



## Regular Meeting Agenda February 6, 2018

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

Chad P. Wanke  
Mayor

Rhonda Shader  
Mayor Pro Tem

Craig S. Green  
Councilmember

Ward L. Smith  
Councilmember

Jeremy B. Yamaguchi  
Councilmember

Patrick J. Melia  
City Clerk

Kevin A. Larson  
City Treasurer

Damien R. Arrula  
City Administrator

Christian L. Bettenhausen  
City Attorney

**City of Placentia**  
**401 E. Chapman Avenue**  
**Placentia, CA 92870**

**Phone: (714) 993-8117**  
**Fax: (714) 961-0283**  
**Email:**  
**administration@placentia.org**  
**Website: www.placentia.org**

### ***Mission Statement***

*The City Council is committed to keeping Placentia a pleasant place by providing a safe family atmosphere, superior public services and policies that promote the highest standards of community life.*

### ***Vision Statement***

*The City of Placentia will maintain an open, honest, responsive and innovative government that delivers quality services in a fair and equitable manner while optimizing available resources.*

Copies of all agenda materials are available for public review in the Office of the City Clerk, online at [www.placentia.org](http://www.placentia.org), and at the Placentia Library Reference Desk. Persons who have questions concerning any agenda item may call the City Clerk's Office, (714) 993-8231, to make inquiry concerning the nature of the item described on the agenda.

### **Procedures for Addressing the Council/Board Members**

Any person who wishes to speak regarding an item on the agenda or on a subject within the City's jurisdiction during the "Oral Communications" portion of the agenda should fill out a "Speaker Request Form" and give it to the City Clerk BEFORE that portion of the agenda is called. Testimony for Public Hearings will only be taken at the time of the hearing. Any person who wishes to speak on a Public Hearing item should fill out a "Speaker Request Form" and give it to the City Clerk BEFORE the item is called.

The Council and Board members encourage free expression of all points of view. To allow all persons the opportunity to speak, please keep your remarks brief. If others have already expressed your position, you may simply indicate that you agree with a previous speaker. If appropriate, a spokesperson may present the views of an entire group. To encourage all views, the Council and Board discourage clapping, booing or shouts of approval or disagreement from the audience.

PLEASE SILENCE ALL PAGERS, CELL PHONES, AND OTHER ELECTRONIC EQUIPMENT WHILE COUNCIL AND BOARD MEMBERS ARE IN SESSION.

### **Special Accommodations**

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the City Clerk's Office at (714) 993-8231. Notification 48 hours prior to the meeting will generally enable City Staff to make reasonable arrangements to ensure accessibility. (28 CFR 35.102.35.104 ADA Title II)

In compliance with California Government Code § 54957.5, any writings or documents provided to a majority of the City Council regarding any item on this agenda that are not exempt from disclosure under the Public Records Act will be made available for public inspection at the City Clerk's Office at City Hall, 401 East Chapman Avenue, Placentia, during normal business hours.

Study Sessions are open to the public and held in the City Council Chambers or City Hall Community Room. Executive Sessions are held in the Council Caucus Room. While the public may be in attendance during oral announcements preceding Executive Sessions, Executive Sessions are not open to the public.

**PLACENTIA CITY COUNCIL  
PLACENTIA CITY COUNCIL AS SUCCESSOR TO THE  
PLACENTIA REDEVELOPMENT AGENCY  
PLACENTIA INDUSTRIAL COMMERCIAL DEVELOPMENT AUTHORITY  
REGULAR MEETING AGENDA- CLOSED SESSION  
February 6, 2018  
5:00 p.m. – City Council Chambers  
401 E. Chapman Avenue, Placentia, CA**

**CALL TO ORDER:**

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

**ORAL COMMUNICATIONS:**

At this time the public may address the City Council and Boards of Directors concerning any items on the Closed Session Agenda only. There is a five (5) minute time limit for each individual addressing the City Council and Boards of Directors.

The City Council and Boards of Directors will recess to the City Council Caucus Room for the purpose of conducting their Closed Session proceedings.

1. **PUBLIC EMPLOYEE PERFORMANCE EVALUATION**

Pursuant to Government Code Section 54957(b)(1):  
Title: City Administrator

2. Pursuant to Government Code Section 54956.9(d)(2):

**CONFERENCE WITH LEGAL COUNSEL – POTENTIAL LITIGATION**

Significant exposure to litigation: (1 case)

3. Pursuant to Government Code Section 54956.9(d)(1):

**CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION**

Name of Case: Pike v. City of Placentia; Case CV-08-08586 DSF

4. Pursuant to Government Code Section 54956.8:

**CONFERENCE WITH REAL PROPERTY NEGOTIATOR Property: APN: 346-241-02**

Agency Negotiator: Damien R. Arrula, City Administrator

Negotiating Parties: Orange County Flood Control District & Mercy Housing California

Under Negotiation: Price and Terms of Payment

**RECESS:** The City Council and Boards of Directors will recess to their 7:00 p.m. Regular Meeting.

**PLACENTIA CITY COUNCIL  
PLACENTIA CITY COUNCIL AS SUCCESSOR TO THE  
PLACENTIA REDEVELOPMENT AGENCY  
PLACENTIA INDUSTRIAL COMMERCIAL DEVELOPMENT AUTHORITY  
REGULAR MEETING AGENDA  
February 6, 2018  
7:00 p.m. – City Council Chambers  
401 E. Chapman Avenue, Placentia, CA**

**CALL TO ORDER:**

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

**INVOCATION:** Chaplain Kenneth Curry

**PLEDGE OF ALLEGIANCE:**

**PRESENTATION:**

**CLOSED SESSION REPORT:**

**CITY ADMINISTRATOR REPORT:**

**ORAL COMMUNICATIONS:**

At this time the public may address the City Council and Boards of Directors concerning any agenda item, which is not a public hearing item, or on matters within the jurisdiction of the City Council and Boards of Directors. There is a five (5) minute time limit for each individual addressing the City Council and Boards of Directors.

**CITY COUNCIL/BOARD MEMBER COMMENTS:**

**1. CONSENT CALENDAR (Items 1.a. through 1.d.):**

All items on the Consent Calendar are considered routine and are enacted by one motion approving the recommended action listed on the Agenda. Any Member of the City Council and Boards of Directors or City Administrator may request an item be removed from the Consent Calendar for discussion. All items removed shall be considered immediately following action on the remaining items.

1.a. **Consideration to Waive Reading in Full of all Ordinances and Resolutions**

Fiscal Impact: None

Recommended Action: Approve.

1.b. **City Fiscal Year 2017-18 Register for February 6, 2018  
Check Register**

Fiscal Impact: \$1,538,623.44

**Electronic Disbursement Register**

Fiscal Impact: \$514,779.95

Recommended Action: It is recommended that the City Council:

1) Receive and file.

- 1.c. **Amendment to the City's Sidewalk Repair Policy No. 618**  
Fiscal Impact: There is no fiscal impact associated with the recommended actions.  
Recommended Action: It is recommended that the City Council:  
 1) Adopt Resolution No. R-2018-XX, A Resolution of the City Council of the City of Placentia, approving and adopting amendments to the City of Placentia Policy and Procedure Manual regarding Sidewalks.
- 1.d. **Resolution Adopting Statement of Investment Policy For 2018**  
Fiscal Impact: None  
Recommended Action: It is recommended that the City Council:  
 1) Adopt Resolution No. R-2018-XX, A Resolution of the City Council of the City of Placentia, California, acknowledging the receipt and filing of the annual Statement of Investment Policy for the year 2018.

**2. PUBLIC HEARING:**

- 2.a. **Public Hearing No. 1 regarding the transition from At-Large to By-District Elections**  
Fiscal Impact: None  
Recommended Action: It is recommended that the City Council:  
 1) Open and Conduct Public Hearing No. 1 to receive public comments regarding the criteria and factors that go into the drawing of maps of single-member voting districts, the composition of the districts, and other matters related to the election of members of City Council by district; and  
 2) Receive the Staff Report, consider all the public testimony, ask questions of Staff; and  
 3) Close the Public Hearing.

**3. REGULAR AGENDA:**

- 3.a. **Fiscal Recap of 2017 Heritage Festival, and Approval of 2018 Event and Change to Parade Route**  
Fiscal Impact: Expense: \$91,478 Expenditures for Fiscal Year (FY) 2017  
 Revenue: \$40,930 Revenues for Fiscal Year 2017  
 Net Cost: \$50,548 City General Fund for 2017 Event  
 2018 Expense: \$51,000 Estimated Expenditures for FY 2018-19  
Recommended Action: It is recommended that the City Council:  
 1) Approve the Heritage Festival Committee's recommendation of event date, and location for the 2018 Heritage Parade and Festival; and  
 2) Consider the Heritage Festival Committee's recommendation to shorten the route of the 2018 Heritage Parade; and  
 3) Consider the Heritage Festival Committee's request for the City to fund \$51,000 for the 2018 Heritage Festival in the FY 2018-19 budget.
- 3.b. **Final Comprehensive Annual Financial Report for the Period Ending June 30, 2017**  
Fiscal Impact: None  
Recommended Action: It is recommended that the City Council:  
 1) Receive and file the Final Comprehensive Annual Financial Report for the period ending June 30, 2017 as recommended by the Financial Audit Oversight Committee.

**CITY COUNCIL/BOARD MEMBERS REQUESTS:**

Council/Board Members may make requests or ask questions of Staff. If a Council/Board Member would like to have formal action taken on a requested matter, it will be placed on a future Council or Board Agenda.

**ADJOURNMENT:**

The City Council/Successor Agency/ICDA Agency Board of Directors will adjourn to Tuesday, February 20, 2018 at 5:00 p.m.

**TENTATIVE AGENDA FORECAST**

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

- Public Hearing No. 2 regarding the Transition from At-Large to By-District Elections
- Public Hearing regarding Transit Oriented Development CFD 2018-01 Formation
- Public Hearing regarding Community Development Block Grant funding FY 2018-19
- Placentia Community Circulator/Transit Study

**CERTIFICATION OF POSTING**

I, Rosanna Ramirez, Chief Deputy City Clerk of the City of Placentia and Assistant Secretary of the Industrial Commercial Development Authority and Successor Agency, hereby certify that the Agenda for the February 6, 2018 meetings of the City Council, Successor Agency, and Industrial Commercial Development Authority was posted on February 1, 2018.

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Rosanna Ramirez, Deputy Director of Administrative Services/  
Chief Deputy City Clerk

**City of Placentia**  
**Check Register**  
For 02/6/2018

Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Check #	Check Date
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**Grand Total: 1,538,623.44**

Check Totals by ID

AP	1,538,623.44
EP	0.00
IP	0.00
OP	0.00

Fund Name	<u>Check Totals by Fund</u>
101-General Fund (0010)	525,768.77
208-Scssr Agency Ret Oblg (0054)	454.66
210-Measure M (0018)	2,617.89
211-PEG Fund (0058)	1,800.00
215-Air Quality Management (0019)	654.47
225-Asset Seizure (0021)	195,911.71
228-NOC-Public Safety Grant(0061)	96.31
260-Street Lighting District (0028)	29,868.83
261-Public Safety CFD 2014-01	14,280.00
265-Landscape Maintenance (0029)	14,583.51
275-Sewer Maintenance (0048)	16,218.02
401-City Capital Projects (0033)	180,160.24
501-Refuse Administration (0037)	485,423.63
601-Employee Health & Wlfre (0039)	1,016.66
605-Risk Management (0040)	59,238.24
701-Special Deposits (0044)	10,530.50

**Void Total: 0.00**  
**Check Total: 1,538,623.44**

**Check Total: 1,538,623.44**

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

User: Teri Knutson

Report: AP1400M <3.00>: AP: Warrant List - Machine

01/30/2018 :Date

15:12:13 :Time

**1.b.  
February 6, 2018**

**City of Placentia  
Check Register  
For 01/30/2018**

Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Check #	Check Date
MW OH	ADMINSURE V004980	SEPT WORKERS COMP CLAIMS	404580-6025 Third Party Administration	AP011118	3,725.60	10470		00096498	01/11/2018
MW OH	ADMINSURE V004980	OCT WORKERS COMP CLAIMS	404580-6025 Third Party Administration	AP011118	3,632.46	10714		00096498	01/11/2018
MW OH	ADMINSURE V004980	NOV WORKERS COMP CLAIMS	404580-6025 Third Party Administration	AP011118	3,911.88	10784		00096498	01/11/2018
<b>Check Total:</b>					<b>11,269.94</b>				
MW OH	ADVANCED BUSINESS V010154	JULY-AUG PROJECT PLANNING SVS	104070-6099 Professional Services	AP011118	1,320.00	1020	P11221	00096499	01/11/2018
MW OH	ADVANCED BUSINESS V010154	SEPT PROJECT PLANNING	104070-6099 Professional Services	AP011118	480.00	1022	P11221	00096499	01/11/2018
<b>Check Total:</b>					<b>1,800.00</b>				
MW OH	ALL CITY MANAGEMENT V000005	11/19-12/2 CROSSING GUARD SVS	103047-6290 Dept. Contract Services	AP011118	1,578.50	51869	P11103	00096500	01/11/2018
<b>Check Total:</b>					<b>1,578.50</b>				
MW OH	ANTHEM LIFE INSURANCE V000046	JANUARY LIFE INSURANCE	103040-5110 Life Ins Allocation	AP011118	5.00	010118		00096501	01/11/2018
<b>Check Total:</b>					<b>5.00</b>				
MW OH	ARDELEANU, SILVIU V010676	CITATION REFUND	100000-4411 Administrative Citations	AP011118	200.00	17838		00096502	01/11/2018
<b>Check Total:</b>					<b>200.00</b>				
MW OH	AT & T V008736	JAN HVAC INTERNET SVS	109595-6215 Telephone	AP011118	49.00	JAN HVAC 18		00096503	01/11/2018
<b>Check Total:</b>					<b>49.00</b>				
MW OH	AT&T V004144	OCT-NOV PHONE CHARGES	109595-6215 Telephone	AP011118	6,438.63	120117		00096504	01/11/2018
MW OH	AT&T V004144	OCT-NOV PHONE CHARGES	296561-6215 Telephone	AP011118	584.14	120117		00096504	01/11/2018
MW OH	AT&T	OCT-NOV PHONE CHARGES	0010-1220	AP011118	8.10	120117		00096504	01/11/2018

**City of Placentia  
Check Register  
For 01/30/2018**

Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Check #	Check Date
	V004144		Accts Rec/Plac Library Dist						
				<b>Check Total:</b>	<b>7,030.87</b>				
MW OH	BREA ROOFING V003463	BLDG BOND REFUND	0044-2033 Construction & Demo Deposit	AP011118	100.00	30-17-152		00096505	01/11/2018
				<b>Check Total:</b>	<b>100.00</b>				
MW OH	CANON FINANCIAL SERVICES V008867	SEC COPIER LEASE PMNT	109595-6175 Office Equipment Rental	AP011118	69.21	18029712		00096506	01/11/2018
MW OH	CANON FINANCIAL SERVICES V008867	SEC COPIER LEASE PMNT	109595-6175 Office Equipment Rental	AP011118	4,161.05	18070494		00096506	01/11/2018
MW OH	CANON FINANCIAL SERVICES V008867	SEC COPIER LEASE PMNT	109595-6175 Office Equipment Rental	AP011118	262.62	18070495		00096506	01/11/2018
MW OH	CANON FINANCIAL SERVICES V008867	SEC COPIER LEASE PMNT	109595-6175 Office Equipment Rental	AP011118	69.21	18140021		00096506	01/11/2018
				<b>Check Total:</b>	<b>4,562.09</b>				
MW OH	CANON SOLUTIONS AMERICA V008809	COPIER SUPPLIES	109595-6175 Office Equipment Rental	AP011118	208.95	145609513		00096507	01/11/2018
MW OH	CANON SOLUTIONS AMERICA V008809	SEC COPIER MAINT	109595-6175 Office Equipment Rental	AP011118	11.00	4024436062		00096507	01/11/2018
MW OH	CANON SOLUTIONS AMERICA V008809	MOV COPIER USAGE	109595-6175 Office Equipment Rental	AP011118	23.87	4024444897		00096507	01/11/2018
MW OH	CANON SOLUTIONS AMERICA V008809	MOV COPIER USAGE	109595-6175 Office Equipment Rental	AP011118	226.43	4024447246		00096507	01/11/2018
MW OH	CANON SOLUTIONS AMERICA V008809	SEC COPIER MAINT	109595-6175 Office Equipment Rental	AP011118	26.40	4024450456		00096507	01/11/2018
MW OH	CANON SOLUTIONS AMERICA V008809	SEC COPIER USAGE	109595-6175 Office Equipment Rental	AP011118	25.84	4024729844		00096507	01/11/2018
MW OH	CANON SOLUTIONS AMERICA V008809	SEC COPIER MAINT	109595-6175 Office Equipment Rental	AP011118	233.97	4024731569		00096507	01/11/2018
MW OH	CANON SOLUTIONS AMERICA	SEC COPIER MAINT	109595-6175	AP011118	28.99	4024732426		00096507	01/11/2018

**City of Placentia  
Check Register  
For 01/30/2018**

Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Check #	Check Date
	V008809		Office Equipment Rental						
MW OH	CANON SOLUTIONS AMERICAN COPIER MAINT V008809		109595-6175 Office Equipment Rental	AP011118	11.00	4024743959		00096507	01/11/2018
				<b>Check Total:</b>	<b>796.45</b>				
MW OH	CDCE INC V009479	PD DOCKING PORT UPGRADE	213041-6840 Machinery & Equipment	AP011118	330.00	132820		00096508	01/11/2018
				<b>Check Total:</b>	<b>330.00</b>				
MW OH	CENTURY BUSINESS V010180	8/26-11/25 COPIER USAGE	109595-6175 Office Equipment Rental	AP011118	805.47	AR57503		00096509	01/11/2018
				<b>Check Total:</b>	<b>805.47</b>				
MW OH	COUNTY OF ORANGE V008881	DEC RAN-AFIS SERVICES	103040-6290 Dept. Contract Services	AP011118	1,923.00	SH 48479	P11125	00096510	01/11/2018
				<b>Check Total:</b>	<b>1,923.00</b>				
MW OH	CPRS DISTRICT 10 V009372	CS MEMBERSHIP TRAINING	104070-6245 Meetings & Conferences	AP011118	125.00	CPRS2017-1005		00096511	01/11/2018
				<b>Check Total:</b>	<b>125.00</b>				
MW OH	CREATIVE SERVICES OF NEW V009004	WD JR OFFICER BADGE STICKERS	213041-6301 / 50095-6301 Special Department Supplies	AP011118	286.95	D17-16487		00096512	01/11/2018
				<b>Check Total:</b>	<b>286.95</b>				
MW OH	CRON & ASSOC V001603	PD TRANSCRIPTION SVS	103040-6290 Dept. Contract Services	AP011118	620.50	5026		00096513	01/11/2018
				<b>Check Total:</b>	<b>620.50</b>				
MW OH	DEPARTMENT OF V009290	7/1/17-6/30/18 ASSESSMENTS	404580-5165 Workers' Compensation Claims	AP011118	20,733.69	OSIP 64753		00096514	01/11/2018
				<b>Check Total:</b>	<b>20,733.69</b>				
MW OH	EVERBANK COMMERCIAL V009592	DEC PRINTER MANAGEMENT SVS	109595-6137 Repair Maint/Equipment	AP011118	2,017.64	4937175	P11102	00096515	01/11/2018
				<b>Check Total:</b>	<b>2,017.64</b>				
MW OH	FM THOMAS AIR	NOV HVAC MAINT	103654-6290	AP011118	139.40	37865	P11202	00096516	01/11/2018

User: Teri Knutson

Page: 3

01/30/2018 :Date

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**City of Placentia  
Check Register  
For 01/30/2018**

Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Check #	Check Date
	V010634		Dept. Contract Services						
				<b>Check Total:</b>	<b>139.40</b>				
MW OH	FOREMOST PROMOTIONS V010678	CRIME PREVENTION SUPPLIES	213041-6301 / 50095-6301 Special Department Supplies	AP011118	888.71	413639		00096517	01/11/2018
				<b>Check Total:</b>	<b>888.71</b>				
MW OH	GASTELUM, ART M V009741	17/18 PROPERTY TAXES INST	109595-6410 Property Taxes	AP011118	3,241.06	00036		00096518	01/11/2018
MW OH	GASTELUM, ART M V009741	JAN-MAR 120 S BRADFORD LEASE	103652-6310 Street Signs	AP011118	15,000.00	010118		00096518	01/11/2018
				<b>Check Total:</b>	<b>18,241.06</b>				
MW OH	GEODESIGN INC V010364	AUG GEOTECHNICAL SVS	103550-6015 Engineering Services	AP011118	158.10	08-157		00096519	01/11/2018
MW OH	GEODESIGN INC V010364	APR GEOTECHNICAL SVS	103550-6015 Engineering Services	AP011118	519.60	1704-299		00096519	01/11/2018
MW OH	GEODESIGN INC V010364	OCT GEOTECHNICAL SVS	103550-6015 Engineering Services	AP011118	576.70	1710-250		00096519	01/11/2018
				<b>Check Total:</b>	<b>1,254.40</b>				
MW OH	GOLDEN STATE WATER V000928	OCT-DEC WATER CHARGES	0010-1224 AR/City of Fullerton	AP011118	537.56	121517		00096520	01/11/2018
MW OH	GOLDEN STATE WATER V000928	OCT-DEC WATER CHARGES	109595-6335 / 61138-6335 Water	AP011118	537.56	121517		00096520	01/11/2018
MW OH	GOLDEN STATE WATER V000928	OCT-DEC WATER CHARGES	109595-6335 Water	AP011118	26,190.72	121517		00096520	01/11/2018
MW OH	GOLDEN STATE WATER V000928	OCT-DEC WATER CHARGES	296561-6335 Water	AP011118	8,890.17	121517		00096520	01/11/2018
				<b>Check Total:</b>	<b>36,156.01</b>				
MW OH	GOMEZ, MARIA V002992	BACKS BLDG DEPOSIT REFUND	100000-4385 Facility Rental	AP011118	150.00	2001942.002		00096521	01/11/2018
				<b>Check Total:</b>	<b>150.00</b>				

**City of Placentia  
Check Register  
For 01/30/2018**

Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Check #	Check Date
MW OH	GRANICUS INC. V007659	NOV AGENDA MGMT SOFTWARE	581573-6136 Software Maintenance	AP011118	600.00	92556	P11094	00096522	01/11/2018
MW OH	GRANICUS INC. V007659	DEC AGENDA MGMT SOFTWARE	581573-6136 Software Maintenance	AP011118	600.00	92557	P11094	00096522	01/11/2018
MW OH	GRANICUS INC. V007659	JAN 2018 AGENDA MGMT SOFTWARE	581573-6136 Software Maintenance	AP011118	600.00	92558	P11094	00096522	01/11/2018
<b>Check Total:</b>					<b>1,800.00</b>				
MW OH	GST V009410	HP LAPTOP, TAX	101523-6840 Machinery & Equipment	AP011118	692.40	INV12925	P11196	00096523	01/11/2018
MW OH	GST V009410	3 YEAR WARRANTY	101523-6840 Machinery & Equipment	AP011118	129.66	INV12925	P11196	00096523	01/11/2018
<b>Check Total:</b>					<b>822.06</b>				
MW OH	HF&H CONSULTANTS LLC V010575	SEPT CONSULTING	103550-6290 Dept. Contract Services	AP011118	4,197.50	9715019	P11172	00096524	01/11/2018
<b>Check Total:</b>					<b>4,197.50</b>				
MW OH	HI-WAY SAFETY RENTALS V000459	STREET SIGNS	103652-6310 Street Signs	AP011118	161.02	67808		00096525	01/11/2018
MW OH	HI-WAY SAFETY RENTALS V000459	STREET SIGNS	103652-6310 Street Signs	AP011118	168.09	67991		00096525	01/11/2018
MW OH	HI-WAY SAFETY RENTALS V000459	STREET SIGNS	103652-6310 Street Signs	AP011118	4,298.15	67225	P11217	00096525	01/11/2018
<b>Check Total:</b>					<b>4,627.26</b>				
MW OH	HOUSTON & HARRIS PCS INC V010110	1/6-15 SEWER MAINT	484376-6120 R & M/Sewer & Storm Drain	AP011118	5,762.18	17-20687	P11206	00096526	01/11/2018
MW OH	HOUSTON & HARRIS PCS INC V010110	2/6 EMERGENCY SEWER MAINT	484376-6120 R & M/Sewer & Storm Drain	AP011118	2,405.60	17-20713	P11206	00096526	01/11/2018
<b>Check Total:</b>					<b>8,167.78</b>				
MW OH	IMPERIAL SPRINKLER V006506	IRRIGATION SUPPLIES	103655-6130 Repair & Maint/Facilities	AP011118	313.86	3167186-00		00096527	01/11/2018

**City of Placentia  
Check Register  
For 01/30/2018**

Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Check #	Check Date
MW OH	IMPERIAL SPRINKLER V006506	IRRIGATION SUPPLIES	296561-6130 Repair & Maint/Facilities	AP011118	176.95	3179171-00		00096527	01/11/2018
					<b>Check Total:</b>	<b>490.81</b>			
MW OH	KENEHAN, KELLY V010421	12/17-30 DISABILITY PENSION	103041-5001 Salaries/Full-Time Regular	AP011118	1,968.37	001		00096528	01/11/2018
MW OH	KENEHAN, KELLY V010421	12/31-1/13 DISABILITY PENSION	103041-5001 Salaries/Full-Time Regular	AP011118	1,968.37	002		00096528	01/11/2018
					<b>Check Total:</b>	<b>3,936.74</b>			
MW OH	LIEBERT CASSIDY V000597	2018 OC CONSORTIUM MEMBERSHIP	101512-6250 Staff Training	AP011118	405.00	11272017		00096529	01/11/2018
					<b>Check Total:</b>	<b>405.00</b>			
MW OH	LOS ALTOS TROPHY CO V000584	EMPLOYEE OF THE YEAR PLAQUE	101512-6301 Special Department Supplies	AP011118	375.01	75891		00096530	01/11/2018
					<b>Check Total:</b>	<b>375.01</b>			
MW OH	MANAGED HEALTH V008122	JAN EAP PAYMENT	395083-5161 Health Insurance Premiums	AP011118	313.95	PRM-017652		00096531	01/11/2018
					<b>Check Total:</b>	<b>313.95</b>			
MW OH	MIKE RAAHAUGES V010677	11/7/17 RANGE FEE	103043-6162 Range Training	AP011118	154.00	1155		00096532	01/11/2018
					<b>Check Total:</b>	<b>154.00</b>			
MW OH	MUNITEMPS V009595	12/11-21 CODE ENFORCEMENT SVS	103046-6099 Professional Services	AP011118	2,352.00	127914		00096533	01/11/2018
					<b>Check Total:</b>	<b>2,352.00</b>			
MW OH	NEOPOST USA INC V010638	POSTAGE MACHINE INK	109595-6325 Postage	AP011118	192.87	15273918		00096534	01/11/2018
					<b>Check Total:</b>	<b>192.87</b>			
MW OH	OFFICE INDUSTRIES V007477	TONER	102531-6301 Special Department Supplies	AP011118	104.55	60748		00096535	01/11/2018
MW OH	OFFICE INDUSTRIES	OFFICE SUPPLIES	103040-6315	AP011118	69.76	60799		00096535	01/11/2018

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	V007477		Office Supplies					
MW OH	OFFICE INDUSTRIES V007477	OFFICE SUPPLIES	103040-6315 Office Supplies	AP011118	122.82 60816		00096535	01/11/2018
MW OH	OFFICE INDUSTRIES V007477	OFFICE SUPPLIES	103040-6315 Office Supplies	AP011118	551.20 60838		00096535	01/11/2018
MW OH	OFFICE INDUSTRIES V007477	OFFICE SUPPLIES	103040-6315 Office Supplies	AP011118	183.23 60864		00096535	01/11/2018
MW OH	OFFICE INDUSTRIES V007477	OFFICE SUPPLIES	103040-6315 Office Supplies	AP011118	187.73 60885		00096535	01/11/2018
MW OH	OFFICE INDUSTRIES V007477	OFFICE SUPPLIES	103040-6315 Office Supplies	AP011118	104.52 60894		00096535	01/11/2018
MW OH	OFFICE INDUSTRIES V007477	OFFICE SUPPLIES	103040-6315 Office Supplies	AP011118	26.16 60917		00096535	01/11/2018
MW OH	OFFICE INDUSTRIES V007477	OFFICE SUPPLIES	103040-6315 Office Supplies	AP011118	28.64 60918		00096535	01/11/2018
MW OH	OFFICE INDUSTRIES V007477	OFFICE SUPPLIES	101513-6315 Office Supplies	AP011118	2.41 60931		00096535	01/11/2018
MW OH	OFFICE INDUSTRIES V007477	OFFICE SUPPLIES	103040-6315 Office Supplies	AP011118	225.24 60941		00096535	01/11/2018
MW OH	OFFICE INDUSTRIES V007477	OFFICE SUPPLIES	102020-6315 Office Supplies	AP011118	33.06 60989		00096535	01/11/2018
MW OH	OFFICE INDUSTRIES V007477	OFFICE SUPPLIES	103040-6315 Office Supplies	AP011118	25.08 60992		00096535	01/11/2018
MW OH	OFFICE INDUSTRIES V007477	OFFICE SUPPLIES	103040-6315 Office Supplies	AP011118	44.09 60998		00096535	01/11/2018
MW OH	OFFICE INDUSTRIES V007477	COPY PAPER	109595-6315 Office Supplies	AP011118	184.41 61037		00096535	01/11/2018
MW OH	OFFICE INDUSTRIES V007477	OFFICE SUPPLIES	101513-6315 Office Supplies	AP011118	101.75 881		00096535	01/11/2018
MW OH	OFFICE INDUSTRIES	OFFICE SUPPLIES	103040-6315	AP011118	108.61 B60759-1		00096535	01/11/2018

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	V007477		Office Supplies						
MW OH	OFFICE INDUSTRIES V007477	OFFICE SUPPLIES	103040-6315 Office Supplies	AP011118	122.82	B60838-1		00096535	01/11/2018
				<b>Check Total:</b>	<b>2,226.08</b>				
MW OH	OSTS INC V009790	DEFENSIVE DRIVER TRAINING	101512-6250 Staff Training	AP011118	1,300.00	47288		00096536	01/11/2018
				<b>Check Total:</b>	<b>1,300.00</b>				
MW OH	PARS V006999	OCTOBER PARS ARS FEES	109595-6295 City Admin Services	AP011118	662.25	38994		00096537	01/11/2018
				<b>Check Total:</b>	<b>662.25</b>				
MW OH	PARTS SOURCE V000817	VEHICLE PARTS	103658-6134 Vehicle Repair & Maintenance	AP011118	15.09	24218		00096538	01/11/2018
				<b>Check Total:</b>	<b>15.09</b>				
MW OH	PLACENTIA YORBA LINDA V000794	P.A.R.K.S. TRANSPORTATION SVS	0044-2059 Community Services Deposits	AP011118	412.00	26711		00096539	01/11/2018
MW OH	PLACENTIA YORBA LINDA V000794	PRINTING SERVICES	109595-6230 Printing & Binding	AP011118	364.20	810348		00096539	01/11/2018
				<b>Check Total:</b>	<b>776.20</b>				
MW OH	PRINCIPAL FINANCIAL V000844	DEC LIFE INS PREMIUM	101512-5163 Life Insurance Premiums	AP011118	252.46	124127185000-00		00096540	01/11/2018
MW OH	PRINCIPAL FINANCIAL V000844	DEC LIFE INS PREMIUM	102531-5163 Life Insurance Premiums	AP011118	124.06	124127185000-00		00096540	01/11/2018
MW OH	PRINCIPAL FINANCIAL V000844	DEC LIFE INS PREMIUM	101511-5163 Life Insurance Premiums	AP011118	69.83	124127185000-00		00096540	01/11/2018
MW OH	PRINCIPAL FINANCIAL V000844	DEC LIFE INS PREMIUM	103040-5163 Life Insurance Premiums	AP011118	96.88	124127185000-00		00096540	01/11/2018
MW OH	PRINCIPAL FINANCIAL V000844	DEC LIFE INS PREMIUM	395083-5163 Life Insurance Premiums	AP011118	702.71	124127185000-00		00096540	01/11/2018
MW OH	PRINCIPAL FINANCIAL	DEC LIFE INS PREMIUM	103550-5001	AP011118	133.41	124127185000-00		00096540	01/11/2018

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	V000844		Salaries/Full-Time Regular						
MW OH	PRINCIPAL FINANCIAL V000844	DEC LIFE INS PREMIUM	104070-5163 Life Insurance Premiums	AP011118	111.78	124127185000-00		00096540	01/11/2018
					<b>Check Total:</b>	<b>1,491.13</b>			
MW OH	PURE WATER TECHNOLOGY V009593	DEC PD WATER SERVICE	103041-6301 Special Department Supplies	AP011118	149.78	120529		00096541	01/11/2018
					<b>Check Total:</b>	<b>149.78</b>			
MW OH	PVP COMMUNICATIONS V010610	RIDING HELMET-GARZA	103047-6360 Uniforms	AP011118	826.16	123131	P11189	00096542	01/11/2018
					<b>Check Total:</b>	<b>826.16</b>			
MW OH	SA AQUATICS V002842	NOV CITY HALL FOUNTAIN MAINT	0010-1220 Accts Rec/Plac Library Dist	AP011118	142.50	204732		00096543	01/11/2018
MW OH	SA AQUATICS V002842	NOV CITY HALL FOUNTAIN MAINT	103654-6290 Dept. Contract Services	AP011118	142.50	204732		00096543	01/11/2018
					<b>Check Total:</b>	<b>285.00</b>			
MW OH	SAGECREST PLANNING AND V010576	NOV PW INSPECTOR SVS	103550-6290 Dept. Contract Services	AP011118	3,680.00	1038	P11220	00096544	01/11/2018
MW OH	SAGECREST PLANNING AND V010576	NOV BLDG OFFICIAL SVS	102532-6290 Dept. Contract Services	AP011118	6,480.00	1038	P11220	00096544	01/11/2018
MW OH	SAGECREST PLANNING AND V010576	DEC BLDG OFFICIAL SVS	102532-6290 Dept. Contract Services	AP011118	4,880.00	1054	P11220	00096544	01/11/2018
MW OH	SAGECREST PLANNING AND V010576	DEC PW INSPECTOR SVS	103550-6290 Dept. Contract Services	AP011118	2,760.00	1054	P11220	00096544	01/11/2018
MW OH	SAGECREST PLANNING AND V010576	DEC PW INSPECTOR SVS - TARIN	103550-6290 Dept. Contract Services	AP011118	322.00	1054	P11220	00096544	01/11/2018
					<b>Check Total:</b>	<b>18,122.00</b>			
MW OH	SANTA ANA COLLEGE V003972	PD ACADEMY REG-POTTS	213041-6250 Staff Training	AP011118	966.00	38080/40622		00096545	01/11/2018
					<b>Check Total:</b>	<b>966.00</b>			

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MW OH	SHADER, RHONDA V010255	NEW MAYORS ACADEMY REG	101001-6245 Meetings & Conferences	AP011118	575.00	11118		00096546	01/11/2018
<b>Check Total:</b>					<b>575.00</b>				
MW OH	SOUTHERN CALIFORNIA V000910	NOV-DEC ELECTRICAL CHARGES	0010-1220 Accts Rec/Plac Library Dist	AP011118	4,109.61	122917		00096547	01/11/2018
MW OH	SOUTHERN CALIFORNIA V000910	NOV-DEC ELECTRICAL CHARGES	286560-6330 Electricity	AP011118	29,868.83	122917		00096547	01/11/2018
MW OH	SOUTHERN CALIFORNIA V000910	NOV-DEC ELECTRICAL CHARGES	296561-6330 Electricity	AP011118	258.60	122917		00096547	01/11/2018
MW OH	SOUTHERN CALIFORNIA V000910	NOV-DEC ELECTRICAL CHARGES	109595-6330 Electricity	AP011118	26,990.83	122917		00096547	01/11/2018
MW OH	SOUTHERN CALIFORNIA V000910	NOV-DEC ELECTRICAL CHARGES	0010-1232 Accts Rec/City of Anaheim	AP011118	53.48	122917		00096547	01/11/2018
MW OH	SOUTHERN CALIFORNIA V000910	NOV-DEC ELECTRICAL CHARGES	0010-1226 AR/City of Yorba Linda	AP011118	2.66	122917		00096547	01/11/2018
MW OH	SOUTHERN CALIFORNIA V000910	NOV-DEC ELECTRICAL CHARGES	0010-1224 AR/City of Fullerton	AP011118	121.61	122917		00096547	01/11/2018
<b>Check Total:</b>					<b>61,405.62</b>				
MW OH	SUPERION LLC V005987	DEC RSP-ASP SERVICES	101523-6136 Software Maintenance	AP011118	6,533.96	200567	P11082	00096548	01/11/2018
<b>Check Total:</b>					<b>6,533.96</b>				
MW OH	TALX UC eXpress V002944	6/1-8/31 UNEMPLOYMENT CLAIMS	404581-6025 Third Party Administration	AP011118	275.62	2300585		00096549	01/11/2018
MW OH	TALX UC eXpress V002944	9/1-11/30 UNEMPLOYMENT CLAIMS	404581-6025 Third Party Administration	AP011118	275.62	329068		00096549	01/11/2018
<b>Check Total:</b>					<b>551.24</b>				
MW OH	THOMSON REUTERS - WEST V009649	NOV WEST INFORMATION CHARGES	03042-6290 Dept. Contract Services	AP011118	175.96	837294235		00096550	01/11/2018
<b>Check Total:</b>					<b>175.96</b>				

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MW OH	TOTUM CORP V010229	NOV CONSTRUCTION ADMIN SVS	333554-6185 / 61125-6185 Construction Services	AP011118	2,205.00	204459	P11150	00096551	01/11/2018
					<b>Check Total:</b>	<b>2,205.00</b>			
MW OH	TURBO DATA SYSTEMS INC V001238	NOV PARKING CITATIONS	103047-6290 Dept. Contract Services	AP011118	2,314.72	27117	P11207	00096552	01/11/2018
					<b>Check Total:</b>	<b>2,314.72</b>			
MW OH	UNDERGROUND SERVICE V010637	AUG DATA BASE MAINT	103652-6301 Special Department Supplies	AP011118	10.00	820170871		00096553	01/11/2018
					<b>Check Total:</b>	<b>10.00</b>			
MW OH	VERDIN, LYDIA V010478	DEPOSIT REFUND BACKS BLDG	100000-4385 Facility Rental	AP011118	150.00	2001943.002		00096554	01/11/2018
					<b>Check Total:</b>	<b>150.00</b>			
MW OH	WAXIE SANITARY SUPPLY V001132	CUSTODIAL SUPPLIES	103654-6301 Special Department Supplies	AP011118	1,419.74	77123903		00096555	01/11/2018
					<b>Check Total:</b>	<b>1,419.74</b>			
MW OH	WEST COAST ARBORISTS INC V001124	1/16-11/30 PARK TREE MAINT	103652-6116 Tree Maintenance	AP011118	90.00	131845	P11106	00096556	01/11/2018
					<b>Check Total:</b>	<b>90.00</b>			
MW OH	YORBA LINDA FEED STORE V003242	K-9 DOG FOOD	103041-6301 Special Department Supplies	AP011118	112.04	598481		00096557	01/11/2018
MW OH	YORBA LINDA FEED STORE V003242	K-9 DOG FOOD	103041-6301 Special Department Supplies	AP011118	109.88	599038		00096557	01/11/2018
MW OH	YORBA LINDA FEED STORE V003242	K-9 DOG FOOD	103041-6301 Special Department Supplies	AP011118	56.02	601776		00096557	01/11/2018
MW OH	YORBA LINDA FEED STORE V003242	K-9 DOG FOOD	103041-6301 Special Department Supplies	AP011118	56.02	98848		00096557	01/11/2018
					<b>Check Total:</b>	<b>333.96</b>			
MW OH	ZAVALA, GABRIEL V006907	DEPOSIT REFUND BACKS BLDG	100000-4385 Facility Rental	AP011118	150.00	2001940.002		00096558	01/11/2018

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					<b>Check Total:</b>	<b>150.00</b>			
MW OH	ZUMAR INDUSTRIES INC V001156	BLANK STREET NAME SIGNS	103652-6310 Street Signs	AP011118	13.91	0173489		00096559	01/11/2018
					<b>Check Total:</b>	<b>13.91</b>			
MW OH	CALIFORNIA STATE V004813	P/E 1/13/18 PD DATE 1/19/18	0037-2196 Garnishments W/H	PY18002	69.23	2700/1801002		00096560	01/19/2018
MW OH	CALIFORNIA STATE V004813	P/E 1/13/18 PD DATE 1/19/18	0010-2196 Garnishments W/H	PY18002	452.99	2700/1801002		00096560	01/19/2018
MW OH	CALIFORNIA STATE V004813	P/E 1/13/18 PD DATE 1/19/18	0048-2196 Garnishments W/H	PY18002	151.96	2700/1801002		00096560	01/19/2018
MW OH	CALIFORNIA STATE V004813	P/E 1/13/18 PD DATE 1/19/18	0029-2196 Garnishments W/H	PY18002	59.65	2700/1801002		00096560	01/19/2018
					<b>Check Total:</b>	<b>733.83</b>			
MW OH	FRANCHISE TAX BOARD V000404	P/E 1/13/18 PD DATE 1/19/18	0048-2196 Garnishments W/H	PY18002	4.50	2710/1801002		00096561	01/19/2018
MW OH	FRANCHISE TAX BOARD V000404	P/E 1/13/18 PD DATE 1/19/18	0029-2196 Garnishments W/H	PY18002	4.50	2710/1801002		00096561	01/19/2018
MW OH	FRANCHISE TAX BOARD V000404	P/E 1/13/18 PD DATE 1/19/18	0010-2196 Garnishments W/H	PY18002	51.00	2710/1801002		00096561	01/19/2018
					<b>Check Total:</b>	<b>60.00</b>			
MW OH	ORANGE COUNTY V000699	P/E 1/13/18 PD DATE 1/19/18	0037-2176 PCEA/OCEA Assoc Dues	PY18002	1.63	2610/1801002		00096562	01/19/2018
MW OH	ORANGE COUNTY V000699	P/E 1/13/18 PD DATE 1/19/18	0048-2176 PCEA/OCEA Assoc Dues	PY18002	15.94	2610/1801002		00096562	01/19/2018
MW OH	ORANGE COUNTY V000699	P/E 1/13/18 PD DATE 1/19/18	0010-2176 PCEA/OCEA Assoc Dues	PY18002	265.44	2610/1801002		00096562	01/19/2018
MW OH	ORANGE COUNTY V000699	P/E 1/13/18 PD DATE 1/19/18	0029-2176 PCEA/OCEA Assoc Dues	PY18002	5.59	2610/1801002		00096562	01/19/2018
					<b>Check Total:</b>	<b>288.60</b>			

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MW OH	PCEA C/O NORTH ORANGE V000679	COE 1/13/18 PD DATE 1/19/18	0037-2176 PCEA/OCEA Assoc Dues	PY18002	0.18	2615/1801002		00096563	01/19/2018
MW OH	PCEA C/O NORTH ORANGE V000679	COE 1/13/18 PD DATE 1/19/18	0029-2176 PCEA/OCEA Assoc Dues	PY18002	0.58	2615/1801002		00096563	01/19/2018
MW OH	PCEA C/O NORTH ORANGE V000679	COE 1/13/18 PD DATE 1/19/18	0048-2176 PCEA/OCEA Assoc Dues	PY18002	1.65	2615/1801002		00096563	01/19/2018
MW OH	PCEA C/O NORTH ORANGE V000679	COE 1/13/18 PD DATE 1/19/18	0010-2176 PCEA/OCEA Assoc Dues	PY18002	27.59	2615/1801002		00096563	01/19/2018
<b>Check Total:</b>					<b>30.00</b>				
MW OH	PLACENTIA POLICE V000839	P/E 1/13/18 PD DATE 1/19/18	0010-2180 Police Mgmt Assn Dues	PY18002	804.14	2625/1801002		00096564	01/19/2018
<b>Check Total:</b>					<b>804.14</b>				
MW OH	PLACENTIA POLICE V003519	P/E 1/13/18 PD DATE 1/19/18	0010-2178 Placentia Police Assoc Dues	PY18002	2,281.90	2620/1801002		00096565	01/19/2018
MW OH	PLACENTIA POLICE V003519	P/E 1/13/18 PD DATE 1/19/18	0061-2178 Placentia Police Assoc Dues	PY18002	96.31	2620/1801002		00096565	01/19/2018
<b>Check Total:</b>					<b>2,378.21</b>				
MW OH	VANTAGEPOINT TRANSFER V007191	P/E 1/13/18 PD DATE 1/19/18	0010-2170 Deferred Comp Payable - ICMA	PY18002	2,838.96	2606/1801002		00096566	01/19/2018
MW OH	VANTAGEPOINT TRANSFER V007191	P/E 1/13/18 PD DATE 1/19/18	0029-2170 Deferred Comp Payable - ICMA	PY18002	47.61	2606/1801002		00096566	01/19/2018
MW OH	VANTAGEPOINT TRANSFER V007191	P/E 1/13/18 PD DATE 1/19/18	0037-2170 Deferred Comp Payable - ICMA	PY18002	38.15	2606/1801002		00096566	01/19/2018
MW OH	VANTAGEPOINT TRANSFER V007191	P/E 1/13/18 PD DATE 1/19/18	0048-2170 Deferred Comp Payable - ICMA	PY18002	130.56	2606/1801002		00096566	01/19/2018
MW OH	VANTAGEPOINT TRANSFER V007191	P/E 1/13/18 PD DATE 1/19/18	0054-2170 Deferred Comp Payable - ICMA	PY18002	34.20	2606/1801002		00096566	01/19/2018
<b>Check Total:</b>					<b>3,089.48</b>				
MW OH	AARDVARK	40 MM SPOUNGE ROUNDS	103043-6162	AP011818	752.96	ISTD-17237		00096567	01/18/2018

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	V000002		Range Training						
				<b>Check Total:</b>	<b>752.96</b>				
MW OH	ALL CITY MANAGEMENT V000005	12/3-12/16 CROSSING GUARD SVS	103047-6290 Dept. Contract Services	AP011818	3,157.00	52214	P11103	00096568	01/18/2018
MW OH	ALL CITY MANAGEMENT V000005	12/17-12/30 CROSSING GUARD SVS	103047-6290 Dept. Contract Services	AP011818	1,578.50	52338	P11103	00096568	01/18/2018
				<b>Check Total:</b>	<b>4,735.50</b>				
MW OH	ARAMARK UNIFORM V004232	DEC PW UNIFORMS	103650-6360 Uniforms	AP011818	577.12	532974253	P11224	00096569	01/18/2018
MW OH	ARAMARK UNIFORM V004232	DEC FLOOR MAT CLEANING	103654-6301 Special Department Supplies	AP011818	274.13	532974254	P11224	00096569	01/18/2018
				<b>Check Total:</b>	<b>851.25</b>				
MW OH	AT & T V008736	12/1-1/30 IMPOUND YD INTERNET	109595-6215 Telephone	AP011818	59.86	DEC PD 17		00096570	01/18/2018
MW OH	AT & T V008736	DEC HVAC INTERNET SERVICE	109595-6215 Telephone	AP011818	49.00	DEC HVAC 17		00096570	01/18/2018
MW OH	AT & T V008736	12/27-1/26 POWELL BLD INTERNET	109595-6215 Telephone	AP011818	84.00	JAN POWELL		00096570	01/18/2018
				<b>Check Total:</b>	<b>192.86</b>				
MW OH	ATKINSON, JACK V010688	PARKING CITATION REFUND	100000-4410 City Ord Fines (Parking)	AP011818	47.00	PK469206		00096571	01/18/2018
				<b>Check Total:</b>	<b>47.00</b>				
MW OH	BANK OF AMERICA V008179	NOV S.A. BANK COSTS	547525-6099 Professional Services	AP011818	156.40	0012817974		00096572	01/18/2018
				<b>Check Total:</b>	<b>156.40</b>				
MW OH	BEST CONTRACTING V010594	NOV ROOFING SVS PMNT #5	333554-6185 Construction Services	AP011818	4,560.00	3225	P11176	00096573	01/18/2018
				<b>Check Total:</b>	<b>4,560.00</b>				
MW OH	BIGGS CARDOSA	NOV ENGINEERING DESIGN SVS	333552-6185 / 61116-6185	AP011818	18,787.41	72923	P11141	00096574	01/18/2018

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	V010461		Construction Services						
				<b>Check Total:</b>	<b>18,787.41</b>				
MW OH	CAHN, JEAN V010685	DEPOSIT REFUND BACKS BLDG	100000-4385 Facility Rental	AP011818	150.00	2001948.002		00096575	01/18/2018
				<b>Check Total:</b>	<b>150.00</b>				
MW OH	CALIFORNIA CHAMBER OF V002187	LABOR LAWS DIGEST CID 509460	101512-6320 Books & Periodicals	AP011818	461.97	11198744		00096576	01/18/2018
				<b>Check Total:</b>	<b>461.97</b>				
MW OH	CALIFORNIA FORENSIC V000232	DEC BLOOD DRAWS	103040-6055 Medical Services	AP011818	1,498.00	12.29.17	P11117	00096577	01/18/2018
				<b>Check Total:</b>	<b>1,498.00</b>				
MW OH	CALIFORNIA STATE V010097	NOV NEW HIRE LIVE SCANS	101512-6099 Professional Services	AP011818	44.00	ASR15238		00096578	01/18/2018
				<b>Check Total:</b>	<b>44.00</b>				
MW OH	CISNEROS, ANGELICA V010686	DEPOSIT REFUND BACKS BLDG	100000-4385 Facility Rental	AP011818	150.00	2001947.002		00096579	01/18/2018
				<b>Check Total:</b>	<b>150.00</b>				
MW OH	CITY OF BREA V000125	PRINTING SVS - BUSINESS CARDS	102531-6315 Office Supplies	AP011818	96.51	ASCS000399		00096580	01/18/2018
				<b>Check Total:</b>	<b>96.51</b>				
MW OH	CITY OF LA HABRA V000600	2ND QTR COURT LIAISON SVS	103043-6290 Dept. Contract Services	AP011818	7,753.75	LH 18-302-AR	P11128	00096581	01/18/2018
				<b>Check Total:</b>	<b>7,753.75</b>				
MW OH	CITY OF PLACENTIA V000773	HOLIDAY LUNCH SUPPLIES	109595-6301 Special Department Supplies	AP011818	16.50	011118		00096582	01/18/2018
MW OH	CITY OF PLACENTIA V000773	NOTARY APP PROCESSING FEE	101512-6250 Staff Training	AP011818	40.00	011118		00096582	01/18/2018
MW OH	CITY OF PLACENTIA V000773	HOLIDAY LUNCHEON	109595-6301 Special Department Supplies	AP011818	11.74	011118		00096582	01/18/2018

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MW OH	CITY OF PLACENTIA V000773	HOLIDAY LUNCHEON	109595-6301 Special Department Supplies	AP011818	14.98	011118		00096582	01/18/2018
					<b>Check Total:</b>	<b>83.22</b>			
MW OH	COMMERCIAL AQUATIC V005203	DEC GOMEZ POOL MAINT	103654-6130 Repair & Maint/Facilities	AP011818	300.00	117-6629		00096583	01/18/2018
MW OH	COMMERCIAL AQUATIC V005203	DEC WHITTEN POOL MAINT	103654-6130 Repair & Maint/Facilities	AP011818	300.00	117-6630		00096583	01/18/2018
					<b>Check Total:</b>	<b>600.00</b>			
MW OH	COUNTY OF ORANGE V008881	DEC OCATS TELEPHONE SVS	103043-6137 Repair Maint/Equipment	AP011818	784.00	SH 48579	P11124	00096584	01/18/2018
					<b>Check Total:</b>	<b>784.00</b>			
MW OH	DATA TICKET INC. V006119	NOV CODE ENFORCEMENT	103046-6290 Dept. Contract Services	AP011818	1,191.32	84894		00096585	01/18/2018
					<b>Check Total:</b>	<b>1,191.32</b>			
MW OH	DOOLEY ENTERPRISES INC. V000347	INC.AMMUNITION	103043-6162 Range Training	AP011818	1,777.88	54681		00096586	01/18/2018
					<b>Check Total:</b>	<b>1,777.88</b>			
MW OH	DRABEK, GARY V004197	DEC RESERVE OFFICER STIPEND	103041-5005 / 50065-5005 Salaries/Part-Time	AP011818	200.00	010818		00096587	01/18/2018
					<b>Check Total:</b>	<b>200.00</b>			
MW OH	EMPLOYMENT V000203	3RD QTR PAYROLL TAXES	0010-2135 Calif Income Tax W/H	AP011818	6,147.17	L0889986848		00096588	01/18/2018
					<b>Check Total:</b>	<b>6,147.17</b>			
MW OH	EVANS GUN WORLD V003336	12/1/17 RANGE FEES	103043-6162 Range Training	AP011818	165.00	1161		00096589	01/18/2018
					<b>Check Total:</b>	<b>165.00</b>			
MW OH	FEDEX V000394	SHIPPING CHARGES	101513-6325 Postage	AP011818	16.07	6-018-92784		00096590	01/18/2018
MW OH	FEDEX	SHIPPING CHARGES	109595-6325	AP011818	49.07	6-025-55841		00096590	01/18/2018

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	V000394		Postage						
				<b>Check Total:</b>	<b>65.14</b>				
MW OH	FIS V008518	NOV BUS LIC INTERCHANGE FEES	102020-6025 Third Party Administration	AP011818	17.97	34431870		00096591	01/18/2018
				<b>Check Total:</b>	<b>17.97</b>				
MW OH	GRIMALDO, MIGUEL V010689	PARKING CITATION REFUND	100000-4410 City Ord Fines (Parking)	AP011818	47.00	PK470517		00096592	01/18/2018
				<b>Check Total:</b>	<b>47.00</b>				
MW OH	GST V009410	DEC IT SERVICES	101523-6290 Dept. Contract Services	AP011818	8,278.00	INV14326	P11159	00096593	01/18/2018
				<b>Check Total:</b>	<b>8,278.00</b>				
MW OH	H&S ENERGY LLC V010680	OCT CAR WASH SERVICES	103658-6301 Special Department Supplies	AP011818	231.77	001		00096594	01/18/2018
MW OH	H&S ENERGY LLC V010680	NOV CAR WASHES SERVICES	103658-6301 Special Department Supplies	AP011818	451.56	002		00096594	01/18/2018
				<b>Check Total:</b>	<b>683.33</b>				
MW OH	HALO CONFIDENTIAL V008544	NOV PD TRAINING MGMT SVS	103040-6290 Dept. Contract Services	AP011818	2,112.50	0095T	P11127	00096595	01/18/2018
MW OH	HALO CONFIDENTIAL V008544	NOV PD BACKGROUND SCREENINGS	103040-6290 Dept. Contract Services	AP011818	1,400.00	0096	P11127	00096595	01/18/2018
MW OH	HALO CONFIDENTIAL V008544	DEC PD TRAINING MGMT	103040-6290 Dept. Contract Services	AP011818	2,412.50	0097	P11127	00096595	01/18/2018
MW OH	HALO CONFIDENTIAL V008544	DEC PD BACKGROUND SCREENINGS	103040-6290 Dept. Contract Services	AP011818	2,400.00	0098	P11127	00096595	01/18/2018
				<b>Check Total:</b>	<b>8,325.00</b>				
MW OH	HAMILTON, TAMARA V010513	PARKING CITATION REFUND	100000-4410 City Ord Fines (Parking)	AP011818	57.00	PK470287		00096596	01/18/2018
				<b>Check Total:</b>	<b>57.00</b>				
MW OH	HINDERLITER DE LLAMAS	IMPACT ANALYSIS REPORT	109595-6999	AP011818	6,960.00	0028402-IN		00096597	01/18/2018

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	V000465		Other Expenditure						
				<b>Check Total:</b>	<b>6,960.00</b>				
MW OH	HONEYWELL V001388	OCT-JAN A/C MAINT	103654-6290 Dept. Contract Services	AP011818	4,033.94	5241431119R		00096598	01/18/2018
MW OH	HONEYWELL V001388	A/C REPAIRS	103654-6130 Repair & Maint/Facilities	AP011818	356.38	5241607012		00096598	01/18/2018
				<b>Check Total:</b>	<b>4,390.32</b>				
MW OH	HORNER, DAVID V010687	PARKING CITATION REFUND	100000-4410 City Ord Fines (Parking)	AP011818	75.00	PK463823		00096599	01/18/2018
				<b>Check Total:</b>	<b>75.00</b>				
MW OH	IMPERIAL SPRINKLER V006506	IRRIGATION SUPPLIES	296561-6130 Repair & Maint/Facilities	AP011818	641.03	3180656-00		00096600	01/18/2018
				<b>Check Total:</b>	<b>641.03</b>				
MW OH	KAPADIA, SONAL V010690	PARKING CITATION REFUND	100000-4410 City Ord Fines (Parking)	AP011818	43.00	PK18007251		00096601	01/18/2018
				<b>Check Total:</b>	<b>43.00</b>				
MW OH	KEYSER MARSTON V010468	NOV REAL ESTATE ADVISORY SVS	102534-6099 Professional Services	AP011818	1,620.00	0031687	P11156	00096602	01/18/2018
MW OH	KEYSER MARSTON V010468	DEC REAL ESTATE ADVISORY SVS	102534-6099 Professional Services	AP011818	1,012.50	0031757	P11156	00096602	01/18/2018
				<b>Check Total:</b>	<b>2,632.50</b>				
MW OH	KNOWLES-MCNIFF INC V000558	DEC SOFTWARE MAINTENANCE	101523-6136 Software Maintenance	AP011818	4,200.75	INV91087	P11086	00096603	01/18/2018
				<b>Check Total:</b>	<b>4,200.75</b>				
MW OH	MATTHEW BENDER & CO INC V000163	NOV 18 CA PENAL CODE	103040-6320 Books & Periodicals	AP011818	653.51	99307464		00096604	01/18/2018
				<b>Check Total:</b>	<b>653.51</b>				
MW OH	MIRANDA, CESAR V010691	PARKING CITATION REFUND	100000-4410 City Ord Fines (Parking)	AP011818	75.00	PK472017		00096605	01/18/2018

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				<b>Check Total:</b>	<b>75.00</b>				
MW OH	MOTO UNITED V009743	MOTORCYCLE REPAIRS	103658-6134 Vehicle Repair & Maintenance	AP011818	148.00	7001		00096606	01/18/2018
MW OH	MOTO UNITED V009743	MOTORCYCLE REPAIRS	103658-6134 Vehicle Repair & Maintenance	AP011818	1,097.99	7339		00096606	01/18/2018
MW OH	MOTO UNITED V009743	MOTORCYCLE REPAIRS	103658-6134 Vehicle Repair & Maintenance	AP011818	616.24	7475		00096606	01/18/2018
				<b>Check Total:</b>	<b>1,862.23</b>				
MW OH	MV CHENG & ASSOCIATES V010389	DEC FINANCE DIR & SR ACCT SVS	102020-6099 Professional Services	AP011818	18,980.00	12/31/2017	P11112	00096607	01/18/2018
				<b>Check Total:</b>	<b>18,980.00</b>				
MW OH	NAPOLIS, AMERICA V010692	PARKING CITATION REFUND	100000-4410 City Ord Fines (Parking)	AP011818	65.00	PK470289		00096608	01/18/2018
				<b>Check Total:</b>	<b>65.00</b>				
MW OH	OCCMA V010693	CM CONF DINNER RECEPTION	101511-6245 Meetings & Conferences	AP011818	75.00	010918		00096609	01/18/2018
				<b>Check Total:</b>	<b>75.00</b>				
MW OH	OFFICE INDUSTRIES V007477	CHAIRMAT	103550-6315 Office Supplies	AP011818	73.26	60745		00096610	01/18/2018
MW OH	OFFICE INDUSTRIES V007477	OFFICE SUPPLIES	103550-6315 Office Supplies	AP011818	52.51	60784		00096610	01/18/2018
MW OH	OFFICE INDUSTRIES V007477	OFFICE SUPPLIES	103654-6301 Special Department Supplies	AP011818	226.50	60865		00096610	01/18/2018
MW OH	OFFICE INDUSTRIES V007477	OFFICE SUPPLIES	103550-6315 Office Supplies	AP011818	20.25	60905		00096610	01/18/2018
MW OH	OFFICE INDUSTRIES V007477	OFFICE SUPPLIES	103040-6315 Office Supplies	AP011818	58.40	61076		00096610	01/18/2018
MW OH	OFFICE INDUSTRIES V007477	RECYCLED PAPER	109595-6301 Special Department Supplies	AP011818	191.80	61104		00096610	01/18/2018

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MW OH	OFFICE INDUSTRIES V007477	OFFICE SUPPLIES	103040-6315 Office Supplies	AP011818	33.04	B60992-1		00096610	01/18/2018
					<b>Check Total:</b>	<b>655.76</b>			
MW OH	ORANGE COUNTY V007306	DEC PARKING CITATIONS	0044-2038 Parking Fines	AP011818	8,262.50	010918		00096611	01/18/2018
MW OH	ORANGE COUNTY V007306	2ND QTR ANIMAL SHELTER CONST	103045-6280 Animal Control Services	AP011818	16,138.44	AC1890034	P11123	00096611	01/18/2018
					<b>Check Total:</b>	<b>24,400.94</b>			
MW OH	PACIFIC EMBROIDERY V008348	CODE ENFORCEMENT HATS	103046-6360 Uniforms	AP011818	124.91	63768		00096612	01/18/2018
					<b>Check Total:</b>	<b>124.91</b>			
MW OH	PINTO, HAMILTON V010681	PARKING CITATION REFUND	100000-4410 City Ord Fines (Parking)	AP011818	57.00	PK470224		00096613	01/18/2018
					<b>Check Total:</b>	<b>57.00</b>			
MW OH	PROCURE AMERICA V009591	JAN PRINTER SAVING PROGRAM	109595-6137 Repair Maint/Equipment	AP011818	400.42	1-1840	P11085	00096614	01/18/2018
					<b>Check Total:</b>	<b>400.42</b>			
MW OH	PSYCHOLOGICAL V009259	NOV,DEC PRE-EMPLOYMENT EXAMS	01512-6099 Professional Services	AP011818	800.00	523157		00096615	01/18/2018
					<b>Check Total:</b>	<b>800.00</b>			
MW OH	R H F INC V003206	RECERT,TEST NHTSA/IACP SPEC	103047-6137 Repair Maint/Equipment	AP011818	85.00	72467		00096616	01/18/2018
MW OH	R H F INC V003206	RECERT,TEST NHTSA/IACP SPEC	103047-6137 Repair Maint/Equipment	AP011818	85.00	72468		00096616	01/18/2018
					<b>Check Total:</b>	<b>170.00</b>			
MW OH	RYDIN DECAL V005931	2018 PARKING PERMITS	103047-6230 Printing & Binding	AP011818	1,271.93	339357		00096617	01/18/2018
					<b>Check Total:</b>	<b>1,271.93</b>			
MW OH	SECOND HARVEST FOOD	DEC COMMODITIES FOR SR CENTER	104071-6301	AP011818	30.00	451405		00096618	01/18/2018

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	V005571		Special Department Supplies						
				<b>Check Total:</b>	<b>30.00</b>				
MW OH	SIERRA SCHOOL EQUIPMENTS V010679	NEW SEATING IN COUNCIL CHAMB	333554-6185 / 62012-6185 Construction Services	AP011818	46,711.00	61302	P11225	00096619	01/18/2018
				<b>Check Total:</b>	<b>46,711.00</b>				
MW OH	SILVER & WRIGHT LLP V009853	NOV LEGAL SERVICES	101005-6299 / 45055-6299 Other Purchased Services	AP011818	406.00	23277		00096620	01/18/2018
				<b>Check Total:</b>	<b>406.00</b>				
MW OH	SIMPELO, GARY V008482	DEPOSIT REFUND BACKS BLDG	100000-4385 Facility Rental	AP011818	150.00	2001949.002		00096621	01/18/2018
				<b>Check Total:</b>	<b>150.00</b>				
MW OH	SPARKLETTS V000967	NOV SR CENTER WATER SVS	104071-6301 Special Department Supplies	AP011818	238.51	14974536121317		00096622	01/18/2018
MW OH	SPARKLETTS V000967	11/29-12/13 WHITTEN WATER SVS	104071-6301 Special Department Supplies	AP011818	167.48	15169979121617		00096622	01/18/2018
				<b>Check Total:</b>	<b>405.99</b>				
MW OH	SPRINT V006533	11/26-12/25 PD RELAY SVS	109595-6215 Telephone	AP011818	37.99	313574471-074		00096623	01/18/2018
				<b>Check Total:</b>	<b>37.99</b>				
MW OH	SWAN POOLS V001378	80% BLDG PERMIT REFUND	100000-4168 Swimming Pool Permits	AP011818	944.44	B17-1150		00096624	01/18/2018
				<b>Check Total:</b>	<b>944.44</b>				
MW OH	SWRCB V000957	STORM WATER PERMIT FEE	104315-6257 Licenses & Permits	AP011818	21,344.00	SW-0144878	P11223	00096625	01/18/2018
				<b>Check Total:</b>	<b>21,344.00</b>				
MW OH	T-MOBILE V004339	12/2-1/1 CELL PHONE CHGS	109595-6215 Telephone	AP011818	1,162.60	DECEMBER		00096626	01/18/2018
				<b>Check Total:</b>	<b>1,162.60</b>				
MW OH	TAPPER, MICHELLE	PARKING CITATION REFUND	100000-4410	AP011818	43.00	PK18006810		00096627	01/18/2018

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	V010683		City Ord Fines (Parking)						
				<b>Check Total:</b>	<b>43.00</b>				
MW OH	TIME WARNER CABLE V004450	JAN 10MB/FIBER OPTICS	109595-6215 Telephone	AP011818	1,324.50	0335200122117		00096628	01/18/2018
MW OH	TIME WARNER CABLE V004450	12/25-1/24 YARD/WHITTEN CABLE	109595-6215 Telephone	AP011818	1,217.98	0347700121517		00096628	01/18/2018
MW OH	TIME WARNER CABLE V004450	12-/2/1 PD CABLE SVS	109595-6215 Telephone	AP011818	133.62	0421042122217		00096628	01/18/2018
				<b>Check Total:</b>	<b>2,676.10</b>				
MW OH	TOM DODSON & ASSOCIATES V009472	NOV CEQA SUPPORT SERVICES	332531-6017 / 61086-6017 Special Studies	AP011818	1,650.00	PLA88 17-3	P11198	00096629	01/18/2018
				<b>Check Total:</b>	<b>1,650.00</b>				
MW OH	TOTUM CORP V010229	DEC CONSTRUCTION ADMIN SVS	333554-6185 / 61125-6185 Construction Services	AP011818	1,516.25	204502	P11150	00096630	01/18/2018
				<b>Check Total:</b>	<b>1,516.25</b>				
MW OH	TOWNSEND PUBLIC AFFAIRS V004165	DEC LEGISLATIVE ADVOCACY SVS	101001-6001 Management Consulting Services	AP011818	5,000.00	12966	P11076	00096631	01/18/2018
				<b>Check Total:</b>	<b>5,000.00</b>				
MW OH	TRANSUNION RISK & V009317	DEC DATABASE TRANSACTIONS	103042-6290 Dept. Contract Services	AP011818	115.85	010118		00096632	01/18/2018
MW OH	TRANSUNION RISK & V009317	NOV DATABASE TRANSACTIONS	103042-6290 Dept. Contract Services	AP011818	115.90	120117		00096632	01/18/2018
				<b>Check Total:</b>	<b>231.75</b>				
MW OH	TRUJILLO, MIGUEL V010682	PARKING CITATION REFUND	100000-4410 City Ord Fines (Parking)	AP011818	10.00	PK466991		00096633	01/18/2018
				<b>Check Total:</b>	<b>10.00</b>				
MW OH	UC REGENTS V010486	CAST EXAM DR17-0656	103040-6099 Professional Services	AP011818	650.00	1728		00096634	01/18/2018
				<b>Check Total:</b>	<b>650.00</b>				

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MW OH	V & V MANUFACTURING INC V010393	HONOR GUARD BADGES	103040-6299 Other Purchased Services	AP011818	1,502.04	45943		00096635	01/18/2018
MW OH	V & V MANUFACTURING INC V010393	CADET BADGE	103040-6299 Other Purchased Services	AP011818	123.91	46096		00096635	01/18/2018
<b>Check Total:</b>					<b>1,625.95</b>				
MW OH	VERIZON WIRELESS V008735	PD AIRCARDS	109595-6215 Telephone	AP011818	1,557.93	9798436488		00096636	01/18/2018
MW OH	VERIZON WIRELESS V008735	11/21-12/20 CA IPAD CHARGES	109595-6215 Telephone	AP011818	38.01	9798436489		00096636	01/18/2018
MW OH	VERIZON WIRELESS V008735	11/21-12/20 COUNCIL IPADS CHRG	109595-6215 Telephone	AP011818	106.92	9798436490		00096636	01/18/2018
MW OH	VERIZON WIRELESS V008735	11/21-12/20 KRAEMER INTERNET	0010-1232 Accts Rec/City of Anaheim	AP011818	19.00	9798441636		00096636	01/18/2018
MW OH	VERIZON WIRELESS V008735	11/21-12/20 KRAEMER INTERNET	109595-6215 / 61139-6215 Telephone	AP011818	19.01	9798441636		00096636	01/18/2018
<b>Check Total:</b>					<b>1,740.87</b>				
MW OH	VIVANT SOLAR V010630	80% BLDG PERMIT REFUND	100000-4164 Electrical Permits	AP011818	56.30	B17-0937		00096637	01/18/2018
MW OH	VIVANT SOLAR V010630	80% REFUND PERMIT B17-0937	100000-4160 Building Permits	AP011818	197.50	B17-0937		00096637	01/18/2018
<b>Check Total:</b>					<b>253.80</b>				
MW OH	YAMAGUCHI, BRIAN V003248	DEC RESERVE OFFICER STIPEND	103041-5005 / 50065-5005 Salaries/Part-Time	AP011818	200.00	010818		00096638	01/18/2018
<b>Check Total:</b>					<b>200.00</b>				
MW OH	YEAGER, DANIEL V010684	PARKING CITATION REFUND	100000-4410 City Ord Fines (Parking)	AP011818	307.00	PK467508		00096639	01/18/2018
<b>Check Total:</b>					<b>307.00</b>				
MW OH	YORBA LINDA WATER V001148	NOV-DEC WATER CHARGES	109595-6335 Water	AP011818	1,583.21	010118		00096640	01/18/2018

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				<b>Check Total:</b>	<b>1,583.21</b>				
MW OH	YORBA LINDA WATER V006633	DEC SEWER CHARGES	484356-6297 Billing Services	AP011818	346.81	207629		00096641	01/18/2018
				<b>Check Total:</b>	<b>346.81</b>				
MW OH	ICMA RETIREMENT TRUST V010029	P/E 1/13/18 PD 1/19/18	0054-2170 Deferred Comp Payable - ICMA	AP011918	74.40	011918A		00096642	01/19/2018
MW OH	ICMA RETIREMENT TRUST V010029	P/E 1/13/18 PD 1/19/18	0010-2170 Deferred Comp Payable - ICMA	AP011918	1,270.64	011918A		00096642	01/19/2018
MW OH	ICMA RETIREMENT TRUST V010029	P/E 1/13/18 PD 1/19/18	0048-2170 Deferred Comp Payable - ICMA	AP011918	85.00	011918A		00096642	01/19/2018
MW OH	ICMA RETIREMENT TRUST V010029	P/E 1/13/18 PD 1/19/18	0029-2170 Deferred Comp Payable - ICMA	AP011918	55.00	011918A		00096642	01/19/2018
MW OH	ICMA RETIREMENT TRUST V010029	P/E 1/13/18 PD 1/19/18	0037-2170 Deferred Comp Payable - ICMA	AP011918	22.50	011918A		00096642	01/19/2018
				<b>Check Total:</b>	<b>1,507.54</b>				
MW OH	JOHN HANCOCK USA-PARS V010625	PARS P/E 1/13/18 PD 1/19/18	0029-2131 Employer PARS/ARS Payable	AP011918	112.82	011918A		00096643	01/19/2018
MW OH	JOHN HANCOCK USA-PARS V010625	PARS P/E 1/13/18 PD 1/19/18	0048-2131 Employer PARS/ARS Payable	AP011918	260.85	011918A		00096643	01/19/2018
MW OH	JOHN HANCOCK USA-PARS V010625	PARS P/E 1/13/18 PD 1/19/18	0054-2131 Employer PARS/ARS Payable	AP011918	80.10	011918A		00096643	01/19/2018
MW OH	JOHN HANCOCK USA-PARS V010625	PARS P/E 1/13/18 PD 1/19/18	0010-2131 Employer PARS/ARS Payable	AP011918	1,277.75	011918A		00096643	01/19/2018
MW OH	JOHN HANCOCK USA-PARS V010625	PARS P/E 1/13/18 PD 1/19/18	0037-2131 Employer PARS/ARS Payable	AP011918	170.91	011918A		00096643	01/19/2018
				<b>Check Total:</b>	<b>1,902.43</b>				
MW OH	US BANK PARS #6746022400 V008781	PARS P/E 1/13/18 PD 1/19/18	0010-2126 Employee PARS/ARS W/H	AP011918	968.76	011918A		00096644	01/19/2018
MW OH	US BANK PARS #6746022400	PARS P/E 1/13/18 PD 1/19/18	0010-2131	AP011918	968.76	011918A		00096644	01/19/2018

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	V008781		Employer PARS/ARS Payable						
				<b>Check Total:</b>	<b>1,937.52</b>				
MW OH	ADMINSURE V004980	DEC WORKER'S COMP ADMIN SVS	404580-6025 Third Party Administration	AP012498	3,818.74	10854		00096646	01/25/2018
				<b>Check Total:</b>	<b>3,818.74</b>				
MW OH	ALLIANT INSURANCE V007375	EVENT LIABILITY INSURANCE	404582-6201 Liability Insurance Premiums	AP012498	4,471.00	744617		00096647	01/25/2018
				<b>Check Total:</b>	<b>4,471.00</b>				
MW OH	ANAHEIM SCREEN & GLASS V010390	GLASS FOR COUNCIL CHAMBERS	103654-6301 Special Department Supplies	AP012498	2,246.75	36922	P11214	00096648	01/25/2018
				<b>Check Total:</b>	<b>2,246.75</b>				
MW OH	ARAMARK UNIFORM V004232	PW UNIFORMS	103650-6360 Uniforms	AP012498	341.83	532836301	P11224	00096649	01/25/2018
MW OH	ARAMARK UNIFORM V004232	FLOOR MAT CLEANING	103654-6301 Special Department Supplies	AP012498	274.13	532836302	P11224	00096649	01/25/2018
				<b>Check Total:</b>	<b>615.96</b>				
MW OH	AT & T V008736	12/15-1/14 IRRIGATION CONTROLS	296561-6215 Telephone	AP012498	39.00	DEC LMD 17		00096650	01/25/2018
MW OH	AT & T V008736	1/15-2/14 IRRIGATION CONTROLS	296561-6215 Telephone	AP012498	30.00	JAN LMD 18		00096650	01/25/2018
MW OH	AT & T V008736	1/7-2/6 TEEN CNTR INTERNET	109595-6215 Telephone	AP012498	50.86	JAN T/C 18		00096650	01/25/2018
				<b>Check Total:</b>	<b>119.86</b>				
MW OH	ATHENS SERVICES V006622	CREDIT	0010-2001 Accounts Payable	AP012498	-15,947.24	CREDIT		00096651	01/25/2018
MW OH	ATHENS SERVICES V006622	JULY STREET SWEEPING SVS	103652-6290 Dept. Contract Services	AP012498	6,882.17	3742089	P11219	00096651	01/25/2018
MW OH	ATHENS SERVICES V006622	JULY STREET SWEEPING SVS	374386-6290 Dept. Contract Services	AP012498	6,882.17	3742089	P11219	00096651	01/25/2018

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MW OH	ATHENS SERVICES V006622	AUG STREET SWEEPING SVS	374386-6290 Dept. Contract Services	AP012498	7,973.62	3876916	P11219	00096651	01/25/2018
MW OH	ATHENS SERVICES V006622	AUG STREET SWEEPING SVS	103652-6290 Dept. Contract Services	AP012498	7,973.62	3876916	P11219	00096651	01/25/2018
MW OH	ATHENS SERVICES V006622	STREET SWEEPING	374386-6290 Dept. Contract Services	AP012498	7,013.43	4021898	P11219	00096651	01/25/2018
MW OH	ATHENS SERVICES V006622	STREET SWEEPING SVS	103652-6290 Dept. Contract Services	AP012498	7,013.42	4021898	P11219	00096651	01/25/2018
MW OH	ATHENS SERVICES V006622	STREET SWEEPING SVS	374386-6290 Dept. Contract Services	AP012498	7,374.09	4177966	P11219	00096651	01/25/2018
MW OH	ATHENS SERVICES V006622	OCT STREET SWEEPING SVS	103652-6290 Dept. Contract Services	AP012498	7,374.09	4177966	P11219	00096651	01/25/2018
MW OH	ATHENS SERVICES V006622	NOV STREET SWEEPING SVS	103652-6290 Dept. Contract Services	AP012498	7,228.64	4316614	P11219	00096651	01/25/2018
MW OH	ATHENS SERVICES V006622	NOV STREET SWEEPING SVS	374386-6290 Dept. Contract Services	AP012498	7,228.64	4316614	P11219	00096651	01/25/2018
MW OH	ATHENS SERVICES V006622	DEC STREET SWEEPING SVS	374386-6290 Dept. Contract Services	AP012498	6,005.94	4462922	P11219	00096651	01/25/2018
MW OH	ATHENS SERVICES V006622	DEC STREET SWEEPING SVS	103652-6290 Dept. Contract Services	AP012498	6,005.93	4462922	P11219	00096651	01/25/2018
<b>Check Total:</b>					<b>69,008.52</b>				
MW OH	B & M LAWN & GARDEN V000127	HEDGE TRIMMER PARTS	103658-6301 Special Department Supplies	AP012498	54.32	374156		00096652	01/25/2018
<b>Check Total:</b>					<b>54.32</b>				
MW OH	BANK OF AMERICA V008179	DEC S.A. BANK FEES	547525-6099 Professional Services	AP012498	109.56	0012845718		00096653	01/25/2018
<b>Check Total:</b>					<b>109.56</b>				
MW OH	BISHOP CO V000107	LANDSCAPE/PARKS SUPPLIES	103655-6301 Special Department Supplies	AP012498	434.25	431345		00096654	01/25/2018
MW OH	BISHOP CO	GLOVES FOR PW	103655-6301	AP012498	157.62	431450		00096654	01/25/2018

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	V000107		Special Department Supplies						
				<b>Check Total:</b>	<b>591.87</b>				
MW OH	BORNSTEIN, IRWIN V010388	DEC FINANCIAL CONSULTING SVS	102020-6099 Professional Services	AP012498	8,343.75	269	P11111	00096655	01/25/2018
MW OH	BORNSTEIN, IRWIN V010388	DEC FINANCIAL CONSULTING SVS	102020-6099 Professional Services	AP012498	3,750.00	269	P11111	00096655	01/25/2018
				<b>Check Total:</b>	<b>12,093.75</b>				
MW OH	CALMAT CO. V010007	ASPHALT	103652-6301 Special Department Supplies	AP012498	351.48	71674360		00096656	01/25/2018
MW OH	CALMAT CO. V010007	ASPHALT	103652-6301 Special Department Supplies	AP012498	351.48	71677199		00096656	01/25/2018
MW OH	CALMAT CO. V010007	ASPHALT	103652-6301 Special Department Supplies	AP012498	304.93	71685236		00096656	01/25/2018
MW OH	CALMAT CO. V010007	ASPHALT	103652-6301 Special Department Supplies	AP012498	306.43	71685237		00096656	01/25/2018
				<b>Check Total:</b>	<b>1,314.32</b>				
MW OH	CALOES/CSTI V010696	PD TRAINING REG - FLORES	213041-6250 Staff Training	AP012498	800.00	012918		00096657	01/25/2018
				<b>Check Total:</b>	<b>800.00</b>				
MW OH	CARL WARREN & CO V008011	NOV LIABILITY ADMIN SVS	404582-6025 Third Party Administration	AP012498	1,541.66	1827087		00096658	01/25/2018
MW OH	CARL WARREN & CO V008011	DEC LIABILITY ADMIN SVS	404582-6025 Third Party Administration	AP012498	1,541.66	1829935		00096658	01/25/2018
				<b>Check Total:</b>	<b>3,083.32</b>				
MW OH	CENTER FOR PUBLIC SAFETY V010640	CONSULTING SVS- DRAFT REPORT	556562-6099 Professional Services	AP012498	14,280.00	1467	P11204	00096659	01/25/2018
MW OH	CENTER FOR PUBLIC SAFETY V010640	CONSULTING SVS - DRAFT REPORT	101512-6001 Management Consulting Services	AP012498	5,360.00	1467	P11204	00096659	01/25/2018
				<b>Check Total:</b>	<b>19,640.00</b>				

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MW OH	CITY OF ANAHEIM V010186	12/14-1/17 ELECTRICITY COSTS	109595-6330 Electricity	AP012498	68.30	011718		00096660	01/25/2018
					<b>Check Total:</b>	<b>68.30</b>			
MW OH	CITY OF BREA V000125	BUSINESS CARD PRINTING	101511-6315 Office Supplies	AP012498	36.16	ASCS000398		00096661	01/25/2018
MW OH	CITY OF BREA V000125	BUSINESS CARD PRINTING	103550-6230 Printing & Binding	AP012498	58.20	ASCS000400		00096661	01/25/2018
					<b>Check Total:</b>	<b>94.36</b>			
MW OH	CLAIMS RESOURCE V006608	PROPERTY DAMAGE CLAIM PMT	404582-6210 Liability Claims	AP012498	1,666.37	1972172		00096662	01/25/2018
					<b>Check Total:</b>	<b>1,666.37</b>			
MW OH	COAST RECREATION INC V000170	BENCH REPAIR MATERIALS	103655-6301 Special Department Supplies	AP012498	1,675.75	11942		00096663	01/25/2018
					<b>Check Total:</b>	<b>1,675.75</b>			
MW OH	CONROY, BRIAN V008501	FALL TUITION REIMBURSEMENT	109595-5150 Tuition Reimbursement	AP012498	1,611.27	011618		00096664	01/25/2018
					<b>Check Total:</b>	<b>1,611.27</b>			
MW OH	COUNTY OF ORANGE V008881	JAN RAN-AFIS SERVICES	103040-6290 Dept. Contract Services	AP012498	1,923.00	SH 48616	P11125	00096665	01/25/2018
MW OH	COUNTY OF ORANGE V008881	AFIS USER SHARED COST	103040-6290 Dept. Contract Services	AP012498	12,315.00	SH 47702	P11222	00096665	01/25/2018
					<b>Check Total:</b>	<b>14,238.00</b>			
MW OH	CREATIVE MANAGEMENT V004369	CLASS & COMP STUDY SVS	101512-6001 Management Consulting Services	AP012498	1,040.00	10312017		00096666	01/25/2018
					<b>Check Total:</b>	<b>1,040.00</b>			
MW OH	D & D SERVICES INC. V007321	JAN-MARCH ANIMAL DISPOSAL SVS	103652-6301 Special Department Supplies	AP012498	735.00	30793		00096667	01/25/2018
					<b>Check Total:</b>	<b>735.00</b>			
MW OH	DEPARTMENT OF	JULY-SEPT STRONG MOTION FEES	0044-2030	AP012498	402.22	072017		00096668	01/25/2018

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	V000184		Strong Motion Fees/Res.						
MW OH	DEPARTMENT OF V000184	JULY-SEPT STRONG MOTION FEES	0044-2035 Strong Motion Fees/Non-Res	AP012498	153.78	072017		00096668	01/25/2018
MW OH	DEPARTMENT OF V000184	JULY-SEPT STRONG MOTION FEES	100000-4364 Sanitation Collect Fees	AP012498	-27.80	072017		00096668	01/25/2018
<b>Check Total:</b>					<b>528.20</b>				
MW OH	DEPARTMENT OF JUSTICE V000213	OCT LIVESCAN PROCESSING	101512-6099 Professional Services	AP012498	132.00	266369		00096669	01/25/2018
MW OH	DEPARTMENT OF JUSTICE V000213	OCT LIVESCAN PROCESSING	0044-2054 FBI Livescan	AP012498	187.00	266369		00096669	01/25/2018
MW OH	DEPARTMENT OF JUSTICE V000213	OCT LIVESCAN PROCESSING	0044-2053 DOJ Livescan	AP012498	489.00	266369		00096669	01/25/2018
MW OH	DEPARTMENT OF JUSTICE V000213	NOV LIVESCAN PROCESSING	101512-6099 Professional Services	AP012498	162.00	272248		00096669	01/25/2018
MW OH	DEPARTMENT OF JUSTICE V000213	NOV LIVESCAN PROCESSING	0044-2054 FBI Livescan	AP012498	85.00	272248		00096669	01/25/2018
MW OH	DEPARTMENT OF JUSTICE V000213	NOV LIVESCAN PROCESSING	0044-2053 DOJ Livescan	AP012498	279.00	272248		00096669	01/25/2018
MW OH	DEPARTMENT OF JUSTICE V000213	DEC LIVESCAN PROCESSING	101512-6099 Professional Services	AP012498	290.00	277821		00096669	01/25/2018
MW OH	DEPARTMENT OF JUSTICE V000213	DEC LIVESCAN PROCESSING	0044-2053 DOJ Livescan	AP012498	143.00	277821		00096669	01/25/2018
MW OH	DEPARTMENT OF JUSTICE V000213	OCT LIVESCAN PROCESSING	0044-2054 FBI Livescan	AP012498	17.00	277821		00096669	01/25/2018
<b>Check Total:</b>					<b>1,784.00</b>				
MW OH	DFS FLOORING INC V000099	DEC CARPET CLEANING SVS	103654-6130 Repair & Maint/Facilities	AP012498	665.00	305857-25		00096670	01/25/2018
<b>Check Total:</b>					<b>665.00</b>				
MW OH	ENTENMANN-ROVIN CO	DISPATCHER BADGE	103040-6360	AP012498	77.03	0132212-IN		00096671	01/25/2018

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	V000342		Uniforms						
				<b>Check Total:</b>	<b>77.03</b>				
MW OH	FAIRWAY FORD V000376	VEHICLE REPAIRS	103658-6134 Vehicle Repair & Maintenance	AP012498	128.26	C24705		00096672	01/25/2018
MW OH	FAIRWAY FORD V000376	VEHICLE REPAIRS	103658-6134 Vehicle Repair & Maintenance	AP012498	769.45	C25275		00096672	01/25/2018
				<b>Check Total:</b>	<b>897.71</b>				
MW OH	FERGUSON PRAET & V000396	NOV LEGAL SERVICES	101005-6005 Legal Services	AP012498	3,008.45	21697		00096673	01/25/2018
				<b>Check Total:</b>	<b>3,008.45</b>				
MW OH	FIFTH AVENUE CLEANERS V010431	DEC PD DRY CLEANING SVS	103041-6301 Special Department Supplies	AP012498	299.75	DECEMBER 17		00096674	01/25/2018
				<b>Check Total:</b>	<b>299.75</b>				
MW OH	FLORES, JOSE V004651	PD TRIANING MEALS, MILEAGE	213041-6250 Staff Training	AP012498	518.20	JF012918		00096675	01/25/2018
				<b>Check Total:</b>	<b>518.20</b>				
MW OH	GOLDEN STATE WATER V000928	NOV-JAN WATER CHARGES	109595-6335 Water	AP012498	1,120.22	010918		00096676	01/25/2018
MW OH	GOLDEN STATE WATER V000928	NOV-JAN WATER CHARGES	296561-6335 Water	AP012498	3,677.87	010918		00096676	01/25/2018
				<b>Check Total:</b>	<b>4,798.09</b>				
MW OH	GOVERNMENT FINANCE V001206	APPLICATION 2017 CAFR AWARD	102020-6099 Professional Services	AP012498	435.00	121317		00096677	01/25/2018
				<b>Check Total:</b>	<b>435.00</b>				
MW OH	HAAKER EQUIPMENT V000476	REPLACE FAN, & FUEL PUMP	103658-6301 Special Department Supplies	AP012498	318.23	W48627		00096678	01/25/2018
				<b>Check Total:</b>	<b>318.23</b>				
MW OH	HF&H CONSULTANTS LLC V010575	DEC ORGANICS NEGOTIATION SVS	103550-6290 Dept. Contract Services	AP012498	4,806.25	9715236	P11172	00096679	01/25/2018

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				<b>Check Total:</b>	<b>4,806.25</b>				
MW OH	HOUSTON & HARRIS PCS V010110	IND2/11-14 SEWER MAINTENANCE	484376-6120 R & M/Sewer & Storm Drain	AP012498	6,794.84	17-20763	P11206	00096680	01/25/2018
				<b>Check Total:</b>	<b>6,794.84</b>				
MW OH	IMPERIAL SPRINKLER V006506	IRRIGATION SUPPLIES	103655-6301 Special Department Supplies	AP012498	47.53	3164756-00		00096681	01/25/2018
				<b>Check Total:</b>	<b>47.53</b>				
MW OH	KENNICUTT, JULIE V009725	FALL TUITION REIMBURSEMENT	109595-5150 Tuition Reimbursement	AP012498	2,880.96	011618B		00096682	01/25/2018
				<b>Check Total:</b>	<b>2,880.96</b>				
MW OH	KOURA, KEVIN V009977	FALL TUITION REIMBURSEMENT	109595-5150 Tuition Reimbursement	AP012498	45.43	011618C		00096683	01/25/2018
				<b>Check Total:</b>	<b>45.43</b>				
MW OH	MAKE IT PERSONAL V000646	NEW EMPLOYEE BADGES	104071-6301 Special Department Supplies	AP012498	21.24	011518-11		00096684	01/25/2018
MW OH	MAKE IT PERSONAL V000646	NEW EMPLOYEE BADGES	101513-6315 Office Supplies	AP012498	21.24	011818-4		00096684	01/25/2018
				<b>Check Total:</b>	<b>42.48</b>				
MW OH	MC ELHINNEY, JAMES V003620	FALL TUITION REIMBURSEMENT	109595-5150 Tuition Reimbursement	AP012498	2,562.56	011618A		00096685	01/25/2018
				<b>Check Total:</b>	<b>2,562.56</b>				
MW OH	MC FADDEN-DALE V000635	PW SUPPLIES	103652-6301 Special Department Supplies	AP012498	11.85	311217/5		00096686	01/25/2018
MW OH	MC FADDEN-DALE V000635	PW SUPPLIES	103652-6301 Special Department Supplies	AP012498	86.42	313925/5		00096686	01/25/2018
				<b>Check Total:</b>	<b>98.27</b>				
MW OH	MCLARENS V010694	LIABILITY CLAIM PAYMENT	404582-6210 Liability Claims	AP012498	13,643.94	011618		00096687	01/25/2018
				<b>Check Total:</b>	<b>13,643.94</b>				

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MW OH	MCMURRAY STERN V006352	LOCKERS FOR PD	333554-6185 / 62014-6185 Construction Services	AP012498	101,985.48	21425-2	P11113	00096688	01/25/2018
					<b>Check Total:</b>	<b>101,985.48</b>			
MW OH	MIKE RAAHAUGES V010677	12/11 RANGE FEES	103043-6162 Range Training	AP012498	220.00	1165		00096689	01/25/2018
					<b>Check Total:</b>	<b>220.00</b>			
MW OH	MMASC V008471	MEMBERSHIP RENEWAL	103550-6255 Dues & Memberships	AP012498	85.00	010318		00096690	01/25/2018
					<b>Check Total:</b>	<b>85.00</b>			
MW OH	MUNITEMPS V009595	6/12-22 CODE ENFORCEMENT MGMT	103046-6099 Professional Services	AP012498	2,352.00	127374		00096691	01/25/2018
MW OH	MUNITEMPS V009595	8/22-31 CODE ENFORCEMENT MGMT	103046-6099 Professional Services	AP012498	1,792.00	127586		00096691	01/25/2018
MW OH	MUNITEMPS V009595	9/5-14 CODE ENFORCEMENT MGMT	103046-6099 Professional Services	AP012498	1,512.00	127627		00096691	01/25/2018
					<b>Check Total:</b>	<b>5,656.00</b>			
MW OH	NAJERA, JOSEPH V002657	FALL TUITION REIMBURSEMENT	109595-5150 Tuition Reimbursement	AP012498	218.52	011618		00096692	01/25/2018
					<b>Check Total:</b>	<b>218.52</b>			
MW OH	NELSON/NYGAARD V009556	OCT CIRCULATOR STUDY SVS	333531-6017 / 62016-6017 Special Studies	AP012498	1,306.71	70642	P11137	00096693	01/25/2018
MW OH	NELSON/NYGAARD V009556	NOV-DEC CIRCULATOR STUDY SVS	333531-6017 / 62016-6017 Special Studies	AP012498	993.75	71167	P11137	00096693	01/25/2018
					<b>Check Total:</b>	<b>2,300.46</b>			
MW OH	NICKEY PETROLEUM V000696	MOTOR OIL	103658-6345 Gasoline & Diesel Fuel	AP012498	1,514.75	334722	P11153	00096694	01/25/2018
MW OH	NICKEY PETROLEUM V000696	GASOLINE	103658-6345 Gasoline & Diesel Fuel	AP012498	26,161.58	334851	P11153	00096694	01/25/2018
					<b>Check Total:</b>	<b>27,676.33</b>			

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Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Check #	Check Date
MW OH	OC PLUMBING V004312	CITY HALL PLUMBING SVS	103654-6130 Repair & Maint/Facilities	AP012498	414.00	18931		00096695	01/25/2018
					<b>Check Total:</b>	<b>414.00</b>			
MW OH	OFFICE INDUSTRIES V007477	OFFICE SUPPLIES	101513-6315 Office Supplies	AP012498	42.50	61088		00096696	01/25/2018
MW OH	OFFICE INDUSTRIES V007477	OFFICE SUPPLIES	101513-6315 Office Supplies	AP012498	395.37	61114		00096696	01/25/2018
					<b>Check Total:</b>	<b>437.87</b>			
MW OH	OLD V & V MANUFACTURING V010400	HOME PD BADGES	103040-6299 Other Purchased Services	AP012498	5,973.88	45907	P11174	00096697	01/25/2018
MW OH	OLD V & V MANUFACTURING V010400	PLAT PD BADGES, WALLET CASES	103040-6299 Other Purchased Services	AP012498	2,827.74	46015	P11174	00096697	01/25/2018
					<b>Check Total:</b>	<b>8,801.62</b>			
MW OH	OMEGA MICROFILM V000734	PLOTTER MAINT, TONER	109595-6137 Repair Maint/Equipment	AP012498	670.60	20281		00096698	01/25/2018
					<b>Check Total:</b>	<b>670.60</b>			
MW OH	ONE STOP PARTS SOURCE V007231	CREDIT	103658-6134 Vehicle Repair & Maintenance	AP012498	-116.78	683120		00096699	01/25/2018
MW OH	ONE STOP PARTS SOURCE V007231	VEHICLE PARTS	103658-6134 Vehicle Repair & Maintenance	AP012498	158.58	707794		00096699	01/25/2018
MW OH	ONE STOP PARTS SOURCE V007231	VEHICLE PARTS	103658-6134 Vehicle Repair & Maintenance	AP012498	153.71	707881		00096699	01/25/2018
MW OH	ONE STOP PARTS SOURCE V007231	VEHICLE PARTS	103658-6134 Vehicle Repair & Maintenance	AP012498	62.71	708788		00096699	01/25/2018
MW OH	ONE STOP PARTS SOURCE V007231	VEHICLE PARTS	103658-6134 Vehicle Repair & Maintenance	AP012498	119.63	709199		00096699	01/25/2018
MW OH	ONE STOP PARTS SOURCE V007231	VEHICLE PARTS	103658-6134 Vehicle Repair & Maintenance	AP012498	40.66	709793.2		00096699	01/25/2018
MW OH	ONE STOP PARTS SOURCE	VEHICLE PARTS	103658-6134	AP012498	70.60	709795		00096699	01/25/2018

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Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Check #	Check Date
	V007231		Vehicle Repair & Maintenance						
MW OH	ONE STOP PARTS SOURCE V007231	VEHICLE PARTS	103658-6134 Vehicle Repair & Maintenance	AP012498	137.86	710151		00096699	01/25/2018
MW OH	ONE STOP PARTS SOURCE V007231	VEHICLE PARTS	103658-6134 Vehicle Repair & Maintenance	AP012498	35.30	710360		00096699	01/25/2018
MW OH	ONE STOP PARTS SOURCE V007231	VEHICLE PARTS	103658-6134 Vehicle Repair & Maintenance	AP012498	67.19	710463		00096699	01/25/2018
MW OH	ONE STOP PARTS SOURCE V007231	VEHICLE PARTS	103658-6134 Vehicle Repair & Maintenance	AP012498	35.77	713316		00096699	01/25/2018
MW OH	ONE STOP PARTS SOURCE V007231	VEHICLE PARTS	103658-6134 Vehicle Repair & Maintenance	AP012498	332.41	713323		00096699	01/25/2018
<b>Check Total:</b>					<b>1,097.64</b>				
MW OH	ORANGE COUNTY V000698	Q4 OCHCA FOG/BMP INSPECTIONS	484356-6099 Professional Services	AP012498	198.56	54317		00096700	01/25/2018
MW OH	ORANGE COUNTY V000698	Q1 OCHCA FOG/BMP INSPECTIONS	484356-6099 Professional Services	AP012498	59.57	54456		00096700	01/25/2018
<b>Check Total:</b>					<b>258.13</b>				
MW OH	ORANGE COUNTY V007306	1ST QTR ANIMAL CARE SERVICES	103045-6280 Animal Control Services	AP012498	48,656.00	AC1890022	P11122	00096701	01/25/2018
<b>Check Total:</b>					<b>48,656.00</b>				
MW OH	PAK WEST PAPER & V000815	JANITORIAL SUPPLIES	103654-6301 Special Department Supplies	AP012498	1,893.64	PINV253236		00096702	01/25/2018
<b>Check Total:</b>					<b>1,893.64</b>				
MW OH	PARS V006999	NOV PARS/ARS FEES	109595-6295 City Admin Services	AP012498	670.08	39270		00096703	01/25/2018
<b>Check Total:</b>					<b>670.08</b>				
MW OH	PARTS SOURCE V000817	STROBE LIGHT	103658-6134 Vehicle Repair & Maintenance	AP012498	188.12	27387		00096704	01/25/2018
<b>Check Total:</b>					<b>188.12</b>				

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Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Check #	Check Date
MW OH	PERRIN, PAUL L V010648	12/19 EMPLOYMENT POLYGRAPH	103040-6099 Professional Services	AP012498	225.00	17-02		00096705	01/25/2018
MW OH	PERRIN, PAUL L V010648	1/17 EMPLOYMENT POLYGRAPH	103040-6099 Professional Services	AP012498	225.00	18-01		00096705	01/25/2018
<b>Check Total:</b>					<b>450.00</b>				
MW OH	POWERSTRIDE BATTERY COBATTERY V000785		103658-6134 Vehicle Repair & Maintenance	AP012498	95.51	C 65204		00096706	01/25/2018
MW OH	POWERSTRIDE BATTERY COBATTERY V000785		103658-6134 Vehicle Repair & Maintenance	AP012498	169.67	C 65222		00096706	01/25/2018
<b>Check Total:</b>					<b>265.18</b>				
MW OH	PURE WATER TECHNOLOGYJAN PD WATER SERVICE V009593		103041-6301 Special Department Supplies	AP012498	149.78	122229		00096707	01/25/2018
<b>Check Total:</b>					<b>149.78</b>				
MW OH	REPUBLIC WASTE SERVICESNOV REFUSE COLLECTION SVS V007205		374386-6101 Disposal	AP012498	221,087.99	676-003141981	P11114	00096708	01/25/2018
MW OH	REPUBLIC WASTE SERVICESDEC REFUSE COLLECTION SVS V007205		374386-6101 Disposal	AP012498	221,087.99	676-003178188	P11114	00096708	01/25/2018
<b>Check Total:</b>					<b>442,175.98</b>				
MW OH	REVENUE & COST V010695	COST ALLOCATION & USER FEE SVS	102020-6099 Professional Services	AP012498	6,500.00	8693	P11227	00096709	01/25/2018
MW OH	REVENUE & COST V010695	COST ALLOCATION & USER FEE SVS	102020-6099 Professional Services	AP012498	6,500.00	8716	P11227	00096709	01/25/2018
<b>Check Total:</b>					<b>13,000.00</b>				
MW OH	SARAVIA, DAYSI V009842	DEPOSIT REFUND - BACKS BLDG	100000-4385 Facility Rental	AP012498	125.00	2001966.002		00096710	01/25/2018
<b>Check Total:</b>					<b>125.00</b>				
MW OH	SECO ELECTRIC & LIGHTINGREWIRE WALKWAY LIGHT CLOCKS V010182		103654-6130 Repair & Maint/Facilities	AP012498	411.68	4429		00096711	01/25/2018
<b>Check Total:</b>					<b>411.68</b>				

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Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Check #	Check Date
MW OH	SHRED-IT USA V000905	12/7 DOC SHRED SVS	374386-6299 Other Purchased Services	AP012498	233.58	8123700673		00096712	01/25/2018
MW OH	SHRED-IT USA V000905	1/7 DOC SHRED SVS	374386-6299 Other Purchased Services	AP012498	233.58	8123903545		00096712	01/25/2018
<b>Check Total:</b>					<b>467.16</b>				
MW OH	SO CAL GAS V000909	11/2-1/17 GAS CHARGES	109595-6340 Natural Gas	AP012498	884.16	122817		00096713	01/25/2018
<b>Check Total:</b>					<b>884.16</b>				
MW OH	SPARKLETTS V000967	DEC COFFEE SERVICE	109595-6301 Special Department Supplies	AP012498	2,852.95	4106122 121717		00096714	01/25/2018
<b>Check Total:</b>					<b>2,852.95</b>				
MW OH	STARLITE RECLAMATION INC V008845	NON HAZARDOUS WASTE REMOVAL	103658-6301 Special Department Supplies	AP012498	427.28	1012166		00096715	01/25/2018
<b>Check Total:</b>					<b>427.28</b>				
MW OH	SUBURBAN PROPANE V000971	PROPANE	103658-6301 Special Department Supplies	AP012498	24.89	246703		00096716	01/25/2018
<b>Check Total:</b>					<b>24.89</b>				
MW OH	SUPERION LLC V005987	JAN OS-ASP SERVICES	101523-6136 Software Maintenance	AP012498	6,533.96	200779	P11082	00096717	01/25/2018
<b>Check Total:</b>					<b>6,533.96</b>				
MW OH	TEAM ONE MANAGEMENT V010070	DEC JANITORIAL SERVICES	103655-6290 Dept. Contract Services	AP012498	4,337.50	20	P11145	00096718	01/25/2018
<b>Check Total:</b>					<b>4,337.50</b>				
MW OH	TRANSPORTATION CHARTER/10 V010697	EXCURSION TRANSPORTATION	104071-6270 Excursions	AP012498	860.00	25928		00096719	01/25/2018
<b>Check Total:</b>					<b>860.00</b>				
MW OH	TRILLIUM CNG (1720) V007952	DEC CNG FUEL	103658-6345 Gasoline & Diesel Fuel	AP012498	24.25	1801032022		00096720	01/25/2018
<b>Check Total:</b>					<b>24.25</b>				

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Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Check #	Check Date
MW OH	UNIQUE PRINTING V010259	BLACK BEANIES FOR PD	103041-6360 Uniforms	AP012498	985.50	38513		00096721	01/25/2018
					<b>Check Total:</b>	<b>985.50</b>			
MW OH	VILLAGE NURSERIES V001098	PLANTS - MEDIAN RENOVATION	333552-6185 / 61127-6185 Construction Services	AP012498	444.64	16437086		00096722	01/25/2018
					<b>Check Total:</b>	<b>444.64</b>			
MW OH	VORTEX INDUSTRIES INC. V009180	PW YARD GATE REPAIRS	103654-6137 Repair Maint/Equipment	AP012498	579.00	08-1198807-1		00096723	01/25/2018
					<b>Check Total:</b>	<b>579.00</b>			
MW OH	WEST COAST LIGHTS & SIREN V006106	NIT 56 OUTFITTING	213041-6840 Machinery & Equipment	AP012498	8,188.53	15760	P11134	00096724	01/25/2018
MW OH	WEST COAST LIGHTS & SIREN V006106	NIT 14 OUTFITTING	213041-6840 Machinery & Equipment	AP012498	13,265.99	15938	P11135	00096724	01/25/2018
MW OH	WEST COAST LIGHTS & SIREN V006106	NIT 18 OUTFITTING	213041-6840 Machinery & Equipment	AP012498	13,265.99	15939	P11135	00096724	01/25/2018
MW OH	WEST COAST LIGHTS & SIREN V006106	NIT 21 OUTFITTING	213041-6840 Machinery & Equipment	AP012498	13,265.99	15940	P11135	00096724	01/25/2018
MW OH	WEST COAST LIGHTS & SIREN V006106	NIT 23 OUTFITTING	213041-6840 Machinery & Equipment	AP012498	13,265.99	15941	P11135	00096724	01/25/2018
					<b>Check Total:</b>	<b>61,252.49</b>			
MW OH	WESTERN TRANSIT V008280	DEC SR. TRANSPORTATION SVS	194315-6401 Community Programs	AP012498	654.47	2.2828	P11120	00096725	01/25/2018
MW OH	WESTERN TRANSIT V008280	DEC SR. TRANSPORTATION SVS	184071-6401 / 79538-6401 Community Programs	AP012498	2,617.89	2.2828	P11120	00096725	01/25/2018
					<b>Check Total:</b>	<b>3,272.36</b>			
MW OH	WEX BANK V007269	NOV-DEC PD FLEET GASOLINE	103658-6345 Gasoline & Diesel Fuel	AP012498	793.68	52481295		00096726	01/25/2018
MW OH	WEX BANK V007269	DEC-JAN PD FLEET GASOLINE	103658-6345 Gasoline & Diesel Fuel	AP012498	701.69	52872932		00096726	01/25/2018

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Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Check #	Check Date
				<b>Check Total:</b>	<b>1,495.37</b>				
MW OH	WONDRIES FLEET DIVISION V001106	2017 FORD POLICE INTERCEPTORS	213041-6840 Machinery & Equipment	AP012498	32,717.34	PC92531	P11136	00096727	01/25/2018
				<b>Check Total:</b>	<b>32,717.34</b>				
MW OH	WONDRIES FLEET DIVISION V001106	2017 FORD POLICE INTERCEPTORS	213041-6840 Machinery & Equipment	AP012498	32,717.34	PC92527	P11136	00096728	01/25/2018
MW OH	WONDRIES FLEET DIVISION V001106	2017 FORD POLICE INTERCEPTORS	213041-6840 Machinery & Equipment	AP012498	32,717.34	PC92529	P11136	00096728	01/25/2018
MW OH	WONDRIES FLEET DIVISION V001106	2017 FORD POLICE INTERCEPTORS	213041-6840 Machinery & Equipment	AP012498	32,717.34	PC92530	P11136	00096728	01/25/2018
				<b>Check Total:</b>	<b>98,152.02</b>				
MW OH	ZUMAR INDUSTRIES INC V001156	BLANK STEEL NAME SIGNS	103652-6310 Street Signs	AP012498	1,556.61	0173828		00096729	01/25/2018
				<b>Check Total:</b>	<b>1,556.61</b>				
				<b>Type Total:</b>	<b>1,538,623.44</b>				
				<b>Check Total:</b>	<b>1,538,623.44</b>				

**City of Placentia**  
**Electronic Disbursement Register**  
For 02/6/2018

Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Ref #	Ref Date
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**Grand Total:** 231,128.25

**EDR Totals by ID**

AP	0.00
EP	231,128.25
IP	0.00
OP	0.00

<u>Fund Name</u>	<u>EDR Totals by Fund</u>
101-General Fund (0010)	234,390.06
208-Scssr Agncy Ret Oblg (0054)	1,018.12
211-PEG Fund (0058)	26.95
225-Asset Seizure (0021)	1,847.99
228-NOC-Public Safety Grant(0061)	4,173.11
265-Landscape Maintenance (0029)	1,404.52
275-Sewer Maintenance (0048)	6,233.94
501-Refuse Administration (0037)	2,113.30
601-Employee Health & Wlfre (0039)	-20,137.67
701-Special Deposits (0044)	57.93

**Void Total:** 0.00  
**EDR Total:** 231,128.25

**Electronic Disbursement Sub Totals:** 231,128.25

**ACH Payroll Direct Deposit for 01/19/18:** 283,651.70

**Electronic Disbursement Total:** 514,779.95

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

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**Electronic Disbursement Register**  
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Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Ref #	Ref Date
EP	ICMA RETIREMENT TRUST V000496	P/E 1/13/18 PD DATE 1/19/18	0029-2170 Deferred Comp Payable - ICMA	PY18002	100.12	2995/1801002		00010156	01/19/2018
EP	ICMA RETIREMENT TRUST V000496	P/E 1/13/18 PD DATE 1/19/18	0010-2170 Deferred Comp Payable - ICMA	PY18002	11,359.51	2995/1801002		00010156	01/19/2018
EP	ICMA RETIREMENT TRUST V000496	P/E 1/13/18 PD DATE 1/19/18	0037-2170 Deferred Comp Payable - ICMA	PY18002	73.59	2995/1801002		00010156	01/19/2018
EP	ICMA RETIREMENT TRUST V000496	P/E 1/13/18 PD DATE 1/19/18	0061-2170 Deferred Comp Payable - ICMA	PY18002	532.99	2995/1801002		00010156	01/19/2018
EP	ICMA RETIREMENT TRUST V000496	P/E 1/13/18 PD DATE 1/19/18	0048-2170 Deferred Comp Payable - ICMA	PY18002	549.43	2995/1801002		00010156	01/19/2018
EP	ICMA RETIREMENT TRUST V000496	P/E 1/13/18 PD DATE 1/19/18	0054-2170 Deferred Comp Payable - ICMA	PY18002	74.40	2995/1801002		00010156	01/19/2018
<b>Check Total:</b>					<b>12,690.04</b>				
EP	AMERICAN FIDELITY V010011	P/E 1/13/18 PD 1/19/18	0010-2188 Health Care SSA	ACH011918	562.73	011918A		00010157	01/19/2018
EP	AMERICAN FIDELITY V010011	P/E 1/13/18 PD 1/19/18	0010-2155 Per Sec Plan - Opt. Life	ACH011918	35.10	011918A		00010157	01/19/2018
EP	AMERICAN FIDELITY V010011	P/E 1/13/18 PD 1/19/18	0010-2190 Dependent Care SSA	ACH011918	56.25	011918A		00010157	01/19/2018
EP	AMERICAN FIDELITY V010011	P/E 1/13/18 PD 1/19/18	395000-2187 Voluntary Plan Life	ACH011918	497.49	011918A		00010157	01/19/2018
EP	AMERICAN FIDELITY V010011	P/E 1/13/18 PD 1/19/18	0029-2188 Health Care SSA	ACH011918	6.50	011918A		00010157	01/19/2018
EP	AMERICAN FIDELITY V010011	P/E 1/13/18 PD 1/19/18	0029-2190 Dependent Care SSA	ACH011918	12.50	011918A		00010157	01/19/2018
EP	AMERICAN FIDELITY V010011	P/E 1/13/18 PD 1/19/18	0037-2188 Health Care SSA	ACH011918	10.29	011918A		00010157	01/19/2018
EP	AMERICAN FIDELITY V010011	P/E 1/13/18 PD 1/19/18	0037-2190 Dependent Care SSA	ACH011918	18.75	011918A		00010157	01/19/2018
EP	AMERICAN FIDELITY	P/E 1/13/18 PD 1/19/18	0048-2188	ACH011918	9.21	011918A		00010157	01/19/2018

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Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount Invoice#	PO #	Ref #	Ref Date
	V010011		Health Care SSA					
EP	AMERICAN FIDELITY V010011	P/E 1/13/18 PD 1/19/18	0048-2190 Dependent Care SSA	ACH011918	37.50 011918A		00010157	01/19/2018
EP	AMERICAN FIDELITY V010011	P/E 1/13/18 PD 1/19/18	0054-2188 Health Care SSA	ACH011918	16.25 011918A		00010157	01/19/2018
<b>Check Total:</b>					<b>1,262.57</b>			
EP	CALIFORNIA PUBLIC V010053	PERS P/E 1/13/18 PD 1/19/18	0010-2145 Employee PERS Payback W/H	ACH011918	227.21 011918A		00010158	01/19/2018
EP	CALIFORNIA PUBLIC V010053	PERS P/E 1/13/18 PD 1/19/18	0010-2150 Survivor Benefit Package	ACH011918	105.92 011918A		00010158	01/19/2018
EP	CALIFORNIA PUBLIC V010053	PERS P/E 1/13/18 PD 1/19/18	0010-2165 PERS Employer Payable	ACH011918	69.36 011918A		00010158	01/19/2018
EP	CALIFORNIA PUBLIC V010053	PERS P/E 1/13/18 PD 1/19/18	0010-2195 PERS Uniform	ACH011918	23.29 011918A		00010158	01/19/2018
EP	CALIFORNIA PUBLIC V010053	PERS P/E 1/13/18 PD 1/19/18	0029-2140 Employee PERS W/H	ACH011918	724.71 011918A		00010158	01/19/2018
EP	CALIFORNIA PUBLIC V010053	PERS P/E 1/13/18 PD 1/19/18	0029-2145 Employee PERS Payback W/H	ACH011918	7.30 011918A		00010158	01/19/2018
EP	CALIFORNIA PUBLIC V010053	PERS P/E 1/13/18 PD 1/19/18	0029-2150 Survivor Benefit Package	ACH011918	0.98 011918A		00010158	01/19/2018
EP	CALIFORNIA PUBLIC V010053	PERS P/E 1/13/18 PD 1/19/18	0029-2165 PERS Employer Payable	ACH011918	0.30 011918A		00010158	01/19/2018
EP	CALIFORNIA PUBLIC V010053	PERS P/E 1/13/18 PD 1/19/18	0029-2195 PERS Uniform	ACH011918	0.26 011918A		00010158	01/19/2018
EP	CALIFORNIA PUBLIC V010053	PERS P/E 1/13/18 PD 1/19/18	0037-2140 Employee PERS W/H	ACH011918	1,002.96 011918A		00010158	01/19/2018
EP	CALIFORNIA PUBLIC V010053	PERS P/E 1/13/18 PD 1/19/18	0037-2145 Employee PERS Payback W/H	ACH011918	4.13 011918A		00010158	01/19/2018
EP	CALIFORNIA PUBLIC V010053	PERS P/E 1/13/18 PD 1/19/18	0037-2150 Survivor Benefit Package	ACH011918	1.02 011918A		00010158	01/19/2018

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**Electronic Disbursement Register**  
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Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Ref #	Ref Date
EP	CALIFORNIA PUBLIC V010053	PERS P/E 1/13/18 PD 1/19/18	0037-2165 PERS Employer Payable	ACH011918	0.30	011918A		00010158	01/19/2018
EP	CALIFORNIA PUBLIC V010053	PERS P/E 1/13/18 PD 1/19/18	0048-2140 Employee PERS W/H	ACH011918	3,362.68	011918A		00010158	01/19/2018
EP	CALIFORNIA PUBLIC V010053	PERS P/E 1/13/18 PD 1/19/18	0048-2145 Employee PERS Payback W/H	ACH011918	7.30	011918A		00010158	01/19/2018
EP	CALIFORNIA PUBLIC V010053	PERS P/E 1/13/18 PD 1/19/18	0048-2150 Survivor Benefit Package	ACH011918	3.94	011918A		00010158	01/19/2018
EP	CALIFORNIA PUBLIC V010053	PERS P/E 1/13/18 PD 1/19/18	0048-2165 PERS Employer Payable	ACH011918	3.03	011918A		00010158	01/19/2018
EP	CALIFORNIA PUBLIC V010053	PERS P/E 1/13/18 PD 1/19/18	0048-2195 PERS Uniform	ACH011918	1.18	011918A		00010158	01/19/2018
EP	CALIFORNIA PUBLIC V010053	PERS P/E 1/13/18 PD 1/19/18	0010-2140 Employee PERS W/H	ACH011918	142,296.82	011918A		00010158	01/19/2018
EP	CALIFORNIA PUBLIC V010053	PERS P/E 1/13/18 PD 1/19/18	0054-2140 Employee PERS W/H	ACH011918	390.80	011918A		00010158	01/19/2018
EP	CALIFORNIA PUBLIC V010053	PERS P/E 1/13/18 PD 1/19/18	395083-5145 Retirement PERS	ACH011918	-83,215.45	011918A		00010158	01/19/2018
EP	CALIFORNIA PUBLIC V010053	PERS P/E 1/13/18 PD 1/19/18	0054-2150 Survivor Benefit Package	ACH011918	0.56	011918A		00010158	01/19/2018
EP	CALIFORNIA PUBLIC V010053	PERS P/E 1/13/18 PD 1/19/18	0061-2140 Employee PERS W/H	ACH011918	3,148.92	011918A		00010158	01/19/2018
EP	CALIFORNIA PUBLIC V010053	PERS P/E 1/13/18 PD 1/19/18	0061-2150 Survivor Benefit Package	ACH011918	1.04	011918A		00010158	01/19/2018
EP	CALIFORNIA PUBLIC V010053	PERS P/E 1/13/18 PD 1/19/18	0061-2195 PERS Uniform	ACH011918	0.62	011918A		00010158	01/19/2018
<b>Check Total:</b>					<b>68,169.18</b>				
EP	EMPLOYMENT V010052	P/E 1/13/18 PD 1/19/18	0029-2135 Calif Income Tax W/H	ACH011918	127.85	011918A		00010159	01/19/2018
EP	EMPLOYMENT	P/E 1/13/18 PD 1/19/18	0010-2135	ACH011918	13,500.56	011918A		00010159	01/19/2018

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	V010052		Calif Income Tax W/H						
EP	EMPLOYMENT V010052	P/E 1/13/18 PD 1/19/18	0037-2135 Calif Income Tax W/H	ACH011918	253.65	011918A		00010159	01/19/2018
EP	EMPLOYMENT V010052	P/E 1/13/18 PD 1/19/18	0061-2135 Calif Income Tax W/H	ACH011918	110.20	011918A		00010159	01/19/2018
EP	EMPLOYMENT V010052	P/E 1/13/18 PD 1/19/18	0048-2135 Calif Income Tax W/H	ACH011918	553.27	011918A		00010159	01/19/2018
EP	EMPLOYMENT V010052	P/E 1/13/18 PD 1/19/18	0054-2135 Calif Income Tax W/H	ACH011918	128.42	011918A		00010159	01/19/2018
				<b>Check Total:</b>	<b>14,673.95</b>				
EP	INTERNAL REVENUE V010054	FED/MED/SS P/E 1/13/18 PD 1/19	0010-2115 Employee Medicare W/H	ACH011918	5,303.47	011918A		00010160	01/19/2018
EP	INTERNAL REVENUE V010054	FED/MED/SS P/E 1/13/18 PD 1/19	0010-2120 Employer Medicare Payable	ACH011918	5,303.47	011918A		00010160	01/19/2018
EP	INTERNAL REVENUE V010054	FED/MED/SS P/E 1/13/18 PD 1/19	0029-2110 Federal Income Tax W/H	ACH011918	331.38	011918A		00010160	01/19/2018
EP	INTERNAL REVENUE V010054	FED/MED/SS P/E 1/13/18 PD 1/19	0029-2115 Employee Medicare W/H	ACH011918	46.31	011918A		00010160	01/19/2018
EP	INTERNAL REVENUE V010054	FED/MED/SS P/E 1/13/18 PD 1/19	0029-2120 Employer Medicare Payable	ACH011918	46.31	011918A		00010160	01/19/2018
EP	INTERNAL REVENUE V010054	FED/MED/SS P/E 1/13/18 PD 1/19	0037-2110 Federal Income Tax W/H	ACH011918	625.45	011918A		00010160	01/19/2018
EP	INTERNAL REVENUE V010054	FED/MED/SS P/E 1/13/18 PD 1/19	0037-2115 Employee Medicare W/H	ACH011918	61.58	011918A		00010160	01/19/2018
EP	INTERNAL REVENUE V010054	FED/MED/SS P/E 1/13/18 PD 1/19	0037-2120 Employer Medicare Payable	ACH011918	61.58	011918A		00010160	01/19/2018
EP	INTERNAL REVENUE V010054	FED/MED/SS P/E 1/13/18 PD 1/19	0010-2110 Federal Income Tax W/H	ACH011918	35,627.94	011918A		00010160	01/19/2018
EP	INTERNAL REVENUE V010054	FED/MED/SS P/E 1/13/18 PD 1/19	0048-2110 Federal Income Tax W/H	ACH011918	1,352.56	011918A		00010160	01/19/2018

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EP	INTERNAL REVENUE V010054	FED/MED/SS P/E 1/13/18 PD 1/19	0061-2120 Employer Medicare Payable	ACH011918	61.28	011918A		00010160	01/19/2018
EP	INTERNAL REVENUE V010054	FED/MED/SS P/E 1/13/18 PD 1/19	0048-2115 Employee Medicare W/H	ACH011918	176.92	011918A		00010160	01/19/2018
EP	INTERNAL REVENUE V010054	FED/MED/SS P/E 1/13/18 PD 1/19	0048-2120 Employer Medicare Payable	ACH011918	176.92	011918A		00010160	01/19/2018
EP	INTERNAL REVENUE V010054	FED/MED/SS P/E 1/13/18 PD 1/19	0054-2110 Federal Income Tax W/H	ACH011918	321.11	011918A		00010160	01/19/2018
EP	INTERNAL REVENUE V010054	FED/MED/SS P/E 1/13/18 PD 1/19	0054-2115 Employee Medicare W/H	ACH011918	43.29	011918A		00010160	01/19/2018
EP	INTERNAL REVENUE V010054	FED/MED/SS P/E 1/13/18 PD 1/19	0054-2120 Employer Medicare Payable	ACH011918	43.29	011918A		00010160	01/19/2018
EP	INTERNAL REVENUE V010054	FED/MED/SS P/E 1/13/18 PD 1/19	0061-2110 Federal Income Tax W/H	ACH011918	256.78	011918A		00010160	01/19/2018
EP	INTERNAL REVENUE V010054	FED/MED/SS P/E 1/13/18 PD 1/19	0061-2115 Employee Medicare W/H	ACH011918	61.28	011918A		00010160	01/19/2018
					<b>Check Total:</b>	<b>49,900.92</b>			
EP	ACOSTA, JOAQUIN E000017	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	196.00	FEBRUARY 18		00010161	02/01/2018
					<b>Check Total:</b>	<b>196.00</b>			
EP	ALDWIR, MAMOUN E000113	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	1,446.97	FEBRUARY 18		00010162	02/01/2018
					<b>Check Total:</b>	<b>1,446.97</b>			
EP	ANDERSON, MARLA E000071	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	524.00	FEBRUARY 18		00010163	02/01/2018
					<b>Check Total:</b>	<b>524.00</b>			
EP	ARMSTRONG, JOHN T E000046	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	1,189.90	FEBRUARY 18		00010164	02/01/2018
					<b>Check Total:</b>	<b>1,189.90</b>			

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EP	AUDISS, JAY SCOTT E000125	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	1,739.00	FEBRUARY 18		00010165	02/01/2018
				<b>Check Total:</b>	<b>1,739.00</b>				
EP	BABCOCK, CHARLES A E000015	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	330.00	FEBRUARY 18		00010166	02/01/2018
				<b>Check Total:</b>	<b>330.00</b>				
EP	BEALS, SHARLENE E000076	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	196.00	FEBRUARY 18		00010167	02/01/2018
				<b>Check Total:</b>	<b>196.00</b>				
EP	BERMUDEZ, ALBERT E000124	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	480.29	FEBRUARY 18		00010168	02/01/2018
				<b>Check Total:</b>	<b>480.29</b>				
EP	BONESCHANS, DENNIS E000020	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	196.00	FEBRUARY 18		00010169	02/01/2018
				<b>Check Total:</b>	<b>196.00</b>				
EP	BUNNELL, DONALD E000062	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	524.00	FEBRUARY 18		00010170	02/01/2018
				<b>Check Total:</b>	<b>524.00</b>				
EP	BURGNER, ARTHUR E000074	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	524.00	FEBRUARY 18		00010171	02/01/2018
				<b>Check Total:</b>	<b>524.00</b>				
EP	CHANDLER, JOHN P E000109	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	1,330.00	FEBRUARY 18		00010172	02/01/2018
				<b>Check Total:</b>	<b>1,330.00</b>				
EP	CHANG, ROBERT E000107	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	1,586.00	FEBRUARY 18		00010173	02/01/2018
				<b>Check Total:</b>	<b>1,586.00</b>				
EP	COBBETT, GEOFFREY E000007	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	524.00	FEBRUARY 18		00010174	02/01/2018

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				<b>Check Total:</b>	<b>524.00</b>				
EP	COOK, ARLENE M E000018	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	524.00	FEBRUARY 18		00010175	02/01/2018
				<b>Check Total:</b>	<b>524.00</b>				
EP	D'AMATO, ROBERT E000056	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	196.00	FEBRUARY 18		00010176	02/01/2018
				<b>Check Total:</b>	<b>196.00</b>				
EP	DAVID, PRESTON E000112	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	972.42	FEBRUARY 18		00010177	02/01/2018
				<b>Check Total:</b>	<b>972.42</b>				
EP	DAVIS, CAROLYN E000005	MARCH MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	524.00	FEBRUARY 18		00010178	02/01/2018
				<b>Check Total:</b>	<b>524.00</b>				
EP	DELOS SANTOS, JAMIE E000045	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	528.00	FEBRUARY 18		00010179	02/01/2018
				<b>Check Total:</b>	<b>528.00</b>				
EP	DICKSON, ROBERTA JO E000011	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	196.00	FEBRUARY 18		00010180	02/01/2018
				<b>Check Total:</b>	<b>196.00</b>				
EP	DOWNEY, CAROL E000082	MARCH MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	524.00	FEBRUARY 18		00010181	02/01/2018
				<b>Check Total:</b>	<b>524.00</b>				
EP	ECKENRODE, NORMAN E000029	MARCH MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	524.00	FEBRUARY 18		00010182	02/01/2018
				<b>Check Total:</b>	<b>524.00</b>				
EP	ELSTRO, ANN M E000027	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	524.00	FEBRUARY 18		00010183	02/01/2018
				<b>Check Total:</b>	<b>524.00</b>				
EP	ESCOBOSA, LILLIAN	FEB MEDICAL REIMBURSEMENT	395083-5161	ACH020118	524.00	FEBRUARY 18		00010184	02/01/2018

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	E000055		Health Insurance Premiums						
				<b>Check Total:</b>	<b>524.00</b>				
EP	ESPINOZA, ROSALINDA E000016	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	528.00	FEBRUARY 18		00010185	02/01/2018
				<b>Check Total:</b>	<b>528.00</b>				
EP	FRICKE, JUERGEN E000075	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	789.00	FEBRUARY 18		00010186	02/01/2018
				<b>Check Total:</b>	<b>789.00</b>				
EP	FULLER, GLENN H E000081	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	789.00	FEBRUARY 18		00010187	02/01/2018
				<b>Check Total:</b>	<b>789.00</b>				
EP	GALLANT, KAREN E000008	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	524.00	FEBRUARY 18		00010188	02/01/2018
				<b>Check Total:</b>	<b>524.00</b>				
EP	GARNER, JO ANN E000047	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	524.00	FEBRUARY 18		00010189	02/01/2018
				<b>Check Total:</b>	<b>524.00</b>				
EP	GARNER, KITTY E000080	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	860.00	FEBRUARY 18		00010190	02/01/2018
				<b>Check Total:</b>	<b>860.00</b>				
EP	GOMEZ, DANIEL E000049	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	524.00	FEBRUARY 18		00010191	02/01/2018
				<b>Check Total:</b>	<b>524.00</b>				
EP	GRIMM, DENNIS L E000042	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	564.00	FEBRUARY 18		00010192	02/01/2018
				<b>Check Total:</b>	<b>564.00</b>				
EP	HOLTSCRAW, KATHERINE E000121	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	528.00	FEBRUARY 18		00010193	02/01/2018

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				<b>Check Total:</b>	<b>528.00</b>				
EP	IRVINE, SUZETTE E000019	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	524.00	FEBRUARY 18		00010194	02/01/2018
				<b>Check Total:</b>	<b>524.00</b>				
EP	JENKINS, ROBERT E000084	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	558.94	FEBRUARY 18		00010195	02/01/2018
				<b>Check Total:</b>	<b>558.94</b>				
EP	JOHNSON, SHARON E000099	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	524.00	FEBRUARY 18		00010196	02/01/2018
				<b>Check Total:</b>	<b>524.00</b>				
EP	JONES, ROBERT E000053	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	197.76	FEBRUARY 18		00010197	02/01/2018
				<b>Check Total:</b>	<b>197.76</b>				
EP	JUDD, TERRELL E000115	MARCH MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	1,586.00	FEBRUARY 18		00010198	02/01/2018
				<b>Check Total:</b>	<b>1,586.00</b>				
EP	KIRKLAND, RICHARD L E000110	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	196.00	FEBRUARY 18		00010199	02/01/2018
				<b>Check Total:</b>	<b>196.00</b>				
EP	LITTLE, DIANE M E000098	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	564.00	FEBRUARY 18		00010200	02/01/2018
				<b>Check Total:</b>	<b>564.00</b>				
EP	LOOMIS, CORINNE E000122	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	528.00	FEBRUARY 18		00010201	02/01/2018
				<b>Check Total:</b>	<b>528.00</b>				
EP	LOWREY, B J E000041	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	330.00	FEBRUARY 18		00010202	02/01/2018
				<b>Check Total:</b>	<b>330.00</b>				
EP	MAERTZWEILER, MICHAEL	MARCH MEDICAL REIMBURSEMENT	395083-5161	ACH020118	524.00	FEBRUARY 18		00010203	02/01/2018

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	E000032		Health Insurance Premiums						
				<b>Check Total:</b>	<b>524.00</b>				
EP	MANNING, VEDA M E000063	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	196.00	FEBRUARY 18		00010204	02/01/2018
				<b>Check Total:</b>	<b>196.00</b>				
EP	MILANO, JAMES E000054	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	524.00	FEBRUARY 18		00010205	02/01/2018
				<b>Check Total:</b>	<b>524.00</b>				
EP	MILLER, RICHARD E000106	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	1,330.00	FEBRUARY 18		00010206	02/01/2018
				<b>Check Total:</b>	<b>1,330.00</b>				
EP	MOORE, LARRY W E000044	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	196.00	FEBRUARY 18		00010207	02/01/2018
				<b>Check Total:</b>	<b>196.00</b>				
EP	OLEA, ARLENE J E000014	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	1,189.00	FEBRUARY 18		00010208	02/01/2018
				<b>Check Total:</b>	<b>1,189.00</b>				
EP	ORTEGA, MANUEL E E000100	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	697.00	FEBRUARY 18		00010209	02/01/2018
				<b>Check Total:</b>	<b>697.00</b>				
EP	PALMER, GEORGE E000094	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	1,095.00	FEBRUARY 18		00010210	02/01/2018
				<b>Check Total:</b>	<b>1,095.00</b>				
EP	PASCARELLA, RICHARD E000129	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	1,739.00	FEBRUARY 18		00010211	02/01/2018
				<b>Check Total:</b>	<b>1,739.00</b>				
EP	PASCUA, RAYNALD E000114	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	1,586.00	FEBRUARY 18		00010212	02/01/2018

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				<b>Check Total:</b>	<b>1,586.00</b>				
EP	PASPALL, MIHAJLO E000085	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	524.00	FEBRUARY 18		00010213	02/01/2018
				<b>Check Total:</b>	<b>524.00</b>				
EP	PEREZ, ROBERT E000111	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	196.00	FEBRUARY 18		00010214	02/01/2018
				<b>Check Total:</b>	<b>196.00</b>				
EP	PICHON, WALTER E000103	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	249.30	FEBRUARY 18		00010215	02/01/2018
				<b>Check Total:</b>	<b>249.30</b>				
EP	PINEDA, MATEO E000127	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	850.14	FEBRUARY 18		00010216	02/01/2018
				<b>Check Total:</b>	<b>850.14</b>				
EP	REDIFER, KIM R E000022	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	789.00	FEBRUARY 18		00010217	02/01/2018
				<b>Check Total:</b>	<b>789.00</b>				
EP	RENDEN, BRIAN E000083	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	800.54	FEBRUARY 18		00010218	02/01/2018
				<b>Check Total:</b>	<b>800.54</b>				
EP	REYES, ROGER T E000024	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	524.00	FEBRUARY 18		00010219	02/01/2018
				<b>Check Total:</b>	<b>524.00</b>				
EP	RICE, RUSSELL J E000059	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	1,330.00	FEBRUARY 18		00010220	02/01/2018
				<b>Check Total:</b>	<b>1,330.00</b>				
EP	RISHER, THOMAS A E000013	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	524.00	FEBRUARY 18		00010221	02/01/2018
				<b>Check Total:</b>	<b>524.00</b>				
EP	RIVERA, AIDA	FEB MEDICAL REIMBURSEMENT	395083-5161	ACH020118	196.00	FEBRUARY 18		00010222	02/01/2018

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	E000026		Health Insurance Premiums						
				<b>Check Total:</b>	<b>196.00</b>				
EP	ROACH, MICHAEL E000105	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	1,330.00	FEBRUARY 18		00010223	02/01/2018
				<b>Check Total:</b>	<b>1,330.00</b>				
EP	ROBB, SANDRA E000043	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	524.00	FEBRUARY 18		00010224	02/01/2018
				<b>Check Total:</b>	<b>524.00</b>				
EP	ROKOSZ, KEN A E000035	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	528.00	FEBRUARY 18		00010225	02/01/2018
				<b>Check Total:</b>	<b>528.00</b>				
EP	ROSE, RICHARD D E000050	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	860.00	FEBRUARY 18		00010226	02/01/2018
				<b>Check Total:</b>	<b>860.00</b>				
EP	SALE, LEE R E000031	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	524.00	FEBRUARY 18		00010227	02/01/2018
				<b>Check Total:</b>	<b>524.00</b>				
EP	SANCHEZ, LAURA E000058	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	196.00	FEBRUARY 18		00010228	02/01/2018
				<b>Check Total:</b>	<b>196.00</b>				
EP	SANGOLUISA, ZORA G E000048	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	196.00	FEBRUARY 18		00010229	02/01/2018
				<b>Check Total:</b>	<b>196.00</b>				
EP	SCHLIEDER, BEVERLY E000120	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	1,480.01	FEBRUARY 18		00010230	02/01/2018
				<b>Check Total:</b>	<b>1,480.01</b>				
EP	SMITH, WARD E000128	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	1,586.00	FEBRUARY 18		00010231	02/01/2018

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				<b>Check Total:</b>	<b>1,586.00</b>				
EP	SOMOYA, JOHN P E000089	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	789.00	FEBRUARY 18		00010232	02/01/2018
				<b>Check Total:</b>	<b>789.00</b>				
EP	SOTO, PHILIP J E000052	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	524.00	FEBRUARY 18		00010233	02/01/2018
				<b>Check Total:</b>	<b>524.00</b>				
EP	SPRAGUE, GARY A E000064	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	1,739.00	FEBRUARY 18		00010234	02/01/2018
				<b>Check Total:</b>	<b>1,739.00</b>				
EP	STEPHEN, JEFFREY E000119	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	1,586.00	FEBRUARY 18		00010235	02/01/2018
				<b>Check Total:</b>	<b>1,586.00</b>				
EP	TAYLOR, DAVID M E000088	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	564.00	FEBRUARY 18		00010236	02/01/2018
				<b>Check Total:</b>	<b>564.00</b>				
EP	TAYLOR, LINDA E000126	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	487.39	FEBRUARY 18		00010237	02/01/2018
				<b>Check Total:</b>	<b>487.39</b>				
EP	THOMANN, DARYLL L E000101	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	558.94	FEBRUARY 18		00010238	02/01/2018
				<b>Check Total:</b>	<b>558.94</b>				
EP	TRIFOS, WILLIAM E000104	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	1,590.00	FEBRUARY 18		00010239	02/01/2018
				<b>Check Total:</b>	<b>1,590.00</b>				
EP	VALENTINE, THOMAS E000118	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	1,330.00	FEBRUARY 18		00010240	02/01/2018
				<b>Check Total:</b>	<b>1,330.00</b>				
EP	VERSTYNEN, WILLIAM	FEB MEDICAL REIMBURSEMENT	395083-5161	ACH020118	196.00	FEBRUARY 18		00010241	02/01/2018

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	E000092		Health Insurance Premiums						
				<b>Check Total:</b>	<b>196.00</b>				
EP	WAHL, KATHLEEN A E000030	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	196.00	FEBRUARY 18		00010242	02/01/2018
				<b>Check Total:</b>	<b>196.00</b>				
EP	WIEST, STEPHEN E000079	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	524.00	FEBRUARY 18		00010243	02/01/2018
				<b>Check Total:</b>	<b>524.00</b>				
EP	WORDEN, LARRY M E000116	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	480.29	FEBRUARY 18		00010244	02/01/2018
				<b>Check Total:</b>	<b>480.29</b>				
EP	YAMAGUCHI, BRIAN E000123	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	1,330.00	FEBRUARY 18		00010245	02/01/2018
				<b>Check Total:</b>	<b>1,330.00</b>				
EP	ZAMORA, JERRY E000037	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	789.00	FEBRUARY 18		00010246	02/01/2018
				<b>Check Total:</b>	<b>789.00</b>				
EP	ZINN, JOHN E000009	FEB MEDICAL REIMBURSEMENT	395083-5161 Health Insurance Premiums	ACH020118	1,152.40	FEBRUARY 18		00010247	02/01/2018
				<b>Check Total:</b>	<b>1,152.40</b>				
EP	BANK OF AMERICA V008741	ANAHEIM MAYOR MTG REG	101001-6245 Meetings & Conferences	ACH013018	35.00	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	OC BUSINESS COUNCIL AWARDS	101001-6245 Meetings & Conferences	ACH013018	700.00	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	COUNCIL SUPPLIES	101001-6245 Meetings & Conferences	ACH013018	127.01	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	CREDIT - ANAHEIM MAYOR MTG REG	101001-6245 Meetings & Conferences	ACH013018	-35.00	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA	COUNCIL SUPPLIES	101001-6245	ACH013018	163.78	NOVEMBER 17		00010248	12/25/2017

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	V008741		Meetings & Conferences						
EP	BANK OF AMERICA V008741	COUNCIL SUPPLIES	101001-6245 Meetings & Conferences	ACH013018	97.14	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	COUNCIL SUPPLIES	101001-6245 Meetings & Conferences	ACH013018	140.35	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	ICSC CONF REG - SHADER	101001-6245 Meetings & Conferences	ACH013018	590.00	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	ICSC CONF REG - WANKE	101001-6245 Meetings & Conferences	ACH013018	590.00	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	ICSC MEMBERSHIP - SHADER	101001-6255 Dues & Memberships	ACH013018	50.00	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	MAYOR'S OUTGOING GIFT	101001-6301 Special Department Supplies	ACH013018	241.48	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	ENGRAVING SERVICES	101001-6301 Special Department Supplies	ACH013018	18.00	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	BUSINESS MTG LUNCH	101511-6245 Meetings & Conferences	ACH013018	20.02	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	BUSINESS MTG LUNCH	101511-6245 Meetings & Conferences	ACH013018	65.11	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	MASTER PLAN WORKSHOP LUNCH	101511-6245 Meetings & Conferences	ACH013018	18.30	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	MASTER PLAN WORKSHOP LUNCH	101511-6245 Meetings & Conferences	ACH013018	113.35	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	BUSINESS MTG LUNCH	101511-6245 Meetings & Conferences	ACH013018	60.48	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	COMMUNITY CONVERSATION	101511-6245 Meetings & Conferences	ACH013018	6.11	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	GRANT STRATEGY SESSION MEALS	101511-6245 Meetings & Conferences	ACH013018	42.29	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA	GRANT STRATEGY SESSION MEALS	101511-6245	ACH013018	20.87	NOVEMBER 17		00010248	12/25/2017

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	V008741		Meetings & Conferences						
EP	BANK OF AMERICA V008741	BUSINESS MTG LUNCH	101511-6245 Meetings & Conferences	ACH013018	59.03	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	BUSINESS MTG LUNCH	101511-6245 Meetings & Conferences	ACH013018	45.71	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	OCCMA HOLIDAY LUNCH REG	101511-6245 Meetings & Conferences	ACH013018	65.00	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	OCCMA HOLIDAY LUNCH REG	101511-6245 Meetings & Conferences	ACH013018	65.00	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	OCCMA HOLIDAY LUNCH REG	101511-6245 Meetings & Conferences	ACH013018	65.00	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	OCCMA HOLIDAY LUNCH REG	101511-6245 Meetings & Conferences	ACH013018	65.00	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	BUSINESS MTG LUNCH	101511-6245 Meetings & Conferences	ACH013018	73.25	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	ICSC CONF REG - ARRULA	101511-6245 Meetings & Conferences	ACH013018	590.00	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	OCCMA HOLIDAY LUNCH REG	101511-6245 Meetings & Conferences	ACH013018	65.00	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	COMMUNITY MTG SUPPLIES	101511-6301 Special Department Supplies	ACH013018	36.72	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	CMFP WORKSHOP SUPPLIES	101511-6301 Special Department Supplies	ACH013018	16.96	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	VETERANS DAY EVENT SUPPLIES	101511-6301 Special Department Supplies	ACH013018	139.19	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	COMMUNITY MTG SUPPLIES	101511-6301 Special Department Supplies	ACH013018	33.54	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	PADFOLIOS FOR COUNCIL, MGMT	101511-6301 Special Department Supplies	ACH013018	589.99	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA	OCCMA HOLIDAY LUNCH REG	101511-6315	ACH013018	65.00	NOVEMBER 17		00010248	12/25/2017

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	V008741		Office Supplies						
EP	BANK OF AMERICA V008741	TRAFFIC ENGINEER JOB AD	101512-6225 Advertising/Promotional	ACH013018	395.00	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	HOLIDAY LUNCHEON REG - VERA	101512-6245 Meetings & Conferences	ACH013018	80.00	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	NOTARY TRAINING PARKING	101512-6250 Staff Training	ACH013018	8.00	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	NOTARY TRAINING MEAL	101512-6250 Staff Training	ACH013018	20.24	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	HR SUPPLIES	101512-6250 Staff Training	ACH013018	87.27	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	HR SUPPLIES	101512-6250 Staff Training	ACH013018	43.29	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	INTERVIEW PANEL MEALS	101512-6301 Special Department Supplies	ACH013018	89.97	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	INTERVIEW PANEL MEALS	101512-6301 Special Department Supplies	ACH013018	10.32	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	INTERVIEW PANEL MEALS	101512-6301 Special Department Supplies	ACH013018	65.73	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	EMPLOYEE RECOGNITION PLAQUES	101512-6301 Special Department Supplies	ACH013018	121.50	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	INTERVIEW PANEL MEALS	101512-6301 Special Department Supplies	ACH013018	51.75	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	INTERVIEW PANEL SUPPLIES	101512-6301 Special Department Supplies	ACH013018	12.69	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	INTERVIEW PANEL SUPPLIES	101512-6301 Special Department Supplies	ACH013018	42.02	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	INTERVIEW PANEL SUPPLIES	101512-6301 Special Department Supplies	ACH013018	8.62	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA	INTERVIEW PANEL MEALS	101512-6301	ACH013018	39.98	NOVEMBER 17		00010248	12/25/2017

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	V008741		Special Department Supplies						
EP	BANK OF AMERICA V008741	INTERVIEW PANEL SUPPLIES	101512-6301 Special Department Supplies	ACH013018	11.61	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	INTERVIEW PANEL MEALS	101512-6301 Special Department Supplies	ACH013018	57.11	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	OFFICE SUPPLIES	101512-6315 Office Supplies	ACH013018	75.38	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	TONER	101513-6315 Office Supplies	ACH013018	107.72	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	EMPLOYEE RECOGNITION PLAQUES	101513-6315 Office Supplies	ACH013018	243.00	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	PLAQUE	101513-6315 Office Supplies	ACH013018	121.50	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	DS SOFTWARE	101523-6136 Software Maintenance	ACH013018	345.84	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	CREDIT	101523-6301 Special Department Supplies	ACH013018	-43.08	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	CREDIT	101523-6301 Special Department Supplies	ACH013018	-107.70	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	IT SUPPLIES	101523-6301 Special Department Supplies	ACH013018	10.76	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	IT SUPPLIES	101523-6301 Special Department Supplies	ACH013018	32.25	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	MOUSE PADS	101523-6301 Special Department Supplies	ACH013018	24.12	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	PRINTER	101523-6840 Machinery & Equipment	ACH013018	477.84	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	CSMFO CONF REG - REYNOLDS	102020-6245 Meetings & Conferences	ACH013018	370.00	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA	ICSC CONF REG - LAMBERT	102534-6245	ACH013018	590.00	NOVEMBER 17		00010248	12/25/2017

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	V008741		Meetings & Conferences						
EP	BANK OF AMERICA V008741	ICSC CONF REG - ORTEGA	102534-6245 Meetings & Conferences	ACH013018	590.00	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	PD LUNCH MEETING	103040-6245 Meetings & Conferences	ACH013018	23.56	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	SR CENTER SUPPLIES	0044-2064 Senior Advisory Committee	ACH013018	57.93	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	PD LUNCH MEETING	103040-6245 Meetings & Conferences	ACH013018	22.06	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	NOV PANDORA SUBSCRIPTION	581573-6290 Dept. Contract Services	ACH013018	26.95	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	COMMAND STAFF LUNCH MTG	103040-6245 Meetings & Conferences	ACH013018	46.25	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	PD LUNCH MEETING	103040-6245 Meetings & Conferences	ACH013018	23.40	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	PD TRAINING REG - LENYI	103040-6250 Staff Training	ACH013018	31.45	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	PD BRIEFING ROOM SUPPLIES	103040-6301 Special Department Supplies	ACH013018	82.88	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	SHIPPING CHARGES	103040-6325 Postage	ACH013018	25.72	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	SHIPPING CHARGES	103040-6325 Postage	ACH013018	7.25	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	HOLSTER FOR CHIEF LENYI	103040-6360 Uniforms	ACH013018	126.71	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	RANGE STAFF MEALS	103041-6250 Staff Training	ACH013018	50.58	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	CITIZEN'S ACADEMY PLAQUES	103041-6301 Special Department Supplies	ACH013018	377.93	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA	MCV INTERNET SERVICES	103041-6301	ACH013018	64.99	NOVEMBER 17		00010248	12/25/2017

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	V008741		Special Department Supplies						
EP	BANK OF AMERICA V008741	SPIT HOODS	103041-6301 / 50040-6301 Special Department Supplies	ACH013018	187.22	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	PD HONOR GUARD BOOTS	103041-6360 Uniforms	ACH013018	376.86	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	PD HONOR GUARD BOOTS	103041-6360 Uniforms	ACH013018	1,849.23	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	JAIL BLANKETS	103043-6301 / 50085-6301 Special Department Supplies	ACH013018	189.82	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	EVIDENCE COLLECTION SUPPLIES	103043-6301 / 50100-6301 Special Department Supplies	ACH013018	631.18	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	AA AND AAA BATTERIES FOR PD	103043-6301 / 50100-6301 Special Department Supplies	ACH013018	93.73	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	CLOREX WIPES FOR PD	103043-6301 / 50100-6301 Special Department Supplies	ACH013018	46.07	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	THUMB DRIVES FOR PD	103043-6301 / 50100-6301 Special Department Supplies	ACH013018	43.08	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	THUMB DRIVES FOR PD	103043-6301 / 50100-6301 Special Department Supplies	ACH013018	64.63	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	FLEX CUFFS	103043-6301 / 50100-6301 Special Department Supplies	ACH013018	97.99	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	PURCHASE IN ERROR REIMBURSED	103550-6245 Meetings & Conferences	ACH013018	1.75	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	PURCHASE IN ERROR REIMBURSED	103550-6245 Meetings & Conferences	ACH013018	3.50	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	PURCHASE IN ERROR REIMBURSED	103550-6245 Meetings & Conferences	ACH013018	13.04	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	PURCHASE IN ERROR REIMBURSED	103550-6245 Meetings & Conferences	ACH013018	13.13	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA	PURCHASE IN ERROR REIMBURSED	103550-6245	ACH013018	12.97	NOVEMBER 17		00010248	12/25/2017

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**Electronic Disbursement Register**  
**For 01/30/2018**

Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Ref #	Ref Date
	V008741		Meetings & Conferences						
EP	BANK OF AMERICA V008741	PURCHASE IN ERROR REIMBURSED	103550-6245 Meetings & Conferences	ACH013018	12.97	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	PURCHASE IN ERROR REIMBURSED	103550-6245 Meetings & Conferences	ACH013018	8.19	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	DEC CEAOC MTG REG - ESTEVEZ	103550-6245 Meetings & Conferences	ACH013018	35.00	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	FLAGS	103652-6301 Special Department Supplies	ACH013018	375.07	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	CITY HALL CHRISTMAS TREE	103652-6301 Special Department Supplies	ACH013018	157.29	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	CHARGING STATION BREAKER	103654-6130 Repair & Maint/Facilities	ACH013018	161.63	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	CITY SEAL FOR CHAMBERS	103654-6301 Special Department Supplies	ACH013018	561.68	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	OVEN FOR WHITTEN KITCHEN	103654-6301 Special Department Supplies	ACH013018	521.38	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	FACILITIES SUPPLIES	103654-6301 Special Department Supplies	ACH013018	12.52	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	CHRISTMAS TREE DECORATIONS	103654-6301 Special Department Supplies	ACH013018	117.06	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	JANITORIAL SUPPLIES	103654-6301 Special Department Supplies	ACH013018	158.95	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	PESTICIDE MEMBERSHIP - NAJERA	103655-6301 Special Department Supplies	ACH013018	45.00	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	PESTICIDE STATE LICENSE FEE	103655-6301 Special Department Supplies	ACH013018	60.00	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	STEERING LINKS	103658-6134 Vehicle Repair & Maintenance	ACH013018	191.45	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA	SECURITY MIRROR FOR PW YARD	103658-6301	ACH013018	133.56	NOVEMBER 17		00010248	12/25/2017

**City of Placentia**  
**Electronic Disbursement Register**  
**For 01/30/2018**

Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Ref #	Ref Date
	V008741		Special Department Supplies						
EP	BANK OF AMERICA V008741	GASOLINE	103658-6345 Gasoline & Diesel Fuel	ACH013018	41.36	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	GASOLINE	103658-6345 Gasoline & Diesel Fuel	ACH013018	47.16	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	EXCURSION TRANSPORTATION	104071-6270 Excursions	ACH013018	776.25	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	OFFICE SUPPLIES	104071-6301 Special Department Supplies	ACH013018	297.03	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	P.A.R.K.S SUPPLIES	104071-6301 Special Department Supplies	ACH013018	61.40	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	VETERANS MONUMENT CLEAR	104071-6301 Special Department Supplies	ACH013018	9.69	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	SR CENTER BINGO PRIZES	104071-6301 Special Department Supplies	ACH013018	110.51	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	DD DANCE SUPPLIES	104071-6301 Special Department Supplies	ACH013018	210.09	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	CREDIT	104071-6301 / 79278-6301 Special Department Supplies	ACH013018	-19.69	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	SR CENTER SUPPLIES	104071-6301 / 79278-6301 Special Department Supplies	ACH013018	76.04	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	BASKETBALLS	104071-6301 / 79376-6301 Special Department Supplies	ACH013018	198.51	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	CCB EVENT SUPPLIES	104072-6301 Special Department Supplies	ACH013018	289.75	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	HERITAGE WRAP UP MTG SUPPLIES	104076-6301 Special Department Supplies	ACH013018	25.63	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	HERITAGE WRAP UP MTG MEALS	104076-6301 Special Department Supplies	ACH013018	456.05	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA	OFFICE SUPPLIES	104077-6315	ACH013018	54.70	NOVEMBER 17		00010248	12/25/2017

**City of Placentia**  
**Electronic Disbursement Register**  
**For 01/30/2018**

Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Ref #	Ref Date
	V008741		Office Supplies						
EP	BANK OF AMERICA V008741	OFFICE SUPPLIES	104077-6315 Office Supplies	ACH013018	152.68	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	STAFF SUPPLIES	109595-6301 Special Department Supplies	ACH013018	59.98	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	STAFF SUPPLIES	109595-6301 Special Department Supplies	ACH013018	231.69	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	BUSINESS MTG DINNER	109595-6301 Special Department Supplies	ACH013018	30.08	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	MEETING SUPPLIES	109595-6301 Special Department Supplies	ACH013018	75.99	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	BROWN BAG MTG MEALS	109595-6301 Special Department Supplies	ACH013018	436.00	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	MEETING SUPPLIES	109595-6301 Special Department Supplies	ACH013018	45.25	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	MEETING SUPPLIES	109595-6301 Special Department Supplies	ACH013018	99.41	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	OFFICE SIGNS	109595-6999 Other Expenditure	ACH013018	72.73	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	PD TRAINING REG	213041-6250 Staff Training	ACH013018	40.00	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	PD TRAINING REG	213041-6250 Staff Training	ACH013018	20.00	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	PD TRAINING HOTEL - GLOE	213041-6250 Staff Training	ACH013018	416.49	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	PD TRAINING REG - ANDERSON	213041-6250 Staff Training	ACH013018	223.00	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	CREDIT - PD TRAINING HOTEL	213041-6250 Staff Training	ACH013018	-100.00	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA	PD TRAINING HOTEL - ANDERSON	213041-6250	ACH013018	360.00	NOVEMBER 17		00010248	12/25/2017

**City of Placentia**  
**Electronic Disbursement Register**  
**For 01/30/2018**

Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Ref #	Ref Date
	V008741		Staff Training						
EP	BANK OF AMERICA V008741	MDC DOCK UPGRADE	213041-6840 Machinery & Equipment	ACH013018	330.00	NOVEMBER 17		00010248	12/25/2017
EP	BANK OF AMERICA V008741	RIFLE PARTS	213041-6840 Machinery & Equipment	ACH013018	558.50	NOVEMBER 17		00010248	12/25/2017
<b>Check Total:</b>					<b>21,851.30</b>				
<b>Type Total:</b>					<b>231,128.25</b>				
<b>Check Total:</b>					<b>231,128.25</b>				



# Placentia City Council

## **AGENDA REPORT**

TO: CITY COUNCIL

VIA: CITY ADMINISTRATOR

FROM: DIRECTOR OF PUBLIC WORKS

DATE: FEBRUARY 6, 2018

SUBJECT: **AMENDMENT TO THE CITY'S SIDEWALK REPAIR POLICY NO. 618**

FISCAL  
IMPACT: There is no fiscal impact associated with the recommended actions.

### **SUMMARY:**

In 2017, the City Council elected to re-assume responsibility for the maintenance of residential parkway trees and sidewalks. As part of that decision, the City Council directed Staff to update the City's Sidewalk Repair Policy No. 618 which was adopted in 1975 and amended in 1977, 1983, and 2010. The policy outlines the specific situations, policies and procedures for which residential sidewalks are repaired and maintained. This action would adopt a resolution amending Policy No. 618 to ensure the City has the primary responsibility of maintaining and repairing public sidewalks within the City of Placentia.

### **RECOMMENDATION:**

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

1. Adopt Resolution No. R-2018-XX, A Resolution of the City Council of the City of Placentia, Approving and Adopting Amendments to the City of Placentia Policy and Procedure Manual Regarding Sidewalks.

### **DISCUSSION:**

Currently State Law and City policy places the responsibility of sidewalk repair on the owners of the properties fronting the City's sidewalks. Section 5610 of the California Streets and Highways Code and Policy No. 618 of the City of Placentia Policy Procedure Manual require property owners of lots fronting any portion of a public sidewalk to maintain that sidewalk such that the sidewalk does not endanger persons or property or interfere with the public convenience.

City Policy 618 regarding sidewalk maintenance, dates back to 1975, and was amended in 1977, 1983, and 2010 respectively, and states that sidewalks will be repaired by the City when:

- Sidewalks are damaged by an "Act of God" (i.e., earthquake, flood, etc.).
- When a City tree damages the sidewalk.
- Where tree roots have damaged the sidewalk panel and an adjacent City street improvement project can repair the sidewalk as part of the larger capital project.

**1.c.**  
**February 6, 2018**

- Where the sidewalk is over 40 years old and a sand/slurry type of construction.

Up until 2017, residential parkway trees were not considered City trees. Therefore, sidewalk repairs as a result of parkway trees were considered the obligation of the adjacent property owner. However, the City has performed sidewalk repairs utilizing City resources on a case-by-case basis. This has resulted in a lack of understanding by residents and lack of a clear policy directive regarding responsibility for sidewalk repairs. To ensure clarity on the matter, residents, the City Council, and Staff have expressed a need to clarify maintenance and repair responsibilities for sidewalks within the City. Therefore, Staff has prepared the attached updated sidewalk maintenance policy for City Council consideration.

The attached draft policy amendment states that the City is responsible for the repair and maintenance of unsafe sidewalks except in cases where the Director of Public Works determines the damage to the sidewalk has been caused by trees located on private property, sidewalk damaged due to negligence or work performed on private property, in which case the property owners or third parties shall be responsible for replacement of the damaged sidewalks.

This action will update Policy No. 618 to reflect City Council direction and the City's new sidewalk maintenance practices. As part of the Fiscal Year 2017-18 Budget, City Council approved a multi-year, multi-phased project to remove and replace an existing backlog of damaged concrete sidewalks, curb and gutter Citywide. The City has identified more than 400,000 square feet of damaged sidewalks that require removal and replacement. This existing maintenance backlog has been divided into a six-year program. In conjunction with this program, Staff will evaluate the condition of the sidewalks at regular intervals. In addition, Staff will continue to seek grants funds for sidewalk replacement within the program.

**FISCAL IMPACT:**

The approval of the amended policy will not result in additional fiscal impacts other than what has previously been approved by City Council. The City's Sidewalk Maintenance Repair Program receives a minimum of \$90,000 on an annual basis in funding allocation from Community Development Block Grant (CDBG) and Gas Tax funds.

Prepared by:

  
\_\_\_\_\_  
Elsa Y. Robinson  
Management Analyst

Reviewed and approved:

  
\_\_\_\_\_  
Luis Estevez  
Director of Public Works

Reviewed and approved:



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Shally Lin  
Senior Financial Advisor

Reviewed and approved:



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Damien R. Arrula  
City Administrator

Attachments:

1. Resolution No. R-2018-XX
2. Sidewalk Repair Policy No. 618
3. Amended Sidewalk Repair Policy No. 618

**RESOLUTION NO. R-2018-05**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PLACENTIA, CALIFORNIA APPROVING AND ADOPTING AMENDMENTS TO THE CITY OF PLACENTIA POLICY AND PROCEDURE MANUAL**

**A. Recitals**

(i) The City of Placentia heretofore has adopted policies and procedures for the guidance of all elected and appointed officials, officers and employees of the City as well as to establish policies and procedures for the implementation of provisions of the Placentia Municipal Code and provisions of state and federal law.

(ii) The City Administrator has caused the Policy and Procedure Manual of the City of Placentia to be reviewed and recommended for revision to set forth practices and procedures with regard to Sidewalks. The Public Works Department upon recommendation from the City Council has proposed amendments to Policy No. PM 618, Sidewalk Repair Policy.

(iii) A full, true and correct copy of the Policy No. 618, to be incorporated into the Policy and Procedure Manual of the City of Placentia are attached hereto and by this reference incorporated herein.

**B. Resolution**

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF PLACENTIA DOES HEREBY FIND, DETERMINE AND RESOLVE AS FOLLOWS:

1. In all respects as set forth in the Recitals, Part A., of this Resolution.
2. That Policy No. 618 hereby are amended and hereby incorporated into the Policy and Procedure Manual of the City of Placentia.

**APPROVED and ADOPTED** this 6<sup>th</sup> day of February 2018.

\_\_\_\_\_  
Chad Wanke, Mayor

ATTEST:

\_\_\_\_\_  
Patrick J. Melia, City Clerk

STATE OF CALIFORNIA  
COUNTY OF ORANGE

I, PATRICK J. MELIA, CITY CLERK of the CITY OF PLACENTIA DO  
HEREBY CERTIFY that the foregoing Resolution was adopted at a regular meeting of  
the City Council held on the 6<sup>th</sup> day of February 2018 by the following vote:

AYES:  
NOES:  
ABSENT:  
ABSTAIN:

\_\_\_\_\_  
Patrick J. Melia, City Clerk

APPROVED AS TO FORM:

\_\_\_\_\_  
Christian L. Bettenhausen, City Attorney

**SIDEWALK REPAIR POLICY**

It is the policy of the City Council that the following situations, with suggested policies and procedures, are to expedite the maintenance of sidewalks within the City of Placentia.

1. **Situation:** Sidewalk repair required due to a tree that has been damaged to the extent of 50% or more by an act of God.

**Policy:** The tree shall be removed and minimum sidewalk repairs made as required, at no expense to adjacent property owners.

**Procedure:** Public Works Superintendent shall determine the extent of damage to the tree. Public Works Superintendent shall determine the extent of any sidewalk removal and repair, as required, prior to removal or re-planting of tree by Public Works Department.

2. **Situation:** If a sidewalk is hazardous due to:
  - a. Tree or root growth from City-owned and controlled trees.
  - b. Where such repair is immediately adjacent to such tree or root damaged sidewalk and its incorporation into a fully City funded repair project would produce a safe contiguous section of sidewalk.
  - c. Where such repair is to a sidewalk which is over 40 years old and/or of the "sand/slurry" type construction.
  - d. Sidewalk damage resulting from heaving of the soil caused by an act of God, such as an earthquake or flood.

**Policy:** The adjacent property owner is NOT obligated to share in the cost of repair.

**Procedure:** Public Works Department determines whether or not the tree is to be removed or roots of trees can be cut. Public Works Superintendent determines extent of sidewalk repair and removes the necessary sidewalk prior to removal of tree and/or roots.

3. **Situation:** If a property owner has been given written permission to remove a parkway tree that has not erupted the sidewalk or caused damage to the sidewalk in any manner.

**Policy:** Property owner shall remove same and repair any damage to sidewalk, curb, or street made during said removal and replant designated variety of tree at their own expense.

Procedure: Request is to be made on approved form and submitted to the Public Works Department for inspection. The request, having been duly processed, shall be signed by the Director of Public Works after which a copy shall be forwarded to the applicant authorizing to proceed with the work as required.

4. Situation: If a sidewalk is in a hazardous condition from any cause other than as defined in Item 2 above.

Policy: It shall be the responsibility of the adjacent property owner to replace the sidewalk according to City standards at his own expense.

Procedure: Contact will be made by Public Works Department personnel with the property owner, informing him of his responsibility to replace that portion of hazardous sidewalk along the frontage of his property. This will be accomplished by personal contact as well as in writing on the approved form letter from the department. Property owner will be instructed to complete and return a sidewalk repair agreement or seek a licensed contractor to complete the necessary work as required within the time span allowed.

SIDEWALK REPAIR POLICY

**I. Purpose:**

The purpose of this policy is to provide policies and procedures for the repair and maintenance of sidewalks within the City of Placentia.

**II. Policy:**

It is the policy of the City Council that the responsibility of repairing and replacing concrete sidewalks shall rest with cases where the Director of Public Works determines the appropriate situation and procedure as it applies below.

**III. Procedures:**

The following situations and procedures are to facilitate the repair and maintenance of sidewalks within the City of Placentia in accordance with this policy.

**a. Situation:** The Director of Public Works has determined that a sidewalk has been damaged due to tree or root growth from a Street Tree.

**i. Procedure:** The Public Works Department determines whether or not the tree(s) should be removed or if the roots of the tree(s) can be cut. The Public Works Supervisor determines the extent of sidewalk repair and orders the removal of the necessary sidewalk prior to removal of tree(s) and/or roots.

**b. Situation:** The Director of Public Works has determined that a sidewalk has been damaged due to the tree(s) located on private property, or private property development resulting in damage to sidewalks or as negligence by abutting private property.

**i. Procedure:** The Public Works Department will forward the request to the Code Enforcement Division. A Code Enforcement officer shall issue a written notice to the Property Owner, with a copy going to the Public Works

Department. The Property Owner will be instructed to seek a licensed contractor and obtained a City encroachment permit to complete the necessary work as required within the time span allowed.

- c. Situation:** A damaged sidewalk is located on a private street.
  - i. Procedure:** The Public Works Department determines that the sidewalk is indeed located on a private street. Public Works or Code Enforcement personnel will inform the requestor or property owner/and or homeowner's association of their responsibility to repair and/or replace the sidewalk via written notice and as required within the time span allowed

**IV. Definitions:**

- a.** "Parkway(s)" is defined as the portion of a public street right-of-way lying between the curb and sidewalk.
- b.** "Street Tree(s)" means any tree growing in parkways within the City.



# Placentia City Council

## AGENDA REPORT

TO: CITY COUNCIL

VIA: CITY ADMINISTRATOR

FROM: FINANCE DEPARTMENT

DATE: FEBRUARY 6, 2018

SUBJECT: **RESOLUTION ADOPTING STATEMENT OF INVESTMENT POLICY FOR 2018**

FISCAL  
IMPACT: NONE

### **SUMMARY:**

Submitted for City Council review and approval is the Statement of Investment Policy for the 2018 calendar year. The proposed investment policy states the goals of the City's investment activities, the types of investments in which the City is allowed to invest its funds and the reporting requirements.

In 2016, the Investment Policy was completely re-written to bring the policy in conformance with the guidelines outlined by the California Municipal Treasurer's Association (CMTA) Investment Policy Certification Program. There are two substantive changes to the policy for 2018: (1) the addition of two additional government-sponsored investment pools (GSIPs) to the Authorized and Suitable Investments section; and (2) the change in frequency of Treasurer's Reports from monthly to quarterly. The other recommended changes this year are editorial in nature.

The City currently lists two eligible GSIPs within the policy, which are the Local Agency Investment Fund (LAIF) and the Orange County Investment Pool. Based upon prior City Council direction, the Investment Committee (the Committee) met to review additional GSIPs (utilizing certain criteria) to consider for future investment opportunities. The two additional GSIPs recommended by the Committee to be added to the Policy are CalTrust and the California Asset Management Program (CAMP). Both of these pools are joint powers agencies and have been in operation for more than 10 years. Both operate professionally managed short-term investment portfolios and are independently audited each year. As specified in the Investment Pool section of the policy, investigation and due diligence are required by the Treasurer both initially at the time of joining a pool and on an ongoing basis with analysis to determine that the investment pool is being managed in a manner consistent with the objectives of this Policy. Descriptions of these pools have been added to the Glossary section of the policy.

The change from monthly to quarterly Treasurer's Reports was initiated for Fiscal Year 2017-18, beginning with the quarter ending September 30, 2017.

In summary, the Investment Policy addresses the following topics:

- **Scope** – states that the policy pertains to all of the City’s funds.
- **Objective** – the investment priorities are stated, in order as Safety, Liquidity, and Yield.
- **Prudent Investor Standard** – states that the City’s authorized investors will act in a prudent manner as defined by “The Prudent Person Standard.”
- **Delegation of Authority** – authorizes who can perform treasury duties on the City’s behalf.
- **Ethics** - addresses ethics and conflicts of interest of those who manage the City’s investment of funds.
- **Authorized Financial Dealers and Institutions** – defines how investment dealers and brokers will be selected and retained.
- **Authorized & Suitable Investments** - a matrix which shows authorized investments and portfolio limitations.
- **Investment Pools** – description of government sponsored investment pools and review process when investing in them. The Local Agency Investment Fund (LAIF) and the Orange County Investment Pool were previously included in the list of eligible investment pools. The recommendation this year is to add two additional investment pool vehicles to the policy.
- **Prohibited Investments** – investments that are prohibited have been listed.
- **Collateralization** – requirements have been clearly defined.
- **Diversification** – the goal of diversifying investments has been addressed.
- **Safekeeping and Custody** – requirements have been defined.
- **Reporting** – notes the change to quarterly reporting and clearly defines what should be included in the Treasurer’s Report.
- **Internal Control** – defines the role of internal control as it relates to the City’s investment practices.
- **Annual Management Review and Audit** – defines the audit requirement for the City’s Investment Policy, practices, procedures and portfolio management.

Appendix A is a glossary that lists and describes the various investment instruments allowed by the Policy. Appendix B is the Broker Dealer Questionnaire which is used to qualify investment broker/dealers for the City’s use. Appendix C is the current list of authorized broker/dealers and banking institutions.

**RECOMMENDATION:**

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

1. Adopt Resolution No. R-2018-XX, A Resolution of the City Council of the City of Placentia, California, acknowledging the receipt and filing of the annual Statement of Investment Policy for the Year 2018.

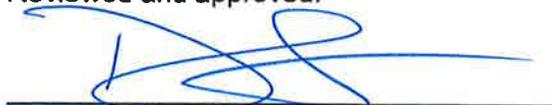
Prepared by:

  
\_\_\_\_\_  
Shally Lin  
Senior Financial Advisor

Reviewed and approved:

  
\_\_\_\_\_  
Kevin Larson  
City Treasurer

Reviewed and approved:

  
\_\_\_\_\_  
Damien R. Arrula  
City Administrator

Attachments:

1. Resolution No. R-2018-XX
2. Statement of Investment Policy 2018

**RESOLUTION NO. R-2018-06**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PLACENTIA, CALIFORNIA, APPROVING OF THE ANNUAL STATEMENT OF INVESTMENT POLICY FOR THE YEAR 2018.**

**A. Recitals**

(i) California Government Code §53646 provides that the Treasurer or Finance Director of the City of Placentia may annually provide a Statement of Investment Policy to the City Council and the Financial Audit Oversight Committee.

(ii) The Finance Director and the City Treasurer of the City of Placentia have prepared for approval the attached Statement of Investment Policy for 2018.

(iii) All legal prerequisites to the adoption of this Resolution have occurred.

**B. Resolution**

NOW, THEREFORE, the City Council of the City of Placentia hereby finds, determines and resolves as follows:

1. The attached Statement of Investment Policy for the City of Placentia hereby is adopted for the calendar year 2018, in compliance with California Government Code §53646.

2. The Finance Director shall provide the Annual Statement of Investment Policy to each member of the Financial Audit Oversight Committee.

**PASSED, APPROVED AND ADOPTED** on the 6<sup>th</sup> day of February, 2018.

\_\_\_\_\_  
Chad P. Wanke, Mayor

ATTEST:

\_\_\_\_\_  
Patrick J. Melia, City Clerk

STATE OF CALIFORNIA  
COUNTY OF ORANGE

I, PATRICK J. MELIA, City Clerk of the City of Placentia, do hereby certify that the foregoing Resolution was adopted at an adjourned regular meeting of the City Council of the City of Placentia, held on the 6<sup>th</sup> day of February 2018, by the following vote:

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

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Patrick J. Melia, City Clerk

APPROVED AS TO FORM:

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Christian L. Bettenhausen, City Attorney

**CITY OF PLACENTIA  
STATEMENT OF INVESTMENT POLICY  
2018**

**INVESTMENT POLICY OVERVIEW**

The Statement of Investment Policy ("Policy") is intended to provide guidelines for the prudent investment of the City of Placentia's ("City") temporarily idle cash and to outline the policies for investing funds. It is the City's policy to invest public funds in a manner which will provide foremost for the safety of the principal while meeting the short and long-term cash flow demands of the City. The ultimate goal is to enhance the economic status of the City while protecting its pooled funds in accordance with the applicable local, state and federal laws.

Annually, in accordance with California Government Code (CGC) Section 53646(a)(2), the City Council is presented a Statement of Investment Policy (Policy) for consideration and approval at a public meeting.

**PURPOSE**

This Policy sets forth the policies which shall govern the investment of the City's funds. It will be used by the City Treasurer, other City Officials and staff as well as all other third-party providers of investment or investment related services. Its purpose is to direct the prudent investment and protection of the City's funds and investment portfolio, in compliance with the requirements of CGC Section 53600 et. seq.

**INVESTMENT OBJECTIVES**

It is the policy of the City to invest funds in a manner which will provide for the preservation of capital while meeting the daily cash flow requirements of the City and attaining a reasonable rate of return within an acceptable and defined level of risk.

An overriding requirement is compliance with all Federal, State and local laws governing the investment of City funds, and as specified in the CGC Section 53600.5, when investing, reinvesting, purchasing, acquiring, exchanging, selling, and managing public funds, the primary objectives, in priority order of the investment activities shall be:

- a. **SAFETY:** Safety of principal is the foremost objective of the investment program. Investments of the City shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective is to mitigate credit risk and interest rate risk.

- Credit Risk is the risk of loss of principal due to the failure of the security issuer. Credit Risk can be mitigated by:
  - Limiting investments to the safest types of securities
  - Prequalifying accountants, auditors, financial institutions, broker/dealers, financial advisors, and other outside consultants with which the City does business.
  - Diversifying the investment portfolio so that potential losses are minimized.
- Interest Rate Risk is the risk that the market value of securities will fall due to a rise in general market interest rates. It is the policy of the City to hold individual securities to maturity in an effort to meet liquidity demands. Interest rate risk can be mitigated by:
  - Holding individual securities to maturity – Structuring the investment portfolio so that securities mature to meet cash flow requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity.
  - Employing a laddering strategy whereby staggering maturities of individual securities so that bonds come due in increments assuring an overall liquidity pattern.
  - Limiting maturities of individual securities and the average maturity of the overall portfolio.

b. **LIQUIDITY:** The investment portfolio will remain sufficiently liquid to enable the City to meet all operating requirements which might be reasonably anticipated.

c. **YIELD:** The investment portfolio shall be designed with the objective of achieving a competitive market rate of return or yield, while taking into account the investment risk constraints and liquidity needs. The core investments shall be limited to low risk securities to be held to maturity with the following exceptions:

- A security with declining credit may be sold early to minimize loss of principal.
- A security swap that would improve the quality, yield or target duration of the portfolio.
- The liquidity need of the portfolio requires a security to be sold.

## **PRUDENT INVESTOR STANDARD**

The standard to be used by investment officials shall be that of a “prudent person” and shall be applied to the context of managing all aspects of the City’s investment portfolio.

## **The Prudent Person Standard**

“The City Council, City Treasurer and others who are authorized to make investment decisions on behalf of those local agencies investing public funds pursuant to this chapter are trustees and therefore fiduciaries subject to the prudent investor standard. When investing, reinvesting, purchasing, acquiring, exchanging, selling, and managing funds, a trustee shall act with care, skill, prudence, and diligence under the circumstances then prevailing, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the City. Within the limitations of this Policy and considering individual investments as a part of an overall strategy, a trustee is authorized to acquire investments as authorized by law.”

## **ETHICS**

Elected officials, City employees and any other individuals involved in the investment operations are prohibited from personal business activity that could conflict with the proper execution of the investment program, or which could impair the ability to make impartial investment decisions, or which could give the appearance thereof. Furthermore, these same individuals are prohibited from undertaking personal investment transactions with any individual with whom business is conducted on behalf of the City. Employees and investment officials are required to file annual disclosure statements as required for “public officials who manage public investments” (as defined and required by the Political Reform Act found in CGC Section 81000 et seq. and related regulations adopted by the Fair Political Practices Commission (FFPC)).

## **SCOPE**

This Policy applies to all financial assets of the City.

The funds covered by this policy are accounted for in the City’s Comprehensive Annual Financial Report (CAFR) and include:

- A. General Fund
- B. Special Revenue Funds
- C. Debt Service Funds
- D. Capital Projects Funds
- E. Enterprise Funds
- F. Internal Service Funds
- G. Agency Funds
- H. Private Purpose Trust Funds

## **DELEGATION OF AUTHORITY**

In accordance with the CGC Section 53607, the City Council hereby delegates investment authority to the City Treasurer for a period of one year and such investment authority must be renewed annually. Adoption of this Policy constitutes delegation of investment authority to the City Treasurer for the following year unless revoked in writing. The responsibility of the day-to-day investment of City funds will be the City Treasurer. In the Treasurer's absence, the Treasurer delegates investment authority to the Deputy City Treasurer (Finance Director) as allowable per CGC Section 41006. The City Treasurer shall be responsible for all investment transactions undertaken and shall establish a system of controls to regulate cash management and investment activities.

## **AUTHORIZED FINANCIAL DEALERS AND INSTITUTIONS:**

The City Treasurer will maintain a list of approved financial dealers and banking institutions to provide investment and banking services to the City. All brokers and dealers that desire to become qualified bidders for investment transactions with the City must respond to the City's "Broker Dealer Questionnaire" (Appendix B) and submit related documents relative to eligibility. This includes a current audited financial statement, proof of state registration, proof of NASD registration and a certification they have received and reviewed the City's Investment Policy. An annual review of the financial condition and registrations of qualified broker/dealers will be conducted by the Treasurer. The current list of approved financial institutions is included as Appendix C.

## **AUTHORIZED & SUITABLE INVESTMENTS**

Investments shall be made only in those instruments specifically authorized by California State laws (CGC Sections 53600-53609), and to no greater an extent than those authorized by those laws.

The City's specific permitted investment guidelines are listed below. It should be noted that the City's permitted investments may be more restrictive than the State guidelines. A glossary is provided in Appendix A.

<b>Investment Type</b>	<b>Maximum Maturity</b>	<b>Maximum Percentage of Portfolio</b>	<b>Maximum Investment in One Issuer</b>
US Treasury Bills, Notes and Bonds	5 Years	None	None
Federal Agency Obligations	5 Years	30%	15%
Negotiable Certificates of Deposit (CD's) or Time Deposits*	5 Years	30%	\$250,000
Non-Negotiable Certificates of Deposit (CD's) or Time Deposits*	5 Years	40%	\$250,000
Money Market Funds	N/A	20%	10%
Passbook Savings/Demand Deposits	N/A	None	None
Commercial Paper - rated highest quality by national ratings agencies	270 days	25%	10%
Bankers Acceptances	180 bankers days	30%	30%
Local Agency Investment Fund (LAIF)	N/A	None	N/A
Orange County Investment Pool	N/A	None	N/A
CalTrust (JPA)	N/A	None	N/A
California Asset Management Program (CAMP)	N/A	None	N/A
Repurchase Agreements (Repos)	1 year	30%	None

*\*Denotes a collateral requirement either initially, or at a pre-determined threshold. Please refer to Collateral section of the Policy for specific requirements.*

## **PROHIBITED INVESTMENTS**

State and Federal laws notwithstanding, any investment not specifically described herein including, but not limited to, reverse repurchase agreements, derivatives, options, futures, zero coupon bonds, inverse floaters, range notes, first mortgages or trust deeds, collateralized mortgage obligations (CMO's), limited partnerships, real estate investment trusts (REIT's), open-end mutual funds, closed-end mutual funds, mutual funds with a weighted average maturity greater than 180 days, common stock, preferred stock, commodities, precious metals, securities with high price volatility and/or limited marketability (less than three active bidders), securities that may default on interest payments and any other speculative investment deemed in appropriate under the Prudent Investor standard a strictly prohibited. In addition, any investment transaction that might impair public confidence in the City of Placentia's government is to be avoided.

## **COLLATERALIZATION**

Collateralization is required on certificates of deposits and repurchase agreements. In order to anticipate market changes and provide a level of security for all funds, the

collateralization level will be 110% of market value of principal and accrued interest. The City Treasurer may waive the collateral requirement for deposits up to the maximum dollar amount which are covered by the Federal Deposit Insurance Corporation (FDIC) or the National Credit Union Administration (NCUA), currently \$250,000.

## **INVESTMENT POOLS**

Government sponsored investment pools (Pools) are permitted under CGC Section 53635 and are an excellent short-term investment option for cash management purposes. These pools can provide safety, liquidity, and yield in a single diversified investment. However, thoughtful investigation and due diligence are required both initially at the time of joining and on an ongoing basis with analysis to determine that the investment pool is being managed in a manner consistent with the objectives of this Policy.

## **DIVERSIFICATION**

The City recognizes diversification is an investment strategy that will mitigate risk in the investment portfolio. The City's investment portfolio shall be diversified to avoid incurring unreasonable and avoidable risks with regard to specific investment types. Within investment types, the City shall also maintain a mix of securities to avoid concentrations within individual financial institutions, geographic areas, industry types, and maturities.

The City will only invest in fixed rate, fixed maturity securities and no more than the percentages and amounts indicated in the preceding Authorized & Suitable Investments section shall be invested in any single investment type or financial institution.

## **SAFEKEEPING AND CUSTODY**

All City investments shall have the City of Placentia as its registered owner, and all interest and principal payments shall indicate the City of Placentia as payee. All securities will be held with a qualified financial institution, contracted by the City as a third party custodian with a separate custodial agreement (does not apply to insured Certificates of Deposit, money market funds, the Local Agency Investment Fund or the Orange County Investment Pool). All agreements and statements will be subject to review annually by external auditors in conjunction with their audit. All securities shall be acquired by the safekeeping institution on a "Delivery-vs-Payment" (DVP) basis. For Repurchase Agreements, the purchase may be delivered by book entry, physical delivery or by third-party custodial agreement consistent with the Government Code. The transfer of securities to the counterparty bank's customer book entry account may be used for book entry deliver. The City Treasurer or designee shall require a Broker Trade confirmation for all trades.

## **REPORTING**

The City Treasurer will submit a quarterly investment report to the City Council for review. This report will include the following elements:

1. Type of investment, issuer, maturity, par and dollar amount invested.
2. Weighted average maturity of investments
3. Funds managed by contracted parties including loans.
4. Market value and source of valuation
5. Description of compliance with Policy.
6. City's ability to meet six (6) months cash needs; or why not.

## **INTERNAL CONTROL**

The City Treasurer shall be responsible for all investment transactions undertaken and shall establish a system of controls to regulate cash management and investment activities. Internal policies and procedures shall be developed to assure that appropriate controls are in place to authorize, document and confirm all transactions. The same policies and procedures shall be followed for all investment types and all government-sponsored investment pools in which the City participates. A separate Investment Procedures Manual shall be established to assist staff with daily operations and shall be reviewed at least annually by the Treasurer. To provide further protection of the City's funds, written instructions require the City's bank to obtain verification of all wire transfers from two of the four following officers: City Mayor, City Treasurer, City Administrator, or Finance Director. All banking and investment accounts through approved financial institutions shall conform to the City of Placentia Wire and Funds Transfer Policy # 443.

## **ANNUAL MANAGEMENT REVIEW AND AUDIT**

An annual audit of the City's Investment Policy, practices, procedures and portfolio status will be conducted by an independent auditor. The independent auditor will provide the City with written observations and recommendations regarding the adequacy of investment controls. The City's Financial Audit Oversight Committee will review these items as part of their annual audit review of the City's Comprehensive Annual Financial Report.

## Appendix A

### GLOSSARY

#### DEPOSITORY SERVICES

**Active deposits** are demand or checking accounts which receive revenues and pay disbursements.

**Interest –bearing active deposits** are money market accounts at a financial institution (I.e. bank, savings and loan, credit union). These accounts are demand accounts with restricted transaction activity.

**Inactive deposits** are Certificates of Deposit issued in any amount for periods of time as short as fourteen days and as long as several years. Interest must be calculated on a 360 day basis, actual number of days.

**Passbook savings account** is similar to an inactive deposit except not for a fixed term. The interest rate is much lower than Certificates of Deposit, but the savings account allows for flexibility. Funds can be deposited and withdrawn according to daily operational needs.

#### INVESTMENT SECURITIES

**U.S. Treasury Issues** are direct obligations of the United States Government. These issues are called bills, notes, and bonds. The maturity range of new issues is from 13 weeks (T-Bills) to 30 years (T-Bonds). These are highly liquid and are considered the safest investment security.

**Federal Agency Issues** are issued by direct U.S. Government agencies or quasi-governmental agencies. These issues are guaranteed directly or indirectly by the United States Government. Examples of these securities are Federal Home Loan Bank (FHLB) notes, Federal National Mortgage Association (FNMA) notes, Federal Farm Credit Bank (FFCB) notes, Federal Home Loan Mortgage (FHLMC) notes, Federal Intermediate Credit Bank (FICB) debentures, Small Business Administration (SBA) notes, Government National Mortgage Associations (GNMA) notes, and Student Loan Association (SALLMAE) notes.

**Certificates of Deposit** are investments for inactive funds issued by banks, savings and loans, and credit unions. Investments of up to \$250,000 are insured respectively by the Federal Deposit Insurance Corporation (FDIC), and the National Credit Union Share Insurance Fund (NCUSIF). Certificates of Deposit can be issued from 14 days to several

years in maturity allowing the City investment of funds to be matched to cash flow needs. For deposits exceeding \$250,000 the financial institution is required to collateralize the investment with 110% government securities. The City does not accept 150% collateral (First Trust Deeds) or 105% Letters of Credit (L.C.).

**A Non-Negotiable Certificate of Deposit** is a promissory note issued by a depository institution (such as a bank, credit union, savings association, etc.) that usually carries a penalty for early withdrawal and does not have a CUSIP.

**Negotiable Certificates of Deposit** are issued by a nationally or state-chartered bank, a savings association or a federal association (as defined by Section 5102 of the Financial Code), a state or federal credit union, or by a federally licensed or state licensed branch of a foreign bank and are assigned a CUSIP.

**Money Market Mutual Funds** may only invest in US Government securities permitted under this Policy and under California Government Code Section 53601 *et seq.* with final stated maturities of one year or less. The primary objective of the money market is to maintain a constant \$1.00 Net Asset Valuation (NAV). In addition the follow limitations shall apply:

- Only invests in US Government securities, and the weighted average maturity of the portfolio is less than 180 days.
- The fund shall be registered with the SEC.
- The fund shall have a minimum of \$500 million total asset portfolio at the time of investment, and should not drop below this threshold.
- The money market shall have attained the highest ranking or highest letter and numerical rating provided by not less than two nationally recognized statistical rating organizations, and shall maintain these ratings for the duration of the investment.

**Passbook Savings/Demand Accounts** are the accounts maintained to provide by a bank to provide depository and disbursement services for the City's daily cash flow requirements. These accounts are generally low or non-interest bearing accounts.

**Commercial Paper** is a short term debt security issued by financial companies and large corporations. Commercial paper must be "prime" quality of the highest ranking or of the highest letter and number rating as provided for by a nationally recognized statistical rating organization (NRSRO). It must be organized and operating in the United States, have a maximum maturity of 270 days. Investment in Commercial paper is limited to not more than 25% of the investment portfolio.

**Local Agency Investment Fund (LAIF)** is a special fund in the State Treasury which local agencies may use to deposit funds for investment. There is no minimum investment

period and the minimum transaction is \$5,000, in multiples of \$1,000 above that, with a maximum of \$50 million for any agency. It offers high liquidity because deposits can be converted to cash in twenty-four hours and no interest is lost. All interest is distributed to those agencies participating on a proportionate share determined by the amounts deposited and the length of time they are deposited. Interest is paid quarterly by electronic deposit to a designated bank account.

The State keeps an amount for reasonable costs of making the investments. State law provides that administrative costs are not to exceed 5% of quarterly earnings of the fund. However, if the 13-week Daily Treasury Bill Rate of the last day of the fiscal year is below 1%, then administrative costs shall not exceed 8% of quarterly earnings of the fund for the subsequent fiscal year.

Government Code Section 16429.3 states that "moneys placed with the Treasurer for deposit in the Local Agency Investment Fund by cities, counties, special districts, nonprofit corporations, or qualified quasi-governmental agencies shall not be subject to either of the following: (a) transfer or loan pursuant to Sections 16310, 16312, or 16313, or (b) impoundment or seizure by any state official or state agency." During the 2002 legislative session, Government Code Section 16429.4 was added to the LAIF's enabling legislation. This Section states that "the right of a city, county, city and county, special district, nonprofit corporation, or qualified quasi-governmental agency to withdraw its deposited moneys from the LAIF, upon demand, may not be altered, impaired, or denied in any way, by any state official or state agency based upon the state's failure to adopt a State Budget by July 1 of each new fiscal year."

**Orange County Investment Pool** is government-sponsored investment pool managed by the Orange County Treasurer. Funds are held in trust and invested. Government Code Section 27100.1 states that funds are deemed to be held in trust by the County Treasurer on behalf of the depositing entity or public official, and shall not be deemed funds or assets of the County. The Legislature enacted this section to make clear what the status of the funds would be in the case of the County declaring bankruptcy.

The Treasurer's foremost objective in investing public funds is to ensure that public funds are invested in a manner that provides for maximum security of principal and preservation of capital, while conforming to all Federal, State and local laws, statutes, and resolutions for investment of public funds. The second objective is to maintain sufficient liquidity to enable participants to meet their operating cash flow needs. Liquidity is essential to the safety of principal. The third and last important objective is to obtain a market rate of return throughout budgetary and economic cycles within the investment policy risk parameters and cash flow needs.

**CalTrust** is a Joint Powers Agency formed in 2005 as a government-sponsored investment pool. The pool offers four options: a government securities fund; a money market fund; a short-term fund and a medium-term fund. Participants must be a California public agency under CGC Section 6509.7. CalTrust is governed by an 11-member board who are experienced local government treasurers or investment officers. The investment objective of the pool is to attain as high a level of current income as is consistent with the preservation of principal. The pool is audited annually by an independent auditor. As of December 2017, the pool had \$2.7 billion in total assets.

**California Asset Management Program (CAMP)** is a Joint Powers Agency formed in 1999 as a government-sponsored investment pool. CAMP is a short-term money market portfolio and cash management vehicle. All California public agencies are eligible to participate. The JPA is governed by a 7-member board who are local government finance directors and treasurers or participants in the Trust. The investment objective of the pool is to attain as high a level of current income as is consistent with the preservation of principal. The pool is audited annually by an independent auditor. As of December 2016, the pool had \$2.0 billion in total assets. Investment services are currently provided to the pool by PFM Asset Management LLC.

**Repurchase Agreements (Repo)** are a form of short-term investment where the dealer sells government securities to an investor on a short term basis with the agreement to buy them back. Investment in repurchase agreements may be made on any investment authorized in this policy. The maximum maturity is limited to one year and may not exceed 20% of the total portfolio.

**Appendix B**  
**City of Placentia**  
Investment Broker/Dealer Questionnaire

**SECTION I: STATEMENT OF POSITION AND GENERAL REQUIREMENTS**

The City of Placentia (hereinafter referred to as the “City”) is a city operating under the laws of the State of California. The City manages an investment portfolio which at June 30, 20XX totaled \$XX million. The portfolio is mainly comprised of demand deposits and deposits in the State of California Local Agency Investment Fund.

Annually the City adopts a written Investment Policy. The policy regulates the standards and procedures used in its cash management activities. A copy of the City’s Investment Policy is provided with this document. Each broker/dealer must certify that they have read the policy and will incorporate due diligence in conforming to the provisions of the City’s Investment Policy, as well as all applicable state and Federal regulations as they apply to the investment activities of California municipalities.

The City maintains relationships with qualified members of the broker/dealer community who, in their opinion, “understand the needs, constraints and goals of the City.”

Broker/dealers will be notified of their approval by the City in writing. No transactions will be conducted with an approved broker/dealer until all paperwork required by both parties has been executed. The City solicits competitive bids and offers on the majority of its transactions. All securities will be delivered against payment to a third-party custodian named by the City.

City personnel will review and substantiate all information and references requested in the document; therefore, please answer all questions as thoroughly as possible.

**SECTION II - PART 1: REQUEST FOR GENERAL INFORMATION FROM  
BROKER/DEALER CANDIDATE**

1. Name of firm: \_\_\_\_\_
2. Address (local): \_\_\_\_\_  
Address (main): \_\_\_\_\_
3. Telephone (local): ( ) \_\_\_\_\_ ( ) \_\_\_\_\_  
Telephone (main): ( ) \_\_\_\_\_ ( ) \_\_\_\_\_

City of Placentia  
Statement of Investment Policy – 2018

4. Primary Representative:

Name: \_\_\_\_\_ Title: \_\_\_\_\_

Telephone: \_\_\_\_\_ Fax: \_\_\_\_\_

Email: \_\_\_\_\_

5. Manager/Partner in Charge:

Name: \_\_\_\_\_ Title: \_\_\_\_\_

Telephone: \_\_\_\_\_ Fax: \_\_\_\_\_

Email: \_\_\_\_\_

6. What is the preferred method and frequency of communication?

\_\_\_\_\_  
\_\_\_\_\_

7. Please provide five government agencies (cities, counties, special districts, etc.) references with whom the City's representative(s) listed in No. 4 above has/have an established Investment Broker/Dealer relationship. (Southern California Agencies preferred):

➤ Client name: \_\_\_\_\_ Contact : \_\_\_\_\_

Length of relationship: \_\_\_\_\_ Telephone: \_\_\_\_\_

➤ Client name: \_\_\_\_\_ Contact : \_\_\_\_\_

Length of relationship: \_\_\_\_\_ Telephone: \_\_\_\_\_

➤ Client name: \_\_\_\_\_ Contact : \_\_\_\_\_

Length of relationship: \_\_\_\_\_ Telephone: \_\_\_\_\_

➤ Client name: \_\_\_\_\_ Contact : \_\_\_\_\_

Length of relationship: \_\_\_\_\_ Telephone: \_\_\_\_\_

➤ Client name: \_\_\_\_\_ Contact : \_\_\_\_\_

Length of relationship: \_\_\_\_\_ Telephone: \_\_\_\_\_

8. What is your firm's current market capitalization? \_\_\_\_\_

City of Placentia  
Statement of Investment Policy – 2018

9. Is your firm a broker (does not own securities being offered)? Yes:  No:   
Is your firm a dealer (does own securities being offered)? Yes:  No:

10. Are all required licenses to operate as a broker/dealer firm in the State of California obtained, valid and current? Yes:  No:

11. Please provide proof of the following:

Registration with NASD	<input type="checkbox"/> Attached	<input type="checkbox"/> NA
Registration with the State of California	<input type="checkbox"/> Attached	<input type="checkbox"/> NA
Financial Industry Regulatory Authority (FINRA)	<input type="checkbox"/> Attached	<input type="checkbox"/> NA
Your firm is qualified under SEC rule 15C3-1 (Uniform Net Capital Rule)	<input type="checkbox"/> Attached	<input type="checkbox"/> NA

12. Is your firm examined by and subject to rules and regulations of:
- |                         |                              |                             |
|-------------------------|------------------------------|-----------------------------|
| FDIC                    | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| SEC                     | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| NYSE                    | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Comptroller of Currency | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Federal Reserve System  | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

13. What market sectors are you and your firm currently involved?

US T-bills	<input type="checkbox"/>	Treasury Notes/Bonds	<input type="checkbox"/>
US Agency Bonds	<input type="checkbox"/>	California State Bonds	<input type="checkbox"/>
Bankers' Acceptances	<input type="checkbox"/>	Commercial Paper	<input type="checkbox"/>
Bank CDs	<input type="checkbox"/>	Money Market Mutual Funds	<input type="checkbox"/>
Repurchase Agreements	<input type="checkbox"/>	Other _____	
Medium Term Notes	<input type="checkbox"/>	Other _____	

14. Does your firm specialize in any of the instruments listed above? If so, please specify:

\_\_\_\_\_

\_\_\_\_\_

15. Is the firm a primary dealer in U.S. Government Securities?  Yes  No

If so, for how long has your firm been a primary dealer? \_\_\_\_\_

What is your firm's total volume in U.S. Government and Agency Securities last year?

Firm-wide \$ \_\_\_\_\_ Number of Transactions: \_\_\_\_\_

Local Office \$ \_\_\_\_\_

Number of Transactions: \_\_\_\_\_

16. What reports, transactions, confirmations and paper trail would the City receive? (please attach sample documentation)

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17. Do you provide any fixed income research and economic commentary?  
 Yes (attached)  No

18. What sort of technical market perspective do you propose to bring to a relationship with the City?

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**SECTION II - PART II: REQUEST FOR BROKER/DEALER DISCLOSURE**

19. To the best of your knowledge, has there been any "material" litigation, arbitration or regulatory proceedings, either pending, adjudicated or settled, that your firm has been subject to within the last five years that involved issues concerning the suitability of the sale or purchase of securities to institutional clients or fraudulent or unfair practices related to the sale of securities to an institutional client? If so, please describe each such matter briefly. For purposes of this section, proceedings are "material" if your independent accountant applying generally accepted accounting principles determines that such proceedings required disclosure on your financial statements.

Any "material" proceedings?  Yes  No If yes, provide attachment with explanation.

20. Please provide certified audited financial statements for the last three years. In addition, for those dealers preparing and submitting financial statements to the following organizations, please provide publicly available financial documents filed with these agencies for the previous two years: National Association of Securities Dealers, Securities and Exchange Commission, New York Stock Exchange and Federal Deposit Insurance Corporation.

21. Have any of your public-sector clients ever sustained a loss on a securities transaction arising from a misunderstanding or misrepresentation of the risk characteristics of the instrument?

Yes  No

If so, please explain: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

22. Please provide a schedule of fees and charges for various transactions and describe the process by which the city pays the fees and charges.

**SECTION III: CERTIFICATION**

I hereby certify that the preceding is true and correct to the best of my knowledge and that I am authorized to execute this request for information on behalf of the broker/dealer firm.

The firm has in place reasonable procedures and a system of controls designed to preclude imprudent investment activities arising out of transactions conducted between the firm and the City of Placentia.

All individuals assigned to the City's account have read the City's most current Investment Policy, understand the objectives and constraints set forth by the policy, agree to disclose potential conflicts or risks to public funds that might arise out of business transactions between the firm and the City, and will incorporate due diligence in conforming to the provisions of the policy as well as all applicable state and federal regulations as they apply to the investment activities of California municipalities.

The firm shall be provided an annual adopted Investment Policy for the City of Placentia and shall be informed of any changes to the policy. The undersigned certify that no securities will be sold to the City, which are in violation of State code or City policy; however, the City shall be responsible for ensuring compliance with percentage limits established by State code and City policy.

Name of firm \_\_\_\_\_

Name of Primary Representative \_\_\_\_\_ Title \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

Name of principal or manager \_\_\_\_\_ Title \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

## **Appendix C**

### **LIST OF APPROVED FINANCIAL DEALERS AND BANKING INSTITUTIONS**

**Bank of America (commercial checking)**

**Banc of California (commercial checking)**

**Wells Fargo Bank (fiscal agent)**

**US Bank (fiscal agent)**

**Multi-Bank Securities (certificates of deposit)**

**Other banking and investment institutions as approved in writing by the City Treasurer**

All banking and investment accounts through approved financial institutions shall conform to the City of Placentia Wire and Funds Transfer Policy # 443.



# Placentia City Council

## AGENDA REPORT

TO: CITY COUNCIL

VIA: CITY ADMINISTRATOR

FROM: CHIEF DEPUTY CITY CLERK

DATE: FEBRUARY 6, 2018

SUBJECT: **PUBLIC HEARING NO. 1 REGARDING THE TRANSITION FROM AT-LARGE TO BY-DISTRICT ELECTIONS**

FISCAL IMPACT: NONE

### **SUMMARY:**

In December 2015, the City received a demand letter from the Mexican American Legal Defense Education Fund (MALDEF) alleging the City's "at-large" election system violates the California Voting Rights Act (CVRA). After analyzing other cities' losses under similar threats, the City entered into a settlement agreement with Joseph V. Aguirre in February 2016, which was subsequently amended. In compliance with the settlement agreement, at the City's General Municipal Election held November 8, 2016, a measure was placed on the ballot asking the voters of Placentia whether to amend the City Charter to require that the City Council establish five equal, geographically based districts from which Councilmembers will be elected by the residents of those districts to serve four year terms. The charter amendment was approved by 59% of the voters.

The process to transition to districts is set forth in the Elections Code. District boundary maps will be drawn by a professional demographer in consultation with the City's Legal Counsel and City Clerk, based on criteria in the Amended Settlement Agreement with Joseph V. Aguirre, criteria in the law, and public input. Two public hearings are required prior to the maps being drawn and two public hearings are required after the maps and the proposed sequence of elections are published for a specified time period. The tentative schedule for the public hearings is as follows:

Public Meetings	Date
Public Hearing #1 - Council Meeting	Tuesday, February 6, 2018
Public Hearing #2 - Council Meeting	Tuesday, February 20, 2018
Public Hearing #3 - Council Meeting	Tuesday, March 20, 2018
Community Participation & Input Location TBD	Week of March 26, 2018
Public Hearing #4 - Council Meeting Introduction of Ordinance Establishing District Plan	Tuesday, April 3, 2018
Second Reading of Ordinance Establishing District Plan	Tuesday, April 17, 2018

**2.a.**  
**February 6, 2018**

While not mandatorily required, in an effort to obtain additional public input, the City is working on scheduling a community workshop between public hearings 3 and 4. Tonight's hearing will be the first of four public hearings in which the City Council will receive public comments regarding the criteria and factors that go into the drawing of maps of single-member voting districts, the composition of the districts, and other matters related to the election of members of City Council by-district. This hearing will also be the public launch of the City's online redistricting tool, provided by our districting consultant (National Demographics Corporation, or NDC). The online tool is available to the community as a link from the City website.

**RECOMMENDATION:**

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

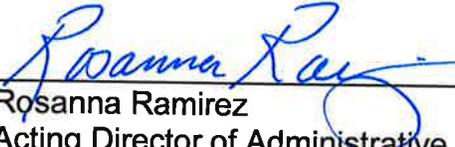
1. Open and Conduct Public Hearing No. 1 to receive public comments regarding the criteria and factors that go into the drawing of maps of single-member voting districts, the composition of the districts, and other matters related to the election of members of City Council by district; and
2. Receive the Staff Report, consider all public testimony, ask questions of Staff; and
3. Close the Public Hearing.

**DISCUSSION:**

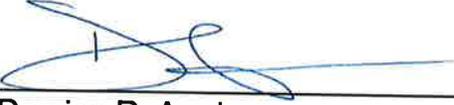
In December 2015, the City received a demand letter from the Mexican American Legal Defense Education Fund (MALDEF) alleging the City's "at-large" election system violates the California Voting Rights Act (CVRA). After analyzing other cities' losses under similar threats, the City entered into a settlement agreement with Joseph V. Aguirre in February 2016, which was subsequently amended in July 2016. The terms of the settlement agreement are that City Council will place a Charter Amendment Measure on a Statewide General Election Ballot on or before July 1, 2016, asking voters of Placentia whether the Placentia City Charter should be amended to change from an at-large method of election to a by-district method of election with the actual district lines being established by Ordinance and requiring by-district elections for the November 2018 City Council elections and thereafter.

On November 8, 2016 voters approved charter amendment Measure NN by 59% thus changing Placentia City Council elections to a by-district method of election. The settlement agreement also states that upon adoption of the Charter Amendment Measure by the voters, Placentia shall contract with a demographer to design one or more electoral maps to create at least one (1) electoral district in which Latinos constitute a majority of the citizen voting age population according to the most recently available estimates from the Census Bureau's American Community Survey. The final district map plans shall be adopted and submitted to the Orange County Registrar of Voters by the deadline for use in the November 2018 Election.

Prepared by:

  
\_\_\_\_\_  
Rosanna Ramirez  
Acting Director of Administrative Services/  
Chief Deputy City Clerk

Reviewed and approved:

  
\_\_\_\_\_  
Damien R. Arrula  
City Administrator

Attachments:

1. Amended Settlement Agreement with Joseph V. Aguirre
2. Ballot Measure Establishing By-District Elections
3. Notice of Public Hearing and Translations

**AMENDED SETTLEMENT AGREEMENT**

This Settlement Agreement (hereinafter "Agreement") is entered into as of July 19, 2016, by and between CITY OF PLACENTIA, a California charter law municipal corporation, ("Placentia") and JOSEPH V. AGUIRRE, an individual ("Plaintiffs"). Placentia and Plaintiffs are collectively hereinafter referred to as the "Parties."

WHEREAS, Placentia currently utilizes an at-large method of electing its five city council members ("Placentia's Election System"); and,

WHEREAS, Plaintiffs allege that Placentia's Election System violates the California Voting Rights Act (the "CVRA"), and are prepared to file a lawsuit seeking to enjoin Placentia from conducting further at-large elections (the "Litigation"); and,

WHEREAS, Placentia denies that Placentia's Election System violates any provision of the CVRA or any other provision of law and asserts that Placentia's Election System is legal in all respects and further denies any wrongdoing whatsoever in connection with the manner in which it has conducted its city council elections; and,

WHEREAS, On February 23, 2016, the Parties executed a Settlement Agreement relating to the CVRA claims and potential Litigation; and

WHEREAS, Since execution of the original Settlement Agreement, circumstances have changed and the parties desire to enter into an Amended Settlement Agreement ("Amended Agreement"); and

WHEREAS, On or before July 19, 2016, the Placentia City Council will place on its agenda for action a resolution to place a City sponsored initiative measure ("Charter Amendment Measure") on the November 8, 2016 Statewide General Election Ballot asking the voters of Placentia whether the Placentia City Charter should be amended to change from an at-large method of election to a by-district method of election with the districts established by Ordinance for City Council elections following a public hearing; and,

WHEREAS, The Parties stipulate that if the Charter Amendment Measure to change the method of election does not pass based on the results of the November 2016 general election provided for herein, a second measure will be placed on the November 2018 Statewide General Election Ballot asking the voters of Placentia whether the Placentia City Charter should be amended to change from an at-large method of election to a by-district method of election with the districts established by Ordinance for City Council elections following a public hearing; and

WHEREAS, The Parties stipulate that if the Charter Measure to change the method of election does not pass based on the results of the November 2018 general election, Plaintiffs explicitly retain and do not waive their right to take legal action against Placentia under the CVRA, the Federal Voting Rights Act ("FVRA") and any and all other state and federal voting rights laws; and,

WHEREAS, The Parties now desire to settle and resolve any and all claims arising out of the Litigation; and,

WHEREAS, The Parties warrant and represent that each is the sole owner and holder of all rights, interests, and claims asserted against the other, and that each has the full right, power, and authority to settle and compromise all claims asserted in the Litigation without the consent of any other person or entity; and,

WHEREAS, The Parties acknowledge the terms of this Agreement are contractual and not merely recitals, and the Parties further acknowledge that they are bound by this Agreement and their respective obligations as set forth herein.

NOW, THEREFORE, for value received and in consideration of the mutual covenants and conditions as set forth below, the Parties agree as follows:

1. **Charter Amendment Measure to be Placed on Ballot.** On or before July 19, 2016, the City Council of Placentia ("City Council") will place on its agenda for action a resolution to place a Charter Amendment Measure on the Statewide General Election Ballot on November 8, 2016 asking whether the Placentia City Charter should be amended to change from an at-large method of election to a by-district method of election with the actual district lines being established by Ordinance and requiring by-district elections for the November 2018 City Council elections and thereafter. The City Council shall adopt the draft Charter Amendment Measure and related documents so that they are submitted to the Orange County Registrar of Voters before the deadline to place on the ballot for voters in the City of Placentia for the general election.

2. **Ballot Argument in Favor of Charter Amendment Measure.** On or before the statutory deadline for submitting arguments, the City Council shall authorize, pursuant to California Elections Code Section 9282(b), the City Council with up to five Members thereof as signatories to file jointly a written Argument in Favor of the Charter Amendment Measure. Should the City Council or any member(s) thereof determine to submit a written argument in favor of the Charter Amendment Measure, it shall be made available for public review prior to City Council action. The City Council agrees that it shall not file a ballot Argument against the Charter Amendment Measure pursuant to California Elections Code Section 9282(b). No City Council member shall sign a ballot argument or rebuttal opposing the Charter Amendment using that Member's title as a City Council Member for identification purposes in the signature block. Other than as provided in this paragraph, nothing in this Amended Agreement limits the right of any City Council Member personally to campaign for or against the Ballot measure as permitted by law.

3. **Second Ballot Measure.** If the ballot measure does not pass at the November 2016 election, on or before August 1, 2018, the City Council of Placentia ("City Council") will place on its agenda for action a resolution to place a second Charter Amendment Measure on the Statewide General Election Ballot at the November 2018 general election asking whether the Placentia City Charter should be amended to change from an at-large method of election to a by-district method of election with the actual district lines being established by Ordinance and requiring by-district elections for the November 2020 City Council elections and thereafter. The

City Council shall adopt the draft Charter Amendment Measure and related documents so that they are submitted to the Orange County Registrar of Voters before the deadline to place on the ballot for voters in the City of Placentia for the November 2018 general election.

4. **Electoral District Map.** The intent of the Parties is that the electoral map shall include one electoral district in which Latinos constitute a majority of the citizen voting age population according to the most recently available relevant estimates from the Census Bureau's American Community Survey, drawn in a manner consistent with applicable law. The boundaries of the electoral district map required by Paragraph 1 shall be drawn in accordance with the criteria set forth in the following order of priority:

- i. Districts shall contain reasonably equal total population;
- ii. Districts shall comply with applicable federal and state law, including, without limitation, the CVRA, the Constitution of the United States and of the State of California, and the federal Voting Rights Act of 1965, as amended, 52 U.S.C. §§ 10301, et seq.;
- iii. Districts shall be geographically contiguous and drawn to encourage geographic compactness; and
- iv. Districts shall be drawn with respect for geographic integrity of any neighborhood and any community of interest, including racial, ethnic, and language minorities, to the extent possible without violating the requirements of any of the preceding provisions.

5. **Process for Developing Electoral District Map.** If the Charter Amendment Measure is adopted by the voters, Placentia shall contract a demographer to design one or more electoral maps in accordance with the provisions in paragraph 4, above. The process for developing the electoral district map will include, at a minimum, two public hearings on a proposal to establish the district boundaries prior to a public hearing at which the City Council votes to approve the electoral district map. Placentia will maintain information on its website for the districting process where notices, agendas, and proposed maps, among other items, will be posted. Official required notices and agendas will be translated into all languages required under the federal Voting Rights Act.

6. **Final Approval and Adoption of District Boundaries.** If the Charter Amendment Measure passes in November 2016, then by May 1, 2018, Placentia shall approve and adopt one of the final district map plans from the draft map plans. If the Charter Amendment Measure passes in November 2018, then by May 1, 2020, Placentia shall approve and adopt of the final district map plans from the draft map plans. The City Council reserves the right to make modifications and adjustments to the map if the reason for doing so is to ensure full compliance with the requirements of either the CVRA or FVRA and related court decisions.

7. **Single-Member By-District Elections.** It is further agreed that in the November 2018 general city council member election or the November 2020 general city council member election, whichever is applicable, Placentia shall select at least two electoral districts to be filled.

Among the districts which will have council member seats filled in the first single-member by-district election, the district with the highest percentage of Latino citizen voting age population shall be designated to elect a council member.

8. **By-District Election Implementation.** Following Placentia's adoption of a final districting plan, as provided above, Placentia shall submit the district plans to the Orange County Elections Department to implement the new by-district election method in time for Placentia's November general election at which the first single-district by-district city council elections is to occur as provided above.

9. **Attorneys' Fees and Costs.** Placentia shall be solely responsible for all costs and expenses related to the creation and implementation of its by-district election plan. Placentia has previously paid to Plaintiffs' counsel the amount of \$20,000 in settlement of all costs, expenses and fees associated with the litigation prepared in this matter and avoided by the Settlement Agreement and the Amended Agreement and any activities associated with the Settlement Agreement and Amended Agreement, except for any costs and/or attorneys' fees incurred in enforcing this Amended Agreement, if any.

10. **Release.** Upon taking the actions described herein, and unless expressly reserved in this Amended Agreement, the Parties hereby release and forever discharge each other and each other's respective directors, officers, employees, attorneys, successors and assigns, from any and all claims, demands, suits, rights, actions, causes of action, expenses, interest, costs, damages, attorneys' fees, liability or obligation of any kind, whenever or however derived, whether known or unknown, foreseen or unforeseen, suspected or unsuspected, in any way relating to or connected with the proposed Litigation.

11. **Amendments to be in Writing.** No supplement, modification, waiver or amendment with respect to this Agreement shall be binding unless executed in writing and signed by the party against whom enforcement of such supplement, modification, waiver or amendment is sought. This Amended Agreement is intended to supersede and replace the Settlement Agreement dated February 23, 2016.

12. **Integrated Agreement.** All agreements, covenants and representations, oral or written, of the Parties concerning the subject matter of this Amended Agreement are contained herein. No other agreements, covenants or representations, oral or written, have been made by any party to any other party concerning the subject matter of this Amended Agreement. All prior and contemporaneous conversations, negotiations, possible and alleged agreements, representations and covenants concerning the subject matter of this Amended Agreement are merged herein. This is a fully integrated document.

13. **Further Actions.** The Parties hereto agree to execute all further and additional documents, and undertake such further acts, as shall be reasonable, convenient, necessary or desirable to carry out the provisions of this Amended Agreement, and the Parties further agree to cooperate with each other to effectuate the intent of this Amended Agreement.

14. **Prior Review by Legal Counsel.** The Parties acknowledge the opportunity that this Amended Agreement be reviewed by their respective attorneys and that it has been approved as to form. They further agree that this Amended Agreement is to be construed and interpreted without regard to the identity of the party drafting this Amended Agreement.

15. **Governing Law.** This Amended Agreement shall in all respects be interpreted, enforced and governed by and under the laws of the State of California applicable to such instruments, persons, transactions and subject matter which have legal contexts and relationship solely within the State of California.

16. **Severability.** If any term or provision of this Amended Agreement, or the application thereof, to any persons or circumstances shall, to any extent, be held invalid or unenforceable, the remainder of this Agreement, or the application of such term or provision to persons or circumstances other than those as to which it is held invalid or unenforceable, shall not be affected thereby, and each such term or provision of this Amended Agreement shall be valid and be enforced to the fullest extent permitted by law.

17. **Multiple Originals.** This Amended Agreement may be executed in multiple counterparts, each of which so fully executed counterpart shall be deemed an original. No counterpart shall be deemed to be an original or presumed delivered unless and until the counterpart executed by the other party to this Amended Agreement is in the physical possession of the party seeking enforcement thereof.

18. **Authority to Execute.** Each party hereto expressly warrants and represents that he/she/they has/have the authority to execute this Amended Agreement on behalf of his/her/their corporation, partnership, business entity, or governmental entity and warrants and represents that he/she/they has/have the authority to bind his/her/their entity to the performance of its obligations hereunder.

19. **Enforcement—Attorneys' Fees.** Should any of the Parties reasonably retain counsel for the purpose of enforcing or preventing the breach of any provision of this Amended Agreement, including but not limited to instituting any action or proceeding to enforce any provision of this Amended Agreement, the prevailing party shall be entitled to be reimbursed by the losing party for all costs and expenses incurred thereby, including but not limited to reasonable attorneys' fees, costs and expenses.

IN WITNESS WHEREOF this Amended Settlement Agreement has been executed by the authorized representatives of the parties hereto.

Dated: July 19, 2016

CITY OF PLACENTIA

  
By: Jeremy B. Yamaguchi  
Mayor

APPROVED AS TO FORM:

  
CHRISTIAN L. BETTENHAUSEN      7/20/16  
City Attorney      Date

Dated: July 19, 2016

PLAINTIFF  
  
By: DENISE HULETT  
MEXICAN MERICAN LEGAL DEFENSE  
AND EDUCATIONAL FUND

Attorney for Plaintiff  
JOSEPH V. AGUIRRE

**ORDINANCE NO. O-2016-05**

**AN ORDINANCE OF THE PEOPLE OF THE CITY OF PLACENTIA, CALIFORNIA, AMENDING SECTIONS 600 AND 601 OF THE CHARTER OF THE CITY OF PLACENTIA TO ESTABLISH BY-DISTRICT ELECTION OF COUNCIL MEMBERS.**

**A. Recitals.**

WHEREAS, Placentia's City Charter, enacted by voters in 1965, provides for five city council members to be elected at large, with staggered terms of office, at municipal elections held on the second Tuesday in November of even numbered years; and

WHEREAS, both state and federal law have changed since the adoption of the City's Charter, requiring a variety of actions to ensure fair and equal access to the electoral system by all citizens; and

WHEREAS, the City takes special steps at each City election to ensure compliance with the federal and California Voting Rights Act, preparation and distribution of ballot materials, registration and vote-by-mail materials, and election related information in five different languages, publicizing the city elections, and promotion of registration and voting by all those eligible; and

WHEREAS, a Placentia citizen has recently raised concerns about whether the City's electoral system violates the California Voting Rights Act; and

WHEREAS, the City Council agreed to place a proposed ballot measure before the City's voters to decide whether to amend the City's Charter to provide for district voting rather than at large voting.

**B. Resolution.**

NOW THEREFORE THE PEOPLE OF THE CITY OF PLACENTIA, CALIFORNIA, DO ORDAIN AS FOLLOWS:

**SECTION 1.**

Section 600 of the Placentia Charter is repealed and replaced in its entirety with the following:

**SECTION 600. Number and Term.**

- A. Council Terms. There shall be a City Council consisting of five members elected from the City by district, at the times and in the manner in this Charter provided. The term of office for members of the City Council shall be four years, or in the case of an appointment or election to an unexpired term of office, the term of office shall be equal to the unexpired term of office, and until their respective successors

qualify. No person shall serve more than three consecutive terms of office as a member of the City Council, including any portion of an unexpired term of office to which such person has been appointed or elected. The term limit provisions of this section shall apply prospectively only and shall apply only to terms of office commencing on or after the date this amendment to the City Charter was approved by the City's electorate. (Amended by the electorate of the city at an election held on November 5, 2002.)

- B. Regular Election. The regular election of the City Council members shall be held on the first Tuesday, following the first Monday, in November of each even-numbered year. The candidates receiving the highest number of votes shall be elected. The term of all members shall commence at the first regular Council meeting following the certification of the election results and each member shall serve until a successor is elected and qualified. Any ties in voting shall be settled by the casting of lots. (Amended by the electorate of the city at an election held November 5, 1985.)
- C. Council Districts. The City is hereby divided into five (5) Council districts, to be determined by the City Council in any manner provided by law. Candidates for Council seats shall be nominated and elected by such district and shall be residents of such district.
- D. Changes in Boundaries of Council Districts. The boundaries of said Council districts, but not the number thereof, may be changed by ordinance adopted by the Council by a three-fifths (3/5) vote of all its members; provided, that districts established by the Council shall be as nearly equal in population and as geographically compact as practical. Boundaries shall be evaluated within at least one (1) year subsequent to the availability of the information from each decennial United States census or on another basis adopted by three-fifths (3/5) vote of the total membership of the Council; however, the Council shall not change the boundaries of districts more than once in any two-year period and no such change shall be made within the period of one hundred eighty (180) days preceding a general municipal election. The preceding limitations shall not apply to changes made necessary by changes to the City boundaries. After the Council has once exercised its power to change the boundaries of districts, these changes shall immediately be reflected in the district boundaries specified by ordinance adopted by the Council.
- E. Current Office Holders. The five members of the city council in office at the time this section takes effect shall continue in office until their terms expire.
- F. Council Elections Sequenced. The members of the Council of the second and fourth Council districts shall be elected commencing in the year 2018 to the Council seats then open, and in each fourth year thereafter. The members of the Council of the first, third and fifth Council districts shall be elected commencing in the year 2020 to the Council seats then open, and in each fourth year thereafter.

## **SECTION 2.**

Section 601 of the Placentia Charter is repealed and replaced in its entirety with the following:

### **SECTION 601. Eligibility.**

No person shall be eligible to hold office as a member of the City Council unless he shall be a qualified elector at the time of his nomination, and shall have been a resident of the City for at least that minimum period provided for under State law for General law cities next preceding the date of his election or appointment. Each member of the Council must also be a resident of the council district from which the member is nominated at the times the member is nominated and elected. In the event any member of the Council shall cease to be a resident of the district from which the member (or, in the case of an appointee, a predecessor) was nominated, the office shall immediately become vacant and shall be filled in the same manner as herein provided for other vacancies by a resident of that district. If a member of the Council ceases to be a resident of the district from which the member (or, in the case of an appointee, a predecessor) was nominated solely because of a change in the boundaries of any district as in this Charter provided, the member shall not lose office during that term by reason of such change. (Amended by the electorate of the city at the election held April 3, 1976: amended by Assembly Concurrent Resolution No. 96 Paragraph 1, ratified by the qualified electors of the city at a general municipal election held April 11, 1972)

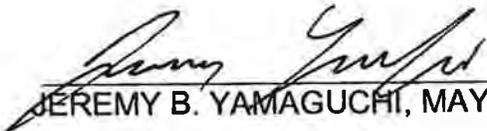
## **SECTION 3.**

Should any section, subsection, clause or provision of this ordinance for any reason be held to be invalid, such invalidity shall not affect the validity of the remaining portions of this ordinance, it being hereby expressly declared that this ordinance, and each and every section, subsection, sentence, clause and phrase hereof would have been prepared, proposed, approved, adopted and/or ratified irrespective of the fact that any one or more section, subsections, sentences, clauses or phrases of this ordinance be declared invalid.

## **SECTION 4.**

After this ordinance amending the charter as provided for herein is approved by a majority vote of the voters, the Mayor and City Clerk shall certify that the charter amendment was submitted to the voters of the city and that it was approved by a majority vote. One copy of the approved charter amendment shall be filed with the County Recorder's office and one shall be kept in the City's archive. A third copy of the charter amendment shall be submitted by the City Clerk to the Secretary of State with (1) copies of all publications and notices in connection with the calling of the election; (2) certified copies of any arguments for or against the charter proposal which were mailed to the voters; (3) a certified abstract of the vote at the election on the charter amendment. The City Clerk shall certify to the passage and adoption of this ordinance and shall cause the same to be published in the manner required by law. The charter amendment approved by this Ordinance will go into effect immediately after it has been filed and accepted by the Secretary of State.

PASSED, APPROVED, AND ADOPTED by the people of the City of Placentia at the general election held on the 8<sup>th</sup> day of November, 2016.

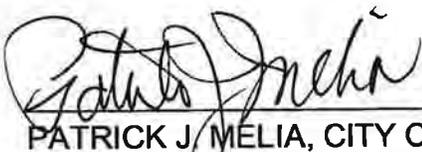
  
JEREMY B. YAMAGUCHI, MAYOR

ATTEST:

  
PATRICK J. MELIA, CITY CLERK



I, Patrick J. Melia, City Clerk of the City of Placentia, do hereby certify that the foregoing ordinance was passed, approved and adopted by the People of the City of Placentia at the general election held on November 8, 2016.

  
PATRICK J. MELIA, CITY CLERK

APPROVED AS TO FORM:

  
CHRISTIAN L. BETTENHAUSEN, CITY ATTORNEY

**CITY OF PLACENTIA  
NOTICE OF PUBLIC HEARING**

**NOTICE IS HEREBY GIVEN** that the City Council of the City of Placentia will hold public hearings in the Council Chambers of the Placentia City Hall, 401 East Chapman Avenue on the following dates:

**Tuesday, February 6, 2018, at 7:00 p.m.**, or as soon thereafter as the matter may be heard, in which the Council will hold the first of a series of four public hearings to receive public comments and input regarding the composition of potential Council election district boundaries.

**Tuesday, February 20, 2018, at 7:00 p.m.**, or as soon thereafter as the matter may be heard, in which the Council will hold the second of a series of four public hearings to receive public comments and input regarding the composition of potential council election district boundaries. Following the public hearing, draft maps of potential Council election district boundaries will be published and additional public hearings scheduled.

All interested parties are invited to attend the public hearing and express opinions or submit information. The public hearings may be continued from time to time, as necessary, by giving notice at the aforementioned hearing.

Copies of the Staff Report for the first public hearing will be available for public inspection in the City Clerk's Office at the City of Placentia City Hall on and after Thursday, February 1, 2018 or by visiting the City's website at [www.placentia.org](http://www.placentia.org). Copies of the Staff Report for the second public hearing will be available for public inspection at the above listed locations on and after Thursday, February 15, 2018. If you have any questions, please contact the City Clerk's Office at 714-993-8231.

Information about district elections, why the City is making this change, and the process is available on the City website.

If a person wishes to challenge, in court, any action the City Council may take regarding the subject matter of the public hearing, then that person may be limited to raising only those issues raised at the subject public hearing or in written correspondence timely delivered to the City Clerk at, or prior to, the public hearing.

**FURTHER INFORMATION** on these items may be obtained at the City Clerk's Office or by telephone: (714) 993-8231.

Rosanna Ramirez  
Chief Deputy City Clerk  
City of Placentia

PUBLISHED: January 26, 2018  
POSTED: January 25, 2018

**CIUDAD DE PLACENTIA  
AVISO DE AUDIENCIA PÚBLICA**

**POR MEDIO DEL PRESENTE SE NOTIFICA** que el Concejo Municipal de la ciudad de Placentia celebrará audiencias públicas en la Cámara del Concejo en la Municipalidad de Placentia, 401 East Chapman Avenue, en las fechas siguientes:

**Martes 6 de febrero de 2018 a las 7:00 de la tarde** o tan pronto como sea posible conocer la cuestión, día en el cual el Concejo celebrará la primera de una serie de cuatro audiencias públicas para recibir comentarios de la comunidad con respecto a la formación de una posible delimitación de distritos electorales del Concejo.

**Martes 20 de febrero de 2018 a las 7:00 de la tarde** o tan pronto como sea posible conocer la cuestión, día en el cual el Concejo celebrará la segunda de una serie de cuatro audiencias públicas para recibir comentarios de la comunidad con respecto a la formación de una posible delimitación de distritos electorales del Concejo. Después de la audiencia pública, se publicarán mapas preliminares de una posible delimitación de distritos electorales del Concejo y se programarán otras audiencias públicas.

Se invita a todas las personas interesadas a asistir a la audiencia pública y expresar opiniones o presentar información. Las audiencias públicas se podrán postergar en ocasiones según sea necesario, mediante notificación en la audiencia antes mencionada.

El público podrá examinar copias del Informe de Personal de la primera audiencia pública en la Secretaría de la Municipalidad de la ciudad de Placentia a partir del jueves 1 de febrero de 2018, inclusive, o si visita la página electrónica de la Ciudad en [www.placentia.org](http://www.placentia.org). El público podrá examinar copias del Informe de Personal de la segunda audiencia pública en los lugares antes mencionados a partir del jueves 15 de febrero de 2018, inclusive. Si tiene alguna pregunta, no dude en comunicarse con la Secretaría Municipal llamando al número 714-993-8231.

En la página electrónica de la Ciudad puede encontrar información sobre las elecciones distritales, el motivo por el cual la Ciudad está efectuando este cambio, y el proceso.

Las personas que deseen impugnar en un tribunal alguna medida que pueda tomar el Concejo Municipal con respecto al tema de referencia de la audiencia pública estarán limitadas a plantear únicamente las cuestiones que se planteen en dicha audiencia pública o mediante correspondencia por escrito que se entregue de forma oportuna a la Secretaría Municipal antes de la audiencia pública, inclusive.

**PUEDE OBTENER MÁS INFORMACIÓN** sobre estos temas en la Secretaría Municipal o por teléfono si llama al número (714) 993-8231.

Rosanna Ramirez  
Subsecretaria Municipal en Jefe  
Ciudad de Placentia

PUBLICACIÓN IMPRESA: 26 de enero de 2018  
PUBLICACIÓN DIGITAL: 25 de enero de 2018

## THÀNH PHỐ PLACENTIA THÔNG BÁO ĐIỀU TRẦN CÔNG CỘNG

**THEO ĐÂY LÀ THÔNG BÁO** là Hội Đồng Thành Phố của Thành Phố Placentia sẽ mở các buổi điều trần công cộng tại Phòng Họp Hội Đồng trong Tòa Thị Chính Placentia, 401 East Chapman Avenue vào những ngày sau đây:

**Thứ Ba, 6 Tháng Hai, 2018, lúc 7:00 tối**, hoặc sau đó không lâu khi có thể, Hội Đồng sẽ mở buổi đầu tiên trong một loạt gồm bốn buổi điều trần công cộng để công chúng nhận xét và đóng góp ý kiến về phạm vi đường biên có thể áp dụng cho các địa hạt bầu cử Hội Đồng Thành Phố.

**Thứ Ba, 20 Tháng Hai, 2018, lúc 7:00 tối**, hoặc sau đó không lâu khi có thể, Hội Đồng sẽ mở buổi thứ nhì trong một loạt gồm bốn buổi điều trần công cộng để công chúng nhận xét và đóng góp ý kiến về phạm vi đường biên có thể áp dụng cho các địa hạt bầu cử Hội Đồng Thành Phố. Sau buổi điều trần công cộng này thì sẽ có ấn hành bản thảo bản đồ phạm vi đường biên có thể áp dụng cho các địa hạt bầu cử và sắp xếp lịch trình cho những buổi điều trần công cộng kế tiếp.

Chúng tôi mời tất cả những thành phần quan tâm đến tham dự buổi điều trần công cộng này và trình bày ý kiến hoặc nộp dữ kiện. Những buổi điều trần công cộng có thể thỉnh thoảng được tiếp tục, nếu cần, bằng cách thông báo tại buổi điều trần nói trên.

Bản sao Phúc Trình Nhân Viên cho buổi điều trần công cộng đầu tiên sẽ được để tại Văn Phòng Thư Ký Thành Phố tại Tòa Thị Chính Placentia cho công chúng xem xét vào hoặc sau ngày Thứ Năm, 1 Tháng Hai, 2018 hoặc bằng cách đến website của Thành Phố tại [www.placentia.org](http://www.placentia.org). Bản sao Phúc Trình Nhân Viên cho buổi điều trần công cộng thứ nhì cho công chúng xem xét sẽ được để tại các địa điểm nêu trên vào hoặc sau ngày Thứ Năm, 15 Tháng Hai, 2018. Nếu quý vị có bất cứ thắc mắc gì, xin liên lạc với Văn Phòng Thư Ký Thành Phố tại số 714-993-8231.

Dữ kiện về các cuộc bầu cử địa hạt, lý do tại sao Thành Phố đưa ra thay đổi này, và tiến trình đều có để trên website của Thành Phố.

Nếu một người muốn phản đối, tại tòa, bất cứ hành động nào Hội Đồng Thành Phố có thể áp dụng về vấn đề điều trần công cộng, thì người đó có thể chỉ được nêu những vấn đề được nêu tại buổi điều trần công cộng hoặc liên lạc bằng thư gửi kịp thời đến tay Thư Ký Thành Phố tại, hoặc trước khi có, buổi điều trần công cộng.

Quý vị có thể hỏi **THÊM CHI TIẾT** về những mục này tại Văn Phòng Thư Ký Thành Phố hoặc bằng điện thoại: (714) 993-8231.

Rosanna Ramirez

Trưởng Phòng Phó Thư Ký Thành Phố  
Thành Phố Placentia

ÁN HÀNH: 26 Tháng Giêng, 2018

ĐĂNG: 25 Tháng Giêng, 2018

플라센시아시  
공청회 공지

플라센시아 시의회는 401 East Chapman Avenue 에 위치한 플라센시아 시청 의회 회의실에서 다음과 같은 날짜에 공청회를 개최할 것을 이에 **공지**합니다.

**2018 년 2 월 6 일 화요일 오후 7 시** 또는 그 직후 안건의 논의가 가능할 시 잠재적 시의회 선거 구역 경계선의 구성에 대한 주민의 논평과 의견을 수렴하기 위해 시의회는 일련의 4 회 공청회 중 첫 공청회를 개최합니다.

**2018 년 2 월 20 일 화요일 오후 7 시** 또는 그 직후 안건의 논의가 가능할 시 잠재적 시의회 선거 구역 경계선의 구성에 대한 주민의 논평과 의견을 수렴하기 위해 시의회는 일련의 4 회 공청회 중 두 번째 공청회를 개최합니다. 공청회 이후, 잠재적 시의회 선거 구역 경계선 제안 확정 초안이 공표될 것이며 추가 공청회가 예정될 것입니다.

이해관계자 모두는 공청회에 참여하셔서 의견을 발표하시거나 자료 접수를 하시기 바랍니다. 필요한 때에 따라 상기 공청회에서 공지하고 공청회는 계속될 수 있습니다.

첫 공청회의 직원 보고서 사본은 주민 열람을 위해 2018 년 2 월 1 일 목요일 이후부터 플라센시아 시청 시 서기관 사무실에 비치될 것이며 시 웹사이트인 [www.placentia.org](http://www.placentia.org)을 방문하셔도 됩니다. 두 번째 공청회의 직원 보고서 사본은 2018 년 2 월 15 일 목요일 이후부터 상기 명시된 곳에서 열람할 수 있도록 비치될 것입니다. 만약 문의가 있으시다면 시 서기관 사무실을 714-993-8231 로 연락하시기 바랍니다.

구역 선거, 왜 시에서 이러한 변경을 이행하는지, 또는 절차에 대한 안내는 시 웹사이트에서 찾아보실 수 있습니다.

공청회가 개최되는 안건에 대해 시의회가 택하는 조치에 대해 법원에 이의를 제기하실 분은 대상 공청회에서 논의된 사안에 대해서만 이의를 제기할 수 있거나, 서면으로 시 서기관에게 적절한 시간 내 또는 공청회 개시 전에 서신을 전달해야 하는 제한을 받을 수 있습니다.

상기 내용에 대한 더 **많은 안내 사항**은 시 서기관 사무실이나 전화 (714) 993-8231 로 문의하시면 됩니다.

로산나 라미레즈 (Rosanna Ramirez)

시 서기관 보좌 (Chief Deputy City Clerk)

플라센시아시

공표 날짜: 2018 년 1 월 26 일

공시: 2018 년 1 월 25 일

**普拉森舍市  
公開聽證會通知**

特此通知，普拉森舍市議會將於下列日期在市政廳議會大廳（401 East Chapman Avenue）舉行公開聽證會：

**2018年2月6日（星期二）晚7時**或此後最早適當時間：舉行第一次公開聽證會，就可能的議會選區邊界的構成聽取公眾意見和建議。為此將總共舉行四次公開聽證會。

**2018年2月20日（星期二）晚7時**或此後最早適當時間：舉行第二次公開聽證會，就可能的議會選區邊界的構成聽取公眾意見和建議。為此將總共舉行四次公開聽證會。在本次公開聽證會結束後，將發佈可能的市議會選區邊界草圖，並安排進一步公開聽證會。

歡迎所有感興趣的人士出席公開聽證會，並發表意見或提供資訊。根據需要，可在上述會議上發出通知，不定期舉行更多場公開聽證會。

自**2018年2月1日（星期四）**起，公眾可在普拉森舍市政廳市書記官辦公室查閱第一次公開聽證會的工作人員報告，亦可上網查閱：[www.placentia.org](http://www.placentia.org)。自**2018年2月15日（星期四）**起，公眾可在同一地點查閱第二次公開聽證會的工作人員報告。如果您有任何疑問，請與市書記官辦公室聯絡，電話號碼**714-993-8231**。

如果需要瞭解有關區級選舉的資訊、本市作出此項改變的原因以及相關程式，請在市政府網站上查閱。

如果有人想要在法庭上質疑市議會就公開聽證涉及的事項可能採取的任何行動，該人士可能僅限於提出在相關公開聽證會上曾經提出的問題或者以書面信函在聽證會上或會前提交市書記官的問題。

如果需要就上述事項瞭解**更多資訊**，可前往市書記官辦公室查閱，或電洽：**(714) 993-8231**。

**Rosanna Ramirez**  
首席代理市書記官  
普拉森舍市

發佈日期：**2018年1月26日**

張貼日期：**2018年1月25日**



# Placentia City Council

## AGENDA REPORT

TO: CITY COUNCIL

VIA: CITY ADMINISTRATOR

FROM: DIRECTOR OF COMMUNITY SERVICES

DATE: FEBRUARY 6, 2018

SUBJECT: **FISCAL RECAP OF 2017 HERITAGE FESTIVAL, AND APPROVAL OF 2018 EVENT AND CHANGE TO PARADE ROUTE**

FISCAL EXPENSE: \$91,478 EXPENDITURES FOR FISCAL YEAR (FY) 2017  
IMPACT: REVENUE: \$40,930 REVENUES FOR FISCAL YEAR 2017  
NET COST: \$50,548 CITY GENERAL FUND FOR 2017 EVENT  
**2018 EXPENSE: \$51,000 ESTIMATED EXPENDITURES FOR FY 2018-19**

### **SUMMARY:**

The City of Placentia Community Services Department serves as the liaison to the Heritage Festival Committee (Committee), and monitors all expenses and revenues associated with the Heritage Festival. The total expenses of the 2017 event, including Staff costs, media production, and supplies, was \$91,478. Revenue from the event was generated from vendor applications, and entry fees for band review and car show, totaling \$40,930. The event's net cost to the City was \$50,548.

The Committee is requesting approval of the event date, location, and parade route for the 2018 Heritage Festival (Festival). The Committee requests to conduct the event with a change to the parade route to ensure better efficiencies, reduce costs and provide a better overall quality experience for the community and parade participants. Included in this request is a tentative event date of Saturday, October 13, 2018 and an estimated net cost of \$51,000. This action approves the date, location, and estimated net expenditure amount, along with the proposed changes for the parade route.

### **RECOMMENDATION:**

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

1. Approve the Heritage Festival Committee's recommendation of event date, and location for the 2018 Heritage Parade and Festival; and
2. Consider the Heritage Festival Committee's recommendation to shorten the route of the 2018 Heritage Parade; and
3. Consider the Heritage Festival Committee's request for the City to fund \$51,000 for the 2018 Heritage Festival in the FY 2018-19 budget.

**3.a.**  
**February 6, 2018**

## **DISCUSSION:**

The Community Services Department (the Department) serves as the liaison to the Committee and closely monitors all expenses and revenues associated with the Heritage Festival. The Committee worked with Staff to plan and organize the 53rd Annual Heritage Festival which was held on Saturday, October 14, 2017. The total expenses of the 2017 event, including Staff costs, media production, and supplies, was \$91,478. Revenue from the event was generated from vendor applications, and entry fees for band review and car show, totaling \$40,930. The event's net cost to the City was \$50,548.

### Public Safety Background

In 2015, a heat wave on the day of the Heritage event resulted in 64 calls for heat-related emergency service with 26 band members transported to local hospitals for heat-related illnesses. In 2016, there were 24 public safety incidents reported, of which 8 were heat-related. Of those, 3 were band members and 1 was transported to a local hospital. During the 2017 event, there were 13 heat-related calls for emergency services and of those, 2 were transported to local hospitals.

In an effort to address the aforementioned public safety concerns, merge the band review participants more smoothly into the parade, and provide a better overall quality experience for the community and parade participants, the Committee recommends that the 2018 Parade Route be slightly shortened, and offers the following option for consideration.

### 2018 Proposed Parade Route Changes

The Committee, along with Placentia Police Department and Orange County Fire Authority, are recommending a change to the parade route for 2018. The reason for the recommended modification to the route is to lessen the number of parade participants affected by extreme heat issues, as has been the case for the past 3 years, and to also make the parade length more reasonable to its participants. The total parade route distance would be reduced from 1.28 miles to 1.10 miles, (or 300 meters less). The parade would begin at the intersection of Kraemer Boulevard and Yorba Linda Boulevard. The parade would start at 9:15 a.m. (instead of 9:30 a.m.) and travel North on Kraemer Boulevard in the southbound lanes, ending at the Festival location at Tri-City Park. Shortening of the route will also result in less 'gaps' between parade entries, while providing viewing opportunities along Kraemer Boulevard at Bradford Park.

In an effort to maintain a high level of entertainment within the parade, the Committee is continuing to recommend the inclusion of a band review, with a few noted adjustments. The band review would start at 9:00 a.m. at Palm Drive and Yorba Linda Boulevard. Bands would travel west on Yorba Linda Boulevard and feed into the parade North on Kraemer Boulevard in the southbound lanes, ending at the Festival location at Tri-City Park. The non-competing bands would be staged in the westbound lanes of Yorba Linda Boulevard and the competing bands would be staged in the eastbound lanes of Yorba Linda Boulevard. The bands would join the main body of the parade at the intersection of Kraemer Boulevard and Yorba Linda Boulevard. The total distance of the band review portion of the parade will be reduced from 0.54 miles to 0.38 miles. The buses of the non-competing bands would travel north onto Brookhaven Avenue to their parking destination on Golden Avenue.

Activities proposed for this year's event will continue to include a craft fair, food vendors, business expo, game area, display booths, beer and wine garden, concert, car show and entertainment. Last year's addition of the Family Fun Zone was popular with festival participants and will be included again. The pancake breakfast will begin at 7:00 a.m. with the other Festival activities scheduled to begin at 10:00 a.m. and conclude at 3:00 p.m. Once City Council direction is provided, the planning process for the 2018 Festival will continue over the next several months including choosing an event theme.

### **FISCAL IMPACT**

#### **2017 Heritage Festival Costs**

The total cost of the 2017 Heritage Festival was \$91,478. This included all Staff costs for Police Department, Public Works, and Community Services. 2017 was the first year that Police Department costs were coded directly to the Heritage budget, which resulted in the primary cost increase. The Committee spent \$50,548 from the Heritage Division budget in Community Services, which is a City account funded by Heritage Festival revenues and Community Services Department General Fund dollars. Event revenue for 2017 was \$40,930, raised through vendor applications, car show and band entries, and donations. The City's funding for the 2017 event was \$35,000, with remaining subsidy from Community Services General Fund dollars. Historically, the City has always subsidized the Heritage Festival. 2017 revenue was \$5,000 less than the previous year. In response to this, Staff will work with the Committee to establish revenue goals for the 2018 event.

The cost for the materials, services and supplies required for the event, including items such as traffic control barricades, tables, chairs, porta potties, electrical equipment, entertainment, and marketing material is estimated to be \$53,140, based on prior year expenditures. The Community Services, Police, and Public Works Departments' personnel support for the Festival and Parade is estimated to be \$37,388, based on prior year expenditures. The Festival and Parade generates approximately \$40,930 in revenue through participation fees, vendor fees, and various sponsorships and donations. After deducting revenue collected from the event the net cost for the event is approximately \$50,548. The 2018 funding request from the Committee is \$51,000.

Prepared by:

  
Sandra J. Gonzalez  
Director of Community Services

Reviewed and approved by:

  
Damien R. Arrula  
City Administrator

#### **Attachment**

1. PowerPoint Presentation



# HERITAGE FESTIVAL

Fiscal Recap of 2017 and Approval of 2018 Event

City Council Meeting  
February 6, 2018

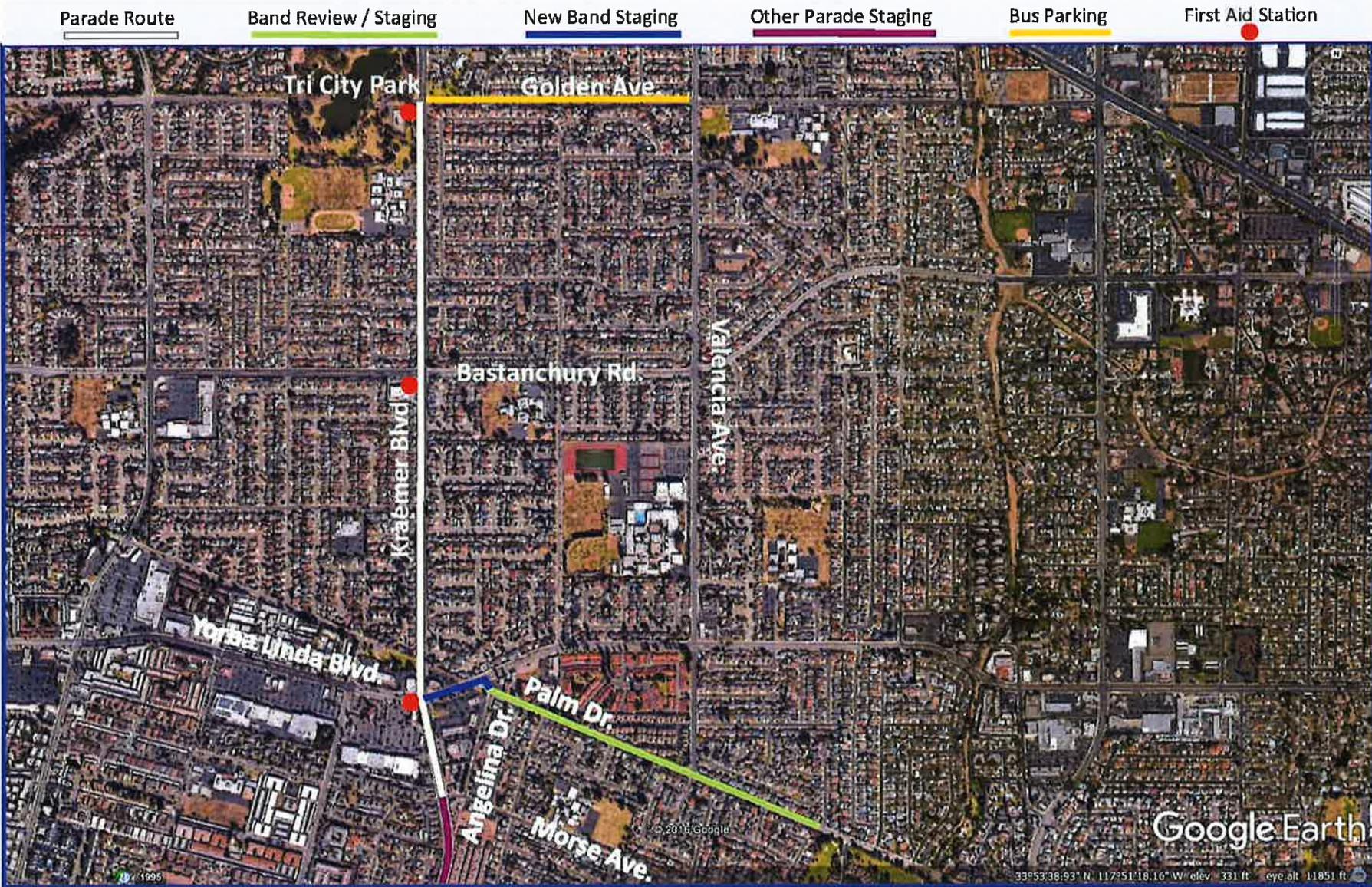


# 2018 Proposed Festival

- Date: October 13, 2018
- Theme: Coincide with the Mayoral State of the City Address theme, same as last year's 'We're getting better and we're moving forward' (to be determined)
- Parade Route: Adjustments are recommended



# Heritage Festival Parade Route 2018



# Heritage Festival Parade Route 2018

Parade Route



Band Staging



Band Review



Band Review Staging



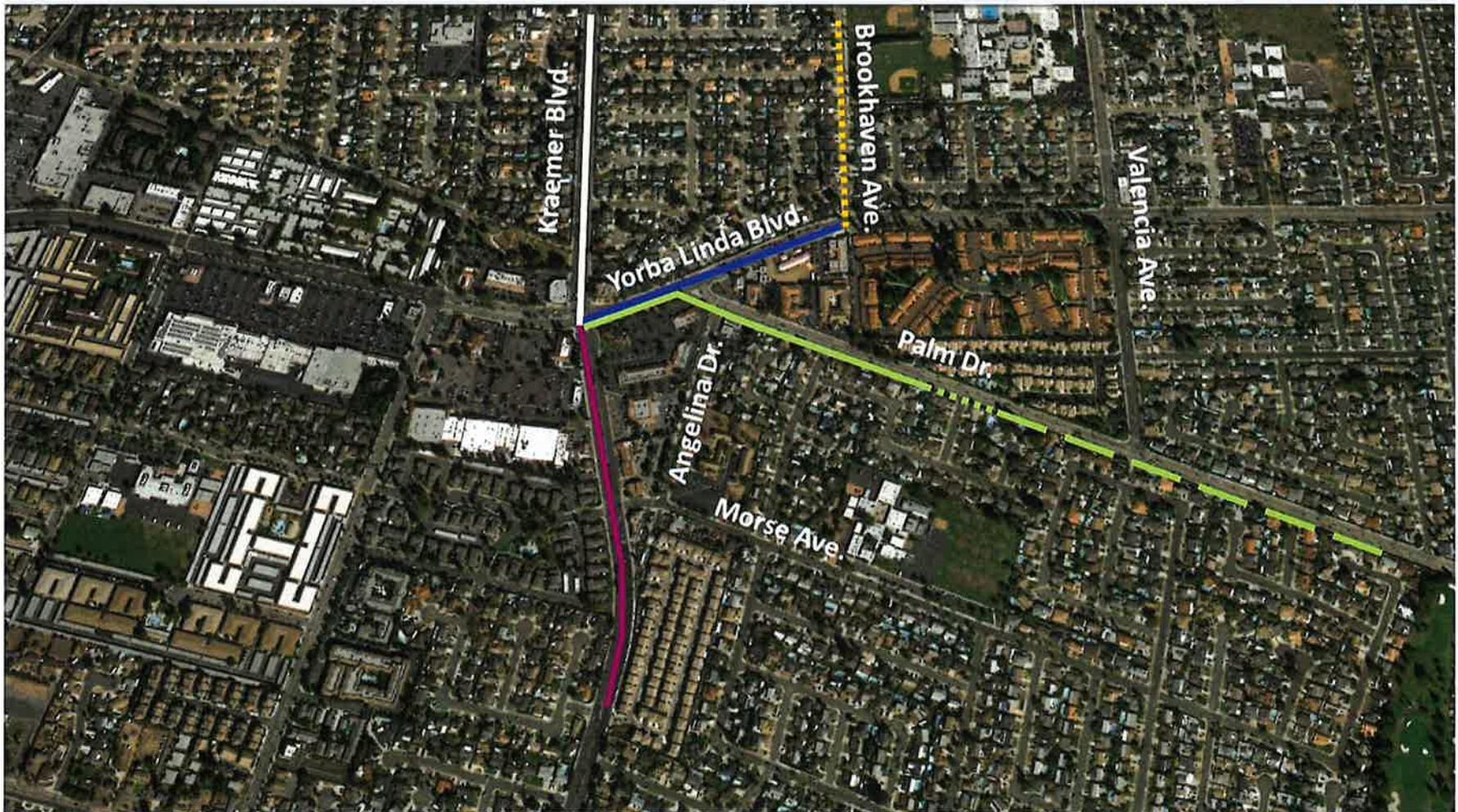
Non-Competing Band Staging



Other Parade Staging



Bus Exit Route Non-Competing Bands



# 2018 Heritage Festival Event

- Add more inflatable attractions
- Continue to provide entertainers at the event
- Add more “Penny Arcade” games
- Games and inflatables will be run by Community Services for better cost controls and revenue generation
- Keep face painters and balloon artists in games area
- Keep the concert during the event



# Event Budget

2017				
Event Cost		Revenue Total		Net Cost to the City
<b>\$91,478</b>	Expenditures include staff costs, (Public Works, Community Services, and Police), media productions and supplies.	<b>\$40,930</b>	Generated from vendor applications, and entry fees for band review and car show.	<b>\$50,548</b>

2018
Event Funding Request
<b>\$51,000</b>

- Placentia Police costs were directly coded to the Heritage Festival event budget in 2017, therefore resulting in the primary cost increase
- Less available Police Explorers
- Shuttle services cost increase due to unavailable City bus and an extra shuttle was added to the route
- \$5,000 less event revenue was generated
- Increase for radio rentals for key event personnel to ensure adequate communication during the event
- Additional golf cart rentals for key event personnel
- Replacement of damaged and dated event banners
- Additional costs for parade event signage for event dignitaries
- Increase in entertainment cost for additional Family Fun activities
- Purchase of water for all Band participants



# Questions?





# Placentia City Council

## AGENDA REPORT

TO: CITY COUNCIL

VIA: CITY ADMINISTRATOR

FROM: FINANCE DEPARTMENT

DATE: FEBRUARY 6, 2018

SUBJECT: **FINAL COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE PERIOD  
ENDING JUNE 30, 2017**

FISCAL  
IMPACT: NONE

### **SUMMARY:**

The annual audit of the City's financial records has been completed by the City's audit firm, The Pun Group Accountants & Advisors (PG). Part of the audit contract includes the completion of the Comprehensive Annual Financial Report (CAFR) in concert with Staff's assistance. The CAFR has been previously reviewed by Staff and the Financial Audit Oversight Committee and PG has been able to answer all questions submitted by both groups. In addition, all final legal reports have been added to the Final CAFR and the document is now ready for the City Council to receive and file, thereby completing the annual audit process.

### **RECOMMENDATION:**

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

1. Receive and file the Final Comprehensive Annual Financial Report for the period ending June 30, 2017 as recommended by the Financial Audit Oversight Committee.

### **DISCUSSION:**

Each year the City has an external audit performed by an independent auditing firm. At the conclusion of the audit process the auditors, in concert with the City's Finance Department, complete the CAFR. As required by the Government Accounting Standards Board (GASB), the report's format includes standardized reporting information such as the Management Discussion and Analysis, Required Supplementary Information and Government-wide Financial Statements, including the Statement of Net Position and Statement of Activities.

Also included in the report is the Independent Auditors' Report. In the opinion of the auditors, PG, the financial statements are presented fairly in all material respects. The audit of the City's financial records was completed in accordance with generally accepted auditing standards applicable to financial audits contained in Government Audit Standards issued by the Government Accountability Office.

**3.b**  
**February 6, 2018**

The CAFR was reviewed and discussed by the Financial Audit Oversight Committee at its meeting on January 29, 2018 at which time the report was approved and recommended for the City Council to receive and file the final CAFR.

Prepared by:

Reviewed and approved:



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Shally Lin  
Senior Financial Advisor



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Damien R. Arrula  
City Administrator

Attachments:

1. Final Comprehensive Annual Financial Report for Year ended June 30, 2017
2. PowerPoint Presentation

# **City of Placentia**

Placentia, California

## **Comprehensive Annual Financial Report**

*For the Fiscal Year Ended June 30, 2017*

Prepared by the  
Finance Department of City of Placentia



**City of Placentia**  
**Comprehensive Annual Financial Report**  
**For the Year Ended June 30, 2017**

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**City of Placentia**  
**Comprehensive Annual Financial Report**  
**For the Year Ended June 30, 2017**

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**City of Placentia**  
**Comprehensive Annual Financial Report**  
**For the Year Ended June 30, 2017**

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*The People are the City*



**Mayor**  
CRAIG GREEN

**Mayor Pro Tem**  
CHAD P. WANKE

**Councilmembers**  
RHONDA SHADER  
WARD SMITH  
JEREMY B. YAMAGUCHI

**City Clerk**  
PATRICK J. MELIA

**City Treasurer**  
KEVIN A. LARSON

**City Administrator**  
DAMIEN R. ARRULA

*401 East Chapman Avenue – Placentia, California 92870*

January 25, 2018

To the Honorable Mayor, Members of the City Council, and Citizens of Placentia:

It is our pleasure to present the Comprehensive Annual Financial Report (CAFR) of the City of Placentia for the fiscal year ended June 30, 2017. Responsibility for the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the City. It is our opinion that the data is accurate in all material aspects, is presented in a manner designed to fairly set forth the financial position and results of the operations of the City, and contains all disclosures necessary to enable the reader to gain an understanding of the City's financial affairs.

The financial statements have been prepared in accordance with generally accepted accounting principles (GAAP) as promulgated by the Government Accounting Standards Board (GASB). This report consists of management's representations concerning the finances of the City of Placentia, California. Consequently, management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations, management of the City has established a comprehensive internal control framework that is designed both to protect the City's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the City's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the City's comprehensive framework of internal controls have been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The City's financial statements have been audited by the Pun Group, LLP., a public accounting firm fully licensed and qualified to perform audits of local governments within the State of California. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City of Placentia, California for the fiscal year ended June 30, 2017, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditors concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the City of Placentia, California's financial statements for the fiscal year ended June 30, 2017, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

GAAP 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 Placentia's MD&A can be found immediately following the report of the independent auditors in the financial section of the CAFR.

### **Profile of the City of Placentia**

The City of Placentia is located in north Orange County, in the heart of Southern California, with Los Angeles County to the north and San Diego County to the south. Orange County is the third largest county in California, trailing only Los Angeles and San Diego counties, and represents 8% of the state's population. There are currently 34 cities within the County. The City consists of approximately 6.7 square miles of land area and serves a population of 52,000.

The City was founded in 1910 and incorporated in 1926. It was home to major citrus growing companies. Under the City Charter adopted in 1965, the City government is organized in the Council-Administrator form. The City Council includes five (5) members, each of whom is elected at-large to overlapping four-year terms. The City Council annually selects a Mayor and Mayor Pro Tem for a one-year term. The City Council serves as the legislative and policy-making body of the City government. The City Council appoints a City Administrator and a City Attorney. The City Administrator is the City's chief executive officer and appoints all other City staff. The City Administrator is responsible for the daily administration of the City government and provides overall direction to all City departments. The City Clerk and City Treasurer are separately elected by the voters.

The City provides a full range of municipal services including police, maintenance of streets and parks, community development (e.g., building, planning, code compliance), recreational and cultural activities, economic development, and administrative services (e.g., personnel, finance, information services). Fire services are contracted with the Orange County Fire Authority (OCFA) and refuse collection is franchised to a private refuse company, Republic Services.

**Budget:** The annual budget serves as the foundation for the City's financial planning and control. The Finance Department, with City Administrator direction, develops budget guidelines for each department every year in January. The departments then submit revenue and expenditure appropriation requests which are summarized by the Finance Department and presented to the City Administrator for review. The City Administrator then meets with each department and prepares a proposed budget document for the City Council.

The City's Charter requires that the City Administrator submit a proposed budget to the City Council at least 35 days prior to the start of each fiscal year. After the budget has been presented, it must be adopted by the City Council following a noticed public hearing.

The annual budget includes all of the City's governmental and proprietary funds. The legal level of budgetary control is the fund level. The City Administrator has the discretion to transfer appropriations between departments within a fund, but transfers between funds and new appropriations and transfers must be approved by City Council.

## **Factors Affecting Economic Condition**

**Misappropriation of Funds:** In April 2016, City staff discovered that, over a period of more than two years, the City's former financial services manager had misappropriated a total of about \$5.16 million of City funds. In March 2017, the individual pleaded guilty to various felony counts of misappropriation of public funds, money laundering, falsifying records, and making a non-sufficient funds check. He was sentenced to 25 years in state prison.

To date, \$4.65 million has been returned to the City and additional recovery is still being pursued. The City continues to work with the District Attorney's Office to identify additional funds for recovery, and will continue to use any and all available actions to recover the remaining stolen funds.

In response to this event, the City's internal financial controls have been strengthened and many of the new controls exceed governmental standards. Based upon the aforementioned events, the City has become a leader in Orange County with creating and implementing internal controls. The City's new comprehensive requests for proposals (RFPs) on banking and auditing services have been requested by multiple California municipalities. In addition, the City is speaking in the coming months at two conferences directed toward City Managers and Finance Directors with the sole purpose of outlining internal controls that can be implemented in other cities for the purpose of preventing fraud.

**Local Economy:** The Orange County economy is expected to continue to improve in calendar 2018, according to the December 2017 economic forecast by Chapman University. Orange County is forecast to add 41,000 jobs in 2018, representing a 2.6% growth in employment, on top of the 38,000 jobs added in 2017.

Orange County's unemployment rate fell to 2.8% in November 2017, according to a report from the California Employment Development Department, the lowest rate for a November since 1999. Industries within Orange County showing the greatest job growth include construction, restaurants, amusement and recreation, health care and social assistance, and retail.

Chapman University economists are expecting housing prices in the county to rise by 5.2% in 2018.

The City's general fund revenues provide certain indicators of the strength of the local Placentia economy. Total general fund revenues have grown an average of 4.5% per year from their Great Recession low point in FY 2009-10 through FY 2016-17. Assessed valuations have grown an average of 3.0% per year since their FY 2008-09 low point.

Placentia's economic outlook is promising. The City has been given a unique opportunity with the development of a new state-of-the art Metrolink train station and 253-space parking structure within the Old Town Placentia area. Operational by 2020, the proposed station can help transform the Packing House District (near Melrose Street and Crowther Avenue) into an active, vibrant destination. Transit-oriented development, or TOD, is a type of community development that includes a mixture of housing, office, retail and/or other amenities integrated into a walkable neighborhood and located within a half-mile of a public transportation stop. It will also support existing retail and restaurant businesses while growing the City's local economy.

Based on an economic development analysis conducted by Kosmont Associates, the public and private investments in the future TOD District are expected at build-out to generate up to \$244 million in new construction and \$446 million in new economic output. An estimated \$15.1 million of new one-time revenue will be generated by the project, and upon completion the TOD area is estimated to generate approximately \$1.6 million annually in new, sustainable general fund revenue for the City. Additionally, the proposed TOD District area would assist with reconstructing streets and street improvements, utilizing non-general fund resources. In total, construction of the TOD District is estimated to generate approximately 2,684 construction jobs and 333 permanent jobs.

To date, there has been significant developer interest in opportunities presented by the new TOD District. Thus far, the City has approved a 215-unit TOD development, which will generate \$2.4 million in development impact fee revenue and additional property tax revenue. This project is slated to start construction in May 2018 with an opening date of May 2020. The City will be issuing an RFP for its available TOD property which is directly adjacent to the Metrolink station and is valued at several million dollars. In addition, several other properties within the District are now in escrow by private developers and the City anticipates further progress on new development projects in this District during the next 12 months.

Placentia's Old Town is a 33-acre area located in the southern and western portions of the City, north of a section of the Burlington Northern Santa Fe railroad. To take advantage of the upcoming Metrolink station and parking structure developments scheduled to begin construction in 2018, the Old Town Placentia Revitalization Plan was adopted by the City Council in July 2017. The Plan has a primary goal of creating a vibrant, safe and pedestrian friendly area that respects the community's historical and cultural diversity, while also creating new opportunities for development and investment into the area. This comprehensive Plan will incorporate well-designed private and public physical improvements and amenities.

Based on an expectation of 853,000 square feet of new improvements at build-out, the Old Town Revitalization Plan is expected to generate \$217 million of private development activity, development impact fees of \$8.3 million and additional annual tax revenues for the City of \$0.9 million. In addition, 1,057 construction jobs and 823 of new on-site permanent jobs are anticipated as a result of the Plan.

Other economic development efforts are already positively impacting ongoing revenues. The City has entered into a 10-year lease with Galaxy Oil Company for the operation of a retail gasoline and electric vehicle charging station on a City-owned property. Beginning in FY 2017-18, the station is expected to generate between \$225,000 and \$375,000 in additional annual general fund revenue. Additionally, multi-year leases of other City properties on which advertising billboards are situated promise to bring in significant amounts of lease revenue annually. For FY 2017-18, \$650,000 is anticipated from this revenue source. In addition, the City prepared an RFP directed toward hotel developers for a City property adjacent to the 57 Freeway. The City has received proposals and is negotiating the final terms of the purchase and sale agreement of the property. Based upon the proposals and consultant review, aside from additional property tax revenue and the sale of the property, the hotel is anticipated to generate approximately \$400,000 annually in new transient occupant tax revenue.

**Long-Term Financial Planning, Policies and Initiatives:** As part of the FY 2013-14 budget development process, the City retained the consulting firm Management Partners to conduct a Fiscal Sustainability Review. The review projected revenues and expenditures for a five-year period and showed the City operating at a structural deficit each year through FY 2017-18. The projected deficits were as large as \$2.8 million for FY 2016-17 and FY 2017-18, depending on the assumptions made for revenue and expenditure growth. Since the time of that study, the City has implemented performance-based budgeting and other techniques to conservatively control expenditures. As a result, staff has proposed and the City Council has adopted balanced budgets since FY 2014-15. The City closed out the current year with a \$0.8 million decrease to the fund balance of the general fund. However, had it not been for a one-time, \$2.1 million payment to the Orange County Transportation Authority related to the closeout of the Placentia Avenue Grade Separation Project, the fund balance of the general fund would have increased by \$1.3 million this year. The FY 2017-18 budget calls for an increase of \$0.3 million in the fund balance of the general fund.

In 2015, the City formed a Citizens Fiscal Sustainability Task Force. This group of seven members appointed by the City Council had a mission of identifying fiscal sustainability areas of concern, and soliciting and evaluating revenue enhancement options and expenditure reduction ideas. The Task Force presented their final report to the City Council in September 2017, which focused attention on three primary areas of concern: deferred infrastructure maintenance; city personnel resources/benefits; and the level of unallocated general fund reserves. The report quantified and documented the extent of the financial challenges facing the City and included examination of possible additional revenue sources that could allow the City to address the expected budget shortfalls. A series of Community Conversation meetings were held in October and November 2017 at which the Task Force report was presented and discussed and community feedback was solicited, including feedback on potential local revenue measures to be considered. The City Council will consider the community input in the first quarter of calendar 2018 and provide direction to staff on revenue enhancement and expenditure options to be further studied.

The City continues to work diligently through a multi-year strategy to address the challenges outlined in the Task Force report. The 10-year financial forecast that was prepared for the Task Force, will be updated on a regular basis. In September 2017, the City adopted a policy of maintaining an unassigned general fund balance equal to 17%, or two months, of general fund expenditures. The City will continue to work toward the goal of achieving that level of fund balance, but it is likely to take several years. While the unrestricted fund balance of the general fund was 10.2% at June 30, 2017, the unassigned fund balance stood at just 0.2% at June 30, 2017 and the FY 2017-18 adopted budget forecasts an unassigned fund balance at June 30, 2018 of approximately 1.3%. A large portion of the current unrestricted fund balance is committed for the City's contribution toward the parking structure to be constructed in conjunction with the proposed Metrolink Station. The purpose of this public investment is to further economic growth and prosperity in the downtown area in concert with the aforementioned TOD and Old Town Master Plans. It is important to note that while the City has a large contribution toward this public infrastructure investment project, it has always been anticipated that the sale and or lease of the aforementioned City TOD property will generate an initial general fund contribution of \$4.4 million. If the sale of this property takes place during FY 2017-18, these funds would bring the unassigned fund balance at June 30, 2018 to a level of 13%.

In conjunction with the recent requirements associated with Governmental Accounting Standards Board Statements No. 68 and 75, in December 2017, the City awarded a contract for actuarial consulting services to help identify alternative approaches for addressing the unfunded liabilities associated with pensions and other post-employment benefits. Pension and retiree health liabilities are significant and are continuing to grow. At June 30, 2017, pension liabilities totaled approximately \$36.9 million, and at July 1, 2015 (the most recent actuarial valuation date) the actuarial accrued liability for retiree health benefits was approximately \$26.5 million. The City makes the full and complete payments against the unfunded pension liabilities each year, but like many municipalities, the City's retiree health benefits are funded strictly on a pay-as-you-go method. During the next seven years, pension liabilities are forecast to increase significantly as a result of the lowering of the discount rate used by the California Public Employees Retirement System (CalPERS) from 7.5% to 7%. CalPERS is evaluating a variety of options to reduce the unfunded liability for cities and is working with the Governor's Office, a City Management Task Force, the League of California Cities and other stakeholders to select one or more recommendations in 2018. Preliminary data on some of the options suggest a significant reduction in the actuarial valuation of the unfunded pension liability.

The Orange County Transportation Authority has identified Placentia as one of two cities in Orange County with the worst condition of its local streets. The FY 2017-18 budget includes \$3.0 million for street-related projects, and the City plans to devote additional resources to streets over the next few years using the new California gas tax revenues now beginning to be generated a result of the passage of Senate Bill 1 by the California Legislature in April 2017. The City continues to seek grants and other outside funding sources to address its infrastructure maintenance needs and has highlighted and evaluated this need in the aforementioned Community Conversation meetings with a goal of seeking additional revenue sources to improve its pavement condition index.

All of these efforts reflect the City Council's commitment to maintain and improve the City's workforce and infrastructure in order to provide the citizens with the highest possible service with limited resources.

### **Awards and Acknowledgments**

**Awards:** The Government Finance Officers Association of the United States and Canada (GFOA) awards a Certificate of Achievement for Excellence in Financial Reporting to government units that publish an easily readable and efficiently organized comprehensive annual financial report. A Certificate of Achievement is valid for a period of one year only. The City received this award for its June 30, 2015 CAFR. We believe this year's comprehensive annual financial report meets the required criteria, and we will be submitting it for award consideration this year.

The City Administrator (CA) of the City of Placentia received the Orange County City Manager of the Year Award from the Association of California Cities Orange County in May of 2017. This is largely attributed to how the CA handled all of the aforementioned items (balanced budgets, multiple new significant economic development projects, recovery of embezzled funds and becoming a leader/expert in preventing municipal fraud).

**Acknowledgments:** The preparation of this report would not have been possible without the dedicated efforts of the entire Finance Department staff and the audit firm of the Pun Group, LLP. All those who contributed to the preparation of this report deserve commendation for their dedication and hard work. We also wish to recognize the commitment of the City Council to the high standards embodied in this report and express appreciation to them and each City department for their cooperation and support in conducting the fiscal operations of the City.

Respectfully submitted,



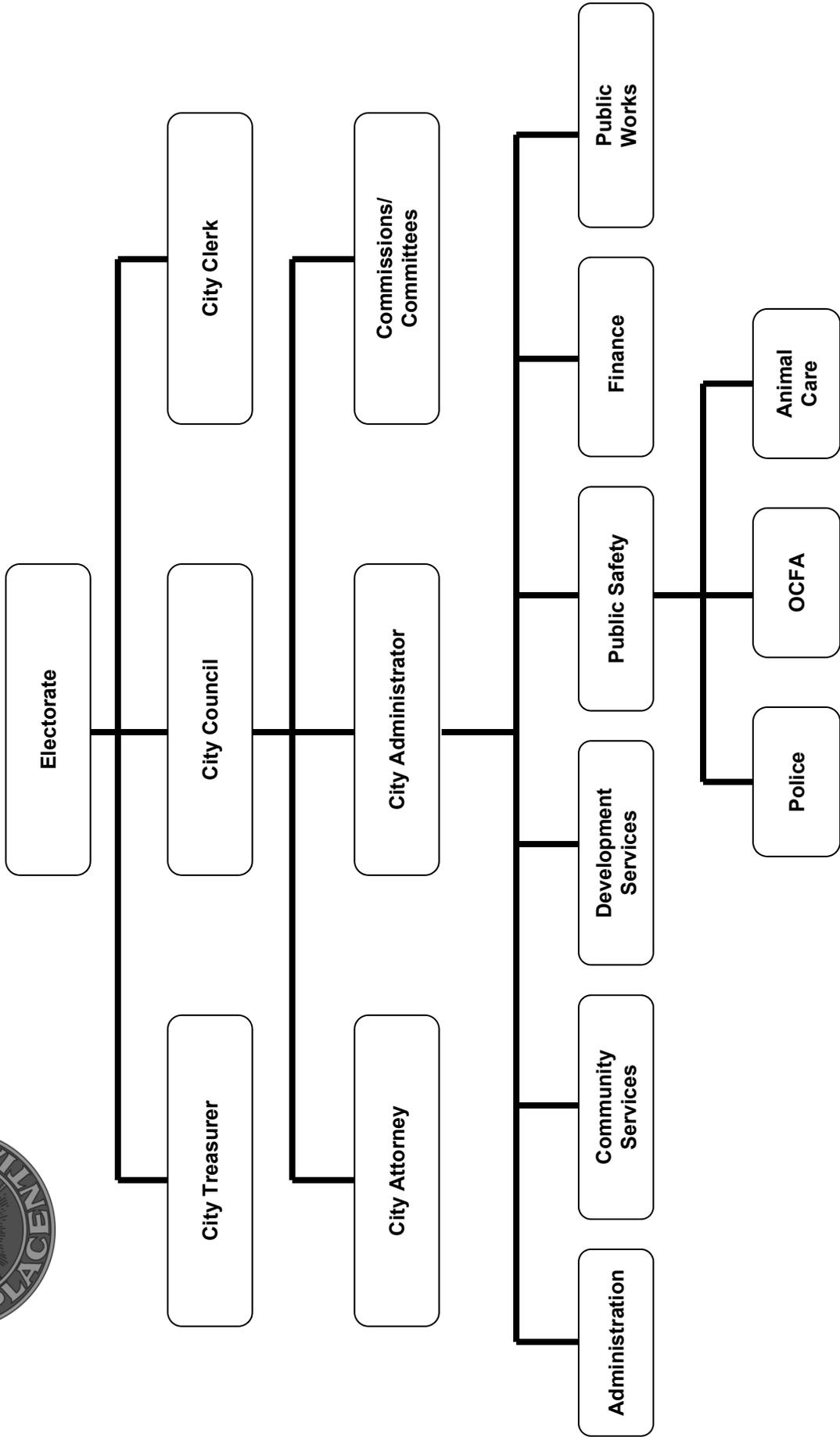
Shally Lin  
Interim Finance Director



Damien R. Arrula  
City Administrator



# Placentia Municipal Organization



**CITY OF PLACENTIA  
PRINCIPAL OFFICIALS  
June 30, 2017**

**CITY COUNCIL**

Craig Green	Mayor
Chad P. Wanke	Mayor Pro Tempore
Rhonda Shader	Councilmember
Ward Smith	Councilmember
Jeremy B. Yamaguchi	Councilmember

**CITY OFFICIALS**

Patrick J. Melia	City Clerk
Kevin Larson	City Treasurer
Damien R. Arrula	City Administrator
Christian Bettenhausen	City Attorney
Stephen D. Pischel	Director of Administrative Services
Shally Lin	Interim Finance Director
Darin Lenyi	Chief of Police

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## **FINANCIAL SECTION**

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## INDEPENDENT AUDITORS' REPORT

To the Honorable Mayor and Members of the City Council  
of the City of Placentia  
Placentia, California

### **Report on Financial Statements**

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Placentia, California (the "City"), as of and for the year ended June 30, 2017, 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.

200 East Sandpointe Avenue, Suite 600, Santa Ana, California 92707

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[www.pungroup.com](http://www.pungroup.com)

***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City as of June 30, 2017, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Emphasis of Matter**

*Special Item*

As discussed in Note 15 to the basic financial statements, in the prior year, the City recorded loss due to embezzlement and misappropriation of assets in estimation of \$5,160,735. The City recovered additional \$ 500,000 of the loss in the fiscal year ending June 30, 2017. Our opinion is not modified with respect to this matter.

**Other Matters**

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Budgetary Comparison Schedule-General Fund, Budgetary Comparison Schedule-Housing Successor Special Revenue Fund, Schedule of Proportionate Share of the Net Pension Liability and Related Ratios, Schedule of Contributions, and the Schedules of Funding Progress-Other Postemployment Benefits on pages 5 to 16 and 93 to 98, 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 Budgetary Comparison Schedules, and Statistical Section, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

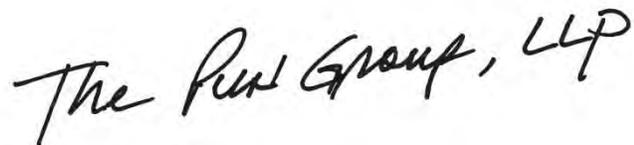
To the Honorable Mayor and Members of the City Council  
of the City of Placentia  
Placentia, California  
Page 2

The Combining and Individual Nonmajor Fund Financial Statements and Budgetary Comparison Schedules 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 Budgetary Comparison Schedules 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.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated January 25, 2018, 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 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "The PwC Group, LLP". The signature is written in a cursive, flowing style.

Santa Ana, California  
January 25, 2018

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**City of Placentia**  
**Management Discussion and Analysis**  
**For the Fiscal Year Ended June 30, 2017**

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This discussion and analysis section of the City of Placentia's ("City") comprehensive annual financial report provides a narrative overview of the City's financial activities for the fiscal year ended June 30, 2017. This information should be read in conjunction with the basic financial statements and the notes, which accompany the basic financial statements.

**FINANCIAL HIGHLIGHTS**

- The City's net position equaled \$52.7 million at June 30, 2017. Net position is the amount by which total assets and deferred outflow of resources exceed total liabilities and deferred inflows of resources. The net position from governmental activities at June 30, 2017 was \$41.4 million, and from business-type activities, \$11.4 million.
- The City's overall net position decreased by \$2.9 million during the fiscal year, compared to the net position at June 30, 2016. The net position from governmental activities decreased by \$2.6 million while the net position from business-type activities decreased by \$0.2 million.
- The City's governmental funds reported combined ending fund balances of \$12.9 million. Governmental revenues, other financing sources and special items were \$2.6 million less than expenditures and other financing uses in FY 2016-17.
- At the close of the fiscal year, the general fund total fund balance was \$8.1 million, or 22.4% of general fund expenditures for the year, and general fund unrestricted fund balance was \$3.7 million, or 10.2% of general fund expenditures. General fund revenues, other financing sources and special items were less than general fund expenditures and other financing uses for the year by \$0.8 million.
- During FY 2016-17, an additional \$500,000 was received in settlement with the City's former auditing firm related to the misappropriation of funds from FY 2015-16 in the amount of \$5.16 million. To date, \$4.65 million has now returned to the City and there remains a potential for additional recovery. On the government-wide statements, the \$500,000 settlement is recorded as a special item on the Statement of Activities. In the fund financial statements, \$1.5 million is recognized as a special item in the general fund Statement of Revenues, Expenditures and Changes in Fund Balance, consisting of the \$500,000 settlement this year and \$1.0 million that was unavailable revenue at June 30, 2016.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

The City's basic financial statements are presented in three parts:

1. Government-wide Financial Statements
2. Fund Financial Statements
3. Notes to the Financial Statements

This section of the management's discussion and analysis is intended to introduce and explain the basic financial statements. The report also includes supplementary information which is intended to furnish additional detail to support the basic financial statements themselves.

**City of Placentia**  
**Management Discussion and Analysis (Continued)**  
**For the Fiscal Year Ended June 30, 2017**

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**Government-wide Financial Statements**

The government-wide financial statements are designed to give the reader a picture of the City from the economic resources measurement focus using the accrual basis of accounting. This broad overview is similar to the financial reporting used in private-sector business. The government-wide financial statements have separate columns for governmental activities and business-type activities. Governmental activities of the City include general government (i.e., legislative, administration, City Council, human resources, and finance), public safety (i.e., police, fire protection through contract with Orange County Fire Authority), public works, community development, and community services. The City's business-type activities include refuse and sewer maintenance. Governmental activities are primarily supported by taxes, charges for services, and grants, while business-type activities are self-supporting through user fees and charges.

The Statement of Net Position presents financial information on all of the City's assets, deferred inflows and outflows of resources, and liabilities; the difference between these categories is reported as net position.

These assets include the City's infrastructure and all assets previously included in the general fixed asset account group. Over time, increases or decreases in net position may be one indicator of improvement or deterioration in the City's overall financial health.

The Statement of Activities presents information designed to show how the City's net position changed during the year. This statement distinguishes revenue generated by specific functions from revenue provided by taxes and other sources not related to a specific function. The revenue generated by specific functions (i.e., charges for services, grants, and contributions) is compared to the expenses for those functions to show how much each function either supports itself or relies on taxes and other general funding sources for support. All activity on this statement is reported on the accrual basis of accounting, which requires that revenues are reported when earned and expenses are reported when incurred, regardless of when cash is received or disbursed.

**Fund Financial Statements**

A fund is a fiscal and accounting entity with a self-balancing set of accounts used to account for specific activities or meet certain objectives. Funds are often set up in accordance with special regulations, restrictions, or limitations. The City, like other state and local governments, uses fund accounting to ensure and show compliance with finance-related legal requirements. The City's funds are divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

- **Governmental Funds**

Governmental funds are used to account for the governmental activities reported in the government-wide financial statements. Most of the City's basic services are included in the governmental funds. The basis of accounting is different between the governmental fund statements and the government-wide financial statements.

The governmental funds focus on near term revenues/financial resources and expenditures, while the government-wide financial statements include both near term and long-term revenues/ financial resources and expenses. The information in the governmental fund statements can be used to evaluate the City's near term financing requirements and immediate fiscal health. Comparing the governmental fund statements with the government-wide financial statements can help the reader better understand the long-term impact of the City's current year financing decisions. To assist in this comparison, reconciliations between the governmental fund statements and the government-wide financial statements are included with the governmental fund balance sheet and the governmental fund statements of revenues, expenditures, and changes in fund balances.

**City of Placentia**  
**Management Discussion and Analysis (Continued)**  
**For the Fiscal Year Ended June 30, 2017**

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**Fund Financial Statements (Continued)**

- **Proprietary Funds**

The City maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business type activities in the government-wide financial statements. The City uses enterprise funds to account for refuse services and the sewer system. Internal service funds are an accounting device used to accumulate and allocate costs internally among the City's various functions. The internal service funds primarily benefits the governmental activities and, therefore, the internal service fund information has been included with the governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary funds financial statements provide separate information for each of the two business type activities individually, but combined information for the City's three internal service funds. In the Supplementary Information section of this report, information for each of the three internal service funds is provided.

- **Fiduciary Funds**

Fiduciary funds account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments, or other funds.

Fiduciary funds are not included in the government-wide financial statements because their assets are not available to support the City's activities.

**Notes to the Financial Statements**

The notes to the financial statements provide additional information that is important to obtain a full understanding of the data in the government-wide and fund financial statements. The notes are located immediately following the basic financial statements.

**Other Information**

In addition to the basic financial statement and accompanying notes, this report also presents certain required supplementary information. Required supplementary information may be found immediately following the notes to the financial statements. The combining statements for other governmental funds, the individual fund schedules, the internal service fund statements, and agency-type fiduciary fund schedules are presented immediately following the required supplementary information.

**City of Placentia**  
**Management Discussion and Analysis (Continued)**  
**For the Fiscal Year Ended June 30, 2017**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

**Statement of Net Position**

	Governmental Activities		Business-type Activities		Total	
	2017	2016	2017	2016	2017	2016
<b>ASSETS</b>						
Cash and Investments	\$ 10,089,948	\$ 8,149,096	\$ 554,005	\$ 1,493,540	\$ 10,643,953	\$ 9,642,636
Other Assets	6,364,191	10,277,185	1,673,498	996,072	8,037,689	11,273,257
Capital Assets	80,118,817	80,541,304	10,303,153	10,765,365	90,421,970	91,306,669
Total Assets	96,572,956	98,967,585	12,530,656	13,254,977	109,103,612	112,222,562
<b>DEFERRED OUTFLOW OF RESOURCES</b>						
	9,929,109	4,217,616	138,345	76,106	10,067,454	4,293,722
<b>LIABILITIES</b>						
Current Liabilities	2,650,014	2,145,129	237,081	358,360	2,887,095	2,503,489
Long-Term Liabilities	59,172,058	52,598,990	895,675	1,055,838	60,067,733	53,654,828
Total Liabilities	61,822,072	54,744,119	1,132,756	1,414,198	62,954,828	56,158,317
<b>DEFERRED INFLOW OF RESOURCES</b>						
	3,300,802	4,451,134	166,841	306,988	3,467,643	4,758,122
<b>NET POSITION</b>						
Net Investment						
in Capital Assets	67,960,062	66,799,316	10,303,153	10,765,365	78,263,215	77,564,681
Restricted	6,199,131	7,680,807	-	-	6,199,131	7,680,807
Unrestricted	(32,780,002)	(30,490,175)	1,066,251	844,532	(31,713,751)	(29,645,643)
Total Net Position	\$ 41,379,191	\$ 43,989,948	\$ 11,369,404	\$ 11,609,897	\$ 52,748,595	\$ 55,599,845

The City's net position can serve as a useful indicator of the City's financial position. As of June 30, 2017, the City's combined net position (governmental and business-type activities) totaled \$52.7 million, down \$2.9 million for the year.

Net Position consists of three categories: net investment in capital assets, restricted, and unrestricted. The largest portion of the City's net position, approximately \$78.3 million at June 30, 2017, is the City's investment in capital assets (i.e., land, buildings, machinery, equipment, and infrastructure). Since the capital assets are used to provide service to citizens, they are not available to fund the City's day-to-day activities. The restricted net position totaled \$6.2 million at June 30, 2017. These are resources subject to external restrictions on how they can be used. The remaining unrestricted net position was a negative \$31.7 million. The primary reason for this negative unrestricted net position is the City's pension liabilities. In compliance with the Governmental Accounting Standards Board (GASB) Statement No. 68 and No. 71, the City began recognizing and recording its pension obligations as deferred inflows, deferred outflows, and liabilities on the Statement of Net Position in the fiscal year ended June 30, 2015. At June 30, 2017, the net effect of these pension-related entries totaled \$30.8 million.

**City of Placentia**  
**Management Discussion and Analysis (Continued)**  
**For the Fiscal Year Ended June 30, 2017**

**Change in Net Position**

The following is a summary of activities for the years ending June 30, 2017 and 2016:

	Governmental Activities		Business-type Activities		Total	
	2017	2016	2017	2016	2017	2016
<b>REVENUES</b>						
Program Revenues:						
Charges for services	\$ 5,092,955	\$ 5,407,161	\$ 3,679,708	\$ 3,577,994	\$ 8,772,663	\$ 8,985,155
Operating contribution and grants	4,636,945	4,744,061	-	-	4,636,945	4,744,061
Capital contributions and grants	464,751	145,144	-	-	464,751	145,144
General Revenues:						
Taxes	27,237,463	26,446,364	-	-	27,237,463	26,446,364
Investment income	31,249	34,267	7,644	6,747	38,893	41,014
Miscellaneous	40,760	35,320	-	75,000	40,760	110,320
Total revenues	<u>37,504,123</u>	<u>36,812,317</u>	<u>3,687,352</u>	<u>3,659,741</u>	<u>41,191,475</u>	<u>40,472,058</u>
<b>EXPENSES</b>						
General government	10,578,441	5,343,102	-	-	10,578,441	5,343,102
Public safety	19,188,290	18,556,022	-	-	19,188,290	18,556,022
Public works	8,028,430	8,282,127	-	-	8,028,430	8,282,127
Community development	1,904,332	1,373,064	-	-	1,904,332	1,373,064
Community services	1,317,841	1,262,774	-	-	1,317,841	1,262,774
Refuse	-	-	2,571,315	2,555,007	2,571,315	2,555,007
Compressed natural gas	-	-	-	-	-	-
Sewer maintenance	-	-	954,077	1,417,710	954,077	1,417,710
Total Expenses	<u>41,017,334</u>	<u>34,817,089</u>	<u>3,525,392</u>	<u>3,972,717</u>	<u>44,542,726</u>	<u>38,789,806</u>
Increase in net position before transfers & special items	<u>(3,513,211)</u>	<u>1,995,228</u>	<u>161,960</u>	<u>(312,976)</u>	<u>(3,351,251)</u>	<u>1,682,252</u>
Transfers	402,454	646,254	(402,454)	(646,254)	-	-
Special Item						
Loss due to misappropriation of assets	-	(5,160,735)	-	-	-	(5,160,735)
Restitution and recovery	500,000	4,125,494	-	-	500,000	4,125,494
Change in net position	<u>(2,610,757)</u>	<u>1,606,241</u>	<u>(240,494)</u>	<u>(959,230)</u>	<u>(3,351,251)</u>	<u>1,682,252</u>
Net position, beginning of year (restated)	<u>43,989,948</u>	<u>42,383,707</u>	<u>11,609,898</u>	<u>12,569,128</u>	<u>55,599,846</u>	<u>54,952,835</u>
Net position, end of year	<u>\$ 41,379,191</u>	<u>\$ 43,989,948</u>	<u>\$ 11,369,404</u>	<u>\$ 11,609,898</u>	<u>\$ 52,748,595</u>	<u>\$ 56,635,087</u>

**City of Placentia**  
**Management Discussion and Analysis (Continued)**  
**For the Fiscal Year Ended June 30, 2017**

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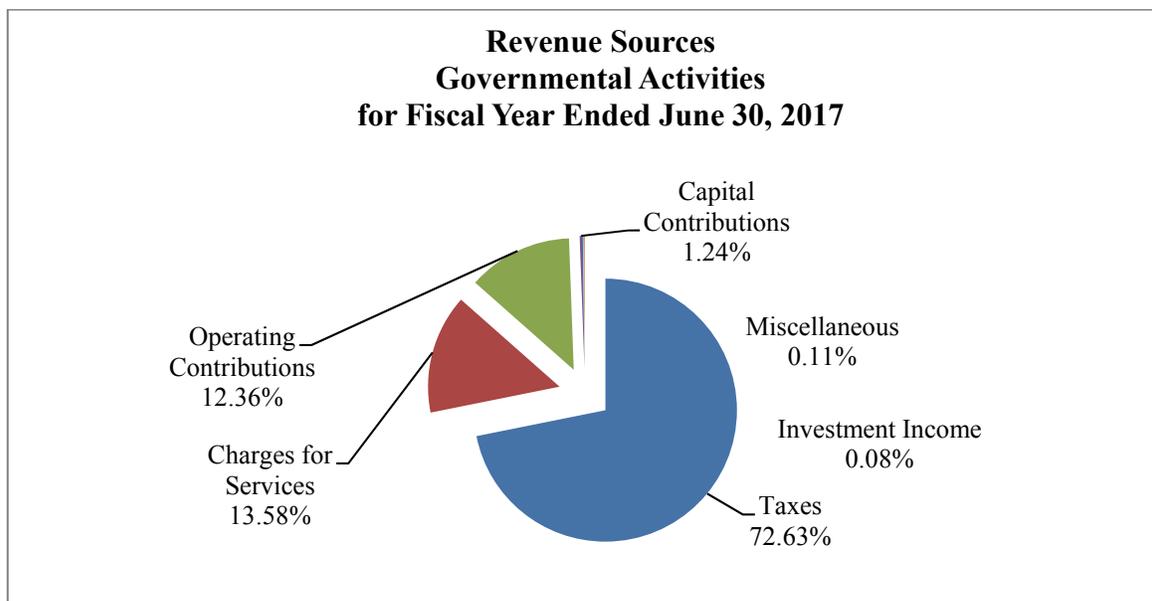
**Governmental Activities:**

Overall, governmental activities decreased the City's net position by \$2.6 million. There were several factors that contributed to this change.

**Revenues**

Total revenue from governmental activities equaled \$37.5 million for the year. While there are differences in all of the revenue categories, the overall increase was \$0.7 million, or 1.9%.

The following chart shows the percentage breakdown of revenue derived from governmental activities:



As shown in the chart, revenue received from taxes makes up the largest portion of the City's revenue derived from governmental activities. This fiscal year, tax revenue increased by \$0.8 million, or 3%, due primarily to an improving economy. Property values continued to increase, resulting in an increase in property tax revenue of \$0.7 million from last year, an increase of 5.4%. Real property transfer tax revenue was up \$0.1 million, or 41% over the prior year. Sales tax revenue showed an increase of 2.5% from last year, or nearly \$0.2 million. However, franchise tax revenue and utility user tax revenue each declined by \$0.1 million.

Revenue from charges for services declined in FY 2016-17 by \$0.3 million, or 5.8%. General government-related charges for services revenue increased by nearly \$0.2 million, while charges for services revenue from all other functional areas declined.

**City of Placentia**  
**Management Discussion and Analysis (Continued)**  
**For the Fiscal Year Ended June 30, 2017**

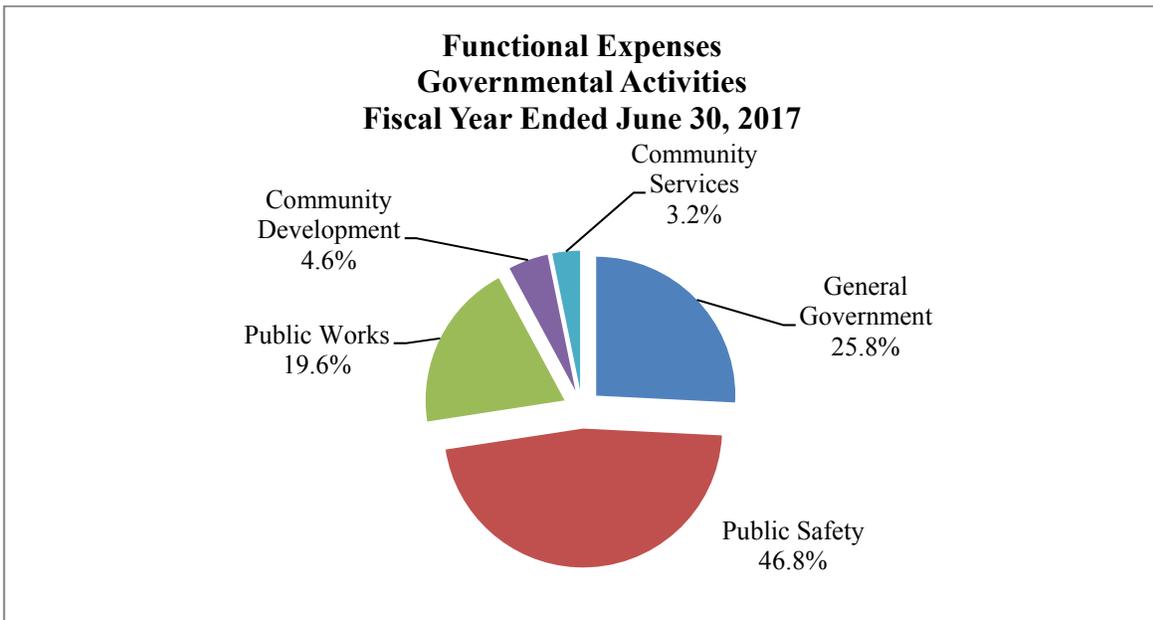
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**Expenses**

Total expenses from governmental activities equaled \$41.0 million. This represents an increase of \$6.2 million, or 17.8%, from last year. The general government category experienced the largest increase in costs, which were up \$5.2 million, or 98%. Most of this variance can be explained by just two factors: (1) there was a \$2.1 million payment to the Orange County Transportation Authority related to the closeout of the Placentia Avenue Grade Separation Project, and (2) there was an increase in general government expenses associated with internal service fund operations of \$2.3 million.

Community development expenses were up \$0.5 million, or 39%, due to a refund of park development fees to a developer and greater expenses related to the Community Development Block Grant program. Public safety expenses were up \$0.6 million, or 3.4%, due mostly to the classification of certain public works expenditures as public safety expenditures in the prior year.

The following chart shows the percentage breakdown of expenses related to governmental activities:



**City of Placentia**  
**Management Discussion and Analysis (Continued)**  
**For the Fiscal Year Ended June 30, 2017**

**Business-type Activities:**

	2017	2016
Operating Revenues	\$ 3,679,708	\$ 3,577,994
Operating Expenses	(3,525,392)	(3,972,718)
Operating Income (loss)	154,316	(394,724)
Non-operating Income	7,644	81,747
Income (loss) before Transfers & Special Items	161,960	(312,977)
Transfers	(402,454)	(646,254)
Change in Net Position	<u>\$ (240,494)</u>	<u>\$ (959,231)</u>

The business-type activities include the City’s refuse and sewer system activities. Total operating revenues for the business-type activities equaled \$3.7 million and the operating expenses equaled \$3.5 million, for a net operating gain of almost \$0.2 million. The refuse operation had net operating income of \$0.4 million, and the sewer system operation generated a loss of \$0.2 million. In addition to the operating income, non-operating income and transfers to governmental funds resulted in a net negative change in financial position for the business-type activities of \$0.2 million. This was a significant improvement over the prior year, when the change in financial position for the business-type activities was a negative \$1 million.

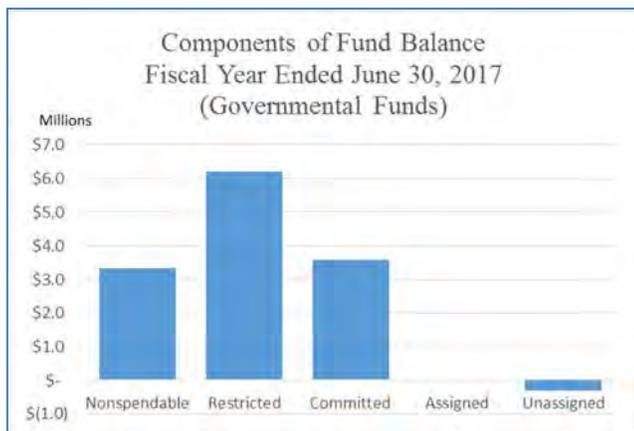
**FINANCIAL ANALYSIS OF THE CITY’S MAJOR FUNDS**

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 balance of spendable resources. Such information is useful in assessing the City’s financing requirements. In particular, the assigned fund balance and unassigned fund balance may serve as a useful measurement of the government’s net resources available for spending at the end of the fiscal year. The unassigned fund balance represents the portion of fund balance that has not yet been limited to use for a particular purpose by either an external party, the City Council, or anyone delegated the authority to assign resources for use for particular purposes.

As of the end of the current fiscal year, the City’s governmental funds reported a combined ending fund balance of \$12.9 million, a decrease of \$2.6 million from the prior year.



Of the total \$12.9 million of fund balances, \$3.4 million constitutes nonspendable fund balance; specifically, long-term loans receivable and inventories of supplies, which cannot be used to finance operating expenditures.

The restricted fund balance of \$6.2 million reflects resources that can only be spent for particular purposes, due to constraints either (1) externally imposed by creditors, such as stated in the debt covenants, grantors contributors, laws or regulations of other governments; or (2) imposed by law through constitutional provisions or enabling legislation.

**City of Placentia**  
**Management Discussion and Analysis (Continued)**  
**For the Fiscal Year Ended June 30, 2017**

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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 an ordinance or resolution. These committed amounts are classified as committed fund balance. There is \$3.6 million in committed fund balance as of June 30, 2017 for the future Metrolink train station and parking structure to be built in the City.

Assigned fund balance represents funds that are constrained by the City's intent to use the funds for specific purposes. As of June 30, 2017, the City had assigned fund balance \$40,274 for public safety mitigation.

Unassigned fund balance represents the portion of fund balance that does not fall into one of the other four fund balance categories and does not have any specific spending limitations. The unassigned fund balance at June 30, 2017 for all governmental funds combined was a negative \$311,580, consisting of \$56,214 unassigned fund balance in the general fund and unassigned deficits for the housing and community development special revenue fund and the city projects capital projects funds. These deficits were the result of expenditures incurred in advance of reimbursements that were unavailable or otherwise not received by fiscal year-end.

The general fund is the main operating fund of the City. As of June 30, 2017, total fund balance of the general fund was \$8.1 million, compared to \$8.9 million at June 30, 2016, representing a decrease of approximately \$0.8 million. Nonspendable and assigned portions of the fund balance declined from the prior year, but the other components of fund balance remained about the same.

The general fund had revenues of \$29.7 million, compared to \$29.6 million in the prior year, an increase of \$0.1 million, or 0.3%. The two largest increases occurred in tax revenue, up \$0.5 million or 2.1%, and revenue from leases and rents, up \$0.5 million or 78.8%. The improving economy and revenue from outdoor advertising were the causes for these increases. These increases were mostly offset by decreases in licenses and permits revenue of \$0.2 million, charges for services revenue of \$0.2 million and miscellaneous revenue of \$0.4 million.

General fund expenditures for FY 2016-17 were \$36.2 million, compared to \$31.8 million last year, which represents an increase of \$4.4 million or 13.8%. The most significant increase was in the area of general government expenditures, with an increase of \$3.9 million from the prior year. The general government increase was mostly attributable to two factors: a \$2.1 million payment to the Orange County Transportation Authority related to the closeout of the Placentia Avenue Grade Separation Project, and a \$1.1 million increase in the cost of workers compensation claims. In addition, public safety expenditures were up by \$0.5 million, due in large part to the classification of certain public works expenditures as public safety expenditures in the prior year.

As a measure of general fund fiscal health, it is useful to calculate fund balance as a percentage of general fund expenditures. Total general fund balance at June 30, 2017 was 22.3% of FY 2016-17 expenditures. It is also common to compare the portion of total fund balance that is unrestricted to total expenditures. The unrestricted amount is defined as the combined committed, assigned, and unassigned fund balance. As of June 30, 2017, total general fund unrestricted fund balance was 10.2% of FY 2016-17 expenditures.

The City's capital projects fund, a major fund, had total revenues and transfers in of approximately \$2.6 million and expenditures of approximately \$2.9 million, \$2.1 million of which was spent on capital outlay, \$0.7 million for public works and \$0.2 million for community development. Most of the City's capital improvement program is reliant on outside funding sources, a large portion of which is received as reimbursement after funds have been expended. There were substantially more capital project spending in FY 2016-17 than in FY 2015-16, when just \$0.9 million was expended.

**City of Placentia**  
**Management Discussion and Analysis (Continued)**  
**For the Fiscal Year Ended June 30, 2017**

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**Proprietary Funds**

The City maintains proprietary funds for its sewer maintenance and refuse operations. The combined net position of these two funds at the end of the fiscal year amounted to \$11.4 million. The sewer maintenance fund had a net position of \$11.5 million (of which \$10.3 million represents investment in capital assets). The refuse fund had a negative net position of \$0.2 million. This was an improvement of \$0.3 million from the refuse fund's negative net position of \$0.6 million to start the year. This \$0.2 million deficit for the refuse fund is now expected to be corrected by the end of FY 2017-18.

The combined internal service funds had a negative net position of \$0.2 million at June 30, 2017. These funds experienced a combined net loss of \$33,084 this year.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

During the year there were adjustments made to both the estimated revenues and appropriations in the general fund to more closely reflect actual amounts received and expended. Per City policy, increases to total general fund appropriations for the year were approved by the City Council.

The adopted general fund budget for FY 2016-17 included estimated revenues of \$28.7 million and was amended during the year by an additional \$1.8 million, for a total of \$30.5 million (including extraordinary items). Actual revenues (including extraordinary items) were \$31.2 million, with the greatest variances occurring in the areas of miscellaneous revenue (\$0.5 million, due mostly to unanticipated revenue related to housing rehabilitation loan repayments and reimbursement for certain legal costs) and tax revenue (\$0.3 million, primarily the result of greater than expected property tax revenues). The adopted general fund expenditure budget for this fiscal year was \$32.5 million. The final amended budget of \$36.2 million reflected the Council-approved amendments during the year and at year-end of \$3.7 million. Actual expenditures totaled \$36.2 million.

Transfers in from other funds were originally budgeted at \$4.4 million and amended to \$5.4 million. Actual transfers in from other funds were \$4.9 million. The \$0.5 million shortfall was primarily the result of transfers from the utility users tax and redevelopment successor agency funds being less than anticipated.

Transfers out to other funds were originally budgeted at \$0.8 million and amended to \$0.9 million. Actual transfers out to other funds were \$0.7 million, with the \$0.2 million variance due to lower than expected capital project expenditures and transfers to the capital projects fund.

**City of Placentia**  
**Management Discussion and Analysis (Continued)**  
**For the Fiscal Year Ended June 30, 2017**

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets**

The City's capital assets, net of accumulated depreciation, for its governmental and business-type activities as of June 30, 2017, totaled \$88.7 million, a decrease of approximately \$0.6 million, or 0.7%, from the prior year. Capital assets include land, buildings, infrastructure, and equipment. Capital asset additions for the year totaled \$2.4 million and included various street resurfacing projects, installation of catch basin filters for storm drains and the remodeling of the police department lobby. The reason that total capital assets, net of accumulated depreciation, declined during the year was depreciation expense, which equaled \$3.0 million.

	Governmental Activities		Business-type Activities		Total	
	2017	2016	2017	2016	2017	2016
Land	\$ 23,381,937	\$ 23,381,937	\$ -	\$ -	\$ 23,381,937	\$ 23,381,937
Land - Right of Way	258,822	258,822	-	-	258,822	258,822
Construction in progress:						
Streets Network	3,168,305	2,105,321	-	-	3,168,305	2,105,321
Structures & Improvements	8,331,780	7,806,537	10,214,418	10,729,518	18,546,198	18,536,055
Equipment	1,035,006	1,213,014	88,735	35,847	1,123,741	1,248,861
Land Improvements	41,982	45,530	-	-	41,982	45,530
Infrastructure						
Trees	3,114,540	3,114,540	-	-	3,114,540	3,114,540
Streets Network	26,060,021	27,143,301	-	-	26,060,021	27,143,301
Streets Appurtenances	10,376,886	10,971,373	-	-	10,376,886	10,971,373
Storm Drains	2,652,319	2,552,826	-	-	2,652,319	2,552,826
	<u>\$ 78,421,598</u>	<u>\$ 78,593,201</u>	<u>\$ 10,303,153</u>	<u>\$ 10,765,365</u>	<u>\$ 88,724,751</u>	<u>\$ 89,358,566</u>

For further detailed information see Note 5, Capital Assets.

**Debt Administration**

As of June 30, 2017, the City's long-term debt totaled \$60.1 million, representing an increase of \$6.4 million from the prior year. Pension, other post-employment benefit and claims payable liabilities increased this past year and all other long-term liabilities declined. Details of each of these obligations are included in Note 6, Long-Term Liabilities.

	Governmental Activities		Business-type Activities		Total	
	2017	2016	2017	2016	2017	2016
Certification of participation:						
2003 Refunding	\$ 4,105,000	\$ 4,390,000	\$ -	\$ -	\$ 4,105,000	\$ 4,390,000
2011 Gas Tax	4,680,000	4,915,000	-	-	4,680,000	4,915,000
Bonds payable	2,260,000	3,090,000	-	-	2,260,000	3,090,000
Bond discount	(17,830)	(26,744)	-	-	(17,830)	(26,744)
Capital leases	162,018	217,814	-	-	162,018	217,814
OCTA Advance	3,056,413	3,304,721	-	-	3,056,413	3,304,721
Claims Payable	2,618,962	2,035,843	-	-	2,618,962	2,035,843
Compensated absences	1,928,686	2,148,686	46,214	48,871	1,974,900	2,197,557
Other postemployment benefit	4,369,693	3,601,635	-	-	4,369,693	3,601,635
Pension Liabilities	36,009,116	28,922,035	849,461	1,006,967	36,858,577	29,929,002
	<u>\$ 59,172,058</u>	<u>\$ 52,598,990</u>	<u>\$ 895,675</u>	<u>\$ 1,055,838</u>	<u>\$ 60,067,733</u>	<u>\$ 53,654,828</u>

**City of Placentia**  
**Management Discussion and Analysis (Continued)**  
**For the Fiscal Year Ended June 30, 2017**

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**NEXT YEAR'S BUDGET, TAX RATES AND FEE LEVELS**

The fiscal year 2017-18 adopted general fund budget was balanced, with an anticipated excess of revenues and transfers from other funds over expenditures and transfers to other funds of \$265,634.

As mentioned previously, the City suffered a loss of \$5.16 million from a misappropriation of funds that was discovered in April 2016 and has received \$4.65 million of recoveries to date. The City continues to pursue additional recoveries. The \$0.5 million balance of currently unrecovered funds will have little effect on the FY 2017-18 budget. There remain sufficient resources to pay for ongoing City services, projects and programs.

General fund revenues and transfers from other funds are currently estimated at \$37.6 million for FY 2017-18, which represents a \$3.0 million or 8.7% increase from actual FY 2016-17 revenues and transfers from other funds. Property tax revenue, the City's largest revenue source, is currently estimated at \$14.6 million for FY 2017-18, which is an increase of \$0.6 million, or 4.4%, over actual FY 2016-17 receipts, due to continuing improvements in property values and property sales. The current projection for FY 2017-18 sales tax revenue, \$7.0 million, reflects no change from the FY 2016-17 level. The fast growth of internet sales compared to the growth rate of traditional "brick and mortar" retail sales continues to hamper the growth of this revenue source, considering the City receives one cent of sales tax revenue for every point-of-sale retail sales dollar, yet only roughly 1/10 of one cent for every online sales dollar.

The amended FY 2017-18 general fund budget includes \$37.3 million of appropriations for expenditures and transfers to other funds. This represents an increase of 1.1% over FY 2016-17 actual expenditures and transfers to other funds.

In total, five and one-half new positions were added in the FY 2017-18 budget, three and one-quarter of which were in police services. This brings the total complement of City staff to 133 full-time positions for FY 2017-18. As in prior years, contracts for services in all departments were reviewed during budget development, and in instances where contracts offered no potential cost savings, or where a higher level of service could be provided for the same or less cost, contract personnel were replaced by City employees.

All tax rates remain the same for FY 2017-18. A user fee study is currently being conducted to identify costs related to providing fee-supported services, with an estimated completion date of February 2018.

**REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of the City's finances for all those with an interest in the government's finances. If you have questions concerning any of the information provided in this report or need additional financial information, contact the City's Finance Department at the City of Placentia, 401 East Chapman Avenue, Placentia, California 92870, call (714) 993-8237 or visit our website at [www.placentia.org](http://www.placentia.org).

## **BASIC FINANCIAL STATEMENTS**

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**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

**City of Placentia**  
**Statement of Net Position**  
**June 30, 2017**

ASSETS	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Current Assets:			
Cash and investments	\$ 8,560,426	\$ 554,005	\$ 9,114,431
Receivables, net of allowance			
Accounts	-	121,498	121,498
Taxes	3,134,287	-	3,134,287
Grants	956,698	-	956,698
Interest	16,773	-	16,773
Loans	3,403,261	-	3,403,261
Internal balances	(1,552,000)	1,552,000	-
Due from agency funds	386,100	-	386,100
Inventory	19,072	-	19,072
<b>Total Current Assets</b>	<b>14,924,617</b>	<b>2,227,503</b>	<b>17,152,120</b>
Noncurrent Assets:			
Land held for resale	1,697,219	-	1,697,219
Restricted Assets:			
Cash and investments with fiscal agent	1,529,522	-	1,529,522
Capital assets - nondepreciable	29,923,604	-	29,923,604
Capital assets - depreciable, net	48,497,994	10,303,153	58,801,147
Total Noncurrent Assets	81,648,339	10,303,153	91,951,492
<b>Total Assets</b>	<b>96,572,956</b>	<b>12,530,656</b>	<b>109,103,612</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred charges on refunding	557,324	-	557,324
Deferred outflows of resources related to pensions	9,371,785	138,345	9,510,130
<b>Total Deferred Outflows of Resources</b>	<b>9,929,109</b>	<b>138,345</b>	<b>10,067,454</b>

**City of Placentia**  
**Statement of Net Position (Continued)**  
**June 30, 2017**

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<b>LIABILITIES</b>			
Current Liabilities:			
Accounts payable	1,979,766	218,873	2,198,639
Accrued payroll and benefits	465,879	18,208	484,087
Accrued interest payable	129,369	-	129,369
Unearned revenues	75,000	-	75,000
Long-term liabilities:			
Due within one year	3,501,972	27,946	3,529,918
Due in more than one year	15,291,277	18,268	15,309,545
Other postemployment benefit	4,369,693	-	4,369,693
Aggregate net pension liabilities	36,009,116	849,461	36,858,577
<b>Total Liabilities</b>	<b>61,822,072</b>	<b>1,132,756</b>	<b>62,954,828</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred pension related items	3,300,802	166,841	3,467,643
<b>Total Deferred Inflows of Resources</b>	<b>3,300,802</b>	<b>166,841</b>	<b>3,467,643</b>
<b>NET POSITION</b>			
Net investment in capital assets	67,960,062	10,303,153	78,263,215
Restricted for:			
Public safety	1,169,664	-	1,169,664
Public works	313,894	-	313,894
Community development	1,667,268	-	1,667,268
Debt service	1,506,918	-	1,506,918
Grant programs	374,809	-	374,809
Park development	31,835	-	31,835
Street maintenance	891,926	-	891,926
Air quality	217,817	-	217,817
Affordable housing	25,000	-	25,000
Total restricted	6,199,131	-	6,199,131
Unrestricted (Deficit)	(32,780,002)	1,066,251	(31,713,751)
<b>Total Net Position</b>	<b>\$ 41,379,191</b>	<b>\$ 11,369,404</b>	<b>\$ 52,748,595</b>

**City of Placentia**  
**Statement of Activities**  
**For the Year Ended June 30, 2017**

Functions/Programs	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Governmental Activities:</b>				
General government	\$ 10,578,441	\$ 2,136,105	\$ 244,801	\$ -
Public safety	19,188,290	1,092,205	1,088,966	-
Public works	8,028,429	596,921	2,325,231	464,751
Community development	1,904,332	1,073,541	977,947	-
Community services	1,317,841	194,183	-	-
<b>Total Governmental Activities</b>	41,017,333	5,092,955	4,636,945	464,751
<b>Business-Type Activities:</b>				
Refuse	2,571,315	2,957,973	-	-
Sewer maintenance	954,077	721,735	-	-
<b>Total Business-Type Activities</b>	3,525,392	3,679,708	-	-
<b>Total Primary Government</b>	\$ 44,542,725	\$ 8,772,663	\$ 4,636,945	\$ 464,751

**City of Placentia**  
**Statement of Activities (Continued)**  
**For the Year Ended June 30, 2017**

	Net (Expense) Revenue and Changes in Net Positions		
	Governmental Activities	Business-Type Activities	Total
<b>Functions/Programs</b>			
<b>Governmental Activities:</b>			
General government	\$ (8,197,535)	\$ -	\$ (8,197,535)
Public safety	(17,007,119)	-	(17,007,119)
Public works	(4,641,526)	-	(4,641,526)
Community development	147,156	-	147,156
Community services	(1,123,658)	-	(1,123,658)
<b>Total Governmental Activities</b>	<b>(30,822,682)</b>	<b>-</b>	<b>(30,822,682)</b>
<b>Business-Type Activities:</b>			
Refuse	-	386,658	386,658
Sewer maintenance	-	(232,342)	(232,342)
<b>Total Business-Type Activities</b>	<b>-</b>	<b>154,316</b>	<b>154,316</b>
<b>Total Primary Government</b>	<b>(30,822,682)</b>	<b>154,316</b>	<b>(30,668,366)</b>
<b>General Revenues and Transfers:</b>			
<b>Taxes:</b>			
Property taxes	13,971,691	-	13,971,691
Transient occupancy taxes	965,228	-	965,228
Sales taxes	7,019,906	-	7,019,906
Franchise taxes	2,243,832	-	2,243,832
Utility users tax	2,637,364	-	2,637,364
Real property transfer taxes	324,099	-	324,099
Other taxes	75,343	-	75,343
Investment earnings	31,249	7,644	38,893
Miscellaneous	40,759	-	40,759
Transfers	402,454	(402,454)	-
<b>Total General Revenues and Transfers</b>	<b>27,711,925</b>	<b>(394,810)</b>	<b>27,317,115</b>
<b>Changes in Net Position Before Special Items</b>	<b>(3,110,757)</b>	<b>(240,494)</b>	<b>(3,351,251)</b>
<b>Special Items (Note 15):</b>			
Restitution and recovery	500,000	-	500,000
<b>Total Special Items</b>	<b>500,000</b>	<b>-</b>	<b>500,000</b>
<b>Changes in Net Position</b>	<b>(2,610,757)</b>	<b>(240,494)</b>	<b>(2,851,251)</b>
<b>Net Position - Beginning of Year</b>	<b>43,989,948</b>	<b>11,609,898</b>	<b>55,599,846</b>
<b>Net Position - End of Year</b>	<b>\$ 41,379,191</b>	<b>\$ 11,369,404</b>	<b>\$ 52,748,595</b>

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**FUND FINANCIAL STATEMENTS**

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**GOVERNMENTAL FUND FINANCIAL STATEMENTS**

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**City of Placentia  
Balance Sheet  
Governmental Funds  
June 30, 2017**

	Major Funds				Total
	General Fund	Housing Successor Special Revenue Fund	City Projects Capital Projects Fund	Other Governmental Funds	
<b>ASSETS</b>					
Cash and investments	\$ 2,661,845	\$ -	\$ 469,733	\$ 2,994,912	\$ 6,126,490
Receivables:					
Accounts	834,014	-	-	-	834,014
Taxes	1,790,721	-	-	509,552	2,300,273
Grants	-	-	532,455	424,243	956,698
Accrued interest	16,773	-	-	-	16,773
Loans	3,334,512	68,749	-	-	3,403,261
Due from other funds	901,513	-	-	-	901,513
Due from the Successor Agency	386,100	-	-	-	386,100
Inventories	19,072	-	-	-	19,072
Land held for resale	-	1,697,219	-	-	1,697,219
Restricted assets:					
Cash and investments with fiscal agents	1,023,955	-	-	483,713	1,507,668
<b>Total Assets</b>	<b>\$ 10,968,505</b>	<b>\$ 1,765,968</b>	<b>\$ 1,002,188</b>	<b>\$ 4,412,420</b>	<b>\$ 18,149,081</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 804,831	\$ -	\$ 1,002,188	\$ 136,388	\$ 1,943,407
Accrued liabilities	462,647	-	-	3,232	465,879
Due to other funds	-	313,597	-	587,916	901,513
Advances from other funds	1,552,000	-	-	-	1,552,000
Unearned revenue	75,000	-	-	-	75,000
<b>Total Liabilities</b>	<b>2,894,478</b>	<b>313,597</b>	<b>1,002,188</b>	<b>727,536</b>	<b>4,937,799</b>
<b>Deferred Inflows of Resources:</b>					
Unavailable revenues	-	-	329,873	-	329,873
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>329,873</b>	<b>-</b>	<b>329,873</b>
<b>Fund Balances:</b>					
Nonspendable	3,353,584	-	-	-	3,353,584
Restricted	1,023,955	1,452,371	-	3,722,805	6,199,131
Committed	3,600,000	-	-	-	3,600,000
Assigned	40,274	-	-	-	40,274
Unassigned (deficit)	56,214	-	(329,873)	(37,921)	(311,580)
<b>Total Fund Balances</b>	<b>8,074,027</b>	<b>1,452,371</b>	<b>(329,873)</b>	<b>3,684,884</b>	<b>12,881,409</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 10,968,505</b>	<b>\$ 1,765,968</b>	<b>\$ 1,002,188</b>	<b>\$ 4,412,420</b>	<b>\$ 18,149,081</b>

**City of Placentia**  
**Reconciliation of the Governmental Funds Balance Sheet to the**  
**Government-wide Statement of Net Position**  
**June 30, 2017**

**Total Fund Balances - Total Governmental Funds** \$ 12,881,409

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	\$	29,923,604	
Depreciable, net of \$19,604 reported in Internal Service Fund		48,478,390	78,401,994

The loss incurred by the City resulting from the refunding of long-term liabilities are recorded as deferred outflows of resources and amortized over the remaining service life, equal to the lesser of the remaining bond-years on the refunded debt or the bond years on the refunding debt. 557,324

Revenue reported as unavailable revenue in the governmental funds when it is not received soon enough after year-end to be considered available. The Availability criteria does not apply to the government-Wide Financial Statements and, therefore, the revenue is recognized when eligibility requirements are met and earned. 329,873

Interest payable on long-term debt does not require current financial resources. Therefore, interest payable is not reported as a liability in the governmental funds. (129,369)

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

Long-term debt	\$	(11,027,170)	
Capital leases		(162,018)	
OCTA advance		(3,056,413)	
Compensated absences		(1,928,686)	
Other postemployment benefits		(4,369,693)	(20,543,980)

Net pension liabilities and the related deferred outflows of resources and deferred inflows of resources are not due and payable in the current period or not available for current expenditures and are not reported in the governmental fund financial statements:

Pension related deferred outflows of resources	9,371,785
Aggregate net pension liability	(36,009,116)
Pension related deferred inflows of resources	(3,300,802)

Internal Service Funds were used by management to charge the costs of certain activities, such as insurance and equipment replacement to individual funds. The assets and liabilities of the Internal Service Funds were included in the governmental activities in the Government-Wide Statement of Net Position. (179,927)

**Net Position of Governmental Activities** \$ 41,379,191

**City of Placentia**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended June 30, 2017**

	Major Funds				Total
	General Fund	Housing Successor Special Revenue Fund	City Projects Capital Projects Fund	Other Governmental Funds	
<b>Revenues:</b>					
Taxes	\$ 24,570,021	\$ -	\$ -	\$ 2,644,028	\$ 27,214,049
Intergovernmental	297,831	-	202,582	3,072,067	3,572,480
Licenses and permits	1,571,584	-	-	-	1,571,584
Fines & forfeitures	587,005	-	-	710,340	1,297,345
Investment earnings	3,644	-	-	27,603	31,247
Charges for services	863,387	-	-	879,796	1,743,183
Leases and rents	1,199,161	18,451	-	-	1,217,612
Miscellaneous	629,737	43,938	-	650	674,325
<b>Total Revenues</b>	<b>29,722,370</b>	<b>62,389</b>	<b>202,582</b>	<b>7,334,484</b>	<b>37,321,825</b>
<b>Expenditures:</b>					
Current:					
General government	10,355,502	-	-	94,990	10,450,492
Public safety	18,400,303	-	-	35,409	18,435,712
Public works	3,486,580	-	727,328	836,369	5,050,277
Community development	903,463	250,885	159,107	544,054	1,857,509
Community services	1,258,659	-	-	32,988	1,291,647
Capital outlay	146,032	-	2,052,805	140,817	2,339,654
Debt service:					
Principal retirement	1,120,977	-	-	533,128	1,654,105
Interest and fiscal charges	501,610	-	-	281,785	783,395
<b>Total Expenditures</b>	<b>36,173,126</b>	<b>250,885</b>	<b>2,939,240</b>	<b>2,499,540</b>	<b>41,862,791</b>
<b>Revenues over (under) expenditures</b>	<b>(6,450,756)</b>	<b>(188,496)</b>	<b>(2,736,658)</b>	<b>4,834,944</b>	<b>(4,540,966)</b>
<b>Other Financing Sources (Uses):</b>					
Transfers in	4,884,390	-	2,406,785	718,450	8,009,625
Transfers out	(728,224)	-	-	(6,878,947)	(7,607,171)
<b>Total Other Financing Sources (Uses):</b>	<b>4,156,166</b>	<b>-</b>	<b>2,406,785</b>	<b>(6,160,497)</b>	<b>402,454</b>
<b>Net Change in Fund Balances Before Special Items</b>	<b>(2,294,590)</b>	<b>(188,496)</b>	<b>(329,873)</b>	<b>(1,325,553)</b>	<b>(4,138,512)</b>
<b>Special Items (Note 15):</b>					
Restitution and recovery	1,500,000	-	-	-	1,500,000
<b>Total Special Items</b>	<b>1,500,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,500,000</b>
<b>Net Change in Fund Balances</b>	<b>(794,590)</b>	<b>(188,496)</b>	<b>(329,873)</b>	<b>(1,325,553)</b>	<b>(2,638,512)</b>
<b>Fund Balances:</b>					
Beginning of Year	8,868,617	1,640,867	-	5,010,437	15,519,921
End of Year	<u>\$ 8,074,027</u>	<u>\$ 1,452,371</u>	<u>\$ (329,873)</u>	<u>\$ 3,684,884</u>	<u>\$ 12,881,409</u>

**City of Placentia**  
**Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes**  
**in Fund Balances to the Government-Wide Statement of Activities**  
**For the Year Ended June 30, 2017**

<b>Net Change in Fund Balances - Total Governmental Funds</b>	\$	(2,638,512)
Governmental activities in the Statement of Activities were reported differently because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in governmental funds.		
Capital outlay	\$ 2,339,654	
Depreciation, net of \$7,646 reported in Internal Service Fund	(2,498,739)	
Net effect on disposal of capital assets	(4,872)	(163,957)
Amortization of the deferred charges on refunding is recognized as interest expense in the Statement of Activities.		
		(50,358)
Net change in revenues that was considered unavailable in the governmental funds. These items have been reported as revenue in the Statement of Activities.		
		(812,831)
Proceeds of long-term debt is not an expense in the Statement of Activities, but is considered an expenditure in governmental funds.		
		-
Principal repayment on long-term debt is not an expense in the Statement of Activities, but is considered an expenditure in governmental funds.		
Long-term debt	\$ 1,341,086	
Capital leases	55,796	
OCTA advance	248,308	1,645,190
Interest expense on long-term debt is reported in the Statement of Activities, but do not require the use of current financial resources. Therefore, interest expense is not reported as expenditures in governmental funds. This amount represents the change in accrued interest from the prior year.		
		165,751
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.		
		220,000
Changes in net other postemployment benefit assets reported in the Statement of Activities do not use current financial resources and, therefore, are not reported as an expenditures in governmental funds.		
		(768,058)
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.		
		(174,898)
Internal Service Funds are used by management to charge the costs of certain activities, such as insurance and equipment replacement, to individual funds. The net revenue of the Internal Service Funds is reported in governmental activities.		
		(33,084)
<b>Change in Net Position of Governmental Activities</b>	\$	(2,610,757)

**PROPRIETARY FUND FINANCIAL STATEMENTS**

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**City of Placentia**  
**Statement of Net Position**  
**Proprietary Funds**  
**June 30, 2017**

	Business-Type Activities			Governmental Activities
	Refuse	Sewer Maintenance	Total	Internal Service
<b>ASSETS</b>				
<b>Current Assets:</b>				
Cash and investments	\$ 273,509	\$ 280,496	\$ 554,005	\$ 2,433,936
Receivable:				
Accounts	38,661	82,837	121,498	-
Advances to other funds	-	1,552,000	1,552,000	-
Restricted:				
Cash and investments with fiscal agent	-	-	-	21,854
<b>Total Current Assets</b>	<u>312,170</u>	<u>1,915,333</u>	<u>2,227,503</u>	<u>2,455,790</u>
<b>Noncurrent Assets:</b>				
Capital assets, net of accumulated depreciation	-	10,303,153	10,303,153	19,604
<b>Total Noncurrent Assets</b>	<u>-</u>	<u>10,303,153</u>	<u>10,303,153</u>	<u>19,604</u>
<b>Total Assets</b>	<u>312,170</u>	<u>12,218,486</u>	<u>12,530,656</u>	<u>2,475,394</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred outflows of resources related to pensions	39,527	98,818	138,345	-
<b>Total Deferred Outflows of Resources</b>	<u>39,527</u>	<u>98,818</u>	<u>138,345</u>	<u>-</u>
<b>LIABILITIES</b>				
<b>Current Liabilities:</b>				
Accounts payable	218,813	60	218,873	36,359
Accrued liabilities	1,611	16,597	18,208	-
Unearned revenues	-	-	-	-
Due to other funds	-	-	-	-
Accrued compensated absences - due within one year	3,723	24,223	27,946	-
Accrued claims and judgments - due within one year	-	-	-	654,740
<b>Total Current Liabilities</b>	<u>224,147</u>	<u>40,880</u>	<u>265,027</u>	<u>691,099</u>
<b>Noncurrent Liabilities:</b>				
Accrued compensated absences - due in more than one year	2,212	16,056	18,268	-
Accrued claims and judgments - due in more than one year	-	-	-	1,964,222
Aggregate net pension liability	242,703	606,758	849,461	-
<b>Total Noncurrent Liabilities</b>	<u>244,915</u>	<u>622,814</u>	<u>867,729</u>	<u>1,964,222</u>
<b>Total Liabilities</b>	<u>469,062</u>	<u>663,694</u>	<u>1,132,756</u>	<u>2,655,321</u>
<b>DEFERRED INFLOW OF RESOURCES</b>				
Deferred inflows of resources related to pensions	47,669	119,172	166,841	-
<b>Total Deferred Inflows of Resources</b>	<u>47,669</u>	<u>119,172</u>	<u>166,841</u>	<u>-</u>
<b>NET POSITION</b>				
Investment in capital assets	-	10,303,153	10,303,153	19,604
Unrestricted (deficit)	(165,034)	1,231,285	1,066,251	(199,531)
<b>Total Net Position</b>	<u>\$ (165,034)</u>	<u>\$ 11,534,438</u>	<u>\$ 11,369,404</u>	<u>\$ (179,927)</u>

**City of Placentia**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended June 30, 2017**

	Business-Type Activities			Governmental Activities
	Refuse	Sewer Maintenance	Total	Internal Service
<b>OPERATING REVENUES:</b>				
Reimbursements	\$ -	\$ -	\$ -	\$ 117
Sales and service charges	2,957,973	721,735	3,679,708	2,725,036
<b>Total Operating Revenues</b>	<u>2,957,973</u>	<u>721,735</u>	<u>3,679,708</u>	<u>2,725,153</u>
<b>OPERATING EXPENSES:</b>				
Administration	57,545	236,687	294,232	65,579
Reinsurance premiums	-	-	-	125,213
Claims	-	-	-	961,115
Medical and dental premiums	-	-	-	1,013,829
Liability insurance premiums	-	-	-	584,855
Maintenance	-	197,612	197,612	-
Landfill and contractor charges	2,513,770	-	2,513,770	-
Depreciation expense	-	519,778	519,778	7,646
<b>Total Operating Expenses</b>	<u>2,571,315</u>	<u>954,077</u>	<u>3,525,392</u>	<u>2,758,237</u>
<b>OPERATING INCOME (LOSS)</b>	<u>386,658</u>	<u>(232,342)</u>	<u>154,316</u>	<u>(33,084)</u>
<b>NONOPERATING INCOME (LOSS):</b>				
Investment income	-	7,644	7,644	-
<b>Total Nonoperating Income (Loss)</b>	<u>-</u>	<u>7,644</u>	<u>7,644</u>	<u>-</u>
<b>NET INCOME (LOSS) BEFORE TRANSFERS</b>	<u>386,658</u>	<u>(224,698)</u>	<u>161,960</u>	<u>(33,084)</u>
<b>TRANSFERS:</b>				
Transfers out	-	(402,454)	(402,454)	-
<b>Total Transfers</b>	<u>-</u>	<u>(402,454)</u>	<u>(402,454)</u>	<u>-</u>
<b>CHANGES IN NET POSITION</b>	<u>386,658</u>	<u>(627,152)</u>	<u>(240,494)</u>	<u>(33,084)</u>
<b>NET POSITION:</b>				
Beginning of the Year	(551,692)	12,161,590	11,609,898	(146,843)
End of the Year	<u>\$ (165,034)</u>	<u>\$ 11,534,438</u>	<u>\$ 11,369,404</u>	<u>\$ (179,927)</u>

**City of Placentia**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended June 30, 2017**

	Business-Type Activities			Governmental Activities
	Refuse	Sewer Maintenance	Total	Internal Service
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash received from customers and users	\$ 2,948,221	\$ 710,306	\$ 3,658,527	\$ 2,726,812
Cash paid to suppliers for goods and services	(2,506,016)	(333,156)	(2,839,172)	(1,117,599)
Cash paid to employees for services	(144,790)	(505,480)	(650,270)	(65,579)
Cash paid for insurance claims	-	-	-	(961,115)
<b>Net Cash Provided by (Used in) Operating Activities</b>	<u>297,415</u>	<u>(128,330)</u>	<u>169,085</u>	<u>582,519</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Cash transfers in (out)	-	(402,454)	(402,454)	-
Repayment received from other funds	(23,906)	919,662	895,756	-
Advances to other funds	-	(1,552,000)	(1,552,000)	-
<b>Net Cash (Used in) Noncapital Financing Activities</b>	<u>(23,906)</u>	<u>(1,034,792)</u>	<u>(1,058,698)</u>	<u>-</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Acquisition of capital assets	-	(57,566)	(57,566)	-
<b>Net Cash Provided by (Used in) Capital and Related Financing Activities</b>	<u>-</u>	<u>(57,566)</u>	<u>(57,566)</u>	<u>-</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest received	-	7,644	7,644	-
<b>Net Cash Provided by Investing Activities</b>	<u>-</u>	<u>7,644</u>	<u>7,644</u>	<u>-</u>
<b>Net Increase (Decrease) In Cash and Cash Equivalents</b>	<u>273,509</u>	<u>(1,213,044)</u>	<u>(939,535)</u>	<u>582,519</u>
<b>CASH AND CASH EQUIVALENTS:</b>				
Beginning of Year	-	1,493,540	1,493,540	1,873,271
End of Year	<u>\$ 273,509</u>	<u>\$ 280,496</u>	<u>\$ 554,005</u>	<u>\$ 2,455,790</u>
<b>CASH AND CASH EQUIVALENTS:</b>				
Cash and investments	\$ 273,509	\$ 280,496	\$ 554,005	\$ 2,433,936
Cash and investments with fiscal agent	-	-	-	21,854
<b>Total cash and cash equivalents</b>	<u>\$ 273,509</u>	<u>\$ 280,496</u>	<u>\$ 554,005</u>	<u>\$ 2,455,790</u>
<b>Reconciliation of Operating Income (Loss) to to Net Cash Provided by (Used in) Operating Activities:</b>				
Operating income (loss)	\$ 386,658	\$ (232,342)	\$ 154,316	\$ (33,084)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation	-	519,778	519,778	7,646
Changes in assets and liabilities:				
(Increase)/decrease in accounts receivables	(38,661)	(11,429)	(50,090)	1,659
(Increase)/decrease in taxes receivables	28,909	-	28,909	-
(Increase)/decrease in deferred outflows of resources related to pension	(18,771)	(43,468)	(62,239)	-
Increase/(decrease) in accounts payable	7,754	(135,544)	(127,790)	23,179
Increase/(decrease) in accrued liabilities	317	6,194	6,511	-
Increase/(decrease) in compensated absences	(812)	(1,845)	(2,657)	-
Increase/(decrease) in claims payable	-	-	-	583,119
Increase/(decrease) in net pension liabilities	(31,924)	(125,582)	(157,506)	-
Increase/(decrease) in deferred inflows of resources related to pension	(36,055)	(104,092)	(140,147)	-
<b>Net Cash Provided by (Used in) Operating Activities</b>	<u>\$ 297,415</u>	<u>\$ (128,330)</u>	<u>\$ 169,085</u>	<u>\$ 582,519</u>

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**FIDUCIARY FUND FINANCIAL STATEMENTS**

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**City of Placentia**  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
**June 30, 2017**

	RDA Successor Agency	Agency Funds
<b>ASSETS</b>		
Pooled cash and investments	\$ 757,438	\$ 515,310
Receivables:		
Taxes	-	2,290
Restricted assets:		
Cash and investments with fiscal agents	535,267	-
<b>Total Assets</b>	1,292,705	\$ 517,600
<b>LIABILITIES</b>		
Accounts payable	285,528	\$ -
Accrued interest	202,406	-
Deposits payables	-	517,600
Unearned revenues	739,950	-
Due to the City	386,100	-
Long-term liabilities:		
Due in one year	796,744	-
Due in more than one year	15,207,784	-
<b>Total Liabilities</b>	17,618,512	\$ 517,600
<b>NET POSITION</b>		
Held in trust	(16,325,807)	
<b>Total Net Position</b>	\$ (16,325,807)	

**City of Placentia**  
**Statement of Change in Fiduciary Net Position**  
**Fiduciary Funds**  
**For the Year Ended June 30, 2017**

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	RDA Successor Agency
<b>ADDITIONS:</b>	
Property taxes	\$ 986,571
Investment income	274
<b>Total Additions</b>	<b>986,845</b>
 <b>DEDUCTIONS:</b>	
Program costs	261,336
Administrative expenses	77,147
Interest expense	394,751
Contributions to City	30,417
<b>Total Deductions</b>	<b>763,651</b>
<b>Change in Net Position</b>	<b>223,194</b>
 <b>NET POSITION:</b>	
Beginning of Year	(16,549,001)
End of Year	<b>\$ (16,325,807)</b>

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

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**City of Placentia**  
**Index to the Notes to the Basic Financial Statements**  
**For the Year Ended June 30, 2017**

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**For the Year Ended June 30, 2017**

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**City of Placentia**  
**Notes to the Basic Financial Statements**  
**For the Year Ended June 30, 2017**

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**Note 1 – Summary of Significant Accounting Policies**

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

**A. Financial Reporting Entity**

The City was incorporated on December 2, 1926, under the General Laws of the State of California. The City operates under a Council-Manager form of government and under provisions of a City Charter adopted on June 29, 1965.

In evaluating how to define the City for financial reporting purposes, management has considered all potential component units. The primary criteria for including a potential component unit within the reporting entity are the governing body’s financial accountability and a financial benefit or burden relationship and whether it is misleading to exclude. A primary government is financially accountable and shares a financial benefit or burden relationship, if it appoints a voting majority of an organization’s governing body and it is able to impose its will on the organization, or if there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the primary government. A primary government may also be financially accountable if an organization is fiscally dependent on the primary government regardless of whether the organization has a separately elected governing board, a governing board appointed by a higher level of government, or a jointly appointed board, and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the primary government.

Blended Component Units:

Management determined that the following entities should be reported as blended component units based on the criteria above. Although the following is legally separate from the City, it has been “blended” as though it is part of the City because the component unit’s governing body is substantially the same as the City’s and there is a financial benefit or burden relationship between the City and the component unit; management of the City has operational responsibilities for the component unit; and/or the component unit provides services entirely, or almost entirely, to the City or otherwise exclusively, or almost exclusively, benefits the City, even though it does not provide services directly to it.

The Placentia Public Financing Authority – The Placentia Public Financing Authority (the “Authority”) was formed in 1996 to issue Tax Revenue Bonds. The proceeds of the debt were used to refund the existing Mello-Roos Community Facilities District 89-1 bonds, originally issued in September 1996. The Authority is governed by a five-member board that is the City Council of the City. Separate financial statements are not prepared.

**B. Basis of Accounting and Measurement Focus**

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balance or net position, revenues and expenditures or expenses, as appropriate. City resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

**City of Placentia**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2017**

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**Note 1 – Summary of Significant Accounting Policies (Continued)**

**B. Basis of Accounting and Measurement Focus (Continued)**

Government-Wide Financial Statements

The government-wide financial statements are presented on an “*economic resources*” measurement focus and the accrual basis of accounting. Accordingly, all of the City’s assets, deferred outflows of resources, liabilities, and deferred inflows of resources, including capital assets, as well as infrastructure assets, and long-term liabilities, are included in the accompanying statement of net position. The statement of activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred. Fiduciary activities of the City are not included in these statements.

Certain types of transactions are reported as program revenues for the City in three categories:

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

Certain eliminations have been made in regards to interfund activities, payables and receivables. All internal balances in the statement of net position have been eliminated. In the statement of activities, internal service fund transactions have been included in the governmental activities. The following interfund activities have been eliminated:

- Due from and to other funds, which are short-term loans within the primary government
- Transfers in and out, which are flows of assets between funds without the requirement for repayment

Governmental Fund Financial Statements

All governmental funds are accounted for on a spending or “*current financial resources*” measurement focus and the modified accrual basis of accounting. Accordingly, only current assets, current liabilities, and deferred inflows of resources are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances presents increases (revenue and other financing sources) and decreases (expenditures and other financing uses) in fund balances. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period.

**City of Placentia**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2017**

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**Note 1 – Summary of Significant Accounting Policies (Continued)**

***B. Basis of Accounting and Measurement Focus (Continued)***

*Governmental Fund Financial Statements (Continued)*

Revenues are recorded when received in cash, except those revenues subject to accrual (generally 60 days after year-end) which are recognized when due. The primary revenue sources that have been treated as susceptible to accrual by the City are property taxes, intergovernmental revenues and other taxes. Business license fees are recorded as received, except at year-end when they are accrued pursuant to the modified accrual basis of accounting. The City recognizes business license revenue collected within 60 days as revenue at June 30. Expenditures are recorded in the accounting period in which the related fund liability is incurred.

Reconciliations of the fund financial statements to the government-wide financial statements are provided to explain the differences.

The City reports the following major Governmental Funds:

General Fund – The General Fund is the City’s principal operating fund. It accounts for all revenues and expenditures used to finance the traditional services associated with a municipal government except those required to be accounted for in another fund.

Housing Successor Special Revenue Fund – This fund is used to account for the residual balance of the former low and moderate income housing fund of the former Placentia Redevelopment Agency, and revenues and expenditures related to such housing projects and programs.

City Projects Capital Projects Fund – This fund is used to account for and report financial resources that are restricted, committed, or assigned for the acquisition or construction of major capital facilities within the boundaries of the City.

*Proprietary Fund Financial Statements*

Proprietary Fund Financial Statements include a Statement of Net Position, a Statement of Revenues, Expenses and Changes in Net Position, and a Statement of Cash Flows for each major Proprietary Fund.

A separate column representing internal service funds is also presented in these statements. However, internal service balances and activities have been combined with the governmental activities in the Government-Wide Financial Statements. The City’s internal service funds include four individual funds that provide services directly to other City funds. These services include risk management, health and welfare, and equipment replacement.

**City of Placentia**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2017**

---

**Note 1 – Summary of Significant Accounting Policies (Continued)**

***B. Basis of Accounting and Measurement Focus (Continued)***

*Proprietary Fund Financial Statements (Continued)*

Proprietary funds are accounted for using the "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all assets, deferred outflows of resources, liabilities (whether current or noncurrent), and deferred inflows of resources are included on the Statement of Net Position. The Statement of Revenues, Expenses and Changes in Fund Net Position presents increases (revenues) and decreases (expenses) in total Net Position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred. In these funds, receivables have been recorded as revenue and provisions have been made for uncollectible amounts.

Operating revenues in the proprietary funds are those revenues that are generated from the primary operations of the fund. All other revenues are reported as non-operating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as non-operating expenses.

The City reports the following major Proprietary Funds:

Refuse Fund – This fund is used to account for the provision of refuse services to the residents of the City. All activities necessary to provide such services are accounted for in this fund, including, but not limited to administration, operation, acquisition of equipment, and related debt service.

Sewer Maintenance Fund – This fund is used to account for the operations and maintenance of the sewer lines located in the City's sewer system, including administration and capital improvements. Fees are computed from water consumption amounts provided by local water companies. All residents and businesses connected to the City's sewer system are placed in billing categories based on a percentage of water consumption that is returned to the City sewer system.

Internal service funds are presented in the proprietary fund financial statements. However, internal service balances and activities have been combined with the governmental activities in the government-wide financial statements.

*Fiduciary Fund Financial Statements*

Fiduciary fund financial statements include a Statement of Net Position and a Statement of Changes in Fiduciary Net Position. The City's fiduciary funds represent agency funds and private purpose trust funds. Both agency funds and the private purpose trust funds are accounted for on the full accrual basis of accounting.

**City of Placentia**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2017**

---

**Note 1 – Summary of Significant Accounting Policies (Continued)**

**B. Basis of Accounting and Measurement Focus (Continued)**

*Fiduciary Fund Financial Statements (Continued)*

The City reports the following fiduciary funds:

**Private-purpose Trust Fund** – This fund is used to account for the balances and transactions of the Successor Agency to the former Placentia Redevelopment Agency.

**Agency Funds** – These funds account for resources held by the City in a trustee capacity as an agent for individuals, private organizations, other governments, and/or other funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

**C. Cash and Investments**

The City's cash and cash equivalents are comprised of cash on hand, demand deposits, and short-term investments with original maturity of three months or less from the date of acquisition. All cash and investments of proprietary funds are held in the City's investment pool. These cash pools have the general characteristics of a demand deposit account, therefore, all cash and investments in the proprietary funds are considered cash and cash equivalents for statement of cash flows purposes.

Investments are stated at fair value (quoted market price or best available estimate thereof).

**D. Fair Value Measurement**

U.S. GAAP defines fair value, establishes a framework for measuring fair value and establishes disclosures about fair value measurement. Investments, unless otherwise specified, recorded at fair value in the financial statements, are categorized based upon the level of judgment associated with the inputs used to measure their fair value.

The three levels of the fair value measurement hierarchy are described below:

- Level 1 – Inputs are unadjusted, quoted prices for identical assets or liabilities in active markets at the measurement date.
- Level 2 – Inputs, other than quoted prices included in Level 1, that are observable for the assets or liabilities through corroboration with market data at the measurement date.
- Level 3 – Unobservable inputs that reflect management's best estimate of what market participants would use in pricing the assets or liabilities at the measurement date.

**City of Placentia**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2017**

---

**Note 1 – Summary of Significant Accounting Policies (Continued)**

***E. Property Taxes Receivable***

Property tax revenue is recognized in the fiscal year for which the taxes have been levied providing they become available. Available means due, or past due and receivable within the current period and collected within the current period or expected to be collected soon enough thereafter (not to exceed 60 days) to be used to pay liabilities in the current period.

Under California law, property taxes are assessed and collected by the counties at up to 1% of assessed value, plus other increases approved by the voters. The property taxes go into a pool, and are then allocated to the cities based on complex formulas. The County of Orange collects property taxes for the City. Tax liens attach annually as of 12:01 a.m. on the first day of January preceding the fiscal year for which the taxes are levied. Taxes are levied on July 1 and cover the fiscal period July 1 to June 30. All secured personal property taxes and one-half of the taxes on real property are due November 1; the second installment is due February 1. All taxes are delinquent, if unpaid, on December 10 and April 10, respectively. Unsecured personal property taxes become due on March 1 each year, and are delinquent, if unpaid, on August 31.

***F. Prepaid Items***

Prepaid items are payments made to vendors for services that will benefit periods beyond the fiscal year ended using purchase method.

***G. Interfund Transactions***

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as “due from/to other funds” (i.e., current portion of interfund loans).

***H. Capital Assets***

In the government-wide financial statements, capital assets, which include land, buildings, improvements, equipment, furniture, and infrastructure assets (e.g., roads, sidewalks, and similar items), are recorded at historical cost or estimated historical if purchased or constructed. Donated capital assets are valued at their estimated acquisition value on the date donated. City policy has set the capitalization threshold for reporting capital assets with an initial, individual cost of more than \$2,500 and an estimated useful life of one year or more.

The City defines infrastructure as the basic physical assets that allow the City to function. The assets include street network, street appurtenances, and storm drains.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

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

**City of Placentia**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2017**

---

**Note 1 – Summary of Significant Accounting Policies (Continued)**

***H. Capital Assets (Continued)***

Capital assets used in operations are depreciated over their estimated useful lives using the straight-line method. The estimated useful lives used for depreciation purposes are as follows:

Structures and improvements	5-50 years
Civic Center structures and improvements	50 years
Automotive equipment	2-10 years
Computer equipment	3 years
Other equipment	5 years
Infrastructure:	
Roadways	35 years
Street appurtenances	10-50 years
Wastewater	50-60 years
Storm drains	50 years

***I. Unearned and Unavailable Revenue***

In the government-wide financial statements, unearned revenue is recognized for transactions for which revenue has not yet been earned. Typical transactions recorded as unearned revenues in the government-wide financial statements are cell phone site license lease payments received in advance, prepaid charges for services and facility rentals paid in advance.

In the fund financial statements, unearned revenue is recorded when transactions have not yet met the revenue recognition criteria based on the modified accrual basis of accounting. The City records unearned revenue for transactions for which revenues have not been earned, or for which funds are not available to meet current financial obligations in accordance with GASB Statement No. 65. Typical transactions for which unearned revenue is recorded are lease payments, quarterly encroachment fees and advance registration for recreation classes which were not yet earned.

***J. Compensated Absences Payable***

City employees have vested interest in varying levels of vacation, sick leave and compensatory time based on their length of employment. It is the policy of the City to pay all accumulated vacation pay and all or a portion of sick pay when an employee retires or terminates. The long-term amount is included as a liability in the governmental activities of the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements. All of the liability for compensated absences applicable to proprietary funds is reported in those funds.

***K. Claims Payable***

The City records a liability to reflect an actuarial estimate of ultimate uninsured losses for both general liability claims (including property damage claims) and workers' compensation claims. The estimated liability for workers' compensation claims and general liability claims includes "incurred but not reported" ("IBNR") claims. There is no fixed payment schedule to pay these liabilities.

**City of Placentia**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2017**

---

**Note 1 – Summary of Significant Accounting Policies (Continued)**

**L. Pensions**

For purposes of measuring the aggregate net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the plans and additions to/deductions from the plans' fiduciary net position have been determined on the same basis as they are reported by the plans (Note 9). For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

The following timeframes are used for pension reporting:

CalPERS

Valuation Date	June 30, 2015
Measurement Date	June 30, 2016
Measurement Period	July 1, 2015 to June 30, 2016

Gains and losses related to changes in total pension liability and fiduciary net position are recognized in pension expense systematically over time. The first amortized amounts are recognized in pension expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to pensions and are to be recognized in future pension expense. The amortization period differs depending on the source of the gain or loss. The difference between projected and actual earnings is amortized straight-line over 5 years. All other amounts are amortized straight-line over the average expected remaining service lives of all members that are provided with benefits (active, inactive, and retired) as of the beginning of the measurement period.

**M. Deferred Outflows/Inflows of Resources**

The Statement of Net Position reports separate sections for Deferred Outflows of Resources, and Deferred Inflows of Resources, when applicable.

**Deferred Outflows of Resources** represent outflows of resources (consumption of net position) that apply to future periods and that, therefore, will not be recognized as an expense until that time.

**Deferred Inflows of Resources** represent inflows of resources (acquisition of net position) that apply to future periods and that, therefore, are not recognized as revenue until that time.

**N. Long-Term Obligations**

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

**City of Placentia**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2017**

---

**Note 1 – Summary of Significant Accounting Policies (Continued)**

***O. Net Position***

In the government-wide financial statements and proprietary fund financial statements, net position is classified as follows (Continued):

*Investment in Capital Assets* – This component of net position consists of capital assets, net of accumulated depreciation, related debt, and deferred inflows of resources.

*Restricted* – This component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets.

*Unrestricted* – This component of net position is the amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

***P. Fund Balances***

In the governmental fund financial statements, fund balances are classified as follows:

*Nonspendable* – Nonspendable fund balances include amounts that cannot be spent because they are not in a spendable form, such as loans receivable or inventory, or because resources legally or contractually must remain intact.

*Restricted* – Restricted fund balances are the portion of fund balance that have externally enforceable limitations on their usage through legislation or limitations imposed by creditors, grantor, laws and regulations of other governments or enabling legislation.

*Committed* – Committed fund balances are self-imposed limitations by the highest level of decision-making authority, namely the City Council, prior to the end of the reporting period. City Council adoption of a resolution is required to commit resources or to rescind the commitment.

*Assigned* – Assigned fund balances are limitations imposed by management based on the intended use of the funds. Modifications or rescissions of the constraints can be removed by the same type of action that limited the use of the funds. Assignment of resources can be done by the highest level of decision making or by a committee or official designated for that purpose. The City Council has authorized the Finance Director for that purpose.

*Unassigned* – Unassigned fund balances represent the residual net resources in excess of the other classifications. The general fund is the only fund that reports a positive unassigned fund balance amount. In other governmental funds, it is not appropriate to report a positive unassigned fund balance amount. However, in governmental funds other than general fund, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that fund.

**City of Placentia**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2017**

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**Note 1 – Summary of Significant Accounting Policies (Continued)**

***Q. Spending Policy***

*Government-Wide Financial Statements and the Proprietary Fund Financial Statements*

When expenses are incurred for purposes for which both restricted and unrestricted components of net position are available, the City's policy is to apply the restricted component of net position first, then the unrestricted component of net position as needed.

*Governmental Fund Financial Statements*

When expenditures are incurred for purposes for which both restricted and unrestricted fund balances are available, the City's policy is to apply restricted fund balances first, then unrestricted fund balances as needed.

When expenditures are incurred for purposes where only unrestricted fund balances are available, the City uses the unrestricted resources in the following order, except for instances wherein an ordinance specifies the fund balance:

- Committed
- Assigned
- Unassigned

***R. Use of Estimates***

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

**City of Placentia**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2017**

---

**Note 1 – Summary of Significant Accounting Policies (Continued)**

**S. Accounting Changes**

GASB has issued Statement No. 77, *Tax Abatement Disclosure*. This Statement requires governments that enter into tax abatement agreements to disclose the following information about the agreements: 1) Brief descriptive information, such as the tax being abated, the authority under which tax abatements are provided, eligibility criteria, the mechanism by which taxes are abated, provisions for recapturing abated taxes, and the types of commitments made by tax abatement recipients. 2) The gross dollar amount of taxes abated during the period 3) Commitments made by a government, other than to abate taxes, as part of a tax abatement agreement. This statement became effective for periods beginning after June 15, 2016 and did not have a significant impact on the City's financial statements for the years ended June 30, 2017.

GASB has issued Statement No. 78, *Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans*. This Statement amends the scope and applicability of Statement 68 to exclude pensions provided to employees of state or local governmental employers through a cost-sharing multiple-employer defined benefit pension plan that (1) is not a state or local governmental pension plan, (2) is used to provide defined benefit pensions both to employees of state or local governmental employers and to employees of employers that are not state or local governmental employers, and (3) has no predominant state or local governmental employer (either individually or collectively with other state or local governmental employers that provide pensions through the pension plan). This Statement establishes requirements for recognition and measurement of pension expense, expenditures, and liabilities; note disclosures; and required supplementary information for pensions that have the characteristics described above. This statement became effective for periods beginning after June 15, 2016 and did not have a significant impact on the City's financial statements for the years ended June 30, 2017.

GASB has issued Statement No. 80, *Blending Requirements for Certain Component Units*. The objective of this Statement is to improve financial reporting by clarifying the financial statement presentation requirements for certain component units. This Statement amends the blending requirements for the financial statement presentation of component units of all state and local governments. The additional criterion requires blending of a component unit incorporated as a not-for-profit corporation in which the primary government is the sole corporate member. The additional criterion does not apply to component units included in the financial reporting entity pursuant to the provisions of Statement No. 39, *Determining Whether Certain Organizations Are Component Units*. This statement became effective for periods beginning after June 15, 2016, and should be applied retroactively. This statement did not have a significant impact on the City's financial statements for the years ended June 30, 2017.

GASB has issued Statement No. 82, *Pension Issues*. The objective of this Statement is to address certain issues that have been raised with respect to Statements No. 67, *Financial Reporting for Pension Plans*, No. 68, *Accounting and Financial Reporting for Pensions*, and No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68*, and Amendments to Certain Provisions of GASB Statements 67 and 68. Specifically, this Statement addresses issues regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements. This statement became effective for periods beginning after June 15, 2016, and should be applied retroactively. This statement did not have a significant impact on the City's financial statements for the years ended June 30, 2017.

**City of Placentia**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2017**

**Note 2 – Cash and Investments**

The City maintains a cash and investment pool, which includes cash balances and authorized investments of all funds.

The City had the following cash and investments at June 30, 2017:

	Government-Wide Statement of Net Position		Statement of Fiduciary Net Position	Total
	Governmental Activities	Business-type Activities		
Cash and investments	\$ 8,560,426	\$ 554,005	\$ 1,272,748	\$ 10,387,179
Cash and investment with fiscal agent	1,529,522	-	535,267	2,064,789
Total Cash and Investments	<u>\$ 10,089,948</u>	<u>\$ 554,005</u>	<u>\$ 1,808,015</u>	<u>\$ 12,451,968</u>

The City's cash and investments at June 30, 2017 in more detail:

Cash on hand	\$ 17,965
Demand deposits	1,936,893
Investments	8,454,176
Investment with fiscal agent	2,042,934
	<u>\$ 12,451,968</u>

**A. Demand Deposits**

The carrying amounts of the City's demand deposits were \$1,936,893 at June 30, 2017. Bank balances at that date were \$4,083,963, the total amount of which was insured or collateralized with accounts held by the pledging financial institutions in the City's name as discussed below.

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

The market value of pledged securities must equal at least 110% of the City's cash deposits. California law also allows institutions to secure City deposits by pledging first trust deed mortgage notes having a value of 150% of the City's total cash deposits. The City may waive collateral requirements for cash deposits, which are fully insured up to \$250,000 by the Federal Deposit Insurance Corporation ("FDIC"). The City, however, has not waived the collateralization requirements.

**City of Placentia**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2017**

**Note 2 – Cash and Investments (Continued)**

**B. Investments Authorized by the California Government Code and the City's Investment Policy**

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

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
United States (U.S.) Treasury Obligation	5 years	None	None
Federal Agency Securities	5 years	30%	15%
Negotiable Certificates of Deposits	5 years	30%	\$250,000
Non-Negotiable Certificates of Deposit	5 years	40%	\$250,000
Money Market Funds	N/A	20%	10%
Passbook Savings	N/A	None	None
Commercial Paper	270 days	25%	10%
Banker's Acceptances	180 days	30%	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Orange County Investment Pool	N/A	None	None
Repurchase Agreements	1 year	30%	None

\*The table is based on state law requirements or investment policy requirements, whichever is more restrictive.

**C. Investments Authorized by Debt Agreements**

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
United States (U.S.) Treasury Obligation	N/A	None	None
Federal Agency Securities	N/A	None	None
Negotiable Certificates of Deposits	N/A	None	None
Non-Negotiable Certificates of Deposit	N/A	None	None
Money Market Funds	N/A	None	None
Passbook Savings	N/A	None	None
Commercial Paper	270 days	None	None
Banker's Acceptances	180 days	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Orange County Investment Pool	N/A	None	None
Repurchase Agreements	N/A	None	None

Investments of debt proceeds held by bond trustee are governed by provisions of the debt agreements, rather than the general provisions of the California Government Code or the City's investment policy. The table below identifies the investment types that are authorized for investments held by bond trustee. The table also identifies certain provisions of these debt agreements that address interest rate risk, and concentration of credit risk.

**City of Placentia**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2017**

**Note 2 – Cash and Investments (Continued)**

**D. Fair Value Measurement**

At June 30, 2017, investments are reported at fair value. The following table presents the fair value measurement of investments on a recurring basis and the levels within the fair value hierarchy in which the fair value measurements fall at June 30, 2017:

Investment Type	Significant other Observable Input (Level 2)	Uncategorized	Total
Local Agency Investment Fund	\$ -	\$ 7,474,117	\$ 7,474,117
Negotiable Certificates of Deposit Held by Fiscal Agent:	980,059	-	980,059
Money Market Mutual Funds	-	2,042,934	2,042,934
<b>Total</b>	<b>\$ 980,059</b>	<b>\$ 9,517,051</b>	<b>\$ 10,497,110</b>

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

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

Investment Type	Fair value	Investment Maturities (in Years)				
		Less than 1	1 to 2	2 to 3	3 to 4	4 to 5
Local Agency Investment Fund	\$ 7,474,117	\$ 7,474,117	\$ -	\$ -	\$ -	\$ -
Negotiable Certificates of Deposit Held by Fiscal Agent:	980,059	245,115	245,463	243,589	245,892	-
Money Market Mutual Funds	2,042,934	2,042,934	-	-	-	-
<b>Total</b>	<b>\$ 10,497,110</b>	<b>\$ 9,762,166</b>	<b>\$ 245,463</b>	<b>\$ 243,589</b>	<b>\$ 245,892</b>	<b>\$ -</b>

**City of Placentia**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2017**

**Note 2 – Cash and Investments (Continued)**

**E. Risk Disclosures (Continued)**

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by (where applicable) the California Government Code or the City's investment policy, or debt agreements, and the actual rating as of fiscal year end for each investment type.

Investment Type	Total	Minimum Legal Rating	AAA	Not Rated
Local Agency Investment Fund	\$ 7,474,117	N/A	\$ -	\$ 7,474,117
Negotiable Certificates of Deposit	980,059	N/A	-	980,059
Held by Fiscal Agent:				
Money Market Mutual Funds	<u>2,042,934</u>	AAA	<u>2,042,934</u>	<u>-</u>
<b>Total</b>	<u>\$ 10,497,110</u>		<u>\$ 2,042,934</u>	<u>\$ 8,454,176</u>

Concentration of Credit Risk

The investment policy of the City contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. The City has no investments in any one issuer (other than mutual funds and external investment pools) that represent 5% or more of total City investments.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that in the event of the failure of the counterparty (e.g., broker dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the City's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local government units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure City deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits. At June 30, 2017, the City deposits (bank balances were insured by the Federal Depository Insurance Corporation up to \$250,000 and the remaining balances were collateralized under California law.

For investments identified herein as held by bond trustee, the bond trustee selects the investment under the terms of the applicable trust agreement, acquires the investment, and holds the investment on behalf of the reporting government.

**City of Placentia**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2017**

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**Note 2 – Cash and Investments (Continued)**

**F. Investment in Local Agency Investment Fund (“LAIF”)**

The City is a participant in LAIF, which is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The City’s investments with LAIF at June 30, 2017 included a portion of the pool funds invested in Structured Notes and Asset-Backed Securities, which included the following:

Structured Notes: debt securities (other than asset-backed securities) whose cash flow characteristics (coupon rate, redemption amount, or stated maturity) depend upon one or more indices and/or that have embedded forwards or options.

Asset-Backed Securities: generally, mortgage-backed securities that entitle their purchasers to receive a share of the cash flows from a pool of assets such as principal and interest repayments from a pool of mortgages (for example, collateralized mortgage obligations), or credit card receivables.

As of June 30, 2017, the City had \$7,474,117 invested in LAIF, which had invested 2.89% of the pool investment funds in Structured Notes and Asset-Backed Securities.

**Note 3 – Interfund Transactions**

**Due From/To Other Funds** – At June 30, 2017, the City had the following due from/to other funds:

Due To Other Funds	Due From Other Funds
	General Fund
Housing Successor Special Revenue Fund	\$ 313,597
Nonmajor Special Revenue Funds:	
Supplementary Law Enforcement	1,511
Housing and Community Development	381,749
Utility Users Tax	204,656
<b>Total</b>	<b>\$ 901,513</b>

The above amounts resulted from when one fund reflects a deficit in its pooled cash account. Short-term loans were made from the General Fund to address these deficits.

**City of Placentia**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2017**

**Note 3 – Interfund Transactions (Continued)**

**Transfers**

During the year ended June 30, 2017, the City had the following transfers:

	Transfers Out			Total
	General Fund	Nonmajor Governmental Funds	Sewer Maintenance Enterprise Fund	
Transfers In				
General Fund	\$ -	\$ 4,809,190	\$ 75,200	\$ 4,884,390
City Projects Capital Projects Fund	493,349	1,586,182	327,254	2,406,785
Nonmajor Governmental Funds	234,875	483,575	-	718,450
<b>Total</b>	<b>\$ 728,224</b>	<b>\$ 6,878,947</b>	<b>\$ 402,454</b>	<b>\$ 8,009,625</b>

In general, transfers are used to 1) use unrestricted revenues collected in one fund to finance various programs accounted for in other funds in accordance with budgetary authorizations, and 2) to transfer to the General Fund to fund administration services.

Transfers from nonmajor governmental funds to the General Fund of \$4,809,191 were to fund police, street maintenance, and other operating costs.

Sewer Maintenance Enterprise Fund transferred \$75,200 to the General Fund for operating costs.

Transfers from General Fund for \$493,349, nonmajor governmental funds for \$1,586,182, and Sewer Maintenance Enterprise Fund for \$327,254 were transferred to City Projects Capital Projects fund to fund city projects.

General Fund transferred \$234,875 to Street Lighting Special Revenue Fund to subsidize street lighting district.

Gas Tax Fund transferred \$483,575 to Debt Service Fund to fund the 2011 Gas Tax Certificate of Participation debt service.

**Advances**

	Advances from other funds
Advances to other funds	General Fund
Sewer Enterprise Fund	\$ 1,552,000
<b>Total</b>	<b>\$ 1,552,000</b>

On October 18, 2016, the City entered into a short term loan and repayment agreement between the City's Sewer Maintenance Fund and the General Fund in the amount of \$1,552,000. The loan is to be used for the purpose of extinguishing the City's obligation pursuant to the Orange County Transportation Authority Cooperative Agreements for the Placentia Avenue Grade Separation. Interest is calculated at a rate equal to the annual rate earned on LAIF and will be due on or before October 18, 2017.

**City of Placentia**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2017**

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**Note 4 - Receivables**

At June 30, 2017, the City had following loans receivable:

2003 Certificates of Participation Reimbursement	\$	3,334,512
Owner's Participation Agreement		68,749
<b>Total</b>	<b>\$</b>	<b>3,403,261</b>

**A. 2003 Certificates of Participation Reimbursement**

On April 16, 2007, the city Council of the City of Placentia and the Board of Directors of the former Placentia Redevelopment Agency approved a reimbursement agreement between the City and the former Placentia Redevelopment Agency. This agreement provides that the former Placentia Redevelopment Agency will reimburse the City for a portion of the lease payment paid by the City to the bond trustee, with respect to the 2003 Certificates of Participation (COP). The portion reimbursed (87.52 percent) is based upon the portion of the capital improvements and improved facilities benefiting from the original proceeds of the related debt issue that were within the confines of the development project area. The notes receivable balance as of June 30, 2017 of \$3,592,696 represents 87.52 percent of the outstanding principal balance of the 2003 COP at June 30, 2017 of \$3,334,512, less 87.52 percent of the 2018 principal payment on the 2003 COP, which was received by the City in June 2017.

**B. Owner's Participation Agreement**

The Placentia Redevelopment Agency entered into an owner participation agreement dated January 5, 2001. Pursuant to that agreement, the Agency loaned \$150,000 to a small-business in Placentia. The term of the loan is 30 years and does not bear interest, except upon default. The loan was recorded in the Low and Moderate Housing fund of the former Redevelopment Agency of Placentia. Upon dissolution of the Redevelopment Agency at February 1, 2012, the outstanding loan receivable balance was transferred to the Housing Successor Fund. During the 2014-15 fiscal year, the City received \$5,000 in principal payments. The ending loan receivable at June 30, 2017 is \$68,749.

**City of Placentia**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2017**

**Note 5 – Capital Assets**

The following is a summary of changes in capital assets for the governmental activities for the year ended June 30, 2017:

	Balance June 30, 2016	Additions	Deletions	Reclassifications	Balance June 30, 2017
<i>Capital assets not being depreciated:</i>					
Land	\$ 23,381,937	\$ -	\$ -	\$ -	\$ 23,381,937
Land-Right of Way	258,822	-	-	-	258,822
Infrastructure - Trees	3,114,540	-	-	-	3,114,540
Construction in progress	2,105,321	1,147,956	-	(84,972)	3,168,305
Total capital assets not being depreciated	<u>28,860,620</u>	<u>1,147,956</u>	<u>-</u>	<u>(84,972)</u>	<u>29,923,604</u>
<i>Capital assets being depreciated:</i>					
Structures and improvements	12,592,956	703,436	-	84,972	13,381,364
Equipment	5,658,925	81,044	(75,336)	-	5,664,633
Land improvements	138,806	-	-	-	138,806
Infrastructure:					
Streets network	45,686,717	140,518	-	-	45,827,235
Street appurtenances	22,896,790	-	-	-	22,896,790
Storm drain	8,360,354	266,700	-	-	8,627,054
Total capital assets being depreciated	<u>95,334,548</u>	<u>1,191,698</u>	<u>(75,336)</u>	<u>84,972</u>	<u>96,535,882</u>
Less accumulated depreciation for:					
Structures and improvements	(4,786,419)	(263,165)	-	-	(5,049,584)
Equipment	(4,445,911)	(254,180)	70,464	-	(4,629,627)
Land improvements	(93,276)	(3,548)	-	-	(96,824)
Infrastructure:					
Streets network	(18,543,416)	(1,223,798)	-	-	(19,767,214)
Street appurtenances	(11,925,417)	(594,487)	-	-	(12,519,904)
Storm drain	(5,807,528)	(167,207)	-	-	(5,974,735)
Total accumulated depreciation	<u>(45,601,967)</u>	<u>(2,506,385)</u>	<u>70,464</u>	<u>-</u>	<u>(48,037,888)</u>
Total capital assets being depreciated, net	<u>49,732,581</u>	<u>(1,314,687)</u>	<u>(4,872)</u>	<u>84,972</u>	<u>48,497,994</u>
<b>Total governmental activities</b>	<u>\$ 78,593,201</u>	<u>\$ (166,731)</u>	<u>\$ (4,872)</u>	<u>\$ -</u>	<u>\$ 78,421,598</u>

Depreciation expense was charged to functions/programs of governmental activities for the year ended June 30, 2017 as follows:

General government	\$ 258,212
Public safety	39,206
Public works	2,181,568
Community services	19,753
Internal service fund	7,646
<b>Total depreciation expense</b>	<u>\$ 2,506,385</u>

**City of Placentia**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2017**

**Note 5 – Capital Assets (Continued)**

The following is a summary of changes in capital assets for the business-type activities for the year ended June 30, 2017:

	Balance July 1, 2016	Additions	Deletions	Balance June 30, 2017
<i>Capital assets being depreciated:</i>				
Structures and improvements	\$ 28,155,969	\$ -	\$ -	\$ 28,155,969
Equipment	40,080	57,566	-	97,646
Total capital assets being depreciated	<u>28,196,049</u>	<u>57,566</u>	<u>-</u>	<u>28,253,615</u>
Less accumulated depreciation for:				
Structures and improvements	(17,426,452)	(515,099)	-	(17,941,551)
Equipment	(4,232)	(4,679)	-	(8,911)
Total accumulated depreciation	<u>(17,430,684)</u>	<u>(519,778)</u>	<u>-</u>	<u>(17,950,462)</u>
Total capital assets being depreciated, net	<u>10,765,365</u>	<u>(462,212)</u>	<u>-</u>	<u>10,303,153</u>
<b>Total business-type activities</b>	<u>\$ 10,765,365</u>	<u>\$ (462,212)</u>	<u>\$ -</u>	<u>\$ 10,303,153</u>

Depreciation expense was charged to the Sewer Maintenance Fund within Business-type activities.

**Note 6 – Long-Term Liabilities**

**A. Governmental Activities**

Summary of changes in long-term liabilities for governmental activities for the year ended June 30, 2017 is as follows:

	Balance July 1, 2016	Additions	Deletions	Balance June 30, 2017	Classification	
					Due within One Year	Due in more than One Year
<b>Certification of Participation;</b>						
2003 Refunding and Improvement						
Project Certificates of Participation	\$ 4,390,000	\$ -	\$ (285,000)	\$ 4,105,000	\$ 295,000	\$ 3,810,000
2011 Gas Tax Certificates of Participation	4,915,000	-	(235,000)	4,680,000	245,000	4,435,000
<b>Bonds Payable:</b>						
2009 Lease Revenue Bonds	3,090,000	-	(830,000)	2,260,000	1,025,000	1,235,000
<b>Bond Discount:</b>						
2009 Lease Revenue Bonds	(26,744)	-	8,914	(17,830)	(8,914)	(8,916)
<b>Other Liabilities:</b>						
Capital Lease	217,814	-	(55,796)	162,018	50,002	112,016
OCTA Advance	3,304,721	-	(248,308)	3,056,413	-	3,056,413
Claims payable	2,035,843	1,451,174	(868,055)	2,618,962	654,740	1,964,222
Compensated absences	2,148,686	638,289	(858,289)	1,928,686	1,241,144	687,542
	<u>\$ 20,075,320</u>	<u>\$ 2,089,463</u>	<u>\$ (3,371,534)</u>	<u>\$ 18,793,249</u>	<u>\$ 3,501,972</u>	<u>\$ 15,291,277</u>

**City of Placentia**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2017**

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**Note 6 – Long-Term Liabilities (Continued)**

**A. Governmental Activities (Continued)**

2003 Refunding and Improvements Project Certificate of Participation

On November 13, 2003, the City issued certificates of participation in the amount of \$11,145,000 to (a) refinance certain obligations relating to the Placentia Redevelopment Agency's 2003 Taxable Convertible Certificates of Participation (2003 Financing Project), (b) refinance certain obligations relating to the City's 2001 Certificates of Participation (Traffic Circulation Project) and (c) finance and refinance certain capital improvements in the City. The certificates are in denominations of \$5,000 each and bear interest ranging from 2 to 4.4 percent.

Certificates maturing on or after January 1, 2014, are subject to call for prepayment at the option of the City at a price equal to principal plus accrued interest without premium. Certificates maturing on January 1, 2028, are subject to mandatory prepayment on January 1, each year commencing January 2, 2021, from lease payments made by the City at a price equal to the principal payment.

Principal is payable annually on January 1. Interest is payable semiannually on January 1 and July 1 commencing July 1, 2004. The required reserve for the certificates was fully funded as of June 30, 2015.

Each certificate represents a direct, undivided fractional interest of the owner thereof in lease payments to be made by the City to the former Placentia Redevelopment Agency for the right to use and occupancy of an existing corporate yard and an existing public park (the Project), the property to which the City has rights of use and occupancy is subleased by the City from the former Placentia Redevelopment Agency as lessee and sublessor of the leased property. In accordance with the Lease Agreement, the City is required to pay lease payments to the bond trustee, which is designed to be sufficient in both time and amount, to pay, when due, the principal and interest with respect to the Certificates, due on January 1 and July 1 of each year. The City has covenanted that it will provide the necessary appropriations in each annual budget.

On April 17, 2007, the City Council of the City of Placentia and the Board of Directors of the former Placentia Redevelopment Agency approved a reimbursement agreement between the City and the Placentia Redevelopment Agency. This agreement provides that the former Placentia Redevelopment Agency will reimburse the City for apportion of the lease payment paid by the city to the Bond trustee, with respect to the 2003 Certificates of Participation. The portion reimbursed (87.52 percent) is based upon the portion of the capital improvements and improved facilities benefiting from the original proceeds of the related debt issue that were within the confines of the redevelopment project area.

The 2003 Certificates of Participation is the obligation of the City, and is reported in full in the government-wide Statement of Net Position, within the governmental activities. A portion of the 2003 Certificates of Participation, which constitutes 87.52 percent of the total obligation amount, is to be repaid by the former Placentia Redevelopment Agency, pursuant to the above mentioned reimbursement agreement. As such, an amount reflecting the 87.52 percent of the total obligation is reported on the Statement of Fiduciary Net Position within the RDA Successor Agency Private-Purpose Trust Fund (See Note 17 for additional details). A note receivable is reported in the General Fund, relating to the 87.52 percent of the total obligation that the city is expected to have reimbursement by the former Placentia Redevelopment Agency (See Note 3 for additional details). The outstanding balance of the 2003 Certificates of Participation as of June 30, 2017 is \$4,105,000.

**City of Placentia**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2017**

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**Note 6 – Long-Term Liabilities (Continued)**

**A. Governmental Activities (Continued)**

2003 Refunding and Improvements Project Certificate of Participation (Continued)

The annual debt service requirements are as follows:

Year ending June 30,	Principal	Interest	Total
2018	\$ 295,000	\$ 191,230	\$ 486,230
2019	310,000	178,693	488,693
2020	320,000	165,130	485,130
2021	335,000	151,050	486,050
2022	350,000	135,138	485,138
2023-2027	2,030,000	408,738	2,438,738
2028	465,000	22,088	487,088
	<u>\$ 4,105,000</u>	<u>\$ 1,252,067</u>	<u>\$ 5,357,067</u>

2011 Gas Tax Certifications of Participation

On May 1, 2011, the City issued Gas Tax Revenue Certificates of Participation in the amount of \$5,955,000. Proceeds from the debt will be used to (i) finance the design, acquisition, and construction of certain local roadway improvements and street resurfacing projects within the City, (ii) fund a reserve fund for the certificates, and (III) pay the costs incurred in connection with the certificates.

The certificates are in denominations of \$5,000 each and bear interest ranging from 2.0% to 5.5%. Interest is payable semi-annually on June 1, and December 1. Principal payments of \$185,000 to \$275,000 are due each June 1, through 2021. Term Certificates of \$1,590,000 are due June 1, 2026. Term Certificates of \$2,050,000 are due June 1, 2031.

All gas tax revenues and any other amounts (including proceeds of the sale of Certificates) held by the trustee will be irrevocably pledged to the payment of the principal, interest, and prepayment premium, if any, will not be used for any other purpose while any of the Certificates remain outstanding.

Each Certificate evidences proportionate and undivided interests of the registered owners thereof in installment sale payments to be made by the City to the California Statewide Communities Development Authority, as the purchase price for certain local roadway improvements and street resurfacing projects pursuant to a 2011 Installment Sale Agreement, dated as of May 1, 2011.

The Certificates are subject to optional, mandatory, and mandatory sinking fund prepayments under certain conditions.

**City of Placentia**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2017**

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**Note 6 – Long-Term Liabilities (Continued)**

**A. Governmental Activities (Continued)**

2011 Gas Tax Certifications of Participation (Continued)

**Optional Prepayment**

The Certificates maturing on or before June 1, 2021, are not subject to optional prepayment prior to the respective stated maturities. The Certificates maturing on or after June 1, 2022, will be subject to optional prepayment prior to maturity, at the option of the California Statewide Communities Development Authority upon direction of the City, on or after June 1, 2021, in whole or in part (by lot within any maturity), on any date, at a prepayment price equal to the principal amount to be prepaid, plus accrued interest to the date fixed for prepayment, without premium. The City is required to provide written notice at least 45 days prior to the prepayment date specifying the principal amount to be prepaid.

**Mandatory Prepayment of Certificates Upon Acceleration**

The Certificates are subject to mandatory prepayment prior to maturity, in whole or in part (by lot within any maturity), on any date, from amounts received upon the acceleration of payments upon the occurrence of an event of default, at a prepayment price equal to the principal amount to be prepaid, plus accrued interest to the date fixed for prepayment, without premium.

**Mandatory Sinking Fund Prepayment**

The Certificates maturing on June 1, 2026 and 2031 are subject to mandatory prepayment on June 1, of each year commencing June 1, 2022 and 2027, respectively.

The prepayment requirements are as follows:

Mandatory Prepayment Date (June 1)	Amount	Mandatory Prepayment Date (June 1)	Amount
2022	\$ 290,000	2027	\$ 365,000
2023	300,000	2028	390,000
2024	315,000	2029	410,000
2025	335,000	2030	430,000
2026	350,000	2031	455,000

**City of Placentia**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2017**

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**Note 6 – Long-Term Liabilities (Continued)**

**A. Governmental Activities (Continued)**

2011 Gas Tax Certifications of Participation (Continued)

Annual debt service requirements are as follows:

Year ending June 30,	Principal	Interest	Total
2018	\$ 245,000	\$ 235,544	\$ 480,544
2019	255,000	225,744	480,744
2020	265,000	215,544	480,544
2021	275,000	204,281	479,281
2022	290,000	192,250	482,250
2023-2027	1,665,000	730,500	2,395,500
2028-2031	1,685,000	237,600	1,922,600
	<u>\$ 4,680,000</u>	<u>\$ 2,041,463</u>	<u>\$ 6,721,463</u>

2009 Lease Revenue Bonds

On June 24, 2009, the Placentia Public Financing Authority (the “Authority”) issued \$4,390,000 of Lease Revenue Bonds (Working Capital Financing) (the “Bonds”) to finance the City’s accumulated working capital deficit, fund a reserve fund for the bonds, and pay the costs incurred in connection with the issuance of the Bonds. The Bonds are payable from lease payments to be made by the City to the Placentia Public Financing Authority as payable semiannually on December 1 and June 1 of each year, commencing on December 1, 2009, until maturity, and yield and interest rate of 7.5 percent.

The Bonds are secured by a first pledge of security interest all of the lease payments received with respect to the Placentia City Hall. Pursuant to the Assignment Agreement, the Authority has assigned all of its rights to receive the lease payments from the City and remedies to the trustee for the benefit of the owners of the Bonds. The City is required to pay principal and interest when due. The outstanding balance as of June 30, 2017 is \$2,260,000.

The annual debt service requirements are as follows:

Year ending June 30,	Principal	Interest	Total
2018	\$ 1,025,000	\$ 169,500	\$ 1,194,500
2019	1,235,000	92,625	1,327,625
	<u>\$ 2,260,000</u>	<u>\$ 262,125</u>	<u>\$ 2,522,125</u>

**City of Placentia**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2017**

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**Note 6 – Long-Term Liabilities (Continued)**

**A. Governmental Activities (Continued)**

Capital Lease

**Phone System Upgrade**

On August 23, 2011, the City entered into a Tax-Exempt California Abatement Lease/Purchase Agreement for financing the acquisition of phone system in the City Hall. The assets acquired through the capital lease were included in the machinery and equipment for governmental activities in the amount of \$157,870. The lease is for a period of five years with total interest payment of \$14,515. Rental payments are payable monthly in arrears of the period in which they relate to. The title to the purchased equipment is in the name of the City.

**Electric Vehicles**

On October 22, 2015, the City entered into a Purchase Agreement for financing the acquisition of ten electric vehicles. The assets acquired through the capital lease were included in the machinery and equipment for governmental activities in the amount of \$275,200. The lease is for a period of five years with interest rate of 3.99% for one of the ten vehicles for a total of \$2,501. Rental payments are payable monthly in arrears of the period to which they relate. The title to the purchased equipment is in the name of the City.

The future minimum lease obligations for the capital lease payable as of June 30, 2017 are as follows:

Year ending June 30,	Amount
2018	\$ 50,620
2019	50,620
2020	50,620
2021	11,474
Total payment	163,334
Interest	(1,316)
Principal	<u>\$ 162,018</u>

OCTA Advance

On February 16, 2010, the City entered into a cooperative agreement with the Orange County Transportation Authority (the "OCTA"). Terms of the cooperative agreement required OCTA to repay CalTrans \$1.5 million for previously disallowed costs in exchange for the City's support of OCTA's direction to CalTrans for any eligible project in Orange County. In addition, OCTA advanced the City \$4.1 million of future Measure M funds. Principal and accrued but unpaid interest payments commenced bi-monthly beginning July 1, 2011, and are made from future Measure M funds over approximately 19 years. Interest is equal to the yield on OCTA's short-term investment portfolio, and resets annually on June 30. The outstanding principal as of June 30, 2017 is \$3,056,413.

**City of Placentia**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2017**

**Note 6 – Long-Term Liabilities (Continued)**

**A. Governmental Activities (Continued)**

Claims Payable

Estimated claims payable from general liability and workers' compensation claims as determined by outside claims administrator. Outstanding balance as of June 30, 2017 is as follows:

General Liability Claims	\$ 51,619
Workers' Compensation Claims	<u>2,567,343</u>
Total Claims Payable	<u>\$ 2,618,962</u>

**B. Business-Type Activities**

Summary of changes in long-term liabilities for business-type activities for the year ended June 30, 2017 is as follows:

	Balance July 1, 2016	Additions	Deletions	Balance June 30, 2017	Classification	
					Due within One Year	Due in more than One Year
Compensated absences	\$ 48,871	\$ 211,915	\$ (214,572)	\$ 46,214	\$ 27,946	\$ 18,268
	<u>\$ 48,871</u>	<u>\$ 211,915</u>	<u>\$ (214,572)</u>	<u>\$ 46,214</u>	<u>\$ 27,946</u>	<u>\$ 18,268</u>

**C. Fiduciary Activities**

Summary of changes in long-term liabilities for fiduciary activities for the year ended June 30, 2017 is as follows:

	Balance July 1, 2016	Additions	Deletions	Balance June 30, 2017	Classification	
					Due within One Year	Due in More Than One Year
<b>Bonds Payable:</b>						
2013 Tax Allocation Refunding Bonds	\$ 12,150,000	\$ -	\$ (525,000)	\$ 11,625,000	\$ 535,000	\$ 11,090,000
Bond Premium:						
2013 Tax Allocation Refunding Bonds	57,262	-	(3,560)	53,702	3,560	50,142
<b>Other Liabilities:</b>						
2003 Refunding and Improvement						
Project Certificates of Participation	3,842,128	-	(507,616)	3,334,512	258,184	3,076,328
SERAF Obligation	991,314	-	-	991,314	-	991,314
	<u>\$ 17,040,704</u>	<u>\$ -</u>	<u>\$ (1,036,176)</u>	<u>\$ 16,004,528</u>	<u>\$ 796,744</u>	<u>\$ 15,207,784</u>

**City of Placentia**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2017**

**Note 6 – Long-Term Liabilities (Continued)**

**C. Fiduciary Activities (Continued)**

2013 Tax Allocation Refunding Bonds

On December 1, 2013, the Successor Agency to the Redevelopment Agency of the City of Placentia issued a tax allocation refunding bond (“TARB”) in the amount of \$13,120,000. Proceeds of the bond were used to refund the 2002 Series A & Series B Tax Allocation Bonds and the 2009 Subordinate Tax Allocation Note. The bond proceeds, together with other funds deposited from reserves, redeemed the 2002 Series A outstanding principal of \$2,445,000, the 2002 Series B outstanding principal of \$3,670,000, and the 2009 Subordinate TAN outstanding principal of \$6,850,000. In lieu of funding the Reserve Account with proceeds of the Bonds, the Successor Agency has determined to purchase a Municipal Bond Debt Service Reserve Insurance Policy issued by the Insurer.

The bond is a special obligation of the Successor Agency. The bond does not constitute a debt or liability of the City of Placentia, County of Orange, State of California, or of any political subdivision thereof, other than the Successor Agency. The Successor Agency shall only be obligated to pay the principal of the bond, or interest thereon, from the funds described within the Official Statement. Neither the faith and credit nor the taxing power of the City of Placentia, the County of Orange, the State of California or any of its political subdivisions is pledged to the payment of the principal of or the interest on the bond. The Successor Agency has no taxing power. As of June 30, 2017, the outstanding principal on this bond is \$11,625,000.

The annual debt service requirements are as follows:

Year ending June 30,	Principal	Interest	Total
2018	\$ 535,000	\$ 475,075	\$ 1,010,075
2019	555,000	453,275	1,008,275
2020	580,000	430,575	1,010,575
2021	600,000	403,975	1,003,975
2022	635,000	379,450	1,014,450
2023-2027	3,485,000	1,562,306	5,047,306
2028-2032	4,260,000	753,050	5,013,050
2033	975,000	23,156	998,156
	<u>\$ 11,625,000</u>	<u>\$ 4,480,862</u>	<u>\$ 16,105,862</u>

**Debt Related Pledge of Revenue**

The Successor Agency has pledged a portion of future tax increment revenues to repay the 2013 TARB as the source of repayment of this debt. Tax increment revenues were projected to produce a certain percentage of the debt service requirements over the life of the debt. Due to the dissolution of the former Placentia Redevelopment Agency, the pledged revenue is deposited to the County of Orange Redevelopment Property Tax Trust Fund (RPTTF). The County forwards the City funds to pay these recognized obligations.

**City of Placentia**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2017**

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**Note 6 – Long-Term Liabilities (Continued)**

**C. Fiduciary Activities (Continued)**

2003 Certificates of Participation City Reimbursement

On April 17, 2007, the City Council of the City of Placentia and the Board of Directors of the former Placentia Redevelopment Agency approved a reimbursement agreement between the City and the former Placentia Redevelopment Agency. This agreement provides that the former Placentia Redevelopment Agency will reimburse the City for a portion of the lease payment paid by the City to the bond trustee, with respect to the 2003 Certificates of Participation. The portion reimbursed (87.52 percent) is based upon the portion of the capital improvements and improved facilities benefiting from the original proceeds of the related debt issue that were within the confines of the redevelopment project area. The Updated long-term liability balance as of June 30, 2017 of \$3,334,512 represents 87.52 percent of the outstanding principal balance of the 2003 COP at June 30, 2017 of \$4,105,000, less 87.52 percent of the 2018 principal payment on the 2003 Certificate of Participation, which was paid to the City in June 2017.

Supplemental Education Revenue Augmentation Fund (SERAF) Obligation

The Successor Agency has accrued a liability in the amount of \$991,314 in regards to its Supplemental Education Revenue Augmentation Fund (SERAF) obligation. This amount includes the unpaid portions from fiscal years 2009-10 and 2010-11. In 2009, the State of California issued a mandate that shifted redevelopment funds to education purposes. This action required each local redevelopment agency to make payment to their respective County Auditor-Controller. The Placentia Redevelopment Agency did not make payment on this obligation for two fiscal years, as it did not have the means to do so. Non-payment of SERAF obligations would usually result in suspension of redevelopment activity. Upon dissolution of redevelopment in 2012, this unpaid obligation was transferred to the Successor Agency. The Successor Agency will continue working to resolve this matter. Outstanding balance of SERAF Obligation as of June 30, 2017 was \$991,314.

**City of Placentia**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2017**

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**Note 7 – Jointly Governed Organization**

***Orange County Fire Authority***

The City entered into a joint powers agreement with 17 other cities and the County of Orange (the “County”) in January 1995, and subsequently amended on September 23, 1999, to create the Orange County Fire Authority (the “Fire Authority”). Since 1995, other cities within the county have also joined the fire Authority to bring the total members in the Fire Authority to 23. The purpose of the Fire 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, hazardous materials regulation, as well as providing facilities and personnel for such services. The Fire Authority’s governing board consists of one representative from each city and two from the County. The operations of the Fire Authority are funded with structural fire fees collected by the County through either the property tax roll or with cash contributions based on the Fire Authority’s annual budget. The City pays a cash contribution each year to the Fire Authority. The County pays all structural fire fees it collects to the Fire Authority. During the fiscal year ended June 30, 2017, the City paid \$5,847,838 to the Fire Authority.

**Note 8 – Deferred Compensation Plans**

The City has made available to its employees two deferred compensation plans, created in accordance with Internal Revenue Code (the “IRC”) Section 457, whereby employees authorize the City to defer a portion of their salary to be deposited in individual investment accounts. There are several options available for employees to invest, including annuities, life insurance, savings accounts and mutual funds. Funds may be withdrawn by participants upon termination of employment, retirement, or a certified emergency. The City makes no contribution under the plans.

Pursuant to changes in IRC Section 457, the City amended its plans and established a trust into which all assets and income of the 457 plan were transferred during the year ended June 30, 1998. The assets and all income attributable to such amounts are held in trust for the exclusive benefit of the participant and their beneficiaries. These assets are no longer the property of the City, and therefore, are no longer subject to the claims of the City’s general creditors. As a result, the assets of the 457 deferred compensation plans are no longer presented in an agency fund of the City’s financial statements. The City has minimal involvement in the administration of the 457 plans, and therefore, lacks the fiduciary accountability that would require the 457 assets be recorded in an expendable trust fund.

**City of Placentia**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2017**

**Note 9 – Defined Benefit Pension Plans**

The following is a summary of net pension liabilities and related deferred outflows and inflows of resources as of June 30, 2017 and pension expenses for the year then ended June 30, 2017:

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
<b>Deferred outflows of resources:</b>			
Pension contribution made after measurement date			
Miscellaneous	\$ 730,457	\$ 54,981	\$ 785,438
Safety	2,753,462	-	2,753,462
Difference between expected and actual experience			
Miscellaneous	17,072	1,285	18,357
Difference in projected and actual earnings on pension investments			
Miscellaneous	1,090,477	82,079	1,172,556
Safety	4,332,817	-	4,332,817
Adjustment due to differences in proportions			
Safety	26,944	-	26,944
Difference between City's contributions and proportionated share of contributions			
Safety	420,556	-	420,556
<b>Total deferred outflows of resources</b>	<u>\$ 9,371,785</u>	<u>\$ 138,345</u>	<u>\$ 9,510,130</u>
<b>Aggregate net pension liabilities:</b>			
Aggregate net pension liabilities			
Miscellaneous	\$ 11,285,704	\$ 849,461	\$ 12,135,165
Safety	24,723,412	-	24,723,412
<b>Total net pension liabilities</b>	<u>\$ 36,009,116</u>	<u>\$ 849,461</u>	<u>\$ 36,858,577</u>
<b>Deferred inflows of resources:</b>			
Difference between expected and actual experience			
Safety	\$ 202,270	\$ -	\$ 202,270
Changes of assumptions			
Miscellaneous	209,519	15,770	225,289
Safety	881,917	-	881,917
Adjustment due to differences in proportions			
Miscellaneous	903,699	68,020	971,719
Difference between City's contributions and proportionated share of contributions			
Miscellaneous	1,103,397	83,051	1,186,448
<b>Total deferred inflows of resources</b>	<u>\$ 3,300,802</u>	<u>\$ 166,841</u>	<u>\$ 3,467,643</u>
<b>Pension expenses:</b>			
Miscellaneous	\$ 1,929,323	\$ 145,218	\$ 2,074,541
Safety	1,279,365	-	1,279,365
<b>Total pension expenses</b>	<u>\$ 3,208,688</u>	<u>\$ 145,218</u>	<u>\$ 3,353,906</u>

**City of Placentia**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2017**

**Note 9 – Defined Benefit Pension Plans (Continued)**

***General Information about the Pension Plan***

*Plan Description*

The City contributes to the California Public Employees’ Retirement System (“CalPERS”), a cost-sharing multiple-employer defined benefit pension plan. CalPERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. CalPERS acts as a common investment and administrative agent for participating public entities within the State of California. Benefit provisions and all other requirements are established by State statute and City ordinance. Copies of the CalPERS annual financial report may be obtained from their Executive Office located at 400 P Street, Sacramento, California 95814.

*Employees Covered by Benefit Terms*

At June 30, 2015, the following employees were covered by the benefit terms:

	<b>Plans</b>				
	<b>Misc.</b>	<b>Misc. Tier 2</b>	<b>PEPRA Misc.</b>	<b>Safety</b>	<b>PEPRA Safety</b>
Active employees	41	8	6	37	10
Transferred and terminated employees	52	5	4	22	-
Separated	39	1	1	12	2
Retired employees and beneficiaries	172	-	-	158	-
Total	<u>304</u>	<u>14</u>	<u>11</u>	<u>229</u>	<u>12</u>

*Benefit Provided*

CalPERS provide retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Classic and PEPRA Safety CalPERS members become eligible for service retirement upon attainment of age 50 with at least 5 years of credited service. PEPRA miscellaneous members become eligible for service retirement upon attainment of age 52 with at least 5 years of service. The service retirement benefit is a monthly allowance equal to the product of the benefit factor, years of service, and final compensation.

Following are the benefit provisions for each plan:

- Miscellaneous: 2% (at age 55) of the highest 12-month compensation
- Miscellaneous Tier 2: 2% (at age 60) of the highest 12-month compensation
- PEPRA Miscellaneous: 2% (at age 62) of the highest 36-month compensation
- Safety: 3% (at age 50) of the highest 12-month compensation
- PEPRA Safety Police: 2.7% (at age 57) of the highest 36-month compensation

Participants are eligible for non-industrial disability retirement if they become disabled and have at least 5 years of credited service. There is no special age requirement. The standard non-industrial disability retirement benefit is a monthly allowance equal to 1.8 percent of final compensation, multiplied by service. Industrial disability benefits are not offered to miscellaneous employees.

**City of Placentia**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2017**

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**Note 9 – Defined Benefit Pension Plans (Continued)**

***General Information about the Pension Plan (Continued)***

**Benefit Provided (Continued)**

An employee's beneficiary may receive the basic death benefit if the employee dies while actively employed. The employee must be actively employed with the City to be eligible for this benefit. An employee's survivor who is eligible for any other pre-retirement death benefit may choose to receive that death benefit instead of this basic death benefit. The basic death benefit is a lump sum in the amount of the employee's accumulated contributions, where interest is currently credited at 7.5 percent per year, plus a lump sum in the amount of one month's salary for each completed year of current service, up to a maximum of six months' salary. For purposes of this benefit, one month's salary is defined as the member's average monthly full-time rate of compensation during the 12 months preceding death.

Upon the death of a retiree, a one-time lump sum payment of \$500 will be made to the retiree's designated survivor(s), or to the retiree's estate.

Benefit terms provide for annual cost-of-living adjustments to each employee's retirement allowance. Beginning the second calendar year after the year of retirement, retirement and survivor allowances will be annually adjusted on a compound basis by 2 percent.

**Contributions**

Section 20814(c) of the California Public Employees' Retirement Law ("PERL") requires that the employer contribution rates for all public employers be 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 Plan's actuarially determined rate is based on the estimated amount necessary to pay the Plan's allocated share of the risk pool's costs of benefits earned by employees during the year, and any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. For the measurement period ended June 30, 2016 (the measurement date), the average contribution rate were as follows:

<u>Plans</u>	<u>Active Employee Contribution Rate</u>	<u>Employer Contribution Rate</u>
Miscellaneous	7.000%	17.225%
Miscellaneous Tier 2	7.000%	7.163%
PEPRA Miscellaneous	6.250%	6.237%
Safety	9.000%	56.854%
PEPRA Safety	11.500%	11.153%

**City of Placentia**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2017**

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**Note 9 – Defined Benefit Pension Plans (Continued)**

***Pension Liabilities, Pension Expenses, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension***

*Actuarial Methods and Assumptions Used to Determine Total Pension Liability*

The June 30, 2015 valuation was rolled forward to determine June 30, 2016 total pension liability based on the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Discount Rate	7.65%
Inflation	2.75%
Salary Increases	Varies by Entry Age and Service
Investment Rate of Return	7.65% net of pension plan investment expenses, includes inflation
Mortality Rate Table	Derived using CalPERS' Membership Data for all Funds.
Post Retirement Benefit Increase	Contract COLA up to 2.75% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.75% thereafter

All other actuarial assumptions used in the June 30, 2015 valuation were based on the results of an actuarial experience study for the period from 1997 to 2011, including updates to salary increase, mortality and retirement rates. The Experience Study report can be obtained at CalPERS' website under Forms and Publications.

*Change of Assumption*

There were no changes of assumptions for June 30, 2016 measurement date.

*Discount Rate*

The discount rate used to measure the total pension liability was 7.65 percent. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing of the plans, the tests revealed the assets would not run out. Therefore, the current 7.65 percent discount rate is appropriate and the use of the municipal bond rate calculation is not deemed necessary. The long-term expected discount rate of 7.65 percent is applied to all plans in the Public Employees Retirement Fund. The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained at CalPERS' website under the GASB 68 section.

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

**City of Placentia**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2017**

**Note 9 – Defined Benefit Pension Plan (Continued)**

***Pension Liabilities, Pension Expenses, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension (Continued)***

**Discount Rate (Continued)**

In determining the long-term expected rate of return, staff took into account both short-term and long-term market return expectations as well as the expected pension fund (Public Employees’ Retirement Fund) cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds’ asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. The target allocation shown was adopted by the Board effective on July 1, 2014.

Asset Class	New Strategic Allocation-%	Real Return Years 1-10 <sup>1</sup> -%	Real Return Years 11+ <sup>2</sup> -%
Global Equity	51.00	5.25	5.71
Global Fixed Income	20.00	0.99	2.43
Inflation Sensitive	6.00	0.45	3.36
Private Equity	10.00	6.83	6.95
Real Estate	10.00	4.50	5.13
Infrastructure and Forestland	2.00	4.50	5.09
Liquidity	1.00	-0.55	-1.05

<sup>1</sup>An expected inflation of 2.5% used for this period

<sup>2</sup>An expected inflation of 3.0% used for this period.

**Sensitivity of the City’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate**

The following presents the City’s proportionate share of the net pension liability of the Plan as of the measurement date, calculated using the discount rate of 7.65%, as well as what the City’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (6.65%) or 1 percentage-point higher (8.65%) than the current rate:

	Plan's Net Pension Liability/(Asset)		
	Discount Rate - 1% (6.65%)	Current Discount Rate (7.65%)	Discount Rate + 1% (8.65%)
Miscellaneous	\$ 18,906,269	\$ 12,135,165	\$ 6,539,184
Safety	\$ 37,009,998	\$ 24,723,412	\$ 14,637,384
<b>Total</b>	<b>\$ 55,916,267</b>	<b>\$ 36,858,577</b>	<b>\$ 21,176,568</b>

**City of Placentia**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2017**

**Note 9 – Defined Benefit Pension Plan (Continued)**

***Pension Liabilities, Pension Expenses, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension (Continued)***

*Pension Plan Fiduciary Net Position*

Detail information about the plan’s fiduciary net position is available in the separately issued CalPERS financial report and can be obtained from CalPERS’ website under Forms and Publications.

*Proportionate Share of Net Pension Liability and Pension Expense*

The following table shows the plan’s proportionate share of the risk pool collective net pension liability over the measurement period:

	<b>Increase (Decrease)</b>		
	<b>Plan Total Pension Liability</b>	<b>Plan Fiduciary Net Position</b>	<b>Net Pension Liability/(Asset)</b>
<b>Miscellaneous</b>			
Balance at: 6/30/15 (Valuation date)	\$ 49,890,165	\$ 40,735,920	\$ 9,154,245
Balance at: 6/30/16 (Measurement date)	50,148,862	38,013,697	12,135,165
Net Changes during 2015-2016	258,697	(2,722,223)	2,980,920
<b>Safety</b>			
Balance at: 6/30/15 (Valuation date)	\$ 80,896,275	\$ 60,121,518	\$ 20,774,757
Balance at: 6/30/16 (Measurement date)	82,874,041	58,150,629	24,723,412
Net Changes during 2015-2016	(1,977,766)	1,970,889	3,948,655

The following is the approach established by the plan actuary to allocate the net pension liability and pension expense to the individual employers within the risk pool.

- (1) In determining a cost-sharing plan’s proportionate share, total amounts of liabilities and assets are first calculated for the risk pool as a whole on the valuation date (June 30, 2015). The risk pool’s fiduciary net position (“FNP”) subtracted from its total pension liability (“TPL”) determines the net pension liability (“NPL”) at the valuation date.
- (2) Using standard actuarial roll forward methods, the risk pool TPL is then computed at the measurement date (June 30, 2016). Risk pool FNP at the measurement date is then subtracted from this number to compute the NPL for the risk pool at the measurement date. For purposes of FNP in this step and any later reference thereto, the risk pool’s FNP at the measurement date denotes the aggregate risk pool’s FNP at June 30, 2016 less the sum of all additional side fund (or unfunded liability) contributions made by all employers during the measurement period (2015-2016).

**City of Placentia**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2017**

**Note 9 – Defined Benefit Pension Plan (Continued)**

***Pension Liabilities, Pension Expenses, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension (Continued)***

***Proportionate Share of Net Pension Liability and Pension Expense (Continued)***

- (3) The individual plan’s TPL, FNP and NPL are also calculated at the valuation date. TPL is allocated based on the rate plan’s share of the actuarial accrued liability. FNP is allocated based on the rate plan’s share of the market value assets.
- (4) Two ratios are created by dividing the plan’s individual TPL and FNP as of the valuation date from (3) by the amounts in step (1), the risk pool’s total TPL and FNP, respectively.
- (5) The plan’s TPL as of the Measurement Date is equal to the risk pool TPL generated in (2) multiplied by the TPL ratio generated in (4). The plan’s FNP as of the Measurement Date is equal to the FNP generated in (2) multiplied by the FNP ratio generated in (4) plus any additional side fund (or unfunded liability) contributions made by the employer on behalf of the plan during the measurement period.
- (6) The plan’s NPL at the Measurement Date is the difference between the TPL and FNP calculated in (5).

Deferred outflows of resources, deferred inflows of resources, and pension expense is allocate based on the City’s share of contributions during measurement period.

The City’s proportionate share of the net pension liability was as follows:

	<u>Miscellaneous</u>	<u>Safety</u>
June 30, 2015	0.13337%	0.30267%
June 30, 2016	<u>0.14024%</u>	<u>0.28572%</u>
Change - Increase (Decrease)	<u>0.00687%</u>	<u>-0.01695%</u>

For the year ended June 30, 2017, the City recognized pension expense as follows:

Miscellaneous	\$ 2,074,541
Safety	<u>1,279,365</u>
	<u>\$ 3,353,906</u>

The amortization period differs depending on the source of the gain or loss. The difference between projected and actual earnings is amortized over 5-years straight line. All other amounts are amortized straight-line over the average expected remaining service lives of all members that are provided with benefits (active, inactive and retired) as of the beginning of the measurement period.

The expected average remaining service lifetime (“EARSL”) is calculated by dividing the total future service years by the total number of plan participants (active, inactive, and retired) in the risk pool. The EARSL for risk pool for the 2015-2016 measurement period is 3.7 years, which was obtained by dividing the total service years of 475,689 (the sum of remaining service lifetimes of the active employees) by 127,009 (the total number of participants: active, inactive, and retired).

**City of Placentia**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2017**

**Note 9 – Defined Benefit Pension Plan (Continued)**

***Pension Liabilities, Pension Expenses, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension (Continued)***

***Proportionate Share of Net Pension Liability and Pension Expense (Continued)***

At June 30, 2017, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Miscellaneous</u>		<u>Safety</u>	
	<u>Deferred outflows of Resources</u>	<u>Deferred inflows of Resources</u>	<u>Deferred outflows of Resources</u>	<u>Deferred inflows of Resources</u>
Pension contribution after measurement date	\$ 785,438	\$ -	\$ 2,753,462	\$ -
Difference between expected and actual experience	18,357	-	-	(202,270)
Changes of assumptions	-	(225,289)	-	(881,917)
Difference between projected and actual earning on pension plan investments	1,172,556	-	4,332,817	-
Adjustment due to differences in proportions	-	(971,719)	26,944	-
Difference between City contributions and proportionate share of contributions	-	(1,186,448)	420,556	-
	-	-	-	-
<b>Total</b>	<u>\$ 1,976,351</u>	<u>\$ (2,383,456)</u>	<u>\$ 7,533,779</u>	<u>\$ (1,084,187)</u>

Deferred outflows of resources related to pensions resulting from the City’s contributions made subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Measurement Period Ended June 30,</u>	<u>Deferred Outflows/ (Inflows) of Resources</u>	
	<u>Miscellaneous</u>	<u>Safety</u>
2017	\$ (1,098,648)	\$ 267,612
2018	(807,658)	267,863
2019	410,056	2,032,697
2020	303,707	1,127,958
2021	-	-
Thereafter	-	-
	<u>\$ (1,192,543)</u>	<u>\$ 3,696,130</u>

**City of Placentia**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2017**

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**Note 10 – Other Postemployment Benefit Plan**

***Plan Description***

The City provides post-employment benefits to retired employees in the form of a contribution towards their health insurance premiums under the CalPERS health plan which provides health insurance benefits to eligible retirees in accordance with various labor agreements. The minimum required retiree contributions are established by CalPERS. Survivor benefits are not provided. Copies of the CalPERS' annual financial report can be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, California 95814.

***Eligibility***

All employees hired prior to November 21, 1995 are in Tier I and become eligible for these benefits as long as they are 50 years of age or older and have worked for the City a minimum of five years and elect a service retirement from the City. The health benefits for Tier I retirees include medical, dental, optical, and life. These benefits are considered to be vested for Tier I employees. The City pays the same contribution for these benefits to Tier I employees as is paid to active employees. Vision benefits are also provided to Tier I employees who retired after September 30, 1990. The life insurance is available to Tier I retirees until they reach age of 70.

All employees hired on or after November 21, 1995 are Tier II. The City pays the minimum required medical insurance contribution established by CalPERS for Tier II employees.

***Funding Policy***

The City's current contribution is paid on a pay-as-you-go basis. Benefits provided to retirees vary based on employment date and unit. Tier II retirees choosing to participate in the post-retirement medical benefit program are responsible for the premium costs in excess of the City's monthly contribution of \$128. For the year-ended June 30, 2017, the City paid \$980,471 towards their post-employment healthcare benefits. Current active employees are not required to contribute any portion toward these benefits.

***Annual OPEB Cost and Net OPEB Obligation***

The City's annual Other Postemployment Benefits ("OPEB") cost (expense) is calculated based on the *Annual Required Contribution of the Employer* ("ARC"), an amount actuarially determined. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excesses) over a period not to exceed thirty years.

**City of Placentia**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2017**

**Note 10 – Other Postemployment Benefit Plan (Continued)**

The following table shows the components of the City’s annual OPEB cost for the year, the amount actually contributed to the Plan, and changes in the City’s net OPEB obligation for these benefits:

	<b>Total</b>
Annual required contribution	\$ 1,790,997
Interest on net OPEB obligation	138,984
Adjustment to annual required contribution	(181,452)
Annual OPEB cost (expense)	1,748,529
Contributions made to the trust	(980,471)
(Increase) in net OPEB Obligation	768,058
Net OPEB obligation - beginning of year	3,601,635
Net OPEB obligation - end of year	\$ 4,369,693

The City’s annual OPEB cost, the percentage of annual OPEB cost contributed to the Plan and the net OPEB obligation for year ended June 30, 2017 and the preceding two years are as follows:

<b>Fiscal Year Ended</b>	<b>Annual OPEB Cost</b>	<b>Contributions Made</b>	<b>% of Annual OPEB Cost Contributed</b>	<b>Net OPEB Obligation</b>
6/30/2015	\$ 1,411,514	\$ 1,065,441	75.48%	\$ 2,929,765
6/30/2016	1,407,473	1,014,075	72.05%	3,601,635
6/30/2017	1,748,529	980,471	56.07%	4,369,693

***Funded Status and Funding Progress***

As of July 1, 2015, the most recent actuarial valuation date, the plan was 0% funded. The actuarial accrued liability for benefits was \$26,514,838 and the actuarial value of assets as of July 1, 2015 was \$0, resulting in an UAAL of \$26,514,838. The covered payroll (annual payroll of active employees covered by the Plan) was \$8,033,778 and the ratio of UAAL to the covered payroll was 330.0%.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare costs trend. Amounts determined regarding the funded status of the Plan and the ARC of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as Required Supplementary Information following the Notes to the Basic Financial Statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

**City of Placentia**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2017**

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**Note 10 – Other Postemployment Benefit Plan (Continued)**

***Actuarial Methods and Assumptions***

Projections of benefits for financial reporting purposes are based on the substantive Plan (the Plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and Plan members. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2015 actuarial valuation, the entry age normal cost method was used. The actuarial assumptions include a 4% investment rate of return, which is based on the expected return on funds invested, and an annual healthcare cost trend rate of 7.5% initially reduced by decrements to an ultimate rate of 4.5% thereafter. The actuarial assumption for inflation was 3%, and the aggregate payroll increases was 3.25% used in the actuarial valuation. The City's Plan does not provide postretirement benefit increases. The UAAL is amortized as a level percentage of future payroll on a 30-year closed amortization period. The remaining average amortization period at June 30, 2017 was 22 years.

**Note 11 – Risk Management and Self Insurance Program**

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City participates in municipal agency risk pools for their property, workers' compensation, and excess liability coverage.

***A. General Liability***

The City is a member of the Public Agency Risk Sharing Authority of California (the "PARSAC"), a joint powers authority, which provides joint protection programs for public entities covering automobile, general liability, errors and omission losses, workers' compensation, and property claims. Under the program, the City has a \$100,000 retention limits similar to a deductible with the PARSAC being responsible for losses above that amount up to \$1 million. The PARSAC has additional coverage of \$34 million in excess of its \$1 million retention limit affiliated risk management authorities. The PARSAC also provides \$1 billion aggregate per occurrence property coverage to its members with such coverage provided by purchased insurance.

***B. Worker's Compensation***

The City is a member of the Local Agency Workers' Compensation Excess (the "LAWCX"), a joint powers authority, which provides joint protection programs for public entities covering worker's compensation claims. Under the program, the City has a \$250,000 retention limits similar to a deductible with the LAWCX being responsible for losses above that amount up to \$4.7 million. The City has purchased excess coverage for Workers' Compensation excess of \$5 million.

**City of Placentia**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2017**

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**Note 11 – Risk Management and Self Insurance Program (Continued)**

**C. Other Insurance**

The City has Crime Bond Insurance coverage as a member of PARSAC under Alliant Crime Insurance Program (the “ACIP”) excess of \$2,500 up to \$1 million. This insurance includes coverage for faithful performance of duty, forgery or alteration, inside premises theft of money and securities, inside premises robbery and safety burglary other property, outside the premises, computer fraud, funds transfer fraud, and money orders and counterfeit paper currency fraud.

A reconciliation of changes in aggregates for claims filed in the current and prior fiscal years are as follows:

	Beginning of Year Liability	Current Year Claims and Changes in Estimates	Claim Payments	End of Year Liability	Amounts Due within One Year	Amounts Due in more than One Year
<u>Workers' Compensation</u>						
2014-2015	\$ 2,820,224	1,549,335	\$ (2,004,519)	\$ 2,365,040	\$ 591,260	\$ 1,773,780
2015-2016	2,365,040	92,384	(577,141)	1,880,283	470,071	1,410,212
2016-2017	1,880,283	1,442,926	(755,866)	2,567,343	641,836	1,925,507
<u>General Liability</u>						
2014-2015	\$ 447,591	(37,432)	\$ (158,915)	\$ 251,244	\$ 62,811	\$ 188,433
2015-2016	251,244	(7,189)	(88,495)	155,560	38,890	116,670
2016-2017	155,560	8248	(112,189)	51,619	12,905	38,714

**City of Placentia**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2017**

**Note 12 – Classification of Fund Balances**

At June 30, 2017, fund balances are classified in the governmental funds as follows:

	General Fund	Housing Successor Special Revenue Fund	City Projects Capital Projects Fund	Nonmajor Governmental Funds	Total
<b>Nonspendable</b>					
Inventory	\$ 19,072	\$ -	\$ -	\$ -	\$ 19,072
Loans receivable	3,334,512	-	-	-	3,334,512
Total nonspendable	<u>3,353,584</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,353,584</u>
<b>Restricted</b>					
Public safety	-	-	-	1,169,664	1,169,664
Public works	-	-	-	293,677	293,677
Community development	-	1,452,371	-	214,897	1,667,268
Debt service	1,023,955	-	-	482,963	1,506,918
Grant programs	-	-	-	374,809	374,809
Park development	-	-	-	31,835	31,835
Street maintenance	-	-	-	912,143	912,143
Air quality	-	-	-	217,817	217,817
In-lieu low/moderate housing	-	-	-	25,000	25,000
Total restricted	<u>1,023,955</u>	<u>1,452,371</u>	<u>-</u>	<u>3,722,805</u>	<u>6,199,131</u>
<b>Committed</b>					
Metrolink station	3,600,000	-	-	-	3,600,000
Total committed	<u>3,600,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,600,000</u>
<b>Assigned</b>					
Public safety mitigation	40,274	-	-	-	40,274
Total assigned	<u>40,274</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,274</u>
<b>Unassigned</b>					
	56,214	-	(329,873)	(37,921)	(311,580)
<b>Total fund balances</b>	<u>\$ 8,074,027</u>	<u>\$ 1,452,371</u>	<u>\$ (329,873)</u>	<u>\$ 3,684,884</u>	<u>\$ 12,881,409</u>

**City of Placentia**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2017**

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**Note 13 – Commitments and Contingencies**

**A. Commitments**

The City had several outstanding or planned construction and other projects as of June 30, 2017. These projects are evidenced by contractual commitments with contractors and include:

Project	Commitment
Placentia Avenue Rehabilitation Project	\$ 913,447
Metrolink Station and Parking Structure	4,985,116
<b>Total</b>	<b>\$ 5,898,563</b>

**B. Contingencies**

The City is a defendant in a number of lawsuits, which have arisen in the normal course of business. While substantial damages are alleged in some of these actions, their outcome cannot be predicted with certainty.

**C. Grants**

Amounts received or receivable from granting agencies are subject to audit and adjustment by grantor agencies. While no matters of noncompliance were disclosed by the audit of the financial statements or single audit of the Federal grant programs, grantor agencies may subject grant programs to additional compliance tests, which may result in disallowed costs. In the opinion of management, future disallowances of current or prior grant expenditures, if any, would not have a material adverse effect on the financial position of the City.

**Note 14 – Individual Fund Disclosure**

**A. Expenditures in Excess of Appropriation**

There were no funds that reported expenditures in excess of appropriations for the year ended June 30, 2017.

**B. Deficit Net Positions and Fund Balances**

Funds with deficit net positions at June 30, 2017 are as follows:

	Deficit Net Position
<b>Capital Projects Fund:</b>	
City Projects	\$ (329,873)
<b>Proprietary Fund:</b>	
Refuse	\$ (165,034)
<b>Internal Service Fund:</b>	
Risk Management	\$ (179,927)

**City of Placentia**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2017**

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**Note 15 – Special Item**

In the prior year, the City recorded loss due to embezzlement and misappropriation of assets in estimation of \$5,160,735. The City recovered \$4,125,494 through June 30, 2016. The City recovered an additional \$ 500,000 of the loss in the fiscal year ending June 30, 2017. In the General Fund, \$1,500,000 is reflected as a Special Item, which includes the \$500,000 of recovery this year and \$1,000,000 of prior year unavailable revenue.

**REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)**

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**City of Placentia**  
**Required Supplementary Information (Unaudited)**  
**Budgetary Comparison Schedule – General Fund**  
**For the Year Ended June 30, 2017**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 24,191,941	\$ 24,288,275	\$ 24,570,021	\$ 281,746
Intergovernmental	336,655	488,930	297,831	(191,099)
Licenses and permits	1,440,000	1,465,000	1,571,584	106,584
Fines and forfeitures	515,000	455,000	587,005	132,005
Investment income	5,000	5,000	3,644	(1,356)
Charges for services	1,071,635	931,962	863,387	(68,575)
Leases and rents	980,000	1,252,150	1,199,161	(52,989)
Miscellaneous	204,500	126,290	629,737	503,447
<b>Total Revenues</b>	<u>28,744,731</u>	<u>29,012,607</u>	<u>29,722,370</u>	<u>709,763</u>
<b>Expenditures:</b>				
Current:				
General government	7,646,743	10,356,336	10,355,502	834
Public safety	17,630,957	18,432,073	18,400,303	31,770
Public works	3,375,413	3,488,023	3,486,580	1,443
Community development	867,705	903,719	903,463	256
Community services	1,166,699	1,258,659	1,258,659	-
Capital outlay	143,530	146,030	146,032	(2)
Debt service:				
Principal retirement	1,135,000	1,121,000	1,120,977	23
Interest and fiscal charges	508,240	501,940	501,610	330
<b>Total Expenditures</b>	<u>32,474,287</u>	<u>36,207,780</u>	<u>36,173,126</u>	<u>34,654</u>
<b>Revenues Over (Under) Expenditures</b>	<u>(3,729,556)</u>	<u>(7,195,173)</u>	<u>(6,450,756)</u>	<u>744,417</u>
<b>Other Financing Sources (Uses):</b>				
Transfers in	4,442,520	5,437,024	4,884,390	(552,634)
Transfers out	(813,373)	(881,373)	(728,224)	153,149
<b>Total Other Financing Sources (Uses):</b>	<u>3,629,147</u>	<u>4,555,651</u>	<u>4,156,166</u>	<u>(399,485)</u>
<b>Extraordinary Items (Note 18):</b>				
Restitution and recovery	-	1,500,000	1,500,000	-
<b>Total Extraordinary Items</b>	<u>-</u>	<u>1,500,000</u>	<u>1,500,000</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ (100,409)</u>	<u>\$ (1,139,522)</u>	<u>(794,590)</u>	<u>\$ 344,932</u>
<b>Fund Balance, July 1</b>			<u>8,868,617</u>	
<b>Fund Balance, June 30</b>			<u>\$ 8,074,027</u>	

**City of Placentia**  
**Required Supplementary Information (Unaudited)**  
**Budgetary Comparison Schedule – Housing Successor Special Revenue Fund**  
**For the Year Ended June 30, 2017**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
<b>Revenues:</b>				
Charges for services	\$ 204,750	\$ 204,750	\$ -	\$ (204,750)
Lease revenue	12,000	12,000	18,451	6,451
Investment income	100	100	-	(100)
Miscellaneous	-	-	43,938	43,938
<b>Total Revenues</b>	<u>216,850</u>	<u>216,850</u>	<u>62,389</u>	<u>(154,461)</u>
<b>Expenditures:</b>				
Current:				
Community development	-	250,885	250,885	-
<b>Total Expenditures</b>	<u>-</u>	<u>250,885</u>	<u>250,885</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>\$ 216,850</u>	<u>\$ 216,850</u>	(188,496)	<u>\$ (154,461)</u>
<b>Fund Balance, July 1</b>			<u>1,640,867</u>	
<b>Fund Balance, June 30</b>			<u>\$ 1,452,371</u>	

**City of Placentia**  
**Required Supplementary Information (Unaudited) (Continued)**  
**Notes to the Budgetary Comparison Schedule**  
**For the Year Ended June 30, 2017**

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**Budgetary Control and Accounting Policy**

The City prepares its budgets on the basis of estimated revenues and expenditures and, accordingly, the budget amounts included in the accompanying financial statements are presented on a basis substantially consistent with generally accepted accounting principles. Encumbrance accounting is utilized during the fiscal year, whereby purchase orders, contracts and other commitments are recorded in order to control appropriations. However, at fiscal year end, all appropriates lapse. Accordingly, encumbrances are cancelled and generally are re-appropriated as part of the following year's budget. Encumbrances are not included in reported expenditures.

Annual budgets are adopted for the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds. The City Council approves total budgeted appropriations and any amendments to appropriations throughout the year.

The budgetary level of control for all governmental fund types is the fund level. The City Administrator has the discretion to transfer appropriations between departments within a fund, but transfers between funds must be approved by the City Council.

**City of Placentia**  
**Required Supplementary Information (Unaudited) (Continued)**  
**For the Year Ended June 30, 2017**

**Schedule of the City's Proportionate Share of the Net Pension Liabilities and Related Ratios**

**Last Ten Fiscal Years**

**California Public Employees' Retirement System ("CalPERS") Miscellaneous Plan**

Measurement Date	June 30, 2016	June 30, 2015	June 30, 2014 <sup>1</sup>
City's Proportion of the Net Pension Liability/(Asset)	0.14024%	0.13337%	0.13850%
City's Proportionate Share of the Net Pension Liability/(Asset)	\$ 12,135,165	\$ 9,154,245	\$ 8,617,803
City's Covered-Employee Payroll	\$ 4,140,888	\$ 3,220,454	\$ 3,712,315
City's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered-Employee Payroll	<u>293.06%</u>	<u>284.25%</u>	<u>232.14%</u>
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Total Pension Liability	<u>75.98%</u>	<u>81.65%</u>	<u>83.03%</u>

**California Public Employees' Retirement System ("CalPERS") Safety Plan**

Measurement Date	June 30, 2016	June 30, 2015	June 30, 2014 <sup>1</sup>
City's Proportion of the Net Pension Liability/(Asset)	0.02857%	0.30267%	0.30596%
City's Proportionate Share of the net Pension Liability/(Asset)	\$ 24,723,412	\$ 20,774,757	\$ 19,038,500
City's Covered-Employee Payroll	\$ 4,142,921	\$ 4,074,947	\$ 4,323,789
City's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered-Employee Payroll	<u>596.76%</u>	<u>509.82%</u>	<u>440.32%</u>
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Total Pension Liability	<u>70.17%</u>	<u>74.32%</u>	<u>76.36%</u>

<sup>1</sup> Historical information is presented only for measurement periods for which GASB 68 is applicable.

**City of Placentia**  
**Required Supplementary Information (Unaudited) (Continued)**  
**For the Year Ended June 30, 2017**

**Schedule of the City's Contributions**

**Last Ten Fiscal Years**

**California Public Employees' Retirement System ("CalPERS") Miscellaneous Plan**

	<u>2016-17</u>	<u>2015-16</u>	<u>2014-15</u>	<u>2013-14<sup>1</sup></u>
Actuarially Determined Contribution	\$ 785,438	\$ 667,441	\$ 383,155	\$ 412,406
Contribution in Relation to the Actuarially Determined Contribution	<u>(785,438)</u>	<u>(667,441)</u>	<u>(383,155)</u>	<u>(412,406)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-Employee Payroll <sup>2</sup>	<u>\$ 4,075,964</u>	<u>\$ 4,140,888</u>	<u>\$ 3,220,454</u>	<u>\$ 3,712,315</u>
Contributions as a Percentage of Covered-Employee Payroll	<u>19.27%</u>	<u>16.12%</u>	<u>11.90%</u>	<u>11.11%</u>

**California Public Employees' Retirement System ("CalPERS") Safety Plan**

	<u>2016-17</u>	<u>2015-16</u>	<u>2014-15</u>	<u>2013-14<sup>1</sup></u>
Actuarially Determined Contribution	\$ 2,753,462	\$ 2,568,441	\$ 2,175,167	\$ 2,157,763
Contribution in Relation to the Actuarially Determined Contribution	<u>(2,753,462)</u>	<u>(2,568,441)</u>	<u>(2,175,167)</u>	<u>(2,157,763)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-Employee Payroll <sup>2</sup>	<u>\$ 3,893,025</u>	<u>\$ 4,142,921</u>	<u>\$ 4,074,947</u>	<u>\$ 4,323,789</u>
Contributions as a Percentage of Covered-Employee Payroll	<u>70.73%</u>	<u>62.00%</u>	<u>53.38%</u>	<u>49.90%</u>

<sup>1</sup> Historical information is presented only for measurement periods for which GASB 68 is applicable.

<sup>2</sup> Covered-Employee Payroll represented above is based on pensionable earnings.

**Notes to Schedule**

Changes of Assumptions: Discount rate was changed from 7.50% to 7.65% for the June 30, 2015 measurement date.

**City of Placentia**  
**Required Supplementary Information (Unaudited) (Continued)**  
**Schedule of Funding Progress – Other Postemployment Benefits**  
**For the Year Ended June 30, 2017**

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The schedule of funding progress for the past three actuarial valuations is presented below:

Actuarial Valuation Date	Actuarial Value of Assets (A)	Actuarial Accrued Liability (B)	Unfunded Actuarial Accrued Liability ("UAAL") (A - B)	Funded Ratio (A / B)	Covered Payroll (C)	UAAL as a % of Payroll (A - B) / C
7/1/2011	\$ -	\$ 23,732,646	\$ 23,732,646	0.0%	\$ 8,492,592	279.45%
7/1/2013	-	24,588,803	24,588,803	0.0%	8,139,414	302.10%
7/1/2015	-	26,514,838	26,514,838	0.0%	8,033,778	330.04%

## **SUPPLEMENTARY INFORMATION**

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## NONMAJOR GOVERNMENTAL FUNDS

**Miscellaneous Grants Special Revenue Fund** – to account for Federal, State, County or other grants received which are not otherwise separately accounted for in other funds.

**Park Development Special Revenue Fund** – to account for in lieu fees charged to developers on a per unit basis for park development and rehabilitation.

**Street Lighting Special Revenue Fund** - to account for funds received from special assessments on property owners to provide street lighting in areas of the City not covered by the County lighting district.

**Measure M Special Revenue Fund** – to account for funds received by the City as a result of the voter-approved ballot measure in 1990 and extended by voter approval in 2006 to increase sales tax by ½ percent in Orange County to fund transportation projects.

**Storm Drain Construction Special Revenue Fund** – to account for funds restricted by State law to be spent on storm drain construction, which are received from acreage fees placed on developers at the time of development. The City is divided into eight storm drain areas and funds can be expended only within the area in which funds are collected.

**Thoroughfare Construction Special Revenue Fund** – to account for funds restricted by City ordinance to be spent for traffic signal, bridge and culvert construction, which are received from acreage fees placed on developers at the time of development.

**Asset Seizure Special Revenue Fund** – to account for monies seized from criminal activities. Revenues are restricted for use in law enforcement.

**Traffic Offender Special Revenue Fund** – to account for revenue generated from driving under the influence (DUI) administrative impound fees that are restricted to be spent on traffic enforcement activities, including but not limited to personnel, training, and equipment costs.

**Supplemental Law Enforcement Special Revenue Fund** – to account for the receipts and expenditures of funds resulting from the Citizen's Option for Public Safety (COPS) program, a state funded program, which are restricted for front line municipal police services.

**Air Quality Special Revenue Fund** – to account for the City's portion of motor vehicle registration fees collected pursuant to AB2766 passed during the 1990 State legislative session. This fee was levied to fund programs to reduce air pollution from mobile sources, such as cars, trucks, and buses.

**Landscape Maintenance District 92-1 Special Revenue Fund** – to account for benefit assessments levied under the Landscaping and Lighting Act of 1972, restricted for maintenance, operation, and administration of landscape improvements in certain areas of the City.

**Housing and Community Development Special Revenue Fund** – to account for U.S. Housing and Community Development Department grants requiring segregated fund accounting, such as the Community Development Block Grant program.

**Utility Users Tax Special Revenue Fund** – to account for revenue received from the Utility Users Tax levied within the City on users of electricity, telephone, gas, and cable TV.

**Gasoline Tax Special Revenue Fund** – to account for receipts and expenditures of money apportioned under Streets and Highways Code Sections 2103, 2105, 2106, 2107, and 2107.5 of the State of California. These funds are earmarked for maintenance, rehabilitation or improvement of public streets.

**Sewer Construction Special Revenue Fund** – to account for funds restricted by State law to be spent on sewer construction, which are received from acreage fees placed on developers at the time of development.

**PEG Special Revenue Fund** - to account for a portion of funds received from cable television franchise fees that are restricted for use for Public, Educational and Governmental (PEG) access channels and related programming.

**Affordable Housing In Lieu Fund** - to account for the receipt and expenditure of developer fees restricted for affordable housing purposes.

**2011 Gas Tax COP Debt Service Fund** - to account for the receipt and expenditure of gas tax revenues pledged for the payment of debt service on the 2011 Gas Tax Certificates of Participation.

**City of Placentia**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2017**

	Special Revenue			
	Miscellaneous Grants	Park Development	Street Lighting	Measure M
<b>ASSETS</b>				
Cash and investments	\$ 374,809	\$ 31,835	\$ 56,440	\$ 617,332
Receivables:				
Taxes	-	-	1,332	299,193
Grants	-	-	-	-
Restricted assets:				
Cash and investments with fiscal agents	-	-	-	-
<b>Total Assets</b>	<b>\$ 374,809</b>	<b>\$ 31,835</b>	<b>\$ 57,772</b>	<b>\$ 916,525</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable	-	-	30,058	4,382
Accrued liabilities	-	-	-	-
Due to other funds	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>30,058</b>	<b>4,382</b>
<b>Fund Balances:</b>				
Restricted	374,809	31,835	27,714	912,143
Unassigned (deficit)	-	-	-	-
<b>Total Fund Balances</b>	<b>374,809</b>	<b>31,835</b>	<b>27,714</b>	<b>912,143</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 374,809</b>	<b>\$ 31,835</b>	<b>\$ 57,772</b>	<b>\$ 916,525</b>

**City of Placentia**  
**Combining Balance Sheet (Continued)**  
**Nonmajor Governmental Funds**  
**June 30, 2017**

	Special Revenue			
	Storm Drain Construction	Thoroughfare Construction	Asset Seizure	Traffic Offender
<b>ASSETS</b>				
Cash and investments	\$ 23,044	\$ 73,635	\$ 1,120,498	\$ 50,728
Receivables:				
Taxes	-	-	-	-
Grants	-	-	-	-
Restricted assets:				
Cash and investments with fiscal agents	-	-	-	-
<b>Total Assets</b>	<b>\$ 23,044</b>	<b>\$ 73,635</b>	<b>\$ 1,120,498</b>	<b>\$ 50,728</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable	-	-	1,562	-
Accrued liabilities	-	-	-	-
Due to other funds	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>1,562</b>	<b>-</b>
<b>Fund Balances:</b>				
Restricted	23,044	73,635	1,118,936	50,728
Unassigned (deficit)	-	-	-	-
<b>Total Fund Balances</b>	<b>23,044</b>	<b>73,635</b>	<b>1,118,936</b>	<b>50,728</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 23,044</b>	<b>\$ 73,635</b>	<b>\$ 1,120,498</b>	<b>\$ 50,728</b>

(continued)

**City of Placentia**  
**Combining Balance Sheet (Continued)**  
**Nonmajor Governmental Funds**  
**June 30, 2017**

	Special Revenue			
	Supplemental Law Enforcement	Air Quality	Landscape Maintenance District 92-1	Housing and Community Development
<b>ASSETS</b>				
Cash and investments	\$ -	\$ 200,852	\$ 178,331	\$ -
Receivables:				
Taxes	1,511	-	2,860	-
Grants	-	16,965	-	407,278
Restricted assets:				
Cash and investments with fiscal agents	-	-	-	-
<b>Total Assets</b>	<b>\$ 1,511</b>	<b>\$ 217,817</b>	<b>\$ 181,191</b>	<b>\$ 407,278</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable	\$ -	\$ -	\$ 29,418	\$ 63,450
Accrued liabilities	-	-	3,232	-
Due to other funds	1,511	-	-	381,749
<b>Total Liabilities</b>	<b>1,511</b>	<b>-</b>	<b>32,650</b>	<b>445,199</b>
<b>Fund Balances:</b>				
Restricted	-	217,817	148,541	-
Unassigned (deficit)	-	-	-	(37,921)
<b>Total Fund Balances</b>	<b>-</b>	<b>217,817</b>	<b>148,541</b>	<b>(37,921)</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 1,511</b>	<b>\$ 217,817</b>	<b>\$ 181,191</b>	<b>\$ 407,278</b>

**City of Placentia**  
**Combining Balance Sheet (Continued)**  
**Nonmajor Governmental Funds**  
**June 30, 2017**

	Special Revenue			
	Utility Users Tax	Gasoline Tax	Sewer Construction	PEG
<b>ASSETS</b>				
Cash and investments	\$ -	\$ -	\$ 20,743	\$ 221,665
Receivables:				
Taxes	204,656	-	-	-
Grants	-	-	-	-
Restricted assets:				
Cash and investments with fiscal agents	-	-	-	-
<b>Total Assets</b>	<b>\$ 204,656</b>	<b>\$ -</b>	<b>\$ 20,743</b>	<b>\$ 221,665</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ 6,768
Accrued liabilities	-	-	-	-
Due to other funds	204,656	-	-	-
<b>Total Liabilities</b>	<b>204,656</b>	<b>-</b>	<b>-</b>	<b>6,768</b>
<b>Fund Balances:</b>				
Restricted	-	-	20,743	214,897
Unassigned (deficit)	-	-	-	-
<b>Total Fund Balances</b>	<b>-</b>	<b>-</b>	<b>20,743</b>	<b>214,897</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 204,656</b>	<b>\$ -</b>	<b>\$ 20,743</b>	<b>\$ 221,665</b>

(continued)

**City of Placentia**  
**Combining Balance Sheet (Continued)**  
**Nonmajor Governmental Funds**  
**June 30, 2017**

	Special Revenue Funds	Debt Service Fund	Total Other Governmental Funds
	Affordable Housing In-Lieu	2011 Gas Tax COP	
<b>ASSETS</b>			
Cash and investments	\$ 25,000	\$ -	\$ 2,994,912
Receivables:			
Taxes	-	-	509,552
Grants	-	-	424,243
Restricted assets:			
Cash and investments with fiscal agents	-	483,713	483,713
<b>Total Assets</b>	<u>\$ 25,000</u>	<u>\$ 483,713</u>	<u>\$ 4,412,420</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts payable	\$ -	\$ 750	\$ 136,388
Accrued liabilities	-	-	3,232
Due to other funds	-	-	587,916
<b>Total Liabilities</b>	<u>-</u>	<u>750</u>	<u>727,536</u>
<b>Fund Balances:</b>			
Restricted	25,000	482,963	3,722,805
Unassigned (deficit)	-	-	(37,921)
<b>Total Fund Balances</b>	<u>25,000</u>	<u>482,963</u>	<u>3,684,884</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 25,000</u>	<u>\$ 483,713</u>	<u>\$ 4,412,420</u>

(concluded)

**City of Placentia**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended June 30, 2017**

Special Revenue Funds

	Miscellaneous Grants	Park Development	Street Lighting	Measure M
<b>REVENUES:</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	99,622	-	-	1,112,189
Fines and forfeitures	-	-	-	-
Investment earnings	-	1,538	-	9,136
Charges for services	-	39,582	155,017	-
Miscellaneous	-	650	-	-
<b>Total Revenues</b>	<b>99,622</b>	<b>41,770</b>	<b>155,017</b>	<b>1,121,325</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	363,250	-
Community development	21,546	248,000	-	-
Community services	-	-	-	32,988
Capital outlay	8,216	-	-	17,418
Debt service:				
Principal retirement	-	-	-	248,308
Interest and fiscal charges	-	-	-	29,058
<b>Total Expenditures</b>	<b>29,762</b>	<b>248,000</b>	<b>363,250</b>	<b>327,772</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>69,860</b>	<b>(206,230)</b>	<b>(208,233)</b>	<b>793,553</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	234,875	-
Transfers out	(119,773)	(163,591)	-	(1,030,353)
<b>Total Other Financing Sources (Uses)</b>	<b>(119,773)</b>	<b>(163,591)</b>	<b>234,875</b>	<b>(1,030,353)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(49,913)</b>	<b>(369,821)</b>	<b>26,642</b>	<b>(236,800)</b>
<b>FUND BALANCES:</b>				
Beginning of Year	424,722	401,656	1,072	1,148,943
End of Year	<u>\$ 374,809</u>	<u>\$ 31,835</u>	<u>\$ 27,714</u>	<u>\$ 912,143</u>

(continued)

**City of Placentia**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)**  
**Nonmajor Governmental Funds**  
**For the Year Ended June 30, 2017**

Special Revenue Funds

	Storm Drain Construction	Thoroughfare Construction	Asset Seizure	Traffic Offender
<b>REVENUES:</b>				
Taxes	\$ 2,832	\$ 2,875	\$ -	\$ -
Intergovernmental	-	-	-	-
Fines and forfeitures	-	-	710,340	-
Investment earnings	547	541	7,280	316
Charges for services	-	-	-	8,820
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<b>3,379</b>	<b>3,416</b>	<b>717,620</b>	<b>9,136</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	35,409	-
Public works	-	-	-	-
Community development	-	-	-	-
Community services	-	-	-	-
Capital outlay	-	-	115,183	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>150,592</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>3,379</b>	<b>3,416</b>	<b>567,028</b>	<b>9,136</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	-	-
Transfers out	-	(3,909)	(384,739)	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(3,909)</b>	<b>(384,739)</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>3,379</b>	<b>(493)</b>	<b>182,289</b>	<b>9,136</b>
<b>FUND BALANCES:</b>				
Beginning of Year	19,665	74,128	936,647	41,592
End of Year	<u>\$ 23,044</u>	<u>\$ 73,635</u>	<u>\$ 1,118,936</u>	<u>\$ 50,728</u>

**City of Placentia**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)**  
**Nonmajor Governmental Funds**  
**For the Year Ended June 30, 2017**

	Special Revenue Funds			
	Supplemental Law Enforcement	Air Quality	Landscape Maintenance District 92-1	Housing and Community Development
<b>REVENUES:</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	129,323	66,740	-	657,745
Fines and forfeitures	-	-	-	-
Investment earnings	364	1,502	1,077	565
Charges for services	-	-	426,581	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<b>129,687</b>	<b>68,242</b>	<b>427,658</b>	<b>658,310</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	473,119	-
Community development	-	-	-	274,508
Community services	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	49,820	-	-
Interest and fiscal charges	-	800	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>50,620</b>	<b>473,119</b>	<b>274,508</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>129,687</b>	<b>17,622</b>	<b>(45,461)</b>	<b>383,802</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	-	-
Transfers out	(129,825)	(3,751)	-	(534,295)
<b>Total Other Financing Sources (Uses)</b>	<b>(129,825)</b>	<b>(3,751)</b>	<b>-</b>	<b>(534,295)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(138)</b>	<b>13,871</b>	<b>(45,461)</b>	<b>(150,493)</b>
<b>FUND BALANCES:</b>				
Beginning of Year	138	203,946	194,002	112,572
End of Year	\$ -	\$ 217,817	\$ 148,541	\$ (37,921)

(continued)

**City of Placentia**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)**  
**Nonmajor Governmental Funds**  
**For the Year Ended June 30, 2017**

Special Revenue Funds

	Utility Users Tax	Gasoline Tax	Sewer Construction	PEG
<b>REVENUES:</b>				
Taxes	\$ 2,637,364	\$ -	\$ 957	\$ -
Intergovernmental	-	1,006,448	-	-
Fines and forfeitures	-	-	-	-
Investment earnings	-	2,574	137	1,639
Charges for services	-	-	-	45,046
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<b>2,637,364</b>	<b>1,009,022</b>	<b>1,094</b>	<b>46,685</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	94,990
Public safety	-	-	-	-
Public works	-	-	-	-
Community development	-	-	-	-
Community services	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>94,990</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>2,637,364</b>	<b>1,009,022</b>	<b>1,094</b>	<b>(48,305)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	-	-
Transfers out	(2,860,120)	(1,148,591)	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(2,860,120)</b>	<b>(1,148,591)</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(222,756)</b>	<b>(139,569)</b>	<b>1,094</b>	<b>(48,305)</b>
<b>FUND BALANCES:</b>				
Beginning of Year	222,756	139,569	19,649	263,202
End of Year	\$ -	\$ -	\$ 20,743	\$ 214,897

**City of Placentia**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)**  
**Nonmajor Governmental Funds**  
**For the Year Ended June 30, 2017**

	Special Revenue Funds	Debt Service Fund	Total Nonmajor Governmental Funds
	Affordable Housing In-Lieu	2011 Gas Tax COP	
<b>REVENUES:</b>			
Taxes	\$ -	\$ -	\$ 2,644,028
Intergovernmental	-	-	3,072,067
Fines and forfeitures	-	-	710,340
Investment earnings	-	387	27,603
Charges for services	204,750	-	879,796
Miscellaneous	-	-	650
<b>Total Revenues</b>	<b>204,750</b>	<b>387</b>	<b>7,334,484</b>
<b>EXPENDITURES:</b>			
Current:			
General government	-	-	94,990
Public safety	-	-	35,409
Public works	-	-	836,369
Community development	-	-	544,054
Community services	-	-	32,988
Capital outlay	-	-	140,817
Debt service:			
Principal retirement	-	235,000	533,128
Interest and fiscal charges	-	251,927	281,785
<b>Total Expenditures</b>	<b>-</b>	<b>486,927</b>	<b>2,499,540</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>204,750</b>	<b>(486,540)</b>	<b>4,834,944</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers in	-	483,575	718,450
Transfers out	(500,000)	-	(6,878,947)
<b>Total Other Financing Sources (Uses)</b>	<b>(500,000)</b>	<b>483,575</b>	<b>(6,160,497)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(295,250)</b>	<b>(2,965)</b>	<b>(1,325,553)</b>
<b>FUND BALANCES:</b>			
Beginning of Year	320,250	485,928	5,010,437
End of Year	\$ 25,000	\$ 482,963	\$ 3,684,884

(concluded)

**City of Placentia**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Miscellaneous Grants Special Revenue Fund**  
**For the Year Ended June 30, 2017**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ -	\$ -	\$ 99,622	\$ 99,622
Miscellaneous	27,566	27,566	-	(27,566)
<b>Total Revenues</b>	<u>27,566</u>	<u>27,566</u>	<u>99,622</u>	<u>72,056</u>
<b>Expenditures:</b>				
Current:				
Community development	-	29,762	21,546	8,216
Capital outlay	-	-	8,216	(8,216)
<b>Total Expenditures</b>	<u>-</u>	<u>29,762</u>	<u>29,762</u>	<u>-</u>
<b>REVENUE OVER (UNDER) EXPENDITURES</b>	<u>27,566</u>	<u>(2,196)</u>	<u>69,860</u>	<u>72,056</u>
<b>Other Financing Sources (Uses):</b>				
Transfers out	(392,372)	(400,172)	(119,773)	280,399
<b>Total Other Financing Sources (Uses)</b>	<u>(392,372)</u>	<u>(400,172)</u>	<u>(119,773)</u>	<u>280,399</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (364,806)</u>	<u>\$ (402,368)</u>	<u>(49,913)</u>	<u>\$ 352,455</u>
<b>FUND BALANCE:</b>				
Beginning of Year			<u>424,722</u>	
End of Year			<u>\$ 374,809</u>	

**City of Placentia**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Park Development Special Revenue Fund**  
**For the Year Ended June 30, 2017**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Investment income	\$ -	\$ -	\$ 1,538	\$ 1,538
Charges for services	37,000	37,000	39,582	2,582
Miscellaneous	-	-	650	650
<b>Total Revenues</b>	<u>37,000</u>	<u>37,000</u>	<u>41,770</u>	<u>4,770</u>
<b>Expenditures:</b>				
Current:				
Community development	248,000	248,000	248,000	-
<b>Total Expenditures</b>	<u>248,000</u>	<u>248,000</u>	<u>248,000</u>	<u>-</u>
<b>REVENUE OVER (UNDER) EXPENDITURES</b>	<u>(211,000)</u>	<u>(211,000)</u>	<u>(206,230)</u>	<u>4,770</u>
<b>Other Financing Sources (Uses):</b>				
Transfers out	(100,000)	(230,000)	(163,591)	66,409
<b>Total Other Financing Sources (Uses)</b>	<u>(100,000)</u>	<u>(230,000)</u>	<u>(163,591)</u>	<u>66,409</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (311,000)</u>	<u>\$ (441,000)</u>	<u>(369,821)</u>	<u>\$ 71,179</u>
<b>FUND BALANCE:</b>				
Beginning of Year			401,656	
End of Year			<u>\$ 31,835</u>	

**City of Placentia**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Street Lighting Special Revenue Fund**  
**For the Year Ended June 30, 2017**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for services	\$ 154,000	\$ 154,000	\$ 155,017	\$ 1,017
<b>Total Revenues</b>	<u>154,000</u>	<u>154,000</u>	<u>155,017</u>	<u>1,017</u>
<b>Expenditures:</b>				
Current:				
Public works	388,875	388,875	363,250	25,625
<b>Total Expenditures</b>	<u>388,875</u>	<u>388,875</u>	<u>363,250</u>	<u>25,625</u>
<b>REVENUE OVER (UNDER) EXPENDITURES</b>	<u>(234,875)</u>	<u>(234,875)</u>	<u>(208,233)</u>	<u>26,642</u>
<b>Other Financing Sources (Uses):</b>				
Transfers in	234,875	234,875	234,875	-
<b>Total Other Financing Sources (Uses)</b>	<u>234,875</u>	<u>234,875</u>	<u>234,875</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	<u>26,642</u>	<u>\$ 26,642</u>
<b>FUND BALANCE:</b>				
Beginning of Year			<u>1,072</u>	
End of Year			<u>\$ 27,714</u>	

**City of Placentia**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Measure M Special Revenue Fund**  
**For the Year Ended June 30, 2017**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 862,000	\$ 862,000	\$ 1,112,189	\$ 250,189
Investment income	1,500	1,500	9,136	7,636
<b>Total Revenues</b>	<b>863,500</b>	<b>863,500</b>	<b>1,121,325</b>	<b>257,825</b>
<b>Expenditures:</b>				
Current:				
Community services	34,582	32,988	32,988	-
Capital outlay	17,418	17,418	17,418	-
Debt service:				
Principal retirement	230,000	248,308	248,308	-
Interest and fiscal charges	37,000	29,060	29,058	2
<b>Total Expenditures</b>	<b>319,000</b>	<b>327,774</b>	<b>327,772</b>	<b>2</b>
<b>REVENUE OVER (UNDER) EXPENDITURES</b>	<b>544,500</b>	<b>535,726</b>	<b>793,553</b>	<b>257,827</b>
<b>Other Financing Sources (Uses):</b>				
Transfers out	(1,657,573)	(1,804,489)	(1,030,353)	774,136
<b>Total Other Financing Sources (Uses)</b>	<b>(1,657,573)</b>	<b>(1,804,489)</b>	<b>(1,030,353)</b>	<b>774,136</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (1,113,073)</b>	<b>\$ (1,268,763)</b>	<b>(236,800)</b>	<b>\$ 1,031,963</b>
<b>FUND BALANCE:</b>				
Beginning of Year			1,148,943	
End of Year			<b>\$ 912,143</b>	

**City of Placentia**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Storm Drain Construction Special Revenue Fund**  
**For the Year Ended June 30, 2017**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ -	\$ -	\$ 2,832	\$ 2,832
Intergovernmental	-	-	-	-
Investment income	-	-	547	547
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>3,379</b>	<b>3,379</b>
<b>REVENUE OVER (UNDER) EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>3,379</b>	<b>3,379</b>
<b>Other Financing Sources (Uses):</b>				
Transfers out	(50,974)	(50,974)	-	50,974
<b>Total Other Financing Sources (Uses)</b>	<b>(50,974)</b>	<b>(50,974)</b>	<b>-</b>	<b>50,974</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (50,974)</b>	<b>\$ (50,974)</b>	<b>3,379</b>	<b>\$ 54,353</b>
<b>FUND BALANCE:</b>				
Beginning of Year			19,665	
End of Year			<u>\$ 23,044</u>	

**City of Placentia**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Thoroughfare Construction Special Revenue Fund**  
**For the Year Ended June 30, 2017**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ -	\$ -	\$ 2,875	\$ 2,875
Investment income	50	50	541	491
<b>Total Revenues</b>	<u>50</u>	<u>50</u>	<u>3,416</u>	<u>3,366</u>
<b>REVENUE OVER (UNDER) EXPENDITURES</b>	<u>50</u>	<u>50</u>	<u>3,416</u>	<u>3,366</u>
<b>Other Financing Sources (Uses):</b>				
Transfers out	(73,000)	(146,000)	(3,909)	142,091
<b>Total Other Financing Sources (Uses)</b>	<u>(73,000)</u>	<u>(146,000)</u>	<u>(3,909)</u>	<u>142,091</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (72,950)</u>	<u>\$ (145,950)</u>	<u>(493)</u>	<u>\$ 145,457</u>
<b>FUND BALANCE:</b>				
Beginning of Year			<u>74,128</u>	
End of Year			<u>\$ 73,635</u>	

**City of Placentia**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Asset Seizure Special Revenue Fund**  
**For the Year Ended June 30, 2017**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Fines and forfeitures	\$ 165,000	\$ 474,963	\$ 710,340	\$ 235,377
Investment income	600	600	7,280	6,680
<b>Total Revenues</b>	<u>165,600</u>	<u>475,563</u>	<u>717,620</u>	<u>242,057</u>
<b>Expenditures:</b>				
Current:				
Public safety	62,000	62,000	35,409	26,591
Capital outlay	97,100	587,100	115,183	471,917
<b>Total Expenditures</b>	<u>159,100</u>	<u>649,100</u>	<u>150,592</u>	<u>498,508</u>
<b>REVENUE OVER (UNDER) EXPENDITURES</b>	<u>6,500</u>	<u>(173,537)</u>	<u>567,028</u>	<u>740,565</u>
<b>Other Financing Sources (Uses):</b>				
Transfers out	(200,000)	(639,865)	(384,739)	255,126
<b>Total Other Financing Sources (Uses)</b>	<u>(200,000)</u>	<u>(639,865)</u>	<u>(384,739)</u>	<u>255,126</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (193,500)</u>	<u>\$ (813,402)</u>	<u>182,289</u>	<u>\$ 995,691</u>
<b>FUND BALANCE:</b>				
Beginning of Year			<u>936,647</u>	
End of Year			<u>\$ 1,118,936</u>	

**City of Placentia**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Traffic Offender Special Revenue Fund**  
**For the Year Ended June 30, 2017**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Investment income	\$ 50	\$ 50	\$ 316	\$ 266
Charges for services	7,000	7,000	8,820	1,820
<b>Total Revenues</b>	<u>7,050</u>	<u>7,050</u>	<u>9,136</u>	<u>2,086</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ 7,050</u>	<u>\$ 7,050</u>	9,136	<u>\$ 2,086</u>
<b>FUND BALANCE:</b>				
Beginning of Year			<u>41,592</u>	
End of Year			<u>\$ 50,728</u>	

**City of Placentia**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Supplemental Law Enforcement Special Revenue Fund**  
**For the Year Ended June 30, 2017**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 100,000	\$ 129,323	\$ 129,323	\$ -
Investment income	-	364	364	-
<b>Total Revenues</b>	<u>100,000</u>	<u>129,687</u>	<u>129,687</u>	<u>-</u>
<b>Other Financing Sources (Uses):</b>				
Transfers out	(100,000)	(129,825)	(129,825)	-
<b>Total Other Financing Sources (Uses)</b>	<u>(100,000)</u>	<u>(129,825)</u>	<u>(129,825)</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ -</u>	<u>\$ (138)</u>	<u>(138)</u>	<u>\$ -</u>
<b>FUND BALANCE:</b>				
Beginning of Year			<u>138</u>	
End of Year			<u>\$ -</u>	

**City of Placentia**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Air Quality Special Revenue Fund**  
**For the Year Ended June 30, 2017**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 63,000	\$ 63,000	\$ 66,740	\$ 3,740
Investment income	500	500	1,502	1,002
<b>Total Revenues</b>	<u>63,500</u>	<u>63,500</u>	<u>68,242</u>	<u>4,742</u>
<b>Expenditures:</b>				
Current:				
Public safety	143,700	13,700	-	13,700
Debt service:				
Principal retirement	54,000	54,000	49,820	4,180
Interest and fiscal charges	-	-	800	(800)
<b>Total Expenditures</b>	<u>197,700</u>	<u>67,700</u>	<u>50,620</u>	<u>17,080</u>
<b>REVENUE OVER (UNDER) EXPENDITURES</b>	<u>(134,200)</u>	<u>(4,200)</u>	<u>17,622</u>	<u>21,822</u>
<b>Other Financing Sources (Uses):</b>				
Transfers out	(48,400)	(163,400)	(3,751)	159,649
<b>Total Other Financing Sources (Uses)</b>	<u>(48,400)</u>	<u>(163,400)</u>	<u>(3,751)</u>	<u>159,649</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (182,600)</u>	<u>\$ (167,600)</u>	<u>13,871</u>	<u>\$ 181,471</u>
<b>FUND BALANCE:</b>				
Beginning of Year			<u>203,946</u>	
End of Year			<u>\$ 217,817</u>	

**City of Placentia**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Landscape Maintenance District 92-1 Special Revenue Fund**  
**For the Year Ended June 30, 2017**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Investment income	\$ 300	\$ 300	\$ 1,077	\$ 777
Charges for services	427,700	427,700	426,581	(1,119)
<b>Total Revenues</b>	<u>428,000</u>	<u>428,000</u>	<u>427,658</u>	<u>(342)</u>
<b>Expenditures:</b>				
Current:				
Public works	457,235	473,119	473,119	-
<b>Total Expenditures</b>	<u>457,235</u>	<u>473,119</u>	<u>473,119</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (29,235)</u>	<u>\$ (45,119)</u>	<u>(45,461)</u>	<u>\$ (342)</u>
<b>FUND BALANCE:</b>				
Beginning of Year			<u>194,002</u>	
End of Year			<u>\$ 148,541</u>	

**City of Placentia**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Housing and Community Development Special Revenue Fund**  
**For the Year Ended June 30, 2017**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 220,170	\$ 657,745	\$ 657,745	\$ -
Investment income	-	565	565	-
<b>Total Revenues</b>	<u>220,170</u>	<u>658,310</u>	<u>658,310</u>	<u>-</u>
<b>Expenditures:</b>				
Current:				
Community development	115,000	274,508	274,508	-
<b>Total Expenditures</b>	<u>115,000</u>	<u>274,508</u>	<u>274,508</u>	<u>-</u>
<b>REVENUE OVER (UNDER) EXPENDITURES</b>	<u>105,170</u>	<u>383,802</u>	<u>383,802</u>	<u>-</u>
<b>Other Financing Sources (Uses):</b>				
Transfers out	(105,170)	(534,295)	(534,295)	-
<b>Total Other Financing Sources (Uses)</b>	<u>(105,170)</u>	<u>(534,295)</u>	<u>(534,295)</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ -</u>	<u>\$ (150,493)</u>	<u>(150,493)</u>	<u>\$ -</u>
<b>FUND BALANCE:</b>				
Beginning of Year			<u>112,572</u>	
End of Year			<u>\$ (37,921)</u>	

**City of Placentia**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Utility Users Tax Special Revenue Fund**  
**For the Year Ended June 30, 2017**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ 2,900,000	\$ 2,900,000	\$ 2,637,364	\$ (262,636)
<b>Total Revenues</b>	<u>2,900,000</u>	<u>2,900,000</u>	<u>2,637,364</u>	<u>(262,636)</u>
<b>Other Financing Sources (Uses):</b>				
Transfers out	(3,100,000)	(3,100,000)	(2,860,120)	239,880
<b>Total Other Financing Sources (Uses)</b>	<u>(3,100,000)</u>	<u>(3,100,000)</u>	<u>(2,860,120)</u>	<u>239,880</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (200,000)</u>	<u>\$ (200,000)</u>	<u>(222,756)</u>	<u>\$ (22,756)</u>
<b>FUND BALANCE:</b>				
Beginning of Year			<u>222,756</u>	
End of Year			<u>\$ -</u>	

**City of Placentia**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Gasoline Tax Special Revenue Fund**  
**For the Year Ended June 30, 2017**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 1,077,930	\$ 1,077,930	\$ 1,006,448	\$ (71,482)
Investment income	-	-	2,574	2,574
<b>Total Revenues</b>	<u>1,077,930</u>	<u>1,077,930</u>	<u>1,009,022</u>	<u>(68,908)</u>
<b>Other Financing Sources (Uses):</b>				
Transfers out	(1,133,944)	(1,148,591)	(1,148,591)	-
<b>Total Other Financing Sources (Uses)</b>	<u>(1,133,944)</u>	<u>(1,148,591)</u>	<u>(1,148,591)</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (56,014)</u>	<u>\$ (70,661)</u>	<u>(139,569)</u>	<u>\$ (68,908)</u>
<b>FUND BALANCE:</b>				
Beginning of Year			<u>139,569</u>	
End of Year			<u>\$ -</u>	

**City of Placentia**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Sewer Construction Special Revenue Fund**  
**For the Year Ended June 30, 2017**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ -	\$ -	\$ 957	\$ 957
Investment income	-	-	137	137
<b>Total Revenues</b>	-	-	1,094	1,094
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	1,094	<u>\$ 1,094</u>
<b>FUND BALANCE:</b>				
Beginning of Year			19,649	
End of Year			<u>\$ 20,743</u>	

**City of Placentia**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**PEG Special Revenue Fund**  
**For the Year Ended June 30, 2017**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Investment income	\$ -	\$ -	\$ 1,639	\$ 1,639
Charges for services	96,000	96,000	45,046	(50,954)
<b>Total Revenues</b>	<u>96,000</u>	<u>96,000</u>	<u>46,685</u>	<u>(49,315)</u>
<b>Expenditures:</b>				
Current:				
General government	111,654	94,990	94,990	-
<b>Total Expenditures</b>	<u>111,654</u>	<u>94,990</u>	<u>94,990</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (15,654)</u>	<u>\$ 1,010</u>	<u>(48,305)</u>	<u>\$ (49,315)</u>
<b>FUND BALANCE:</b>				
Beginning of Year			<u>263,202</u>	
End of Year			<u>\$ 214,897</u>	

**City of Placentia**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Affordable Housing In Lieu Special Revenue Fund**  
**For the Year Ended June 30, 2017**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for services	\$ -	\$ -	\$ 204,750	\$ 204,750
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>204,750</u>	<u>204,750</u>
<b>Other Financing Sources (Uses):</b>				
Transfers out	-	(500,000)	(500,000)	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>(500,000)</u>	<u>(500,000)</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ -</u>	<u>\$ (500,000)</u>	<u>(295,250)</u>	<u>\$ 204,750</u>
<b>FUND BALANCE:</b>				
Beginning of Year			<u>320,250</u>	
End of Year			<u>\$ 25,000</u>	

**City of Placentia**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**2011 Gas Tax COP Debt Service Fund**  
**For the Year Ended June 30, 2017**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Investment income	\$ 10	\$ 387	\$ 387	\$ -
<b>Total Revenues</b>	<u>10</u>	<u>387</u>	<u>387</u>	<u>-</u>
<b>Expenditures:</b>				
Debt service:				
Principal retirement	235,000	235,000	235,000	-
Interest and fiscal charges	248,944	251,927	251,927	-
<b>Total Expenditures</b>	<u>483,944</u>	<u>486,927</u>	<u>486,927</u>	<u>-</u>
<b>REVENUE OVER (UNDER) EXPENDITURES</b>	<u>(483,934)</u>	<u>(486,540)</u>	<u>(486,540)</u>	<u>-</u>
<b>Other Financing Sources (Uses):</b>				
Transfers in	483,944	483,944	483,575	(369)
<b>Total Other Financing Sources (Uses)</b>	<u>483,944</u>	<u>483,944</u>	<u>483,575</u>	<u>(369)</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ 10</u>	<u>\$ (2,596)</u>	<u>(2,965)</u>	<u>\$ (369)</u>
<b>FUND BALANCE:</b>				
Beginning of Year			<u>485,928</u>	
End of Year			<u>\$ 482,963</u>	

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**INTERNAL SERVICE FUND FINANCIAL STATEMENTS**

**City of Placentia**  
**Combining Statement of Net Position**  
**All Internal Service Funds**  
**June 30, 2017**

	Risk Management	Health and Welfare	Equipment Replacement	Total
<b>ASSETS</b>				
<b>Current Assets:</b>				
Cash and investments	\$ 2,416,710	\$ 3,047	\$ 14,179	\$ 2,433,936
Cash and investments with fiscal agent	-	21,854	-	21,854
<b>Total Current Assets</b>	<b>2,416,710</b>	<b>24,901</b>	<b>14,179</b>	<b>2,455,790</b>
<b>Noncurrent Assets:</b>				
Capital assets, net of accumulated depreciation	-	-	19,604	19,604
<b>Total Noncurrent Assets</b>	<b>-</b>	<b>-</b>	<b>19,604</b>	<b>19,604</b>
<b>Total Assets</b>	<b>2,416,710</b>	<b>24,901</b>	<b>33,783</b>	<b>2,475,394</b>
<b>LIABILITIES</b>				
<b>Current Liabilities:</b>				
Accounts payable	33,312	3,047	-	36,359
Accrued claims and judgments - due within one year	654,740	-	-	654,740
<b>Total Current Liabilities</b>	<b>688,052</b>	<b>3,047</b>	<b>-</b>	<b>691,099</b>
<b>Noncurrent Liabilities:</b>				
Accrued claims and judgments - due in more than one year	1,964,222	-	-	1,964,222
<b>Total Noncurrent Liabilities</b>	<b>1,964,222</b>	<b>-</b>	<b>-</b>	<b>1,964,222</b>
<b>Total Liabilities</b>	<b>2,652,274</b>	<b>3,047</b>	<b>-</b>	<b>2,655,321</b>
<b>NET POSITION</b>				
Investment in capital assets	-	-	19,604	19,604
Unrestricted (deficit)	(235,564)	21,854	14,179	(199,531)
<b>Total Net Position</b>	<b>\$ (235,564)</b>	<b>\$ 21,854</b>	<b>\$ 33,783</b>	<b>\$ (179,927)</b>

**City of Placentia**  
**Combining Statement for All Internal Service Funds of**  
**Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended June 30, 2017**

	Risk Management	Health and Welfare	Equipment Replacement	Total
<b>OPERATING REVENUES:</b>				
Reimbursements	\$ -	\$ -	\$ 117	\$ 117
Service charges	1,565,304	1,159,732	-	2,725,036
<b>Total Operating Revenues</b>	<u>1,565,304</u>	<u>1,159,732</u>	<u>117</u>	<u>2,725,153</u>
<b>OPERATING EXPENSES:</b>				
Administration	65,579	-	-	65,579
Reinsurance premiums	-	125,213	-	125,213
Claims	961,115	-	-	961,115
Medical and dental premiums	-	1,013,829	-	1,013,829
Liability insurance premiums	570,342	14,513	-	584,855
Depreciation expense	-	-	7,646	7,646
<b>Total Operating Expenses</b>	<u>1,597,036</u>	<u>1,153,555</u>	<u>7,646</u>	<u>2,758,237</u>
<b>OPERATING INCOME (LOSS)</b>	(31,732)	6,177	(7,529)	(33,084)
<b>NET POSITION:</b>				
Beginning of the Year	(203,832)	15,677	41,312	(146,843)
End of the Year	<u>\$ (235,564)</u>	<u>\$ 21,854</u>	<u>\$ 33,783</u>	<u>\$ (179,927)</u>

**City of Placentia**  
**Combining Statement of Cash Flows**  
**Internal Service Funds**  
**For the Year Ended June 30, 2017**

	Risk Management	Health and Welfare	Equipment Replacement	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash received from customers and users	\$ 1,566,963	\$ 1,159,732	\$ 117	\$ 2,726,812
Cash paid to suppliers for goods and services	36,026	(1,153,625)	-	(1,117,599)
Cash paid to employees for services	(65,579)	-	-	(65,579)
Cash paid for insurance claims	(961,115)	-	-	(961,115)
<b>Net Cash Provided by Operating Activities</b>	<u>576,295</u>	<u>6,107</u>	<u>117</u>	<u>582,519</u>
<b>RECONCILIATION OF CASH AND CASH EQUIVALENTS TO STATEMENT OF NET POSITION:</b>				
Beginning of Year	1,840,415	18,794	14,062	1,873,271
End of Year	<u>\$ 2,416,710</u>	<u>\$ 24,901</u>	<u>\$ 14,179</u>	<u>\$ 2,455,790</u>
<b>CASH AND CASH EQUIVALENTS:</b>				
Cash and investments	\$ 2,416,710	\$ 3,047	\$ 14,179	\$ 2,433,936
Cash and investments with fiscal agent	-	21,854	-	21,854
<b>Total Cash and Cash Equivalents</b>	<u>\$ 2,416,710</u>	<u>\$ 24,901</u>	<u>\$ 14,179</u>	<u>\$ 2,455,790</u>
<b>Reconciliation of Operating Income (Loss) to to Net Cash Provided by Operating Activities:</b>				
Operating Income (loss)	\$ (31,732)	\$ 6,177	\$ (7,529)	\$ (33,084)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation	-	-	7,646	7,646
Changes in assets and liabilities:				
(Increase)/decrease in accounts receivables	1,659	-	-	1,659
Increase/(decrease) in accounts payable	23,249	(70)	-	23,179
Increase/(decrease) in claims payable	583,119	-	-	583,119
<b>Net Cash Provided by Operating Activities</b>	<u>\$ 576,295</u>	<u>\$ 6,107</u>	<u>\$ 117</u>	<u>\$ 582,519</u>

**AGENCY FUNDS FINANCIAL STATEMENTS**

**City of Placentia**  
**Combining Statement of Assets and Liabilities**  
**Agency Funds**  
**June 30, 2017**

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	Special Deposits	Community Facilities District	Public Safety CFD 2014-01	Total
<b>Assets:</b>				
Cash and investments	\$ 473,915	\$ 32,823	\$ 8,572	\$ 515,310
Taxes receivable	-	2,290	-	2,290
<b>Total Assets</b>	<u>\$ 473,915</u>	<u>\$ 35,113</u>	<u>\$ 8,572</u>	<u>\$ 517,600</u>
<b>Liabilities:</b>				
Deposits payable	\$ 473,915	\$ 35,113	\$ 8,572	\$ 517,600
<b>Total Liabilities</b>	<u>\$ 473,915</u>	<u>\$ 35,113</u>	<u>\$ 8,572</u>	<u>\$ 517,600</u>

**City of Placentia**  
**Combining Statement of Changes in Assets and Liabilities**  
**Agency Funds**  
**For the Year Ended June 30, 2017**

	Balance July 1, 2016	Additions	Deletions	Balance June 30, 2017
<b><u>Special Deposits</u></b>				
<b>Assets:</b>				
Cash and investments	\$ 450,934	\$ 393,325	\$ (370,344)	\$ 473,915
<b>Total Assets</b>	<b>\$ 450,934</b>	<b>\$ 393,325</b>	<b>\$ (370,344)</b>	<b>\$ 473,915</b>
<b>Liabilities:</b>				
Deposits payable	\$ 450,934	\$ 393,325	\$ (370,344)	\$ 473,915
<b>Total Liabilities</b>	<b>\$ 450,934</b>	<b>\$ 393,325</b>	<b>\$ (370,344)</b>	<b>\$ 473,915</b>
	Balance July 1, 2016	Additions	Deletions	Balance June 30, 2017
<b><u>Community Facilities District</u></b>				
<b>Assets:</b>				
Cash and investments	\$ 31,984	\$ 3,129	\$ (2,290)	\$ 32,823
Taxes receivable	615	2,290	(615)	2,290
<b>Total Assets</b>	<b>\$ 32,599</b>	<b>\$ 5,419</b>	<b>\$ (2,905)</b>	<b>\$ 35,113</b>
<b>Liabilities:</b>				
Deposits payable	\$ 32,599	\$ 5,419	\$ (2,905)	\$ 35,113
<b>Total Liabilities</b>	<b>\$ 32,599</b>	<b>\$ 5,419</b>	<b>\$ (2,905)</b>	<b>\$ 35,113</b>
	Balance July 1, 2016	Additions	Deletions	Balance June 30, 2017
<b><u>Public Safety CFD 2014-01</u></b>				
<b>Assets:</b>				
Cash and investments	\$ -	\$ 8,572	\$ -	\$ 8,572
Miscellaneous receivables	472	-	(472)	-
<b>Total Assets</b>	<b>\$ 472</b>	<b>\$ 8,572</b>	<b>\$ (472)</b>	<b>\$ 8,572</b>
<b>Liabilities:</b>				
Deposits payable	\$ 472	\$ 8,572	\$ (472)	\$ 8,572
<b>Total Liabilities</b>	<b>\$ 472</b>	<b>\$ 8,572</b>	<b>\$ (472)</b>	<b>\$ 8,572</b>

**City of Placentia**  
**Combining Statement of Changes in Assets and Liabilities (Continued)**  
**Agency Funds**  
**For the Year Ended June 30, 2017**

	Balance July 1, 2016	Additions	Deletions	Balance June 30, 2017
<b><u>Total</u></b>				
<b>Assets:</b>				
Cash and investments	\$ 482,918	\$ 405,026	\$ (372,634)	\$ 515,310
Taxes receivable	615	2,290	(615)	2,290
Miscellaneous receivables	472	-	(472)	-
<b>Total Assets</b>	<b><u>\$ 484,005</u></b>	<b><u>\$ 407,316</u></b>	<b><u>\$ (373,721)</u></b>	<b><u>\$ 517,600</u></b>
<b>Liabilities:</b>				
Deposits payable	\$ 484,005	\$ 407,316	\$ (373,721)	\$ 517,600
<b>Total Liabilities</b>	<b><u>\$ 484,005</u></b>	<b><u>\$ 407,316</u></b>	<b><u>\$ (373,721)</u></b>	<b><u>\$ 517,600</u></b>

## **STATISTICAL SECTION**

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# City of Placentia

## Description of Statistical Section Contents

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**This part of the City of Placentia's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information say about the government's overall financial health.**

Contents:	<b>Pages</b>
<b>Financial Trends</b> - These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	142-151
<b>Revenue Capacity</b> - These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax.	152-157
<b>Debt Capacity</b> - These schedules present information to help the reader assess the affordability of the City's current level of outstanding debt and the City's ability to issue additional debt in the	158-160
<b>Demographic and Economic Information</b> - These schedules offer demographics and economic indicators to help the reader understand the environment within which the City's financial	161-164
<b>Operating Information</b> - These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report related to the services the City provides and activities it performs.	165-169

**City of Placentia**  
**Net Position by Component**  
**Last Ten Fiscal Years**  
*(accrual basis of accounting)*  
*(amounts expressed in thousands)*

	<b>Fiscal Year</b>				
	2008	2009	2010	2011	2012
Governmental activities					
Net investment in capital assets	\$ 69,881	\$ 78,071	\$ 58,119	\$ 60,198	\$ 70,726
Restricted	5,316	7,785	-	8,717	2,981
Unrestricted	(20,681)	(38,860)	(9,756)	(12,267)	(7,936)
Total governmental activities net position	<u>\$ 54,516</u>	<u>\$ 46,996</u>	<u>\$ 48,363</u>	<u>\$ 56,648</u>	<u>\$ 65,771</u>
Business-type activities					
Net investment in capital assets	\$ 13,725	\$ 13,134	\$ 12,543	\$ 13,277	\$ 12,686
Unrestricted	3,578	2,921	5,076	(1,041)	(874)
Total business-type activities net position	<u>\$ 17,303</u>	<u>\$ 16,055</u>	<u>\$ 17,619</u>	<u>\$ 12,236</u>	<u>\$ 11,812</u>
Primary government					
Net investment in capital assets	\$ 83,606	\$ 91,205	\$ 70,662	\$ 73,475	\$ 83,412
Restricted	5,316	7,785	-	8,717	2,981
Unrestricted	(17,103)	(35,939)	(4,680)	(13,308)	(8,810)
Total primary government net position	<u>\$ 71,819</u>	<u>\$ 63,051</u>	<u>\$ 65,982</u>	<u>\$ 68,884</u>	<u>\$ 77,583</u>

**City of Placentia**  
**Net Position by Component (Continued)**  
**Last Ten Fiscal Years**  
*(accrual basis of accounting)*  
*(amounts expressed in thousands)*

	<b>Fiscal Year</b>				
	2013	2014	2015	2016	2017
Governmental activities					
Net investment in capital assets	\$ 78,273	\$ 74,238	\$ 66,333	\$ 66,799	\$ 67,960
Restricted	3,630	2,901	7,027	7,681	6,199
Unrestricted	(14,229)	(9,273)	(34,145)	(30,490)	(32,780)
Total governmental activities net position	<u>\$ 67,674</u>	<u>\$ 67,866</u>	<u>\$ 39,215</u>	<u>\$ 43,990</u>	<u>\$ 41,379</u>
Business-type activities					
Net investment in capital assets	\$ 12,275	\$ 11,760	\$ 11,280	\$ 10,765	\$ 10,303
Unrestricted	(1,115)	(680)	1,289	845	1,066
Total business-type activities net position	<u>\$ 11,160</u>	<u>\$ 11,080</u>	<u>\$ 12,569</u>	<u>\$ 11,610</u>	<u>\$ 11,369</u>
Primary government					
Net investment in capital assets	\$ 90,548	\$ 85,998	\$ 77,613	\$ 77,564	\$ 78,263
Restricted	3,630	2,901	7,027	7,681	6,199
Unrestricted	(15,344)	(9,953)	(32,856)	(29,645)	(31,714)
Total primary government net position	<u>\$ 78,834</u>	<u>\$ 78,946</u>	<u>\$ 51,784</u>	<u>\$ 55,600</u>	<u>\$ 52,748</u>

**City of Placentia**  
**Changes in Net Position**  
**Last Ten Fiscal Years**  
*(accrual basis of accounting)*  
*(amounts expressed in thousands)*

	<b>Fiscal Year</b>				
	2008	2009	2010	2011	2012
<b>Expenses</b>					
Governmental activities:					
General government	\$ 2,693	\$ 3,801	\$ 8,664	\$ 4,974	\$ 10,833
Public safety	17,481	17,568	15,770	18,342	16,104
Public works	8,435	8,019	4,222	6,466	6,525
Community development	3,608	2,820	1,850	1,145	1,034
Community services	-	-	-	-	-
Redevelopment	682	1,305	1,755	2,077	658
SERAF	-	-	843	174	-
Interest on long-term debt	1,361	1,197	1,718	1,892	1,414
Total governmental activities	<u>34,260</u>	<u>34,710</u>	<u>34,822</u>	<u>35,070</u>	<u>36,568</u>
Business-type activities:					
Refuse	2,599	3,163	2,579	2,779	2,880
Compressed natural gas	410	143	425	464	100
Sewer maintenance	808	928	1,029	1,404	1,114
Total business-type activities	<u>3,817</u>	<u>4,234</u>	<u>4,033</u>	<u>4,647</u>	<u>4,094</u>
Total primary government expenses	<u>\$ 38,077</u>	<u>\$ 38,944</u>	<u>\$ 38,855</u>	<u>\$ 39,717</u>	<u>\$ 40,662</u>
<b>Program Revenues</b>					
Governmental activities:					
Charges for services					
General government	\$ 745	\$ 1,302	\$ 1,556	\$ 3,003	\$ 2,091
Public safety	876	1,116	947	1,740	1,556
Public works	1,162	1,280	1,131	1,204	1,548
Community development	660	511	505	427	776
Community services	-	-	-	-	-
Operating grants	3,124	2,425	3,883	2,608	2,137
Capital grants and contributions	4,238	3,372	3,377	2,128	1,605
Total governmental activities program revenues	<u>10,805</u>	<u>10,006</u>	<u>11,399</u>	<u>11,110</u>	<u>9,713</u>
Business-type activities:					
Charges for services					
Refuse	3,032	2,898	3,015	2,432	2,730
Compressed natural gas	419	372	417	541	76
Sewer maintenance	1,069	830	898	778	858
Total business-type activities program revenues	<u>4,520</u>	<u>4,100</u>	<u>4,831</u>	<u>3,751</u>	<u>3,664</u>
Total primary government program revenues	<u>\$ 15,325</u>	<u>\$ 14,106</u>	<u>\$ 16,230</u>	<u>\$ 14,861</u>	<u>\$ 13,377</u>
Net (expense)/revenue					
Governmental activities	\$ (23,455)	\$ (24,704)	\$ (23,423)	\$ (23,960)	\$ (26,855)
Business-type activities	703	(134)	798	(896)	(430)
Total primary government net expenses	<u>\$ (22,752)</u>	<u>\$ (24,838)</u>	<u>\$ (22,625)</u>	<u>\$ (24,856)</u>	<u>\$ (27,285)</u>

**City of Placentia**  
**Changes in Net Position (Continued)**  
**Last Ten Fiscal Years**  
*(accrual basis of accounting)*  
*(amounts expressed in thousands)*

	<b>Fiscal Year</b>				
	2013	2014	2015	2016	2017
<b>Expenses</b>					
Governmental activities:					
General government	\$ 10,516	\$ 9,673	\$ 9,248	\$ 5,343	\$ 10,579
Public safety	16,965	16,915	15,689	18,556	19,188
Public works	6,506	5,720	6,644	7,445	7,246
Community development	1,011	1,142	1,845	1,373	1,904
Community services	-	-	-	1,263	1,318
Redevelopment	-	-	-	-	-
SERAF	-	-	-	-	-
Interest on long-term debt	603	667	861	837	783
Total governmental activities	<u>35,601</u>	<u>34,117</u>	<u>34,287</u>	<u>34,817</u>	<u>41,018</u>
Business-type activities:					
Refuse	2,933	2,950	2,795	2,555	2,571
Compressed natural gas	137	-	-	-	-
Sewer maintenance	1,143	1,071	1,069	1,418	954
Total business-type activities	<u>4,213</u>	<u>4,021</u>	<u>3,864</u>	<u>3,973</u>	<u>3,525</u>
Total primary government expenses	<u>\$ 39,814</u>	<u>\$ 38,138</u>	<u>\$ 38,151</u>	<u>\$ 38,790</u>	<u>\$ 44,543</u>
<b>Program Revenues</b>					
Governmental activities:					
Charges for services					
General government	\$ 2,268	\$ 2,408	\$ 2,053	\$ 1,956	\$ 2,136
Public safety	1,570	1,282	1,469	1,340	1,092
Public works	1,539	3,238	854	679	597
Community development	317	590	277	1,211	1,074
Community services	-	-	-	221	194
Operating grants	1,656	700	1,407	4,744	4,637
Capital grants and contributions	1,256	1,634	3,216	145	465
Total governmental activities program revenues	<u>8,606</u>	<u>9,852</u>	<u>9,276</u>	<u>10,296</u>	<u>10,195</u>
Business-type activities:					
Charges for services					
Refuse	2,749	2,865	2,874	2,890	2,958
Compressed natural gas	335	119	25	-	-
Sewer maintenance	876	884	819	688	722
Total business-type activities program revenues	<u>3,960</u>	<u>3,868</u>	<u>3,718</u>	<u>3,578</u>	<u>3,680</u>
Total primary government program revenues	<u>\$ 12,566</u>	<u>\$ 13,720</u>	<u>\$ 12,994</u>	<u>\$ 13,874</u>	<u>\$ 13,875</u>
Net (expense)/revenue					
Governmental activities	\$ (26,995)	\$ (24,265)	\$ (25,011)	\$ (24,521)	\$ (30,823)
Business-type activities	(253)	(153)	(146)	(395)	155
Total primary government net expenses	<u>\$ (27,248)</u>	<u>\$ (24,418)</u>	<u>\$ (25,157)</u>	<u>\$ (24,916)</u>	<u>\$ (30,668)</u>

**City of Placentia**  
**Changes in Net Position (Continued)**  
**Last Ten Fiscal Years**  
*(accrual basis of accounting)*  
*(amounts expressed in thousands)*

	<b>Fiscal Year</b>				
	2008	2009	2010	2011	2012
<b>General Revenues and</b>					
<b>Other Changes in Net Position</b>					
Governmental activities:					
Taxes					
Property	\$ 13,791	\$ 13,827	\$ 12,553	\$ 13,416	\$ 12,452
Sales and use	5,452	4,686	3,930	5,063	4,225
Utility users	2,603	2,822	2,694	2,767	2,851
Franchise	1,226	1,150	1,203	2,453	2,056
Other	891	803	1,762	771	805
Miscellaneous	216	188	153	126	1,386
Investment income	46	43	39	595	199
Other	350	972	715	2,339	1,047
Special item	-	(4,047)	2,500	-	-
Extraordinary item	-	(5,562)	-	-	10,880
Transfers	249	1,145	566	831	76
Total governmental activities	<u>24,824</u>	<u>16,027</u>	<u>26,115</u>	<u>28,361</u>	<u>35,977</u>
Business-type activities					
Investment income	86	31	6	8	8
Special item	-	-	-	-	-
Gain on disposal of assets	-	-	-	-	-
Other	15	-	-	-	75
Transfers	(249)	(1,145)	(566)	(831)	(76)
Total business-type activities	<u>(148)</u>	<u>(1,114)</u>	<u>(560)</u>	<u>(823)</u>	<u>7</u>
Total primary government	<u>\$ 24,676</u>	<u>\$ 14,913</u>	<u>\$ 25,555</u>	<u>\$ 27,538</u>	<u>\$ 35,984</u>
<b>Change in Net Position</b>					
Governmental activities	\$ 1,369	\$ (8,677)	\$ 2,692	\$ 4,401	\$ 9,122
Business-type activities	555	(1,248)	238	(1,719)	(423)
Total primary government	<u>\$ 1,924</u>	<u>\$ (9,925)</u>	<u>\$ 2,930</u>	<u>\$ 2,682</u>	<u>\$ 8,699</u>

**City of Placentia**  
**Changes in Net Position (Continued)**  
**Last Ten Fiscal Years**  
*(accrual basis of accounting)*  
*(amounts expressed in thousands)*

	<b>Fiscal Year</b>				
	2013	2014	2015	2016	2017
<b>General Revenues and</b>					
<b>Other Changes in Net Position</b>					
Governmental activities:					
Taxes					
Property	\$ 11,389	\$ 11,804	\$ 12,449	\$ 13,259	\$ 13,972
Sales and use	4,160	4,512	6,284	6,848	7,020
Utility users	2,863	2,800	2,874	2,750	2,637
Franchise	2,186	2,228	2,338	2,332	2,244
Other	998	1,029	1,177	1,258	1,365
Miscellaneous	1,359	1,336	1,451	35	41
Investment income	197	24	576	34	31
Other	2,918	708	-	-	-
Special item	-	-	(2,764)	-	-
Extraordinary & special items	-	-	-	(1,035)	500
Transfers	248	4	165	646	402
Total governmental activities	<u>26,318</u>	<u>24,445</u>	<u>24,550</u>	<u>26,127</u>	<u>28,212</u>
Business-type activities					
Investment income	5	2	5	7	7
Special item	-	-	2,764	-	-
Gain on disposal of assets	-	-	-	-	-
Other	75	75	75	75	-
Transfers	(478)	(4)	(165)	(646)	(402)
Total business-type activities	<u>(398)</u>	<u>73</u>	<u>2,679</u>	<u>(564)</u>	<u>(395)</u>
Total primary government	<u>\$ 25,920</u>	<u>\$ 24,518</u>	<u>\$ 27,229</u>	<u>\$ 25,563</u>	<u>\$ 27,817</u>
<b>Change in Net Position</b>					
Governmental activities	\$ (677)	\$ 180	\$ (461)	\$ 1,606	\$ (2,611)
Business-type activities	(651)	(80)	2,533	(959)	(240)
Total primary government	<u>\$ (1,328)</u>	<u>\$ 100</u>	<u>\$ 2,072</u>	<u>\$ 647</u>	<u>\$ (2,851)</u>

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**City of Placentia**  
**Fund Balances of Governmental Funds**  
**Last Ten Fiscal Years**  
*(modified accrual basis of accounting)*  
*(amounts expressed in thousands)*

	<b>Fiscal Year</b>						
	2011	2012	2013	2014	2015	2016	2017
<b>General Fund</b>							
Nonspendable	\$ 5,823	\$ 4,774	\$ 4,368	\$ 3,450	\$ 4,104	\$ 3,881	\$ 3,354
Restricted	-	-	-	439	1,030	1,030	1,024
Committed	-	-	-	-	119	3,600	3,600
Assigned	500	-	-	-	185	286	40
Unassigned	(294)	1,997	1,385	1,001	2,510	72	56
<b>Total General Fund</b>	<b>6,029</b>	<b>6,771</b>	<b>5,753</b>	<b>4,890</b>	<b>7,948</b>	<b>8,869</b>	<b>8,074</b>
<b>All Other Governmental Funds</b>							
Nonspendable	1,754	96	88	84	-	-	-
Restricted	9,122	8,118	3,630	2,930	5,999	6,651	5,175
Assigned	505	-	-	-	485	-	-
Unassigned	(1,636)	(2,441)	(2,196)	(761)	-	-	(368)
<b>Total All Other Governmental Funds</b>	<b>9,745</b>	<b>5,773</b>	<b>1,522</b>	<b>2,253</b>	<b>6,484</b>	<b>6,651</b>	<b>4,807</b>
<b>Total All Governmental Funds</b>	<b>\$ 15,774</b>	<b>\$ 12,544</b>	<b>\$ 7,275</b>	<b>\$ 7,143</b>	<b>\$ 14,432</b>	<b>\$ 15,520</b>	<b>\$ 12,881</b>

The City of Placentia implemented GASB 54 for the fiscal year ended June 30, 2011.  
Information prior to the implementation of GASB 54 is not available

	<b>Fiscal Year</b>		
	2008	2009	2010
<b>General Fund</b>			
Reserved	\$ 139	\$ 3,894	\$ 6,736
Unreserved	(4,698)	(5,234)	(4,521)
<b>Total General Fund</b>	<b>(4,559)</b>	<b>(1,340)</b>	<b>2,215</b>
<b>All Other Governmental Funds</b>			
Reserved	3,039	4,548	7,541
Unreserved, reported in:			
Special Revenue Funds	4,569	1,850	1,145
Debt Service Funds	840	1,692	(4,651)
Capital Project Funds	(3,133)	(2,814)	(4,783)
<b>Total All Other Governmental Funds</b>	<b>5,315</b>	<b>5,276</b>	<b>(748)</b>
<b>Total All Governmental Funds</b>	<b>\$ 756</b>	<b>\$ 3,936</b>	<b>\$ 1,467</b>

**City of Placentia**  
**Changes in Fund Balances of Governmental Funds**  
**Last Ten Fiscal Years**  
*(modified accrual basis of accounting)*  
*(amounts expressed in thousands)*

	<b>Fiscal Year</b>				
	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
<b>Revenues</b>					
Property tax	\$ 13,791	\$ 13,816	\$ 13,559	\$ 13,415	\$ 12,451
Sales tax	5,300	4,686	3,930	5,063	5,611
Other tax	4,732	4,955	4,654	6,116	5,712
Intergovernmental	5,855	5,165	5,295	5,036	3,742
Licenses and permits	1,441	2,126	2,448	1,397	1,730
Fines and forfeitures	845	878	819	604	753
Investment income	1,332	1,141	83	595	423
Charges for services	1,465	1,595	1,464	2,343	2,370
Other	1,286	919	342	4,138	1,786
<b>Total Revenues</b>	<u>36,047</u>	<u>35,281</u>	<u>32,594</u>	<u>38,707</u>	<u>34,578</u>
<b>Expenditures</b>					
Current:					
General government	3,437	3,544	3,584	3,958	4,690
Public safety	17,167	17,217	15,602	15,322	15,978
Public works	10,427	6,573	2,850	5,864	6,617
Community development	3,568	2,846	1,826	983	1,033
Community services	-	-	-	-	-
Redevelopment	1,550	2,177	1,755	1,775	659
SERAF	-	-	843	174	-
Capital outlay	-	8,251	3,940	392	441
Debt service					
Principal	1,260	1,345	1,430	1,420	1,186
Interest	1,097	933	1,749	1,759	1,617
Other debt service	-	339	-	-	-
<b>Total Expenditures</b>	<u>38,506</u>	<u>43,225</u>	<u>33,579</u>	<u>31,647</u>	<u>32,221</u>
<b>Excess of Revenues Over/(Under) Expenditures</b>	<u>(2,459)</u>	<u>(7,944)</u>	<u>(985)</u>	<u>7,060</u>	<u>2,357</u>
<b>Other Financing Sources/(Uses)</b>					
Transfers in	6,545	15,946	14,707	12,063	10,869
Transfers out	(6,440)	(15,898)	(18,693)	(14,263)	(17,020)
Proceeds from long-term debt	-	11,240	1	5,784	399
Other	13	(164)	2,500	-	193
<b>Total Other Financing Sources</b>	<u>118</u>	<u>11,124</u>	<u>(1,485)</u>	<u>3,584</u>	<u>(5,559)</u>
<b>Extraordinary Items</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	<u>\$ (2,341)</u>	<u>\$ 3,180</u>	<u>\$ (2,470)</u>	<u>\$ 10,644</u>	<u>\$ (3,202)</u>
<b>Ratio of Total Debt Service Expenditures to Total Noncapital Expenditures</b>	6.52%	8.09%	12.01%	11.32%	9.67%

**City of Placentia**  
**Changes in Fund Balances of Governmental Funds (Continued)**  
**Last Ten Fiscal Years**  
*(modified accrual basis of accounting)*  
*(amounts expressed in thousands)*

	<b>Fiscal Year</b>				
	2013	2014	2015	2016	2017
<b>Revenues</b>					
Property tax	\$ 11,389	\$ 11,804	\$ 12,449	\$ 13,259	\$ 13,972
Sales tax	5,519	5,848	6,284	7,257	7,020
Other tax	6,047	6,138	6,316	6,318	6,222
Intergovernmental	3,143	3,531	4,033	2,998	3,572
Licenses and permits	1,211	1,618	1,690	1,733	1,572
Fines and forfeitures	842	575	733	1,154	1,297
Investment income	161	210	177	34	32
Charges for services	1,800	1,912	2,228	2,216	1,743
Other	4,598	2,087	2,424	2,108	1,892
<b>Total Revenues</b>	<b>34,710</b>	<b>33,723</b>	<b>36,334</b>	<b>37,077</b>	<b>37,322</b>
<b>Expenditures</b>					
Current:					
General government	4,275	4,409	6,432	6,571	10,450
Public safety	16,845	16,853	16,500	17,880	18,436
Public works	10,826	5,760	4,246	4,824	5,050
Community development	1,011	1,142	1,824	952	1,858
Community services	-	-	-	1,191	1,292
Redevelopment	-	-	-	-	-
SERAF	-	-	-	-	-
Capital outlay	347	79	2,042	1,262	2,340
Debt service					
Principal	355	723	1,070	1,333	1,654
Interest	594	577	813	837	783
Other debt service	-	-	-	-	-
<b>Total Expenditures</b>	<b>34,253</b>	<b>29,543</b>	<b>32,927</b>	<b>34,850</b>	<b>41,863</b>
<b>Excess of Revenues Over/(Under) Expenditures</b>	<b>457</b>	<b>4,180</b>	<b>3,407</b>	<b>2,227</b>	<b>(4,541)</b>
<b>Other Financing Sources/(Uses)</b>					
Transfers in	12,072	6,998	4,939	7,000	8,010
Transfers out	(17,827)	(11,310)	(4,552)	(6,354)	(7,607)
Proceeds from long-term debt	-	-	-	251	-
Other	-	-	(2,764)	-	-
<b>Total Other Financing Sources</b>	<b>(5,755)</b>	<b>(4,312)</b>	<b>(2,377)</b>	<b>897</b>	<b>403</b>
<b>Extraordinary Items</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,035)</b>	<b>1,500</b>
<b>Net Change in Fund Balances</b>	<b>\$ (5,298)</b>	<b>\$ (132)</b>	<b>\$ 1,030</b>	<b>\$ 1,089</b>	<b>\$ (2,638)</b>
<b>Ratio of Total Debt Service Expenditures to Total Noncapital Expenditures</b>	<b>2.88%</b>	<b>4.62%</b>	<b>6.49%</b>	<b>6.91%</b>	<b>6.57%</b>

**City of Placentia**  
**Revenues by Source - General Fund**  
*Last Ten Fiscal Years*  
*(modified accrual basis of accounting)*

<b>Fiscal Year</b>	<b>Property Taxes</b>	<b>Sales and Use Taxes</b>	<b>Other Taxes</b>	<b>Licenses and Permits</b>	<b>Fines Forfeitures &amp; Penalties</b>	<b>Use of Money and Property</b>
2006-07	\$ 10,699,537	\$ 5,820,037	\$ 2,078,677	\$ 1,309,238	\$ 801,584	\$ 195,105
2007-08	11,371,081	5,300,514	2,116,009	1,441,263	765,264	4,352
2008-09	11,464,895	4,685,797	1,912,555	2,062,294	713,172	29,157
2009-10	11,185,541	3,930,224	1,960,357	2,445,469	788,012	34,236
2010-11	11,143,701	5,063,285	3,261,866	1,397,396	542,172	514,827
2011-12	11,160,051	5,611,105	2,860,703	1,730,070	595,239	391,869
2012-13	11,388,950	5,518,907	3,183,996	1,210,722	468,229	160,212
2013-14	11,804,238	5,847,742	3,338,556	1,618,068	459,123	206,104
2014-15	12,448,958	6,207,771	3,394,915	1,690,191	484,676	170,892
2015-16	13,259,241	7,257,004	3,550,183	1,733,049	542,253	-
2016-17	13,971,691	7,019,906	3,578,424	1,571,584	587,005	-

\* Investment Earnings and Rents previously reported as Use of Money and Property Leases previously reported as Other Revenues.

**City of Placentia**  
**Revenues by Source - General Fund (Continued)**  
*Last Ten Fiscal Years*  
*(modified accrual basis of accounting)*

Fiscal Year	Investment Earnings*	Leases and Rents*	Inter- governmental Revenue	Charges for Current Services	Other Revenues	Totals
2006-07	\$ -	\$ -	\$ 929,088	\$ 1,003,834	\$ 953,884	\$ 23,790,984
2007-08	-	-	1,527,873	995,223	1,199,926	24,721,505
2008-09	-	-	630,639	1,121,933	914,860	23,535,302
2009-10	-	-	460,128	935,521	109,395	21,848,883
2010-11	-	-	537,577	1,648,767	2,492,821	26,602,412
2011-12	-	-	54,850	1,350,666	1,239,397	24,993,950
2012-13	-	-	127,867	1,256,723	4,597,034	27,912,640
2013-14	-	-	58,058	1,189,249	1,571,109	26,092,247
2014-15	-	-	224,246	1,383,803	1,778,619	27,784,071
2015-16	24,157	670,631	466,271	1,091,250	1,053,220	29,647,259
2016-17	3,644	1,199,161	297,831	863,387	629,737	29,722,370

\* Investment Earnings and Rents previously reported as Use of Money and Property Leases previously reported as Other Revenues.

**City of Placentia**  
**Assessed Value of Taxable Property**  
**Last Ten Fiscal Years**  
(amounts expressed in thousands)

<b>Fiscal Year Ended June 30</b>	<b>City</b>			<b>Taxable Assessed Value</b>	<b>Direct Rate</b>
	<b>Secured</b>	<b>Public Utility</b>	<b>Unsecured</b>		
2008	\$ 4,820,355	\$ 381	\$ 170,439	\$ 4,991,175	0.1640
2009	4,693,057	465	140,530	4,834,052	0.1644
2010	4,794,903	390	172,357	4,967,650	0.1644
2011	4,795,545	390	173,088	4,969,023	0.1644
2012	4,849,370	390	157,793	5,007,553	0.1644
2013	4,934,183	292	145,927	5,080,402	0.1644
2014	5,065,170	292	141,308	5,206,770	0.1644
2015	5,359,402	292	155,890	5,515,584	0.1644
2016	5,706,871	292	169,843	5,877,006	0.1644
2017	5,948,117	292	186,698	6,135,107	0.1644

Note:

In 1978, the voters of the State of California passed Proposition 13 which limited property taxes to a total maximum rate of 1% based upon the assessed value of the property being taxed. Each year, the assessed value of property may be increased by an "inflation factor" (limited to a maximum increase of 2%). With few exceptions, property is only re-assessed at the time that it is sold to a new owner. At that point, the new assessed value is reassessed at the purchase price of the property sold. The assessed valuation data shown above represents the only data currently available with respect to the actual market value of taxable property and is subject to the limitations described above.

**City of Placentia**  
**Direct and Overlapping Property Tax Rates**  
**Last Ten Fiscal Years**

	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Placentia City	0.1340	0.1340	0.1340	0.1340	0.1340	0.1340	0.1340	0.1340	0.1340	0.1340
Placentia City Lighting Reorganization	0.0300	0.0304	0.0304	0.0304	0.0304	0.0304	0.0304	0.0304	0.0304	0.0304
Direct City Rate	0.1640	0.1644	0.1644	0.1644	0.1644	0.1644	0.1644	0.1644	0.1644	0.1644
Overlapping Rates:										
O.C. Water District Water Reserve	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001
O.C. Vector Control	0.0010	0.0011	0.0011	0.0011	0.0011	0.0011	0.0011	0.0011	0.0011	0.0011
O.C. Transportation Authority	0.0026	0.0026	0.0026	0.0026	0.0026	0.0026	0.0026	0.0026	0.0026	0.0026
O.C. Water District	0.0080	0.0080	0.0080	0.0080	0.0080	0.0080	0.0080	0.0080	0.0080	0.0080
O.C. Harbors, Beaches, Parks	0.0133	0.0144	0.0144	0.0144	0.0144	0.0144	0.0144	0.0144	0.0144	0.0144
O.C. Department of Education	0.0170	0.0170	0.0171	0.0171	0.0171	0.0171	0.0171	0.0171	0.0171	0.0171
O.C. Flood Control Dist General	0.0190	0.0186	0.0186	0.0186	0.0186	0.0186	0.0186	0.0186	0.0186	0.0186
O.C. Sanitation District 2 Operating	0.0310	0.0309	0.0309	0.0309	0.0309	0.0309	0.0309	0.0309	0.0309	0.0309
Placentia Library District	0.0380	0.0376	0.0376	0.0376	0.0376	0.0376	0.0376	0.0376	0.0376	0.0376
O.C. General Fund	0.0580	0.0579	0.0579	0.0579	0.0579	0.0579	0.0579	0.0579	0.0579	0.0579
North O.C. Community College General	0.0660	0.0655	0.0655	0.0655	0.0655	0.0655	0.0655	0.0655	0.0655	0.0655
Education Revenue Augmentation Fund	0.1880	0.1876	0.1876	0.1876	0.1876	0.1876	0.1876	0.1876	0.1876	0.1876
Placentia Unified General Fund	0.3940	0.3943	0.3943	0.3943	0.3943	0.3943	0.3943	0.3943	0.3943	0.3943
Total Direct City and Overlapping Rate	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Metro Water District	0.0045	0.0043	0.0043	0.0037	0.0037	0.0035	0.0035	0.0035	0.0035	0.0035
Placentia Schools	0.0295	0.0476	0.0616	0.058	0.0585	0.0620	0.0653	0.0582	0.0567	0.0548
North O.C. Community College Bonds	0.0150	0.0149	0.0166	0.0176	0.0174	0.0190	0.0170	0.0170	0.0304	0.0289
Total Rate	<u>1.0490</u>	<u>1.0668</u>	<u>1.0825</u>	<u>1.0793</u>	<u>1.0796</u>	<u>1.0845</u>	<u>1.0858</u>	<u>1.0787</u>	<u>1.0906</u>	<u>1.0871</u>

Note:

In 1978, the voters of the State of California passed Proposition 13 which set the property tax rate at a 1.00% fixed amount. This 1.00% is shared by all taxing agencies for which the subject property resides within.

**City of Placentia**  
**Principal Property Tax Payers**  
**Current and Nine Years Ago**  
(amounts expressed in thousands)

	2017				2008		
	Taxable Assessed Value	Estimated Total Tax	Percent of Total City Taxable Assessed Value		Taxpayer	Taxable Assessed Value	Estimated Total Tax
Fairfield Placentia Place LLC	\$ 55,958	\$ 560	0.91%	OC of SD Holdings	\$ 78,837	\$ 788	1.58%
Placentia 422	55,421	554	0.90%	Placentia 422	59,268	593	1.18%
Villa Angelina Apartment Fund LTD	52,973	530	0.86%	Reef Imperial Rose Inc	26,204	262	0.52%
Arlon Graphics LLC	37,057	371	0.60%	Inland Western Placentia LLC	25,906	259	0.52%
Sedona-Placentia Owner LLC	36,383	364	0.59%	Donahue Schriber Realty Group	23,470	235	0.47%
Placentia-Linda Hospital Inc.	35,427	354	0.58%	Realty Associates Fund VIII LP	19,000	190	0.38%
Placentia Place Apartments LLC	28,058	281	0.46%	Placentia-Linda Hospital Inc.	18,383	184	0.37%
MG Union Place Apartments LLC	27,838	278	0.45%	AG BPG Placentia Inc	16,898	169	0.34%
Reef Imperial Rose Inc.	27,647	276	0.45%	Greka Oil and Gas Inc.	16,738	167	0.33%
Donahue Schriber Realty Group	26,821	268	0.44%	Villa Tierra Apartments LLC	14,949	149	0.30%
	\$ 383,583	\$ 3,836	6.25%		\$ 299,653	\$ 2,997	5.99%

**City of Placentia**  
**Property Tax Levies and Collections**  
**Last Ten Fiscal Years**

Fiscal Year Ended June 30	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percent of Levy		Amount	Percent of Levy
2007	\$ 12,096,749	\$ 12,038,615	99.52%	N/A	N/A	N/A
2008	13,053,161	12,753,432	97.70%	N/A	N/A	N/A
2009	14,171,276	14,099,708	99.49%	N/A	N/A	N/A
2010	13,659,309	12,718,318	93.11%	N/A	N/A	N/A
2011	13,612,265	13,551,901	99.56%	N/A	N/A	N/A
2012	14,121,383	13,695,151	96.98%	N/A	N/A	N/A
2013	12,064,669	11,889,799	98.55%	N/A	N/A	N/A
2014	12,294,236	12,266,287	99.77%	N/A	N/A	N/A
2015	13,012,736	12,973,298	99.70%	N/A	N/A	N/A
2016	12,742,715	13,529,800	106.18%	N/A	N/A	N/A
2017	12,831,914	12,865,221	100.26%	N/A	N/A	N/A

Note:

The amounts presented include City property taxes, In-Lieu Vehicle License Fees, and "triple flip" property tax revenue in lieu of sales tax. 2016 includes final payment of "triple flip" property tax revenue.

**City of Placentia**  
**Ratio of Outstanding Debt by Type**  
**Last Ten Fiscal Years**  
*(amounts expressed in thousands, except per capita)*

Fiscal Year	Governmental Activities			Business-type Activities	Total Primary Government	Percent of Assessed Valuation	Per Capita	Percent of Personal Income
	Tax Allocation	Capital Leases	Certificates of Participation	Capital Leases				
2008	\$ 7,040	\$ 111	\$ 9,950	\$ -	\$ 17,101	0.343%	334.85	1.06%
2009	17,946	15	8,782	-	26,743	0.553%	520.75	1.63%
2010	17,839	-	7,534	-	25,373	0.511%	489.17	1.59%
2011	17,790	-	12,336	-	30,126	0.606%	575.97	1.97%
2012	4,202	299	11,341	-	15,842	0.316%	310.12	1.04%
2013	4,062	189	10,471	-	14,722	0.290%	284.34	0.97%
2014	3,870	75	9,572	-	13,517	0.260%	259.47	0.89%
2015	3,579	41	9,147	-	12,767	0.231%	245.12	0.83%
2016	3,063	218	8,697	-	11,978	0.204%	229.19	0.76%
2017	2,242	162	8,237	-	10,641	0.173%	203.59	0.66%

**City of Placentia**  
**Direct and Overlapping Governmental Activity Debt**  
**As of June 30, 2017**

2016-17 Assessed Valuation:	\$ 6,135,107
Successor Agency Incremental Valuation:	<u>313,274</u>
Adjusted Assessed Valuation:	\$ 5,821,833

DIRECT DEBT:	Total Debt <u>06/30/17</u>	<u>% Applicable (1)</u>	City's Share of Debt 6/30/17
Capital Leases	\$ 162,018	100.00%	\$ 162,018
Certificates of Participation	8,237,000	100.00%	8,237,000
Tax Allocation Bonds & Notes	2,242,140	100.00%	<u>2,242,140</u>
			\$ 10,641,158
 <u>OVERLAPPING TAX AND ASSESSMENT DEBT:</u>			
North Orange County Community College 2003 & 2005 Bonds	\$ 234,629,965	5.309%	\$ 12,455,788
Placentia -Yorba Linda Unified 2002, 2008, and 2012 Bond	242,284,158	22.331%	54,104,533
Metropolitan Water District	15,208,339	1.239%	<u>188,396</u>
TOTAL OVERLAPPING DEBT			\$ 66,748,717
 TOTAL DIRECT AND OVERLAPPING DEBT			 \$ 77,389,875

(1) Percentage of overlapping agency's assessed valuation located within boundaries of the city.

Ratios of Direct vs. Overlapping Debt

Direct Debt	13.75%
Overlapping Debt	86.25%
Total Debt	100.00%

Ratios of Debt to Assessed Valuation

Direct Debt	0.18%
Overlapping Debt	1.15%
Total Debt	1.33%

**City of Placentia**  
**Legal Debt Margin Information**  
**Last Ten Fiscal Years**

Legal Debt Margin Calculation for the Current Year

Assessed value	\$	6,135,106,984
Debt limit (3.75% of assessed value)		230,066,512
Debt applicable to limit		-
Legal debt margin - Current Year	\$	230,066,512

Fiscal Year	Debt Limit	Debt Applicable to Limit	Legal Debt Margin	Debt as Percentage of Limit
2008	\$ 187,169,052	\$ -	\$ 187,169,052	0%
2009	181,276,941	-	181,276,941	0%
2010	186,295,449	-	186,295,449	0%
2011	191,977,149	-	191,977,149	0%
2012	187,783,433	-	187,783,433	0%
2013	181,800,203	-	181,800,203	0%
2014	186,635,310	-	186,635,310	0%
2015	213,385,760	-	213,385,760	0%
2016	220,387,742	-	220,387,742	0%
2017	230,066,512	-	230,066,512	0%

Note:

The City charter includes a debt limit of 15%; however, at the time the charter was established, only 25% of the market value was used. For the purpose of determining the debt limit, the City is following the intent of the charter and reducing the debt limit to 3.75% of assessed valuation.

Source: City of Placentia, Finance Department

**City of Placentia**  
**Demographic and Economic Statistics**  
**Last Ten Calendar Years**  
*(personal income in thousands, except per capita)*

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<b>Calendar Year</b>	<b>City Population</b>	<b>Personal Income</b>	<b>Per Capita Personal Income</b>	<b>Unemployment Rate</b>
2007	51,070	\$ 1,611,871	\$ 31,562	3.4%
2008	51,354	1,637,926	31,895	4.7%
2009	51,869	1,600,275	30,852	8.0%
2010	52,305	1,530,078	29,253	8.5%
2011	51,084	1,526,645	29,885	7.7%
2012	51,776	1,525,217	29,458	5.0%
2013	52,094	1,511,507	29,015	4.4%
2014	52,084	1,540,384	29,575	6.2%
2015	52,263	1,567,115	29,985	5.1%
2016	52,268	1,614,628	30,891	4.5%

Sources: City Population - State Department of Finance  
Unemployment Date - California Employment Development Department  
HDL, Coren Cone

**City of Placentia**  
**Taxable Sales by Category**  
**Last Ten Calendar Years**  
*(amounts expressed in thousands)*

	<b>Fiscal Year</b>				
	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
General Merchandise	\$ 6,135	\$ 5,982	\$ 6,247	\$ 6,554	\$ 6,339
Food Stores	15,719	15,805	15,229	15,107	16,462
Eating and Drinking Places	64,073	63,978	61,515	60,571	61,511
Building Materials	46,069	38,951	23,746	28,216	36,868
Auto Dealers and Supplies	76,748	56,345	50,272	63,210	66,736
Service Stations	71,986	73,611	49,182	51,876	68,726
Other Retail Stores	64,574	58,656	59,203	55,636	56,075
All Other Outlets	195,778	200,533	172,339	174,333	182,705
<b>Total</b>	<b>\$ 541,082</b>	<b>\$ 513,861</b>	<b>\$ 437,733</b>	<b>\$ 455,503</b>	<b>\$ 495,422</b>

Note: Due to confidentiality issues, the names of the ten largest revenue payers are not available. The categories presented are intended to provide alternative information regarding the sources of the City's sales tax revenue.

**City of Placentia**  
**Taxable Sales by Category (Continued)**  
**Last Ten Calendar Years**  
*(amounts expressed in thousands)*

	<b>Fiscal Year</b>				
	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
General Merchandise	\$ 6,227	\$ 6,482	\$ 6,459	\$ 6,635	\$ 6,759
Food Stores	17,718	17,541	17,898	18,529	17,919
Eating and Drinking Places	61,816	62,479	66,582	79,730	84,676
Building Materials	39,460	37,884	48,092	38,156	55,996
Auto Dealers and Supplies	69,200	78,924	85,659	105,341	107,146
Service Stations	83,112	80,210	78,562	70,961	62,495
Other Retail Stores	55,311	63,164	64,434	60,419	70,775
All Other Outlets	192,626	197,944	213,510	255,719	240,166
<b>Total</b>	<b>\$ 525,470</b>	<b>\$ 544,628</b>	<b>\$ 581,196</b>	<b>\$ 635,490</b>	<b>\$ 645,932</b>

Note: Due to confidentiality issues, the names of the ten largest revenue payers are not available. The categories presented are intended to provide alternative information regarding the sources of the City's sales tax revenue.

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**City of Placentia**  
**Budgeted Full-Time Employees by Department**  
**Last Ten Fiscal Years**

Department	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
City Clerk	1.50	1.00	1.00	2.00	2.00	2.00	1.00	2.00	2.00	2.00
Administration	6.50	7.00	7.00	7.00	7.00	7.00	6.00	8.00	7.00	7.00
Finance	9.00	9.00	7.00	7.00	7.00	7.00	7.00	6.00	7.00	7.00
Community Development	7.00	5.50	3.00	3.00	3.00	3.00	-	-	4.00	4.75
Police	73.00	68.00	62.00	62.00	67.00	68.00	62.00	67.00	69.50	74.50
Public Works	37.00	29.00	24.00	22.00	22.00	22.00	19.00	18.00	19.00	20.25
Community Services	9.00	5.00	5.00	4.00	4.00	4.00	4.00	4.00	6.00	6.50
Total	143.00	124.50	109.00	107.00	112.00	113.00	99.00	105.00	114.50	122.00

**City of Placentia**  
**Operating Indicators by Function**  
**Last Ten Fiscal Years**

Function/Program	Fiscal Year				
	2008	2009	2010	2011	2012
<b>Police</b>					
Physical arrests	963	1,360	1,517	2,170	2,067
Parking citations	13,718	11,688	11,138	7,971	8,211
Traffic citations	5,206	6,362	5,496	5,628	4,819
<b>Community Development</b>					
Building permits	1,071	866	536	646	657
Building and zoning inspections	152	184	140	112	133
<b>Public Works</b>					
Feet of sewer main cleaned	401,280	401,280	401,280	401,280	401,280
Streetsweeping miles	21,684	21,684	21,684	21,684	21,684
Traffic signals maintained	56	56	56	57	57
<b>Culture and Recreation</b>					
Recreation classes	817	616	616	585	659

**City of Placentia**  
**Operating Indicators by Function (Continued)**  
**Last Ten Fiscal Years**

Function/Program	Fiscal Year				
	2013	2014	2015	2016	2017
<b>Police</b>					
Physical arrests	1,289	1,600	1,732	1,373	1,250
Parking citations	6,970	7,147	11,141	12,729	13,161
Traffic citations	3,366	3,330	2,498	2,060	1,824
<b>Community Development</b>					
Building permits	776	808	1,411	1,472	1,268
Building and zoning inspections	145	97	178	133	128
<b>Public Works</b>					
Feet of sewer main cleaned	401,280	401,280	401,280	401,280	249,134
Streetsweeping miles	21,684	21,684	21,684	21,684	21,684
Traffic signals maintained	57	57	57	57	57
<b>Culture and Recreation</b>					
Recreation classes	704	710	787	747	727

**City of Placentia**  
**Capital Asset Statistics by Function/Program**  
**Last Ten Fiscal Years**

Function/Program	Fiscal Year				
	2008	2009	2010	2011	2012
<b>Public Safety</b>					
Police Stations	1	1	1	1	1
Sworn Officers	55	50	50	50	46
Patrol Vehicles	24	26	26	26	26
Fire Stations	2	2	2	2	2
<b>Highways and Streets</b>					
Miles of Streets	107	107	107	107	107
Street Trees	9264	9214	9214	9214	9214
Traffic Signals	224	229	229	229	229
Street Lights	3656	3656	3656	3656	3656
<b>Sewer</b>					
Miles of Sanitary Sewers	76	76	76	76	76
Storm Drains	506	506	506	506	506
<b>Recreation and Culture</b>					
Parks	16	16	16	16	16
Area of Parks (Acres)	74.23	72.9	72.9	72.9	72.9
Community Buildings	2	2	2	2	2
Community Centers	4	4	4	4	4
Senior Center	1	1	1	1	1
Baseball Diamonds	6	7	7	7	7
Basketball Courts	4	7.5	7.5	7.5	7.5
Soccer Fields	5	1	1	1	1
Pools	2	2	2	2	2
Gymnasiums	1	1	1	1	1

**City of Placentia**  
**Capital Asset Statistics by Function/Program (Continued)**  
**Last Ten Fiscal Years**

Function/Program	Fiscal Year				
	2013	2014	2015	2016	2017
Public Safety					
Police Stations	1	1	1	1	1
Sworn Officers	47	46	46	46	46
Patrol Vehicles	26	26	26	26	26
Fire Stations	2	2	2	2	2
Highways and Streets					
Miles of Streets	107	107	107	107	107
Street Trees	9214	9214	9214	9214	9214
Traffic Signals	229	229	229	229	229
Street Lights	3656	3656	3656	3656	3656
Sewer					
Miles of Sanitary Sewers	76	76	76	76	76
Storm Drains	506	506	506	506	506
Recreation and Culture					
Parks	16	16	16	16	16
Area of Parks (Acres)	72.9	72.9	72.9	72.9	72.9
Community Buildings	2	2	2	2	2
Community Centers	4	4	4	4	4
Senior Center	1	1	1	1	1
Baseball Diamonds	7	7	7	7	7
Basketball Courts	7.5	7.5	7.5	7.5	7.5
Soccer Fields	1	1	1	1	1
Pools	2	2	2	2	2
Gymnasiums	1	1	1	1	1

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# CITY OF PLACENTIA

**Presentation to the City Council  
For the Fiscal Year Ended June 30, 2017**

**February 6, 2018**

## Contents

- Audit Responsibilities
- Overview of Financial Statements
- Financial Indicators and Key Pension Information
- Audit Results





## Audit Responsibilities

## Management Responsibilities

- Responsible for the Financial Statements
- Present the Financial Statements in accordance with Accounting Principles Generally Accepted in the United States of America
- Adopt sound accounting policies
- Establish and maintain internal controls over financial reporting and compliance
- Provide evidence supporting the amounts and disclosures in the financial statements
- Prevent and detect fraud

## Auditors' Responsibilities

- Perform the audit in conformity with Auditing Standards Generally Accepted in the United States of America and the Standards applicable to Financial Audits contained in *Government Auditing Standards*
- Communicate with “Those Charged with Governance”
- Assess audit risk of internal control over financial reporting and compliance
- Determine fairness presentation of the financial statements
- Render opinions



## Overview of the Financial Statements

## **Comprehensive Annual Financial Report**

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Debt Capacity

Demographic and Economic Information

Operating Information

## Recovery and Restitution from the Embezzlement

### Special Item

- In the prior year, the City recorded loss due to embezzlement and misappropriation of assets in estimation of \$5,160,735.
- During the fiscal year ended June 30, 2016, the City recovered \$4,125,494 through June 30, 2016 and
- During the fiscal year ended June 30, 2017, an additional \$500,000
- The total recovered is \$4,625,494, which is 90% of the total loss.

**City of Placentia**  
**Government-Wide Summary**  
**Statement of Net Position**  
**June 30, 2017**

	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
<b>Assets</b>	\$ 96,572,956	\$ 12,530,656	\$ 109,103,612
<b>Deferred Outflows of Resources</b>	9,929,109	138,345	10,067,454
<b>Liabilities</b>	61,822,072	1,132,756	62,954,828
<b>Deferred Inflows of Resources</b>	3,300,802	166,841	3,467,643
<b>Net Position:</b>			
Net investments in capital assets	67,960,062	10,303,153	78,263,215
Restricted	6,199,131	-	6,199,131
Unrestricted (Deficit)	(32,780,002)	1,066,251	(31,713,751)
<b>Total Net Position</b>	<b>\$ 41,379,191</b>	<b>\$ 11,369,404</b>	<b>\$ 52,748,595</b>

**City of Placentia**  
**Government-Wide Summary**  
**Statement of Activities**  
**For the Year Ended June 30, 2017**

	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
<b>Expenses</b>	<u>\$ (41,017,333)</u>	<u>\$ (3,525,392)</u>	<u>\$ (44,542,725)</u>
<b>Program Revenues</b>			
Charges for services	5,092,955	3,679,708	8,772,663
Operating grants and contributions	4,636,945	-	4,636,945
Capital grants and contributions	464,751	-	464,751
<b>Total program revenues</b>	<u>10,194,651</u>	<u>3,679,708</u>	<u>13,874,359</u>
<b>Net Cost of Services</b>	(30,822,682)	154,316	(30,668,366)
General Revenues	27,309,471	7,644	27,317,115
Transfers	402,454	(402,454)	-
Special Item	500,000	-	500,000
<b>Change in Net Position</b>	<u>\$ (2,610,757)</u>	<u>\$ (240,494)</u>	<u>\$ (2,851,251)</u>

**City of Placentia**  
**General Fund**  
**Condensed Balance Sheet**  
**June 30, 2017**

<b>Assets</b>		\$	10,968,505
<b>Liabilities</b>		\$	2,894,478
<b>Fund Balance</b>			
Nonspendable			3,353,584
Restricted			1,023,955
Committed			3,600,000
Assigned			40,274
Unassigned			56,214
<b>Total Fund Balance</b>			<b>8,074,027</b>
<b>Total Liabilities and Fund Balance</b>		\$	<b>10,968,505</b>

**City of Placentia**  
**General Fund**  
**Condensed Statement of Revenues, Expenditures**  
**and Changes in Fund Balance**  
**For the Year Ended June 30, 2017**

<b>Revenues</b>	\$ 29,722,370
<b>Expenditures</b>	<u>(36,173,126)</u>
<b>Revenues over Expenditures</b>	(6,450,756)
<b>Other Financing Sources and Uses</b>	
Transfers (Net)	<u>4,156,166</u>
<b>Change in Fund Balance Before Special Item</b>	<u>(2,294,590)</u>
<b>Special Item:</b>	
Restitution and recovery	<u>1,500,000</u>
<b>Total special item</b>	<u>1,500,000</u>
<b>Change in Fund Balance</b>	<u><u>\$ (794,590)</u></u>



## Financial Indicators and Key Pension Information

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**City of Placentia**  
**Governmental Activities**  
**Net Cost of Services to Tax Revenues**  
**For the Year Ended June 30, 2017**

<b>Net Cost of Services</b>	\$ 30,822,682
<b>Tax Revenues</b>	<u>27,237,463</u>
<b>Ratio</b>	<u><u>113.16%</u></u>

**City of Placentia**  
**General Fund**  
**Unassigned Fund Balance to Annual Expenditures**  
**For the Year Ended June 30, 2017**

<b>Unassigned Fund Balance</b>	\$ 56,214
<b>Annual Expenditures</b>	<u>36,173,126</u>
<b>Ratio</b>	<u><u>0.16%</u></u>

## **GASB 68 and 71 – The New Pension Standards As of June 30, 2015 (Measurement Date)**

	<b>Miscellaneous Plan</b>	<b>Safety Plan</b>	<b>Total</b>
Net Pension Liabilities @ 7.5%	<u>\$ (12,135,165)</u>	<u>(24,723,412)</u>	<u>(36,858,577)</u>
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Total Pension Liability	<u>75.98%</u>	<u>70.17%</u>	

## **GASB 45 – Other Postemployment Benefits**

### **As of July 1, 2015 (Measurement Date)**

Actuarial Value of Assets	<u>\$ -</u>
Actuarial Accrued Liabilities	<u>26,514,838</u>
Unfunded Actuarial Accrued Liabilities	<u>26,514,838</u>
Funded Ratio	<u>0.00%</u>
Covered Payroll	<u>8,033,778</u>
UAAL as a % of Payroll	<u>330.04%</u>



## Audit Results

## Audit Results

- **Opinions**
  - ***Unmodified Opinions are issued to all Opinion Units***
    - Financial Statements are fairly presented in all material respect
    - Accounting policies have been consistently applied
    - Estimates are reasonable
    - Disclosures are properly reflected in the financial statements

## Other Results

- No disagreement with Management
- Management requested additional testing in audit scope as they continue to further strengthen internal controls
- Significant deficiencies were identified in internal control over financial reporting – See Finding 2017-001
- Items were addressed by management within 1-2 business days
- No material weaknesses were identified in internal control over financial reporting
- No accounting issues
- No inappropriate activities were noted

## **Findings 2017-001 – Lack of Segregation of Duties (Significant Deficiency)**

### **Condition:**

1. Former finance staff approved daily batch proofs, counted cash/checks for deposits; agreed deposit made to the bank statements, and also performed bank reconciliations.

### **Corrective Actions:**

1. Improved controls have already been implemented. The indicated duties previously performed by one individual have now been reassigned to other Finance Department personnel to improve the segregation of duties. Additional review procedures have been instituted by the Interim Finance Director and a comprehensive security review has been completed for access into the City's financial information software.

## **Findings 2017-001 – Lack of Segregation of Duties (Significant Deficiency)**

### **Condition:**

2. The Accounts Payable Clerk had full access to add, delete, and edit vendor information without review or approval from management. Furthermore, the Accounts Payable Clerk also performed preparation of checks to vendors on a weekly basis.

### **Corrective Actions:**

2. Improved controls have already been implemented. The Accounts Payable Clerk's access to add, delete and edit vendor information has now been eliminated and these duties have been assigned to another department employee.

## **Findings 2017-001 – Lack of Segregation of Duties (Significant Deficiency)**

### **Condition:**

3. 10 out of 26 pay period payroll registers were not approved properly. Three were prepared and approved by the same staff and nine did not have an approval signature.

### **Corrective Actions:**

3. During the initial three months following the Senior Accountant's departure, the responsibility for approval of payroll registers was not formally reassigned. This condition was corrected in July 2017 when the interim Finance Director assumed that responsibility.

## For more information, contact:

### Presenter:

#### **Kenneth Pun**

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