CITY OF LAWNDALE

14717 Burin Avenue, Lawndale, California 90260
Phone (310) 973-3200 – www.lawndalecity.org

AGENDA
LAWNDALE CITY COUNCIL REGULAR MEETING
Tuesday, January 17, 2023 - 6:30 p.m.
Lawndale City Hall Council Chamber
14717 Burin Avenue

Any person who wishes to address the City Council regarding any item listed on this agenda or any other matter that is within its subject matter jurisdiction is invited, but not required, to fill out a Public Meeting Speaker Card and submit it to the City Clerk prior to the oral communications portion of the meeting. The purpose of the card is to ensure that speakers' names are correctly recorded in the meeting minutes and, where appropriate, to provide contact information for later staff follow-up. You are still eligible to submit comment via the Temporary eComment Policy for Public Meetings, the comments will be read verbatim into the record.

How to observe the Meeting:
To maximize public safety while still maintaining transparency and public access, members of the public can now observe the meeting in person, with limited capacity, while strictly adhering to the **City Facilities Entry Protocols**. Members of the public are still be able to view the meeting on YouTube "Lawndale CityTV", the City Website, or Lawndale Community Cable Television on Spectrum & Frontier Channel 3.

Copies of this Agenda packet may be obtained prior to the meeting outside of the Lawndale City Hall foyer or on the **City Website**. Interested parties may contact the City Clerk Department at (310) 973-3213 for clarification regarding individual agenda items.

This Agenda is subject to revision up to 72 hours before the meeting.

A. CALL TO ORDER AND ROLL CALL

B. CEREMONIALS (Flag Salute and Inspiration)

C. PUBLIC SAFETY REPORT

a. LA County Sheriff's Department Update
b. LA County Fire Department Update

D. ORAL COMMUNICATIONS - ITEMS NOT ON THE AGENDA (Public Comments)

E. COMMENTS FROM COUNCIL

F. CONSENT CALENDAR

Items 1 through 4 will be considered and acted upon under one motion unless a City Councilmember removes individual items for further City Council consideration or explanation.

1. Accounts Payable Register
Recommendation: that the City Council adopt Resolution No. CC-2301-001 authorizing the payment of certain claims and demands in the amount of $863,752.81.

2. Minutes of the Lawndale City Council Regular Meeting – December 19, 2022
Recommendation: that the City Council approve.

3. Amendments to Facility Use/Instructor Agreements for Fiscal Year 2022-23
Recommendation: that the City Council approve the attached First Amendment to Contract Services Agreement for Instructor for the following business entities: 1) Chapala Dance Academy, LLC; 2) Ever After Event Productions, LLC; and 3) Just Dance Company, LLC.

4. Consideration of Claims for Damage against the City
Recommendation: that the City Council reject the claim filed by Hylan Hubbard and instruct staff to process the appropriate correspondence to the claimant.

G. ADMINISTRATION

5. City Council Subcommittees
Recommendation: that the City Council review the current subcommittee lists and direct staff on the modification, replacement and/or appointment of members, if so desired and find City Council Subcommittees exempt from review under the California Environmental Quality Act (CEQA) pursuant to CEQA Guideline 15061(b)(3).

6. Thank you Letter to Congresswoman Maxine Waters for FY2023 Omnibus Appropriations Funding – Teen Center Project & Traffic Signs Replacement Project
Recommendation: that the City Council 1) review the attached draft thank you letter; 2) provide feedback and edits, if necessary; 3) direct the City Manager's Department to final the letter to Congresswoman Maxine Waters; and 4) find the thank you letter to Congresswoman Maxine Waters exempt from review under the California Environmental Quality Act (CEQA) pursuant to CEQA Guideline 15061(b)(3).

7. Lawndale Youth Development Center/Municipal Services Department Building
Recommendation: that the City Council 1) review the attached conceptual property designs; and 2) provide feedback to staff regarding property design elements and relative project footprints prior to selecting one of the following options: 1) Approve Conceptual Development Area #1 and relative Project Construction Footprint for the eventual Lawndale Youth Development Center and Municipal Services Department Building using the existing building footprint as the project area; 2) Approve Conceptual Development Area #2 and relative Project Construction Footprint for the eventual Lawndale Youth Development Center and Municipal Services Department Building using the existing building footprint and adjacent areas as the project area; or 3) Provide further direction to staff.

8. Solutions for Community Center Second Level Outdoor Terrace
Recommendation: that the City Council discuss the following options and determine subsequent action: 1) Renovate the community center second level terrace per Resolution 1A and related conceptual design at an estimated cost of $80,000.00; 2) Engage armed security services and vehicle to patrol the Lawndale Civic Center and other key areas per Resolution 2A at an estimated cost of $180,675.00 annually; 3) Engage armed security

services and vehicle to patrol the Lawndale Civic Center and other key areas per Resolution 2B at an estimated cost of $240,900.00 annually; 4) Engage armed security services and vehicle to patrol the Lawndale Civic Center and other key areas per Resolution 2C at an estimated cost of $301,125.00; or 5) Provide further direction.

9. Quarterly Investment Report for the Quarter Ended December 31, 2022

Recommendation: that the City Council receive and file the Quarterly Investment Report for the quarter ended December 31, 2022.

10. Annual Comprehensive Financial Report (ACFR) for the Year Ended June 30, 2022

Recommendation: that the City Council receives and files the Annual Comprehensive Financial Report for the Year Ended June 30, 2022 and find this action exempt from review under the California Environmental Quality Act (CEQA) pursuant to CEQA Guideline 15061(b)(3).

H. CITY MANAGER REPORT

I. ITEMS FROM CITY COUNCILMEMBERS

11. Mayor/City Councilmembers Report of Attendance at Meetings and/or Event

J. ADJOURNMENT

The next regularly scheduled meeting of the City Council will be held at 6:30 p.m. on Monday, February 6, 2023, in the Lawndale City Hall Council Chamber, 14717 Burin Avenue, Lawndale, California.

It is the intention of the City of Lawndale to comply with the Americans with Disabilities Act (ADA) in all respects. If, as an attendee or a participant at this meeting, you will need special assistance beyond what is normally provided, we will attempt to accommodate you in every reasonable manner. Please contact the City Clerk Department (310) 973-3213 prior to the meeting to inform us of your particular needs and to determine if accommodation is feasible. Please advise us at that time if you will need accommodation to attend or participate in meetings on a regular basis.

I hereby certify under penalty of perjury under the laws of the State of California that the Agenda for the regular meeting of the City Council to be held on January 17, 2023 was posted not less than 72 hours prior to the meeting.

_____
Yvette Hall, Assistant City Clerk

Back to Agenda

RESOLUTION NO. CC-2301-001

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAWNDALE, CALIFORNIA AUTHORIZING CERTAIN CLAIMS AND DEMANDS IN THE SUM OF $863,752.81

THE CITY COUNCIL OF THE CITY OF LAWNDALE, CALIFORNIA, DOES HEREBY RESOLVE, DETERMINE AND ORDER AS FOLLOWS:

SECTION 1. That in accordance with Sections 37202 and 37209 of the Government Code, the Director of Finance, as certified below, hereby attests to the accuracy of these demands and to the availability of funds for the payment thereof.

SECTION 2. That the following claims and demands have been audited as required by law, and that appropriations for these claims and demands are included in the annual budget as approved by the City Council.

SECTION 3. That the claims and demands paid by check numbers 203651 through 203788 for the aggregate total of $863,752.81 are hereby authorized.

Effective Date: January 17th, 2023

Approved by:

Hrant Manuelian, Director of Finance

PASSED, APPROVED AND ADOPTED this 17th day of January, 2023.

Robert Pullen-Miles, Mayor

ATTEST:

State of California)
County of Los Angeles) SS
City of Lawndale)

I, Erica Harbison, City Clerk of the City of Lawndale, California, do hereby certify that the City Council of the City of Lawndale duly approved and adopted the foregoing Resolution No. CC-2301-001 at a regular meeting of said Council held on the 17th day of January, 2023, by the following roll call vote:

Name	Voting		Present, Not Voting		Absent
	Aye	No	Abstain	Not Participating	
Robert Pullen-Miles, Mayor					
Sirley Cuevas, Mayor Pro Tem					
Pat Kearney					
Rhonda H. Gorman					
Bernadette Suarez					

_____

Erica Harbison, City Clerk

City of Lawndale
Summary of Audited Claims and Demands

Claims and Demands Paid By Check:

Check Date	Check Number Beginning	Ending	Aggregate Total
12/15/2022	203651	203682	151,151.84
12/22/2022	203683	203723	108,249.63
12/29/2022	203724	203755	30,423.17
1/5/2023	203756	203788	573,928.17
	Total Checks		**863,752.81**

Claims and Demands Paid By Electronic ACH Transfer:

Date	Name of Payee	Description	Amount
	Total ACH Payments		**0.00**

Total Audited Claims and Demands Paid	**863,752.81**

Check Register Report

City of Lawndale

BANK: WELLS FARGO BANK N.A

Date: 12/15/2022
Time: 11:02 am
Page: 1

Check Number	Check Date	Status	Void/Stop Date	Vendor Number	Vendor Name	Check Description	Amount
WELLS FARGO BANK N.A Checks							
203651	12/15/2022	Printed		1541	ALESHIRE & WYNDER, LLP	LEGAL SERVICES- NOV 1-17, 2022	1,356.19
203652	12/15/2022	Printed		7660	ARAMSCO INC	CUSTODIAL SUPPLIES	1,625.38
203653	12/15/2022	Printed		0163	CAPITAL OF SOUTH BAY INC.	OUTDOOR LAMPS FOR CSD	59.62
203654	12/15/2022	Printed		6459	CASC ENGINEERING & CONSULTING	NPDES PERMIT COMPLIANCE SVCS -	1,782.50
203655	12/15/2022	Printed		7949	CHAPALA DANCE ACADEMY LLC	INSTRUCTOR FEES - MEXICAN FOLK	2,345.00
203656	12/15/2022	Printed		0219	COUNTY OF LA DEPT OF PUBLIC WK	TRAFFIC SIGNAL MAINTENANCE -	9,599.12
203657	12/15/2022	Printed		0219	COUNTY OF LA DEPT OF PUBLIC WK	BUILDING INSPECTION SERVICES -	35,943.14
203658	12/15/2022	Printed		7438	DEPARTMENT OF PUBLIC HEALTH	BACKFLOW PREVENTION TEST FOR	111.00
203659	12/15/2022	Printed		1288	EWING IRRIGATION PRODUCTS INC	IRRIGATION PARTS	176.99
203660	12/15/2022	Printed		0441	GOLDEN STATE WATER CO.	WATER USAGE SERVICES	7,039.79
203661	12/15/2022	Printed		8043	MARCELINA HERNANDEZ	PLANNING DEPOSIT REFUND	1,609.11
203662	12/15/2022	Printed		3377	HF & H CONSULTANTS, LLC	SOLID WASTE CONSULTING SERVICE	7,951.75
203663	12/15/2022	Printed		8042	KATIE HOANG	POSTAGE	122.58
203664	12/15/2022	Printed		7940	MARIPOSA LANDSCAPES, INC	LANDSCAPE MAINTENANCE SERVICES	33,582.00
203665	12/15/2022	Printed		4081	GUILLERMINA MARTINEZ	PLANNING DEPOSIT REFUND	1,342.11
203666	12/15/2022	Printed		8044	MARLON METZGEN	PLANNING DEPOSIT REFUND	1,757.26
203667	12/15/2022	Printed		5560	MITSUBISHI ELECTRIC US, INC	ELEVATOR MAINTENANCE SERVICES	616.46
203668	12/15/2022	Printed		1140	PACIFIC TIRE SERVICE	TIRE REPAIR VEH#508	20.00
203669	12/15/2022	Printed		7047	PRECISION AUTO CARE, INC	REPAIRS FOR VEH#491	668.51
203670	12/15/2022	Printed		6123	PRUDENTIAL OVERALL SUPPLY	WEEKLY MOP CHARGES	249.72
203671	12/15/2022	Printed		5068	QUADIENT LEASING USA, INC	MAIL MACHINE LEASING SERVICES	712.16
203672	12/15/2022	Printed		4192	ROBERT R. COFFEE	ARCHITECTURAL SVCS FOR CSD -	12,500.00
203673	12/15/2022	Printed		6379	SHI INTERNATIONAL CORP	5 COMPUTER MONITORS FOR CSD	1,144.12
203674	12/15/2022	Printed		0439	SOUTHERN CALIFORNIA EDISON CO.	UTILITIES ELECTRICITY	16,317.34
203675	12/15/2022	Printed		0440	SOUTHERN CALIFORNIA GAS CO.	UTILITY GAS CHARGES	3,089.74
203676	12/15/2022	Printed		0211	SOUTHERN CALIFORNIA NEWS GROUP	LEGAL ADS	518.97
203677	12/15/2022	Printed		3672-CCK	U.S. BANK CORPORATE PAYMENT	CREDIT CARD PAYMENT	57.91
203678	12/15/2022	Printed		3672-MSD	U.S. BANK	CREDIT CARD PAYMENT	3,606.62
203679	12/15/2022	Printed		3373	VERIZON WIRELESS	M2M ACCOUNT SHARE DATA LINE	25.02
203680	12/15/2022	Printed		3373	VERIZON WIRELESS	DESK & CELL PHONES SERVICE	3,966.93
203681	12/15/2022	Printed		0480	VISTA PAINT	GRAFFITI PAINT SUPPLIES	747.46
203682	12/15/2022	Printed		0493	ZUMAR INDUSTRIES, INC	NO PARKING SIGNS	507.34
			Total Checks: 32			**Checks Total (excluding void checks):**	**151,151.84**
			Total Payments: 32			**Bank Total (excluding void checks):**	**151,151.84**
			Total Payments: 32			**Grand Total (excluding void checks):**	**151,151.84**

City of Lawndale

BANK: WELLS FARGO BANK N.A

Check Number	Check Date	Status	Void/Stop Date	Vendor Number	Vendor Name	Check Description	Amount
WELLS FARGO BANK N.A Checks							
203683	12/22/2022	Printed		4185-WEST	AMERICAN STRUCTURAL PEST	CSD 3RD FLOOR KITCHEN MONTHLY	134.00
203684	12/22/2022	Printed		8045	ART PRINTING SERVICE	BUSINESS CARDS FOR CITY	163.17
203685	12/22/2022	Printed		0372C	AT & T - CALNET3	PHONE CHARGES	1,431.45
203686	12/22/2022	Printed		8047	AVENU MUNISERVICES LLC	ACFR REPORT- TOP 10 EMPLOYERS	1,100.00
203687	12/22/2022	Printed		0163	CAPITAL OF SOUTH BAY INC.	GFI OUTLET	43.04
203688	12/22/2022	Printed		7564	COLANTUONO, HIGHSMITH, &	SCE COALITION SHARE OF COSTS -	88.97
203689	12/22/2022	Printed		0218	DEPARTMENT OF JUSTICE	FINGERPRINTING APPS(2)-NOV-22	64.00
203690	12/22/2022	Printed		7809	DUNCAN'S SOO BAHK DO LLC	INSTRUCTOR FEES -MARTIAL ARTS	1,350.50
203691	12/22/2022	Printed		6262	ECOLAB USA INC	SANITIZER & DETERGENT	371.04
203692	12/22/2022	Printed		8041	ENVIRONMENTAL SYSTEMS RESEARCH	ARCGIS ONLINE VIEWER/ MAPPING	1,300.00
203693	12/22/2022	Printed		7817	EVER AFTER EVENT PRODUCTIONS	INSTRUCTOR FEES -DANCE CLASSES	2,150.75
203694	12/22/2022	Printed		5936	FOLEY CARRIER SERVICES, LLC	DOT D&A ANNUAL RENEWAL	216.00
203695	12/22/2022	Printed		8040	GALE JORDAN ASSOCIATES, INC	ASBESTOS SURVEY AT CITY HALL &	2,820.00
203696	12/22/2022	Printed		0441	GOLDEN STATE WATER CO.	WATER USAGE SERVICES	5,038.80
203697	12/22/2022	Printed		8046	YVETTE HALL	TABLE DECORS - HOLIDAY EVENT	32.94
203698	12/22/2022	Printed		0283	HINDERLITER, DE LLAMAS & ASSOC	CONTRACT/AUDIT SVCS SALES TAX	1,258.36
203699	12/22/2022	Printed		7841	JCC'S BEAUTIFYING EVENTS, LLC	BALLOONS FOR ANGEL TREE EVENT	998.34
203700	12/22/2022	Printed		7958	JUST DANCE COMPANY, LLC	INSTRUCTOR FEES - GYMNASTICS	1,274.70
203701	12/22/2022	Printed		2773	L. A. CNTY DEPT PUBLIC WORKS	TRAFFIC SIGNAL ACCIDENT REPAIR	262.16
203702	12/22/2022	Printed		0761	LAWNDALE COUNCIL OF PTAS	DONATION FROM COUNCILMEMBER	250.00
203703	12/22/2022	Printed		7944	ESTHER MORENO	PLANNING DEPOSIT REFUND	939.27
203704	12/22/2022	Printed		6815	OOH LA-LA FACE PAINTING	FACE PAINTER & BALLOON TWISTER	1,394.00
203705	12/22/2022	Printed		1140	PACIFIC TIRE SERVICE	TIRE REPAIR VEH#514	35.00
203706	12/22/2022	Printed		7854	POWER TRIP RENTALS LLC	LIGHT TOWERS FOR ANGEL TREE	707.25
203707	12/22/2022	Printed		5895	RICOH USA INC	USAGE CHARGES FOR COPIERS-	294.48
203708	12/22/2022	Printed		7174	CYNTHIA RODRIGUEZ	DECORS FOR HOLIDAY EVENT	80.60
203709	12/22/2022	Printed		7827	SA ASSOCIATES	CONSTRUCTION MGMT & INSPECTION	43,896.45
203710	12/22/2022	Printed		7882	SAN DIMAS GRAIN	50 STRAW BALES - ANGEL TREE	1,000.00
203711	12/22/2022	Printed		1071	SHOETERIA INC.	PUBLIC WORKS MAINTENANCE CREW	526.15
203712	12/22/2022	Printed		6759	SMARTHIRE INC.	BACKGROUND CHECKS - NOV 2022	63.50
203713	12/22/2022	Printed		8048	SOCAL PERMIT SERVICES	BL FEE REFUND	172.00
203714	12/22/2022	Printed		2193-A	SOUTH BAY FORD FLEET & TRUCKS	DIAGNOSTIC INSPECTION FOR	195.00
203715	12/22/2022	Printed		6034	SOUTH COAST MECHANICAL INC	IGNITER & FLAME SENSOR FOR CSD	662.40
203716	12/22/2022	Printed		0211	SOUTHERN CALIFORNIA NEWS GROUP	LEGAL ADS	264.28
203717	12/22/2022	Printed		7464	SWRCB	ANNUAL SANITARY SYSTEMS FEE	21,119.00
203718	12/22/2022	Printed		0462	TODD PIPE & SUPPLY LLC ANAHEIM	2 ROYAL SLOANS	223.36
203719	12/22/2022	Printed		7821	TRENCH SHORING COMPANY	ASPHALT PATCH	900.00
203720	12/22/2022	Printed		3672-ASD	U.S. BANK	CREDIT CARD PAYMENT	147.29
203721	12/22/2022	Printed		2883	UNDERGROUND SERVICE ALERT SC	DIG ALERT TICKETS& MAINT. FEE	146.50
203722	12/22/2022	Printed		7768	UNITED SITE SERVICES	PORTABLE RESTROOM RENTAL	516.38
203723	12/22/2022	Printed		7794	W.G. ZIMMERMAN ENGINEERING INC	ENGINEERING STAFF SERVICES -	14,618.50
			Total Checks: 41			**Checks Total (excluding void checks):**	**108,249.63**

City of Lawndale BANK: WELLS FARGO BANK N.A

Check Number	Check Date	Status	Void/Stop Date	Vendor Number	Vendor Name	Check Description	Amount
			Total Payments: 41			**Bank Total (excluding void checks):**	**108,249.63**
			Total Payments: 41			**Grand Total (excluding void checks):**	**108,249.63**

Check Register Report

City of Lawndale

BANK: WELLS FARGO BANK N.A

Date: 12/29/2022
Time: 11:16 am
Page: 1

Check Number	Check Date	Status	Void/Stop Date	Vendor Number	Vendor Name	Check Description	Amount
WELLS FARGO BANK N.A Checks							
203724	12/29/2022	Printed		8057	15424 FIRMONA AVE LP	PLANNING DEPOSIT REFUND	160.75
203725	12/29/2022	Printed		8049	PABLO AMEZCUA	CONS & DEMO DEPOSIT REFUND	567.60
203726	12/29/2022	Printed		6608	BELLAGIO CAR WASH	PLANNING DEPOSIT REFUND	11.97
203727	12/29/2022	Printed		8053	BUILT TO PERFECTION INC.	PLANNING DEPOSIT REFUND	1,674.47
203728	12/29/2022	Printed		0190	COLONIAL LIFE & ACCIDENTS, INC	DEC. 2022-INS PRE-TAX/POST TAX	1,900.35
203729	12/29/2022	Printed		0216	DELTA DENTAL	DEC. 2022 DENTAL PREMIUM	1,845.02
203730	12/29/2022	Printed		0389	DELTA DENTAL INS	DEC. 2022 DENTAL PREMIUM	223.05
203731	12/29/2022	Printed		0217	DEPT OF ANIMAL CARE & CONTROL	ANINAL CONTROL SERVICES -	368.46
203732	12/29/2022	Printed		6636	FRONTIER COMMUNICATIONS	FAX LINE FOR PWD	84.80
203733	12/29/2022	Printed		8059	JOSE HERNANDEZ	HOLIDAY EVENT DECORS	59.46
203734	12/29/2022	Printed		6051	INFANTE BROS LAWNMOWER SHOP	2 CHAINS FOR PWD	57.33
203735	12/29/2022	Printed		7991	INTERWEST CONSULTING GROUP INC	CONSTRUCTION INSPECTION SVCS	1,155.00
203736	12/29/2022	Printed		0337	MANAGED HEALTH NETWORK	EMPLOYEE ASSIST PROGRAM	87.78
203737	12/29/2022	Printed		8056	MASON-TAYLOR CONSTRUCTION INC.	PLANNING DEPOSIT REFUND	1,378.86
203738	12/29/2022	Printed		6445	MICHAEL BAKER INTL, INC	CDBG CONSULTING SERVICES	2,900.00
203739	12/29/2022	Printed		8052	KRISTEN MUSSENDEN	PLANNING DEPOSIT REFUND	979.11
203740	12/29/2022	Printed		6602	ALAN V. NGUYEN	PLANNING DEPOSIT REFUND	104.11
203741	12/29/2022	Printed		1140	PACIFIC TIRE SERVICE	TIRE REPAIR VEH#508	20.00
203742	12/29/2022	Printed		1125	JAMIE RODRIGUEZ	HOLIDAY EVENT - GIFTCARDS &	1,447.20
203743	12/29/2022	Printed		8050	SD DESIGN CONSTRUCTION CORP	PLANNING DEPOSIT REFUND	1,101.61
203744	12/29/2022	Printed		6379	SHI INTERNATIONAL CORP	CLEANING CARTRIDGES	105.60
203745	12/29/2022	Printed		8051	SIKORA ENTERPRISES INC.	PLANNING DEPOSIT REFUND	46.97
203746	12/29/2022	Printed		0440	SOUTHERN CALIFORNIA GAS CO.	UTILITY GAS CHARGES	313.05
203747	12/29/2022	Printed		8055	SWEENEY FINE ART LLC	PLANNING DEPOSIT REFUND	956.97
203748	12/29/2022	Printed		2002	THE STANDARD, UNIT 22	LIFE,AD&D,LTD INSURANCE PREM -	1,540.14
203749	12/29/2022	Printed		3938	TRANSTECH ENGINEERS INC	STAFF AUGMENTATION SVCS -	750.00
203750	12/29/2022	Printed		3672-CSD	U.S. BANK	CREDIT CARD PAYMENT	1,923.14
203751	12/29/2022	Printed		8058	ALEJANDRO VENEGAS	PLANNING DEPOSIT REFUND	1,018.65
203752	12/29/2022	Printed		0479	VISION SERVICE PLAN	VISION PREMIUM DEC. 2022	908.84
203753	12/29/2022	Printed		8054	MARINA WEBBER	PLANNING DEPOSIT REFUND	4,313.61
203754	12/29/2022	Printed		7147	WEST COAST FIRE PROTECTION	ANNUAL KITCHEN INSPECTION &	1,155.00
203755	12/29/2022	Printed		7179	SAM'S ROOTER & PLUMBING INC.	PLANNING DEPOSIT REFUND	1,264.27
			Total Checks: 32			**Checks Total (excluding void checks):**	**30,423.17**
			Total Payments: 32			**Bank Total (excluding void checks):**	**30,423.17**
			Total Payments: 32			**Grand Total (excluding void checks):**	**30,423.17**

Check Register Report

City of Lawndale

BANK: WELLS FARGO BANK N.A

Date: 01/05/2023
Time: 10:05 am
Page: 1

Check Number	Check Date	Status	Void/Stop Date	Vendor Number	Vendor Name	Check Description	Amount
WELLS FARGO BANK N.A Checks							
203756	01/05/2023	Printed		4185-WEST	AMERICAN STRUCTURAL PEST	MONTHLY PEST CONTROL- CITY	50.00
203757	01/05/2023	Printed		7660	ARAMSCO INC	CUSTODIAL SUPPLIES	1,187.68
203758	01/05/2023	Printed		7785	BERICOM DESIGN	NETWORK MAINTENANCE & SUPPORT	12,495.00
203759	01/05/2023	Printed		0163	CAPITAL OF SOUTH BAY INC.	OUTDOOR LIGHTS FOR CITY HALL	748.24
203760	01/05/2023	Printed		7949	CHAPALA DANCE ACADEMY LLC	INSTRUCTOR FEES - MEXICAN FOLK	2,070.00
203761	01/05/2023	Printed		7889	CHARTER COMMUNICATIONS	INTERNET SERVICES	1,901.11
203762	01/05/2023	Printed		0615	CLEANSTREET, LLC	STREET SWEEPING CITYWIDE	16,986.75
203763	01/05/2023	Printed		7934	COMPUTERSHARE CORPORATE TRUST	ACCOUNT#LAWNDALE09TA	468,616.79
203764	01/05/2023	Printed		0219	COUNTY OF LA DEPT OF PUBLIC WK	TRAFFIC SIGNAL MAINTENANCE -	9,491.56
203765	01/05/2023	Printed		0218A	DEPARTMENT OF JUSTICE	2021 RRF-1 INFORMED LAWNDALIAN	25.00
203766	01/05/2023	Printed		0218A	DEPARTMENT OF JUSTICE	2021 RRF-1 CABLE CORPORATION	25.00
203767	01/05/2023	Printed		6531	DARREN P DOERSCHEL	SYSTEMS INTEGRATION CONSULTING	3,515.00
203768	01/05/2023	Printed		1288	EWING IRRIGATION PRODUCTS INC	IRRIGATION PARTS	140.37
203769	01/05/2023	Printed		6636	FRONTIER COMMUNICATIONS	PHONE CHARGES	120.65
203770	01/05/2023	Printed		8063	GARCIA FAMILY IRREVOCABLE	PLANNING DEPOSIT REFUND	1,044.47
203771	01/05/2023	Printed		0255	GOVERNMENT FINANCE OFFICERS	CERTIFICATE OF ACHIEVEMENT	1,060.00
203772	01/05/2023	Printed		8061	DAVE KAESSINGER	PLANNING DEPOSIT REFUND	1,121.55
203773	01/05/2023	Printed		4547	KARON MANAGEMENT SERVICES	PLANNING DEPOSIT REFUND	629.11
203774	01/05/2023	Printed		8019	OPUS VENTURE LLC	INSTRUCTOR FEE -SENIOR FITNESS	1,523.75
203775	01/05/2023	Printed		5644	PLANET ORCHESTRA	FACILITY RENTAL DEPOSIT REFUND	250.00
203776	01/05/2023	Printed		7047	PRECISION AUTO CARE, INC	DIAGNOSTIC SVCS FOR VEH#501	100.00
203777	01/05/2023	Printed		7829	PUBLIC SECTOR PERSONNEL	CLASSIFICATION AND	8,000.00
203778	01/05/2023	Printed		7780	MANSOUR A SALAMAT	CONS & DEMO DEPOSIT REFUND	75.00
203779	01/05/2023	Printed		0444	SPCA LA	ANIMAL SHELTERING SERVICES	36,830.00
203780	01/05/2023	Printed		6349	STEAMX, LLC	PRESSURE WASHER GAS CAPS	51.66
203781	01/05/2023	Printed		8060	KENNETH SZAGER	PLANNING DEPOSIT REFUND	746.97
203782	01/05/2023	Printed		0849	THE SAFEMART OF SO CAL INC	KEYS FOR FOR CSD & PWD	30.32
203783	01/05/2023	Printed		0458	THE SALVATION ARMY	MEALS ON WHEELS - NOV. 2022	185.00
203784	01/05/2023	Printed		8062	DUNG THI THUY TRUONG	MCKENZIE GARDEN PLOT#9 REFUND	25.00
203785	01/05/2023	Printed		3672-FLEET	U.S. BANK VOYAGER FLEET SYS	FLEET SERVICES-FUEL	3,145.62
203786	01/05/2023	Printed		4176	UNITED STATES TREASURY	EIN 95-6006363 FORM 941 PERIOD	25.42
203787	01/05/2023	Printed		4526	URBAN RESTORATION GROUP	GRAFFITI SUPPLIES	574.14
203788	01/05/2023	Printed		0480	VISTA PAINT	GRAFFITI PAINT SUPPLIES	1,137.01
			Total Checks: 33			**Checks Total (excluding void checks):**	**573,928.17**
			Total Payments: 33			**Bank Total (excluding void checks):**	**573,928.17**
			Total Payments: 33			**Grand Total (excluding void checks):**	**573,928.17**

Back to Agenda

MINUTES OF THE
LAWNDALE CITY COUNCIL REGULAR MEETING
December 19, 2022

A. CALL TO ORDER AND ROLL CALL

Mayor Pullen-Miles called the meeting to order at 6:37 p.m. in the City Hall Council Chamber, 14717 Burin Avenue, Lawndale, California.

Councilmembers Present:	Mayor Robert Pullen-Miles, Mayor Pro Tem Rhonda Hofmann Gorman, Councilmember Bernadette Suarez, Councilmember Pat Kearney, Councilmember Sirley Cuevas
Other Participants:	City Clerk Erica Harbison, City Manager Sean M. Moore, City Attorney Greg M. Murphy, Assistant City Clerk Yvette Hall, Assistant to City Manager/Director of Human Resources Raylette Felton, Los Angeles County Sheriff's Department Sergeant Justin Smith, Community Services Director Mike Estes, Municipal Services Director Michael Reyes, Finance Director Hrant Manuelian, and Interim Public Works Director Ahmad Ansari.

B. CEREMONIALS

Councilmember Suarez led the flag salute and Bishop Sylvester Washington of Pleasant Hill Baptist Church provided the inspiration.

C. PUBLIC SAFETY REPORT

a. Los Angeles County Sherriff's Department Update

Sergeant Smith summarized the recent law enforcement activities.

D. ORAL COMMUNICATIONS - ITEMS NOT ON THE AGENDA (Public Comments)

Lucy Milivojevic, Realtor, spoke on behalf of her clients who are selling their property located in the City. Ms. Milivojevic indicated that her clients are requesting a variance to grandfather the issues with the property at 4627 W. 173rd Street.

Josh Standifer, Resident, commented that he is attempting to purchase the property at 4627 W. 173rd Street. He requested that the City Council consider granting a variance to aid in the sale of the property.

Holly Osborne, Citizen, commented on the discrepancies with Metro's C Line (Green) Extension to Torrance Project's diagrams which indicated 81 feet at 170th Street. Ms. Osborne stated that she measured the location and calculated 75 feet, not 81 feet, per the diagram.

Jay Gould, Resident, commented on the Metro's C Line (Green) Extension to Torrance Project. He suggested that a sound wall be built to alleviate the concerns he has about the train coming through the community.

E. COMMENTS FROM COUNCIL

The City Council responded generally to the public comments.

Councilmember Kearney thanked the speakers. He inquired what could be done to assist the homeowner of the property on 173rd Street and suggested that a variance be considered. Councilmember Kearney concurred with Mr. Gould's comments that a sound wall should be built for the Metro's C Line (Green) Extension to Torrance Project.

Councilmember Suarez thanked the speakers and asked staff to assist the buyer of the property at 173rd Street. She indicated that the draft Environmental Impact Report (EIR) for the Metro's C Line (Green) Extension to Torrance Project will be distributed soon and that the City is looking at all options for the residents.

Councilmember Cuevas thanked the speakers. She asked staff to assist the buyer of the property at 173rd Street and indicated that she would support a variance. Councilmember Cuevas stated that she would like a sound wall to be installed for the Metro's C Line (Green) Extension to Torrance Project and that Metro should host a meeting for the residents at the Community Center.

Mayor Pro Tem Hofmann Gorman requested that the City assist the homeowner of the property at 173rd Street and asked what options are available for the homeowner. She commented on the Metro C Line (Green) Extension to Torrance Project and indicated that Metro has been unresponsive to the concerns that she has raised regarding the project.

City Manager Moore responded that staff would assist the homeowner of the property at 173rd Street to determine what options are available and report back to the City Council.

Mayor Pullen-Miles commented that Metro is hosting a public hearing for public comments to be on record. He requested that staff determine what options are available to the homeowner of the property at 173rd Street and stated that a variance is a process. Mayor Pullen-Miles indicated that the draft EIR for the Metro's C Line (Green) Extension to Torrance Project will be issued soon.

F. CONSENT CALENDAR

1. **Motion to read by title only and waive further reading of all ordinances listed on the Agenda**
   Recommendation: that the City Council approve.

2. **Accounts Payable Register**
   Recommendation: that the City Council adopt Resolution No. CC-2212-055 authorizing the payment of certain claims and demands in the amount of $719,667.73.

3. **Minutes of the Lawndale City Council Regular Meeting – December 5, 2022**
   Recommendation: that the City Council approve.

4. **Second Reading Ordinance No. 1195-22 to amend certain sections in Title 17 of the Lawndale Municipal Code pertaining to accessory dwelling units within the City of Lawndale. The proposed ordinance is exempt from the California Environmental Quality Act (CEQA) pursuant to 15601 (b)(3) of the CEQA Guidelines**
Recommendation: that the City Council read by title only, waive further reading, and adopt Ordinance No. 1195-22 to amend ADU requirements to comply with recent changes in State law.

5. **Recommendation of Increase to Bail Amounts for Use and Possession of Illegal Fireworks; second reading of Ordinance No. 1194-22 amending the Municipal Code Penalties for Use and Possession of Illegal Fireworks**
Recommendation: that the City Council approve this proposed bail amount increase as it applies to individuals who use and possess illegal fireworks. Specifically, Staff recommends that the City Council: Approve, and read by title only (waiving further reading) Ordinance No. 1194-22 to increase penalties for violations of Chapter 8.12 of the Municipal Code.

6. **First Amendment to Contract Service Agreement with Transtech Engineers, Inc. for Professional Engineering and Public Works Oversight Services**
Recommendation: that the City Council a) approve the first amendment to the contract services agreement with Transtech Engineers, Inc. for Professional City Engineer and Public Works Oversight Services in a maximum contract sum not to exceed $158,860, in a form approved by the City Attorney; and (b) authorize the Director of Finance/City Treasurer to transfer salary savings for the Director of Public Works/City Engineer to the contract services line item in the Public Works Department budget.

7. **Consideration of Claims for Damage against the City**
Recommendation: that the City Council reject the claim filed by Robert Christensen and instruct staff to process the appropriate correspondence to the claimant.

8. **Amendments to the 2022-2023 City-wide Salary and Pay Schedule and Salary and Benefits Resolution for Central Management Employees**
Recommendation: that the City Council 1) approve Resolution No. CC-2212-057, amending the CMT Salary and Benefits Resolution to remove the Assistant to the City Manager/Human Resources Director and replace with the Deputy City Manager/Human Resources Director; 2) approve Resolution No. CC-2212-058, amending the 2022-2023 Citywide Salary and Pay Schedule; and 3) approve Resolution No. CC-2212-059 establishing the job description for the position of Deputy City Manager/Human Resources Director.

A motion was made by Councilmember Kearney to approve the Consent Calendar, seconded by Councilmember Suarez and carried by a vote of 5-0.

City Attorney Murphy read the ordinances by title only and waived further reading.

G. ADMINISTRATION

9. City of Lawndale General Municipal Election 2022 – Declaration of Results
Recommendation: that the City Council adopt Resolution No. CC-2212-056 reciting the fact of the General Municipal Election held on November 8, 2022.

Assistant City Clerk Hall reported on the Certification of the Canvass of the Election Returns for the General Municipal Election held on November 8, 2022.

A motion was made by Councilmember Cuevas to adopt Resolution No. CC-2212-056 reciting the fact of the General Municipal Election held on November 8, 2022. Mayor Pro Tem Hofmann Gorman seconded the motion which carried by a vote of 5-0.

10. Installation of Elected Officials
The newly elected members of the City Council and City Clerk will take the Oath of Allegiance and be seated.

Assistant City Clerk Hall announced that this is the time for the newly elected members of the City Council and City Clerk to take their Oaths of Allegiance.

Congresswoman Maxine Waters, U.S. House of Representatives, 43rd District, administered the Oath of Allegiance to elected Mayor Robert Pullen-Miles.

Councilmember Mark A. Waronek, City of Lomita, administered the Oath of Allegiance to elected Councilmember Bernadette Suarez.

Tabitha Gomez, daughter, and Sarah Gomez, granddaughter, of Councilmember Kearney, administered the Oath of Allegiance to elected Councilmember Pat Kearney.

Assistant City Clerk Hall administered the Oath of Allegiance to elected City Clerk Erica Harbison.

At the conclusion of the Oath of Allegiance ceremony, all elected City Councilmembers and the City Clerk were seated.

11. Annual Reorganization of the City Council
Recommendation: that the City Council appoint one of its members to serve as Mayor Pro Tem for a term beginning on January 1, 2023 and ending on December 31, 2023.

Councilmember Kearney nominated Councilmember Cuevas to serve as Mayor Pro Tem. Mayor Pro Tem Hofmann Gorman seconded the nomination.

A motion was made by Councilmember Kearney to appoint Councilmember Sirley Cuevas to serve as Mayor Pro Tem for a term beginning on January 1, 2023 and ending on December 31, 2023. Mayor Pro Tem Hofmann Gorman seconded the motion which carried by a vote of 5-0.

12. City Representatives to Intergovernmental Agency Boards

Recommendation: that Mayor Pullen-Miles (a) appoint delegates and alternates to the intergovernmental agencies listed in Resolution No. CC-2212-060; (b) that the City Council confirm the Mayor's appointments by directing staff to amend Section 1 of the Resolution by filling in the names of the Mayor's appointees; and (c) that the City Council adopt the Resolution as amended.

Mayor Pullen-Miles lead a discussion on the Intergovernmental Agency Boards appointments list. The City Council came to a consensus on the following appointments:

California Contract Cities Association, Board of Directors
Representatives: Delegate Pat Kearney, alternates Robert Pullen-Miles and Rhonda Hofmann Gorman.
California Joint Powers Insurance Authority, Board of Directors
Representatives: Delegate Robert Pullen-Miles, alternates Rhonda Hofmann Gorman, Bernadette Suarez, and staff alternate City Manager Sean M. Moore.
Centinela Youth Services, Board of Directors
Representatives: Delegate Bernadette Suarez, alternate not allowed.
County Sanitation District No. 5 of Los Angeles County, Board of Directors
Representatives: Delegate Robert Pullen-Miles, alternate Pat Kearney.
League of California Cities, Los Angeles County Division
Representatives: Delegate Sirley Cuevas, alternate Robert Pullen-Miles.
Los Angeles County City Selection Committee
Representatives: Delegate Robert Pullen-Miles, alternate Pat Kearney.
South Bay Cities Council of Governments, Board of Directors
Representatives: Delegate Bernadette Suarez, alternates Sirley Cuevas and Robert Pullen-Miles.
Southern California Association of Governments, General Assembly (Business Meeting)
Representatives: Delegate Bernadette Suarez, alternate Pat Kearney.

A motion was made by Councilmember Kearney to confirm the Mayor's appointments by directing staff to amend Section 1 of the Resolution by filling in the names of the Mayor's appointees and adopt the Resolution as amended. Councilmember Cuevas seconded the motion which carried by a vote of 5-0.

H. CITY MANAGER REPORT

City Manager Moore had no items to report.

I. ITEMS FROM CITY COUNCILMEMBERS

13. Mayor/City Councilmembers Report of Attendance at Meetings and/or Events

Councilmember Kearney deferred his items to the next City Council meeting and wished everyone a happy holiday season.

Councilmember Suarez deferred her items to the next City Council meeting and wished everyone a happy holiday season.

Councilmember Cuevas postponed her items to the next City Council meeting and wished everyone a happy holiday season.

Mayor Pro Tem Hofmann Gorman postponed her items to the next meeting. She wished everyone happy holidays and a happy new year. She reminded the community that illegal fireworks are not allowed in the city.

Mayor Pullen-Miles wished everyone a safe and happy holiday season.

J. ADJOURNMENT

There being no further business to conduct, the Mayor adjourned the meeting at 7:47 p.m.

_____
Robert Pullen-Miles, Mayor

ATTEST:

_____
Erica Harbison, City Clerk

Approved: 01/17/2023

CITY OF LAWNDALE

14717 BURIN AVENUE, LAWNDALE, CALIFORNIA 90260
PHONE (310) 973-3200 ♦ www.lawndalecity.org

Back to Agenda

January 17, 2023

TO: Honorable Mayor and City Council

FROM: Sean M. Moore, City Manager

PREPARED BY: Mike Estes, Director of Community Services
Hrant Manuelian, Director of Finance/City Treasurer

SUBJECT: Amendments to Facility Use/Instructor Agreements for Fiscal Year 2022-23

BACKGROUND

The Community Services Department has offered approximately 100 special interest classes for youth, adult and senior participants since the Harold E. Hofmann Community Center opened to the public on July 5, 2022. Since July 5, 2022, the Community Services Department has registered well over 600 individuals into special-interest recreation classes and senior fitness programs.

Effective July 2021, the Community Services Department began contracting with business entities only, such as LLC's (Limited Liability Corporation) to teach classes and to satisfy the legal requirements of AB (Assembly Bill) 5.

STAFF REVIEW

Program Details:
The City's recreation contract class program consists of fee-based special-interest classes for both youth and adult participants in the following areas: cheerleading, cultural dance, gymnastics, martial arts, performance dance and sports instruction. In addition, the Community Services Department offers five free senior fitness classes per week such as Yoga and Zumba for those 55 years and above.

Facility Use/Instructor Agreements:
Agreements are entered into between the City and each instructor for payment of revenues for an amount that is consistent with projected attendance and revenue marks. In most cases it is impossible to project the attendance or revenues of any given class; however, certain classes do consistently reach the maximum attendance which makes is easier to project revenues over an entire fiscal year.

Mid-year Revenue Projections:
Unless a class consistently maximizes its attendance limit, it's challenging to project attendance and revenue marks over an entire fiscal year. As a result, a number of agreements were negotiated for the maximum amount allowed under the City's purchasing code without requiring City Council approval.

Facility Use/Instructor Amendments:
To prepare for this in the early stages, staff has projected attendance and revenue marks for the remaining half of the fiscal year and has completed an amendment for each instructor projected to exceed their original contract amount of $15,000.00. The Community Services Department is relatively certain that the three instructor amendments mentioned in the table below will need to have amendments in place so the Community Services Department will have the contractual authority to pay the instructors accordingly.

First Amendment Details:
Below is a table that summarizes which instructors are projected to surpass their original contract amount and what the requested amount for each amendment is. The amounts included in the amendments have been set at high amounts so staff will not have to return for subsequent City Council approval for the remainder of the contract terms, or June 30, 2023.

Contract Class Instructor Amendment/Revenue Table:

Instructor/Business Entity	Classes Taught	Original Contract Amount	First Amendment Amount	Additional Amount
Chapala Dance Academy, LLC	Cultural Dance	$15,000.00	$32,000.00	$17,000.00
Ever After Event Productions, LLC	Performance Dance	$15,000.00	$23,000.00	$8,000.00
Just Dance Company, LLC	Gymnastics	$15,000.00	$19,000.00	$4,000.00

Revenues Paid to Instructors:
Revenues paid to each of the recreation class instructors are included in the Community Services Department, Contract Services line item. The recreation class segment of the program is self-sufficient as 100% of class revenues are collected by the City and paid to the instructors as a pass-through fee. However, the classes generate revenue as the City retains $25.00 per hour for the use of City facilities.

System of Revenue Payments to Instructors:
In August 2021, per AB 5, the payment system for revenue-based classes was changed from the former system of compensating instructors with 70% of total class revenues and the City retaining the remaining 30%, to compensating instructors with 100% of total class revenues with each agreement stipulating that the City will retain $25.00 per hour for the use of any City facility for classes during the term of this agreement.

LEGAL REVIEW

The City Attorney's office has reviewed the attached First Amendment to Contract Services Agreement for Instructor to Use City Facilities and has approved each of them to form.

FISCAL IMPACT

The recreation class segment of the contract class program is self-sufficient as 100% of the payments made to instructors contracted by the City are class revenues paid by program participants. Therefore, there is no burden on the General Fund; however, the City has generated approximately $6,800.00 in facility use fees for the first half of 2022-23.

RECOMMENDATION

Staff recommends that the City Council approve the attached First Amendment to Contract Services Agreement for Instructor for the following business entities: 1) Chapala Dance Academy, LLC; 2) Ever After Event Productions, LLC; and 3) Just Dance Company, LLC.

Attachments:

1. First Amendment to Contract Services Agreement for Instructor, Chapala Dance Academy, LLC
2. First Amendment to Contract Services Agreement for Instructor, Ever After Event Productions, LLC
3. First Amendment to Contract Services Agreement for Instructor, Just Dance Company, LLC

ATTACHMENT 1

FIRST AMENDMENT TO CONTRACT SERVICES AGREEMENT FOR INSTRUCTOR TO USE CITY FACILITIES

This FIRST AMENDMENT TO CONTRACT SERVICES AGREEMENT (the "First" Amendment") is made and entered into this 17th day of January, 2023, by and between the CITY OF LAWNDALE, a municipal corporation (herein "City") and Chapala Dance Academy, LLC a California corporation (herein "Instructor").

RECITALS

WHEREAS, City and Contractor entered into that certain Agreement entitled "Contract Services Agreement for Instructor to Use City Facilities (the "Agreement") on or about May 23, 2022, and

WHEREAS, it is the desire of the City and the Instructor to amend the Agreement as set forth in this First Amendment.

AMENDMENT

NOW, THEREFORE, it is hereby agreed that the Agreement is amended as follows:

1. PAYMENT FOR SERVICES, SECTION 2, Basic Fee Amount, Section 2.1 is amended as follows:

2.1 Basic Fee Amount. The City will remit to the Instructor 100% of net class revenues collected by the City from registered participants for the classes taught as described in this Agreement; however, not to exceed $32,000.00. Net class revenues shall be defined as gross revenues, minus a facility use fee of $25.00 per hour for actual time teaching classes for the use of designated class space for recreation classes and other events co-promoted by the City's Department of Community Services. Revenues due to Instructor exceeding $15,000.00 during the term of this Agreement will require an amendment to this Agreement to be approved by the City Council in an open meeting prior to additional payments being made to Instructor.

MISCELLANEOUS PROVISIONS

2. Other Terms Unchanged. Subject to the foregoing amendments, the remainder of the terms in the Agreement will remain the same and are hereby ratified.

3. Authority to Execute. Each party represents and warrants that all necessary action has been taken by such party to authorize the undersigned to execute this First Amendment and to bind the parties to the performance of its obligations.

4. Counterparts, Facsimile or other Electronic Signatures. This First Amendment may be executed in several counterparts, each of which will be deemed an original, and all of which, when taken together, constitute one and the same instrument. The First Amendment will be considered executed when the

signature of a party is delivered by facsimile or other electronic transmission. Such facsimile or other electronic signature will have the same effect as an original signature.

5. Severability. If any term, condition or covenant of this First Amendment is declared or determined by any court of competent jurisdiction to be invalid, void or unenforceable, the remaining provisions of this First Amendment will not be affected and the First Amendment will be read and construed without the invalid, void or unenforceable provision.

IN WITNESS WHEREOF, the parties have executed and entered into this Amendment as of the date first written above.

CITY:

_____
Robert Pullen-Miles, Mayor

ATTEST:

_____
Erica Harbison, City Clerk

APPROVED AS TO FORM:
Burke, Williams & Sorensen, LLP

_____
Gregory M. Murphy, City Attorney

CONTRACTOR:
Chapala Dance Academy, LLC
A California Corporation

By: _____
Martha Zambrano
Member

14608 Dublin Avenue
Gardena, CA 90249

[END OF SIGNATURES]

ATTACHMENT 2

FIRST AMENDMENT TO CONTRACT SERVICES AGREEMENT FOR INSTRUCTOR TO USE CITY FACILITIES

This FIRST AMENDMENT TO CONTRACT SERVICES AGREEMENT (the "First" Amendment") is made and entered into this 17th day of January, 2023, by and between the CITY OF LAWNDALE, a municipal corporation (herein "City") and Ever After Event Productions, LLC dba OC Dance, a California corporation (herein "Instructor").

RECITALS

WHEREAS, City and Contractor entered into that certain Agreement entitled "Contract Services Agreement for Instructor to Use City Facilities (the "Agreement") on or about June 8, 2022, and

WHEREAS, it is the desire of the City and the Instructor to amend the Agreement as set forth in this First Amendment.

AMENDMENT

NOW, THEREFORE, it is hereby agreed that the Agreement is amended as follows:

1. PAYMENT FOR SERVICES, SECTION 2, Basic Fee Amount, Section 2.1 is amended as follows:

2.1 Basic Fee Amount. The City will remit to the Instructor 100% of net class revenues collected by the City from registered participants for the classes taught as described in this Agreement; however, not to exceed $23,000.00. Net class revenues shall be defined as gross revenues, minus a facility use fee of $25.00 per hour for actual time teaching classes for the use of designated class space for recreation classes and other events co-promoted by the City's Department of Community Services. Revenues due to Instructor exceeding $15,000.00 during the term of this Agreement will require an amendment to this Agreement to be approved by the City Council in an open meeting prior to additional payments being made to Instructor.

MISCELLANEOUS PROVISIONS

2. Other Terms Unchanged. Subject to the foregoing amendments, the remainder of the terms in the Agreement will remain the same and are hereby ratified.

3. Authority to Execute. Each party represents and warrants that all necessary action has been taken by such party to authorize the undersigned to execute this First Amendment and to bind the parties to the performance of its obligations.

4. Counterparts, Facsimile or other Electronic Signatures. This First Amendment may be executed in several counterparts, each of which will be deemed an original, and all of which, when taken together, constitute one and the same instrument. The First Amendment will be considered executed when the

signature of a party is delivered by facsimile or other electronic transmission. Such facsimile or other electronic signature will have the same effect as an original signature.

5. Severability. If any term, condition or covenant of this First Amendment is declared or determined by any court of competent jurisdiction to be invalid, void or unenforceable, the remaining provisions of this First Amendment will not be affected and the First Amendment will be read and construed without the invalid, void or unenforceable provision.

IN WITNESS WHEREOF, the parties have executed and entered into this Amendment as of the date first written above.

CITY:

_____
Robert Pullen-Miles, Mayor

ATTEST:

_____
Erica Harbison, City Clerk

APPROVED AS TO FORM:
Burke, Williams & Sorensen, LLP

_____
Gregory M. Murphy, City Attorney

CONTRACTOR:
Ever After Event Productions, LLC dba OC Dance
a California Corporation

By: _____
Kimberely Downey
CEO and Operating Manager

PO Box 60571
Irvine, CA 92602

[END OF SIGNATURES]

ATTACHMENT 3

FIRST AMENDMENT TO CONTRACT SERVICES AGREEMENT FOR INSTRUCTOR TO USE CITY FACILITIES

This FIRST AMENDMENT TO CONTRACT SERVICES AGREEMENT (the "First" Amendment") is made and entered into this 17th day of January, 2023, by and between the CITY OF LAWNDALE, a municipal corporation (herein "City") and Just Dance Company, LLC, a California corporation (herein "Instructor").

RECITALS

WHEREAS, City and Contractor entered into that certain Agreement entitled "Contract Services Agreement for Instructor to Use City Facilities (the "Agreement") on or about June 29, 2022, and

WHEREAS, it is the desire of the City and the Instructor to amend the Agreement as set forth in this First Amendment.

AMENDMENT

NOW, THEREFORE, it is hereby agreed that the Agreement is amended as follows:

1. PAYMENT FOR SERVICES, SECTION 2, Basic Fee Amount, Section 2.1 is amended as follows:

2.1 Basic Fee Amount. The City will remit to the Instructor 100% of net class revenues collected by the City from registered participants for the classes taught as described in this Agreement; however, not to exceed $19,000.00. Net class revenues shall be defined as gross revenues, minus a facility use fee of $25.00 per hour for actual time teaching classes for the use of designated class space for recreation classes and other events co-promoted by the City's Department of Community Services. Revenues due to Instructor exceeding $15,000.00 during the term of this Agreement will require an amendment to this Agreement to be approved by the City Council in an open meeting prior to additional payments being made to Instructor.

MISCELLANEOUS PROVISIONS

2. Other Terms Unchanged. Subject to the foregoing amendments, the remainder of the terms in the Agreement will remain the same and are hereby ratified.

3. Authority to Execute. Each party represents and warrants that all necessary action has been taken by such party to authorize the undersigned to execute this First Amendment and to bind the parties to the performance of its obligations.

4. Counterparts, Facsimile or other Electronic Signatures. This First Amendment may be executed in several counterparts, each of which will be deemed an original, and all of which, when taken together, constitute one and the same instrument. The First Amendment will be considered executed when the

signature of a party is delivered by facsimile or other electronic transmission. Such facsimile or other electronic signature will have the same effect as an original signature.

5. Severability. If any term, condition or covenant of this First Amendment is declared or determined by any court of competent jurisdiction to be invalid, void or unenforceable, the remaining provisions of this First Amendment will not be affected and the First Amendment will be read and construed without the invalid, void or unenforceable provision.

IN WITNESS WHEREOF, the parties have executed and entered into this Amendment as of the date first written above.

CITY:

_____
Robert Pullen-Miles, Mayor

ATTEST:

_____
Erica Harbison, City Clerk

APPROVED AS TO FORM:
Burke, Williams & Sorensen, LLP

_____
Gregory M. Murphy, City Attorney

CONTRACTOR:
Just Dance Company, LLC
a California Corporation

By: _____
Ja'Vonda Jones
Manager

2015 Redondo Beach Blvd. #G
Gardena, CA 90247

[END OF SIGNATURES]

Back to Agenda

CITY OF LAWNDALE

14717 BURIN AVENUE, LAWNDALE, CALIFORNIA 90260
PHONE (310) 973-3200 ♦ www.lawndalecity.org

DATE: January 17, 2023

TO: Honorable Mayor and City Council

FROM: Sean M. Moore, City Manager

PREPARED BY: Raylette Felton, Assistant to the City Manager/ Human Resources Director

SUBJECT: **Consideration of Claims for Damage against the City**

BACKGROUND

The City of Lawndale received a claim for property damage filed by Hylan Hubbard (Claimant) on or about November 22, 2022. The claim filed alleged that their personal vehicle was damaged by a storm drain catch basin located near Speedway Gas Station in Lawndale, CA. This matter was referred to the City's third party claims administrator (Carl Warren & Company) for review and investigation.

STAFF REVIEW

Based on an investigation completed by Carl Warren, it was determined that the liability for the claim could not be assigned to the City and recommends that the City reject the claim as filed.

LEGAL REVIEW

N/A

RECOMMENDATION

Staff recommends City Council reject the claim filed by Hylan Hubbard and instruct staff to process the appropriate correspondence to the claimant.

Attachments: 1) Claim for Damages to Person or Property and Rejection Notice – Hylan Hubbard (3040673 - JBG)

ATTACHMENT 1

CARL WARREN & COMPANY
Claims Management and Solutions

A VENBROOK Company

12/14/2022

TO: City of Lawndale

ATTENTION: Raylette Felton

RE:		
	Claim	: Hylan Hubbard V. City of Lawndale
	Claimant	: Hylan Hubbard
	Member	: City of Lawndale
	Date Rec'd by Mbr	: 11-22-2022
	Date of Event	: 10-30-2022
	CW File Number	: 3040673 JBG

Please allow this correspondence to acknowledge receipt of the captioned claim. Please take the following action:

- **CLAIM REJECTION**: ***Send a standard rejection letter to the claimant***

Please include a proof of mailing with your rejection notice to the claimant. Please provide us with a copy of the Notice of Rejection and copy of Proof of Mailing. If you have any questions, feel free to contact the assigned adjuster or the undersigned claims specialist.

Very truly yours,

Janice Baluyut

Janice Baluyut
Claims Examiner
Carl Warren & Company, LLC | A Venbrook Company
Direct: 657.622.4326
Email: JBaluyut@CarlWarren.com

CITY OF LAWNDALE
CLAIM FOR DAMAGES TO PERSON OR PROPERTY

File with the City Clerk
14717 Burin Ave., Lawndale, CA 90260
(310) 973-3200, Fax: (310) 644-4556

Reserve for filing Stamp

RECEIVED
NOV 02 2022
4:22 PM

Claim No.: _____

Instructions:

1. Claims for death, injury to person or to personal property must be filed not later than six (6) months after the occurrence. (Gov. Code Sec. 911.2)
2. Claims for damages to real property must be filed not later than one (1) year after the occurrence. (Gov. Code Sec. 911.2)
3. Read entire claim form before filing.
4. See page 2 for diagram upon which to locate place of accident.
5. This claim form must be signed on page 2 at bottom.
6. Attach separate sheets, if necessary, to give full details. SIGN EACH SHEET.
7. Claim must be filed with the City Clerk. (Gov. Code Sec. 915a)

CITY OF LAWNDALE			
Claimant's Name	Hylan Hubbard	Claimant's Occupation	attorney/nonprofit consultant
Claimant's Home Address		Claimant's Home Phone #	
Claimant's Business Address	(see home address)	Claimant's Business Phone #	

Address and telephone number to which you desire notices or communications to be sent regarding this claim:

_____

When did DAMAGE or INJURY occur? Date: 10/30/22 Time: 5:30 PM
If claim is for Equitable Indemnity, give date claimant served with the complaint: Date: _____
Names of any city employees involved in INJURY or DAMAGE

_____

Where did DAMAGE or INJURY occur? Describe fully, and locate on diagram on reverse side of this sheet. Where appropriate, give street names and address and measurements from landmarks:

Just outside of the Speedway Express Gas Station. 4015 Redondo Beach Blvd., Lawndale, CA 90260 (directly across from the Alondra Golf course)

Describe in detail how the DAMAGE or INJURY occurred.

I was leaving the gas station after getting gas and went to exit on the small side street (it runs parallel to Redondo beach Blvd and is now only a block long because the freeway is directly behind the gas station). I realized I could not make a left and I could not go back to the main street that runs perpendicular to both the side street and Redondo Beach Blvd (Prairie Ave., I believe) because there was a truck blocking that intersection so I turned into the second driveway entrance to the gas station on the side street - I was only going 5 mph (it was a simple turn) and as I entered the driveway, the exposed metal (rebar?) on the edge of the curb ripped through both my front and rear tires (and because it was so sharp, I didn't realize it had happened until it was too late).

Why do you claim the city is responsible?

At first, I just thought it was bad luck but the attendant at the gas station said that this happens almost daily. He said that they (the gas station) had put cones up to warn people but that the cones kept getting stolen and, ultimately, it is the city's responsibility since it is on the street side of the curb. I believe the city is responsible because that curb damage is clearly not new and is clearly a risk.. Further, the city has had notice of this (since they have received calls about it) and, it has been damaged long enough that it is reasonable to expect that the city would have repaired it by now. This was my first time in Lawndale (my son had a soccer tournament nearby) and I had no way of knowing about or even seeing this damage until it was too late. And, again, I am not alone in this- it sounds like many many cars have gotten flats in that spot.

Describe in detail each INJURY or DAMAGE

The damage was straightforward (see pictures), the damaged curb ripped through my new front and rear passenger-side tires (my car is only 4 months old). I had to have my car towed (if it was only one tire, I could have put on a spare but I do not have 2 spares).

THIS CLAIM MUST BE SIGNED ON PAGE 2

The amount claimed, as of the date of presentation of this claim, is computed as follows:

Damages incurred to date (exact):	$720.65	Estimated prospective damages as far as known:	$
Damage to property	$620.65	Future expenses for medical and hospital care	$
Expenses for medical and hospital care	$	Future loss of earnings	$
Loss of Earnings	$	Other prospective special damages	$
Special Damages for	$	Prospective general damages	$
		Total estimate prospective damages	$
General Damages	$ 100 → Cash tow		
Total Damages incurred to date	$ 720.65		
		Total amount claimed as of date of presentation of this claim	$720.65

Was damage and/or injury investigated by police? _____ If so, what city? _____ File #: _____

Were paramedics or ambulance called? _____ If so, name city or ambulance _____

If injured, state date, time, _____

name and address of doctor of your first visit _____

WITNESSES to DAMAGE or INJURY: List all persons and addresses of person known to have information:

Name Stokes Tire Service Address 1117 Santa Monica Blvd, Santa Monica 90401 Phone (310)393-0767

Name _____ Address _____ Phone _____

Name _____ Address _____ Phone _____

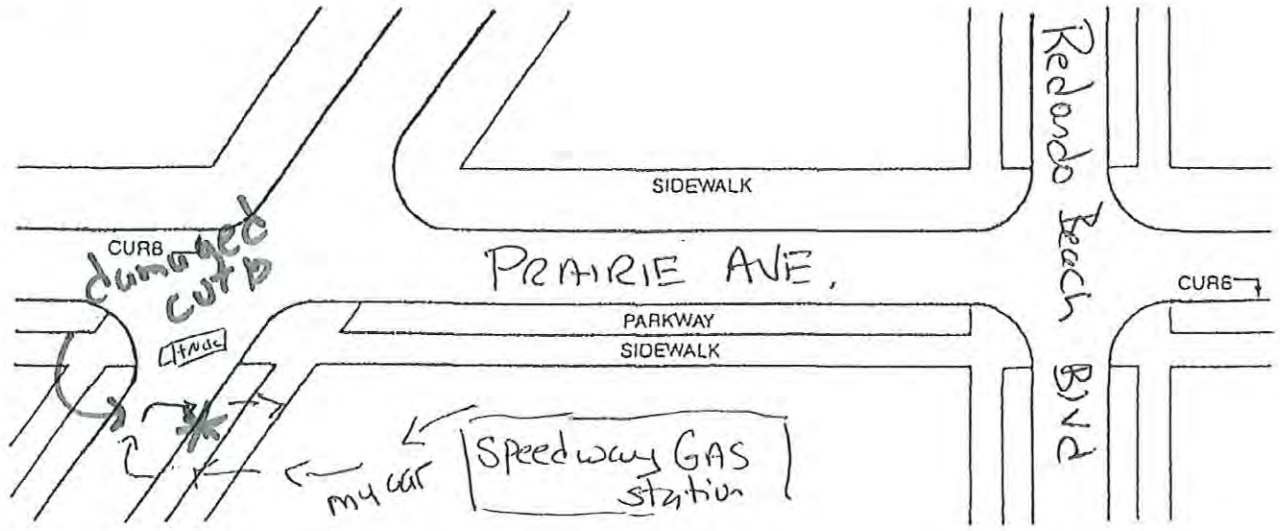
DOCTORS and HOSPITALS:

Hospital _____ Address _____ Date of Hospitalization _____

Doctor _____ Address _____ Date of Treatment _____

Doctor _____ Address _____ Date of Treatment _____

For all accident claims place on following diagram names of streets, including North, East, South and West; indicate place of accident by "X" and by showing house numbers or distances to street corners. If city vehicle was involved, designate by letter "A" location of city vehicle when you first saw it, and by "B" location of yourself or your vehicle when you first saw city vehicle; location of city vehicle at time of accident by "A-1" and location of yourself or your vehicle at the time of the accident by "B-1" and the point of impact by "X". NOTE: if diagrams below do not fit the situation, attach hereto a proper diagram signed by claimant.



Signature of Claimant or person filing on his/her behalf giving relationship to Claimant: _____

Typed/Printed Name: Hyland Hubbard

Date: 11/14/22

THIS CLAIM MUST BE SIGNED ON PAGE 2

Back to Agenda

CITY OF LAWNDALE

14717 BURIN AVENUE, LAWNDALE, CALIFORNIA 90260
PHONE (310) 973-3200 ♦ www.lawndalecity.org

DATE: January 17, 2023

TO: Honorable Mayor and City Council

FROM: Sean M. Moore, City Manager

PREPARED BY: Yvette Hall, Assistant City Clerk

SUBJECT: **City Council Subcommittees**

BACKGROUND

The City Council currently has five (5) ad hoc subcommittees and four (4) standing committees. These temporary advisory committees serve either a limited purpose or a single purpose and are dissolved once the task or need for the committee is complete. The difference between an ad hoc subcommittee and a standing committee is an ad hoc subcommittee is composed of members to serve a limited or single purpose, and do not have continuous meetings regarding a subject matter jurisdiction and not subject to the Brown Act. Standing committees are subject to the Brown Act and composed of members, less than a quorum, that may meet regularly to provide routine and regular recommendations fixed by a formal action.

On occasion, the City Council will create a new subcommittee and appoint or replace a member. These subcommittees are reviewed by the City Council on an annual basis, to determine which subcommittees may be dissolved or modified or appoint or reaffirm a current member.

At the meeting of March 7, 2022, the City Council reviewed the current appointments list. It was decided by the City Council that the subcommittees remain with the same members and to revisit the appointments list after the November 2022 Election.

STAFF REVIEW

At the meeting of March 7, 2022, the City Council reviewed the current appointments list. It was decided by the City Council that the subcommittees remain with the same members and to revisit the appointments list after the November 2022 Election.

The following list demonstrates the current subcommittees and their current appointments:

City/School District Park Maintenance and Joint Use Ad Hoc Subcommittee
Appointed January 19, 2021
Mayor Pro Tem Sirley Cuevas
Councilmember Pat Kearney

Fiscal Year 2022-23 Budget Ad Hoc Subcommittee (Fiscal Year will change to 2023-24)
Prior FY 20-21 Budget Subcommittee: Appointed January 19, 2021
Mayor Pro Tem Sirley Cuevas
Councilmember Pat Kearney

Billboard Ad Hoc Subcommittee
Appointed January 19, 2021
Councilmember Rhonda Hofmann Gorman
Councilmember Pat Kearney

Metro C Line (Green) Extension Ad Hoc Subcommittee
Appointed March 15, 2021
Mayor Robert Pullen-Miles
Councilmember Rhonda Hofmann Gorman

Business Revitalization Standing Committee
Appointed January 19, 2021
Mayor Robert Pullen-Miles
Councilmember Bernadette Suarez

City/School Districts Standing Committee
Appointed January 19, 2021
Councilmember Rhonda Hofmann Gorman
Councilmember Pat Kearney

Caltrans Maintenance Standing Committee
Appointed September 20, 2021
Mayor Robert Pullen-Miles
Councilmember Rhonda Hofmann Gorman

Teen Center Ad Hoc Subcommittee
Appointed September 20, 2021
Mayor Robert Pullen-Miles
Councilmember Bernadette Suarez

Homeless Solutions Standing Committee
Appointed November 15, 2021
Mayor Pro Tem Sirley Cuevas
Councilmember Bernadette Suarez

Staff is seeking direction from City Council on which committees can be dissolved (if subject matter has been completed), which committees have outstanding tasks that have not yet been resolved and need further modifications in scope and the appointment, replacement or modification of committee members, if desired.

City staff has determined, in accordance with Section 15061(b)(3) of the California Environmental Quality Act (CEQA) Guidelines, that City Council Subcommittees is not subject to CEQA review because it can be seen with certainty that there is no possibility that the City Council Subcommittees may have a significant effect on the environment as this matter is an administrative action to further the business of the City Council.

LEGAL REVIEW

None.

FISCAL IMPACT

None.

RECOMMENDATION

Staff recommends that the City Council review the current subcommittee lists and direct staff on the modification, replacement and/or appointment of members, if so desired and find City Council Subcommittees exempt from review under the California Environmental Quality Act (CEQA) pursuant to CEQA Guideline 15061(b)(3).

Back to Agenda

CITY OF LAWNDALE

14717 BURIN AVENUE, LAWNDALE, CALIFORNIA 90260
PHONE (310) 973-3200 ♦ www.lawndalecity.org

January 17, 2023

TO: Honorable Mayor and City Council

FROM: Sean M. Moore, City Manager

PREPARED BY: Diane Parsley, Executive Assistant

SUBJECT: **Thank you Letter to Congresswoman Maxine Waters for FY2023 Omnibus Appropriations Funding – Teen Center Project & Traffic Signs Replacement Project**

BACKGROUND

The City of Lawndale continuously works with agencies and legislative offices on applying and securing funding for projects that would benefit the City and its residents. More recently, funding has been requested for a Teen Center project and a City-wide Traffic Signs Replacement project.

Teen Center/Municipal Services Department Multi-Use Complex Project

In early January 2023, the City of Lawndale received confirmation of funding in the amount of $4,000,000 secured by Congresswoman Maxine Waters from the FY 2023 Omnibus Appropriations Bill (Congressional District 43 Community Project Funding). This additional funding, added to the current project funding, greatly increases the scope of the project.

City Wide Traffic Signs Replacement Project

In 2021, the City of Lawndale received a portion of funding required to begin this project from another source. With approximately 4,800 traffic signs needing replacement, to be in compliance with the latest edition of the California Manual on Uniform Traffic Control Devices, the City began this long-term project with the funding it had received.

In early January 2023, the City was advised of $1,000,000 in funding secured by Congresswoman Maxine Waters from the FY 2023 Omnibus Appropriations Bill. The City will be able to utilize those federal funds to continue to replace additional traffic signs city-wide.

STAFF REVIEW

Staff has been directed to prepare a formal thank you letter from the Mayor and Lawndale City Councilmembers to Congresswoman Waters, acknowledging the $4,000,000 in funding secured for the Teen Center/Municipal Services Department Multi-Use Complex Project and the $1,000,000 in funding secured for the City-wide Traffic Signs Replacement Project.

City staff has determined, in accordance with Section 15061(b)(3) of the California Environmental Quality Act (CEQA) Guidelines, that the thank you letter to Congresswoman Maxine Waters is not subject to CEQA review because it can be seen with certainty that there is no possibility that the thank you letter to Congresswoman Maxine Waters may have a significant effect on the environment.

LEGAL REVIEW

None.

FISCAL IMPACT

None.

RECOMMENDATION

Staff recommends that the City Council:

1) review the attached draft thank you letter;
2) provide feedback and edits, if necessary;
3) direct the City Manager's Department to final the letter to Congresswoman Maxine Waters; and
4) find the thank you letter to Congresswoman Maxine Waters exempt from review under the California Environmental Quality Act (CEQA) pursuant to CEQA Guideline 15061(b)(3).

Attachment: Draft letter to Congresswoman Maxine Waters

Attachment

DRAFT

January 18, 2023

The Honorable Maxine Waters
United States Congress
U.S. House of Representatives, 43rd District
2221 Rayburn House Office Building
Washington, DC 20515

Dear Congresswoman Waters:

On behalf of the City of Lawndale and its residents, we would like to thank you for your support and leadership in securing $5,000,000 in funding for the City of Lawndale in the FY 2023 Omnibus appropriations.

With $4,000,000 allocated to our new Teen Center/Municipal Services Department Building Project, we are so excited to move forward and make this dream a reality. The additional funding you have secured for Lawndale will have a significant impact on the project as a whole and will be an investment in the future of our youth and the community for many years to come.

The $1,000,000 in appropriations for the Traffic Sign Replacement Project will enable Lawndale to continue to replace up to 1500 additional signs with designs that have safety features for those using our roadways. This is an ongoing project that will bring us closer to compliance with our 4800 signs city-wide. This project is important to the safety of our community and your help in securing the funding has made it possible.

We appreciate the time and effort you took to secure these funds for Lawndale. We look forward to a continued partnership as we invest in our community by investing in these future projects. Thank you, again, for securing this funding!

Sincerely,

Robert Pullen-Miles
Mayor

Sirley Cuevas
Mayor Pro Tem

Pat Kearney
Councilmember

Bernadette Suarez
Councilmember

Rhonda Hofmann Gorman
Councilmember

Back to Agenda

CITY OF LAWNDALE

14717 BURIN AVENUE, LAWNDALE, CALIFORNIA 90260
PHONE (310) 973-3200 ♦ www.lawndalecity.org

January 17, 2023

TO: Honorable Mayor and City Council

FROM: Sean M. Moore, City Manager

PREPARED BY: Mike Estes, Director of Community Services

SUBJECT: Lawndale Youth Development Center/Municipal Services Department Building

BACKGROUND

In the spring of 2022, the City was awarded a grant in the amount of $4,000,000.00 for construction of a multi-use facility. The grant was awarded to the City as a legislative add as a result of the passage of Senate Bill 170.

Within the past few weeks, the City was notified that an earmark in the amount of $4,000.000.00 was awarded to the City as a result of the passage H.R. 2617 which was included in the Consolidated Appropriations Act of 2023, or more commonly known as the Omnibus Appropriations Act.

STAFF REVIEW

Introduction:
The City of Lawndale has desired to provide a dedicated facility for the City's teenage population for quite some time. In addition, the City has a substantial need for administrative offices to house its Municipal Services Department, which includes parking enforcement, animal control and code enforcement divisions.

Senate Bill 170 Funding:
City staff has been working on completing the required grant application packet for the $4,000,000.00 award obtained from the passage of Senate Bill (SB) 170. This particular grant is being administered by the California Natural Resources Agency. Once City staff completes the Project Information Packet (PIP) a contract with the State will be brought to the City Council for approval at an open and regularly scheduled meeting.

H.R. 2617 Funding:
City staff was recently notified that $4,000,000.00 in funding for a multi-use facility has been awarded per H.R. 2617 by the 117th United States Congress. At this time it is unclear which state agency will be administering the funding, or when project application packet will be available to the City. It is anticipated that the City will receive the necessary information to begin the preparatory activities leading to an agreement within approximately two months.

As well, it is likely that these funds will certainly have an encumbrance deadline approximately one to two years beyond the SB 170 funds recently awarded to the City with an encumbrance deadline of March 2026. This could be to the City's advantage as a subsequent encumbrance deadline will allow the City more time to complete the project if more time is needed.

Los Angeles County Measure A Funding:
The City currently has funding in the amount of $861,991.00 which is being saved specifically for this project. These funds will grow by approximately $177,000.00 each September; however, can be encumbered at any time during either funding performance period for both SB 170 and H.R. 2617 funding awards.

Please see Project Funding Sources table below for approximate amount of monies available on a year by year basis through FY 2025-26.

Project Funding Sources Table:

Funding Source	Project	Grantor	Administrating Agency	Amount	Deadline
Senate Bill (SB) 170	Multi-use Facility	California State Legislature	California Natural Resources Agency (CNRA)	$4,000.000.00	March 1, 2026
H.R. 2617	Multi-use Facility	117th United States Congress	Unknown	$4,000.000.00	Unknown
LA County Safe, Clean Neighborhoods, Parks and Beaches Measure, 2016	Multi-use Facility	Los Angeles County	Los Angeles County Recreation, Parks and Open Space District (RPOSD)	(2023), $1,038,991 (2024), $1,215,991 (2025), $1,392,991	None
Totals	N/A	N/A	N/A	$8,861,991.00*	N/A

*=Funding for the Lawndale Youth Development Center and Municipal Services Department Building will increase approximately $177,000.00 each September to reach a budget amount of $9,392,991.00 in FY 2025-2026. However, it is anticipated that project funds will be spent sporadically and as needed as the project graduates into subsequent phases.

Project Conceptual Development Areas and Design Elements:
Staff has developed two conceptual designs attached to this report illustrating how this project could fit into the City's expanding Civic Center and what conceptual design elements could be included in each.

Conceptual Area Design #1 includes using the existing building footprint and illustrates general design elements that could be part of this particular property design.

Conceptual Area Design #2 includes using the existing building footprint and some adjacent areas and illustrates general design elements that includes the existing building footprint, additional design elements that could be part of this particular property design and use of adjacent areas for a larger project.

LEGAL REVIEW

None.

FISCAL IMPACT

There is no fiscal impact at this time; however, non-City funding will be available as mentioned in the Project Funding Sources Table above on a reimbursement basis. Although 100% of the funding for this project will be comprised of non-City dollars, the City will have to include the applicable funding amounts in the FY 2023-24 General Fund Budget and for subsequent years to pay architects, planners and construction contractors prior to seeking reimbursement from the various entities administering the grants and earmarks.

RECOMMENDATION

Staff recommends that the City Council: 1) review the attached conceptual property designs; and 2) provide feedback to staff regarding property design elements and relative project footprints prior to selecting one of the following options:

1. Approve Conceptual Development Area #1 and relative Project Construction Footprint for the eventual Lawndale Youth Development Center and Municipal Services Department Building using the existing building footprint as the project area;

2. Approve Conceptual Development Area #2 and relative Project Construction Footprint for the eventual Lawndale Youth Development Center and Municipal Services Department Building using the existing building footprint and adjacent areas as the project area; or

3. Provide further direction to staff.

Attachments:

1. Conceptual Property Design Footprint and Property Design Elements for Conceptual Development Area #1 Illustrating the Use of the Existing Property Footprint

2. Conceptual Property Design Footprint and Property Design Elements for Conceptual Development Area #2 Illustrating the Use of the Existing Property Footprint and Adjacent Areas for a Larger Project

ATTACHMENT 1

Lawndale Youth Development Center and Municipal Services Department Building

Project Footprint for Construction/Development Area #1



Lawndale Youth Development Center and Municipal Services Department Building

Conceptual Design Area #1:
Intended for eventual Lawndale Youth Development (YDC) and Municipal Services Department (MSD) Building.

Construction Development Area #1:
Comprised of the following boundaries: Grevillea Avenue (west); Burin Avenue (east); De Oro Lane curb line (north); existing MSD building property line (south). This area does not include use of other areas outside of the existing property footprint.

Internal Building Design:
Youth Development Center on Floor 1, Municipal Services Department administrative offices and Cable Division on Floor 2.

General Conceptual Design Elements:
1) building face adjacent to Burin Avenue; 2) setback area adjacent to Burin Avenue for landscaping, monument and welcoming aesthetics; 3) building space between setback area adjacent to Burin Avenue and external parking area to the west; 4) passive open/park space at west end of property; and 5) external parking lot between rear of building and passive open/park space adjacent to Grevillea Avenue.



ATTACHMENT 2

Lawndale Youth Development Center and Municipal Services Department Building

Project Footprint for Construction/Development Area #2



Lawndale Youth Development Center and Municipal Services Department Building

Conceptual Development Area #2:
Intended for Lawndale Youth Development Center (YDF) and Municipal Services Department (MSD) Building

Construction/Development Area #2:
Comprised of the following boundaries: Grevillea Avenue (west); Burin Avenue (east); existing MSD property line (south); De Oro Lane north wall east of De Oro Lane to W. 149th Street alley (northeast); De Oro Lane south curb line west of De Oro Lane to W. 149th Street alley (southwest). This area includes using a segment of De Oro Lane at the eastern terminus and the existing City-owned parking lot at the northeast section of De Oro Lane for an enclosed skate center on the eastern half and a passive open/park space on the western half of the City-owned parking lot.

Internal Building Design:
Youth Development Center on floor 1, Municipal Services Department administrative offices and Cable Television division on floor 2.

General Conceptual Design Elements:
Includes the same elements as in Conceptual Development Area #1 in addition to: 6) enclosed skate center adjacent to YDC/MSD building extending to setback at City-owned north parking lot wall and taking approximately 50% of the existing City-owned parking lot extending west for the potential skate center; 7) passive open/park space included on the remaining 50% of existing City-owned parking lot; 8) curb cutouts at both north and south curb areas on De Oro Lane west of skate center; however short of eastern curb line of De Oro Lane to W. 149th Street alley to create a vehicle turnaround/mini traffic circle for eastbound traffic from Grevillea Avenue, or from traffic exiting the proposed parking lot; 9) double-wide parking lot entrance/exit gate for vehicles entering and exiting the parking lot; 10) YDC/MSD building will create a cul-de-sac/barrier at the eastern end of De Oro Lane; 11) De Oro Lane remains a two-way street with turnaround/mini traffic circle south of the De Oro Lane to W. 149th Street alley.



Back to Agenda

CITY OF LAWNDALE

14717 BURIN AVENUE, LAWNDALE, CALIFORNIA 90260
PHONE (310) 973-3200 ♦ www.lawndalecity.org

January 17, 2023

TO: Honorable Mayor and City Council

FROM: Sean M. Moore, City Manager

PREPARED BY: Mike Estes, Director of Community Services
Michael Reyes, Director of Municipal Services
Hrant Manuelian, Director of Finance/City Treasurer

SUBJECT: Solutions for Community Center Second Level Outdoor Terrace

BACKGROUND

The Lawndale Community Center was designed in the latter part of 2008 and early part of 2009. The center was built according to California building standards and during this time, it was common for public buildings to be designed with accessibility as a key component to promote use.

STAFF REVIEW

Several years ago, the Lawndale Community Center second level terrace became an area used by individuals and small groups while the building was closed, mostly at night and oftentimes into the wee hours of the morning. Most of the trespassers have been individuals displaced from their places of residence, those involved in mischief and vandalism, or those involved in illegal activities.

It has been suggested that the increase in activity in this area may be related to the COVID-19 pandemic. The late-night visits have continued to the point at which neighbors adjacent to the property have been disrupted by noise generated by the late-night visitors. Oftentimes the outdoor terrace has required extensive cleaning such as pressure washing, graffiti detail, trash pickup, etc. after such visits.

The late-night activities ebb and flow throughout a typical year. For example, in the late fall and winter when temperatures are frigid, activity at the second level terrace is minimal. However, in the spring, summer and early fall months when the weather reverses, staff has witnessed an increase in displaced individuals using this area; sometimes multiple individuals and in broad daylight as well.

Although these issues and potential remedies had been discussed in the past, staff began formulating ideas to reduce or eliminate the occurrences more frequently. After many discussions, staff has researched one failed idea, as well as two others that are seen as preventative measures:

1. **Renovation of the Second Level Terrace: (Failed Idea)**
   This idea included the removal of both the main and south staircase leading from the sidewalk adjacent to Burin Avenue, or removal of the south staircase only and potentially installing a high security gate at the bottom of the main staircase. In the past, both of the staircases have been problematic due to poor visibility

from the street as a result of high walls and multiple staircase landings that provide hiding spots for displaced individuals to sleep and those looking for somewhere to partake in illegal activities.

With this idea, City staff believed that the outdoor terrace could be accessed from inside the building only. However, when discussed with Los Angeles County Building and Safety (LADBS) representatives, it was confirmed that outdoor spaces in excess of 750 square feet attached to a public building require two areas of ingress and egress. Paths of travel were also explored to see if the square footage of the terrace could be adjusted to allow for removal of one or both staircases. However, LADBS has confirmed that removing one or both staircases would not meet existing code requirements.

Potential Resolutions:
To resolve the late-night and early morning issues with individuals congregating on the second level outdoor terrace, vandalizing city property and littering, two more ideas have been explored:

Resolution 1A:
This idea includes building up the walls at both staircase locations to reach the height of the bottom of the railing at the second level terrace and installing high security gates on both the main and south staircases. The walls would be constructed using steel or aluminum decorative screens that could be painted in the desired colors to match the existing architecture. The traditional use of these decorative screens is to restrict access to certain areas and decorative screens could be chosen that make it extremely difficult for someone to scale the walls.

Resolution 1A Alternative: (Not Feasible)
City staff also considered a similar project that included the existing walls being built up to reach the height of the bottom of the railing at the second level terrace and installing high security gates on both the main and south staircases. However, the existing tile, which is in excess of eleven (11) years old could not be matched in a manner that would maintain the aesthetic value of the west face of the community center, or the building as a whole.

If the City Council chooses Resolution 1A, the conceptual designs, elevations and bid sets have been completed. Therefore, to move forward with this resolution, the project will only need LADBS approval before graduating to the bid phase.

Please see attachment #1 for conceptual designs for Resolution 1A.
Please see attachment #2 for examples of decorative screens referred to in Resolution 1A.

2. **Overnight Security to Supervise the Lawndale Civic Center and Other City Facilities:**
This idea suggests contracting out for armed security services to supervise and patrol the Lawndale Community Center, Civic Center and surrounding areas each day starting at 3:00 pm and patrolling other areas of the City after 8:00 pm. Three scheduling variations for armed security services are suggested below:

Resolution 2A:
This idea suggests that armed security services with a vehicle could be engaged from 3:00 pm to 12:00 am each weekday. The hours of 3:00 pm to 8:00 pm on weekdays would be designated for patrol of the indoor and outdoor portions of the community center as well as the civic center complex to include city hall, adjacent parking lots, library and Municipal Services Department building until 8:00 pm. There

could be different variations of armed security service coverage to be engaged on weekends based upon needs of the City.

Resolution 2A: (Cont.)
From 8:00 pm until 12:00 am, the armed security services contractor could continue to patrol the civic center area; however, would patrol other city facilities away from the civic center such as city and school district-owned parks, Public Works Department property and various other locations in the city designated by the City Council or staff. Security officers could be provided keys to the parks to eliminate the instances of displaced individuals trespassing the parks, breaking locks to enter, vandalizing restrooms, removing bars from wrought iron fences, or simply hiding in the bushes before the parks close so they'll have a place to sleep for the night. It has also been suggested that the armed security vendor could assist with homeless detail in various hot spots throughout the city until 12:00 am each night.

Resolution 2B:
This idea suggests that armed security services with a vehicle could be engaged from 3:00 pm to 3:00 am each weekday. The hours of 3:00 pm to 8:00 pm on weekdays would be designated for patrol of the indoor and outdoor portions of the community center as well as the civic center complex to include city hall, adjacent parking lots, library and Municipal Services Department building until 8:00 pm. In addition to the tasks mentioned in **Resolution 2A: (Cont.)** it has also been suggested that the armed security vendor could assist with homeless detail in various hot spots throughout the city until 3:00 am each morning. There could be different variations of armed security service coverage in the City on weekends based upon the needs of the City.

Resolution 2B: (Cont.) From 8:00 pm until 3:00 am, the armed security services contractor could continue to patrol the civic center area; however, would patrol other city facilities away from the civic center such as city and school district-owned parks, public works department property and various other locations in the city designated by the City Council or staff.

Resolution 2C:
This idea suggests that armed security services with a vehicle could be engaged from 3:00 pm to 6:00 am each weekday. The hours of 3:00 pm to 8:00 pm on weekdays would be designated for patrol of the indoor and outdoor portions of the community center as well as the civic center complex to include city hall, adjacent parking lots, library and Municipal Services Department building until 6:00 am. In addition to the tasks mentioned in **Resolution 2A: (Cont.)** it has also been suggested that the armed security vendor could assist with homeless detail in various hot spots throughout the city until 6:00 am each morning

Resolution 2C: (Cont.)
From 8:00 pm until 6:00 am, the armed security services contractor could continue to patrol the civic center area; however, would patrol other city facilities away from the civic center such as city and school district-owned parks, public works department property and various other locations in the city designated by the City Council or staff.

Cost Estimates:
City staff has obtained cost estimates for each of the four options discussed above. Services discussed for potential Resolutions 2A, 2B and 2C are similar and only involve different schedules consisting of nine (9) hour, twelve (12) hour and fifteen (15) hour days. Please see table below for cost estimates.

Cost Estimates for Renovation of the Second Level Terrace and Security Services Solutions:

Item	Item Description	Days	Times	Annual Hours	Hourly Cost	Estimated Annual Cost
Resolution 1A	Decorative Panels and High Security Gates	N/A	N/A	N/A	N/A	$80,000 00
Resolution 2A	Armed Security Services with Patrol Vehicle	Monday thru Sunday*	3:00 pm to 12:00 am	3,285	$55.00	$180,675.00
Resolution 2B	Armed Security Services with Patrol Vehicle	Monday thru Sunday*	3:00 pm to 3:00 am	4,380	$55.00	$240,900.00
Resolution 2C	Armed Security Services with Patrol Vehicle	Monday thru Sunday*	3:00 pm to 6:00 am	5,475	$55.00	$301,125.00

*=365 day coverage

LEGAL REVIEW

None.

FISCAL IMPACT

These costs have not been budgeted for in the FY 2022-23 Budget. Depending on action taken by Council a budget amendment will be needed for an amount as noted above in the cost estimates. These costs can be budgeted from the ARPA funds as they relate to public safety until FY 2025.

RECOMMENDATION

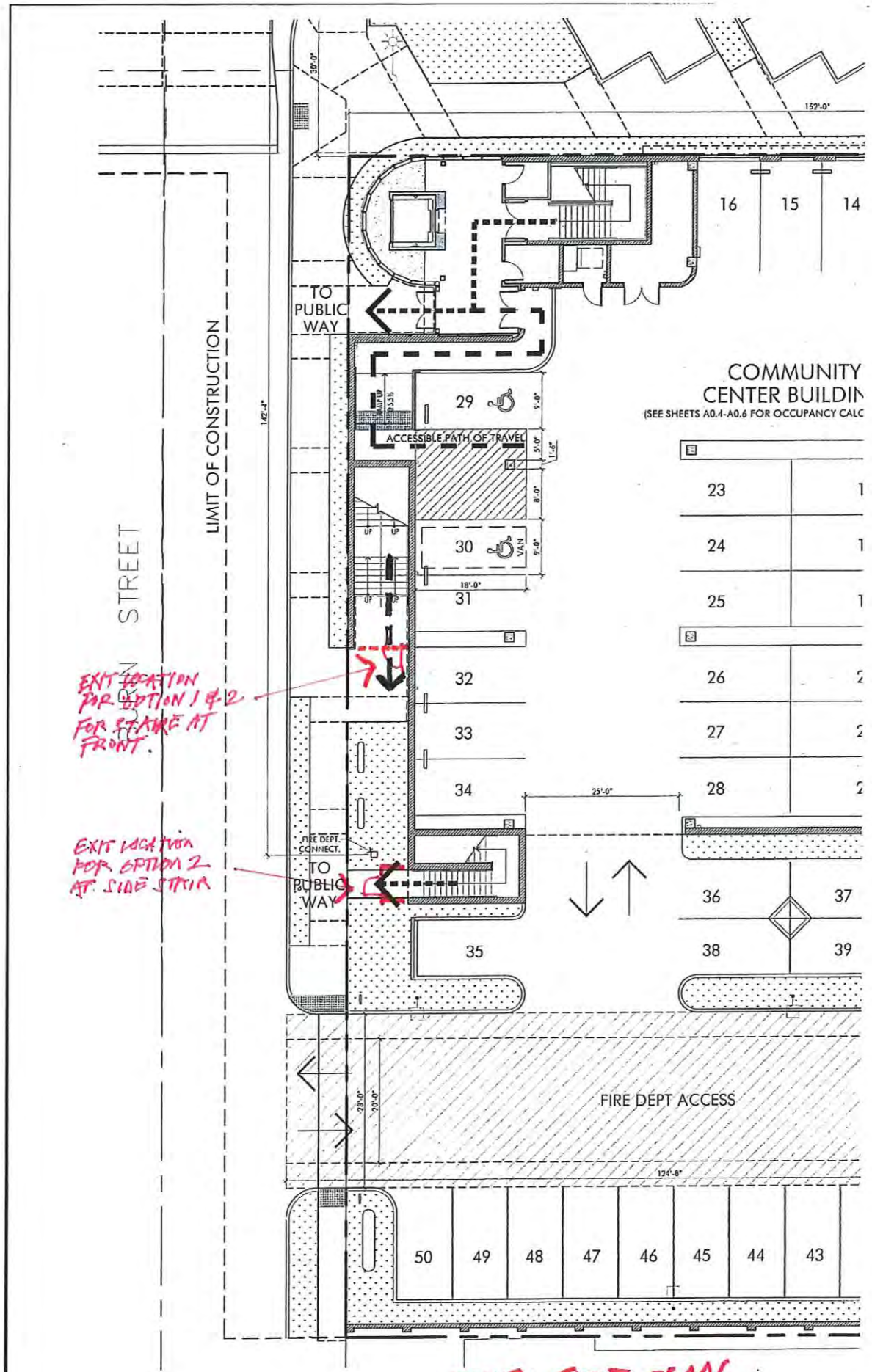
Staff recommends that the City Council discuss the following options and determine subsequent action:

1. Renovate the community center second level terrace per Resolution 1A and related conceptual design at an estimated cost of $80,000.00;
2. Engage armed security services and vehicle to patrol the Lawndale Civic Center and other key areas per Resolution 2A at an estimated cost of $180,675.00 annually;
3. Engage armed security services and vehicle to patrol the Lawndale Civic Center and other key areas per Resolution 2B at an estimated cost of $240,900.00 annually;
4. Engage armed security services and vehicle to patrol the Lawndale Civic Center and other keys areas per Resolution 2C at an estimated cost of $301,125.00; or
5. Provide further direction.

Attachments:

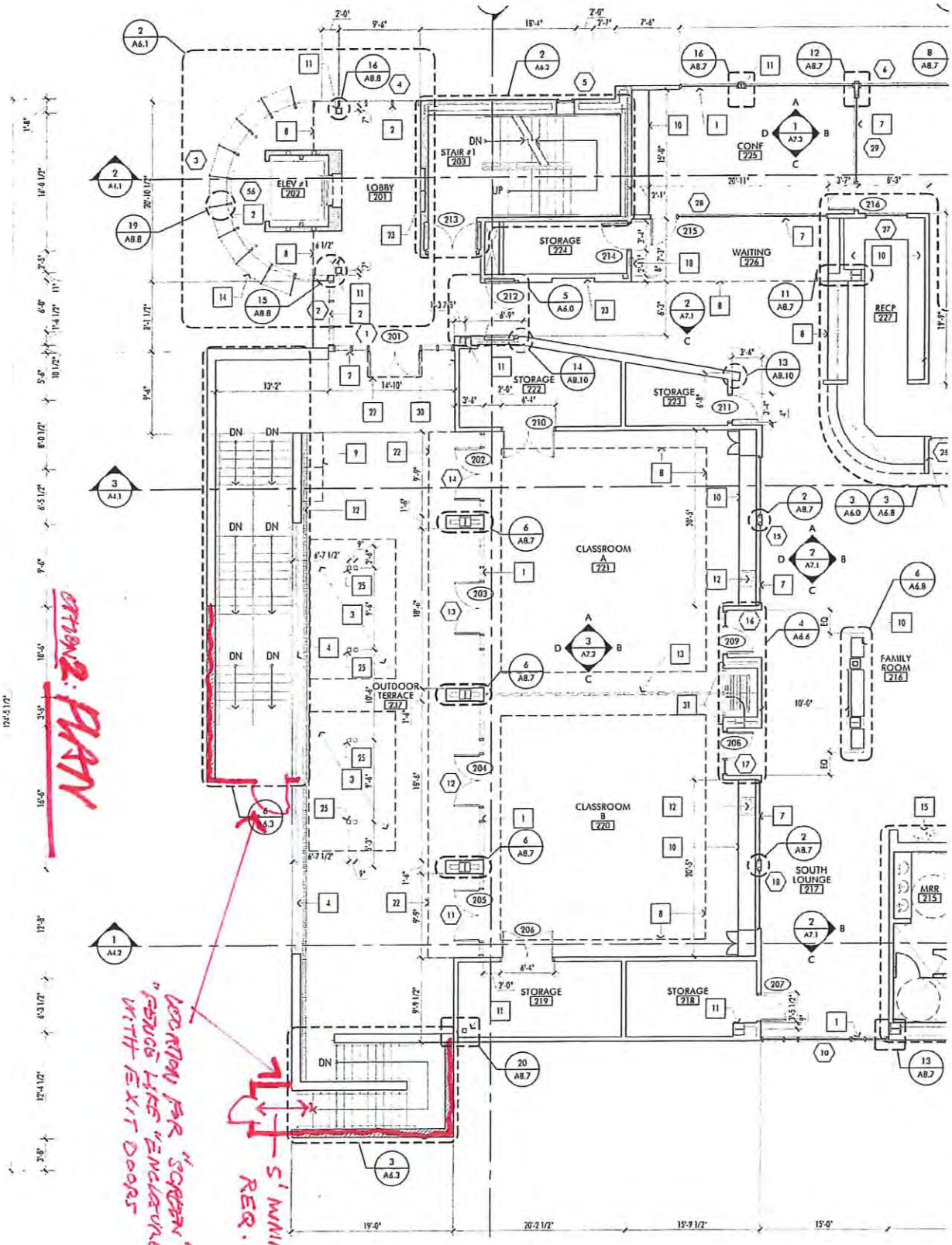
1. Second Floor Outdoor Terrace Renovation Conceptual Designs and Elevations
2. Examples of Decorative Screens for Outdoor Terrace Wall Extensions

ATTACHMENT 1



OPTION 2: SITE PLAN

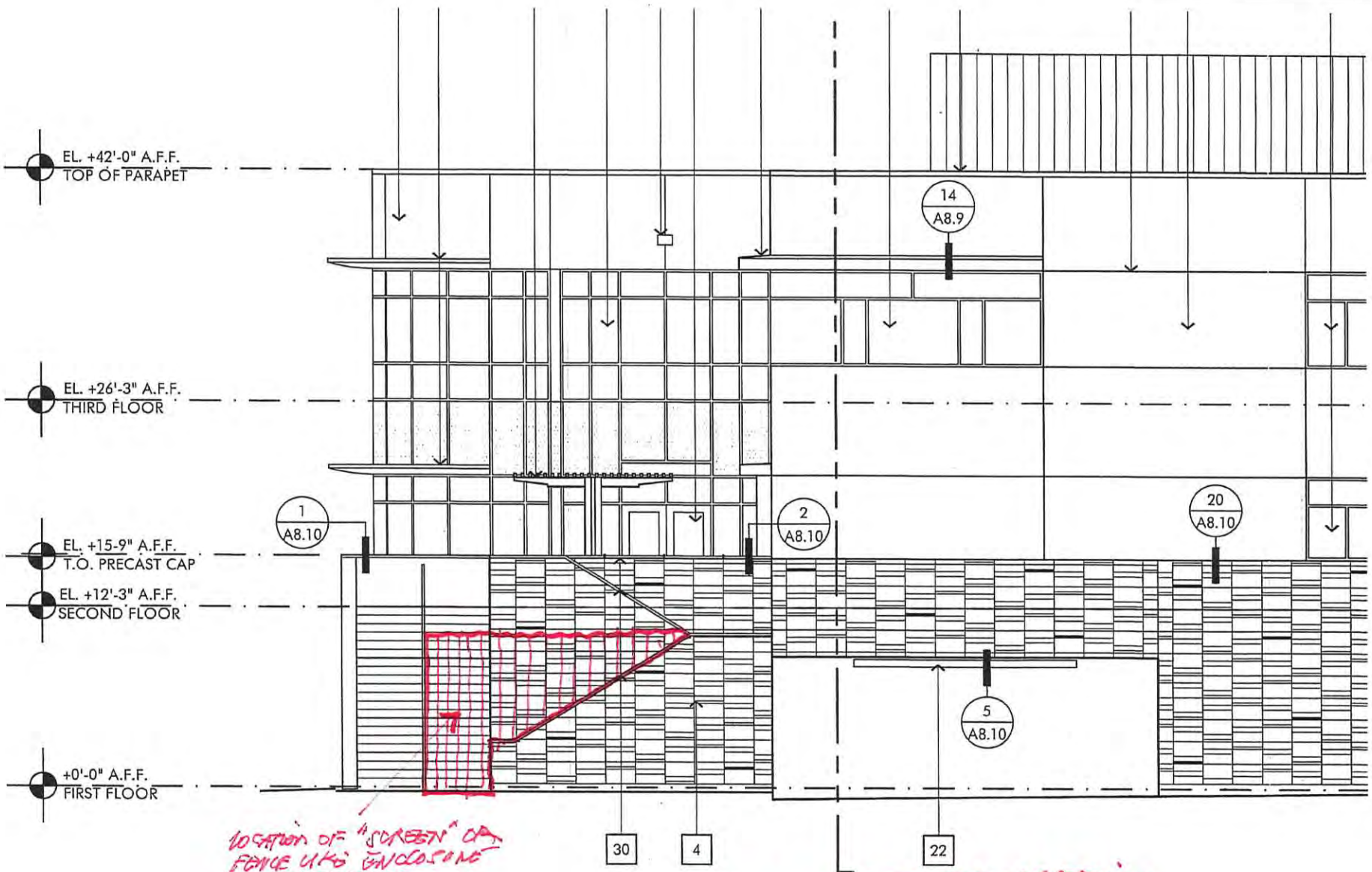
(1)


ORIGINAL PLAN
ACCESS FOR "SCISSOR" OR "SWING" TYPE GATES WITH TEXT DOORS
5' MINIMUM REQ.
LOBBY 201
ELEV #1 202
STAIR #1 203
UP
DN
STORAGE 224
CONF 225
WAITING 226
RECP 227
STORAGE 222
STORAGE 223
CLASSROOM A 221
CLASSROOM B 220
OUTDOOR TERRACE 217
FAMILY ROOM 216
SOUTH LOUNGE 217
STORAGE 219
STORAGE 218
MRR 215
EQ

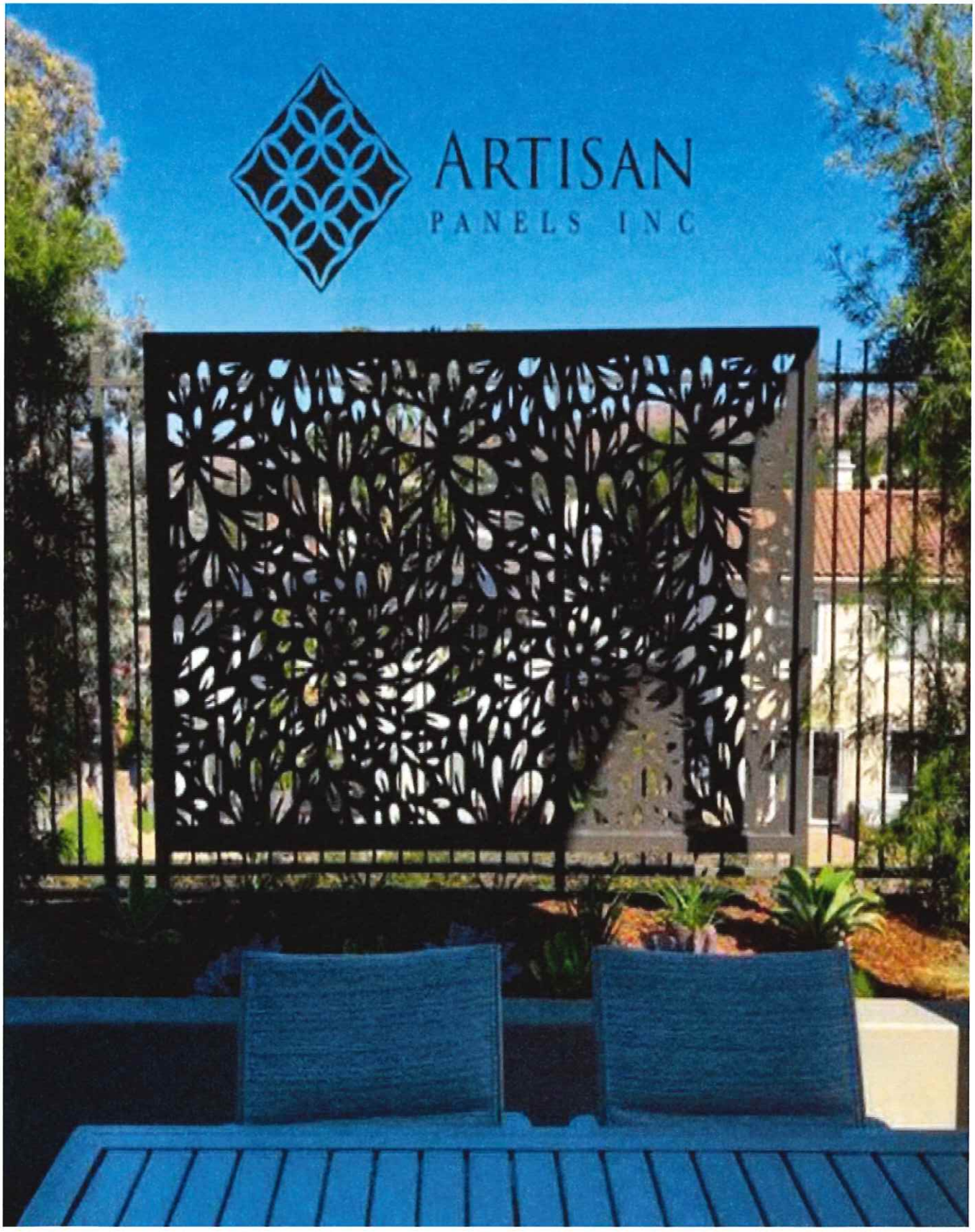
(1)

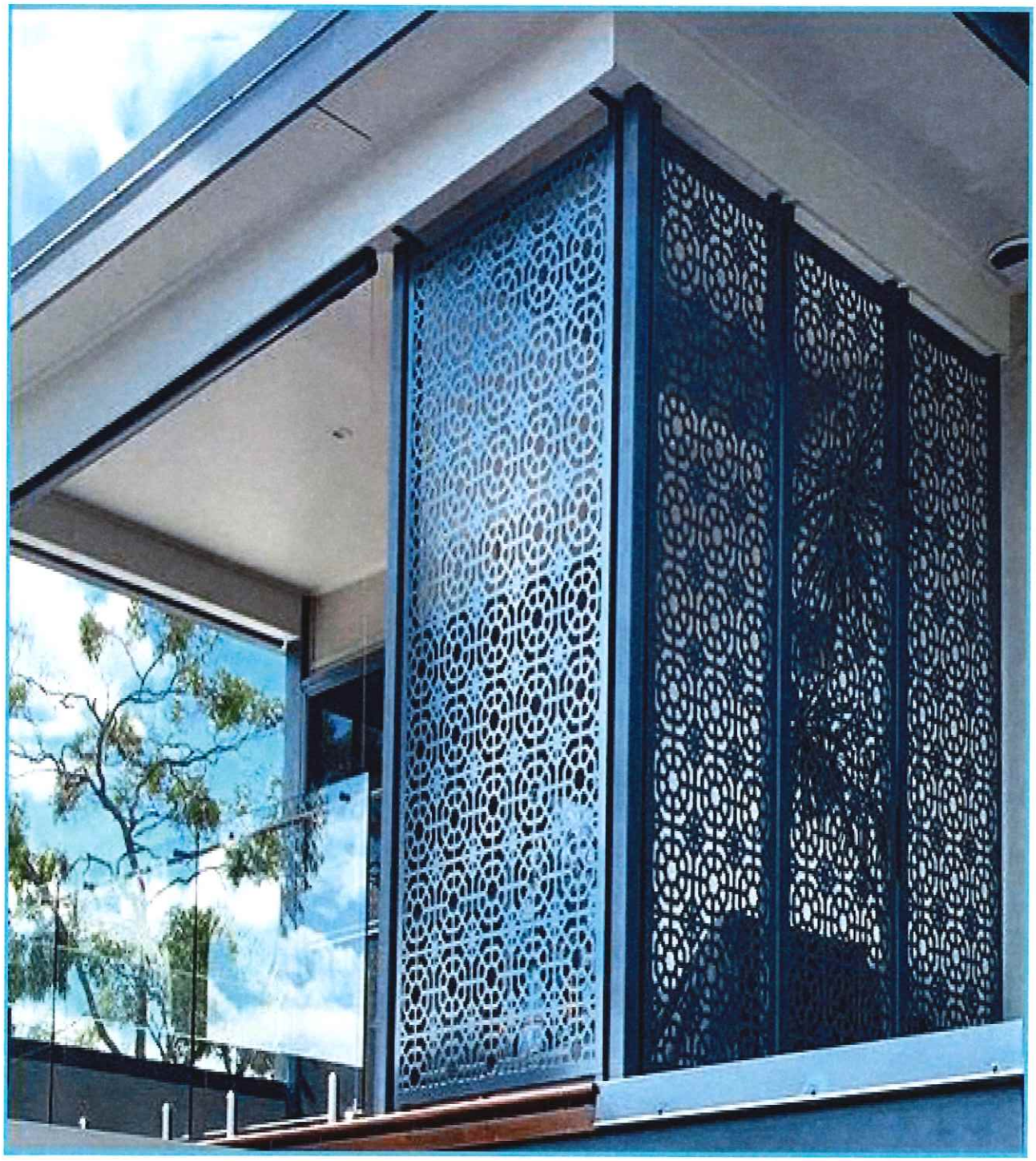


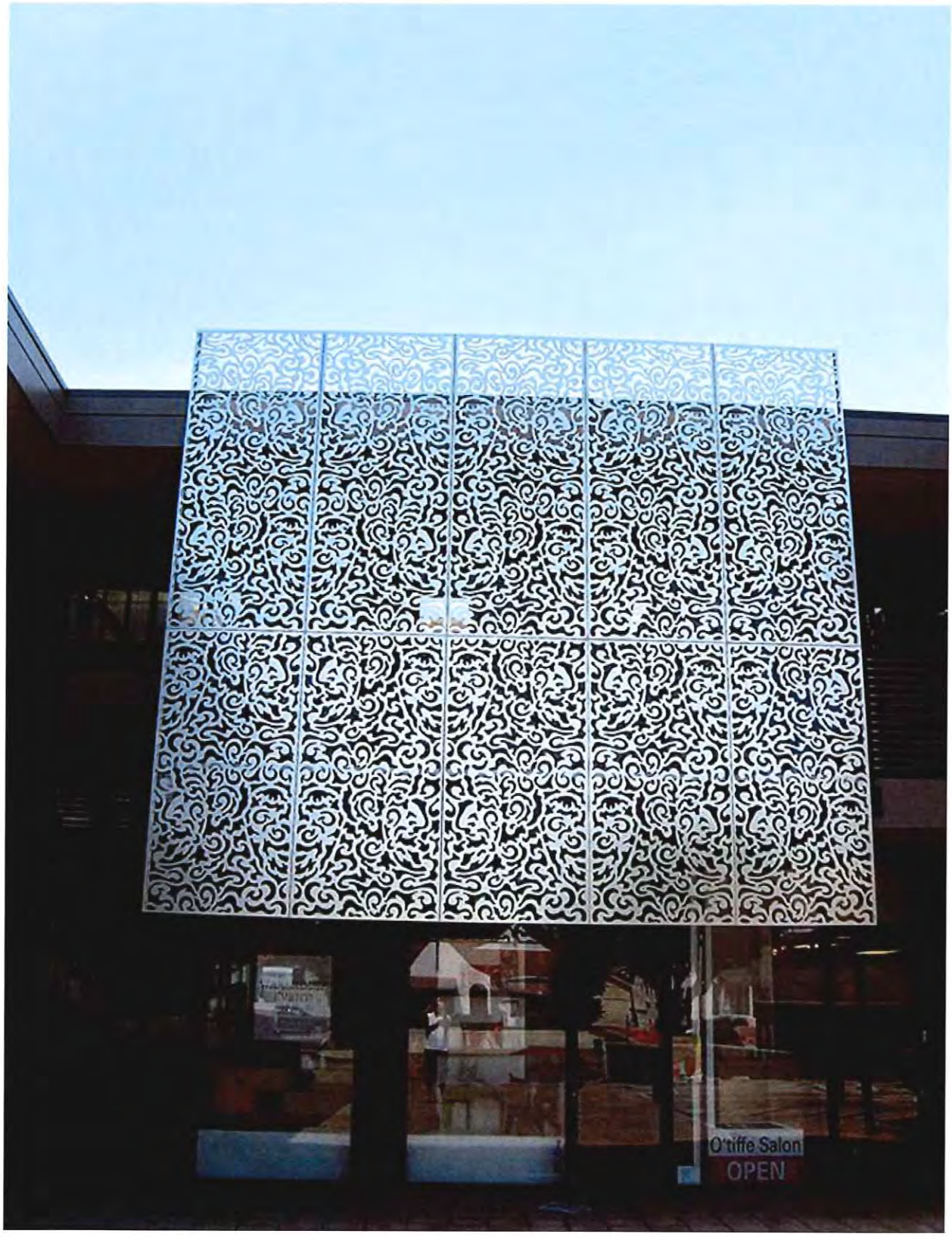
OPTION 2: FRONT ELEVATION


EL. +42'-0" A.F.F.
TOP OF PARAPET
EL. +26'-3" A.F.F.
THIRD FLOOR
EL. +15-9" A.F.F.
T.O. PRECAST CAP
EL. +12'-3" A.F.F.
SECOND FLOOR
+0'-0" A.F.F.
FIRST FLOOR
14
A8.9
1
A8.10
2
A8.10
20
A8.10
5
A8.10
30
4
22
LOCATION OF "SCREEN" OR FENCE LIKE ENCLOSURE FOR SIDE STAIR
option 2: SIDE ELEVATION

ATTACHMENT 2


ARTISAN
PANELS INC




O'tiffe Salon
OPEN



ARTISAN
PANELS INC



Back to Agenda

CITY OF LAWNDALE

14717 BURIN AVENUE, LAWNDALE, CALIFORNIA 90260
PHONE (310) 973-3200 ♦ www.lawndalecity.org

DATE: January 17, 2023

TO: Honorable Mayor and City Council

FROM: Sean M. Moore, City Manager

PREPARED BY: Hrant Manuelian, Director of Finance/City Treasurer

SUBJECT: Quarterly Investment Report for the Quarter Ended December 31, 2022

BACKGROUND

The attached Quarterly Investment Report for the quarter ended December 31, 2022 is provided to City Council per the City of Lawndale's Investment Policy and State of California's Government Code Section 53646.

STAFF REVIEW

As of December 31, 2022, the City had total cash and investments (cost basis) of $44,453,832 plus $2,291,026.66 cash with fiscal agent held in a trust for the Lawndale Redevelopment Agency's Tax Allocation Bond 2009 issue, $1,150 in petty cash and, as of November 2022, $693,946 maintained in two retirement enhancement plans.

Interest rates have continued to rise through Q4 2022. The State Local Agency Investment Fund (LAIF) had an interest rate of 0.99% on June 30, 2022 and has gone up to 2.04% as of December 31, 2022. The Federally insured Certificates of Deposit (CD) have rates that exceed the Federal Treasury rates, so the City has $4.206M invested in several FDIC insured Certificates of Deposit. Rates in general have been increasing as the Federal Funds rate has also continued to increase. We continued to maintain a majority of cash in LAIF and the City's checking account. During the quarter, the liquidity of our portfolio remained fairly constant at 90%, in on-demand accounts. The remainder of the portfolio includes 1.67% short-term (maturing in less than one year), 6.12% mid-term (one to three years maturity), and 1.67% long-term (maturing from three to five years) investments.

As interest rates continue to rise, we look for opportunities to maximize returns on City funds. As the market continues to change we will keep a close watch and take advantage of any upcoming investments. Cash in bank will be monitored and is expected that more will be purchasing additional CD's and also government backed savings bonds to take advantage of interest to the extent possible. The goal is to maintain a healthy balance of cash while maximizing returns.

The investment program provides sufficient liquidity to meet six months of estimated expenditures. All investments are in compliance with California state code 503600 and the City of Lawndale Investment policy.

CITY OF LAWNDALE
INVESTMENT REPORT
Summary of Investments
For Quarter Ended December 31, 2022

	Adjusted Cost Basis	Category Total	Percent of Portfolio
On Call Deposits			
Checking Accounts	16,626,557		
LAIF State Pool	23,621,275	40,247,832	90.54%
Short-Term Investments (1 Year or Less)			
Time Deposits FDIC Insured	743,000	743,000	1.67%
Medium-Term Investments (1 to 3 Years)			
Time Deposits FDIC Insured	2,722,000	2,722,000	6.12%
Long-Term Investments (3 to 5 Years)			
Time Deposits FDIC Insured	741,000		
US Government Agency Securities	0	741,000	1.67%
Total Cash and Investments		**44,453,832**	**100.00%**

LEGAL REVIEW

Not applicable.

FISCAL IMPACT

Not applicable.

RECOMMENDATION

Staff recommends that the City Council receive and file the Quarterly Investment Report for the quarter ended December 31, 2022.

Attachments: Quarterly Investment Report for the quarter ended December 31, 2022.

ATTACHMENT 1

CITY OF LAWNDALE
TREASURY REPORT
For Quarter Ended December 31, 2022

Cash		16,626,557
Investments		27,827,275
Petty Cash		1,150
Public Agency Retirement Services (PARS)- Retirement Enhancement Plan	675,137	
PARS/ City of Lawndale Excess Benefit Trust - US Bank	18,809	693,946
Total Cash and Investments		**45,148,929**

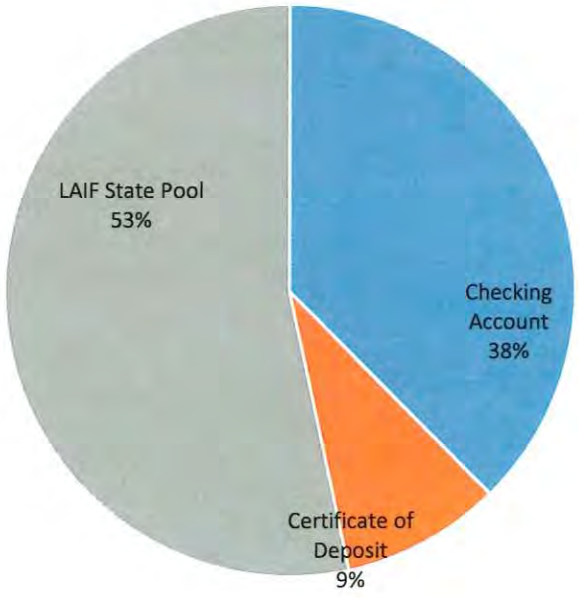
CITY OF LAWNDALE
INVESTMENT REPORT

Portfolio Statistics

For Quarter Ended December 31, 2022

Portfolio Composition

Investment Type	Market Value
Checking Account	16,626,557
Certificate of Deposit	4,004,581
LAIF State Pool	23,621,275
TOTAL	**44,252,413**



CITY OF LAWNDALE
DETAIL OF INVESTMENTS
For Quarter Ended December 31, 2022

	Par Value	Coupon Rate	Moody's/ S&P Rating	Purchase Date	Maturity/ Called Date	Days to Maturity	Yield to Maturity	Cost Basis	Category total	(memo only) Market Value
On Call Deposits										
Checking Account- Wells Fargo	15,977,220	N/A	N/A		Demand	1	None	15,977,220		15,977,220
Municipal Investment Account - US Bank	649,337	N/A	N/A		Demand	1	None	649,337		649,337
Local Agency Investment Fund- City of Lawndale	23,619,813	N/A	N/A		Demand	1	0.20%	23,619,813		23,619,813
Local Agency Investment Fund- Lawndale Housing Authority	1,462	N/A	N/A		Demand	1	0.20%	1,462		1,462
On Call Deposits	**40,247,832**								**40,247,832**	**40,247,832**
Short-Term Investments (1 Year or Less)										
Time Deposits:										
Enerbank USA	247,000	1.80%	FDIC	9/19/2019	3/13/2023	72	1.80%	247,000		245,777
Morgan Stanley Bank NA	247,000	2.20%	FDIC	7/19/2019	7/11/2023	192	2.20%	247,000		244,061
Century Next Bank	249,000	2.00%	FDIC	7/19/2019	7/17/2023	198	2.00%	249,000		245,641
Short-Term Investments (1 Year or Less)	**743,000**								**743,000**	**735,479**
Medium-Term Investments (1 to 3 Years)										
Time Deposits:										
Goldman Sachs Bank USA	246,000	3.00%	FDIC	7/22/2022	3/13/2024	438	3.00%	246,000		241,314
Beal Bank USA	246,000	3.05%	FDIC	7/22/2022	7/10/2024	557	3.05%	246,000		240,307
Morgan Stanley Private Bank	247,000	2.30%	FDIC	7/19/2019	7/11/2024	558	2.30%	247,000		238,578
Merrick Bank	249,000	2.10%	FDIC	7/19/2019	7/12/2024	559	2.10%	249,000		239,681
Commercial Bank Harrogate Tenn	249,000	2.00%	FDIC	7/19/2019	7/15/2024	562	2.00%	249,000		239,263
Washington Federal	249,000	1.95%	FDIC	8/19/2019	8/28/2024	606	1.95%	249,000		238,365
First Bank Puerto Rico	249,000	1.90%	FDIC	9/19/2019	9/6/2024	615	1.90%	249,000		238,032
Capital One NA	245,000	3.45%	FDIC	9/22/2022	9/16/2024	625	3.45%	245,000		240,337
First Financial Bank USA	249,000	3.00%	FDIC	7/22/2022	1/10/2025	741	3.00%	249,000		241,276
Discover Bank	246,000	3.25%	FDIC	7/22/2022	7/14/2025	926	3.25%	246,000		238,225
Toyota Financial Savings CD	247,000	0.70%	FDIC	8/21/2021	8/26/2025	969	0.70%	247,000		223,248
Medium-Term Investments (1 - 3 Years)	**2,722,000**								**2,722,000**	**2,618,626**
Long-Term Investments (3 to 5 Years)										
Time Deposits:										
Synchrony Bank Draper UT CD	247,000	0.90%	FDIC	8/21/2021	8/27/2026	1,335	0.90%	247,000		217,755
Medallion Bank UT CD	247,000	0.85%	FDIC	8/21/2021	8/31/2026	1,339	0.85%	247,000		216,038
UBS Bank USA CD	247,000	0.95%	FDIC	9/21/2021	9/9/2026	1,348	0.95%	247,000		216,683
Long-Term Investments (3 to 5 Years)	**741,000**								**741,000**	**650,476**
Total Cash and Investments	**44,453,832**								**44,453,832**	**44,252,413**

Back to Agenda

CITY OF LAWNDALE

14717 BURIN AVENUE, LAWNDALE, CALIFORNIA 90260
PHONE (310) 973-3200 ♦ www.lawndalecity.org

DATE: January 17, 2023

TO: Honorable Mayor and City Council

FROM: Sean M. Moore, City Manager

PREPARED BY: Hrant Manuelian, Director of Finance/Treasurer

SUBJECT: Annual Comprehensive Financial Report (ACFR) for the Year Ended June 30, 2022

BACKGROUND

The City retained Rogers, Anderson, Malody & Scott, LLP, an independent Certified Public Accounting firm to perform the financial statement audit for fiscal year ended June 30, 2002. This is their third year of a five-year contract. 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 for fiscal year ended June 30, 2022 and was issued on December 15, 2022.

STAFF REVIEW

Presented for City Council's review are the annual financial statements for the City of Lawndale for the year ended June 30, 2022. The financial statements include the Government-wide financial statements, fund financial statements and notes to the financial statements.

Government-wide financial statements are consolidated City-wide financial statements required to disclose the consolidated financial activities and position of the City so it can be compared with private businesses. All funds except the Lawndale Successor Agency, which is held by the City in a fiduciary trust capacity, are included in the government-wide statements. The government-wide statements are prepared on an accrual basis, meaning assets are capitalized and expensed over the fiscal years they are in use rather than when they were purchased; debt payments are offset against the outstanding debt balance rather than expensed when paid, and revenue and expenses are reported in the period the transaction exchange occurred rather than the payment or receipt date.

In the government-wide statements, the City incurred $19.7million in expenses for the year ended June 30, 2022 and $25.1 million in revenue ($8.0 million program and $17.1 million general revenue) was earned, resulting in a $5.5 million increase in equity. The Net Position, which is the amount that City assets exceed its liabilities was $85 million at June 30, 2022.

In the fund statements, the General Fund is the major operating fund of the City. The financial statements are presented on a modified cash basis of accounting, which means revenue and expenses are recognized when measurable and available. A 60-day availability period is used for financial statement purposes. For fiscal year ended June 30, 2022, the General Fund incurred $15.3 million in expenditures and earned

$19.9 million in revenue. General Fund assets exceeded liabilities by $26.6 million (Fund Balance) of which $22.3 million was unassigned/ available for future use as of June 30, 2022.

Other Audit Reports

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 deficiencies that were considered to be a material weakness, however they did identify 2 deficiencies that they consider to be significant deficiencies. A significant deficiency is less severe than a material weakness. The auditors also identified 1 instance of noncompliance.

Significant Deficiency

1. Segregation of Duties – The auditors noted that there was a lack of segregation of duties within the payroll process. The Payroll Technician had the ability to add/remove employees and modify pay rates. This has been an ongoing finding due to lack of staff and turnover. As such the Finance department has implemented adequate compensating controls. When payroll is processed the Accounting Manager or Finance Director compares pay rates for all employees to the previous payroll and ensures authorized Payroll Transaction Forms support pay changes, as well as new or deleted personnel from the payroll process. In addition as we are now fully staffed we will take steps to segregate the payroll process to limit the access of the Payroll Technician and assign those duties to a different staff member.

2. Bank Reconciliation – The auditor noted that for a majority of the fiscal year bank reconciliations had not been prepared in a timely manner. Bank reconciliations should be prepared and reviewed on a monthly basis, however they were not due to turnover in staff. This matter has been addressed by the Finance department and bank reconciliations will be prepared and reviewed on a timely basis moving forward.

Noncompliance

1. Investment Policy Noncompliance – The auditor noted that the first two quarter's investment reports were not submitted timely. As per the City's investment policy, management is to provide Council with investments reports in accordance with Government Code. The Finance department has put procedures in place to ensure that the investment reports are presented to Council on a quarterly basis.

The finance team is committed to addressing these findings to ensure that they are corrected for the next audit.

Management Letter Comments

As part of the auditor's audit they considered the internal controls of the City. They did not identify any deficiencies that they consider to be material weakness. However, they did have one observation involving internal controls. This observation does not affect their opinion on the financial statements.

Observation 1 – The City does not have a formal credit card policy, currently the City is following the purchasing policy for credit card transaction approvals. Based on this recommendation the finance department is in process of creating a Credit Card Policy.

Audit Conclusion Letter

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

- Management's estimates were reasonable in relation to the financial statements taken as a whole.
- The financial statement disclosures are neutral, consistent, and clear.
- The auditors did not encounter any significant difficulties in dealing with management relating to the performance of the audit.
- No disagreements with management arose during the course of the audit.

City staff has determined, in accordance with Section 15061(b)(3) of the California Environmental Quality Act (CEQA) Guidelines, that the Annual Comprehensive Financial Report is not subject to CEQA review because it can be seen with certainty that there is no possibility that the Annual Comprehensive Financial Report may have a significant effect on the environment as this matter is an administrative action.

LEGAL REVIEW

Not applicable.

FISCAL IMPACT

Not applicable.

RECOMMENDATION

Staff recommends that City Council receives and files the Annual Comprehensive Financial Report for the Year Ended June 30, 2022 and find this action exempt from review under the California Environmental Quality Act (CEQA) pursuant to CEQA Guideline 15061(b)(3).

Attachments:

1. Annual Comprehensive Financial Report for the Year Ended June 30, 2022.
2. Internal Control Report FY 2022
3. Management Letter Comments FY 2022
4. Audit Conclusion Letter FY 2022

ATTACHMENT 1



ANNUAL COMPREHENSIVE FINANCIAL REPORT

FISCAL YEAR ENDED
JUNE 30, 2022

CITY OF LAWNDALE

Organization

THIS PAGE INTENTIONALLY LEFT BLANK

City of Lawndale, California

ANNUAL COMPREHENSIVE
FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Prepared by:
Finance Department

THIS PAGE INTENTIONALLY LEFT BLANK

TABLE OF CONTENTS

Page Number

INTRODUCTORY SECTION

Letter of Transmittal i
Directory of Officials vi
Organizational Chart vii

FINANCIAL SECTION

Independent Auditor's Report 1
Management's Discussion and Analysis 4
Basic Financial Statements:
Government-Wide Financial Statements
Statement of Net Position 14
Statement of Activities 15
Fund Financial Statements
Balance Sheet - Governmental Funds 16
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position 17
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds 18
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities 19
Statement of Fiduciary Net Position – Fiduciary Funds 20
Statement of Changes in Fiduciary Net Position – Fiduciary Funds 21

Notes to Financial Statements 22

REQUIRED SUPPLEMENTARY INFORMATION

Notes to Required Supplementary Information 72

Budgetary Comparison Schedules
General Fund 73
Restricted Urban Development 74
ARPA Fund 75
Pension Plan
Schedule of the City's Proportionate Share of Net Pension Liability and Related Ratios as of the Measurement Date - CalPERS Cost Sharing Miscellaneous Plan 76
Schedule of Plan Contributions - CalPERS Cost Sharing Miscellaneous Plan 77
Schedule of Changes in Net Pension Liability and Related Ratios as of the Measurement Date - PARS Retirement Enhancement Plan 78
Schedule of Plan Contributions - PARS Retirement Enhancement Plan 80
Schedule of Investment Returns - PARS Retirement Enhancement Plan 81
Schedule of Changes in the Total OPEB Liability and Related Ratios 82

TABLE OF CONTENTS (Continued)

Page Number

SUPPLEMENTARY INFORMATION

Combining Balance Sheet – Non-Major Governmental Funds 85
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances – Non-Major Governmental Funds 90

Budgetary Comparison Schedule – Special Revenue Funds
Gas Tax 95
Air Quality 96
Proposition A Local Transit Assistance 97
Narcotics Forfeiture 98
State COPS Grant 99
CA Law Enforcement Equipment 100
Used Oil Recycling Grant 101
Lawndale Cable Usage Corporation 102
Department of Conservation Grant 103
Justice Assisted Grant 104
Park Development 105
Measure M Local Return 106
LA County Park Maintenance Grant 107
SB1 RMRA 108
Groundwater Sustainability (AB 939) 109
Disability Access (AB 1379) 110
Measure W Safe Clean Water 111
SB1383 Local Assistance 112
Lawndale Housing Authority 113

Budgetary Comparison Schedule – Capital Projects Funds
TDA Article 3 (Metro) 114
Proposition C Local Transit Assistance 115
Community Development Block Grant 116
Prop C25 Grant 117
Measure R 118
Metro STPL Exchange 2017 119

STATISTICAL SECTION

Financial Trends
Net Position by Component 120
Changes in Net Position 121
Fund Balances of Governmental Funds 123
Revenue Capacity
2021/22 Use Category Summary 124
Property Tax Dollar Breakdown 125
2021/22 Roll Summary 126
Net Taxable Assessed Value History 127
Assessed Value of Taxable Property 128

TABLE OF CONTENTS (Continued)

STATISTICAL SECTION (Continued)

	Page Number
Debt Capacity	
Direct & Overlapping Property Tax Rates	129
Demographic and Economic Information	
2021/22 Top Ten Property Taxpayers	130
2012/13 Top Ten Property Taxpayers	131
Direct & Overlapping Debt as of June 30, 2022	132
Direct & Overlapping Debt as of June 30, 2013	134
Demographic and Economic Statistics	135
Principal Employers	136
Sales Value History	137
Top 25 Sales Tax Producers for Fiscal Year 2021-22	138
Top 25 Sales Tax Producers for Fiscal Year 2012-13	139
Taxable Sales by Category	140
Operating Information	
Full-Time Equivalent City Employees by Function	141

THIS PAGE INTENTIONALLY LEFT BLANK

14717 BURIN AVENUE - LAWNDALE, CALIFORNIA 90260 – (310) 973-3200 – FAX (310) 644-4556

December 15, 2022

To the citizens of The City of Lawndale, California:

The Annual Comprehensive Financial Report (ACFR) of the City of Lawndale (the City) for the fiscal year ended June 30, 2022, is hereby submitted in accordance with the provisions of Section 25253 of the Government Code of the State of California. The report contains financial statements that have been prepared in conformity with the United States generally accepted accounting principles (GAAP) prescribed for governmental entities. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the management of the City. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds of the City. All disclosures necessary to enable the reader to gain an understanding of the City's financial activities have been included.

The report includes the City's government-wide financial statements and fund financial statements. The government-wide financial statements include two statements: the Statement of Net Position showing the total net equity of the City, including infrastructure, and the Statement of Activities, showing the cost of providing government services. Both of these statements have been prepared using the accrual basis of accounting used by most businesses, as compared to the modified accrual method used in fund financial statements (the traditional governmental financial reports). A reconciliation report is provided in the ACFR Fund Financial Statements to account for the differences between the two reporting methods.

Also, the reporting model includes an emphasis on the City's major funds, as shown in the Governmental Fund Statements. The statements, combined with other information, are further analyzed in the ***Management's Discussion and Analysis*** (MD&A). The MD&A provides "financial highlights" and a financial interpretation of trends, fluctuations, and variances in the financial data. The MD&A further discusses any events or decisions that significantly affect the financial condition of the City.

The City is required to undergo an annual single audit in accordance with Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) when it receives $750,000 or more of federal financial assistance. Information related to this single audit, including the schedule of federal financial assistance, findings and recommendations, and auditor's reports on the internal control structure and compliance with applicable laws and regulations, are included in a separate report.

The City provides a range of services, including public safety, municipal services, recreation and community services, public works, planning and community development, and general government services. In addition to general government activities, the City is an integral part of the Lawndale Cable Usage Corporation, Lawndale Housing Authority, and Lawndale Financing Authority. These activities are combined with the City reporting entity.

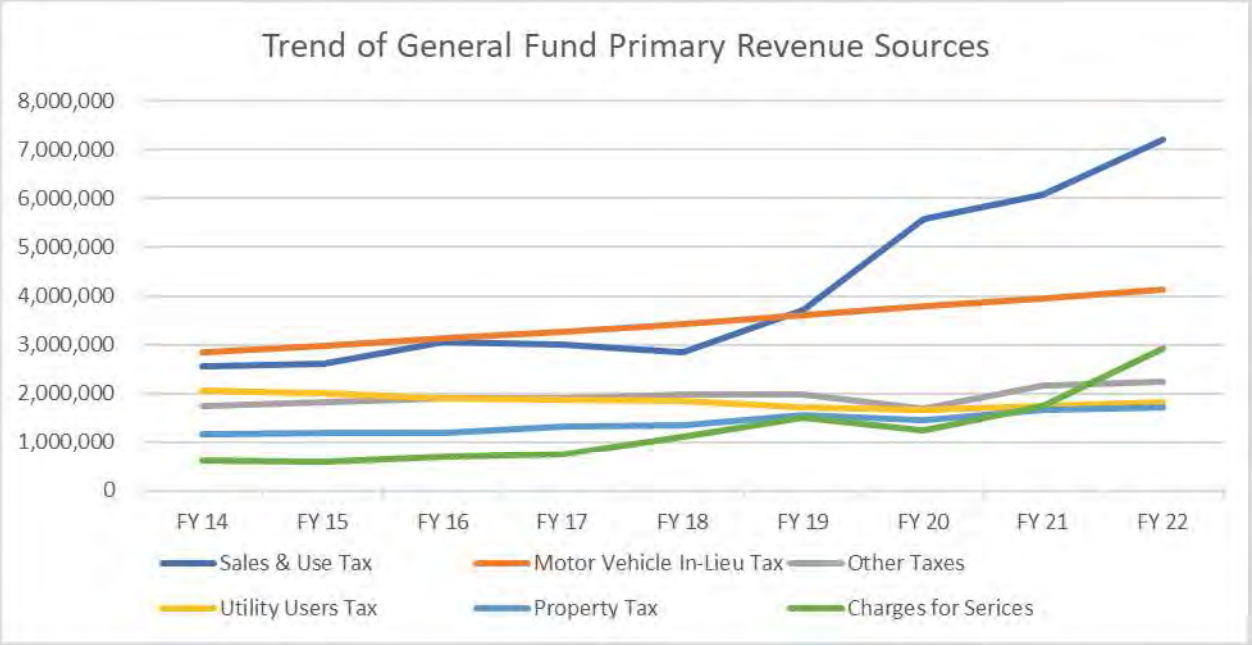
GENERAL INFORMATION

The City of Lawndale, incorporated in 1959, is located in the Centinela Valley of Los Angeles County, approximately fifteen miles southwest of downtown Los Angeles and five miles east of the Pacific Ocean. Lawndale is an urbanized area of predominately single-family homes, encompassing 1.9 square miles. The City enjoys a moderate climate with a yearly average temperature of 68 degrees. The population is approximately 31,000.

The City has a council-manager form of government with an elected Mayor, four Councilmembers, and a full-time appointed City Manager. The City contracts with the County of Los Angeles for police and fire services. City Attorney and Information Technology are also contracted services. The remaining services are provided by 51 full-time and part-time customer-oriented City staff.

ECONOMIC CONDITION AND OUTLOOK

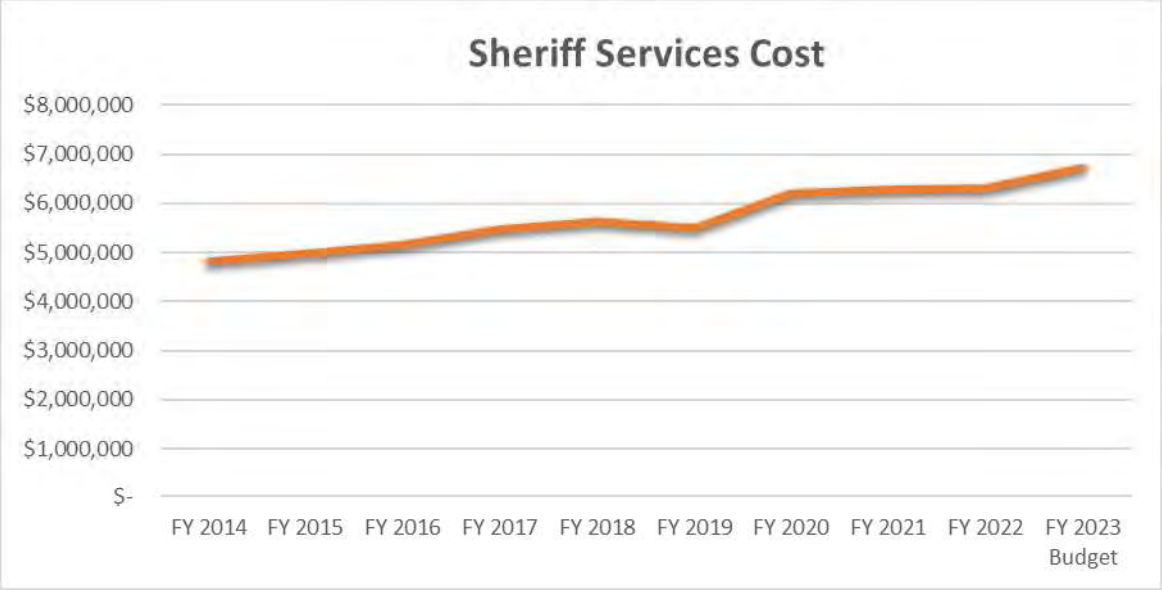
The below chart represents the top six general fund revenue sources for the City of Lawndale. Sales and use tax shows the most significant change due to the passage of Measure L, a local revenue measure increasing the local sales tax by ¾ cent per dollar to maintain key city services. Measure L was effective April 1, 2019, with $3.4 million generated in the fiscal year ending June 30, 2022 compared to $2.8M generated in fiscal year ending June 30, 2021. Motor vehicle in-lieu tax has remained consistent with a roughly 4% increase year over year. Utility user taxes has remained fairly flat sloping slightly downward over the years. Property tax has also remained constant trending upwards by an average of 5% over the years. Other taxes (which includes business license, transient occupancy, franchise fees, and other miscellaneous revenues) as well as charges for services displayed the economic down-turn impacted by stay-at-home orders related to the coronavirus pandemic and therefore experienced some downturn during FY 2020 and FY 2021 have since recovered.



Revenue generated from utility user taxes have been declining since 2014. Charges for services has increased as a result of rate increases in the building permit and inspection fee area. Overall, general fund revenue is anticipated to increase in the upcoming fiscal years due to Measure L and the traditional Bradley-Burns sales tax, however, expenditures are also increasing. The increases in both revenues and expenditures is largely due to the rising inflation rates and other economic factors as we come out of the pandemic.

Sheriff contract services increase was the significant factor related to Measure L being submitted for voter-approval. Following is a graph of costs from fiscal year 2013-14 through fiscal year 2021-22 demonstrating the increased costs to the City. We anticipate costs to continue to increase due to increased cost of living and current inflation rates.

The following graph demonstrates the actual year-to-year cost increase to the City.



Sound fiscal controls and conservative spending measures will continue to be employed at the City to sustain operations in the economic uncertainty ahead and ensure citizens receive desired services.

FINANCIAL INFORMATION

Management of the City is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City are protected from loss, theft, or misuse, and provide adequate compiled accounting data to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

Single Audit. As a recipient of federal, state, and county financial assistance, the City also is responsible for ensuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to those programs. This internal control structure is subject to periodic evaluation by management and City staff. As a part of the City's single audit, described earlier, tests are made to determine the adequacy of the internal control structure, including that portion related to federal financial assistance programs, as well as to determine that the government has complied with applicable laws and regulations. The City did not reach the $750,000 expenditure threshold to trigger a Single Audit, therefore there was no Single Audit report for fiscal year ending on June 30, 2022.

Financial and Budgetary Controls. In addition, the City maintains financial and budgetary controls. These budgetary controls' objective is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the City's governing body. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is at the fund level. The City maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Purchase orders that would result in an overrun of a department line item account may not be processed until either a budget transfer from another account is processed or after a budget adjustment is processed, which requires City Council approval. Multi-year Capital Improvement Plan (CIP) projects, encumbered amounts and unspent budgeted appropriations are reviewed at year-end.

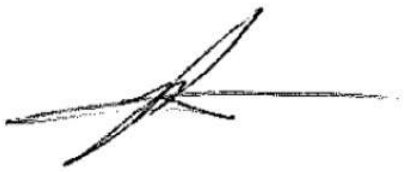
Appropriation Limitation. As required by Article XIII B of the California Constitution, the City's appropriation limitation for 2022-2023 expenditures were calculated at $40.4 million. Appropriations subject to limitation totaled $15.5 million, or $24.9 million below the City's legal appropriation limit.

OTHER INFORMATION

Independent Audit. State statute requires an annual audit by independent certified public accountants. The accounting firm of Rogers, Anderson, Malody & Scott, LLP, was selected by the City Council with the recommendation of the Director of Finance after a formal Request for Proposal process. Subsequently, a contract was entered into with Rogers, Anderson, Malody & Scott, LLP, to perform audit services for the City. In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirements of the Federal Single Audit Act of 1984 and Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The auditor's report on the general purpose financial statements and combining, individual fund, and schedules are included in the financial section of this report. The City's independent auditors, Rogers, Anderson, Malody & Scott, LLP, have issued an unmodified opinion. The City did not expend a minimum of $750,000 for the fiscal year ending June 30, 2022, therefore the single audit threshold was not met and the auditors did not perform nor issue the Federal Single Audit report.

Acknowledgments. The preparation of this Annual Comprehensive Financial Report could not have been accomplished without the dedicated service of the entire staff of the Finance Department, especially the efforts of the Accounting Manager Maribel Palmer, the Accounting/Payroll Specialist Rhodora Reginaldo, and our Accounting Specialists Katie Hoang and Joshua Aasness. Additionally, I would like to extend my gratitude to our City Council and Sean Moore our City Manager, for their continued support. Finally, I would like to thank our independent auditors, Rogers, Anderson, Malody & Scott, LLP, for their efforts through this audit

Respectfully submitted,



Hrant Manuelian
Director of Finance

THIS PAGE INTENTIONALLY LEFT BLANK

CITY ELECTED OFFICIALS



Mayor
Robert Pullen-Miles

Term Expires: November 2022



Mayor Pro Tem
Rhonda Hofmann

Term Expires:
November 2024



Councilmember
Bernadette Suarez

Term Expires:
November 2022



Councilmember
Pat Kearney

Term Expires:
November 2022



Councilmember
Sirley Cuevas

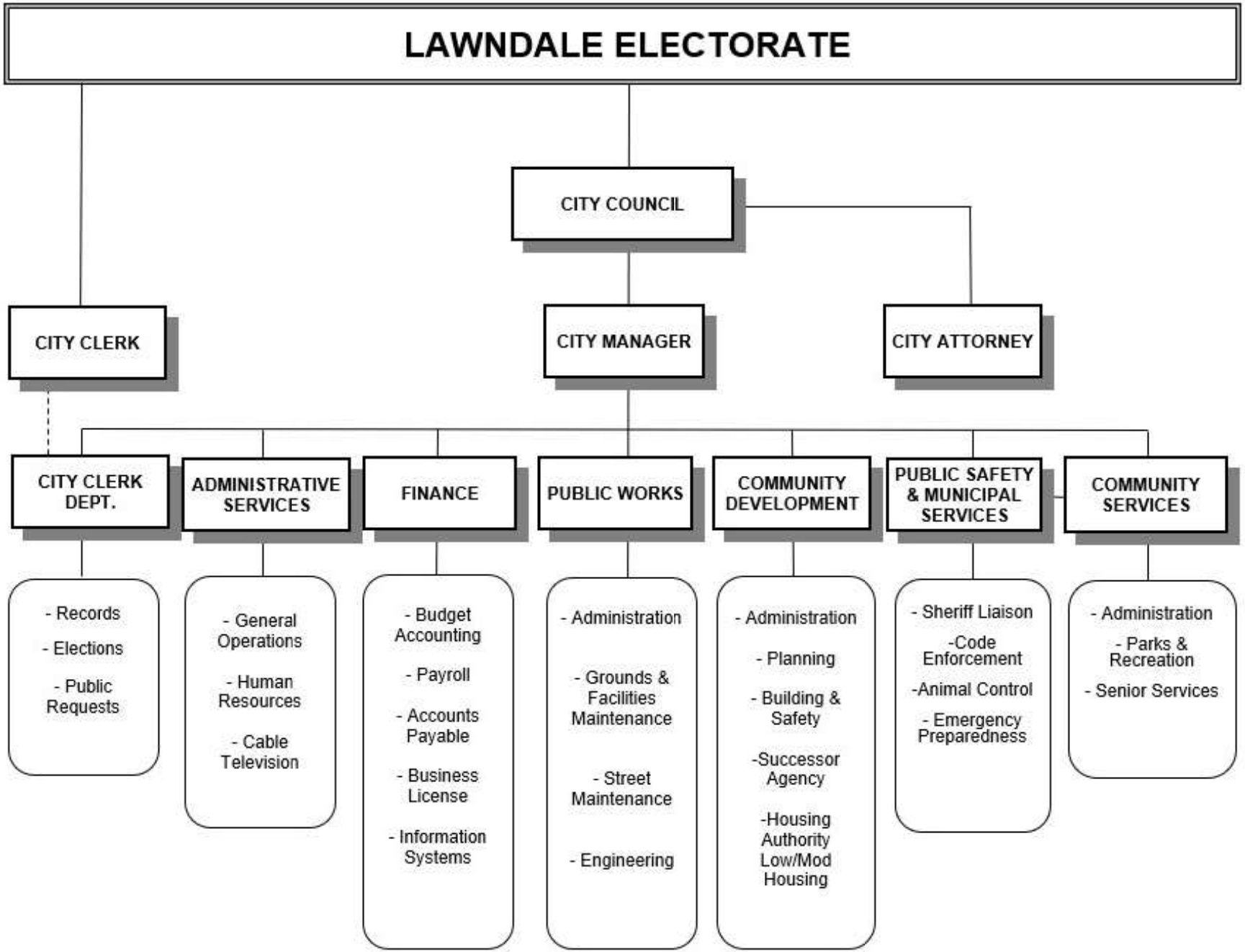
Term Expires:
November 2024

City Clerk – Erica Harbison

CENTRAL MANAGEMENT TEAM

City Manager:	Sean M. Moore, AICP
Acting Director of Community Development:	Jared Chavez
Director of Finance/City Treasurer:	Hrant Manuelian, CPA
Director of Public Works/ City Engineer:	Julian Lee
Acting Assistant City Clerk:	Raylette Felton
Asst. to the City Manager/HR Director:	Raylette Felton
Director of Community Services:	Mike Estes
Director of Municipal Services:	Michael Reyes

THIS PAGE INTENTIONALLY LEFT BLANK


LAWNDALE ELECTORATE
CITY COUNCIL
CITY CLERK
CITY MANAGER
CITY ATTORNEY
CITY CLERK DEPT.
ADMINISTRATIVE SERVICES
FINANCE
PUBLIC WORKS
COMMUNITY DEVELOPMENT
PUBLIC SAFETY & MUNICIPAL SERVICES
COMMUNITY SERVICES
- Records
- Elections
- Public Requests
- General Operations
- Human Resources
- Cable Television
- Budget Accounting
- Payroll
- Accounts Payable
- Business License
- Information Systems
- Administration
- Grounds & Facilities Maintenance
- Street Maintenance
- Engineering
- Administration
- Planning
- Building & Safety
-Successor Agency
-Housing Authority Low/Mod Housing
- Sheriff Liaison
-Code Enforcement
-Animal Control
- Emergency Preparedness
- Administration
- Parks & Recreation
- Senior Services

THIS PAGE INTENTIONALLY LEFT BLANK

ROGERS, ANDERSON, MALODY & SCOTT, LLP
CERTIFIED PUBLIC ACCOUNTANTS, SINCE 1948

735 E. Carnegie Dr. Suite 100
San Bernardino, CA 92408
909 889 0871 T
909 889 5361 F
ramscpa.net

PARTNERS
Terry P. Shea, CPA
Scott W. Manno, CPA, CGMA
Leena Shanbhag, CPA, MST, CGMA
Bradferd A. Welebir, CPA, MBA, CGMA
Jenny W. Liu, CPA, MST
Brenda L. Odle, CPA, MST (Partner Emeritus)

MANAGERS / STAFF
Gardenya Duran, CPA, CGMA
Brianna Schultz, CPA, CGMA
Seong-Hyea Lee, CPA, MBA
Evelyn Morentin-Barcena, CPA
Veronica Hernandez, CPA
Laura Arvizu, CPA
Xinlu Zoe Zhang, CPA, MSA
John Maldonado, CPA, MSA
Julia Rodriguez Fuentes, CPA, MSA
Demi Hite, CPA
Jeffrey McKennan, CPA

MEMBERS
American Institute of Certified Public Accountants
PCPS The AICPA Alliance for CPA Firms
Governmental Audit Quality Center
Employee Benefit Plan Audit Quality Center
California Society of Certified Public Accountants

Proud Member of AlliottGlobalAlliance™

Independent Auditor's Report

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Lawndale (the City), as of and for the year ended June 30, 2022, and the related notes to the financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the City as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The City's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

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 is the responsibility of management and, 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The supplementary information, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining schedules and budgetary comparison information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information included in the Annual Report

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2022 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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.

Rogers, Anderson, Malody & Scott, LLP.

San Bernardino, California
December 15, 2022

THIS PAGE INTENTIONALLY LEFT BLANK

MANAGEMENT DISCUSSION AND ANALYSIS

THIS PAGE INTENTIONALLY LEFT BLANK

This section of the City of Lawndale's (the City) Annual Comprehensive Report (ACFR) provides a narrative overview of the City's financial activities for the fiscal year ended June 30, 2022. We encourage readers to consider the information presented here in conjunction with the Letter of Transmittal and the City's basic financial statements identified in the accompanying table of contents.

OVERVIEW OF THE FINANCIAL STATEMENTS

The Management's Discussion and Analysis (MD&A) is intended to serve as an introduction to the City's basic financial statements which are comprised on the following three components: (1) Government-wide Financial Statements, (2) Fund Financial Statements, and (3) Notes to the Basic Financial Statements.

In addition to the basic financial statements, Required Supplementary Information is included to provide additional detail to support the basic financial statements.

Government-wide Financial Statements are designed to provide readers with a broad overview of City finances in a manner similar to a private-sector business.

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

The *statement of activities* provides information about the City's net position demonstrating how it changed during the most recent fiscal year. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

Both of these government-wide financial statements distinguish functions of the City that are principally supported by taxes (motor vehicle in-lieu, sales, utility users and property tax - governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include general government, public safety, municipal services, planning and community development, recreation and community services and public works. The City does not have any business-type activities. Governmental activities include three major governmental funds: General Fund, Restricted Urban Development, and ARPA Fund, and 22 non-major governmental funds.

The government-wide financial statements also provide information regarding the City's component units, entities for which the City (the primary government) is considered to be financially accountable. Although the City's three blended component units (the Lawndale Cable Usage Corporation, the Lawndale Housing Authority and the Lawndale Financing Authority) are legally separate entities, they are, in substance, part of the City's operations. Accordingly, the financial information from these units is combined with financial information of the primary government.

Fund Financial Statements provide information about the City's three category of funds – governmental, proprietary, and fiduciary, rather than the City as a whole. Some funds are required to be established by State law or by bond covenant. However, City Council established many other funds to segregate money related to government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts.

Governmental funds, which focus on the sources, uses, and balances of current financial resources, are used to account for City services. Governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year unlike government-wide financial statements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the City's near-term financing decisions. The governmental funds' balance sheet and statement of revenue, expenditures, and changes in fund balances provided are accompanied by reconciliations to the government-wide financial statements in order to facilitate this comparison between *governmental funds* and *governmental activities*.

The City maintains several individual governmental funds organized according to their type (general, special revenue and capital projects). The governmental fund financial statements present the financial information for each major fund (the General Fund and Restricted Urban Development) in separate columns. Financial information for the remaining governmental funds (non-major funds) is combined into a single, aggregated presentation. Financial information for each of these non-major governmental funds is presented in the supplementary information section.

Budgetary comparison statements are also included in the fund financial statements. The statements present the City's annual estimated revenue and appropriation budgets for all governmental funds. The budgetary comparison statements have been provided to demonstrate compliance with their respective budgets.

Fiduciary funds report assets held in a trustee or agency capacity for others and therefore cannot be used to support City programs nor be reflected in the government-wide financial statements.

The City maintains two different types of fiduciary funds. The Custodial Fund (Park Recreation Social Services Committee (PRSSC) Fund) accounts for annual firework sales income earned by the PRSSC and private donations to be used at the discretion of the PRSSC for social and leisure services and events within the City of Lawndale. The Private-Purpose Trust Fund (Lawndale Successor Agency Fund), which assumed the former Lawndale Redevelopment Agency's assets and obligations and is responsible for winding down the activities related to the dissolution. The fund accounts for revenue received to pay estimated annual installment payments on enforceable obligations approved by the Successor Agency Oversight Board and the California Department of Finance. The City is responsible for ensuring that assets reported in this fund are used for their intended purposes.

Notes to the Basic Financial Statements provide additional information other than that displayed on the face of the financial statements and are essential for fair presentation of the financial information in the government-wide and fund financial statements.

Required Supplemental Information provides changes in net pension liability and related ratios, employer schedule of pension plan contributions, changes in total OPEB liability and related ratios, budgetary comparison schedules for the General Fund, Restricted Urban Development and ARPA Fund.

Combining statements, individual fund budgetary schedules provide information for non-major governmental funds and are presented immediately following the required supplementary information.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve as a useful indicator of a government's financial position. The following table (Table 1) focuses on the net position and changes in net position in the City's governmental activities. It presents an analysis of the City's net position as of June 30, 2022, compared to June 30, 1899. At the end of the current fiscal year, the City reported positive net position in all three categories; net investment in capital assets, restricted net position and unrestricted net position. Total assets and deferred outflows of resources, exceeded total liabilities and deferred inflows of resources by $84.9 million as of June 30, 2022, representing an overall increase of $5.5 million, 25.6%, from June 30, 1899.

A summary of the government-wide Statement of Net Position is as follows:

Government-wide Financial Statements
Statement of Net Position (in thousands)

	Governmental Activities			
	2022	2021	Dollar Change	Percentage Change
Current and other assets	$ 61,027	$ 50,948	$ 10,079	19.8%
Capital assets	45,592	44,367	1,225	2.8%
Total assets	106,619	95,315	11,304	22.5%
Deferred Outflows	1,815	3,897	(2,082)	-53.4%
Long-term debt/pension liability	5,208	8,849	(3,641)	-41.2%
Other liabilities	13,333	10,432	2,901	27.8%
Total liabilities	18,541	19,281	(740)	-66.8%
Deferred Inflows	4,940	621	4,319	695.4%
Net position:				
Net Investment in capital assets	45,194	43,926	1,268	2.9%
Restricted	12,813	17,281	(4,468)	-25.9%
Unrestricted	26,947	18,105	8,842	48.8%
Total net position	$ 84,954	$ 79,312	$ 5,642	25.9%

Government-wide Financial Statements (Continued)

Analysis of Net Position

Below are the three components of net position and their respective balances as of June 30, 2022:

The largest portion of the City's net position reflects its investment in capital assets of $45.2 million, an increase of $1.3 million or 2.9% from the prior fiscal year. This component consists of capital assets such as land, construction in progress, building and structures, improvements, vehicles, machinery and equipment and infrastructure, net of accumulated depreciation. The amount is further reduced by any debt attributed to the acquisition, construction, or improvement of the assets. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's net investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be liquidated for these liabilities. The $1.3 million increase is attributed to capital asset additions and adjustments of $3.4 million less current year depreciation of $2.1 million.

The restricted net position is $12.8 million, a decrease of $4.5 million, or 34.5% from the prior fiscal year, and represents resources that are subject to external restrictions on how they may be used. External restrictions include those imposed by creditors, grantors, contributors, or laws and regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation. The most significant changes from the prior year were attributed to Capital Projects, Recreation and Community Services, and Public Works.

The unrestricted net position is $26.9 million, an increase of $8.8 million, or 54.0% from the prior fiscal year. This amount is available for future spending.

The following table provides information from the Statement of Activities of the City as of June 30, 2022 compared to the prior year:

Government-wide Financial Statements
Statement of Activities (in thousands)

	Government Activities			Percentage
	2022	2021	Dollar Change	Change
Revenues				
Program revenues:				
Charges for services	$ 2,913	$ 3,475	$ (562)	-16.2%
Operating contributions & grants	682	1,005	(323)	-32.1%
Capital contributions & grants	4,436	4,464	(28)	-0.6%
General revenues:				
Property taxes	1,729	1,673	56	3.4%
Sales taxes	7,217	6,073	1,144	18.8%
Motor vehicle in lieu	4,124	3,948	176	4.5%
Other taxes	3,306	3,305	1	0.0%
Gain on sale of capital assets	-	62	(62)	-100.0%
Other general revenues	742	425	317	74.7%
Total revenue	25,149	24,430	719	2.9%
Program expenses				
General government	4,558	5,066	(508)	-10.0%
Public safety	6,305	6,291	14	0.2%
Code enforcement and animal control	1,285	1,334	(49)	-3.7%
Housing	1,549	1,663	(114)	-6.8%
Recreation & community services	781	577	204	35.3%
Public works	5,183	4,628	555	12.0%
Interest on long-term debt	15	16	(1)	-7.5%
Total expenses	19,675	19,575	100	0.5%
Change in net position	5,474	4,855	619	12.8%
Beginning net position, as restated	79,479	74,624	4,855	6.5%
Ending net position	$ 84,953	$ 79,479	$ 5,474	6.9%

Analysis of Changes in Net Position

The following are major factors attributing to the net position changes between fiscal years 2021-22 and 2020-21, as shown in the table above.

Revenues for governmental activities

Total revenues for governmental activities were $25 million, an increase of $0.7 million, or 2.9%, from fiscal year 2020-21. The increase consisted of net decreases in program revenues of $0.9 million and general revenues of $1.6 million. The decrease in program revenues was primarily attributed to:

- Charges for services decreased $562 thousand, or 16.2%, attributed to less than anticipated fees such as community center rental fees, business license late fees, encroachment permits, industrial waste permits, vehicle impound fees.
- Operating contributions and grants decreased $0.3 million, or 32.1%, primarily attributed to the reduction of funds received during prior year related to COVID pandemic relief funding.

General Revenues

General Revenues are $17 million, an increase of $1.6 million, or 10.5%, from fiscal year 2020-21.

The increase in general revenues was primarily attributed to:

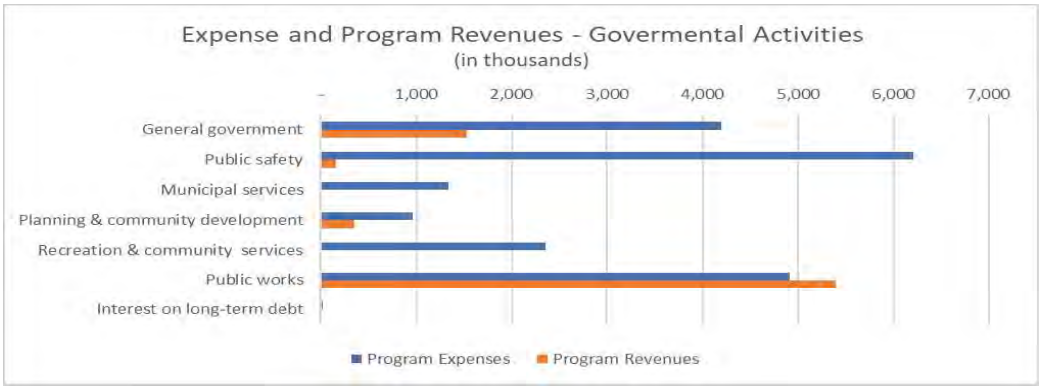
- Sales taxes increased $1.1 million, or 18.8% attributed to Measure L, a ¾ district transaction tax.
- Property taxes increased by $56 thousand, or 3.4%.
- Property taxes in lieu of Motor vehicle fees increase by $176 thousand, or 4.5%.

Expenses for governmental activities

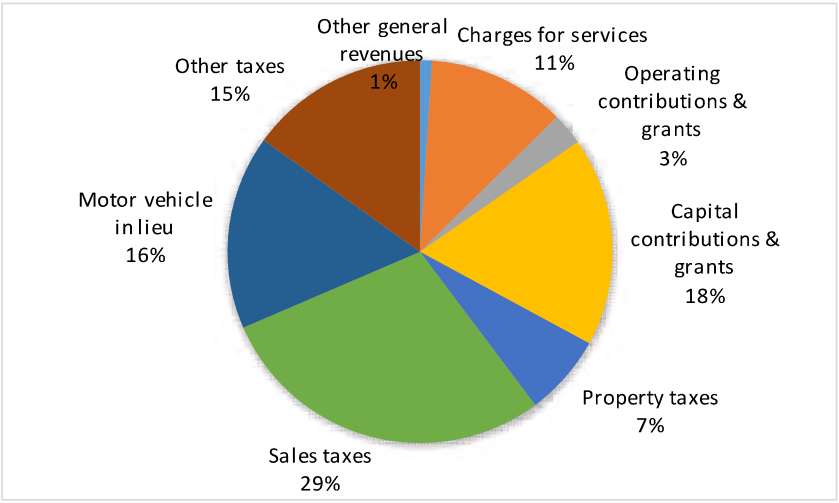
Total expenses for governmental activities were $19.7 million for the current fiscal year, a increase of $100 thousand, or 0.5%, compared to the prior fiscal year. Significant factors attributing to the increase included public works and recreation and community services program expense increases of $555 thousand and $204 thousand respectively. These increases were offset by general government and housing decreased of $508 thousand and $114 respectively.

- Increases in public works expenses were primarily attributed to the street improvements and traffic signal improvements, which incurred an increase in non-major governmental funding offset by a reduction in Gas Tax, SB1, and Prop C Local Transit funds.
- Recreation and community services program expense was primarily attributed to the cancellation of most recreation and senior activity programs along with the City's fixed route bus program due to the COVID pandemic. Additional increase costs were the result of the change in pension, and other employee benefit liability and costs incurred related to the staff reductions as compared to the prior year.

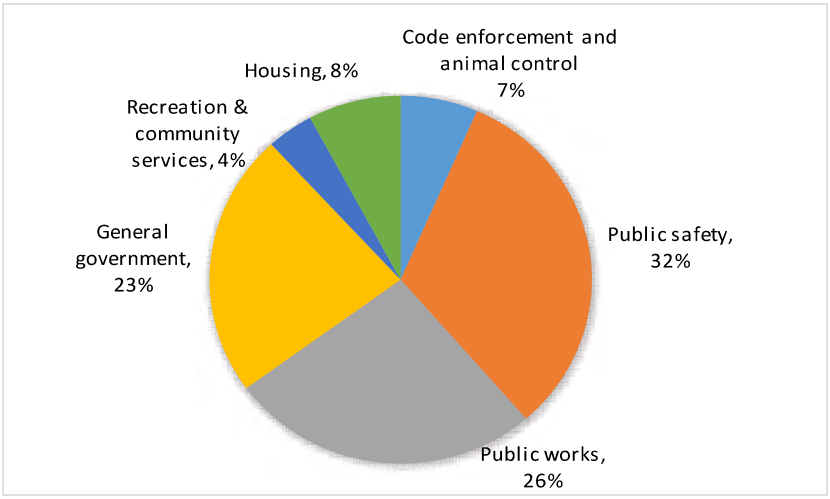
The following chart displays expenses and the associated program revenues by function for fiscal year ended June 30, 2022, governmental activities (in thousands):



Revenue by Source – Governmental Activities



Expense by Function – Governmental Activities



FINANCIAL ANALYSIS OF FUND STATEMENTS

As noted earlier, the City uses *fund accounting* to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the City's governmental funds is to provide information on the sources, uses, and balances of spendable resources. Such information is useful in assessing the City's short-term financial requirements. In particular, the total fund balance less the non spendable amount may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. Types of governmental funds reported by the City include the general fund, special revenue funds and capital project funds. As of June 30, 2022, the City's governmental funds reported combined fund balances of $44.3 million, an increase of $4.9 million, or 12.6% in comparison with the prior year. The components of the total fund balance are as follows:

- Non-spendable fund balance - $9.5 million, amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact.
- Restricted fund balance - $11.9 million, amounts that are constrained to be used for a specific purpose by external parties such as creditors, grantors, laws, or regulations.
- Unassigned fund balance - $22 million, amounts that are not reported in any other category and are available for any purpose within the General Fund.

Total governmental fund revenue was $24.9 million, an increased of $350 thousand, or 1.42%, from the prior fiscal year. Expenditures total $20 million an increased by $1 million, or 5.5%, from the prior fiscal year. Overall, governmental fund balance increased $4.9 million, or 12.5%, compared to an increase of $5.7 million, or 7.4% in fiscal year 2021-22 compared to 2020-21.

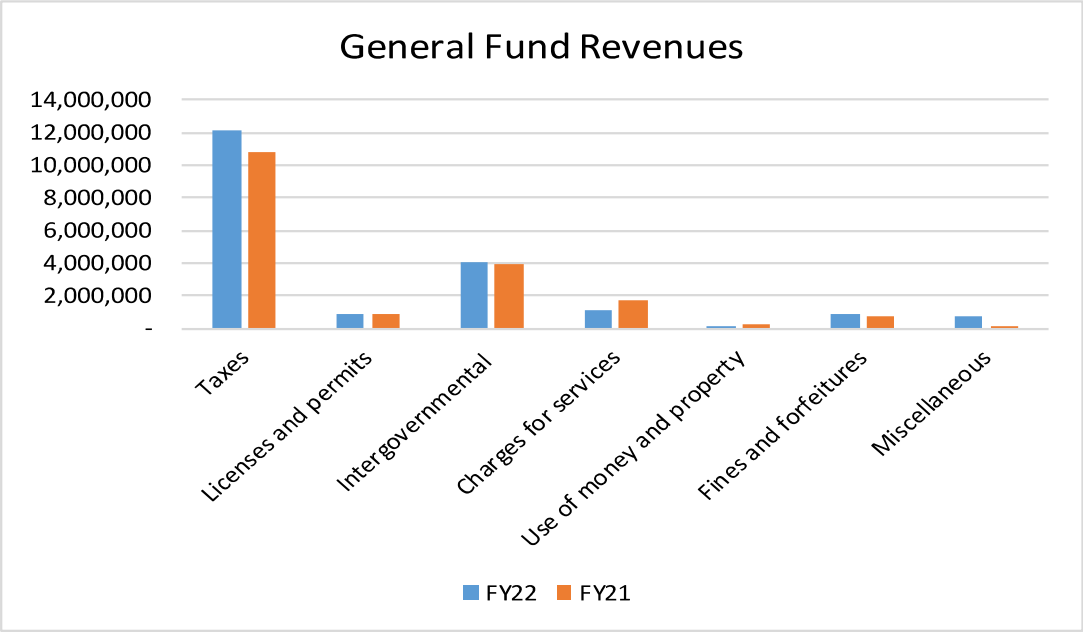
Major Governmental Funds

General Fund

The General Fund is the primary operating fund of the City. At the end of the current fiscal year, the General Fund's total fund balance was $26.5 million, compared to $21.9 million as stated in fiscal year 2020-21, an increase of $4.6 million, or 20.7%. As a measure of the General Fund's liquidity, it is useful to compare both total fund balance and spendable fund balance to total fund expenditures. The non-spendable portion of the fund balance was $4.3 million, and the spendable portion was $22.3 million, which was 62% and 145%, respectively, of the total General Fund expenditures of $15.4 million, as compared to 37% and 116%, respectively, of the prior year General Fund expenditures of $14.3 million.

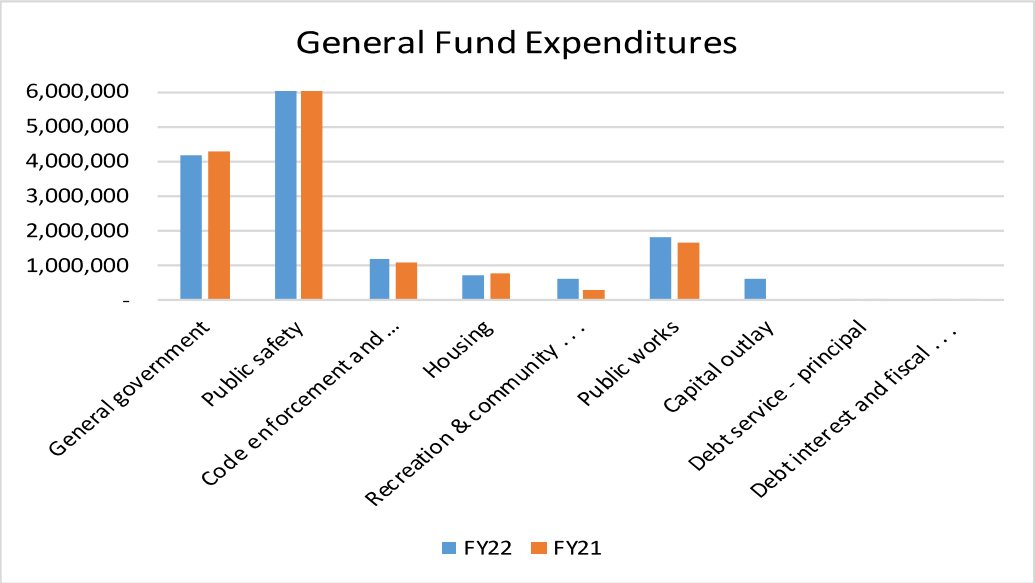
Total General Fund revenue increased $1.4 million, 7.5%, from $18.4 to $19.8 million. Significant factors attributed to the net increase included taxes, miscellaneous revenues, and fines and forfeitures, with $1.2, $0.6, and $0.1 million increase from the prior year. Decreases from charges for services, use of money and property and licenses and permits were $0.6, $0.1 and $0.07 million respectively.

- Sales and user tax increased by $560 thousand due to increase online sales and county pool, Measure L ¾ cent district transaction tax increased by $ 583 thousand, property taxes, Motor vehicle in-lieu tax increased by $176 thousand and utility user tax increased by $84 thousand from prior year.
- Parking fines and forfeitures increased by $206 thousand from prior year due to increase in parking citation.
- Business licenses and business late fees decreased $17 thousand and $132 thousand respectively more than the previous year as a result of a large number of default fees being paid in previous year.
- Other decreases from prior year are attributed to $111 thousand decrease in transient occupancy tax, $30 thousand decrease in rental income, $15 thousand decrease in vehicle impound fees.



Total General Fund expenditures increased $1 million, or 7%, from $14.3 to $15.3 million. Significant factors attributed to the net increase included capital outlay with $236 thousand increase, increase of $271 thousand in recreation and community services from prior year. These increases were partially offset by decreases in general government and housing expenditures with $93 and $27 thousand decrease from the prior year.

- The $236 thousand increase in capital outlay is primarily attributed to [the completion of the street improvement Manhattan Beach and Grevillea project.]
- The $271 thousand increase in recreation and community services was due to the reopening of programs due to cancelations with pandemic from prior year.
- The general government $93 thousand decrease were primarily due to increases in interest rate of return with pension costs.



The other Major Governmental Funds include Restricted Urban Development and the ARPA Fund. Revenue for the fund is nominal, with current year revenue decreasing $17 thousand from the previous year.

Nonmajor Governmental Funds

Non-major governmental fund had a net change in fund balance of $464 thousand, or 4.1%, decrease from prior year. Non-major governmental funds fund balance is primarily due to and $385 thousand increase in revenues over expenditures and $78 thousand in net transfers-in. Compared to prior year non-major governmental fund operations, revenue and expenditures decreased $1.1 and $88 thousand, respectively. Revenue decreased $1.1 million, or 17.8%, to $5 million in the non-major governmental funds. Expenditures were offset with $88 thousand, or 1.9%, lower in the current fiscal year. The most significant factor attributing to the decrease were street and highway improvement costs funded with Measure M Local Return, CDBG, Measure R and Metro STPL Exchange 2017 funding, was expended in the current year.

GENERAL FUND BUDGET

The original budget compared to the final General Fund budget, as presented in the Budgetary Comparison Schedule included in the Required Supplementary Information Section, increased $1.8 million. General Fund revenue was originally budgeted at $17.6 million and $22 million of budgetary fund balance was available, resulting in $39.5 million available for appropriations during the year. The budget was monitored throughout the year, and adjustments were made, resulting in the final revenue budget of $19.3 million (including transfers), an increase of $1.18 million, or 4.5%. Significant revenue budget increases were attributed to taxes, license and permits, and charges for services.

- Taxes and special assessment revenue budget increased which was attributed to sales and use tax by $546 thousand due to a surge in sales combined with higher prices from local gasoline stations, increase in restaurant sells and increase due to online sales. Utility user tax (UTT) revenue budget increased by $75 thousand due to increase in user consumption of utility services, including communication, electric, gas, water and cable television.
- License and permits revenue budget increased by $201 thousand due to increase in business licenses
- Charges for services revenue budget increase by $7 thousand due to increase of issuance of encroachment permits, waste permits and plan check fees.
- Other budget revenue increased by $269 thousand which includes court and traffic fines, code enforcement collection, and slight increase from investment returns mainly due to increasing interest rates as the economy recovers.

CAPITAL ASSETS

Capital assets, net of depreciation, increased $1.2 million, from $44.3 million on July 1, 2021, to $45.5 million on June 30, 2022. The increase is attributed to a depreciation expense of $2.1 million offset by $3.2 million of additions. The additions were in construction in progress (ongoing Inglewood Avenue Corridor widening project, Manhattan Beach Blvd. to North End,167th Street from Hawthorne Blvd. to Freeman Ave., 161st Street from Inglewood Ave. to Grevillea Ave scope of work included: cold milling, placement of asphalt, pavement overlay, reconstruction of sidewalks, driveways, street striping, curb ramps to meet the requirement of the Americans with Disabilities Act (ADA). For more information, see Capital Assets Note 7 in the Notes to Financial Statements.

LONG-TERM LIABILITIES

Total long-term liabilities city-wide equal $11.1 million, a decrease of $1.0 million from fiscal year 2020-21 due to better than expected rate of returns. Additional information is presented in Notes 8-12.

Requests for Information

This financial report is designed to provide a general overview of the City's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the City of Lawndale, Finance Department, 14717 Burin Avenue, Lawndale, California 90260; Phone (310) 973-3241; Fax: (310) 970-2183; website: www.lawndalecity.org.

City of Lawndale

Statement of Net Position
June 30, 2022

	Governmental Activities
Assets	
Cash and investments	$ 38,825,566
Receivables:	
Accounts	2,683,694
Grants	84,754
Accrued interest	34,609
Notes and loans	288,818
Agreements with Successor Agency	18,473,959
Prepaid costs	712
Land held for development	634,983
Capital assets not being depreciated	11,211,070
Capital assets, net of depreciation	34,381,204
Total Assets	**106,619,369**
Deferred Outflows of Resources	
Pension related	1,814,735
Total Deferred Outflows of Resources	**1,814,735**
Liabilities	
Accounts payable	1,866,094
Accrued liabilities	200,731
Accrued interest	5,525
Deposits payable	1,549,973
Unearned revenue	3,810,858
Noncurrent liabilities:	
Due within one year	
Long-term debt	44,266
Compensated absences	234,711
Due in more than one year	
Long-term debt	354,280
Compensated absences	252,949
Total pension liability	4,808,957
Total OPEB liability	5,412,180
Total Liabilities	**18,540,524**
Deferred Inflows of Resources	
Pension related	4,577,485
OPEB related	362,239
Total Deferred Inflows of Resources	**4,939,724**
Net Position	
Net investment in capital assets	45,193,728
Restricted for:	
Community development projects	188,375
Public safety	236,697
Parks and recreation	2,710,358
Public works	6,467,891
Capital projects	814,671
Air quality	169,542
Code enforcement and animal control	172,094
Housing	2,053,515
Unrestricted	26,946,986
Total Net Position	**$ 84,953,857**

See accompanying notes to financial statements.

City of Lawndale

Statement of Activities
For the Fiscal Year Ended June 30, 2022

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Contributions and Grants	Program Revenues: Capital Contributions and Grants	Net (Expenses) Revenues and Changes in Net Position: Primary Government: Governmental Activities
Primary Government					
Governmental Activities:					
General government	$ 4,557,959	$ 1,842,754	$ 63,211	$ -	$ (2,651,994)
Public safety	6,304,671	-	161,285	-	(6,143,386)
Code enforcement and animal control	1,284,905	-	-	-	(1,284,905)
Housing	1,549,137	1,069,946	-	-	(479,191)
Recreation and community services	780,739	-	8,425	-	(772,314)
Public works	5,182,500	-	449,009	4,435,800	(297,691)
Interest on long-term debt	14,799	-	-	-	(14,799)
Total Governmental Activities	**$ 19,674,710**	**$ 2,912,700**	**$ 681,930**	**$ 4,435,800**	**(11,644,280)**

General Revenues	
Taxes:	
Property taxes, levied for general purpose	1,729,089
Property taxes in lieu of vehicle license fees	4,123,994
Transient occupancy taxes	601,130
Sales taxes	7,216,511
Franchise taxes	885,280
Utility users tax	1,820,079
Use of money and property	(2,233)
Miscellaneous	744,729
Total General Revenues	**17,118,579**
Change in Net Position	5,474,299
Net Position, Beginning of Year, as Restated	79,479,558
Net Position, End of Year	**$ 84,953,857**

See accompanying notes to financial statements.

City of Lawndale

Balance Sheet
Governmental Funds
June 30, 2022

	General	Special Revenue Fund: Restricted Urban Development	Special Revenue Fund: ARPA Fund	Nonmajor Governmental Funds	Total Governmental Funds
Assets					
Cash and investments	$ 22,378,443	$ 813,870	$ 3,810,858	$ 11,822,395	$ 38,825,566
Receivables:					
Accounts	2,341,907	-	-	341,787	2,683,694
Grants	-	-	-	84,754	84,754
Accrued interest	23,805	801	-	10,003	34,609
Notes and loans	-	-	-	288,818	288,818
Agreements with Successor Agency	8,996,123	9,477,836	-	-	18,473,959
Prepaid costs	712	-	-	-	712
Due from other funds	246,488	-	-	-	246,488
Land held for development	147,900	-	-	487,083	634,983
Total Assets	**$ 34,135,378**	**$ 10,292,507**	**$ 3,810,858**	**$ 13,034,840**	**$ 61,273,583**
Liabilities, Deferred Inflows of Resources, and Fund Balances					
Liabilities					
Accounts payable	$ 988,233	$ -	$ -	$ 877,861	$ 1,866,094
Accrued liabilities	168,799	-	-	31,932	200,731
Deposits payable	1,549,973	-	-	-	1,549,973
Due to other funds	-	-	-	246,488	246,488
Unearned revenue	-	-	3,810,858	-	3,810,858
Total Liabilities	**2,707,005**	**-**	**3,810,858**	**1,156,281**	**7,674,144**
Deferred Inflows of Resources					
Unavailable revenues	4,870,597	4,299,849	-	146,291	9,316,737
Total Deferred Inflows of Resources	**4,870,597**	**4,299,849**	**-**	**146,291**	**9,316,737**
Fund Balances					
Nonspendable:					
Prepaid costs	712	-	-	-	712
Land held for development	147,900	-	-	-	147,900
Agreements with Successor Agency	4,125,526	5,177,987	-	-	9,303,513
Restricted for:					
Community development projects	-	-	-	188,375	188,375
Public safety	-	-	-	236,697	236,697
Recreation and community services	-	-	-	2,710,358	2,710,358
Public works	-	-	-	6,467,891	6,467,891
Capital projects	-	814,671	-	-	814,671
Air quality	-	-	-	169,542	169,542
Municipal services	-	-	-	172,094	172,094
Housing	-	-	-	2,053,515	2,053,515
Unassigned	22,283,638	-	-	(266,204)	22,017,434
Total Fund Balances	**26,557,776**	**5,992,658**	**-**	**11,732,268**	**44,282,702**
Liabilities, Deferred Inflows of Resources, and Fund Balances	**$ 34,135,378**	**$ 10,292,507**	**$ 3,810,858**	**$ 13,034,840**	**$ 61,273,583**

See accompanying notes to financial statements.

City of Lawndale

Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position
June 30, 2022

Total Fund Balances - Governmental Funds		$ 44,282,702
Amounts reported for governmental activities in the statement of position are different because:		
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the governmental funds balance sheet.		45,592,274
Long-term liabilities are not due and payable in the current period and therefore are not included in the governmental funds:		
Facility and site lease note	$ (398,546)	
Net pension liability	(4,808,957)	
Total OPEB liability	(5,412,180)	
Compensated absences	(487,660)	(11,107,343)
Deferred outflows and inlows of resources related to pensions have not been reported in the governmental funds:		
Pension related deferred outflows of resources	1,814,735	
Pension related deferred inflows of resources	(4,577,485)	(2,762,750)
Accrued interest payable for the current portion of interest due on notes that has not been reported in the governmental funds.		(5,525)
Deferred outflows and inflows of resources related to OPEB have not been reported in the governmental funds:		
OPEB related deferred outflows of resources		(362,239)
Revenues reported as unavailable in the governmental funds are recognized in the statement of activities. These are included in the intergovernmental revenues in the governmental fund activity.		9,316,737
Net Position of Governmental Activities		**$ 84,953,856**

See accompanying notes to financial statements.

City of Lawndale

Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Fiscal Year Ended June 30, 2022

	General	Special Revenue Fund: Restricted Urban Development	Special Revenue Fund: ARPA Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues					
Taxes	$ 12,116,086	$ -	$ -	$ -	$ 12,116,086
Licenses and permits	833,265	-	-	-	833,265
Intergovernmental	4,123,994	-	63,211	5,074,498	9,261,703
Charges for services	1,094,965	-	-	38,529	1,133,494
Use of money and property	53,400	(9,185)	-	(84,727)	(40,512)
Fines and forfeitures	936,895	-	-	-	936,895
Miscellaneous	713,484	-	-	-	713,484
Total Revenues	**19,872,089**	**(9,185)**	**63,211**	**5,028,300**	**24,954,415**
Expenditures					
Current:					
General government	4,195,159	-	5,643	5,000	4,205,802
Public safety	6,168,820	-	-	132,100	6,300,920
Code enforcement and animal control	1,169,069	-	-	-	1,169,069
Housing	746,670	-	-	119,198	865,868
Recreation and community services	599,263	-	-	90,422	689,685
Public works	1,812,682	-	-	2,582,143	4,394,825
Capital outlay	615,755	-	-	1,713,882	2,329,637
Debt service:					
Principal retirement	42,831	-	-	-	42,831
Interest and fiscal charges	15,393	-	-	-	15,393
Total Expenditures	**15,365,642**	**-**	**5,643**	**4,642,745**	**20,014,030**
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,506,447	(9,185)	57,568	385,555	4,940,385
Other Financing Sources (Uses)					
Transfers in	207,251	-	-	160,482	367,733
Transfers out	(150,842)	(77,640)	(57,568)	(81,683)	(367,733)
Total Other Financing Sources (Uses)	**56,409**	**(77,640)**	**(57,568)**	**78,799**	**-**
Net Change in Fund Balances	4,562,856	(86,825)	-	464,354	4,940,385
Fund Balances					
Beginning of year	21,994,920	6,079,483	-	11,267,914	39,342,317
End of Year	**$ 26,557,776**	**$ 5,992,658**	**$ -**	**$ 11,732,268**	**$ 44,282,702**

See accompanying notes to financial statements.

City of Lawndale

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities
For the Fiscal Year Ended June 30, 2022

Net Change in Fund Balances - Total Governmental Funds		$ 4,940,385
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlay as expenditures. However, in the government-wide Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expenses. This is the amount by which capital outlays exceeded depreciation in the current period.		
Capital asset expenditures capitalized	$ 3,227,947	
Depreciation	(2,170,432)	1,057,515
Governmental funds report revenues and expenditures primarily pertaining to long-term liabilities, which are not reported in the statement of activities. At the government-wide level, these activities are reported in the statement of net position. This is the net expenditure reported in the governmental funds, which are not reported in the statement of activities.		
Pension related net adjustments	(524,881)	
OPEB related net adjustments	(311,639)	(836,520)
Long-term debt activities are not considered revenues or expenses in the government-wide Statement of Activities, but are considered revenues, expenditures, and sources and uses in governmental funds. These include:		
Principal payments on long-term debt		42,831
Some 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.		
Change in compensated absences	74,900	
Change in accrued interest	594	75,494
Revenues reported as unavailable revenue in the governmental funds and recognized in the statement of activities. These are included in the intergovernmental revenues in the governmental fund activity.		194,594
Change in Net Position of Governmental Activities		**$ 5,474,299**

See accompanying notes to financial statements.

City of Lawndale

Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2022

	Custodial Fund	Private-Purpose Trust Funds
	PRSSC Fund	Lawndale Successor Agency
Assets		
Cash and investments	$ 41,015	$ 1,663,124
Receivables:		
Accrued interest	64	-
Firework deposits	500	
Restricted assets:		
Cash and investments held with fiscal agents	-	2,274,259
Total Assets	**41,579**	**3,937,383**
Liabilities		
Accrued liabilities	-	1,541
Accrued interest	-	409,404
Long-term liabilities:		
Due in one year		
Tax allocation bonds	-	350,000
Direct borrowings	-	1,679,841
Due in more than one year		
Tax allocation bonds	-	17,026,475
Direct borrowings	-	17,745,240
Total Liabilities	**-**	**37,212,501**
Net Position (Deficit)		
Held in trust for other purposes	41,579	(33,275,118)
Total Net Position (Deficit)	**$ 41,579**	**$ (33,275,118)**

See accompanying notes to financial statements.

City of Lawndale

Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Fiscal Year Ended June 30, 2022

	Custodial Fund	Private-Purpose Trust Funds
	PRSSC Fund	Lawndale Successor Agency
Additions		
Taxes	$ -	$ 2,999,669
Interest income	(821)	-
Total Additions	**(821)**	**2,999,669**
Deductions		
Administrative expenses	-	104,403
Contractual services	-	446,557
Interest and fiscal charges	-	1,290,118
Donations	2,000	-
Transfer to other governments	54,188	-
Total Deductions	**56,188**	**1,841,078**
Changes in Net Position	(57,009)	1,158,591
Net Position (Deficit), Beginning of Year	98,588	(34,433,709)
Net Position (Deficit), End of Year	**$ 41,579**	**$ (33,275,118)**

See accompanying notes to financial statements.

I. SIGNIFICANT ACCOUNTING POLICIES

Note 1: Organization and Summary of Significant Accounting Policies

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP) applicable to governmental entities. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. A summary of the City of Lawndale's significant accounting policies applied in the preparation of these financial statements follows.

a. Description of the Reporting Entity

The City of Lawndale, California (the City), is a municipal corporation, incorporated on December 28, 1959. The City operates under a Council-Manager form of government and the City Council is comprised of five members, with the Mayor elected by the council itself. Services provided by the City include public safety, public works (streets and facilities maintenance, and engineering), municipal services (animal control, parking and code enforcement, and emergency preparedness), planning and community development, recreation and community services, local access cable television, and other general operations and administrative services.

As required by accounting principles generally accepted in the United States of America, the accompanying financial statements present the activities of the City, as the primary government, and its component units.

The inclusion of an organization within the scope of the reporting entity of the City of Lawndale is based on the provisions of GASB Statement No. 14 (as amended by GASB Statements No. 39, 61 and 80). The blended component units described below, although legally separate entities, are in substance part of the government operation and so data from these component units has been combined herein. The following criteria were used in the determination of the blended component units:

1. The members of the City Council also act as the governing body of the Lawndale Cable Usage Corporation, the Lawndale Housing Authority, and the Lawndale Public Financing Authority.

2. The Cable Usage Corporation, the Housing Authority, and the Public Financing Authority are managed by employees of the City. A portion of the City's personnel costs is allocated to these component units each year.

3. The City, the Cable Usage Corporation, the Housing Authority, and the Public Financing Authority are financially interdependent. They provide a financial benefit/burden to the City.

Note 1: Summary of Significant Accounting Policies (Continued)

a. Description of the Reporting Entity (Continued)

Blended Component Units

The Lawndale Cable Usage Corporation (the Corporation) was established on September 30, 1986. The Corporation was created for the purpose of supporting community television for the citizens of Lawndale. The City Council acts as the Corporation's governing board and exerts significant influence over its operations. The activities of the Corporation have been reported as a special revenue fund of the City and are included in the governmental activities of the accompanying financial statements. Separate financial statements for the Corporation are not prepared.

The Lawndale Housing Authority (the Authority) was established on October 15, 1984. The Authority was created for the purpose of providing housing assistance for low income families, elderly and disabled persons. The City Council acts as the Authority's governing board and exerts significant influence over its operations. The activities of the Housing Authority are related to Section 8 Rental Assistance Program and as of March 2011, the Housing Authority has also assisted in providing Low/Mod Housing to eligible residents. The activities of the Authority have been reported as a special revenue fund of the City and are included in the governmental activities of the accompanying financial statements. Separate financial statements for the Corporation are not prepared.

The **Lawndale Financing Authority (the Financing Authority)** was established on August 3, 2009. The Financing Authority is a body that serves to expedite transactions between multiple entities under the City's umbrella and therefore does not specifically have its own fund or assets. The City Council acts as the Financing Authority's governing board and exerts significant influence over its operations. Separate financial statements for the Corporation are not prepared.

Private Purpose Trust Fund

The **Successor Agency of the Former Redevelopment Agency (the Successor Agency)** was created January 17, 2012, as outlined in Assembly Bill 1X 26 (the Bill) which provides the requirements for the dissolution of all redevelopment agencies in the State of California. This action impacted the reporting entity of the City which had previously reported the activities of the former redevelopment agency within the reporting entity of the City as a blended component unit. The Successor Agency is a separate legal entity from the City, but City Council serves in separate sessions as their governing body. The responsibilities of the City as Successor Agency of the Former Redevelopment Agency are limited to acting in a fiduciary capacity, until all enforceable obligations of the Successor Agency have been paid. Because of the nature and significance of the relationship between the City and the Successor Agency, it would be misleading to exclude the Successor Agency from the City's financial statements. The financial activities of the Successor Agency are reported in the City's fiduciary fund statements as a private-purpose trust fund. Separate financial statements for the Successor Agency are not prepared.

Note 1: Summary of Significant Accounting Policies (Continued)

b. Measurement Focus, Basis of Accounting, and Basis of Presentation

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

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

Government-wide Financial Statements

Government-wide financial statements, which include the Statement of Net Position and Statement of Activities, report information about the primary government and its component units, excluding its fiduciary activities. The statements include separate columns for the governmental activities and business-type activities, as well as discretely presented component units. Eliminations have been made to minimize the double-counting of internal activities. General government expenses have not been allocated as indirect expenses to the various functions of the City.

Government-wide financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. Under the economic resources measurement focus, all (both current and long-term) economic resources and obligations of the City are reported in the government-wide financial statements. Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. Under the accrual basis of accounting, revenues, expenses, gains, losses, assets, deferred outflows or resources, liabilities, and deferred inflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

The Statement of Net Position reports the difference between the combined assets and deferred outflows of resources, and the combined liabilities and deferred inflows of resources, as net position.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the City's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include charges for services, special assessments, and payments made by parties outside of the reporting government's citizenry, if that money is restricted to a particular program. Program revenues are reported net of direct expenses in the Statement of Activities to present the net cost of each program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Note 1: Summary of Significant Accounting Policies (Continued)

b. Measurement Focus, Basis of Accounting, and Basis of Presentation (Continued)

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, deferred outflows of resources, liabilities, deferred inflows of resources, fund balances, 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 governmental funds individually and non-major governmental funds in the aggregate. Fiduciary funds of the City primarily represent assets held by the City in a custodial capacity for other individuals or organizations.

Governmental Funds

In the fund financial statements, governmental funds are presented using the modified-accrual basis of accounting. Their 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.

Sales taxes, property taxes, utility user taxes, motor vehicle in-lieu, licenses and permits, fines and forfeitures, grants and interest associated with the current fiscal period are all considered to be susceptible to accrual and so 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.

Note 1: Summary of Significant Accounting Policies (Continued)

b. Measurement Focus, Basis of Accounting, and Basis of Presentation (Continued)

Governmental Funds (continued)

Revenue recognition is subject to the measurability and availability 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 are recognized as revenues in the period in which the underlying exchange transaction upon which they are based takes place. Imposed non-exchange 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 non-exchange transactions are recognized as revenues when all applicable eligibility requirements have been met.

In the fund financial statements, governmental funds are presented using the current financial resources measurement focus. 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. Recognition of governmental fund type revenue represented by non-current receivables is deferred until they become current receivables. Non-current portions of other long-term receivables are reported as non-spendable fund balance in the General Fund, and restricted, committed, or assigned fund balance in all other governmental funds, based on the intended use of the proceeds from liquidation of these long-term receivables.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by non-current liabilities. Since they do not affect net current assessments, 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.

Note 1: Summary of Significant Accounting Policies (Continued)

b. Measurement Focus, Basis of Accounting, and Basis of Presentation (Continued)

Fiduciary Funds

In the fund financial statements, fiduciary funds are presented using the accrual basis of accounting. Revenues are recognized when they are earned, and expenses are recognized when the related goods or services are delivered. In the fund financial statements, fiduciary funds are presented using the economic resources measurement focus. This means that all assets and all liabilities (whether current or non-current) associated with their activity are included on their balance sheets. Fiduciary fund type operating statements present increases (revenues) and decreases (expenses) in total net position.

Private-purpose trust funds account for the assets and liabilities of other agencies and report additions such as taxes and deductions such as administrative and contract services.

Custodial funds account for assets held by the City in a custodial capacity.

c. Fund Classification

Governmental funds with assets and deferred outflows, liabilities and deferred inflows, revenues, or expenditures equal to at least 10% of their fund-type total, and at least 5% of the combined total of governmental funds and enterprise funds, as applicable, are required to be reported as a major fund. A governmental fund may also be presented as a major fund in the basic financial statements, even if it does not meet the size criteria just described, if the City's officials believe that the fund is particularly important to the financial statement users (because of public interest, reporting consistency, or otherwise). The General Fund is always reported as a major fund.

Governmental Funds

The City reports the following major governmental funds in the accompanying financial statements:

The **General Fund** is the general operating fund of the City. It is used to account for all financial resources of the City, except those required to be accounted for in another fund.

The **Restricted Urban Development Fund** is used to account for funds derived from the Urban Development Action Grant.

The **ARPA Fund** is used to account for funds related to the State and Local Fiscal Recovery Act.

Note 1: Summary of Significant Accounting Policies (Continued)

c. Fund Classification (Continued)

Governmental Funds (Continued)

Additionally, the City reports the following governmental fund types in the accompanying financial statements:

Special Revenue Funds account for taxes and other revenues, which are set aside for a specific purpose in accordance with law or administrative regulation.

Capital Projects Funds account for financial resources used for the acquisition or construction of major capital facilities.

Fiduciary Funds

The City reports the following fiduciary funds which are excluded from the government-wide financial statements:

Private Purpose Trust Funds account for resources assumed from the former Lawndale Redevelopment Agency's assets and obligations and is responsible for winding down the activities related to the dissolution. The fund accounts for revenue received to pay estimated annual installment payments on enforceable obligations approved by the Successor Agency Oversight Board and the California Department of Finance. The City is responsible for ensuring that assets reported in this fund are used for their intended purposes.

Custodial Funds account for assets held by the City in a custodial capacity. These funds include the Custodial Fund (Park Recreation Social Services Committee (PRSSC) Fund) accounts for annual firework sales income earned by the PRSSC and private donations to be used at the discretion of the PRSSC for social and leisure services and events within the City of Lawndale.

d. Cash and Investments

The City pools cash and investments of all funds for the benefit of obtaining the highest yield with the greatest safety and least risk, with the exception of restricted funds required to be held separately. 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 monthly cash and investment balance.

Cash and Cash Equivalents

Cash and cash equivalents are considered to be cash on hand, deposits with financial institutions, and short-term investments with original maturities of three months or less from the date of acquisition. Cash and cash equivalents are included in the amounts reported as cash and investments.

Note 1: Summary of Significant Accounting Policies (Continued)

d. Cash and Investments (Continued)

Investments

Investments are reported at fair value, the value at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. Changes in fair value that occur during a fiscal year are recognized as investment income reported for the 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.

City investments are recorded at fair value, which is primarily determined on the basis of quoted market prices at the end of the year. The City invests in certificates of deposit in various financial institutions through a custodial agent and participates in an investment pool managed by the State of California titled Local Agency Investment Fund (LAIF). The custodial agent makes decisions on behalf of the City into which financial institutions to invest and LAIF invests the City's portion of the pool funds in structured notes and asset-backed securities. LAIF's investments are subject to credit risk with the full faith and credit of the State of California collateralizing these investments. In addition, these structured notes and asset-backed securities are subject to market risk as to change in interest rates. Earnings from these investments along with LAIF are allocated to all funds on a quarterly basis.

e. Prepaid Costs

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid costs in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

f. Land Held for Development

The former Lawndale Redevelopment Agency had purchased properties for the purpose of making them available for sale to developers who have the ability to complete various projects consistent with the mission and activities of the City. Land held for development is valued at the lower of cost or estimated net realizable value determined upon the execution of a disposition and development agreement. If resale of land is not anticipated in the near future, a corresponding portion of the fund balance, which is not available for current expenditure, is reported as non-spendable in the General Fund, and restricted, committed, or assigned in all other governmental funds, based on the intended use of the proceeds from disposition of the land held for development.

Note 1: Summary of Significant Accounting Policies (Continued)

g. Capital Assets and Depreciation

Capital assets, which include buildings, machinery and equipment, and infrastructure are reported in the applicable governmental activities column in the Government-Wide Financial Statements. Capital assets are defined by the government as assets with an initial, individual cost that exceeds $5,000 to $10,000, depending on the class of asset, and an estimated useful life in excess of one year. Such capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Capital assets received in a service concession arrangement are valued at acquisition cost. Donated capital assets are valued at acquisition value on the date donated. 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.

Capital assets are depreciated over their estimated useful lives using the straight-line method. The purpose of depreciation is to spread the cost of capital assets over the useful life of these assets. The amount charged to depreciation expense each year represents that year's pro rata share of the cost of capital assets. Depreciation of all exhaustible capital assets is charged as an expense against operations.

The estimated useful lives and capitalization thresholds are as follows:

Capital Asset Type	Useful Lives	Capitalization Threshold
Buildings and Structures	30 years	$ 10,000
Improvements Other than Buildings	20 years	10,000
Vehicles, Machine and Equipment	5-30 years	5,000
Infrastructure	30 years	10,000

Infrastructure assets include roads, bridges, sidewalks, curbs and gutters, park improvements and traffic signals.

h. 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 inter-fund loans) or "advances to/from other funds" (i.e., the non-current portion of inter-fund loans).

Note 1: Summary of Significant Accounting Policies (Continued)

i. Deferred Outflows and Inflows of Resources

Deferred Outflows of Resources

In addition to assets, the Statement of Net Position and governmental fund Balance Sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position of fund balance that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City has two items that qualify for reporting in this category. Deferred pension related outflows from changes in net pension and total OPEB liability arise only under a full accrual basis of accounting and are reported in the government-wide Statement of Net Position.

Deferred Inflows of Resources

In addition to liabilities, the statement of financial position 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 thus will not be recognized as an inflow of resources (revenue) until that time. The City has one item which qualifies for reporting in this category. Deferred pension related inflows from changes in net pension liability arise only under a full accrual basis of accounting and are reported in the government-wide Statement of Net Position. Additionally, unavailable revenues arise only under a modified accrual basis of accounting and are reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources: grants, and accrued interest on long-term receivables. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

j. Long-Term Debt

Long-term debt and other financed obligations are reported as liabilities in the government-wide financial statements and the fiduciary fund 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 the applicable premium or discount.

Note 1: Summary of Significant Accounting Policies (Continued)

k. Compensated Absences

The City accrues a liability for compensated absences which meets the following criteria:

1. The City's obligation relating to employees' rights to receive compensation for future absences is attributable to employees' services already rendered.
2. The obligation relates to rights that vest or accumulate.
3. Payment of the compensation is probable.
4. The amount can be reasonably estimated.

A liability is recorded only if it has matured for unused vacation and similar compensatory leave balances since the employees' entitlement to these balances are attributable to services already rendered and it is probable that virtually all of these balances will be liquidated by either paid time off or payments upon termination or retirement.

A liability is recorded for unused sick leave balances only to the extent that it is probable that the unused balances will result in termination payments. This is estimated by including in the liability the unused balances of employees currently entitled to receive termination payment, as well as those who are expected to become eligible to receive termination benefits as a result of continuing their employment with the City.

l. Pension

PERS Pension Plans

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'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. Net pension liabilities are generally liquidated by the City's General Fund.

GASB Statement No. 68 requires that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

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

Note 1: Summary of Significant Accounting Policies (Continued)

l. Pension (Continued)

PARS Pension Plans

For purposes of measuring the net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense, information about the fiduciary net position and additions to/deductions from the fiduciary net position have been determined on the same basis as they are reported by the Public Agency Retirement Services (PARS) Financial Office. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value. PARS audited financial statements are publicly available reports that can be obtained at PARS' website. Net pension liabilities are generally liquidated by the City's General Fund.

GASB Statement No. 68 requires that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date (VD)	June 30, 2021
Measurement Date (MD)	June 30, 2022
Measurement Period (MP)	July 1, 2021 to June 30, 2022

m. Postemployment Benefits Other than Pension (OPEB)

For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB and OPEB expense, information about the City's OPEB plan have been determined by an independent actuary. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms. Total OPEB liabilities are generally liquidated by the City's General Fund.

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, 2022
Measurement Date:	June 30, 2022
Measurement Period:	July 1, 2021 to June 30, 2022

Note 1: Summary of Significant Accounting Policies (Continued)

n. Net Position and Fund Balance

Government-Wide Financial Statements

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

Net Investment in Capital Assets consists of capital assets net of accumulated depreciation and reduced by outstanding debt and related deferred outflows and inflows of resources that are attributed to the acquisition, construction, or improvement of the assets.

Restricted net position includes amounts restricted by external creditors, grantors, contributors, laws or regulations of other governments.

Unrestricted net position is all net position that does not meet the definition of "net investment in capital assets" or "restricted net position."

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

Fund Financial Statements

In the fund financial statements, government funds report the following fund balance classification:

Non-spendable includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted includes amounts that are constrained on the use of resources by either (a) external creditors, grantors, contributors, or laws of regulations of other governments or (b) by law through constitutional provisions or enabling legislation.

Committed includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest authority, City Council. The formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a resolution of the City Council.

Note 1: Summary of Significant Accounting Policies (Continued)

n. Net Position and Fund Balance (Continued)

Fund Financial Statements (Continued)

Assigned include amounts that are constrained by the government's intent to be used for specific purposes but are neither restricted nor committed. The Finance Director and/or Treasurer is authorized to assign amounts to a specific purpose, which was established by the governing body in resolution.

Unassigned include the residual amounts that have not been restricted, committed, or assigned to specific purposes. The General Fund is the only fund that should report this category of fund balance, unless a negative fund balance exists.

An individual governmental fund could include non-spendable resources and amounts that are restricted or unrestricted (committed, assigned, or unassigned) or any combination of those classifications. Restricted amounts are to be considered spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available and committed, assigned, then unassigned amounts are considered to have been spent when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications can be used.

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

o. Property Taxes

With the passage of Proposition 13 in 1978 (Article XIIIA, California State Constitution), property taxes are limited to one percent of market value, plus additional taxes for repayment of existing or subsequent voter-approved indebtedness. Under Article XIIIA, the market value of taxable property is subject to a maximum annual increase of two percent. Market value may be appraised at significantly more than two percent depending on other factors such as improvements, sale or change of ownership.

Note 1: Summary of Significant Accounting Policies (Continued)

o. Property Taxes (Continued)

The City receives a portion of the one percent general tax levy which is shared by several other local governments including the county and the school district. The City's share is based on a formula prescribed in Section 26912(b) of the Government Code. The county apportions property taxes to the City on a scheduled basis which generally adheres to the actual tax collection periods. The tax lien date is January 1 of each year and covers the ensuing fiscal year's tax returns. The tax levy date is from July 1 to June 30 of each year. The first installment becomes due on November 1 with penalties and interest accruing after December 10. The second installment is due no later than April 10.

p. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities at the reporting date and revenue and expenses during the reporting period. Actual results could differ from those estimates.

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Note 2: Stewardship, Compliance and Accountability

Deficit Fund Balances

The following non-major governmental funds reported a deficit fund balance at June 30, 2022:

	Deficit Fund Balance
Governmental Funds:	
Non-major Governmental Funds:	
Justice Assisted Grant	$ (10,000)
TDA Article 3 (Metro)	(1,664)
Prop C25 Grant	(254,540)

Deficits in the in the funds listed above will be resolved with future grant revenue.

Expenditures in Excess of Appropriations

Excess of expenditures over appropriations in individual funds are as follows:

	Final Budget	Expenditures	Excess
Non-major Funds:			
Justice Assisted Grant	$ -	$ 10,000	$ (10,000)
Park Development	-	1,146	(1,146)
Metro STPL Exchange 2017	-	114	(114)

III. DETAILED NOTES ON ALL FUNDS

Note 3: Cash and Investments

Summary of Cash and Investments

Cash and investments as of June 30, 2022 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and investments	$ 38,825,566
Fiduciary Funds:	
Cash and investments	1,704,139
Cash and investments held with fiscal agents	2,274,259
Total	$ 42,803,964

Cash and investments as of June 30, 2022, consist of the following:

Cash on hand	$ 1,150
Deposits with financial institutions	18,659,086
Restricted cash held with fiscal agents	2,274,259
Investments	21,869,469
Total	$ 42,803,964

Deposits

California Government Code requires California banks and savings and loan associations to secure a City's deposits by pledging government securities with a value of 110% of a City's deposits. California law also allows financial institutions to secure a City's deposits by pledging first trust deed mortgage notes having a value of 150% of a City's total deposits. The City Treasurer may waive the collateral requirement for deposits that are fully insured up to $250,000 by the FDIC. The collateral for deposits in federal and state-chartered banks is held in safekeeping by an authorized Agent of Depository recognized by the State of California Department of Banking. The collateral for deposits with savings and loan associations is generally held in safekeeping by the Federal Home Loan Bank in San Francisco, California as an Agent of Depository. These securities are physically held in an undivided pool for all California public agency depositors. Under Government Code Section 53655, the placement of securities by a bank or savings and loan association with an Agent of Depository has the effect of perfecting the security interest in the name of the local governmental agency. Accordingly, all collateral held by California Agents of Depository is considered to be held for, and in the name of, the local governmental agency.

As of June 30, 2022, deposits were not subject to custodial credit risk as they were entirely insured or collateralized with securities held by the City or the City's agent in the City's name.

Note 3: Cash and Investments (Continued)

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 and concentration of credit risk. This table does not address investments in vehicles which if not specifically mentioned in the City's investment policy, are not authorized unless the policy is amended by the City Council or are approved as indentures, rather than the general provisions of the California Government Code or the City's investment policy.

Authorized Investment Type	Maximum Maturity	Maximum Percentage or Amount of Portfolio*	Maximum Investment in One Issuer
U.S. Treasury Bills	1 year	None	None
U.S. Treasury Notes	10 years	None	None
Federal Agency Issues	N/A	None	None
Certificates of Deposit	5 years	None	$250,000
Bankers' Acceptances	180 days	40%	None
County Pool Investment Funds	N/A	5% of County Pool	None
Local Agency Investment Fund (LAIF)	N/A	None	$75 million
U.S. Treasury Bonds	30 years	None	None
Mutual Funds	N/A	5%	None
Passbook Savings	N/A	None	$250,000
Negotiable Certificates of Deposit	N/A	None	None

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

No investment shall be made that will cause the total investment pool to have greater than 30% of investments to have a maturity date greater than two years. The City's investment policy does not contain any specific provisions intended to limit the City's exposure to interest rate risk, credit risk, and concentration of credit risk.

Investments as of June 30, 2022 consist of the following:

	Fair Value
Investments Authorized by CA Government Code/City Investment Policy	
Local Agency Investment Fund (LAIF)	$ 18,280,608
Certificates of deposit	3,588,861
Total Investments	$ 21,869,469

Note 3: Cash and Investments (Continued)

Investment in State Investment Pool

The City is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The fair value of the City's investment in this pool is reported in the accompanying financial statements at amounts based upon the City's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. Currently, LAIF does not have an investment rating. LAIF has a minimum $5,000 transaction amount in increments of $1,000 with a maximum of 15 transactions (combination of deposits and withdrawals) per month. LAIF required a one-day prior notice for deposits and withdrawals of $10 million or more.

Fair Value Measurement

Fair value is defined as the price that would be received to sell an asset or transfer a liability in an orderly transaction between market participants at the measurement date. A fair value hierarchy is established prioritizing the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to measurements involving significant unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are as follows:

Level 1 - Inputs are quoted market prices (unadjusted) in active markets for identical assets or liabilities that the entity has the ability to access at the measurement date.

Level 2 - Inputs other than quoted prices within Level 1 that are observable, either directly or indirectly such as quoted prices for similar assets or liabilities in active markets or inactive markets, or inputs other than quoted prices that are observable for the asset or liability.

Level 3 - Inputs are unobservable. Valuations for assets and liabilities are derived from other valuation methodologies, including option pricing models, discounted cash flow models and similar techniques, and not based on market exchange, dealer, or broker traded transactions. Level 3 valuations incorporate certain assumptions and projections in determining the fair value assigned to such assets or liabilities.

The City uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the City measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 3 inputs are only used when Level 1 or Level 2 inputs are not available.

Note 3: Cash and Investments (Continued)

The use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in different fair value measurement at the reporting date. The valuation levels are not necessarily an indication of the risk or liquidity associated with the underlying investments.

The City does not hold any investments subject to the fair value hierarchy.

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the City manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer-term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations. The City has certificates of deposit that are over 60 months, which is a current violation of the investment policy.

Information about the sensitivity of the fair values of the City's investments to market interests is provided by the following table that shows the distribution of the City's investments by maturity:

		Fair Value Measurement			
Investment Type	Fair Value	Level 1	Level 2	Level 3	Uncategorized
Investments					
Local Agency Investment Fund (LAIF)	$ 18,280,608	$ -	$ -	$ -	$ 18,280,608
Certificates of deposit	3,588,861	-	-	-	3,588,861
Total Investments	$ 21,869,469	$ -	$ -	$ -	$ 21,869,469

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investments in LAIF and certificates of deposit are not rated by a nationally recognized statistical rating organization.

		Remaining Maturity (in Months)			
Investment Type	Fair Value	12 Months or Less	13 to 24 Months	25 to 60 Months	More than 60 Months
Investments					
Local Agency Investment Fund (LAIF)	$18,280,608	$18,280,608	$ -	$ -	$ -
Certificates of deposit	3,588,861	741,182	245,971	491,974	2,109,734
Total Investments	$21,869,469	$19,021,790	$ 245,971	$ 491,974	$2,109,734

Concentration of Credit Risk

The investment policy of the City contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code.

Note 3: Cash and Investments (Continued)

The City did not have investments in any one issuer (other than U.S. Treasury securities, mutual funds, and external investment pools) that represent 5% or more of the City's total investments.

Custodial Credit Risk

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 City's investment policy requires that all securities owned by the City be held in third-party safekeeping by the trust department of the City's bank or another designated third-party trust, in the City's name and control, under the terms of a custody agreement executed by the trust institution and the City. Investments held by the City were not subject to custodial credit risk at June 30, 2022. As of June 30, 2022, no City investments were held by the same broker-dealer (counterparty) that was used by the City to buy the securities.

Note 4: Notes and Loans Receivable

The City's outstanding loans receivable as of June 30, 2022, are as follows:

Nonmajor Governmental Funds:	
Housing rehabilitation loan program	$ 288,818
Total	$ 288,818

Housing Rehabilitation Loan Program

The Lawndale Housing Authority and Community Development Block Grant Special Revenue Funds operate a housing rehabilitation loan program, which provides loans to borrowers who meet certain qualifications for the purpose of rehabilitating their homes. Loans that are not forgivable are secured by a deed of trust and are normally repaid when the relating home changes ownership. The City did not fund any new loans during the fiscal year. As of June 30, 2022, the outstanding receivable balance for the housing rehabilitation loan program was $288,818.

The balance of the forgivable loans receivable was $87,000 at June 30, 2022 and have been fully allowed for.

Note 5: Agreements with Successor Agency Receivable

The City previously loaned the former Lawndale Redevelopment Agency (RDA) funds prior to dissolution of various redevelopment activities. The repayment of these amounts has been approved by the California Department of Finance. Additionally, the former RDA agreed to reimburse the City for the debt service on the lease, under the terms of a Public Works Agreement between the City and former RDA. This reimbursement has also been approved by the California Department of Finance. With the dissolution of the City's former RDA pursuant to ABx1 26, repayment of the loans and reimbursement of the debt service on the lease is now being made by the Successor Agency to the former RDA, Lawndale Successor Agency (the Successor Agency).

During the 2015-16 fiscal year, the State of California passed Senate Bill 107 (SB 107) which amended the Health and Safety Code to require interest on loans between the City and the Successor Agency to be calculated quarterly using a 3% simple interest rate, from the previously required historical LAIF compounding interest rate. SB 107 also requires that any amount received relating to these outstanding balances must be applied towards the outstanding principal balance before it may be applied towards accrued interest. Because governmental funds are accounted for under the modified accrual basis of accounting, the amounts representing accrued interest have been deferred and reported as unavailable revenue on the governmental fund financial statements balance sheet. See Note 15 to the financial statements for additional information.

As of June 30, 2022, agreements with the Successor Agency receivable were reported in the accompanying financial statements as follows:

	Principal	Accrued Interest	Balance at June 30, 2022
General Fund			
2000 Cooperation Agreement	$ 2,115,076	$ 2,520,697	$ 4,635,773
2001 Cooperation Agreement	2,035,197	2,325,154	4,360,351
Subtotal General Fund	4,150,273	4,845,850	8,996,123
Restricted Urban Development			
2000 Financing Agreement	5,177,987	4,299,849	9,477,836
Total	$ 9,328,260	$ 9,145,699	$ 18,473,959

Note 6: Interfund Receivables, Payables and Transfers

a. Due To/From Other Funds:

As of June 30, 2022, the City had the following due to/from other funds:

Due to Other Funds	Due from Other Funds General Fund
Non-major Governmental Funds	$ 246,488

Short-term loans from the General Fund to the Non-major Governmental Funds were made to eliminate short-term cash deficits.

b. Transfers In/Out:

Transfers in and out for the year ended June 30, 2022, were as follows:

	Transfers Out				
Transfers In	General Fund	Restricted Urban Development	ARPA Fund	Non-Major Governmental Fund	Total
General Fund	$ -	$ 68,000	$ 57,568	$ 81,683	$ 207,251
Non-Major Governmental Fund	150,842	9,640	-	-	160,482
	$ 150,842	$ 77,640	$ 57,568	$ 81,683	$ 367,733

In fiscal year 2022, the General Fund and the Restricted Urban Development transferred $150,842 and $9,640, respectively, to the Lawndale Housing Authority to provide the 20% housing set aside funds required by the Successor Agency loans. The Restricted Urban Development Fund transferred $68,000 to the General Fund for the purchase of IT equipment and for its portion of the City-wide telephone system. The ARPA fund transferred $57,568 to the General Fund for HVAC repairs and sliding door repair and installation. Non-major funds transferred funds to the General Fund for the following items: Safety plan expenses of $10,283, litter containers for $71,400.

Note 7: Capital Assets

A summary of changes in capital assets activity for the year ended June 30, 2022, is as follows:

	Balance at June 30, 2021	Adjustments	Additions	Construction Placed in Service	Disposals	Balance at June 30, 2022
Capital assets not depreciated:						
Land	$ 5,215,937	$ -	$ -	$ -	$ -	$ 5,215,937
Construction in progress	5,455,130	200,983	3,145,152	(2,806,132)	-	5,995,133
Total capital assets not being depreciated	10,671,067	200,983	3,145,152	(2,806,132)	-	11,211,070
Capital assets being depreciated:						
Building and structures	18,192,044	(950)	-	-	-	18,191,094
Improvements other than buildings	1,038,241	(13,044)	-	-	-	1,025,197
Vehicles, machinery and equipment	2,795,502	(7,501)	82,795	-	-	2,870,796
Infrastructure	37,727,993	(11,750)	-	2,806,132	-	40,522,375
Total capital assets being depreciated	59,753,780	(33,245)	82,795	2,806,132	-	62,609,462
Accumulated depreciation:						
Building and structures	8,174,854	-	476,588	-	-	8,651,442
Improvements other than buildings	391,024	-	168,743	-	-	559,767
Vehicles, machinery and equipment	2,121,238	-	144,761	-	-	2,265,999
Infrastructure	15,370,710	-	1,380,340	-	-	16,751,050
Total accumulated depreciation	26,057,826	-	2,170,432	-	-	28,228,258
Total capital assets being depreciated, net	33,695,954	(33,245)	(2,087,637)	2,806,132	-	34,381,204
Total capital assets, net	$ 44,367,021	$ 167,738	$ 1,057,515	$ -	$ -	$ 45,592,274

Adjustments in the current year were related to various items being removed from the City's capital asset listing that were erroneously included in prior year balances, and the addition of two projects that were erroneously expensed in the prior year.

Depreciation expense was charged to functions/programs based on their usage of the related assets. The allocation of depreciation expense for the year ended June 30, 2022, is as follows:

General government	$ 120,206
Public safety	3,751
Housing	609,117
Recreation and community services	3,750
Public works	1,433,608
Total	$ 2,170,432

Note 8: Long-Term Debt

The following is a summary of changes in long-term debt for the year ended June 30, 2022:

	Balance at June 30, 2021	Additions	Deletions	Balance at June 30, 2022	Due Within One Year
Direct borrowings:					
Facility and site lease note	$ 441,377	$ -	$ 42,831	$ 398,546	$ 44,266
Total	$ 441,377	$ -	$ 42,831	$ 398,546	$ 44,266

Facility and Site Lease Note

In 2005, the City and the former RDA entered into a Public Works Agreement, as authorized by the Community Development Law, in which the former RDA agreed to provide funding for certain public works projects, and the City agreed to construct them. In 2009, the former RDA funded most of the construction and land acquisition for Hopper Park. The former RDA wanted to finance a portion of the construction with California Infrastructure and Economic Development Bank (CIEDB), but in order to obtain the loan it was necessary to pledge a public facility. Since the former RDA did not own any public facilities, the City pledged a maintenance office building and a portion of the land located at 4722 Manhattan Beach Blvd., Lawndale, California, and on February 1, 2010, the City entered into a Facility and Site Lease Agreement with CIEDB. This agreement required that the City pay CIEDB "lease" payments on the pledged property, with the City retaining the title to the pledged property at the end of the lease term. CIEDB agreed to loan the City $830,100, to be used for the construction of Hopper Park. Under the terms of the Public Works Agreement, the former RDA was to reimburse the City for the debt service on the lease.

With the dissolution of the City's former RDA pursuant to ABx1 26, reimbursement of the debt service on the lease is now being made by the Successor Agency to the former RDA, Lawndale Successor Agency (the Successor Agency).

Principal payments are due annually on August 1, with interest due semi-annually on February 1 and August 1. The annual interest rate on the facility and site lease is 3.35%, and the lease matures on August 1, 2029. Principal and interest payments remaining at June 30, 2022, are as follows:

Year Ended June 30,	Facility and Site Lease Note		
	Principal	Interest	Total
2023	$ 44,266	$ 12,610	$ 56,876
2024	45,748	11,102	56,850
2025	47,281	9,544	56,825
2026	48,865	7,933	56,798
2027	50,502	6,269	56,771
2028-2030	161,884	8,254	170,138
Total	$ 398,546	$ 55,712	$ 454,258

Note 9: Compensated Absences

Vacation time may be accumulated up to two years' entitlement plus the current year's leave allowance. Cash compensation for accrued vacations is generally not payable until the employee terminates employment with the City. Cash compensation for unused sick leave is payable to an employee only upon termination of employment with the City and the employee is compensated at the rate of 50 percent of their sick leave daily rate, as long as it does not exceed the threshold of 391 hours of combined vacation and sick leave.

Cash compensation for vacation, sick leave, and compensatory time will be paid in future years from the General Fund. The following is a summary of changes in compensated absences liabilities for the year ended June 30, 2022:

	Balance at June 30, 2021	Additions	Deletions	Balance at June 30, 2022	Due in One Year
Compensated Absences	$ 562,560	$ 247,379	$ 322,279	$ 487,660	$ 234,711

The remainder of this page has been left intentionally blank.

Note 10: Liability, Workers' Compensation, and Purchased Insurance

a. Description of Self-Insurance Pool Pursuant to Joint Powers Agreement

The City of Lawndale is a member of the CALIFORNIA JOINT POWERS INSURANCE AUTHORITY (Authority). The Authority is composed of 123 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.

b. Primary Self-Insurance Programs of CJPIA

Each member pays an annual contribution at the beginning of the coverage period. A retrospective adjustment is then conducted annually thereafter, for coverage years 2012- 13 and prior. Coverage years 2013-14 and forward are not subject to routine annual retrospective adjustment. The total funding requirement for primary self-insurance programs is based on an actuarial analysis. Costs are allocated to individual agencies based on payroll and claims history, relative to other members of the risk-sharing pool.

Primary Liability Program

Claims are pooled separately between police and general government exposures. (1) The payroll of each member is evaluated relative to the payroll of other members. A variable credibility factor is determined for each member, which establishes the weight applied to payroll and the weight applied to losses within the formula. (2) The first layer of losses includes incurred costs up to $100,000 for each occurrence and is evaluated as a percentage of the pool's total incurred costs within the first layer. (3) The second layer of losses includes incurred costs from $100,000 to $500,000 for each occurrence and is evaluated as a percentage of the pool's total incurred costs within the second layer. (4) Incurred costs from $500,000 to $50 million, are distributed based on the outcome of cost allocation within the first and second loss layers.

The overall coverage limit for each member, including all layers of coverage, is $50 million per occurrence. Subsidence losses have a sub-limit of $50 million per occurrence. The coverage structure includes retained risk that is pooled among members, reinsurance, and excess insurance. More detailed information about the various layers of coverage is available on the following website: https://cjpia.org/coverage/risk-sharing-pools/.

Note 10: Liability, Workers' Compensation, and Purchased Insurance (Continued)

b. Primary Self-Insurance Programs of CJPIA (Continued)

Primary Workers' Compensation Program

Claims are pooled separately between public safety (police and fire) and general government exposures. (1) The payroll of each member is evaluated relative to the payroll of other members. A variable credibility factor is determined for each member, which establishes the weight applied to payroll and the weight applied to losses within the formula. (2) The first layer of losses includes incurred costs up to $50,000 for each occurrence and is evaluated as a percentage of the pool's total incurred costs within the first layer. (3) The second layer of losses includes incurred costs from $50,000 to $100,000 for each occurrence and is evaluated as a percentage of the pool's total incurred costs within the second layer. (4) Incurred costs from $100,000 to statutory limits are distributed based on the outcome of cost allocation within the first and second loss layers.

For 2020-21 the Authority's pooled retention is $1 million per occurrence, with reinsurance to statutory limits under California Workers' Compensation Law. Employer's Liability losses are pooled among members to $1 million. Coverage from $1 million to $5 million is purchased through reinsurance policies, and Employer's Liability losses from $5 million to $10 million are pooled among members.

c. Purchased Insurance

Pollution Legal Liability Insurance

The City of Lawndale participates in the pollution legal liability insurance program which is available through the Authority. The policy covers sudden and gradual pollution of scheduled property, streets, and storm drains owned by the City of Lawndale. Coverage is on a claims-made basis. There is a $50,000 deductible. The Authority has an aggregate limit of $50 million for the 3-year period from July 1, 2019 through July 1, 2022. Each member of the Authority has a $10 million sub-limit during the 3-year policy term.

Property Insurance

The City of Lawndale participates in the all-risk property protection program of the Authority. This insurance protection is underwritten by several insurance companies. City of Lawndale property is currently insured according to a schedule of covered property submitted by the City of Lawndale to the Authority. City of Lawndale property currently has all-risk property insurance protection in the amount of $31,004,416. There is a $10,000 deductible per occurrence except for non-emergency vehicle insurance which has a $2,500 deductible.

Note 10: Liability, Workers' Compensation, and Purchased Insurance (Continued)

c. Purchased Insurance (Continued)

Crime Insurance

The City of Lawndale purchases crime insurance coverage in the amount of $1,000,000 with a $2,500 deductible. The fidelity coverage is provided through the Authority.

d. Adequacy of Protection

During the past three fiscal years, none of the above programs of protection experienced settlements or judgments that exceeded pooled or insured coverage. There were also no significant reductions in pooled or insured liability coverage in 2021-22.

Note 11: Defined Benefit Pension Plan

Summary of Pension Plans

	Net Pension Liability	Deferred Outflows	Deferred Inflows	Pension (Income)/ Expense
CalPERS Plan	$4,663,673	$1,738,359	$(4,577,485)	$1,438,763
PARS Plan	145,284	76,376	-	27,897
Totals	$4,808,957	$1,814,735	$(4,577,485)	$1,466,660

CalPERS Miscellaneous Cost Sharing Plan

a. General Information about the Pension Plan

Plan Description

All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (Plan or PERF C) administered by the California Public Employees' Retirement System (CalPERS.) The Plan consists of a miscellaneous pool and a safety pool (also referred to as "risk pools"), which are comprised of individual employer miscellaneous and safety rate plans, respectively. 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 generally accepted accounting principles. Individual employers may sponsor more than one rate plan in the miscellaneous or safety risk pools. The City sponsors two miscellaneous plans. Benefit provisions under the Plan are established by State statute and City resolution.

Note 11: Defined benefit pension plan (Continued)

a. General Information about the Pension Plan (Continued)

Plan Description (continued)

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, at www.calpers.ca.gov.

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 5 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost-of-living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The Plan operates under the provisions of the California Public Employees' Retirement Law (PERL), the California Public Employees' Pension Reform Act of 2013 (PEPRA), and the regulations, procedures and policies adopted by the CalPERS Board of Administration. The Plan's authority to establish and amend the benefit terms are set by the PERL and PEPRA, and may be amended by the California state legislature and in some cases require approval by the CalPERS Board.

The Plan's provisions and benefits in effect at June 30, 2022 are summarized as follows:

	Miscellaneous	
Hire date	Prior to January 1, 2013	On or after January 1, 2013
Benefit formula	2.0% @ 55	2.0% @ 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	monthly for life	monthly for life
Retirement age	50 - 67	52 - 67
Monthly benefits, as a % of eligible compensation	1.426% to 2.418%	1.000% to 2.500%
Required employee contribution rates	7.000%	6.750%
Required employer contribution rates	10.880%	7.590%

Note 11: Defined benefit pension plan (Continued)

a. General Information about the Pension Plan (Continued)

Contributions

Section 20814(c) of the California Public Employees' Retirement Law (PERL) requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through CalPERS' annual actuarial valuation process. For public agency cost-sharing plans covered by either the Miscellaneous or Safety risk pools, the Plan's actuarially determined rate is based on the estimated amount necessary to pay the Plan's allocated share of the risk pool's costs of benefits earned by employees during the year, and any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Employer contribution rates may change if plan contracts are amended. Payments made by the employer to satisfy contribution requirements that are identified by the pension plan terms as plan member contribution requirements are classified as plan member contributions. Employer Contributions to the Plan for the fiscal year ended June 30, 2022 were $947,169. The actual employer payments of $883,365 made to CalPERS by the City during the measurement period ended June 30, 1899 differed from the City's proportionate share of the employer's contributions of $1,242,407 by $359,042, which is being amortized over the expected average remaining service lifetime in the Public Agency Cost-Sharing Multiple Employer Plan.

b. Net Pension Liability

The City's net pension liability for the Plan is measured as the total pension liability, less the pension plan's fiduciary net position. The net pension liability of the Plan is measured as of June 30, 2021, using an annual actuarial valuation as of June 30, 2020 rolled forward to June 30, 2021 using standard update procedures. A summary of principal assumptions and methods used to determine the net pension liability is as follows.

Note 11: Defined benefit pension plan (Continued)

b. Net Pension Liability (Continued)

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

All other actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period from 1997 to 2015, including updates to salary increase, mortality and retirement rates. The Experience Study report can be obtained at CalPERS' website, at www.calpers.ca.gov.

Valuation Date	June 30, 2020
Measurement Date	June 30, 2021
Actuarial Cost Method	Entry age normal in accordance with the requirements of GASB
Asset Valuation Method	Market Value of Assets
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Salary Increases	Varies by Entry Age and Service
Mortality Rate Table [(1)]	Derived using CalPERS' membership data for all funds
Post Retirement Benefit Increase	The lesser of contract COLA or 2.50% until Purchasing Power Protection Allowance floor on purchasing power applies, 2.50% thereafter

[(1)] The mortality table used was developed based on CalPERS' specific data. The probabilities of mortality are based on the 2017 CalPERS Experience Study for the period from 1997 to 2015. Pre-retirement and Post-retirement mortality rates include 15 years of projected mortality improvement using 90% of Scale MP-2016 published by the Society of Actuaries. For more details on this table, please refer to the CalPERS Experience Study and Review of Actuarial Assumptions report from December 2017 that can be found on the CalPERS website.

Long-term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all of the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

Note 11: Defined benefit pension plan (Continued)

b. Net Pension Liability (Continued)

Long-term Expected Rate of Return (Continued)

The expected real rates of return by asset class are as follows:

Asset Class[1]	Assumed Asset Allocation	Real Return Years 1 - 10[2]	Real Return Years 11+[3]
Global equity	50.0%	4.80%	5.98%
Fixed income	28.0%	1.00%	2.62%
Inflation assets	0.0%	0.77%	1.81%
Private equity	8.0%	6.30%	7.23%
Real assets	13.0%	3.75%	4.93%
Liquidity	1.0%	0.00%	-0.92%

[1]In the System's ACFR, fixed income is included in Global Debt Securities; Liquidity is included in Short-term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.

[2]An expected inflation of 2.00% used for this period

[3]An expected inflation of 2.92% used for this period

Change of Assumptions

There were no change of assumptions for measurement date June 30, 2021.

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.

Note 11: Defined benefit pension plan (Continued)

b. Net Pension Liability (Continued)

Subsequent Events

On July 12, 2021, CalPERS reported a preliminary 21.3% net return on investments for fiscal year 2020-21. Based on the thresholds specified in CalPERS Funding Risk Mitigation policy, the excess return of 14.3% prescribes a reduction in investment volatility that corresponds to a reduction in the discount rate used for funding purposes of 0.20%, from 7.00% to 6.80%. Since CalPERS was in the final stages of the four-year Asset Liability Management (ALM) cycle, the board elected to defer any changes to the asset allocation until the ALM process concluded, and the board could make its final decision on the asset allocation in November 2021.

On November 17, 2021, the board adopted a new strategic asset allocation. The new asset allocation along with the new capital market assumptions, economic assumptions and administrative expense assumption support a discount rate of 6.90% (net of investment expense but without a reduction for administrative expense) for financial reporting purposes. This includes a reduction in the price inflation assumption from 2.50% to 2.30% as recommended in the November 2021 CalPERS Experience Study and Review of Actuarial Assumptions. This study also recommended modifications to retirement rates, termination rates, mortality rates and rates of salary increases that were adopted by the board. These new assumptions will be reflected in the GASB 68 accounting valuation reports for the June 30, 2022, measurement date.

Pension Plan Fiduciary Net Position

Information about the pension plan's assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fiduciary net position are presented in CalPERS' audited financial statements, which are publicly available reports that can be obtained at CalPERS' website, at www.calpers.ca.gov. The plan's fiduciary net position and additions to/deductions from the plan's fiduciary net position have been determined on the same basis used by the pension plan, which is the economic resources measurement focus and the accrual basis of accounting. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. Investments are reported at fair value.

Note 11: Defined benefit pension plan (Continued)

c. Proportionate Share of Net Pension Liability

The following table shows the Plan's proportionate share of the net pension liability over the measurement period.

	Increase (Decrease)		
	Plan Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (c) = (a) - (b)
Balance at: 6/30/2020(VD)	$ 34,281,941	$ 25,895,269	$ 8,386,672
Balance at: 6/30/2021 (MD)	36,251,710	31,588,037	4,663,673
Net Changes during 2020-21	$ 1,969,769	$ 5,692,768	$ (3,722,999)

Valuation Date (VD), Measurement Date (MD)

The Local Government's proportion of the net pension liability was determined by CalPERS using the output from the Actuarial Valuation System and the fiduciary net position, as provided in the CalPERS Public Agency Cost-Sharing Allocation Methodology Report, which is a publicly available report that can be obtained at CalPERS' website, at www.calpers.ca.gov.

The City's proportionate share of the net pension liability for the miscellaneous Plan as of the June 30, 2020 and 2021 measurement dates was as follows:

Proportionate Share - June 30, 2020	0.19883%
Proportionate Share - June 30, 2021	0.24561%
Change - Increase (Decrease)	0.04678%

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 of the Plan as of the measurement date, calculated using the discount rate of 7.15 percent, as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (6.15 percent) or 1 percentage-point higher (8.15 percent) than the current rate:

	Discount Rate - 1% (6.15%)	Current Discount (7.15%)	Discount rate + 1% (8.15%)
Plan's Net Pension Liability	$ 9,450,019	$ 4,663,673	$ 706,870

Note 11: Defined benefit pension plan (Continued)

Amortization of Deferred Outflows and Deferred Inflows of Resources

Under GASB 68, gains and losses related to changes in total pension liability and fiduciary net position are recognized in pension expense systematically over time.

The first amortized amounts are recognized in pension expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to pensions and are to be recognized in future pension expense.

The amortization period differs depending on the source of the gain or loss:

Net difference between projected and actual earnings on pension plan investments	5 year straight-line amortization
All other amounts	Straight-line amortization over the expected average remaining service lives (EARSL) of all members that are provided with benefits (active, inactive and retired) as of the beginning of the measurement period

The expected average remaining service lifetime (EARSL) is calculated by dividing the total future service years by the total number of plan participants (active, inactive, and retired) in the Public Agency Cost-Sharing Multiple-Employer Plan (PERF C).

The EARSL for PERF C for the measurement period ending June 30, 2021 is 3.7 years, which was obtained by dividing the total service years of 561,622 (the sum of remaining service lifetimes of the active employees) by 150,648 (the total number of participants: active, inactive, and retired) in PERF C. Inactive employees and retirees have remaining service lifetimes equal to 0. Total future service is based on the members' probability of decrementing due to an event other than receiving a cash refund.

d. Pension Expense and Deferred Outflows and Deferred Inflows of Resources Related to Pensions

As of the start of the measurement period (July 1, 2020), the City's net pension liability was $8,386,672. For the measurement period ending June 30, 2021 (the measurement date), the City incurred a pension expense of $1,438,763.

Note 11: Defined benefit pension plan (Continued)

d. Pension Expense and Deferred Outflows and Deferred Inflows of Resources Related to Pensions (continued)

As of June 30, 2022, the City has deferred outflows and deferred inflows of resources related to pensions as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 522,981	$ -
Net difference between projected and actual earnings on pension plan investments	-	(4,071,140)
Changes in employer's proportion	268,209	-
Differences between the employer's contributions and the employer's proportionate share of contributions	-	(506,345)
Pension contributions subsequent to measurement date	947,169	-
Total	**$ 1,738,359**	**$ (4,577,485)**

The amounts above are net of outflows and inflows recognized in the 2020-21 measurement period expense. Contributions subsequent to the measurement date of $947,169 reported with deferred outflows of resources will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in future pension expense as follows:

Measurement Period Ended June 30:	Deferred Outflows/(Inflows) of Resources
2022	$ (840,152)
2023	(876,176)
2024	(944,914)
2025	(1,125,053)
2026	-
Thereafter	-

e. Payable to the Pension Plan

At June 30, 2022, the City reported a payable of $0 for the outstanding amount of contributions to the pension plan required for the year then ended.

Note 11: Defined benefit pension plan (Continued)

PARS Retirement Enhancement Plan

a. General Information about the Pension Plan

Plan Description

The City established an agent multiple-employer defined benefit Retirement Enhancement Plan (PARS-REP) administered by Public Agency Retirement System (PARS) for its Central Management Team (CMT) effective July 1, 2007. PARS-REP is a defined benefit 401 (a) tax-qualified multiple agency trust and meets the requirements of a pension trust under California Government code.

Benefits Provided

The plan provides supplemental retirement benefits in addition to CalPERS. Created in 1991 and amended in 1999, the PARS-REP plan has a master agreement between Phase II Systems - the Plan Administrator, Union Bank of California - the Custodian of funds and various participating agencies. The plan provides supplemental retirement benefits in addition to CalPERS. The Director of Finance/ City Treasurer is the internal plan administrator and bears the responsibility of completing and executing all plan documents, logistical payroll set-up, providing information on new participants and continuing disclosure in future years. Upon meeting the eligibility requirements, the plan provides a supplemental retirement benefit equal to the "3.0% at 55" plan factor (formula is a static 3.0% at age 55 and older), less the CalPERS "2% at 55" plan factors for years of City services as a CMT member. Employees will be eligible for the benefit upon attaining age 50 with two years of City service as a CMT member and concurrent CalPERS retirement. The plan was designed to reduce the high-level of turnover in top management and support the City's goal of retaining quality employees to ensure good public service. The City later added the City Manager to the PARS-REP plan under a different tier in 2008. The latter individual received a "1% at 65" plan through PARS-REP. The City has full discretionary authority to control, amend, modify or terminate this plan at any time. Effective, January 1, 2013, the City entered into the PARS-REP plan under which the City Manager will no longer be covered under the plan.

Employees Covered

At June 30, 2022, the following employees were covered by the benefit terms of the Plan:

Description	Members
Actives	-
Terminated vested and other inactives	-
Retirees and beneficiaries	6
Total	**6**

Note 11: Defined Benefit Pension Plan (Continued)

a. General Information about the Pension Plan (Continued)

Funding Policy

The City contributed 7.00% of eligible employees' gross wages to fund the benefits available under this plan in prior years. Employee contributions are not required. The City contributed $48,680 during fiscal year 2022 to the Plan.

PARS-REP issues a separate comprehensive annual financial report. Copies of PARS-REP annual financial report may be obtained from the PARS-REP Executive Office, 3961 MacArthur Boulevard, Suite 200, Newport Beach, California 92660.

b. Net Pension Liability

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

For the measurement period ended June 30, 2022 (the measurement date), the total pension liability was determined by rolling forward the June 30, 2021 total pension liability. The June 30, 2022 total pension liability was based on the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions	
Discount Rate	6.50%
Inflation	2.50%
Salary Increases	Not applicable, no active participants.
Investment Rate of Return	6.50%
Cost of Living Adjustments	2.00%
Mortality	Pre-retirement: Consistent with the Non-Industrial rates used to value the Miscellaneous Agency CalPERS Pension Plans after June 30, 2017. Post-retirement: Consistent with the Non-Industrial rates used to value the Miscellaneous Agency CalPERS Pension Plans after June 30, 2017.
Retirement	The assumed retirement age for terminated vested participants is 65.
Maximum Benefits and Salary	Salary used in the calculation of final average compensation is subject to the limitations of IRC 401(a)(17). The limit is assumed to increase 2.75% per annum.

Note 11: Defined Benefit Pension Plan (Continued)

b. Net Pension Liability (Continued)

Long-term Expected Rate of Return

The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions are per actuarial investment consulting practice as of June 30, 2022 are as follows:

Asset Class	Index	Target Allocation	Long-Term Expected Arithmetic Real Rate of Return	Long-Term Expected Geometric Real Rate of Return
US Cash	BAML 3-Mon Tbill	6.85%	0.21%	0.20%
US Core Fixed Income	Bloomberg Barclays Aggregate	46.01%	1.95%	1.84%
US Equity Market	Russell 3000	37.57%	5.70%	4.10%
Foreign Developed Equity	MSCI EAFE NR	4.73%	6.99%	5.25%
Emerging Market Equity	MSCI EM NR	3.08%	9.44%	5.97%
US REITs	FTSE NAREIT Equity REIT	1.76%	6.27%	4.11%
Assumed Inflation - Mean			2.35%	2.35%
Assumed Inflation - Standard Deviation			1.25%	1.25%
Portfolio Real Mean Return			3.78%	3.39%
Portfolio Nominal Mean Return (50^{th} percentile)			6.14%	5.83%
Portfolio Standard Deviation				8.20%
Long-Term Expected Rate of Return				**6.50%**

Change in Assumptions

There were no changes of assumptions.

Discount Rate

The plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return.

Note 11: Defined Benefit Pension Plan (Continued)

b. Net Pension Liability (Continued)

Discount Rate (Continued)

A blended discount rate is generally required to be used to measure the Total Pension Liability (the Actuarial Accrued Liability calculated using the Individual Entry Age Normal Cost Method). The long-term expected return on plan investments may be used to discount liabilities to the extent that the plan's Fiduciary Net Position (fair market value of assets) is projected to cover benefit payments and administrative expenses. A 20-year high quality (AA/Aa or higher) municipal bond rate must be used for periods where the Fiduciary Net Position is not projected to cover benefit payments and administrative expenses. Determining the discount rate will often require that the actuary perform complex projects asset values. Alternative evaluations of projected solvency are allowed, if such evaluation can reliably be made.

Pension Plan Fiduciary Net Position

Information about the plan's fiduciary net position are issued in a separate comprehensive annual financial report and may be obtained from the PARS-REP Executive Office, 3961 MacArthur Boulevard, Suite 200, Newport Beach, California 92660.

c. Changes in the Net Pension Liability

The following table shows the changes in net pension liability recognized over the measurement period for the PARS Plan.

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (c) = (a) - (b)
Balance as of June 30, 2021	$ 846,609	$ 826,149	$ 20,460
Changes for the year:			
Interest on the total pension liability	53,042	-	53,042
Benefit payments	(62,138)	(62,138)	-
Employer Contributions	-	48,680	(48,680)
Net investment income	-	(108,611)	108,611
Effect of economic/demographics gains or losses	7,702	-	7,702
Administrative expenses	-	(4,149)	4,149
Balance as of June 30, 2022	$ 845,215	$ 699,931	$ 145,284

Note 11: Defined Benefit Pension Plan (Continued)

c. Changes in the Net Pension Liability (Continued)

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the City of Lawndale, calculated using the discount rate of 6.50%, as well as what the Plan's net pension liability would be if it were calculated using a discount rate that is 1 % point lower (5.50%) or 1% point higher (7.50%) than the current rate.

	Discount Rate - 1% (5.50%)	Current Discount (6.50%)	Discount rate + 1% (7.50%)
Net Pension Liability	$ 232,814	$ 145,284	$ 70,842

d. Pension Expense and Deferred Outflows/Inflows of Resources Related to Pensions

As of the start of the measurement period, July 1, 2021, the net pension liability was $20,460. For the measurement period ending June 30, 2022, the City incurred a pension expense of $27,897 for the PARS Plan. A complete breakdown of the pension income is as follows:

Description	Amount
Interest on total pension liability	$ 53,042
Administrative expenses	4,149
Expected investment return of net investment expenses	(53,934)
Recognition of deferred inflows/outflows of resources:	
Economic/demographic gains or losses	7,702
Investment gains or losses	16,938
Pension expense	$ 27,897

Note that no adjustments have been made for contributions subsequent to the measurement date. Adequate treatment of any contributions made after the measurement date is the responsibility of the City.

Note 11: Defined Benefit Pension Plan (Continued)

d. Pension Expense and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

As of June 30, 2022, the City reported deferred outflows and deferred inflows of resources related to pensions as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings	$ 76,376	$ -
Total	$ 76,376	$ -

Amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in future pension expense as follows:

Measurement period ended June 30	Deferred Inflows of Resources
2023	$ 16,484
2024	16,044
2025	11,339
2026	32,509
2027	-
Thereafter	-

For the fiscal year ended June 30, 2022, the City recognized an aggregate pension expense of $1,466,660.

Note 12: Other Post-Employment Benefits Plan

Plan Description

The City provides retiree medical benefits under the CalPERS health plan which provides medical insurance benefits to eligible retirees and their spouses in accordance with various labor agreements. The plan is considered to be a single employer defined benefit plan. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, California 95814.

Note 12: Other Post-Employment Benefits Plan (Continued)

Employees Covered

As of the June 30, 2022, actuarial valuation, membership of the plan consisted of the following:

Participating active employees	26
Inactive employees receiving benefits	45
Inactive employees entitled to, but not receiving benefits	-
Total number of participants	71

Contributions

The contribution requirements of plan members and the City are established and may be amended by the City Council, and/or the employee associations. The City is currently funding this OPEB obligation based on a pay-as-you-go basis. For the measurement date ended June 30, 2022, the City's cash contributions were $230,013.

Total OPEB Liability

The City's total OPEB liability was measured as of June 30, 2022 and was determined by an actuarial valuation dated June 30, 2022, based on the following actuarial methods and assumptions:

Actuarial Assumptions	June 30, 2022 Measurement Date
Actuarial Valuation Date	June 30, 2022
Contribution Policy	No pre-funding
Discount Rate	3.54% in 2022
General Inflation	2.50%
Mortality, Retirement, Disability, Termination	Based on CalPERS 2017 CalPERS Mortality for Miscellaneous and School Employees
Salary increases	2.80% per year
Medical Trend	4% per year
Healthcare Participation	*Current Actives:* 100% *Current Retirees:* 100%

Subsidy is not applicable in calculating the total projection of benefit payments.

Note 12: Other Post-Employment Benefits Plan (Continued)

Change of Assumptions

The discount rate increased from 2.16% to 3.54% based on the updated municipal bond index. Payroll growth, mortality, termination and retirement rate assumptions have been updated from CalPERS Experience Study and Review of Actuarial Assumptions published in December 2017 to the most recent study published in November 2021. Healthcare trend rates have been updated from 4.00% to Getzen 2022 table that reflects actual premium increases from 2022 to 2023 followed by 6.50% in 2023 that decreases gradually to an ultimate rate of 3.94% in 2075 for non-Medicare and 4.00% for all years on/after 2023 for Medicare. Percentage of active employees assumed to elect spousal coverage at retirement has been reduced from 80% to 25%.

Discount Rate

The discount rate used to measure the total OPEB liability was 3.54%. The discount rate is based on the most recent municipal bond index. The City does not participate in a trust fiduciary fund.

Changes in the Total OPEB Liability

The changes in the total OPEB liability for the Plan are as follows:

	Total OPEB Liability
Balance at June 30, 2021 (6/30/21 measurement date)	$ 7,379,154
Changes recognized for the measurement period:	
Service cost	447,040
Interest	166,575
Contributions – employer	-
Benefit payments	(230,013)
Experience (gains)/losses	(581,425)
Change in assumptions	(1,769,151)
Net changes	(1,966,974)
Balance at June 30, 2022 (6/30/22 measurement date)	$ 5,412,180

Note 12: Other Post-Employment Benefits Plan (Continued)

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the City if it were calculated using a discount rate that is one percentage point lower or one or one percentage point higher than the current rate, for measurement period ended June 30, 2022:

	1% Decrease (2.54%)	Current Discount Rate (3.54%)	1% Increase (4.54%)
Total OPEB Liability	$ 6,274,778	$ 5,412,180	$ 4,716,184

Sensitivity of the Total OPEB Liability to Changes in the Health Care Cost Trend Rates

The following presents the total OPEB liability of the City if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2022:

	1% Decrease	Current Healthcare Cost Trend Rates	1% Increase
Total OPEB Liability	$ 4,617,491	$ 5,412,180	$ 6,429,669

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2022, the City recognized OPEB expense of $541,652. A complete breakdown of OPEB expense is as follows:

Description	Amount
Service cost	$ 447,040
Interest cost	166,575
Recognition of experience (gains)/loss deferrals	(53,611)
Recognition of assumption change deferrals	(18,352)
Total OPEB expense	$ 541,652

As of fiscal year ended June 30, 2022, the City reported deferred outflows and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ -	$ (309,884)
Changes of assumptions	-	(52,355)
Total	$ -	$ (362,239)

Note 12: Other Post-Employment Benefits Plan (Continued)

Amount reported as deferred outflows related to OPEB will be recognized in future OPEB expense as follows:

Year Ended June 30,	Deferred Outflows/ Inflows of Resources
2023	$ (71,963)
2024	(71,963)
2025	(71,963)
2026	(71,963)
2027	(79,185)
Thereafter	4,798

Note 13: Commitments and Contingencies

As of June 30, 2022, in the opinion of City Management, there were no additional outstanding commitments or contingencies that would have a significant effect on the financial position of the City.

Note 14: Prior Period Adjustment

a. Government-wide Financial Statements

Restatement of governmental activities beginning net position for the year ended June 30, 2022, is summarized as follows:

	Governmental Activities
Net position, beginning of year, as originally reported	$ 79,311,820
Restatement	167,738
Net position, beginning of year, as restated	$ 79,479,558

Restatement was made in the amount of $167,738 due the correction of prior year capital asset balances.

Note 15: Successor Agency to the Former Lawndale Redevelopment Agency

On December 29, 2011, the California Supreme Court upheld AB 1X 26 that provides for the dissolution of all redevelopment agencies in the State of California. The Lawndale Successor Agency (the Successor Agency), a legally separate entity from the City itself, assumed the former Lawndale Redevelopment Agency (RDA)'s assets and obligations, and is responsible for winding down the remaining activities of the former RDA.

After enactment of the law, redevelopment agencies in the State of California could not enter into new projects, obligations or commitments. Subject to the control of an oversight board, remaining assets can only be used to pay enforceable obligations in existence at the date of dissolution (including the completion of any unfinished projects that were subject to legally enforceable contractual commitments).

Successor agencies are only allocated revenue in the amount that is necessary to pay the estimated annual installment payments on the enforceable obligations as approved by the Successor Agency Oversight Board and the California Department of Finance.

a. Cash and Investments

As of June 30, 2022, cash and investments were reported in accompanying financial statements as follows:

	Lawndale Successor Agency
Cash and investments	$ 1,663,124
Cash and investments held with fiscal agents	2,274,259
Total	$ 3,937,383

b. Long-Term Debt

A description of long-term debt outstanding of the Successor Agency as of June 30, 2022, is as follows:

	Balance at June 30, 2021	Additions	Deletions	Balance at June 30, 2022	Due Within One Year
Tax Allocation Bonds					
Tax Allocation Bonds, Series 2009	$ 17,805,000	$ -	$ 335,000	$ 17,470,000	$ 350,000
Bonds Discount	(97,759)	-	(4,234)	(93,525)	-
Total Tax Allocation Bonds	17,707,241	-	330,766	17,376,475	350,000
Direct Borrowings					
Tax Allocation Loan Agreement Note	1,028,802	-	77,679	951,123	80,515
Agreements with City	19,572,844	47,514	1,146,400	18,473,958	1,599,326
Total Direct Borrowings	20,601,646	47,514	1,224,079	19,425,081	1,679,841
Total	$ 38,308,887	$ 47,514	$ 1,554,845	$ 36,801,556	$ 2,029,841

Note 15: Successor Agency to the Former Lawndale Redevelopment Agency (Continued)

b. Long-Term Debt (Continued)

Tax Allocation Bonds, Series 2009

On November 1, 2009, the RDA issued $20,545,000 of Tax Allocation Bonds, Series 2009 to finance public improvements and redevelopment projects benefitting the Project Areas. Interest rates range from 2% to 5.6% with interest payable semiannually on February 1 and August 1 and principal maturing annually on August 1. Pursuant to Assembly Bill 1X 26, the bond was transferred to the Successor Agency from the former RDA on February 1, 2012. The bond is secured solely by future tax increment revenues allocated to the Successor Agency. As of June 30, 2022, the outstanding principal on the bonds was $17,470,000, and relating unamortized discount was $93,525 The debt service schedule for the Tax Allocation Bonds, Series 2009 is as follows:

	Tax Allocation Bonds, Series 2009		
Year Ending June 30,	Principal	Interest	Total
2023	$ 350,000	$ 946,138	$ 1,296,138
2024	370,000	928,575	1,298,575
2025	385,000	909,700	1,294,700
2026	405,000	888,938	1,293,938
2027	430,000	865,975	1,295,975
2028-2032	2,540,000	3,936,625	6,476,625
2033-2037	3,965,000	3,050,437	7,015,437
2038-2042	5,180,000	1,799,875	6,979,875
2043-2045	3,845,000	324,637	4,169,637
Total	$ 17,470,000	$ 13,650,900	$ 31,120,900

The remedies available to the Trustee and the owners of the Bonds upon an event of default under the Indenture are dependent upon regulatory and judicial actions enforceable through various legal instruments by limitations imposed by bankruptcy, reorganization, solvency or other similar laws affecting the rights of creditors and by equitable remedies and proceedings.

Tax Allocation Loan Agreement Note

On April 30, 2002, the RDA entered into a Tax Allocation Loan Agreement with the California Infrastructure and Economic Development Bank (CIEDB). The CIEDB agreed to loan the former RDA an amount, up to $2,000,000, to be used by the former RDA for the Hawthorne Boulevard Revitalization Project.

Pursuant to Assembly Bill 1X 26, the loan was transferred to the Successor Agency from the former RDA on February 1, 2012. The loan is secured by future tax increment revenues and bears interest at a rate of 3.65% per annum. As of June 30, 2007, the $2,000,000 of loan proceeds were fully disbursed under the loan agreement. As of June 30, 2022, the outstanding principal on the note was $951,123.

Note 15: Successor Agency to the Former Lawndale Redevelopment Agency (Continued)

b. Long-Term Debt (Continued)

The debt service schedule for the Tax Allocation Loan Agreement Note is as follows:

Year Ending June 30,	Tax Allocation Loan Agreement Note		
	Principal	Interest	Total
2023	$ 80,515	$ 33,247	$ 113,762
2024	83,453	30,254	113,707
2025	86,499	27,152	113,651
2026	89,657	23,938	113,595
2027	92,929	20,605	113,534
2028-2032	518,070	48,629	566,699
Total	$ 951,123	$ 183,825	$ 1,134,948

Agreements with City

The City previously loaned the former RDA funds prior to dissolution for various redevelopment activities. The repayment of these amounts has been approved by the California Department of Finance. Additionally, the former RDA agreed to reimburse the City for the debt service on the lease, under the terms of a Public Works Agreement between the City and former RDA. This reimbursement has also been approved by the California Department of Finance. With the dissolution of the City's former RDA pursuant to AB 1X 26, repayment of the loans and reimbursement of the debt service on the lease is now being made by the Successor Agency.

During the 2015-16 fiscal year, the State of California passed Senate Bill 107 (SB 107) which amended the Health and Safety Code to require interest on loans between the City and the Successor Agency to be calculated quarterly using a 3% simple interest rate, from the previously required historical LAIF compounding interest rate. SB 107 also requires that any amount received relating to these outstanding balances must be applied towards the outstanding principal balance before it may be applied towards accrued interest. The Successor Agency experienced an extraordinary loss as a result of the revolution of the receivables and interest income earned on the receivables.

REQUIRED SUPPLEMENTARY INFORMATION

THIS PAGE INTENTIONALLY LEFT BLANK

Note 1: Stewardship, Compliance and Accountability

Budgetary Information

Procedures for establishing the budgetary data reflected in the budgetary comparison schedules are as follows:

- The annual budget adopted by the City Council provides for the general operation of the City. It includes a forecast of revenues for the fiscal year and proposed expenditures.

- The City Council approves total budgeted appropriations and any amendments to appropriations during the year for all governmental funds. This "appropriated budget" covers substantially all City expenditures, with the exception of debt service on bond issues which expenditures constitute legally authorized "non-appropriated budget." Actual expenditures may not exceed budgeted appropriations at the fund level. All appropriations lapse at year-end unless a carryover is authorized by the City Manager.

- Purchase commitments are recorded as encumbrances when purchase orders or contracts are issued. These encumbrances represent an allocation of fund balances. When the related goods or services are received, the encumbrance is liquidated and an expenditure and liability for payment to the vendor are recorded.

- Budgets for the General Fund, Special Revenue Funds, and the Capital Projects Fund are adopted on a basis consistent with accounting principles generally accepted in the United States of America (U.S. GAAP).

THIS PAGE INTENTIONALLY LEFT BLANK

City of Lawndale

Budgetary Comparison Schedule
General Fund
For the Fiscal Year Ended June 30, 2022

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Budgetary Fund Balance, July 1	$ 21,994,920	$ 21,994,920	$ 21,994,920	$ -
Resources (Inflows):				
Taxes	10,386,000	11,007,550	12,116,086	1,108,536
Licenses and permits	591,200	792,695	833,265	40,570
Intergovernmental	4,113,500	4,113,500	4,123,994	10,494
Charges for services	1,122,800	1,130,120	1,094,965	(35,155)
Use of money and property	354,303	387,303	53,400	(333,903)
Fines and forfeitures	738,000	821,500	936,895	115,395
Miscellaneous	249,500	319,871	713,484	393,613
Transfers in	10,000	787,111	207,251	(579,860)
Amounts Available for Appropriations	**39,560,223**	**41,354,570**	**42,074,260**	**719,690**
Charges to Appropriation (Outflows):				
General government	4,824,150	5,078,272	4,195,159	883,113
Public safety	6,508,065	6,508,065	6,168,820	339,245
Code enforcement and animal control	1,181,609	1,214,609	1,169,069	45,540
Planning and community development	1,219,631	1,219,631	746,670	472,961
Recreation and community services	814,157	921,909	599,263	322,646
Public works	1,865,856	2,139,001	1,812,682	326,319
Capital outlay	577,500	1,124,530	615,755	508,775
Debt service:				
Principal retirement	42,831	42,831	42,831	-
Interest and fiscal charges	15,393	15,393	15,393	-
Transfers out	255,842	197,842	150,842	47,000
Total Charges to Appropriations	**17,305,034**	**18,462,083**	**15,516,484**	**2,945,599**
Budgetary Fund Balance, June 30	**$ 22,255,189**	**$ 22,892,487**	**$ 26,557,776**	**$ 3,665,289**

City of Lawndale

Budgetary Comparison Schedule
Restricted Urban Development
For the Fiscal Year Ended June 30, 2022

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Budgetary Fund Balance, July 1	$ 6,079,483	$ 6,079,483	$ 6,079,483	$ -
Resources (Inflows):				
Use of money and property	4,500	4,500	(9,185)	(13,685)
Amounts Available for Appropriations	**6,083,983**	**6,083,983**	**6,070,298**	**(13,685)**
Charges to Appropriation (Outflows):				
Transfers out	29,280	87,280	77,640	9,640
Total Charges to Appropriations	**29,280**	**87,280**	**77,640**	**9,640**
Budgetary Fund Balance, June 30	**$ 6,054,703**	**$ 5,996,703**	**$ 5,992,658**	**$ (4,045)**

City of Lawndale

Budgetary Comparison Schedule
ARPA Fund
For the Fiscal Year Ended June 30, 2022

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Budgetary Fund Balance, July 1	$ -	$ -	$ -	$ -
Resources (Inflows):				
Intergovernmental	3,874,100	3,874,100	63,211	(3,810,889)
Amounts Available for Appropriations	**3,874,100**	**3,874,100**	**63,211**	**(3,810,889)**
Charges to Appropriation (Outflows):				
General Government	-	-	5,643	(5,643)
Transfers out	-	90,000	57,568	32,432
Total Charges to Appropriations	**-**	**90,000**	**63,211**	**26,789**
Budgetary Fund Balance, June 30	**$ 3,874,100**	**$ 3,784,100**	**$ -**	**$ (3,784,100)**

City of Lawndale

Schedule of the City's Proportionate Share of the Net Pension Liability and Related Ratios as of the Measurement Date
CalPERS Cost Sharing Miscellaneous Plan
Last Ten Years*

Measurement Date	Proportion of the net pension liability[1]	Proportionate share of the net pension liability	Covered payroll	Proportionate share of the net pension liability as a percentage of covered payroll	Proportionate share of the fiduciary net position as a percentage of the Plan's total pension liability
6/30/2014	0.007124%	$ 4,213,742	$ 3,763,636	111.96%	79.82%
6/30/2015	0.064474%	4,425,429	3,608,780	122.63%	78.40%
6/30/2016	0.069070%	5,976,726	3,502,895	170.62%	74.06%
6/30/2017	0.071076%	7,048,744	3,654,304	192.89%	73.31%
6/30/2018	0.071947%	6,933,016	3,506,568	197.72%	77.51%
6/30/2019	0.074751%	7,659,716	3,400,803	225.23%	76.68%
6/30/2020	0.077080%	8,386,672	3,590,921	233.55%	75.54%
6/30/2021	0.086230%	4,663,673	3,622,805	128.73%	87.14%

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

[1] Proportion of the net pension liability represents the plan's proportion of PERF C, which includes both the Miscellaneous and Safety Risk Pools excluding the 1959 survivors Risk Pool.

City of Lawndale

Schedule of Plan Contributions
CalPERS Cost Sharing Miscellaneous Plan
Last Ten Years*

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Deficiency (Excess)	Covered payroll	Contributions as a Percentage of Covered Payroll
2014-2015	$ 408,984	$ (408,984)	$ -	$ 3,608,780	11.33%
2015-2016	492,655	(492,655)	-	3,502,895	14.06%
2016-2017	654,502	(654,502)	-	3,654,304	17.91%
2017-2018	600,369	(600,369)	-	3,506,568	17.12%
2018-2019	726,239	(726,239)	-	3,400,803	21.35%
2019-2020	782,158	(782,158)	-	3,590,921	21.78%
2020-2021	883,365	(883,365)	-	3,622,805	24.38%
2021-2022	947,169	(947,169)	-	3,379,109	28.03%

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

Notes to Schedule:

Change in Benefit Terms: There were no changes to benefit terms that applied to all members of the Public Agency Pool. Additionally, the figures above do not include any liability impact that may have resulted from Golden Handshakes that occurred after the June 30, 2020 valuation date, unless the liability impact is deemed to be material to the Public Agency Pool.

Change in Assumptions: There were no assumption changes for 2021. For 2020, the Plan adopted a new amortization policy effective with the 2019 actuarial valuation. The new amortization policy shortens the period over which actuarial gains and losses are amortized from 30 years to 20 years with the payments computed as a level dollar amount. In addition, the new policy does not utilize a five-year ramp-up and ramp-down on UAL bases attributable to assumption changes and non-investment gains/losses. The new policy also does not utilize a five-year ramp-down on investment gains/losses. These changes apply only to new UAL bases established on or after June 30, 2019. There were no changes in assumptions in 2019. In 2018, demographic assumptions and inflation rate were changed in accordance to the CalPERS Experience Study and Review of Actuarial Assumptions December 2017. There were no changes in the discount rate in 2019. In 2017, the accounting discount rate was reduced from 7.65 percent to 7.15 percent. In 2016, there were no changes in the discount rate. In 2015, amounts reported reflect an adjustment of the discount rate from 7.5 percent (net of administrative expense) to 7.65 percent (without a reduction for pension plan administrative expense). In 2014, amounts reported were based on the 7.5 percent discount rate.

City of Lawndale

Schedule of Changes in Net Position Liability and Related Ratios as of the Measurement Date
PARS Retirement Enhancement Plan
For the Fiscal Year Ended June 30, 2022

Measurement Date	2022	2021	2020	2019
Total Pension Liability				
Service cost	$ -	$ -	$ -	$ 24,739
Interest on the Total Pension Liability	53,042	53,430	57,391	56,830
Effect of economic/demographic gains or losses	7,702	-	(67,384)	-
Effect of assumption changes or inputs	-	-	4,554	(42,305)
Benefit payments, including refunds of employee contributions	(62,138)	(56,764)	(54,265)	-
Net Change in Total Pension Liability	(1,394)	(3,334)	(59,704)	39,264
Total Pension Liability - Beginning	846,609	849,943	909,647	870,383
Total Pension Liability - Ending (a)	**$ 845,215**	**$ 846,609**	**$ 849,943**	**$ 909,647**
Plan Fiduciary Net Position				
Employer Contributions	$ 48,680	$ 54,070	$ -	$ 35,683
Net investment income	(108,611)	151,416	21,288	42,049
Benefit payments, including refunds of employee contributions	(62,138)	(56,764)	(54,265)	(42,305)
Administrative expenses	(4,149)	(3,956)	(3,535)	(3,447)
Net Change in Fiduciary Net Position	(126,218)	144,766	(36,512)	31,980
Plan Fiduciary Net Position - Beginning	826,149	681,383	717,895	685,915
Plan Fiduciary Net Position - Ending (b)	**$ 699,931**	**$ 826,149**	**$ 681,383**	**$ 717,895**
Plan Net Pension Liability - Ending (a) - (b)	**$ 145,284**	**$ 20,460**	**$ 168,560**	**$ 191,752**
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	82.8%	97.6%	80.2%	78.9%
Covered Payroll[(1)]	$ -	$ -	$ -	$ -
Plan Net Pension Liability as a Percentage of Covered Payroll	N/A	N/A	N/A	N/A

*Historical information is required only for measurement for which GASB 68 is applicable.
[(1)]There are no active employees eligible for the plan starting for measurement date 2019.
[(2)]No actuarial valuation was performed for 2016.

Notes to Schedule:

Change in Benefit Terms: None.

Changes of Assumptions: Inflation decreased from 2.75% to 2.50%; salary increases are no longer applicable due to no active participants; change in mortality assumptions to be consistent with industrial rates used to value Miscellaneous Agency CalPERS Pension Plans after June 30, 2017 for both pre- and post-retirement.

2018	2017	2016 [2]	2015
$ 24,018	$ 28,713	$ -	$ 45,100
53,115	50,372	-	42,181
11,039	-	-	-
-	41,097	-	-
(21,451)	(14,562)	-	(8,974)
66,721	105,620	-	78,307
803,664	698,044	640,349	562,042
$ 870,385	**$ 803,664**	**$ 640,349**	**$ 640,349**
$ 19,890	$ 19,889	$ -	$ 39,254
40,514	60,634	-	14,293
(21,451)	(14,562)	-	(8,974)
(3,463)	(3,149)	-	(2,964)
35,490	62,812	-	41,609
650,425	587,613	586,056	544,447
$ 685,915	**$ 650,425**	**$ 586,056**	**$ 586,056**
$ 184,470	**$ 153,239**	**$ 54,293**	**$ 54,293**
78.8%	80.9%	91.5%	91.5%
$ 314,042	$ 304,044	$ 295,188	$ 404,081
58.7%	50.4%	18.4%	13.4%

THIS PAGE INTENTIONALLY LEFT BLANK

City of Lawndale

Schedule of Plan Contributions
PARS Retirement Enhancement Plan
Last Ten Years*

Fiscal Year	Actuarially Determined Contribution	Contribution in Relation to the Actuarially Determined Contribution	Contribution Deficiency (Excess)	Covered payroll [1]	Contributions as a Percentage of Covered Payroll
2014-2015	$ 39,254	$ (39,254)	$ -	$ 404,081	9.71%
2015-2016	26,331	(19,636)	6,695	295,188	8.92%
2016-2017	40,955	(19,889)	21,066	304,044	13.47%
2017-2018	41,069	(19,890)	21,179	314,042	13.08%
2018-2019	53,827	(35,683)	18,144	N/A	N/A
2019-2020	55,442	-	55,442	N/A	N/A
2020-2021	24,980	(54,070)	(29,090)	N/A	N/A
2021-2022	24,980	(48,680)	(23,700)	N/A	N/A

*Historical information is required only for measurement for which GASB 68 is applicable.
[1]There are no active employees eligible for the plan starting in fiscal year 2019.

Note to Schedule:

Valuation Date	June 30, 2022
Methods and assumptions used to determine contribution rates:	
Actuarial cost method	Entry age normal
Amortization method	Level dollar, closed
Remaining amortization period	8 years
Inflation	2.50%
Salary Increases	Not applicable, no active participants.
Investment rate of return	6.50%
Payroll Growth	Not applicable, no active participants.
Cost of Living Adjustments	2.00%
Mortality	Pre-retirement: Consistent with the Non-Industrial rates used to value Miscellaneous Agency CalPERS Pension Plans after June 30, 2017. Post-retirement: Consistent with the Non-Industrial rates used to value Miscellaneous Agency CalPERS Pension Plans after June 30, 2017.

City of Lawndale

Schedule of Investment Returns
PARS Retirement Enhancement Plan
Last Ten Years*

Fiscal Year	Annual Money-Weighted Rate of Return, Net of Investment Expense
2015	2.48%
2016	-0.14%
2017	10.14%
2018	6.15%
2019	6.18%
2020	3.08%
2021	21.49%
2022	-13.05%

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

City of Lawndale

Schedule of Changes in the Total OPEB Liability and Related Ratios
Last Ten Years*

Fiscal Year	2022	2021	2020	2019	2018
Total OPEB Liability					
Service cost	$ 447,040	$ 425,674	$ 205,330	$ 184,378	$ 179,443
Interest on the total OPEB liability	166,575	155,567	159,173	143,562	146,967
Experience (gains)/losses	(581,425)	-	276,830	-	-
Changes in assumptions	(1,769,151)	46,222	1,930,822	209,309	-
Benefit payments	(230,013)	(213,405)	(104,378)	(99,021)	(95,212)
Net change in total OPEB liability	**(1,966,974)**	**414,058**	**2,467,777**	**438,228**	**231,198**
Total OPEB liability - beginning	**7,379,154**	**6,965,096**	**4,497,319**	**4,059,091**	**3,827,893**
Total OPEB liability - ending (a)	**$ 5,412,180**	**$ 7,379,154**	**$ 6,965,096**	**$ 4,497,319**	**$ 4,059,091**
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%	0.00%	0.00%
Covered-employee payroll[(1)]	$ 3,174,733	$ 2,574,004	$ 2,535,647	$ 2,918,274	$ 2,935,427
Net OPEB liability as a percentage of covered-employee payroll	170.48%	286.68%	274.69%	154.11%	138.28%

* Historical information is required only for measurement for which GASB 75 is applicable.

Notes to Schedule:

[(1)]Contributions to the OPEB plan are not based on a measure of pay, therefore covered employee payroll is used.
No assets are accumulated in a trust that meets the criteria of GASB 75 to pay related benefits.

Changes in assumptions: The discount rate increased from 2.16% to 3.45% based on the updated municipal bond index. Payroll growth, mortality, termination and retirement rate assumptions have been updated from CalPERS Experience Study and Review of Actuarial Assumptions published in December 2017 to the most recent study published in November 2021. Healthcare trend rates have been updated from 4.00% to Getzen 2022 table that reflects actual premium increases from 2022 to 2023 followed by 6.50% in 2023 that decreases gradually to an ultimate rate of 3.94% in 2075 for non-Medicare and 4.00% for all years on/after 2023 for Medicare. Percentage of active employees assumed to elect spousal coverage at retirement has been reduced from 80% to 25%.

THIS PAGE INTENTIONALLY LEFT BLANK

SUPPLEMENTARY INFORMATION

Special Revenue Funds

The following special revenue funds have been classified as non-major funds:

Gas Tax - To account for highway users tax received under Street and Highways Code Sections 2103, 2105, 2106, and 2107 and expenditures of money apportioned for maintenance, rehabilitation, or improvement of public streets.

Air Quality - To account for quarterly allocations received from the California Air Resources Board – South Coast Air Quality Management District per Assembly Bill 2766 to be used for clean transportation programs and reduction of vehicle emissions.

Proposition A Local Transit Assistance - To account for the Los Angeles County Metropolitan Transportation Authority "per capita" allocation of twenty-five percent Proposition A half-cent sales tax effective July 1982 and designated for Local Return Programs to be used exclusively for public transit.

Narcotics Forfeiture - To account for resources used solely for investigation, detection and prosecution of criminal drug activities.

State COPS Grant - To account for money passed through the California Citizens Option for Public Safety (COPS) program to the Los Angeles County Supplemental Law Enforcement Services Account (SLESA) to local governments allocated based on population to be used exclusively to supplement existing frontline municipal police services.

CA Law Enforcement Equipment - To account for funds received from the State of California to be expended exclusively for law enforcement equipment.

Used Oil Recycling Grant - To account for money received from the California Department of Resources Recycling and Recovery (CalRecyle) based on "per capita" to administer the local used oil and used oil filter collection/recycling program as outlined in Public Resources Code Section 48691.

Lawndale Cable Usage Corporation - Accounts for Local Access and Franchise fees received by the nonprofit California Corporation and used to supplement the Lawndale CityTV (Channel 3) and Lawndale Community TV (Spectrum Channel 22 and Frontier Channel 29) costs for communication and transparency to the local community.

Department of Conservation Grant - To account for funds received and expended for park renovation projects.

Justice Assisted Grant - To account for federal funds in the City's law enforcement program.

Park Development - To account for park development fees assessed on new construction in accordance with Government Code Section 66000 et al. to be expended on park capital improvements.

Measure M Local Return - To account for the Los Angeles County Metropolitan Transportation Authority Traffic Improvement Plan Measure M half-cent sales tax effective July 2017 and designated for local jurisdictions to augment existing revenues for improving the efficiency and operations of streets and roads and/or increasing alternative transportation choices.

LA County Parks Maintenance Grant - To account for maintenance of parks and recreational facilities.

SB1 RMRA - To account for the State of California Road Maintenance and Rehabilitation Account (RMRA) funding received from taxes on gasoline and apportioned in accordance with the Street and Highway Code Section 2032(h). The funding is designated for basic road maintenance, rehabilitation, and critical safety projects on the local streets and roads system.

Special Revenue Funds (Continued)

Ground Water Sustainability - To account for "AB 939" refuse fees to be expended on a groundwater sustainability program per Section 10730 of the Water Code and Lawndale Municipal Code Section 5.08.070.

Disability Access - To account for the 90% share of the $4 State disability access and education fee collected on each business license issued in the City and restricted for certified access specialist training and certification, and/or to facilitate compliance with construction-related accessibility requirements per Government Code 4467 (b)(1).

Measure W Safe Clean Water - To account for the allocation of funds for improvements to the City's stormwater collection system.

SB1383 – To account for the proceeds and expenses related to Senate Bill 1383, which requires the implementation of solid waste and organic recycling programs beginning on January 1, 2022.

Lawndale Housing Authority Fund - Accounts for 20% of the Annual Recognized Obligation Payments received pursuant to Health and Safety Code section 34177(o)(1) from the Successor Agency of the former Lawndale Redevelopment Agency, which is set aside to provide affordable housing for persons and families of low and moderate income.

Capital Projects Funds

The following capital projects funds have been classified as non-major funds:

TDA Article 3 (Metro) - To account for funds provided by the State Transportation Development Act (TDA) through the Metro Transportation Commission designated for the design and construction of pedestrian, bicycle, and handicapped amenities.

Proposition C Local Transit Assistance - To account for the Los Angeles County Metropolitan Transportation Authority Proposition C one-half cent sales tax effective April 1991 distributed on a "per capita" basis and designated for street and road expenditures and signal synchronization on streets that carry regularly scheduled Fixed-Route Public Transit Services, most elements of Congestion Management Activities, and some elements Pavement Management Systems.

Community Development Block Grant - To account for expenditures and reimbursement of annual Federal Community Development Block Grant (CDBG) awards administered by the Los Angeles County Development Authority.

Prop C25 Grant - To account for Proposition C 25% transit-related local highway improvement funds designated for the Inglewood Avenue widening project.

Measure R - To account for the Los Angeles County Metropolitan Transportation Authority Measure R half-cent sales tax effective July 2009 and designated for transportation projects including synchronized traffic signals, pothole repairs, improved freeway traffic flow, and other community traffic relief projects.

Metro STPL Exchange 2017 - To account for $578,416 Los Angeles County Metropolitan Transportation Authority (LACMTA) Surface Transportation Program – Local Funds (STP-L) received in a March 13, 2017 exchange for Federal STP-L Funds ($590,220 less 2% fee of $11,804) and designated for street, highway, bridge and tunnel project, pedestrian and bicycle infrastructure and transit capital project eligible costs expended within five years of the exchange.

City of Lawndale

Combining Balance Sheet
Non-Major Governmental Funds
June 30, 2022

	Special Revenue Funds				
	Gas Tax	Air Quality	Proposition A Local Transit Assistance	Narcotics Forfeiture	State COPS Grant
Assets					
Cash and investments	$ 106,451	$ 169,396	$ 2,681,851	$ 54,902	$ 186,273
Receivables:					
Accounts	59,102	10,758	118,582	-	-
Grants	-	-	-	-	-
Accrued interest	-	146	2,331	49	180
Notes and loans	-	-	-	-	-
Land held for development	-	-	-	-	-
Total Assets	**$ 165,553**	**$ 180,300**	**$ 2,802,764**	**$ 54,951**	**$ 186,453**
Liabilities, Deferred Inflows of Resources and Fund Balances					
Liabilities					
Accounts payable	$ 35,747	$ -	$ -	$ -	$ 10,175
Accrued liabilities	7,276	-	3,606	-	-
Due to other funds	-	-	-	-	-
Total Liabilities	**43,023**	**-**	**3,606**	**-**	**10,175**
Deferred Inflows of Resources					
Unavailable revenues	-	10,758	118,582	-	-
Total Deferred Inflows of Resources	**-**	**10,758**	**118,582**	**-**	**-**
Fund Balances (deficit)					
Restricted for:					
Community development projects	-	-	-	-	-
Public safety	-	-	-	54,951	176,278
Recreation and community services	-	-	2,680,576	-	-
Public works	122,530	-	-	-	-
Air quality	-	169,542	-	-	-
Municipal services	-	-	-	-	-
Housing	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances	**122,530**	**169,542**	**2,680,576**	**54,951**	**176,278**
Total Liabilities, Deferred Inflows of Resources and Fund Balances	**$ 165,553**	**$ 180,300**	**$ 2,802,764**	**$ 54,951**	**$ 186,453**

Special Revenue Funds						
CA Law Enforcement Equipment	Used Oil Recycling Grant	Lawndale Cable Usage Corporation	Department of Conservation Grant	Justice Assisted Grant	Park Development	Measure M Local Return
$ 5,885	$ 7,173	$ 162,250	$ 17,280	$ -	$ 8,478	$ 1,862,836
-	-	9,703	-	-	-	-
-	-	-	-	-	-	-
-	-	141	-	-	8	1,617
-	-	-	-	-	-	-
-	-	-	-	-	-	-
$ 5,885	**$ 7,173**	**$ 172,094**	**$ 17,280**	**$ -**	**$ 8,486**	**$ 1,864,453**
$ 417	$ 3,880	$ -	$ -	$ -	$ -	$ 46,346
-	-	-	-	-	-	-
-	-	-	-	10,000	-	-
417	**3,880**	**-**	**-**	**10,000**	**-**	**46,346**
-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**
-	-	-	-	-	-	-
5,468	-	-	-	-	-	-
-	-	-	17,280	-	8,486	-
-	3,293	-	-	-	-	1,818,107
-	-	-	-	-	-	-
-	-	172,094	-	-	-	-
-	-	-	-		-	-
-	-	-	-	(10,000)	-	-
5,468	**3,293**	**172,094**	**17,280**	**(10,000)**	**8,486**	**1,818,107**
$ 5,885	**$ 7,173**	**$ 172,094**	**$ 17,280**	**$ -**	**$ 8,486**	**$ 1,864,453**

City of Lawndale

Combining Balance Sheet
Non-Major Governmental Funds
June 30, 2022

	Special Revenue Funds				
	LA County Parks Maintenance Grant	SB1 RMRA	Groundwater Sustainability	Disability Access	Measure W Safe Clean Water
Assets					
Cash and investments	$ 4,012	$ 635,332	$ 456,987	$ 63,318	$ 417,466
Receivables:					
Accounts	-	110,623	670	-	-
Grants	-	-	-	-	-
Accrued interest	4	527	440	57	-
Notes and loans	-	-	-	-	-
Land held for development	-	-	-	-	-
Total Assets	**$ 4,016**	**$ 746,482**	**$ 458,097**	**$ 63,375**	**$ 417,466**
Liabilities, Deferred Inflows of Resources and Fund Balances					
Liabilities					
Accounts payable	$ -	$ 26,650	$ 11,212	$ 87	$ 3,873
Accrued liabilities	-	1,186	3,003	-	-
Due to other funds	-	-	-	-	-
Total Liabilities	**-**	**27,836**	**14,215**	**87**	**3,873**
Deferred Inflows of Resources					
Unavailable revenues	-	-	-	-	-
Total Deferred Inflows of Resources	**-**	**-**	**-**	**-**	**-**
Fund Balances (deficit)					
Restricted for:					
Community development projects	-	-	-	-	-
Public safety	-	-	-	-	-
Recreation and community services	4,016	-	-	-	-
Public works	-	718,646	443,882	63,288	413,593
Air quality	-	-	-	-	-
Municipal services	-	-	-	-	-
Housing	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances	**4,016**	**718,646**	**443,882**	**63,288**	**413,593**
Total Liabilities, Deferred Inflows of Resources and Fund Balances	**$ 4,016**	**$ 746,482**	**$ 458,097**	**$ 63,375**	**$ 417,466**

Special Revenue Funds		Capital Projects Funds				
SB1383	Lawndale Housing Authority	TDA Article 3 (Metro)	Proposition C Local Transit Assistance	Community Development Block Grant	Prop C25 Grant	Measure R
$ 46,987	$ 1,491,739	$ -	$ 1,944,503	$ -	$ -	$ 1,494,942
-	-	-	-	-	-	32,349
-	-	-	-	67,803	12,725	4,226
14	1,253	-	1,854	-	-	1,378
-	76,562	-	-	212,256	-	-
-	487,083	-	-	-	-	-
$ 47,001	**$ 2,056,637**	**$ -**	**$ 1,946,357**	**$ 280,059**	**$ 12,725**	**$ 1,532,895**
$ -	$ 718	$ -	$ 628,162	$ 70,798	$ 39,796	$ -
-	2,404	-	11,011	806	-	2,640
-	-	1,664	-	20,080	214,744	-
-	**3,122**	**1,664**	**639,173**	**91,684**	**254,540**	**2,640**
-	-	-	-	-	12,725	4,226
-	**-**	**-**	**-**	**-**	**12,725**	**4,226**
-	-	-	-	188,375	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
47,001	-	-	1,307,184	-	-	1,526,029
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	2,053,515	-	-	-	-	-
-	-	(1,664)	-	-	(254,540)	-
47,001	**2,053,515**	**(1,664)**	**1,307,184**	**188,375**	**(254,540)**	**1,526,029**
$ 47,001	**$ 2,056,637**	**$ -**	**$ 1,946,357**	**$ 280,059**	**$ 12,725**	**$ 1,532,895**

City of Lawndale

Combining Balance Sheet
Non-Major Governmental Funds
June 30, 2022

	Capital Projects Funds	
	Metro STPL Exchange 2017	Total Non-major Governmental Funds
Assets		
Cash and investments	$ 4,334	$ 11,822,395
Receivables:		
Accounts	-	341,787
Grants	-	84,754
Accrued interest	4	10,003
Notes and loans	-	288,818
Land held for development	-	487,083
Total Assets	**$ 4,338**	**$ 13,034,840**
Liabilities, Deferred Inflows of Resources and Fund Balances		
Liabilities		
Accounts payable	$ -	$ 877,861
Accrued liabilities	-	31,932
Due to other funds	-	246,488
Total Liabilities	**-**	**1,156,281**
Deferred Inflows of Resources		
Unavailable revenues	-	146,291
Total Deferred Inflows of Resources	**-**	**146,291**
Fund Balances (deficit)		
Restricted for:		
Community development projects	-	188,375
Public safety	-	236,697
Recreation and community services	-	2,710,358
Public works	4,338	6,467,891
Air quality	-	169,542
Municipal services	-	172,094
Housing	-	2,053,515
Unassigned	-	(266,204)
Total Fund Balances	**4,338**	**11,732,268**
Total Liabilities, Deferred Inflows of Resources and Fund Balances	**$ 4,338**	**$ 13,034,840**

THIS PAGE INTENTIONALLY LEFT BLANK

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-Major Governmental Funds
For the Fiscal Year Ended June 30, 2022

	Special Revenue Funds				
	Gas Tax	Air Quality	Proposition A Local Transit Assistance	Narcotics Forfeiture	State COPS Grant
Revenues					
Intergovernmental	$ 770,940	$ 31,215	$ 828,274	$ -	$ 161,285
Charges for services	-	-	-	-	-
Use of money and property	-	(1,804)	(24,921)	(584)	(1,995)
Total Revenues	**770,940**	**29,411**	**803,353**	**(584)**	**159,290**
Expenditures					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	-	122,100
Code enforcement and animal control	-	-	-	-	-
Housing	-	-	-	-	-
Recreation and community services	-	-	89,276	-	-
Public works	628,167	-	-	-	-
Capital outlay	-	58,318	-	-	-
Total Expenditures	**628,167**	**58,318**	**89,276**	**-**	**122,100**
Excess (Deficiency) of Revenues Over (Under) Expenditures	142,773	(28,907)	714,077	(584)	37,190
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers out	(10,283)	-	-	-	-
Total Other Financing Sources (Uses)	**(10,283)**	**-**	**-**	**-**	**-**
Net Change in Fund Balances	132,490	(28,907)	714,077	(584)	37,190
Fund Balances (deficit)					
Beginning of year	(9,960)	198,449	1,966,499	55,535	139,088
End of Year	**$ 122,530**	**$ 169,542**	**$ 2,680,576**	**$ 54,951**	**$ 176,278**

Special Revenue Funds						
CA Law Enforcement Equipment	Used Oil Recycling Grant	Lawndale Cable Usage Corporation	Department of Conservation Grant	Justice Assisted Grant	Park Development	Measure M Local Return
$ -	$ 5,000	$ -	$ 8,425	$ -	$ -	$ 583,001
-	-	38,529	-	-	-	-
-	-	(1,537)	-	-	(91)	(18,401)
-	**5,000**	**36,992**	**8,425**	**-**	**(91)**	**564,600**
5,000	-	-	-	-	-	-
-	-	-	-	10,000	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	1,146	-
-	4,859	-	-	-	-	126,067
-	-	-	-	-	-	-
5,000	**4,859**	**-**	**-**	**10,000**	**1,146**	**126,067**
(5,000)	141	36,992	8,425	(10,000)	(1,237)	438,533
-	-	-	-	-	-	-
-	-	-	(16,896)	-	-	-
-	**-**	**-**	**(16,896)**	**-**	**-**	**-**
(5,000)	141	36,992	(8,471)	(10,000)	(1,237)	438,533
10,468	3,152	135,102	25,751	-	9,723	1,379,574
$ 5,468	**$ 3,293**	**$ 172,094**	**$ 17,280**	**$ (10,000)**	**$ 8,486**	**$ 1,818,107**

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-Major Governmental Funds
For the Fiscal Year Ended June 30, 2022

	Special Revenue Funds				
	LA County Parks Maintenance Grant	SB1 RMRA	Groundwater Sustainability (AB 939)	Disability Access (AB 1379)	Measure W Safe Clean Water
Revenues					
Intergovernmental	$ -	$ 654,914	$ 136,004	$ 10,522	$ 232,545
Charges for services	-	-	-	-	-
Use of money and property	(42)	(7,521)	(5,219)	(635)	-
Total Revenues	**(42)**	**647,393**	**130,785**	**9,887**	**232,545**
Expenditures					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Code enforcement and animal control	-	-	-	-	-
Housing	-	-	-	-	-
Recreation and community services	-	-	-	-	-
Public works	-	612,791	187,902	-	49,804
Capital outlay	-	-	-	-	-
Total Expenditures	**-**	**612,791**	**187,902**	**-**	**49,804**
Excess (Deficiency) of Revenues Over (Under) Expenditures	(42)	34,602	(57,117)	9,887	182,741
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers out	-	-	(54,504)	-	-
Total Other Financing Sources (Uses)	**-**	**-**	**(54,504)**	**-**	**-**
Net Change in Fund Balances	(42)	34,602	(111,621)	9,887	182,741
Fund Balances (deficit)					
Beginning of year	4,058	684,044	555,503	53,401	230,852
End of Year	**$ 4,016**	**$ 718,646**	**$ 443,882**	**$ 63,288**	**$ 413,593**

Special Revenue Funds		Capital Projects Funds				
SB1383 Local Assistance	Lawndale Housing Authority	TDA Article 3 (Metro)	Proposition C Local Transit Assistance	Community Development Block Grant	Prop C25 Grant	Measure R
$ 47,128	$ -	$ -	$ 687,036	$ 370,666	$ -	$ 547,543
-	-	-	-	-	-	-
(127)	16,261	-	(22,082)	-	-	(15,670)
47,001	**16,261**	**-**	**664,954**	**370,666**	**-**	**531,873**
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	119,198	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	507,156	351,538	-	113,745
-	-	-	1,322,812	-	332,752	-
-	**119,198**	**-**	**1,829,968**	**351,538**	**332,752**	**113,745**
47,001	(102,937)	-	(1,165,014)	19,128	(332,752)	418,128
-	160,482	-	-	-	-	-
-	-	-	-	-	-	-
-	**160,482**	**-**	**-**	**-**	**-**	**-**
47,001	57,545	-	(1,165,014)	19,128	(332,752)	418,128
-	1,995,970	(1,664)	2,472,198	169,247	78,212	1,107,901
$ 47,001	**$ 2,053,515**	**$ (1,664)**	**$ 1,307,184**	**$ 188,375**	**$ (254,540)**	**$ 1,526,029**

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-Major Governmental Funds
For the Fiscal Year Ended June 30, 2022

	Capital Projects Funds	
	Metro STPL Exchange 2017	Total Non-major Governmental Funds
Revenues		
Intergovernmental	$ -	$ 5,074,498
Charges for services	-	38,529
Use of money and property	(359)	(84,727)
Total Revenues	**(359)**	**5,028,300**
Expenditures		
Current:		
General government	-	5,000
Public safety	-	132,100
Code enforcement and animal control	-	-
Housing	-	119,198
Recreation and community services	-	90,422
Public works	114	2,582,143
Capital outlay	-	1,713,882
Total Expenditures	**114**	**4,642,745**
Excess (Deficiency) of Revenues Over (Under) Expenditures	(473)	385,555
Other Financing Sources (Uses)		
Transfers in	-	160,482
Transfers out	-	(81,683)
Total Other Financing Sources (Uses)	**-**	**78,799**
Net Change in Fund Balances	(473)	464,354
Fund Balances (deficit)		
Beginning of year	4,811	11,267,914
End of Year	**$ 4,338**	**$ 11,732,268**

City of Lawndale

Budgetary Comparison Schedule
Gas Tax
For the Fiscal Year Ended June 30, 2022

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Budgetary Fund Balance (deficit), July 1	$ (9,960)	$ (9,960)	$ (9,960)	$ -
Resources (Inflows):				
Intergovernmental	744,000	744,000	770,940	26,940
Use of money and property	50	50	-	(50)
Amounts Available for Appropriation	**734,090**	**734,090**	**760,980**	**26,890**
Charges to Appropriation (Outflows):				
Public works	692,920	682,637	628,167	54,470
Transfers out	-	10,283	10,283	-
Total Charges to Appropriation	**692,920**	**692,920**	**638,450**	**54,470**
Budgetary Fund Balance (Deficit), June 30	**$ 41,170**	**$ 41,170**	**$ 122,530**	**$ 81,360**

City of Lawndale

Budgetary Comparison Schedule
Air Quality
For the Fiscal Year Ended June 30, 2022

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Budgetary Fund Balance, July 1	$ 198,449	$ 198,449	$ 198,449	$ -
Resources (Inflows):				
Intergovernmental	40,000	40,000	31,215	(8,785)
Use of money and property	950	950	(1,804)	(2,754)
Amounts Available for Appropriation	**239,399**	**239,399**	**227,860**	**(11,539)**
Charges to Appropriation (Outflows):				
Capital outlay	60,000	60,000	58,318	1,682
Total Charges to Appropriation	**60,000**	**60,000**	**58,318**	**1,682**
Budgetary Fund Balance, June 30	**$ 179,399**	**$ 179,399**	**$ 169,542**	**$ (9,857)**

City of Lawndale

Budgetary Comparison Schedule
Proposition A Local Transit Assistance
For the Fiscal Year Ended June 30, 2022

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Budgetary Fund Balance, July 1	$ 1,966,499	$ 1,966,499	$ 1,966,499	$ -
Resources (Inflows):				
Intergovernmental	610,000	610,000	828,274	218,274
Charges for services	500	500	-	(500)
Use of money and property	10,000	10,000	(24,921)	(34,921)
Miscellaneous	34,000	34,000	-	(34,000)
Amounts Available for Appropriation	**2,620,999**	**2,620,999**	**2,769,852**	**148,853**
Charges to Appropriation (Outflows):				
Recreation and community services	494,349	494,349	89,276	405,073
Public works	195,400	195,400	-	195,400
Total Charges to Appropriation	**689,749**	**689,749**	**89,276**	**600,473**
Budgetary Fund Balance, June 30	**$ 1,931,250**	**$ 1,931,250**	**$ 2,680,576**	**$ 749,326**

City of Lawndale

Budgetary Comparison Schedule
Narcotics Forfeiture
For the Fiscal Year Ended June 30, 2022

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Budgetary Fund Balance, July 1	$ 55,535	$ 55,535	$ 55,535	$ -
Resources (Inflows):				
Use of money and property	300	300	(584)	(884)
Amounts Available for Appropriation	**55,835**	**55,835**	**54,951**	**(884)**
Budgetary Fund Balance, June 30	**$ 55,835**	**$ 55,835**	**$ 54,951**	**$ (884)**

City of Lawndale

Budgetary Comparison Schedule
State COPS Grant
For the Fiscal Year Ended June 30, 2022

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Budgetary Fund Balance, July 1	$ 139,088	$ 139,088	$ 139,088	$ -
Resources (Inflows):				
Intergovernmental	150,000	150,000	161,285	11,285
Use of money and property	800	800	(1,995)	(2,795)
Amounts Available for Appropriation	**289,888**	**289,888**	**298,378**	**8,490**
Charges to Appropriation (Outflows):				
Public safety	150,800	150,800	122,100	28,700
Total Charges to Appropriation	**150,800**	**150,800**	**122,100**	**28,700**
Budgetary Fund Balance, June 30	**$ 139,088**	**$ 139,088**	**$ 176,278**	**$ 37,190**

City of Lawndale

Budgetary Comparison Schedule
CA Law Enforcement Equipment
For the Fiscal Year Ended June 30, 2022

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Budgetary Fund Balance, July 1	$ 10,468	$ 10,468	$ 10,468	$ -
Charges to Appropriation (Outflows):				
General government	5,000	5,000	5,000	-
Total Charges to Appropriation	**5,000**	**5,000**	**5,000**	**-**
Budgetary Fund Balance, June 30	**$ 5,468**	**$ 5,468**	**$ 5,468**	**$ -**

City of Lawndale

Budgetary Comparison Schedule
Used Oil Recycling Grant
For the Fiscal Year Ended June 30, 2022

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Budgetary Fund Balance, July 1	$ 3,152	$ 3,152	$ 3,152	$ -
Resources (Inflows):				
Intergovernmental	9,000	9,000	5,000	(4,000)
Amounts Available for Appropriation	**12,152**	**12,152**	**8,152**	**(4,000)**
Charges to Appropriation (Outflows):				
Public works	5,000	5,000	4,859	141
Total Charges to Appropriation	**5,000**	**5,000**	**4,859**	**141**
Budgetary Fund Balance, June 30	**$ 7,152**	**$ 7,152**	**$ 3,293**	**$ (3,859)**

City of Lawndale

Budgetary Comparison Schedule
Lawndale Cable Usage Corporation
For the Fiscal Year Ended June 30, 2022

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Budgetary Fund Balance, July 1	$ 135,102	$ 135,102	$ 135,102	$ -
Resources (Inflows):				
Charges for services	40,000	40,000	38,529	(1,471)
Use of money and property	600	600	(1,537)	(2,137)
Amounts Available for Appropriation	**175,702**	**175,702**	**172,094**	**(3,608)**
Budgetary Fund Balance, June 30	**$ 175,702**	**$ 175,702**	**$ 172,094**	**$ (3,608)**

City of Lawndale

Budgetary Comparison Schedule
Department of Conservation Grant
For the Fiscal Year Ended June 30, 2022

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Budgetary Fund Balance, July 1	$ 25,751	$ 25,751	$ 25,751	$ -
Resources (Inflows):				
Intergovernmental	8,600	8,600	8,425	(175)
Amounts Available for Appropriation	**34,351**	**34,351**	**34,176**	**(175)**
Charges to Appropriation (Outflows):				
Recreation and community services	8,400	-	-	-
Transfers out	-	16,896	16,896	-
Total Charges to Appropriation	**8,400**	**16,896**	**16,896**	**-**
Budgetary Fund Balance, June 30	**$ 25,951**	**$ 17,455**	**$ 17,280**	**$ (175)**

City of Lawndale

Budgetary Comparison Schedule
Justice Assisted Grant
For the Fiscal Year Ended June 30, 2022

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Budgetary Fund Balance, July 1	$ -	$ -	$ -	$ -
Resources (Inflows):				
Intergovernmental	10,000	10,000	-	(10,000)
Amounts Available for Appropriation	**10,000**	**10,000**	**-**	**(10,000)**
Charges to Appropriation (Outflows):				
Public safety	-	-	10,000	(10,000)
Total Charges to Appropriation	**-**	**-**	**10,000**	**(10,000)**
Budgetary Fund Balance, June 30	**$ 10,000**	**$ 10,000**	**$ (10,000)**	**$ (20,000)**

City of Lawndale

Budgetary Comparison Schedule
Park Development
For the Fiscal Year Ended June 30, 2022

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Budgetary Fund Balance (deficit), July 1	$ 9,723	$ 9,723	$ 9,723	$ -
Resources (Inflows):				
Charges for services	1,200	1,200	-	(1,200)
Use of money and property	-	-	(91)	(91)
Amounts Available for Appropriation	**10,923**	**10,923**	**9,632**	**(1,291)**
Charges to Appropriation (Outflows):				
Recreation and community services	-	-	1,146	(1,146)
Total Charges to Appropriation	**-**	**-**	**1,146**	**(1,146)**
Budgetary Fund Balance, June 30	**$ 10,923**	**$ 10,923**	**$ 8,486**	**$ (2,437)**

City of Lawndale

Budgetary Comparison Schedule
Measure M Local Return
For the Fiscal Year Ended June 30, 2022

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Budgetary Fund Balance, July 1	$1,379,574	$1,379,574	$1,379,574	$ -
Resources (Inflows):				
Intergovernmental	430,000	430,000	583,001	153,001
Use of money and property	8,500	8,500	(18,401)	(26,901)
Amounts Available for Appropriation	**1,818,074**	**1,818,074**	**1,944,174**	**126,100**
Charges to Appropriation (Outflows):				
Public works	816,612	1,323,690	126,067	1,197,623
Total Charges to Appropriation	**816,612**	**1,323,690**	**126,067**	**1,197,623**
Budgetary Fund Balance, June 30	**$1,001,462**	**$ 494,384**	**$1,818,107**	**$ 1,323,723**

City of Lawndale

Budgetary Comparison Schedule
LA County Park Maintenance Grant
For the Fiscal Year Ended June 30, 2022

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Budgetary Fund Balance, July 1, as restated	$ 4,058	$ 4,058	$ 4,058	$ -
Resources (Inflows):				
Intergovernmental	4,000	4,000	-	(4,000)
Use of money and property	-	-	(42)	(42)
Amounts Available for Appropriation	**8,058**	**8,058**	**4,016**	**(4,042)**
Charges to Appropriation (Outflows):				
Recreation and community services	4,000	4,000	-	4,000
Total Charges to Appropriation	**4,000**	**4,000**	**-**	**4,000**
Budgetary Fund Balance, June 30	**$ 4,058**	**$ 4,058**	**$ 4,016**	**$ (42)**

City of Lawndale

Budgetary Comparison Schedule
SB1 RMRA
For the Fiscal Year Ended June 30, 2022

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Budgetary Fund Balance, July 1, as restated	$ 684,044	$ 684,044	$ 684,044	$ -
Resources (Inflows):				
Intergovernmental	609,000	609,000	654,914	45,914
Use of money and property	5,000	5,000	(7,521)	(12,521)
Amounts Available for Appropriation	**1,298,044**	**1,298,044**	**1,331,437**	**33,393**
Charges to Appropriation (Outflows):				
Public works	1,211,186	1,211,186	612,791	598,395
Total Charges to Appropriation	**1,211,186**	**1,211,186**	**612,791**	**598,395**
Budgetary Fund Balance, June 30	**$ 86,858**	**$ 86,858**	**$ 718,646**	**$ 631,788**

City of Lawndale

Budgetary Comparison Schedule
Groundwater Sustainability (AB 939)
For the Fiscal Year Ended June 30, 2022

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Budgetary Fund Balance, July 1	$ 555,503	$ 555,503	$ 555,503	$ -
Resources (Inflows):				
Intergovernmental	173,000	173,000	136,004	(36,996)
Use of money and property	3,000	3,000	(5,219)	(8,219)
Amounts Available for Appropriation	**731,503**	**731,503**	**686,288**	**(45,215)**
Charges to Appropriation (Outflows):				
Public works	235,910	235,910	187,902	48,008
Transfers out	-	54,504	54,504	-
Total Charges to Appropriation	**235,910**	**290,414**	**242,406**	**48,008**
Budgetary Fund Balance, June 30	**$ 495,593**	**$ 441,089**	**$ 443,882**	**$ 2,793**

City of Lawndale

Budgetary Comparison Schedule
Disability Access (AB 1379)
For the Fiscal Year Ended June 30, 2022

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Budgetary Fund Balance, July 1	$ 53,401	$ 53,401	$ 53,401	$ -
Resources (Inflows):				
Intergovernmental	10,000	10,000	10,522	522
Use of money and property	300	300	(635)	(935)
Amounts Available for Appropriation	**63,701**	**63,701**	**63,288**	**(413)**
Budgetary Fund Balance, June 30	**$ 63,701**	**$ 63,701**	**$ 63,288**	**$ (413)**

City of Lawndale

Budgetary Comparison Schedule
Measure W Safe Clean Water
For the Fiscal Year Ended June 30, 2022

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Budgetary Fund Balance, July 1	$ 230,852	$ 230,852	$ 230,852	$ -
Resources (Inflows):				
Intergovernmental	70,000	70,000	232,545	162,545
Amounts Available for Appropriation	**300,852**	**300,852**	**463,397**	**162,545**
Charges to Appropriation (Outflows):				
Public works	70,000	70,000	49,804	20,196
Total Charges to Appropriation	**70,000**	**70,000**	**49,804**	**20,196**
Budgetary Fund Balance, June 30	**$ 230,852**	**$ 230,852**	**$ 413,593**	**$ 182,741**

City of Lawndale

Budgetary Comparison Schedule
SB1383 Local Assistance
For the Fiscal Year Ended June 30, 2022

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Budgetary Fund Balance, July 1	$ -	$ -	$ -	$ -
Resources (Inflows):				
Intergovernmental	10,000	10,000	47,128	37,128
Use of money and property	300	300	(127)	(427)
Amounts Available for Appropriation	**10,300**	**10,300**	**47,001**	**36,701**
Budgetary Fund Balance, June 30	**$ 10,300**	**$ 10,300**	**$ 47,001**	**$ 36,701**

City of Lawndale

Budgetary Comparison Schedule
Lawndale Housing Authority
For the Fiscal Year Ended June 30, 2022

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Budgetary Fund Balance, July 1	$1,995,970	$1,995,970	$1,995,970	$ -
Resources (Inflows):				
Use of money and property	10,000	10,000	16,261	6,261
Transfers in	275,122	275,122	160,482	(114,640)
Amounts Available for Appropriation	**2,281,092**	**2,281,092**	**2,172,713**	**(108,379)**
Charges to Appropriation (Outflows):				
Housing	165,020	165,020	119,198	45,822
Total Charges to Appropriation	**165,020**	**165,020**	**119,198**	**45,822**
Budgetary Fund Balance, June 30	**$2,116,072**	**$2,116,072**	**$2,053,515**	**$ (62,557)**

City of Lawndale

Budgetary Comparison Schedule
TDA Article 3 (Metro)
For the Fiscal Year Ended June 30, 2022

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Budgetary Fund Balance (deficit), July 1	$ (1,664)	$ (1,664)	$ (1,664)	$ -
Resources (Inflows):				
Intergovernmental	-	-	-	-
Amounts Available for Appropriation	**(1,664)**	**(1,664)**	**(1,664)**	**-**
Budgetary Fund Balance (deficit), June 30	**$ (1,664)**	**$ (1,664)**	**$ (1,664)**	**$ -**

City of Lawndale

Budgetary Comparison Schedule
Proposition C Local Transit Assistance
For the Fiscal Year Ended June 30, 2022

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Budgetary Fund Balance, July 1	$ 2,472,198	$ 2,472,198	$ 2,472,198	$ -
Resources (Inflows):				
Intergovernmental	500,000	500,000	687,036	187,036
Use of money and property	15,000	15,000	(22,082)	(37,082)
Amounts Available for Appropriation	**2,987,198**	**2,987,198**	**3,137,152**	**149,954**
Charges to Appropriation (Outflows):				
Public works	780,444	780,444	507,156	273,288
Capital outlay	1,890,856	1,890,856	1,322,812	568,044
Total Charges to Appropriation	**2,671,300**	**2,671,300**	**1,829,968**	**841,332**
Budgetary Fund Balance, June 30	**$ 315,898**	**$ 315,898**	**$ 1,307,184**	**$ 991,286**

City of Lawndale

Budgetary Comparison Schedule
Community Development Block Grant
For the Fiscal Year Ended June 30, 2022

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Budgetary Fund Balance (deficit), July 1	$ 169,247	$ 169,247	$ 169,247	$ -
Resources (Inflows):				
Intergovernmental	752,395	752,395	370,666	(381,729)
Amounts Available for Appropriation	**921,642**	**921,642**	**539,913**	**(381,729)**
Charges to Appropriation (Outflows):				
Public works	405,656	418,998	351,538	67,460
Capital outlay	346,739	346,739	-	346,739
Total Charges to Appropriation	**752,395**	**765,737**	**351,538**	**414,199**
Budgetary Fund Balance, June 30	**$ 169,247**	**$ 155,905**	**$ 188,375**	**$ 32,470**

City of Lawndale

Budgetary Comparison Schedule
Prop C25 Grant
For the Fiscal Year Ended June 30, 2022

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Budgetary Fund Balance, July 1	$ 78,212	$ 78,212	$ 78,212	$ -
Resources (Inflows):				
Intergovernmental	481,852	481,852	-	(481,852)
Amounts Available for Appropriation	**560,064**	**560,064**	**78,212**	**(481,852)**
Charges to Appropriation (Outflows):				
Capital outlay	475,852	475,852	332,752	143,100
Total Charges to Appropriation	**475,852**	**475,852**	**332,752**	**143,100**
Budgetary Fund Balance (deficit), June 30	**$ 84,212**	**$ 84,212**	**$ (254,540)**	**$ (338,752)**

City of Lawndale

Budgetary Comparison Schedule
Measure R
For the Fiscal Year Ended June 30, 2022

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Budgetary Fund Balance, July 1	$ 1,107,901	$ 1,107,901	$ 1,107,901	$ -
Resources (Inflows):				
Intergovernmental	380,000	380,000	547,543	167,543
Use of money and property	8,000	8,000	(15,670)	(23,670)
Amounts Available for Appropriation	**1,495,901**	**1,495,901**	**1,639,774**	**143,873**
Charges to Appropriation (Outflows):				
Public works	143,098	143,098	113,745	29,353
Capital outlay	266,000	266,000	-	266,000
Total Charges to Appropriation	**409,098**	**409,098**	**113,745**	**295,353**
Budgetary Fund Balance, June 30	**$ 1,086,803**	**$ 1,086,803**	**$ 1,526,029**	**$ 439,226**

City of Lawndale

Budgetary Comparison Schedule
Metro STPL Exchange 2017
For the Fiscal Year Ended June 30, 2022

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Budgetary Fund Balance, July 1	$ 4,811	$ 4,811	$ 4,811	$ -
Resources (Inflows):				
Use of money and property	-	-	(359)	(359)
Amounts Available for Appropriation	**4,811**	**4,811**	**4,452**	**(359)**
Charges to Appropriation (Outflows):				
Public works	-	-	114	(114)
Total Charges to Appropriation	**-**	**-**	**114**	**(114)**
Budgetary Fund Balance, June 30	**$ 4,811**	**$ 4,811**	**$ 4,338**	**$ (473)**

THIS PAGE INTENTIONALLY LEFT BLANK

STATISTICAL SECTION

This part of the City of Lawndale's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

Contents	Page
Financial Trends *These schedules contain trend information to help the reader understand how the government's financial performance and wellbeing have changed over time.*	120
Revenue Capacity *These schedules contain trend information to help the reader assess the government's most significant revenue source, property tax.*	124
Debt Capacity *These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.*	129
Demographic and Economic Information *These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.*	130
Operating Information *These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.*	141

Sources: Unless otherwise notes, the information in these schedules is derived from the Comprehensive Annual Financial Reports for the relevant year.

THIS PAGE INTENTIONALLY LEFT BLANK

City of Lawndale

Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting

	Fiscal Year									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Governmental Activities:										
Net investment in capital assets	$45,193,728	$43,925,644	$43,387,317	$ 42,993,707	$44,308,151	$45,232,399	$45,929,475	$41,632,026	$41,303,660	$39,758,551
Restricted	11,998,472	17,280,809	16,315,035	14,946,011	13,516,348	13,878,261	12,998,959	25,108,842	5,971,750	5,131,368
Unrestricted	27,761,657	18,105,367	14,361,429	14,601,717	12,280,467	14,736,240	16,089,931	(1,881,516)	23,838,865	30,431,748
Total governmental activities	$84,953,857	$79,311,820	$74,063,781	$ 72,541,435	$70,104,966	$73,846,900	$75,018,365	$64,859,352	$71,114,275	$75,321,667
Business-type Activities:										
Unrestricted	$ -	$ -	$ 392,659	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total business-type activities	$ -	$ -	$ 392,659	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Primary government:										
Net investment in capital assets	$45,193,728	$43,925,644	$43,387,317	$ 42,993,707	$44,308,151	$45,232,399	$45,929,475	$41,632,026	$41,303,660	$39,758,551
Restricted	11,998,472	17,280,809	16,315,035	14,946,011	13,516,348	13,878,261	12,998,959	25,108,842	5,971,750	5,131,368
Unrestricted	27,761,657	18,105,367	14,754,088	14,601,717	12,280,467	14,736,240	16,089,931	(1,881,516)	23,838,865	30,431,748
	$84,953,857	$79,311,820	$74,456,440	$ 72,541,435	$70,104,966	$73,846,900	$75,018,365	$64,859,352	$71,114,275	$75,321,667

City of Lawndale

Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Expenses:										
Governmental activities:										
General government	$ 4,557,959	$ 5,066,050	$ 4,191,071	$ 4,074,964	$ 4,051,141	$ 3,974,826	$ 3,375,499	$ 3,494,495	$ 3,644,909	$ 3,336,790
Public safety	6,304,671	6,290,957	6,202,978	5,533,190	5,637,010	5,481,018	5,166,327	4,984,084	4,767,707	4,744,660
Code enforcement and animal control	1,284,905	1,333,971	1,335,008	1,078,957	1,026,693	1,161,697	1,090,955	5,109,539	4,676,472	5,446,000
Housing	1,549,137	1,662,910	695,428	1,478,685	1,344,843	2,342,003	1,808,464	1,869,744	1,378,366	1,511,370
Recreation & community services	780,739	577,013	2,360,100	1,943,391	1,891,344	2,520,125	1,934,189	1,839,218	1,938,500	1,840,035
Public works	5,182,500	4,627,877	5,168,775	4,400,419	5,647,091	2,845,551	3,821,975	-	-	-
Interest on long-term debt	14,799	16,309	17,944	19,318	20,624	22,083	23,516	24,565	25,914	13,277
Total governmental activities expenses	19,674,710	19,575,087	19,971,304	18,528,924	19,618,746	18,347,303	17,220,925	17,321,645	16,431,868	16,892,132
Business-type activities:										
Community Development		-	1,030,325							
Total business-type activities expenses	-	-	1,030,325	-	-	-	-	-	-	-
Total primary government expenses	$ 19,674,710	$ 19,575,087	$ 21,001,629	$ 18,528,924	$ 19,618,746	$ 18,347,303	$ 17,220,925	$ 17,321,645	$ 16,431,868	$ 16,892,132
Program revenues:										
Governmental activities:										
Charges for services:										
General government	$ 1,842,754	$ 1,971,238	$ 1,529,005	$ 1,696,097	$ 1,555,791	$ 1,516,849	$ 1,446,541	$ 1,465,754	$ 536,706	$ 522,334
Public safety	-	-	-	-	-	-	-	12,200	597,372	553,723
Code enforcement and animal control	-	-	-	205,715	200,452	344,716	417,392	324,518	277,134	383,194
Other activities	1,069,946	1,503,744	112,503	961,062	630,519	399,385	334,282	2,164,047	335,099	281,859
Operating contributions & grants	681,930	1,005,420	495,664	727,699	192,529	289,943	461,251	1,155,002	143,560	139,215
Capital contributions & grants	4,435,800	4,463,748	5,304,261	3,410,974	3,548,855	3,036,855	7,526,062	2,317,196	1,777,527	451,796
Total governmental activities program revenues	8,030,430	8,944,150	7,441,433	7,001,547	6,128,146	5,587,748	10,185,528	7,438,717	3,667,398	2,332,121
Business-type activities:										
Charges for services										
Community development	-	-	742,704	-	-	-	-	-	-	-
Total business-type activities program revenues	-	-	742,704	-	-	-	-	-	-	-
Total primary government program revenues	$ 8,030,430	$ 8,944,150	$ 8,184,137	$ 7,001,547	$ 6,128,146	$ 5,587,748	$ 10,185,528	$ 7,438,717	$ 3,667,398	$ 2,332,121
Net revenues (expenses):										
Governmental activities	(11,644,280)	(10,630,937)	(12,529,871)	(11,527,377)	(13,490,600)	(12,759,555)	(7,035,397)	(9,882,928)	(12,764,470)	(14,560,011)
Business-type activities	-	-	(287,621)	-	-	-	-	-	-	-
Total primary government net (expenses)/revenues	$ (11,644,280)	$ (10,630,937)	$ (12,817,492)	$ (11,527,377)	$ (13,490,600)	$ (12,759,555)	$ (7,035,397)	$ (9,882,928)	$ (12,764,470)	$ (14,560,011)

City of Lawndale

Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting (Continued)

	Fiscal Year									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
General revenues and other changes in net position:										
Governmental activities:										
Taxes:										
Property tax, levied for general purpose	$ 1,729,089	$ 1,673,195	$ 1,526,604	$ 1,625,047	$ 1,415,740	$ 1,393,299	$ 1,264,229	$ 1,257,326	$ 1,207,732	$ 2,123,835
Property tax, Redevelopment tax increment		-	-	-	-	-	-	-	-	-
Property taxes in lieu of vehicle license fees	4,123,994	3,947,793	3,787,758	3,615,968	3,425,585	3,259,248	3,124,005	2,967,075	2,853,843	2,797,818
Transient occupancy tax	601,130	712,164	567,341	704,869	692,323	661,089	634,358	580,084	507,149	490,448
Sales tax	7,216,511	6,072,989	5,588,676	3,705,062	2,836,285	3,011,518	3,043,063	2,621,117	4,937,756	4,632,826
Franchise tax	885,280	856,705	801,028	762,816	746,337	719,734	760,317	600,595	577,720	494,445
Utility user tax	1,820,079	1,736,358	1,677,016	1,719,735	1,851,200	1,900,519	1,890,350	2,000,513	2,060,637	2,048,093
Investment income	(2,233)	337,610	587,119	-	-	-	-	110,233	99,903	116,388
Extraordinary items	-	-	-	1,414,559	-	-	5,042,253	-	-	-
Other general revenues	744,729	149,503	144,743	530,592	619,487	642,683	765,103	708,890	1,088,816	652,451
Transfers		-	(680,280)							
Total governmental activities	17,118,579	15,486,317	14,000,005	14,078,648	11,586,957	11,588,090	16,523,678	10,845,833	13,333,556	13,356,304
Business-type activities:										
Transfers	-	-	680,280	-	-	-	-	-	-	-
Total business-type activities program revenues	-	-	680,280	-	-	-	-	-	-	-
Total primary government	17,118,579	15,486,317	14,680,285	14,078,648	11,586,957	11,588,090	16,523,678	10,845,833	13,333,556	13,356,304
Change in Net Position:										
Governmental activities	5,474,299	4,855,380	1,470,134	2,551,271	(1,903,643)	(1,171,465)	9,488,281	962,905	569,086	(1,203,707)
Business-type activities	-	-	392,659	-	-	-	-	-	-	-
Total primary government change in net position	$ 5,474,299	$ 4,855,380	$ 1,862,793	$ 2,551,271	$ (1,903,643)	$ (1,171,465)	$ 9,488,281	$ 962,905	$ 569,086	$ (1,203,707)

City of Lawndale

Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

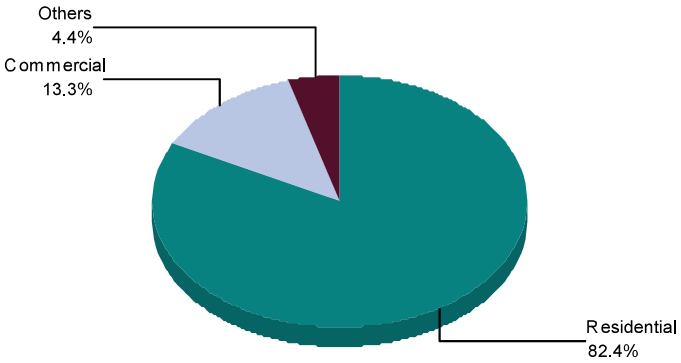
	Fiscal Year									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
General fund:										
Nonspendable	$ 4,274,138	$ 5,344,922	$ 6,374,027	$ 7,702,065	$ 8,600,651	$ 9,452,893	$ 9,510,896	$ 11,504,529	$ 927,304	$ 3,032,263
Restricted	-	-	-	10,613	10,241	9,769	9,191	8,463	7,718	7,374
Committed	-	-	-	1,400,000	-	-	-	2,810,000	3,013,384	3,013,240
Assigned	-	-	-	-	-	-	-	245,962	153,496	222,555
Unassigned	22,283,638	16,649,998	10,911,737	7,520,502	6,143,591	5,763,383	6,929,628	2,857,327	14,214,377	15,426,052
Total general fund	$ 26,557,776	$ 21,994,920	$ 17,285,764	$ 16,633,180	$ 14,754,483	$ 15,226,045	$ 16,449,715	$ 17,426,281	$ 18,316,279	$ 21,701,484
All other governmental funds:										
Special revenue funds										
Nonspendable	$ 5,177,987	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 487,083	$ -
Restricted	8,972,546	7,447,169	12,332,824	11,421,078	10,366,294	9,910,179	10,006,156	4,304,127	5,259,292	4,912,033
Committed	-	-	-	-	-	-	-	-	7,495,609	10,624,274
Unassigned	(10,000)	(9,960)	(216,695)	-	(524,855)	(490,001)	(432,709)	(701,781)	(553,245)	(518,309)
Capital project funds										
Restricted	3,840,597	3,749,346	3,443,945	3,514,320	3,139,813	3,958,313	2,982,818	-	-	-
Unassigned	(256,204)	76,548	(426,003)	(303,819)	(565,264)	(539,765)	(1,280,168)	-	-	-
Debt service funds				-	-	-	-	-	-	-
Restricted	-	4,811	538,266	-	-	-	-	-	-	-
Total all other governmental funds	$ 17,724,926	$ 11,267,914	$ 15,672,337	$ 14,631,579	$ 12,415,988	$ 12,838,726	$ 11,276,097	$ 3,602,346	$ 12,688,739	$ 15,017,998

THE CITY OF LAWNDALE
2021/22 USE CATEGORY SUMMARY

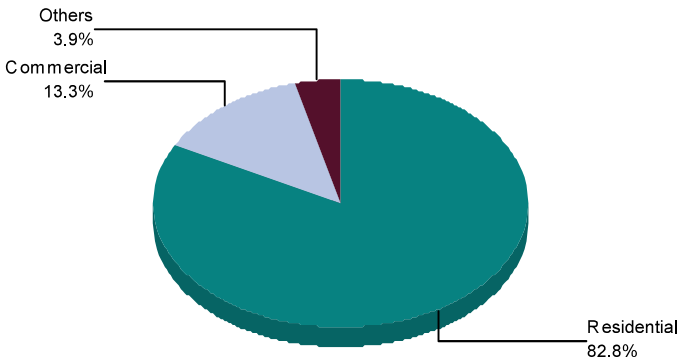
BASIC PROPERTY VALUE TABLE

Category	Parcels	Assessed Value		Net Taxable Value	
Residential	5,246	$2,244,221,478	(82.4%)	$2,239,260,403	(82.8%)
Commercial	381	$361,288,941	(13.3%)	$359,762,056	(13.3%)
Industrial	69	$39,681,680	(1.5%)	$39,681,680	(1.5%)
Institutional	15	$8,211,908	(0.3%)	$3,406,869	(0.1%)
Recreational	1	$361,097	(0.0%)	$361,097	(0.0%)
Vacant	87	$18,472,326	(0.7%)	$18,472,326	(0.7%)
Exempt	59	$8,563,484	(0.3%)	$0	(0.0%)
Cross Reference	[4]	$2,983,652	(0.1%)	$2,983,652	(0.1%)
Unsecured	[457]	$40,625,455	(1.5%)	$40,464,716	(1.5%)
TOTALS	**5,858**	**$2,724,410,021**		**$2,704,392,799**	

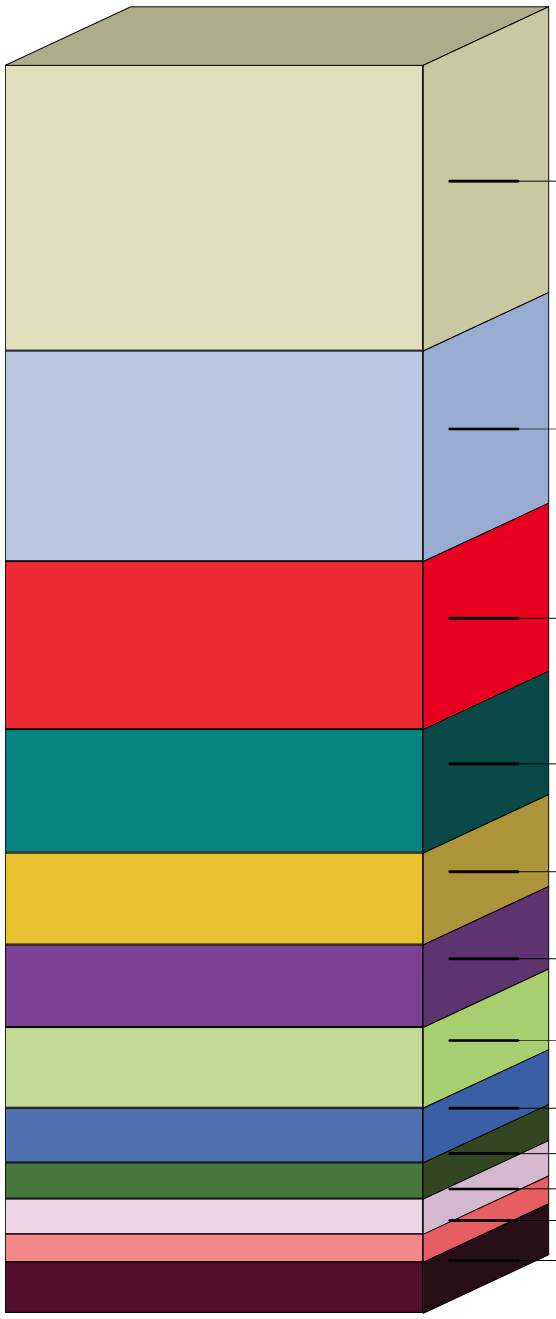
ASSESSED VALUE



NET TAXABLE VALUE



THE CITY OF LAWNDALE
PROPERTY TAX DOLLAR BREAKDOWN



$ 0.2284	Los Angeles County
$ 0.1688	Los Angeles Consolidated Fire District
$ 0.1347	Educational Aug. Fund Impound
$ 0.0985	Centinela Valley Union High School District
$ 0.0737	Educational Rev. Augmentation Fund
$ 0.0662	Tax District #1
$ 0.0649	Lawndale School District
$ 0.0440	Centinela Valley High-Elementary School Fund
$ 0.0288	El Camino Community College District
$ 0.0281	Lawndale Lighting District
$ 0.0223	Los Angeles County Library
$ 0.01159	Co. Sanitation Dist. No. 5 Operating
$ 0.00925	La County Flood Control Maint.
$ 0.00699	County School Service Fund- Lawndale
$ 0.00685	La County Fire Ffw
$ 0.00270	Childrens Instil. Tuition Fund
$ 0.00164	La County Flood Dr. Imp. District Maint.
$ 0.00136	County School Services
$ 0.00097	Developed Center Handicapped Minor- Lawndale
$ 0.00017	Wtr Replenishment Dist. Of So. Cal
$ 0.00011	La County Accum. Cap. Outlay
$ 0.00003	La County West Vector Control Dist.
$ 1.0000	

ATI (Annual Tax Increment) Ratios for Tax Rate Area 05164, Excluding Redevelopment Factors & Additional Debt Service

Data Source: Los Angeles County Assessor 2021/22 Annual Tax Increment Tables Prepared On 9/20/2022 By MV

This report is not to be used in support of debt issuance or continuing disclosure statements without the written consent of HdL, Coren & Cone

THE CITY OF LAWNDALE
2021/22 ROLL SUMMARY

Taxable Property Values

	Secured	Nonunitary Utilities	Unsecured
Parcels	5,799	0	457
TRAs	9	0	5
Values			
Land	1,598,029,249	0	0
Improvements	1,076,499,264	0	0
Personal Property	532,662	0	20,578,363
Fixtures	159,907	0	20,047,092
Aircraft	0	0	0
Total Value	**$2,675,221,082**	**$0**	**$40,625,455**
Exemptions			
Real Estate	11,267,999	0	0
Personal Property	20,000	0	116,739
Fixtures	5,000	0	44,000
Aircraft	0	0	0
Homeowners*	13,584,682	0	0
Total Exemptions*	**$11,292,999**	**$0**	**$160,739**
Total Net Value	**$2,663,928,083**	**$0**	**$40,464,716**

Combined Values	Total
Total Values	**$2,715,846,537**
Total Exemptions	**$11,453,738**
Net Total Values	**$2,704,392,799**

** Note: Homeowner Exemptions are not included in Total Exemptions*

Data Source: Los Angeles County Assessor 2021/22 Combined Tax Rolls

Prepared On 9/20/2022 By MV

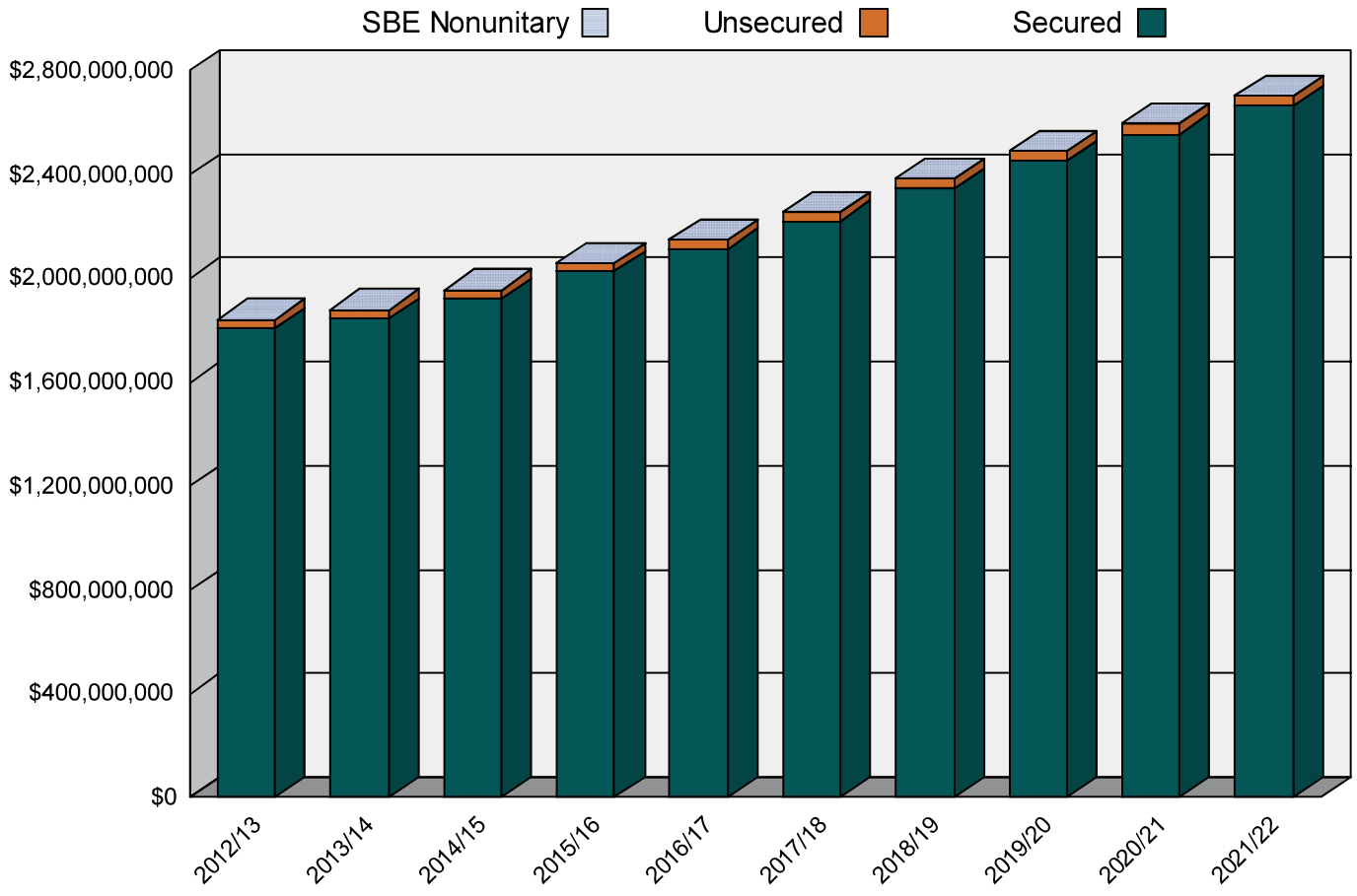
This report is not to be used in support of debt issuance or continuing disclosure statements without the written consent of HdL, Coren & Cone

THE CITY OF LAWNDALE

NET TAXABLE ASSESSED VALUE HISTORY

2012/13 - 2021/22 Taxable Property Values

Lien Year	Secured	Unsecured	SBE Nonunitary	Net Total AV	% Change
2012/13	$1,808,651,374	$31,655,954	$0	**1,840,307,328**	
2013/14	$1,846,823,697	$32,531,368	$0	**1,879,355,065**	**2.12%**
2014/15	$1,920,865,673	$33,753,426	$0	**1,954,619,099**	**4.00%**
2015/16	$2,026,901,378	$31,785,416	$0	**2,058,686,794**	**5.32%**
2016/17	$2,114,593,655	$32,592,158	$0	**2,147,185,813**	**4.30%**
2017/18	$2,221,993,832	$33,589,535	$0	**2,255,583,367**	**5.05%**
2018/19	$2,344,822,276	$37,713,273	$0	**2,382,535,549**	**5.63%**
2019/20	$2,451,270,540	$38,125,643	$0	**2,489,396,183**	**4.49%**
2020/21	$2,554,673,001	$42,235,035	$0	**2,596,908,036**	**4.32%**
2021/22	$2,663,928,083	$40,464,716	$0	**2,704,392,799**	**4.14%**
				Average % Change	**4.83%**



* Net AV changes less than two percent are in purple font. Negative Net AV percent changes are in red.

Data Source: Los Angeles County Assessor 0/ - 2021/22 Combined Tax Rolls Prepared On 9/20/2022 By MV

This report is not to be used in support of debt issuance or continuing disclosure statements without the written consent of HdL, Coren & Cone

THE CITY OF LAWNDALE

ASSESSED VALUE OF TAXABLE PROPERTY

2012/13 - 2021/22 Taxable Property Values

Category	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
Residential	1,503,565,769	1,530,140,085	1,600,481,244	1,693,948,565	1,767,690,552	1,857,261,345	1,964,008,507	2,059,491,410	2,147,587,188	2,239,260,403
Commercial	259,048,063	268,725,979	271,985,676	283,088,415	297,091,922	312,684,592	321,895,050	331,263,301	344,301,751	359,762,056
Industrial	32,451,951	33,487,063	33,168,890	33,489,492	34,333,192	35,350,627	40,150,894	42,734,618	41,500,396	39,681,680
Institutional	3,909,609	4,078,791	4,445,001	4,190,700	4,307,889	4,631,070	4,746,172	4,290,290	4,376,089	3,406,869
Recreational	351,939	358,976	360,604	367,807	373,415	581,585	343,520	350,389	357,395	361,097
Vacant	7,890,420	8,570,509	9,058,336	9,383,970	8,327,163	8,973,277	11,116,571	10,477,760	13,596,620	18,472,326
Cross Reference	1,433,623	1,462,294	1,365,922	2,432,429	2,469,522	2,511,336	2,561,562	2,662,772	2,953,562	2,983,652
Unsecured	31,655,954	32,531,368	33,753,426	31,785,416	32,592,158	33,589,535	37,713,273	38,125,643	42,235,035	40,464,716
Exempt	[11,641,044]	[11,677,961]	[11,533,961]	[11,503,609]	[9,823,786]	[9,794,868]	[9,774,004]	[9,774,004]	[8,563,484]	[8,563,484]
TOTALS	1,840,307,328	1,879,355,065	1,954,619,099	2,058,686,794	2,147,185,813	2,255,583,367	2,382,535,549	2,489,396,183	2,596,908,036	2,704,392,799
Total Direct Rate	0.30992	0.06627	0.06627	0.06627	0.06627	0.06617	0.06624	0.06624	0.06624	0.06623

Notes:
Exempt values are not included in Total.

In 1978 the voters of the State of California passed Proposition 13 which limited taxes to a total maximum rate of 1%, based upon the assessed value of the property being taxed. Each year, the assessed value of property may be increased by an "inflation factor" (limited to a maximum of 2%). With few exceptions, property is only reassessed as a result of new construction activity or at the time it is sold to a new owner. At that point, the property is reassessed based upon the added value of the construction or at the purchase price (market value) or economic value of the property sold. The assessed valuation data shown above represents the only data currently available with respect to the actual market value of taxable property and is subject to the limitations described above.

THE CITY OF LAWNDALE

DIRECT & OVERLAPPING PROPERTY TAX RATES

(RATE PER $100 OF TAXABLE VALUE)

Last 10 Fiscal Years										
Agency	**2012/13**	**2013/14**	**2014/15**	**2015/16**	**2016/17**	**2017/18**	**2018/19**	**2019/20**	**2020/21**	**2021/22**
Basic Levy[1]	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
El Camino Community College	0.01849	0.01750	0.01742	0.01745	0.02294	0.02120	0.02223	0.02155	0.02362	0.02264
Hawthorne School District	0.11286	0.10797	0.10620	0.10176	0.09553	0.08818	0.08395	0.11025	0.10069	0.09933
Lawndale Elementary School Dist	0.04919	0.04651	0.04334	0.04207	0.04064	0.06143	0.06385	0.06343	0.06246	0.05494
Metropolitan Water District	0.00350	0.00350	0.00350	0.00350	0.00350	0.00350	0.00350	0.00350	0.00350	0.00350
Wiseburn-Centinela Unified	0.05906	0.04369	0.08365	0.07241	0.08296	0.06531	0.10111	0.09106	0.11696	0.10993
Total Direct & Overlapping[2] Tax Rates	**1.24309**	**1.21918**	**1.25411**	**1.23719**	**1.24558**	**1.23963**	**1.27464**	**1.28980**	**1.30723**	**1.29034**
City's Share of 1% Levy Per Prop 13[3]	0.06624	0.06624	0.06624	0.06624	0.06624	0.06624	0.06624	0.06624	0.06624	0.06624
Voter Approved City Debt Rate										
Redevelopment Rate[4]										
Total Direct Rate[5]	0.30992	0.06627	0.06627	0.06627	0.06627	0.06617	0.06624	0.06624	0.06624	0.06623

Notes:

[1]In 1978, California voters passed Proposition 13 which set the property tax rate at a 1.00% fixed amount. This 1.00% is shared by all taxing agencies for which the subject property resides within. In addition to the 1.00% fixed amount, property owners are charged taxes as a percentage of assessed property values for the payment of any voter approved bonds.

[2]Overlapping rates are those of local and county governments that apply to property owners within the City. Not all overlapping rates apply to all property owners.

[3]City's Share of 1% Levy is based on the City's share of the general fund tax rate area with the largest net taxable value within the City. The ERAF portion of the City's Levy has been subtracted where known.

[4]Redevelopment Rate is based on the largest RDA tax rate area and only includes rate(s) from indebtedness adopted prior to 1989 per California State statute. RDA direct and overlapping rates are applied only to the incremental property values. The approval of ABX1 26 eliminated Redevelopment from the State of California for the fiscal year 2012/13 and years thereafter.

[5]Total Direct Rate is the weighted average of all individual direct rates applied by the City/Agency preparing the statistical section information and excludes revenues derived from aircraft. Beginning in 2013/14 the Total Direct Rate no longer includes revenue generated from the former redevelopment tax rate areas. Challenges to recognized enforceable obligations are assumed to have been resolved during 2012/13. For the purposes of this report, residual revenue is assumed to be distributed to the City/Agency in the same proportions as general fund revenue.

Data Source: Los Angeles County Assessor 2012/13 - 2021/22 Tax Rate Table Prepared On 9/20/2022 By MV

This report is not to be used in support of debt issuance or continuing disclosure statements without the written consent of HdL, Coren & Cone

THE CITY OF LAWNDALE
2021/22 TOP TEN PROPERTY TAXPAYERS

Top Property Owners Based On Net Values

Owner	Secured			Unsecured			Combined		Primary Use & Primary Agency
	Parcels	Value	% of Net AV	Parcels	Value	% of Net AV	Value	% of Net AV	
1) LAWNDALE MARKET PLACE LLC	8	$14,009,690	0.53%				**$14,009,690**	**0.52%**	Commercial Successor Agency
2) LLS GROUP 4 LLC	14	$11,568,204	0.43%				**$11,568,204**	**0.43%**	Residential Successor Agency
3) 94-20 NORTHERN BLVD REALTY (Pending Appeals On Parcels)	1	$9,902,074	0.37%				**$9,902,074**	**0.37%**	Commercial Successor Agency
4) JJNC PARTNERS TIC LLC	1	$8,850,960	0.33%				**$8,850,960**	**0.33%**	Residential Successor Agency
5) LAWNDALE LLC	4	$8,499,677	0.32%				**$8,499,677**	**0.31%**	Commercial Successor Agency
6) BAYTOWER CORPORATE CENTER	1	$7,983,857	0.30%	1	$5,300	0.01%	**$7,989,157**	**0.30%**	Commercial Successor Agency
7) LAWNDALE AH LLC	3	$7,600,000	0.29%				**$7,600,000**	**0.28%**	Vacant Successor Agency
8) RICH LAWNDALE LLC	1	$7,571,951	0.28%				**$7,571,951**	**0.28%**	Commercial Successor Agency
9) LARCH ASSOCIATES LLC	1	$7,474,549	0.28%				**$7,474,549**	**0.28%**	Residential TD #1
10) PATRONAS FAMILY TRUST	3	$7,421,570	0.28%				**$7,421,570**	**0.27%**	Residential TD #1
Top Ten Total	37	$90,882,532	3.41%	1	$5,300	0.01%	**$90,887,832**	**3.36%**	
City Total		$2,663,928,083			$40,464,716		**$2,704,392,799**		

THE CITY OF LAWNDALE
2012/13 TOP TEN PROPERTY TAXPAYERS

Top Property Owners Based On Net Values

Owner	Secured			Unsecured			Combined		Primary Use & Primary Agency
	Parcels	Value	% of Net AV	Parcels	Value	% of Net AV	Value	% of Net AV	
1) LAWNDALE MARKET PLACE LLC	6	$11,761,426	0.65%				**$11,761,426**	**0.64%**	Commercial Successor Agency
2) FAINBARG IV LP (Pending Appeals On Parcels)	1	$8,533,315	0.47%				**$8,533,315**	**0.46%**	Commercial Successor Agency
3) LAWNDALE LLC	4	$7,324,795	0.40%				**$7,324,795**	**0.40%**	Commercial Successor Agency
4) BAYTOWER CORPORATE CENTER	1	$6,880,252	0.38%	1	$7,367	0.02%	**$6,887,619**	**0.37%**	Commercial Successor Agency
5) LAWNDALE GROUP LLC	1	$6,627,536	0.37%				**$6,627,536**	**0.36%**	Residential TD #1
6) RICH LAWNDALE LLC	1	$6,525,283	0.36%				**$6,525,283**	**0.35%**	Commercial Successor Agency
7) TABIBI FARIBA	9	$6,312,269	0.35%				**$6,312,269**	**0.34%**	Residential TD #1
8) SBP ENTERPRISES LLC (Pending Appeals On Parcels)	1	$6,057,130	0.33%				**$6,057,130**	**0.33%**	Commercial Successor Agency
9) SATNAAM INVESTMENTS INC	1	$5,547,366	0.31%				**$5,547,366**	**0.30%**	Commercial Successor Agency
10) XJ GRAND HOTEL LLC	2	$5,403,142	0.30%				**$5,403,142**	**0.29%**	Commercial Successor Agency
Top Ten Total	27	$70,972,514	3.92%	1	$7,367	0.02%	**$70,979,881**	**3.86%**	
City Total		$1,808,651,374			$31,655,954		**$1,840,307,328**		

Top Owners last edited on 7/24/13 by maheav using sales through 06/28/13 (Version r.1)

Data Source: Los Angeles County Assessor 2012/13 Combined Tax Rolls and the SBE Non Unitary Tax Roll

Prepared On 9/20/2022 By MV

This report is not to be used in support of debt issuance or continuing disclosure statements without the written consent of HdL, Coren & Cone

THE CITY OF LAWNDALE

DIRECT & OVERLAPPING DEBT AS OF JUNE 30, 2022

		Gross Bonded Debt Balance	Percent Applicable To City	Net Bonded Debt
Direct Debt				
181.01	LAWNDALE TAX ALLOCATION BONDS, SERIES 2009	17,376,475	100.000	17,376,475
Total Direct Debt				**17,376,475**
Overlapping Debt				
*001.05	METROPOLITAN WATER DISTRICT	9,835,780	0.156	15,358
501.51	HAWTHORNE SD DS 1997 SERIES B	171,329	0.517	886
501.52	HAWTHORNE SD DS 1997 SERIES C	1,907,421	0.517	9,863
501.54	HAWTHORNE SD DS 2004 2005 SERIES A	204,276	0.517	1,056
501.56	HAWTHORNE SD DS 2004 SERIES 2005B	1,727,427	0.517	8,932
501.58	HAWTHORNE SD DS 2008,2009 SERIES A	7,218,706	0.517	37,328
501.59	HAWTHORNE SD DS 2008 2012 SERIES B	9,701,770	0.517	50,167
501.60	HAWTHORNE SD DS REF BONDS 2004 2015 SERIES A	5,320,000	0.517	27,509
501.62	HAWTHORNE SD DS 2018 SERIES A	34,140,000	0.517	176,536
501.63	HAWTHORNE SD DS 2018 SERIES B	2,810,000	0.517	14,530
501.64	HAWTHORNE SD DS REF BONDS 2019	4,885,000	0.517	25,260
545.54	LAWNDALE ELEMENTARY SD DS 2016 SERIES A 2017	8,855,000	59.411	5,260,830
545.55	LAWNDALE ELEMENTARY SD DS 2017 REF BOND	5,020,000	59.411	2,982,424
545.56	LAWNDALE ELEMENTARY SD DS 2016 SERIES B 2018	9,205,000	59.411	5,468,768
545.57	LAWNDALE ELEMENTARY SD DS 2020 REF BOND	7,140,000	59.411	4,241,934
545.58	LAWNDALE ELEMENTARY SD DS 2016 SERIES C 2020	5,870,000	59.411	3,487,416
725.54	CENTINELA-WISEBURN UNION HSD 2002 REF BOND A	8,825,000	22.518	1,987,235
725.56	CENTINELA-WISEBURN UNION HSD 2004 REF BOND A	20,700,000	22.518	4,661,277
725.57	CENTINELA-WISEBURN UNION HSD 2008 SERIES A	15,724,364	22.518	3,540,851
725.59	CENTINELA-WISEBURN UNION HSD 2010, 12 SERIES B	461,455	22.518	103,912
725.61	CENTINELA-WISEBURN UNION HSD 2008 2013 SERIES B	2,600,000	22.518	585,474
725.62	CENTINELA-WISEBURN UNION HSD DS 2008 2014 SERIES C	2,715,000	22.518	611,370
725.63	CENTINELA-WISEBURN UNION HSD 2008, 2014 SERIES D	1,500,000	22.518	337,774
725.64	CENTINELA-WISEBURN UNION HSD 2016 REF BOND	26,790,000	22.518	6,032,639
725.66	CENTINELA-WISEBURN UNION HSD 2016 REF BOND C	136,890,000	22.518	30,825,229
725.67	CENTINELA-WISEBURN SFID DS 2016 2017A	52,565,000	13.124	6,898,698
725.68	CENTINELA-WISEBURN SFID DS 2016 2018B	55,000,000	13.124	7,218,271
725.69	CENTINELA-WISEBURN SFID DS 2020A	119,840,000	13.124	15,727,956
725.70	CENTINELA-WISEBURN UNION USD 2020 REF BOND	26,845,000	22.518	6,045,024
797.53	EL CAMINO CCD DS 2002 SERIES 2012C	138,337,927	2.062	2,852,992
797.54	EL CAMINO CCD DS 2012 REF BONDS	6,480,000	2.062	133,639
797.55	EL CAMINO CCD DS 2012 SERIES 2016 A	88,395,000	2.062	1,823,002
797.56	EL CAMINO CCD DS 2016 REF BONDS	58,925,000	2.062	1,215,231
797.57	EL CAMINO CCD DS 2012 SERIES 2018B	44,410,000	2.062	915,883
797.58	EL CAMINO CCD DS 2012 SERIES 2020C	46,250,000	2.062	953,830
797.59	EL CAMINO CCD DS 2020 REF BONDS	39,755,000	2.062	819,882
797.60	EL CAMINO CCD DS 2012 SERIES 2021D	60,000,000	2.062	1,237,401

*This fund is a portion of a larger agency, and is responsible for debt in areas outside the city.

This report reflects debt which is being repaid through voter-approved property tax indebtedness. It excludes mortgage revenue, tax allocation bonds, interim financing obligations, non-bonded capital lease obligations, and certificates of participation, unless provided by the city.

Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the city. The percentage of overlapping debt applicable is estimated by using taxable assessed values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable assessed value that is within the city's boundaries and dividing it by each unit's total taxable assessed value.

Data Source: HdL Coren & Cone, Los Angeles County Assessor and Auditor Combined 2021/22 Lien Date Tax Rolls

Prepared On 9/20/2022 By MV

This report is not to be used in support of debt issuance or continuing disclosure statements without the written consent of HdL, Coren & Cone

THE CITY OF LAWNDALE

DIRECT & OVERLAPPING DEBT AS OF JUNE 30, 2022

Total Overlapping Debt	**116,336,372**
Total Direct and Overlapping Debt	**134,757,495**

2021/22 Assessed Valuation: $1,773,707,262 After Deducting $930,685,537 Incremental Value.

Debt To Assessed Valuation Ratios:	Direct Debt	1.04%
	Overlapping Debt	6.56%
	Total Debt	7.60%

*This fund is a portion of a larger agency, and is responsible for debt in areas outside the city.

This report reflects debt which is being repaid through voter-approved property tax indebtedness. It excludes mortgage revenue, tax allocation bonds, interim financing obligations, non-bonded capital lease obligations, and certificates of participation, unless provided by the city.

Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the city. The percentage of overlapping debt applicable is estimated by using taxable assessed values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable assessed value that is within the city's boundaries and dividing it by each unit's total taxable assessed value.

Data Source: HdL Coren & Cone, Los Angeles County Assessor and Auditor Combined 2021/22 Lien Date Tax Rolls

Prepared On 9/20/2022 By MV

This report is not to be used in support of debt issuance or continuing disclosure statements without the written consent of HdL, Coren & Cone

THE CITY OF LAWNDALE

DIRECT & OVERLAPPING DEBT AS OF JUNE 30, 2013

		Gross Bonded Debt Balance	Percent Applicable To City	Net Bonded Debt
Overlapping Debt				
*320.05	METROPOLITAN WATER DISTRICT	79,696,126	0.154	122,773
501.51	HAWTHORNE SD DS 1997 SERIES B	3,557,724	0.609	21,675
501.52	HAWTHORNE SD DS 1997 SER C	2,899,844	0.609	17,667
501.53	HAWTHORNE SD DS 1997 SER 2004 D	1,007,115	0.609	6,136
501.54	HAWTHORNE SD DS 2004 2005 SERIES A	6,700,061	0.609	40,820
501.55	HAWTHORNE SD DS REF BONDS 1997 2005 SERIES E	6,395,000	0.609	38,961
501.56	HAWTHORNE CSD DS 2004 SERIES 2005B	4,343,922	0.609	26,465
501.57	HAWTHORNE SD DS 2004, SERIES C 2008	8,831,599	0.609	53,806
501.58	HAWTHORNE SD DS 2008,2009 SERIES A	6,372,592	0.609	38,824
501.59	HAWTHORNE SD DS 2008 2012 SERIES B	13,331,770	0.609	81,223
545.51	LAWNDALE ELEMENTARY SD DS 1998 SERIES B	4,895,000	59.848	2,929,550
545.52	LAWNDALE ELEMENTARY DEBT SERVICE 98 SERIES C	3,000,000	59.848	1,795,434
545.53	LAWNDALE ELEMENTARY 2010 REFUNDING BOND	12,315,000	59.848	7,370,257
725.54	CENTINELA VALLEY UNION HSD 2002 REF. BOND S-A	14,700,000	12.719	1,869,646
725.56	CENTINELA VALLEY UNION HSD 2004 REF. BOND S-A	31,195,000	12.719	3,967,592
725.57	CENTINELA VALLEY UNION HSD 2008 SERIES A	22,389,703	12.719	2,847,674
725.58	CENTINELA VALLEY UNION HSD 2010, 11 SERIES A	23,999,344	12.719	3,052,399
725.59	CENTINELA VALLEY UNION HSD 2010, 12 SERIES B	72,000,324	12.719	9,157,490
797.50	EL CAMINO CCS DS 2002 S-2003A	1,790,000	2.248	40,241
797.51	EL CAMINO CCD DS 2005 REF. BONDS	69,346,609	2.248	1,558,998
797.52	EL CAMINO CCD DS 2002 SERIES 2006B	88,880,000	2.248	1,998,133
797.53	EL CAMINO CCD DS 2002 SERIES 2012C	180,812,882	2.248	4,064,899
Total Overlapping Debt				**41,100,662**

2012/13 Assessed Valuation: $1,360,102,524 After Deducting $480,204,804 Incremental Value.

Debt To Assessed Valuation Ratios:		
	Direct Debt	0.00%
	Overlapping Debt	3.02%
	Total Debt	3.02%

*This fund is a portion of a larger agency, and is responsible for debt in areas outside the city.

This report reflects debt which is being repaid through voter-approved property tax indebtedness. It excludes mortgage revenue, tax allocation bonds, interim financing obligations, non-bonded capital lease obligations, and certificates of participation, unless provided by the city.

Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the city. The percentage of overlapping debt applicable is estimated by using taxable assessed values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable assessed value that is within the city's boundaries and dividing it by each unit's total taxable assessed value.

Data Source: HdL Coren & Cone, Los Angeles County Assessor and Auditor Combined 2012/13 Lien Date Tax Rolls Prepared On 9/20/2022 By MV

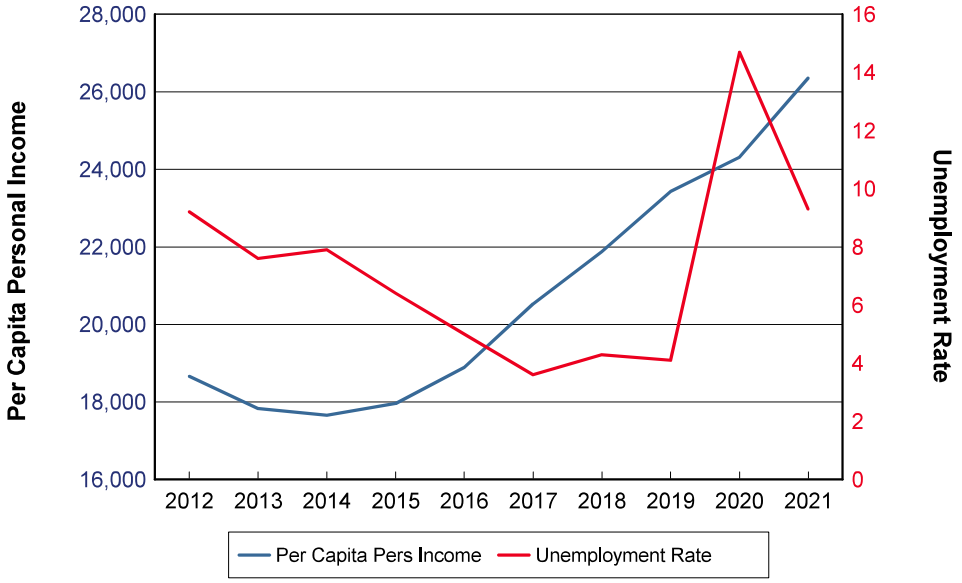
This report is not to be used in support of debt issuance or continuing disclosure statements without the written consent of HdL, Coren & Cone

THE CITY OF LAWNDALE

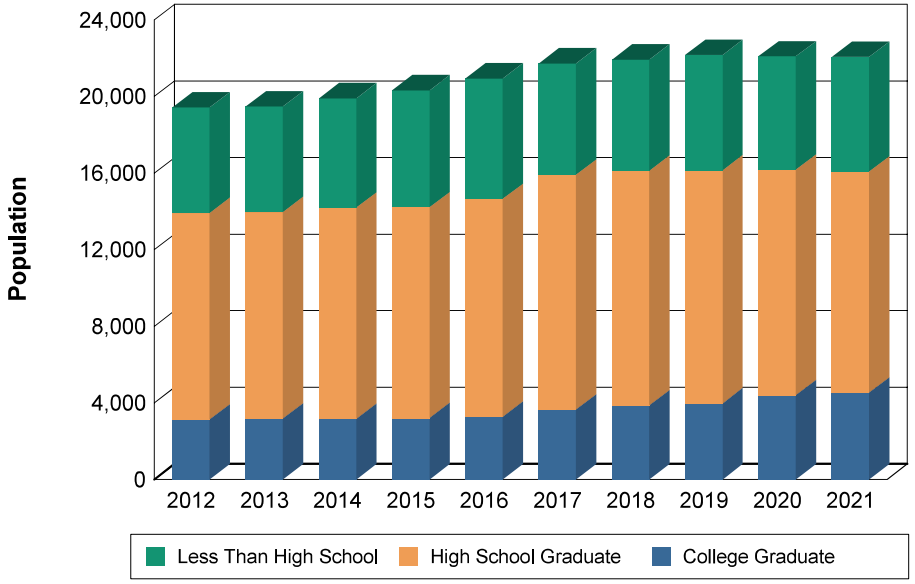
DEMOGRAPHIC AND ECONOMIC STATISTICS

Calendar Year	Population	Personal Income (In Thousands)	Per Capita Personal Income	Unemployment Rate	Median Age	% of Pop 25+ with High School Degree	% of Pop 25+ with Bachelor's Degree
2012	33,058	$616,961	$18,663	9.2%	31.1	71.6%	16.1%
2013	33,228	$592,356	$17,827	7.6%	31.6	71.7%	16.3%
2014	33,242	$586,954	$17,657	7.9%	31.9	71.4%	15.9%
2015	33,496	$601,597	$17,960	6.4%	32.5	70.0%	15.8%
2016	33,365	$630,432	$18,895	5.0%	32.8	70.0%	15.6%
2017	33,607	$690,055	$20,533	3.6%	34.9	73.3%	16.8%
2018	33,436	$731,315	$21,872	4.3%	35.0	73.6%	17.6%
2019	32,799	$768,497	$23,430	4.1%	35.7	72.9%	17.9%
2020	32,710	$795,315	$24,314	14.7%	35.5	73.3%	19.9%
2021	31,301	$824,929	$26,354	9.3%	34.8	72.9%	20.5%

Personal Income and Unemployment



Education Level Attained for Population 25 and Over



Notes and Data Sources:
Population: California State Department of Finance. Unemployment Data: California Employment Development Department
2000-2009 Income, Age, and Education Data: ESRI - *Demographic Estimates are based on the last available Census.* Projections are developed by incorporating all of the prior census data released to date. Demographic Data is totaled from Census Block Groups that overlap the City's boundaries
2010 and later - Income, Age and Education Data - US Census Bureau, most recent American Community Survey

This report is not to be used in support of debt issuance or continuing disclosure statements without the written consent of HdL, Coren & Cone

Prepared On 9/20/2022 By MV

City of Lawndale

Principal Employers
Current Year and Ten Years Ago

	2022		2013	
Employer	Number of Employees	Percent of Total City Employment	Number of Employees	Percent of Total City Employment
Lawndale Elementary School District*	779	4.93%		
Centinela Valley Union High School District*	525	3.32%		
Target Store	78	0.49%		
VCA Advanced Veterinary Care Center**	75	0.47%	57	1.95%
El Super Grocery Store #43**	72	0.46%	70	2.39%
McDonald's**	70	0.44%	60	2.05%
City of Lawndale	65	0.41%	99	3.38%
Options for Life Inc.**	50	0.32%		
Smart & Final Extra**	42	0.27%	46	1.57%
American Drilling Co	40	0.25%	38	1.30%
Carbro Corporation			50	1.71%
Property Prep Inc.			51	1.74%
Big Saver Foods			46	1.57%
WEMS Inc.			37	1.26%

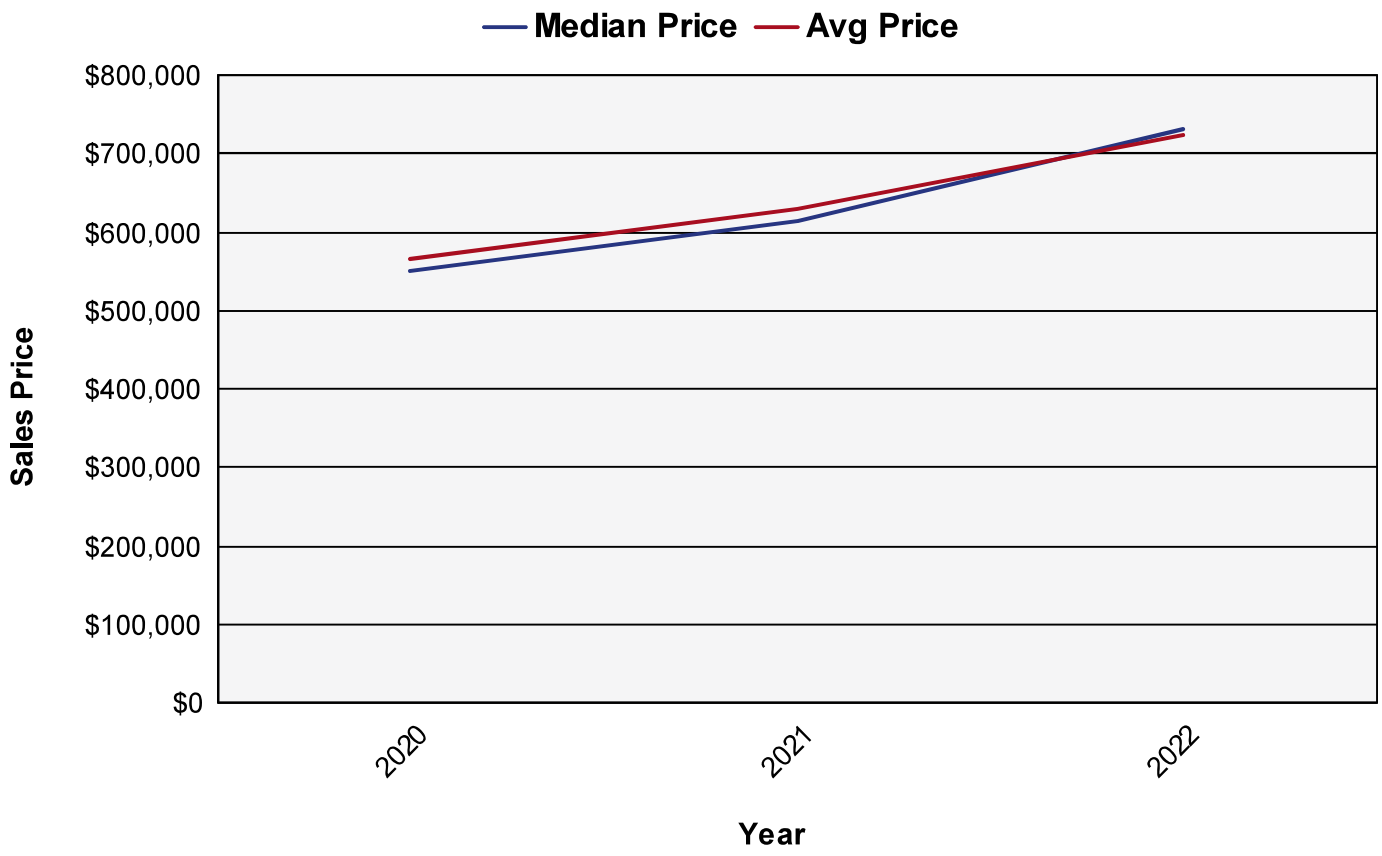
Source: City of Lawndale business license records
Source: 2013 previously published ACFR
Results based on direct correspondence with city's local businesses.
*Includes classified, certificated and admin for school's in the City of Lawndale
**Includes FTE & PTE
(1) Total City Labor Force provided by EDD Labor Force Data.

THE CITY OF LAWNDALE

SALES VALUE HISTORY

Single Family Residential Full Value Sales (01/01/2020 - 8/31/2022)

Year	Full Value Sales	Average Price	Median Price	Median % Change
2020	117	$566,103	$550,000	
2021	145	$628,241	$615,000	11.82%
2022	70	$723,179	$732,500	19.11%



*Sales not included in the analysis are quitclaim deeds, trust transfers, timeshares, and partial sales.

Data Source: Los Angeles County Recorder

Prepared On 9/20/2022 By MV

This report is not to be used in support of debt issuance or continuing disclosure statements without the written consent of HdL, Coren & Cone

CITY OF LAWNDALE

TOP 25 SALES TAX PRODUCERS

FOR FISCAL YEAR 2012-13

Business Name	Business Category
Anthonys Ready Mix	Contractors
Arco	Service Stations
Arco	Service Stations
Arco AM PM	Service Stations
Arco AM PM	Service Stations
Capitol Wholesale Electric Supply	Plumbing/Electrical Supplies
Chevron	Service Stations
Cooks Lumber & Hardware	Building Materials
CVS Pharmacy	Drug Stores
Dunn Edwards Paint	Paint/Glass/Wallpaper
El Pollo Inka	Casual Dining
Guitar Center	Music Stores
Hawthorne Motors	Used Automotive Dealers
McDonalds	Quick-Service Restaurants
Pep Boys	Automotive Supply Stores
Rapid Gas	Service Stations
Repossess Auto	Used Automotive Dealers
Shell	Service Stations
Sherwin Williams	Paint/Glass/Wallpaper
Shilpark Paint	Paint/Glass/Wallpaper
Smart & Final	Grocery Stores
Tesoro Refining & Marketing	Service Stations
Video & Audio Center	Electronics/Appliance Stores
Vio's Auto Sales	Used Automotive Dealers
Westwood Building Materials	Building Materials

Percent of Fiscal Year Total Paid By Top 25 Accounts = 63.17%

* Firms Listed Alphabetically
Period: July 2012 Thru June 2013

Printed 09/23/2022

Sources: State Board of Equalization, California Department of Taxes and Fees Administration, State Controller's Office, The HdL Companies

CITY OF LAWNDALE

TOP 25 SALES TAX PRODUCERS

FOR FISCAL YEAR 2021-22

Business Name	Business Category
Arco	Service Stations
Arco AM PM	Service Stations
Arco AM PM	Service Stations
Austra Motors	Used Automotive Dealers
Bossa Nova Brazilian Cuisine	Casual Dining
Capitol Wholesale Electric Supply	Plumbing/Electrical Supplies
Chevron	Service Stations
Cooks Lumber & Hardware	Building Materials
CVS Pharmacy	Drug Stores
Dunn Edwards Paint	Paint/Glass/Wallpaper
El Pollo Inka	Casual Dining
Enterprise Rent A Car	Transportation/Rentals
Guitar Center	Music Stores
Hirsch Pipe & Supply Co	Plumbing/Electrical Supplies
McDonalds	Quick-Service Restaurants
Panda Express	Fast-Casual Restaurants
RJ's Construction & Landscaping Supplies	Contractors
Shilpark Paint	Paint/Glass/Wallpaper
Smart & Final	Grocery Stores
Target	Discount Dept Stores
United Oil	Service Stations
USA Gasoline	Service Stations
VIP Auto House	Used Automotive Dealers
Westwood Building Materials	Building Materials
WSS	Shoe Stores

Percent of Fiscal Year Total Paid By Top 25 Accounts = 60.36%

* Firms Listed Alphabetically
Period: July 2021 Thru June 2022

Printed 09/23/2022

Sources: State Board of Equalization, California Department of Taxes and Fees Administration, State Controller's Office, The HdL Companies

City of Lawndale
Taxable Sales by Category
Last Ten Calendar Years
(in thousands of dollars)
Adjusted for Economic Data

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Apparel Stores	$ 3,483	$ 2,989	$ 2,964	$ 3,132	$ 3,514	$ 3,770	$ 3,469	$ 3,610	$ 4,091	$ 8,561
Food Stores	9,055	8,775	8,452	8,424	8,535	8,771	7,686	7,052	7,531	7,541
Eating and Drinking Places	32,185	31,274	35,632	39,440	42,041	44,748	46,250	51,808	45,640	57,167
Building Materials	32,585	37,516	41,597	42,282	44,893	46,855	51,035	49,312	49,305	51,457
Auto Dealers and Supplies	26,050	26,300	27,550	33,857	31,073	26,957	23,109	33,982	27,039	29,998
Service Stations	73,274	70,720	67,765	61,863	50,592	56,714	64,376	66,983	38,847	51,556
Other Retail Stores	33,688	32,783	36,025	38,313	41,804	49,927	51,541	40,674	41,550	46,339
All Other Outlets	43,795	47,174	50,291	57,023	59,349	63,530	64,267	76,255	93,215	98,071
Total	$ 254,114	$ 257,530	$ 270,276	$ 284,333	$ 281,802	$ 301,272	$ 311,732	$ 329,676	$ 307,217	$ 350,690

Sources: State Board of Equalization, California Department of Taxes and Fees Administration, State Controller's Office, The HdL Companies

Note: Due to confidentiality issues, the names of the ten largest revenue payers are not available. The categories presented are intended to provide alternative information regarding the sources of the City's revenue.

City of Lawndale

Full-Time Equivalent City Employees by Function
Last Ten Fiscal Years

Function	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
General government	31	26	39	39	39	39	39	38	38	38
Public safety	19	16	15	16	16	16	16	15	15	15
Community development	4	4	4	4	4	5	5	6	6	6
Culture and leisure	11	13	40	40	40	40	40	40	40	40
Total	**65**	**59**	**98**	**99**	**99**	**100**	**100**	**99**	**99**	**99**

Source: City of Lawndale, Finance Department

ATTACHMENT 2

ROGERS, ANDERSON, MALODY & SCOTT, LLP
CERTIFIED PUBLIC ACCOUNTANTS, SINCE 1948

735 E. Carnegie Dr. Suite 100
San Bernardino, CA 92408
909 889 0871 T
909 889 5361 F
ramscpa.net

PARTNERS
Terry P. Shea, CPA
Scott W. Manno, CPA, CGMA
Leena Shanbhag, CPA, MST, CGMA
Bradford A. Welebir, CPA, MBA, CGMA
Jenny W. Liu, CPA, MST
Brenda L. Odle, CPA, MST, Partner Emeritus

MANAGERS / STAFF
Gardenya Duran, CPA, CGMA
Brianna Schultz, CPA, CGMA
Seong-Hyea Lee, CPA, MBA
Evelyn Morentin-Barcena, CPA
Veronica Hernandez, CPA
Laura Arvizu, CPA
Xinlu Zoe Zhang, CPA, MSA
John Maldonado, CPA, MSA
Julia Rodriguez Fuentes, CPA, MSA
Demi Hite, CPA
Jeffrey McKennon, CPA

MEMBERS
American Institute of Certified Public Accountants
PCPS The AICPA Alliance for CPA Firms
Governmental Audit Quality Center
Employee Benefit Plan Audit Quality Center
California Society of Certified Public Accountants

Proud Member of AlliottGlobalAlliance™

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*

Independent Auditor's Report

To the Honorable Mayor and Members of the City Council
City of Lawndale
Lawndale, 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 Lawndale, California (the City), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 15, 2022.

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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph 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. However, as described in the accompanying Schedule of Findings and Responses, we did identify certain deficiencies in internal control that we consider to be significant deficiencies.

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. We did not identify deficiencies that we consider to be material weaknesses.

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. We consider the deficiencies described in the accompanying Schedule of Findings and Responses as items 2022-001 and 2022-002 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards,* and which are described in the accompanying Schedule of Findings and Responses as item 2022-003.

City's Response to Findings

The City's response to the findings identified in our audit is described in the accompanying Schedule of Findings and Responses. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

Rogers, Anderson, Malody & Scott, LLP.

San Bernardino, California
December 15, 2022

2020-001 – Segregation of Duties
Significant Deficiency

Criteria

Having appropriate segregation of duties within the IT environment is important to ensure that physical security and access to programs and data are appropriately controlled to prevent modification, damage or loss of data.

Condition

During our audit of the City, we noted a lack of segregation of duties within the payroll process. The Payroll Technician had the ability to add/remove employees and modify pay rates, along with all other processing functions related to payroll.

Cause

The City does not have appropriate segregation of duties within the payroll processing function.

Effect

Unauthorized changes in pay rates could be made without detection of the Finance Department.

Auditor's Recommendation

As stated above, an adequate segregation of duties requires that one individual does not handle a transaction from its inception to its completion. We believe it is important for management and the City Council to be aware that whenever there is a lack of segregation of duties, the system is far more susceptible to errors or other irregularities, either intentional or unintentional, not being discovered.

It is recommended that the City restrict the ability to change pay rates and adding/removing employees to an individual not involved in the payroll process.

Management's Response

All changes to employee data in the Payroll system are based on Personnel Transaction Forms prepared by Human Resources, which is reviewed and authorized by the City Manager. When payroll is processed, the Finance Accounting Manager, compares pay rates of all employees to the previous payroll and ensures authorized Payroll Transaction Forms support pay changes, as well as new or deleted personnel from the payment process. Adequate compensating controls exist in the process to ensure unauthorized transactions do not occur during the normal course of processing payroll. Therefore, the City does not desire to expand other employee's access to payroll with the limited staff size of the City as a whole.

2022-002 – Bank Reconciliations
Significant Deficiency

Criteria

Bank reconciliations should be prepared, reviewed and approved in a timely manner.

Condition

During our audit of the City, bank reconciliations for a majority of the year had not been prepared in a timely manner.

Cause

Due to staff turnover in key management position, there was insufficient staffing to maintain the timely reconciliation of the bank accounts.

Effect

Unauthorized transactions could go through the bank accounts without detection for an extended period of time if accounts are not reconciled regularly.

Recommendation

We recommend that the City ensure that all bank reconciliations are prepared, reviewed and approved in a timely manner and documentation of when the preparation and review are completed should be maintained.

Management's Response

We concur to recommendation. During fieldwork, bank reconciliations were prepared, reviewed and approved to the current period. The City will continue to maintain reconciliations of bank accounts on a timely basis to ensure any discrepancies are identified and resolved timely.

2022-003 – Investment Policy Noncompliance

Noncompliance

Criteria

According to the City's investment policy, at least quarterly, management is to provide Council with investment reports in accordance with the Government Code.

Condition

During our audit of the City, we identified that the first two quarter's investment reports were not submitted until the March 2022.

Cause

Due to large turnover in the finance department, City personnel did not complete the reports.

Effect

Council is not aware of the City's investment activities and the City is not in compliance with its policy.

Recommendation

We recommend that the City put procedures in place to ensure that investment reporting is completed in a timely manner.

Management's Response

We agree with the recommendation. The City will put procedures in place to ensure that investment reporting is completed in a timely manner.

ATTACHMENT 3

ROGERS, ANDERSON, MALODY & SCOTT, LLP
CERTIFIED PUBLIC ACCOUNTANTS, SINCE 1948

735 E. Carnegie Dr. Suite 100
San Bernardino, CA 92408
909 889 0871 T
909 889 5361 F
ramscpa.net

PARTNERS
Terry P. Shea, CPA
Scott W. Manno, CPA, CGFM
Leena Shanbhag, CPA, MST, CGMA
Bradford A. Welebir, CPA, MBA, CGMA
Jenny W. Liu, CPA, MST
Brenda L. Odle, CPA, MST, Partner Emeritus

MANAGERS / STAFF
Gardenya Duran, CPA, CGMA
Brianna Schultz, CPA, CGMA
Seong-Hyea Lee, CPA, MBA
Evelyn Morentin-Barcena, CPA
Veronica Hernandez, CPA
Laura Arvizu, CPA
Xinlu Zoe Zhang, CPA, MSA
John Maldonado, CPA, MSA
Julia Rodriguez Fuentes, CPA, MSA
Demi Hite, CPA
Jeffrey McKennan, CPA

MEMBERS
American Institute of Certified Public Accountants
PCPS The AICPA Alliance for CPA Firms
Governmental Audit Quality Center
Employee Benefit Plan Audit Quality Center
California Society of Certified Public Accountants

Proud Member of AlliottGlobalAlliance™

December 15, 2022

To the Management of City of Lawndale
Lawndale, California

In planning and performing our audit of the financial statements of the City of Lawndale the (City) as of and for the year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing our auditing procedures 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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified. We did not identify any deficiencies in internal control that we consider to be material weaknesses. However, as discussed below, we identified certain matters involving the internal control and other operational matters that are presented for your consideration. This letter does not affect our report dated December 15, 2022, on the financial statements of the City. We will review the status of these comments during our next audit engagement. Our comments and recommendations, all of which have been discussed with appropriate members of management, are intended to improve the internal control or result in other operating efficiencies. Our comments are summarized as follows:

Credit Cards:

Observation 1 – The City does not have a formal credit card policy, currently the City is following the purchasing policy for credit card transaction approvals.

Recommendation – We recommend that the City create and follow a formal credit card policy.

Management Response – With credit cards being a means to acquire goods and services on behalf of the City, we feel the purchasing policy is an adequate control for these acquisitions. However, we are in the process of creating a credit card policy.

We believe that the implementation of these recommendations will provide the City with a stronger system of internal control while also making its operations more efficient. We will be happy to discuss the details of these recommendations with you at your convenience.

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

Very truly yours,

ROGERS, ANDERSON, MALODY & SCOTT, LLP

Terry Shea, CPA
Partner

ATTACHMENT 4

ROGERS, ANDERSON, MALODY & SCOTT, LLP
CERTIFIED PUBLIC ACCOUNTANTS, SINCE 1948

735 E. Carnegie Dr. Suite 100
San Bernardino, CA 92408
909 889 0871 T
909 889 5361 F
ramscpa.net

PARTNERS
Terry P. Shea, CPA
Scott W. Manno, CPA, CGFM
Leena Shanbhag, CPA, MST, CGFM
Bradford A. Welebir, CPA, MBA, CGFM
Jenny W. Liu, CPA, MST
Brenda L. Odle, CPA, MST (Partner Emeritus)

MANAGERS / STAFF
Gardenya Duran, CPA, CGFM
Brianna Schultz, CPA, CGFM
Seong-Hyea Lee, CPA, MBA
Evelyn Florentin-Barcena, CPA
Veronica Hernández, CPA
Laura Arvizu, CPA
Xunlo Zoe Zhang, CPA, MSA
John Maldonado, CPA, MSA
Julia Rodriguez Fuentes, CPA, MSA
Demi Hire, CPA
Jeffrey McKennan, CPA

MEMBERS
American Institute of Certified Public Accountants
PCPS The AICPA Alliance for CPA Firms
Governmental Audit Quality Center
Employee Benefit Plan Audit Quality Center
California Society of Certified Public Accountants

Proud Member of AlliottGlobalAlliance™

December 15, 2022

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

We have audited the financial statements of the City of Lawndale, California, (the City) as of and for the year ended June 30, 2022, and have issued our report thereon dated December 15, 2022. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated May 16, 2022, our responsibility, as described by professional standards, is to form and express opinions about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, as part of our audit, we considered the internal control of the City solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our findings regarding significant control deficiencies over financial reporting and material noncompliance, and other matters noted during our audit in a separate letter to you dated December 15, 2022.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm and our firm, have complied with all relevant ethical requirements regarding independence.

Significant Risks

We have identified the possibility of the following significant risks:

> *Management's override of internal controls over financial reporting*: Management override of internal controls is the intervention by management in handling financial information and making decisions contrary to internal control policy.
>
> *Revenue recognition:* Management's failure to recognize revenue in accordance with generally accepted accounting principles.

These significant risks are presumptive in most audits and merit attention by the auditors due to the direct impact over financial reporting and internal control processes. Although identified as significant risks, we noted no matters of management override of controls or deviations from generally accepted accounting principles which caused us to modify our audit procedures or any related matters which are required to be communicated to those charged with governance due to these identified risks.

Qualitative Aspects of the City's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the City is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2022. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on 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 markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

> Management's estimate of fair market value of investments is based on market values provided by outside sources. We evaluated the key factors and assumptions used to develop the fair market value of investments in determining that it is reasonable in relation to the financial statements taken as a whole.
>
> Management's estimate of depreciation expense is based on the useful lives of acquired assets. We evaluated the key factors and assumptions used to develop depreciation expense in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of compensated absence is based on accumulated compensation for vacation, sick leave and compensatory time to employees. We evaluated the key factors and assumptions used to develop the estimate in determining that is reasonable in relation to the financial statements taken as a whole.

The estimate of the net pension liability is based on actuarial reports provided by independent actuaries. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the statements taken as a whole.

The estimate of the total OPEB liability is based on actuarial reports provided by independent actuaries. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the City's financial statements relate to:

The disclosure of fair value of investments in the notes to the financial statements represents amounts susceptible to market fluctuations.

The disclosure of capital assets, net, in the notes to the basic financial statements is based on historical information which could differ from actual useful lives of each capitalized item.

The disclosure of compensated absences in the notes to the financial statements is based on accumulated compensation for vacation, sick leave and compensatory time to employees. Actual future liabilities may vary from disclosed estimates.

The disclosure of net pension liability in the notes to the financial statements is based on actuarial assumptions. Actual future liabilities may vary from disclosed estimates.

The disclosure of net OPEB liability in the notes to the financial statements is based on actuarial assumptions. Actual future liabilities may vary from disclosed estimates.

The financial statement disclosures are neutral, consistent, and clear.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. None of the misstatements identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the City's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated December 15, 2022.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the City, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the City's auditors.

Other Information in Documents Containing Audited Financial Statements

Pursuant to professional standards, our responsibility as auditors for other information in documents containing the City's audited financial statements does not extend beyond the financial information identified in the audit report, and we are not required to perform any procedures to corroborate such other information. However, in accordance with such standards:

We applied certain limited procedures to the 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, 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.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

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.

Rogers, Anderson, Malody & Scott, LLP.

San Bernardino, California
April 15, 2022

Back to Agenda

CITY OF LAWNDALE
14717 BURIN AVENUE, LAWNDALE, CALIFORNIA 90260
PHONE (310) 973-3200 ♦ www.lawndalecity.org

DATE: January 17, 2023

TO: Honorable Mayor and City Council

FROM: Yvette Hall, Assistant City Clerk

SUBJECT: Mayor/Councilmember Report of Attendance at Meetings and/or Events

No supporting documentation was forwarded to the City Clerk Department for this item.