governmental Funds:</i>	
Combining Balance Sheet	69
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	73
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual	
<i>Nonmajor Special Revenue Funds:</i>	
Measure M.....	77
State Gas Tax.....	78
Los Alamitos Television.....	79
Office of Traffic Safety	80
Asset Seizure	81
Public Safety Augmentation.....	82
State Law Enforcement Service	83
Air Quality.....	84
Community Development Block Grant.....	85
<i>Nonmajor Capital Project Funds:</i>	
Park Development	86
Traffic Improvement Fund	87
Residential Streets/Alleys.....	88
<i>Nonmajor Debt Service Fund:</i>	
Debt Service	89
<i>Internal Service Funds:</i>	
Combining Statement of Net Position	91
Combining Statement of Revenues, Expenses, and Changes in Net Position	93
Combining Statement of Cash Flows	95

City of Los Alamitos
Comprehensive Annual Financial Report
For the Year Ended June 30, 2021

Table of Contents

STATISTICAL SECTION (Unaudited)

Net Position by Component Last Ten Fiscal Years.....	99
Changes in Net Position Last Ten Fiscal Years	100
Fund Balances of Governmental Funds Last Ten Fiscal Years.....	102
Changes in Fund Balances of Governmental Funds Last Ten Fiscal Years.....	104
2019/20 Use Category Summary-Basic Property Value Table Last Ten Fiscal Years	106
Assessed Value and Estimated Actual Value of Taxable Property Last Ten Fiscal Years	108
Direct and Overlapping Property Tax Rates Last Ten Fiscal Years.....	109
Principal Property Taxpayers Current Year and Ten Years Ago	111
Property Tax Levies and Collections Last Ten Fiscal Years.....	112
Ratio of Outstanding Debt by Type Last Ten Fiscal Years.....	113
Direct and Overlapping Governmental Activity Debt.....	114
Legal Debt Margin Information	115
Demographic and Economic Statistics	116
Full-Time Equivalent City Government Employees by Function/Program Last Ten Fiscal Years	117
Operating Indicators by Function/Program Last Ten Fiscal Years	118
Capital Asset Statistics by Function/Program Last Ten Fiscal Years	120



December 1, 2021

HONORABLE MAYOR AND MEMBERS OF THE CITY COUNCIL

It is our pleasure to submit the Comprehensive Annual Financial Report (CAFR) of the City of Los Alamitos (the City) for the fiscal year ended June 30, 2021.

This report consists of management's representations concerning the finances of the City. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management has established a comprehensive internal control framework that is designed both to protect the City's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the City's financial statements in conformity with generally accepted accounting principles (GAAP). Because the costs of internal controls should not outweigh their benefits, internal controls have been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatements.

The City's financial statements have been audited by Gruber and Lopez, Inc., a firm of certified public accountants. The independent auditor concluded, based on the audit, that there was a reasonable basis for rendering an unmodified opinion on the City's financial statements for the fiscal year ended June 30, 2021. The independent auditor's report is presented as the first component of the financial section of this report.

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

City of Los Alamitos Profile

The City of Los Alamitos, which has a population of 11,281, is 4.3 square miles, and is located in the northwest section of Orange County. The City is strategically located in Southern California, 30 miles from downtown Los Angeles and 10 miles from Anaheim. The City is 10 miles northeast of the seaport terminal of Long Beach, and 13 miles northeast of the Port of Los Angeles. Neighboring communities include Long Beach, Seal Beach, Cypress and Garden Grove.

The City of Los Alamitos is a Charter City and was incorporated on March 1, 1960. The City has a Council-Manager form of government. The City Council is comprised of five members elected bi-annually to four-year alternating terms. The City Council annually elects a Mayor from its members. The City Council appoints the City Manager, who is responsible for the day-to-day administration and management of City business within all City departments. The City employs a staff of forty-six budgeted full-time employees. The City has contracts with Woodruff, Spradlin & Smart for city attorney services and Liebert Cassidy Whitmore for legal services related to labor and employment law.

The City provides many services, including police protection, construction and maintenance of streets and other infrastructure, public improvements, planning and zoning, recreational activities and cultural events, and general administrative and support services.

The annual budget serves as the foundation for the City's financial planning and control. The City Council holds public hearings and adopts an annual budget resolution for all funds. Adoption of the annual budget must occur prior to the conclusion of the prior fiscal year. The City Council may modify appropriations with majority approval. The budgets are adopted and presented on a basis consistent with generally accepted accounting principles.

Changes in budget appropriations at the fund level during the year must be approved by the City Council. The legal level of expenditures is controlled at the department level and appropriations lapse at the end of each fiscal year unless encumbered for re-appropriation by the City Council in the following fiscal year. The City Manager may, without Council approval, amend individual line items within any department, and between divisions and programs, in the personnel costs, maintenance and operations, capital outlay and capital projects portions of the budget without increasing total appropriations for any fund.

Economic Outlook

Over the past year, Los Alamitos has seen a number of significant changes, and positive signs that provide a reason for optimism for the coming fiscal year. The economy is slowly recovering since the outbreak and spread of the COVID-19 pandemic. Since that time, economic activity has shown positive signs of rebounding as reflected in housing sales, durable goods orders, and consumer spending. With the introduction of the vaccine and distribution, the virus's transmission should show signs of slowing, and consumer spending should see an increase.

On June 21, 2021, the 2021-22 City Budget was adopted. The annual operating budget is balanced, with operating revenues of \$18,879,068 and operating expenditures of \$17,915,591, resulting in an estimated surplus of \$963,477.

Long-Term Financial Planning and Major Initiatives

Following the adoption of the FY2020-21 budget, the City Council and the residents of Los Alamitos took action. After the City Council unanimously voted to place a revenue measure on the ballot, residents voted to enact a 1.5% sales tax that would be dedicated to ensuring essential services and Los Alamitos residents' quality of life. This new revenue source will allow for the city to continue to provide the needed services to the community, while addressing infrastructure deficiencies.

To further solidify the City's commitment to responsible stewardship of this new revenue, the City Council unanimously approved (October 19, 2020 and January 19, 2021) a Fiscal Sustainability Pledge (FSP). The pledge highlighted specific operations and programs the City Council intended to target in the event of passage of Measure Y, and included Public Safety, essential community services, infrastructure, and stimulating local economic growth. The passage of Measure Y, which is estimated to generate approximately \$4 million in additional revenue, significantly altered the outcome of the previous projection.

The adopted budget includes updates to the long-term financial model in order to provide a true picture of "today's" economic picture that reflects a healthy surplus and reserve levels going forward. As a result of this focus, the FSP served as the basis for the development of this year's budget, and seeks to address the following issues:

- The City's need to develop an agile organizational structure that has the capacity to effectively address the service needs of our residents, while allowing for flexibility to address new challenges.
- Formalizing past restructuring efforts that have proven to be successful.
- Identifying and addressing the organizational deficiency that would hinder achieving the goals set forth in the FSP.
- Development of an aggressive Capital Improvement Plan aimed at protecting Los Alamitos residents' quality of life and ensuring the long-term viability of the City's infrastructure.

As of June 30, 2021, the City's General Fund had fund balance unassigned and assigned of approximately \$13.6 million. Of this amount, \$3.6 million is designated for PERS reserves, and \$500,000 is designated for retiree medical insurance benefits. Non-spendable fund balance consists primarily of prepaid amounts for the 2021-22 Fiscal Year, which were paid during the 2020-21 Fiscal Year.

Annually, the City updates a seven (7) year Capital Improvement Program (CIP). The Capital Improvement Program for Fiscal Year 2021-22 totals \$2,889,738, which includes \$258,094 carried forward from Fiscal Year 2020-21. Projects include, but are not limited to, Suburbia Rehabilitation, residential street improvements, and arterial and residential tree trimming. The Capital Improvement Program continues to provide a significant amount of funding for streets.

Awards and Acknowledgements

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City for its comprehensive annual financial report (CAFR) for the fiscal year ended June 30, 2020. The City received this award for publishing an easily readable and efficiently organized CAFR that satisfied both GAAP and applicable legal requirements.

This award is valid for a period of one year only. We believe that our current CAFR continues to meet the Program's requirements and we are submitting it to the GFOA again this year.

The preparation and publication of this report would not have been possible without the dedication, professionalism, and teamwork of the entire staff of the Finance Department. The City Council has continued to extend their support to the Finance Department in the planning of responsible and progressive financial operations. We would like to thank the Mayor and the City Council for their continued support for maintaining the highest standards of professionalism in the management of the City's finances.

Respectfully submitted,



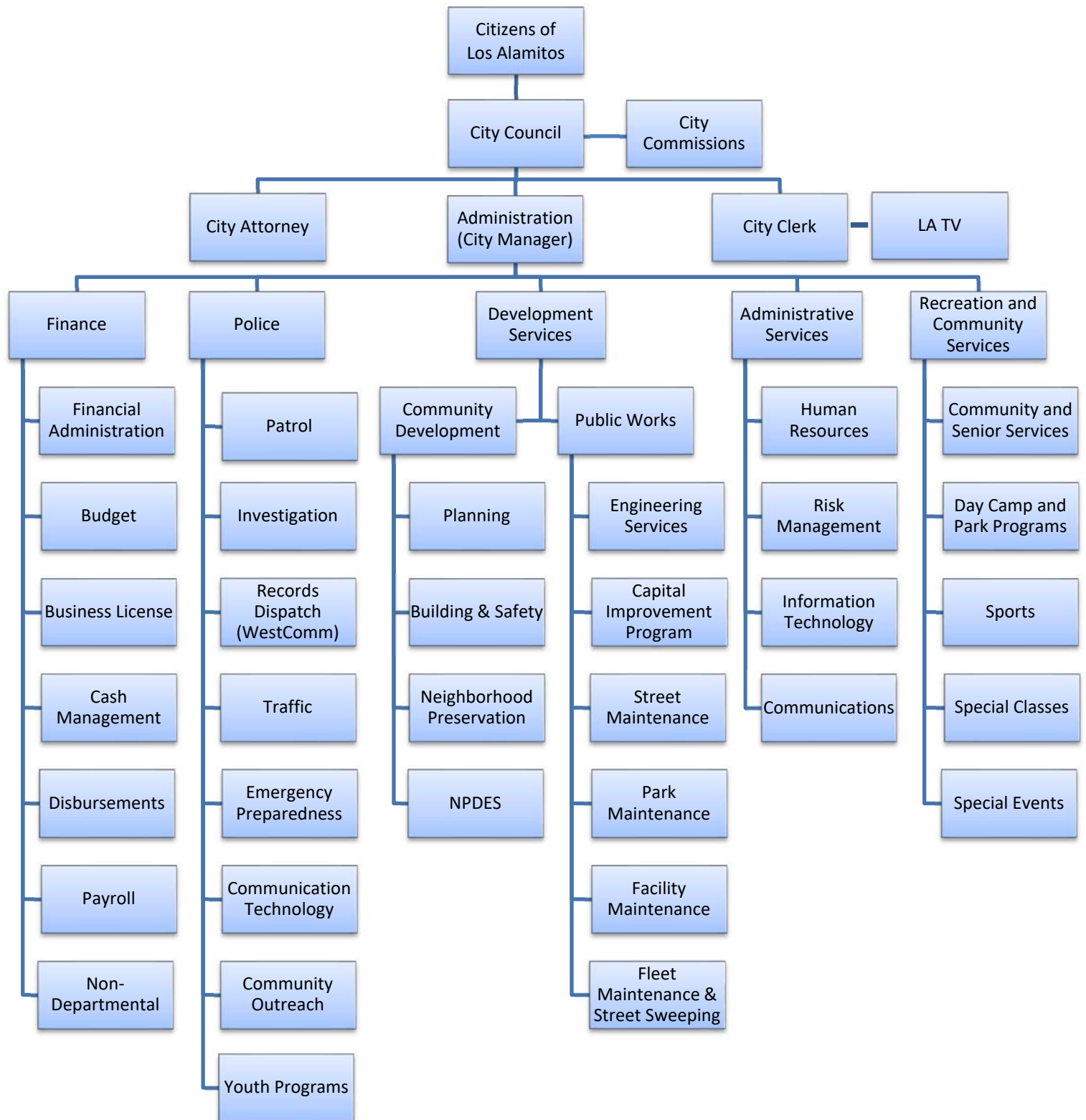
Chet Simmons
City Manager



Craig Koehler
Finance Director

CITY OF LOS ALAMITOS

Organization



CITY OF LOS ALAMITOS

DIRECTORY OF OFFICIALS (as of June 30, 2021)

CITY COUNCIL

Mark A. Chirco, Mayor
Shelley Hasselbrink, Mayor Pro Tem
Ron Bates, Council Member
Tonya Doby, Council Member
Jordan Nefulda, Council Member

APPOINTED OFFICIALS

Chet Simmons, City Manager
Michael S. Daudt, City Attorney
Windmera Quintanar, City Clerk

EXECUTIVE MANAGEMENT

Chris Kelly, City Engineer
Craig Koehler, Finance Director
Emeline Noda, Recreation and Community Services Director
Ron Noda, Development Services Director
Eric R. Nuñez, Interim Chief of Police



Government Finance Officers Association

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

Presented to

**City of Los Alamitos
California**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2020

Christopher P. Morill

Executive Director/CEO

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To the Honorable Mayor and Members of the City Council
of the City of Los Alamitos
Los Alamitos, California

Independent Auditors' Report

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Los Alamitos, 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 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, each major fund, and the aggregate remaining fund information of the City as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Budgetary Comparison Schedule-General Fund, Budgetary Comparison Schedule-Traffic Improvement Capital Project Fund, Schedule of Proportionate Share of the Net Pension Liability and Related Ratios, Schedule of Contributions - Pension, and Schedule of Changes in Net OPEB Liability and Related Ratios on pages 62 to 63 and 65 to 67, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The Introductory Section, Combining and Individual Nonmajor Fund Financial Statements and the Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual, and Statistical Section, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Combining and Individual Nonmajor Fund Financial Statements and the Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Combining and Individual Nonmajor Fund Financial Statements and the Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual are fairly stated in all material respects in relation to the basic financial statements as a whole.

The Introductory and Statistical Sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

To the Honorable Mayor and Members of the City Council
of the City of Los Alamitos
Los Alamitos, California
Page 3

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 10, 2021, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Gruber and Lopez, Inc.

Gruber and Lopez, Inc.

Newport Beach, California
November 10, 2021

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MANAGEMENT'S DISCUSSION AND ANALYSIS

The management of the City of Los Alamitos ("City") offers readers of the City's financial statements this narrative overview and analysis of the City's financial activities for the fiscal year ended June 30, 2021. We encourage readers to consider the information presented here in conjunction with additional information that is provided in our letter of transmittal. The presentation of the City's financial data in this analysis and statements will differ from the City's budget, in that the analysis and statements are required to follow Governmental Accounting Standards Board Statement Number 34 and other Statements to allocate costs associated with capital related items, long-term debt transactions, accrued interest, compensated absences internal service fund activity, and depreciation to the various functions of the City; whereas the City's budget is an operational financial plan for the upcoming fiscal year.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis provides an introduction to the City's basic financial statements. The City's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the City's assets and deferred outflows, and liabilities and deferred inflows, with the difference between being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The statement of activities presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position is reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

The government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (government activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include general government, public safety, community development, recreation and community services, and public works. The City has no business-type activities.

The Governmental Activities are presented on the accrual basis of accounting, a basis of accounting that differs from the modified accrual basis of accounting used in presenting governmental fund financial statements. Note 1 of the Notes to the Basic Financial Statements fully describe these bases of accounting.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other local governments, uses fund accounting to ensure and

demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into two categories: governmental funds and proprietary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains sixteen individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund and the Traffic Improvement Fund, which are considered to be major funds. Data from the other fourteen governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds are provided in the form of combining statements elsewhere in this report.

The City adopts an annual appropriated budget for its General Fund. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with this budget.

Proprietary funds. Proprietary funds are used to account for activities where the City needs to show the full costs of providing the services, including depreciation. The City maintains five internal service funds.

The City uses internal service funds to account for its self-insured insurance programs, fleet of vehicles, equipment, technology upgrades and replacements and other capital related activities. Because these services benefit governmental functions, they have been included within governmental activities in the government-wide financial statements. Internal service funds are presented as proprietary funds because internal service funds follow the accrual basis of accounting.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Combining statements. The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the notes.

Government-wide Financial Analysis

Tables 1 and 2 focus on the net position and changes in net position of the City's governmental activities.

TABLE 1
Net Position

	Governmental Activities - June 30,	
	2020	2021
Current and other assets	\$ 14,973,772	\$ 19,033,063
Capital assets	19,078,843	18,966,258
Total assets	34,052,615	37,999,321
Deferred outflows of resources	7,345,857	6,862,828
Current liabilities	1,965,028	1,651,802
Noncurrent liabilities:		
Long-term debt	3,633,743	3,799,410
Net OPEB liability	6,568,452	6,694,357
Net pension liability	20,419,171	22,139,759
Total liabilities	32,586,394	34,285,328
Deferred inflows of resources	2,869,529	2,408,655
Net position:		
Net investment in capital assets	15,776,298	15,623,413
Restricted	1,452,784	2,152,916
Unrestricted	(11,286,533)	(9,608,245)
Total net position	\$ 5,942,549	\$ 8,168,084

The City's assets and deferred outflows exceeded liabilities and deferred inflows by \$8,168,084 as of June 30, 2021, an increase of \$2,225,535 from June 30, 2020.

The largest portion of the City's net position reflects its investment in capital assets (i.e., land, buildings, machinery, equipment and infrastructure), net of any related debt that is still outstanding used to acquire those assets. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Unrestricted net position had a deficit balance of \$11.286 million as of June 30, 2021, which relates to the City's net pension liability and OPEB liability. The City has set-aside \$3.62 million for its unfunded pension liability and \$500,000 for its OPEB liability. However, since these funds are not held in an irrevocable trust the net pension liability has not been reduced to account for these funds that have been set-aside.

A condensed summary of activities for the period ended June 30, 2021 and the prior fiscal year is illustrated in Table 2 below.

TABLE 2
Changes in Net Position

	Governmental Activities - June 30,	
	2020	2021
Revenues		
Program revenues:		
Charges for services	\$ 3,339,011	\$ 2,272,437
Operating contributions and grants	627,872	1,872,432
Capital contributions and grants	248,719	241,536
General revenues:		
Taxes:		
Property taxes	4,168,970	4,454,779
Utility users tax	1,988,464	1,834,203
Sales taxes	3,227,469	4,854,583
Franchise taxes	610,692	725,261
Business licenses	729,901	885,569
Other taxes	563,820	548,278
Investment income	254,427	77,885
Other	241,838	752,389
Total revenues	16,001,183	18,519,352
Expenses		
General government	3,585,997	3,493,213
Public safety	6,912,597	7,134,874
Community development	1,091,012	956,687
Recreation and community services	1,757,847	1,471,231
Public works	2,571,541	2,907,145
Interest on long-term debt	58,463	330,585
Total expenditures	15,977,457	16,293,735
Change in net position	23,726	2,225,535
Net position, beginning, as restated	5,918,823	5,942,549
Net position, ending	\$ 5,942,549	\$ 8,168,084

Governmental Activities. Governmental activities increased the City's net position by \$2,225,535 compared to a net increase of \$23,726 in the prior year. Key elements of this year's activity in relation to the prior year are as follows:

Revenues:

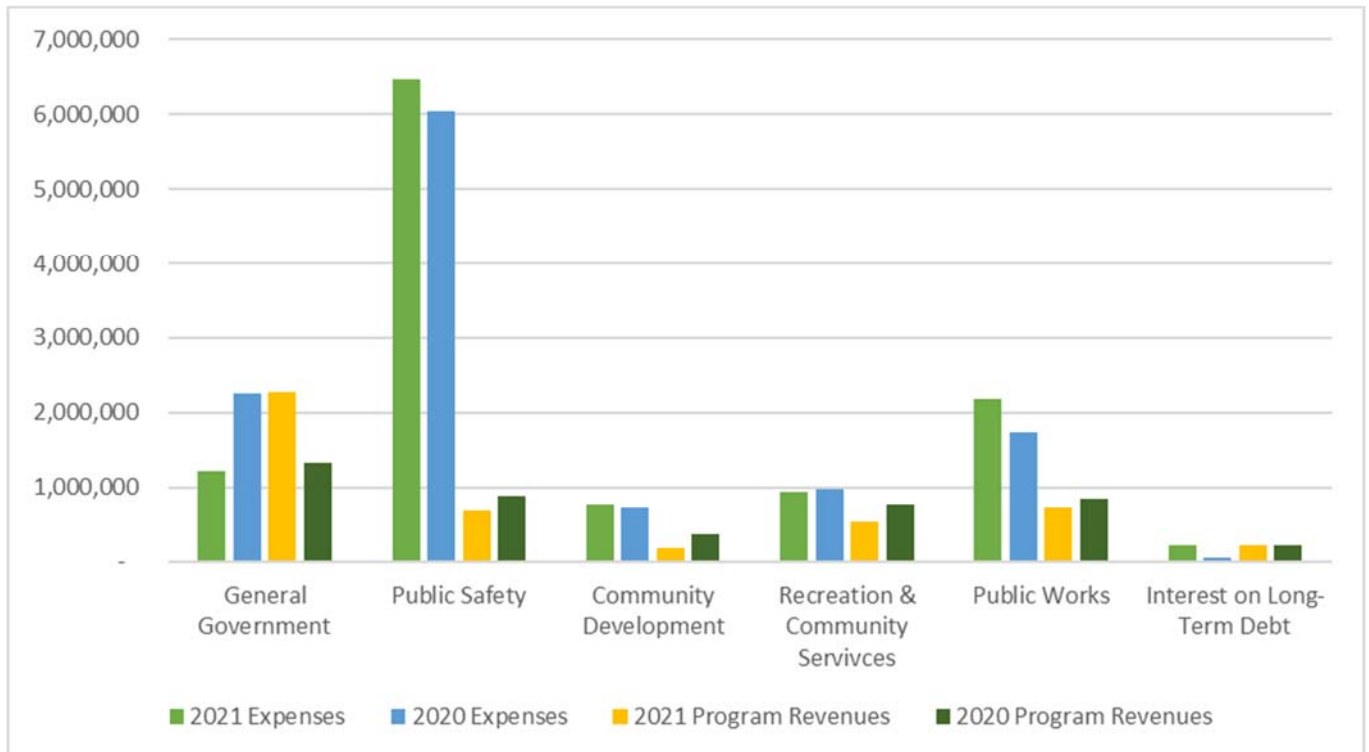
- While variances between years exist for the various revenue categories, the total net increase was \$2,518,169, which is largely attributable to the \$1,627,114 increase in sales tax. This was attributable to the passage of Measure Y 1.5%, Local Sales Tax. Additionally, the City received increased operating contributions and grants.

Expenses:

While variances between years exist for the various expense functions, the total net increase was \$206,723. Increased expenditures were recognized in Public Safety, Public Works, and interest and fiscal charges. Table 3 below presents the cost of each of the City's six largest programs-general government, public safety, community development, recreation and community services, public works, and interest and fiscal charges —as well as their respective program revenues.

Table 3 below represents the cost of each of the City's six largest programs – general government, public safety, community development, recreation and community services, public works, and interest and fiscal charges, as well as their respective program revenues.

TABLE 3
Expenses and Program Revenues



See the Statement of Activities for further detail on program revenues and general revenues.

FINANCIAL ANALYSIS OF THE CITY'S MAJOR FUNDS

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

Governmental funds. The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the City's governmental funds reported combined ending fund balance of \$15,867,332, an increase of \$3,941,408 (33%) from the prior fiscal year's balance. Of this amount, \$4,312,422 or 27% of fund balance is constrained by the City's intent to utilize fund balance for specific purposes, which is reported within the fund balance classification *assigned*. Additionally, \$2,152,916 or 14% of fund balance is restricted, which represents the portion of fund balance that is subject to externally enforceable limitations by law, enabling legislation or limitations imposed by creditors or grantors.

The fund balance of the City's General Fund increased by \$3,334,055 during the fiscal year compared to a \$1,440,930 increase in the prior year. The increase in the current year is primarily attributable to the increase in sales tax revenue.

The Traffic Improvement Capital Project Fund increased by \$216,373 during the fiscal year compared to a \$15,543 increase in the prior year. This is primarily due to increased revenue from building permit fees.

Other governmental funds realized an increase in fund balance of \$390,980. While variances between years exist for the various nonmajor governmental funds, the net increase was primarily attributable to an increase in funding for Measure M and State Gas Tax, in other restricted amounts.

General Fund Budgetary Highlights

Actual revenues were \$3,859,479 more than the final budgeted amount, which is primarily due to increased property and sales tax and intergovernmental charges. The expenditures for the General Fund at fiscal year-end were \$271,222 more than the final budgeted expenditures, which is primarily due to increases in contractual charges.

Budget amendments were made during the fiscal year which increased appropriations in the amount of approximately \$142,818. The increase in budgeted appropriations is due to an increase in funding from the CARES Act, which was not known at the time of budget adoption.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets. At the end of Fiscal Year 2020-21, the City had \$18.9 million invested in capital assets, including land, buildings, infrastructure, and equipment. This amount represents a net decrease of \$112,585, which is primarily due to capitalization of improvements for completed capital projects.

TABLE 4
City of Los Alamitos Capital Assets Net of Depreciation

	Governmental Activities	
	2020	2021
Land	\$ 5,917,715	\$ 5,917,715
Buildings and Improvements	801,085	758,692
Equipment	314,962	254,610
Vehicles	89,408	117,529
Infrastructure	11,394,619	11,292,992
Construction in progress	561,054	624,720
Totals	<u>\$ 19,078,843</u>	<u>\$ 18,966,258</u>

More detail on the City's capital assets can be found in Note 5 to the financial statements of this report.

Long-term liabilities. At the end of fiscal year 2020-21, the City had \$4.1 million in long-term liabilities which includes outstanding bond indebtedness of \$3.40 million along with a capital lease, claims payable and compensated absences. The net decrease of \$4,275 over the prior year is primarily due to a net decrease of capital leases, and an increase in compensated absences.

TABLE 5
City of Los Alamitos Long-Term Liabilities

	Governmental Activities	
	2020	2021
2015 Certificates of participation	\$ 3,400,000	\$ 3,434,555
Capital lease - police vehicles	69,062	68,008
Claims payable	275,453	150,663
Compensated absences	360,273	481,842
Total liabilities	<u>\$ 4,104,788</u>	<u>\$ 4,135,068</u>

More detail on the City's long-term debt can be found in Notes, 6, 7 and 12 to the financial statements of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

Over the past year, Los Alamitos has seen a number of significant changes, and positive signs that provide a reason for optimism for the coming fiscal year. The economy is slowly recovering since the outbreak and spread of the COVID-19 pandemic. Since that time, economic activity has shown positive signs of rebounding as reflected in housing sales, durable goods orders, and consumer spending. With the introduction of the vaccine and distribution, the virus's transmission should show signs of slowing, and consumer spending should see an increase.

On June 21, 2021, the 2021-22 City Budget was adopted. The annual operating budget is balanced, with operating revenues of \$18,879,068 and operating expenditures of \$17,915,591, resulting in an estimated surplus of \$963,477.

Following the adoption of the FY2020-21 budget, the City Council and the residents of Los Alamitos took action. After the City Council unanimously voted to place a revenue measure on the ballot, residents voted to enact a 1.5% sales tax that would be dedicated to ensuring essential services and Los Alamitos residents' quality of life. This new revenue source will allow for the city to continue to provide the needed services to the community, while addressing infrastructure deficiencies.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide the City of Los Alamitos citizens, taxpayers, customers, investors, and creditors with a general overview of the City's finances and to illustrate the City's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the City's Administrative Services Department at the City of Los Alamitos, 3191 Katella Avenue, Los Alamitos, California, 90720, (562) 431-3538.

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

CITY OF LOS ALAMITOS

Statement of Net Position

June 30, 2021

	Governmental Activities
ASSETS	
Current assets:	
Cash and investments (Note 3)	\$ 15,025,371
Receivables	
Accounts	571,152
Due from employees	3,968
Due from other governments	3,429,664
Prepaid costs	2,659
Cash and investments - restricted (Note 3)	249
Total current assets	<u>19,033,063</u>
Noncurrent assets:	
Capital assets: (Note 5)	
Non-depreciable	6,542,435
Depreciable, net	<u>12,423,823</u>
Total capital assets	<u>18,966,258</u>
Total noncurrent assets	<u>18,966,258</u>
Total assets	<u>37,999,321</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred charge on refunding (Note 7)	91,710
Pension deferrals (Note 9)	4,569,237
OPEB deferrals (Note 10)	<u>2,201,799</u>
Total deferred outflows of resources	<u>6,862,746</u>

See accompanying notes to the basic financial statements.

CITY OF LOS ALAMITOS
Statement of Net Position (Continued)
June 30, 2021

	Governmental Activities
LIABILITIES	
Current liabilities:	
Accounts payable	644,748
Accrued liabilities	351,055
Accrued interest	33,971
Unearned revenue	198,316
Deposits payable	88,025
Compensated absences, due within one year (Note 6)	143,908
Bonds payable, due within one year (Note 7)	84,434
Capital leases, due within one year (Note 7)	14,735
Claims payable, due within one year (Note 12)	92,610
Total current liabilities	<u>1,651,802</u>
Noncurrent liabilities:	
Compensated absences (Note 6)	337,934
Bonds payable (Note 7)	3,350,121
Capital leases (Note 7)	53,302
Claims payable (Note 12)	58,053
Other post-employment benefits liability (Note 10)	6,694,357
Net pension liability (Note 9)	22,139,759
Total noncurrent liabilities	<u>32,633,526</u>
Total liabilities	<u>34,285,328</u>
DEFERRED INFLOWS OF RESOURCES	
Pension deferrals (Note 9)	1,596,788
OPEB deferrals (Note 10)	811,867
Total deferred inflows of resources	<u>2,408,655</u>
NET POSITION	
Net investment in capital assets	15,623,413
Restricted for:	
Cable television	75,548
Transportation	1,017,732
Public safety	245,987
Air quality	111,680
Parks	701,969
Total restricted	<u>2,152,916</u>
Unrestricted (Deficit)	<u>(9,608,245)</u>
Total net position	<u>\$ 8,168,084</u>

See accompanying notes to the basic financial statements.

CITY OF LOS ALAMITOS

Statement of Activities

For the Year Ended June 30, 2021

Functions/Programs	Expenses	Program Revenues			
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Program Revenue
Governmental activities:					
General government	\$ 3,493,213	\$ 914,144	\$ 1,363,442	\$ -	\$ 2,277,586
Public safety	7,134,874	478,192	198,057	-	676,249
Community development	956,687	289	179,819	-	180,108
Recreation and community services	1,471,231	526,967	-	-	526,967
Public works	2,907,145	352,845	131,114	241,536	725,495
Interest and fiscal charges	<u>330,585</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total governmental activities	<u>\$ 16,293,735</u>	<u>\$ 2,272,437</u>	<u>\$ 1,872,432</u>	<u>\$ 241,536</u>	<u>\$ 4,386,405</u>

See accompanying notes to the basic financial statements.

CITY OF LOS ALAMITOS
Statement of Activities (Continued)
For the Year Ended June 30, 2021

<u>Functions/Programs</u>	<u>Net (expense) Revenue and Changes in Net Position</u>
Governmental activities:	
General government	\$ (1,215,627)
Public safety	(6,458,625)
Community development	(776,579)
Recreation and community services	(944,264)
Public works	(2,181,650)
Interest and fiscal charges	(330,585)
Total governmental activities	<u>(11,907,330)</u>
General revenues:	
Taxes:	
Property taxes, levied for general purpose	4,454,779
Utility users tax	1,834,203
Transient occupancy tax	223,450
Sales taxes	4,854,583
Franchise fees	725,261
Business license taxes	885,569
Other taxes	548,278
Total taxes	13,526,123
Investment earnings	77,885
Other	528,857
Total general revenues	<u>14,132,865</u>
Change in net position	2,225,535
Net position - beginning of year	<u>5,942,549</u>
Net position - end of year	<u>\$ 8,168,084</u>

See accompanying notes to the basic financial statements.

FUND FINANCIAL STATEMENTS

Governmental Fund Financial Statements

Proprietary Fund Financial Statements

GOVERNMENTAL FUND FINANCIAL STATEMENTS

The Governmental Funds of the City are outlined below:

General Fund - The General Fund accounts for all revenues and expenditures used to finance the traditional services associated with a municipal government which are not accounted for in the other funds. In Hermosa Beach, these services include general government, safety, community development, culture and recreation and public works.

Traffic Improvement Fund – The Traffic Improvement Fund is used to account for the costs associated with the capital projects for traffic improvement.

Nonmajor Governmental Funds - Nonmajor Governmental Funds is the aggregate of all the nonmajor governmental funds.

CITY OF LOS ALAMITOS

Balance Sheet

Governmental Funds

June 30, 2021

		Capital Projects Fund		
	General	Traffic Improvement	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS				
Cash and investments (Note 3)	\$ 10,470,039	\$ 410,154	\$ 2,219,505	\$ 13,099,698
Receivables:				
Accounts	558,627	-	4,569	563,196
Due from employees	3,968	-	-	3,968
Due from other governments	3,383,542	-	46,122	3,429,664
Due from other funds (Note 4)	10,450	-	-	10,450
Prepaid costs	2,659	-	-	2,659
Cash and investments - restricted (Note 3)	-	-	249	249
Total assets	<u>\$ 14,429,285</u>	<u>\$ 410,154</u>	<u>\$ 2,270,445</u>	<u>\$ 17,109,884</u>
OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 359,000	\$ -	\$ 235,706	\$ 594,706
Accrued liabilities	351,055	-	-	351,055
Unearned revenues	61,537	136,779	-	198,316
Deposits payable	42,090	-	45,935	88,025
Due to other funds (Note 4)	-	-	10,450	10,450
Total liabilities	<u>813,682</u>	<u>136,779</u>	<u>292,091</u>	<u>1,242,552</u>
Deferred Inflows of Resources:				
Unavailable revenue	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund Balances: (Note 14)				
Nonspendable	6,627	-	-	6,627
Restricted	-	273,375	1,879,541	2,152,916
Committed	2,620	-	118	2,738
Assigned	4,203,277	-	109,145	4,312,422
Unassigned	9,403,079	-	(10,450)	9,392,629
Total fund balances	<u>13,615,603</u>	<u>273,375</u>	<u>1,978,354</u>	<u>15,867,332</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 14,429,285</u>	<u>\$ 410,154</u>	<u>\$ 2,270,445</u>	<u>\$ 17,109,884</u>

See accompanying notes to the basic financial statements.

CITY OF LOS ALAMITOS

Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position

June 30, 2021

Total Fund Balances - Total Governmental Funds \$ 15,867,332

Amounts reported for governmental activities in the Statement of Net Position were reported differently because:

Capital assets used in governmental activities were not current financial resources. Therefore, they were not reported in the Governmental Funds Balance Sheet.

Nondepreciable	6,542,435	
Depreciable, net of Internal Service Fund of \$518,933	<u>11,904,890</u>	
Total capital assets		18,447,325

Internal Service Funds are used by management to charge garage costs; technology replacement costs; police capital expenditures; facilities, street, parks, and pool capital expenditures; and self-insurance costs to individual funds. The assets and liabilities of the Internal Service Funds were included in the governmental activities in the Government-wide Statement of Net Position.

Total Internal Service Funds	2,182,541

Long-term liabilities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the Statement of Net Position:

Bonds payable	(3,325,000)	
Interest payable, net of Internal Service Fund of \$1,279	(32,692)	
Unamortized bond premium	(109,555)	
Deferred charge on refunding	91,710	
Compensated absences	<u>(481,842)</u>	(3,857,379)

Deferred amounts relates to pension not available for current expenditures and are not reported in the governmental fund financial statements:

Pension related deferred outflows of resources	4,569,237
Pension related deferred inflows of resources	(1,596,788)

Net pension liability is not due and payable in the current period and therefore is not reported in the governmental funds.	(22,139,759)

Deferred amounts relates to other postemployment benefits not available for current expenditures and are not reported in the governmental fund financial statements:

OPEB related deferred outflows of resources	2,201,799
OPEB related deferred inflows of resources	(811,867)

Net OPEB asset is not due and payable in the current period and therefore is not reported in the governmental funds.	<u>(6,694,357)</u>

Net position of governmental activities \$ 8,168,084

CITY OF LOS ALAMITOS

Statement of Revenues, Expenditures, and Changes in Fund Balances

Governmental Funds

For the Year Ended June 30, 2021

		Capital Projects Fund		
	General	Traffic Improvement	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES:				
Taxes	\$ 12,952,242	\$ -	\$ 573,883	\$ 13,526,125
Licenses and permits	914,144	-	-	914,144
Intergovernmental	1,573,895	-	313,641	1,887,536
Charges for services	537,582	218,617	134,228	890,427
Investment earnings	56,852	2,598	18,436	77,886
Fines and forfeitures	449,135	-	18,731	467,866
Program revenues	-	-	226,432	226,432
Miscellaneous	369,654	-	13,661	383,315
Total revenues	<u>16,853,504</u>	<u>221,215</u>	<u>1,299,012</u>	<u>18,373,731</u>
EXPENDITURES:				
Current:				
General government	2,216,056	-	23,559	2,239,615
Public safety	5,938,603	-	-	5,938,603
Community development	1,184,544	-	-	1,184,544
Recreation and community services	1,390,961	-	-	1,390,961
Public works	2,205,285	4,842	168,546	2,378,673
Capital outlay	-	-	490,336	490,336
Debt service:				
Principal	-	-	75,000	75,000
Interest and fiscal charges	-	-	133,591	133,591
Total expenditures	<u>12,935,449</u>	<u>4,842</u>	<u>891,032</u>	<u>13,831,323</u>
REVENUES OVER (UNDER)				
EXPENDITURES	<u>3,918,055</u>	<u>216,373</u>	<u>407,980</u>	<u>4,542,408</u>
OTHER FINANCING				
SOURCES (USES):				
Transfers in (Note 4)	375,000	-	358,000	733,000
Transfers out (Note 4)	(959,000)	-	(375,000)	(1,334,000)
Total other financing sources (uses)	<u>(584,000)</u>	<u>-</u>	<u>(17,000)</u>	<u>(601,000)</u>
NET CHANGE IN FUND BALANCE	3,334,055	216,373	390,980	3,941,408
Fund balances, beginning of year	<u>10,281,548</u>	<u>57,002</u>	<u>1,587,374</u>	<u>11,925,924</u>
Fund balances, end of year	<u>\$ 13,615,603</u>	<u>\$ 273,375</u>	<u>\$ 1,978,354</u>	<u>\$ 15,867,332</u>

See accompanying notes to the basic financial statements.

CITY OF LOS ALAMITOS
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and
Changes in Fund Balance to the Governmental-wide Statement of Activities
For the Year Ended June 30, 2021

Net Change in Fund Balances - Total Governmental Funds \$ 3,941,408

Governmental activities in the Statement of Activities were reported differently because:

Governmental Funds report capital outlay as expenditures. However, in the Government-wide Statement of Activities, the costs of those assets is allocated over their estimated useful lives as depreciation expense. The amount of capital assets recorded in the current period is listed below.

Total capital outlay expenditures reported in governmental funds	\$ 490,336	
Less: repair and maintenance expenditures	<u>(367,020)</u>	
Total capital outlay		123,316

Depreciation expense of capital assets is reported in the Government-wide Statement of Activities, but they do not require the use of current financial resources. Therefore, depreciation expense is not reported as expenditures in the governmental funds except for the Internal Service fund amount listed below.

Total depreciation reported in Government-wide Statement of Activities	(447,556)	
Less: depreciation reported in the Internal Service Fund	<u>98,439</u>	
Total		(349,117)

Earned but unavailable revenues reported in the governmental funds balance sheet as deferred inflows of resources should be recognized in the Government-wide Statement of Activities as revenue regardless of availability. -

Certain pension expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. (1,532,552)

Certain other postemployment benefit expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. (330,433)

Compensated absences were reported in the Government-wide Statement of Activities, but they did not require the use of current financial resources. Therefore, compensated absences were not reported as expenditures in the governmental funds. (120,819)

The issuance of long-term debt provides current financial resources to governmental funds. However, the repayment reduces long-term liabilities in the governmental activities Statement of Net Position. 75,000

Amortization of deferred charge on refunding does not use current financial resources and therefore not reported as expenditures in the governmental funds. (5,745)

Internal Service Funds are used by management to charge garage costs; technology replacement costs; police capital expenditures; facilities, street, parks, and pool capital expenditures; and self-insurance costs to individual funds. The net revenue of the Internal Service Funds is reported in governmental activities.

424,477

Change in net position of governmental activities **\$ 2,225,535**

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PROPRIETARY FUND FINANCIAL STATEMENTS

Internal Service Funds - To account for the costs associated with the City's insurance, for funding equipment replacement, and fleet maintenance.

CITY OF LOS ALAMITOS
Statement of Net Position
Proprietary Funds
June 30, 2021

	Governmental Activities
	Internal Service Funds
ASSETS	
Current assets:	
Cash and investments (Note 3)	\$ 1,925,673
Account receivables	7,956
Total current assets	1,933,629
Noncurrent assets:	
Capital assets - net of accumulated depreciation (Note 5)	518,933
Total noncurrent assets	518,933
Total assets	2,452,562
LIABILITIES	
Current liabilities:	
Accounts payable	50,042
Accrued interest	1,279
Accrued claims and judgements	92,610
Capital leases (Note 7)	68,037
Total current liabilities	211,968
Long-term liabilities:	
Accrued claims and judgements	58,053
Total long-term liabilities	58,053
Total liabilities	270,021
NET POSITION	
Net investment in capital assets	450,896
Unrestricted	1,731,645
Total net position	\$ 2,182,541

See accompanying notes to the basic financial statements.

CITY OF LOS ALAMITOS
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the year ended June 30, 2021

	Governmental Activities
	Internal Service Funds
OPERATING REVENUES:	
Charges for services	
Garage	\$ 304,026
Police capital	40,000
Technology replacement	160,000
Miscellaneous	<u>145,621</u>
Total operating revenues	<u>649,647</u>
OPERATING EXPENSES:	
Supplies and materials	119,786
Outside services	121,290
Claims expense	404,129
Depreciation	<u>98,439</u>
Total operating expenses	<u>743,644</u>
OPERATING INCOME	<u>(93,997)</u>
NON-OPERATING REVENUES (EXPENSES):	
Interest expense	<u>(82,526)</u>
Total non-operating revenues (expenses)	<u>(82,526)</u>
INCOME BEFORE TRANSFERS	(176,523)
Transfers in (Note 4)	<u>601,000</u>
Total transfers	<u>601,000</u>
Change in net position	424,477
Net position, beginning of year	<u>1,758,064</u>
Net position, end of year	<u>\$ 2,182,541</u>

See accompanying notes to the basic financial statements.

CITY OF LOS ALAMITOS

Statement of Cash Flows

Proprietary Funds

For the year ended June 30, 2021

	Governmental Activities
	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES:	
Receipts from interfund charges for garage services	\$ 304,026
Receipts from interfund charges for police capital services	40,000
Receipts from interfund charges for technology replacement services	160,000
Payments to suppliers and service providers	(235,929)
Cash received from (payments to) others	(591,731)
Net cash provided (used by) operating activities	<u>(323,634)</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:	
Transfers in	601,000
Net cash provided (used by) non-capital financing activities	<u>601,000</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:	
Acquisition and construction of capital assets	(102,009)
Principal paid on capital debt	(1,025)
Interest paid on capital debt	(82,823)
Net cash provided (used by) capital and related financing activities	<u>(185,857)</u>
Net increase (decrease) in cash and cash equivalents	91,509
Cash and equivalents, beginning of year	1,834,164
Cash and equivalents, end of year	<u>\$ 1,925,673</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH (USED BY) OPERATING ACTIVITIES:	
Operating income (loss)	\$ (93,997)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:	
Depreciation	98,439
Changes in operating assets and liabilities:	
(Increase) decrease in accounts receivable	(7,806)
Increase (decrease) in accounts payable	(195,460)
Increase (decrease) in claims and judgements	(124,810)
Total adjustments	<u>(229,637)</u>
Net cash provided (used) by operating activities	<u>\$ (323,634)</u>

See accompanying notes to the basic financial statements.

NOTES TO THE BASIC FINANCIAL STATEMENTS

City of Los Alamitos
Notes to the Basic Financial Statements
For the Year Ended June 30, 2021

Note 1 – Summary of Significant Accounting Policies

The basic financial statements of the City of Los Alamitos, California, (the “City”) have been prepared in conformity with accounting principles generally accepted in the United States (“U.S. GAAP”) as applied to governmental agencies. The Governmental Accounting Standards Board (“GASB”) is the accepted standard setting body forestablishing governmental accounting and financial reporting principles. The following is a summary of the City’s significant policies:

A. Financial Reporting Entity

The City was incorporated on March 1, 1960. The Charter of the City of Los Alamitos was adopted by a vote of the people in September 1966, and the City enjoys all rights and privileges pertaining to such “Charter Law” cities.

The financial statements include the financial activities of the City, the primary government, and its blended component unit, the Los Alamitos Public Financing Corporation (the Corporation). The component unit, discussed below, is included in the City’s reporting entity because of the significance of its operational and financial relationship with the City. This entity is legally separate from the City. However, the City’s elected officials have continuing accountability for fiscal matters of this entity.

An organization is fiscally dependent on the primary government if it is unable to adopt its budget, levy taxes or set rates or charges, or issue bonded debt without approval by the primary government. In a blended presentation, a component unit’s balances and transactions are reported in a manner similar to the balances and transactions of the City. Component units are presented on a blended basis when the component unit’s governing body is substantially the same as the City’s or the component unit provides services almost entirely to the City.

Management determined that the following entities should be reported as blended component units based on the criteria above. Each blended component unit has a June 30 year-end, has a governing board that is substantially the same as the City’s, there is a financial benefit or burden relationship between the City and the blended component unit, and the City is financially accountable for each of the blended component units.

The Los Alamitos Public Facilities Corporation – The Corporation was formed February 6, 2006, pursuant to the Non-Profit Corporation Law of the State of California for the purpose of assisting the City in financing the acquisition, construction and improvement for public benefit within the City limits. The Corporation is governed by a five-member board that is the City Council of the City of Los Alamitos. Separate financial statements are not prepared.

B. Basis of Accounting and Measurement Focus

The City’s basic financial statements consist of government-wide statements, including the Statement of Net Position and the Statement of Activities, and fund financial statements, which provide a more detailed level of financial information.

Government-Wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the City as a whole. These statements include the financial activities of the City and the Corporation. Certain eliminations have been made as prescribed by GASB Statement No. 34 in regard to interfund activities, payables, and receivables.

City of Los Alamitos
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 1 – Summary of Significant Accounting Policies (Continued)

B. Basis of Accounting and Measurement Focus (Continued)

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

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

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

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

Fund Financial Statements

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

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

Governmental Funds

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

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

City of Los Alamitos
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 1 – Summary of Significant Accounting Policies (Continued)

B. Basis of Accounting and Measurement Focus (Continued)

The funds designated as major funds are determined by a mathematical calculation consistent with GASB Statement No. 34 or are elected by Management of the City based on Management's belief that the presentation of the funds are particularly important to financial statement users for reasons including public interest or consistency of reporting. The City reports the following major governmental funds:

- The **General Fund** is used to account for all of the general operations and other financial transactions of the City, which are not accounted for by another fund.
- The **Traffic Improvement Fund** is used to account for the costs associated with capital projects for traffic improvement.

Additionally, the City reports the following fund types:

- The **Special Revenue Funds** are used to account for the proceeds of specific revenue sources (other than for debt service or capital projects) that are restricted by law or administrative action or committed to expenditures for specified purposes.
- The **Capital Projects Funds** are used to account for and report financial resources that are restricted, committed, or assigned for the acquisition or construction of major capital facilities, other than those financed by Internal Service Funds.
- The **Debt Service Fund** is used to account for and report financial resources that are restricted, committed, or assigned for the payment of, long-term debt principal, interest, and related costs for the 2006 Certificates of Participation (Laurel Park Acquisition).

Proprietary Funds

Proprietary funds are used to account for ongoing organizations and activities, which are operated and financed in a manner similar to those found in the private sector. The reporting focus on the determination of operating income, changes in net position, financial position, and cash flows. The City's proprietary funds are classified as internal service funds.

- The Internal Service Funds are used to account for interdepartmental operations where it is the stated intent that costs of providing services to the departments of the City on a continuing basis be financed or recovered primarily by charges to the user departments. The City's internal service funds are used to account for its self-insured insurance programs, fleet of vehicles, equipment, technology upgrades, and replacements and other capital related activities.

Government-Wide Financial Statements

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

City of Los Alamitos
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 1 – Summary of Significant Accounting Policies (Continued)

B. Basis of Accounting and Measurement Focus (Continued)

Fund Financial Statements

All governmental funds are accounted for on a spending or “current financial resources” measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the Balance Sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current position. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period.

Like the government-wide statements, all proprietary funds are accounted for using the “economic resources” measurement focus and the accrual basis of accounting. Accordingly, all assets and liabilities (whether current or noncurrent) are included on the Statement of Net Position. The Statement of Revenues, Expenses, and Changes in Net Position present increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred.

Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. At the fund reporting level, the governmental funds use the modified accrual basis of accounting. Proprietary funds use the accrual basis of accounting at both reporting levels. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred inflows of resources, and in the presentation of expenses versus expenditures.

Revenue – Exchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded when the exchange takes place and in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the City, the availability is defined within 60 days of year-end.

Revenue – Non-Exchange Transactions

Non-exchange transactions in which the City receives value without directly giving equal value in return, includes sales taxes, property taxes, grants and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the taxable sale takes place. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the City must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the City on a reimbursement basis. Major revenue sources susceptible to accrual include property tax, sales tax, utility users tax, franchise Tax, and licenses. On a modified accrual basis, revenue from non-exchange transaction also must be available (generally 60 days after year-end) before it can be recognized in the governmental funds. However, the City has adopted a 12-month recognition period for grant revenues.

City of Los Alamitos
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 1 – Summary of Significant Accounting Policies (Continued)

B. Basis of Accounting and Measurement Focus (Continued)

Unavailable Revenue

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

Unearned Revenue

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

Expenses/Expenditures

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

Proprietary Funds Operating and Non-Operating Revenues and Expenses

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

C. Cash, Cash Equivalents and Investments

Cash Management

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

Investments Valuation

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

State Investment Pool

The City participates in the Local Agency Investment Fund (LAIF), an investment pool managed by the State of California. LAIF has invested a portion of the pool funds in structured notes and asset-backed securities. LAIF's investments are subject to credit risk with the full faith and credit of the State of California collateralizing these investments. In addition, these structured notes and asset-backed securities are subject to market risk as a result of changes in interest rates.

City of Los Alamitos
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 1 – Summary of Significant Accounting Policies (Continued)

C. Cash, Cash Equivalents and Investments (Continued)

Cash Equivalents and Cash Flows

For purposes of the statement of cash flows, the City considered all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. All cash and investments of the proprietary fund types are pooled with the City's pooled cash and investments.

D. Receivables

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 interfund loans) or “interfund advances receivable/payable” (i.e. the non-current portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds.”

Advances between funds, as reported in the fund financial statements, are presented as nonspendable in fund balances to indicate that they are not in a spendable form.

E. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. The cost of prepaid items is recorded as an expenditure/ expense when consumed.

F. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks and similar items), are reported in the applicable governmental activities column in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years, except for computer software and hardware and infrastructure assets which have a capitalization threshold of \$20,000. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of acquisition.

As permitted under GASB Statement No. 34 for small governmental entities, the City has elected to report infrastructure assets prospectively beginning July 1, 2003.

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

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

Equipment	5 - 10 years
Vehicles	4 - 15 years
Furniture	7 years
Buildings	50 years
Improvements	5 - 20 years
Infrastructure	50 years

City of Los Alamitos
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 1 – Summary of Significant Accounting Policies (Continued)

G. *Compensated Absences Payable*

Under certain circumstances and according to the negotiated labor agreements, employees of the City are allowed to accumulate annual leave. This amount is accrued in the government-wide and proprietary fund statements. Refer to Note 6 for additional information.

H. *Long-Term Obligations*

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities.

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

I. *Claims and Judgments*

The City records a liability for claims, judgments, and litigation when it is probable that an asset has been impaired, or a liability has been incurred prior to fiscal year-end and the probable amount of loss (net of any insurance coverage) can be reasonably estimated.

The City is exposed to various risks of losses related to torts; theft of, damages to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City currently reports all of its risk management activities in its General Fund. Claims expenditures and liabilities are reported when it is probable that a loss has occurred, and the amount of the loss can be reasonably estimated. These losses include an estimate of claims that have been incurred, but not reported.

It is the City's policy to liquidate claims and judgments existing at June 30, with future resources. Accordingly, the liabilities are recorded in the Statement of Net Position. These noncurrent amounts will be recorded as fund expenditures in the fiscal year in which they are paid or become due on demand.

J. *Deferred Outflows and Inflows of Resources*

In addition to assets, the statements of net position and the governmental funds balance sheet 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 or fund balance 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 two items which qualify for reporting in this category.

Deferred pension related items relate to the net pension obligation reported in the statement of net position. These outflows are the results of *contributions made after the measurement date*, which are recognized in the following year, and consist of *adjustments due to differences in proportions, changes in assumptions*, and *differences between expected and actual experiences*, which are deferred and amortized over the expected average remaining life time. Additionally, the *net difference between projected and actual earnings on pension plan investments* is reported and amortized over 5 years. Deferred outflows from changes in net pension liability arise only under a full accrual basis of accounting and are reported in the government-wide Statement of Net Position and proprietary funds Statement of Net Position.

The City also reports a *deferred charge on refunding* which results from the difference in the carrying value of the 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 Los Alamitos
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 1 – Summary of Significant Accounting Policies (Continued)

J. Deferred Outflows and Inflows of Resources (Continued)

In addition to liabilities, the statements of net position and the governmental funds' balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has two items which qualifies for reporting in this category. The first item is in relation to the net pension obligation reported in the statement of net position. These inflows are the results of *changes of assumptions, differences between expected and actual experiences, adjustments due to differences in proportions, and differences between proportionate share of contributions and actual contributions*. Inflows from changes in net pension liability arise only under a full accrual basis of accounting and are reported in the government-wide Statement of Net Position and proprietary funds Statement of Net Position

The City also reports one type of item, which arises only under the modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds' balance sheet. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

K. Net Position

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

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

L. Net Position Flow Assumptions

Sometimes the City will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

City of Los Alamitos
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 1 – Summary of Significant Accounting Policies (Continued)

M. Fund Balance

In the fund financial statements, governmental funds report fund balance as nonspendable, restricted, committed, assigned, or unassigned based primarily on the extent to which the City is bound to honor constraints on how specific amounts can be spent.

- Nonspendable – the portion of a fund balance that includes amounts that cannot be spent because they are either not in a spendable form, such as prepaid items, inventories, or loans receivable.
- Restricted – the portion of a fund balance that reflects constraints placed on the use of resources (other than non-spendable items) that are either (a) externally imposed by creditors (such as through debt covenants, grantors, contributors, or laws or regulations of other governments); or (b) imposed by law through constitutional provisions or enabling legislation. Examples of restricted fund balances include Gas Tax, Asset Seizure, and Measure M funds.
- Committed – the portion of a fund balance that included amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision- making authority and remain binding unless removed in the same manner.
 - a. The City Council, as the City’s highest level of decision-making authority, may commit fund balance for specific purposes pursuant to constraints imposed by formal actions taken, such as a resolution.
 - b. These committed amounts cannot be used for any other purpose unless the City Council removes or changes the specified use through the same type of formal action taken to establish the commitment.
 - c. City Council action to commit fund balance needs to occur within the fiscal reporting periods; however, the amount can be determined subsequently.
- Assigned – amounts that are constrained by the City’s intent to be used for specific purposes, but are neither Restricted nor Committed, should be reported as Assigned fund balance. This policy hereby delegated the authority to assign amounts to be used for specific purposes to the City Manager for the purpose of reporting these amounts in the City’s annual financial statements. Examples of assigned fund balance are funds intended for Capital Improvement Projects and Equipment Replacement.
- Unassigned – residual net resources in excess of what can properly be classified in one of the other four categories and do not have any specific spending limitations. The General Fund is the only fund that reports a positive unassigned fund balance amount. In governmental funds, other than the General Fund, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed, or assigned to those purposes, the City reports a negative unassigned fund balance in that fund.

In July 2017, City Council established a Reserve for Emergencies to be maintained at 25% of General Fund appropriations. The reserve is only to be used, with council approval, in the case of a declared natural disaster or financial emergency. A financial emergency is considered when annual revenues decrease by 5% or more or when annual expenditures increase by 5% or more.

City of Los Alamitos
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 1 – Summary of Significant Accounting Policies (Continued)

N. Fund Balance Flow Assumptions

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

O. Pensions

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

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

Valuation Date (VD)	June 30, 2019
Measurement Date (MD)	June 30, 2020
Measurement Period (MP)	June 30, 2019 to June 30, 2020

P. Other Post-Employment Benefits (OPEB)

For purposes of measuring the other post-employment benefits (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. Investments are reported at fair value.

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

Valuation Date (VD)	June 30, 2020
Measurement Date (MD)	June 30, 2021
Measurement Period (MP)	July 1, 2020 to June 30, 2021

City of Los Alamitos
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 1 – Summary of Significant Accounting Policies (Continued)

Q. Property Taxes

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

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

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

Property taxes receivable for the governmental fund types, which have been remitted within 60 days subsequent to year end, are considered measurable and available and recognized as revenues. All other property taxes are offset by deferred property tax inflows of resources and, accordingly, have not been recorded as revenue. Taxes are considered past due on the above delinquent dates, at which time the applicable property is subject to lien, and penalties and interest are assessed.

R. Functional Classifications

Expenditures of the Governmental Funds are classified by function. Functional classifications are defined as follows:

- General government – includes legislative activities, which have a primary objective of providing legal and policy guidelines for the City. Also included in this classification are those activities that provide management or support services across more than one functional area.
- Public safety – includes those activities that involve the protection of people and property.
- Community development – includes those activities such as planning, code enforcement, and building and safety inspections.
- Recreation and community services – includes those activities that involve the community cultural and leisure activities.
- Public works – includes those activities that involve the maintenance and improvement of City streets, roads, and park development and maintenance.
- Capital outlay – includes purchases of property, plant and equipment which are expensed in the governmental funds because governmental funds use the current financial resources measurement focus.
- Principal retirement – includes principal payments for long-term liabilities.
- Interest and fiscal charges – includes current payments for interest on the City's long-term debt.

City of Los Alamitos
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 1 – Summary of Significant Accounting Policies (Continued)

S. Use of Estimates

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

Note 2 – Stewardship, Compliance, and Accountability

A. Violations of Legal or Contractual Provisions

Note 2 to Required Supplementary Information, on the Excess of Expenditures over Appropriations, describes budgetary violations that occurred in the General Fund for the year ended June 30, 2021.

B. Deficit Fund Balance

At June 30, 2021, the Community Development Block Grant (CDBG) nonmajor special revenue fund reported a deficit fund balance of \$10,450. The deficit is due to the timing of the receipt of CDBG program reimbursements for expenditures incurred. The deficit will be eliminated as the program reimbursements are received from the grantor agency.

Note 3 – Cash and Investments

A. Summary of Cash and Investments

At June 30, 2021, the City reported \$15,025,371 in unrestricted cash and investments and \$249 in restricted cash and investments held with fiscal agents for a total cash and investment balance of \$15,025,620. Total cash and investments consisted of the following:

Cash on hand	\$ 3,500
Demand deposits	1,420,102
Investments	13,602,018
Total Cash and Investments	<u>\$ 15,025,620</u>

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

City of Los Alamitos
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 3 – Cash and Investments (Continued)

B. Cash Deposits

The carrying amounts of the City's cash deposits were \$1,420,102 at June 30, 2021. Bank balances before reconciling items were \$1,650,930 at that date. The difference of \$230,828 represents outstanding checks, cash deposits in transit, and other reconciling items.

All City's cash and investments as of June 30, 2021, were collateralized or insured with securities held by pledging financial institutions in the City's name. The California Government Code requires California banks and savings and loan associations to secure the City's cash deposits by pledging securities as collateral. This Code states that collateral pledged in this manner shall have the effect of perfecting a security interest in such collateral superior to those of a general creditor. Thus, collateral for cash deposits is considered to be held in the City's name.

C. Investments

The following table identifies the investment types that are authorized for the City by the California Government Code (or the City's investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the City's investment policy, where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk. This table does not address investments of debt proceeds held by bond trustees that are governed by the provisions of bond indentures of the City, rather than the general provisions of the California Government Code or the City's investment policy.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio*	Maximum Investment in One Issuer
United States (U.S.) Treasury Obligations	5 years	None	None
Federal Agency Securities	5 years	None	None
Certificates of Deposit	5 years	None	\$250,000
Negotiable Certificates of Deposit	5 years	30%	30%
Local Agency Investment Fund (LAIF)	N/A	None	\$50 million

* Excludes amounts held by bond trustees that are not subject to California Government Code restrictions.

Investments of debt proceeds held by bond trustees are governed by provisions of the debt agreements, rather than the general provisions of the California Government Code or the City's investment policy.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
U.S. Treasury Obligations	30 years	None	None
U.S. Agency Securities	None	None	None
Banker's Acceptances	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Money Market Mutual Funds	None	None	None
Investment Agreements	None	None	None
Local Agency Bonds	None	None	None
Medium Term Notes	5 years	30%	None
Negotiable Certificates for Deposits	None	30%	None
Local Agency Investment Fund (LAIF)	None	None	None

City of Los Alamitos
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 3 – Cash and Investments (Continued)

C. 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 withdrawals is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. LAIF does not impose limits or restrictions on participant withdrawals, and the entire balance of the City's investment in the portfolio is available for withdrawal at any time. LAIF is not registered with the Securities and Exchange Commission and is not rated. Deposits and withdrawals in LAIF are made on the basis of \$1 and not fair value. Accordingly, the City's investment in this pool is measured on uncategorized inputs not defined as Level 1, 2, or 3.

D. Risk Disclosures

Disclosures Relating to Interest Rate Risk

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

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

<u>Investment Type</u>	<u>Remaining Investment Maturities</u>			<u>Total</u>
	<u>Less than 1 Year</u>	<u>1 to 3 Years</u>	<u>4 to 5 Years</u>	
U.S. Treasury Obligations	\$ -	-	497,461	497,461
U.S. Agency Securities	-	-	748,676	748,676
Certificates of Deposit	496,556	1,300,826	745,484	2,542,866
Agency Investment Fund (LAIF)	9,812,766	-	-	9,812,766
Investment held by Bond Trustee:				
Money Market Mutual Funds	<u>249</u>	<u>-</u>	<u>-</u>	<u>249</u>
Total	<u>\$10,309,571</u>	<u>1,300,826</u>	<u>1,991,621</u>	<u>13,602,018</u>

City of Los Alamitos
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 3 – Cash and Investments (Continued)

D. Risk Disclosures (Continued)

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by (where applicable) the California Government Code, the City's investment policy, or debt agreements, and the actual rating, by Standards and Poor, as of fiscal year end for each investment type:

Investment Type	Totals	Minimum Legal Rating	Ratings at End of Year		
			Not Rated	AAA	AA+
U.S. Treasury Obligations	\$ 497,461	N/A	\$ -	\$ 497,461	\$ -
U.S. Agency Securities	748,676	N/A	-	748,676	-
Certificates of Deposit	2,542,866	N/A	2,542,866	-	-
Local Agency Investment Fund (LAIF)	9,812,766	Not Rated	9,812,766	-	-
Investments held by Bond Trustee:					
Money Market Mutual Funds	249	N/A	-	-	249
Totals	<u>\$ 13,602,018</u>		<u>\$ 12,355,632</u>	<u>\$ 1,246,137</u>	<u>\$ 249</u>

N/A - Not Applicable

Concentration of Credit Risk

The City's investment policy imposes restrictions on the percentage that the City can invest in certain types of investments. As of June 30, 2021, in accordance with GASB Statement No. 40 requirements, the City is exposed to concentration of credit risk whenever they have invested more than 5% of their total investments in any one issuer.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits. The City's investment policy does not contain any additional provisions that would limit the exposure to custodial credit risk for deposits. However, the policy does stipulate that mortgage collateral cannot be used to secure deposits, and that the use of a third-party bank trust department is to act as the City's safekeeping agent for investments. At June 30, 2021, City deposits (bank balances) were insured by the Federal Depository Insurance Corporation or collateralized as required under California Law.

City of Los Alamitos
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 3 – Cash and Investments (Continued)

D. Risk Disclosures (Continued)

Fair Value Hierarchy

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 significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The City has the following recurring fair value measurements as of June 30, 2021:

Investments	Totals	Level		
		1	2	Uncategorized
U.S. Treasury Obligations	\$ 497,461	\$ 497,461	\$ -	\$ -
U.S. Agency Securities	748,676	748,676	-	-
Certificates of Deposit	2,542,866	-	2,542,866	-
Local Agency Investment Fund (LAIF)	9,812,766	-	-	9,812,766
Investment Held by Fiscal Agent				
Money Market Funds	249	249	-	-
Totals	<u>\$ 13,602,018</u>	<u>\$ 1,246,386</u>	<u>\$ 2,542,866</u>	<u>\$ 9,812,766</u>

Deposits and securities classified in Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities. Federal Agency Securities classified in Level 2 of the fair value hierarchy are valued using institutional bond quotes.

Note 4 – Interfund Transactions

A. Receivables/Payables

The purpose of the interfund transactions is to make short-term interfund loans from the General Fund to nonmajor governmental funds. These interfund loans are to provide for negative cash balances at year-end and/or operating cash flow. Due to/from amounts are short-term financing, which are paid within one year.

Due to/from Other Funds		
Receivable Fund	Payable Fund	Amount
General Fund	Nonmajor Governmental Funds	<u>\$ 10,450</u>

B. Transfers In/Out

Transfers In	Transfers Out		
	General Fund	Nonmajor Governmental Funds	Total
General Fund	\$ -	\$ 375,000	\$ 375,000
Nonmajor Governmental Funds	358,000	-	358,000
Internal Service Funds	601,000	-	601,000
Total	<u>\$ 959,000</u>	<u>\$ 375,000</u>	<u>\$ 1,334,000</u>

City of Los Alamitos
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 4 – Interfund Transactions (Continued)

B. Transfers In/Out (Continued)

Transfers to the General Fund from the Nonmajor Governmental Funds were made to fund street maintenance, partially offset the cost of police services, and to partially offset the cost of the Police Department motor officer program and other costs pertaining to traffic safety programs.

Transfers to the Other Governmental Funds from the General Fund were made to make principal and interest payments of debt issued for the Laurel Park purchase.

Transfers to the Internal Services Funds from the General Fund were made to set aside fund for claim reserves, in case of any future incidents.

Note 5 – Capital Assets

A summary of changes in the Governmental Activities capital assets for the fiscal year ended June 30, 2021 are as follows:

	Balance July 1, 2020	Additions	Deletions	Balance June 30, 2021
<i>Capital assets not being depreciated:</i>				
Land	\$ 5,917,715	\$ -	\$ -	\$ 5,917,715
Construction in progress	561,054	249,678	(186,012)	624,720
Total capital assets not being depreciated	<u>6,478,769</u>	<u>249,678</u>	<u>(186,012)</u>	<u>6,542,435</u>
<i>Capital assets being depreciated:</i>				
Equipment	1,298,902	-	(32,782)	1,266,120
Vehicles	1,099,351	102,009	(27,494)	1,173,866
Buildings	1,928,998	-	-	1,928,998
Improvements	366,268	-	-	366,268
Infrastructure	13,930,191	186,012	(7,012)	14,109,191
Total capital assets being depreciated	<u>18,623,710</u>	<u>288,021</u>	<u>(67,288)</u>	<u>18,844,443</u>
Less accumulated depreciation for:				
Equipment	(983,940)	(53,652)	26,082	(1,011,510)
Vehicles	(1,009,943)	(73,888)	27,494	(1,056,337)
Buildings	(1,275,172)	(29,690)	-	(1,304,862)
Improvements	(219,009)	(12,703)	-	(231,712)
Infrastructure	(2,535,572)	(280,627)	-	(2,816,199)
Total accumulated depreciation	<u>(6,023,636)</u>	<u>(450,560)</u>	<u>53,576</u>	<u>(6,420,620)</u>
Total capital assets being depreciated, net	<u>12,600,074</u>	<u>(162,539)</u>	<u>(13,712)</u>	<u>12,423,823</u>
Total governmental activities	<u>\$ 19,078,843</u>	<u>\$ 87,139</u>	<u>\$ (199,724)</u>	<u>\$ 18,966,258</u>

Depreciation expense was charged to governmental activities as follows:

	General	Internal Service	Total
General Government	\$ 18,206	\$ -	\$ 18,206
Public Safety	22,871	-	22,871
Recreation and Community Services	54,890	-	54,890
Public Works	256,154	-	256,154
Internal Service Fund	-	98,439	98,439
Totals	<u>\$ 352,211</u>	<u>\$ 98,439</u>	<u>\$ 450,650</u>

City of Los Alamitos
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 6 – Compensated Absences

The following is a summary of changes in compensated absences for the year ended June 30, 2021 is as follows:

	Balance July 1, 2020	Additions	Deletions	Balance June 30, 2021	Due within One Year
Compensated absences	\$ 360,273	\$ 126,256	\$ 4,687	\$ 481,842	\$ 143,908

There is no repayment schedule for compensated absences. Employee leave benefits are payable to employees upon usage or termination. The City's policies relating to the payment of these benefits are discussed in Note 1. The liability for compensated absences is typically liquidated through the General Fund.

Note 7 – Long-Term Debt

The following is a summary of changes in Governmental Activities long-term debt for the year ended June 30, 2021:

	Balance July 1, 2020	Additions	Deletions	Balance June 30, 2021	Due within One Year
2015 Certificates of Participation	\$ 3,400,000	\$ -	\$ 75,000	\$ 3,325,000	\$ 80,000
Unamortized bond premium	113,989	-	4,434	109,555	4,434
Deferred charge on refunding	(97,455)	-	(5,745)	(91,710)	(5,745)
	<u>\$ 3,416,534</u>	<u>\$ -</u>	<u>\$ 73,689</u>	<u>\$ 3,342,845</u>	<u>\$ 78,689</u>
Other Long-term Liabilities:					
Capital Lease – Police Vehicles	\$ 69,062	\$ 81,244	\$ 82,298	\$ 68,008	\$ 14,735

A. 2015 Certificates of Participation

On September 1, 2015, the City issued the 2015 Certificates of Participation in the amount of \$3,685,000, as a public offering, to refund the outstanding balance of the 2006 (Laurel Park Acquisition) Certificates of Participation in an advanced refunding transaction, and to finance the design, acquisition, and construction of certain capital improvement projects. There are no finance-related consequences related to significant events of default or termination, and there are no acceleration clauses. There are no assets pledged as collateral, no required reserve, and no unused lines of credit. Interest on the bonds is payable semiannually on October 1 and April 1, commencing April 1, 2016, at rates which range from 2.00% to 5.00%. Principal payments begin October 1, 2017 and continue October 1 of each year through October 1, 2045. The outstanding balance as of June 30, 2021 is \$3,325,000. The annual debt service requirements on these bonds are as follows:

Year ending June 30,	Principal	Interest	Total
2022	\$ 80,000	\$ 129,169	\$ 209,169
2023	85,000	125,444	210,444
2024	85,000	121,194	206,194
2025	90,000	116,819	206,819
2026	95,000	112,194	207,194
2027-2031	540,000	500,294	1,040,294
2032-2036	635,000	402,516	1,037,516
2037-2041	770,000	268,400	1,038,400
2042-2046	945,000	97,500	1,042,500
	<u>\$ 3,325,000</u>	<u>\$ 1,873,530</u>	<u>\$ 5,198,530</u>

City of Los Alamitos
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 7 – Long-Term Debt (Continued)

B. Capital Lease – Police Vehicles

The City entered into a lease purchase agreement in the amount of \$81,244 with Enterprise Fleet Management, Inc. for the financing of two police vehicles. The capital lease requires annual debt service payments of \$14,735 over a five-year term at an interest rate of 1.350%. The vehicles acquired under the lease have been recorded in the Internal Service Funds. The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2021, were as follows:

Year Ending June 30	Governmental Activities
2022	\$ 14,735
2023	14,735
2024	14,735
2025	14,735
2026	<u>9,097</u>
Total minimum lease payments	68,037
Less: amount representing interest	<u>(9,185)</u>
Present value of minimum lease payments	<u>\$ 58,852</u>

Note 8 – Defined Contribution Plans

The City provides pension benefits for all of its part time employees through a defined contribution plan. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. The plan is administered as part of the City's 457 plan. Federal legislation requires contributions of at least 7.5% of the employees' salary. For the fiscal year ended June 30, 2021, the City contributed \$24,353. City employees are invested immediately. City Council has the authority to establish and amend the provisions of this plan.

Note 9 – Defined Benefit Pension Plans

A. Plan Description

The City contributes to the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee defined benefit pension plan for full-time safety and miscellaneous employees. CalPERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. CalPERS acts as a common investment and administrative agent for participating public entities within the State of California. CalPERS issues a publicly available financial report that includes financial statements and required supplementary information for the cost-sharing plans that are administered by CalPERS. Copies of CalPERS' annual financial report may be obtained from their executive office at: 400 P Street, Sacramento, California 95814.

B. 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.

City of Los Alamitos
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 9 – Defined Benefit Pension Plans (Continued)

B. Benefits Provided (Continued)

The City has a multiple tier retirement plan with benefits varying by plan for both miscellaneous and safety employees hired on or before specific dates as follows:

Safety Employees

- **Legacy POA Employees** – The retirement formula is 3% at age 50 for safety employees covered under the Los Alamitos Police Officers' Association (POA) that were hired on or before December 31, 2012. The employee is responsible for the employee share (9%).
- **Non-Represented Safety Employees** – The retirement formula for Non-Represented Safety Employees hired on or before December 31, 2012 is 3% at age 50. The employee is responsible for the employee share (9%).
- **Safety PEPRA Employees** – The retirement formula is 2.7% at age 57 for new members hired on or after January 1, 2013. The employee must pay one-half (1/2) of the normal cost of the benefit. The normal cost is currently 23.49% - one-half of which is 11.745%, which is paid by the employee.

Classic members (CalPERS members prior to 12/31/12) hired on or after January 1, 2013 may be placed in a different tier.

Miscellaneous Employees

- **Legacy CEA Employees** – The retirement formula is 2.7% at age 55 for miscellaneous employees covered under the Los Alamitos City Employees Association (CEA) hired on or before December 31, 2012. The employee is responsible for the employee share (8%).
- **Non-Represented Miscellaneous Employees** – The retirement formula for Non-Represented Miscellaneous Employees hired on or before December 31, 2012 is 2.7% at age 55. The employee is responsible for the employee share (8%) with the exception of the City Manager whereby the City pays the employee share (8%).
- **Miscellaneous PEPRA Employees** – The retirement formula is 2% at age 62 for new members hired on or after January 1, 2013. The employee must pay one-half (1/2) of the normal cost of the benefit. The normal cost is currently 12.783% - one-half of which is 6.3915%, which is paid by the employee.

Classic members (CalPERS members prior to 12/31/12) hired on or after January 1, 2013 may be placed in a different tier.

Additionally, the City is required to contribute the actuarially determined amounts necessary to fund the benefits for its members. The actuarial methods and assumptions used are those adopted by the CalPERS Board of Administration. The required employer contribution rates for fiscal year 2020-2021 are as follows:

	Employer Rates
Classic Miscellaneous Members	14.03%
PEPRA Miscellaneous Members	7.59%
Classic Safety Members	23.71%
PEPRA Safety Members	13.13%

The employer rate for each plan does not include the additional City payment made towards the unfunded pension liability. Payment towards the unfunded liability for the fiscal year ended June 30, 2021 was \$1,621,817.

City of Los Alamitos
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 9 – Defined Benefit Pension Plans (Continued)

C. Contribution Description

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.

For the year ended June 30, 2021, the contributions recognized as a reduction to the net pension liability for the miscellaneous and safety plans was \$902,971 and \$1,163,513, respectively.

D. Actuarial Methods and Assumptions Used to Determine Total Pension Liability

The June 30, 2019 valuations were rolled forward to determine the June 30, 2020 total pension liabilities, 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 Increases	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 2.0% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.5% thereafter

¹ The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using the Society of Actuaries Scale 90% of scale MP 2016. For more details on this table, please refer to the December 2017 experience study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

E. 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:

City of Los Alamitos
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 9 – Defined Benefit Pension Plans (Continued)

E. Long-term Expected Rate of Return

Asset Class	Assumed Asset Allocation
Public equity	49.0%
Global fixed income	22.0%
Real assets	12.0%
Private equity	8.0%
Inflation sensitive assets	6.0%
Liquidity	3.0%

F. 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.

G. Subsequent Events

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

H. 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 pension plan investments	5 year straight-line amortization
All other amounts	Straight-line amortization over the expected average remaining service lifetime (EARSL) of all members that are provided with benefits (active, inactive, and retired) as of the beginning of the measurement period

The EARSL for PERF C (the CalPERS pool) for the measurement date ending June 30, 2020 is 3.7 years, which was obtained by dividing the total service years of 544,793 (the sum of remaining service lifetimes of the active employees) by 145,712 (the total number of participants: active, inactive, and retired) in PERF C. Inactive employees and retirees have remaining service lifetimes equal to 0. Total future service is based on the members' probability of decrementing due to an event other than receiving a cash refund.

City of Los Alamitos
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 9 – Defined Benefit Pension Plans (Continued)

I. Pension Liabilities, Pension Expenses, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension

Net Pension Liability

As of June 30, 2021, the City reported net pension liabilities for its proportionate shares of the net pension liability of each Plan as follows:

Proportionate Share of Net Pension Liability	
Miscellaneous	\$ 10,333,777
Safety	11,805,982
Total Net Pension Liability	<u>\$ 22,139,759</u>

The City's net pension liability for each plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the plans is measured as of June 30, 2019, and the total pension liability for each plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019 rolled forward to June 30, 2020 using standard update procedures. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The City's proportionate share of the net pension liability for each plan as of June 30, 2019 and 2020, were as follows:

	Miscellaneous	Safety
Proportion - June 30, 2019	0.2419%	0.1719%
Proportion - June 30, 2020	0.2450%	0.1772%
Change - Increase (Decrease)	(0.0031)%	(0.0053)%

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the City, calculated using the discount rate of 7.15%, as well as what the Plan's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.15%) or 1 percentage point higher (8.15%) than the current rate:

	Discount Rate - 1% (6.15%)	Current Discount Rate (7.15%)	Discount Rate + 1% (8.15%)
Miscellaneous	\$ 14,842,708	\$ 10,333,777	\$ 6,608,189
Safety	17,510,967	11,805,982	7,124,502
	<u>\$ 32,353,675</u>	<u>\$ 22,139,759</u>	<u>\$ 13,732,691</u>

Pension Expense and Pension Deferrals

For the year ended June 30, 2021, the City recognized a total pension expense of \$1,545,603 for the Miscellaneous plan and \$2,053,433 for the Safety plan, totaling \$3,599,036 for all plans. At June 30, 2021, the City reported deferred outflows and deferred inflows of resources related to pensions as follows:

City of Los Alamitos
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 9 – Defined Benefit Pension Plans (Continued)

I. Pension Liabilities, Pension Expenses, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension

<u>Miscellaneous Plan</u>	Deferred Outflows of Resources	Deferred Inflows of Resources
Contributions subsequent to measurement date	\$ 902,971	\$ -
Changes in assumptions	-	73,705
Difference between expected and actual experience	532,531	-
Net difference between projected and actual earnings on pension plan investments	306,983	-
Adjustment due to differences in proportions	10,472	436,771
Difference between actual and proportionate share of contributions	32,666	339,447
Subtotal Miscellaneous Plan	1,785,623	849,923
<u>Safety Plan</u>		
Contributions subsequent to measurement date	1,163,513	-
Changes in assumptions	-	39,325
Difference between expected and actual experience	915,493	-
Net difference between projected and actual earnings on pension plan investments	256,595	-
Adjustment due to differences in proportions	377,797	18,727
Difference between actual and proportionate share of contributions	70,216	688,813
Subtotal Safety Plan	2,783,614	746,865
Total All Plans	\$ 4,569,237	\$ 1,596,788

The \$2,066,484 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 year ended June 30, 2022. Other amounts reported as deferred outflows or deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Fiscal Year	<u>Deferred Outflows/(Inflows) of Resources</u>		
Ending June 30,	Miscellaneous	Safety	Total
2022	\$ (262,865)	\$ 181,796	\$ (81,069)
2023	36,804	323,211	360,015
2024	111,554	239,662	351,216
2025	147,236	128,567	275,803

City of Los Alamitos
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 10 – Other Post-Employment Benefit (OPEB) Plan

A. Plan Description

In addition to providing pension benefits, the City provides certain health care benefits, through a single- employer OPEB Plan (the Plan), for retired employees in accordance with a City Council resolution. Substantially, all the City's employees become eligible for those benefits if they reach normal retirement age while working for the City. Those and similar benefits for active employees are provided through PERS whose premiums are based on the benefits paid during the year.

Retiree health care coverage is segregated into two tiers as follows:

Tier 1 – Employees Hired Before August 1, 1994(1) receive one of the following:

- Miscellaneous and Safety Employees with 10 years of service with the City, with a regular service retirement, shall be eligible to receive 100% of the monthly benefit applicable towards the employee and one dependent, provided that employee plus one dependent coverage was in effect upon the date of retirement, up to Medicare age, and up to \$300 per month thereafter for life.
- Employees age fifty (50) or over received up to \$300 per month for life.

Tier 2 – Employees Hired on or After August 1, 1994(1) receive one of the following:

- Miscellaneous Employees with at least 15 years of continuous service with the City, and have reached the age of fifty-five (55) shall be eligible to receive 100% of the monthly benefit applicable towards the employee and one dependent, provided that employee plus one dependent coverage was in effect upon the date of retirement, up to Medicare age, and up to \$300 per month thereafter for life.
- Safety Employees with 10 years of service with the City shall be eligible to receive 50% of the monthly benefit applicable towards the employee and one dependent, if employee plus one dependent coverage was in effect upon the date of retirement. The percentage increases by 5% per year to 100% at 20 years of service up to Medicare age, and up to \$300 per month thereafter for life.

(1) Applies to police employees hired after January 1, 1995.

B. Employees Covered

As of the June 30, 2020 actuarial valuation, the following current and former employees were covered by the benefit terms under the Plan:

Active	44
Inactive employees or beneficiaries currently receiving benefits	46
Inactive employees entitled to, but not yet receiving benefits	0
Total	<u>90</u>

C. Contributions

The contribution requirements of plan members and the City are established and may be amended by the City Council, and/or the employee associations. The City is currently funding this OPEB obligation based on a pay-as-you-go basis. For the measurement date ended June 30, 2021, the City made no contributions to the plan, which would be recognized as a reduction of the total OPEB liability.

City of Los Alamitos
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 10 – Other Post-Employment Benefit (OPEB) Plan (Continued)

D. Actuarial Methods and Assumptions

The City's total OPEB liability was measured as of June 30, 2021 and was determined by an actuarial valuation dated June 30, 2021, based on the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Discount Rate	2.16%
Inflation	2.75%
Salary Increases	2.75% per year
Investment Rate of Return	2.20%, net of expenses
Mortality Rate	2014 CalPERS Active Mortality for Miscellaneous
Pre-Retirement Turnover	According to the CalPERS Turnover rate table
Healthcare Trend Rate	4.0% per year

The actuary applied section 3.7.7(c)4 Actuarial Standards of Practice No. 6, as revised, and determined age-adjusted rates are not necessary and therefore, the Implicit Rate Subsidy is not applicable in calculating the total projection of benefit payments.

E. Discount Rate

The discount rate used to measure the total OPEB liability was 2.16 percent. The discount rate is based on the Bond Buyer 20 Bond Index. The City does not participate in a trust fiduciary fund.

F. Changes in the Total OPEB Liability

The changes in the Total OPEB liability for the Plan are as follows:

	Increase (Decrease)
	Total OPEB Liability/(Assets)
Balance at June 30, 2020 (valuation date 6/30/19)	\$ 6,568,452
Changes recognized over the measurement period:	
Service Cost	333,552
Interest	143,962
Changes of assumptions	31,397
Benefit Payments	(383,006)
Net Changes	125,905
Balance at June 30, 2021 (measurement date 6/30/21)	\$ 6,694,357

G. Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the Total OPEB liability of the City if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2021:

1% Decrease	Current Discount Rate	1% Increase
(1.16%)	(2.16%)	(3.16%)
\$7,503,177	\$6,694,357	\$6,019,915

City of Los Alamitos
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 10 – Other Post-Employment Benefit (OPEB) Plan (Continued)

H. Sensitivity of the Total OPEB Liability to Changes in the Health Care Cost Trend Rates

The following presents the Total OPEB liability of the City if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2021:

	Current Healthcare Cost Trend Rates	
1% Decrease 3.00%		1% Increase 5.00%
\$6,132,120	\$6,694,357	\$7,371,522

I. OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2021, the City recognized OPEB expense of \$713,439. At June 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of resources	Deferred Inflows of resources
Change in assumptions	\$ 2,201,799	\$ -
Difference between expected and actual experience	-	(811,867)
	<u>\$ 2,201,799</u>	<u>\$ (811,867)</u>

Amounts reported as deferred inflows of resources related to OPEB will be recognized as OPEB expense as follows:

Year Ending June 30	Amount
2022	\$ 235,925
2023	235,925
2024	235,925
2025	235,925
2026	235,925
Thereafter	<u>210,307</u>
Total	<u>\$ 1,389,932</u>

Note 11 – Joint Ventures

A. Orange County Fire Authority

In January 1995, the City of Los Alamitos entered into a joint powers agreement with 17 other cities within the County of Orange to create the Orange County Fire Authority (Authority). The purpose of the Authority is to provide for mutual fire protection, prevention and suppression services, and related and incidental services including, but not limited to emergency medical and transport services, as well as providing facilities and personnel for such services. The effective date of formation was March 1, 1995. Since the creation of the Authority, five additional cities have joined the Authority as members. The Authority's governing board consists of one representative from each city and two from the County.

City of Los Alamitos
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 11 – Joint Ventures (Continued)

A. *Orange County Fire Authority (Continued)*

The operations of the Authority are funded with structural fire fees collected by the County through the property tax roll for the unincorporated area and on behalf of all member cities except for eight cities. The County pays all structural fire fees it collects to the Authority. The eight cities for which the County does not collect structural fire fees are considered “cash contract cities” and, accordingly, make cash contributions based on the Authority’s annual budget.

Upon dissolution of the Authority, all surplus money and property of the Authority will be conveyed or distributed to each member in proportion to all funds provided to the Authority by that member or by the County on behalf of that member during its membership. The City has a financial interest in the Authority; however, it does not have an equity interest. Also, the City does not have an ongoing financial responsibility. Financial statements of the Authority may be obtained from its office at Post Office Box 57115, Irvine, California 92619.

B. *West Communications Financing Authority*

The West Communications Financing Authority was established December 23, 1996, pursuant to a Joint Exercise of Powers Agreement by the Cities of Los Alamitos, Seal Beach and Cypress for the purpose of operating a public safety communications center.

The Board of Directors is comprised of three elected officials, one designated by each participating City. Each Director has one vote over budgeting and financial matters. The Authority is a public entity separate from the Cities and is not included in the financial statements of those entities.

Each City pays a contractual fee to the Authority which consists of personal costs, capital expenditures and reserves to fund accrued employee leave and equipment purchases. The contractual fee remains stable from year to year. In 2020-2021, the City of Los Alamitos paid \$694,995 to the Authority. Financial information for the Authority may be obtained from the City of Cypress.

C. *Integrated Law and Justice Agency for Orange County*

In May 2006, the City of Los Alamitos entered into a joint powers agreement with 22 other agencies within the County of Orange to create the Integrated Law and Justice Agency for Orange County. The purpose of the Agency is to facilitate the integration and sharing of criminal justice information for the benefit of the lands and inhabitants within their respective boundaries. The Agency’s governing board consists of six Municipal Police Chiefs, each elected for a three-year term by the Orange County Chiefs & Sheriff’s Association. The operations of the Agency are funded by grant awards and annual budget appropriations from each member agency.

Upon dissolution of the Agency, all surplus money and property of the Agency will be conveyed or distributed to each member in proportion to all funds provided to the Agency by that member. The City has a financial interest in the Authority; however, it does not have an equity interest. Also, the City has an ongoing financial responsibility to the Agency for approximately \$3,000 per year.

Financial information for this arrangement may be obtained from the City of Los Alamitos.

Note 12 – Self-Insurance Program

Effective July 1, 2016, the City rescinded its participation in the California Joint Power Insurance Authority (CJPIA) and joined the California State Association of Counties Excess Insurance Authority (EIA). Beginning July 1, 2016, excess insurance coverage for General Liability and Workers’ Compensation was provided through the EIA with self-insured retentions of \$100,000 and \$125,000 per occurrence for each respective program. The EIA provides coverage up to \$25 million per occurrence for General Liability and up to the statutory limit for Workers’ Compensation.

City of Los Alamitos
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2021

Note 12 – Self-Insurance Program (Continued)

The City established a Self-Insurance Fund (an internal service fund) to account for and finance its uninsured risk of loss when it became a member of EIA for liability, master crime, and workers' compensation coverage. All funds of the City participate in the program and make payments to the Self-Insurance Fund based on estimates of the amounts needed to pay prior and current year claims and to establish a reserve for catastrophe losses. The estimated claims liability of \$150,663 reported at June 30, 2021, is based on the requirements of Governmental Accounting Standards Board Statement 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The above amount includes an estimate for incurred but not reported claims.

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

Changes in the reported liability for the last two fiscal years are as follows:

	<u>Workers'</u> <u>Compensation</u>	<u>General</u> <u>Liability</u>	<u>Total</u>
Liability balance as of June 30, 2019	\$ 133,281	\$ 440,218	\$ 573,499
Claims and changes in estimates during the fiscal year ended June 30, 2020	54,583	(181,582)	(126,999)
Claims payments during the fiscal year ended June 30, 2020	<u>(127,996)</u>	<u>(43,031)</u>	<u>(171,027)</u>
Liability balance as of June 30, 2020	59,868	215,605	275,473
Claims and changes in estimates during the fiscal year ended June 30, 2021	198,587	(177,484)	21,104
Claims payments during the fiscal year ended June 30, 2021	<u>(196,473)</u>	<u>50,560</u>	<u>(145,913)</u>
Liability balance as of June 30, 2021	<u>\$ 61,982</u>	<u>\$ 88,681</u>	<u>\$ 150,663</u>

Note 13 – Commitments and Contingencies

The City is subject to litigation arising in the normal course of business.

The City has received various state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursements will not be material.

As of June 30, 2021, the City has no material construction commitments.

The City's operations may be affected by the recent and ongoing outbreak of COVID-19, which was declared a pandemic by the World Health Organization in March 2020. The ultimate disruption which may be caused by the outbreak is uncertain; however, possible effects may include, but are not limited to, a reduction in certain tax revenues and a decline in the value of investments, which could have an impact on the City's financial position and operating results. There is significant uncertainty as to the severity and longevity of the outbreak and City management is in the process of evaluating the impact on the City and its financial statements.

City of Los Alamitos
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 14 – Classification of Fund Balances

At June 30, 2021, fund balances are classified in the governmental funds as follows:

	General Fund	Capital Improvements Capital Projects	Nonmajor Governmental Funds	Total
<i>Nonspendable</i>				
Prepaid expenses	\$ 2,659	\$ -	-	2,659
Due from employees	<u>3,968</u>	<u>-</u>	<u>-</u>	<u>3,968</u>
<i>Total Nonspendable</i>	<u>6,627</u>	<u>-</u>	<u>-</u>	<u>6,627</u>
<i>Restricted</i>				
Transportation	-	273,375	744,357	1,017,732
Cable television	-	-	75,548	75,548
Public safety	-	-	245,987	245,987
Air quality	-	-	111,680	111,680
Parks	<u>-</u>	<u>-</u>	<u>701,969</u>	<u>701,969</u>
<i>Total Restricted</i>	<u>-</u>	<u>-</u>	<u>1,879,541</u>	<u>2,152,916</u>
<i>Committed</i>				
Capital projects	<u>2,620</u>	<u>-</u>	<u>118</u>	<u>2,738</u>
<i>Total Committed</i>	<u>2,620</u>	<u>-</u>	<u>118</u>	<u>2,738</u>
<i>Assigned</i>				
Other POST-employment benefits	500,000	-	-	500,000
PERS reserves	3,620,000	-	-	3,620,000
Capital projects	<u>83,277</u>	<u>-</u>	<u>109,145</u>	<u>192,422</u>
<i>Total Assigned</i>	<u>4,203,277</u>	<u>-</u>	<u>109,145</u>	<u>4,312,422</u>
<i>Unassigned</i>	<u>9,403,079</u>	<u>-</u>	<u>(10,450)</u>	<u>9,392,629</u>
<i>Totals</i>	<u>\$13,615,603</u>	<u>273,375</u>	<u>1,978,354</u>	<u>15,867,332</u>

Note 15 – Subsequent Events

Management has evaluated subsequent events through November 10, 2021 which is the date the financial statements were available to be issued, and has determined that there are no transactions that will have a significant impact on the City.

REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)

CITY OF LOS ALAMITOS
Required Supplementary Information
Budgetary Comparison Schedule - General Fund
For the Year Ended June 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
Fund balance, July 1, 2020	<u>\$ 10,281,548</u>	<u>\$ 10,281,548</u>	<u>\$ 10,281,548</u>	<u>\$ -</u>
Revenues (inflows):				
Taxes	10,359,645	10,359,645	12,952,242	2,592,597
Licenses and permits	1,035,302	1,035,302	914,144	(121,158)
Intergovernmental	15,200	15,200	1,573,895	1,558,695
Charges for services	946,500	946,500	537,582	(408,918)
Investment earnings	106,100	106,100	56,852	(49,248)
Fines and forfeitures	730,500	730,500	449,135	(281,365)
Miscellaneous	72,000	72,000	369,654	297,654
Transfers in	<u>375,000</u>	<u>375,000</u>	<u>375,000</u>	<u>-</u>
Amount available for appropriations	<u>13,640,247</u>	<u>13,640,247</u>	<u>17,228,504</u>	<u>3,588,257</u>
Charges to appropriations (outflows):				
General government:				
City Council	66,895	66,895	53,252	13,643
City Manager / City Clerk	770,249	770,249	779,730	(9,481)
Administrative Services	641,579	641,579	675,624	(34,045)
City Attorney	176,000	176,000	205,349	(29,349)
Non-departmental	575,865	575,865	502,101	73,764
Public safety	6,397,829	6,397,829	5,938,603	459,226
Community development	1,017,586	1,017,586	1,184,544	(166,958)
Recreation and community services	1,304,456	1,304,456	1,390,961	(86,505)
Public works	1,863,768	1,863,768	2,205,285	(341,517)
Transfers out	<u>809,000</u>	<u>809,000</u>	<u>959,000</u>	<u>(150,000)</u>
Total charges to appropriations	<u>13,623,227</u>	<u>13,623,227</u>	<u>13,894,449</u>	<u>(271,222)</u>
Fund balance, June 30, 2021	<u><u>\$ 10,298,568</u></u>	<u><u>\$ 10,298,568</u></u>	<u><u>\$ 13,615,603</u></u>	<u><u>\$ 3,859,479</u></u>

City of Los Alamitos
Required Supplementary Information (Continued) Notes to the Budgetary Comparison Schedule
For the Year Ended June 30, 2021

Note 1 – Budgets and Budgetary Accounting Data

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The annual budget is adopted by the City Council and provides for the general operation of the City. The operating budget includes proposed expenditures and the means of financing them.
2. The City Council approves total budgeted appropriations and any amendments to appropriations throughout the year. This “appropriated budget” covers substantially all City expenditures. Actual expenditures may not exceed budgeted appropriations at the department level. The City’s fund structure includes the following departments: City Council, City Manager/City Clerk, Administrative Services, City Attorney, Public Safety, Community Development, Recreation and Community Services, and Public Works. The City Manager is authorized to transfer budgeted amounts between the accounts of any department. Budgets are controlled at the department level. Budget figures used in the financial statements are the final adjusted amounts, including any amendments to the budget during the fiscal year.
3. Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the Governmental Fund types during the fiscal year. Unexpended appropriations of the governmental funds automatically lapse at the end of the fiscal year. Encumbrances at year-end are recorded as restricted, committed, or assigned fund balance and then reappropriated the following fiscal year.
4. Budgets for the General, Special Revenue, Debt Service, Traffic Improvement Capital Projects Fund, Building Improvement Capital Project Fund, and Residential Street/Alley Capital Project Fund are adopted on a basis substantially consistent with accounting principles generally accepted in the United States of America (USGAAP). Accordingly, actual revenues and expenditures can be compared with related budgeted amounts without any significant reconciling items. No budgetary comparisons are presented for the proprietary funds, as the City is not legally required to adopt a budget for this type of fund.
5. Under Article XIII B of the California Constitution (the Gann Spending Limitation Initiative), the City is restricted as to the amount of annual appropriations from proceeds of taxes, and if proceeds of taxes exceed allowed appropriations, the excess must either be refunded to the State Controller or returned to the taxpayers through revised tax rates or revised fee schedules, or an excess in one year may be offset against a deficit in the following year. For the fiscal year ended June 30, 2021, based on calculations by City management, proceeds of taxes did not exceed appropriations.

Note 2 – Excess of Expenditures over Appropriations

The following departments had expenditures that exceeded the adopted budget:

	Budget		Actual		Variance
City Manager / City Clerk	\$ 770,249	\$	779,730	\$	(9,481)
Administrative services	641,579		675,624		(34,045)
City attorney	176,000		205,349		(29,349)
Community development	1,017,586		1,184,544		(166,958)
Recreation and community services	1,304,456		1,390,961		(86,505)
Public works	1,863,768		2,205,285		(341,517)

CITY OF LOS ALAMITOS
Required Supplementary Information (Continued)
Schedule of City's Proportionate Share of the Net Pension Liability and Related Ratios
For the Year Ended June 30, 2021

Last Ten Fiscal Years

California Public Employees' Retirement System ("CalPERS") Miscellaneous Plan

	June 30, 2020 ¹ Fiscal Year 2020-21	June 30, 2019 ¹ Fiscal Year 2019-20	June 30, 2018 ¹ Fiscal Year 2018-19	June 30, 2017 ¹ Fiscal Year 2017-18	June 30, 2016 ¹ Fiscal Year 2016-17	June 30, 2015 ¹ Fiscal Year 2015-16	June 30, 2014 ¹ Fiscal Year 2014-15
City's Proportion of the Net Pension Liability/(Asset)	0.1791%	0.1662%	0.0953%	0.0920%	0.0922%	0.0901%	0.0726%
City's Proportionate share of the Net Pension Liability/(Asset)	\$ 10,333,777	\$ 9,688,016	\$ 8,999,874	\$ 9,127,183	\$ 7,975,904	\$ 6,181,642	\$ 4,518,604
City's Covered payroll	\$ 1,853,222	\$ 1,883,036	\$ 1,882,670	\$ 2,067,777	\$ 2,139,951	\$ 2,067,219	\$ 2,042,142
City's Proportionate Share of the Net Pension (Asset) as a Percentage of its covered payroll	557.6%	514.5%	478.0%	441.4%	372.7%	299.0%	221.3%
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Total Pension Liability	69.3%	70.4%	75.3%	73.3%	74.1%	78.4%	79.8%

California Public Employees' Retirement System ("CalPERS") Safety Plan

	June 30, 2020 ¹ Fiscal Year 2020-21	June 30, 2019 ¹ Fiscal Year 2019-20	June 30, 2018 ¹ Fiscal Year 2018-19	June 30, 2017 ¹ Fiscal Year 2017-18	June 30, 2016 ¹ Fiscal Year 2016-17	June 30, 2015 ¹ Fiscal Year 2015-16	June 30, 2014 ¹ Fiscal Year 2014-15
City's Proportion of the Net Pension Liability/(Asset)	0.1695%	0.1710%	0.1047%	0.0980%	0.0965%	0.0922%	0.0891%
City's Proportionate share of the Net Pension Liability/(Asset)	\$ 11,805,982	\$ 10,731,155	\$ 9,853,739	\$ 9,719,511	\$ 8,351,809	\$ 6,328,706	\$ 5,542,493
City's Covered payroll	\$ 1,935,386	\$ 2,287,551	\$ 2,498,046	\$ 2,655,464	\$ 2,534,307	\$ 2,402,592	\$ 2,385,017
City's Proportionate Share of the Net Pension (Asset) as a Percentage of its covered payroll	610.0%	469.1%	394.5%	366.0%	329.6%	263.4%	232.4%
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Total Pension Liability	71.8%	73.1%	75.3%	73.3%	74.1%	78.4%	79.8%

¹ Historical information is presented only for measurement periods for which GASB 68 is applicable. The Measurement date 2014 was the first year of implementation, therefore only seven years are presented.

CITY OF LOS ALAMITOS
Required Supplementary Information (Continued)
Schedule of City's Contributions - Pensions
For the Year Ended June 30, 2021

Last Ten Fiscal Years

California Public Employees' Retirement System ("CalPERS") Miscellaneous Plan

	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Actuarially determined contribution ²	\$ 902,971	\$ 878,063	\$ 706,647	\$ 607,715	\$ 575,534	\$ 478,168	\$ 228,140
Contributions in relation to the actuarially determined contributions ²	\$ (902,971)	\$ (878,063)	\$ (706,647)	\$ (607,715)	\$ (575,534)	\$ (478,168)	\$ (228,140)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll ²	\$ 1,802,686	\$ 1,853,222	\$ 1,883,036	\$ 1,882,670	\$ 2,067,777	\$ 2,139,951	\$ 2,067,219
Contributions as a percentage of covered employee payroll	50.1%	47.4%	37.5%	32.3%	27.8%	22.3%	11.0%

California Public Employees' Retirement System ("CalPERS") Safety Plan

	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Actuarially determined contribution ²	\$ 1,163,513	\$ 1,075,926	\$ 927,772	\$ 847,090	\$ 797,034	\$ 748,750	\$ 605,370
Contributions in relation to the actuarially determined contributions ²	\$ (1,163,513)	\$ (1,075,926)	\$ (927,772)	\$ (847,090)	\$ (797,034)	\$ (748,750)	\$ (605,370)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll ²	\$ 2,184,348	\$ 1,935,386	\$ 2,287,551	\$ 2,498,046	\$ 2,655,464	\$ 2,534,307	\$ 2,402,592
Contributions as a percentage of covered employee payroll	53.3%	55.6%	40.6%	33.9%	30.0%	29.5%	25.2%

¹ Historical information is presented only for measurement periods for which GASB 68 is applicable. The fiscal year 2014 was the first year of implementation, therefore only seven years are presented.

² Covered Payroll represented above is based on pensionable earnings provided by the employer.

Notes to Schedule

None.

CITY OF LOS ALAMITOS
Required Supplementary Information (Continued)
Schedule of Changes in the Net OPEB Liability and Related Ratios
For the Year Ended June 30, 2021

Last Ten Fiscal Years

For the Measurement Period:	<u>2020-21</u>	<u>2019-20</u>	<u>2018-19</u>	<u>2017-18</u>
Total OPEB Liability				
Service cost	\$ 333,552	\$ 192,736	\$ 175,452	\$ 170,756
Interest on the total OPEB Liability	143,962	164,133	157,013	166,352
Actual and expected experience difference	-	(1,087,077)	-	-
Changes in assumptions	31,397	2,824,825	100,644	-
Changes in benefit terms	-	-	-	-
Benefit payments	<u>(383,006)</u>	<u>(238,645)</u>	<u>(237,974)</u>	<u>(228,821)</u>
Net change in total OPEB liability	125,905	1,855,972	195,135	108,287
Total OPEB liability - beginning	<u>6,568,452</u>	<u>4,712,480</u>	<u>4,517,345</u>	<u>4,409,058</u>
Total OPEB liability - ending (a)	<u>\$ 6,694,357</u>	<u>\$ 6,568,452</u>	<u>\$ 4,712,480</u>	<u>\$ 4,517,345</u>
 Fiduciary net position as a % of total OPEB liability ¹	 0.00%	 0.00%	 0.00%	 0.00%
 Covered-employee payroll	 4,700,996	 4,502,169	 4,380,716	 4,380,716
 Net OPEB liability as a percentage of payroll	 142.4%	 145.9%	 107.6%	 103.1%

* 2018 is the first year of implementation, therefore only four years are available for the required 10-year schedule.

¹ The City does not hold any assets in a qualifying irrevocable trust or equivalent avengement. As such, there is no fiduciary net position of the plan, and the total amount of the OPEB liability is reported.

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SUPPLEMENTARY INFORMATION

CITY OF LOS ALAMITOS

Combining Balance Sheet

Nonmajor Governmental Funds

June 30, 2021

	Special Revenue Funds			
	Measure M	State Gas Tax	Los Alamitos Television	Office of Traffic Safety
ASSETS				
Cash and investments	\$ 522,959	\$ 241,646	\$ 70,979	\$ 70,056
Accounts receivable	-	-	4,569	-
Due from other governments	37,992	2,295	-	-
Restricted cash and investments with fiscal agent	-	-	-	-
Total assets	<u>\$ 560,951</u>	<u>\$ 243,941</u>	<u>\$ 75,548</u>	<u>\$ 70,056</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 52,773	\$ 7,762	\$ -	\$ -
Deposits payable	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	<u>52,773</u>	<u>7,762</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources:				
Unavailable revenue	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:				
Restricted	508,178	236,179	75,548	70,056
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	<u>508,178</u>	<u>236,179</u>	<u>75,548</u>	<u>70,056</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 560,951</u>	<u>\$ 243,941</u>	<u>\$ 75,548</u>	<u>\$ 70,056</u>

CITY OF LOS ALAMITOS
Combining Balance Sheet (Continued)
Nonmajor Governmental Funds
June 30, 2021

	Special Revenue Funds			
	Asset Seizure	Public Safety Augmentation	State Law Enforcement Service	Air Quality
ASSETS				
Cash and investments	\$ 66,695	\$ 7,067	\$ 142,269	\$ 111,680
Accounts receivable	-	-	-	-
Due from other governments	-	5,835	-	-
Restricted cash and investments with fiscal agent	-	-	-	-
Total assets	<u>\$ 66,695</u>	<u>\$ 12,902</u>	<u>\$ 142,269</u>	<u>\$ 111,680</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Deposits payable	45,935	-	-	-
Due to other funds	-	-	-	-
Total liabilities	<u>45,935</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources:				
Unavailable revenue	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:				
Restricted	20,760	12,902	142,269	111,680
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	<u>20,760</u>	<u>12,902</u>	<u>142,269</u>	<u>111,680</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 66,695</u>	<u>\$ 12,902</u>	<u>\$ 142,269</u>	<u>\$ 111,680</u>

CITY OF LOS ALAMITOS
Combining Balance Sheet (Continued)
Nonmajor Governmental Funds
June 30, 2021

	Special Revenue Funds	Capital Projects Funds		
	Community Development Block Grant	Park Development	Building Improvement	Residential Streets/ Alleys
ASSETS				
Cash and investments	\$ -	\$ 701,969	\$ 277,313	\$ 6,754
Accounts receivable	-	-	-	-
Due from other governments	-	-	-	-
Restricted cash and investments with fiscal agent	-	-	-	-
Total assets	<u>\$ -</u>	<u>\$ 701,969</u>	<u>\$ 277,313</u>	<u>\$ 6,754</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ 175,171	\$ -
Deposits payable	-	-	-	-
Due to other funds	10,450	-	-	-
Total liabilities	<u>10,450</u>	<u>-</u>	<u>175,171</u>	<u>-</u>
Deferred inflows of resources:				
Unavailable revenue	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:				
Restricted	-	701,969	-	-
Committed	-	-	-	-
Assigned	-	-	102,142	6,754
Unassigned	(10,450)	-	-	-
Total fund balances	<u>(10,450)</u>	<u>701,969</u>	<u>102,142</u>	<u>6,754</u>
Total liabilities, deferred inflows and fund balances	<u>\$ -</u>	<u>\$ 701,969</u>	<u>\$ 277,313</u>	<u>\$ 6,754</u>

CITY OF LOS ALAMITOS
Combining Balance Sheet (Continued)
Nonmajor Governmental Funds
June 30, 2021

	Capital Projects Funds	Debt Service Fund	Total Nonmajor Governmental Funds
	Capital Outlay	Debt Service	
ASSETS			
Cash and investments	\$ 118	\$ -	\$ 2,219,505
Accounts receivable	-	-	4,569
Due from other governments	-	-	46,122
Restricted cash and investments with fiscal agent	-	249	249
Total assets	\$ 118	\$ 249	\$ 2,270,445
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ -	\$ -	\$ 235,706
Deposits payable	-	-	45,935
Due to other funds	-	-	10,450
Total liabilities	-	-	292,091
Deferred inflows of resources:			
Unavailable revenue	-	-	-
Total deferred inflows of resources	-	-	-
Fund Balances:			
Restricted	-	-	1,879,541
Committed	118	-	118
Assigned	-	249	109,145
Unassigned	-	-	(10,450)
Total fund balances	118	249	1,978,354
Total liabilities, deferred inflows and fund balances	\$ 118	\$ 249	\$ 2,270,445

CITY OF LOS ALAMITOS
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2021

	Special Revenue Funds			
	Measure M	State Gas Tax	Los Alamitos Television	Office of Traffic Safety
REVENUES:				
Taxes	\$ -	\$ 453,538	\$ 25,605	\$ -
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	4,516	1,397	952	648
Fines and forfeitures	-	-	-	18,731
Program revenues	226,432	-	-	-
Miscellaneous	-	-	6,500	-
Total revenues	<u>230,948</u>	<u>454,935</u>	<u>33,057</u>	<u>19,379</u>
EXPENDITURES:				
Current:				
General government	-	-	23,559	-
Public works	-	84,971	-	-
Capital outlay	87,347	26,882	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	<u>87,347</u>	<u>111,853</u>	<u>23,559</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>143,601</u>	<u>343,082</u>	<u>9,498</u>	<u>19,379</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	(120,000)	-	(5,000)
Total other financing sources (uses)	<u>-</u>	<u>(120,000)</u>	<u>-</u>	<u>(5,000)</u>
CHANGE IN FUND BALANCES	143,601	223,082	9,498	14,379
Fund balances (deficits), beginning of year	<u>364,577</u>	<u>13,097</u>	<u>66,050</u>	<u>55,677</u>
Fund balances (deficits), end of year	<u>\$ 508,178</u>	<u>\$ 236,179</u>	<u>\$ 75,548</u>	<u>\$ 70,056</u>

CITY OF LOS ALAMITOS
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2021

	Special Revenue Funds			
	Asset Seizure	Public Safety Augmentation	State Law Enforcement Service	Air Quality
REVENUES:				
Taxes	\$ -	\$ 94,740	\$ -	\$ -
Intergovernmental	-	-	167,423	15,104
Charges for services	-	-	-	-
Investment earnings	449	436	1,881	1,202
Fines and forfeitures	-	-	-	-
Program revenues	-	-	-	-
Miscellaneous	1,956	-	-	5,205
Total revenues	<u>2,405</u>	<u>95,176</u>	<u>169,304</u>	<u>21,511</u>
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public works	-	-	-	25,000
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,000</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>2,405</u>	<u>95,176</u>	<u>169,304</u>	<u>(3,489)</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	(110,000)	(140,000)	-
Total other financing sources (uses)	<u>-</u>	<u>(110,000)</u>	<u>(140,000)</u>	<u>-</u>
CHANGE IN FUND BALANCES	2,405	(14,824)	29,304	(3,489)
Fund balances (deficits), beginning of year	<u>18,355</u>	<u>27,726</u>	<u>112,965</u>	<u>115,169</u>
Fund balances (deficits), end of year	<u>\$ 20,760</u>	<u>\$ 12,902</u>	<u>\$ 142,269</u>	<u>\$ 111,680</u>

CITY OF LOS ALAMITOS
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2021

	Special Revenue Funds	Capital Projects Funds		
	Community Development Block Grant	Park Development	Building Improvement	Residential Streets/ Alleys
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	131,114	-	-	-
Charges for services	-	134,228	-	-
Investment earnings	-	4,150	2,143	70
Fines and forfeitures	-	-	-	-
Program revenues	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>131,114</u>	<u>138,378</u>	<u>2,143</u>	<u>70</u>
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public works	-	58,575	-	-
Capital outlay	132,581	-	243,526	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	<u>132,581</u>	<u>58,575</u>	<u>243,526</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(1,467)</u>	<u>79,803</u>	<u>(241,383)</u>	<u>70</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	150,000	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>150,000</u>	<u>-</u>
CHANGE IN FUND BALANCES	<u>(1,467)</u>	<u>79,803</u>	<u>(91,383)</u>	<u>70</u>
Fund balances (deficits), beginning of year	<u>(8,983)</u>	<u>622,166</u>	<u>193,525</u>	<u>6,684</u>
Fund balances (deficits), end of year	<u>\$ (10,450)</u>	<u>\$ 701,969</u>	<u>\$ 102,142</u>	<u>\$ 6,754</u>

CITY OF LOS ALAMITOS
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2021

	Capital Projects Funds	Debt Service Fund	Total Nonmajor Governmental Funds
	Capital Outlay	Debt Service	Funds
REVENUES:			
Taxes	\$ -	\$ -	\$ 573,883
Intergovernmental	-	-	313,641
Charges for services	-	-	134,228
Investment earnings	1	591	18,436
Fines and forfeitures	-	-	18,731
Program revenues	-	-	226,432
Miscellaneous	-	-	13,661
Total revenues	<u>1</u>	<u>591</u>	<u>1,299,012</u>
EXPENDITURES:			
Current:			
General government	-	-	23,559
Public works	-	-	168,546
Capital outlay	-	-	490,336
Debt service:			
Principal	-	75,000	75,000
Interest and fiscal charges	-	133,591	133,591
Total expenditures	<u>-</u>	<u>208,591</u>	<u>891,032</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>1</u>	<u>(208,000)</u>	<u>407,980</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	-	208,000	358,000
Transfers out	-	-	(375,000)
Total other financing sources (uses)	<u>-</u>	<u>208,000</u>	<u>(17,000)</u>
CHANGE IN FUND BALANCES	1	-	390,980
Fund balances (deficits), beginning of year	<u>117</u>	<u>249</u>	<u>1,587,374</u>
Fund balances (deficits), end of year	<u>\$ 118</u>	<u>\$ 249</u>	<u>\$ 1,978,354</u>

CITY OF LOS ALAMITOS

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

Measure M Special Revenue Fund

For the Year Ended June 30, 2021

	<u>Budgeted Amounts Final</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Fund balance, July 1, 2020	<u>\$ 364,577</u>	<u>\$ 364,577</u>	<u>\$ -</u>
Revenues (inflows):			
Investment earnings	4,000	4,516	516
Program revenues	<u>223,500</u>	<u>226,432</u>	<u>2,932</u>
Amount available for appropriations	<u>227,500</u>	<u>230,948</u>	<u>3,448</u>
Charges to appropriations (outflows):			
Public works	-	-	-
Capital outlay	<u>254,286</u>	<u>87,347</u>	<u>166,939</u>
Total charges to appropriations	<u>254,286</u>	<u>87,347</u>	<u>166,939</u>
Fund balance, June 30, 2021	<u><u>\$ 337,791</u></u>	<u><u>\$ 508,178</u></u>	<u><u>\$ (163,491)</u></u>

CITY OF LOS ALAMITOS

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

State Gas Tax Special Revenue Fund

For the Year Ended June 30, 2021

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget
Fund balance, July 1, 2020	<u>\$ 13,097</u>	<u>\$ 13,097</u>	<u>\$ -</u>
Revenues (inflows):			
Taxes	451,614	453,538	1,924
Investment earnings	<u>4,000</u>	<u>1,397</u>	<u>(2,603)</u>
Amount available for appropriations	<u>455,614</u>	<u>454,935</u>	<u>(679)</u>
Charges to appropriations (outflows):			
Public works	35,092	84,971	(49,879)
Capital outlay	7,248	26,882	(19,634)
Transfers out	<u>120,000</u>	<u>120,000</u>	<u>-</u>
Total charges to appropriations	<u>162,340</u>	<u>231,853</u>	<u>(69,513)</u>
Fund balance, June 30, 2021	<u><u>\$ 306,371</u></u>	<u><u>\$ 236,179</u></u>	<u><u>\$ 68,834</u></u>

CITY OF LOS ALAMITOS

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

Los Alamitos Television Special Revenue Fund

For the Year Ended June 30, 2021

	Budgeted Amounts <u>Final</u>	Actual Amounts <u> </u>	Variance with Final Budget <u> </u>
Fund balance, July 1, 2020	\$ 66,050	\$ 66,050	\$ -
Revenues (inflows):			
Taxes	26,250	25,605	(645)
Investment earnings	600	952	352
Miscellaneous	<u>20,500</u>	<u>6,500</u>	<u>(14,000)</u>
Amount available for appropriations	<u>47,350</u>	<u>33,057</u>	<u>(14,293)</u>
Charges to appropriations (outflows):			
General government	<u>52,350</u>	<u>23,559</u>	<u>28,791</u>
Total charges to appropriations	<u>52,350</u>	<u>23,559</u>	<u>28,791</u>
Fund balance, June 30, 2021	<u><u>\$ 61,050</u></u>	<u><u>\$ 75,548</u></u>	<u><u>\$ (43,084)</u></u>

CITY OF LOS ALAMITOS

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

Office of Traffic Safety Special Revenue Fund

For the Year Ended June 30, 2021

	Budgeted Amounts <u>Final</u>	Actual Amounts <u> </u>	Variance with Final Budget <u> </u>
Fund balance, July 1, 2020	\$ 55,677	\$ 55,677	\$ -
Revenues (inflows):			
Investment earnings	100	648	548
Fines and forfeitures	<u>10,000</u>	<u>18,731</u>	<u>8,731</u>
Amount available for appropriations	<u>10,100</u>	<u>19,379</u>	<u>9,279</u>
Charges to appropriations (outflows):			
Transfers out	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Total charges to appropriations	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Fund balance, June 30, 2021	<u><u>\$ 60,777</u></u>	<u><u>\$ 70,056</u></u>	<u><u>\$ 9,279</u></u>

CITY OF LOS ALAMITOS

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

Asset Seizure Special Revenue Fund

For the Year Ended June 30, 2021

	<u>Budgeted Amounts Final</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Fund balance, July 1, 2020	<u>\$ 18,355</u>	<u>\$ 18,355</u>	<u>\$ -</u>
Revenues (inflows):			
Investment earnings	500	449	(51)
Miscellaneous	<u>-</u>	<u>1,956</u>	<u>1,956</u>
Amount available for appropriations	<u>500</u>	<u>2,405</u>	<u>1,905</u>
Charges to appropriations (outflows):			
Public safety	<u>-</u>	<u>-</u>	<u>-</u>
Total charges to appropriations	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30, 2021	<u><u>\$ 18,855</u></u>	<u><u>\$ 20,760</u></u>	<u><u>\$ 1,905</u></u>

CITY OF LOS ALAMITOS

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

Public Safety Augmentation Special Revenue Fund

For the Year Ended June 30, 2021

	Budgeted Amounts <u>Final</u>	Actual Amounts <u></u>	Variance with Final Budget <u></u>
Fund balance, July 1, 2020	\$ 27,726	\$ 27,726	\$ -
Revenues (inflows):			
Taxes	105,000	94,740	(10,260)
Investment earnings	<u>300</u>	<u>436</u>	<u>136</u>
Amount available for appropriations	<u>105,300</u>	<u>95,176</u>	<u>(10,124)</u>
Charges to appropriations (outflows):			
Transfers out	<u>110,000</u>	<u>110,000</u>	<u>-</u>
Total charges to appropriations	<u>110,000</u>	<u>110,000</u>	<u>-</u>
Fund balance, June 30, 2021	<u><u>\$ 23,026</u></u>	<u><u>\$ 12,902</u></u>	<u><u>\$ (10,124)</u></u>

CITY OF LOS ALAMITOS

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

State Law Enforcement Service Special Revenue Fund

For the Year Ended June 30, 2021

	Budgeted Amounts <u>Final</u>	Actual Amounts <u> </u>	Variance with Final Budget <u> </u>
Fund balance, July 1, 2020	\$ 112,965	\$ 112,965	\$ -
Revenues (inflows):			
Intergovernmental	130,000	167,423	37,423
Investment earnings	<u>1,500</u>	<u>1,881</u>	<u>381</u>
Amount available for appropriations	<u>131,500</u>	<u>169,304</u>	<u>37,804</u>
Charges to appropriations (outflows):			
Transfers out	<u>-</u>	<u>140,000</u>	<u>(140,000)</u>
Total charges to appropriations	<u>-</u>	<u>140,000</u>	<u>(140,000)</u>
Fund balance, June 30, 2021	<u><u>\$ 244,465</u></u>	<u><u>\$ 142,269</u></u>	<u><u>\$ 177,804</u></u>

CITY OF LOS ALAMITOS

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

Air Quality Special Revenue Fund

For the Year Ended June 30, 2021

	Budgeted Amounts <u>Final</u>	Actual Amounts <u> </u>	Variance with Final Budget <u> </u>
Fund balance, July 1, 2020	\$ 115,169	\$ 115,169	\$ -
Revenues (inflows):			
Intergovernmental	15,000	15,104	104
Investment earnings	550	1,202	652
Miscellaneous	<u>-</u>	<u>5,205</u>	<u>5,205</u>
 Amount available for appropriations	 <u>15,550</u>	 <u>21,511</u>	 <u>5,961</u>
Charges to appropriations (outflows):			
Public works	<u>-</u>	<u>25,000</u>	<u>(25,000)</u>
 Total charges to appropriations	 <u>-</u>	 <u>25,000</u>	 <u>(25,000)</u>
Fund balance, June 30, 2021	<u><u>\$ 130,719</u></u>	<u><u>\$ 111,680</u></u>	<u><u>\$ 30,961</u></u>

CITY OF LOS ALAMITOS

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual Community Development Block Grant Special Revenue Fund For the Year Ended June 30, 2021

	<u>Budgeted Amounts Final</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Fund balance (deficit), July 1, 2020	\$ (8,983)	\$ (8,983)	\$ -
Revenues (inflows):			
Intergovernmental	<u>110,000</u>	<u>131,114</u>	<u>21,114</u>
Amount available for appropriations	<u>110,000</u>	<u>131,114</u>	<u>21,114</u>
Charges to appropriations (outflows):			
Capital outlay	<u>-</u>	<u>132,581</u>	<u>(132,581)</u>
Total charges to appropriations	<u>-</u>	<u>132,581</u>	<u>(132,581)</u>
Fund balance (deficit), June 30, 2021	<u><u>\$ 101,017</u></u>	<u><u>\$ (10,450)</u></u>	<u><u>\$ 153,695</u></u>

CITY OF LOS ALAMITOS

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

Park Development Capital Project Fund

For the Year Ended June 30, 2021

	Budgeted Amounts <u>Final</u>	Actual Amounts <u></u>	Variance with Final Budget <u></u>
Fund balance, July 1, 2020	\$ 622,166	\$ 622,166	\$ -
Revenues (inflows):			
Charges for services	-	134,228	134,228
Investment earnings	<u>5,000</u>	<u>4,150</u>	<u>(850)</u>
Amount available for appropriations	<u>5,000</u>	<u>138,378</u>	<u>133,378</u>
Charges to appropriations (outflows):			
Public works	150,000	58,575	91,425
Capital outlay	<u>98,402</u>	<u>-</u>	<u>98,402</u>
Total charges to appropriations	<u>248,402</u>	<u>58,575</u>	<u>189,827</u>
Fund balance, June 30, 2021	<u><u>\$ 378,764</u></u>	<u><u>\$ 701,969</u></u>	<u><u>\$ (56,449)</u></u>

CITY OF LOS ALAMITOS
Required Supplementary Information
Budgetary Comparison Schedule - Traffic Improvement Capital Project Fund
For the Year Ended June 30, 2021

	Budgeted Amounts <u>Final</u>	Actual Amounts <u> </u>	Variance with Final Budget <u> </u>
Fund balance, July 1, 2020	\$ 57,002	\$ 57,002	\$ -
Revenues (inflows):			
Charges for services	-	218,617	218,617
Investment earnings	<u>1,000</u>	<u>2,598</u>	<u>1,598</u>
Amount available for appropriations	<u>1,000</u>	<u>221,215</u>	<u>220,215</u>
Charges to appropriations (outflows):			
Public works	<u>-</u>	<u>4,842</u>	<u>(4,842)</u>
Total charges to appropriations	<u>-</u>	<u>4,842</u>	<u>(4,842)</u>
Fund balance, June 30, 2021	<u>\$ 58,002</u>	<u>\$ 273,375</u>	<u>\$ 225,057</u>

CITY OF LOS ALAMITOS

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

Residential Streets/Alleys Capital Project Fund

For the Year Ended June 30, 2021

	<u>Budgeted Amounts Final</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Fund balance, July 1, 2020	<u>\$ 6,684</u>	<u>\$ 6,684</u>	<u>\$ -</u>
Revenues (inflows):			
Investment earnings	<u>90</u>	<u>70</u>	<u>(20)</u>
Amount available for appropriations	<u>90</u>	<u>70</u>	<u>(20)</u>
Fund balance, June 30, 2021	<u><u>\$ 6,774</u></u>	<u><u>\$ 6,754</u></u>	<u><u>\$ (20)</u></u>

CITY OF LOS ALAMITOS

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

Debt Service Bond Debt Service Fund

For the Year Ended June 30, 2021

	Budgeted Amounts <u>Final</u>	Actual Amounts	Variance with Final Budget
Fund balance, July 1, 2020	\$ 249	\$ 249	\$ -
Revenues (inflows):			
Investment earnings	100	591	491
Transfers in	<u>208,000</u>	<u>208,000</u>	<u>-</u>
Amount available for appropriations	<u>208,100</u>	<u>208,591</u>	<u>491</u>
Charges to appropriations (outflows):			
Principal	70,000	75,000	(5,000)
Interest and fiscal charges	<u>136,825</u>	<u>133,591</u>	<u>3,234</u>
Total charges to appropriations	<u>206,825</u>	<u>208,591</u>	<u>(1,766)</u>
Fund balance, June 30, 2021	<u><u>\$ 1,524</u></u>	<u><u>\$ 249</u></u>	<u><u>\$ 2,257</u></u>

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CITY OF LOS ALAMITOS
Combining Statement of Net Position
All Internal Service Funds
June 30, 2021

	<u>Garage</u>	<u>Technology Replacement</u>	<u>Police Capital Expenditures</u>
ASSETS			
Current assets:			
Cash and investments	\$ 723,446	\$ 262,052	\$ 178,602
Account receivables	<u>-</u>	<u>-</u>	<u>-</u>
Total current assets	<u>723,446</u>	<u>262,052</u>	<u>178,602</u>
Noncurrent assets:			
Capital assets - net of accumulated depreciation	<u>154,833</u>	<u>16,762</u>	<u>-</u>
Total noncurrent assets	<u>154,833</u>	<u>16,762</u>	<u>-</u>
Total assets	<u>878,279</u>	<u>278,814</u>	<u>178,602</u>
LIABILITIES			
Current liabilities:			
Accounts payable	13,168	3,854	-
Accrued interest	1,279	-	-
Accrued claims and judgements	-	-	-
Capital leases	<u>68,037</u>	<u>-</u>	<u>-</u>
Total current liabilities	<u>82,484</u>	<u>3,854</u>	<u>-</u>
Long-term liabilities:			
Accrued claims and judgements	<u>-</u>	<u>-</u>	<u>-</u>
Total long-term liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>82,484</u>	<u>3,854</u>	<u>-</u>
NET POSITION			
Net investment in capital assets	86,796	16,762	-
Unrestricted	<u>708,999</u>	<u>258,198</u>	<u>178,602</u>
Total net position	<u>\$ 795,795</u>	<u>\$ 274,960</u>	<u>\$ 178,602</u>

CITY OF LOS ALAMITOS
Combining Statement of Net Position
All Internal Service Funds
June 30, 2021

	Facilities, Streets, Parks, and Pool Capital Expenditures	Self- Insurance Trust	Total
ASSETS			
Current assets:			
Cash and investments	\$ 293,558	\$ 468,015	\$ 1,925,673
Account receivables	-	7,956	7,956
Total current assets	<u>293,558</u>	<u>475,971</u>	<u>1,933,629</u>
Noncurrent assets:			
Capital assets - net of accumulated depreciation	347,338	-	518,933
Total noncurrent assets	<u>347,338</u>	<u>-</u>	<u>518,933</u>
Total assets	<u>640,896</u>	<u>475,971</u>	<u>2,452,562</u>
LIABILITIES			
Current liabilities:			
Accounts payable	91	32,929	50,042
Accrued interest	-	-	1,279
Accrued claims and judgements	-	92,610	92,610
Capital leases	-	-	68,037
Total current liabilities	<u>91</u>	<u>125,539</u>	<u>211,968</u>
Long-term liabilities:			
Accrued claims and judgements	-	58,053	58,053
Total long-term liabilities	<u>-</u>	<u>58,053</u>	<u>58,053</u>
Total liabilities	<u>91</u>	<u>183,592</u>	<u>270,021</u>
NET POSITION			
Net investment in capital assets	347,338	-	450,896
Unrestricted	<u>293,467</u>	<u>292,379</u>	<u>1,731,645</u>
Total net position	<u>\$ 640,805</u>	<u>\$ 292,379</u>	<u>\$ 2,182,541</u>

CITY OF LOS ALAMITOS

Combining Statement of Revenues, Expenses, and Changes in Net Position

All Internal Service Funds

For the year ended June 30, 2021

	<u>Garage</u>	<u>Technology Replacement</u>	<u>Police Capital Expenditures</u>
OPERATING REVENUES:			
Charges for services:			
Garage	\$ 304,026	\$ -	\$ -
Police capital	-	-	40,000
Technology replacement	-	160,000	-
Miscellaneous	24,090	-	-
	<u>328,116</u>	<u>160,000</u>	<u>40,000</u>
Total operating revenues			
	<u>328,116</u>	<u>160,000</u>	<u>40,000</u>
OPERATING EXPENSES:			
Supplies and materials	68,900	50,886	-
Outside services	38,455	82,835	-
Claims expense	-	-	-
Depreciation	82,629	8,380	-
	<u>189,984</u>	<u>142,101</u>	<u>-</u>
Total operating expenses			
	<u>189,984</u>	<u>142,101</u>	<u>-</u>
OPERATING INCOME	<u>138,132</u>	<u>17,899</u>	<u>40,000</u>
NON-OPERATING REVENUES (EXPENSES):			
Interest expense	(82,526)	-	-
	<u>(82,526)</u>	<u>-</u>	<u>-</u>
Total non-operating revenues (expenses)			
	<u>(82,526)</u>	<u>-</u>	<u>-</u>
INCOME BEFORE TRANSFERS	55,606	17,899	40,000
Transfers in	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total transfers			
	<u>-</u>	<u>-</u>	<u>-</u>
Change in net position	55,606	17,899	40,000
Net position, beginning of year	740,189	257,061	138,602
	<u>740,189</u>	<u>257,061</u>	<u>138,602</u>
Net position, end of year	\$ 795,795	\$ 274,960	\$ 178,602
	<u>\$ 795,795</u>	<u>\$ 274,960</u>	<u>\$ 178,602</u>

CITY OF LOS ALAMITOS

Combining Statement of Revenues, Expenses, and Changes in Net Position

All Internal Service Funds

For the year ended June 30, 2021

	Facilities, Streets, Parks, and Pool Capital Expenditures	Self- Insurance Trust	Total
OPERATING REVENUES:			
Charges for services:			
Garage	\$ -	\$ -	\$ 304,026
Police capital	-	-	40,000
Technology replacement	-	-	160,000
Miscellaneous	6,430	115,101	145,621
	<u>6,430</u>	<u>115,101</u>	<u>145,621</u>
Total operating revenues	<u>6,430</u>	<u>115,101</u>	<u>649,647</u>
OPERATING EXPENSES:			
Supplies and materials	-	-	119,786
Outside services	-	-	121,290
Claims expense	-	404,129	404,129
Depreciation	7,430	-	98,439
	<u>7,430</u>	<u>-</u>	<u>98,439</u>
Total operating expenses	<u>7,430</u>	<u>404,129</u>	<u>743,644</u>
OPERATING INCOME	<u>(1,000)</u>	<u>(289,028)</u>	<u>(93,997)</u>
NON-OPERATING REVENUES (EXPENSES):			
Interest expense	-	-	(82,526)
	<u>-</u>	<u>-</u>	<u>(82,526)</u>
Total non-operating revenues (expenses)	<u>-</u>	<u>-</u>	<u>(82,526)</u>
INCOME BEFORE TRANSFERS	(1,000)	(289,028)	(176,523)
Transfers in	40,000	561,000	601,000
	<u>40,000</u>	<u>561,000</u>	<u>601,000</u>
Total transfers	<u>40,000</u>	<u>561,000</u>	<u>601,000</u>
Change in net position	39,000	271,972	424,477
Net position, beginning of year	601,805	20,407	1,758,064
	<u>601,805</u>	<u>20,407</u>	<u>1,758,064</u>
Net position, end of year	<u>\$ 640,805</u>	<u>\$ 292,379</u>	<u>\$ 2,182,541</u>

CITY OF LOS ALAMITOS
Combining Statement of Cash Flows
All Internal Service Funds
For the year ended June 30, 2021

	<u>Garage</u>	<u>Technology Replacement</u>	<u>Police Capital Expenditures</u>
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from interfund charges for garage services	\$ 304,026	\$ -	\$ -
Receipts from interfund charges for police capital services	-	-	40,000
Receipts from interfund charges for technology replacement services	-	160,000	-
Payments to suppliers and service providers	(104,640)	(131,198)	-
Cash received from (payments to) others	<u>24,090</u>	<u>-</u>	<u>-</u>
Net cash provided (used by) operating activities	<u>223,476</u>	<u>28,802</u>	<u>40,000</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:			
Transfers in	<u>-</u>	<u>-</u>	<u>-</u>
Net cash provided (used by) non-capital financing activities	<u>-</u>	<u>-</u>	<u>-</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Acquisition and construction of capital assets	(102,009)	-	-
Principal paid on capital debt	(1,025)	-	-
Interest paid on capital debt	<u>(82,823)</u>	<u>-</u>	<u>-</u>
Net cash provided (used by) capital and related financing activities	<u>(185,857)</u>	<u>-</u>	<u>-</u>
Net increase (decrease) in cash and cash equivalents	37,619	28,802	40,000
Cash and equivalents, beginning of year	<u>685,827</u>	<u>233,250</u>	<u>138,602</u>
Cash and equivalents, end of year	<u>\$ 723,446</u>	<u>\$ 262,052</u>	<u>\$ 178,602</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH (USED BY) OPERATING ACTIVITIES:			
Operating income (loss)	\$ 138,132	\$ 17,899	\$ 40,000
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	82,629	8,380	-
Changes in operating assets and liabilities:			
(Increase) decrease in accounts receivable	-	-	-
Increase (decrease) in accounts payable	2,715	2,523	-
Increase (decrease) in claims and judgements	<u>-</u>	<u>-</u>	<u>-</u>
Total adjustments	<u>85,344</u>	<u>10,903</u>	<u>-</u>
Net cash provided (used) by operating activities	<u>\$ 223,476</u>	<u>\$ 28,802</u>	<u>\$ 40,000</u>

CITY OF LOS ALAMITOS
Combining Statement of Cash Flows
All Internal Service Funds
For the year ended June 30, 2021

	Facilities, Streets, Parks, and Pool Capital Expenditures	Self- Insurance Trust	Total
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from interfund charges for garage services	\$ -	\$ -	\$ 304,026
Receipts from interfund charges for police capital services	-	-	40,000
Receipts from interfund charges for technology replacement services	-	-	160,000
Payments to suppliers and service providers	(91)	-	(235,929)
Cash received from (payments to) others	4,072	(619,893)	(591,731)
Net cash provided (used by) operating activities	<u>3,981</u>	<u>(619,893)</u>	<u>(323,634)</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:			
Transfers in	40,000	561,000	601,000
Net cash provided (used by) non-capital financing activities	<u>40,000</u>	<u>561,000</u>	<u>601,000</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Acquisition and construction of capital assets	-	-	(102,009)
Principal paid on capital debt	-	-	(1,025)
Interest paid on capital debt	-	-	(82,823)
Net cash provided (used by) capital and related financing activities	<u>-</u>	<u>-</u>	<u>(185,857)</u>
Net increase (decrease) in cash and cash equivalents	43,981	(58,893)	91,509
Cash and equivalents, beginning of year	249,577	526,908	1,834,164
Cash and equivalents, end of year	<u>\$ 293,558</u>	<u>\$ 468,015</u>	<u>\$ 1,925,673</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH (USED BY) OPERATING ACTIVITIES:			
Operating income (loss)	\$ (1,000)	\$ (289,028)	\$ (93,997)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	7,430	-	98,439
Changes in operating assets and liabilities:			
(Increase) decrease in accounts receivable	-	(7,806)	(7,806)
Increase (decrease) in accounts payable	(2,449)	(198,249)	(195,460)
Increase (decrease) in claims and judgements	-	(124,810)	(124,810)
Total adjustments	<u>4,981</u>	<u>(330,865)</u>	<u>(229,637)</u>
Net cash provided (used) by operating activities	<u>\$ 3,981</u>	<u>\$ (619,893)</u>	<u>\$ (323,634)</u>

STATISTICAL SECTION

STATISTICAL SECTION

This part of the City of Los Alamitos's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information say about the government's overall financial health.

CONTENTS:

Page(s)

Financial Trends: these schedules contain trend information to help the reader understands how the City's financial performance and well-being has changed over time 99

Revenue Capacity: these schedules contain trend information to help the reader assesses the factors affecting the City's most significant revenue source, property tax 106

Debt Capacity: these schedules present information to help the reader assesses the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future..... 113

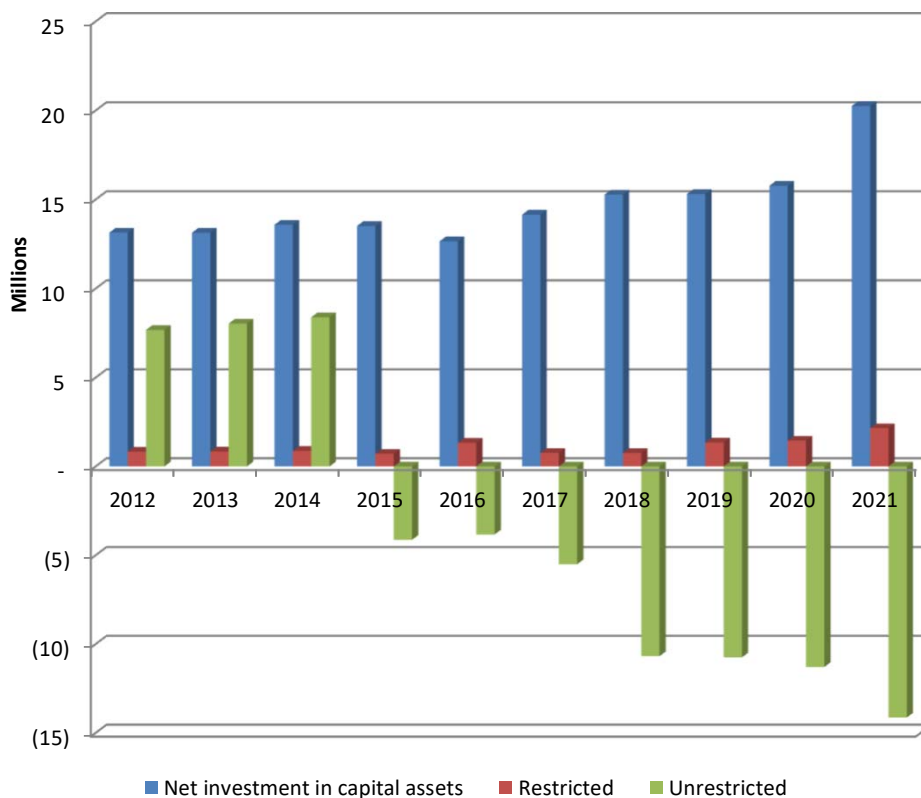
Demographic and Economic Information: these schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place 116

Operating Information: these schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs 118

CITY OF LOS ALAMITOS
Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)

	2012	2013	2014	2015*	2016
Governmental activities					
Net investment in capital assets	\$ 13,143	\$ 13,138	\$ 13,585	\$ 13,519	\$ 12,658
Restricted	832	841	878	713	1,334
Unrestricted	7,681	8,034	8,393	(4,126)	(3,828)
Total governmental activities net position	<u>\$ 21,656</u>	<u>\$ 22,013</u>	<u>\$ 22,856</u>	<u>\$ 10,106</u>	<u>\$ 10,164</u>

	2017	2018	2019	2020	2021
Governmental activities					
Net investment in capital assets	\$ 14,156	15,281	15,315	15,776	15,623
Restricted	764	761	1,350	1,453	2,153
Unrestricted	(5,506)	(10,679)	(10,746)	(11,287)	(9,608)
Total governmental activities net position	<u>\$ 9,414</u>	<u>5,363</u>	<u>5,919</u>	<u>5,942</u>	<u>8,168</u>



Source: City of Los Alamitos, Finance Department

* In Fiscal Year 2014-15 the City implemented GASB Statement No. 68, which resulted in a \$12.8 million decrease to the City's net position in relation to accounting for the City's net pension liability and related deferrals.

** In Fiscal Year 2017-18 the City implemented GASB Statement No. 75, which resulted in a \$3.6 million decrease to the City's net position in relation to accounting for the City's total OPEB liability.

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

	2012	2013	2014	2015	2016
Expenses					
Governmental activities:					
General government	\$ 2,376	\$ 1,377	\$ 2,223	\$ 2,646	\$ 2,976
Public safety	5,545	5,393	5,691	5,463	5,732
Community development	705	745	843	714	685
Recreation and community services	1,770	1,957	1,700	1,772	1,834
Public works	2,007	2,709	2,839	2,592	2,339
Interest and fiscal charges	150	168	140	138	302
Total governmental activities expenses	<u>12,553</u>	<u>12,349</u>	<u>13,436</u>	<u>13,325</u>	<u>13,868</u>
Program Revenues					
Governmental activities:					
Charges for services					
General government	3	-	385	205	225
Public safety	511	637	735	752	808
Community development	280	435	113	141	80
Recreation and community services	1,266	1,295	1,242	1,301	1,225
Public works	-	-	18	2	139
Operating grants	112	119	323	293	398
Capital grants and contributions	524	349	1,739	629	530
Total governmental activities program revenues	<u>2,696</u>	<u>2,835</u>	<u>4,555</u>	<u>3,323</u>	<u>3,405</u>
Net (expense)/revenue					
Governmental activities	(9,857)	(9,514)	(8,881)	(10,002)	(10,463)
General Revenues and Other Changes in Net Position					
Governmental activities:					
Taxes					
Property	3,143	3,734	2,733	2,954	3,118
Utility users tax	2,083	2,160	2,188	2,210	2,092
Transient occupancy	88	104	113	132	156
Sales	2,200	2,117	2,836	3,064	3,357
Franchise	683	653	689	712	709
Business license	618	694	551	563	566
Other	347	284	334	348	251
	<u>9,162</u>	<u>9,746</u>	<u>9,444</u>	<u>9,983</u>	<u>10,249</u>
Motor vehicle in lieu	6	5	-	-	-
Investment income	15	27	13	30	86
Gain on Sale of property	3	37	-	-	-
Other	207	36	267	146	185
Total governmental activities	<u>9,393</u>	<u>9,851</u>	<u>9,724</u>	<u>10,159</u>	<u>10,520</u>
Changes in Net Position					
Governmental activities	<u>\$ (464)</u>	<u>\$ 337</u>	<u>\$ 843</u>	<u>\$ 157</u>	<u>\$ 57</u>

Source: City of Los Alamitos, Finance Department

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

	2017	2018	2019	2020	2021
Expenses					
Governmental activities:					
General government	\$ 2,830	\$ 3,517	\$ 3,135	\$ 3,586	\$ 3,493
Public safety	6,922	6,311	6,556	6,912	7,135
Community development	775	1,104	986	1,091	957
Recreation and community services	1,783	1,811	1,746	1,758	1,471
Public works	2,306	2,314	2,415	2,572	2,907
Interest and fiscal charges	148	141	142	58	331
Total governmental activities expenses	<u>14,764</u>	<u>15,198</u>	<u>14,980</u>	<u>15,977</u>	<u>16,294</u>
Program Revenues					
Governmental activities:					
Charges for services					
General government	272	814	831	1,335	914
Public safety	825	859	916	711	478
Community development	100	198	3	3	2
Recreation and community services	1,087	956	937	781	527
Public works	-	-	167	508	353
Operating grants	453	151	442	628	1,872
Capital grants and contributions	369	391	254	249	241
Total governmental activities program revenues	<u>3,106</u>	<u>3,369</u>	<u>3,550</u>	<u>4,215</u>	<u>4,387</u>
Net (expense)/revenue					
Governmental activities	(11,658)	(11,829)	(11,430)	(11,762)	(11,907)
General Revenues and Other Changes in Net Position					
Governmental activities:					
Taxes					
Property	3,603	3,773	3,946	4,169	4,455
Utility users tax	2,037	2,034	1,968	1,988	1,834
Transient occupancy	159	167	160	132	223
Sales	3,160	3,336	3,597	3,227	4,855
Franchise	669	691	688	611	725
Business license	609	647	684	730	886
Other	339	429	557	564	548
	<u>10,576</u>	<u>11,077</u>	<u>11,600</u>	<u>11,421</u>	<u>13,526</u>
Motor vehicle in lieu	-	-	-	-	-
Investment income	63	102	271	254	78
Gain on Sale of property	-	19	-	-	-
Other	269	182	115	110	528
Total governmental activities	<u>10,908</u>	<u>11,380</u>	<u>11,986</u>	<u>11,785</u>	<u>14,132</u>
Changes in Net Position					
Governmental activities	\$ <u>(750)</u>	\$ <u>(449)</u>	\$ <u>556</u>	\$ <u>23</u>	\$ <u>2,225</u>

Source: City of Los Alamitos, Finance Department

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

	2012	2013	2014	2015	2016
General Fund					
Nonspendable	\$ 7	\$ 6	\$ 8	\$ 684	\$ 59
Committed	-	-	-	-	-
Restricted	-	-	-	-	-
Assigned	3,250	3,770	7,049	7,484	7,347
Unassigned	4,496	4,085	1,218	(644)	3
Reserved	-	-	-	-	-
Unreserved, designated	-	-	-	-	-
Unreserved, undesignated	-	-	-	-	-
Total General Fund	7,753	7,861	8,275	7,524	7,409
All Other Governmental Funds					
Nonspendable	-	-	-	-	-
Restricted	1,073	888	829	1,063	1,333
Assigned	724	898	677	390	1,001
Unassigned	(146)	(223)	(1,240)	-	-
Reserved					
Unreserved, designated reported in:					
Special revenue funds					
Unreserved, reported in:					
Special revenue funds					
Debt service funds					
Capital projects funds					
Total All Other Governmental Funds	1,651	1,563	266	1,453	2,334
Total All Governmental Funds	\$ 9,404	\$ 9,424	\$ 8,541	\$ 8,977	\$ 9,743

*Note: The City adopted GASB 54 starting in fiscal year 2011 which changed how fund balance is presented in the CAFR

Source: City of Los Alamitos, Finance Department

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

	2017	2018	2019	2020	2021
General Fund					
Nonspendable	\$ 17	\$ 18	\$ 56	\$ 14	\$ 7
Committed	-	-	3,607	3,286	3
Restricted	-	-	-	-	-
Assigned	7,481	7,662	4,589	4,196	4,203
Unassigned	56	49	588	2,785	9,403
Reserved	-	-	-	-	-
Unreserved, designated	-	-	-	-	-
Unreserved, undesignated	-	-	-	-	-
Total General Fund	<u>7,554</u>	<u>7,729</u>	<u>8,840</u>	<u>10,281</u>	<u>13,616</u>
All Other Governmental Funds					
Nonspendable	-	-	-	-	-
Restricted	1,334	1,334	1,180	1,453	2,153
Assigned	345	129	99	200	109
Unassigned	-	-	(4)	(9)	(10)
Reserved					
Unreserved, designated reported in:					
Special revenue funds					
Unreserved, reported in:					
Special revenue funds					
Debt service funds					
Capital projects funds					
Total All Other Governmental Funds	<u>1,679</u>	<u>1,463</u>	<u>1,275</u>	<u>1,644</u>	<u>2,252</u>
Total All Governmental Funds	<u>\$ 9,233</u>	<u>\$ 9,192</u>	<u>\$ 10,115</u>	<u>\$ 11,925</u>	<u>\$ 15,868</u>

*Note: The City adopted GASB 54 starting in fiscal year 2011 which changed how fund balance is presented in the CAFR

Source: City of Los Alamitos, Finance Department

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

	2012	2013	2014	2015	2016
Revenues					
Taxes	\$ 8,087	\$ 9,042	\$ 9,420	\$ 10,337	\$ 10,559
Licenses and permits	1,247	694	937	205	225
Intergovernmental	475	531	150	1,609	245
Charges for services	1,320	1,752	1,396	1,403	1,459
Investment earnings	15	9	2	30	86
Fines and forfeitures	450	615	710	737	781
Other	197	36	581	454	460
Total Revenues	11,791	12,679	13,196	14,775	13,815
Expenditures					
General government	2,106	1,900	2,097	2,379	2,735
Public safety	4,913	5,280	5,874	5,513	5,711
Community development	623	737	830	694	657
Recreation and community services	1,570	1,889	1,620	1,730	1,739
Public works	1,779	1,831	1,686	1,771	1,963
Capital outlay	1,183	806	1,744	830	213
Debt service:					
Principal retirement	65	72	70	76	75
Payment to refunded bond escrow agent	-	-	-	-	220
Interest and fiscal charges	147	144	141	138	311
Total Expenditures	12,386	12,659	14,062	13,131	13,624
Excess of revenues over/(under) expenditures	(595)	20	(866)	1,644	191
Other Financing Sources (Uses)					
Transfers in	715	588	606	684	681
Transfers out	(715)	(588)	(621)	(1,892)	(1,203)
Refunding bonds issued	-	-	-	-	3,685
Bond premium	-	-	-	-	133
Payment to refunded bond escrow agent	-	-	-	-	(2,722)
Total other financing sources	-	-	(15)	(1,208)	574
Net change in fund balances	\$ (595)	\$ 20	\$ (881)	\$ 436	\$ 765
Debt service as a percentage of noncapital expenditures	1.878%	1.765%	1.598%	1.813%	2.865%
					(1)

(1) Increase in debt service related to issuance of 2015 Certificates of Participation

Source: City of Los Alamitos, Administrative Services Department

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

	2017	2018	2019	2020	2021
Revenues					
Taxes	\$ 10,724	\$ 11,078	11,600	11,422	13,526
Licenses and permits	272	814	831	1,462	914
Intergovernmental	609	323	294	684	1,888
Charges for services	1,202	1,169	1,121	1,310	890
Investment earnings	63	106	271	254	78
Fines and forfeitures	810	844	900	694	468
Other	476	398	349	301	610
Total Revenues	14,156	14,732	15,366	16,127	18,374
Expenditures					
General government	2,029	2,243	2,299	2,405	2,240
Public safety	5,777	5,751	5,886	5,585	5,938
Community development	715	1,044	928	1,052	1,185
Recreation and community services	1,646	1,598	1,590	1,615	1,391
Public works	1,963	1,943	2,064	1,983	2,379
Capital outlay	1,972	1,068	332	865	490
Debt service:					
Principal retirement	70	70	70	75	75
Payment to refunded bond escrow agent	-	-	-	-	-
Interest and fiscal charges	142	140	139	136	134
Total Expenditures	14,314	13,857	13,308	13,716	13,832
Excess of revenues over/(under) expenditures	(158)	875	2,058	2,411	4,542
Other Financing Sources (Uses)					
Transfers in	1,280	832	597	808	733
Transfers out	(2,201)	(1,752)	(1,157)	(1,409)	(1,334)
Refunding bonds issued	-	-	-	-	-
Bond premium	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-
Total other financing sources	(921)	(920)	(560)	(601)	(601)
Net change in fund balances	\$ (1,079)	\$ (45)	1,498	1,810	3,941
Debt service as a percentage of noncapital expenditures	1.713%	1.640%	1.611%	1.642%	1.566%

(1) Increase in debt service related to issuance of 2015 Certificates of Participation

Source: City of Los Alamitos, Administrative Services Department

CITY OF LOS ALAMITOS
 2019/20 Use Category Summary-Basic Property Value Table
 Last Ten Fiscal Years
 (amounts expressed in thousands)

<u>Category</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Residential	\$ 915,246	\$ 936,234	\$ 968,878	\$ 1,031,002	\$ 1,091,854
Commercial	278,385	288,665	296,984	318,001	359,002
Industrial	260,852	266,381	270,936	271,390	278,399
Institutional	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Recreational	-	-	-	-	-
Vacant land	8,360	8,530	8,917	8,449	9,710
SBE Nonunitary	222	222	222	222	222
Cross Reference	3,367	4,326	3,453	3,265	3,083
Unsecured	138,185	134,342	119,933	143,801	138,386
Other	-	-	-	-	-
Totals	\$ 1,604,617	\$ 1,638,700	\$ 1,669,323	\$ 1,776,130	\$ 1,880,656
Direct rate	0.10066%	0.10067%	0.11558%	0.11568%	0.11571%

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 reassessed 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.

Source: HdL Coren and Cone, Orange County Assessor Tax Rate Table

CITY OF LOS ALAMITOS
 2019/20 Use Category Summary-Basic Property Value Table
 Last Ten Fiscal Years
 (amounts expressed in thousands)

<u>Category</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Residential	\$ 1,143,395	\$ 1,200,335	\$ 1,266,083	\$ 1,332,806	\$ 1,408,761
Commercial	365,544	393,211	405,241	427,330	459,279
Industrial	292,535	292,689	308,001	315,346	382,149
Institutional	-	-	-	-	-
Miscellaneous	-	-	1,793	608	555
Recreational	-	-	-	-	-
Vacant land	9,905	11,648	10,088	19,185	14,902
SBE Nonunitary	222	222	970	970	970
Cross Reference	3,998	4,139	4,109	4,177	3,976
Unsecured	154,478	163,741	161,257	164,509	158,443
Other	-	-	-	-	-
Totals	\$ 1,970,077	\$ 2,065,985	\$ 2,157,542	\$ 2,264,931	\$ 2,429,035
Direct rate	0.11578%	0.11578%	0.11821%	0.11848%	0.11751%

Source: HdL Coren and Cone, Orange County Assessor Tax Rate Table

CITY OF LOS ALAMITOS
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years
(amounts expressed in thousands)

Fiscal Year Ended June 30	Secured	Unsecured	Less: Exemptions (1)	Taxable Assessed Value (2)	Total Direct Tax Rate
2012	1,466,210	138,185	-	1,604,395	-
2013	1,504,137	134,342	-	1,638,479	-
2014	1,549,169	119,933	-	1,788,647	-
2015	1,632,107	143,801	-	1,775,908	-
2016	1,742,048	138,386	-	1,880,434	0.116
2017	1,806,377	154,478	-	1,960,855	0.116
2018	1,902,022	163,742	-	2,065,764	0.116
2019	1,995,314	161,257	-	2,156,571	0.116
2020	2,099,452	164,509	-	2,263,961	0.116
2021	2,269,621	158,443	-	2,428,064	0.116

(1) Exemptions are netted against the individual property categories.

(2) Total includes Nonunitary Taxable Assessed Values.

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 reassessed 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.

Source: HdL Coren and Cone, Orange County Assessor Combined Tax Rolls

CITY OF LOS ALAMITOS
Direct and Overlapping Property Tax Rates
(Rate per \$100 of assessed value)
Last Ten Fiscal Years

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
City Direct Rate	0.117	0.117	0.117	0.117	0.116
Overlapping Rates:					
Los Alamitos City General Fund	0.101	0.101	0.101	0.101	0.101
Los Alamitos City Lighting Reorganization	0.016	0.016	0.016	0.016	0.016
Educational Revenue Augmentation Fund	0.144	0.144	0.144	0.144	0.145
Los Alamitos Unified General Fund	0.412	0.412	0.412	0.411	0.412
North Orange Co. Community College District	0.059	0.059	0.059	0.059	0.059
Orange County Department of Education	0.031	0.031	0.031	0.031	0.031
Orange County Fire Authority	0.095	0.095	0.095	0.095	0.095
Orange County Flood Control District General	0.017	0.017	0.017	0.017	0.017
Orange County General Fund	0.052	0.052	0.052	0.052	0.052
Orange County Harbors Beaches & Parks Csa	0.013	0.013	0.013	0.013	0.013
Orange County Library District General Fund	0.014	0.014	0.014	0.014	0.014
Orange County Sanitation District 3 Operating	0.027	0.027	0.027	0.027	0.027
Orange County Transportation Authority	0.002	0.002	0.002	0.002	0.002
Orange County Vector Control	0.001	0.001	0.001	0.001	0.001
Orange County Water District	0.006	0.006	0.006	0.006	0.006
Orange County Water District reserve	0.000	0.000	0.000	0.001	0.000
Rossmoor/Los Alamitos Sewer District	0.010	0.010	0.010	0.010	0.010
Total Prop 13 Rate	<u>1.000</u>	<u>1.000</u>	<u>1.000</u>	<u>1.000</u>	<u>1.000</u>
Anaheim High School District	0.027	0.029	0.026	0.024	0.049
Cypress Elementary	0.015	0.025	0.027	0.023	0.025
Garden Grove Unified School District	0.025	0.031	0.037	0.041	0.047
Los Alamitos Sfid	0.036	0.042	0.056	0.048	0.052
Metropolitan Water District	0.004	0.004	0.003	0.004	0.004
N. Orange County Community College	0.017	0.019	0.017	0.017	0.030
Total Voter Approved tax Rate	<u>0.124</u>	<u>0.150</u>	<u>0.166</u>	<u>0.157</u>	<u>0.207</u>
Total Tax Rate	<u>1.124</u>	<u>1.150</u>	<u>1.166</u>	<u>1.157</u>	<u>1.207</u>

Source: HdL Coren and Cone, Orange County Assessor 2011/2012 - 2020/2021 Tax Rate Table

CITY OF LOS ALAMITOS
Direct and Overlapping Property Tax Rates
(Rate per \$100 of assessed value)
Last Ten Fiscal Years

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
City Direct Rate	0.116	0.116	0.116	0.116	0.116
Overlapping Rates:					
Los Alamitos City General Fund	0.101	0.101	0.101	0.101	0.101
Los Alamitos City Lighting Reorganization	0.016	0.016	0.016	0.016	0.016
Educational Revenue Augmentation Fund	0.145	0.145	0.145	0.145	0.145
Los Alamitos Unified General Fund	0.412	0.412	0.412	0.412	0.412
North Orange Co. Community College District	0.059	0.059	0.059	0.059	0.059
Orange County Department of Education	0.031	0.031	0.031	0.031	0.031
Orange County Fire Authority	0.095	0.095	0.095	0.095	0.095
Orange County Flood Control District General	0.017	0.017	0.017	0.017	0.017
Orange County General Fund	0.052	0.052	0.052	0.052	0.052
Orange County Harbors Beaches & Parks Csa	0.013	0.013	0.013	0.013	0.013
Orange County Library District General Fund	0.014	0.014	0.014	0.014	0.014
Orange County Sanitation District 3 Operating	0.027	0.027	0.027	0.027	0.027
Orange County Transportation Authority	0.002	0.002	0.002	0.002	0.002
Orange County Vector Control	0.001	0.001	0.001	0.001	0.001
Orange County Water District	0.006	0.006	0.006	0.006	0.006
Orange County Water District reserve	0.000	0.000	0.000	0.000	0.000
Rossmoor/Los Alamitos Sewer District	0.010	0.010	0.010	0.010	0.010
Total Prop 13 Rate	<u>1.000</u>	<u>1.000</u>	<u>1.000</u>	<u>1.000</u>	<u>1.000</u>
Anaheim High School District	0.043	0.022	0.042	0.040	0.040
Cypress Elementary	0.024	0.031	0.030	0.030	0.033
Garden Grove Unified School District	0.045	0.075	0.068	0.069	0.070
Los Alamitos Sfid	0.048	0.047	0.049	0.080	0.093
Metropolitan Water District	0.004	0.004	0.004	0.004	0.004
N. Orange County Community College	0.029	0.029	0.028	0.024	0.032
Total Voter Approved tax Rate	<u>0.192</u>	<u>0.207</u>	<u>0.221</u>	<u>0.247</u>	<u>0.271</u>
Total Tax Rate	<u>1.192</u>	<u>1.207</u>	<u>1.220</u>	<u>1.247</u>	<u>1.271</u>

Source: HdL Coren and Cone, Orange County Assessor 2010/2011 - 2019/2020 Tax Rate Table

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

	2021		2012	
	Taxable Assessed Value	Percent of Total City Taxable Assessed Value	Taxable Assessed Value	Percent of Total City Taxable Assessed Value
Los Alamitos Medical Center	\$ 137,228	6.059%	\$ 60,841	3.765%
Los Alamitos APG LLC	128,500	5.673%		
Los Alamitos Corporation Center JV			53,241	3.294%
Trend Offset Printing Inc.	41,020	1.811%	43,922	2.718%
Don Wilson Staples LLC	38,805	1.713%	29,601	1.832%
Bar Bakers LLC	24,607	1.086%		
CGM Katella LLC	20,036	0.885%		
JCB Inc Tinicum Corporation	19,482	0.860%	16,538	1.023%
Ganahl Lumber Company	18,801	0.830%	13,311	0.824%
Bayport Los Alamitos Associates LP	14,189	0.626%	12,113	0.750%
Fine US Long Beach LLC	13,731	0.606%		
Davenport KCC Partners LLC			13,783	0.853%
Arrowhead Products Corporation			10,365	0.641%
ESS WCOT Owner LLC			10,347	0.640%
Top Ten Totals	<u>\$ 456,399</u>	<u>20.151%</u>	<u>\$ 264,062</u>	<u>16.340%</u>
City Totals	<u>\$ 2,264,931</u>		<u>\$ 1,616,068</u>	

Source: HdL Coren and Cone, Orange County Assessor 2011/12 and 2020/21 Tax Rolls

CITY OF LOS ALAMITOS
Property Tax Levies and Collections
Last Ten Fiscal Years
(amounts expressed in thousands)

Fiscal Year Ended June 30	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of Levy		Collections for Prior Years (1)	Total Collections to Date	
		Amount	Percent of Levy		Amount	Percent of Levy
2012	1,863,810	1,776,861	95.335%	36,779	1,813,640	97.308%
2013	2,013,958	1,959,000	97.271%	24,090	1,983,090	98.467%
2014	2,010,346	1,981,110	98.546%	24,524	2,005,634	99.766%
2015	2,130,906	2,081,181	97.666%	19,659	2,100,840	98.589%
2016	2,261,032	2,220,841	98.222%	18,519	2,239,360	99.041%
2017	2,347,295	2,314,148	98.588%	17,812	2,331,960	99.347%
2018	2,457,342	2,440,391	99.310%	16,019	2,456,410	99.962%
2019	2,679,049	2,629,318	98.144%	16,951	2,646,269	98.776%
2020	2,786,377	2,742,208	98.415%	21,973	2,764,181	99.203%
2021	2,903,005	2,761,268	95.118%	18,858	2,780,126	95.767%

(1) Total amount of delinquent taxes collected in each fiscal year; information regarding levy year to which delinquent tax collections pertain is not provided by the Orange County Auditor- Controller.

Source: Orange County Auditor - Controller

CITY OF LOS ALAMITOS
Ratio of Outstanding Debt by Type
Last Ten Fiscal Years
(amounts expressed in thousands, except per capita)

Fiscal Year	Governmental Activities		Total Primary Government	Debt as a Percentage of Personal Income ¹	Debt Per Capita ¹
	Certificates of Participation	Capital Lease			
2012	\$ 3,110	-	\$ 3,110	0.743%	\$269.10
2013	\$ 3,055	-	\$ 3,055	0.693%	\$262.77
2014	\$ 2,970	-	\$ 2,970	0.668%	\$253.22
2015	\$ 2,895	-	\$ 2,895	0.662%	\$246.91
2016	\$ 3,685	-	\$ 3,685	0.874%	\$313.94
2017	\$ 3,615	270	\$ 3,885	0.912%	\$330.95
2018	\$ 3,545	204	\$ 3,749	0.871%	\$316.02
2019	\$ 3,475	137	\$ 3,612	0.869%	\$308.16
2020	\$ 3,400	69	\$ 3,469	0.782%	\$299.90
2021	\$ 3,325	68	\$ 3,469	0.720%	\$307.51

¹ Ratio is calculated using personal income and population data for the prior calendar year.

Source: City of Los Alamitos, Finance Department

CITY OF LOS ALAMITOS
Direct and Overlapping Governmental Activity Debt
As of June 30, 2021
(amounts expressed in thousands)

2020-2021 Taxable Assessed Valuation: \$ 2,428,611

	Total Debt 6/30/2021	Percent Applicable to City (1)	City's Share of Debt 6/30/2021
<u>DIRECT DEBT</u>			
Vehicle Lease Debt	\$ 68	100.000%	68
Bonded Debt	3,325	100.000%	3,325
TOTAL DIRECT DEBT			\$ 3,393
<u>OVERLAPPING DEBT:</u>			
Anaheim High 2002 Bond Series 2003	\$ 16,674	0.072%	\$ 12
N.OC Community College 2002 Bond Series #2003B	32,652	1.706%	557
Anaheim High 2002 Bond Series 2002A	34,505	0.072%	25
N.OC Community College 2002 Bond 2005 Refunding	47,788	1.706%	815
Los Alamitos SFID #1 2008 Series 2009	23,935	23.114%	5,532
Cypress Elementary 2008 Bond Series A	13,059	0.483%	63
Garden Grove USD 2010 Series A&B	657	0.009%	0
Los Alamitos SFID #1 2008 Series 2010	2,000	23.114%	462
Los Alamitos SFID #1 2008 Series 2010C	2,000	23.114%	462
Garden Grove USD 2010 Series B	114,445	0.009%	10
Los Alamitos SFID #1 208 Series D	19,000	23.114%	4,392
Cypress Elementary 2008 Bond, Series B1 & B2	21,649	0.483%	105
Los Alamitos SFID #1 208 Series E	59,015	23.114%	13,641
Garden Grove USD 2010 Series C	200,935	0.009%	18
Anaheim High 2014 Bond Series 2015	47,045	0.072%	34
N.OC Community College 2014 Bond Series A	35,650	1.706%	608
Garden Grove USD 2016 Series 2017	72,200	0.009%	6
Anaheim High 2018 Bond Series 2014	71,290	0.072%	51
Garden Grove USD 2016 Series 2019	75,000	0.009%	7
Los Alamitos SFID #1 208 Series A	35,025	23.114%	8,096
Los Alamitos SFID #1 208 Series F	12,230	23.114%	2,827
N.OC Community College 2014 Bond Series B	129,734	1.706%	2,213
Anaheim High 2018 Bond Series 2019	96,545	0.072%	70
Los Alamitos SFID #1 2008 Series 2020G	8,500	23.114%	1,965
Los Alamitos SFID #1 2008 Series 2020B	39,500	23.114%	9,130
Metropolitan Water District	5,385	0.370%	\$ 20
TOTAL OVERLAPPING DEBT			51,121
TOTAL DIRECT & OVERLAPPING DEBT			\$ 54,514

- (1) Percentage of overlapping agency's assessed valuation located within the boundaries of the City.
(2) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and tax allocation bonds and non-bonded capital lease obligations. Qualified Zone Academy Bonds are included based on principal due at maturity.

Ratios to Assessed Valuation:

Total Direct Debt.....	0.14%
Overlapping Debt.....	2.10%
Net Combined Total Debt.....	2.24%

Source - HdL Coren & Cone, Orange County Assessor and Auditor Combined 2020/21 Lien Date Tax Rolls

CITY OF LOS ALAMITOS
Legal Debt Margin Information
Last Ten Fiscal Years

Legal Debt Margin Calculation for the Current Year

Assessed value	\$ 2,428,610,551
Debt limit (15% of assessed value)	364,291,583
Debt applicable to limit	0
Legal debt margin - Current Year	<u>\$ 364,291,583</u>

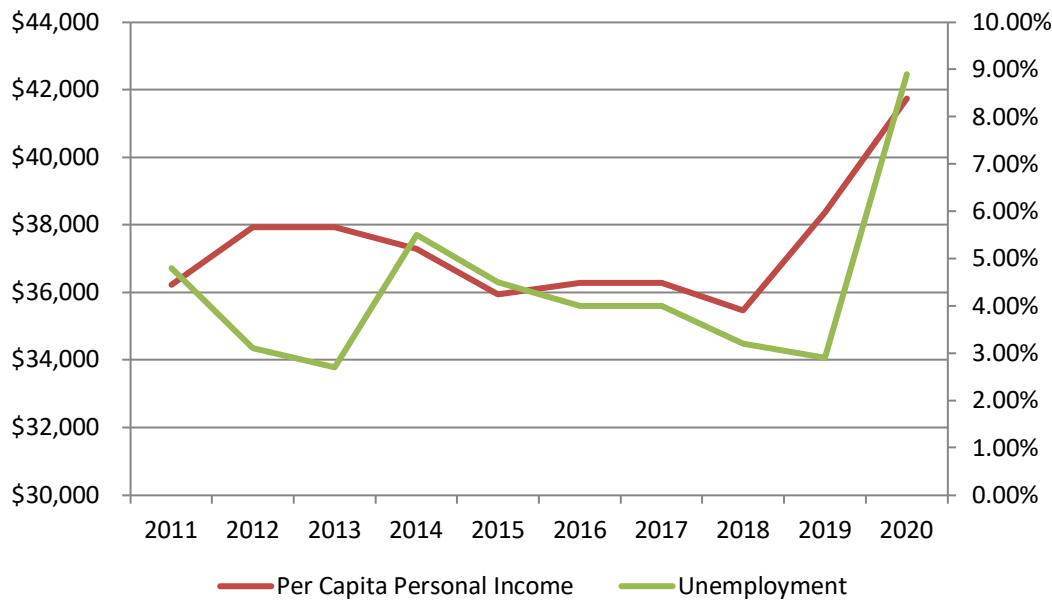
Fiscal Year	Debt Limit	Debt Applicable to Limit	Legal Debt Margin	Debt as Percentage of Limit
2012	240,628,038	0	240,628,038	0
2013	245,805,113	0	245,805,113	0
2014	250,398,597	0	250,398,597	0
2015	266,419,511	0	266,419,511	0
2016	282,098,369	0	282,098,369	0
2017	294,161,529	0	294,161,529	0
2018	309,897,790	0	309,897,790	0
2019	323,585,613	3,612,467	319,973,146	1.12%
2020	343,305,168	3,565,517	339,739,651	1.04%
2021	367,857,100	3,565,517	364,291,583	0.97%

Source: City of Los Alamitos, Finance Department

CITY OF LOS ALAMITOS
Demographic and Economic Statistics
Last Ten Calendar Years

Calendar Year	Population	Personal Income (in thousands)	Per Capita Personal Income	Unemployment Rate
2011	11,557	418,606	36,221	4.80%
2012	11,626	440,823	37,917	3.10%
2013	11,729	444,811	37,924	2.70%
2014	11,725	437,214	37,289	5.50%
2015	11,738	421,786	35,933	4.50%
2016	11,739	425,943	36,284	4.00%
2017	11,863	430,396	36,280	4.00%
2018	11,721	415,852	35,479	3.20%
2019	11,567	443,756	38,363	2.90%
2020	11,538	481,688	41,747	8.90%

Per Capita Personal Income and Unemployment



Sources: Population: California State Department of Finance
Unemployment Rate: California Employment Development Department
Personal Income and Per Capita Income: ESRI

CITY OF LOS ALAMITOS
Full-Time Equivalent City Government Employees by Function/Program
Last Ten Fiscal Years

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
<u>Function/Program</u>										
General Government										
City Council	5	5	5	5	5	5	5	5	5	5
Administration	8	8	8	8	8	8	8	8	6	6
Community Development										
Administration	2	1	1	1	1	1	1	1	1	1
Planning	1	1	1	1	1	1	1	1	1	1
Code Enforcement	1	1	1	1	1	1	1	1	1	1
Police										
Administration	4	4	4	4	4	4	4	4	4	4
Patrol	19	19	19	19	19	19	18	18	13	13
Investigation	3	3	3	3	3	3	3	3	3	2
Records	2	2	2	2	2	2	2	2	2	3
Crossing Guards	2	3	3	3	3	1	1	1	1	1
Other PD Support	2	2	2	2	2	2	2	2	2	3
Public Works										
Admin/Engineering	1	1	1	1	1	1	1	1	1	1
Maintenance	10	10	10	10	10	10	9	9	7	7
Mechanic	1	1	1	1	1	1	0	0	0	0
Recreation & Community Services										
Administration	4	5	5	5	5	5	4	4	4	2
Recreation/Cultural	17	15	15	15	15	14	11	11	11	9

Source: City of Los Alamitos, Finance Department

CITY OF LOS ALAMITOS
Operating Indicators by Function/Program
Last Ten Fiscal Years

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
<u>Function/Program</u>					
Community Development					
Number of:					
Business licenses	2,048	1,964	2,089	2,227	2,169
Plan checks	119	141	110	95	96
NPDES inspections	152	126	57	104	60
Code violations	352	97	147	121	267
Police					
Number of:					
Part 1 crimes	356	433	330	299	252
Parking violations	1,893	1,532	1,766	3,283	3,963
Traffic (moving) violations	1,877	2,177	2,354	1,786	1,473
Incident & crime reports	1,356	1,361	1,293	1,381	1,167
Public Works					
Square yd of street resurfacing/repair	11,600	38,800	20,000	15,000	-
Miles of street sweeping	33	33	33	33	33
Number of:					
Street signal maintained	24	24	25	25	25
Trees pruned per year	1,230	632	620	615	991
Square feet graffiti removal	1,625	1,650	1,550	1,245	1,205
Recreation & Community Services					
Total in attendance:					
Aquatics	225,000	230,000	232,000	235,000	163,000
Community Services/Seniors	9,700	9,800	10,500	10,500	13,180
Day Camp	2,500	2,600	2,800	2,900	2,800
Park Program	1,250	1,400	2,600	4,385	4,262
Sports	N/A	N/A	N/A	N/A	35,500
Classes	6,400	6,400	6,300	6,900	8,900
Special Events	37,900	40,000	41,470	34,200	30,475

NA - Not Available

Source: City of Los Alamitos, Finance Department

CITY OF LOS ALAMITOS
Operating Indicators by Function/Program
Last Ten Fiscal Years

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
<u>Function/Program</u>					
Community Development					
Number of:					
Business licenses	2,068	2,153	1,806	2,046	2,630
Plan checks	93	108	98	74	81
NPDES inspections	60	157	85	79	9
Code violations	267	483	420	451	946
Police					
Number of:					
Part 1 crimes	268	209	193	189	330
Parking violations	2,997	4,043	4,221	1,471	1,470
Traffic (moving) violations	2,885	1,430	1,114	342	636
Incident & crime reports	1,254	896	752	729	1,046
Public Works					
Square yd of street resurfacing/repair	-	-	-	-	-
Miles of street sweeping	33	33	33	33	33
Number of:					
Street signal maintained	25	25	25	21	22
Trees pruned per year	991	991	991	995	1,375
Square feet graffiti removal	1,205	1,205	1,205	900	1,100
Recreation & Community Services					
Total in attendance:					
Aquatics	0	0	0	0	0
Community Services/Seniors	14,000	14,100	18,390	17,040	16,000
Day Camp	3,000	4,040	3,500	3,200	4,500
Park Program	4,140	4,040	3,000	2,400	2,250
Sports	30,000	30,500	28,234	14,970	13,000
Classes	8,900	8,800	10,300	9,960	8,000
Special Events	34,820	35,000	38,225	31,600	20,000

NA - Not Available

Source: City of Los Alamitos, Finance Department

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

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
<u>Function/Program</u>										
Community Development										
Code enforcement vehicles	1	1	1	1	1	1	1	1	1	2
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol Vehicles	7	7	7	7	7	8	8	8	8	10
Other Vehicles	8	8	9	9	9	9	9	9	9	11
Public Works										
Streets (Miles)	32.9	32.9	32.9	32.9	32.9	32.9	32.9	32.9	32.9	32.9
Street lights	910	910	911	911	911	911	911	911	911	911
Traffic signals	24	24	25	25	25	25	25	25	25	25
Public works vehicles	13	13	13	13	13	13	11	11	11	11
Recreation & Community Services										
Youth centers	1	1	1	1	1	1	1	1	1	1
Community centers	1	1	1	1	1	1	1	1	1	1
Parks	9	9	9	9	9	9	9	9	9	9
Community service vehicles	2	2	2	2	2	2	3	3	3	3

Source: City of Los Alamitos, Administrative Services Department

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CITY OF LOS ALAMITOS
Los Alamitos, California

Report on Communication
With Those Charged with Governance

June 30, 2021



CITY OF LOS ALAMITOS
Los Alamitos, California

Report On Communication
With Those Charged With Governance

June 30, 2021

INDEX

	<u>PAGE</u>
REPORT ON COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE	1 - 3
EXHIBIT A - GENERAL RECOMMENDATIONS	4 - 5
EXHIBIT B - AUDIT ADJUSTMENTS	6



City of Los Alamitos
Los Alamitos, California

To the Honorable Mayor and City Council:

We have audited the financial statements of the government activities, each major fund, and the aggregate remaining fund information of the City of Los Alamitos, California (City) for the year ended June 30, 2021, and have issued our report thereon dated November 10, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the contract dated June 30, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practice

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. *During fiscal year 2021, the City adopted GASBs No. 84, Fiduciary Activities and 90, Majority Equity Interest*, both of which did not have a significant impact on the financials statements. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the City's financial statements were:

- Management's estimate of capitalizing certain infrastructure assets that prolong its' useful life (as opposed to classifying as routine maintenance expense) and depreciation expense on capital assets. We have evaluated the key factors and assumptions used to estimate the capitalization of infrastructure assets and useful lives on depreciation expense in determining that they are reasonable in relation to the financial statements taken as a whole.
- Management's estimate of the net pension liability and net OPEB liability and their allocation to various funds. We have evaluated the key factors and assumptions used to estimate the net pension liability and its allocation to various funds of the City in determining that they are reasonable in relation to the financial statements taken as a whole.

City of Los Alamitos
Honorable Mayor and City Council

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 Contingencies in Note 13 to the financial statements concerning potential claims against the City for possible disallowed costs or noncompliance with certain grantor restrictions. As of the date of this letter, Management is not aware of any disallowed costs or noncompliance with grantor restrictions.

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 trivial, and communicate them to the appropriate level of management. We noted significant adjustments as a result of audit procedures which have been attached as Exhibit B.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as 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 our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 10, 2021.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations.

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 City of Los Alamitos's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

City of Los Alamitos
Honorable Mayor and City Council

We also became aware of matters that are opportunities for strengthening internal controls and operating efficiency. This letter does not affect our report dated November 10, 2021, on the financial statements of the City. Our comments are summarized in the attached Exhibit A. We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various City personnel, and we will be pleased to discuss these comments in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Other Matters

We applied certain limited procedures to management's discussion and analysis, schedules of pension plan contributions and proportionate share of pension liability, and budgetary comparison information, which is 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 supplementary information as described in the table of contents in the financial statements, 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 section or statistical section, which accompany the financial statements but are not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

Restriction on Use

This report is intended solely for the information and use of the City Council and management, and is not intended to be and should not be used by anyone other than these specified parties.

GRUBER AND LOPEZ, INC.

Gruber and Lopez, Inc.

Newport Beach, California
November 10, 2021

EXHIBIT A

GENERAL RECOMMENDATIONS

2021-3 Budget to Actual Reports Provided to City Council

During our review of internal controls, we noted that City Council is not always provided with budget to actual reports. Budget to actual reports provide management and those charged with governance the information necessary for key decision making to ensure the City is on track with the adopted budget.

Recommendations: We recommend that Finance provide City Council with budget to actual reports at least quarterly.

Management's Response: Management agrees with the auditor's recommendation and will incorporate additional reporting for budget to actual information as needed.

EXHIBIT B
Los Alamitos
Adjusting Journal Entries
6/30/2021

	Account name	Acct#	wp ref	DR	CR
1	Not Used				
2	Fourth of July	10.558.5337	58.2	8,000	
	Fourth of July	10.558.5337	58.3	4,665	
	Prepaid expenses	10.1150	58.1		12,665

To release prepaid expenses when expenditure was met in FY20/21

3	Accumlated depr-garage	50-1321	64.2	23,237	
	Auto parts PW	50-546-5227	64.2	5,000	
	Depr exp	50-546-5285	64.2		250
	Garage equipment	50-1301	64.2		27,987

To record Garage assets deletions, additions, depr exp FY 20/21 clean up.

4	Investment in GFAAG	88-3003		44,170	
PPA	Accumulated deprec infrast	88-1312	64.2	204	
	Infrastructure	88-1302	64.2		44,374

PY ENTRY NOT RECORDED, needed to adj. beginning balance - record the write off of GFAAG Infrastructure below \$20,000 per Los Al purchasing policy.

5	Accumulated deprec infrast	88-1312	64.2	12,886	
	Investment in GFAAG	88-3003		4,871	
	Infrastructure	88-1302	64.2		17,757

To record the write off of Infrastructure assets below \$20,000 per Los Al purchasing policy. And correct clients depreciation entry.

6	Investment in GFAAG	88-3003		13,685	
	CIP	88-1308	64.2		13,685

To correct CY additions to CIP recorded and tracked.

7	Accumulated deprec - Equip	88-1314	64.2	2,118	
	Investment in GFAAG	88-3003			2,118

To correct CY additions to equipment depreciation.

8	Accumulated deprec - Equip	50-1321	64.3		85,650
	Accum depr - Vehicles	50-1325		160	-
	Depr exp	50-546-5285		85,490	

To correct CY deprec recorded on JE2111144)

9	Accumlated depr	50-1325	64.2	27,262	
PPA	Retained Earnings	50-3001		9,565	
	Vehicles	50-1305	64.2		36,827

PY ENTRY NOT RECORDED, needed to adj. beginning balance -to record the write off of Garage assets below \$5,000 per Los Al purchasing policy.

10	Accumlated depr	50-1325	64.2	48,112	
	Retained Earnings	50-3001			9,565
	Depreciation expense	50-546-5285	64.2		2,611
	Vehicles	50-1305	64.2		35,936

To correct CY vehicle assets and depr.

11	Depreciation expenses	52-570-5285	64.2	7,430	
	Accumulated dep	52-1321	64.2		7,430
	To record the depr for capitalized infrastructure for FY20/21				
12	Capital Lease Payable	50-2760	70.3	1,353	
	Outside services - PW	50-546-7190	70.3		1,353
	To plug the difference for capital lease payable tying to detail to clean up this year.				
13	Due from other gov	56-1102	53.1	1,363,442	
	Claim on cash	56-1000	53.1		1,363,442
	To reverse posting to ARPA cash deposit to AR due to funds not being received until July 2021.				
14	NOT USED				
15	Pooled cash	99-1000	25.1a		1,469,811
	Claim on Cash	10-1000	25.1a		95,689
	Claim on Cash	21-1000	25.1a		9,954
	Claim on Cash	29-1000	25.1a		706
	Unearned revenue	10-2002	25.1a	450	
	Retire Meidcal insurance	10-2201	25.1a	200	
	SMIP Fees	10-2315	25.1a	23	
	Green fees	10-2316	25.1a	9	
	Facilities Rental Deposit	10-2516	25.1a	150	
	Utility tax-Electricity	10-4160	25.1a	107	
	Utility tax-nautal gas	10-4161	25.1a	260	
	Utility tax-telephon e	10-4162	25.1a	917	
	Utility tax-water	10-4163	25.1a	39,717	
	Refuse Franchise fees	10-4202	25.1a	18,622	
	Building permits	10-4260	25.1a	7,796	
	Electrical permist	10-4261	25.1a	1,296	
	Mechanical permits	10-4262	25.1a	738	
	Plumbing permits	10-4263	25.1a	1,087	
	Public Works permits	10-4264	25.1a	772	
	Planning permits	10-4265	25.1a	1,207	
	Technology auto fee	10-4268	25.1a	988	
	Misc Police reimb	10-4325	25.1a	100	
	Buildiding plan checks	10-4400	25.1a	2,752	
	Police reports	10-4451	25.1a	9	
	Police Dept alarm fees	10-4452	25.1a	78	
	Basektball youth	10-4506	25.1a	526	
	Dance adult	10-4513	25.1a	103	
	Day camps	10-4517	25.1a	5,814	
	Education adult	10-4519	25.1a	19	
	Exercise & fitness audlt	10-4523	25.1a	286	
	facility rental comm center	10-4526	25.1a	2,280	
	Facitly rental picnic shelter	10-4528	25.1a	135	
	Fourt of July Celebration	10-4537	25.1a	50	
	Preschool	10-4552	25.1a	888	
	Soccer adult	10-4559	25.1a	40	
	Special events	10-4563	25.1a	566	
	Special interst adult	10-4564	25.1a	253	
	Tennis contract	10-4569	25.1a	225	
	Volunteer program	10-4573	25.1a	87	
	Special Inters camp	10-4588	25.1a	1,663	
	Processing fees	10-4593	25.1a	356	
	Parking fines	10-4704	25.1a	5,120	
	Spl sales tax aug	21-4110	25.1a	9,954	
	Vehicle impound fees	29-4465	25.1a	706	
	General employees asso dues	99-2113	25.1a	20	
	due to others	99-2050	25.1a	1,469,791	

To correct cash recorded in the wrong year (should be in 2021-22).

16	OC Gen liability claims payable	54-2720	70.2a	126,923	
	General liability insurance	54-561-5215	70.2a		126,923
	O/S W-C claims payable	54-2710	70.2a		1,516
	WC claims	54-561-5211	70.2a	1,516	

To record change in claims payable in 2021.



Honorable Mayor and City Council
City of Los Alamitos
Los Alamitos, California

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

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 governmental activities, each major fund, and the aggregate remaining fund information of City of Los Alamitos, California as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise City of Los Alamitos's basic financial statements, and have issued our report thereon dated November 10, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered City of Los Alamitos's internal control over financial reporting (internal control) as a basis for designing 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 City of Los Alamitos's internal control. Accordingly, we do not express an opinion on the effectiveness of City of Los Alamitos'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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2021-1 and 2021-2 that we consider to be significant deficiencies.

Honorable Mayor and City Council
City of Los Alamitos
Page Two

Compliance and Other Matters

As part of obtaining reasonable assurance about whether City of Los Alamitos's 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 financial statements. 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*.

City of Los Alamitos, CA's Response to Findings

City of Los Alamitos, CA's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. City of Los Alamitos, CA's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Gruber and Lopez, Inc.

Gruber and Lopez, Inc.

Newport Beach, California
November 10, 2021

SCHEDULE OF FINDINGS AND RESPONSES

2021-1 Statement on Auditing Standards (SAS) No. 122, AU-C 265

Criteria: Statement on Auditing Standards (SAS) No. 122, AU-C 265 Communicating Internal Control Matters Identified in an Audit (formerly SAS No. 115) provides examples of conditions and events that may indicate the existence of risk of material misstatement. Paragraph .A11 of the standard requires that the auditor include in his or her report of deficiencies, such as material adjustments, detected by the audit process.

Condition: There were several adjustments for the year ended June 30, 2021 that were discovered by us through the audit process. Such significant adjustments included the areas of cash and investments, accounts payable and accounts receivable, capital assets and related depreciation, and claims payable.

Cause: It should be noted that during the fiscal year ended June 30, 2021, there was some turnover in the City's finance department which may be the reason for such adjustments.

Effect: Although the matters discussed below were not deemed to be material weaknesses for fiscal year 2021, they may meet these definitions in subsequent years if they continue to go uncorrected.

Recommendation: All significant financial statement accounts should be reconciled to supporting documentation and/ or subledgers and adjustments should be reflected in the accounting records prior to the start of the audit in order to make audit fieldwork as efficient as possible.

Management's Response: The Finance Department lost key personnel prior to the start of the audit, and relied on contract staffing to cover this vacancy. The majority of the additional entries were related to fixed assets and the clean up as a result of a full reconciliation that was conducted by the Finance Department. In addition, some entries were done after the records had been delivered to the auditors as a result of delayed ancillary reporting by external parties. The Finance Department has acquired permanent staffing that will be trained on year-end procedures and processes to assure that accounts are properly reconciled prior to the start of the audit to mitigate additional corrections. Management agrees with the auditor's recommendation.

2021-2 Cash and Investments Reconciliation

Criteria: In order to prevent material misstatements of cash and investments from occurring, cash and investment must be reconciled to the general ledger on a monthly basis.

Condition: During our testwork over cash and investments, we noted that for each of the twelve months there were unreconciled variances of cash and investments when comparing the bank reconciliation to the general ledger which resulted in an adjustment to cash at year end.

Cause: It should be noted that during the fiscal year ended June 30, 2021, there was some turnover in the City's finance department which may be the reason for such adjustments.

Effect: Sound internal controls dictate that cash and investments be reconciled at the end of each month with little or no variances in order to prevent material misstatement from occurring.

SCHEDULE OF FINDINGS AND RESPONSES (continued)

2021-2 Cash and Investments Reconciliation (continued)

Recommendations: We recommend that the City investigate any unreconciled variances on the cash and investment reconciliation to the general ledger. We further recommend that the Treasurer's report disclose the accurate investment instruments that the City holds.

Management's Response: A procedure was incorporated in 2020 to reflect and monitor monthly variances between the cash and investment accounts and the bank balance. This process was maintained throughout 2021 as well. The majority of these variances can be explained as timing differences. The year-end adjustment to cash was related to reporting in the correct period. All cash was accounted for and did not require any other adjustments outside the aforementioned. The Quarterly Treasurer's Report correctly reported the investment instruments the City held throughout the year and at June 30, 2021. Finance staff will receive additional training to assure variances are reconciled between the general ledger and cash and investments and adjusted accordingly.

City of Los Alamitos

CITY COUNCIL AGENDA REPORT

MEETING DATE: December 13, 2021

ITEM NUMBER: 11G

To: Mayor Mark A. Chirco & Members of City Council

Via: Chet Simmons, City Manager

From: Windmera Quintanar, MMC, City Clerk

Subject: Resolution No. 2021-38 – Amendment to the City’s Conflict of Interest Code

SUMMARY

To comply with the requirements of State law, the attached Resolution proposes to amend the City’s Conflict of Interest Code by updating the list of designated employees that have significant involvement in the City’s decision-making process.

RECOMMENDATION

Adopt Resolution No. 2021-38, entitled, “A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LOS ALAMITOS, CALIFORNIA ADOPTING THE CONFLICT OF INTEREST CODE FOR THE CITY AND REPEALING RESOLUTION 2018-03.”

BACKGROUND

The Political Reform Act (Government Code Section 81000 et seq.) requires cities to adopt and amend when necessary, a Conflict of Interest Code. A Conflict of Interest Code designates, by employment position, those City employees who make or participate in making governmental decisions, which decisions may have a foreseeable material effect on any financial interest held by the employee, and requires the designated employee to disclose those interests.

The City Council, Planning Commission, City Manager and City Attorney are not covered in the Conflict of Interest Code because they are already required to file Statements of Economic Interest on Form 700 pursuant to other sections of the Political Reform Act.

The City Council adopts the Conflict of Interest Code by Resolution which includes adoption by reference of Section 18730 of Title 2 of the California Code of Regulations which is the model Conflict of Interest Code adopted by the Fair Political Practices Commission for all State and local government agencies. The benefit to adopting the

model code is that the City does not have to amend its Code each time the Fair Political Practices Commission amends the Regulations. Amendments automatically become a part of the City's Code without further action.

DISCUSSION

It is legally required that the City's conflict of interest code reflects the current structure of the agency and properly identifies all officials and employees who should be filing a Form 700. As part of the city wide personnel changes and in anticipation of the annual 700 Form filing, it would be prudent for the City Council to update its conflict of interest code.

It is recommended that Exhibit A to the Code be amended to reflect addition of the following positions:

1. Management Analyst
2. Administrative Services Manager
3. Development Services Manager
4. City Clerk/Director of Communications
5. Support Services Manager

FISCAL IMPACT

None.

Submitted by: Windmera Quintanar, MMC, City Clerk

Reviwed and Approved by: Chet Simmons, City Manager

*Attachment: 1. Resolution No. 2021-38
2. Resolution No. 2018-03*

RESOLUTION NO. 2021-38

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LOS ALAMITOS, CALIFORNIA ADOPTING THE CONFLICT OF INTEREST CODE FOR THE CITY AND REPEALING RESOLUTION 2018-03

WHEREAS, the Political Reform Act, Government Code Section 81000, *et seq.*, requires state and local government agencies to adopt and promulgate Conflict of Interest Codes; and,

WHEREAS, the Fair Political Practices Commission has adopted Regulations of the Fair Political Practices Commission, Title 2, Division 6, California Code of Regulations, Section §18730, which contains the terms of a standard Conflict of Interest Code which can be incorporated by reference in an agency's code; and,

WHEREAS, after public notice and hearing, the standard code may be amended by the Fair Political Practices Commission to conform to amendments in the Political Reform Act; and,

WHEREAS, the terms of Title 2, Division 6, California Code of Regulations, Section §18730, and any amendments to it duly adopted by the Fair Political Practices Commission are hereby incorporated by reference; and,

WHEREAS, individuals holding designated positions shall file their statements of economic interest with the City Clerk, which will make the statements available for public inspection and reproduction (Government Code Section 81008); and,

WHEREAS, upon receipt of the statements for designated filers under Government Code Section 87200, the City Clerk shall make and retain copies and forward the originals to the Fair Political Practices Commission. All other statements will be retained by the City.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF LOS ALAMITOS DOES RESOLVE AS FOLLOWS:

SECTION 1. The City Council of the City of Los Alamitos, California, finds that the above recitals are true and correct.

SECTION 2. This Resolution and the attached Exhibits designating positions, Exhibit A, and establishing disclosure requirements, Exhibit B, shall constitute the Conflict of Interest Code of the City of Los Alamitos.

SECTION 3. Resolution 2018-03 and all prior Conflict of Interest Codes of the City of Los Alamitos are hereby repealed.

SECTION 4. The City Clerk shall certify as to the adoption of this Resolution.

PASSED, APPROVED AND ADOPTED this 13th day of December, 2021.

Mark A. Chirco, Mayor

ATTEST:

Windmera Quintanar, MMC, City Clerk

APPROVED AS TO FORM:

Michael S. Daudt, City Attorney

STATE OF CALIFORNIA)
COUNTY OF ORANGE) ss
CITY OF LOS ALAMITOS)

I, Windmera Quintanar, MMC, City Clerk of the City of Los Alamitos, California, do hereby certify that the foregoing Resolution was adopted at a regular meeting of the City Council held on the 13th day of December, 2021, by the following vote, to wit:

AYES:	COUNCIL MEMBERS:
NOES:	COUNCIL MEMBERS:
ABSENT:	COUNCIL MEMBERS:
ABSTAIN:	COUNCIL MEMBERS:

Windmera Quintanar, MMC, City Clerk

Exhibit A - Designated Employees and Disclosure Categories

The following positions entail the making or participation in the making of decisions which may foreseeably have a material effect of financial interests:

Designated Position ¹	Disclosure Categories
Administrative Services Director	1, 2, 3, 4, 5, 6
Administrative Services Manager	1, 2, 3, 4, 5, 6
Associate Planner	1, 2, 3, 4, 5, 6
Assistant Planner	1, 2, 3, 4, 5, 6
Assistant to the City Manager	1, 2, 3, 4
Building Official	1, 2, 3, 4, 5, 6
Chief of Police	1, 2, 3, 4, 6
City Clerk	1, 2, 3, 4, 6
City Clerk/Director of Communications	1, 2, 3, 4, 6
City Engineer	1, 2, 3, 4, 5, 6
City Treasurer	1, 2, 3, 4, 5, 6
Code Enforcement Officer	1, 2, 3, 4, 5, 6
Development Services Director	1, 2, 3, 4, 5, 6
Development Services Manager	1, 2, 3, 4, 5, 6
Director of Communications	1, 2, 3, 4, 6
Finance Director	1, 2, 3, 4, 5, 6
Finance Manager	1, 2, 3, 4, 5, 6
Management Analyst	1, 2, 3, 4
Police Captain	1, 2, 3, 4, 6
Public Works Superintendent	1, 2, 3, 4, 6
Recreation & Community Services Director	1, 2, 3, 4, 5, 6
Recreation & Community Services Manager	1, 2, 3, 4
Recreation Supervisor	1, 2, 3, 4
Support Services Manager	1, 2, 3, 4, 5, 6
Consultants/New Positions ²	1, 2, 3, 6
Committee, Commission and Board Members:	
Traffic Commission	1, 2, 3, 5, 6
Parks, Recreation & Cultural Arts Commission	1, 2, 3, 5, 6
Personnel Appeals Commission	1, 2, 3, 5, 6

¹ The City Council, Planning Commission, City Manager and City Attorney are not covered in the Conflict of Interest Code because they are already required to file Statements of Economic Interest on Form 700 pursuant to other sections of the Political Reform Act.

² Consultants/New Positions are included in the list of designated employees and shall disclose pursuant to the broadest disclosure category in the Code subject to the following limitation: The City Manager may determine, in writing, that a particular consultant, although a "designated position" is hired to perform a range of duties that is limited in scope and thus is not required to fully comply with the disclosure requirements described in this Section. Such written determination shall include a description of the consultants' duties and, based upon that description, a statement of the extent of disclosure requirements. The City Manager's determination is a public record and shall be retained for public inspection by the City Clerk in the same manner and location as this Conflict of Interest Code.

Exhibit B - Categories of Reportable Economic Interests

Designated Employees in Disclosure Category 1 Must Report:

All interest in real property, as defined in Government Code § 82033, located within or subject to the jurisdiction of the City. Real property shall be deemed to be within the jurisdiction of the City if the property or any part of it is located within or not more than two miles outside the boundaries of the City of Los Alamitos, or within two miles of any land owned or used by the City of Los Alamitos. No disclosure need be made concerning the principal residence of the designated employee.

Designated Employees in Disclosure Category 2 Must Report:

All investments, as defined in Government Code § 87034. Financial interests are reportable only if located within or subject to the jurisdiction of the City of Los Alamitos, or if the business entity is doing business or planning to do business in the City of Los Alamitos, or has done business within the City of Los Alamitos at any time during the two years prior to the filing of the statement.

Designated Employees in Disclosure Category 3 Must Report:

All income, as defined in Government Code § 82030, from any source located or doing business within the jurisdiction or expecting to do business within the jurisdiction. Income received from a public agency need not be disclosed.

Designated Employees in Disclosure Category 4 Must Report:

Employees whose duties involve contracting or purchasing:

Contracts or makes purchases for the entire City: Investments and business positions in business entities and sources of income, which provide services, supplies, materials, machinery or equipment of the type utilized by the City of Los Alamitos.

Contracts or makes purchases for specific department: Investments and business positions in business entities and sources of income, which provide services, supplies materials, machinery or equipment of the type utilized by the designated employee's department or division.

Designated Employees in Disclosure Category 5 Must Report:

Investments and business positions in business entities, and sources of income, which engage in land development, construction or the acquisition or sale of real property, and all interests in real property, with the exception of the principal residence of the designated employee.

Designated Employees in Disclosure Category 6 Must Report:

All investments and business positions in business entities, and sources of income, which are subject to the regulatory, permit or licensing authority of the City of Los Alamitos.

RESOLUTION NO. 2018-16

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LOS ALAMITOS, CALIFORNIA, ADOPTING THE CONFLICT OF INTEREST CODE FOR THE CITY AND REPEALING RESOLUTION 2014-28

WHEREAS, the Political Reform Act, Government Code Section 81000, *et seq.*, requires state and local government agencies to adopt and promulgate Conflict of Interest Codes; and,

WHEREAS, Section 18730 of the Fair Political Practices Commission Regulations (Title 2, Division 6, California Code of Regulations) contains the terms of a standard Conflict of Interest Code, which can be incorporated by reference into an agency's code; and,

WHEREAS, after public notice and hearing, the standard code may be amended by the Fair Political Practices Commission to conform to amendments in the Political Reform Act; and,

WHEREAS, the terms of Title 2, Division 6, California Code of Regulations, Section §18730, and any amendments to it duly adopted by the Fair Political Practices Commission are hereby incorporated by reference; and,

WHEREAS, individuals holding designated positions shall file their statements of economic interest with the City Clerk, which will make the statements available for public inspection and reproduction (Government Code Section 81008); and,

WHEREAS, upon receipt of the statements for designated filers under Government Code Section 87200, the City Clerk shall make and retain copies and forward the originals to the Fair Political Practices Commission. All other statements will be retained by the City.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF LOS ALAMITOS DOES RESOLVE AS FOLLOWS:

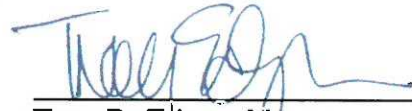
SECTION 1. The City Council of the City of Los Alamitos, California, finds that the above recitals are true and correct.

SECTION 2. This Resolution and the attached Exhibits designating positions, Exhibit A, and establishing disclosure requirements, Exhibit B, shall constitute the Conflict of Interest Code of the City of Los Alamitos.

SECTION 3. All prior Conflict of Interest Codes of the City of Los Alamitos and related resolutions, including without limitation Resolution 2014-28, are hereby repealed.

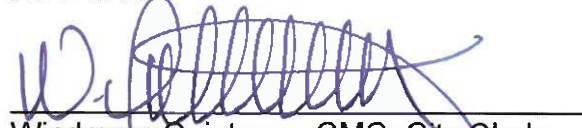
SECTION 4. The City Clerk shall certify as to the adoption of this Resolution.

PASSED, APPROVED AND ADOPTED this 19th day of March, 2018.



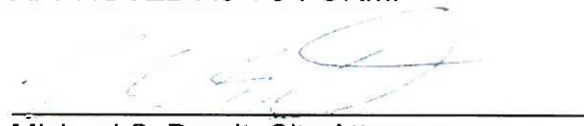
Troy D. Edgar, Mayor

ATTEST:



Windmera Quintanar, CMC, City Clerk

APPROVED AS TO FORM:

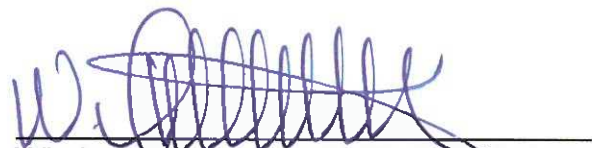


Michael S. Daudt, City Attorney

STATE OF CALIFORNIA)
COUNTY OF ORANGE) ss
CITY OF LOS ALAMITOS)

I, Windmera Quintanar, CMC, City Clerk of the City of Los Alamitos, California, do hereby certify that the foregoing Resolution was adopted at a regular meeting of the City Council held on the 19th day of March, 2018, by the following vote, to wit:

AYES:	COUNCIL MEMBERS:	Hasselbrink, Murphy, Chirco, Edgar, Kusumoto
NOES:	COUNCIL MEMBERS:	None
ABSENT:	COUNCIL MEMBERS:	None
ABSTAIN:	COUNCIL MEMBERS:	None



Windmera Quintanar, CMC, City Clerk

Exhibit A - Designated Employees and Disclosure Categories

The following positions entail the making or participation in the making of decisions which may foreseeably have a material effect of financial interests:

Designated Position	Disclosure Categories
Administrative Services Director	1, 2, 3, 4, 5, 6
Associate Planner	1, 2, 3, 4, 6
Assistant Planner	1, 2, 3, 4, 6
Assistant to the City Manager	1, 2, 3, 4
Building Official	1, 2, 3, 6
Chief of Police	1, 2, 3, 4, 6
City Clerk	1, 2, 3, 4, 6
City Engineer	1, 2, 3, 4, 5, 6
City Treasurer	1, 2, 3, 4, 5, 6
Code Enforcement Officer	1, 2, 3
Development Services Director	1, 2, 3, 4, 5, 6
Finance Director	1, 2, 3, 4, 5, 6
Finance Manager	1, 2, 3, 4, 5, 6
Police Captain	1, 2, 3, 4, 6
Public Works Superintendent	1, 2, 3, 4, 6
Recreation & Community Services Director	1, 2, 3, 4, 5, 6
Recreation & Community Services Manager	1, 2, 3, 4
Recreation Supervisor	1, 2, 3
Consultants/New Positions*	1, 2, 3, 6
Committee, Commission and Board Members:	
Traffic Commission	1, 2, 3
Parks, Recreation & Cultural Arts Commission	1, 2, 3
Personnel Appeals Commission	1, 2, 3

* Consultants/New Positions are included in the list of designated employees and shall disclose pursuant to the broadest disclosure category in the Code subject to the following limitation: The City Manager may determine, in writing, that a particular consultant, although a "designated position" is hired to perform a range of duties that is limited in scope and thus is not required to fully comply with the disclosure requirements described in this Section. Such written determination shall include a description of the consultants' duties and, based upon that description, a statement of the extent of disclosure requirements. The City Manager's determination is a public record and shall be retained for public inspection by the City Clerk in the same manner and location as this Conflict of Interest Code.

Exhibit B - Categories of Reportable Economic Interests

Designated Employees in Disclosure Category 1 Must Report:

All interest in real property, as defined in Government Code § 82033, located within or subject to the jurisdiction of the City. Real property shall be deemed to be within the jurisdiction of the City if the property or any part of it is located within or not more than two miles outside the boundaries of the City of Los Alamitos, or within two miles of any land owned or used by the City of Los Alamitos. No disclosure need be made concerning the principal residence of the designated employee.

Designated Employees in Disclosure Category 2 Must Report:

All investments, as defined in Government Code § 87034. Financial interests are reportable only if located within or subject to the jurisdiction of the City of Los Alamitos, or if the business entity is doing business or planning to do business in the City of Los Alamitos, or has done business within the City of Los Alamitos at any time during the two years prior to the filing of the statement.

Designated Employees in Disclosure Category 3 Must Report:

All income, as defined in Government Code § 82030, from any source located or doing business within the jurisdiction or expecting to do business within the jurisdiction. Income received from a public agency need not be disclosed.

Designated Employees in Disclosure Category 4 Must Report:

Employees whose duties involve contracting or purchasing:

Contracts or makes purchases for the entire City: Investments and business positions in business entities and sources of income, which provide services, supplies, materials, machinery or equipment of the type utilized by the City of Los Alamitos.

Contracts or makes purchases for specific department: Investments and business positions in business entities and sources of income, which provide services, supplies materials, machinery or equipment of the type utilized by the designated employee's department or division.

Designated Employees in Disclosure Category 5 Must Report:

Investments and business positions in business entities, and sources of income, which engage in land development, construction or the acquisition or sale of real property, and all interests in real property, with the exception of the principal residence of the designated employee.

Designated Employees in Disclosure Category 6 Must Report:

All investments and business positions in business entities, and sources of income, which are subject to the regulatory, permit or licensing authority of the City of Los Alamitos.

City of Los Alamitos

CITY COUNCIL AGENDA REPORT

MEETING DATE: December 13, 2021

ITEM NUMBER: 11H

To: Mayor Mark A. Chirco & Members of the City Council

**Presented By: Police Chief Eric R. Nuñez
Captain Wayne Byerley, Support Services**

**Subject: Waiver and Release of Liability for Police Recruits to
Participate in a Pre-Academy Training Program**

SUMMARY

The Garden Grove Police Department is hosting a two-week Pre-Academy program for recruits from several local police agencies. The Garden Grove Police Department has offered to let two Los Alamitos Police Recruits attend their Pre-Academy program January 3 – 14, 2022. In order to attend the Pre-Academy program, the City of Garden Grove requires the sponsoring agency to sign a Waiver and Release of Liability.

RECOMMENDATION

Authorize the City Manager to sign the Pre-Academy Training Program Waiver and future program waivers so that Los Alamitos Police Recruits are able to participate in this program.

BACKGROUND

To become a Police Officer, recruits must successfully pass a California POST certified Basic Academy program. The Basic Academy program is six months long and involves a stress-based physical, mental and academic curriculum. Pre-Academy programs are offered to recruits to prepare them for the upcoming challenges of the Basic Academy. Successful completion of the Basic Academy is rooted in preparation that includes participation in a Pre-Academy program.

The Garden Grove Police Department has hosted a Pre-Academy Training Program for several years. Most police agencies in California require or strongly urge their police recruits to attend a pre-academy program in order to better prepare them for the Basic Academy. The pre-academy program offered by the Garden Grove Police Department is one of the better programs offered in the area and is specific to recruits preparing to attend the Basic Academy offered at Golden West College.

DISCUSSION

The Los Alamitos Police Department is in the process of hiring two Police Recruits that will attend the POST Basic Academy at Golden West College in January 2022. Upon successful completion of the Basic Academy, these recruits will be sworn in as Los Alamitos Police Officers and transition into the police field training program.

Getting a person hired as a Police Recruit and ready for the Basic Academy is time consuming and labor intensive. It is beneficial for all stakeholders to do everything possible to prepare the recruit for successful completion of the Basic Academy. Having the two Los Alamitos Police Recruits attend the Pre-Academy Program at the Garden Grove Police Department is a best-practice that will help our recruits prepare for success in the Basic Academy.

FISCAL IMPACT

There is no tuition or registration costs to participate in the Pre-Academy Program. The City will pay the salary for the two recruits to participate in the program. Salary for both to attend totals \$3,520.00. There are sufficient funds in the Police Department's Fiscal Year 2021-2022 budget to pay these salaries.

Submitted By: Eric R. Nuñez, Chief of Police

Fiscal Impact Reviewed by: Craig Koehler, Finance Director

Approved by: Chet Simmons, City Manager

Attachment: 1. Pre-Academy Training Waiver



GARDEN GROVE POLICE DEPARTMENT PROFESSIONAL STANDARDS DIVISION

Pre-Academy Training Waiver

The City of Garden Grove and its Police Department ("City") offers a law enforcement pre-academy training program ("Training").
 _____ ("Sponsoring Agency") is a local agency that wishes to sponsor a recruit to participate in the Training.
 _____ (Recruit) is an individual who wishes to participate in the Training.

In consideration for Recruit being permitted to participate in the Training offered by the City including, but not limited to, training activities, conditioning programs, events, use of City equipment and facilities, etc., Sponsoring Agency and Recruit, jointly and severally, and for themselves, their representatives, heirs, assigns, successors in interest, and/or governing boards or bodies, hereby agree to the fullest extent permitted by law to release, waive, hold harmless and covenant not to sue the City, its directors, officers, employees, and agents (collectively "Releasees") from any and all suits, claims, damages, losses, injuries, illness (including property damage, bodily injury or death), and any other compensable loss of any type (collectively "Claims") pertaining to, related to, or arising directly or indirectly out of Participant's participation in the Training, including any programs, events, or activities, or use of City facilities or equipment, even though the Claims may arise out of negligence or carelessness on the part of the Releasees, or out of a dangerous or defective condition of property or equipment of the City. This release does not apply to the extent such Claims are caused by the gross negligence or willful or wanton misconduct of the Releasees. Sponsoring Agency and Recruit, jointly and severally, further agree to defend and indemnify the Releasees from any Claims directly or indirectly arising out of the Recruit's participation in the Training, including any programs, events, activities, or use of City facilities or equipment, and his/her acts or omissions.

Sponsoring Agency and Recruit acknowledge that the Training involves known and unanticipated risks which could result in bodily or emotional injury, illness, death and/or property damage and understand that risks of injury, illness or property damage simply cannot be eliminated, despite the use of safety equipment or measures, without jeopardizing the essential qualities of the Training.

Sponsoring Agency and Recruit assume full responsibility and risk of bodily injury, illness, death, or property damage arising out of or related to the Training and Recruit consents to treatment and all medical care deemed necessary resulting from said treatment. Sponsoring Agency and Recruit further acknowledge that injuries suffered by Recruit may be compounded or increased by negligent medical attention or procedures of the Releasees and agree that this Waiver extends to all negligent acts or omissions by Releasees in providing such medical attention.

Recruit consents to voluntary participation and grants the City the right to videotape or photograph his/her participation in the Training and to use the videos or photographs in future City publicity and understands that Recruit will not receive any compensation for such.

Sponsoring Agency and Recruit hereby acknowledge and agree that Recruit is not an employee of the City and that no employee/employer relationship is created by Recruit's participation in the Training. Sponsoring Agency and Recruit further understand and agree that is not being offered any form of employment by the City, nor will Recruit, presently or in the future, be entitled to any form of compensation or benefits as a result of his or her participation in the Training. Sponsoring Agency and Recruit agree that Recruit is participating in the Training solely for Recruit's educational and career development purposes and understand that Recruit will not be compensated while participating in the Training and that Recruit will not be eligible for any City benefits including, but not limited to, workers' compensation, medical benefits, retirement benefits, or any other form of benefits or compensation.

Recruit agrees that during the course of the Training, Recruit will follow all rules, regulations, and requirements of the Garden Grove Police Department and its Professional Standards Division, and that the City has the right to terminate Recruit's participation in the Training for failure to follow such rules, regulations, and requirements, or for any reason whatsoever.

Sponsoring Agency and Recruit agree that the foregoing RELEASE, WAIVER OF LIABILITY, AND INDEMNITY AGREEMENT is intended to be as broad and inclusive as is permitted by the laws of the State of California and that if any portion thereof is held invalid, it is agreed that the balance shall, notwithstanding, continue in full legal force and effect.

The undersigned have read this Waiver, fully understand its terms, understand that they have given up substantial rights by signing it, are aware of its legal consequences, and have signed it freely and voluntarily without any inducement, assurance, or guarantee being made to them and intend their signature to be a complete and unconditional release of all liability of Releasees to the greatest extent allowed by law.

For Recruit

Name of Recruit

Signature of Recruit

Date

For Sponsoring Agency

In addition to understanding and agreeing to each and every term of this Waiver and Release, the undersigned expressly affirms that he or she has the legal authority to execute this Waiver and Release on behalf of Sponsoring Agency and to bind Sponsoring Agency to its terms.

Name of Sponsoring Agency Representative

Title

Signature of Sponsoring Agency Representative

Date

City of Los Alamitos

CITY COUNCIL AGENDA REPORT

MEETING DATE: December 13, 2021

ITEM NUMBER: 111

To: Mayor Mark A. Chirco & Members of the City Council

Presented By: Michael S. Daudt, City Attorney

Subject: Approval of Resolution Approving Participation in National Opioid Settlement Agreement

SUMMARY

The City will receive an estimated allocation of \$106,553.00 in settlement funds if the City Council approves participation in the proposed national opioid settlement.

RECOMMENDATION

Adopt Resolution No. 2021-39, entitled, "A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LOS ALAMITOS, CALIFORNIA, APPROVING PARTICIPATION IN THE NATIONAL OPIOID SETTLEMENT AGREEMENTS AND AUTHORIZING THE CITY MANAGER TO EXECUTE ALL RELATED DOCUMENTS."

BACKGROUND

After years of negotiations, two proposed nationwide settlement agreements were reached in July 2021 that would resolve the opioid litigation brought by states and local political subdivisions against the three largest pharmaceutical distributors and one manufacturer. The settlement agreements will require these combined defendants to pay up to a total of \$26 billion over 18 years to participating states and subdivisions to remediate and abate the impacts of the opioid crisis. The City of Los Alamitos will receive an allocation of the settlement funds only if it "opts-in" to participate in the settlement no later than January 2, 2022.

The settlement agreements resolve the litigation brought by the states and local political subdivisions against the distributors McKesson, Cardinal Health and Amerisource Bergen ("Distributors"), and the manufacturer Janssen Pharmaceuticals, Inc. and its parent company Johnson & Johnson ("J&J").

The proposed settlements require the Distributors to pay up to \$21 billion over 18 years and J&J up to \$5 billion over 9 years, for a total of \$26 billion. Of this amount, approximately \$22.7 billion is earmarked for use by participating states and subdivisions.

California's Attorney General estimates that about \$2.2 billion dollars will be distributed to California.

In addition to the monetary payments, the agreements also require the Distributors and J&J to implement changes to methods of opioid marketing, sale and distribution practices and further require the Distributors to implement additional safeguards to prevent diversion of prescription opioids. This reform package includes the creation of a clearinghouse through which the Distributors will be required to account not only for their own shipments, but also the shipments of the other distributors, and to detect, stop, and report suspicious opioids orders. In addition, J&J (which ceased marketing opioids in 2015 and ceased selling opioids in 2020) will not market or sell any opioid products in the next ten years and has agreed to cease lobbying efforts concerned with prescription opioids for ten years. J&J also has agreed to make the clinical trial data for its discontinued opioids available for medical research.

Initial allocation of the \$26 billion to participating states is based on a methodology determined among the state Attorneys General which looks at population and the severity of harm caused by the opioid epidemic in each participating state. According to this allocation formula, California stands to receive approximately 10% of the settlement proceeds, of which (i) approximately 15% of the proceeds will go to the litigating cities and counties for litigation expenses; (ii) approximately 15% of the proceeds will go to the state; and (iii) approximately 70% will be distributed to counties and cities with a population over 10,000 for opioid abatement, provided that the counties and cities opt-in to the settlement. The funds will be paid over an 18-year period. The funds are expected to be released into trust accounts for disbursements beginning or about July 2022.

DISCUSSION

Funds from the settlement will be available for a range of approved abatement uses designed to (1) address the misuse and abuse of opioid products, (2) treat or mitigate opioid use or related disorders, or (3) mitigate other alleged effects of, including on those injured as a result of, the opioid epidemic. The list of pre-approved uses includes a range of intervention, treatment, education, and recovery services. The City will have annual reporting obligations on the use of the funds.

Before the funds are released, the settlement agreements are subject to certain milestones, which, if not met, could allow the settling defendants to void the agreements. The principal milestone is that a “critical mass” of both state and local governments “opt in” and, thereby, participate in the settlement. The extent of this participation will determine whether the settlement agreements take effect.

Local jurisdictions “opt in” by executing a Participation Agreement. The deadline for Los Alamitos and other jurisdictions to “opt in” is January 2, 2022.

The California Attorney General provides more information and copies of the agreements at the following website: <https://oag.ca.gov/opioids>

A copy of the AG's FAQ's is attached for additional information.

City Council approval of the recommended action would authorize the City Manager to take all necessary and reasonable actions to effectuate the City's participation in the settlement, including executing all necessary agreements and documents subject to review and approval of the City Attorney.

FISCAL IMPACT

Preliminary estimates indicate that the City could receive approximately \$106,553.00 over an 18-year period, with a large portion of the funds payable during the initial nine years. However, the disbursement schedule is not yet available. The City will incur staff time to fulfill its annual reporting obligations to demonstrate the proper use of the funds for approved opioid abatement activities. The extent of these reporting obligations is unknown but is not expected to be unduly burdensome.

Submitted by: Michael S. Daudt, City Attorney

Reviewed and Approved by: Chet Simmons, City Manager

Attachments: 1. Attorney General FAQs about the National Opioid Settlements
 2. Draft Resolution No. 2021-39



ROB BONTA
Attorney General

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Frequently Asked Questions

[Home](#)[/ NATIONAL OPIOIDS SETTLEMENTS – INFORMATION FOR CALIFORNIA CITIES AND COUNTIES](#)[/ Frequently Asked Questions](#)

Eligible cities and counties should have recently received a letter via US Mail about two national opioid settlements (the Settlements). This page provides answers to frequently asked questions regarding the Settlements and the proposed California State-Subdivision Agreements. The deadline to join these two Settlements is January 2, 2022.

FAQs (Frequently Asked Questions) about the National Settlements – Information for California Cities and Counties

1. We received a letter in the mail about two opioid Settlements. Is it real?
2. How can my city or county join the Settlements?
3. Is there a deadline for joining the Settlements?
4. Has the State joined the Settlements?
5. Does my city or county need to join both Settlements?

6. Are all California cities and counties eligible to receive funds from the Settlements?
7. If my city or county joins, how much will it receive?
8. How were the above percentages set?
9. If my city or county joins, will it receive direct payment?
10. If my city does not elect direct payment, is it still obligated to report on the use of those funds?
11. If my city or county does not join, what happens to my allocated share?
12. If my city or county receives direct payments from the Settlements, is it required to spend the monies for particular uses?
13. What about attorney's fees for cities and counties?
14. Why are the California State-Subdivision Agreements "proposed"?
15. Where can I get more information about the Settlements?

1. We received a letter in the mail about two opioid Settlements. Is it real?
 - The letter you received relates to two proposed Settlements resolving claims against the nation's 3 largest opioid Distributors (AmerisourceBergen, Cardinal Health, and McKesson) and manufacturer Janssen Pharmaceuticals and its parent company Johnson & Johnson (together, J&J) for their roles in the opioid epidemic. The letters were mailed in September 2021.

California and its cities and counties stand to receive up to \$2.2 billion for substance use prevention, harm reduction, treatment, and recovery.

Payments would be made over the next 18 years, starting in Spring 2022.

The more cities and counties that join, the more the Distributors and J&J will pay California and our participating cities and counties.

2. How can my city or county join the Settlements?

- Cities and counties must first register with the notice administrator at <https://settlement-registration.web.app/>. You must have your city or county's unique 6-digit alphanumeric registration code, which was included in the letter. If you do not have your unique registration code, please email us at OpioidSettlement-LocalGovernment@doj.ca.gov. Cities may also contact the League of California Cities and counties may contact the California State Association of Counties (CSAC) to obtain registration codes.

Registering with the notice administrator does not obligate you to join the Settlements. Registering will help ensure your city or county receives the forms that it will need to join the Settlements.

Once your city or county has registered, you will receive participation forms and other information from the notice administrator. If your city or county decides to join the Settlements, it may submit the participation forms electronically via DocuSign, once the DocuSign system is operational. Your city or county may also elect to sign paper copies.

By agreeing to participate in the Settlements, your city or county is also agreeing to the Proposed California State-Subdivision Agreement for the Settlement(s) your city or county joins. The Proposed California State-Subdivision Agreements provide the framework for how funds from the Settlements may be distributed, allocated, and spent in California.

Participation in both Settlements will require four signatures total:

1. signature agreeing to participate in the Distributors Settlement;
2. signature agreeing to the Proposed California State-Subdivision Agreement – Distributor Settlement;

3. signature agreeing to participate in the Janssen Settlement; and
4. signature agreeing to the Proposed California State-Subdivision Agreement – Janssen Settlement.

3. Is there a deadline for joining the Settlements?

- Yes. Cities and counties that wish to become initially participating subdivisions must sign and submit the participation forms and Proposed California State-Subdivision Agreements by January 2, 2022. Cities and counties that anticipate joining but will not be able to submit the required forms by January 2, 2022, should notify the AG's office by sending an email to OpioidSettlement-LocalGovernment@doj.ca.gov as soon as possible.

4. Has the State joined the Settlements?

- Yes. California Attorney General Rob Bonta, together with the majority of state Attorneys General across the country, signed on to the Settlements in August 2021. Those AGs and lawyers representing thousands of cities and counties in the national opioid litigation strongly encourage signing-on to the Settlements.

Cities and counties that join will help bring more money to California, which will help communities and families with resources for substance use prevention, harm reduction, treatment, and recovery.

5. Does my city or county need to join both Settlements?

- No. A city or county may choose to join one or both of the Settlements. As noted above, the more cities and counties that join, the more the settling defendants will pay California and our participating cities and counties under the Settlements.

6. Are all California cities and counties eligible to receive funds from the Settlements?

- Cities and counties with a population greater than 10,000, based on the U.S. Census Bureau's population estimates for July 1, 2019 (released May 2020), are eligible to receive funds. Certain litigating cities and counties with a population less than 10,000 are also eligible to receive funds.

7. If my city or county joins, how much will it receive?

- California expects to receive up to 9.92% of the national settlement funds. The amount California ultimately receives will depend on how many states and eligible cities and counties join the Settlements. The amounts that California may receive will be divided into three funds: 1) State fund 15%; 2) CA Subdivision Fund 15%; and 3) CA Abatement Accounts Fund 70%. Subdivisions that join can expect to receive their abatement percentage share of the CA Abatement Accounts Fund as provided in Appendix 1 to the Proposed California State-Subdivision Agreement.

California may receive up to \$1.8 billion from the Distributors Settlement and \$423 million from the Janssen Settlement. The Distributors will make their payments over the course of 18 years, while Janssen will make payments over the course of 9 years.

8. How were the above percentages set?

- The allocation model in Appendix 1 that sets forth the distribution of funds is based on nationally available federal data on opioid use disorder, overdose deaths, and opioid shipments into California, and was developed by lawyers and experts in the national opioid litigation.

9. If my city or county joins, will it receive direct payment?

- If a city joins, and it is located in a county that decides to participate in the Settlement, your allocated amount will be paid to the county unless you choose direct payment. You may find your city's abatement percentage in Appendix 1 to the Proposed California State-Subdivision Agreements. You may decide to opt in or out of direct payment at any time, and may also choose to receive only a portion of your share directly. Instructions for how to elect direct payment will be provided at a later date.

If a county joins, it will receive direct payment if it joins the Settlements, unless it chooses to direct funds to another eligible city or county.

10. If my city does not elect direct payment, is it still obligated to report on the use of those funds?
 - Section 5 of the Proposed California State-Subdivision Agreements lays out certain annual reporting requirements for cities and counties that receive direct payment of funds. There are additional reporting requirements under the Distributors and Janssen Settlement Agreements. If your city or county chooses not to receive direct payment of funds under the Settlements, it will not be subject to those reporting requirements.
11. If my city or county does not join, what happens to my allocated share?
 - If a city or county does not join, its share of the CA Abatement Accounts Fund will go to the State. However, since the settlement amount California may receive is dependent upon participation by cities and counties, the total amount that California receives may be reduced.
12. If my city or county receives direct payments from the Settlements, is it required to spend the monies for particular uses?

- Yes. The Settlements require funds to be used primarily for opioid abatement. Please see Section 4.B.ii of the Proposed California State-Subdivision Agreements, Section V of and Exhibit E to the Distributors Settlement Agreement, and Section VI of and Exhibit E to the Janssen Settlement Agreement for specific limitations on the use of Settlement funds.

13. What about attorney's fees for cities and counties?

- The Settlements establish a \$1.6 billion Attorney Fee Fund and \$200 million Cost Fund for attorneys representing cities and counties that join the Settlements. The Settlements require outside attorneys who recover from those funds to waive enforcement of their contingency fee entitlements as to all of their clients and notify their clients accordingly. Subdivisions may also enter into back-stop agreements to pay their contingency-fee attorneys from any monies they receive from the CA Subdivision Fund, as provided in Section 5 of the Proposed California State-Subdivision Agreements and Exhibit R, Section 1(R) of the Distributor and Janssen Settlement Agreements.

14. Why are the California State-Subdivision Agreements "proposed"?

- Cities and counties will accept the Proposed California State-Subdivision Agreements through the sign-on process. Exhibit O to the Distributors and Janssen Settlement Agreements lay out certain requirements that must be met before state-subdivision agreements may be approved. Once those thresholds are met, the California State-Subdivision Agreements will become final.

15. Where can I get more information about the Settlements?

- Cities and counties that retained attorneys to file opioid litigation should consult their attorneys.

Cities and counties may also contact the Attorney General's opioids team via email at OpioidSettlement-LocalGovernment@doj.ca.gov.

Additional settlement-related information is available at <https://nationalopioidsettlement.com/>.

Check back for updates to this FAQ.

Disclaimer: To the extent any of the answers in this FAQ are inconsistent with the Distributors Agreement, Janssen Agreement, California State-Subdivision Agreement – Distributors, or California State-Subdivision Agreement – Janssen, those agreements will govern over any inconsistent responses in this FAQ.

RESOLUTION NO. 2021-39**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LOS ALAMITOS, CALIFORNIA, APPROVING PARTICIPATION IN THE NATIONAL OPIOID SETTLEMENT AGREEMENTS AND AUTHORIZING THE CITY MANAGER TO EXECUTE ALL RELATED DOCUMENTS**

WHEREAS, a settlement has been reached in multi-district litigation in Ohio brought by states and cities against the three largest opioid distributors—McKesson, Cardinal Health and Amerisource Bergen — and the opioid manufacturer Janssen Pharmaceuticals, Inc. (a subsidiary of Johnson & Johnson); and,

WHEREAS, the proposed settlement (Settlement) consists of an agreement with the opioid distributors and an agreement with Janssen; and,

WHEREAS, under the terms of the Settlement \$21 billion will be paid by the opioid distributors over an 18-year period and Janssen will pay \$5 billion over a 7-year period to states, cities, and counties; and,

WHEREAS, under the terms of Settlement, California is scheduled to receive approximately \$2.2 billion, some of which will be distributed to cities and counties; and,

WHEREAS, although the City is not a litigating entity involved in this litigation, as a City with at least 10,000 residents, it may opt-in and receive the benefits of the Settlement in exchange for releasing its claims against the opioid distributors and Janssen; and,

WHEREAS, the more cities with populations greater than 10,000 in population, such as the City, which opt-in to the agreement will enable their respective counties and states to receive more funds under the incentive structure of the Settlement; and,

WHEREAS, opting-in to the settlement will enable to the City receive funds from the Settlement, which can be used to treat opioid use disorder and for other specified purposes related to opioid abatement costs, as defined; and,

WHEREAS, the City wishes to agree to the material terms of the proposed Settlement in order to receive monetary payments over an 18-year period to fund opioid abatement costs; and,

WHEREAS, jurisdictions must opt-in to the Settlement before January 2, 2022.

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF LOS ALAMITOS
DOES RESOLVE AS FOLLOWS:**

SECTION 1. Participation in the National Opioid Settlement. The City Council hereby approves and elects to “opt in” to the settlement agreements reached with distributors McKesson, Cardinal Health, and Amerisource Bergen and with manufacturer Janssen Pharmaceuticals, Inc., a subsidiary of Johnson & Johnson, relating to the National Multi-District Opioid Litigation, as a full participant.

SECTION 2. City Manager Appointment. The City Manager is hereby appointed as the City’s Authorized Representative and authorizes the City Manager to take all necessary and reasonable actions to effectuate the City’s participation in the settlement and sign all necessary agreements and documents, each following review and approval of the City Attorney.

SECTION 3. The City Clerk shall certify as to the adoption of this Resolution.

PASSED, APPROVED, AND ADOPTED this 13th day of December 2021.

Mark A. Chirco, Mayor

ATTEST:

Windmera Quintanar, MMC, City Clerk

APPROVED AS TO FORM:

Michael S. Daudt, City Attorney

STATE OF CALIFORNIA)
COUNTY OF ORANGE) ss
CITY OF LOS ALAMITOS)

I, Windmera Quintanar, MMC, City Clerk, of the City of Los Alamitos, do hereby certify that the foregoing Resolution was adopted at a regular meeting of the City Council held on the 13th day of December, 2021, by the following vote, to wit:

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

Windmera Quintanar, MMC, City Clerk

City of Los Alamitos

CITY COUNCIL AGENDA REPORT

MEETING DATE: December 13, 2021

ITEM NUMBER: 13A

To: Mayor Mark A. Chirco & Members of the City Council

Presented By: Windmera Quintanar, MMC, City Clerk

Subject: City Council Reorganization

SUMMARY

This report provides relevant information for the City Council's annual reorganization, by the election of Mayor and Mayor Pro Tem. The City's Charter requires roll call votes be taken for the election of these two Officers.

RECOMMENDATION

Elect Officers for the position of Mayor and Mayor Pro Tem by roll call vote.

BACKGROUND

Administrative Regulation 2.1, adopted on December 6, 2004, requires the elections for the Office of Mayor and the Office of Mayor Pro Tem occur annually at the first regular meeting in December. The Mayor and the Mayor Pro Tem serve at the pleasure of the City Council.

DISCUSSION

The City Clerk will conduct the election for the Office of Mayor. The newly elected Mayor would then conduct the election for the Office of Mayor Pro Tem. Each election shall be conducted by a roll call vote of the City Council.

Nominations will be considered in the order received. A second is not required for nominations. The City's Charter requires roll call votes be taken for the election of these two Officers.

FISCAL IMPACT

There is a nominal cost associated with this action, mainly for printing new business cards and name badges.

Submitted by: Windmera Quintanar, MMC, City Clerk

Approved by: Chet Simmons, City Manager

City of Los Alamitos

CITY COUNCIL AGENDA REPORT

MEETING DATE: December 13, 2021

ITEM NUMBER: 13B

To: Mayor Richard D. Murphy & Members of the City Council

Presented By: Windmera Quintanar, MMC, City Clerk

Subject: City Council Member Appointments/Reappointments as Representatives to other Agencies and City Committees for 2022

SUMMARY

This report provides relevant information for the City Council's annual appointments/reappointments of Council Members as representatives to other Agencies.

RECOMMENDATIONS

1. Nominate and vote for appointments/reappointments regarding the Representatives to Other Agencies and City Committees; and,
2. Adopt Resolution No. 2020-37, entitled, "A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LOS ALAMITOS, CALIFORNIA, DESIGNATING AND APPOINTING ITS REPRESENTATIVE TO THE ORANGE COUNTY FIRE AUTHORITY'S BOARD OF DIRECTORS"; and,
3. Authorize the City Clerk to complete California Form 806, Agency Report of: Public Official Appointments and post on the City's website.

BACKGROUND

The City Council Members represent the City on various County and regional boards and committees. These external bodies range from the League of California Cities to the Orange County Transportation Authority. The issues and topics covered by these bodies range from housing to police dispatch services. Appointees serve as voting members on some of these boards and committees.

Traditionally, as a follow-up to the annual City Council reorganization, the City Council reviews its current appointments and considers new appointments and reappointments.

Each appointment can be considered individually and the appointment list can be voted on as a whole by the City Council.

Due to the Council's once a month meeting schedule and timing of other agencies installation of new members, it is prudent for Council to make its appointments in December.

Fair Political Practices Commission - Form 806

Form 806 is used to report additional compensation that officials receive when appointing themselves to positions on committees, boards or commissions of a public agency, special district, or joint powers agency or authority. The State of California Fair Political Practices Commission (FPPC) Regulation 18705.5 requires Council Members to recuse themselves from voting on non-City positions that receive a stipend of \$250 or more per year. Should the City Council wish to vote for themselves on compensated committees, the City must post Form 806 regarding the appointments on the City's website.

The City is in compliance with this regulation and posts Form 806 on the website; therefore, it is not necessary for Council Members to recuse themselves from voting for themselves on compensated non-City positions.

DISCUSSION

It would be appropriate for the City Council to review its current appointments and consider new appointments and reappointments. All City Council appointments (Attachment 1) should be reviewed and voted upon this evening. Items of interest are outlined below.

Orange County Mosquito and Vector Control District Board

In January 2020, the City Council appointed Council Member Doby to the Orange County Mosquito and Vector Control District Board (OCMVCD) for a two-year term. Her term will expire January 2022. OCMVCD reported Council Member Doby had 100% attendance at 19 of the 19 meetings during her tenure. At this time a new appointment is required for a term of two or four years.

The League of California Cities (LOCC) – State Division

The LOCC requires two separate appointments throughout the year; one for State meetings and one for the League's Annual Conference. The appointment being made at this time is for attendance at the State Division of the League of California Cities meetings. At a later date closer to the Annual Conference, an alternate and delegate will be appointed for the League's Annual Conference. Traditionally the Mayor is appointed as delegate and the Mayor Pro Tem is appointed as alternate.

Orange County Fire Authority (OCFA)

Council Member Hasselbrink is the City's current delegate. She was first appointed as the delegate to the OCFA Board of Directors December 2016 and served as the alternate in 2015. In her capacity as OCFA Board Member, Council Member Hasselbrink has served on the Executive Board, Claims & Settlement Committee, Fire Chief Selection Ad

Hoc (completed), and Cost Control Ad Hoc. She has also served as the as the Vice Chair for the Budget & Finance Committee. She served as Board President in 2020.

Waste Hauler Ad Hoc Committee

Council Members Bates and Nefulda were appointed to serve on this Committee in December 2021. The process for the City's Waste Hauler selection is now complete; therefore, this Ad Hoc Committee will be terminated.

FISCAL IMPACT

None.

Submitted by: Windmera Quintanar, MMC, City Clerk

Approved by: Chet Simmons, City Manager

Attachments:

- 1. City Council Appointments including stipends (2020)*
- 2. City Council Appointments including stipends (2021 Blank Worksheet)*
- 3. Resolution 2020-41*
- 4. Form 806*

2021 City Council Representatives to Other Agencies and Ad Hoc Committees

AGENCY	MEETING INFORMATION	STIPEND INFORMATION	2021	
			Delegate	Alternate
Orange County Fire Authority - Board of Directors 1 Fire Authority Road Irvine, CA 92602 Contact: Sherry Wentz (714) 573-6040 Email: sherrywentz@ocfa.org	6:00 p.m. 4th Thursday of every third month All Board Members may serve on 1 of 3 Board appointed Committees. Appointments need to be adopted in a Council Resolution.	\$100 per meeting, no more than 3 meetings/mo. Limit of 1 stipend per day, paid quarterly Delegate and Alternate both eligible for stipend; however, only 1 member paid per meeting	Hasselbrink	n/a
Orange County Sanitation District - Board of Directors 10844 Ellis Avenue Fountain Valley, CA 92708 Contact: Kelly A. Lore (714) 593-7433 Email: klore@ocsd.com	6:00 p.m. 4th Wednesday of Every Month All Board Members may serve on Board Appointed Committees which meet monthly.	\$212.50 per meeting, per day Delegate and Alternate both eligible for stipend; however, only 1 member paid per meeting. Maximum meetings: Directors (6) Chairman (10)	Chirco	Bates
Orange County Mosquito Vector Control District 13001 Garden Grove Blvd. Garden Grove, CA 92643 Contact: Tawnia Pett (714) 971-2421 x 166 Email: TPett@ocvector.org	3:00 p.m. 3rd Thursday of every month All Board Members may serve on 1 out of 5 Board appointed committees which meet as needed.	\$100/per board meeting (used to be 100\$ per month in lieu of travel) Board Meetings Only	Doby Appointed 01/2020 Two year term	
League of California Cities - State Division 1400 K. Street, Suite 400 Sacramento, CA 95814 Contact: Megan Dunn (916) 658-8291 Email: mdunn@cacities.org	Annual Conference requires additional vote for Voting delegate and alternative.	Annual Membership Fee No stipend	Chirco	Hasselbrink
City Selection Meeting Administered by the OC Clerk of the Board Contact: Jamie Ross (714) 834-2206 Email: jamie.ross@ocgov.com	City practice is to have the Mayor as the delegate and any member of the Council as the alternate. The appointment needs to be sent in writing.	No stipend	Chirco	n/a
Orange County Library Advisory Board 345 E. Main Street Tustin, CA 92780 Contact: Alejandro Martinez (714) 566-3011 Email: Alejandra.martinez@occr.ocgov.com	Meets 4 times a year (dates TBD) Tustin Branch Library - Community Room	No stipend	Bates	Nefulda
West Cities Communications Center -JPA Board 911 Seal Beach Blvd. Seal Beach, CA 90740 Contact: Stephanie Smith (562) 594-7232 Email: ssmith@west-comm.org	4:30 p.m. 3rd Tuesday in May, and November.	No stipend	Nefulda	Bates

2021 City Council Committees

AGENCY	MEETING INFORMATION	STIPEND INFORMATION	2021	
			Delegate	Delegate
Budget Standing Committee	Meets on an As-Needed Basis Standing Committee	No stipend	Chirco	Hasselbrink
Waste Hauler Ad Hoc Committee	Meets on an As-Needed Basis Ad Hoc Created 12/14/20	No stipend	Bates	Nefulda

2022 City Council Representatives to Other Agencies and Ad Hoc Committees

AGENCY	MEETING INFORMATION	STIPEND INFORMATION	2022	
			Delegate	Alternate
Orange County Fire Authority - Board of Directors 1 Fire Authority Road Irvine, CA 92602 Contact: Sherry Wentz (714) 573-6040 Email: sherrywentz@ocfa.org	6:00 p.m. 4th Thursday of every third month All Board Members may serve on 1 of 3 Board appointed Committees. Appointments need to be adopted in a Council Resolution.	\$100 per meeting, no more than 3 meetings/mo. Limit of 1 stipend per day, paid quarterly Delegate and Alternate both eligible for stipend; however, only 1 member paid per meeting		n/a
Orange County Sanitation District - Board of Directors 10844 Ellis Avenue Fountain Valley, CA 92708 Contact: Kelly A. Lore (714) 593-7433 Email: klore@ocsd.com	6:00 p.m. 4th Wednesday of Every Month All Board Members may serve on Board Appointed Committees which meet monthly.	\$212.50 per meeting, per day Delegate and Alternate both eligible for stipend; however, only 1 member paid per meeting. Maximum meetings: Directors (6) Chairman (10)		
Orange County Mosquito Vector Control District 13001 Garden Grove Blvd. Garden Grove, CA 92643 Contact: Tawnia Pett (714) 971-2421 x 166 Email: TPett@ocvector.org	3:00 p.m. 3rd Thursday of every month All Board Members may serve on 1 out of 5 Board appointed committees which meet as needed.	\$100/per board meeting (used to be 100\$ per month in lieu of travel) Board Meetings Only		
League of California Cities - State Division 1400 K. Street, Suite 400 Sacramento, CA 95814 Contact: Megan Dunn (916) 658-8291 Email: mdunn@cacities.org	Annual Conference requires additional vote for Voting delegate and alternative.	Annual Membership Fee No stipend		
City Selection Meeting Administered by the OC Clerk of the Board Contact: Jamie Ross (714) 834-2206 Email: jamie.ross@ocgov.com	City practice is to have the Mayor as the delegate and any member of the Council as the alternate. The appointment needs to be sent in writing.	No stipend		
Orange County Library Advisory Board 345 E. Main Street Tustin, CA 92780 Contact: Alejandro Martinez (714) 566-3011 Email: Alejandra.martinez@occr.ocgov.com	Meets 4 times a year (dates TBD) Tustin Branch Library - Community Room	No stipend		
West Cities Communications Center -JPA Board 911 Seal Beach Blvd. Seal Beach, CA 90740 Contact: Stephanie Smith (562) 594-7232 Email: ssmith@west-comm.org	4:30 p.m. 3rd Tuesday in May, and November.	No stipend		

2021 City Council Committees

AGENCY	MEETING INFORMATION	STIPEND INFORMATION	2022	
			Delegate	Delegate
Budget Standing Committee	Meets on an As-Needed Basis Standing Committee	No stipend		

Agency Report of: Public Official Appointments

Reset Page

Print Form

A Public Document

1. Agency Name City of Los Alamitos			California Form 806 For Official Use Only
Division, Department, or Region (If Applicable)			
Designated Agency Contact (Name, Title) Windmera Quintanar, MMC, City Clerk			
Area Code/Phone Number (562) 431-3538	E-mail wquintanar@cityoflosalamitos.org	Page <u>1</u> of <u>1</u>	Date Posted: (Month, Day, Year)

2. Appointments

Agency Boards and Commissions	Name of Appointed Person	Appt Date and Length of Term	Per Meeting/Annual Salary/Stipend
Orange County Fire Authority - Board of Directors	▶ Name _____ (Last, First) Alternate, if any <u>n/a</u> (Last, First)	▶ _____/_____/_____ Appt Date ▶ _____ Length of Term	▶ Per Meeting: \$ _____ <u>100</u> ▶ Estimated Annual: ☐ \$0-\$1,000 ☐ \$2,001-\$3,000 ☒ \$1,001-\$2,000 ☐ _____ Other
Orange County Sanitation District - Board of Directors	▶ Name _____ (Last, First) Alternate, if any _____ (Last, First)	▶ _____/_____/_____ Appt Date ▶ <u>1 year</u> Length of Term	▶ Per Meeting: \$ _____ <u>212.50</u> ▶ Estimated Annual: ☐ \$0-\$1,000 ☒ \$2,001-\$3,000 ☐ \$1,001-\$2,000 ☐ _____ Other
Orange County Mosquito and Vector Control District	▶ Name _____ (Last, First) Alternate, if any _____ (Last, First)	▶ _____/_____/_____ Appt Date ▶ _____ Length of Term	▶ Per Meeting: \$ _____ <u>100</u> ▶ Estimated Annual: ☐ \$0-\$1,000 ☐ \$2,001-\$3,000 ☒ \$1,001-\$2,000 ☐ _____ Other
	▶ Name _____ (Last, First) Alternate, if any _____ (Last, First)	▶ _____/_____/_____ Appt Date ▶ _____ Length of Term	▶ Per Meeting: \$ _____ ▶ Estimated Annual: ☐ \$0-\$1,000 ☐ \$2,001-\$3,000 ☐ \$1,001-\$2,000 ☐ _____ Other

3. Verification

I have read and understand FPPC Regulation 18702.5. I have verified that the appointment and information identified above is true to the best of my information and belief.

Windmera Quintanar, MMC

City Clerk

Signature of Agency Head or Designee

Print Name

Title

(Month, Day, Year)

Comment: _____

Agency Report of: Public Official Appointments

California
Form **806**

A Public Document

Background

This form is used to report additional compensation that officials receive when appointing themselves to positions on committees, boards, or commissions of another public agency or to a committee or position of the agency of which the public official is a member.

This form is required pursuant to FPPC Regulation 18702.5. Each agency must post on its website a single Form 806 which lists all the paid appointed positions to which an official will vote to appoint themselves. When there is a change in compensation or a new appointment, the Form 806 is updated to reflect the change. The form must be updated promptly as changes occur.

Instructions

This form must be posted prior to a vote (or consent item) to appoint a governing board member if the appointee will participate in the decision and the appointment results in additional compensation to the appointee.

FPPC Regulation 18702.5 provides that as long as the public is informed prior to a vote, an official may vote to hold another position even when the vote results in additional compensation.

Part 1. Agency Identification

Identify the agency name and information on who should be contacted for information.

Part 2. Appointments

Identify the name of the other agency, board or commission. List the name of the official, and an alternate, if any.

List the appointment date and the length of term the agency official will serve. Disclose the stipend provided per meeting and the estimated annual payment. The annual salary is an estimate as it will likely vary depending upon the number of meetings. It is not necessary to revise the estimate at the end of the calendar year.

Part 3. Verification

The agency head or his/her designee must sign the verification.

Frequently Asked Questions (FAQs)

1. When does an agency need to complete the Form 806?

A Form 806 is required when an agency's board members vote to appoint a board member to serve on another governmental agency or position of the agency of which the official is a member and will receive additional compensation.

2. The city council votes to serve as the city's housing authority, a separate entity. Will the Form 806 be required?

If the council members receive additional compensation for serving on the housing authority, the Form 806 is required.

3. Are appointments made by a governing board to appoint one of its members to serve as an officer of that board for additional pay (e.g., mayor) required to be disclosed on Form 806?

No. FPPC Regulation 18702.5(b)(6) exempts from this requirement decisions to fill a position on the body of which the official is a member (such as a councilmember being appointed as mayor) despite an increase in compensation.

4. In determining the income, must the agency include mileage reimbursements, travel payments, health benefits, and other compensation?

No. FPPC Regulation 18702.5 requires only the amount of the stipend or salary to be reported.

5. Which agency must post the Form 806?

The agency that is voting to appoint a public official must post the Form 806 on its website. The agency that the official will serve as a member is not required to post the Form 806. The form is not sent to the FPPC.

6. When must the Form 806 be updated?

The Form 806 should be amended promptly upon any of the following circumstances: (1) the number of scheduled meetings is changed, (2) there is a change in the compensation paid to the members, (3) there is a change in membership on the board or commission, or (4) there is a new appointment to a new agency.

7. If officials choose to recuse themselves from the decision and leave the room when a vote is taken to make an appointment, must the Form 806 be completed?

No. The Form 806 is only required to identify those officials that will vote on an appointment in which the official will also receive additional compensation.

Privacy Information Notice

Information requested by the FPPC is used to administer and enforce the Political Reform Act. Failure to provide information may be a violation subject to penalties. All reports are public records available for inspection and reproduction. Direct questions to FPPC's General Counsel, Fair Political Practices Commission, 1102 Q Street, Suite 3000, Sacramento, CA 95811.

**Agency Report of:
Public Official Appointments
Continuation Sheet**

**California
Form 806**

A Public Document

Reset Page

Print Form

Page ____ of 1

1. Agency Name

City of Los Alamitos

Date Posted: _____
(Month, Day, Year)

2. Appointments

Agency Boards and Commissions	Name of Appointed Person	Appt Date and Length of Term	Per Meeting/Annual Salary/Stipend
	▶ Name _____ (Last, First) Alternate, if any _____ (Last, First)	▶ ____/____/____ Appt Date ▶ _____ Length of Term	▶ Per Meeting: \$ _____ ▶ Estimated Annual: ☐ \$0-\$1,000 ☐ \$2,001-\$3,000 ☐ \$1,001-\$2,000 ☐ _____ Other
	▶ Name _____ (Last, First) Alternate, if any _____ (Last, First)	▶ ____/____/____ Appt Date ▶ _____ Length of Term	▶ Per Meeting: \$ _____ ▶ Estimated Annual: ☐ \$0-\$1,000 ☐ \$2,001-\$3,000 ☐ \$1,001-\$2,000 ☐ _____ Other
	▶ Name _____ (Last, First) Alternate, if any _____ (Last, First)	▶ ____/____/____ Appt Date ▶ _____ Length of Term	▶ Per Meeting: \$ _____ ▶ Estimated Annual: ☐ \$0-\$1,000 ☐ \$2,001-\$3,000 ☐ \$1,001-\$2,000 ☐ _____ Other
	▶ Name _____ (Last, First) Alternate, if any _____ (Last, First)	▶ ____/____/____ Appt Date ▶ _____ Length of Term	▶ Per Meeting: \$ _____ ▶ Estimated Annual: ☐ \$0-\$1,000 ☐ \$2,001-\$3,000 ☐ \$1,001-\$2,000 ☐ _____ Other
	▶ Name _____ (Last, First) Alternate, if any _____ (Last, First)	▶ ____/____/____ Appt Date ▶ _____ Length of Term	▶ Per Meeting: \$ _____ ▶ Estimated Annual: ☐ \$0-\$1,000 ☐ \$2,001-\$3,000 ☐ \$1,001-\$2,000 ☐ _____ Other
	▶ Name _____ (Last, First) Alternate, if any _____ (Last, First)	▶ ____/____/____ Appt Date ▶ _____ Length of Term	▶ Per Meeting: \$ _____ ▶ Estimated Annual: ☐ \$0-\$1,000 ☐ \$2,001-\$3,000 ☐ \$1,001-\$2,000 ☐ _____ Other

RESOLUTION NO. 2021-36

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LOS ALAMITOS, CALIFORNIA, DESIGNATING AND APPOINTING ITS 2022 REPRESENTATIVE TO THE ORANGE COUNTY FIRE AUTHORITY'S BOARD OF DIRECTORS

WHEREAS, the City, as a "member" of the Orange County Fire Authority Joint Powers Authority (JPA) is entitled to appoint a representative director ("Director") to the Orange County Fire Authority's Board of Directors; and,

WHEREAS, each member agency, by resolution of its governing body, shall designate and appoint one representative to act as its Director on the Authority Board of Directors, except the County whose Board of Supervisors shall appoint two representatives to act as its Directors; and,

WHEREAS, each Director shall be a current elected member of the governing body; and,

WHEREAS, each Director shall hold office until the selection of a successor by the appointing body; and,

WHEREAS, each Director is to serve at the pleasure of his or her appointing body and may be removed at any time, with or without cause, at the sole discretion of that appointing body; and,

WHEREAS, any vacancy shall be filled in the same manner as the original appointment of a Director.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF LOS ALAMITOS DOES RESOLVE AS FOLLOWS:

SECTION 1. The City Council of the City of Los Alamitos, California, finds that the above recitals are true and correct.

SECTION 2. Does hereby designate and appoint Council Member _____ as a Director to the Orange County Fire Authority Board of Directors.

SECTION 3. The City Clerk shall certify as to the adoption of this Resolution.

PASSED, APPROVED, AND ADOPTED this 13th day of December, 2021.

, Mayor

ATTEST:

Windmera Quintanar, MMC, City Clerk

APPROVED AS TO FORM:

Michael S. Daudt, City Attorney

STATE OF CALIFORNIA)
COUNTY OF ORANGE) ss
CITY OF LOS ALAMITOS)

I, Windmera Quintanar, MMC, City Clerk of the City of Los Alamitos, do hereby certify that the foregoing Resolution was adopted at a regular meeting of the City Council held on the 13th day of December, 2021, by the following vote, to wit:

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

Windmera Quintanar, MMC, City Clerk