AGENDA
REGULAR MEETING OF THE MAYWOOD CITY COUNCIL AND THE SUCCESSOR AGENCY TO THE MAYWOOD COMMUNITY REDEVELOPMENT AGENCY

WEDNESDAY, MARCH 10, 2021 AT 7:00 P.M.

PLEASE NOTE THAT THE CITY COUNCIL MAY ACT ON ANY ITEM LISTED ON THE AGENDA

I. CALL TO ORDER/ROLL CALL

CALL TO ORDER
ROLL CALL

II. CITY OFFICIALS

MAYOR
Ricardo Lara

MAYOR PRO TEM
Heber Marquez

COUNCIL MEMBERS
Eduardo De La Riva
Frank Garcia
Jessica Torres

CITY CLERK
Flor Aguiluz

CITY TREASURER
Mary Mariscal

CITY MANAGER
Jennifer E. Vasquez

CITY ATTORNEY
Roxanne Diaz

III. COVID-19 MEETING PROCEDURES

PUBLIC ADVISORY: THE CITY COUNCIL CHAMBERS WILL NOT BE OPEN TO THE PUBLIC

Pursuant to Section 3 of Executive Order N-29-20, issued by Governor Newsom on March 17, 2020, the regular meeting of the City Council for March 10, 2021 will be conducted telephonically through Zoom and broadcast live on the City's Facebook page. Please be advised that pursuant to the Executive Order, and to ensure the health and safety of the public by limiting human contact that could spread the COVID-19 virus, the Council Chambers will not be open for the meeting. Council Members will be participating telephonically and will not be physically present in the Council Chambers.

If you would like to speak on an agenda item, you can access the meeting remotely via zoom:
Join by phone 1-669-900-6833 Enter Meeting ID: 821 3239 8664 Passcode: 771354

OR

Please click the link below to join the webinar:
https://us02web.zoom.us/j/82132398664?pwd=MU9vaDREODNxaXBIY0dTUlpJM3psdz09
Passcode: 771354

If you want to comment during the public comment portion of the agenda, Press *9 on your phone or raise your hand in the zoom controls and we will select you from the meeting cue. NOTE: Your phone number will appear on the screen unless you first dial *67 before dialing the numbers as shown above.

The City wants you to know that you can also submit your comments by email to shirley.quinones@cityofmaywood.org. To give adequate time to print out your comments for consideration at the meeting, please submit your written comments prior to 4:30 p.m.; or if you are unable to email, please call the City Clerk's Office at (323) 562-5714 by 4:30 p.m.

If you wish to have your comments read to the Council Members during the appropriate Public Comment period, please indicate in the **Subject Line "FOR PUBLIC COMMENT"** and list the item number you wish to comment on. Comments that you want read to the Council will be subject to the three minute time limitation (approximately 350 words). Written comments that are only to be provided to Council and not read at the meeting will be distributed to the Council prior to the meeting.

Pursuant to the Executive Order, and in compliance with the Americans with Disabilities Act, if you need special assistance to participate in the Council meeting, please contact the City Clerk's Office, (323) 562-5714 within 48 hours of the meeting.

IV. MAYOR, COUNCILMEMBERS AND STAFF COMMENTS

V. PUBLIC PARTICIPATION (Agenda Items; Time allotted: 3 minutes)

Speakers wishing to address the City Council on an item on the agenda may use the following:

Join by phone 1-669-900-6833 Enter Meeting ID: 821 3239 8664 Passcode: 771354

OR

Please click the link below to join the webinar:
https://us02web.zoom.us/j/82132398664?pwd=MU9vaDREODNxaXBIY0dTUlpJM3psdz09
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VI. PRESENTATIONS

Proclamation recognizing American Red Cross month.

VII. PUBLIC HEARING

VIII. CONSENT CALENDAR

All matters listed under CONSENT CALENDAR are considered to be routine and can be acted on by one roll call vote. There will be no separate discussion of these items unless members of the City Council request specific items to be removed from the Consent Calendar for separate discussion or action.

1. Minutes for 02/24/2021 Regular City Council Meeting.

2. Resolution 6167 of the City Council of the City of Maywood and Successor Agency to the Maywood Community Redevelopment Agency Approving the Warrants for Payments.

3. Revenue Report from July 2020 – February 2021.

4. Consideration of Award of Construction Contract to Calpromax Engineering, Inc for Construction of 6.6 KV Street Lighting Conversion on Loma Vista Project.

IX. DISCUSSION/ACTION ITEMS

5. Annual Financial Report for Fiscal Year Ended June 30, 2020.

6. Consider the appointment of a new member of the Planning Commission.

X. CLOSED SESSION

XI. PUBLIC PARTICIPATION (Non-Agenda Items; Time allotted: 3 minutes)

Speakers wishing to address the City Council on an item not on the agenda may use the following:

Join by phone 1-669-900-6833 Enter Meeting ID: 821 3239 8664 Passcode: 771354
OR
Please click the link below to join the webinar:
https://us02web.zoom.us/j/82132398664?pwd=MU9vaDREODNxaXBlY0dTUlpJM3psdz09
Passcode: 771354

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XII. ADJOURNMENT - The next Meeting of the Maywood City Council is March 24, 2021 at 7:00 p.m.

PUBLIC ACCESS TO CITY COUNCIL MEETING AGENDA AND AGENDA PACKETS

I, _[signature]_, Flor Aguiluz, City Clerk or Shirley Quinones, Deputy City Clerk, hereby certify that this agenda was duly posted by law at 4319 E. Slauson Avenue, Maywood, CA 90270 and the City Website. Any public record, relating to an open session agenda item, that is distributed within 72 hours prior to the meeting is available for public inspection at the Maywood City Hall, 4319 E. Slauson Avenue, Maywood CA 90270. If you challenge in court any discussion or action taken concerning an item on this Agenda, you may be limited to rising only those issues you or someone else raised during the meeting or in written correspondence delivered to the City at or prior to the City's consideration of the item at the meeting. In compliance with the ADA, if you need special assistance for the meeting, call (323) 562-5723 within 72 hours prior to the meeting so the City can make reasonable arrangements to ensure accessibility. ♿

AGENDA ITEM NO. 1

MINUTES OF REGULAR MEETING OF THE MAYWOOD CITY COUNCIL AND THE SUCCESSOR AGENCY TO THE MAYWOOD COMMUNITY REDEVELOPMENT AGENCY

WEDNESDAY, FEBRUARY 24, 2021 AT 7:00 P.M.

PLEASE NOTE THAT THE CITY COUNCIL MAY ACT ON ANY ITEM LISTED ON THE AGENDA

I. CALL TO ORDER and ROLL CALL

II. CITY OFFICIALS

MAYOR
Ricardo Lara (present)

MAYOR PRO TEM
Heber Marquez (teleconference)

COUNCIL MEMBERS
Eduardo De La Riva (present)
Frank Garcia (teleconference)
Jessica Torres (teleconference)

CITY CLERK
Flor Aguiluz (excused)

CITY TREASURER
Mary Mariscal (teleconference)

CITY MANAGER
Jennifer E. Vasquez (present)

CITY ATTORNEY
Roxanne Diaz (teleconference)

STAFF PRESENT:

Hrant Manuelian, Finance Director (teleconference)
Steve Fowler, Director of Building and Planning (teleconference)
Shirley Quinones, Deputy City Clerk (present)
Abel Hernandez, Public Works Coordinator (teleconference)
Edith Carrillo, Administrative Analyst (teleconference)

III. COVID-19 MEETING PROCEDURES

PUBLIC ADVISORY: THE CITY COUNCIL CHAMBERS WILL NOT BE OPEN TO THE PUBLIC
PURSUANT TO GOVERNOR GAVIN NEWESOM'S EXECUTIVE ORDER N-29-20 THIS MEETING WAS HELD AS A TELECONFERENCE MEETING.

OBSERVERS WERE ABLE TO VIEW THE MEETING LIVESTREAMED VIA THE CITY'S FACEBOOK AT: https://www.facebook.com/cityofmaywood OR BY ZOOM AT:
Teleconference 1-669-900-6833 Enter Meeting ID: 891 7435 6421 Passcode: 230921

or

https://us02web.zoom.us/j/89174356421?pwd=Q2xGdnRqMjBVeFZYMVprZkhDT1VyZz09

Passcode: 230921

Comments may have been submitted via e-mail to shirley.quinones@cityofmaywood.org by 4:30 p.m. prior to meeting and by teleconference any time prior to closure of the public comment portion of the item(s) under consideration.

IV. MAYOR, COUNCILMEMBERS AND STAFF COMMENTS

Mayor, Council Members and City Manager provided community updates.

V. PUBLIC PARTICIPATION (Agenda Items; Time allotted: 3 minutes)

The following spoke on Agenda Items:

1) David Perez (Submitted by teleconference)
2) Veronica Guardado (Submitted by teleconference)

VI. PRESENTATIONS

Citizen Award was presented to Art Gamboa.

Community Engagement Presentation for the Transit Oriented Development project in Huntington Park by Los Angeles Neighborhood Initiative

VII. PUBLIC HEARING

None

VIII. CONSENT CALENDAR

All matters listed under CONSENT CALENDAR are considered to be routine and can be acted on by one roll call vote. There will be no separate discussion of these items unless members of the City Council request specific items to be removed from the Consent Calendar for separate discussion or action.

1. Minutes for 02/10/2021 Regular City Council Meeting. **Motion to approve February 10, 2021 City Council Meeting Minutes by De La Riva. Second by Garcia. AYES: De La Riva, Garcia, Torres, Marquez, Lara. PASSES.**

2. Resolution 6166 of the City Council of the City of Maywood and Successor Agency to the Maywood Community Redevelopment Agency Approving the Warrants for Payments. **Motion to adopt Resolution 6166 approving the City of Maywood and Successor Agency to the Maywood Community Redevelopment Agency Warrants for Payments by De La Riva. Second by Garcia. AYES: De La Riva, Garcia, Torres, Marquez, Lara. PASSES.**

3. Proclamation of Black History Month. **Motion to proclaim the month of February 2021 as Black History Month De La Riva. Second by Garcia. AYES: De La Riva, Garcia, Torres, Marquez, Lara. PASSES.**

IX. DISCUSSION/ACTION ITEMS

1. Consideration of Memorandum of Understanding with the Los Angeles Neighborhood Land Trust for the parameters regarding the Development and construction of improvements to existing and new parks in the City. **Motion to approve the Memorandum of Understanding between the City of Maywood and the Los Angeles Neighborhood Land Trust to establish the parameter for the development and construction of improvements to existing and new parks in the City and to include Maywood Park and Riverfront Park by De La Riva. Second by Marquez. AYES: De La Riva, Garcia, Torres, Marquez, Lara. PASSES.**

2. Consideration of selecting an auction vendor or holding an in-house Sale of Surplus City Street Name Signs. **Motion to hold an in-house sale of Surplus City Street Name Signs on a first come, first served basis, and setting the amount of each sign at $20.00 and directed staff to research methods to accept cash or cashless (electronic) methods of payment by Mayor Lara. Second by De La Riva. AYES: De La Riva, Garcia, Torres, Marquez, Lara. PASSES.**

X. CLOSED SESSION

Conference with Legal Counsel, Anticipated Litigation-Significant Exposure to Litigation, Government Code Section 54956.9(d)(2); Number of potential cases: 1

No reportable action

XI. PUBLIC PARTICIPATION (Non-Agenda Items; Time allotted: 3 minutes)

The following spoke on Non-Agenda Items:

1) David Perez (Submitted by teleconference)
2) Veronica Guardado (Submitted by teleconference)

XII. ADJOURNMENT - Meeting adjourned at approximately 9:41 p.m. to the next Meeting of the Maywood City Council, March 24, 2021 at 7:00 p.m.

Ricardo Lara, Mayor

ATTEST:

Flor Aguiluz, City Clerk

Shirley Quinones, Deputy City Clerk

COUNCIL AGENDA

ITEM No. 2

RESOLUTION NO. 6167

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MAYWOOD AND SUCCESSOR AGENCY TO THE MAYWOOD COMMUNITY REDEVELOPMENT AGENCY APPROVING THE WARRANTS FOR PAYMENT

WHEREAS, the following listed demands have been reviewed by the Director of Finance, and

WHEREAS, the Director of Finance has certified to the accuracy and availability of funds for payment thereof, and

WHEREAS, the register of audited demands is hereby submitted to the City Council of the City of Maywood and Successor Agency to the Maywood Community Redevelopment Agency for approval.

NOW, THEREFORE, BE IT RESOLVED, that the listed Warrants and Wire Transfers/Automated Clearing House (ACH) Transactions for $851,610.39 are hereby ratified:

- Exhibit A – Summary of Warrants and Wire Transfers/ACH Transactions
- Exhibit B – Detail of Warrants

PASSED, APPROVED AND ADOPTED THIS 10th day of March, 2021.

Ricardo Lara, Mayor

ATTEST:

Flor Aguilluz, City Clerk

Sandra Quiñones, Deputy City Clerk

APPROVED AS TO FORM:

Roxanne Diaz, City Attorney

STATE OF CALIFORNIA)
COUNTY OF LOS ANGELES)
CITY OF MAYWOOD)

I, Flor Aguiluz, City Clerk of the City Council of the City of Maywood, do hereby certify that foregoing Resolution No. 6167 was duly passed and adopted by the City Council of the City of Maywood, at a regular meeting of the City Council held on the 10th day of March, 2021 by the following roll call vote, to wit:

AYES: DE LA RIVA, GARCIA, TORRES, MARQUEZ, LARA

NAYES:

ABSENT:

ABSTAINED:

Flor Aguiluz, City Clerk
Shirley Quiñones, Deputy City Clerk

EXHIBIT 'A'

City of Maywood
Summary Warrants for Payment and Wire Transfers/ACH Transactions
Council Meeting Date
Wednesday, March 10, 2021

			Amount
Accounts Payable			
Accounts Payable prepaid warrants for payment: Checks No. 088096 - 088114			$ 21,423.62
Accounts Payable regular warrants for payment: Checks No: 088115 - 088143			$ 161,163.43
		Sub-total	$ 182,587.05
Wire Transfers/ACH Transactions			
02/18/21	CalPERS Employer Contribution - Pay Period 1/31/2021-2/13/2021		$ 6,095.18
02/19/21	ADP Payroll Fees		$ 355.23
02/24/21	Transfer to Pension Prefunding for CEPPT account		$ 250,000.00
02/24/21	Transfer to Other Post Employment Benefits Prefunding for CERBT account		$ 250,000.00
02/25/21	ADP Payroll Fees		$ 337.50
03/01/21	California Joint Powers Insurance Authority (CJPIA) repayment plan agreement - March 2021		$ 12,000.00
03/01/21	US Bank - Merchant Fees		$ 373.49
03/04/21	CalPERS Unfunded Liability Payment Plan - Safety & Misc. Employees		$ 118,010.88
03/04/21	CalPERS Health Premium March 2021		$ 31,851.06
		Sub-total	$ 669,023.34
		Total Demands	**$ 851,610.39**

EXHIBIT 'B'

City of Maywood
Detail Warrants for Payment
Warrants No. 088096 to 088143

Check No.	Prepaids	Date	Vendor Name	Check Amt	Transaction Description
088096	P	2/25/2021	U.S. Bank Corporate Payment System	3,692.56	Credit Card Expense 01/18/21-02/05/21
088097	P	3/3/2021	AD 24/7 Locksmith	*605.00	Emergency Service for Locksmith
088098	P	3/3/2021	Angel Villegas	526.84	Retiree Medical Reimbursement March 2021
088099	P	3/3/2021	Brent Talmo	316.94	Retiree Medical Reimbursement March 2021
088100	P	3/3/2021	Bruce Leflar	1,196.68	Retiree Medical Reimbursement March 2021
088101	P	3/3/2021	Christine M. Locher	238.25	Retiree Medical Reimbursement March 2021
088102	P	3/3/2021	Edward Ahrens	1,196.68	Retiree Medical Reimbursement March 2021
088103	P	3/3/2021	Maywood Mutual Water No.1	704.12	Various Locations 12/17/2020 - 02/17/2021
088104	P	3/3/2021	Tri-City Mutual Water Company	3,367.60	Various Locations 12-17-2020 to 02-22-2021
088105	P	3/3/2021	Paul Pine	1,598.58	Retiree Medical Reimbursement March 2021
088106	P	3/3/2021	Department of Resource Recycling and Resource Accounting	70.87	Unspent Funds Beverage Container CPP-17-184
088107	P	3/3/2021	Robert Leach	1,005.00	Retiree Medical Reimbursement March 2021
088108	P	3/3/2021	Ronald Lindsey	1,274.32	Retiree Medical Reimbursement March 2021
088109	P	3/3/2021	Scott C. Anderson	1,196.68	Retiree Medical Reimbursement March 2021
088110	P	3/3/2021	Southern California Edison	88.20	5317 Atlantic PED 01/19/2021 - 02/17/2021
088111	P	3/3/2021	Sprint	562.26	Cell Phone Service: 01/24/2021 to 02/23/2021
088112	P	3/3/2021	Quadient Finance, USA, Inc.	500.00	Postage Machine
088113	P	3/3/2021	Vallarta Collision Center	3,757.15	Repairs City Fleet Vehicle
088114	P	3/3/2021	Vernon, City of	130.89	Slauson & Downey 01-12-2021 to 02-10-2021
088115		3/3/2021	Adrien Perez	180.43	Office Supplies & Mileage Reimbursement
088116		3/3/2021	Alta Environmental	2,482.50	Professional Services January 2021 MS4 nPDES Permit
088117		3/3/2021	Amazon Capital Services	2,350.76	Office Supplies
088118		3/3/2021	Calmex Graphics	394.20	Business Cards City Staff & Council
088119		3/3/2021	Clean Street	7,500.00	February 2021 Street Sweeping Services

City of Maywood
Detail Warrants for Payment
Warrants No. 088096 to 088143

Check No.	Prepaids	Date	Vendor Name	Check Amt	Transaction Description
088120		3/3/2021	Commercial Door of Los Angeles, Inc.	1,833.00	Repairs to Sheriff's Sally Port Gate
088121		3/3/2021	Occupational Health Centers of CA	98.50	Pre-Placement Physicals
088122		3/3/2021	County of Los Angeles Department of Animal Control	2,428.02	Animal Control Services January 2021
088123		3/3/2021	Crosstown Electrical & Data, Inc.	4,661.50	Preventive Maintenance Street Light Inspections July 2020 & February 2021
088124		3/3/2021	Dave And Frank Automotive	20.00	City Fleet Vehicle Tire Repair
088125		3/3/2021	Division of the State Architect	467.20	DSA Fees Collected January 2020-December 2020 ($4)
088126		3/3/2021	Expert Building Maintenance LLC	6,220.00	City Hall/Police Station/Parks February 2021 Additional Janitorial Services February 2021
088127		3/3/2021	Fulcrum Arts	2,000.00	Budding Artists sponsorship
088128		3/3/2021	Gisselle Delgado	19.09	Reimbursement community event supplies
088129		3/3/2021	HdL Software, LLC	1,005.80	Quarterly Use Fee-Permit Track Soft 03-01-2021 to 05-31-2021
088130		3/3/2021	Hinderliter, de Llamas & Assoc.	12,000.00	Cannabis Management Program January 2021
088131		3/3/2021	Intelligent Var Technology dba Intelli-Tech	3,979.33	Barracuda Server Software
088132		3/3/2021	Interwest Consulting Group	3,680.00	Monthly IT Fee for Services January 2021
088133		3/3/2021	Kane, Ballmer & Berkman	247.50	Sucessor Agency Legal Services January 2021
088134		3/3/2021	KBJ Auto Detail	390.00	City Vehicle Car Wash
088135		3/3/2021	L.B. Johnson Hardware Co.	220.12	Public Works Supplies
088136		3/3/2021	Metro Transit Services	35,051.22	Public Transportation Services Express & Dial-A-Ride February 2021
088137		3/3/2021	National Construction Rentals	388.64	6 Ft Fencing Rental 5000 Slauson February 20, 2021 - March 19, 2021
088138		3/3/2021	North Star Landcare	9,831.25	Landscape Services February 2021
088139		3/3/2021	Office Team	3,811.38	Building/Planning Temp January 2021
088140		3/3/2021	Phoenix Group Information Systems	4,580.80	January 2021 Citation Processing Collection Agency Services January 2021 Parking Citation Processing January 2021 Permit Processing Fee
088141		3/3/2021	Richards, Watson & Gershon	37,882.19	Legal Services General January 2021
088142		3/3/2021	Willdan Engineering	7,440.00	Maywood Code Enforcement January 2021

City of Maywood
Detail Warrants for Payment
Warrants No. 088096 to 088143

Check No.	Prepaids	Date	Vendor Name	Check Amt	Transaction Description
088143		3/3/2021	Young Men's Christian Association of Metropolitan LA	10,000.00	Grab & Go Meal Distribution Donation
			TOTAL:	**$182,587.05**	

Check 088097 is not included in total - was previously approved - reissued check

AGENDA ITEM NO. 3

CITY COUNCIL STAFF REPORT

DATE: MARCH 10, 2021

TO: HONORABLE MAYOR, AND MEMBERS OF THE CITY COUNCIL

FROM: JENNIFER E. VASQUEZ, CITY MANAGER

BY: HRANT MANUELIAN, FINANCE DIRECTOR

RE: REVENUE REPORT FROM JULY 2020 – FEBRUARY 2021

RECOMMENDATION

Staff recommends that the City Council receive and file the Revenue Report from July 2020 – February 2021.

BACKGROUND

In an effort to maintain transparency, the City's Finance Department prepares a monthly Revenue report for the City Council's review. The Revenue Report is a tool used by the Council to monitor and oversee the financial health of the City.

DISCUSSION

The attached analysis (see Attachment 1) compares prior YTD and current YTD Revenue

The total City-Wide revenues, which includes special revenues, received from July 2020 – February 2021 totaled $11,882,806.06 which is 21.00% higher than the same period last year. The majority of the increase in revenues is from the General Fund.

- *GENERAL FUND* – The total General Fund received totaled $8,382,701.36 which is 26.18% higher than the same period last year. A contributing factor for the difference in General Fund Revenue is due to the reimbursement received from the Coronavirus Relief Fund. Through the Coronavirus Relief Fund, the CARES Act provides payments to Local governments to help navigate the impact of the COVID-19 outbreak. The City received $344,534.00 from the CARES Act. Also, the City collected approximately $1.1M or 113.08% more in Cannabis Sales Tax as compared to the same period last year. Additionally the City collected more in Franchise & Collector fees of approximately $136K or 363.95% as compared to last year. This increase in Franchise and Collector fees are the direct result of the contract signed with the new trash hauler. Total Parking Fines and Court Collections (DMV) received from July 2020 to February 2021 has decreased by $107K or 84.01% and $10K or 16.98%, respectively. Additionally, Residential & Building Permits received from July 2020 to February 2021 has totaled $15,659.46 which is 43.02% lower than the same period last year. Similarly, Parking Permits are currently 77.08% lower compared to the same period last year.

- *Special Revenue funds* – Gas tax, Proposition A, Proposition C, Measure R, and Measure M all experienced a slight decrease in revenues as compared to the prior year. These revenues received are directly tied to sales and excise taxes on fuel purchases. Combined they resulted in a decrease of about $142K when compared to prior year revenues. This appears to be a direct result of the COVID pandemic and the subsequent shutdowns.

LEGAL REVIEW

The City Attorney has reviewed this report.

FISCAL IMPACT

There is no fiscal impact involved with this action.

ATTACHMENT(S)

Attachment No. 1 - Revenue Report from July 2020 – February 2021

ATTACHMENT NO. 1

	C - Prior Fiscal Year to Date Revenue	B - Current Fiscal Year to Date Revenue	D - Current YTD versus Prior YTD $ Difference	E - Current YTD Prior YTD % Difference	G - Adopted Budget FY 2020-21	H - % of FY 2020-2021 YTD Revenue Received
			(C minus B)	*(C divided by B minus 1)*		*(C divided by G)*
GENERAL FUND **Taxes:**	**TAXES**: A tax is a compulsory monetary contribution to the City's revenue, assessed and imposed by the City on the activities, expenditure, income, occupation, privilege, property, etc., of individuals and organizations.					
Franchise & Collectors Fee	$37,512.05	$174,038.65	$136,526.60	363.95%	$165,000.00	105.48%
Property Taxes	$524,024.17	$543,920.51	$19,896.34	3.80%	$724,000.00	75.13%
Utility Users Tax	$558,831.46	$640,933.12	$82,101.66	14.69%	$900,000.00	71.21%
Transfer Tax (Real Estate)	$12,301.59	$15,008.68	$2,707.09	22.01%	$15,000.00	100.06%
Transient Occupancy Tax	$39,465.87	$39,969.05	$503.18	1.27%	$45,000.00	88.82%
Cannabis Sales Tax	$1,019,590.81	$2,172,590.95	$1,153,000.14	113.08%	$2,500,000.00	86.90%
Sales Tax Revenue	$1,006,190.54	$1,134,354.58	$128,164.04	12.74%	$1,871,000.00	60.63%
Taxes Totals	**$3,197,916.49**	**$4,720,815.54**	**$1,522,899.05**	**47.62%**	$6,220,000.00	75.90%
GENERAL FUND **Licenses & Permits:**	**FEES**: A fee is a charge imposed on an individual for a service that the person chooses to receive. A fee may not exceed the estimated reasonable cost of providing the particular service or product for which the fee is charged, plus overhead. Fees are charged for specific services, and fee revenue may fund only those services and related expenses. **LICENSES** and **PERMITS** are types of fees allowing for the operation within the City.					
Compliance Program Fee	$0.00	$45,000.00	$45,000.00	0.00%	$45,000.00	100.00%
Good Corporate Citizen Program	$0.00	$20,000.00	$20,000.00	0.00%	$20,000.00	100.00%
Residential & Building Permits	$27,484.56	$15,659.46	($11,825.10)	-43.02%	$20,000.00	78.30%
Public Works Permit Fees	$57,829.00	$101,254.90	$43,425.90	75.09%	$100,000.00	101.25%
Other Fees & Permits	$38,611.75	$29,159.55	($9,452.20)	-24.48%	$30,000.00	97.20%
Occupancy Permits	$9,717.30	$15,982.50	$6,265.20	64.47%	$20,000.00	79.91%
Building Permits	$44,747.61	$37,489.82	($7,257.79)	-16.22%	$60,000.00	62.48%
Commercial Cannabis Applications	$38,787.00	$0.00	($38,787.00)	0.00%	$0.00	0.00%
Commercial Cannabis Renewal	$132,880.00	$14,960.00	($117,920.00)	-88.74%	$105,000.00	14.25%
Parking Permits	$60,376.73	$13,838.20	($46,538.53)	-77.08%	$45,000.00	30.75%
Apartment License	$20,071.44	$17,162.83	($2,908.61)	-14.49%	$20,000.00	85.81%
Business License	$185,960.03	$172,131.94	($13,828.09)	-7.44%	$190,000.00	90.60%
Vehicle License Fee - LA County	$1,499,114.77	$1,557,095.00	$57,980.23	3.87%	$2,930,000.00	53.14%
Licenses and Permits Totals	**$2,115,580.19**	**$2,039,734.20**	**($75,845.99)**	**-3.59%**	$3,585,000.00	56.90%
GENERAL FUND **Charges for Services:**	**CHARGES FOR SERVICES:** Charges to cover administrative costs for the provision of services.					
Rubbish Assessment	$20,536.77	$45,324.86	$24,788.09	120.70%	$25,000.00	181.30%

	C - Prior Fiscal Year to Date Revenue	B - Current Fiscal Year to Date Revenue	D - Current YTD versus Prior YTD $ Difference	E - Current YTD Prior YTD % Difference	G - Adopted Budget FY 2020-21	H - % of FY 2020-2021 YTD Revenue Received
			(C minus B)	*(C divided by B minus 1)*		*(C divided by G)*
Plan Check Fees	$40,922.13	$26,570.39	($14,351.74)	-35.07%	$35,000.00	75.92%
Rents & Concessions	$15,309.00	$15,876.00	$567.00	3.70%	$24,000.00	66.15%
Charges for Services Totals	**$76,767.90**	**$87,771.25**	**$11,003.35**	**14.33%**	$84,000.00	104.49%
GENERAL FUND **Fines and Forfeitures:**	**FINES AND FORFEITURES**: Penalties imposed by the City in the form of money or goods for a violation of an ordinance, law, regulation or rule.					
Penalties: Apt & Bus License	$1,766.25	$3,432.75	$1,666.50	94.35%	$2,500.00	137.31%
SEMC: Court Collections (DMV)	$62,588.57	$51,962.90	($10,625.67)	-16.98%	$100,000.00	51.96%
Administrative Citations	$100.00	$11,200.00	$11,100.00	0.00%	$8,000.00	140.00%
Parking Fines	$127,604.24	$20,407.50	($107,196.74)	-84.01%	$80,000.00	25.51%
Fines and Forfeitures Totals	**$192,059.06**	**$87,003.15**	**($105,055.91)**	**-54.70%**	$190,500.00	45.67%
GENERAL FUND **Leases and Concessions:**	**LEASES AND CONCESSIONS:** A rent or lease or payment for the use of a the City's property.					
Leased Property Rental Income	$42,213.73	$27,495.79	($14,717.94)	-34.87%	$56,400.00	48.75%
Leases and Concessions Totals	**$42,213.73**	**$27,495.79**	**($14,717.94)**	**-34.87%**	$56,400.00	48.75%
GENERAL FUND **Miscellaneous:**	**MISCELLANEOUS**: A General Fund revenue not covered in another revenue category.					
Interest Income	$63,951.24	$20,927.72	($43,023.52)	-67.28%	$45,000.00	46.51%
Miscellaneous Revenue	$34,940.30	$46,390.34	$11,450.04	32.77%	$45,000.00	103.09%
CARES Act Reimbursement	$0.00	$344,534.00	$344,534.00	0.00%	$344,534.00	100.00%
Other (Recycle + ABx1 Reimbursement)	$0.00	$0.00	$0.00	0.00%	$7,300.00	0.00%
Miscellaneous Revenue Totals	**$98,891.54**	**$411,852.06**	**$312,960.52**	**316.47%**	$441,834.00	93.21%
GENERAL FUND **Retiree Pension Levy:**	**RETIREE PENSION LEVY**: An amount of revenue from the property tax levy approved by the voters for the purpose of paying the cost to the City of the Public Employees Retirement System (PERS).					
Retiree Pension Levy	$919,783.97	$1,008,029.37	$88,245.40	9.59%	$850,000.00	118.59%
Retiree Pension Levy Totals	**$919,783.97**	**$1,008,029.37**	**$88,245.40**	**9.59%**	$850,000.00	118.59%
General Fund Revenue Totals	**$6,643,212.88**	**$8,382,701.36**	**$1,739,488.48**	**26.18%**	**$11,427,734.00**	**73.35%**
SPECIAL REVENUE FUND	**SPECIAL REVENUE FUND**: Collections of revenues in special funds that must be used for the established purposes of the funds to provide an extra level of accountability and transparency.					
"Gas Tax"	$429,442.32	$383,346.59	($46,095.73)	-10.73%	$701,696.00	54.63%
Transportation Development Act (TDA) Bikeway	$0.00	$0.00	$0.00	0.00%	$21,226.00	0.00%
Proposition A	$398,621.42	$368,704.30	($29,917.12)	-7.51%	$589,565.00	62.54%

	C - Prior Fiscal Year to Date Revenue	B - Current Fiscal Year to Date Revenue	D - Current YTD versus Prior YTD $ Difference	E - Current YTD Prior YTD % Difference	G - Adopted Budget FY 2020-21	H - % of FY 2020-2021 YTD Revenue Received
			(C minus B)	*(C divided by B minus 1)*		*(C divided by G)*
Proposition C	$336,499.77	$305,822.52	($30,677.25)	-9.12%	$497,529.00	61.47%
Measure R	$247,783.41	$229,810.12	($17,973.29)	-7.25%	$366,809.00	62.65%
Measure M	$278,314.19	$261,181.55	($17,132.64)	-6.16%	$415,674.00	62.83%
Senate Bill 1 (SB 1)	$264,340.48	$259,279.03	($5,061.45)	-1.91%	$528,284.00	49.08%
Community Development Block Grant (CDBG)	$101,852.00	$69,076.00	($32,776.00)	-32.18%	$450,000.00	15.35%
Air Quality Management District (AQMD) Grant	$9,072.50	$9,324.63	$252.13	0.00%	$36,375.00	25.63%
Supplemental Law Enforcement Services Fund (SLESF) Grant	$155,947.62	$156,726.58	$778.96	0.50%	$155,000.00	101.11%
Measure A	$0.00	$0.00	$0.00	0.00%	$432,000.00	0.00%
Lighting & Landscaping	$102,230.15	$103,719.00	$1,488.85	1.46%	$150,000.00	69.15%
Successor Agency Trust Fund - City of Maywood serves as the Successor Agency to the Maywood Redevelopment Agency	$679,634.00	$1,185,570.00	$505,936.00	74.44%	$1,226,190.00	96.69%
Sewer Fund	$173,705.75	$167,544.38	($6,161.37)	-3.55%	$293,000.00	57.18%
Special Revenue Totals	**$3,177,443.61**	**$3,500,104.70**	**$322,661.09**	**10.15%**	**$5,863,348.00**	**59.69%**
Total Revenues	**$9,820,656.49**	**$11,882,806.06**	**$2,062,149.57**	**21.00%**	**$17,291,082.00**	**68.72%**

AGENDA ITEM NO. 4

CITY COUNCIL STAFF REPORT

DATE: MARCH 10, 2021

TO: HONORABLE MAYOR, AND MEMBERS OF THE CITY COUNCIL

FROM: JENNIFER E. VASQUEZ, CITY MANAGER

BY: OKAN DEMIRCI, PE, CIP MANAGER

RE: CONSIDERATION OF AWARD OF CONSTRUCTION CONTRACT TO CALPROMAX ENGINEERING, INC FOR CONSTRUCTION OF 6.6 KV STREET LIGHTING CONVERSION ON LOMA VISTA PROJECT

RECOMMENDATION

It is recommended that the City Council approve the plans and specifications for the light conversion project; award a contract to Calpromax Engineering, Inc. for the construction of the 6.6 kV Street Lighting Conversion on Loma Vista Project for a total amount $124,545 and authorize the City Manager to execute the contract with Calpromax Engineering, Inc. It also recommended that the City Council authorize a contingency allowance of up to 15% of the awarded contract amount ($18,682) to be used, if necessary, at the City Manager's discretion.

BACKGROUND

On June 24, 2020, the City Council adopted the FY 2020-2021 Capital Improvement Program (CIP), which included the 6.6 KV Street Lighting Conversion on Loma Vista Project.

The project includes the removal and replacement of existing street light poles, fixtures with new street light poles and fixtures, installation of service pedestal and related appurtenances along Loma Vista Avenue between North City Limit (Fruitland Ave) and South City Limit (Slauson Avenue). The new poles, fixtures and service pedestal have already been ordered due to long lead time. This project will not only convert the street lighting system from high voltage series circuit to low voltage multiple circuit the new street lighting fixtures will be energy efficient LED fixtures. The new street lighting system consisting of 18 new street lights will result in on ongoing significant energy savings of over 65% and reduce maintenance efforts.

DISCUSSION

On January 28, 2021, staff advertised Notice Inviting Bids (NIB) on the City's website and on the local newspaper and as required by law. Bids were due on February 16, 2021 at 11:00 AM. A total of three (3) bids were received as shown below:

Company Name	Bid Amount
Calpromax Engineering, Inc.	$124,545.00
California Professional Engineering, Inc.	$149,035.00
PTM General Engineering Services, Inc.	$177,071.00

As shown on the above bid tabulation, Calpromax Engineering, Inc. submitted the lowest bid amount.

Staff conducted a bid analysis and verified CA contractor's licensing, Department of Industrial Relations (DIR) registration, state and federal debarment files, and references for Calpromax Engineering, Inc. Based on the bid analysis, Calpromax Engineering, Inc. was found to be the lowest responsive bid.

It is staff's recommendation to award a contract to Calpromax Engineering, Inc. for the construction of the 6.6 kV Street Lighting Conversion on Loma Vista Project for a total amount $124,545, and authorize 15% of the awarded contract amount ($18,682) as contingency allowance to be used, if necessary, at the City Manager's discretion.

The construction work is expected to commence in April 2021 and completed by Summer 2021.

The City's contract engineer has reviewed the design plans and specifications for the project and in his opinion the project plans and specifications are reasonable and meets professional engineering standards. Therefore, it also recommended that that the City Council approve the project's plans and specifications, which are on file in the City.

FISCAL IMPACT

Total budgeted cost for this project is $300,000 (SLAD funds). No additional budget is currently needed.

LEGAL REVIEW

The City Attorney has reviewed this report.

ATTACHMENT(S)

Attachment No. 1 – Agreement with Calpromax Engineering, Inc
Attachment No. 2 – Calpromax Engineering, Inc. Bid

ATTACHMENT NO. 1

Attachment No. 1 –
Agreement with Calpromax Engineering, Inc

CONTRACT

CITY OF MAYWOOD CONTRACT FOR
6.6 KV STREET LIGHTING CONVERSION ON LOMA VISTA PROJECT

THIS CONTRACT ("Contract") is made and entered this March 10, 2021 ("Effective Date"), by and between the CITY OF MAYWOOD, a California municipal corporation ("City") and Calpromax Engineering, Inc., a California Corporation ("Contractor"). Contractor's California State Contractor's license number is 995933; Class A and B). Contractor's DIR registration number is 1000028249.

In consideration of the mutual covenants hereinafter set forth, the parties hereto agree as follows:

1. Contract Documents. The Contract Documents consist of this Contract, the Notice Inviting Bids, Instructions to Bidders, Bid (including documentation accompanying the Bid and any post-Bid documentation submitted before the Notice of Award), the Bonds, permits from regulatory agencies with jurisdiction, General Provisions, Special Provisions, Plans, Standard Plans, Standard Specifications, Reference Specifications, Addenda, Change Orders, and Supplemental Agreements. The Contract Documents are attached hereto and incorporated herein by reference.

2. Scope of Services. Contractor shall perform the Work in a good and workmanlike manner for the project identified as 6.6 KV Street Lighting Conversion on Loma Vista ("Project"), as described in this Contract and in the Contract Documents.

3. Compensation. In consideration of the services rendered hereunder, City shall pay Contractor a not to exceed amount of one hundred twenty four thousand five hundred forty five dollars ($124,545.00) in accordance with the prices as submitted in the Bid.

4. Incorporation by Reference. All of the following documents are attached hereto and incorporated herein by this reference: Workers' Compensation Certificate of Insurance, Additional Insured Endorsement (Comprehensive General Liability), Additional Insured Endorsement (Automobile Liability), and Additional Insured Endorsement (Excess Liability).

5. Antitrust Claims. In entering into this Contract, Contractor offers and agrees to assign to City all rights, title, and interest in and to all causes of action it may have under Section 4 of the Clayton Act (15 U.S.C. Sec. § 15) or under the Cartwright Act (Business and Professions Code Section 16700 *et seq.*) arising from purchases of goods, services, or materials pursuant to the Contract. This assignment shall be made and become effective at the time City tenders final payment to Contractor without further acknowledgment by the parties.

6. Prevailing Wages. City and Contractor acknowledge that the Project is a public work to which prevailing wages apply.

7. Workers' Compensation. Labor Code Sections 1860 and 3700 provide that every contractor will be required to secure the payment of compensation to its employees. In accordance with the provisions of Labor Code Section 1861, by signing this Contract, the Contractor certifies as follows:

> "I am aware of the provisions of Section 3700 of the Labor Code which require every employer to be insured against liability for workers' compensation or to undertake self-insurance in accordance with the

provisions of that Code, and I will comply with such provisions before commencing the performance of the Work of this Contract."

8. Titles. The titles used in this Contract are for convenience only and shall in no way define, limit or describe the scope or intent of this Contract or any part of it.

9. Authority. Any person executing this Contract on behalf of Contractor warrants and represents that he or she has the authority to execute this Contract on behalf of Contractor and has the authority to bind Contractor to the performance of its obligations hereunder.

10. Entire Agreement. This Contract, including the Contract Documents and any other documents incorporated herein by specific reference, represents the entire and integrated agreement between City and Contractor. This Contract supersedes all prior oral or written negotiations, representations or agreements. This Contract may not be modified or amended, nor any provision or breach waived, except in a writing signed by both parties that expressly refers to this Contract.

11. Counterparts. This Contract may be executed in counterpart originals, duplicate originals, or both, each of which is deemed to be an original for all purposes.

IN WITNESS WHEREOF, the parties hereto have executed the Contract the day and year first above written.

CITY OF MAYWOOD

By: ______________________________
Mayor

ATTEST:

By: ______________________________
City Clerk

APPROVED AS TO FORM:

By: ______________________________
City Attorney

Dated: ______________________________

____
("CONTRACTOR")

By: ______________________________

By: ______________________________

Bond No. __________

PAYMENT BOND
(LABOR AND MATERIALS)

KNOW ALL PERSONS BY THESE PRESENTS that:

WHEREAS the City of Maywood ("City"), State of California, has awarded to __________
____
____ ("Principal")
(Name and address of Contractor)

a contract (the "Contract") for the Work described as follows:

6.6 KV STREET LIGHTING CONVERSION ON LOMA VISTA PROJECT
(Project name)

WHEREAS, under the terms of the Contract, the Principal is required before entering upon the performance of the Work, to file a good and sufficient payment Bond with the City to secure the claims to which reference is made in Title 3 (commencing with Section 9000) of Part 6 of Division 4 of the Civil Code.

NOW, THEREFORE, we, the undersigned Principal, and ______________________________
____
____
(Name and address of Surety)

("Surety") a duly admitted surety insurer under the laws of the State of California, as Surety, are held and firmly bound unto the City and all contractors, subcontractors, laborers, material suppliers, and other persons employed in the performance of the Contract and referred to in Title 3 (commencing with Section 9000) of Part 6 of Division 4 of the Civil Code in the penal sum of _
____
Dollars ($__________________________), for materials furnished or labor thereon of any kind, or for amounts due under the Unemployment Insurance Act with respect to this Work or labor, that the Surety will pay the same in an amount not exceeding the amount hereinabove set forth, and also in case suit is brought upon this Bond, will pay, in addition to the face amount thereof, costs and reasonable expenses and fees, including reasonable attorneys' fees, incurred by City in successfully enforcing this obligation, to be awarded and fixed by the court, and to be taxed as costs and to be included in the judgment therein rendered.

It is hereby expressly stipulated and agreed that this Bond shall inure to the benefit of any and all persons, companies, and corporations entitled to file claims under Title 3 (commencing with Section 9000) of Part 6 of Division 4 of the Civil Code, so as to give a right of action to them or their assigns in any suit brought upon this Bond.

Upon expiration of the time within which the California Labor Commissioner may serve a civil wage and penalty assessment against the principal, any of its subcontractors, or both the principal and its subcontractors pursuant to Labor Code Section 1741, and upon expiration of the time within which a joint labor management committee may commence an action against the principal, any of its subcontractors, or both the principal and its subcontractors pursuant to Labor Code Section 1771.2, if the condition of this Bond be fully performed, then this obligation shall become null and void; otherwise, it shall be and remain in full force and effect.

The Surety hereby stipulates and agrees that no change, extension of time, alteration, or addition to the terms of the Contract or the Specifications accompanying the same shall in any manner affect its obligations on this Bond, and it does hereby waive notice of any such change, extension, alteration, or addition.

IN WITNESS WHEREOF, two (2) identical counterparts of this instrument, each of which shall for all purposes be deemed an original hereof, have been duly executed by Principal and Surety, on the date set forth below, the name of each corporate party being hereto affixed and these presents duly signed by its undersigned representative(s) pursuant to authority of its governing body.

Dated: ______________________________

"Principal"	"Surety"
______________________________	______________________________
______________________________	______________________________
By: ______________________________ Its	By: ______________________________ Its
By: ______________________________ Its	By: ______________________________ Its
(Seal)	*(Seal)*

Note: This Bond must be executed in duplicate and dated, all signatures must be notarized, and evidence of the authority of any person signing as attorney-in-fact must be attached. ***DATE OF BOND MUST NOT BE BEFORE DATE OF CONTRACT.*** Surety companies executing Bonds must appear on the Treasury Department's most current list (Circular 570 as amended) and be authorized to transact business in the State where the project is located.

Bond No. __________

PERFORMANCE BOND

KNOW ALL PERSONS BY THESE PRESENTS that:

WHEREAS the City of Maywood ("City"), has awarded to ___________________

____

____ ("Principal")

(Name and address of Contractor)

a contract (the "Contract") for the Work described as follows:

6.6 KV STREET LIGHTING CONVERSION ON LOMA VISTA PROJECT

(Project name)

WHEREAS, Principal is required under the terms of the Contract to furnish a Bond for the faithful performance of the Contract.

NOW, THEREFORE, we, the undersigned Principal, and _______________________________

____

____,

(Name and address of Surety)

("Surety") a duly admitted surety insurer under the laws of the State of California, as Surety, are held and firmly bound unto the City in the penal sum of ___________________________

____

Dollars ($____), this amount being not less than the total Contract Price, in lawful money of the United States of America, for the payment of which sum well and truly to be made, we bind ourselves, our heirs, successors executors and administrators, jointly and severally, firmly by these presents.

THE CONDITION OF THIS OBLIGATION IS SUCH THAT, if the hereby bounded Principal, his, her or its heirs, executors, administrators, successors or assigns, shall in all things stand to and abide by, and well and truly keep and perform the covenants, conditions and provisions in the Contract and any alteration thereof made as therein provided, on the Principal's part, to be kept and performed at the time and in the manner therein specified, and in all respects according to their true intent and meaning, and shall indemnify and save harmless the City, its officers, agents and employees, as therein stipulated, then this obligation shall become null and void; otherwise, it shall be and remain in full force and effect.

As a part of the obligation secured hereby and in addition to the face amount specified therefor, there shall be included costs and reasonable expenses and fees, including reasonable attorneys' fees, incurred by City in successfully enforcing such obligation, all to be taxed as costs and included in any judgment rendered. Surety hereby waives any statute of limitations as it applies to an action on this Bond.

The Surety hereby stipulates and agrees that no change, extension of time, alteration or addition to the terms of the Contract or of the Work to be performed thereunder or the specifications accompanying the same shall in anywise affect its obligations under this Bond, and it does hereby waive notice of any such change, extension of time, alteration or addition to the terms of the Contract or to the Work or to the specifications. Surety hereby waives the provisions of California

Civil Code Sections 2845 and 2849. The City is the principal beneficiary of this Bond and has all rights of a party hereto.

IN WITNESS WHEREOF, two (2) identical counterparts of this instrument, each of which shall for all purposes be deemed an original hereof, have been duly executed by Principal and Surety, on the date set forth below, the name of each corporate party being hereto affixed and these presents duly signed by its undersigned representative(s) pursuant to authority of its governing body.

Dated: ______________________________

"Principal"	"Surety"
______________________________	______________________________
______________________________	______________________________
By: ______________________________ Its	By: ______________________________ Its
By: ______________________________ Its	By: ______________________________ Its
(Seal)	*(Seal)*

Note: This Bond must be executed in duplicate and dated, all signatures must be notarized, and evidence of the authority of any person signing as attorney-in-fact must be attached. ***DATE OF BOND MUST NOT BE BEFORE DATE OF CONTRACT****. Surety companies executing Bonds must appear on the Treasury Department's most current list (Circular 570 as amended) and be authorized to transact business in the State where the project is located.*

WORKERS' COMPENSATION
CERTIFICATE OF INSURANCE

WHEREAS, the City of Maywood ("City") has required certain insurance to be provided by:

____

NOW THEREFORE, the undersigned insurance company does hereby certify that it has issued the policy or policies described below to the following named insureds and that the same are in force at this time:

1. This certificate is issued to:

   City of Maywood
   City Hall
   ____
   ______________, California ________

   The insureds under such policy or policies are:
   ____

2. Workers' Compensation Policy or Policies in a form approved by the Insurance Commissioner of California covering all operations of the named insureds as follows:

Policy Number	Effective Date	Expiration Date
____________________	____________________	____________________
____________________	____________________	____________________
____________________	____________________	____________________

____

____

____

By: ______________________________________
Its Authorized Representative

ADDITIONAL INSURED ENDORSEMENT
COMPREHENSIVE GENERAL LIABILITY

Name and address of named insured ("Named Insured"):

Name and address of insurance company ("Company"):

General description of agreement(s), permit(s), license(s), and/or activity(ies) insured:

Notwithstanding any inconsistent statement in the policy to which this endorsement is attached (the "Policy") or in any endorsement now or hereafter attached thereto, it is agreed as follows:

1. The City of Maywood ("City"), its elected officials, officers, attorneys, agents, employees, and volunteers are additional insureds (the above named additional insureds are hereafter referred to as the "Additional Insureds") under the Policy in relation to those activities described generally above with regard to operations performed by or on behalf of the Named Insured. The Additional Insureds have no liability for the payment of any premiums or assessments under the Policy.

2. The insurance coverages afforded the Additional Insureds under the Policy shall be primary insurance, and no other insurance maintained by the Additional Insureds shall be called upon to contribute with the insurance coverages provided by the Policy.

3. Each insurance coverage under the Policy shall apply separately to each Additional Insured against whom claim is made or suit is brought except with respect to the limits of the Company's liability.

4. Nothing in this contract of insurance shall be construed to preclude coverage of a claim by one insured under the policy against another insured under the policy. All such claims shall be covered as third-party claims, i.e., in the same manner as if separate policies had been issued to each insured. Nothing contained in this provision shall operate to increase or replicate the Company's limits of liability as provided under the policy.

5. The insurance afforded by the Policy for contractual liability insurance (subject to the terms, conditions and exclusions applicable to such insurance) includes liability assumed by the Named Insured under the indemnification and/or hold harmless provision(s) contained in or executed in conjunction with the written agreement(s) or permit(s) designated above, between the Named Insured and the Additional Insureds.

6. The policy to which this endorsement is attached shall not be subject to cancellation, change in coverage, reduction of limits (except as the result of the payment of claims), or non-renewal except after written notice to City, by certified mail, return receipt requested, not less than thirty (30) Days before the effective date thereof. In the event of Company's failure to comply with this notice provision, the policy as initially drafted will continue in full force and effect until compliance with this notice requirement.

7. Company hereby waives all rights of subrogation and contribution against the Additional Insureds, while acting within the scope of their duties, from all claims, losses and liabilities arising out of or incident to the perils insured against in relation to those activities described generally above with regard to operations performed by or on behalf of the Named Insured regardless of any prior, concurrent, or subsequent active or passive negligence by the Additional Insureds.

8. It is hereby agreed that the laws of the State of California shall apply to and govern the validity, construction, interpretation, and enforcement of this contract of insurance.

9. This endorsement and all notices given hereunder shall be sent to City at:

City Manager
City of Maywood
City Hall
____
______________, California _______

10. Except as stated above and not in conflict with this endorsement, nothing contained herein shall be held to waive, alter or extend any of the limits, agreements, or exclusions of the policy to which this endorsement is attached.

TYPE OF COVERAGES TO WHICH THIS ENDORSEMENT ATTACHES	POLICY PERIOD FROM/TO	LIMITS OF LIABILITY
______________________	______________	____________
______________________	______________	____________
______________________	______________	____________

11. Scheduled items or locations are to be identified on an attached sheet. The following inclusions relate to the above coverages. Includes:

□ Contractual Liability
□ Owners/Landlords/Tenants
□ Manufacturers/Contractors
□ Products/Completed Operations
□ Broad Form Property Damage
□ Extended Bodily Injury
□ Broad Form Comprehensive
□ General Liability Endorsement
□ Explosion Hazard
□ Collapse Hazard
□ Underground Property Damage
□ Pollution Liability
□ Liquor Liability
□ ______________________________
□ ______________________________
□ ______________________________

12. A □ deductible or □ self-insured retention *(check one)* of $_____________________ applies to all coverage(s) except: ____ *if none, so state)*. The deductible is applicable □ per claim or □ per occurrence *(check one)*.

13. This is an □ occurrence or □ claims made policy *(check one)*.

14. This endorsement is effective on _______________ at 12:01 a.m. and forms a part of Policy Number ________________.

I, ____________________ *(print name)*, hereby declare under penalty of perjury under the laws of the State of California, that I have the authority to bind the Company to this endorsement and that by my execution hereof, I do so bind the Company.

Executed __________, 20___

____
Signature of Authorized Representative
(Original signature only; no facsimile signature or initialed signature accepted)

Telephone No.: (_____) ________________

ADDITIONAL INSURED ENDORSEMENT
AUTOMOBILE LIABILITY

Name and address of named insured ("Named Insured"):

Name and address of insurance company ("Company"):

General description of agreement(s), permit(s), license(s), and/or activity(ies) insured:

Notwithstanding any inconsistent statement in the policy to which this endorsement is attached (the "Policy") or in any endorsement now or hereafter attached thereto, it is agreed as follows:

1. The City of Maywood ("City"), its elected officials, officers, attorneys, agents, employees, and volunteers are additional insureds (the above named additional insureds are hereafter referred to as the "Additional Insureds") under the Policy in relation to those activities described generally above with regard to operations performed by or on behalf of the Named Insured. The Additional Insureds have no liability for the payment of any premiums or assessments under the Policy.

2. The insurance coverages afforded the Additional Insureds under the Policy shall be primary insurance, and no other insurance maintained by the Additional Insureds shall be called upon to contribute with the insurance coverages provided by the Policy.

3. Each insurance coverage under the Policy shall apply separately to each Additional Insured against whom claim is made or suit is brought except with respect to the limits of the Company's liability.

4. Nothing in this contract of insurance shall be construed to preclude coverage of a claim by one insured under the policy against another insured under the policy. All such claims shall be covered as third-party claims, i.e., in the same manner as if separate policies had been issued to each insured. Nothing contained in this provision shall operate to increase or replicate the Company's limits of liability as provided under the policy.

5. The insurance afforded by the Policy for contractual liability insurance (subject to the terms, conditions and exclusions applicable to such insurance) includes liability assumed by the Named Insured under the indemnification and/or hold harmless provision(s) contained or executed in conjunction with the written agreement(s) or permit(s) designated above, between the Named Insured and the Additional Insureds.

6. The policy to which this endorsement is attached shall not be subject to cancellation, change in coverage, reduction of limits (except as the result of the payment of claims), or non-renewal except after written notice to City, by certified mail, return receipt requested, not less than thirty (30) Days before the effective date thereto. In the event of Company's failure to comply with this notice provision, the policy as initially drafted will continue in full force and effect until compliance with this notice requirement.

7. Company hereby waives all rights of subrogation and contribution against the Additional Insureds, while acting within the scope of their duties, from all claims, losses and liabilities arising out of or incident to the perils insured against in relation to those activities described generally above with regard to operations performed by or on behalf of the Named Insured regardless of any prior, concurrent, or subsequent active or passive negligence by the Additional Insureds.

8. It is hereby agreed that the laws of the State of California shall apply to and govern the validity, construction, interpretation, and enforcement of this contract of insurance.

9. This endorsement and all notices given hereunder shall be sent to City at:

City Manager
City of Maywood
City Hall
____
___________, California _______

10. Except as stated above and not in conflict with this endorsement, nothing contained herein shall be held to waive, alter or extend any of the limits, agreements, or exclusions of the policy to which this endorsement is attached.

TYPE OF COVERAGES TO WHICH THIS ENDORSEMENT ATTACHES	POLICY PERIOD FROM/TO	LIMITS OF LIABILITY
________________	________________	________________
________________	________________	________________
________________	________________	________________

11. Scheduled items or locations are to be identified on an attached sheet. The following inclusions relate to the above coverages. Includes:

- □ Any Automobiles
- □ All Owned Automobiles
- □ Non-owned Automobiles
- □ Hired Automobiles
- □ Scheduled Automobiles
- □ Garage Coverage
- □ Truckers Coverage
- □ Motor Carrier Act
- □ Bus Regulatory Reform Act
- □ Public Livery Coverage
- □ ________________________
- □ ________________________

12. A □ deductible or □ self-insured retention *(check one)* of $___________________ applies to all coverage(s) except: _______________________________ *(if none, so state)*. The deductible is applicable □ per claim or □ per occurrence *(check one)*.

13. This is an □ occurrence or □ claims made policy *(check one)*.

14. This endorsement is effective on ______________ at 12:01 a.m. and forms a part of Policy Number _________.

I, _________________ *(print name)*, hereby declare under penalty of perjury under the laws of the State of California, that I have the authority to bind the Company to this endorsement and that by my execution hereof, I do so bind the Company.

Executed ___________, 20___

____
Signature of Authorized Representative
(Original signature only; no facsimile signature or initialed signature accepted)

Telephone No.: (_____) ___________________

ADDITIONAL INSURED ENDORSEMENT
EXCESS LIABILITY

Name and address of named insured ("Named Insured"):

Name and address of insurance company ("Company"):

General description of agreement(s), permit(s), license(s), and/or activity(ies) insured:

Notwithstanding any inconsistent statement in the policy to which this endorsement is attached (the "Policy") or in any endorsement now or hereafter attached thereto, it is agreed as follows:

1. The City of Maywood ("City"), its elected officials, officers, attorneys, agents, employees, and volunteers are additional insureds (the above named additional insureds are hereafter referred to as the "Additional Insureds") under the Policy in relation to those activities described generally above with regard to operations performed by or on behalf of the Named Insured. The Additional Insureds have no liability for the payment of any premiums or assessments under the Policy.

2. The insurance coverages afforded the Additional Insureds under the Policy shall be primary insurance, and no other insurance maintained by the Additional Insureds shall be called upon to contribute with the insurance coverages provided by the Policy.

3. Each insurance coverage under the Policy shall apply separately to each Additional Insured against whom claim is made or suit is brought, except with respect to the limits of the Company's liability.

4. Nothing in this contract of insurance shall be construed to preclude coverage of a claim by one insured under the policy against another insured under the policy. All such claims shall be covered as third-party claims, i.e., in the same manner as if separate policies had been issued to each insured. Nothing contained in this provision shall operate to increase or replicate the Company's limits of liability as provided under the policy.

5. The insurance afforded by the Policy for contractual liability insurance (subject to the terms, conditions and exclusions applicable to such insurance) includes liability assumed by the Named Insured under the indemnification and/or hold harmless provision(s) contained in or executed in conjunction with the written agreement(s) or permit(s) designated above, between the Named Insured and the Additional Insureds.

6. The policy to which this endorsement is attached shall not be subject to cancellation, change in coverage, reduction of limits (except as the result of the payment of claims), or non-renewal except after written notice to City, by certified mail, return receipt requested, not less than thirty (30) Days before the effective date thereto. In the event of Company's failure to comply with this notice provision, the policy as initially drafted will continue in full force and effect until compliance with this notice requirement.

7. Company hereby waives all rights of subrogation and contribution against the Additional Insureds, while acting within the scope of their duties, from all claims, losses and liabilities arising out of or incident to the perils insured against in relation to those activities described generally above with regard to operations performed by or on behalf of the Named Insured regardless of any prior, concurrent, or subsequent active or passive negligence by the Additional Insureds.

8. It is hereby agreed that the laws of the State of California shall apply to and govern the validity, construction, interpretation, and enforcement of this contract of insurance.

9. This endorsement and all notices given hereunder shall be sent to City at:

City Manager
City of Maywood
City Hall
____
_______________, California ________

10. Except as stated above and not in conflict with this endorsement, nothing contained herein shall be held to waive, alter or extend any of the limits, agreements, or exclusions of the policy to which this endorsement is attached.

TYPE OF COVERAGES TO WHICH THIS ENDORSEMENT ATTACHES	POLICY PERIOD FROM/TO	LIMITS OF LIABILITY

□ Following Form
□ Umbrella Liability
□ ____

11. Applicable underlying coverages:

INSURANCE COMPANY	POLICY NUMBER	AMOUNT

12. The following inclusions, exclusions, extensions or specific provisions relate to the above coverages:

13. A □ deductible or □ self-insured retention *(check one)* of $________________________ _____________ applies to all coverage(s) except: ____ ___________________ *(if none, so state)*. The deductible is applicable □ per claim or □ per occurrence *(check one)*.

14. This is an □ occurrence or □ claims made policy *(check one)*.

15. This endorsement is effective on ________ at 12:01 a.m. and forms a part of Policy Number ________.

I, ______________________________ *(print name)*, hereby declare under penalty of perjury under the laws of the State of California, that I have the authority to bind the Company to this endorsement and that by my execution hereof, I do so bind the Company.

Executed ___________, 20___

____
Signature of Authorized Representative
(Original signature only; no facsimile signature or initialed signature accepted)

Telephone No.: (______) __________________

ATTACHMENT NO. 2

Attachment No. 2 –
Calpromax Engineering, Inc. Bid

CHECKLIST FOR BIDDERS

The following information is required of all Bidders at the time of Bid submission:

- ✓ Completed and Signed Bid Cover Form
- ✓ Completed and Signed Bid Sheets
- ✓ Completed and Signed Questionnaire
- ✓ Completed References Form
- ✓ Resume of General Construction Superintendent/On-Site Construction Manager
- ✓ Completed Subcontractor Designation Form
- ✓ Completed and Signed Industrial Safety Record Form
- ✓ Completed, Signed and Notarized Bid Bond or Other Security Form
- ✓ Signed Noncollusion Declaration Form
- ✓ Evidence satisfactory to the City indicating the capacity of the person(s) signing the Bid to bind the Bidder

Failure of the Bidder to provide all required information in a complete and accurate manner may cause the Bid to be considered non-responsive.

BID

CITY OF MAYWOOD

6.6 KV STREET LIGHTING CONVERSION ON LOMA VISTA [PROJECT]

TO THE HONORABLE MAYOR AND CITY COUNCIL OF THE CITY OF MAYWOOD:

The undersigned, as Bidder, declares that: (1) this Bid is made without collusion with any other person and that the only persons or parties interested as principals are those named herein; (2) the undersigned has carefully examined the Contract Documents (including all Addenda) and the Project site; and (3) the undersigned has investigated and is satisfied as to the conditions to be encountered, the character, quality and quantities of Work to be performed, and the materials to be furnished. Furthermore, the undersigned agrees that submission of this Bid shall be conclusive evidence that such examination and investigation have been made and agrees, in the event the Contract be awarded to it, to execute the Contract with the City of Maywood to perform the Project in accordance with the Contract Documents in the time and manner therein prescribed, and to furnish or provide all materials, labor, tools, equipment, apparatus and other means necessary so to do, except as may otherwise be furnished or provided under the terms of the Contract Documents, for the following stated unit prices or lump-sum price as submitted on the Bid herein.

Bidder acknowledges receipt of all addenda, as follows:

Addendum No. 1 Date: February 10, 2021

Addendum No. ______ Date: ______

Addendum No. ______ Date: ______

Addendum No. ______ Date: ______

The undersigned submits as part of this Bid a completed copy of its Industrial Safety Record. This Safety Record includes all construction Work undertaken in California by the undersigned and any partnership, joint venture or corporation that any principal of the undersigned participated in as a principal or owner for the last five (5) calendar years and the current calendar year before the date of Bid submittal. Separate information is being submitted for each such partnership, joint venture, or corporate or individual Bidder. The undersigned may attach any additional information or explanation of data that it would like to be taken into consideration in evaluating the Safety Record. An explanation of the circumstances surrounding any and all fatalities is attached.

Accompanying this Bid is cash, a cashier's check, a certified check or a Bid Bond in an amount equal to at least ten percent (10%) of the total aggregate Bid price based on the quantities shown and the unit prices quoted. The undersigned further agrees that, should it be awarded the Contract and thereafter fail or refuse to execute the Contract and provide the required evidence of insurance and Bonds within fifteen (15) Days after delivery of the Contract to the undersigned, then the cash, check or Bid Bond shall be forfeited to the City to the extent permitted by law.

The undersigned certifies to have a minimum of three (3) consecutive years of current experience in the type of Work related to the Project and that this experience is in actual operation of the firm with permanent employees performing a part of the Work as distinct from a firm operating entirely by subcontracting all phases of the Work. The undersigned also certifies to be properly licensed by the State as a contractor to perform this type of Work. The undersigned possesses California Contractor's License Number 995933, Class A , B, which expires on 08/31/2022.

Bidder's Name: CALPROMAX ENGINEERING, INC.

Signature: ______________ Title: Director/Owner Date: 02/16/2021

Signature: ______________ Title: ______ Date: ______

CITY OF MAYWOOD

BID SHEETS FOR

6.6 KV STREET LIGHTING CONVERSION ON LOMA VISTA [PROJECT]

Bidder's Name: CALPROMAX ENGINEERING, INC.

To the Honorable Mayor and Members of the City Council:

In compliance with the Notice Inviting Bids, the undersigned hereby agrees to execute the Contract to furnish all labor, materials, equipment and supplies for the Project in accordance with the Contract Documents to the satisfaction and under the direction of the City Engineer, at the following prices:

BASE BID SCHEDULE:

ITEM NO.	DESCRIPTION	QTY	UNIT	UNIT PRICES	EXTENDED AMOUNT
1.	Install City-furnished Ameron N-288 poles and mast arms	18	Each	$ 800	$ ~~10,800~~ 14,400 N.k
2.	Remove and salvage existing street light poles	5	Each	$ 600	$ 3,000
3.	Remove and dispose existing street light poles	9	Each	$ 600	$ 5,400
4.	Remove existing street light pole foundations	1	Each	$ 1,700	$ 1,700
5.	Install new street light pole foundation	4	Each	$ ~~1,800~~ 2,500	$ ~~7,200~~ 10,000 N.k
6.	Install City-furnished luminaire	18	Each	$ 230	$ 4,140
7.	Relocate pole mounted sign	6	Each	$ 230	$ 1,380
8.	Furnish and install pull Box #5	4	Each	$ 1,200	$ 4,800
9.	Furnish and install 2#8 Conductors	1,950	L.F.	$ 4.60	$ 8,970

ITEM NO.	DESCRIPTION	QTY	UNIT	UNIT PRICES	EXTENDED AMOUNT
10	Furnish and install 2#10 Conductors	1,500	L.F.	$ 3.50	$ 5,250
11	Remove exiting street lighting conductors and abandon conduit	1	L.S.	$ 3,500	$ 3,500
12	Install City-furnished Type III-BF service enclosure	1	Each	$ 1,700	$ 1,700
13	Furnish and install 2" PVC conduit by directional boring	2,650	L.F.	$ 20	$ 53,000
14	Furnish and install 2" PVC conduit beneath sidewalk	5	L.F.	$ 115	$ 575
15	Furnish and install 3" PVC conduit by directional boring	60	L.F.	$ 70	$ 4,200
16	Service Connection	1	L.S.	$ 2,300	$ 2,300
17	Furnish and install photo-electric cell	2	Each	$ 115	$ 230
TOTAL BASE BID AMOUNT					$ ~~118,145~~ 124,545

N.k

Note: Items may be adjusted or deleted. Therefore, regardless of total actual volume (percentage) compared to estimated quantities, the unit prices provided above by the Bidder shall be applied to the final quantity when payment is calculated for these items. No adjustment in the unit prices will be allowed. The City reserves the right to not use any of the estimated quantities; and if this right is exercised, the Contractor will not be entitled to any additional compensation. Cost of all export of material shall be included in the above unit costs; no additional compensation will be granted for such expenses.

TOTAL BID PRICE = BASE BID AMOUNT

TOTAL BID PRICE IN DIGITS: $ 124,545

TOTAL BID PRICE IN WORDS: One Hundred Twenty Four Thousand Five Hundred Fourty Five Dollar

Signature: ______________ Title: Director/Owner Date: 02/16/2021

Signature: ______________ Title: ______ Date: ______

QUESTIONNAIRE FORM

Fill out all of the following information. Attach additional sheets if necessary.

(1) Bidder's Name: CALPROMAX ENGINEERING, INC.

(2) If the Bidder's name is a fictitious name, who or what is the full name of the registered owner? If the Bidder's name is not a fictitious name, write "N/A" in the response to this question. If you are doing business under a fictitious name, provide a copy of the filed valid Fictitious Business Name Statement.
N/A

(3) Business Address: 700 S. VAN BUREN ST., SUITE C, PLACENTIA, CA 92870

(4) Telephone: (714) 573-4599 Facsimile: (714) 459-7088

(5) Type of Firm – Individual, Partnership, LLC or Corporation: Corporation

(6) Corporation organized under the laws of the State of: California

(7) California State Contractor's License Number and Class: 995933 / A, B

Original Date Issued: 08/20/2014 Expiration Date: 08/31/2022

(8) DIR Contractor Registration Number: 1000028249

(9) List the name and title of the person(s) who inspected the Project site for your firm:
JOSE I. VEGA - SUPERINTENDENT

(10) The Bidder declares that he/she has carefully read and examined the plans, specifications, bid documents, and he/she has made a personal examination of the site (indicate name of the person, representing the bidder, who inspected the site and date below) and that he/she understands the exact scope of the Project WITHOUT QUESTION.

Name of Person who inspected the site: JOSE I. VEGA

Date of Inspection: 02/11/2021

(11) Number of years' experience the company has as a contractor in construction work: 6

(12) List the names, titles, addresses and telephone numbers of all individuals, firm members, partners, joint venturers, and company or corporate officers having a principal interest in this Bid:
CALPROMAX ENGINEERING, INC.

MARIA ARMOGEDA - PRESIDENT/SECRETARY/TREASURER

(13) List all current and prior D.B.A.'s, aliases, and fictitious business names for any principal having interest in this Bid:
NONE

(14) List the dates of any voluntary or involuntary bankruptcy judgments against any principal having an interest in this Bid:

NONE

(15) For all arbitrations, lawsuits, settlements and the like (in or out of court) that the company or any principal having an interest in this Bid has been involved with in the past five (5) years:

a. List the names, addresses and telephone numbers of contact persons for the parties:

N/A

b. Briefly summarize the parties' claims and defenses:

N/A

c. State the tribunal (e.g., Superior Court, American Arbitration Association, etc.), the matter number, and the outcome:

N/A

(16) Has the company or any principal having an interest in this Bid ever had a contract terminated by the owner or agency? If yes, explain.

NO

(17) Has the company or any principal having an interest in this Bid ever failed to complete a project? If yes, explain.

NO

(18) Has the company or any principal having an interest in this Bid ever been terminated for cause, even if it was converted to a "termination of convenience"? If yes, explain.

NO

(19) For projects that the company or any principal having an interest in this Bid has been involved with in the last five (5) years, did you have any claims or actions:

a. By you against the owner? Circle one: Yes No

b. By the owner against you? Circle one: Yes No

c. By any outside agency or individual for labor compliance?
Circle one: Yes No

d. By Subcontractors? Circle one: Yes No

e. Are any of these claims or actions unresolved or outstanding?
Circle one: Yes No

If your answer is "yes" to any part or parts of this question, explain.

(20) List the last three (3) projects you have worked on or are currently working on for the City of Maywood:

NONE

Upon request of the City, the Bidder shall furnish evidence showing a notarized financial statement, financial data, construction experience, or other additional information.

Failure to provide truthful answers to the questions above or in the following References Form may result in the Bid being deemed non-responsive.

The Bidder certifies under penalty of perjury under the laws of the State of California that the information provided above is true and correct.

Company CALPROMAX ENGINEERING, INC.

Signature: ______________________

Title: DIRECTOR/OWNER

Date: 02/16/2021

Signature: ______________________

Title: ______________________

Date: ______________________

REFERENCES FORM

For all public agency projects in excess of $15,000 that you are currently working on or have worked on in the past two (2) years, provide the following information:

Project 1 Name/Number Rush Street & Peck Road Traffic Signal & Lighting Modification Project / 67-900-9020-293

Project Description Modification and installation of traffic signal and lighting

Approximate Construction Dates From: 11/16/2020 To: 04/30/2021

Agency Name: City of South El Monte

Contact Person: Okan Demirci Telephone: (714) 319-6137

Address: 1415 N. Santa Anita Avenue, South El Monte, CA 91733

Original Contract Amount: $ 609,076.00 Final Contract Amount: $__________

If final amount is different from original amount, please explain (change orders, extra work, etc.).

Currently working

Did you or any Subcontractor, file any claims against the Agency?
Circle one: Yes No

Did the Agency file any claims against you? Circle one: Yes No

If you answered yes to either of the above two questions, please explain and indicate outcome of claims.

Project 2 Name/Number Katella Avenue & Struck Avenue Intersection Improvements / 189-36

Project Description Install new traffic signal poles

Approximate Construction Date From: 03/31/2020 To: 03/03/2021

Agency Name: City of Orange

Contact Person: Jimmy Rocha Telephone: (714) 532-6477

Address: 300 E. Chapman Avenue, Orange, CA 92866

Original Contract Amount: $ 621,340.00 Final Contract Amount: $__________

If final amount is different from original amount, please explain (change orders, extra work, etc.).

Currently working

Did you or any Subcontractor, file any claims against the Agency?
Circle one: Yes No

Did the Agency file any claims against you? Circle one: Yes No

If you answered yes to either of the above two questions, please explain and indicate outcome of claims.

Project 3 Name/Number Traffic Signal Modification at Newland St. and Slater Avenue / CC 1490

Project Description Modify and Install traffic signal including conduit and fiber optic cable

Approximate Construction Dates From: 11/02/2020 To: 03/19/2021

Agency Name: City of Huntington Beach

Contact Person: Joseph Fuentes Telephone: (714) 536-5259

Address: 2000 Main St. Huntington Beach, CA 92648

Original Contract Amount: $ 229,000.00 Final Contract Amount: $

If final amount is different from original amount, please explain (change orders, extra work, etc.).

Currently working

Did you or any Subcontractor, file any claims against the Agency?
Circle one: Yes No

Did the Agency file any claims against you? Circle one: Yes No

If you answered yes to either of the above two questions, please explain and indicate outcome of claims.

Project 4 Name/Number Regional Commuter Bicycle Gap Closure Project / 1401104

Project Description Installation of VDS traffic signal equipment

Approximate Construction Dates From: 11/047/2019 To: 09/247/2020

Agency Name: City of La Verne

Contact Person: Michael Lee Telephone: (909) 594-9702

Address: 3660 D Street, La Verne, CA 91750

Original Contract Amount: $ 1,378,091.00 Final Contract Amount: $ 1,378,091.00

If final amount is different from original amount, please explain (change orders, extra work, etc.).

Did you or any Subcontractor, file any claims against the Agency?
Circle one: Yes No

Did the Agency file any claims against you? Circle one: Yes No

If you answered yes to either of the above two questions, please explain and indicate outcome of claims.

Project 5 Name/Number Construction on State Highway in OC in Tustin at 4th Street Off-Tamp / 12-0N63041

Project Description Modifying existing electrical system

Approximate Construction Dates From: 01/13/2020 To: 07/24/2020

Agency Name: Department of Transportation

Contact Person: Gagandeep Sidhu Telephone: (949) 279-8466

Address: 6533 Marine Way, Irvine, CA 92618

Original Contract Amount: $ 415,119.00 Final Contract Amount: $ 434,099.03

If final amount is different from original amount, please explain (change orders, extra work, etc.).

Change Order

Did you or any Subcontractor, file any claims against the Agency?
Circle one: Yes No

Did the Agency file any claims against you? Circle one: Yes No

If you answered yes to either of the above two questions, please explain and indicate outcome of claims.

____

____

Project 6 Name/Number Cycle 3 Federal Safe Routes to School Grant Pedestrian Improvements / P-901 1186-19

Project Description Concrete, Sidewalk & Traffic Signal

Approximate Construction Dates From: 02/26/2019 To: 09/06/2019

Agency Name: City of Manhattan Beach

Contact Person: Anastasia Seims Telephone: (310) 802-5361

Address: 3621 Bell Avenue, Manhattan Beach, CA 90266

Original Contract Amount: $ 497, 601.75 Final Contract Amount: $ 549,665.24

If final amount is different from original amount, please explain (change orders, extra work, etc.).

Change Order

____

Did you or any Subcontractor, file any claims against the Agency?
Circle one: Yes No

Did the Agency file any claims against you? Circle one: Yes No

If you answered yes to either of the above two questions, please explain and indicate outcome of claims.

____

____

RESUME

Attach to this Bid the experience resume of the person who will be designated as General Construction Superintendent or on-site Construction Manager for the Project.

PLEASE SEE ATTACHED

Jose Vega, Superintendent

Mr. Vega has more than 15 years of experience in construction of Public works mainly in concrete, electrical, and traffic signal projects. He is fully capable of managing construction on site and coordinating different site activities to execute and deliver a successful project. Currently he serves at Calpromax engineering as the site superintendent since October 2016.

Mr. Vega has more than15 years of experience in general engineering, electrical, grading, excavation, fencing, and traffic signals project. His previous projects are mainly electrical, traffic signal, Concrete & Asphalt work, site improvement, street improvement, street lights, interconnect, underground conduit, roadway, retaining walls,

Mr. Vega holds license A (general engineering) and C10 electrical license.

Some of Mr. Vega's Projects

Below are some of Mr. Vega's projects he directly supervised.

Client		**County of Riverside**
Project Description		Country Club Drive & Adam Street traffic Signal and Lighting project in the community of Bermuda Duns
Client		**California Department of Transportation- CALTRANS**
Project Description		Install Pedestrian Hybrid Beacon at Crosswalk on pacific coast Highway.
Client		**City of Pasadena**
Project Description		street lighting improvements at various development locations
Client		**City of Newport Beach**
Project Description		East Bluff park field improvements
Client		**California Department of Transportation**
Project Description		Traffic Signal.
		Beach Blvd. & Rosecrans Avenue in La Mirada, CA
		This Project includes Construction of New foundations
		and adding new conductors.

Client		**California Department of Transportation**
Project Description		Traffic Signal.
		Beach Blvd. & Franklin St. in Buena Park, CA
		This Project includes Modification of existing intersection
		And rewiring the entire intersection with conductors.
		Installing new foundations and underground conduits.
		Including all new striping and traffic loops.
Client		**City of Garden Grove**
Project Description		Traffic Signal
		Various Locations in Garden Grove, CA
		This Project includes Construction of New foundations for
		Cabinets and Services, construction foundation of traffic signal
		Poles for four intersections and rewiring the four intersections
		and connecting them with interconnect.
Client		**City of Riverside**
Project Description		University Avenue & Canyon Crest Drive Street Improvements This Project includes signal and street modification intersection, sidewalk improvements, utilities' for electrical work

Other projects: Projects for the City of Inglewood, Norwalk, Los Angeles, Temple City, Murrieta, Perris & Indian Wells

Mr. Vega Projects responsibility included:

- Supervising and insuring compliance with plans and specification.
- Maintaining awareness of safety and health requirements.
- Enforcing applicable regulations and contract provisions for the protection of public and project personnel.
- Scheduling and monitoring work to meet project milestones.
- Reviewing project schedules.
- Modifying design to field conditions.
- Co-coordinating activities of various agencies.
- Preparing change orders and work estimates.
- Preparing final as-built plans.
- Building and standing of Traffic Signal poles.
- Connecting conductors to the controller cabinets including interconnect.
- Monitor and supervise the operation of rewiring traffic signal intersections.
- Monitor and supervise all underground work including directional boring of new conduits.

DESIGNATION OF SUBCONTRACTORS
[Public Contract Code Section 4104]

List all Subcontractors who will perform Work or labor or render service to the Contractor in or about the construction of the Work or improvement, or a Subcontractor licensed by the State of California who, under subcontract to the Contractor, specially fabricates and installs a portion of the Work or improvement according to detailed drawings contained in the Plans and Specifications, in an amount in excess of one-half percent (0.5%) of the Contractor's total Bid or, in the case of bids or offers for the construction of streets or highways, including bridges, in excess of one-half percent (0.5%) of the Contractor's total Bid or $10,000, whichever is greater. If all Subcontractors do not fit on this page, attach another page listing all information for all other Subcontractors.

Name under which Subcontractor is Licensed and Registered	CSLB License Number(s) and Class(es)	DIR Contractor Registration Number	Address and Phone Number	Type of Work (e.g., Electrical)	Dollar Amount

[1] The percentage of the total Bid shall represent the "portion of the work" for the purposes of Public Contract Code Section 4104(b).

Contractor shall perform, with its own organization (rather than with Subcontractors), Work amounting to at least fifty percent (51%) of the Contract Price.

INDUSTRIAL SAFETY RECORD FORM

Bidder's Name CALPROMAX ENGINEERING, INC.

	Current Year of Record	2020	2019	2018	2017	2016	Total
Number of contracts	0	5	9	10	7	4	35
Total dollar amount of contracts (in thousands of dollars)	0	1,409	6,859	3,186	2,074	1,126	14,654
Number of fatalities	0	0	0	0	0	0	0
Number of lost workday cases	0	0	0	0	0	0	0
Number of lost workday cases involving permanent transfer to another job or termination of employment	0	0	0	0	0	0	0

The above information was compiled from the records that are available to me at this time and I declare under penalty of perjury under the laws of the State of California that the information is true and accurate within the limitations of those records.

Signature:	Signature:
Title: DIRECTOR/OWNER	Title:
Date: 02/16/2021	Date:

NONCOLLUSION DECLARATION FORM
TO BE EXECUTED BY BIDDER AND SUBMITTED WITH BID
[Public Contract Code Section 7106]

The undersigned declares:

I am the Director/Owner of Calpromax Engineering, Inc., the party making the foregoing Bid.

The Bid is not made in the interest of, or on behalf of, any undisclosed person, partnership, company, association, organization, or corporation. The Bid is genuine and not collusive or sham. The Bidder has not directly or indirectly induced or solicited any other Bidder to put in a false or sham Bid. The Bidder has not directly or indirectly colluded, conspired, connived, or agreed with any Bidder or anyone else to put in a sham Bid, or to refrain from bidding. The Bidder has not in any manner, directly or indirectly, sought by agreement, communication, or conference with anyone to fix the Bid price of the Bidder or any other Bidder, or to fix any overhead, profit, or cost element of the Bid price, or of that of any other Bidder. All statements contained in the Bid are true. The Bidder has not, directly or indirectly, submitted his or her Bid price or any breakdown thereof, or the contents thereof, or divulged information or data relative thereto, to any corporation, partnership, company, association, organization, Bid depository, or to any member or agent thereof, to effectuate a collusive or sham Bid, and has not paid, and will not pay, any Person or entity for such purpose.

Any person executing this declaration on behalf of a Bidder that is a corporation, partnership, joint venture, limited liability company, limited liability partnership, or any other entity, hereby represents that he or she has full power to execute, and does execute, this declaration on behalf of the Bidder.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct and that this declaration is executed on 02/16/2021 [date], at Placentia [city], California [state].

Signature:	[signature]	Signature:	
Printed Name:	NIZAR KABBANY	Printed Name:	
Date:	02/16/2021	Date:	

Bond No. n/a

BID BOND

KNOW ALL PERSONS BY THESE PRESENTS that:

WHEREAS the City of Maywood ("City"), has issued an invitation for Bids for the Work described as follows: 6.6 KV Street Lighting Conversion on Loma Vista, City Project ID SL 20-01 (REF 6210)

WHEREAS Calpromax Engineering, Inc., 700 S. Van Buren St., #C, Placentia, CA 92870
(Name and address of Bidder)

("Principal"), desires to submit a Bid to City for the Work.

WHEREAS, Bidders are required to furnish a form of Bidder's security with their Bids.

NOW, THEREFORE, we, the undersigned Principal, and United States Fire Insurance Company
305 Madison Avenue, Morristown, NJ 07962
(Name and address of Surety)

("Surety"), a duly admitted surety insurer under the laws of the State of California, as Surety, are held and firmly bound unto the City in the penal sum of Ten Percent of the Bid Amount Dollars ($ 10% of the Bid Amount), being not less than ten percent (10%) of the total Bid price, in lawful money of the United States of America, for the payment of which sum well and truly to be made, we bind ourselves, our heirs, executors, administrators, successors, and assigns, jointly and severally, firmly by these presents.

THE CONDITION OF THIS OBLIGATION IS SUCH THAT, if the hereby bounded Principal is awarded the Contract for the Work by the City and, within the time and in the manner required by the bidding specifications, enters into the written form of Contract included with the bidding specifications, furnishes the required Bonds (one to guarantee faithful performance and the other to guarantee payment for labor and materials), and furnishes the required insurance coverage, then this obligation shall become null and void; otherwise, it shall be and remain in full force and effect.

In case suit is brought upon this instrument, Surety further agrees to pay all court costs incurred by the City in the suit and reasonable attorneys' fees in an amount fixed by the court. Surety hereby waives the provisions of Civil Code Section 2845.

IN WITNESS WHEREOF, this instrument has been duly executed by Principal and Surety, on the date set forth below, the name of each corporate party being hereto affixed and these presents duly signed by its undersigned representative(s) pursuant to authority of its governing body.

Dated: February 16, 2021

"Principal"	"Surety"
Calpromax Engineering, Inc.	United States Fire Insurance Company
By:	By:
Its: Nizar Kabbany	Its: Maria Pena, Attorney in Fact
By:	By:
Its:	Its:

Note: This Bond must be dated, all signatures must be notarized, and evidence of the authority of any person signing as attorney-in-fact must be attached.

CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT **Civil Code § 1189**

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy or validity of that document.

State of California)
) ss
County of Los Angeles)

On FEB 16 2021, before me, Natalie K. Trofimoff, Notary Public, personally appeared Maria Pena, who proved to me on the basis of satisfactory evidence to be the person~~(s)~~ whose name~~(s)~~ is~~/are~~ subscribed to the within instrument and acknowledged to me that ~~he/~~she~~/they~~ executed the same in ~~his/~~her~~/their~~ authorized capacity~~(ies)~~, and that by ~~his/~~her~~/their~~ signature~~(s)~~ on the instrument the person~~(s)~~, or the entity upon behalf of which the person~~(s)~~ acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

NATALIE K. TROFIMOFF
COMM # 2308129
Notary Public - California
LOS ANGELES COUNTY
My Comm. Expires OCT 22, 2023

Signature: ______________________
Natalie K. Trofimoff, Notary Public

(Seal)

CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT **Civil Code § 1189**

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy or validity of that document.

State of California)
) ss
County of Los Angeles)

On February 16, 2021, before me, Maria Pena, Notary Public, personally appeared Nizar Kabbany, who proved to me on the basis of satisfactory evidence to be the person~~(s)~~ whose name~~(s)~~ is~~/are~~ subscribed to the within instrument and acknowledged to me that ~~he/~~she~~/they~~ executed the same in ~~his/~~her~~/their~~ authorized capacity~~(ies)~~, and that by ~~his/~~her~~/their~~ signature~~(s)~~ on the instrument the person~~(s)~~, or the entity upon behalf of which the person~~(s)~~ acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

MARIA PENA
Notary Public - California
Los Angeles County
Commission # 2238398
My Comm. Expires May 12, 2022

Signature:

(Seal) Maria Pena, Notary Public

POWER OF ATTORNEY
UNITED STATES FIRE INSURANCE COMPANY
PRINCIPAL OFFICE - MORRISTOWN, NEW JERSEY

01687411321

KNOW ALL MEN BY THESE PRESENTS: That United States Fire Insurance Company, a corporation duly organized and existing under the laws of the state of Delaware, has made, constituted and appointed, and does hereby make, constitute and appoint:

C.K. Nakamura, Noemi Quiroz, Maria Pena, Tim M. Tomko, Tiffany Coronado, Jessica Rosser, Natalie K. Trofimoff, Lisa L. Thornton, Patricia S. Arana

each, its true and lawful Attorney(s)-In-Fact, with full power and authority hereby conferred in its name, place and stead, to execute, acknowledge and deliver: Any and all bonds and undertakings of surety and other documents that the ordinary course of surety business may require, and to bind United States Fire Insurance Company thereby as fully and to the same extent as if such bonds or undertakings had been duly executed and acknowledged by the regularly elected officers of United States Fire Insurance Company at its principal office, in amounts or penalties not exceeding: **Seven Million, Five Hundred Thousand Dollars ($7,500,000).**

This Power of Attorney limits the act of those named therein to the bonds and undertakings specifically named therein, and they have no authority to bind United States Fire Insurance Company except in the manner and to the extent therein stated.

This Power of Attorney revokes all previous Powers of Attorney issued on behalf of the Attorneys-In-Fact named above and expires on January 31, 2022.

This Power of Attorney is granted pursuant to Article IV of the By-Laws of United States Fire Insurance Company as now in full force and effect, and consistent with Article III thereof, which Articles provide, in pertinent part:

Article IV, Execution of Instruments - Except as the Board of Directors may authorize by resolution, the Chairman of the Board, President, any Vice-President, any Assistant Vice President, the Secretary, or any Assistant Secretary shall have power on behalf of the Corporation:

(a) to execute, affix the corporate seal manually or by facsimile to, acknowledge, verify and deliver any contracts, obligations, instruments and documents whatsoever in connection with its business including, without limiting the foregoing, any bonds, guarantees, undertakings, recognizances, powers of attorney or revocations of any powers of attorney, stipulations, policies of insurance, deeds, leases, mortgages, releases, satisfactions and agency agreements;

(b) to appoint, in writing, one or more persons for any or all of the purposes mentioned in the preceding paragraph (a), including affixing the seal of the Corporation.

Article III, Officers, Section 3.11, Facsimile Signatures. The signature of any officer authorized by the Corporation to sign any bonds, guarantees, undertakings, recognizances, stipulations, powers of attorney or revocations of any powers of attorney and policies of insurance issued by the Corporation may be printed, facsimile, lithographed or otherwise produced. In addition, if and as authorized by the Board of Directors, dividend warrants or checks, or other numerous instruments similar to one another in form, may be signed by the facsimile signature or signatures, lithographed or otherwise produced, of such officer or officers of the Corporation as from time to time may be authorized to sign such instruments on behalf of the Corporation. The Corporation may continue to use for the purposes herein stated the facsimile signature of any person or persons who shall have been such officer or officers of the Corporation, notwithstanding the fact that he may have ceased to be such at the time when such instruments shall be issued.

IN WITNESS WHEREOF, United States Fire Insurance Company has caused these presents to be signed and attested by its appropriate officer and its corporate seal hereunto affixed this 22nd day of August 2019.

UNITED STATES FIRE INSURANCE COMPANY

Anthony R. Slimowicz, President

State of Pennsylvania }
County of Philadelphia }

On this 22nd day of August 2019, before me, a Notary public of the State of Pennsylvania, came the above named officer of United States Fire Insurance Company, to me personally known to be the individual and officer described herein, and acknowledged that he executed the foregoing instrument and affixed the seal of United States Fire Insurance Company thereto by the authority of his office.

Tamara Watkins

Commonwealth of Pennsylvania – Notary Seal
Tamara Watkins, Notary Public
Philadelphia County
My commission expires August 22, 2023
Commission number 1348843

Tamara Watkins (Notary Public)

I, the undersigned officer of United States Fire Insurance Company, a Delaware corporation, do hereby certify that the original Power of Attorney of which the foregoing is a full, true and correct copy is still in force and effect and has not been revoked.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of United States Fire Insurance Company on the 16th day of February, 2021

UNITED STATES FIRE INSURANCE COMPANY

Al Wright, Senior Vice President

Addendum for: 6.6 KV STREET LIGHTING CONVERSION ON LOMA VISTA

Addendum No.: 1

Addendum Date: February 10, 2021

Issued by: City of Maywood

Reminder 1: Please sign Addenda Acknowledgement on page B-1 of Bid Package Section B Titled "BID". Entire Section B shall be submitted as Bidder's Proposal.

Reminder 2: Bid deadline remains unchanged. Bids are due 11:00 AM on February 16, 2021.

Due to the COVID-19 pandemic and the City's implementation of social distancing, the City of Maywood will hold a virtual bid opening, instead of an in-person bid opening. After 15 minutes of the bid due time, please use below virtual meeting link or call-in number to join the public bid opening.

Click on the below link on your computer at the date and time of the bid opening:
https://us02web.zoom.us/j/82173281245?pwd=b21xSEI5RHlkbmtZM1hjSlArY0V6QT09
Or call in (audio only)
669 900 6833 Meeting ID: 821 7328 1245 Passcode: 698697

If there are any questions regarding this project, please contact in writing via e-mail:
Okan Demirci, PE, okan.demirci@transtech.org

Calpromax Engineering, Inc.
700 S. Van Buren St., Suite C
Placentia, CA 92870

RECEIVED
FEB 1 6 2021 @ 10¹² Am
CITY OF MAYWOOD

Sealed Bids

for

6.6 KV STREET LIGHTING CONVERSION ON LOMA VISTA

CITY PROJECT ID: SL 20-01(REF 6210)

Tuesday, February 16, 2021 @ 11:00 am

Office of the City Clerk
City of Maywood
4319 Slauson Avenue
Maywood, CA 90270

AGENDA ITEM NO. 5

AGENDA REPORT
CITY OF MAYWOOD

DATE: MARCH 10, 2021

TO: HONORABLE MAYOR AND MEMBERS OF THE CITY COUNCIL

FROM: JENNIFER E. VASQUEZ, CITY MANAGER

BY: HRANT MANUELIAN, FINANCE DIRECTOR

SUBJECT: ANNUAL FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2020

RECOMMENDATION:

Receive and file the Annual Financial Report and Single Audit Report for fiscal year ended June 30, 2020.

BACKGROUND:

The City retained Van Lant & Fankhanel, LLP, an independent Certified Public Accounting firm to perform the financial statement audit for fiscal year ended June 30, 2020. The auditor has issued an “unqualified” or clean opinion that the financial statements present fairly, in all material respects, the financial position and activities of the City.

The Annual Financial Report for the fiscal year ended June 30, 2020 was issued on February 12, 2021. The Annual Financial Report includes the audited financial statements, the independent auditors’ opinion, and detailed financial information along with the accompanying notes.

The General Fund is the primary operating fund of the City. The following is a summary of FY 19-20 budget vs. actuals.

	FY 19-20 Adopted	FY 19-20 Actuals	FY 18-19 Variance
Beginning Fund Balance	2,169,343	2,169,343	-
Revenues	10,471,300	12,539,870	2,068,570
Expenditures	10,141,700	10,961,660	819,960
Net transfer to other funds	-	(3,107)	(3,107)
Ending Fund balance	2,498,943	3,744,446	1,245,503

Actual revenues were $2,068,570 more than budgeted. The increase in revenues is primarily due to increased sales tax revenues as a result of a strong cannabis sales tax collected by the City. Operating expenditures were $819,960 more than budgeted primarily due to increased public safety costs.

Actual fund balance for the General Fund was better than budgeted for by $1,245,503.

<u>Auditor Reports</u>

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

The auditor did not identify any deficiencies that are considered to be material weaknesses. This is a significant improvement from the prior year as there were three material weakness deficiencies in internal controls in FY 18/19.

The auditor found 2 significant deficiencies in internal controls

1. Accuracy of Accounting Records – The auditors noted several material adjusting entries to the City's accounting records. The finance staff is working to create a review process of the year-end close to ensure that all entries and adjustments are properly posted.

2. Issuance of Building Permits – This is a continuation finding from the prior year. The Auditor has noted that there is no reconciliation between the City's building permit system and the general ledger since they are two separate systems. The finance staff is working with the building department to create a reconciliation between the two systems.

Management Letter

The auditor had 2 recommendations for management.

1. Allocation of Salaries to Restricted Funds – The auditor noted that direct salaries as well as indirect salaries for administrative staff are being charged to various funds. The auditor also noted that the City's methodology appears to be

reasonable but still recommends that the City consider a cost allocation study be performed. The City is currently in the process of having a cost allocation study performed.

2. Engineering Permits – The auditor noted that engineering permit fees were not in accordance with the fee schedule. This has since been corrected by HdL which is the software provider for these fees. They have updated the fees in the system and correct fees are now being charged.

Audit Conclusion

This letter is addressed to the City Council and included the following comments;

- Managements' estimates were reasonable; and the auditor had no disagreements with management.
- The auditor did not encounter significant difficulties in dealing with management in performing and completing the audit.
- Material misstatements detected by the audit were corrected by management.

LEGAL REVIEW:

The City Attorney has reviewed this report.

FISCAL IMPACT:

There is no fiscal impact associated with this staff report.

EXHIBITS:

A. Annual Financial Report
B. Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit Financial Statements Performed in Accordance with Government Auditing Standards
C. Management Letter
D. Audit Conclusion Letter

CITY OF MAYWOOD

ANNUAL FINANCIAL REPORT

Year Ended June 30, 2020

City of Maywood
Annual Financial Report
Year Ended June 30, 2020

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Van Lant & Fankhanel, LLP
Certified Public Accountants

Independent Auditor's Report

The Honorable City Council
City of Maywood, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Maywood (City), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Van Lant & Fankhanel, LLP
29970 Technology Drive, Suite 105 A
Murrieta, CA 92563
909.856.6879

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Maywood, as of June 30, 2020, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented in the basic financial statements. Such information, although not a required 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, and historical context.

Accounting principles generally accepted in the United States of America require that the required supplementary information, as listed in the table of contents, 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 an opinion on the financial statements that collectively comprise the City's basic financial statements. The schedules listed in the Supplementary Information section of the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The schedules listed in the Supplementary Information section of the table of contents 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 schedules listed in the Supplementary Information section of the table of contents are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated February 12, 2021, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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.

Van Lant & Fankhanel, LLP

February 12, 2021

BASIC FINANCIAL STATEMENTS

City of Maywood
Statement of Net Position
June 30, 2020

	Governmental Activities
ASSETS	
Cash and Investments	$ 10,791,857
Receivables:	
Accounts	106,409
Due from Other Governments	37,406
Interest Receivable	20,700
Taxes Receivable	1,912,668
Due from Successor Agency	100,322
Prepaid Costs	9,667
Restricted Cash and Investments	266,074
Capital Assets, Not Depreciated	5,303,858
Capital Assets, Depreciable, Net	27,389,927
Total Assets	45,938,888
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Outflows Related to OPEB	281,258
Deferred Outflows Related to Pensions	3,411,328
Total Deferred Outflows of Resources	3,692,586
LIABILITIES	
Accounts Payable and Accrued Liabilities	1,456,457
Deposits Payable	3,697
Interest Payable	61,250
Payable to Successor Agency	2,600,000
Noncurrent Liabilities:	
Due Within One Year	102,350
Due in More Than One Year	33,110,851
Total Liabilities	37,334,605
DEFERRED INFLOWS OF RESOURCES	
Deferred Inflows Related to OPEB	230,303
Deferred Inflows Related to Pensions	1,332,770
Total Deferred Inflows of Resources	1,563,073
NET POSITION	
Net Investment in Capital Assets	29,968,785
Restricted For:	
Public Works	3,975,338
Community Development	3,674
Street Lighting	420,633
Debt Service	266,074
Unrestricted	(23,900,708)
Total Net Position	$ 10,733,796

The accompanying notes are an integral part of this statement.

City of Maywood
Statement of Activities
Year Ended June 30, 2020

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Contributions and Grants	Net (Expenses) Revenues and Changes in Net Position: Governmental Activities
Governmental Activities:					
General Government	$ 3,570,141	$ 444,814	$ -	$ -	$ (3,125,327)
Public Safety	5,841,028	301,408	155,948	-	(5,383,672)
Community Development	1,725,077	6,572	715,984	-	(1,002,521)
Parks and Recreation	686,535	75	-	-	(686,460)
Public Works	3,060,196	510,149	1,276,841	1,709,191	435,985
Interest and Fiscal Charges	181,958	-	-	-	(181,958)
Total Governmental Activities	$ 15,064,935	$ 1,263,018	$ 2,148,773	$ 1,709,191	(9,943,953)

General Revenues:	
Taxes:	
Property taxes, Levied for General Purposes	2,079,215
Transient Occupancy Taxes	65,889
Sales Taxes	4,575,563
Franchise Taxes	244,607
Utility User Taxes	942,675
Motor Vehicle in Lieu, Unrestricted	2,976,092
Use of Money and Property	224,549
Other	215,058
Total General Revenues	11,323,648
Change in Net Position	1,379,695
Net Position - Beginning of Year	9,354,101
Net Position - End of Year	$ 10,733,796

The accompanying notes are an integral part of this statement.

City of Maywood
Balance Sheet
Governmental Funds
June 30, 2020

	General Fund	Special Revenue Gas Tax	Other Nonmajor Governmental Funds	Total Governmental Funds
ASSETS				
Cash and Investments	$ 5,398,574	$ 2,671,819	$ 2,721,464	$ 10,791,857
Cash with Fiscal Agents	266,074	-	-	266,074
Receivables:				
Accounts	32,430	73,979	-	106,409
Due from Other Governments	-	-	37,406	37,406
Interest	10,108	2,357	8,235	20,700
Taxes Receivable	1,912,668	-	-	1,912,668
Due from Other Funds	14,289	-	-	14,289
Due from Successor Agency	100,322	-	-	100,322
Prepaid Costs	9,667	-	-	9,667
Total Assets	$ 7,744,132	$ 2,748,155	$ 2,767,105	$ 13,259,392
LIABILITIES				
Accounts Payable	$ 1,266,715	$ 77,245	$ 75,089	$ 1,419,049
Accrued Liabilities	30,644	4,467	2,297	37,408
Due to Other Funds	-	-	14,289	14,289
Deposits	3,697	-	-	3,697
Payable to Successor Agency	2,600,000	-	-	2,600,000
Total Liabilities	3,901,056	81,712	91,675	4,074,443
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenues - Taxes	98,630	-	-	98,630
Unavailable Revenues - Grants	-	-	-	-
Total Deferred Inflows of Resources	98,630	-	-	98,630
FUND BALANCES				
Nonspendable	9,667	-	-	9,667
Restricted	266,074	2,666,443	2,682,916	5,615,433
Committed	24,715	-	-	24,715
Assigned	-	-	-	-
Unassigned	3,443,990	-	(7,486)	3,436,504
Total Fund Balances	3,744,446	2,666,443	2,675,430	9,086,319
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 7,744,132	$ 2,748,155	$ 2,767,105	$ 13,259,392

The accompanying notes are an integral part of this statement.

City of Maywood
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
June 30, 2020

Fund Balances of Governmental Funds	$ 9,086,319
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets of governmental activities are not financial resources and, therefore, are not reported in governmental funds.	
Capital Assets	73,729,639
Accumulated Depreciation	(41,035,854)
Revenues not received soon enough after year-end to be considered available are deferred in the funds. The availability criteria does not apply to the government-wide financial statements.	98,630
Interest expenditures are recognized when due, and therefore, interest payable is not recorded in the governmental funds.	(61,250)
Amounts for deferred inflows and deferred outflows related to the City's Net Pension and OPEB Liabilities are not reported in the funds:	
Deferred Outflows Related to Pensions	3,411,328
Deferred Inflows Related to Pensions	(1,332,770)
Deferred Outflows Related to OPEB	281,258
Deferred Inflows Related to OPEB	(230,303)
Long-term liabilities are not due and payable in the current period and are not reported in the funds.	
2008 Refunding Bonds	(2,660,000)
Compensated Absences	(58,581)
Total OPEB Liability	(2,880,333)
Net Pension Liability	(18,123,469)
Claims Liability	(9,490,818)
Net Position of Governmental Activities	$ 10,733,796

The accompanying notes are an integral part of this statement.

City of Maywood
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended June 30, 2020

	General Fund	Special Revenue Gas Tax	Other Nonmajor Governmental Funds	Total Governmental Funds
REVENUES				
Taxes	$ 7,623,936	$ 1,123,337	$ 1,615,965	$ 10,363,238
Licenses and Permits	575,407	-	-	575,407
Intergovernmental	3,481,498	-	1,157,694	4,639,192
Charges for Services	245,199	-	226,614	471,813
Use of Money and Property	147,093	17,041	60,417	224,551
Fines and Forfeitures	262,621	-	-	262,621
Miscellaneous	204,116	-	62	204,178
Total Revenues	12,539,870	1,140,378	3,060,752	16,741,000
EXPENDITURES				
Current:				
General Government	3,272,594	-	-	3,272,594
Public Safety	5,671,699	-	155,948	5,827,647
Community Development	1,114,059	-	611,018	1,725,077
Parks and Recreation	587,187	-	-	587,187
Public Works	-	751,218	711,867	1,463,085
Capital Outlay	67,479	4,875	198,599	270,953
Debt Service:				
Principal	65,000	-	-	65,000
Interest and Fiscal Charges	183,642	-	-	183,642
Total Expenditures	10,961,660	756,093	1,677,432	13,395,185
Excess (Deficiency) of Revenues Over Expenditures	1,578,210	384,285	1,383,320	3,345,815
OTHER FINANCING SOURCES (USES)				
Transfers In	101,707	-	104,814	206,521
Transfers Out	(104,814)	-	(101,707)	(206,521)
Total Other Financing Sources (Uses	(3,107)	-	3,107	-
Change in Fund Balances	1,575,103	384,285	1,386,427	3,345,815
Fund Balances - Beginning of Year	2,169,343	2,282,158	1,289,003	5,740,504
Prior Period Adjustments	-	-	-	-
Fund Balances - End of Year	$ 3,744,446	$ 2,666,443	$ 2,675,430	$ 9,086,319

The accompanying notes are an integral part of this statement.

City of Maywood
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities
Year Ended June 30, 2020

Net Change in Fund Balances - Total Governmental Funds	$ 3,345,815
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense or are allocated to the appropriate functional expense when the cost is below the capitalization threshold. The activity is reconciled as follows:	
Cost of assets capitalized	127,788
Depreciation expense	(1,650,614)
Revenues not received soon enough after year-end to be considered available are deferred in the funds. The availability criteria does not apply to the government-wide financial statements.	(296,370)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.	65,000
The amounts below included in the Statement of Activities do not provide (require) the use of current financial resources and, therefore, are not reported as revenues or expenditures in governmental funds (net change):	
Net Pension Liability	(736,269)
Compensated Absences	(4,441)
Total OPEB Liability	(115,171)
Amounts for deferred inflows and deferred outflows related to the City's Net Pension and OPEB Liabilities are not reported in the funds. This is the net change in deferred inflows and outflows related to these liabilities:	
Deferred Outflows Related to Pensions	185,898
Deferred Inflows Related to Pensions	(146,484)
Deferred Outflows Related to OPEB	129,162
Deferred Inflows Related to OPEB	70,758
Accrued interest on bonds is not recorded in the governmental funds. This is the net change in accrued interest for the current period.	1,684
Claims payable 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. The following represents the net change:	402,939
Change in Net Position of Governmental Activities	$ 1,379,695

The accompanying notes are an integral part of this statement.

City of Maywood
Statement of Net Position
Fiduciary Funds
June 30, 2020

	Successor Agency Private-purpose Trust Fund	Agency Funds
ASSETS		
Cash and Investments	$ -	$ 109,694
Interest Receivable	847	-
Land Held for Resale	1,780,000	-
Total Assets	1,780,847	$ 109,694
LIABILITIES		
Accounts Payable	-	$ -
Accrued Liabilities	530	-
Due to the City of Maywood	100,322	-
Deposits Payable	-	109,694
Pass-through Payable	46,542	-
Interest Payable	247,162	-
Bonds Payable	14,395,634	-
Total Liabilities	14,790,190	$ 109,694
NET POSITION		
Net Position Held in Trust for Successor Agency	$ (13,009,343)	

The accompanying notes are an integral part of this statement.

City of Maywood
Statement of Changes in Net Position
Fiduciary Funds
Year Ended June 30, 2020

	Successor Agency Private-purpose Trust Fund
ADDITIONS	
Taxes	$ 1,238,838
Investment Income	6,126
Total Additions	1,244,964
DEDUCTIONS	
Administrative Costs	31,364
Interest on Bonds	581,525
Total Deductions	612,889
Change in Net Position	632,075
Net Position - Beginning of Year	(13,641,418)
Net Position - End of Year	$ (13,009,343)

The accompanying notes are an integral part of this statement.

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the City of Maywood, California (City) have been prepared in conformity with Generally Accepted Accounting Principles (GAAP) as applied to government units. The GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The City's more significant accounting policies are described below.

A) Reporting Entity

The City of Maywood was incorporated on September 2, 1924, under the laws of the State of California and enjoys all the rights and privileges applicable to a General Law City. It is governed by an elected five-member board.

As required by generally accepted accounting principles, these financial statements present the City and its component units, entities for which the City is considered to be financially accountable. The City is considered to be financially accountable for an organization if the City appoints a voting majority of that organization's governing body and the organization is able to provide specific financial benefits to or impose specific financial burdens on the City. The City is also considered to be financially accountable if that organization is fiscally dependent (i.e., it is unable to adopt its budget, levy taxes, set rates or charges, or issue bonded debt without approval from the City). In certain cases, other organizations are included as component units if the nature and significance of their relationship with the City are such that their exclusion would cause the City’s financial statements to be misleading or incomplete.

All of the City’s component units are considered to be blended component units. Blended component units, although legally separate entities, are, in substance, part of the City’s operations and so data from these units are reported with the interfund data of the City. The following organizations are considered to be component units of the City:

Maywood Financing Authority

The Maywood Financing Authority ("Authority") is a joint exercise of powers authority organized and existing under and by virtue of the Joint Exercise of Powers Act. The City and the Commission formed the Authority by the execution of a joint exercise of powers agreement dated as of October 25, 1988. Pursuant to the Joint Exercise of Powers Act, the Authority is authorized to issue revenue bonds to provide funds to make loans to public entities; such revenue bonds are to be repaid from the repayments of such loans. The Authority is governed by a five-member Board which consists of all members of the City Council. The Mayor of the City is the Chairperson of the Authority. The City's Chief Administrative Officer (CAO) acts as the Executive Director, the City Clerk acts as the Secretary and the Finance Director of the City acts as the Treasurer of the Authority. Separate financial statements of the Authority are not prepared.

B) Measurement Focus and Basis of Accounting

The financial statements of the City are composed of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to financial statements

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Government-wide Financial Statements: The government-wide financial statements display information about the reporting government as a whole, except for its fiduciary activities. These statements include the governmental activities of the primary government (including its blended component units). For the most part, the effect of interfund activity has been removed from these statements.

Government-wide financial statements are presented using the *economic resources measurement focus and accrual basis of accounting*. Under the economic resources measurement focus, all (both current and long-term) economic resources and obligations of the reporting government are reported in the government-wide financial statements. The basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. Under the accrual basis of accounting, revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33.

Program revenues include charges for services and payments made by parties outside the reporting government's citizenry if that money is restricted to a particular program. Program revenues are netted with program expenses in the statement of activities to present the net cost of each program.

Amounts paid to acquire capital assets are capitalized as assets in the government-wide financial statements, rather than reported as an expenditure. Proceeds of long-term debt are recorded as a liability in the government-wide financial statements, rather than as another financing source. Amounts paid to reduce long-term indebtedness of the reporting government are reported as a reduction of the related liability, rather than as an expenditure.

Fund Financial Statements: The underlying accounting system of the City is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Governmental 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.

Fund financial statements for the primary government's governmental and fiduciary funds are presented after the government-wide financial statements. These statements display information about major funds individually and nonmajor funds in the aggregate for governmental funds. Fiduciary statements include financial information for fiduciary funds and similar component units. Fiduciary funds of the City primarily represent assets held by the City in a custodial capacity for other individuals or organizations.

Governmental Funds: Governmental funds are presented using the *modified-accrual basis of accounting* in the fund financial statements. Revenues are recognized when they become *measurable* and *available* as net current assets. *Measurable* means that the amounts can be estimated, or otherwise determined. *Available* means that the amounts were collected during the reporting period or soon enough thereafter to be available to finance the expenditures accrued for the reporting period. The City uses an availability period of 60 days.

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Sales taxes, property taxes, franchise taxes, gas taxes, motor vehicle in lieu, transient occupancy taxes, grants and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period to the extent normally collected within the availability period. Other revenue items are considered to be measurable and available when cash is received by the government.

Revenue recognition is subject to the *measurable* and *available* criteria for the governmental funds in the fund financial statements. *Exchange transactions* are recognized as revenues in the period in which they are earned (i.e., the related goods or services are provided). *Locally imposed derived tax revenues* (special assessments) are recognized as revenues in the period in which the underlying exchange transaction upon which they are based takes place. *Imposed nonexchange* (special fees) transactions are recognized as revenues in the period for which they were imposed. If the period of use is not specified, they are recognized as revenues when an enforceable legal claim to the revenues arises or when they are received, whichever occurs first. *Government-mandated and voluntary nonexchange transactions* are recognized as revenues when all applicable eligibility requirements have been met.

Governmental funds are presented using the *current financial resources measurement focus* in the fund financial statements. This means that only current assets and current liabilities are generally included on their balance sheets. The reported fund balance (net current assets) is considered to be a measure of "available spendable resources." Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Non-current portions of long-term receivables due to governmental funds are reported on their balance sheets in spite of their spending measurement focus. Special reporting treatments are used to indicate, however, that they should not be considered "available spendable resources," since they do not represent net current assets.

Due to the nature of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by noncurrent liabilities. Since they do not affect current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

Amounts expended to acquire capital assets are recorded as *expenditures* in the year that resources were expended, rather than as fund assets. The proceeds of long-term debt are recorded as *other financing sources* rather than as a fund liability. Amounts paid to reduce long-term indebtedness are reported as fund expenditures.

When both restricted and unrestricted resources are combined in a fund, expenses are considered to be paid first from restricted resources, and then from unrestricted resources.

C) Fund Classifications

The funds designated as major funds are determined by a mathematical calculation consistent with GASB 34. The City reports the following major governmental funds:

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

General Fund
This fund is used to account for resources traditionally associated with governments, which are not legally required, or by sound financial management, to be accounted for in another fund.

Gas Tax Special Revenue Fund
This fund is used to account for the revenues and expenditures of the City's proportionate share of gas tax monies collected by the State of California which are used for street construction and maintenance.

Additionally, the City reports the following fund types:

Fiduciary Fund Financial Statements
Fiduciary Fund Financial Statements include a Statement of Net Position and Statement of Changes in Fiduciary Net Position. The fiduciary fund is used to report assets held in a trustee or agency capacity for others and therefore are not available to support City programs. Since these assets are being held for the benefit of a third party, these funds are not incorporated into the government-wide statements.

The City's fiduciary funds include an agency fund and private-purpose trust fund. The agency fund uses the accrual basis of accounting to account for developer deposits. The agency fund is custodial in nature (assets equal liabilities) and therefore does not involve measurement of results of operations. The private-purpose trust fund accounts for the wind-down activities of the Maywood Community Development Commission.

D) Investments

Investments are reported in the accompanying balance sheet at fair value, except for nonparticipating certificates of deposit and investment contracts that would be reported at cost because they are not transferable and they have terms that are not affected by changes in market interest rates.

Changes in fair value that occur during a fiscal year are recognized as *investment income* reported for that fiscal year. *Investment income* includes interest earnings, changes in fair value, and any gains or losses realized upon the liquidation, maturity, or sale of investments.

The City pools cash and investments of all funds, except for assets held by fiscal agents. Each fund's share in this pool is displayed in the accompanying financial statements as *cash and investments.* Investment income earned by the pooled investments is allocated to the various funds based on each fund's average cash and investment balance.

E) Interfund Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans), or "advances to/from funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as ""due to/from other funds."

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

F) Prepaid Costs

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. Nonspendable fund balances are reported in the governmental funds for amounts equal to the prepaid items since these amounts are not available for appropriation.

G) Capital Assets

Capital assets are recorded at cost where historical records are available and at an estimated historical cost where no historical records exist. Donated capital assets received prior to the implementation of GASB Statement No. 72 were recorded at fair value on the date of donation. Donated capital assets received subsequent to the implementation of GASB 72 are recorded at acquisition value as of the date received. Capital assets, other than infrastructure assets, in excess of $5,000 are capitalized if they have an expected useful life of one year or more. Infrastructure assets have a capitalization threshold of $100,000.

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. Major capital outlays for capital assets and improvements are capitalized as projects are constructed.

The following schedule summarizes the useful lives of capital assets:

Buildings	50 years
Land Improvements	50 years
Machinery and Equipment	5-15 years
Vehicles	8-15 years
Infrastructure	
Sewer, Curbs and Sidewalks	50 years
Roadways	35 years
Traffic Lights	25 years

Depreciation is calculated using the straight-line method over the estimated useful life of the asset in the government-wide financial statements.

H) Long-Term Obligations

Long-term debt and other long-term obligations are reported as liabilities in the governmental activities column of the statement of net position in the government-wide financial statements. 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 applicable bond premium or discount.

Governmental funds recognize bond premiums and discounts during the current period in the fund financial statements. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses.

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

I) Classification of Net Position and Fund Balance

1) Net Position

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

Net Investment in Capital Assets

This category groups all capital assets, including infrastructure, into one component of net position which is represented by the current net book value, less the outstanding balance of any debt issued to finance these assets.

Restricted Net Position

This category presents external restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted Net Position

This category represents the net position of the City that is not externally restricted for any project or other purpose.

2) Fund Balance

Fund balances in governmental funds are reported in classifications that comprise a hierarchy based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Sometimes the City will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

Nonspendable Fund Balance - Amounts that cannot be spent either because they are in nonspendable form or are required to be maintained intact.

Restricted Fund Balance - Amounts that are constrained to specific purposes by state or federal laws, or externally imposed conditions by grantors or creditors.

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Committed Fund Balance - Amounts that may be specified by the City Council by ordinance or resolution to formally commit part of the City's fund balances or future revenues for a specific purpose(s) or program. To change or repeal any such commitment will require an additional formal City Council's action utilizing the same type of action that was originally used.

Assigned Fund Balance - Amounts that are constrained by the Council's intent to use specified financial resources for specific purposes, but are neither restricted nor committed.

Unassigned Fund Balance - These are either residual positive net resources of fund balance in excess of what can properly be classified in one of the other four categories, or negative balances.

The City's governmental fund balances at June 30, 2020, are presented below:

	General Fund	Gas Tax Fund	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable:				
Prepaid Items	$ 9,667	$ -	$ -	$ 9,667
Restricted:				
Community Development	-	-	3,674	3,674
Debt Service	266,074	-	-	266,074
Street Lighting	-	-	420,633	420,633
Public Works	-	2,666,443	2,258,609	4,925,052
Committed:				
Community Benefit	24,715	-	-	24,715
Assigned:	-	-	-	-
Unassigned	3,443,990	-	(7,486)	3,436,504
Total Fund Balance	$ 3,744,446	$ 2,666,443	$ 2,675,430	$ 9,086,319

J) Property Taxes

Under California law, property taxes are assessed and collected by the counties up to 1% of assessed value, plus other increases approved by the voters. The property tax calendar is as follows:

Lien Date	January 1st	
Levy Date	July 1st	
Due Date	First Installment – November 1st	Second Installment – March 1st
Delinquent Date	First Installment – December 11th	Second Installment – April 11th

Taxes are collected by Los Angeles County and are remitted to the City periodically. Dates and percentages are as follows:

December 10th	30% Advance	May 15th	Collection No. 2
January 16th	Collection No. 1	July 31st	Collection No. 3
April 10th	10% Advance		

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

K) Use of Estimates

The preparation of financial statements in conformity with 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.

L) Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position and balance sheet for the governmental funds will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents consumption of net position that applies to future period(s) and so will not be recognized as an outflow of resources (expense) until then. The City currently reports deferred outflows as a result of the City's implementation of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions,* and GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions.* See Notes 8 and 9 for more information.

In addition to liabilities, the statement of financial position and balance sheet for the governmental funds will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources,* represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City currently reports deferred inflows as a result of the City's implementation of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions,* and GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*.

M) Net Position Flow Assumption

Sometimes the City will fund outlays for a particular purpose from both restricted (e.g. restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the statement of net position, a flow assumption must be made about the order in which the resources are considered to be applied.

It is the City's policy to consider restricted – net position to have been depleted before unrestricted – net position.

N) Deficit Fund Balances

The $7,486 deficit in the nonmajor CDBG Fund will be eliminated when future revenues are recognized.

O) Implementation of Governmental Accounting Standards Board (GASB) Pronouncements

The Governmental Accounting Standards Board has issued the following Statements, which may affect the City's financial reporting requirements in the future:

GASB 84 - Fiduciary Activities: This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019.

GASB 87 – Leases: This Statement requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. The requirements of this Statement are effective for reporting periods beginning after December 15, 2020.

GASB 89 – Accounting for Interest Cost Incurred before the End of a Construction Period: This Statement establishes accounting requirements for interest cost incurred before the end of a construction period. The requirements of this Statement are effective for reporting periods beginning after December 15, 2020.

GASB 90 – Majority Equity Interests: The primary objectives of this Statement are to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019.

GASB 91 – Conduit Debt Obligations: The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice. The requirements of this Statement are effective for reporting periods beginning after December 15, 2021.

P) Pensions

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

Q) Other Postemployment Benefits (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the City's plan (OPEB Plan) and additions to/deductions from the OPEB Plan's fiduciary net position have been determined on the same basis. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value. Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

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

2) CASH AND INVESTMENTS

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

Statement of Net Position:		
Cash and Investments	$	10,791,857
Cash and Investments Held by Bond Trustee		266,074
Statement of Fiduciary Net Position:		
Cash and Investments		109,694
Total Cash and Investments	$	11,167,625

Cash and Investments consist of the following:

Petty Cash	$	300
Deposits with Financial Institutions		4,996,063
Investments		6,171,262
Total Cash and Investments	$	11,167,625

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

The table below identifies the investment types that are authorized for the City by the California Government Code and the City's investment policy. 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.

Authorized Investment Type	Authorized by Investment Policy	Maximum Maturity*	Maximum Percentage of Portfolio*	Maximum Investment In One Issuer*
Local Agency Bonds	No	5 years	None	None
U.S. Treasury Obligations	Yes	2 years	None	None
U.S. Agency Securities	Yes	5 years	None	None
Banker's Acceptances	Yes	180 days	40%	30%
Commercial Paper	Yes	270 days	15%	10%
Certificates of Deposit	Yes	2 years	30%	None
Repurchase Agreements	Yes	1 year	None	None
Reverse Repurchase Agreements	No	92 days	20% of base value	None
Medium-Term Notes	No	5 years	30%	None
Mutual Funds	No	N/A	20%	10%
Money Market Mutual Funds	Yes	N/A	20%	10%
Mortgage Pass-Through Securities	No	5 years	20%	None
County Pooled Investment Funds	No	N/A	None	None
Local Agency Investment Fund (LAIF)	Yes	N/A	None	None
JPA Pools (other investment pools)	No	N/A	None	None

*Based on state law requirements or investment policy requirements, whichever is more restrictive.

2) CASH AND INVESTMENTS – Continued

Investments Authorized by Debt Agreements

Investment 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, credit risk, and concentration of credit risk.

Authorized Investment Type	Maximum Maturity	Maximum Percentage Allowed	Maximum Investment In One Issuer
U.S. Treasury Obligations	None	None	None
U.S. Agency Securities	None	None	None
Banker's Acceptances	180 days	None	None
Commercial Paper	270 days	None	None
Money Market Mutual Funds	N/A	None	None
Repurchase Agreements	270 days	None	None
Investment Contracts	30 years	None	None
Municipal Obligations	None	None	None

Disclosures Relating to Interest Rate Risk

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

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:

		Remaining Maturity (in Months)			
Investment Type	Carrying Amount	12 Months or Less	13 to 36 Months	36 to 60 Months	More than 60 Months
LAIF	$ 5,905,188	$ 5,905,188	$ -	$ -	$ -
Held by Fiscal Agent:	-				-
Money Market Funds	266,074	266,074			-
Total	$ 6,171,262	$ 6,171,262	$ -	$ -	$ -

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

2) CASH AND INVESTMENTS – Continued

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 year-end for each investment type.

Investment Type	Total Investment	Minimum Legal Rating	Rating as of Year End: AAA/AA	Rating as of Year End: Aa	Rating as of Year End: Not Rated
LAIF	$ 5,905,188	N/A	$ -	$ -	$ 5,905,188
Held by Fiscal Agent:					
Money Market Funds	266,074	N/A	266,074	-	-
Total	$ 6,171,262		$ 266,074	$ -	$ 5,905,188

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. As of June 30, 2019, no deposits with financial institutions in excess of federal depository insurance limits were held in uncollateralized accounts.

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.

Investment in State Investment Pool

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

Fair Value

The City categorizes its fair value measurements within the fair value hierarchy established by generally

2) CASH AND INVESTMENTS – Continued

accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. LAIF and money market funds are not subject to the fair value hierarchy and therefore, the City has no investments that are subject to the recurring fair value measurements.

3) INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Current interfund receivables and payables as of June 30, 2020 are as follows:

		DUE FROM Non-major Governmental Funds	Total
DUE TO	General Fund	$ 14,289	$ 14,289
	Total	$ 14,289	$ 14,289

The purpose of these short-term interfund borrowings was to cover cash deficits at June 30, 2020.

Payable to Successor Agency

The payable to the Successor Agency of $2,600,000 in the General Fund and the Statement of Net Position is a result of repayments made by the Successor Agency to the City of Maywood. The California State Controller's Office reviewed asset transfers by the former Community Development Commission and Successor Agency and determined these repayments were not eligible under state law and are subject to repayment by the City to the Successor Agency. Therefore, a liability has been recorded in the General Fund and Statement of Net Position. Given the City's current financial condition, the City does not have the ability to repay the Successor Agency at this time. As a result, the receivable in the Successor Agency Private-purpose Trust Fund of $2,600,000 is offset with an allowance for doubtful accounts of $2,600,000.

Payable to the City of Maywood

The payable to the City of Maywood of $100,322 reported in the Successor Agency is related to short-term borrowing to cover the cash deficit in the Successor Agency.

Transfers

Transfers of $104,814 were made from the General Fund to nonmajor governmental funds to cover operating costs and deficits in various funds. Non-major governmental funds transferred $101,707 to the General Fund to close out unrestricted funds from the Section 108 Loan Fund, which will be closed out in the following fiscal year.

4) CAPITAL ASSETS

Capital assets activity for the year ended June 30, 2020 is as follows:

Governmental Activities:	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets, Not Being Depreciated:				
Land	$ 5,247,570	$ -	$ -	$ 5,247,570
Construction in Progress	-	127,788	(71,500)	56,288
Total Capital Assets, Not Depreciated:	5,247,570	127,788	(71,500)	5,303,858
Capital Assets Being Depreciated:				
Buildings	13,035,914	-	-	13,035,914
Land Improvements	617,026	-	-	617,026
Machinery and Equipment	735,574	-	-	735,574
Vehicles	206,686	-	-	206,686
Infrastructure	53,759,081	71,500	-	53,830,581
Total Capital Assets, Depreciated:	68,354,281	71,500	-	68,425,781
Less Accumulated Depreciation:				
Buildings	(4,059,860)	(257,868)	-	(4,317,728)
Land Improvements	(60,711)	(29,366)	-	(90,077)
Machinery and Equipment	(697,054)	(13,815)	-	(710,869)
Vehicles	(80,544)	(20,172)	-	(100,716)
Infrastructure	(34,487,071)	(1,329,393)	-	(35,816,464)
Total Accumulated Depreciation	(39,385,240)	(1,650,614)	-	(41,035,854)
Net Capital Assets, Depreciated	28,969,041	(1,579,114)	-	27,389,927
Total Capital Assets, Net	$ 34,216,611	$ (1,451,326)	$ (71,500)	$ 32,693,785

Depreciation expense was charged in the following functions in the Statement of Activities:

General Government	$ 83,939
Public Works	1,453,946
Public Safety	13,381
Parks and Recreation	99,348
Total	$ 1,650,614

5) LONG-TERM LIABILITIES

Changes in long-term liabilities for the year ended June 30, 2020 were as follows:

Governmental Activities	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
2008 Refunding Bonds	$ 2,725,000	$ -	$ 65,000	$ 2,660,000	$ 70,000
Net Pension Liability	17,387,200	736,269	-	18,123,469	-
Total OPEB Liability	2,765,162	266,773	151,602	2,880,333	-
Compensated Absences	54,140	63,082	58,641	58,581	32,350
Claims Liability	9,893,757	-	402,939	9,490,818	-
Total	$ 32,825,259	$ 1,066,124	$ 678,182	$ 33,213,201	$ 102,350

5) LONG-TERM LIABILITIES - Continued

2008 Lease Revenue Refunding Bonds, Series A

On November 18, 2008, the Maywood Public Financing Authority of the City of Maywood issued $3,185,000 in Lease Revenue Refunding Bonds, Series A. The 2008 series was used to advance refund the Authority's 1999 Certificates of Participation of $2,540,000. The 2008 Lease Revenue Refunding Bonds, Series A will mature September 1, 2038. Interest on the 2008 Lease Revenue Refunding Bonds is payable on March 1 and September 1 of each year. The bonds accrue interest at rates that range from 6.50% to 7.00% annually. Future principal and interest payments on the 2008 Refunding Bonds are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2021	$ 70,000	$ 183,750	$ 253,750
2022	75,000	178,675	253,675
2023	80,000	173,250	253,250
2024	85,000	167,475	252,475
2025	90,000	161,350	251,350
2026 - 2030	570,000	696,500	1,266,500
2031 - 2035	805,000	458,328	1,263,328
2036 - 2039	885,000	129,325	1,014,325
Totals	$ 2,660,000	$ 2,148,653	$ 4,808,653

6) FIDUCIARY FUND LONG-TERM DEBT

2017A-1, 2017A-2, and 2017B Tax Allocation Refunding Bonds

In October 2017, the Successor Agency issued the 2017A-1, 2017A-2, and 2017B Tax Allocation Refunding Bonds in the amounts of $13,698,439, $174,073 and $1,528,071, respectively, totaling $15,400,583. The purpose of the bonds was to advance refund the 2007 Tax Allocation Bonds. The 2007 Tax Allocation Bonds were used to refund the former Community Development Commission’s Variable Rate Demand Tax Allocation Bonds that were issued to fund certain redevelopment projects within the project area including property acquisitions, sewer improvements, street improvements, and recreational improvements. The 2017 bonds mature on August 1, 2037. Interest on the bonds is payable semi-annually on February 1 and August 1 of each year. The long-term debt is reported in the Successor Agency Private-purpose Trust Fund in the Statement of Fiduciary Net Position.

Fiscal Year Ending June 30,	Principal	Interest	Total
2021	$ 561,997	$ 557,693	$ 1,119,690
2022	586,333	533,734	1,120,067
2023	609,914	509,928	1,119,842
2024	633,944	485,424	1,119,368
2025	658,922	459,955	1,118,877
2026 - 2030	3,705,102	1,881,194	5,586,296
2031 - 2035	4,494,834	1,075,903	5,570,737
2036 - 2038	3,144,588	189,036	3,333,624
Totals	$ 14,395,634	$ 5,692,867	$ 20,088,501

7) RISK MANAGEMENT

The City is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The City uses the General Fund to account for and finance the related risks.

As of June 30, 2010, the City of Maywood was a member of the California Joint Powers Insurance Agency (Authority). The Authority is composed of various California Public Entities and is organized under a joint powers agreement pursuant to California Government Code 6500 et seq.

The purpose of the Authority is to arrange and administer programs for the pooling of self-insured losses, to purchase excess insurance or reinsurance, and to arrange for group purchased insurance for property and other lines of coverage. The California JPIA began covering claims of its members in 1978. Each member government has an elected official as its representative on the Board of Directors. The Board operates through a nine-member Executive Committee. A significant portion of the claims liability listed below is a result of the City's previous participation in the Authority's programs.

Subsequent to June 30, 2010, for workers' compensation the City has purchased coverage through the State Compensation Insurance Fund. In addition, the City has purchased insurance policies for the following exposures with the deductible or the amount of risk retention indicated in parenthesis: public employee dishonesty, etc. ($25,000 deductible); general liability insurance policy (City retains risks up to $500,000); property loss or damage ($10,000 deductible/$25,000 deductible for flood).

Liabilities are reported in the Statement of Net position when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNRs). The result of the process to estimate the claims liability is not an exact amount as it depends on many complex factors, such as, inflation, changes in legal doctrines, and damage awards. Accordingly, claims are reevaluated periodically to consider the effects of inflation, recent claim settlement trends, and other economic and social factors.

During the past three fiscal (claims) years, none of the above programs of protection have had settlements or judgments that exceeded pooled or insured coverage. There have been no significant reductions in pooled or insured liability coverage from coverage in the prior year. Changes in the balance of claims liabilities during the past two years are as follows:

Fiscal Year	Claims Payable Beginning of Year	Additions	Deletions	Claims Payable End of Year
6/30/19	$ 9,922,351	$ 115,406	$ (144,000)	$ 9,893,757
6/30/20	9,893,757	-	(402,939)	9,490,818

8) CITY EMPLOYEE RETIREMENT PLAN

General Information about the Defined Benefit Pension Plan

Plan Descriptions – All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (Plan) administered by the California Public Employees' Retirement System (CalPERS.) The Plan consists of individual rate plans (benefit tiers) within a safety risk pool (police) and a miscellaneous risk pool. Plan assets may be used to pay benefits for any employer rate plan of the safety and miscellaneous pools. Accordingly, rate plans within the safety or miscellaneous pools are not separate plans under GASB Statement No. 68. Individual employers may sponsor more than one rate plan in the miscellaneous or safety risk pools.

The City sponsors three rate plans (two miscellaneous and one safety-inactive). Benefit provisions under the Plan are established by State statute and City resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided – The Plan is a cost-sharing multiple-employer defined benefit pension plan administered by the California Public Employees' Retirement System (CalPERS). A full description of the pension plan benefit provisions, assumptions for funding purposes but not accounting purposes, and membership information is listed in the June 30, 2018 Annual Actuarial Valuation Report. Details of the benefits provided can be obtained in Appendix B of the June 30, 2018 actuarial valuation report. This report is a publicly available valuation report that can be obtained at CalPERS' website under Forms and Publications.

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

	Miscellaneous	Miscellaneous PEPRA	Safety
Hire date	Prior to January 1, 2013	On or after January 1, 2013	Prior to June 1, 2007
Benefit formula	2% @ 55	2% @ 62	3% @ 50
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life
Retirement age	55	62	50
Monthly benefits, as a % of eligible compensation	2%	2%	3%
Required employee contribution rates	7%	6.25%	n/a
Required employer contribution rates	10.221% + $206,340	6.985% + $326	n/a + $1,119,099

Contributions – Section 20814(c) of the California Public Employees' Retirement Law 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. Funding contributions for the Plan are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

8) CITY EMPLOYEE RETIREMENT PLAN – Continued

Beginning in fiscal year 2016, CalPERS collects employer contributions for the Plan as a percentage of payroll for the normal cost portion as noted in the rates above and as a dollar amount for contributions toward the unfunded liability. The dollar amounts are billed on a monthly basis. The City's required contribution for the unfunded liability was $1,325,765 in fiscal year 2020. The City's contributions to the Plan for the year ended June 30, 2020 were $1,416,553.

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2020, the City reported a liability of $18,123,469 for its proportionate share of the net pension liability. The City's net pension liability for the Plan is measured as of June 30, 2019, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018 rolled forward to June 30, 2019 using standard update procedures. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined.

The City's proportionate share of the net pension liability as of June 30, 2018 and 2019 was as follows:

Proportion - June 30, 2018	0.18044%
Proportion - June 30, 2019	0.17687%
Change - Increase (Decrease)	-0.00357%

For the year ended June 30, 2020, the City recognized pension expense of $2,113,820. At June 30, 2020, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	$ 1,416,553	$ -
Differences between actual and expected experience	1,178,663	-
Changes in assumptions	768,331	178,853
Change in employer's proportion and differences	-	877,058
Differences between the employer's contributions and the employer's proportionate share of contributions	47,781	13,360
Net differences between projected and actual earnings on plan investments	-	263,499
Total	$ 3,411,328	$ 1,332,770

The $1,416,553 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

8) CITY EMPLOYEE RETIREMENT PLAN – Continued

Year Ending June 30,		
2021	$	836,953
2022		(372,264)
2023		145,550
2024		51,776
2025		-
Thereafter		-

Actuarial Assumptions – The total pension liabilities in the June 30, 2018 actuarial valuations were determined using the following actuarial assumptions:

Valuation date	June 30, 2018
Measurement date	June 30, 2019
Actuarial cost method	entry-age normal
Actuarial assumptions:	
Discount rate	7.15%
Inflation	2.50%
Payroll growth	3.00%
Projected salary increase	(1)
Investment rate of return	7.15%
Mortality	(2)

(1) Depends on entry age, service and type of employment

(2) Derived using CalPERS' Membership Data for all Funds.

The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using Society of Actuaries Scale 90% of scale MP 2016. For more details on this table, please refer to the December 2017 experience study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

Long-term Expected Rate of Return - The long-term expected rate of return on pension plan investments was determined using a building-block method in which 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. In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound 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 rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses. The expected real rates of return by asset class are as follows:

8) CITY EMPLOYEE RETIREMENT PLAN – Continued

Asset Class	New Strategic Allocation	Real Return Years 1 - 10 (1)	Real Return Years 11+ (2)
Global Equity	50%	4.80%	5.98%
Fixed Income	28%	1.00%	2.62%
Inflation Assets	-	0.77%	1.81%
Private Equity	8%	6.30%	7.23%
Real Assets	13%	3.75%	4.93%
Liquidity	1%	-	-0.92%

(1) An expected inflation of 2.0% used for this period.
(2) An expected inflation of 2.92% used for this period.

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

Sensitivity of the 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 for the Plan, calculated using the discount rate for the Plan, 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 or 1-percentage point higher than the current rate:

1% Decrease		6.15%
Net Pension Liability	$	24,350,648
Current Discount Rate		7.15%
Net Pension Liability	$	18,123,469
1% Increase		8.15%
Net Pension Liability	$	13,007,129

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

9) OTHER POST EMPLOYMENT BENEFITS

Plan Description – The City provides the same medical plans to retirees and surviving spouses as to its active employees, with the exception that once a retiree becomes eligible for Medicare, he or she must join a Medicare HMO or a Medicare Supplement plan, with Medicare becoming the primary payer. The plan is a single-employer defined benefit post-employment healthcare benefits plan.

9) OTHER POST EMPLOYMENT BENEFITS – Continued

Benefits Provided - Employees are eligible for retiree health benefits if they retire from the City on or after age 50 and 5 years of service (age 52 for Miscellaneous PEPRA employees), and continue health insurance through a City-sponsored health insurance plan, the City will contribute the minimum monthly amount (as required by CalPERS) of the health insurance premium ($136 for both calendar years 2019 and 2020). In addition, there are currently 9 retirees receiving OPEB, benefits end at the age of 65 for 5 of them and 4 of them are receiving lifetime benefits. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75. The City's health plan does not issue a publicly available financial report

Employees Covered by Benefit Terms – As of the June 30, 2019 actuarial valuation, the following current and former employees were covered by the benefit terms under the Plan:

Retirees or spouses of retirees currently receiving benefits	20
Active employees	19
	39

Contributions – The Plan and its contribution requirements are established by Memoranda of Understanding with the applicable employees and may be amended by agreements between the City and the bargaining units. The annual contributions to the Plan are based on the costs to provide the benefits as described above on a pay as you go basis. For the fiscal year ended June 30, 2020, the City's pay-as-you-go costs were $151,602.

Total OPEB Liability - The City's total OPEB liability was measured as of June 30, 2019 and the total OPEB liability used to calculate the OPEB liability was determined by an actuarial valuation dated June 30, 2018, based on the following actuarial methods and assumptions:

Valuation Date	June 30, 2018
Actuarial Cost Method	Entry Age Actuarial Cost
Mortality	CalPERS 1997-2015 Experience Study; Scale MP-2018 for post-retirement mortality
Health Care Trend Rate	Non-Medicare 7.5% initial, 4.0% ultimate, Medicare 6.5% initial, 4.0% ultimate
Inflation Rate	2.75%
Participation at Retirement	50% of eligible actives will elect coverage at retirement
Salary Changes	3.00%
Discount Rate	3.50% - Bond Buyer 20-Bond GO index
Medical CPI	4.25% - used to project PERS statutory minimum benefit

Discount Rate – The discount rate used to measure the total OPEB liability was 3.50 percent and is based on the Bond Buyer 20-Bond GO index.

9) OTHER POST EMPLOYMENT BENEFITS – Continued

Changes in the Total OPEB Liability

	Total OPEB Liability (TOL)
Balance at June 30, 2019 (June 30, 2018 measurement date)	$ 2,765,162
Changes in the year:	
Service cost	25,273
Interest on the total OPEB liability	105,057
Differences between expected and actual experience	-
Assumption Changes	136,443
Benefit payments, including refunds	(151,602)
Net changes	115,171
Balance at June 30, 2020 (June 30, 2019 measurent date)	$ 2,880,333

Sensitivity of the Total OPEB Liability to changes in the Discount Rate - The following presents the total OPEB liability of the City if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

	1% Decrease (2.50%)	Discount Rate (3.50%)	1% Increase (4.50%)
Total OPEB liability (asset)	$ 3,318,634	$ 2,880,333	$ 2,537,337

Sensitivity of the Total OPEB Liability to changes in the Healthcare Cost Trend Rates - The following presents the Total OPEB liability of the City, as well as what the City's Total OPEB Liability would be if it were calculated using a healthcare cost trend rate that is 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rate:

	1% Decrease	Current Healthcare Trend	1% Increase
Total OPEB liability (asset)	$ 2,519,746	$ 2,880,333	$ 3,334,489

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB - For the year ended June 30, 2020, the City recognized OPEB expense of $82,807. The City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
OPEB Contributions Subsequent to the Measurement Date	$ 167,556	$ -
Changes of Assumptions	113,702	230,303
Net differences between projected and actual earnings on plan investments	-	-
Total	$ 281,258	$ 230,303

9) OTHER POST EMPLOYMENT BENEFITS – Continued

The $167,556 reported as deferred outflows of resources related to contributions subsequent to the June 30, 2019 measurement date will be recognized as a reduction of the total OPEB liability during the fiscal year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as OPEB expense as follows:

Year Ending June 30,		
2021	$	(48,017)
2022		(48,017)
2023		(48,017)
2024		4,710
2025		22,738
Thereafter		-

10) CJPIA LIABILITY

The City of Maywood has a liability for claims due to the California Joint Powers Insurance Authority (CJPIA) of approximately $9.5 million (see Note 7 Risk Management). The liability is the result of significant claims against the Maywood Police Department, which was disbanded in June 2010. The City is actively working with CJPIA to develop a repayment plan. The City currently makes payments totaling $144,000 each year to the CJPIA to pay down this liability.

11) SUCCESSOR AGENCY PASS-THROUGH PAYABLE

The pass-through payable in the Successor Agency Private-purpose Trust Fund of $46,542 is the result of a judicial determination between the Los Angeles Unified School District (LAUSD) and the County of Los Angeles. The amount owed is the portion that is due from the former Maywood Community Development Commission. It is anticipated these will be paid through future RPTTF revenues received by the Successor Agency.

12) CONTINGENCIES

Los Angeles County District Attorney Investigation

On February 8, 2018, investigators with the Los Angeles County District Attorney's office (Public Integrity Division) served search warrants at City Hall, at properties of former and current members of the City Council and at the property of the city's general maintenance contractor. The records were requested pursuant to an ongoing investigation. It is unknown at this time what the outcome of the investigations will be. It is the opinion of Management that the investigations will have no impact on the City’s financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

City of Maywood
Required Supplementary Information
Year Ended June 30, 2020

Schedule of Changes in Total OPEB Liability
And Related Ratios – Last Ten Fiscal Years*

	Measurement Period		
	2019	2018	2017
Total OPEB Liability			
Service cost	$ 25,273	$ 26,137	$ 29,886
Interest on total OPEB liability	105,057	101,554	90,247
Changes in assumptions	136,443	(108,191)	(316,354)
Changes in benefits	-	-	-
Benefit payments, including refunds	(151,602)	(129,748)	(130,038)
Net change in total OPEB liability	115,171	(110,248)	(326,259)
Total OPEB liability - beginning	2,765,162	2,875,410	3,201,669
Total OPEB liability - ending (a)	$ 2,880,333	$ 2,765,162	$ 2,875,410
Covered payroll	$ 1,109,167	$ 928,283	$ 799,045
Total OPEB liability as a percentage of covered payroll	259.68%	297.88%	359.86%

*Fiscal year 2018 was the first year of implementation; therefore, 10 years of information are not yet available.

Notes to Schedule:

No assets are accumulated in a trust that meets the criteria in GASBS No. 75, paragraph 4, to pay related benefits.

Benefit Changes: None

Changes in Assumptions: Discount rate was updated based on municipal bond rate as of the measurement date.

Subsequent Events: The City began prefunding the OPEB liability in trust on September 18, 2020. This will reduce the net OPEB liability reported in future years.

City of Maywood
Required Supplementary Information
Year Ended June 30, 2020

Schedule of the City's Proportionate Share of the Net Pension Liability
Last 10 Years*

Measurement Date	Proportion of the Net Pension Liability	Proportionate Share of Net Pension Liability	Covered Employee Payroll	Proportionate Share of the Net Pension Liability as a % of Payroll	Plan Fiduciary Net Position as a % of the Total Pension Liability
2019	0.17687%	$ 18,123,469	$ 997,883	1816.19%	75.26%
2018	0.18044%	17,387,200	924,757	1880.19%	75.26%
2017	0.17579%	17,433,755	799,045	2181.82%	59.04%
2016	0.18271%	15,810,172	475,533	3324.73%	62.63%
2015	0.20124%	13,812,475	472,905	2920.77%	78.40%
2014	0.20141%	12,702,310	531,386	2390.41%	79.82%

Notes to the Schedule of the City's Proportionate Share of the Net Pension Liability

Benefit Changes: The figures above do not include any liability impact that may have resulted from plan changes which occurred after the June 30, 2015 valuation date. This applies for voluntary benefit changes as well as any offers of Two Years Additional Service Credit (a.k.a. Golden Handshakes).

Changes in Assumptions: The discount rate for the 6/30/14 Valuation was changed from 7.5 percent (net of administrative expense) to 7.65 percent to correct for an adjustment to exclude administrative expense. None for 6/30/15 Valuation. In 2017, the accounting discount rate changed from 7.65% to 7.15%.

*Fiscal year 2015 was the first year of implementation, therefore, 10 years of information are not yet available.

City of Maywood
Required Supplementary Information
Year Ended June 30, 2020

Schedule of Plan Contributions
Last 10 Years*

Fiscal Year	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency/ (Excess)	Covered Employee Payroll	Contributions as a % of Covered Employee Payroll
2020	$ 1,416,553	$ (1,416,553)	$ -	$ 1,106,050	128.07%
2019	1,248,422	(1,248,422)	-	997,883	125.11%
2018	1,093,578	(1,093,578)	-	877,685	124.60%
2017	982,289	(982,289)	-	799,045	122.93%
2016	366,079	(366,079)	-	475,533	76.98%
2015	756,562	(49,725)	706,837	472,905	159.98%

Notes to the Schedule of Plan Contributions

Valuation Date: 6/30/2013, 6/30/2014, 6/30/2015, 6/30/2016, 6/30/2017, and 6/30/2018

*Fiscal year 2015 was the first year of implementation; therefore, 10 years of information are not yet available.

City of Maywood
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual - General Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Taxes	$ 5,836,200	$ 5,836,200	$ 7,623,936	$ 1,787,736
Licenses and Permits	606,400	606,400	575,407	(30,993)
Intergovernmental	2,820,000	2,820,000	3,481,498	661,498
Charges for Services	286,900	286,900	245,199	(41,701)
Use of Money and Property	116,000	116,000	147,093	31,093
Fines and Forfeitures	418,000	418,000	262,621	(155,379)
Miscellaneous	387,800	387,800	204,116	(183,684)
Total Revenues	10,471,300	10,471,300	12,539,870	2,068,570
EXPENDITURES				
Current:				
General Government	2,419,301	2,419,301	3,272,594	(853,293)
Public Safety	5,975,199	5,975,199	5,671,699	303,500
Community Development	369,900	369,900	1,114,059	(744,159)
Parks and Recreation	1,123,800	1,123,800	587,187	536,613
Capital Outlay	-	-	67,479	(67,479)
Debt Service:				
Principal	65,000	65,000	65,000	-
Interest and Fiscal Charges	188,500	188,500	183,642	4,858
Total Expenditures	10,141,700	10,141,700	10,961,660	(819,960)
Excess (Deficiency) of Revenues Over Expenditures	329,600	329,600	1,578,210	1,248,610
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	101,707	101,707
Transfers Out	-	-	(104,814)	(104,814)
Total Other Financing Sources (Uses)	-	-	(3,107)	(3,107)
Change in Fund Balances	329,600	329,600	1,575,103	1,245,503
Fund Balances - Beginning of Year	2,169,343	2,169,343	2,169,343	-
Fund Balances - End of Year	$ 2,498,943	$ 2,498,943	$ 3,744,446	$ 1,245,503

City of Maywood
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual - Gas Tax Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Taxes	$ 735,800	$ 735,800	$ 1,123,337	$ 387,537
Use of Money and Property	-	-	17,041	17,041
Total Revenues	735,800	735,800	1,140,378	404,578
EXPENDITURES				
Current:				
Public Works	1,681,200	1,681,200	751,218	929,982
Total Expenditures	1,681,200	1,681,200	756,093	925,107
Excess (Deficiency) of Revenues Over Expenditures	(945,400)	(945,400)	384,285	1,329,685
Change in Fund Balances	(945,400)	(945,400)	384,285	1,329,685
Fund Balances - Beginning of Year	2,282,158	2,282,158	2,282,158	-
Fund Balances - End of Year	$ 1,336,758	$ 1,336,758	$ 2,666,443	$ 1,329,685

City of Maywood
Notes to Required Supplementary Information
Year Ended June 30, 2020

BUDGETS AND BUDGETARY DATA

Before the beginning of the fiscal year, the Finance Director submits to the City Council a proposed budget for the year commencing the following July 1st. Public hearings are then conducted to obtain taxpayer comments and the budget is subsequently adopted through passage of a resolution.

All appropriated amounts are as originally adopted or as amended by the City Council and lapse at year-end. Encumbrances and continuing appropriations are rebudgeted on July 1st by Council action. Original appropriations may be modified by supplementary budget revisions and transfers among budget categories. The City Council approves all budget changes at the department level. The Finance Director is authorized to make budget transfers within departments. There were no significant budget amendments during the fiscal year.

Formal budgetary integration is employed as a management control device during the year for the general fund, and certain special revenue, debt service and capital projects funds. Budgets for these funds are adopted on a basis consistent with generally accepted accounting principles.

SUPPLEMENTARY INFORMATION

City of Maywood
Nonmajor Governmental Funds
Year Ended June 30, 2020

SPECIAL REVENUE FUNDS

Prop 1B - To account for the revenues and expenditures of Prop 1B activities.

Bikeway Grant - To account for the revenues and expenditures of the City's share of Transportation Development Act allocations restricted for design and construction of pedestrian and bicycle facilities and amenities.

Proposition C - To account for the revenues and expenditures of the City's proportionate share of funds from the Los Angeles County Metropolitan Transportation Authority funded by the ½ cent sales tax measure to be used for eligible project expenditures (such as management programs, bikeways and bike lanes, and pavement management systems).

Section 108 Loan - To account for revenues and expenditures related to the HUD Section 108 Loan.

Air Quality (AB2766/AQMD) - To account for the revenues and expenditures related to air pollution mitigation efforts.

STPL Local Fund - To account for the revenues and expenditures for local non-arterial street improvement projects.

Measure R - To account for the revenues received from Los Angeles County under Measure R that are to be used exclusively for transportation projects and improvements.

Proposition A - To account for the revenues and expenditures of the City's proportionate share of funds from the Metropolitan Transportation Authority funded by the ½ cent sales tax measure to be used exclusively to benefit public transit (such as fixed route and paratransit services and transportation demand management).

Measure M - To account for the "half-cent" local return revenues from the County-wide sales tax administered by Metro. These funds are to be used to pave local streets, potholes and traffic signals.

Public Safety Grants - To account for the revenues and expenditures of the City's grant funds to provide knowledge, resources products, and learning for police personnel.

CDBG - To account for the revenues and expenditures of the City's proportionate share of funds from the Housing and Community Development Authority for street improvements, housing programs and incentives, sidewalk repair program, fair housing, code enforcement, and other related projects.

Street Lighting - To account for the revenues of the City's special assessments and expenditures relating to lighting improvements.

Measure W – To account for the revenues provided through the 2.5 cent parcel tax administered by the L.A. County Flood Control District.

Sewer Assessment – To account for assessments used to pay for the operation and maintenance of the City's sewer system.

CAPITAL PROJECTS FUNDS

Street Projects Capital Projects Fund – To account for the revenues and expenditures funded by grants for street related projects.

City of Maywood
Combining Balance Sheet
Non-Major Governmental Funds
June 30, 2020

	Special Revenue				
	Prop 1B	Bikeway Grant	Proposition C	Section 108 Loan	Air Quality Improvement
ASSETS					
Cash and Investments	$ -	$ 35,324	$ 275,489	$ 3,313	$ 80,000
Receivables:					
Due from Other Governments	-	-	-	-	8,754
Interest	-	15	1,296	361	39
Total Assets	$ -	$ 35,339	$ 276,785	$ 3,674	$ 88,793
LIABILITIES					
Accounts Payable	$ -	$ -	$ 40,993	$ -	$ 1,500
Accrued Liabilities	-	-	243	-	-
Due to Other Funds	-	-	-	-	754
Total Liabilities	-	-	41,236	-	2,254
FUND BALANCES					
Restricted	-	35,339	235,549	3,674	86,539
Unassigned	-	-	-	-	-
Total Fund Balances	-	35,339	235,549	3,674	86,539
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ -	$ 35,339	$ 276,785	$ 3,674	$ 88,793

Special Revenue					
STPL Local Fund	Measure R	Proposition A	Measure M	Public Safety Grants	CDBG
$ -	$ 852,204	$ 5,015	$ 873,310	$ -	$ -
-	-	-	-	-	21,758
-	1,844	-	1,798	-	-
$ -	$ 854,048	$ 5,015	$ 875,108	$ -	$ 21,758
$ -	$ -	$ -	$ -	$ -	$ 13,655
-	-	-	-	-	2,054
-	-	-	-	-	13,535
-	-	-	-	-	29,244
-	854,048	5,015	875,108	-	-
-	-	-	-	-	(7,486)
-	854,048	5,015	875,108	-	(7,486)
$ -	$ 854,048	$ 5,015	$ 875,108	$ -	$ 21,758

CONTINUED

City of Maywood
Combining Balance Sheet
Non-Major Governmental Funds - Continued
June 30, 2020

	Special Revenue			Capital Projects	
	Street Lighting	Measure W	Sewer Assessment	Street Projects	Total
ASSETS					
Cash and Investments	$ 430,038	$ -	$ 131,033	$ 35,738	$ 2,721,464
Receivables:					
Due from Other Governments	2,949	-	3,945	-	37,406
Interest	2,882	-	-	-	8,235
Total Assets	$ 435,869	$ -	$ 134,978	$ 35,738	$ 2,767,105
LIABILITIES					
Accounts Payable	$ 15,236	$ -	$ 3,705	$ -	$ 75,089
Accrued Liabilities	-	-	-	-	2,297
Due to Other Funds	-	-	-	-	14,289
Total Liabilities	15,236	-	3,705	-	91,675
FUND BALANCES					
Restricted	420,633	-	131,273	35,738	2,682,916
Unassigned	-	-	-	-	(7,486)
Total Fund Balances	420,633	-	131,273	35,738	2,675,430
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 435,869	$ -	$ 134,978	$ 35,738	$ 2,767,105

City of Maywood
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-Major Governmental Funds
Year Ended June 30, 2020

	Special Revenue				
	Prop 1B	Bikeway Grant	Proposition C	Section 108 Loan	Air Quality Improvement
REVENUES					
Taxes	$ -	$ -	$ 451,388	$ -	$ -
Intergovernmental Revenue	-	37,390	-	-	-
Charges for Services	-	-	6,300	-	34,284
Use of Money and Property	-	106	9,609	2,581	282
Fines and Forfeitures	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	-	37,496	467,297	2,581	34,566
EXPENDITURES					
Current:					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Community Development	-	5,785	415,324	-	3,000
Parks and Recreation	-	-	-	-	-
Public Works	-	-	-	-	-
Capital Outlay	-	-	71,500	-	-
Total Expenditures	-	5,785	486,824	-	3,000
Excess (Deficiency) of Revenues Over Expenditures	-	31,711	(19,527)	2,581	31,566
OTHER FINANCING SOURCES (USES)					
Transfers In	11,584	-	-	-	-
Transfers Out	-	-	-	(101,707)	-
Total Other Financing Sources (Uses)	11,584	-	-	(101,707)	-
Net Change in Fund Balances	11,584	31,711	(19,527)	(99,126)	31,566
Fund Balances, Beginning of Year	(11,584)	3,628	255,076	102,800	54,973
Fund Balances, End of Year	$ -	$ 35,339	$ 235,549	$ 3,674	$ 86,539

Special Revenue					
STPL Local Fund	Measure R	Proposition A	Measure M	Public Safety Grants	CDBG
$ -	$ 338,057	$ 544,167	$ -	$ -	$ -
-	-	-	380,294	155,948	584,062
-	-	-	-	-	-
-	13,517	270	13,217	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	351,574	544,437	393,511	155,948	584,062
-	-	-	-	-	-
-	-	-	-	155,948	-
-	-	-	-	-	186,909
-	-	-	-	-	-
-	742	550,000	-	-	-
-	-	-	-	-	-
-	742	550,000	-	155,948	186,909
-	350,832	(5,563)	393,511	-	397,153
90,645	-	-	-	-	-
-	-	-	-	-	-
90,645	-	-	-	-	-
90,645	350,832	(5,563)	393,511	-	397,153
(90,645)	503,216	10,578	481,597	-	(404,639)
$ -	$ 854,048	$ 5,015	$ 875,108	$ -	$ (7,486)

CONTINUED

City of Maywood
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-Major Governmental Funds
Year Ended June 30, 2020

	Special Revenue			Capital Projects	
	Street Lighting	Measure W	Sewer Assessment	Street Projects	Total
REVENUES					
Taxes	$ -	$ -	$ 282,353	$ -	$ 1,615,965
Intergovernmental Revenue	-	-	-	-	1,157,694
Charges for Services	174,878	-	11,152	-	226,614
Use of Money and Property	20,835	-	-	-	60,417
Fines and Forfeitures	-	-	-	-	-
Miscellaneous	-	-	-	62	62
Total Revenues	195,713	-	293,505	62	3,060,752
EXPENDITURES					
Current:					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	155,948
Community Development	-	-	-	-	611,018
Parks and Recreation	-	-	-	-	-
Public Works	161,125	-	-	-	711,867
Capital Outlay	-	-	127,099	-	198,599
Total Expenditures	161,125	-	127,099	-	1,677,432
Excess (Deficiency) of Revenues Over Expenditures	34,588	-	166,406	62	1,383,320
OTHER FINANCING SOURCES (USES)					
Transfers In	-	2,585	-	-	104,814
Transfers Out	-	-	-	-	(101,707)
Total Other Financing Sources (Uses)	-	2,585	-	-	3,107
Net Change in Fund Balances	34,588	2,585	166,406	62	1,386,427
Fund Balances, Beginning of Year	386,045	(2,585)	(35,133)	35,676	1,289,003
Fund Balances, End of Year	$ 420,633	$ -	$ 131,273	$ 35,738	$ 2,675,430

City of Maywood
Statement of Changes in Assets and Liabilities
Agency Fund
Year Ended June 30, 2020

	Beginning Balance	Additions	Deletions	Ending Balance
ASSETS				
Cash and Investments	$ 109,687	$ 7	$ -	$ 109,694
Total Assets	$ 109,687	$ 7	$ -	$ 109,694
LIABILITIES				
Deposits	$ 109,687	$ 7	$ -	$ 109,694
Total Liabilities	$ 109,687	$ 7	$ -	$ 109,694

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Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

City Council
City of Maywood
Maywood, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the City of Maywood (City), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated February 12, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses.

Van Lant & Fankhanel, LLP
29970 Technology Drive, Suite 105 A
Murrieta, CA 92563
909.856.6879

We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2020-001 and 2020-002 that we consider to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

City of Maywood's Responses to Findings

The City's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. The City's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Van Lant + Fankhanel, LLP

February 12, 2021

CITY OF MAYWOOD
SCHEDULE OF FINDINGS AND RESPONSES
Year Ended June 30, 2020

2020-001 Accuracy of Accounting Records

Condition:

While performing audit procedures, we identified and proposed several material adjusting entries to the City's accounting records. Furthermore, *Statements on Auditing Standards No. 115, "Communicating Internal Control Related Matters Identified in an Audit"* states that "indicators of material weaknesses in internal control include: identification by the auditor of a material misstatement of the financial statements under audit in circumstances that indicate the misstatement would not have been detected by the entity's internal control."

Criteria:

The City's management is responsible for establishing and maintaining effective internal controls over financial reporting to help ensure that appropriate goals and objectives are met. This responsibility includes the selection and application of accounting principles, ensuring that financial information is reliable and properly recorded, and evaluating and monitoring ongoing activities.

Cause of Condition:

Adjustments identified through the audit process.

Recommendation:

Therefore, in order to maintain the integrity of the accounting and financial reporting system, and to ensure timely reporting, we recommend that all balance sheet accounts and other selected accounts be analyzed on a monthly, quarterly or other periodic basis as appropriate. We suggest a schedule of accounting functions to be performed monthly, quarterly, etc., be prepared with the provision for signing off by date and initials when the procedure is complete.

Views of Responsible Officials:

Management concurs with the auditor's recommendations. Finance will review balance sheet accounts on a monthly basis. At year end the Finance Director will also review the major balance sheet accounts. Finance will maintain an annual year-end close checklist that will be signed off as completed.

2020-002 Issuance of Building Permits

The following is a continuation from the prior year:

Condition:

The City's building permit system is an HdL permit software, separate from the City's general ledger accounting system. Payments for building permits are collected by the cashiers through the cash receipting system. The fees are calculated by the Building Official and the applicant must pay at the cashier. However, there is no reconciliation being done between the permits issued and the revenues collected and posted to the general ledger for building permits.

Criteria:

In a strong internal control environment, permits issued should be reconciled with the revenues collected and recorded in the general ledger on a periodic basis to verify all permits issued have a corresponding cash receipt.

Cause of Condition:

The City does not reconcile the building permits issued to the revenues collected and recorded in the general ledger.

Potential Effect of Condition:

Building permits could be issued without a corresponding cash receipt being recorded in the City's general ledger and deposit in the City's bank account.

Recommendation:

We recommend the City implement a procedure to generate reports from the building permit module, periodically (daily, weekly, monthly) and have someone independent of the permit issuance and collection functions review and reconcile the amounts from these reports to the revenues posted in the City's general ledger.

Views of Responsible Officials:

The City will begin to develop a plan to reconcile the building permits issue to the revenues collected and recorded to the general ledger.

Van Lant & Fankhanel, LLP
Certified Public Accountants

February 12, 2021

Ms. Jennifer Vasquez, City Manager
City of Maywood
4319 E. Slauson Avenue
Maywood, CA 90270

Dear Ms. Vasquez:

In planning and performing our audit of the financial statements of the City for the year ended June 30, 2020, we considered its internal control in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control.

During our audit, we noted certain matters involving internal control and other operational matters that are presented for your consideration below. We will review the status of these comments during our next audit engagement.

This letter by its very nature is critical and does not highlight the many positive features of the City's internal control. These comments and recommendations are intended to improve the internal control or result in other operating efficiencies and are summarized as follows:

(1)
Allocation of Salaries to Restricted Funds

The following is a continuation of discussions in the prior year.

Based on our testing of costs charged to restricted special revenue funds, it appears the City is charging both direct salaries for employees working on projects directly related to the applicable restricted fund and indirect salaries for administrative functions. Various percentages are used to allocate the salaries of certain positions, primarily for positions in Finance and other administrative personnel. City staff was unable to provide us with a formal cost allocation plan or explain how the current method of allocation was established. For example, the State Controller's Office has established "Guidelines Relating to Gas Tax Expenditures" to be used by Cities and Counties. Section 440 regarding Overhead indicates, "Overhead will only be allowed via an approved cost allocation plan or an equitable and auditable distribution of overhead to all departments." Other restricted moneys received by the City have similar requirements.

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29970 Technology Drive, Suite 105 A
Murrieta, CA 92563
909.856.6879

It should be noted that the City's current method of allocation appears reasonable; however, the City should consider conducting a cost allocation study to ensure that such expenses are appropriately allocated throughout the funds.

(2)
Engineering Permits

While reviewing the building permit function we tested the fees for a sampling of permits issued during the year. We noted the that fees assessed and collected for engineering/public works permits were not in accordance with the fee schedule approved by City Council. City staff could not provide documentation that indicates fees were assessed in accordance with the approved fee schedule. We recommend that the City correct the fee discrepancies note above; additionally, the City should continually monitor the permit issuance process to ensure fees are appropriately assessed and collected.

Summation

We would like to take this opportunity to express our appreciation for the assistance extended us during the course of our audit. If we can be of further assistance, or if you have any questions regarding our recommendations, please call our office. This letter is intended solely for the information and use of management and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

Van Lant + Fankhanel, LLP

Van Lant & Fankhanel, LLP
Certified Public Accountants

February 12, 2021

City Council
City of Maywood
Maywood, CA

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Maywood for the year ended June 30, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards,* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated September 25, 2020. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the fiscal year. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

> Management's estimate of the fair value of investments is based on information provided by financial institutions. We evaluated the key factors and assumptions used to develop the fair value of investments in determining that it is reasonable in relation to the financial statements as a whole.

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29970 Technology Drive, Suite 105 A
Murrieta, CA 92563
909.856.6879

Management's estimate of capital assets depreciation is based on historical estimates of each capitalized item's useful life. We evaluated key factors and assumptions used to develop the estimated useful lives in determining that they are reasonable in relation to the financial statements as a whole.

Management's estimates for the net pension and total OPEB liabilities is based on actuarial information provided by the California Public Employee Retirement System's (CalPERS) actuarial office, and other sources. We evaluated the key factors and assumptions to develop these liabilities are reasonable in relation to the financial statements as a whole.

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

The disclosure of the fair value of investments in Note 2 to the financial statements represents amounts susceptible to market fluctuation.

The disclosure of accumulated depreciation in Note 4 to the financial statements is based on estimated useful lives which could differ from actual useful lives of each capitalized item.

The disclosures for the net pension and total OPEB liabilities in Notes 8 and 9 to the financial statements are based on assumptions for discount rates, which could differ from actual experience. The notes disclose the differences in these liabilities if different assumptions are used in estimating these liabilities.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. The following material misstatements detected as a result of audit procedures were corrected by management:

(1) Adjustments were made to revenues and receivables at year-end.
(2) Adjustments were made to expenses and accounts payable at year-end.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated February 12, 2021.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Findings and Recommendations:

In addition to our audit opinion on the financial statements, we issued our "Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards"* dated February 12, 2021, in which we identified material weaknesses and significant deficiencies in internal controls as well as other matters that are required to be reported.

<u>Other Matters</u>

We applied certain limited procedures to the required supplementary information, as listed in the City's financial statements, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information (e.g., budgetary schedules, combining statements, individual fund statements), which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restrictions on Use

This information is intended solely for the use of the City Council and management of the City and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Van Lant + Fankhanel, LLP

AGENDA ITEM NO. 6

CITY COUNCIL STAFF REPORT

DATE: MARCH 10, 2021

TO: HONORABLE MAYOR AND MEMBERS OF THE CITY COUNCIL

FROM: JENNIFER E. VASQUEZ, CITY MANAGER

BY: STEVE FOWLER, DIRECTOR OF BUILDING AND PLANNING

SUBJECT: CONSIDER THE APPOINTMENT OF A NEW MEMBER TO THE PLANNING COMMISSION

RECOMMENDATION

Staff recommends that the City Council consider the appointment of a new member to the Planning Commission, to fill the unexpired term due to resignation, from the applications received by the City. This term will expire on March 12, 2022.

BACKGROUND

The Planning Commission is a five-member body that reviews and acts on matters related to planning, land use development and community development in general. The Planning Commission has an essential role in the planning process by acting as an advisory body to the City Council on all planning and development issues as well as functions as the decision-making body for a number of planning proposals.

Duties of the Planning Commission include but are not limited to holding public hearings and meetings; reviewing the General Plan; reviewing and recommending zoning code regulations; reviewing subdivision maps; and taking action on variances, conditional use permits, and special use permits. Currently the Maywood Planning Commission consists of four members as Commissioner Jessica Torres resigned on December 9, 2021.

On January 15, 2021, the City began to accept applications from persons who desire to serve on the Maywood Planning Commission. The Maywood Municipal Code requires that members of the Planning Commission must, at the time of their application and throughout their term, be residents of the City or otherwise be employed in the City of Maywood. The application period closed on February 8, 2021 and the City received two applications.

DISCUSSION

As stated above, the City received two (2) applications. Staff reviewed the applications and determined that the applicants live in the City of Maywood. The City Council can review the application and either appoint one of these individuals or request that staff re-advertise the planning commission opening.

LEGAL REVIEW

The City Attorney has reviewed this report.

FISCAL IMPACT

No fiscal impact as there is adequate budget to cover the Planning Commissioner stipend, which is $65.00 per month. No additional budget is needed.

F.Y. 20-21 Impact: $3,900	**Current F.Y. Budget:** $3,900
Fund Impacted: General Fund	**Budget adjustment requested :** $0
Source of funds: General Fund	**Updated Account Budget:** $3,900
Account number: 01-645-5040	**For fiscal year:** 20/21

ATTACHMENT: Planning Commission Applications

ATTACHMENT NO. 1

APPLICATION FOR PLANNING COMMISSIONER

City of Maywood

Date Stamp Received

RECEIVED

FEB 09 2021

CITY OF MAYWOOD

4319 E. Slauson Ave., Maywood, CA 90270 • Telephone (323) 562-5700 • Fax (323) 773-2806

Submittal Requirements (Completed Application must contain the following)

✓ Completed, signed Application ✓ Three (3) references with contact information ✓ Resumé

Instructions (Please Type or Print Clearly)

All requested information must be furnished on the Application itself. Resumes, attachments and other supporting documentation cannot be substituted for an Application form. It is important that you answer all questions on your Application fully and accurately. If additional space is needed to answer questions, attach additional sheets.

Completed Applications should be returned to the City of Maywood, 4319 E. Slauson Ave., Maywood, CA 90270 Attention: Planning Dept.

Information Sheet

1. Please confirm that you are applying for a Planning Commission seat: ✓ Yes ____ No
2. Have you ever served on the City of Maywood Planning Commission or been employed by the City? ____ Yes ✓ No

   If yes, in what capacity and when (months/years) ____________________
3. Name: ACOSTA GOMEZ (Last) JUAN (First) FRANCISCO (Middle)
4. Residential Addr[redacted]
5. Phone Number:[redacted]
6. Are you a registered voter in the City of Maywood? ✓ Yes ____ No
7. Do you currently reside within the incorporated City limits? ✓ Yes ____ No
8. Do you currently work within the incorporated City limits? ____ Yes ✓ No
9. Occupation and Place of Employment: Housing Inspector - City of LA (HCIDLA)
10. Do you have any relatives currently working for the City of Maywood? ____ Yes ✓ No

    If Yes, please list name(s) and relationship: ____________________
11. List Community/Professional Organizations in which you hold active membership(s). In addition, please list any positions of responsibility held:

Housing Community Investment Department of Los Angeles
- Housing Inspector - inspect rental properties within city of Los Angeles for fire, life, & safety.

International Code Council - Active Member

12. Please state the reasons you are interested in being a member of the Planning Commission:

I am trying to be more involved and believe this position suits me well based on my education & work experience.

13. Please state your reasons as to why your background and/or experience makes you a suitable candidate for appointment to this position:

I have been working as a Housing Inspector for the last three years, before worked as an Engineering Aide under public works. I am confident that these experiences dealing with owners, contractors, elected officials, have prepared me well.

14. Please briefly express your views regarding current and future development in Maywood:

I believe it is not out of question that our city could attract great future development that will continue to make our city a great working class city.

15. References (Provide the names and contact information for three (3) individuals who we can contact)

1. MARCEL NICHOLAS
(Name)
Home Number: N/A
Cell Number: [redacted]

2. JAVIER MELENDEZ
(Name)
Home Number: N/A
Cell Number: [redacted]

3. OMAR SPRY
(Name)
Home Number: N/A
Cell Number: [redacted]

DISCLOSURE AND REGULATORY REQUIREMENTS

Conflict of Interest Disclosure – In compliance with state law, appointed officials may be required to file a Statement of Economic Interests upon appointment to office, and annually thereafter.

I, acknowledge, that if appointed, I am required to make information available as to any potential conflict of interest arising from my business/affiliations where that affiliation or business may be doing business with the City of Maywood, or any decisions taken by the City of Maywood that may influence that business or affiliation as well as provide other information as required by the California State Fair Political Practices Commission. The City will provide appointees with the filing form and instructions.

JA
Initials

Attendance (MMC §9-1.05) – Commission members are required to attend meetings on a regular basis, and are automatically removed if a member does not attend three regularly scheduled meetings within any calendar year.

JA
Initials

Mandatory Ethics Training (Government Code §53234) – In compliance with state law, if appointed, I agree to complete an approved AB1234 Ethics Training seminar within one year of appointment and agree to maintain my compliance throughout my entire term in office.

JA
Initials

I, the undersigned, certify that the foregoing information is true and correct and that I am sincerely interested in serving in this position for the City of Maywood. Furthermore, I, the undersigned, acknowledge that this application qualifies as a public record and that all information furnished on the application itself and any supporting documents attached hereto will be treated as a public record and I, therefore, waive any perceived rights to privacy of the information furnished.

[signature]	2/9/2021
Applicant's Signature	**Date**

FOR INTERNAL USE ONLY

Meets Minimum Requirements:________Yes ________No   Residency and/or Employment Verified: ______Yes ________No

Application Active Until: ____________________

Juan Francisco Acosta Gomez

[redacted]

Objective

Obtain a position both stimulating and challenging where I can make use of my skill set and education while encouraging organizational and personal growth with advanced opportunities.

Experience

Housing Inspector August 2017 - Present
City of Los Angeles - Housing Community Investment Department Code Enforcement

- Inspects residential rental property locations for conformance to housing habitability, quality, and property maintenance ordinances.
- Investigates code violation complaints and follows through with the code enforcement process by way of litigation or administrative abatement.
- Conduct and analyze research on properties in regards to jurisdiction, permits, and occupancy.
- Informed owners and tenants about the Systematic Code Enforcement Program
- Explain existing violations in unit and verify they are corrected in a timely manner

Field Engineering Aide February 2016 - August 2017
City of Los Angeles - Department of Public Works Bureau of Engineering Survey & Sidewalk

- Position and hold the vertical rods, or targets, that theodolite operators use for sighting to measure angles, distances, and elevations.
- Record measurements and descriptive data, using notes, drawings, sketches, and tracings.
- Calculate to determine earth curvature corrections, atmospheric impacts on measurements, traverse closures and adjustments, azimuths, level runs, and placement of markers.
- Use tract maps, cadastral maps, and blueprints as reference material.
- Geocode completed work identified and referenced into NavigateLA.
- Working on Sidewalk Repair Program (ADA Compliance Program)
- Research and review existing blueprints, tract maps, and structural specifications.
- Draft detailed dimensional drawings using (AutoCAD) and design layouts for projects and to ensure conformance to specifications.

Project Manager / Home Energy Consultant February 2011 - January 2016
Smart Home Solutions, Commerce CA

- Prepare budget, estimates, contracts, and scheduling reports for upper management
- Plan, schedule, and coordinate projects with in house crew and sub-contractors
- Overview projects to adhere to building and safety codes and local jurisdictions
- Design 3D images and walkthrough videos for projects to introduce to prospective clients

Account Manager / Route Driver — September 2006 – February 2011

JR Grease Services, Vernon CA

- Analyzed & Compiled outgoing and incoming bids for services
- Created Purchasing Bids and Analyzed Quotes
- Maintained accounts assigned and prospected new ones

Electrical Apprentice — March 2004 - September 2006

(IBEW Local 11 Apprenticeship Program)

Axxis Telecommunications, Woodland Hills CA

- Blueprint Reading and Interpretation
- Measure, cut, and bend conduit with both hand and power tools

Night Crew Supervisor — November 2003 - March 2004

Ralphs Supermarkets, Glendale CA

- Supervised 8 night crew employees
- Order store merchandise daily and controlled inventory

Stocking & Customer Service Associate — March 2001 – November 2003

Smart & Final, Bell CA

- Customer Service Clerk and Cashier
- Night Shift unloading and stocking merchandise

Education

California State University Los Angeles,
Los Angeles CA September 2010 - June 2013

- Bachelor of Science in Business Administration, Option in Finance & Minor in Economics

Skills

Problem Solving, Analytical, Active Learner, & Organization
Proficient in Microsoft Office Suite Word, Excel, Power Point
International Code Council Certificate - Multi-Family Code Enforcement
Proficient in Chief Architect, CRM, and AutoCAD Certificates
Technology Enthusiast self-taught job specific software

APPLICATION FOR PLANNING COMMISSIONER
City of Maywood

RECEIVED
Date Stamp Received
FEB 01 2021
CITY OF MAYWOOD

4319 E. Slauson Ave., Maywood, CA 90270 • Telephone (323) 562-5700 • Fax (323) 773-2806

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Completed Applications should be returned to the City of Maywood, 4319 E. Slauson Ave., Maywood, CA 90270 Attention: Planning Dept.

Information Sheet

1. Please confirm that you are applying for a Planning Commission seat: ✓ Yes ____ No
2. Have you ever served on the City of Maywood Planning Commission or been employed by the City? ____ Yes ✓ No

   If yes, in what capacity and when (months/years) ____________________
3. Name: Diaz Jr. (Last) Martin (First) ____ (Middle)
4. Residential Add[redacted]
5. Phone Number:[redacted]
6. Are you a registered voter in the City of Maywood? ✓ Yes ____ No
7. Do you currently reside within the incorporated City limits? ✓ Yes ____ No
8. Do you currently work within the incorporated City limits? ____ Yes ✓ No
9. Occupation and Place of Employment: Distributer, IN N OUT
10. Do you have any relatives currently working for the City of Maywood? ____ Yes ✓ No

    If Yes, please list name(s) and relationship: ____________________
11. List Community/Professional Organizations in which you hold active membership(s). In addition, please list any positions of responsibility held:

12. Please state the reasons you are interested in being a member of the Planning Commission:

I am interested because I want to get familiar with the legal principles behind planning. and want to be familiarized with the decision making process of our community.

13. Please state your reasons as to why your background and/or experience makes you a suitable candidate for appointment to this position:

I Have knowledge of understanding the community issues CAN Follow rules of procedures, I treat every one with respect. Display good ethical behavior, work great as a team or individual.

14. Please briefly express your views regarding current and future development in Maywood:

The City of Maywood has come a long way. IT keeps growing and I see the potential our great City has, that I would like to become PART of this. AS a 3rd person, I CAN see both sides of every ones situations.

15. References (Provide the names and contact information for three (3) individuals who we can contact)

1. Thomas Lopez (Name) — Home Number: ______ Cell Number: [redacted]

2. Jose Ponce (Name) — Home Number: ______ Cell Number: [redacted]

3. Marizol Diaz (Name) — Home Number: ______ Cell Number: [redacted]

DISCLOSURE AND REGULATORY REQUIREMENTS

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I, acknowledge, that if appointed, I am required to make information available as to any potential conflict of interest arising from my business/affiliations where that affiliation or business may be doing business with the City of Maywood, or any decisions taken by the City of Maywood that may influence that business or affiliation as well as provide other information as required by the California State Fair Political Practices Commission. The City will provide appointees with the filing form and instructions.

M.D.
Initials

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M.D.
Initials

Mandatory Ethics Training (Government Code §53234) – In compliance with state law, if appointed, I agree to complete an approved AB1234 Ethics Training seminar within one year of appointment and agree to maintain my compliance throughout my entire term in office.

M.D
Initials

I, the undersigned, certify that the foregoing information is true and correct and that I am sincerely interested in serving in this position for the City of Maywood. Furthermore, I, the undersigned, acknowledge that this application qualifies as a public record and that all information furnished on the application itself and any supporting documents attached hereto will be treated as a public record and I, therefore, waive any perceived rights to privacy of the information furnished.

Applicant's Signature

2-1-21
Date

FOR INTERNAL USE ONLY

Meets Minimum Requirements:________Yes ________No Residency and/or Employment Verified: ______Yes ______No

Application Active Until: ____________________

Martin Diaz Jr.

Maywood, CA 90270

[redacted]

Skilled at negotiating and implementing cost saving measures without compromising quality. A representative with the desire, knowledge and skills required to provide excellent customer service in a company where I can grow and apply all my abilities. Adapts quickly to the changing needs of fast-paced and growing organizations.

Skills

- Self-motivated
- Strong Verbal communications
- Conflict Resolution
- Team Leadership
- Extremely organized Strong initiative
- Strong team player
- Fast learner
- Bilingual Spanish/English
- Costumer relationship building
- Inventory control practices
- Good multitasker
- Microsoft Office Friendly

Work Experience

Distributer -In n OUT
June 2018 to Present

- Establish procedures and processes for sampling, recording and reporting of quality data.
- Set and enforce standards for health and safety during work operations
- Coordinate with associates and ensure completion of all tasks.
- Approve compliant products and reject defective ones
- Ensure that pulled items are loaded on to trucks neatly and safely.
- Prepare and present reports to update upper management on quality activities
- Follow quality procedures, standards, and specifications for the company
- Monitor quality assurance standards to ensure consistent product quality.

Receiving Leader -JCSALES
November 2009 to May 2018

•Receive, check and store incoming shipments
•Package and label shipments
•Inventory Reports
•Stock merchandise in costumer vehicles
•Maintain work areas clean
•Make invoices and fax costumer orders
•Operate propane forklift and ride on pallet jack
•Maintain record of expiration dates and shipments in company provided database
•Ability to work under pressure
•Developed new process for employee evaluation which resulted in marked performance improvements.

Education

Automotive Technician in Automotive **Wyotech**
-Long Beach-
CA 2007 to 2009

High School Diploma
Bell High School - Bell, CA
2004 to 2008

Additional Information

- Over 12 years experience in warehouse setting
- Highly skilled in taking charge
- Experienced in using related equipment and machinery such as forklifts, ride-ons.
- Demonstrated ability to perform clerical duties efficiently
- Comprehensive understanding of safety procedures that need to be adhere during work
- Computer - MS Office, PowerPoint and Excel