

PUBLIC PARTICIPATION NOTICE

Public Participation Accessibility for the City of Paramount meetings scheduled for **Tuesday, April 11, 2023.**

In-person Attendance:

The public may attend the City Council meeting in-person.

View the City Council meeting live stream:

- YouTube Channel <https://www.youtube.com/user/cityofparamount>
- Spectrum Cable TV Channel 36

Public Comments:

Members of the public wanting to address the City Council, either during public comments or for a specific agenda item, or both, may do so by the following methods:

- **In-Person**

If you wish to make a statement, please complete a Speaker's Card prior to the commencement of the Public Comments period of the meeting. Speaker's Cards are located at the entrance. Give your completed card to a staff member and when your name is called, please go to the podium provided for the public.

- **E-mail: crequest@paramountcity.com**

E-mail public comments must be received by **5:45 p.m. on Tuesday, April 11, 2023.** The e-mail should specify the following information: 1) Full Name; 2) City of Residence; 3) Phone Number; 4) Public Comment or Agenda Item No; 5) Subject; 6) Written Comments.

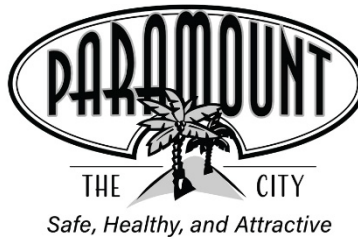
- **Teleconference: (562) 220-2225**

Participants wishing to address the City Council by teleconference should call City Hall at **(562) 220-2225** by **5:45 p.m. on Tuesday, April 11, 2023** and provide the following information: 1) Full Name; 2) City of Residence; 3) Phone Number; 4) Public Comment or Agenda Item No; 5) Subject. Teleconference participants will be logged in, placed in a queue and called back during the City Council meeting on speaker phone to provide their comments.

All public comments are limited to a maximum of three minutes unless an extension is granted. Please be mindful that the meeting will be recorded as any other person is recorded when appearing before the City Council, and all other rules of procedure and decorum will apply when addressing the City Council by teleconference.

AGENDA

Paramount City Council
April 11, 2023



Regular Meeting
City Hall Council Chamber
6:00 p.m.

City of Paramount

16400 Colorado Avenue ❖ Paramount, CA 90723 ❖ (562) 220-2000 ❖ www.paramountcity.com

Public Comments: If you wish to make a statement, please complete a Speaker's Card prior to the commencement of the Public Comments period of the meeting. Speaker's Cards are located at the entrance. Give your completed card to a staff member and when your name is called, please go to the podium provided for the public. Persons are limited to a maximum of three (3) minutes unless an extension of time is granted. No action may be taken on items not on the agenda except as provided by law. For additional ways to participate and provide public comments, see the preceding Public Participation Notice.

Americans with Disabilities Act: In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the City Clerk's office at (562) 220-2225 at least 48 hours prior to the meeting to enable the City to make reasonable arrangements to ensure accessibility to this meeting.

Note: Agenda items are on file in the City Clerk's office and are available for public inspection during normal business hours. Materials related to an item on this Agenda submitted after distribution of the agenda packet are also available for public inspection during normal business hours in the City Clerk's office. The office of the City Clerk is located at City Hall, 16400 Colorado Avenue, Paramount.

Notes

CALL TO ORDER:	Mayor Vilma Cuellar Stallings
PLEDGE OF ALLEGIANCE:	Natalie Chiribiga and Paul Seehusen Odyssey Stem Academy
INVOCATION:	Pastor Omar Lopez Reach Church
ROLL CALL OF COUNCILMEMBERS:	Councilmember Annette C. Delgadillo Councilmember Peggy Lemons Councilmember Brenda Olmos Vice Mayor Isabel Aguayo Mayor Vilma Cuellar Stallings

PRESENTATIONS

1. [PRESENTATIONS](#) Recognition of Outgoing Mayor
Vilma Cuellar Stallings

MINUTES

2. [APPROVAL OF
MINUTES](#) March 14 and March 28, 2023

REORGANIZATION

3. [REORGANIZATION](#) Selection of Mayor and Vice Mayor

RECESS

CITY COUNCIL PUBLIC COMMENT UPDATES

PUBLIC COMMENTS

CONSENT CALENDAR

All items under the Consent Calendar may be enacted by one motion. Any item may be removed from the Consent Calendar and acted upon separately by the City Council.

4. [APPROVAL](#) Register of Demands
5. [RESOLUTION NO.
22:012](#) Ordering the Annual Engineer's Report for
Landscape Maintenance District No. 81-1
6. [ORDINANCE NO.
1170 \(Setting a Public
Hearing for May 9,
2023](#) Repealing Section 15.04.020 of the
Paramount Municipal Code and
Amending Sections 15.04.010, 15.12.010,
15.16.010, and 15.20.010 of the
Paramount Municipal Code, adopting by
reference the 2022 California Building
Code including Chapter 1, Division 2,
Residential Code, Green Building
Standards Code, Electrical Code,
Mechanical Code, and Plumbing Code

OLD BUSINESS

7. [CONSIDERATION](#) Request submitted by Eco-Rapid Transit for the City of Paramount to Remit Advance Payment of its Annual Membership Dues for Fiscal Year 2023-2024

NEW BUSINESS

8. [AWARD OF CONTRACT](#) Professional Auditing Services to Pun Group
9. [RESOLUTION NO. 23:013](#) Adopting the City of Paramount's Local Hazard Mitigation Plan
10. [APPROVAL](#) Appropriation of Measure A Grant Funds in Fiscal Year 2022-2023 for Paramount Pathfinders Program

ENVIRONMENTAL SUSTAINABILITY NEW BUSINESS

None

COMMENTS/COMMITTEE REPORTS

- Councilmembers
- Staff

CLOSED SESSION

ADJOURNMENT

To a meeting on April 25, 2023 at 5:00 p.m.

APRIL 11, 2023

PRESENTATIONS TO MAYOR VILMA CUELLAR STALLINGS

- CONGRESSWOMAN NANETTE DIAZ BARRAGAN
- SENATOR LENA GONZALEZ
- SPEAKER ANTHONY RENDON
- SUPERVISOR JANICE HAHN
- ELECTED OFFICIALS FROM OTHER CITIES
- PARAMOUNT UNIFIED SCHOOL DISTRICT
- CHAMBER OF COMMERCE
- FIRE DEPARTMENT
- SHERIFF'S DEPARTMENT
- PARAMOUNT CITY COUNCIL

APRIL 11, 2023

APPROVAL OF MINUTES

PARAMOUNT CITY COUNCIL

MOTION IN ORDER:

APPROVE THE PARAMOUNT CITY COUNCIL MINUTES OF MARCH 14
AND MARCH 28, 2023

MOTION:

MOVED BY: _____

SECONDED BY: _____

☐ APPROVED

☐ DENIED

ROLL CALL VOTE:

AYES: _____

NOES: _____

ABSENT: _____

ABSTAIN: _____

**PARAMOUNT CITY COUNCIL
MINUTES OF A REGULAR MEETING
MARCH 14, 2023**

City of Paramount, 16400 Colorado Avenue, Paramount, CA 90723

CALL TO ORDER: The regular meeting of the Paramount City Council was called to order by Mayor Vilma Cuellar Stallings at 6:01 p.m. at City Hall, Council Chambers, 16400 Colorado Avenue, Paramount, California.

PLEDGE OF ALLEGIANCE: Adaptive Recreation participant Alejandro Rangel led the pledge of allegiance.

INVOCATION: Pastor Ken Korver, Emmanuel Reformed Church delivered the invocation.

ROLL CALL OF COUNCILMEMBERS: Present: Councilmember Annette C. Delgadillo
Councilmember Peggy Lemons
Councilmember Brenda Olmos
Vice Mayor Isabel Aguayo
Mayor Vilma Cuellar Stallings

STAFF PRESENT: John Moreno, City Manager
John E. Cavanaugh, City Attorney
Andrew Vialpando, Assistant City Manager
John Carver, Planning Director
Adriana Figueroa, Public Works Director
Margarita Matson, Public Safety Director
Kim Sao, Finance Director
Sol Bejarano, Management Analyst
Rebecca Bojorquez, Management Analyst
Chris Callard, Public Information Officer
Steve Coumparoules, Community Preservation Mgr.
Jaime De Guzman, Senior Accountant
Danny Elizarraras, Management Analyst
Yecenia Guillen, Assistant Community Serv. Director
Sarah Ho, Assistant Public Works Director
John King, Assistant Planning Director
Nicole Lopez, HR Manager
Heidi Luce, City Clerk
Wendy Macias, Public Works Manager
Anthony Martinez, Senior Management Analyst
Melissa Torres, Communications Specialist
Johnnie Rightmer, Building & Safety Manager
Eric Wosick, Assistant Public Safety Director

PRESENTATIONS

- | | |
|--|---|
| 1. PROCLAMATION
Developmental
Disabilities Awareness
Month
CF 39.12 | Mayor Cuellar Stallings, on behalf of the City Council, proclaimed March as Developmental Disabilities Awareness Month in the City of Paramount. Paramount High School Vice President Jill Hammond was present to accept the proclamation on behalf of Paramount High School's Inclusifit Club. |
| 2. PRESENTATION
Mayor's Award of
Excellence
CF 39.7 | Mayor Cuellar Stallings presented the Mayor's Award of Excellence to Biviano Favela. Mr. Favela was present to accept the award and expressed appreciation for the recognition. |
| 3. COMMENDATION
Deputy Greg Emerson
CF39.6 | Mayor Cuellar Stallings, on behalf of the City Council, presented a commendation to Deputy Greg Emmerson in recognition of his retirement from the Los Angeles County Sheriff's Department. Deputy Emerson was present to accept the commendation and expressed sincere appreciation for the recognition. |
| 4. PROCLAMATION
American Red Cross
Awareness Month
CF 39.12 | Mayor Cuellar Stallings, on behalf of the City Council, proclaimed March as American Red Cross Awareness Month in the City of Paramount. American Red Cross Executive Director Amy Papageorges and Community Volunteer Lead Dr. Linda Timmons were present to accept the proclamation. |
| 5. PROCLAMATION
National Women's
History Month
CF 39.12 | Mayor Cuellar Stallings, on behalf of the City Council, proclaimed March as National Women's History Month in the City of Paramount. Women's Club President Lucy Hase was present to accept the proclamation. |
| 6. CERTIFICATE OF
RECOGNITION
Paramount Youth Soccer
Organization 2023 Cal
South State Cup
Presidents Youngers
(9U) Champions
CF 39.6 | Mayor Cuellar Stallings, on behalf of the City Council, presented a certificate of recognition to the Paramount Youth Soccer Organization Boys 9U Team for winning the 2023 Cal South State Cup Presidents Youngers (9U) Championship. |

CITY COUNCIL PUBLIC COMMENT UPDATES

CF 10.4 City Manager Moreno responded to comments made by Patricia Garcia, Jose Estrada, and Yesenia Cuarenta at the February 28, 2023 City Council meeting.

PUBLIC COMMENTS

CF 10.3 There were no public comments.

CONSENT CALENDAR

It was moved by Councilmember Lemons and seconded by Vice Mayor Aguayo to approve Consent Calendar Items 7 and 8. The motion was passed by the following roll call vote:

AYES: Councilmembers Delgadillo, Lemons,
 Olmos; Vice Mayor Aguayo; and
 Mayor Cuellar Stallings
NOES: None
ABSENT: None
ABSTAIN: None

7. APPROVAL OF
 MINUTES
 February 14 and
 February 28, 2023 Approved.

8. APPROVAL
 Register of Demands
 CF 47.2 Approved.

NEW BUSINESS

9. AWARD OF
 CONTRACT
 Arterial Street
 Resurfacing
 (City Project No. 9330) Public Works Director Figueroa gave the report and presented a PowerPoint presentation.

It was moved by Councilmember Olmos and seconded by Councilmember Delgadillo to award the contract for the Arterial Street Resurfacing to Palp, Inc., DBA Excel Paving, Corona, CA, in the amount of \$779,310, and authorize the Mayor or her designee to execute the agreement. The motion was passed by the following roll call vote:

AYES: Councilmembers Delgadillo, Lemons,
Olmos; Vice Mayor Aguayo; and
and Mayor Cuellar Stallings

NOES: None

ABSENT: None

ABSTAIN: None

10. AWARD OF
CONTRACT
Curb Address Painting
(City Project No. 9333)

Public Works Director Figueroa gave the report and presented a PowerPoint presentation.

It was moved by Councilmember Olmos and seconded by Councilmember Lemons to award the contract for the Curb Address Painting to Project Hope, Corona, CA, in the amount of \$50,400, and authorize the Mayor or her designee to execute the agreement. The motion was passed by the following roll call vote:

AYES: Councilmembers Delgadillo, Lemons,
Olmos; Vice Mayor Aguayo; and
Mayor Cuellar Stallings

NOES: None

ABSENT: None

ABSTAIN: None

11. RESOLUTION NO.
23:009
Approving the
Modification of Fees and
Charges for Pick-Up and
Hauling of Refuse Within
the City of Paramount
CF 43.23

City Manager Moreno asked the City Council to continue this item to the next regular meeting.

It was moved by Councilmember Lemons and seconded by Councilmember Olmos to continue this item. The motion was passed by the following roll call vote:

AYES: Councilmembers Delgadillo, Lemons,
Olmos; Vice Mayor Aguayo; and
Mayor Cuellar Stallings

NOES: None

ABSENT: None

ABSTAIN: None

12. RESOLUTION NO.
23:010
Declaring Certain
Property Located at
15538 Colorado Avenue,
Assessor's Parcel
Number 6270-015-900,

Assistant City Manager Vialpando gave the report and presented a PowerPoint presentation.

It was moved by Councilmember Lemons and seconded by Councilmember Delgadillo to read by title only and adopt Resolution No. 23:010, "A RESOLUTION OF THE CITY COUNCIL OF THE CITY

in the City of Paramount
Surplus Land pursuant to
the Surplus Land Act
(Government Code
Sections 54220 Et Seq.)
CF 82
CF 82.5

OF PARAMOUNT DECLARING CERTAIN PROPERTY
LOCATED AT 15538 COLORADO AVENUE,
ASSESSOR'S PARCEL NUMBER 6270-015-900, IN
THE CITY OF PARAMOUNT SURPLUS LAND
PURSUANT TO THE SURPLUS LAND ACT
(GOVERNMENT CODE SECTIONS 54220 ET SEQ.)“
The motion was passed by the following roll call vote:

AYES: Councilmembers Delgadillo, Lemons,
Olmos; Vice Mayor Aguayo; and
Mayor Cuellar Stallings
NOES: None
ABSENT: None
ABSTAIN: None

13. **APPROVAL**
Appointment of a
Planning Commissioner
CF 27.7

Mayor Cuellar Stallings stated that she proposes to
appoint Dr. Linda Timmons to fill the vacant position
on the Planning Commission and asked for a motion
to confirm the appointment.

It was moved by Councilmember Lemons and
seconded by Vice Mayor Aguayo to confirm the
Mayor's appointment of Dr. Linda Timmons to the
Planning Commission. The motion was passed by the
following roll call vote:

AYES: Councilmembers Delgadillo, Lemons,
Olmos; Vice Mayor Aguayo; and
Mayor Cuellar Stallings
NOES: None
ABSENT: None
ABSTAIN: None

**ENVIRONMENTAL SUSTAINABILITY NEW
BUSINESS**

None.

COMMENTS/COMMITTEE REPORTS

Councilmembers

Councilmember Olmos requested that staff provide
an educational report to City Council regarding the
economic development process in the City. With City
Council concurrence, staff was directed to provide a
report at an upcoming meeting.

Councilmember Lemons stated that she had nothing to report.

Councilmember Delgadillo reported that she was honored to serve as a guest reader on National Read Across America Day at two local elementary schools. She reported that she attended Pan Dulce with a Deputy and thanked the Deputies and Public Safety Department for their service to the community and for the school supply give-a-way at the event.

She further reported that she also attended Paramount Council of PTAs Honorary Service Awards banquet and the MUSA International Women's History Day celebration.

Vice Mayor Aguayo reported that she attended many of the same events previously mentioned including Pan Dulce with a Deputy. She also reported that she served as a guest reader at a school in Lynwood on National Read Across America Day.

She provided a brief report on the recent PUSD Ad Hoc Committee meeting where the major topic was safety in our schools. She also noted that she attended Tree People workshop and encouraged residents to attend the two additional workshops. She reminded residents of the upcoming Pop-up Friday Night event at Bianchi Theaters. She also noted that Tepic Sister Cities is holding a membership drive and encouraged residents to check them out. Lastly, she wished sincere condolences to the Olmos Family.

Mayor Cuellar Stallings reported on her attendance at the recent Los Angeles County Sanitation District meetings, the Gateway Cities COG meeting and the Clean Power Alliance meeting. She also noted that she attended many of the same events mentioned previously including Pan Dulce with a Deputy; the Paramount Council of PTAs Honorary Service Awards banquet; the MUSA International Women's History Day celebration, where she was given a Leadership Award; the Tree People event and Snacks and Chats with the Mayor. She expressed appreciation to all those involved.

Staff

There were no comments from staff.

CLOSED SESSION

There was no closed session.

ADJOURNMENT

There being no further business to come before the City Council, Mayor Cuellar Stallings adjourned the meeting at 6:56 p.m. to a meeting on March 28, 2023 at 5:00 p.m.

Vilma Cuellar Stallings, Mayor

ATTEST:

Heidi Luce, City Clerk

**PARAMOUNT CITY COUNCIL
MINUTES OF A REGULAR MEETING
MARCH 28, 2023**

City of Paramount, 16400 Colorado Avenue, Paramount, CA 90723

CALL TO ORDER: The regular meeting of the Paramount City Council was called to order by Mayor Vilma Cuellar Stallings at 5:02 p.m. at City Hall, Council Chambers, 16400 Colorado Avenue, Paramount, California.

ROLL CALL OF COUNCILMEMBERS:

Present: Councilmember Brenda Olmos
Vice Mayor Isabel Aguayo
Mayor Vilma Cuellar Stallings

Absent: Councilmember Annette C. Delgadillo
Councilmember Peggy Lemons

It was moved by Councilmember Olmos and seconded by Vice Mayor Aguayo to excuse Councilmembers Delgadillo and Lemons' absence. The motion was passed by the following roll call vote:

AYES: Councilmember Olmos,
Vice Mayor Aguayo; and
Mayor Cuellar Stallings

NOES: None

ABSENT: Councilmembers Delgadillo and
Lemons

ABSTAIN: None

STAFF PRESENT:

John Moreno, City Manager
John E. Cavanaugh, City Attorney
Andrew Vialpando, Assistant City Manager
John Carver, Planning Director
Adriana Figueroa, Public Works Director
Margarita Matson, Public Safety Director
David Johnson, Community Services Director
Pauline Aguayo, Management Analyst
Sol Bejarano, Management Analyst
Rebecca Bojorquez, Management Analyst
Chris Callard, Public Information Officer
Jaime De Guzman, Senior Accountant
Danny Elizarraras, Management Analyst
John King, Assistant Planning Director
Nicole Lopez, HR Manager
Heidi Luce, City Clerk
Wendy Macias, Public Works Manager

Anthony Martinez, Senior Management Analyst
Ivan Reyes, Associate Planner
Johnnie Rightmer, Building & Safety Manager
Celina Sanchez, Management Analyst
Eric Wosick, Assistant Public Safety Director

CITY COUNCIL PUBLIC COMMENT UPDATES

There were no public comment updates.

PUBLIC COMMENTS

CF 10.3

The following individuals addressed the City Council and provided public comments: Alejandro Yanez and Carmina Lopez on behalf of Los Angeles County Regional Parks and Open Space District.

OLD BUSINESS

1. RESOLUTION NO.
23:009
Approving the
Modification of Fees and
Charges for Pick-Up and
Hauling of Refuse within
the City of Paramount
CF 43.23

Public Works Director Figueroa gave the report and presented a PowerPoint presentation.

It was moved by Councilmember Olmos and seconded by Vice Mayor Aguayo to read by title only and adopt Resolution No. 23:009, "A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PARAMOUNT APPROVING THE MODIFICATION OF FEES AND CHARGES FOR PICKUP AND HAULING OF REFUSE WITHIN THE CITY OF PARAMOUNT." The motion was passed by the following roll call vote:

AYES: Councilmember Olmos,
Vice Mayor Aguayo; and
Mayor Cuellar Stallings

NOES: None

ABSENT: Councilmembers Delgadillo and
Lemons

ABSTAIN: None

The City Council took a brief recess at 5:20 p.m. to address some audio-visual technical issues. Mayor Cuellar Stallings called the meeting back to order at 5:33 p.m.

NEW BUSINESS

2. APPROVAL
AltAir Community
Benefits Agreement
CF 43.1195

Planning Director Carver gave the report and presented a PowerPoint presentation.

It was moved by Vice Mayor Aguayo and seconded by Councilmember Olmos to approve the Community Benefits Agreement with AltAir. The motion was passed by the following roll call vote:

AYES: Councilmember Olmos,
Vice Mayor Aguayo; and
Mayor Cuellar Stallings

NOES: None

ABSENT: Councilmembers Delgadillo and
Lemons

ABSTAIN: None

3. CONSIDERATION
Request submitted by
Eco-Rapid Transit for the
City of Paramount to
Remit Advance Payment
of its Annual
Membership Dues for
Fiscal Year 2023-2024
CF 99.16

City Manager Moreno gave the report and presented a PowerPoint presentation.

Eric Shen, Executive Director of Eco-Rapid Transit responded to questions from the City Council about the background and current status of Eco-Rapid Transit's economic situation and Eco-Rapid Transit's viability moving forward.

Discussion ensued concerning Eco-Rapid Transit's economic situation and the possibility of continuing consideration of this item to the next City Council meeting to allow Councilmembers Delgadillo and Lemons to participate in consideration of this item.

It was moved by Mayor Cuellar Stallings and seconded by Councilmember Olmos to continue consideration of this item to the next meeting of the City Council. The motion was passed by the following roll call vote:

AYES: Councilmember Olmos,
Vice Mayor Aguayo; and
Mayor Cuellar Stallings

NOES: None

ABSENT: Councilmembers Delgadillo and
Lemons

4. APPROVAL / AWARD
Reclaim Water
Extension on Lakewood
Boulevard (City Project
No. 9238)
CIP 9238
- Public Works Director Figueroa gave the report and presented a PowerPoint presentation on both items.
- a) APPROVAL
Agreement between
the City of Bellflower
and City of Paramount
for Reclaim Water
Extension on
Lakewood Boulevard
Fiscal Year 2022-
2023
CF 43.1196
- It was moved by Councilmember Olmos and seconded by Vice Mayor Aguayo to approve an agreement with the City of Bellflower for Reclaim Water Extension on Lakewood Boulevard FY 2022-23. The motion was passed by the following roll call vote:
- AYES: Councilmember Olmos,
Vice Mayor Aguayo; and
Mayor Cuellar Stallings
- NOES: None
- ABSENT: Councilmembers Delgadillo and
Lemons
- b) AWARD OF
CONTRACT
Reclaim Water
Extension on
Lakewood Boulevard
(City Project No.
9238)
CIP 9238
- It was moved by Councilmember Olmos and seconded by Vice Mayor Aguayo to award the contract for the Reclaim Water Extension on Lakewood Boulevard to Valverde Construction, Inc., Santa Fe Springs, California, in the amount of \$52,200; and Authorize the Mayor or her designee to execute the agreement. The motion was passed by the following roll call vote:
- AYES: Councilmember Olmos,
Vice Mayor Aguayo; and
Mayor Cuellar Stallings
- NOES: None
- ABSENT: Councilmembers Delgadillo and
Lemons
5. AWARD OF
CONTRACT
Neighborhood Street
Resurfacing (City Project
No. 9331)
CIP 9331
- Public Works Director Figueroa gave the report and presented a PowerPoint presentation.
- It was moved by Vice Mayor Aguayo and seconded by Councilmember Olmos to award the contract for the Neighborhood Street Resurfacing to Onyx Paving Co, Anaheim, CA, in the amount of \$1,472,000, and authorize the Mayor or her designee to execute the agreement. The motion was passed by the following roll call vote:

AYES: Councilmember Olmos,
Vice Mayor Aguayo; and
Mayor Cuellar Stallings
NOES: None
ABSENT: Councilmembers Delgadillo and
Lemons

6. AWARD OF
CONTRACT
Citywide Copier and
Printing Services to
UBEO Business
Services
CF 43.1197

Management Analyst Aguayo gave the report and presented a PowerPoint presentation.

It was moved by Councilmember Olmos and seconded by Vice Mayor Aguayo to 1) award a contract to UBEO Business Services for Citywide network copier, print, and fax services for a five-year term; and 2) authorize the City Manager to execute the agreement to include a 10% contingency for unexpected costs in the amount of \$6,348, for a total contract amount not to exceed \$69,828 annually. The motion was passed by the following roll call vote:

AYES: Councilmember Olmos,
Vice Mayor Aguayo; and
Mayor Cuellar Stallings
NOES: None
ABSENT: Councilmembers Delgadillo and
Lemons
ABSTAIN: None

7. RESOLUTION NO.
23:011
Amending Resolution
No. 21:026 to Establish
the Revised Summer
Day Camp Weekly Fee
CF 30, 60

Community Services Director Johnson gave the report and presented a PowerPoint presentation.

Councilmember Olmos asked if it would be possible to continue with current Summer Day Camp weekly fee as it currently exists for this year and possibly consider this increase for next year to allow residents time to prepare for the increase.

Discussion ensued concerning the City's subsidy of the program and other ways to reduce the costs associated with the program as an alternative to raising the weekly fee. City Manager Moreno suggested that staff could include a subsidy for the Day Camp program when the spending plan for the AltAir Community Benefits Agreement is brought before the City Council for consideration.

It was moved by Councilmember Olmos and seconded by Vice Mayor Aguayo to **deny** Resolution No. 23:011, "AMENDING RESOLUTION NO. 21:026 TO ESTABLISH THE REVISED SUMMER DAY CAMP WEEKLY FEE." The motion was passed by the following roll call vote:

AYES: Councilmember Olmos,
Vice Mayor Aguayo; and
Mayor Cuellar Stallings
NOES: None
ABSENT: Councilmembers Delgadillo and
Lemons

8. RECEIVE AND FILE
General Plan Annual
Progress Report –
Calendar Year 2022
CF 54.14

Assistant Planning Director King gave the report and presented a PowerPoint presentation.

The report was received and filed.

ENVIRONMENTAL SUSTAINABILITY NEW BUSINESS

9. APPROVAL
Agreement for
Consulting Services with
Trinity Consultants, Inc.
for continued Services
related to Air Monitoring
CF 43.1198

Planning Director Carver gave the report and presented a PowerPoint presentation.

It was moved by Councilmember Olmos and seconded by Vice Mayor Aguayo to approve the agreement with Trinity Consultants, Inc. for continued air monitoring services for a period of twenty-five (25) months with the total amount not exceeding \$311,644 and with the option to extend the twenty-five (25) month period at the discretion of the City. The motion was passed by the following roll call vote:

AYES: Councilmember Olmos,
Vice Mayor Aguayo; and
Mayor Cuellar Stallings
NOES: None
ABSENT: Councilmembers Delgadillo and
Lemons

10. APPROVAL
Contingent Design and
Engineering Services
Agreement with Willdan

City Manager Moreno introduced Colton Gorman and Scott Griffith with Willdan Energy Solutions who gave the report and presented a PowerPoint presentation.

Energy Solutions for
Efficiency and
Infrastructure
Improvement Projects
and Consideration of a
Funding Plan
CF 43.1199

It was moved by Councilmember Olmos and seconded by Vice Mayor Aguayo to approve the Contingent Design and Engineering Services agreement with Willdan Energy Solutions in the amount of \$50,000 for energy efficiency and infrastructure projects and authorize the Mayor or her designee to execute the agreement. The motion was passed by the following roll call vote:

AYES: Councilmember Olmos,
Vice Mayor Aguayo; and
Mayor Cuellar Stallings
NOES: None
ABSENT: Councilmembers Delgadillo and
Lemons

COMMENTS/COMMITTEE REPORTS

Councilmembers

Councilmember Olmos commented on her attendance at the Pitch-in Paramount event on Saturday and thanked the volunteers and staff that helped make the event successful. She also thanked CalCities for recognizing the State's all female City Council's in recognition of Women's History Month.

Vice Mayor Aguayo commented on her attendance at several recent events including the Cooking Up Change event where Paramount High School students participated in the culinary competition, the Pop-up Friday Night event at Bianchi Theater, and Lincoln School Career Day.

Mayor Cuellar Stallings commented on her attendance at several recent events including the St. Patrick's Day event at the Senior Center, the Lincoln School Career Day, the Cooking Up Change event, the Unity in the Community excursion with Paramount High School students to see the Lion King, and the Pitch-in Paramount event. She expressed appreciation to those involved in the events.

Mayor Cuellar Stallings invited residents to the Easer Egg Hunt and special presentation of the Three Little Pigs play on Saturday, April 1st at Progress Park.

Staff

City Manager Moreno expressed appreciation to the volunteers that helped at the Pitch-in Paramount event on Saturday. He also noted that City Hall and the City Yard will be closed on Friday, March 31st in observance of the Cesar Chavez Day holiday.

CLOSED SESSION

There was no closed session.

ADJOURNMENT

There being no further business to come before the City Council, Mayor Cuellar Stallings adjourned the meeting at 7:16 p.m. in memory of Rosalva Sanchez Olmos, the victims of the deadly tornado in Mississippi, and the victims of the senseless act of violence at The Covenant School in Nashville, TN. The next meeting will be held on April 11, 2023 at 6:00 p.m.

Vilma Cuellar Stallings, Mayor

ATTEST:

Heidi Luce, City Clerk

APRIL 11, 2023

REORGANIZATION OF THE CITY COUNCIL

CITY CLERK	OPEN NOMINATIONS FOR OFFICE OF MAYOR _____ nominated _____ for Mayor (NO SECOND REQUIRED) ROLL CALL VOTE FOR _____ AS MAYOR AYES: _____ NOES: _____ ABSENT: _____ ABSTAIN: _____
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MAYOR	OPEN NOMINATIONS FOR OFFICE OF VICE MAYOR _____ nominated _____ for Vice Mayor (NO SECOND REQUIRED) ROLL CALL VOTE FOR _____ AS VICE MAYOR AYES: _____ NOES: _____ ABSENT: _____ ABSTAIN: _____
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APRIL 11, 2023

REGISTER OF DEMANDS
PARAMOUNT CITY COUNCIL

MOTION IN ORDER:

APPROVE THE PARAMOUNT CITY COUNCIL REGISTER OF DEMANDS.

MOTION:

MOVED BY: _____

SECONDED BY: _____

[] APPROVED

[] DENIED

ROLL CALL VOTE:

AYES: _____

NOES: _____

ABSENT: _____

ABSTAIN: _____

**CITY OF PARAMOUNT
FINAL CHECK REGISTER
March 31, 2023
Pre-issue Checks**

Check Number	Vendor Name	Amount	Description
328195	A PLUS PORTABLE SERVICES	366.79	CSR - FRIDAY NIGHT MARKET (3/3)
	Vendor Tota	366.79	
328038	A Y NURSERY, INC.	902.63	PW - LANDSCAPE MNTC SUPPLIES
	Vendor Tota	902.63	
328011	ADVANCE ELEVATOR, INC	300.00	PW - ELEVATOR MNTC (3/23)
	Vendor Tota	300.00	
327989	ADVANCED AQUATIC TECHNOLOGY	975.00	PW - CIVIC CENTER FOUNTAIN MNTC (12/22)
		975.00	PW - CIVIC CENTER FOUNTAIN MNTC (1/23)
	Vendor Tota	1,950.00	
328070	AFLAC	1,528.86	AFLAC VOLUNTARY INSURANCE (2/23)
	Vendor Tota	1,528.86	
327964	AGUAYO, PAULINE	416.64	AS - CJPIA RISK MGMT CONF (PA)
	Vendor Tota	416.64	
327965	AGUERO, ERIKA	379.62	FIN - CJPIA RISK MGMT CONF (EA)
	Vendor Tota	379.62	
328071	AIRGAS	102.08	PW - WATER OPER MNTC SUPPLIES
	Vendor Tota	102.08	
328012	AKESO OCCUPATIONAL HEALTH	1,190.00	HR - HEALTH SCREENINGS (2/23)
	Vendor Tota	1,190.00	
327990	ALERT CLEANERS	480.00	CSR - LAUNDRY SVCS (2/2)
328196		332.00	CSR - LAUNDRY SVCS (2/9)
	Vendor Tota	812.00	
327966	ALESHIRE & WINDER LLP	1,300.00	CA - LEGAL SVCS (SB9) - 1/23
	Vendor Tota	1,300.00	
327968	ALL CITY MANAGEMENT SERVICES	16,138.42	PS - CROSSING GUARD SVCS (2/5 - 2/18)
328162		16,138.42	PS - CROSSING GUARD SVCS (2/19 - 3/4)
	Vendor Tota	32,276.84	
328127	ALPHA POWDER COAT LLC	250.00	PW - FACILITY MNTC SUPPLIES
	Vendor Tota	250.00	
327952	AMERICAN WATER WORKS ASSOC.	106.00	PW - AWWA MEMBERSHIP (DA)
		106.00	PW - AWWA MEMBERSHIP (MH)
		106.00	PW - AWWA MEMBERSHIP (JM)
		106.00	PW - AWWA MEMBERSHIP (IV)
		106.00	PW - AWWA MEMBERSHIP (BL)
	Vendor Tota	530.00	
328039	ANGELS LANDSCAPE	750.00	PW - FACILITY MNTC SVCS
	Vendor Tota	750.00	
328013	AQUA-METRIC SALES COMPANY	7,696.89	PW - WATER METERS (48)
	Vendor Tota	7,696.89	
327991	ARAMARK UNIFORM SERVICES, INC.	233.83	CSR - LAUNDRY SVCS (2/15)
	Vendor Tota	233.83	
328014	AT & T	96.30	GEN - COM CTR INTERNET (3/23)
328094		53.50	GEN - PARAMOUNT POOL INTERNET (3/23)
328197		112.35	GEN - CLRWTR INTERNET (3/23)
328015		1,666.76	GEN - TELEPHONE SERVICE (2/23)
		1,140.08	PW - WATER SYSTEM SERVICE (2/23)
	Vendor Tota	3,068.99	

**CITY OF PARAMOUNT
FINAL CHECK REGISTER
March 31, 2023
Pre-issue Checks**

Check Number	Vendor Name	Amount	Description
328128	ATHENS SERVICES	100.61	PL - TRASH COLLECTION (16305 HUNSAKER)
	Vendor Tota	100.61	
328198	ATKINSON, ANDELSON, LOYA	5,158.75	HR - PERSONNEL RELATIONS (2/23)
	Vendor Tota	5,158.75	
328199	AVALOS, GUILLERMA SORIA	150.00	FACILITY DEPOSIT REFUND (AVALOS, 7705)
	Vendor Tota	150.00	
20150	BANK OF NEW YORK MELLON TRUST	3,485,000.00	SA - 2015 DEBT SERVICE PRINCIPAL (8/23)
		82,125.00	SA - 2015 DEBT SERVICE INTEREST (8/23)
20151		1,315,000.00	SA - 2010A DEBT SERVICE PRINCIPAL(8/23)
		137,043.76	SA - 2010A DEBT SERVICE INTEREST(8/23)
670052		2,887.50	SA - 1998 BONDS ADMIN (2/23 - 1/24)
	Vendor Tota	5,022,056.26	
327992	BANUELOS, JESSICA	25.00	YOUTH SPORTS REFUND (BANUELOS)
		25.00	YOUTH SPORTS REFUND (BANUELOS)
	Vendor Tota	50.00	
328227	BARR COMMERCIAL DOOR REPAIR	7,429.39	PW - ROLL UP DOOR REPAIR
	Vendor Tota	7,429.39	
328072	BAUTISTA, OSBALDO A	200.00	PS - HOME SECURITY REBATE PROGRAM
	Vendor Tota	200.00	
327938	BEIGHTON, DAVE	2,150.00	PS - DETECTIVE SPECIALIST (2/11 - 2/24)
328108		2,000.00	PS - DETECTIVE SPECIALIST (2/25 - 3/10)
	Vendor Tota	4,150.00	
327969	BIOMETRICS4ALL, INC	720.00	HR - FINGERPRINTING SVCS (2/23)
		45.00	CSR - STAR FINGERPRINTING SVCS (2/23)
327993		960.00	HR - LIVESCAN MNTC (5/23-4/24)
	Vendor Tota	1,725.00	
328040	BISHOP COMPANY	1,296.19	PW - LANDSCAPE MNTC SUPPLIES
		564.39	PW - LANDSCAPE MNTC SUPPLIES
	Vendor Tota	1,860.58	
328073	BLUE DIAMOND MATERIALS	463.05	PW - STREET MNTC SUPPLIES
	Vendor Tota	463.05	
327994	BLUESPACE INTERIORS	4,447.90	PW - OFFICE FURNITURE
	Vendor Tota	4,447.90	
327970	BRICIO, MIRIAM	980.00	CSR - 1660 ADULT RECREATION EVENT
	Vendor Tota	980.00	
328041	BROWN BOLT & NUT CORP.	315.58	PW - FACILITY MNTC SUPPLIES
328129		202.58	PW - FACILITY MNTC SUPPLIES
	Vendor Tota	518.16	
328042	C S LEGACY CONSTRUCTION	40,572.07	CIP - BUS SHELTERS (1/23 - 2/23)
	Vendor Tota	40,572.07	
327953	CALIFORNIA ASSOCIATION OF CODE	600.00	PS - CACEO TRAINING (ER)
328095		54.00	PS - CACEO TRAINING (NH)
		36.00	PS - CACEO TRAINING (NH)
	Vendor Tota	690.00	

**CITY OF PARAMOUNT
FINAL CHECK REGISTER
March 31, 2023
Pre-issue Checks**

Check Number	Vendor Name	Amount	Description
16183	CALIFORNIA PUBLIC EMPLOYEES'	39,929.82	PERS RETIREMENT - PPE 2/24
16184		16,870.09	PERS RETIREMENT - PPE 2/24
16210		104,063.85	MEDICAL INSURANCE (ACTIVE) - 4/23
		9,211.00	MEDICAL INSURANCE (RETIRED) - 4/23
		556.39	MEDICAL INSURANCE (ADMIN FEE) - 4/23
16211		39,929.82	PERS RETIREMENT - PPE 3/10
16212		2,978.36	PERS RETIREMENT (3/23)
16213		17,019.43	PERS RETIREMENT - PPE 3/10
16214		494.73	PERS RETIREMENT (3/23)
	Vendor Tota	231,053.49	
327954	CALPERS LONG-TERM CARE PROGRAM	59.42	CALPERS LTC - PPE 2/24 (AF)
328130		59.42	CALPERS LTC - PPE 3/10 (AF)
	Vendor Tota	118.84	
327971	CAMACHO, ENEDINA	150.00	FACILITY DEPOSIT REFUND (CAMACHO,7696)
	Vendor Tota	150.00	
328183	CASTILLO, VINNESA	88.17	PS - HOME SECURITY REBATE PROGRAM
	Vendor Tota	88.17	
328016	CDW GOVERNMENT, INC.	318.40	GEN - COMPUTER MNTC SUPPLIES
328163		291.41	GEN - PRINTER TONER
		235.95	GEN - PRINTER TONER
	Vendor Tota	845.76	
328131	CHARTER COMMUNICATIONS	769.00	GEN - CITY YARD FIBER INTERNET (3/23)
		149.99	GEN - MARIPOSA INTERNET (3/23)
	Vendor Tota	918.99	
328184	CHAVEZ, HECTOR	200.00	PS - HOME SECURITY REBATE PROGRAM
	Vendor Tota	200.00	
328074	CINTAS #053	72.57	PW - UNIFORM SVC (FACILITIES)
		38.55	PW - UNIFORM SVC (LANDSCAPE)
		26.69	PW - UNIFORM SVC (ROADS)
		21.85	PW - UNIFORM SVC (WTR PROD)
		23.59	PW - UNIFORM SVC (WTR DIST)
		22.45	PW - UNIFORM SVC (WTR CUST SVC)
		54.58	PW - UNIFORM SVC (FACILITIES)
		38.55	PW - UNIFORM SVC (LANDSCAPE)
		26.69	PW - UNIFORM SVC (ROADS)
		21.85	PW - UNIFORM SVC (WTR PROD)
		27.54	PW - UNIFORM SVC (WTR DIST)
		22.45	PW - UNIFORM SVC (WTR CUST SVC)
		54.58	PW - UNIFORM SVC (FACILITIES)
		38.55	PW - UNIFORM SVC (LANDSCAPE)
		26.69	PW - UNIFORM SVC (ROADS)
		21.85	PW - UNIFORM SVC (WTR PROD)
		24.28	PW - UNIFORM SVC (WTR DIST)
		22.45	PW - UNIFORM SVC (WTR CUST SVC)
		54.58	PW - UNIFORM SVC (FACILITIES)
		38.55	PW - UNIFORM SVC (LANDSCAPE)
		26.69	PW - UNIFORM SVC (ROADS)
		21.85	PW - UNIFORM SVC (WTR PROD)
		23.59	PW - UNIFORM SVC (WTR DIST)
		22.45	PW - UNIFORM SVC (WTR CUST SVC)
	Vendor Tota	773.47	
328132	CIT TECHNOLOGY FIN SERV, INC	527.84	PS - COPIER (3/23)
328164		175.90	PW - COPIER (3/23)
	Vendor Tota	703.74	

**CITY OF PARAMOUNT
FINAL CHECK REGISTER
March 31, 2023
Pre-issue Checks**

Check Number	Vendor Name	Amount	Description
16156	CITY OF PARAMOUNT PAYROLL	334,379.50	NET PAYROLL - PPE 02/24
16173		266.16	NET PAYROLL - SPEC 3/2
16180		446.82	NET PAYROLL - SPEC 3/6
16185		13,957.50	NET PAYROLL - SPEC 3/6
16187		476.23	NET PAYROLL - SPEC 2/24
16189		84.90	NET PAYROLL - SPEC 3/6
16195		357,253.46	NET PAYROLL - PPE 03/10
16204		470.04	NET PAYROLL - SPEC 3/17
16207		332.69	NET PAYROLL - SPEC 3/21
16216		813.04	NET PAYROLL - SPEC 2/28
	Vendor Tota	708,480.34	
328075	CITY OF SANTA FE SPRINGS	12,450.66	PW - TRAFFIC SIGNAL MNTC (10/22)
		10,786.98	PW - TRAFFIC SIGNAL MNTC (11/22)
		33,857.95	PW - TRAFFIC SIGNAL MNTC (12/22)
	Vendor Tota	57,095.59	
328200	COLANTUONO, HIGHSMITH &	254.53	CA - LEGAL SVCS (SCE P&I) - 2/23
	Vendor Tota	254.53	
328133	COMMERCIAL BUILDING MANAGEMENT	12,357.33	PW - JANITORIAL SVCS (2/23)
	Vendor Tota	12,357.33	
328017	CONFIDENCE CONSULTING	5,885.32	HR - LEADERSHIP TRAINING (3/1)
	Vendor Tota	5,885.32	
328109	CONTINENTAL INTERPRETING	700.00	CC - COMMUNITY INTERPRETER (2/14)
		700.00	CC - COMMUNITY INTERPRETER (2/28)
	Vendor Tota	1,400.00	
327972	CUELLAR-STALLINGS	320.49	CC - US CONFERENCE OF MAYORS (VCS)
		86.01	CC - CAL CITIES MAYORS & COUNCIL (VCS)
		65.55	CC - CCCA LEGISLATIVE TOUR (VCS)
	Vendor Tota	472.05	
328043	DATA TICKET, INC	8,490.32	PS - PARKING CITATION SVCS (1/23)
		7,903.44	PS - PARKING CITATION SVCS (11/22)
		456.00	PS - SPECTATOR CITATION SVCS (4/22)
		233.00	PS - SPECTATOR CITATION SVCS (3/22)
		200.00	PS - NOISE DISTURBANCE SVCS (1/23)
		171.00	PS - SPECTATOR CITATION SVCS (1/23)
		170.00	PS - SPECIAL HEARING ST RACING(4/22)
		170.00	PS - SPECIAL HEARING ST RACING(3/22)
	Vendor Tota	17,793.76	
328134	DE GUZMAN, JAIME JR	648.83	FIN - CSMFO ANNUAL CONFERENCE
	Vendor Tota	648.83	
327973	DELGADILLO, ANNETTE C	98.46	CC - CAL CITIES MAYORS & COUNCIL (AD)
	Vendor Tota	98.46	
328201	DELGADO, STEVE	143.30	PS - HOME SECURITY REBATE PROGRAM
	Vendor Tota	143.30	
328018	DEZARN & ASSOCIATES	300.00	PL - APPRAISAL SVCS(16601 GARFIELD#702)
	Vendor Tota	300.00	
327995	DIANA'S FLOWERS	270.00	CSR - STAR SUPPLIES
	Vendor Tota	270.00	
328185	DIAZ, EMMANUEL	157.51	PS - HOME SECURITY REBATE PROGRAM
	Vendor Tota	157.51	

**CITY OF PARAMOUNT
FINAL CHECK REGISTER
March 31, 2023
Pre-issue Checks**

Check Number	Vendor Name	Amount	Description
328228	DICK MADSEN ROOFING	750.00	PW - FACILITY MNTC SVCS
		550.00	PW - FACILITY MNTC SVCS
	Vendor Tota	1,300.00	
328044	DIRECTV	87.99	PS - EOC SATELLITE SVCS (3/23)
	Vendor Tota	87.99	
327996	DJ JOSE T ENTERTAINMENT	220.00	CSR - SENIOR ENTERTAINMENT (3/16)
	Vendor Tota	220.00	
327997	DOCUMENT SYSTEMS, INC	78.07	CSR - COM CTR COPIER (2/23)
	Vendor Tota	78.07	
328110	DUBEN, NAOMI	200.00	CSR - SPECIAL EVENT SVCS (3/17)
	Vendor Tota	200.00	
327939	DUKE SERVICE COMPANY	286.64	PS - EQUIPMENT MNTC SUPPLIES
	Vendor Tota	286.64	
328045	DUNN EDWARDS PAINTS	155.42	PW - GRAFFITI REMOVAL SUPPLIES
		47.27	PW - FACILITY MNTC SUPPLIES
	Vendor Tota	202.69	
327998	E SOURCE COMAPNIES LLC	500.00	PW - WATER OPER MNTC SVCS
	Vendor Tota	500.00	
16177	ELAVON, INC	390.57	GEN-CS CREDIT CARD TERMINAL SVCS (2/23)
16178		607.38	GEN-PL CREDIT CARD TERMINAL SVCS (2/23)
	Vendor Tota	997.95	
16165	EMPLOYMENT DEVELOPMENT DEPT	13,254.05	STATE PAYROLLTAX - PPE 2/24
16196		13,695.85	STATE PAYROLL TAX - PPE 3/10
	Vendor Tota	26,949.90	
328096	ENTERPRISE FM TRUST	4,037.39	PW - VEHICLE LEASE (UNIT#476) PRINCIPAL
		4,037.39	PW - VEHICLE LEASE (UNIT#477) PRINCIPAL
		956.65	PW - VEHICLE LEASE (UNIT#477) INTEREST
		956.65	PW - VEHICLE LEASE (UNIT#476) INTEREST
		4,013.33	PW - VEHICLE LEASE(UNIT#472) PRINICIPAL
		4,013.33	PW - VEHICLE LEASE(UNIT#473) PRINICIPAL
		950.95	PW - VEHICLE LEASE (UNIT#473) INTEREST
		950.95	PW - VEHICLE LEASE (UNIT#472) INTEREST
328165		8,892.36	PW - TRUCK LEASE (255622) - PRINCIPAL
		8,698.02	PW - TRUCK LEASE (255622) - OTHERS
		8,892.36	PW - TRUCK LEASE (2555ZV) - PRINCIPAL
		1,198.02	PW - TRUCK LEASE (2555ZV) - OTHERS
		6,964.32	PW - VEHICLE LEASE (26PRT6) - PRINCIPAL
		100.20	PW - VEHICLE LEASE (26PRT6) - OTHERS
		6,960.72	PW - VEHICLE LEASE (26PRR7) - PRINCIPAL
		100.18	PW - VEHICLE LEASE (26PRR7) - OTHERS
		6,960.72	PW - VEHICLE LEASE (26Q3DM) - PRINCIPAL
		100.18	PW - VEHICLE LEASE (26Q3DM) - OTHERS
	Vendor Tota	68,783.72	
327940	ESTRADA, BALTAZAR	300.00	CSR - SENIOR ENTERTAINMENT (3/9)
	Vendor Tota	300.00	
328019	ETERNITY CARPET	650.96	PW - FACILITY MNTC SVCS
	Vendor Tota	650.96	
328166	FACILITY WERX, INC	230.03	PW - HOUSEHOLD SUPPLIES
	Vendor Tota	230.03	

**CITY OF PARAMOUNT
FINAL CHECK REGISTER
March 31, 2023
Pre-issue Checks**

Check Number	Vendor Name	Amount	Description
327999	FAIR HOUSING FOUNDATION	1,487.86	PL - FAIR HOUSING SVCS (9/22)
		1,348.39	PL - FAIR HOUSING SVCS (11/22)
		1,346.28	PL - FAIR HOUSING SVCS (12/22)
		1,275.04	PL - FAIR HOUSING SVCS (8/22)
		1,249.80	PL - FAIR HOUSING SVCS (10/22)
		1,235.01	PL - FAIR HOUSING SVCS (1/23)
		1,142.85	PL - FAIR HOUSING SVCS (7/22)
	Vendor Tota	9,085.23	
328000	FEDEX	163.07	GEN - POSTAGE EXPENSE
328202		4.78	GEN - POSTAGE EXPENSE
	Vendor Tota	167.85	
328046	FERGUSON ENTERPRISES, INC	395.10	PW - FACILITY MNTC SUPPLIES
		169.40	PW - FACILITY MNTC SUPPLIES
		75.29	PW - FACILITY MNTC SUPPLIES
		55.12	PW - FACILITY MNTC SUPPLIES
		20.05	PW - FACILITY MNTC SUPPLIES
328076		132.97	PW - WATER OPER MNTC SUPPLIES
		27.23	PW - WATER OPER MNTC SUPPLIES
328135		1,076.20	PW - FACILITY MNTC SUPPLIES
		70.02	PW - FACILITY MNTC SUPPLIES
	Vendor Tota	2,021.38	
328077	FIELDTURF USA, INC	1,665.00	PW - LANDSCAPE MNTC SVCS
	Vendor Tota	1,665.00	
328020	FILE KEEPERS, LLC	3,051.93	GEN - SHREDDING SVCS (2/23)
	Vendor Tota	3,051.93	
328078	FIRST VEHICLE SERVICES	28,261.58	PW - VEHICLE MNTC SVCS (2/23)
		16,306.00	PW - VEHICLE NON-CONTRACT MNTC (2/23)
	Vendor Tota	44,567.58	
328097	FORD MOTOR CREDIT COMPANY LLC	8,368.63	PW - TRUCK LEASE (8526710) - PRINCIPAL
		577.42	PW - TRUCK LEASE (8526710) - INTEREST
	Vendor Tota	8,946.05	
328186	FORGE PROMOTIONS, LLC	1,474.90	CP - COMMUNITY PROMO SUPPLIES
	Vendor Tota	1,474.90	
327974	FUN EXPRESS	1,278.64	CSR - STAR SUPPLIES
		1,045.23	CSR - STAR SUPPLIES
	Vendor Tota	2,323.87	
328203	FUSION	183.33	GEN - PARAMOUNT PARK ETHERNET (4/23)
	Vendor Tota	183.33	
327941	GALVAN, CANDACE	8,300.00	CIP - WALL MURAL (14400 GUNDRY)
	Vendor Tota	8,300.00	
328047	GAS COMPANY	9,211.21	GEN - FACILITIES NATURAL GAS (2/23)
		401.64	GEN - CLRWTR NATURAL GAS (2/23)
		280.38	PW - WELL #14 NATURAL GAS (2/23)
	Vendor Tota	9,893.23	
328098	GOLDEN STATE WATER COMPANY	514.30	PW - MEDIAN IRRIGATION (2/23)
		1,706.59	GEN - ALL AMERICAN PARK WATER(2/23)
	Vendor Tota	2,220.89	
327975	GOTO COMMUNICATIONS, INC	2,157.25	GEN - VOIP TELEPHONE SVC (3/23)
	Vendor Tota	2,157.25	

**CITY OF PARAMOUNT
FINAL CHECK REGISTER
March 31, 2023
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Check Number	Vendor Name	Amount	Description
328048	GRAINGER	270.88	PW - FACILITY MNTC SUPPLIES
		48.49	PW - FACILITY MNTC SUPPLIES
	Vendor Tota	319.37	
328079	GREENFIELD LANDSCAPING & MNTC	57,671.40	PW - LANDSCAPE MNTC SVCS (2/23)
		5,684.50	PW - LANDSCAPE MNTC SVCS
		2,965.00	PW - LANDSCAPE MNTC SVCS
		2,607.00	PW - LANDSCAPE MNTC SVCS
		1,516.00	PW - LANDSCAPE MNTC SVCS
		925.00	PW - LANDSCAPE MNTC SVCS
		759.32	PW - LANDSCAPE MNTC SVCS
328136		2,875.00	PW - LANDSCAPE MNTC SVCS
		2,825.00	PW - LANDSCAPE MNTC SVCS
		1,875.00	PW - LANDSCAPE MNTC SVCS
		1,650.00	PW - LANDSCAPE MNTC SVCS
		250.00	PW - LANDSCAPE MNTC SVCS
	Vendor Tota	81,603.22	
327976	GREENFIELDS OUTDOOR FITNESS,	1,231.88	PW - LANDSCAPE MNTC SUPPLIES
		275.63	PW - LANDSCAPE MNTC SUPPLIES
	Vendor Tota	1,507.51	
328049	HARDY AND HARPER, INC	29,258.87	CIP - ARTERIAL ST RESURF (10/22 - 1/23)
		78,715.09	CIP - ARTERIAL ST RESURF (10/22 - 1/23)
328167		79,654.08	CIP - ARTERIAL STREET RESURF (2/23)
	Vendor Tota	187,628.04	
327955	HARRIS, MICHELLE	170.00	CSR - OFFICIAL FEE (VOLLEYBALL)
328021		170.00	CSR - OFFICIAL FEE (VOLLEYBALL)
328111		170.00	CSR - OFFICIAL FEE (VOLLEYBALL)
	Vendor Tota	510.00	
328022	HDL SOFTWARE LLC	3,490.56	FIN - BUSINESS LICENSE RENEWAL
		708.48	FIN - BUSINESS LICENSE SVCS (1/23)
	Vendor Tota	4,199.04	
328001	HOME DEPOT CRC/GECE	515.30	CSR - STAR SUPPLIES
		65.40	GEN - BANK CHARGES
	Vendor Tota	580.70	

**CITY OF PARAMOUNT
FINAL CHECK REGISTER
March 31, 2023
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Check Number	Vendor Name	Amount	Description
328051	HOME DEPOT/GECP	38.72	PW - FACILITY MNTC SUPPLIES
		43.85	PW - GRAFFITI REMOVAL SUPPLIES
		74.77	PW - FACILITY MNTC SUPPLIES
		29.08	PW - FACILITY MNTC SUPPLIES
		46.81	PW - FACILITY MNTC SUPPLIES
		200.63	PW - GRAFFITI REMOVAL SUPPLIES
		278.47	PW - GRAFFITI REMOVAL SUPPLIES
		78.95	PW - FACILITY MNTC SUPPLIES
		9.11	PW - FACILITY MNTC SUPPLIES
		107.66	PW - FACILITY MNTC SUPPLIES
		178.54	PW - WATER OPER MNTC SUPPLIES
		934.92	PW - STREET MNTC SUPPLIES
		36.33	PW - FACILITY MNTC SUPPLIES
		197.35	PW - STREET MNTC SUPPLIES
		76.83	PW - FACILITY MNTC SUPPLIES
		46.12	PW - FACILITY MNTC SUPPLIES
		36.07	PW - LANDSCAPE MNTC SUPPLIES
		90.38	PW - FACILITY MNTC SUPPLIES
		11.32	PW - FACILITY MNTC SUPPLIES
		120.40	PW - GRAFFITI REMOVAL SUPPLIES
		1,102.95	PW - GRAFFITI REMOVAL SUPPLIES
		120.57	PW - GRAFFITI REMOVAL SUPPLIES
		143.24	PW - LANDSCAPE MNTC SUPPLIES
		28.20	PW - FACILITY MNTC SUPPLIES
		20.77	PW - FACILITY MNTC SUPPLIES
		924.18	PW - GRAFFITI REMOVAL SUPPLIES
		216.70	PW - FACILITY MNTC SUPPLIES
		38.43	PW - FACILITY MNTC SUPPLIES
		457.64	PW - GRAFFITI REMOVAL SUPPLIES
		211.46	PW - LANDSCAPE MNTC SUPPLIES
		55.00	PW - FACILITY MNTC SUPPLIES
		38.79	PW - GRAFFITI REMOVAL SUPPLIES
		202.83	PW - FACILITY MNTC SUPPLIES
		7.01	PW - FACILITY MNTC SUPPLIES
		22.68	PW - FACILITY MNTC SUPPLIES
		52.85	PW - FACILITY MNTC SUPPLIES
		107.16	PW - FACILITY MNTC SUPPLIES
		367.52	PW - GRAFFITI REMOVAL SUPPLIES
		32.45	PW - FACILITY MNTC SUPPLIES
		18.31	PW - FACILITY MNTC SUPPLIES
		59.48	PW - FACILITY MNTC SUPPLIES
		89.12	PW - FACILITY MNTC SUPPLIES
		-383.26	PW - FACILITY MNTC SUPPLIES (CREDIT)
Vendor Tota		6,570.39	
328002	IMAGE 2000, INC	35.99	FIN - COPIER MNTC (2/23)
		35.99	CSR - COPIER MNTC (2/23)
328204		35.99	FIN - COPIER MNTC (3/23)
		35.99	CSR - COPIER MNTC (3/23)
Vendor Tota		143.96	
328112	IML SECURITY SUPPLY	1,262.51	PW - FACILITY MNTC SUPPLIES
		343.11	PW - FACILITY MNTC SUPPLIES
Vendor Tota		1,605.62	
328023	INFINITY TECHNOLOGIES	27,840.00	GEN - IT CONSULTANT SVCS (2/23)
Vendor Tota		27,840.00	

**CITY OF PARAMOUNT
FINAL CHECK REGISTER
March 31, 2023
Pre-issue Checks**

Check Number	Vendor Name	Amount	Description
328024	INK HEAD DESIGN & PRINTS	1,131.17	FIN - EMPLOYEE WORKWEAR
328080		1,037.17	HR - PERSONNEL DEVELOPMENT
328099		351.15	AS - EMPLOYEE WORKWEAR
328113		1,400.18	PW - SUSTAINABILITY SUPPLIES
328168		314.99	PL - INSPECTION FORMS
328205		1,759.25	CSR - YOUTH SPORTS UNIFORMS
		530.23	CSR - YOUTH SPORTS UNIFORMS
	Vendor Tota	6,524.14	
16166	INTERNAL REVENUE SERVICE	33,266.75	FED PAYROLL TAX - PPE 2/24
		12,613.82	MEDICARE PAYMENT - PPE 2/24
16174		8.48	MEDICARE PAYMENT - SPEC 3/2
16181		14.24	MEDICARE PAYMENT - SPEC 3/6
16186		435.00	MEDICARE PAYMENT - SPEC 3/6
16188		14.02	MEDICARE PAYMENT - SPEC 2/24
16190		2.70	MEDICARE PAYMENT - SPEC 3/6
16197		36,039.25	FED PAYROLL TAX - PPE 3/10
		13,433.12	MEDICARE PAYMENT - PPE 3/10
16205		14.98	MEDICARE PAYMENT - SPEC 3/17
16208		10.60	MEDICARE PAYMENT - SPEC 3/21
16217		23.92	MEDICARE PAYMENT - SPEC 2/28
	Vendor Tota	95,876.88	
327956	ISLER, FLETCHER	85.00	CSR - OFFICIAL FEE (VOLLEYBALL)
328025		85.00	CSR - OFFICIAL FEE (VOLLEYBALL)
328114		85.00	CSR - OFFICIAL FEE (VOLLEYBALL)
	Vendor Tota	255.00	

**CITY OF PARAMOUNT
FINAL CHECK REGISTER
March 31, 2023
Pre-issue Checks**

Check Number	Vendor Name	Amount	Description
327957	JANKOVICH COMPANY, LLC	1,540.41	PS - FLEET FUEL (2/15 - 2/21)
		1,417.21	PW - FLEET FUEL (2/1 - 2/7)
		1,331.48	PW - FLEET FUEL (2/8 - 2/14)
		628.85	PW - FLEET FUEL (2/8 - 2/14)
		423.70	PW - FLEET FUEL (2/1 - 2/7)
		408.91	PW - FLEET FUEL (2/8 - 2/14)
		393.18	PW - FLEET FUEL (2/1 - 2/7)
		289.59	PS - FLEET FUEL (2/15 - 2/21)
		250.16	PW - FLEET FUEL (2/8 - 2/14)
		227.98	PW - FLEET FUEL (2/1 - 2/7)
		102.70	PS - FLEET FUEL (2/15 - 2/21)
		96.06	PW - FLEET FUEL (2/1 - 2/7)
		33.68	PW - FLEET FUEL (2/8 - 2/14)
328003		799.90	PS - FLEET FUEL (2/22 - 2/28)
		274.20	PS - FLEET FUEL (2/22 - 2/28)
		85.44	CSR - FLEET FUEL (2/15 - 2/21)
328100		1,241.89	PW - FLEET FUEL (2/15 - 2/21)
		1,196.25	PS - FLEET FUEL (3/1 - 3/7)
		1,171.39	PW - FLEET FUEL (2/22 - 2/28)
		882.08	PW - FLEET FUEL (2/22 - 2/28)
		793.20	PW - FLEET FUEL (2/15 - 2/21)
		580.72	PW - FLEET FUEL (2/22 - 2/28)
		286.90	PS - FLEET FUEL (3/1 - 3/7)
		286.55	PW - FLEET FUEL (2/22 - 2/28)
		250.87	PW - FLEET FUEL (2/15 - 2/21)
		236.20	PW - FLEET FUEL (2/15 - 2/21)
		176.32	PW - FLEET FUEL (2/22 - 2/28)
		65.44	PW - FLEET FUEL (2/15 - 2/21)
		59.56	PW - FLEET FUEL (2/15 - 2/21)
		23.91	PW - FLEET FUEL (2/22 - 2/28)
328169		813.05	PS - FLEET FUEL (12/8 - 12/14)
		145.59	PS - FLEET FUEL (12/8 - 12/14)
		103.35	PS - FLEET FUEL (12/8 - 12/14)
		95.21	PL - FLEET FUEL (3/8 - 3/14)
328206		54.28	CSR - FLEET FUEL (3/1 - 3/7)
328229		1,365.86	PW - FLEET FUEL (3/8 - 3/14)
		1,119.97	PW - FLEET FUEL (3/8 - 3/14)
		1,084.92	PW - FLEET FUEL (3/1 - 3/7)
		771.72	PW - FLEET FUEL (3/1 - 3/7)
		454.55	PW - FLEET FUEL (3/1 - 3/7)
		425.46	PW - FLEET FUEL (3/8 - 3/14)
		234.77	PW - FLEET FUEL (3/1 - 3/7)
		233.92	PW - FLEET FUEL (3/1 - 3/7)
		148.55	PW - FLEET FUEL (3/8 - 3/14)
		146.34	PW - FLEET FUEL (3/8 - 3/14)
		43.08	PW - FLEET FUEL (3/1 - 3/7)
	Vendor Tota	22,795.35	
328187	JIMENEZ, ROSA A	195.48	PS - HOME SECURITY REBATE PROGRAM
	Vendor Tota	195.48	
328026	JMG SECURITY SYSTEMS, INC	7,759.98	PW - SECURITY SYSTEM MNCT (4/23-6/23)
		2,224.89	PS - SECURITY SYSTEM MNCT (4/23-6/23)
		3,125.31	PW - SECURITY SYSTEM MNCT (4/23 - 6/23)
	Vendor Tota	13,110.18	
328207	JOE GONSALVES & SON INC	3,000.00	CC - STATE LEGISLATIVE LOBBYIST (4/23)
	Vendor Tota	3,000.00	

**CITY OF PARAMOUNT
FINAL CHECK REGISTER
March 31, 2023
Pre-issue Checks**

Check Number	Vendor Name	Amount	Description
328004	JOHN'S WHOLESALE ELECTRIC, INC	2,848.86	PW - FACILITY MNTC SUPPLIES
328115		2,251.43	PW - FACILITY MNTC SUPPLIES
	Vendor Tota	5,100.29	
328188	JORDAN, KENNETH	48.00	PARKING CITATION REFUND (JORDAN)
	Vendor Tota	48.00	
328081	JUNIOR'S CONSTRUCTION, INC	18,355.00	PW - SPLASH ZONE REPAIR
328230		1,980.00	PW - FACILITY MNTC SVCS
	Vendor Tota	20,335.00	
328116	KAISER PERMANENTE	119.00	HR - HEALTH SCREENING (2/23)
	Vendor Tota	119.00	
328082	KELTERITE CORPORATION	684.96	PW - STREET MNTC SUPPLIES
	Vendor Tota	684.96	
328231	KEN'S WELDING	2,350.00	PW - FACILITY MNTC SVCS
		1,020.00	PW - FACILITY MNTC SVCS
		530.00	PW - FACILITY MNTC SVCS
		460.00	PW - FACILITY MNTC SVCS
		360.00	PW - FACILITY MNTC SVCS
		250.00	PW - FACILITY MNTC SVCS
		190.00	PW - FACILITY MNTC SVCS
	Vendor Tota	5,160.00	
327977	KILEY & ASSOCIATES, LLC	3,333.33	CC - FEDERAL LEGISLATIVE LOBBYIST(2/23)
	Vendor Tota	3,333.33	
328232	KOSMONT TRANSACTIONS SERVICES,	2,605.20	AS - ECONOMIC DEVELOPMENT SVCS (2/23)
	Vendor Tota	2,605.20	
328027	KTS NETWORKS, INC.	1,329.50	GEN - TELEPHONE MNTC (1/24)
	Vendor Tota	1,329.50	
328028	L A COUNTY DEPT OF PUBLIC WORK	496.25	PW - RETROFIT INSPECTION (1/23)
328101		2,159.73	PW - INDUSTRIAL WASTE SVCS (1/23)
	Vendor Tota	2,655.98	
328170	L A COUNTY DISTRICT ATTORNEY	12,568.79	PS - D.A. LEGAL SVCS (1/23)
	Vendor Tota	12,568.79	

**CITY OF PARAMOUNT
FINAL CHECK REGISTER
March 31, 2023
Pre-issue Checks**

Check Number	Vendor Name	Amount	Description
327943	L A COUNTY SHERIFF	490,492.19	PS - GENERAL LAW ENFORCEMENT (1/23)
		146,311.51	PS - SPECIAL ASSIGNMENT OFFICER (1/23)
		50,897.25	PS - SWORN SUPERVISION (1/23)
		561.68	PS - VEHICLE MDC (1/23)
		3,894.83	PS - HELICOPTER SVCS (1/23)
328029		17,657.35	PS - SPECIAL OPERATION (11/22)
		10,521.12	PS - STREET RACING ENFORCEMENT(11/22)
		10,434.51	PS - TRAFFIC ENFORCEMENT (11/22)
		8,720.74	PS - CRIME SUPPRESSION (SCOPS) - 11/22
		7,449.34	PS - SCHOOL TRAFFIC SAFETY (11/22)
		6,524.13	PS - TRANSIT ENFORCEMENT (11/22)
		5,969.51	PS - PARTY PATROL (SCOPS) - 11/22
		1,366.80	PS - SUPERVISOR OVERTIME (11/22)
328102		4,115.29	PS - HELICOPTER SVCS (7/22)
328137		490,492.19	PS - GENERAL LAW ENFORCEMENT (12/22)
		146,311.51	PS - SPECIAL ASSIGNMENT OFFICER (12/22)
		23,288.25	PS - SWORN SUPERVISION (12/22)
		561.68	PS - VEHICLE MDC (12/22)
		7,446.72	PS - HELICOPTER SVCS (10/22)
		7,250.76	PS - HELICOPTER SVCS (11/22)
328189		490,492.19	PS - GENERAL LAW ENFORCEMENT (2/23)
		146,311.51	PS - SPECIAL ASSIGNMENT OFFICER (2/23)
		27,609.00	PS - SWORN SUPERVISION (2/23)
		561.68	PS - VEHICLE MDC (2/23)
		16,457.23	PS - TRAFFIC ENFORCEMENT (1/23)
		11,493.85	PS - SPECIAL OPERATION (1/23)
		8,218.38	PS - CRIME SUPPRESSION (SCOPS) - 1/23
		6,986.74	PS - TRANSIT ENFORCEMENT (1/23)
		6,439.52	PS - STREET RACING ENFORCEMENT (1/23)
		5,337.24	PS - SUPERVISOR OVERTIME (1/23)
		1,746.69	PS - PARTY PATROL (SCOPS) - 1/23
		1,719.08	PS - SCHOOL TRAFFIC SAFETY (1/23)
328233		9,841.29	PS - TRAFFIC ENFORCEMENT (2/23)
		9,184.06	PS - STREET RACING ENFORCEMENT (2/23)
		6,020.64	PS - SUPERVISOR OVERTIME (2/23)
		5,649.68	PS - TRANSIT ENFORCEMENT (2/23)
		3,724.67	PS - SCHOOL TRAFFIC SAFETY (2/23)
		2,328.92	PS - PARTY PATROL (SCOPS) - 2/23
		1,494.25	PS - HELICOPTER SVCS (2/23)
		418.83	PS - SPECIAL OPERATION (2/23)
	Vendor Tota	2,202,302.81	
327944	L.N. CURTIS AND SONS	66.30	PS - UNIFORMS (IP)
	Vendor Tota	66.30	
328208	LAKESHORE LEARNING MATERIAL	510.28	CSR - ADAPTIVE RECREATION SUPPLIES
	Vendor Tota	510.28	
328209	LILY'S FASHION BOUTIQUE	10,000.00	PL-SBA RELIEF (LILY'S FASHION BOUTIQUE)
	Vendor Tota	10,000.00	
328052	LINCOLN AQUATICS	158.25	PW - FACILITY MNTC SUPPLIES
		15.07	PW - FACILITY MNTC SUPPLIES
	Vendor Tota	173.32	

**CITY OF PARAMOUNT
FINAL CHECK REGISTER
March 31, 2023
Pre-issue Checks**

Check Number	Vendor Name	Amount	Description
328138	LINCOLN NATIONAL LIFE INS CO	8,670.21	DENTAL INSURANCE (PPO) - 3/23
		469.33	DENTAL INSURANCE (HMO) - 3/23
		586.40	VOLUNTARY LIFE INSURANCE (3/23)
		1,451.48	LIFE INSURANCE (3/23)
		4,282.27	DISABILITY INSURANCE (3/23)
		282.44	DENTAL INSURANCE (PPO) - ADJ
		-414.54	VOLUNTARY LIFE INSURANCE (ADJ)
	Vendor Tota	15,327.59	
327978	LINDSAY LUMBER CO., INC	55.48	CSR - STAR SUPPLIES
328083		16.56	PW - WATER OPER MNTC SUPPLIES
328103		270.62	PW - FACILITY MNTC SUPPLIES
		173.74	PW - FACILITY MNTC SUPPLIES
		114.22	PW - LANDSCAPE MNTC SUPPLIES
		92.55	PW - FACILITY MNTC SUPPLIES
		47.23	PW - STREET MNTC SUPPLIES
		35.74	PW - FACILITY MNTC SUPPLIES
		35.15	PW - FACILITY MNTC SUPPLIES
		32.05	PW - FACILITY MNTC SUPPLIES
		26.45	PW - FACILITY MNTC SUPPLIES
		22.01	PW - LANDSCAPE MNTC SUPPLIES
		16.95	PW - STREET MNTC SUPPLIES
		16.29	PW - FACILITY MNTC SUPPLIES
		15.42	PW - FACILITY MNTC SUPPLIES
		11.01	PW - FACILITY MNTC SUPPLIES
		10.21	PW - FACILITY MNTC SUPPLIES
		3.96	PW - FACILITY MNTC SUPPLIES
328139		156.19	PW - FACILITY MNTC SUPPLIES
		27.75	PW - FACILITY MNTC SUPPLIES
	Vendor Tota	1,179.58	
328210	LITTLE HOUSE, INC.	5,000.00	CP - COMMUNITY ORG FUNDING
	Vendor Tota	5,000.00	
328190	LOPEZ, CARLOS	200.00	PS - HOME SECURITY REBATE PROGRAM
	Vendor Tota	200.00	
328117	LOPEZ, JOE	200.00	PS - HM SECURITY REBATE(6843 SAN MIGUEL
	Vendor Tota	200.00	
327945	LUCAMBIO, HAROLD	992.00	PS - YAL SVCS (2/11 - 2/24)
328118		1,209.00	PS - YAL SVCS (2/25 - 3/10)
	Vendor Tota	2,201.00	
328140	M. HARA LAWNMOWER CENTER	327.18	PW - LANDSCAPE MNTC SUPPLIES
		295.14	PW - LANDSCAPE MNTC SUPPLIES
		138.65	PW - LANDSCAPE MNTC SUPPLIES
		93.71	PW - LANDSCAPE MNTC SUPPLIES
		59.50	PW - LANDSCAPE MNTC SUPPLIES
	Vendor Tota	914.18	

**CITY OF PARAMOUNT
FINAL CHECK REGISTER
March 31, 2023
Pre-issue Checks**

Check Number	Vendor Name	Amount	Description
328053	M/D PLUMBING	7,000.00	PW - FACILITY MNTC SVCS
		2,000.00	PW - FACILITY MNTC SVCS
		300.00	PW - FACILITY MNTC SVCS
		2,000.00	PW - FACILITY MNTC SVCS
		2,000.00	PW - FACILITY MNTC SVCS
		2,000.00	PW - FACILITY MNTC SVCS
		2,000.00	PW - FACILITY MNTC SVCS
		200.00	PW - FACILITY MNTC SVCS
		150.00	PW - FACILITY MNTC SVCS
		105.00	PW - FACILITY MNTC SVCS
		100.00	PW - FACILITY MNTC SVCS
	Vendor Tota	17,855.00	
328211	MARICELA ALVAREZ CLOTHING	10,000.00	PL-SBA RELIEF(MARICELA ALVAREZ CLOTHING
	Vendor Tota	10,000.00	
328212	MARQUEZ, JORGE RODRIGUEZ	300.00	CSR - SENIOR ENTERTAINMENT (3/30)
	Vendor Tota	300.00	
16194	MATRIX TRUST TPA 000363	48,875.37	RETIREE HEALTH TRUST (4/23)
	Vendor Tota	48,875.37	
327958	MDG ASSOCIATES, INC	8,653.00	PL - CDBG PROGRAM ADMIN (1/23)
		820.00	PL - RES ADMIN (8411 WILBARN) - 1/23
		820.00	PL - RES ADMIN (13444 JETMORE) - 1/23
		820.00	PL - RES ADMIN (16317 HUNSAKER) - 1/23
		820.00	PL - RES ADMIN (15340 VERDURA) - 1/23
		281.88	PL - RES ADMIN (15118 BELLOTA) - 1/23
		2,015.50	PL - HOME PROGRAM ADMIN (1/23)
		76.88	PL - DEMAND SVCS (15157 CASTANA) - 1/23
328005		11,731.00	PL - SBA RELIEF ADMIN SVCS (1/23-GF)
328234		4,622.25	PL - CDBG PROGRAM ADMIN (2/23)
		820.00	PL - RES ADMIN (8411 WILBARN) - 2/23
		820.00	PL - RES ADMIN (13444 JETMORE) - 2/23
		820.00	PL - RES ADMIN (16317 HUNSAKER) - 2/23
		820.00	PL - RES ADMIN (15340 VERDURA) - 2/23
		1,329.50	PL - HOME PROGRAM ADMIN (2/23)
		128.13	PL - DEMAND SVCS (15157 CASTANA) - 2/23
	Vendor Tota	35,398.14	
327946	MEZA, MARJORIE	840.00	PS - YAL SVCS (2/11 - 2/24)
328119		936.00	PS - YAL SVCS (2/25 - 3/10)
	Vendor Tota	1,776.00	
328171	MMC, INC	72,359.71	CIP - WELL #16 CONSTRUCTION(11/22-ARPA)
328172		40,850.00	CIP - WELL #16 CONSTRUCTION(12/22-ARPA)
	Vendor Tota	113,209.71	
327979	MOBILE RELAY ASSOCIATES	725.00	GEN - WIRELESS SITE RENT (3/23)
	Vendor Tota	725.00	
328141	MRC SMART TECHNOLOGY SOLUTIONS	1,525.09	GEN - PRINTER TONER (3/23)
	Vendor Tota	1,525.09	
327947	MUNOZ, JOANNA G	1,050.00	PS - YAL SVCS (2/11 - 2/24)
328120		1,170.00	PS - YAL SVCS (2/25 - 3/10)
	Vendor Tota	2,220.00	
328142	NAPA AUTO PARTS	109.32	PW - FACILITY MNTC SUPPLIES
	Vendor Tota	109.32	
328143	NISHIMURA, SHUJI	200.00	CSR - SPECIAL EVENT SVCS (3/17)
	Vendor Tota	200.00	

**CITY OF PARAMOUNT
FINAL CHECK REGISTER
March 31, 2023
Pre-issue Checks**

Check Number	Vendor Name	Amount	Description
327980	OFFICE DEPOT, INC.	314.61	CSR - STAR SUPPLIES
		284.17	CSR - STAR SUPPLIES
		212.23	CSR - STAR SUPPLIES
		142.52	CSR - STAR SUPPLIES
		110.24	CSR - STAR SUPPLIES
		59.48	CSR - STAR SUPPLIES
		6.15	CSR - STAR SUPPLIES
	Vendor Tota	1,129.40	
328235	OFFICE SOLUTIONS	64.61	PW - OFFICE SUPPLIES
	Vendor Tota	64.61	
16176	OPENEDGE	4,090.85	GEN - UB WEB BANK CHARGES (2/23)
	Vendor Tota	4,090.85	
328054	PACIFIC RIM AUTOMATION, INC.	1,080.00	PW - SCADA SYSTEM MNTC (3/23)
328144		2,315.25	PW - SCADA SYSTEM SUPPORT
	Vendor Tota	3,395.25	
328104	PARAMOUNT CHAMBER OF COMMERCE	10,000.00	PL - ECONOMIC DEVELOPMENT (PMT #4)
	Vendor Tota	10,000.00	
328121	PARAMOUNT JOURNAL	313.50	CM - PUBLISHED NOTICE (2/16)
		151.25	CM - PUBLISHED NOTICE (2/16)
		104.50	CM - PUBLISHED NOTICE (2/16)
		104.50	CM - PUBLISHED NOTICE (2/16)
328173		255.75	PL - PUBLISHED NOTICE (2/16)
		231.00	PL - PUBLISHED NOTICE (2/16)
		222.75	PL - PUBLISHED NOTICE (2/16)
328213		104.50	CM - PUBLISHED NOTICE (3/9)
		104.50	CM - PUBLISHED NOTICE (3/9)
	Vendor Tota	1,592.25	
327981	PARAMOUNT UNIFIED SCHOOL DIST	512.25	CSR - STAR SUPPLIES
		490.50	CSR - STAR SUPPLIES
		471.00	CSR - STAR SUPPLIES
		343.50	CSR - STAR SUPPLIES
		339.00	CSR - STAR SUPPLIES
		337.00	CSR - STAR SUPPLIES
328236		319.50	CM - CITY MANAGERS MEETING (3/1)
		275.35	CM - GATEWAY CM MEETING (3/9)
	Vendor Tota	3,088.10	
328085	PARKINS & ASSOCIATES	1,250.00	PW - PARK MNTC CONSULTANT (2/23)
	Vendor Tota	1,250.00	
16193	PATH POINT MERCHANT SVCS, LLC	118.19	PL - ONLINE PERMIT SVCS (2/23)
	Vendor Tota	118.19	
328105	PEOPLESPLACE	9,018.80	CIP - CITY HALL KITCHEN RENOVATION
328214		1,365.39	CM - OFFICE FURNITURE
	Vendor Tota	10,384.19	
327982	PEREZ, DAILEEN	176.00	CSR - LATIN DANCE CLASS (2/23)
		316.80	CSR - FOLKLORICO BEYOND SPECTRUM (2/23)
		246.40	CSR - HIP HOP CLASS (2/23)
	Vendor Tota	739.20	
327983	PEREZ-LEON, DANALY	281.60	CSR - FOLKLORICO TOTS CLASS (2/23)
		281.60	CSR - FOLKLORICO BEGINNER CLASS(2/23)
		281.60	CSR - FOLKLORICO INTER/ADV CLASS(2/23)
	Vendor Tota	844.80	

**CITY OF PARAMOUNT
FINAL CHECK REGISTER
March 31, 2023
Pre-issue Checks**

Check Number	Vendor Name	Amount	Description
328158	PETTY CASH	300.00	HR - CAUGHT IN THE ACT OF EXCELLENCE
328159		300.00	HR - CAUGHT IN THE ACT OF EXCELLENCE
328160		300.00	HR - CAUGHT IN THE ACT OF EXCELLENCE
328161		100.00	HR - CAUGHT IN THE ACT OF EXCELLENCE
	Vendor Tota	1,000.00	
328145	PHON, DAVID	200.00	CSR - SPECIAL EVENT SVCS (3/17)
	Vendor Tota	200.00	
328031	PITNEY BOWES, INC	92.62	FIN - OFFICE SUPPLIES
	Vendor Tota	92.62	
328215	POLYDOT	3,857.92	CP - AROUND TOWN (3/23)
	Vendor Tota	3,857.92	
328055	POOL & ELECTRICAL PRODUCTS, INC	157.47	PW - FACILITY MNTC SUPPLIES
	Vendor Tota	157.47	
327984	PYRAMID FILMS CORPORATION	372.51	PS - CPR BOOKS & CERTIFICATES
	Vendor Tota	372.51	
328056	R.T.E. WELDING & TANK PARTS	37.87	PW - FACILITY MNTC SUPPLIES
	Vendor Tota	37.87	
328057	RAYVERN LIGHTING SUPPLY CO INC	596.94	PW - FACILITY MNTC SUPPLIES
	Vendor Tota	596.94	
327985	RAZZOUK, MARC	900.00	CSR - PHIT INSTRUCTOR (1/23)
328216		1,260.00	CSR - PHIT INSTRUCTOR (2/23)
	Vendor Tota	2,160.00	
16167	RELIANCE TRUST COMPANY	12,173.21	FT DEF COMP 457 - PPE 2/24
16168		10,418.61	PT DEF COMP 457 - PPE 2/24
16169		2,102.08	DEF COMP 457 ROTH - PPE 2/24
16175		21.92	PT DEF COMP 457 - SPEC 3/2
16182		36.81	PT DEF COMP 457 - SPEC 3/6
16191		6.99	PT DEF COMP 457 - SPEC 3/6
16198		12,678.72	FT DEF COMP 457 - PPE 3/10
16199		11,878.79	PT DEF COMP 457 - PPE 3/10
16200		1,952.08	DEF COMP 457 ROTH - PPE 3/10
16206		38.72	PT DEF COMP 457 - SPEC 3/17
16209		27.41	PT DEF COMP 457 - SPEC 3/21
16170		607.80	401A LOAN PAYMENT - PPE 2/24
16171		3,731.22	457 LOAN PAYMENT - PPE 2/24
16201		836.33	401A LOAN PAYMENT - PPE 3/10
16202		3,731.22	457 LOAN PAYMENT - PPE 3/10
16172		747.04	FT 401 QUAL COMP - PPE 2/24
16203		747.04	FT 401 QUAL COMP - PPE 3/10
	Vendor Tota	61,735.99	
328032	REMMI CONSTRUCTION, INC	4,800.00	CIP - PARAMOUNT POOL UPGRADES
		1,200.00	CIP - PARAMOUNT POOL UPGRADES
328191		595.00	PW - FACILITY MNTC SVCS
	Vendor Tota	6,595.00	
328058	RIO VERDE NURSERY	1,256.85	PW - LANDSCAPE MNTC SUPPLIES
	Vendor Tota	1,256.85	
328122	RIPASSA, JENNIFER A	200.00	CSR - SPECIAL EVENT SVCS (3/17)
	Vendor Tota	200.00	
328059	RISK MANAGEMENT PROFESSIONALS	825.00	PS - LOCAL HAZARD MITIGATION PLAN (CAL)
		275.00	PS - LOCAL HAZARD MITIGATION PLAN (GF)
	Vendor Tota	1,100.00	

**CITY OF PARAMOUNT
FINAL CHECK REGISTER
March 31, 2023
Pre-issue Checks**

Check Number	Vendor Name	Amount	Description
328060	ROADLINE PRODUCTS INC	200.38	PW - FACILITY MNTC SUPPLIES
	Vendor Tota	200.38	
328146	RON'S MAINTENANCE	9,792.00	PW - CATCH BASIN MNTC (2/23)
	Vendor Tota	9,792.00	
328147	ROYAL PAPER CORPORATION	1,513.00	PW - LANDSCAPE MNTC SUPPLIES
		1,513.00	PW - LANDSCAPE MNTC SUPPLIES
	Vendor Tota	3,026.00	
328123	RPW SERVICES, INC.	400.00	PW - PEST CONTROL SVCS (GARDENS)
328174		1,063.00	PW - PEST CONTROL SVCS
		455.00	PW - PEST CONTROL SVCS
		220.00	PW - PEST CONTROL SVCS
	Vendor Tota	2,138.00	
328086	S & J SUPPLY CO.	1,477.79	PW - WATER OPER MNTC SUPPLIES
	Vendor Tota	1,477.79	
328192	SALAZAR, DANIEL	200.00	PS - HOME SECURITY REBATE PROGRAM
	Vendor Tota	200.00	
328193	SALAZAR, MARITZA	83.15	PS - HOME SECURITY REBATE PROGRAM
	Vendor Tota	83.15	
328217	SALDIVAR, JOSUE NUNEZ	200.00	PS - HOME SECURITY REBATE PROGRAM
	Vendor Tota	200.00	
328218	SALGADO, RAFAEL	150.00	FACILITY DEPOSIT REFUND (SALGADO, 7754)
	Vendor Tota	150.00	
327948	SCOTT FAZEKAS & ASSOCIATES,	90,021.42	PL - PLAN CHECK SVCS (1/23)
		250.00	PL - BLDG OFFICIAL SVCS (1/23)
328175		97,869.49	PL - PLAN CHECK SVCS (2/23)
		500.00	PL - BLDG OFFICIAL SVCS (2/23)
	Vendor Tota	188,640.91	
328148	SECTRAN SECURITY INC	662.97	GEN - ARMORED CAR SVC (1/23)
		660.32	GEN - ARMORED CAR SVC (2/23)
		660.32	GEN - ARMORED CAR SVC (3/23)
		617.16	GEN - ARMORED CAR SVC (12/22)
	Vendor Tota	2,600.77	
328124	SHOETERIA	163.71	PW - WORK BOOTS (LANDSCAPE)
	Vendor Tota	163.71	
327986	SMART & FINAL IRIS CO	219.38	GEN - CC MEETING EXPENSE (2/28)
		173.94	GEN - CC MEETING EXPENSE (2/28)
		44.69	CSR - STAR SUPPLIES
328006		34.16	PS - NW MEETING EXPENSE (3/1)
328087		157.87	PS - YAL SUPPLIES
		152.17	PS - CLUTTER FREE PARAMOUNT (1/14)
328106		72.59	PS - MEETING EXPENSE
328176		229.60	PW - FACILITY MNTC SUPPLIES
		39.43	PW - FACILITY MNTC SUPPLIES
328219		404.53	CSR - STAR SUPPLIES
		192.35	CSR - MEETING EXPENSE
		187.37	CSR - MEETING EXPENSE
328220		28.86	PS - NW MEETING EXPENSE (3/16)
328237		582.85	GEN - KITCHEN SUPPLIES
	Vendor Tota	2,519.79	

**CITY OF PARAMOUNT
FINAL CHECK REGISTER
March 31, 2023
Pre-issue Checks**

Check Number	Vendor Name	Amount	Description
328061	SMITH PAINT	305.92	PW - FACILITY MNTC SUPPLIES
		298.57	PW - FACILITY MNTC SUPPLIES
328149		756.76	PW - LANDSCAPE MNTC SUPPLIES
328177		214.44	PW - GRAFFITI REMOVAL SUPPLIES
	Vendor Tota	1,575.69	
328062	SO CAL INDUSTRIES	439.14	PW - FACILITY MNTC SVCS
		414.40	PW - FACILITY MNTC SVCS
	Vendor Tota	853.54	
328063	SOURCE GRAPHICS	485.10	CP - VISION MISSION VALUES BROCHURES
328088		79.38	GEN - BUSINESS CARDS (AG)
	Vendor Tota	564.48	
328033	SPECTRUM	6,763.60	GEN - INTERNET SVCS (3/23)
		137.03	GEN - CITY HALL CABLE (3/23)
		137.03	GEN - CITY YARD CABLE (3/23)
	Vendor Tota	7,037.66	
328221	SPORTS FACILITIES GROUP, INC	2,150.00	CSR - BASKETBALL COURT INSPECTION
	Vendor Tota	2,150.00	
327959	STATE DISBURSEMENT UNIT	430.00	PAYROLL DEDUCTION - PPE 2/24
328150		430.00	PAYROLL DEDUCTION - PPE 3/10
327960		115.38	PAYROLL DEDUCTION - PPE 2/24
328151		115.38	PAYROLL DEDUCTION - PPE 3/10
	Vendor Tota	1,090.76	
327987	STATE WATER RESOURCE CNTRL BRD	12,598.57	PW - STATE WATER ARREAGE
	Vendor Tota	12,598.57	
328034	STEVE A FILARSKY	437.50	HR - LEGAL SVCS (2/23)
	Vendor Tota	437.50	
328035	SUBWAY	305.60	HR - JPIA CONFINED SPACES TRAINING
	Vendor Tota	305.60	
327949	SUPERIOR COURT OF CALIFORNIA	16,178.00	PS - PARKING VIOLATIONS (1/23)
	Vendor Tota	16,178.00	
328007	SUPERIOR PROTECTION SERVICES	1,484.44	CSR - PARK SUPERVISION SVCS (2/4-2/10)
		1,465.25	CSR - PARK SUPERVISION SVCS (2/11-2/17)
		1,197.00	CSR - PARK PATROL SVCS (3/23)
		1,351.07	CSR - PARK SUPERVISION SVCS (2/25-3/3)
328222	Vendor Tota	5,497.76	
328152	SUSTAINABLE ENVIRONMENTAL	2,155.76	GEN - TECHNICAL ASSISTANCE
	Vendor Tota	2,155.76	
328107	TANAKA FARMS	1,028.80	CSR - DAY CAMP EXCURSION (7/22)
	Vendor Tota	1,028.80	
328153	TAYLOR'S LOCK & KEY SVCS	55.29	PW - FACILITY MNTC SUPPLIES
	Vendor Tota	55.29	
327961	TEAMSTERS LOCAL 911	561.00	UNION DUES - PPE 2/24
328154		561.00	UNION DUES - PPE 3/10
	Vendor Tota	1,122.00	
328089	TECHNICAL & BUSINESS SYSTEMS	12,296.27	PL - AIR MONITORING SVCS (2/23)
	Vendor Tota	12,296.27	
328008	THE CAVANAUGH LAW GROUP, APLC	21,389.50	CA - CITY ATTORNEY SVCS (2/23)
		7,601.60	PS - CITY PROSECUTOR (2/23)
	Vendor Tota	28,991.10	

**CITY OF PARAMOUNT
FINAL CHECK REGISTER
March 31, 2023
Pre-issue Checks**

Check Number	Vendor Name	Amount	Description
328178	THE PLOTTER DOCTOR	300.98	PS - CLUTTER-FREE BANNERS
		227.22	PS - CLUTTER-FREE BANNERS
	Vendor Tota	528.20	
328009	THE SAUCE CREATIVE SERVICES	820.17	CSR - UNIFORMS
328223		450.00	CSR - HEALTHY PARAMOUNT LOGO
	Vendor Tota	1,270.17	
328179	TO	1,900.00	WTR PMT REF - 6525 72ND
	Vendor Tota	1,900.00	
328194	TORRES, BRITTANY	128.97	PS - HOME SECURITY REBATE PROGRAM
	Vendor Tota	128.97	
16192	TOTAL ADMINISTRATIVE SERVICES	961.49	FT FSA - PPE 2/24
16215		961.49	FT FSA - PPE 3/10
	Vendor Tota	1,922.98	
328064	TREEPEOPLE INC	1,500.00	PW - LANDSCAPE MNTC SUPPLIES
	Vendor Tota	1,500.00	
328090	TRIEPEI SMITH & ASSOCIATES	798.00	AS - BROADCASTING SVCS (2/23)
	Vendor Tota	798.00	
328180	U S POSTAL SVC/ U S POSTMASTER	3,000.00	FIN - BULK MAIL PERMIT #3
328224		3,061.00	CP - AROUND TOWN POSTAGE (3/23)
	Vendor Tota	6,061.00	
327962	UNITED STATES TREASURY	636.00	PAYROLL DEDUCTION - PPE 2/24
	Vendor Tota	636.00	
328091	UNIVAR USA	2,446.17	PW - WATER OPER MNTC SUPPLIES
		817.93	PW - WATER OPER MNTC SUPPLIES
		747.83	PW - WATER OPER MNTC SUPPLIES
328155		1,528.86	PW - WATER OPER MNTC SUPPLIES
	Vendor Tota	5,540.79	
328092	US BANK VOYAGER FLEET	239.47	PW - CNG FUEL (2/23)
		126.86	PW - CNG FUEL (2/23)
	Vendor Tota	366.33	
328238	VERIZON WIRELESS - LA	38.01	AS - CELLULAR SERVICE (3/23)
		51.82	CM - CELLULAR SERVICE (3/23)
		361.69	CSR - CELLULAR SERVICE (3/23)
		1,340.47	CSR - STAR CELLULAR SERVICE (3/23)
		76.02	PL - CELLULAR SERVICE (3/23)
		190.05	PS - CELLULAR SERVICE (3/23)
		515.48	PS - CELLULAR SERVICE (3/23)
		410.60	PW - CELLULAR SERVICE (3/23)
		40.99	AS - SOCIAL MEDIA CELLULAR SVC (3/23)
		38.01	PW - USB AIRCARD WELL #14 (3/23)
		10.02	GEN - EOC CELLULAR & P/R DEVICE (3/23)
	Vendor Tota	3,073.16	
328225	VISION SERVICE PLAN	1,897.35	VISION INSURANCE (4/23)
	Vendor Tota	1,897.35	

**CITY OF PARAMOUNT
FINAL CHECK REGISTER
March 31, 2023
Pre-issue Checks**

Check Number	Vendor Name	Amount	Description
328181	WALMART COMMUNITY	40.84	CSR - STAR SUPPLIES
		38.09	CSR - STAR SUPPLIES
		98.09	CSR - STAR SUPPLIES
		63.61	CSR - STAR SUPPLIES
		118.63	CSR - STAR SUPPLIES
		86.29	CSR - STAR SUPPLIES
		152.24	CSR - STAR SUPPLIES
		41.63	CSR - STAR SUPPLIES
		158.37	CSR - STAR SUPPLIES
		135.77	CSR - STAR SUPPLIES
		536.15	CSR - STAR SUPPLIES
		201.60	CSR - STAR SUPPLIES
		224.41	CSR - STAR SUPPLIES
		31.36	CSR - STAR SUPPLIES
		14.16	CSR - STAR SUPPLIES
		387.16	CSR - STAR SUPPLIES
		401.62	CSR - STAR SUPPLIES
		315.74	CSR - STAR SUPPLIES
		392.98	CSR - STAR SUPPLIES
		28.48	CSR - FACILITY SUPPLIES
		253.31	CSR - ADAPTIVE RECREATION SUPPLIES
	Vendor Tota	3,720.53	
328065	WALTERS WHOLESALE	266.69	PW - FACILITY MNTC SUPPLIES
	Vendor Tota	266.69	
328066	WATERLINE TECHNOLOGIES, INC	2,766.74	PW - FACILITY MNTC SVCS
	Vendor Tota	2,766.74	
328067	WECK LABORATORIES, INC.	216.00	PW - WATER CHEMICAL TESTING
328156		216.00	PW - WATER CHEMICAL TESTING
		36.00	PW - WATER CHEMICAL TESTING
		36.00	PW - WATER CHEMICAL TESTING
		216.00	PW - WATER CHEMICAL TESTING
		156.00	PW - WATER CHEMICAL TESTING
		36.00	PW - WATER CHEMICAL TESTING
	Vendor Tota	912.00	
327950	WELLS FARGO FINANCIAL LEASING	184.97	FIN - COPIER (3/23)
	Vendor Tota	184.97	

**CITY OF PARAMOUNT
FINAL CHECK REGISTER
March 31, 2023
Pre-issue Checks**

Check Number	Vendor Name	Amount	Description
16157	WELLS ONE COMMERCIAL CARD	146.41	PS - LASD MEETING EXPENSE (1/5)
		73.30	PS - MEETING EXPENSE (1/6)
		35.00	CC - CCCA GENERAL MEETING (MB)
		35.00	CC - CCCA GENERAL MEETING (RM)
		70.00	PS - CCCA GENERAL MEETING (EW,MM)
		48.76	PS - MEETING EXPENSE (1/10)
		70.00	CC - CCCA GENERAL MEETING (DS)
		35.00	CC - CCCA GENERAL MEETING (RC)
		444.07	PS - COMMUNITY PROMO SUPPLIES
		60.00	PS - CLUTTER-FREE PARAMOUNT
		639.20	PS - CLUTTER-FREE PARAMOUNT
		119.24	PS - MEETING EXPENSE (1/18)
		-444.07	PS - COMMUNITY PROMO SUPPLIES
		74.85	PS - MEETING EXPENSE (1/26)
16158		328.00	PS - EQUIPMENT MNTC SUPPLIES
		349.00	PS - STAR 12 MEMBERSHIP
		10.02	PS - MEETING EXPENSE (1/26)
16159		164.94	GEN - DOMAIN RENEWAL
		467.00	HR - EMPLOYEE TRAINING (CA)
		22.98	AS - CCCA LEGISLATIVE TOUR (AV)
		4.63	AS - CCCA LEGISLATIVE TOUR (AV)
		6.75	AS - CCCA LEGISLATIVE TOUR (AV)
		9.95	AS - CCCA LEGISLATIVE TOUR (AV)
		6.75	AS - CCCA LEGISLATIVE TOUR (AV)
		6.75	AS - CCCA LEGISLATIVE TOUR (AV)
		105.88	AS - CCCA LEGISLATIVE TOUR (AV,VCS,IA)
		23.22	CC - CCCA LEGISLATIVE TOUR (VCS,IA)
		6.75	AS - CCCA LEGISLATIVE TOUR (AV)
		22.92	AS - CCCA LEGISLATIVE TOUR (AV)
		84.00	AS - CCCA LEGISLATIVE TOUR (AV)
		694.32	AS - CCCA LEGISLATIVE TOUR (AV)
		96.57	AS - MEETING EXPENSE (1/17)
		1,200.00	AS - ICMA MEMBERSHIP (AV)
		110.00	AS - SMUGMUG SUBSCRIPTION RENEWAL
16160		437.21	CC - US CONFERENCE OF MAYORS (VCS)
		-93.99	CC - CCCA LEGISLATIVE TOUR (AD)(CREDIT)
		375.89	CC - US CONFERENCE OF MAYORS (VCS)
		45.00	CM - CCCA LEGISLATIVE TOUR (JM)
		42.64	CM - CCCA LEGISLATIVE TOUR (JM)
		23.96	CM - CCCA LEGISLATIVE TOUR (JM)
		462.88	CC - CCCA LEGISLATIVE TOUR (BO)
		81.00	CM - CCCA LEGISLATIVE TOUR (JM)
		724.32	CM - CCCA LEGISLATIVE TOUR (JM)
		694.32	CC - CCCA LEGISLATIVE TOUR (IA)
		50.00	CM - CCCA CITY MANAGER'S MEETING (JM)
		694.32	CC - CCCA LEGISLATIVE TOUR (VCS)
		162.60	CC - US CONFERENCE OF MAYORS (VCS)
		35.00	CC - CCCA BOARD OF DIRECTORS MTG (IA)
		1,127.67	CC - US CONFERENCE OF MAYORS (VCS)
16161		165.36	PC - PLANNING COMMISSION MEETING
		675.00	PL - RADIUS MAPS & LABELS NOTIFICATION
		595.00	PL - LAND USE LAW & PLANNING CONF (IR)
16162		150.25	CSR - FACILITY SUPPLIES
		41.50	CSR - STAR SUPPLIES
		194.80	CSR - STAR SUPPLIES
		82.69	CSR - STAR SUPPLIES
		498.55	CSR - STAR SUPPLIES
		22.69	CSR - STAR SUPPLIES
		40.58	CSR - STAR SUPPLIES
		7.71	CSR - STAR SUPPLIES

**CITY OF PARAMOUNT
FINAL CHECK REGISTER
March 31, 2023
Pre-issue Checks**

Check Number	Vendor Name	Amount	Description
16162	WELLS ONE COMMERCIAL CARD	101.21	CSR - MEETING EXPENSE (1/9)
		22.05	CSR - STAR SUPPLIES
		44.10	CSR - STAR SUPPLIES
		16.43	CSR - STAR SUPPLIES
		22.05	CSR - STAR SUPPLIES
		145.18	CP - ECO-FRIENDLY EVENT
		171.48	CSR - STAR SUPPLIES
		20.94	CSR - STAR SUPPLIES
		585.31	CSR - FACILITY SUPPLIES
		52.66	CSR - STAR SUPPLIES
		- .10	CSR - STAR SUPPLIES (CREDIT)
		22.16	CSR - FACILITY SUPPLIES
		189.63	CSR - STAR SUPPLIES
		289.68	CSR - MEETING EXPENSE (1/12)
		688.50	CSR - STAR SUPPLIES
		10.32	CSR - ENP EVENT SUPPLIES
		303.12	CSR - STAR SUPPLIES
		582.57	GEN - CC MEETING EXPENSE (1/19)
		168.70	CSR - MEETING EXPENSE (1/19)
		199.31	CSR - RECREATION SUPPLIES
		109.00	CSR - RECREATION SUPPLIES
		30.94	CSR - STAR SUPPLIES
		33.06	CSR - STAR SUPPLIES
		74.90	CSR - STAR SUPPLIES
		155.61	CSR - OFFICE SUPPLIES
		600.00	CSR - ENP EXCURSION
		127.64	CSR - FACILITY SUPPLIES
		20.88	CSR - FACILITY SUPPLIES
		64.65	CSR - FACILITY SUPPLIES
		29.76	CSR - STAR SUPPLIES
16163		25.22	PW - OFFICE SUPPLIES
		625.00	PW - LOCC CONFERENCE (AF)
16164		243.07	FIN - MEETING EXPENSE (1/9) (JDG)
		125.00	FIN - CSMFO MEMBERSHIP (JDG)
		610.00	FIN - GFOA CERTIFICATION
	Vendor Tota	18,974.17	
328125	WEST COAST ARBORISTS, INC	19,156.40	PW - TREE MNTC SVCS (2/1 - 2/15)
328239		20,677.30	PW - TREE MNTC SVCS (2/16 - 2/28)
	Vendor Tota	39,833.70	
327951	WESTERN OFFICE LA, INC	7,269.45	CIP - CITY HALL CONF RM FURNITURE REPL
328036		8,146.83	CIP - CITY HALL CONF RM FURNITURE REPL
	Vendor Tota	15,416.28	
328182	WHITE	1,000.00	WTR PMT REF - 7770 JEFFERSON
	Vendor Tota	1,000.00	
328068	WHITE CAP, L.P.	434.18	PW - LANDSCAPE MNTC SUPPLIES
328093		269.70	PW - TRAFFIC SAFETY SUPPLIES
		54.57	PW - STREET MNTC SUPPLIES
328157		228.24	PW - STREET MNTC SUPPLIES
		154.34	PW - STREET MNTC SUPPLIES
	Vendor Tota	1,141.03	
327963	WILLDAN ASSOCIATES, INC	150.00	CIP - ARTERIAL STREET RESURFACE (1/23)
		15,050.00	CIP - ARTERIAL STREET RESURFACE (1/23)
		2,850.00	CIP - TRAFFIC SIGNAL (PASSAGE/ALONDRA)
		400.00	CIP - TRAFFIC SIGNAL (PASSAGE/ALONDRA)
328037		1,080.00	CIP - WSAB BIKEWAY PHASE 2 (1/23)
	Vendor Tota	19,530.00	

**CITY OF PARAMOUNT
FINAL CHECK REGISTER
March 31, 2023
Pre-issue Checks**

Check Number	Vendor Name	Amount	Description
327988	WILLIAMS, ANIYAH	96.00	CSR - K/T CHEER/DANCE/GYMNASTICS (2/23)
		128.00	CSR - K/T KIDDIE BALLET/TAP (2/23)
	Vendor Total	224.00	
328126	WILLINGHAM, LORI ANTOINETTE	200.00	CSR - SPECIAL EVENT SVCS (3/17)
	Vendor Total	200.00	
16179	XPRESS BILL PAY	32.02	GEN - ONLINE PERMIT CC FEES (2/23)
	Vendor Total	32.02	
328069	Z ELECTRIC & SON OF CALIFORNIA	1,865.00	PW - FACILITY MNTC SVCS
	Vendor Total	1,865.00	
328226	ZAMORA, ERENDIRA MORA	300.00	CSR - SENIOR ENTERTAINMENT (3/23)
	Vendor Total	300.00	
328010	ZONES	3,101.00	GEN - MS OFFICE 365 SVCS (1/23)
	Vendor Total	3,101.00	
A total of 362 checks were issued for		\$9,916,418.85	

APRIL 11, 2023

RESOLUTION NO. 23:012

“A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PARAMOUNT
ORDERING THE ANNUAL ENGINEER’S REPORT FOR LANDSCAPE
MAINTENANCE DISTRICT NO. 81-1”

MOTION IN ORDER:

READ BY TITLE ONLY AND ADOPT RESOLUTION NO. 23:012.

MOTION:

MOVED BY: _____

SECONDED BY: _____

☐ APPROVED

☐ DENIED

ROLL CALL VOTE:

AYES: _____

NOES: _____

ABSENT: _____

ABSTAIN: _____



To: Honorable City Council
From: John Moreno, City Manager
By: Adriana Figueroa, Public Works Director
Rafael O. Casillas, City Engineer
Date: April 11, 2023

**Subject: RESOLUTION NO. 23:012
ORDERING THE ANNUAL ENGINEER'S REPORT FOR LANDSCAPE
MAINTENANCE DISTRICT NO. 81-1**

BACKGROUND

Landscape Maintenance District No. 81-1 was formed by the City Council in June 1981 to levy and collect annual assessments for the continued maintenance of the public right-of-way in the Orange Avenue Industrial Park. The District was formed in response to requests for its formation by the majority of the property owners in the District.

DISCUSSION

Pursuant to the Landscaping and Lighting Act of 1972, the City Council must annually adopt a resolution to order the Engineer to prepare and file a report. The Engineer's Report includes the plans and specifications, estimate of costs, diagram of the landscaping maintenance district, and an assessment of the total costs.

RECOMMENDED ACTION

It is recommended that the City Council read by title only and adopt Resolution No. 23:012.

CITY OF PARAMOUNT
LOS ANGELES COUNTY, CALIFORNIA

RESOLUTION NO. 23:012

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PARAMOUNT
ORDERING THE ANNUAL ENGINEER'S REPORT FOR LANDSCAPE
MAINTENANCE DISTRICT NO. 81-1

WHEREAS, the City Council of the City of Paramount on June 2, 1981, ordered the improvements and formation of Landscape and Maintenance Assessment District No. 81-1 pursuant to the terms and provisions of the "Landscaping and Lighting Act of 1972", being Division 15, Part 2 of the Streets and Highways Code of the State of California, in what is known and designated as the Orange Avenue Industrial Park (hereinafter referred to as the "Maintenance District"); and

WHEREAS, that these proceedings for the annual levy of assessment shall relate to the fiscal year commencing July 1, 2023 and ending June 30, 2024; and

WHEREAS, there has been submitted, at this time, to this City Council for its consideration, a map as set forth as attachment "A", showing the boundaries of the area affected by the levy of the assessment for the above referenced fiscal year, and said map further shows and describes in general, a description of the works of improvement to be maintained under these improvements, and said description is general in its nature and sufficient to identify the works of improvement and the areas proposed to be assessed for said maintenance; and

WHEREAS, the provisions of said Division 15, Part 2 require a written Report consisting of the following:

1. Plans and specifications of the area of the works of improvement to be maintained;
2. An estimate of the costs for maintaining the improvements for the ensuing fiscal year;
3. A diagram of the area proposed to be assessed; and
4. An assessment of the estimated costs for the maintenance work for said fiscal year.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF PARAMOUNT AS FOLLOWS:

SECTION 1. The above recitations are true and correct.

SECTION 2. That the attached map, as submitted to this City Council, showing the boundaries of the proposed areas to be assessed and showing the works of improvement to be maintained, is hereby approved and adopted by this City Council. A

copy of said map shall be on file in the Office of the City Clerk and open for public inspection. The map, as submitted, is hereby entitled the Landscape Maintenance District 81-1.

SECTION 3. That the proposed maintenance work within the area proposed to be assessed shall be for certain landscaping and/or street lighting improvements, as said maintenance work is set forth in the "Report" to be presented to this City Council for consideration.

SECTION 4. That the City of Paramount City Engineer is hereby ordered to prepare and file with the City Council a "Report" relating to said annual assessment and levy in accordance with the provisions of Article IV, commencing with Section 22565 of Chapter 1 of the Streets and Highways Code of the State of California.

SECTION 5. That upon completion, said "Report" shall be filed with the City Clerk, who shall then submit the same to this City Council for its consideration pursuant to Sections 22623 and 22624 of said Streets and Highways Code.

SECTION 6. This Resolution shall take effect immediately upon its adoption.

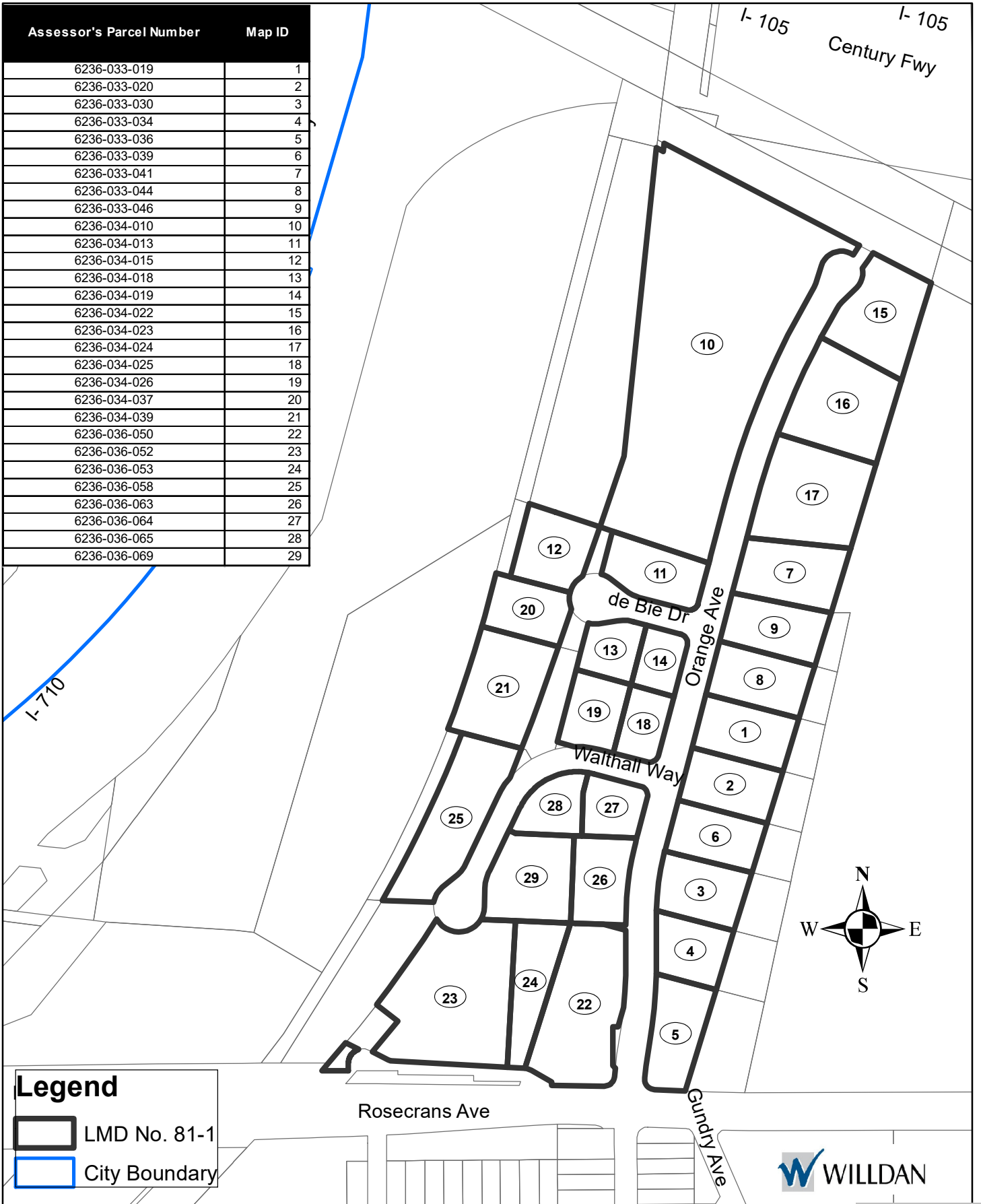
PASSED, APPROVED, and ADOPTED by the City Council of the City of Paramount this 11th day of April 2023.

Mayor

ATTEST:

Heidi Luce, City Clerk

City of Paramount
Landscape Maintenance District No. 81-1
 ATTACHMENT A



APRIL 11, 2023

ORDINANCE NO. 1170

“AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF PARAMOUNT REPEALING SECTION 15.04.020 OF THE PARAMOUNT MUNICIPAL CODE AND AMENDING SECTIONS 15.04.010, 15.12.010, 15.16.010, AND 15.20.010 OF THE PARAMOUNT MUNICIPAL CODE, ADOPTING BY REFERENCE THE 2022 CALIFORNIA BUILDING STANDARDS CODE INCLUDING CHAPTER 1, DIVISION 2, RESIDENTIAL CODE, GREEN BUILDING STANDARDS CODE, ELECTRICAL CODE, MECHANICAL CODE, AND PLUMBING CODE”

MOTION IN ORDER:

READ BY TITLE ONLY, WAIVE FURTHER READING, AND SET A PUBLIC HEARING FOR ORDINANCE NO. 1170 AT THE MAY 9, 2023 CITY COUNCIL MEETING.

MOTION:

MOVED BY: _____

SECONDED BY: _____

☐ APPROVED

☐ DENIED

ROLL CALL VOTE:

AYES: _____

NOES: _____

ABSENT: _____

ABSTAIN: _____



To: Honorable City Council

From: John Moreno, City Manager

By: John Carver, Planning Director
Johnnie Rightmer, Building and Safety Manager

Date: April 11, 2023

Subject: ORDINANCE NO. 1170
REPEALING SECTION 15.04.020 OF THE PARAMOUNT MUNICIPAL CODE AND ADOPTING BY REFERENCE THE 2022 CALIFORNIA BUILDING STANDARDS CODE INCLUDING CHAPTER 1, DIVISION 2, RESIDENTIAL CODE, GREEN BUILDING STANDARDS CODE, ENERGY CODE, ELECTRICAL CODE, MECHANICAL CODE, AND PLUMBING CODE

BACKGROUND

The intent and purpose of the Building, Residential, Green Building Standards, Energy, Electrical, Mechanical, and Plumbing Codes are to establish the minimum requirements to safeguard the public safety, health, and general welfare. The Building and Safety Division of the Planning Department reviews construction plans and related documents. Building and Safety staff issue permits for the construction, alteration, demolition, and moving of buildings and structures. City building inspectors inspect the properties for which such permits have been issued to ensure construction is consistent with approved plans and the Municipal Code.

DISCUSSION

This ordinance is a request to incorporate, by reference, the 2022 California Building Standards including Chapter 1, Division 2, Residential, Green Building Standards, Electrical, Mechanical, and Plumbing Codes into the Paramount Municipal Code. This process is necessary in order to make the Municipal Code compliant and consistent with the California Building Code (and related codes) sections as specified in Ordinance No. 1170. These codes are updated every three years.

Prior to adopting the 2022 California Codes by reference, the City Council must perform a first reading of the title of the proposed ordinance and set a date for a public hearing.

FISCAL IMPACT

None.

VISION, MISSION, VALUES, AND STRATEGIC OUTCOMES

The City's Vision, Mission, and Values set the standard for the organization; establish priorities, uniformity, and guidelines; and provide the framework for policy decisionmaking. The Strategic Outcomes were implemented to provide a pathway to achieving the Vision of a city that is safe, healthy, and attractive. This item aligns with Strategic Outcomes No. 1: Safe Community; No. 4: Environmental Health; and No. 6: Efficient, Effective, and Fiscally Responsible Government.

RECOMMENDED ACTION

It is recommended that the City Council read by title only, waive further reading, and set a public hearing for Ordinance No. 1170 at the May 9, 2023 City Council meeting.

CITY OF PARAMOUNT
LOS ANGELES COUNTY, CALIFORNIA

ORDINANCE NO. 1170

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF PARAMOUNT REPEALING SECTION 15.04.020 OF THE PARAMOUNT MUNICIPAL CODE AND AMENDING SECTIONS 15.04.010, 15.12.010, 15.16.010, AND 15.20.010 OF THE PARAMOUNT MUNICIPAL CODE, ADOPTING BY REFERENCE THE 2022 CALIFORNIA BUILDING STANDARDS CODE INCLUDING CHAPTER 1, DIVISION 2, RESIDENTIAL CODE, GREEN BUILDING STANDARDS CODE, ENERGY CODE, ELECTRICAL CODE, MECHANICAL CODE, AND PLUMBING CODE

THE CITY COUNCIL OF THE CITY OF PARAMOUNT DOES HEREBY ORDAIN AS FOLLOWS:

SECTION 1. Section 15.04.020 (Amendments to the County Building Code) is hereby repealed.

SECTION 2. Section 15.04.010 is hereby amended in its entirety as follows:

Sec. 15.04.010. 2022 California Building Code Adopted.

There is adopted by reference, except as hereinafter amended, those certain building codes known and designated as the 2022 California Building Standard Codes. Such codes shall be the Building Code including Chapter 1, Division 2, Residential Code, and Green Building Standards Code of the City of Paramount regulating the erection, construction, enlargement, alteration, repair, moving, removal, demolition, conversion, occupancy, use, height, area, maintenance of all buildings, structures, and real property and certain equipment therein specifically regulated within the city and providing for the issuance of permits and the collection of fees therefore and providing justification for violation of such codes.

One copy of the 2022 California Building Code, Residential Code, and Green Building Standards Code has been deposited in the office of the city clerk, and shall be at all times maintained by the clerk for the use and examination by the public.

Said edition of the 2022 California Building Code, except as hereinafter amended, is the Building Code of the City of Paramount as set forth in this chapter.

SECTION 3. Section 15.12.010 is hereby amended in its entirety as follows:

Sec. 15.12.010. 2022 California Plumbing Code Adopted.

There is hereby adopted by reference, except as hereinafter provided, that certain Plumbing Code known and designated as the 2022 California Plumbing Code. Such code shall become the Plumbing Code of the city, regulating plumbing and drainage systems, house sewers, private sewage disposal systems, and prescribing conditions under which such work may be carried on within the city and providing for the issuance of permits and the collection of fees therefore.

One copy of said 2022 California Plumbing Code has been deposited in the office of the city clerk of the city and shall be at all times maintained by said clerk for use and examination by the public.

Said edition of the 2022 California Plumbing Code, except as hereinafter amended, is the Plumbing Code of the city as set forth in this chapter.

SECTION 4. Section 15.16.010 is hereby amended in its entirety as follows:

Sec. 15.16.010. 2022 California Mechanical Code Adopted.

There is hereby adopted by reference, except as hereinafter provided, that certain Mechanical Code known and designated as the 2022 California Mechanical Code. Such code shall be and become the Mechanical Code of the city, providing for the issuance of permits and the collection of fees therefore and providing penalties for violation of such code.

One copy of said 2022 California Mechanical Code has been deposited in the office of the city clerk of the city and shall be at all times maintained by said clerk for use and examination by the public.

Said edition of the 2022 California Mechanical Code, except as hereinafter amended, is the Mechanical Code of the City of Paramount as set forth in this chapter.

SECTION 5. Section 15.20.010 is hereby amended in its entirety as follows:

Sec. 15.20.010. 2022 California Electrical Code Adopted.

There is hereby adopted by reference, except as hereinafter provided, that certain Electrical Code known and designated as the 2022 California Electrical Code. Such code shall become the Electrical Code of the city regulating the installation, arrangement, alteration, repair, use, and operation of electrical wiring, connections, fixtures, and other electrical appliances on premises within the city and providing for the issuance of permits and the collection of fees therefore.

One copy of said 2022 California Electrical Code has been deposited in the office of the city clerk and shall be at all times maintained by the clerk for use and examination by the public.

Said edition of the 2022 California Electrical Code, except as hereinafter amended, is the Electrical Code of the city as set forth in this chapter.

SECTION 6. California Environmental Quality Act (CEQA). This ordinance is exempt from CEQA pursuant to CEQA Guidelines Section 15305, minor alterations in land use limitations in areas with an average slope of less than 20% that do not result in any changes in land use or density and Section 15061(b)(3) which is the general rule that CEQA applies only to projects which have the potential for causing a significant effect on the environment and CEQA does not apply where it can be seen with certainty that there is no possibility that the activity may have a significant effect on the environment.

SECTION 7. Severability. If any section, subsection, sentence, clause or phrase in this ordinance or the application thereof to any person or circumstance is for any reason held invalid, the validity of the remainder of the ordinance or the application of such provision to other persons or circumstances shall be adopted thereby. The City Council hereby declares it would have passed this ordinance and each section, subsection, sentence, clause or phrase thereof, irrespective of the fact that one or more sections, subsections, sentences, clauses, or phrases or the application thereof to any person or circumstance be held invalid.

SECTION 8. Effective Date. This Ordinance shall take effect thirty days after its adoption, shall be certified as to its adoption by the City Clerk, and shall be published as required by law, together with the names and members of the City Council voting for and against the Ordinance.

PASSED, APPROVED and ADOPTED by the City Council of the City of Paramount this 13th day of June 2023.

Mayor

ATTEST

Heidi Luce, City Clerk

H:\COMDEV\GENERAL\WP\JOHNNIE\REPORTS 2023\ORDINANCE NO. 1170.DOCX4/4/2023 12:52 PM

APRIL 11, 2023

CONSIDERATION OF A REQUEST SUBMITTED BY ECO-RAPID TRANSIT
FOR THE CITY OF PARAMOUNT TO REMIT ADVANCE PAYMENT OF ITS
ANNUAL MEMBERSHIP DUES FOR FISCAL YEAR 2023-2024

MOTION IN ORDER:

AUTHORIZE CITY MANAGER TO REMIT ADVANCE PAYMENT AS
REQUESTED OR PROVIDE ALTERNATE DIRECTION.



To: Honorable City Council
From: John Moreno, City Manager
By: John Moreno, City Manager
Date: April 11, 2023

Subject: CONSIDERATION OF A REQUEST SUBMITTED BY ECO-RAPID TRANSIT FOR THE CITY OF PARAMOUNT TO REMIT ADVANCE PAYMENT OF ITS ANNUAL MEMBERSHIP DUES FOR FISCAL YEAR 2023-2024

BACKGROUND

At the March 28, 2023 City Council meeting, the City Council heard a presentation about a request from Eco-Rapid Transit (ERT) to pay Paramount's membership dues in advance of the 2023-2024 Fiscal Year. The City Council voted to continue this item to the April 11, 2023 City Council meeting to allow Councilmembers who were not present the opportunity to vote on this item.

The reason for this request by ERT is due to the serious financial challenges ERT is currently experiencing as a result of past budgetary practices. Attached is the Agenda Report from the March 28, 2023 City Council meeting that provides greater details into ERT's financial situation. The March 28, 2023 Agenda Report also examines issues concerning the future of ERT and the City's involvement with this agency moving forward. Below is additional information that addresses some of the questions raised by the City Council.

DISCUSSION

After the staff presentation, the City Council discussed the points in the Agenda Report and heard from the Executive Director of Eco-Rapid Transit, Mr. Eric C. Shen. Mr. Shen clarified for the City Council that the Office of Supervisor Janice Hahn is, in fact, now a member of ERT. Mr. Shen also provided to the City Council the names of those cities who have already paid the requested advance in membership dues. Below is a list of ERT cities along with information about the status of their payment of the advance membership dues:

City	Status of Membership Advance Payment
Burbank Airport Authority	Paid
City of Bell	Paid
City of Cerritos	Paid
City of South Gate	Paid
Office of Supervisor Janice Hahn	Agreed to Pay; ERT waiting for payment
City of Huntington Park	Currently Under Review
City of Paramount	Currently Under Review
City of Artesia	Unknown
City of Bell Gardens	Unknown
City of Cudahy	Unknown
City of Downey	Unknown
City of Glendale	Unknown
City of Maywood	Unknown

*Note: while the City of Bellflower is a corridor city for the Metro West Santa Ana Branch light rail line, they are not a member of Eco-Rapid Transit.

FISCAL IMPACT

If ERT's request for advance payment of the FY 2023-2024 membership dues is approved, a total of \$21,535.16 will be appropriated in the FY 2022-2023 budget using available Proposition A restricted funds. Additionally, currently there are sufficient Proposition A restricted funds available should ERT move forward with the proposed special assessment or supplemental payment in the amount of \$10,767.50 in FY 2023-2024.

VISION, MISSION, VALUES, AND STRATEGIC OUTCOMES

The City's Vision, Mission, and Values set the standard for the organization; establish priorities, uniformity, and guidelines; and provide the framework for policy decision making. The Strategic Outcomes were implemented to provide a pathway to achieving the City's Vision. This item aligns with Strategic Outcome No. 6: Efficient, Effective, and Fiscally Responsible.

RECOMMENDED ACTION

It is recommended that the City Council:

1. Review and discuss the information provided;
2. Authorize the City Manager to remit the City's 2023-2024 Fiscal Year membership dues totaling \$21,535.16 to Eco-Rapid Transit, subject to the City Manager conducting an evaluation of the City's membership status and to present said findings to the City Council for consideration on or before September 30, 2023, and prior to remitting any additional payments to Eco-Rapid Transit; or
3. Provide alternative direction to City staff relative to the City's membership and/or affiliation with Eco-Rapid Transit.

Attachments: Agenda Report – March 28, 2023
Eco-Rapid Transit's Request for Advance Payment dated
February 14, 2023



To: Honorable City Council
From: John Moreno, City Manager
By: John Moreno, City Manager
Date: March 28, 2023

Subject: CONSIDERATION OF A REQUEST SUBMITTED BY ECO-RAPID TRANSIT FOR THE CITY OF PARAMOUNT TO REMIT ADVANCE PAYMENT OF ITS ANNUAL MEMBERSHIP DUES FOR FISCAL YEAR 2023-2024

BACKGROUND

Since 2003, the City has been a member of the Orangeline Development Authority, dba Eco-Rapid Transit (ERT). The initial mission of ERT is to promote regional transportation in the Gateway region; seek long-term regional economic development benefits associated with the Metro-proposed West Santa Ana Branch (WSAB) project; and advocate against potential impacts as a result of the WSAB project. In addition, as a member of ERT, a designee of the Paramount City Council serves as a Board Member on the ERT Board of Directors. This, presumably, allows a greater ability for the City of Paramount to persuade Metro to entertain design alternatives for the WSAB project to maximize the long-term benefits of the project to the City and the region.

Eco-Rapid Transit's current methodology for calculating membership dues is based on a combination of the City's population and lengths of WSAB light-rail track within the City's jurisdictional boundaries. For FY 2022-2023, the City's membership dues totaled \$20,221.81 and was paid using restricted Proposition A and C funds.

DISCUSSION

On February 14, 2023, staff was notified that ERT is currently facing serious fiscal challenges as a result of past budgetary practices, resulting in insufficient funds to support basic operations and to provide services for member cities through the remainder of the current 2022-2023 Fiscal Year. As a result, Eco-Rapid Transit is requesting advance payment of membership dues for Fiscal Year 2023-2024, totaling \$21,535.16 (see attachment).

In addition to the request for advance payment, the ERT Board of Directors will review and assess the adequacy of the existing methodology used for calculating membership dues to determine if changes are necessary to cover Eco-Rapid Transit's annual operating costs. Options considered by the Board will include a one-time special

assessment and/or supplemental payment for all member cities. At the time that this staff report was written, ERT staff indicated that this cost to Paramount could possibly equal half of the City's annual membership dues, or \$10,767.50.

ERT's dire financial situation has recently brought to light the question about the future direction of ERT, particularly now that Metro has prioritized the completion of the WSAB light rail project for our region. The project design is moving along, and Metro appears to be committed to doing much of the preliminary work that will pave the way for eventual construction. For instance, Metro contractors were in Paramount and other cities last month conducting soil borings to gather samples for the enhanced design documents. Additionally, it appears that the Gateway Cities Council of Governments (COG), to which Paramount belongs, has become more actively engaged with advocating for the WSAB project. For example, the Gateway COG Board formed a city manager technical advisory group three years ago to handle the technical aspects of the WSAB; authored letters of support to the Metro Board for the WSAB project; and most recently, gave authorization to hire a construction liaison to work with the WSAB cities when Metro starts construction on the WSAB. Therefore, such a commitment by the Gateway Cities COG and by Metro for the WSAB project calls into question the future long-term role of Eco-Rapid Transit.

Another issue concerning ERT is the future focus of this agency. While it seems as if most of ERT's time and energy is spent in the Gateway Cities on Metro's WSAB project, ERT membership also includes the City of Glendale and the Burbank Airport. Both entities have been long-standing members of ERT because, initially, it was hoped that the light rail route for the WSAB would traverse the Gateway cities, move through Downtown LA, and end at the Burbank Airport with a stop in Glendale. However, Metro has made it clear to City staff that the WSAB will only go as far as Downtown LA and they have no plans to extend the train route to service these entities. City staff is unsure whether ERT will continue to focus their time, energy, and resources on this matter.

Finally, and on a more positive note for ERT, the Office of Supervisor Janice Hahn has recently given notice to ERT that they plan to join Eco-Rapid Transit within the next couple of months. Supervisor Hahn also serves as a Metro Board member and has staff members who are dedicated to transit issues in LA County. As a result, it is possible that, by having the Supervisor's office directly involved in ERT, the agency could evolve into a more effective, recognizable, and financially stable agency.

FISCAL IMPACT

If ERT's request for advance payment of the FY 2023-2024 membership dues is approved, a total of \$21,535.16 will be appropriated in the FY 2022-2023 budget using available Proposition A restricted funds. Additionally, currently there are sufficient Proposition A restricted funds available should ERT move forward with the proposed special assessment or supplemental payment in the amount of \$10,767.50 in FY 2023-2024.

VISION, MISSION, VALUES, AND STRATEGIC OUTCOMES

The City's Vision, Mission, and Values set the standard for the organization; establish priorities, uniformity, and guidelines; and provide the framework for policy decision making. The Strategic Outcomes were implemented to provide a pathway to achieving the City's Vision. This item aligns with Strategic Outcome No. 6: Efficient, Effective, and Fiscally Responsible.

RECOMMENDED ACTION

It is recommended that the City Council:

1. Review and discuss the information provided;
2. Authorize the City Manager to remit the City's 2023-2024 Fiscal Year membership dues totaling \$21,535.16 to Eco-Rapid Transit, subject to the City Manager conducting an evaluation of the City's membership status and to present said findings to the City Council for consideration on or before July 1, 2023, and prior to remitting any additional payments to Eco-Rapid Transit; or
3. Provide alternative direction to City staff relative to the City's membership and/or affiliation with Eco-Rapid Transit.

Attachment: Eco-Transit's Request for Advance Payment dated February 14, 2023



Connecting its cities via environmentally effective rapid transit

Eco-Rapid Transit, formerly known as the Orangeline Development Authority, is a joint powers authority (JPA). Its Board of Directors consists of the following public entities and primary representatives:

City of Artesia
Hon. Ali Sajjad Taj
Chair of the Board

City of Bell
Mr. Jesus Casas

City of Bell Gardens
Hon. Alejandra Cortez
Secretary of the Board

City of Cerritos
Hon. Bruce Borrowes

City of Cudahy
Hon. Jose R. Gonzalez
Vice Chair of the Board

City of Downey
Hon. Hector Sosa

City of Glendale
(Vacant)

City of Huntington Park
Hon. Karina Marcia

City of Maywood
Ms. Angelina Martinez

City of Paramount
Hon. Isabel Aguayo
Treasurer of the Board

City of South Gate
Hon. Maria Davila

**Burbank-Glendale-Pasadena
Airport Authority**
Hon. Frank Quintero

Executive Director
Eric C. Shen, P.E., PTP, CPE

General Counsel
Matthew T. Summers

Ex-Officio
Ricardo Reyes
City Manager Representative

Internal Auditor
(Vacant)

February 14, 2023

Mr. John Moreno
City Manager
City of Paramount
Via email: jmoreno@paramountcity.com

Re: Request of the City of Paramount for the Advance Payment of Eco-Rapid Transit Annual Membership Dues for FY 2023/24 totaling \$21,535.16

Dear Mr. Moreno,

First, I would like to express my appreciation for the City of Paramount's commitment to Eco-Rapid Transit (ERT) over the years. Eco-Rapid benefits from the City's technical and financial support greatly. As the Metro-proposed West Santa Ana Branch (WSAB) Project progresses, ERT will continue advocating for its member agencies' local needs while collaborating with federal, state and regional partners to deliver the WSAB project for the communities of southeast Los Angeles County.

Eco-Rapid Transit is currently facing serious fiscal challenges attributed by its past budgetary practices. The Fiscal Year (FY) 2022/23 membership dues (for July 1, 2022 – June 30, 2023) were collected and exhausted in late December 2022. As of January 31, 2023, ERT had to defer paying most invoices and salaries due to insufficient funds. With six more months remaining in the current fiscal year, ERT must seek additional financial resources to cover its basic operating costs until the new Fiscal Year begins on July 1, 2023. During its February 8, 2023 meeting, ERT Board of Directors directed staff to request the advancement of FY 2023/24 dues (for July 1, 2023 – June 30, 2024) from its member agencies based with the addition of a 6.5% inflation factor. In the next few weeks, the Board will review and assess the adequacy of the existing methodology used for calculating membership dues for ERT to fund basic operations and provide quality services to its members. Options to be considered by the Board will include a one-time special assessment and/or a supplemental payment of membership dues.

The City of Paramount's FY 2022/23 ERT membership dues were \$20,220.81. Accordingly, the Eco-Rapid Board respectfully requests that the City to remit its FY 2023/24 membership dues totaling **\$21,535.16** on or **before March 15, 2023** in advance of the upcoming fiscal year. Thank you in advance for your continued support and understanding and please do not hesitate to contact me by telephone at (626) 698-9926 or by email at eshen@eco-rapid.org.

Sincerely,

ERIC C. SHEN, PE, PTP, CPE
Executive Director

CC: Honorable Isabel Aguayo, Treasurer of ERT Board of Directors
Honorable Ali Sajjad Taj, Chair of ERT Board of Directors

Attachment: Invoice #23/24-010



Connecting its cities via environmentally effective rapid transit

Eco-Rapid Transit, formerly known as the Orangeline Development Authority, is a joint powers authority (JPA). Its Board of Directors consists of the following public entities and primary representatives:

City of Artesia
Hon. Ali Sajjad Taj
Chair of the Board

City of Bell
Mr. Jesus Casas

City of Bell Gardens
Hon. Alejandra Cortez
Secretary of the Board

City of Cerritos
Hon. Bruce Borrows

City of Cudahy
Hon. Jose R. Gonzalez
Vice Chair of the Board

City of Downey
Hon. Hector Sosa

City of Glendale
(Vacant)

City of Huntington Park
Hon. Karina Marcia

City of Maywood
Ms. Angelina Martinez

City of Paramount
Hon. Isabel Aguayo
Treasurer of the Board

City of South Gate
Hon. Maria Davila

**Burbank-Glendale-Pasadena
Airport Authority**
Hon. Frank Quintero

Executive Director
Eric C. Shen, P.E., PTP, CPE

General Counsel
Matthew T. Summers

Ex-Officio
Ricardo Reyes
City Manager Representative

Internal Auditor
(Vacant)

INVOICE

Re: Orangeline Development Authority Membership FY 2023/24
Paramount Membership Fee: **\$21,535.16**

Payable to: Orangeline Development Authority
(dba, Eco-Rapid Transit)
16401 Paramount Boulevard
Paramount, California 90723

Invoice No.: **23/24-010**

Membership fees are due on or before March 15, 2023. If you have any questions, please contact Eric C. Shen, Executive Director at (626) 698-9926 or eshen@eco-rapid.org.

APRIL 11, 2023

AWARD OF CONTRACT

PROFESSIONAL AUDITING SERVICES

MOTION IN ORDER:

AWARD THE CONTRACT FOR PROFESSIONAL AUDITING SERVICES TO THE PUN GROUP, LLP FOR THE THREE FISCAL YEARS ENDING JUNE 30, 2023, JUNE 30, 2024, AND JUNE 30, 2025, WITH THE OPTION OF RENEWING FOR TWO SUBSEQUENT FISCAL YEARS AND AUTHORIZE THE CITY MANAGER TO EXECUTE THE AGREEMENT.

MOTION:

MOVED BY: _____

SECONDED BY: _____

☐ APPROVED

☐ DENIED

ROLL CALL VOTE:

AYES: _____

NOES: _____

ABSENT: _____

ABSTAIN: _____



To: Honorable City Council

From: John Moreno, City Manager

By: Kim Sao, Finance Director
Anthony Martinez, Financial Services Manager

Date: April 11, 2023

Subject: AWARD OF CONTRACT FOR PROFESSIONAL AUDITING SERVICES

BACKGROUND

The City of Paramount is required to annually undergo an audit by a licensed independent auditing firm. The firm audits the City's financial statements and activities to verify its system of controls and determine the strength or weakness of its overall financial management. For 15 years between 2004 and 2019, the City contracted with Vavrinek, Trine, Day & Co. (VTD) for audit services. VTD was acquired by Eide Bailly in 2019 and the City retained Eide Bailly as the next auditor. The City has been satisfied with their audit services overall; however, after working with the same firm for nearly 20 years, staff believes it is best practice and in the City's best interest to search for a new audit firm as the City's current contract with Eide Bailly, LLP will expire on June 30, 2023.

As the City grows and evolves, it is critical to retain an audit firm that will evolve with the City's needs to serve as a vital resource and expertise for government financial reporting, which has become more complex.

DISCUSSION

The City's procurement policy exempts professional services, which includes accounting and financial services, from the bidding process; however, staff believes it is in the City's best interest to issue a formal request for proposal for professional auditing services to ensure we retain a competent firm at a reasonable price. From January 17, 2023 to February 13, 2023, the City posted a Request for Proposals (RFP) for professional auditing services on the City website and the California Society of Municipal Finance Officers (CSMFO) website, where RFPs for audit services are typically posted. Three independent audit firms submitted proposals before the RFP deadline:

1. Badawi & Associates
2. Moss, Levy & Hartzheim
3. The Pun Group, LLP

A Review Committee composed of the Finance Department's management team evaluated the proposals based on grading criteria that included 1) basic mandatory requirements, 2) technical qualifications that include expertise, experience, and audit

approach, and 3) pricing. During the evaluation process, the Committee also interviewed two of the three independent audit firms to gain further insight. The independent audit firm Moss, Levy & Hartzheim did not continue with the evaluation process and was subsequently disqualified from the bidding process.

After meticulous review of the two remaining firms and after conducting reference checks, we believe that The Pun Group, LLP will provide the best audit services to the City. In accordance with the Paramount Municipal Code (PMC) 3.12.080, the selection was based on demonstrated competence and professional qualifications, including the fairness and reasonableness of the cost of the services.

Expertise and Experience of the Pun Group, LLP

The Pun Group, LLP, formerly known as Pun & McGeedy, LLP, is a highly qualified full-service firm that provides auditing, accounting, and advisory services. The firm's partners have served governmental agencies since 1989 under the umbrella of its predecessor firm, Caporicci & Larson. The firm has extensive experience in audits of local governments as well as experience with preparation of the Annual Comprehensive Financial Reports (ACFR), and comprehensive assistance with the implementation of new GASB pronouncements. The firm has offices in Orange County, San Diego, Palm Desert (California) and Phoenix (Arizona).

The Pun Group, LLP has a total client base of more than 45 cities, mostly in Southern California. They are well-informed and knowledgeable about the local climate, events, and fabric of Southern California. They offer access to a large pool of licensed accountants with a staff of 50 spread throughout six offices and headquartered in Santa Ana. Collectively, the six engagement team members that would be assigned to Paramount have a combined total of 136 years of auditing experience with an average of 23 years per staff. The firm's staffing size allows for sufficient flexibility to alternate audit teams, when needed, and provides a higher degree of experience afforded to the City. The Pun Group's extensive experience in auditing over 55 federal grant programs and housing authorities will benefit the City with quality federal Single Audits.

Should the City request additional services, the firm offers tax advisory service, forensic accounting service, service organization audits, debt restructuring consultation, sub-recipient monitoring, and contract finance director services.

Price

PMC 3.12.080 allows contracts for professional auditing services to be awarded on the "basis of the demonstrated competence of the [firm], and on the [firm's] professional qualifications necessary for the satisfactory performance of the services required, and on the fairness and reasonableness of the cost of the services to the City, and shall not be awarded solely on the basis of cost."

The summary below includes an all-inclusive price comparison for all services requested by City Staff that include the City Audit and Related Reports, Single Audit, GANN Limit Review, State Controller's Report, and the Annual Street Report. The higher cost variance of the Pun Group, LLP offers more available personnel, services, and resources that achieve an economy of scale for the City to reap cost benefits.

	June 30, 2023	June 30, 2024	June 30, 2025	Optional Years	
				June 30, 2026	June 30, 2027
Moss, Levy & Hartzheim	\$39,130	\$39,215	\$39,300	\$39,385	\$39,470
Badawi & Associates	\$53,640	\$55,230	\$56,840	\$56,840	\$56,840
The Pun Group	\$58,000	\$59,740	\$61,532	\$63,378	\$65,280

The Pun Group is recognized for its professionalism, integrity, and personalized client services. It is the firm's objective to offer the City of Paramount solutions and directions led by highly experienced and capable partners who can successfully implement the work and produce the results the City expects.

FISCAL IMPACT

The fees for audit services are included in the City's annual budget. The not-to-exceed all-inclusive cost will be \$58,000, \$59,740, and \$61,532 for FY 2022-23, FY 2023-24 and FY 2024-25, respectively. After the three-year term expires, the City will have the option to extend the contract for FY 2025-26 and FY 2026-27 in the amounts of \$63,378 and \$65,280, respectively.

VISION, MISSION, VALUES, AND STRATEGIC OUTCOMES

The City's Vision, Mission, and Values set the standard for the organization; establish priorities, uniformity, and guidelines; and provide the framework for policy decision making. The Strategic Outcomes were implemented to provide a pathway to achieving the City's Vision. This item aligns with Strategic Outcome No. 6: Efficient, Effective, and Fiscally Responsible.

RECOMMENDED ACTION

It is recommended that the City Council award the contract for professional auditing services to the Pun Group, LLP for the three fiscal years ending June 30, 2023, June 30, 2024, and June 30, 2025, with the option of renewing for two subsequent fiscal years and authorize the City Manager to execute the agreement.

Attachment – Request for Proposals for Professional Auditing Services

Attachment – Professional Services Agreement

Exhibit A - The Pun Group Technical Proposal

Exhibit B - The Pun Group Cost Proposal

AGREEMENT FOR PROFESSIONAL AUDITING SERVICES

THIS AGREEMENT ("Agreement") is made and entered into this ___ day of April 2023, between the City of Paramount, a municipal corporation in Los Angeles County, California, (hereinafter "CITY") and The Pun Group, LLP, a licensed California firm, with its primary office located at 200 E. Sandpointe Avenue, Suite 600 Santa Ana, CA 92707 (hereinafter "CONSULTANT") (collectively, "the Parties").

RECITALS

WHEREAS, CITY and CONSULTANT each desire to enter into an Agreement whereby CONSULTANT will perform professional audit services for CITY; and

WHEREAS, CITY staff does not have the expertise or capacity to perform this work in-house.

NOW, THEREFORE, BE IT RESOLVED BY AND BETWEEN THE PARTIES AS FOLLOWS:

1. DESCRIPTION OF SERVICES

CONSULTANT shall perform professional audit services as more particularly described in CONSULTANT'S proposals attached hereto as Exhibit "A," and incorporated herein by reference as if fully set forth. In the event of any conflict between CONSULTANT'S proposals and this Agreement, the terms of this Agreement shall apply.

2. COMPENSATION

- (a) Except as otherwise provided herein, CITY agrees to pay CONSULTANT as full compensation for all services and duties performed attached hereto as Exhibit "B." The total compensation to be paid under this Agreement shall not exceed the all-inclusive cost of \$58,000, \$59,740, and \$61,532 for FY 2022-23, FY 2023-24 and FY 2024-25, respectively for professional audit services. After the three-year term expires, the City will have the option to extend the contract for FY 2025-26 and FY 2026-27 in the amounts of \$63,378 and \$65,280, respectively.
- (b) CONSULTANT will submit invoices for actual services performed. Invoices shall be submitted on or about the first business day of each month, or as soon thereafter as practical, for services provided in the previous month. Payment shall be made within thirty (30) days of receipt of each invoice as to all non-disputed fees. If the CITY disputes any of CONSULTANT's fees, it shall give written notice to CONSULTANT within thirty (30) days of receipt of an invoice of any disputed fees set forth on the invoice.

3. MATERIALS AND SUPPLIES

Without modifying or waiving those provisions under Section 4. hereinbelow, CITY agrees to provide office space, supplies, equipment, and support services required to maintain all records and correspondence connected with the professional audit services. No personal use of CITY equipment, supplies or services is allowed and CONSULTANT shall comply with all CITY policies regarding use of CITY resources.

4. INDEPENDENT CONTRACTOR

- A. CITY and CONSULTANT agree and represent this Agreement is entered into with the understanding CONSULTANT is not an employee of CITY and is intended, for all purposes, to have the status of independent contractor under Labor Code Section 2776.

In the event the CITY determines a legal, judicial, or administrative determination has a material effect upon the status of CONSULTANT as an independent contractor, the CITY shall have the right, with or without notice, to automatically terminate the Agreement. In the CITY's sole discretion, the CITY may propose modification of the Agreement's terms to permit CONSULTANT's continued provision of services.

- B. CONSULTANT is and shall at all times remain as to the CITY a wholly independent contractor. CONSULTANT shall be free from control and direction of the CITY in connection with the performance of duties, and CONSULTANT retains exclusive discretion in how to perform duties, subject to other terms and conditions of this Agreement. The personnel performing the services under this Agreement on behalf of CONSULTANT shall at all times be under CONSULTANT's exclusive direction and control. Neither CITY nor any of its officers, employees, or agents shall have control over the conduct of CONSULTANT or any of CONSULTANT's officers, employees, or agents, except as set forth in this Agreement.
- C. CONSULTANT shall not at any time or in any manner represent that it or any of its officers, employees, or agents are in any manner officers, employees, or agents of the CITY. CONSULTANT shall not incur or have the power to incur any debt, obligation, or liability whatsoever against CITY, or bind CITY in any manner.
- D. No employee benefits shall be available to CONSULTANT in connection with the performance of this Agreement. Except for the fees paid to CONSULTANT as provided in the Agreement, CITY shall not pay salaries, wages, or other compensation to CONSULTANT for performing services hereunder for CITY. CITY shall not be liable for compensation or indemnification to CONSULTANT for injury or sickness arising out of performing services hereunder.

5. TERM OF AGREEMENT

The term of this Agreement shall be for three (3) fiscal years ending June 30, 2023, June 30, 2024, and June 30, 2025, with the option of renewing for two (2) subsequent fiscal years or upon reaching the "not-to-exceed" compensation amount, whichever occurs first. This Agreement may be terminated by giving written notice to the other party of that party's intention to so terminate. This Agreement shall be terminated thirty (30) days from and after the date of delivery or mailing of a notice of cancellation by either party, unless the notice specifies otherwise.

6. TERMINATION OF AGREEMENT WITHOUT CAUSE

- A. Except as otherwise provided in Section 4. hereinabove, either party may terminate this Agreement, or any portion hereof, by serving upon the other party at least ten (10) days prior written notice. Upon receipt of said notice, the CONSULTANT shall immediately cease all work under this Agreement, unless the notice provides otherwise. If a portion of this Agreement is terminated, such termination shall not make void or invalidate the remainder of this Agreement.
- B. In the event this Agreement is terminated pursuant to this Section, the CITY shall pay to CONSULTANT the actual value of the work performed up to the time of termination. Upon termination of the Agreement, pursuant to this Section, the CONSULTANT will submit an invoice to the CITY pursuant to Section 2. of this Agreement.

7. DEFAULT

- A. Either party's failure to comply with the provisions of this Agreement shall constitute a default. In the event that either party is in default for cause under the terms of this Agreement, the affected party shall promptly notify the deficient party of such default and following such notice shall have no obligation or duty to continue compensating or providing any work after the date of default and can terminate this Agreement immediately by written notice to the other party. If such failure hereunder arises out of causes beyond either party's control, and without fault or negligence, it shall not be considered a default.
- B. If CITY determines the CONSULTANT is in default in the performance of any of the terms or conditions of this Agreement, the CITY shall cause to be served upon the CONSULTANT a written notice of the default. The CONSULTANT shall have ten (10) days after service of default notice to cure the default as directed by the CITY in the notice. In the event the CONSULTANT fails to cure its default within such period of time, the CITY shall have the right, notwithstanding any other provision of this Agreement, to terminate this Agreement without further notice and without prejudice to any other remedy to which it may be entitled at law, in equity or under this Agreement.

8. AMENDMENT

Except as otherwise stated herein, any and all obligations of CITY and CONSULTANT are fully set forth and described in this Agreement. Any changes in this Agreement, including any increase or decrease in the amount of compensation or any change in the term, which shall be mutually agreed upon by and between CITY and CONSULTANT, shall be set forth in written amendments to this Agreement.

9. NONDISCRIMINATION

(a) CONSULTANT shall not discriminate in the conduct of the work under this Agreement against any employee, applicant for employment, or volunteer on the basis of race, religious creed, color, national origin, ancestry, physical or mental disability, marital status, pregnancy, sex, age, sexual orientation or other prohibited basis.

(b) Consistent with CITY's policy that harassment and discrimination are unacceptable employer/employee conduct, CONSULTANT agrees that harassment or discrimination directed toward a job applicant, a City employee, or a citizen by CONSULTANT or CONSULTANT's employee or subcontractor on the basis of race, religious creed, color, national origin, ancestry, physical or mental disability, marital status, pregnancy, sex, age, sexual orientation or other prohibited basis will not be tolerated. CONSULTANT agrees that any and all violation of this provision shall constitute a material breach of the Agreement.

10. INDEMNIFICATION

CONSULTANT shall indemnify, defend, and hold harmless the CITY, and its officers, employees, and agents ("Indemnitees"), from and against any and all causes of action, claims, liabilities, obligations, judgments, or damages, including reasonable attorney's fees and costs of litigation, arising out of the CONSULTANT's performance under this Agreement or out of the work performed by CONSULTANT, including the CITY's active or passive negligence, except for such loss or damage arising from the sole negligence or willful misconduct of the CITY. In the event the Indemnitees are made a party to any action, lawsuit, or other adversarial proceeding arising from CONSULTANT's performance of this Agreement, the CONSULTANT shall provide a defense to the Indemnitees or at the CITY's option, reimburse the Indemnitees their costs of defense, including reasonable attorney's fees, incurred in defense of such claims.

Payment by CITY is not a condition precedent to enforcement of this indemnity. In the event of any dispute between CONSULTANT and CITY, as to whether liability arises from the sole negligence of the CITY or its officers, employees, or agents, CONSULTANT will be obligated to pay for CITY's defense until such time as a final judgment has been entered adjudicating the CITY as solely negligent. CONSULTANT will not be entitled in the absence of such a determination to any reimbursement of defense costs including but not limited to attorney's fees, expert fees, and costs of litigation.

11. LEGAL RESPONSIBILITIES

The CONSULTANT shall keep informed of state and federal laws and regulations which in any manner affect those employed by it or in any way affect the performance of services pursuant to this Agreement. The CONSULTANT shall at all times observe and comply with all such laws and regulations. The CITY, and its officers and employees, shall not be liable at law or in equity occasioned by failure of the CONSULTANT to comply with this Section.

12. INSURANCE

(a) Required Coverage. Without limiting CONSULTANT's indemnification, it is agreed that CONSULTANT shall maintain in force at all times during the term of this Agreement the following types of insurance providing coverage on an "occurrence" basis. Said insurance, with the exception of Worker's Compensation and Errors & Omissions Liability, shall name the CITY as additional insureds and evidence of said insurance shall be delivered to CITY in certificate and endorsement forms acceptable to the CITY prior to execution of this Agreement.

☒ Commercial general liability and property damage insurance. Coverage: \$1,000,000 per occurrence. The general aggregate limit shall be twice the required occurrence limit.

☒ Worker's Compensation insurance to cover its employees as required by the Labor Code of the State of California. CONSULTANT's worker's compensation insurance shall include the following language: "All rights of subrogation are hereby waived against the CITY, its officers and employees when acting within the scope of their appointment or employment." In the event any class of employees engaged in hazardous work under this Agreement is not protected under Workers' Compensation Statutes, the CONSULTANT shall provide adequate and suitable insurance for the protection of its employees not otherwise protected.

☒ E&O/ Professional's Liability, errors and omissions liability insurance appropriate to the CONSULTANT's profession. Coverage: \$1,000,000 per Claim.

(b) General Provisions.

(i) CONSULTANT shall obtain insurance acceptable to the CITY in a company or companies admitted in California and with a Best rating of no less than A VII or as acceptable to the CITY. The endorsements, naming the CITY as an additional insured, are to be signed by a person authorized by CONSULTANT's insurer to bind coverage on its behalf.

(ii) It shall be a requirement under this contract that any available insurance proceeds broader than or in excess of the specified minimum insurance coverage requirements and/or limits shall be available to the Additional Insured.

Furthermore, the requirements for coverage and limits shall be (1) the broader coverage and maximum limits specified in this contract; or (2) the broader coverage and maximum limits of coverage of any insurance policy or proceeds available to the named insured; whichever is greater.

(iii) The limits of insurance required in the Agreement may be satisfied by a combination of primary and umbrella or excess insurance. Any umbrella or excess insurance shall contain or be endorsed to contain a provision that such coverage shall also apply on a primary and non-contributory basis for the benefit of the CITY (if agreed to in a written contract) before the CITY's own insurance or self-insurance shall be called upon to protect it as a named insured.

(iv) Any failure to comply with reporting provisions of the policies shall not affect coverage provided to the CITY, its elected or appointed officers, officials, employees, agents or volunteers.

(v) The insurance provided by these policies shall not be suspended, voided, canceled, or reduced in coverage or in limits except after thirty days written notice has been received by the CITY.

(c) Additional Insured. The CITY will be named as an additional insured for all liability arising out of the operations by or on behalf of the named insured, and this policy protects the additional insured, its officers, agents and employees against liability for personal and bodily injuries, deaths or property damage or destruction arising in any respect, directly or indirectly, in the performance of the contract.

(i) Each such policy shall be endorsed with the following language:
The City of Paramount, its elected or appointed officers, officials, employees and volunteers are included as insureds with regard to damages and defense of claims arising from: (a) activities performed by or on behalf of the Named Insured, including the insured's general supervision of the Named Insured, (b) products and completed operations of the Named Insured, or (c) premises owned, leased or used by the Named Insured.

(ii) This policy shall be considered primary insurance as respects the CITY, its elected or appointed officers, officials, employees, agents and volunteers. Any insurance maintained by the CITY, including any self-insured retention the City may have, shall be considered excess insurance only and shall not contribute with it.

(iii) The inclusion of more than one insured shall not operate to impair the rights of one insured against another insured, and the coverages afforded shall apply as though separate policies had been issued to each insured.

and each assistant is bound by the terms of this Agreement. CONSULTANT shall have each assistant confirm in writing they are familiar with the terms of this Agreement and agrees to be bound by the terms and conditions set forth herein.

15. PERMITS AND LICENSES

CONSULTANT will obtain and maintain during the term of this Agreement all necessary permits, licenses, and certificates that may be required in connection with the performance of services under this Agreement.

16. CITY BUSINESS LICENSE

In addition to any other permits or licenses, CONSULTANT shall obtain, maintain, and comply with the requirements for a current City business license during the term of this Agreement.

17. GOVERNING LAW

The CITY and CONSULTANT understand and agree that the laws of the State of California shall govern the rights, obligations, duties, and liabilities of the parties to this Agreement and also govern the interpretation of this Agreement. Any litigation concerning this Agreement shall take place in the municipal, superior, or federal district court with jurisdiction over the CITY.

18. ENTIRE AGREEMENT

This Agreement contains the entire understanding between the parties relating to the obligations of the parties described in this Agreement. All prior or contemporaneous agreement, understandings, representations, and statements, oral or written, are merged into this Agreement and shall be of no further independent force or effect. Each party is entering into this Agreement based solely upon the representations set forth herein and upon each party's own independent investigation of any and all facts such party deems material.

19. SEVERABILITY

Any part, provision, or representation of this Agreement or any of its exhibits, including, but not limited to Exhibit "A" and Exhibit "B," which is prohibited or which is held to be void or unenforceable by a court of competent jurisdiction, shall be ineffective to the extent of such prohibition or unenforceability without invalidating the remaining provisions hereof.

20. AUTHORITY TO EXECUTE THIS AGREEMENT

The person or persons executing this Agreement on behalf of CONSULTANT warrants and represents that it has the authority to execute this Agreement on behalf

of the CONSULTANT and has the authority to bind CONSULTANT to the performance of its obligations hereunder.

21. This Agreement shall be deemed to have been executed and entered into in the City of Paramount, County of Los Angeles, and State of California.

IN WITNESS WHEREOF, the undersigned execute this Agreement on the date first written above.

The Pun Group, LLC

BY: _____

Title: _____

CITY OF PARAMOUNT
A Municipal Corporation

By: _____
John Moreno
City Manager

RECOMMENDED BY:

Kim Sao
Finance Director

APPROVED AS TO FORM:

John E. Cavanaugh
CITY ATTORNEY

EXHIBIT A

CITY OF PARAMOUNT

Kenneth H. Pun, CPA, CGMA

Managing Partner
200 E. Sandpointe Ave., Suite 600, Santa Ana, CA 92707
(949) 777-8801 | ken.pun@pungroup.cpa

February 13, 2023

TECHNICAL PROPOSAL

Professional Auditing Services





Kenneth H. Pun, CPA, CGMA
Founder & Managing Partner

WHY CHOOSE THE PUN GROUP LLP?

“ The Pun Group’s most valuable asset is our people, they and their deep experience drive our every interaction with clients. ”

- Big firm expertise, small firm values
- Personal attention meets technical expertise
- A unique firm culture
- Innovation embraced
- Achievable plans to move your organization forward

The Pun Group LLP is recognized for its professionalism, integrity and for providing clients with practical solutions unique to their circumstances and issues. You will receive a superior level of service and a quality audit.

Thank You!

Thank you for allowing us to submit our qualifications to provide you with Professional Auditing Services.

The Pun Group LLP
Certified Public Accountants and Business Advisors

Table of Contents

Letter of Transmittal 1

Independence 3

License to Practice in California 3

Business License 3

Indemnification and Insurance 3

Firm Qualifications and Experience 4

Partner, Supervisory, and Staff Qualifications and Experience 8

Similar Engagements with Other Government Entities 17

Specific Audit Approach 26

Identification of Anticipated Potential Audit Problems 32

Let’s Get to Work! 33

Appendix A – Auditor Information Sheet 34

Appendix B – Available Training 35

Appendix C – Certificate of Insurance 36

The Pun Group Wins 2023 “Best of Accounting” Award



The Pun Group LLP is proud to have won 2023's Best of Accounting® award from ClearlyRated for providing superior service to its clients.

Winners of such awards have proven to be industry leaders in service quality based entirely on ratings provided by their clients. On average, clients of 2023 Best of Accounting winners are 70% more likely to be satisfied than those who work with non-winning firms.

"I am pleased to introduce the 2023 Best of Accounting winners alongside their validated service ratings on ClearlyRated.com," said ClearlyRated's CEO, Eric Gregg. "These firms have demonstrated a remarkable commitment to delivering amazing experiences, despite another year of upheaval and macroeconomic uncertainty. Hats off to these service leaders - it's truly an honor to recognize and celebrate their achievements."

The Pun Group LLP received satisfaction scores of 9 or 10 out of 10 from 94.1% of their clients, significantly higher than the industry's average of 50%.

Our firm excelled in five key areas: Responsiveness, Quality, Value, Needs Understanding, and Proactive Approach.

About ClearlyRated

Rooted in satisfaction research for professional service firms, ClearlyRated utilizes a Net Promoter® Score survey program to help professional service firms measure their service experience, build an online reputation, and differentiate on service quality.



"Excellent customer service and staff and partners are expert in their fields."

Lani H.

State and Local Government Client



"The Firm has consistently exceeded our expectations as client."

Clint O.

State and Local Government Client



"We started using Pun Group when the pandemic first started two years ago so had a little apprehension about doing everything remotely with a new firm. But the audit went very well and was completed on time without problem."

Kevin W.

State and Local Government Client



"An excellent partner and amazing service."

Jim T.

Private Sector Client

Back To Top



February 13, 2023

City of Paramount
Anthony Martinez, Senior Management Analyst
16400 Colorado Avenue
Paramount, CA 90723

Re: RFP Professional Auditing Services

Dear Anthony Martinez,

Please allow us to introduce our Firm and share our qualifications and proposed services plan for the City of Paramount (the "City") according to your Request for Proposals for Professional Auditing Services for fiscal years ending June 30, 2023, 2024, and 2025 with an option to extend for two (2) subsequent fiscal years.

The Pun Group LLP (the "Firm") has the knowledge and experience necessary to become the City's next public accounting firm and the work plan to ensure a smooth process.

This letter is an acknowledgment of the Firm's understanding of the work to be performed. We are offering our commitment to deliver all of the required work, complete the audit, and issue the necessary auditor's reports within the periods outlined by the City. No subcontractors will be utilized for this engagement.

The Pun Group is the right choice for the City of Paramount because:

We Understand the Demographics and Your Needs. The Pun Group is reputable for its governmental practice. We are the principal auditors for cities in California such as Bell, Fresno, Gardena, Gilroy, Hercules, Lakewood, Madera, Montebello, Monterey, Napa, National City, Palm Springs, Salinas, San Mateo, Santa Clarita, Stockton, Traci, and several others. Accordingly, the proposed engagement team has a deep understanding of the current issues that municipalities are facing, such as varying demographics, economic environments, and the constantly changing landscape of laws and regulations.



Recognized Leader in the Governmental Industry. We are a small national Firm with licenses in the States of California, Arizona, and Nevada and a proven leader in professional services to the government sector. All key engagement team professionals are licensed to practice as Certified Public Accountants and meet the Continuing Professional Education requirements under US GAO's Government Auditing Standards to perform the proposed audits. The partners and all employees proposed to perform the requested services do not have a record of substandard audit work nor have any outstanding claim of substandard practice or unsatisfactory performance pending with the State Board of Accountancy or other professional organizations. In addition, we are members of the national AICPA Audit Quality Center.

We strongly believe that part of our success is credited to our professionals' participation in various industry-leading organizations. Such affiliations are critical to addressing emerging accounting and auditing issues within the industry environment.



You'll Work with a Team that Embraces Innovation and Continuous Improvement. Our Firm is committed to continuous improvement as it relates to service delivery. We embrace innovation and identify areas of technological enhancements in our audit and project management approaches. For example:

Secure Data File Transfer System. In order to improve audit efficiency, workflow management software plays an essential role between your organization and our engagement team. We employ a secure data file transfer system called Suralink. Suralink's dynamic request list is integrated with our secure file hosting system for seamless document-request coordination, including the upload of large-size files. It means all our requests are in one place, updated in real-time, and accessible by everyone working on the engagement. Not only makes the operation more cost-efficient, but it also enables you and your team to spend your time getting the job done, not reconciling a messy list of outstanding items. In addition, Suralink's dashboard allows you to visualize the process of document-request fulfillment.

AI Auditor. The Pun Group leverages the technology and research tools required to provide excellent services to its clients. With the usage of Artificial Intelligence (AI) technology, the Firm is capable of issuing all reports requested faster than other audit firms without exposing the City to unnecessary risks.

Remote Auditing Capability. Remote working arrangements have suddenly become the "new normal" in these trying times. Our Firm has deployed top-notch technology and fully transitioned to "remote auditing," offering our clients the quality services they deserve while being fully "remote" or operating in a "hybrid" schedule. "On-site" audits are still the Firm's preferred method, and we'll continue to offer and promote those as well.



Knowledge is Shared with You. As part of our pledge to keep you updated on new technical accounting and financial issues, we implemented our 2023 *Virtual* Government Accounting Conference, which qualifies for up to 15 hours of CPE – nearly double what other firms offer. These online sessions are free of charge and part of the service package provided to you. More details and dates can be found on the "*Client Training Webinars*" topic under this proposal.

The Pun Group is proud of its inclusive values and is an avid promoter of equality and diversity. In addition, the Firm is an equal-opportunity employer and complies with all federal and state hiring requirements. We're proud of supporting affirmative-action philosophies and work hard to provide opportunities for self-enhancement to members of disadvantaged groups.

This proposal is a firm and irrevocable offer valid for ninety (90) days following the closing date for the receipt of all proposals.

Finally, we would like to emphasize one additional point: **We want to earn your trust and your business!** We are confident that the energetic and experienced team we have assembled is the right one for the City.

Our commitment to serving the City of Paramount cannot be adequately conveyed in a letter, and I look forward to continuing the discussion with you. I'm assigned as your primary contact for contract negotiations and stand steadfast to serve as your engagement/lead partner. I'm also authorized to legally bind the Firm. Should you have any questions or wish to discuss this proposal, please do not hesitate to contact me at (949) 777-8801 or by email at ken.pun@pungroup.cpa.

Sincerely,

Kenneth H. Pun, CPA, CGMA | Managing Partner | The Pun Group LLP
200 E. Sandpointe Ave., Suite 600, Santa Ana, CA 92707

Independence

Independence

The Pun Group ^{LLP} requires all employees to adhere to strict independence standards concerning the Firm's clients. These independence standards exceed, in many instances, the rules promulgated by the American Institute of Certified Public Accountants (AICPA).

The Pun Group ^{LLP} certifies that it is independent of the City of Paramount. The Firm meets independence requirements defined by the United States Government Accountability Office's (US GAO's) Government Auditing Standards and the American Institute of Certified Public Accountants (AICPA). Based on that, we have not identified an instance that constitutes a conflict of interest relative to performing the services requested by the City.

The Firm will give the City of Paramount written notice of any professional relationships entered into during the period of the engagement.

License to Practice in California

License to Practice in California

The Firm and all key professional staff are licensed by the State of California to practice as Certified Public Accountants and meet the Continuing Professional Education requirements under US GAO's Government Auditing Standards to perform the proposed audits.

Firm Registration:

California State Board of Accountancy Number – PAR 7601
Federal Identification Number – 46-4016990

Business License

Business License

If selected, the Firm will maintain a valid City of Paramount Business License while conducting any work under the contract.

Indemnification and Insurance

Insurance

If selected, the Firm will maintain the minimum insurance requirements during the entire execution of the agreement with the City of Paramount. Within ten days from the implementation of the contract, we will furnish the City of Paramount with satisfactory evidence of the insurance requirements and proof that each carrier is required to give at least 30 days prior written notice of the cancellation of any policy during the entire period of the agreement. The City of Paramount will be named as an additional named insured under the Firm's policies.

A sample of our current certificate of insurance is presented in the Appendices section of this proposal.

Firm Qualifications and Experience

The Pun Group LLP, Certified Public Accountants, and Business Advisors, founded in 2012, is a limited liability partnership. We are a full-service accounting firm comprised of fifty professionals providing auditing, accounting, and advisory services to our clients.

The Firm has become one of the “Top Accounting Firms” in Orange County according to the Orange County Business Journal and is also on the list of CalCPA Top 150 firms.

The combination of our hands-on experience and practical knowledge exercised by our audit professionals makes the Firm unique in our field. Our technical expertise and thorough understanding of current regulations and issues—along with the Firm’s commitment to hard work, integrity, and teamwork in every engagement—enable us to help our clients succeed.

Our Partners’ Group—which includes Kenneth Pun, Frances Kuo, Coley Delaney, Vanessa Burke, Andrew Roth, John Georger Jr., Gary Caporicci, and Jim Fritzsche — provides auditing, accounting, and advisory services to numerous governmental entities throughout the United States. With more than two hundred years of combined experience in the industry, we have become a trusted business partner and are well-respected as leaders in the industry in one of the fastest-growing firms. With nearly 100 government and not-for-profit audit clients, our Partners have a real passion for the industry and believe we are unmatched in our municipal experience. The firm also meets professional 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 Firm’s headquarters are located in Orange County, California, with five branches in San Diego, Walnut Creek, Sacramento (California), Las Vegas (Nevada), and Phoenix (Arizona).

The *Orange County Office* located at 200 E. Sandpointe Ave., Suite 600, Santa Ana, CA 92707, will perform the requested services for the City. However, we may assign additional staff from our other offices to the engagement at no extra cost to the City. No subcontractors will be used in this engagement.

Global Capabilities

The Pun Group LLP is an independent member of Allinial Global, an association of over 100 independent accounting and consulting firms. Based in North America, Allinial Global offers international support by connecting its member firms to providers and global networks of accounting firms worldwide.

OUR FIRM AT A GLANCE



50 full-time auditing, accounting, tax and advisory professionals



One of the fastest growing firms serving California, Nevada and Arizona



Client retention rate:
90 – 95%



6 offices across
3 states



OUR AFFILIATIONS



Full-Time Government Auditors

As full-time government auditors, we understand that governmental entities do not operate independently but in an increasingly complex web of local, state, and federal relationships. We know how these relationships work, what they mean at the local level, and how every public organization's focus on resource management is critical to success.

Also, while many accounting Firms can provide services, not all can build an excellent working relationship with their clients. The Pun Group LLP prides itself on developing lasting, personal relationships with our clients. Our hands-on partner involvement and low personnel turnover are crucial tools to our success and are highly beneficial to the City.

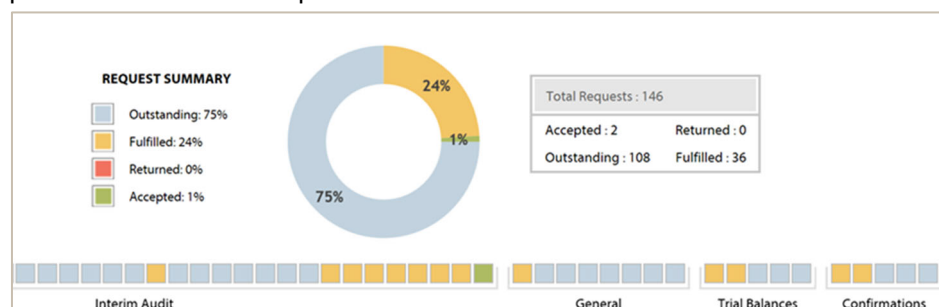
Local Office's Information Technology (IT) Audit Capabilities

The Pun Group LLP continues our efforts to invest in our IT system to enhance our security further and promote audit efficiency.

Top security for your data is the key to our success. When we have your data virtualized, our Firm takes all the preventive steps to avoid putting your information at risk. Our In-House IT administrator maintains our server to ensure our IT environment is continuously updated with the latest security fixes. Through VPN and Microsoft Remote Desktop, our In-House network administrator can lock down files and system access from a single point, limiting the ability of remote sites to take data from our server.

Access to systems from anywhere and anytime. With more mobility being the norm rather than the exception, our engagement team needs robust access to the engagement files when they are working in your office. Accounting and Auditing Software applications are installed in our "Private" server and can be securely accessed through VPN and Microsoft Remote Desktop. The Firm uses CCH ProSystem fx® Engagement for audit documentation, which allows real-time synchronization of the work papers and instant collaboration quality control review.

Secure Data File Transfer System. In order to improve audit efficiency, workflow management software plays an essential role between your organization and our engagement team. We employ a secure data file transfer system called *Suralink*. *Suralink*'s dynamic request list is integrated with our secure file-hosting system for seamless document-request coordination. It means all our requests are in one place, updated in real-time, and accessible by everyone working on the engagement. As a client, you no longer have to manually maintain a spreadsheet amongst several people, only to repeat the process in a day or two. Not only makes the operation more cost-efficient, but it also enables you and your team to spend your time getting the job done, not reconciling a messy list of outstanding items. The *Suralink* dashboard, as shown below, allows you to visualize the process of document-request fulfillment.



BIG FIRM EXPERTISE. SMALL FIRM VALUES.

Our professional backgrounds at major national firms showed us how to solve complicated business and accounting challenges, but the sense of personal connection was missing.

We launched The Pun Group because we believe every client deserves to work with experienced business advisors and CPAs who have the time – and take the time – to create an authentic connection. Every client is our top priority!



A UNIQUE CULTURE.

"Personalization" is not just a buzzword – it's part of our firm's culture. We take a personal approach to everything we do. We collaborate with our clients, so they're always part of the process. We listen to our staff to make sure they have the right support and resources to do a great job. Getting to know others and discovering how we can serve them better is not just a sign of good business practices; it's a sign of good people.



INNOVATION EMBRACED.

New ideas keep you ahead of the game. From leveraging the value of emerging technologies to further refining trusted processes, we adopt proven solutions to meet your needs.



WHERE YOU GO, WE GO. WHERE YOU GROW, WE GROW.

Our success is defined by how you achieve yours. Partner with accomplished accounting and financial professionals who are laser-focused on taking your business to the next level.

Our Services

Our partners and seasoned professionals are always available, guiding clients through their periods of rapid growth as well as difficult times. We are able to do that by offering a portfolio of accounting services that are as diverse as the jurisdictions and entities themselves. The Pun Group LLP has successfully provided professional auditing, accounting, financial reporting, and management advisory/consulting services to a broad spectrum of governmental entities.



ASSURANCE

- Financial statements audits
- Compliance audits
- Performance audits
- Internal audits
- Service organization controls audits



ADVISORY

- Operational reviews/risk advisory services
- Forensic investigation
- Financial condition analysis
- Organizational structure review
- Cash flow analysis
- Debt restructuring consultation
- Litigation restructuring consultation



OTHER SERVICES

- Assistance with the preparation and review of the Annual Comprehensive Financial Report
- Government property lease excise tax compliance review
- Sub-recipient monitoring
- Implementation of new GASB pronouncements
- Audit readiness services
- Contract Finance Director/Accountant services

Cannabis Compliance Services

Many cities have authorized commercial cannabis to operate within their local jurisdiction. Compliance issues are common in California's newly regulated cannabis industry, which is no surprise given the complexity of the state's regulatory landscape.



The Pun Group LLP has developed a platform to guide government agencies and commercial enterprises through the new and challenging steps in this emerging market. We have partnered with *Simplifya*, which has developed a cloud-based government agency/licensee compliance solution. *Simplifya*, headquartered in Denver, Colorado, and at the forefront since legalization in Colorado, has been an industry leader in commercial cannabis compliance since 2016. This new software allows government agencies to monitor their licensees at every stage of the approval process, from initial licensing to renewal and continuing disclosure requirements. Your communities demand that these new cannabis businesses operate based on the ordinances that you have passed. We can help ensure businesses are working in compliance, and when they are not, your team receives an immediate notification.

The Pun Group LLP has proven itself as a leader in the assurance and advisory field in the government arena. With the addition of *Simplifya* to our service offering, we have strengthened our position as a leading firm to help with your compliance needs and in unconventional areas, as they emerge.

Federal or State Desk Review

No federal or state desk reviews or field reviews have been undertaken of any audits performed by the Firm or any of its partners, managers, or professionals during the past three (3) years.

Disciplinary Action

State regulatory bodies or professional organizations have taken no disciplinary action against the Firm or any of its partners, managers, or professionals during the past three (3) years.

The Firm has no conditions such as bankruptcy, pending litigations, planned office closures, mergers, or any organizational conflict of interest that may affect the ability of the Firm to perform the required duties requested by the City of Paramount.

Peer Review

Being a member of the American Institute of Certified Public Accountants (AICPA), The Pun Group LLP is required to obtain an independent peer review of our audit and accounting practice every three (3) years. The peer reviewer assessed the Firm's quality-control policies, reviewed administrative records, interviewed professional personnel, and inspected the Firm's working papers and reports from a representative sample of accounting and auditing engagements, including governmental audits. The reviewer concluded that the Firm fully complied with the AICPA's stringent standards for quality control and issued a peer review rating of "Pass."

A copy of our most recent peer review is presented.



Report on the Firm's System of Quality Control

February 14, 2022

To the Owners of
The Pun Group, LLP
And the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of The Pun Group, LLP (the firm) in effect for the year ended December 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, compliance audits under the Single Audit Act and an audit of an employee benefit plan.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of The Pun Group, LLP in effect for the year ended December 31, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. The Pun Group, LLP has received a peer review rating of *pass*.

EFPR Group, CPAs, PLLC

EFPR Group, CPAs, PLLC
Coming, NY

Partner, Supervisory, and Staff Qualifications and Experience

Who We Are

The engagement team was carefully selected to provide the City with all the services needed to complete the audit successfully. Your assigned Engagement and Technical Partners will be personally involved in the project, leading a team that has significant experience in *governmental auditing*. You can be confident that our broad experience and technical capabilities will allow us to provide technical support, interpret findings, and offer practical solutions to any issues that may arise.

About Your Engagement Team

The personnel assigned to this engagement are fully qualified to perform an effective audit of the City, and their extensive experience will be critical to the audit process. Our professionals are familiar with the complexities of governmental accounting, auditing, and financial reporting, including but not limited to all GASB pronouncements, the Single Audit Act, Uniform Guidance (formerly known as OMB Circular A-133), and fund operations. They have held positions as professional certified public accountants, as well as holding significant roles within and outside of government agencies. Such qualities will bring to an entity like the City of Paramount the thought leadership, quality, and level of experience it requires.

Because of the “familiarity threat” under the professional audit and independence standards that may exist in long-term relationships with audit firms, the Firm is committed and has sufficient resources to rotate engagement partners, managers, and or supervisors assigned to the City’s audit with personnel with similar or higher qualifications and experience in order to overcome this threat.

If the Firm changes key personnel, we will provide the City with a written notification. **Engagement partners, managers, and specialists will only be changed with the express prior written permission from the City.** Audit personnel may be replaced only by those with similar or better qualifications and experience.



Kenneth H. Pun, CPA, CGMA | Engagement/Lead Partner

Kenneth Pun is the Managing Partner and an Assurance Partner at the Firm. With over twenty-one years of public accounting experience in the state and local government sector, he specializes in audits, management, and consulting for governmental organizations. Mr. Pun served as the Contract Deputy Finance Director for the City of San Marino in 2017. He has served as the Chair of the California Society of CPAs Governmental Auditing Accounting Committee. He is a Certified Public Accountant and a Chartered Global Management Accountant.

Mr. Pun will actively serve as the Engagement/Lead Partner overseeing the Engagement Team, developing the audit plan, reviewing fieldwork for quality, approving final reports, and communicating with the Finance Department. She will also be responsible for the timely delivery of all services for the City.



Frances J. Kuo, CPA, CGMA | Technical/Concurring Partner

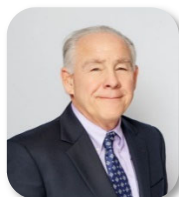
Frances Kuo is a Partner at the Firm. She has extensive experience in providing audit and advisory services to local government agencies, including public pension plans, cities, counties, special districts, community colleges, and joint powers authorities, as well as not-for-profit organizations. Ms. Kuo brings a wealth of experience from her background in audits and advisory services in areas such as internal controls, policy development, and accounting system implementation. She is a Certified Public Accountant and a Chartered Global Management Accountant.

Ms. Kuo will act as the Technical/Concurring Partner and provide a second partner review of significant high-risk areas, audit reports, and resolution of significant accounting, auditing, and reporting matters.

**Andrew Roth, CPA | Compliance Partner**

Andrew Roth is a Partner within the Firm and will serve as the primary point of contact for your team. He holds an Advanced Certification in Single Audits through the AICPA. Andrew draws more than a decade of governmental and not-for-profit experience in the areas of financial audit and reporting under governmental and financial accounting standards, evaluation of internal controls under the Committee of Sponsoring Organizations of the Treadway Commission (COSO) Integrated Framework, the performance of Single Audits under the Uniform Guidance, subrecipient monitoring of Federal Grants, corporate financial reporting, data analytics, and exempt taxation. He is a Certified Public Accountant.

Mr. Roth will direct and supervise the audit team in its daily activities and tasks in order to deliver all services requested.

**John ("Jack") F. Georger, CPA, CIA, CGMA | Quality Control Reviewer**

Throughout his forty years of experience, Mr. Georger has spent many years in the "Big 4" and national firms. He worked diligently alongside numerous governmental municipalities, including cities, counties, and transportation agencies, as well as not-for-profit entities, providing clients with financial and compliance auditing as well as consultation services. Mr. Georger annually instructs over 300 hours in accounting and auditing subjects and has authored training material in governmental accounting and auditing for the AICPA. Mr. Georger is also the technical reviewer of the CCH Knowledge-Based Audits™ of State and Local Governments with Single Audits, GAAP Guide (FASB), and Governmental GAAP Guide (GASB), the gold standard for audit firms throughout the United States. As the Chief Quality Officer in our Firm, he advises clients with their complex accounting questions and supports the engagement team with audit issues. He is a Certified Public Accountant, a Certified Internal Auditor, and a Chartered Global Management Accountant.

Mr. Georger is responsible for reviewing all reports issued by the Firm to ensure the utmost quality and compliance with professional standards and the final quality-control assessment within the engagement.

**Gary M. Caporicci, CPA, CGFM, CFF | GASB Implementation Specialist**

Gary Caporicci is an appointed member of the State Controller's Retirement Advisory Committee. Mr. Caporicci is a leading expert and has authored and taught several courses for CalCPA and AICPA on GASB 68, *Accounting and Financial Reporting for Pensions*, and GASB 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*. As an assurance partner with over forty years of experience, Mr. Caporicci has performed financial, compliance audit, and consultation services to government clients, including cities, counties, transportation agencies, and school districts, as well as various not-for-profit entities. He is a Certified Public Accountant, a Certified Government Financial Manager, and Certified in Financial Forensics.

Mr. Caporicci will utilize his expertise in providing advice and consultation during the implementation of the new GASB standards.

**Sophia Kuo, CPA, M.B.A. | Engagement/Project Director**

Sophia Kuo is an Assurance Services Director in the Firm who holds an Advanced Certification in Single Audits through the AICPA. She possesses extensive auditing experience, including cities, counties, special districts, and not-for-profit entities. She will work closely with the engagement partners directing and supervising the audit team in its daily activities and tasks. She is a Certified Public Accountant and possesses a MAcc in Accounting and an M.B.A. in Business Administration.

Ms. Kuo will serve as the primary point of contact for your team and will work to ensure the services are conducted within the deadlines and will provide updates on our team's progress to the partners and you.

Continuing Education and Professional Development

Because of our commitment to providing the highest quality of services to the City, we provide our professionals with technical training to ensure our people stay current on topics within the industry sectors and better equip themselves to serve our clients.

All professionals are required to obtain continuing education that exceeds the requirements of the American Institute of Certified Public Accountants (AICPA) and, where applicable, *Government Auditing Standards*. Our professionals participate in continuing education programs through the following means:

- Governmental Accounting and Auditing Conference sponsored by AICPA.
- Webinar sponsored by AICPA Government Audit Quality Center.
- Annual Conference sponsored by California Society Municipal Finance Officers.
- Governmental Accounting and Auditing Conference sponsored by CalCPA.
- The Pun Group in-house training on government-specific topics, including but not limited to: GASB updates, Government Auditing Standards Revision, Fraud in State and Local Governments, COSO Internal Control-Integrated Framework, Audit of State and Local Governments, Single Audit, and Mindbridge AI Auditors™.



In 2022, our government professionals received an average of 52 hours of continuing professional education, compared with the 40 hours of accounting industry requirement.

By expanding our knowledge through these seminars/conferences, we can provide the right solutions to our clients.

Staff Continuity

The Pun Group ^{LLP} is committed to maintaining staff continuity throughout audit engagements, and we can assure you that the partners assigned to this audit will be involved throughout the entire contract term.

While we cannot guarantee that our staff-level members will stay with the Firm, we encourage loyalty by paying competitive wages, offering opportunities for promotion, using state-of-the-art equipment, and providing excellent working conditions. Also, we offer benefits, including retirement plans, medical plans, profit-sharing programs, and continuing education.

Quality-Control System

Our Firm meticulously monitors the quality and contents of our reports. The Pun Group ^{LLP} is 100% committed to providing only the highest grade of work possible for our clients and for those who rely on our audits. The Firm strives to exceed professional industry standards because of the continuing respect for our clients and our emphasis on creating long-lasting relationships. The Pun Group ^{LLP} works exclusively with those who share the same moral integrity and values. Our quality-control system has been crafted with excellence in mind. It not only meets AICPA standards but also matches our own elevated standards, which include following various professional development activities.

Engagement Team Resumes

The City of Paramount deserves experienced professionals who work as a team. The Pun Group ^{LLP} will provide qualified professionals to perform the audit. No subcontractors will be utilized to perform the requested services. Resumes for key engagement team members are presented as follows:



Kenneth H. Pun
CPA, CGMA
Engagement/
Lead Partner



EMAIL

ken.pun@pungroup.cpa



WEBSITE

www.pungroup.cpa

Expertise:



CITIES



COUNTIES



TRANSPORTATION
AGENCIES



ENTERPRISE
OPERATIONS



HIGHER
EDUCATION



NOT-FOR-PROFIT

Licensed to Practice in:
California

EXPERIENCE

Kenneth H. Pun is the Managing Partner and an Assurance Partner at The Pun Group ^{LLP}, which he founded in 2012 after serving in senior-level positions for well-established national and regional firms. Under his leadership, The Pun Group has become one of the “*Top Accounting Firms*” in Orange County, according to the Orange County Business Journal. The Pun Group is also on the list of CalCPA’s Top 150 firms.

Prior to founding The Pun Group, Ken served clients in a variety of industries, including small to very large state and local governmental agencies, insurance companies, not-for-profits, healthcare, technology, and manufacturing and distribution clients. His career in public accounting was spent primarily with Regional firms and National firms.

Leveraging more than 21 years of public accounting experience, Ken has earned a reputation of being a trusted advisor to governmental and Healthcare organizations throughout California and neighboring states. Municipalities and public agencies engage him because of his premier level of client service, commitment, and innovative methods of increasing operational efficiencies and reducing costs.

Ken maintains his deep commitment to professional education through his work as an instructor for the California Education Foundation. He has authored training materials in governmental accounting and auditing, such as Financial Reporting for State and Local Governments, 2018 Government Auditing Standards, and Single Audit Fundamentals for California Education Foundation. He is also the technical reviewer of the CCH Knowledge-Based Audits™ of State and Local Governments with Single Audits. He advises clients on those topics at influential industry forums. Internally, Ken mentors audit teams by providing direction and technical guidance to ensure adherence to the firm’s quality controls.

EDUCATION

University of California, Riverside

B.S. Degree – Business Administration, Emphasis in Accounting

LEADERSHIP & AFFILIATIONS

- Member, American Institute of Certified Public Accountants (AICPA)
- Member, California Society of Certified Public Accountants (CalCPA)
- Past Chair, CalCPA Governmental Accounting and Auditing Committee
- Member, CalCPA California Committee on Municipal Accounting
- Member, CalCPA Governmental Accounting and Auditing Conference Planning Committee
- Member Government Finance Officers Association (GFOA)
- Member, California Society of Municipal Finance Officers (CSMFO)
- Member, CSMFO Professional Standards Committee
- Speaker, CSMFO Conference (2014 and 2018)
- Instructor, CalCPA Education Foundation
- Technical Reviewer, CCH Knowledge-Based Audits™ of State and Local Governments with Single Audits

RELEVANT EXPERIENCE

- City of Stockton
- City of Palm Springs
- City of Lakewood
- City of Pomona
- City of Clovis
- City of San Bernardino
- City of Desert Hot Springs
- City of National City
- City of Redding
- City of Shafter

CONTINUING PROFESSIONAL EDUCATION

Various courses are offered by the Firm online through Thompson Reuters, AICPA, and CalCPA Education Foundation, including:

- Governmental and Nonprofit Annual Update
- Government Auditing Standards
- GASB Basic Financial Statements for State and Local Governments
- Single Audits: Uniform Guidance (formerly OMB Circular A-133)
- Financial Accounting Standards Board Annual Updates
- Statement on Standards for Accounting and Review Services Updates

Has met/exceeded the current CPE educational requirements to perform audits of governmental agencies.



Frances J. Kuo

CPA, CGMA

Technical/
Concurring Partner



EMAIL

frances.kuo@pungroup.cpa



WEBSITE

www.pungroup.cpa

Expertise:



CITIES



COUNTIES



TRANSPORTATION
AGENCIES



ENTERPRISE
OPERATIONS



HIGHER
EDUCATION



NOT-FOR-PROFIT

Licensed to Practice in:
California
Arizona

EXPERIENCE

Frances Kuo is a Partner in The Pun Group, LLP's Assurance division. Frances has over sixteen (16) years of accounting and auditing experience working with governmental agencies, not-for-profit entities, and employee benefit plans. Frances also has particular expertise in conducting financial audits under GAO Yellow Book standards and compliance audits in accordance with Uniform Guidance, formerly known as OMB Circular A-133 standards.

Frances has performed audits and other attestation services for several municipalities throughout California, including cities, counties, successor agencies to former redevelopment agencies, public financing authorities, housing authorities, transportation agencies, and special districts. She has assisted these clients in publishing their Annual Comprehensive Financial Reports in compliance with GASB Statement No. 34.

Frances is the in-house instructor who provides training, both theoretical and on-the-job training, to lower-level staff. She has developed training materials on the risk-based audit approach, GASB Statement No. 34 reporting, Single Audits, and employee benefit plan audits.

EDUCATION

University of California, Riverside

B.S. Degree – Business Administration, Emphasis in Accounting

University of California, Riverside

B.A. Degree – Economics

LEADERSHIP & AFFILIATIONS

- Member, American Institute of Certified Public Accountants (AICPA)
- Member, California Society of Certified Public Accountants (CalCPA)
- Member, California Society of Municipal Finance Officers (CSMFO)

RELEVANT EXPERIENCE

- City of Perris
- City of Desert Hot Springs
- City of Glendora
- City of Pomona
- City of Culver City
- City of Coachella
- City of Gardena
- City of Industry
- City of Lakewood
- City of Monterey

CONTINUING PROFESSIONAL EDUCATION

Various courses are offered by the Firm online through Thompson Reuters, AICPA, and CalCPA Education Foundation, including:

- Governmental and Nonprofit Annual Update
- Government Auditing Standards
- GASB Basic Financial Statements for State and Local Governments
- Single Audits: Uniform Guidance (formerly OMB Circular A-133)
- Financial Accounting Standards Board Annual Updates
- Statement on Standards for Accounting and Review Services Updates

Has met/exceeded the current CPE educational requirements to perform audits of governmental agencies.



Andrew Roth
CPA
Compliance
Partner



EMAIL

andrew.roth@pungroup.cpa



WEBSITE

www.pungroup.cpa

Expertise:



CITIES



COUNTIES



TRANSPORTATION
AGENCIES



ENTERPRISE
OPERATIONS



HIGHER
EDUCATION



NOT-FOR-PROFIT

Licensed to Practice in:
California
Arizona

EXPERIENCE

Andrew Roth is a Partner within The Pun Group LLP. He has more than twelve (12) years of governmental and not-for-profit experience in the areas of financial audit and reporting under governmental and financial accounting standards, evaluation of internal controls under the Committee of Sponsoring Organizations of the Treadway Commission (COSO) Integrated Framework, the performance of Single Audits under the Uniform Guidance, subrecipient monitoring of Federal Grants, corporate financial reporting, data analytics, and exempt taxation. His client portfolio consists of moderate to large municipalities (cities and counties), municipal transportation districts, water districts, municipal electric utilities, and not-for-profit organizations whose missions involve building communities. His governmental agency clients have federal grant expenditures that range from \$100 million to \$750 million annually.

In various engagements, Andrew has been responsible for leading the service delivery where he has actively contributed and managed the planning process, implementation of the audit work plan, supervision of multiple audit teams, and provided yearly team updates on the changes in compliance testing requirements for the Single Audits, and preparation of all deliverables including the Annual Comprehensive Financial Reports, the Single Audit, Compliance Reports, Data Collection Forms, and City Council/Board presentations. He has also been a guest speaker on topics involving Federal grants, such as updates to Yellow Book Standards, Compliance Auditing, and Updates to the Uniform Guidance Procurement Requirements.

EDUCATION

San Diego State University

B.A. Degree – Accounting



LEADERSHIP & AFFILIATIONS

- Member, American Institute of Certified Public Accountants (AICPA)
- Member, California Society of Certified Public Accountants (CalCPA)

RELEVANT EXPERIENCE

- City of San Bernardino
- City of Placerville
- City of Beaumont
- City of Lodi
- City of Clovis
- City of National City
- City of Shafter
- Imperial County Local Transportation Authority
- San Diego Metropolitan Transit System

CONTINUING PROFESSIONAL EDUCATION

Various courses offered by the Firm online through Thompson Reuters, AICPA, and CalCPA Education Foundation, including:

- Governmental and Nonprofit Annual Update
- Government Auditing Standards
- GASB Basic Financial Statements for State and Local Governments
- Single Audits: Uniform Guidance (formerly OMB Circular A-133)
- Financial Accounting Standards Board Annual Updates
- Statement on Standards for Accounting and Review Services Updates

Has met/exceeded the current CPE educational requirements to perform audits of governmental agencies.



John F. Georger, Jr.
CPA, CIA, CGMA
Quality Control
Reviewer



EMAIL

jack.georger@pungroup.cpa



WEBSITE

www.pungroup.cpa

Expertise:



CITIES



COUNTIES



TRANSPORTATION
AGENCIES



ENTERPRISE
OPERATIONS



HIGHER
EDUCATION



NOT-FOR-PROFIT

Licensed to Practice in:
California
Arizona
Nevada

EXPERIENCE

Jack Georger is the Chief Quality Officer within The Pun Group LLP's Assurance division. By leveraging more than forty (40) years of public accounting and auditing experience in the government, agribusiness, financial services, manufacturing, and nonprofit sectors, Mr. Georger brings in-depth knowledge and practical expertise to each engagement.

Jack coordinates, plans, and manages financial audit activities, consulting activities, federal and state compliance audit activities, performance audits, and numerous quality control and internal control reviews for a broad mix of governmental agencies and programs throughout the United States.

Mr. Georger leads our Peer Review department providing peer review services to other firms under the practice monitoring program of the AICPA.

Mr. Georger is a continuing professional education course instructor for the AICPA. Annually, he instructs over 300 hours in accounting and auditing subjects. Jack has authored training material in governmental accounting and auditing for the AICPA. He is the technical reviewer of the CCH Knowledge-Based Audits™ of State and Local Governments with Single Audits, GAAP Guide (FASB), and Governmental GAAP Guide (GASB).

Mr. Georger is licensed to practice as a certified public accountant in the states of California, New York, Virginia, Maryland, the District of Columbia, Missouri (inactive), Connecticut (inactive), and Wyoming (inactive). He is a Certified Internal Auditor (CIA).

EDUCATION

George Mason University Fairfax, Virginia

B.S. Degree – Accounting

LEADERSHIP & AFFILIATIONS

- Member and Instructor, American Institute of Certified Public Accountants (AICPA)
- Member, Institute of Internal Auditors
- Member, California Society of Certified Public Accountants (CalCPA)
- Member, New York Society of Certified Public Accountants (NYSSCPA)
- Chairman, NYSSCPA Government Accounting and Auditing Committee
- Member, NYSSCPA Auditing Standards Committee
- Member, NYSSCPA Sustainability Committee
- Member, NYSSCPA Not-for-Profit Committee
- Nevada Society of Certified Public Accountants (NSCPA)
- Member, Government Finance Officers Association (GFOA) – Reviewer
- Member, Institute of Internal Auditors

CONTINUING PROFESSIONAL EDUCATION

He has instructed over 300 hours of municipal accounting courses offered by the AICPA.

Has met/exceeded the current CPE educational requirements to perform audits of governmental agencies.



Gary M. Caporicci
CPA, CGFM, CFF
GASB
Implementation
Specialist



EMAIL

gary.caporicci@pungroup.cpa



WEBSITE

www.pungroup.cpa

Expertise:



CITIES



COUNTIES



TRANSPORTATION
AGENCIES



ENTERPRISE
OPERATIONS



HIGHER
EDUCATION



NOT-FOR-PROFIT

Licensed to Practice in:
California

EXPERIENCE

Gary M. Caporicci has more than forty years of diversified business experience, including a specialization in audit and management consulting for government organizations. Gary's clients include public and private universities and colleges, city and county governments, state agencies, joint power authorities, healthcare agencies, transportation agencies, and special districts. Known for his expertise in the areas of construction and government, Gary wrote the AICPA audit guides on these topics, and he has authored many audit and accounting courses for professional groups, as well as academic institutions. He frequently speaks and lectures at many professional organizations, governmental seminars, and conferences held by industry associations, other accounting firms, and universities. Also, he authors white papers for the California Committee on Municipal Accounting.

Before working with the Firm, Gary founded his accounting practice. He also spent eleven years with a "Big Eight" professional services firm, where he was an Audit Manager and gained broad experience in a wide range of industries such as government, construction, manufacturing, mutual funds, and insurance. Gary has held a consultant position with a "Big Four" practice and was Vice President of a national insurance and financial services company.

In 2015 Gary Caporicci was appointed to the State Retirement Advisory Committee by the State Controller.

EDUCATION

Armstrong University

B.S. Degree – Accounting and Finance

LEADERSHIP & AFFILIATIONS

- Member and Instructor, American Institute of Certified Public Accountants (AICPA)
- Member, Author, and Instructor, California Society of Certified Public Accountants (CalCPA)
- Past Chair, CalCPA Governmental Accounting and Auditing Committee
- Chair and Speaker, CalCPA Governmental Accounting and Auditing State Conferences
- Member, CalCPA Council
- Chair, California Committee on Municipal Accounting (CCMA)
- Member, Government Finance Officers Association (GFOA)
- Member, California Society of Municipal Finance Officers (CSMFO)
- Member, Governmental Accounting Standards Board (GASB)
- Member, Deposit and Investment Risks Disclosure Task Force (GASB No. 40)
- National Reviewer and Speaker, Government Finance Officers Association
- Adjunct Professor, National University
- Past Member, Texas Governmental Accounting and Auditing Committee
- GFOA Certificate for Excellence in Financial Reporting – Reviewer

CONTINUING PROFESSIONAL EDUCATION

Author and instructor of various municipal accounting courses offered by the AICPA, CalCPA Education Foundation, and local universities, including:

- Governmental and Non-profit Annual Update
- Government Auditing Standards
- GASB Basic Financial Statements for State and Local Governments
- Single Audits: Uniform Guidance (formerly OMB Circular A-133)
- Financial Accounting Standards Board Annual Updates
- Statement on Standards for Accounting and Review Services Updates

Has met/exceeded the current CPE educational requirements to perform audits of governmental agencies.



Sophia Kuo

CPA, M.B.A.

Engagement/
Project Director



EMAIL

sophia.kuo@pungroup.cpa



WEBSITE

www.pungroup.cpa

Expertise:



CITIES



COUNTIES



TRANSPORTATION
AGENCIES



ENTERPRISE
OPERATIONS



HIGHER
EDUCATION



NOT-FOR-PROFIT

Licensed to Practice in:
California

EXPERIENCE

Sophia Kuo is a Director within The Pun Group, LLP's Assurance division. In her seven years of accounting and auditing experience, Sophia has worked with governmental agencies, not-for-profit entities, and private for-profit entities. She possesses governmental expertise that ranges from GASB audit/reporting, Internal Controls/COSO Framework, Single Audit, Corporate Financial Reporting, Data Analysis, and Taxation.

Ms. Kuo has performed audits and other attestation services for several governmental agencies throughout California. Her portfolio includes cities, counties, redevelopment agencies, public financing authorities, housing authorities, transportation agencies, and special districts. Also, she has helped them publish their Annual Comprehensive Financial Reports in compliance with GASB Statement No. 34.

EDUCATION

Fu Jen Catholic University

B.A. Degree – International Trading and Finance, Emphasis in Finance

Idaho State University

Master of Accounting (MAcc)

Master of Business Administration (M.B.A.)



LEADERSHIP & AFFILIATIONS

- Member, American Institute of Certified Public Accountants (AICPA)
- Member, California Society of Certified Public Accountants (CalCPA)

RELEVANT EXPERIENCE

- City of Coachella
- City of Desert Hot Springs
- City of Laguna Niguel
- City of Monterey
- City of Perris
- City of Culver City
- City of Gardena
- City of Lakewood
- City of Monterey Park
- City of Pomona

CONTINUING PROFESSIONAL EDUCATION

Various courses are offered by the Firm online through Thompson Reuters, AICPA, and CalCPA Education Foundation, including:

- Governmental and Non-profit Annual Update
- Government Auditing Standards
- GASB Basic Financial Statements for State and Local Governments
- Single Audits: Uniform Guidance (formerly OMB Circular A-133)
- Financial Accounting Standards Board Annual Updates
- Statement on Standards for Accounting and Review Services Updates

Has met/exceeded the current CPE educational requirements to perform audits of governmental agencies.

Similar Engagements with Other Government Entities

Firm's Experience Providing Similar Services

The Pun Group ^{LLP} has performed numerous audits of organizations subject to financial and compliance audits. These audits were performed under auditing standards generally accepted in the United States, Government Auditing Standards, Uniform Guidance (formerly known as OMB Circular A-133), and its Compliance Supplement (when applicable), Office of the State Controller's Minimum Audit Requirements and Reporting Guidelines.

A representative list of our current clients is as follows:

Municipalities	Dates	Financial Audit	Single Audit	GFOA Certificate	Total Hours
City of Adelanto	2021 – Present	Yes	Yes	Yes	700
City of Alameda	2019 – Present	Accounting and Consulting Services			150
City of Arvin	2013 – Present	Yes	Yes	N/A	400
City of Baldwin Park	2022 – Present	Yes	Yes	Yes	700
City of Bell	2018 – Present	Yes	Yes	Yes	520
City of Bradbury	2012 – Present	Yes	N/A	N/A	150
City of Calexico	2007 – Present	Yes	Yes	N/A	750
City of Clovis	2006 – Present	Yes	Yes	Yes	500
City of Coachella	2017 – Present	Yes	Yes	Yes	410
City of Cottonwood, AZ	2007 – Present	Yes	Yes	Yes	400
City of Corona	2021 – Present	Yes	Yes	Yes	640
Town of Corte Madera	2022 – Present	Yes	Yes	N/A	400
Town of Danville	1999 – Present	Yes	Yes	Yes	400
City of Douglas, AZ	2020 – Present	Yes	Yes	Yes	300
City of Desert Hot Springs	2013 – Present	Yes	N/A	N/A	700
City of Fresno	2022 – Present	Yes	Yes	Yes	1,450
City of Gardena	2007 – Present	Yes	Yes	Yes	700
City of Gilroy	2020 – Present	Yes	Yes	Yes	640
City of Glendora	2017 – Present	Yes	Yes	Yes	430
City of Gustine	2017 – Present	Yes	N/A	N/A	400
City of Hemet	2015 – Present	Yes	Yes	N/A	380
City of Hercules	2020 – Present	Yes	Yes	Yes	450
City of Lakewood	2013 – Present	Yes	Yes	Yes	380

Municipalities	Dates	Financial Audit	Single Audit	GFOA Certificate	Total Hours
City of Lomita	2020 – Present	Accounting and Consulting Services			150
City of Lodi	2018 – Present	Yes	Yes	Yes	760
City of Lynwood	2016 – Present	Yes	Yes	Yes	585
City of Madera	2019 – Present	Yes	Yes	Yes	470
City of Montebello	2022 – Present	Yes	Yes	Yes	600
City of Napa	2019 – Present	Yes	Yes	Yes	750
City of National City	2013 – Present	Yes	Yes	Yes	600
City of Palm Springs	2020 – Present	Yes	Yes	Yes	1,000
City of Patterson	2017 – Present	Yes	Yes	Yes	450
City of Placerville	2008 – Present	Yes	Yes	N/A	400
City of Redlands	2022 – Present	Yes	Yes	Yes	650
City of Ridgecrest	2009 – Present	Yes	Yes	Yes	300
City of Rohnert Park	2020 – Present	Yes	Yes	Yes	700
City of Salinas	2022 – Present	Yes	Yes	Yes	800
City of San Mateo	2021 – Present	Yes	Yes	Yes	900
City of Santa Clarita	2022 – Present	Yes	Yes	Yes	1,200
City of Seal Beach	2017 – Present	Yes	Yes	Yes	410
City of Shafter	2017 – Present	Yes	Yes	Yes	400
City of Stockton	2012 – Present	Yes	Yes	N/A	3,000
City of Tracy	2021 – Present	Yes	Yes	Yes	960
Town of Tiburon	2022 – Present	Yes	Yes	Yes	452
City of Visalia	2021 – Present	Yes	Yes	Yes	650
Imperial County Transportation Commission	2020 – Present	Yes	Yes	Yes	600
Nevada County Transportation Commission	2021 – Present	Compliance Services	N/A	N/A	450
San Diego Metropolitan Transit System	2005 – Present	Yes	Yes	Yes	1,850
Shasta Regional Transportation Agency	2015 – Present	Yes	N/A	N/A	400
Alameda County Water District	2018 – Present	Yes	Yes	N/A	550
Camrosa Water District	2020 – Present	Investment Pool			120
Carmel Area Wastewater District	2022 – Present	Yes	Yes	N/A	150
CAWD/PBSCD Wastewater Reclamation Project	2022 – Present	Yes	N/A	N/A	150

Municipalities	Dates	Financial Audit	Single Audit	GFOA Certificate	Total Hours
Central Basin Water District	2018 – Present	Yes	Yes	N/A	400
Las Virgenes Municipal Water District	2014 – Present	Yes	N/A	N/A	400
Los Angeles County Law Library	2020 – Present	Yes	N/A	N/A	180
Marina Coast Water District	2012 – Present	Yes	N/A	Yes	240
Menlo Park Fire Protection District	2015 – Present	Yes	Yes	Yes	240
NALEO Educational Fund and NALEO	2020 – Present	Yes	N/A	N/A	300
Olivenhain Municipal Water District	2019 – Present	Yes	Yes	Yes	200
Padre Dam Municipal Water District	2020 – Present	Yes	Yes	Yes	250
Rancho Murieta Community Services District	2019 – Present	Accounting and Consulting Services			800
Rancho Santa Fe Fire Protection District	2015 – Present	Yes	N/A	N/A	120
San Bernardino County Emergency Training Center	2020 – Present	Yes	N/A	N/A	50
San Bernardino County Preschool Services Department	2020 – Present	Yes	Yes	N/A	150
San Bernardino County Fire Protection District	2016 – Present	Yes	N/A	N/A	200
San Elijo Joint Powers Authority	2016 – Present	Yes	N/A	N/A	146
Santa Fe Irrigation District	2019 – Present	Yes	N/A	N/A	250
Sweetwater Authority	2022 – Present	Yes	Yes	Yes	270
South Bay Cities Council of Governments	2020 – Present	Yes	N/A	N/A	100
South Orange County Water Authority	2017 – Present	Yes	Yes	Yes	240
South Bay Regional Public Communications Authority	2015 – Present	Yes	N/A	N/A	100
Southwestern Community College District	2009 – Present	Yes	Yes	N/A	720
Valley Sanitary District	2015 – Present	Yes	N/A	Yes	140
West Valley Mosquito and Vector Control District	2016 – Present	Yes	N/A	N/A	100
Zone 7 Water Agency	2020 – Present	Yes	Yes	Yes	400

GFOA Award Program

The Pun Group ^{LLP} realizes the importance of maintaining the Certificate for Excellence in Financial Reporting from the GFOA. Our professionals are exceptionally well qualified to assist governments in obtaining and maintaining their certificates.

The Firm's commitment and involvement in the development of auditing and accounting standards can be shown in our active participation in the GFOA's financial statements certificate programs. 100% of our current clients who submitted their Annual Comprehensive Financial Report to the GFOA received these awards.

Also, two of our senior partners, Mr. Gary Caporicci and Mr. John F. Georger, are members of the Government Finance Officers Association and participate in the GFOA Special Review Committee.

References

The following are examples of some of the engagements with similar requirements as the City of Paramount's proposal. Please feel free to contact these agencies to learn more about their experiences working with us.

Name of Public Agency	City of Stockton
Contact Info	Mr. Jay Kapoor (209) 937-5435 jay.kapoor@stocktonca.gov
Total Hours	3,000
Cost	\$330,000/year
Date of Services	2012 – Present
Scope of Work/Reports Prepared	Financial Audit and Compliance Services: Annual Comprehensive Financial Report, GFOA Award, Single Audit, GANN Limit, Measure A, Measure W, Measure M, Entertainment Venues, Revenue and Expenditures related to Downtown Marina, Cannabis License Audits, Review of Major Revenues required by the Bankruptcy Agreement with Assured Guarantee.

Name of Public Agency	City of Desert Hot Springs
Contact Info	Mr. Geoffrey Buchheim, Finance Director gbuchheim@cityofdhs.org (760) 329-6411
Total Hours	700
Contract Price	\$75,000/year
Date of Services	2013 – Present
Scope of Work/Reports Prepared	Financial Audit and Compliance Services: Annual Comprehensive Financial Report Audit, GFOA Award, Single Audit, GANN Limit, Desert Hot Springs Successor Agency, Desert Hot Springs Financing Authority, Desert Hot Springs Health and Wellness Foundation, New Market Tax Credit Audit (Desert Hot Springs Health and Wellness Foundation), Annual State Controller's Reports, AUP/Transient Occupancy Tax, Utility User Tax, DHS Housing Audits.

Name of Public Agency	City of National City
Contact Info	Mr. Phillip Davis, Financial Analyst pdavis@nationalcityca.gov (619) 336-4246
Total Hours	600
Cost	\$70,000/year
Date of Services	2013 – Present
Scope of Work/Reports Prepared	Financial Audit and Compliance Services: Annual Comprehensive Audit, GFOA Award, Single Audit, GANN Limit, HUD Single Audit/Morgan Towers, Financial and Compliance Reports – Kimball Towers, Annual State Controller's Report

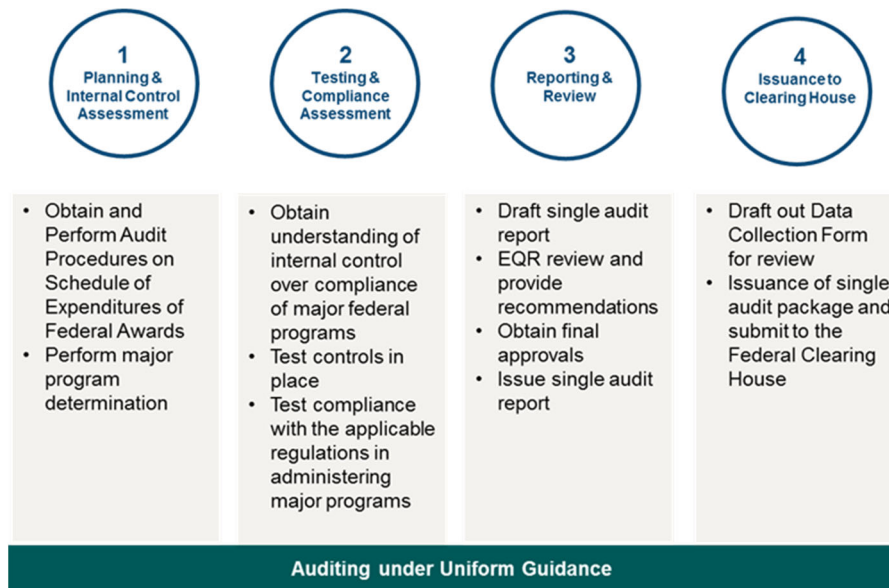
Name of Public Agency	San Diego Metropolitan Transit System
Contact Info	Ms. Erin Dunn, Controller (619) 557-4536 erin.dunn@sdmts.com
Total Hours	Approximately 1,850 hours
Date of Services	2005 – Present
Dollar Value Contract	\$225,000/year
Scope of Work/Reports Prepared	Financial Audit and Compliance Services: Annual Comprehensive Financial Report Audit, GFOA Award, San Diego Transit Corporation Employee's Retirement Plan, AUP/National Transit Database (NTD): MTS, San Diego Transit Corp., San Diego Trolley, Inc., AUP/Transportation Development Act (TDA): MTS, San Diego Transit Corp., San Diego Trolley, Inc., AUP/Indirect Costs, and Public Transportation Modernization Improvement Service Enhancement Account (PTMISEA).

Firm's Experience with Single Audit and Grants

The Pun Group LLP works with numerous organizations that receive extensive governmental funding and are subject to auditing under Uniform Grant Guidance. This Firm's specialization helps our audit team understand the procedures' nuances and execute the engagement accordingly. We also assist in preparing the data collection form and preparing the reporting package for submission to the federal audit clearinghouse.

The Firm is a member of the AICPA Governmental Audit Quality Center and has demonstrated its commitment to audit quality, including those performed under Government Auditing Standards and Uniform Guidance. Also, we are a recipient of the *Single Audit Resource Center's Award for Excellence*. This award is based on the positive feedback result from our clients in an independent survey, demonstrating our Firm's highest commitment to quality and client satisfaction.

We utilize standardized audit programs from the federal government's Compliance Supplement to ensure that our procedures meet federal standards. Our audit programs are continually updated to reflect the revisions of OMB. Our Uniform Guidance risk-based approach focuses on areas of higher risk of non-compliance. Such an approach truly reflects the federal government's intent by concentrating on the following four steps:



- 1. Planning & Internal control assessment:** The engagement team will obtain an understanding of the City and its operating environment and its internal control over the Schedule of Expenditures of Federal Awards. The engagement team will perform the major program determination and communicate with the City's management before conducting major program testing.
- 2. Testing & compliance assessment:** The engagement team will obtain an understanding of internal control over compliance on the direct and material compliance requirements for each major program. The engagement will perform testing on internal controls over compliance to ensure the controls are in place working effectively and properly and that the City is in compliance with the applicable regulations in administering major programs.
- 3. Reporting & Review:** The engagement team will review and prepare the single audit reports and perform quality control procedures following the Quality Control Standards issued by the AICPA. Any comments will be issued to the management or the Charge with Governance, depending on the magnitude of the issues. Upon obtaining the final approvals from management, the Single Audit report will be issued.
- 4. Issuance to Clearing House:** The engagement team will assist the City in drafting the data collection form and completing the final submission, including uploading the audit package to the Federal Clearing House.

Our Firm has audited hundreds of millions of dollars in federal expenditures, making our engagement team uniquely experienced in single audits. We are familiar with *grantors*, such as:



- Corporation for National and Community Services
- Department of Agriculture
- Department of Education
- Department of Health and Human Services
- Department of Housing and Urban Development
- Department of Transportation
- Environmental Protection Agency
- Department of Commerce
- Department of Labor
- Department of Homeland Security
- Department of Justice
- Department of Treasury
- Executive Office of the President

Following are a few examples of the types of federal programs our engagement team has experience auditing:

	Assistance Listings
Child and Adult Care Food Program	10.558
Community Development Block Grants/Entitlement Grants	14.218
Home Investment Partnership	14.239
Housing Vouchers Cluster	14.871
Title XVI Water Reclamation and Reuse Program	15.504
Equitable Sharing Program	16.922
WIA/WIOA Adult Program	17.258
WIA/WIOA Youth Activities	17.259
WIA/WIOA Dislocated Worker Formula Grants	17.278
Airport Improvement Program	20.106
Highway Planning and Construction	20.205
Federal Transit - Capital Investments Grants	20.500
Federal Transit - Formula Grants	20.507
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608
Capitalization Grants for Clean Water State Revolving Funds Cluster	66.458
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045
Nutrition Services Incentive Program	93.053
Temporary Assistance for Needy Families (TANF) State Programs	93.558
Community Service Block Grant	93.569
Child Care and Development Block Grant	93.575
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596
ARRA - Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Programs	93.714
National Urban Search and Rescue (US&R) Response System	97.025
Homeland Security Grant Program	97.067

Firm's Experience with State Controller's Reports

The Pun Group LLP has assisted numerous clients with the preparation of the required reports by the California State Controller's Office. Some of these experiences are as follows:

Cities Financial Transactions Report:

- City of Arvin
- City of Bell
- City of Coachella
- City of Culver City
- City of Desert Hot Springs
- City of Hercules
- City of Placentia
- City of Laguna Niguel
- City of Lakewood
- City of Lynwood
- City of Monterey
- City of Morro Bay
- City of Napa
- City of National City
- City of Palm Springs
- City of Perris
- City of Rohnert Park
- City of South Gate
- City of Stockton

Annual Street Report:

- City of Desert Hot Springs
- City of Laguna Niguel
- City of Napa
- City of Palm Springs
- City of Perris
- City of Stockton

Special Districts Financial Transactions Report:

- Special District of West End Water Development Treatment and Conservation Joint Powers Authority
- Special District of West Valley Water District
- Special District of Coachella Financing Authority
- Special District of Coachella Sanitary District (Riverside)
- Special District of Coachella Water Authority
- Special District of Desert Hot Springs Public Financing Authority
- Special District of Desert Hot Springs Successor Agency
- Special District of Perris Public Utility Authority
- Special District of Perris Public Financing Authority
- Special District of Perris Joint Powers Authority
- Special District of Central Basin Municipal Water District
- Special District of Marina Coast Water District
- Special District of Menlo Park Fire Protection District
- Special District of San Bernardino County Fire Protection District

Transit Operators Financial Transactions Report:

- City of Arvin
- City of Culver City

Firm's Experience with Finance and Community Development Institutions

Our Firm has provided professional services to several Finance Authorities, as well as Community Development Agencies. Some examples are:

Finance Authorities:

- City of Bell Public Finance Authority
- City of Desert Hot Springs Financing Authority
- City of Hercules Public Financing Authority
- City of Lakewood Public Financing Authority
- City of Madera Financing Authority
- City of Palm Springs Public Financing Authority
- City of Patterson Financing Authority
- West Patterson Financing Authority
- City of Perris Public Financing Authority
- City of Pomona Public Financing Authority
- Town of Danville Financing Authority

Community Development Agencies:

- City of Lodi (Special Purpose Audits – Community Development Block Grant/Home Funds)
- Morgan Towers (Multi-Family Program), National City Community Development Commission
- National City Community Development Commission
- Perris Community Economic Development Corporation

Firm's Experience with Housing Authorities and Subsidized HUD Programs

The assigned engagement team will count on their experience with numerous financial and compliance audits as well as agreed-upon procedures to deliver the requested services. Our team has extensive experience with the following subsidized HUD programs:

- Housing Choice Voucher (HCV)
- Family Self Sufficiency (FSS)
- Shelter Plus Care (SPC)
- Housing Opportunities for Persons with AIDS (HOPWA)
- Veterans Affairs Supportive Housing (VASH)
- Community Development Block Grant (CDBG) – City of Lynwood
- HOME Investment Partnership Grant (HOME) – City of Lynwood

In addition, our Firm has provided professional services to several Housing Authorities. Some examples are:

- Callexico Housing Authority
- Culver City Housing Authority
- Douglas Housing Authority, AZ
- Encinitas Housing Authority
- Glendora Housing Authority
- Lakewood Successor Housing Authority
- National City Community Development Commission
- Napa Housing Authority
- Morgan Towers (Multi-Family Program), National City Community Development Commission
- Monterey Park Housing Authority
- Perris Housing Authority
- Pomona Housing Authority
- Poway Housing Authority
- Housing Authority of the Redding
- South Gate Housing Authority

Firm's Expertise and Experience in Governmental Accounting Rules and Regulations, Including Implementation of new GASB Pronouncements

Changing federal laws, statutes, ordinances, and compliance provisions have created unprecedented complexity in public accounting today. Our GASB Implementation Specialist, Mr. Gary Caporicci, has helped our clients implement new standards while adapting to changes within the existing standards. Our partners serve on committees that have input into how new standards are written. They actively participate in industry associations focused on state and local governments. By participating in industry associations and activities, we are always up to date on the latest industry changes and their impact on your operations. We will keep you and our colleagues in the Firm fully informed of these developments.

Also, our professionals are familiar with the complexities of governmental accounting, auditing, and financial reporting, including but not limited to all GASB pronouncements, the Single Audit Act, and Uniform Guidance (formerly known as OMB Circular A-133) and fund operations. They have held positions as professional certified public accountants and taken on significant roles within and outside government agencies. Such experience brings to our clients the thought leadership, quality, and level of expertise they require.

The Firm is well versed and experienced in assisting our clients with the implementation of the applicable GASB pronouncements every year, such as GASB 34, GASB 54, GASB 65, GASB 68, GASB 75, and GASB 84. Mr. Gary Caporicci, as a chair of the California Committee on Municipal Accounting "CCMA," wrote "white papers" on each of these pronouncements.

Throughout the engagement, several new GASB pronouncements will become effective. The Engagement Team will pay specific attention to upcoming statements that will become effective and work with the City to create a plan to address new standards before the implementation period. This step will allow the finance department staff the needed time to be prepared.

Special Attention: GASB Pronouncements Effective for Reporting Year 2023

GASB Statement No. 87, Leases

Effective Date: The requirements of this Statement are effective for fiscal years beginning after June 15, 2021, and all reporting periods thereafter.

GASB Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements

The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs).

Effective Date: for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.

GASB Statement No. 96, Subscription-Based Information Technology Arrangements

This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments).

Effective Date: for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.

Specific Audit Approach

Scope of Work, Audit Approach, and Methodology

The City of Paramount is requesting the Firm to perform Professional Auditing Services and issue opinions on the City's financial statements. The audits are to be completed in accordance with all applicable and generally accepted auditing standards, including, but not limited to, the following:

- Generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants (AICPA).
- US General Accounting Office's (GAO) Standard for Audit of Governmental Organizations, Programs, Activities, and Functions.
- Local Governments and Governmental Accounting Standards Board (GASB) Pronouncements.
- The standards applicable to financial audits are contained in the most current version of the *Generally Accepted Government Auditing Standards* (Yellow Book), issued by the Comptroller General of the United States.
- The provisions of the Single Audit Act as amended in 1996.
- The provisions of the US Office of Management and Budget (OMB) Uniform Guidance (formerly known as Circular A-133), Audits of State and Local Governments and Non-profit Organizations, and the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

The Firm will perform the following services:

- ✓ Financial Statement Audits and issuance of an opinion statement on the **Annual Comprehensive Financial Report** of the City of Paramount. The audit will be conducted in accordance with *Generally Accepted Government Auditing Standards*. The report will be in full compliance with all current GASB pronouncements.
- In addition, the Firm will assist in meeting the requirements for the Government Finance Officers Association (GFOA) "**Certificate of Achievement for Excellence in Financial Reporting.**"
- ✓ Prepare a **Single Audit Report** which will include the following:
 - Report on compliance and on internal control over financial reporting based on an audit of financial statements performed in accordance with *Government Auditing Standards*.
 - Report on compliance with requirements applicable to each major program, internal control over compliance, and on the schedule of expenditures of federal awards in accordance with Uniform Guidance, "Audits of State and Local Governments," and the Single Audit Act of 1984 (Public Law 98-502).
 - Schedule of Expenditures of Federal Awards.
 - Notes to Schedule of Expenditures of Federal Awards.
 - Schedule of Findings and Questioned Costs.
 - Any other required schedules or reports.
 - Prepare the Data Collection Form for Reporting on Audits of States, Local Governments, and Non-Profit Organizations.
- ✓ Test compliance with Proposition 111, Article XIII.B – Review of **Appropriation Limit Calculations (GANN)**.
- ✓ Issue an **Auditor's Communication Letter** with any reportable conditions found during the audit. A reportable condition will be defined as a material weakness or significant deficiency.
- ✓ Issue a separate "**Management Letter**" that includes recommendations for improvements on internal control, accounting procedures, and other significant observations that are considered to be no reportable conditions.
- ✓ Perform audit procedures of the annual **State Controller's Report**. A report of the annual Cities Financial Transactions Report for the State Controller's Office per Government Code section 53891.
- ✓ Perform audit procedures of the **Annual Street Report** for the State Controller's Office per California Streets and Highways Code Section 2151.
- ✓ **California Housing Successor Agencies Compliance Report**: A compliance for California Housing Successor Agencies.

- ✓ **Parking Authority:** A report of the City's Parking Authority.
- ✓ **Paramount Public Financing Authority:** A report of the City's Paramount Public Financing Authority.
- ✓ **Other Reports:** Any reports on compliance and internal controls shall include all instances of noncompliance.

The Firm will be responsible for editing, printing, tabbing, and binding fifteen (15) printed copies and include PDFs and electronic files of the City's ACFR to the following:

Five (5) printed copies – Elected Officials

Four (4) printed copies – City Manager, Assistant City Manager, City Attorney, and City Clerk

Six (6) printed copies – Department Directors

Provided By Client (PBC) Lists: They will be provided for both interim and final audits according to an agreed-upon timeline between the engagement team and the City in order to be reasonably prepared for a field audit. The engagement team will meet with the City's management during the initial planning stage to discuss audit schedules and review the prior year's audit findings (if any). We will deliver a list of all documents to be provided by the City's staff. Once such materials are agreed upon by the engagement team and City's finance personnel, no other schedules will be requested unless new information comes to light in the course of test work.

Attendance at Meetings and Hearings: The engagement team will participate in as many meetings with staff as needed to perform the work scope tasks, present the audit plan prior to beginning fieldwork, and discuss the draft audit reports. The team will attend public meetings to present and discuss its findings and recommendations. Once all issues of discussion are resolved, the completed Financial Reports, Single Audit report (if applicable), and other reports will be delivered to the City according to the agreed-upon schedule.

Proposed Audit Adjustments: All proposed adjusting journal entries by the Firm will be discussed and explained in a timely manner with the designated Finance Department personnel. Such proposed adjustments will be in a format that shows the lowest level of posting detail needed for data entry in the general ledger systems.

Supplemental Reports, Audits, or Agreed-Upon Procedures: Other services, such as agreed-upon procedures, may be deemed necessary. These services will be performed at agreed-upon rates and will be added to a written agreement before commencing audit work. The Firm and the City of Paramount will discuss and approve the scope and associated costs of these tasks.

Advice and Consultation: Will be provided throughout the year on matters relating to accounting and financial reporting. Such services do not include any task that entails significant research or a formal report.

GASB Implementation: The Firm will provide technical assistance and training in the implementation of applicable GASB pronouncements not yet in effect. We have a dedicated partner, Mr. Gary Caporicci, who will be responsible for providing advice and consultation for the implementation of these new standards. The Firm will advise the City on the applicability of accounting and reporting standards and other accounting issues and provide guidance on new note disclosures, GASB implementations, and other reporting requirements. We will also provide training, resources, and information on topics relevant to the City's financial reporting and operations. *(Based on the scope, additional charges may apply.)*

Report of all Irregularities and Illegal Acts: The Firm will make an immediate written report of all irregularities and illegal acts or indications of illegal actions of which we may become aware to the City Manager, City Attorney, and Assistant Manager. The engagement team will also make all communications to the City required by the audit standards under which the engagement is performed.

Working Paper Retention and Access to Working Papers: The Firm will retain, at its own expense, all working papers and reports for a minimum of seven (7) years unless the City of Paramount notifies the Firm in writing of the need to extend the retention period. The Firm will make working papers available upon request by the City of Paramount.

Also, we will comply with reasonable requests from successor auditors and allow them to review working papers that relate to matters of continuing accounting significance.

Methodology and Segmentation of Engagement

The Firm's audit approach consists of six phases: Engagement Acceptance and General Planning, Planning and Internal Control Evaluation, Fieldwork, Post Fieldwork, Report Preparation and Review, and Final Production.



Benefits

- Client tailored approach emphasizing careful planning, open communication, proper assignment of responsibilities
- An efficient and effective audit, so disruption to office operations is kept to a minimum
- Offer beneficial observations and recommendation about policies and procedures for accounting and operating controls
- Opportunities to make operations more efficient and reduce costs
- Provide advisory services so recommendations can be implemented
- Meet objectives at no additional cost

- 1. Engagement Acceptance and General Planning:** The engagement partner and manager will meet with City's management to obtain an update on current City policies and procedures, help identify risk areas and new operations, and establish any specific requirements they may have. Our team will work on the identification of unique transactions, implementation of new GASB pronouncements, and develop the audit work plan for the engagement. *Proposed timeline: May of each fiscal year.*
- 2. Planning and Internal Control Evaluation:** The engagement team, including the engagement partner, will assess accounting policies adopted by the City in order to obtain an understanding of its structure and its operating environment. Also, our team will review internal controls on all significant transaction classes, perform walkthroughs and/or tests of internal controls, perform preliminary analytical procedures, develop an initial risk assessment, evaluate Single Audit compliance, identify any audit issues, and prepare confirmation correspondence. The engagement team and City's Management will establish expectations, including responsibilities and assignments for the year-end fieldwork, and will hold a progress status meeting at the end of the interim phase. *Proposed timeline: June of each fiscal year.*
- 3. Fieldwork:** The engagement team, including the engagement partner, will conduct audit procedures on account balances in the general ledger, finish confirmation procedures, perform data analysis using our AI tools, search for unrecorded liabilities, perform substantial analytical review procedures, complete work on compliance with Federal Assistance, and conclude fieldwork. The engagement team and City's Management will hold an exit conference at year-end. Periodic update meetings will be held to communicate audit progress to management. *Proposed timeline: final audit by the end of September or the beginning of October.*
- 4. Post Fieldwork:** During the phase, the engagement team, including the engagement partner, will review all documents and evaluate commitments and contingencies. The team will perform an assessment of the going concern and jointly plan for the next steps. *Proposed timeline: immediately after fieldwork completion.*
- 5. Report Preparation and Review:** The Firm will review and prepare audit reports and perform quality control procedures following the Quality Control Standards issued by the AICPA. We will also examine reports for compliance with GFOA reporting guidelines at no additional cost. Any comments will be recorded in a letter to management. At the City's request, the engagement partner and manager will present the audit to City's Management and other governing bodies. *Proposed timeline: by mid-November of each fiscal year.*
- 6. Final Production:** The final phase of our approach entails obtaining the management representation letter and final financial statement report, which may include a final presentation to the City's Management and other governing bodies (if applicable). *Proposed timeline: late November each fiscal year.*

The Firm will complete the audit fieldwork and issue all reports within the established timeframe, assuming no internal circumstances within the City causes delays in the audit.

Level of Staff and Number of Hours to be Assigned to Each Segment of the Engagement

The Pun Group LLP understands that the City is not only looking to employ our auditing services but is also seeking to receive value within that professional relationship. We believe that our value derives from the in-depth knowledge, experience, and commitment that our auditing firm employs. We stress and emphasize “employ” because all of the knowledge and expertise listed on paper will not benefit you unless it is applied. That is why we have developed a plan that we feel will accomplish the objectives of the City and your particular needs. Our Firm will utilize the information that you have shared with us and our experience from our previous audits of this nature from various government entities and cities to develop a practical plan for all major areas.

Estimated Total Hours*:

	Partner(s)	Director/ Manager	Supervisory Staff	Staff	Clerical	Total
Engagement Acceptance & General Planning	2	3	5	8	1	19
Planning & Internal Control Evaluation	3	4	8	12	1	28
Fieldwork	14	22	39	58	5	139
Post Fieldwork	10	15	26	39	3	93
Report Preparation & Review	14	22	39	58	5	139
Final Production	5	7	13	19	2	46
Total*	48	74	131	194	17	464

*Does not include CPE hours related to Governmental Webinars and/or optional services.

Sample Size and the Extent to Which Statistical Sampling is to be Used in this Engagement

In our audit approach, random and statistical sampling is used in conjunction with our skilled judgment and knowledge of each situation. When designing an audit sample, our auditors consider the purpose of the audit procedure and the characteristics of the population from which the sample will be drawn. We determine a sample size sufficient to reduce sampling risk to an acceptably low level and select items for such a task in a way that we can reasonably expect it to be representative of the relevant sample and likely to provide the auditor with a reasonable basis for conclusions about the population.

Enhancing Auditing Quality with Artificial Intelligence

There are plenty of challenges with established audit practices. Outdated CAAT tools, sampling practices, and the explosive growth of big data are some of the examples, and they all present significant barriers to detecting anomalies, intentional or otherwise, in financial data. The Pun Group deploys a comprehensive, risk-based approach, complemented by using MindBridge™'s Artificial Intelligence Platform, to conduct our audit. Through this tool, we can seamlessly analyze thousands and thousands of financial and operating data and records, **identifying and cataloging significant risks in mere seconds.**



The *AI Auditor* platform works by our side, augmenting our capacity to detect errors or fraud in the collected data not only by analyzing the entire set but by cross-correlating dozens of testing criteria against pre-established data points and presenting us with a view of every user, vendor, and transaction, by risk. All are happening within moments of ingesting analyzed data, which is something standard audit procedures simply cannot accomplish.

We utilize these tools to allow our audit team to increase efficiency in the audit process, enhance the existing quality of our work, provide directed testing in areas subject to the highest risk, and quickly assimilate large amounts of data your staff would typically be asked to gather. The tools also help us to meet our professional requirements regarding fraud and internal control, allowing us to:

- ✓ Run Benford's analysis to check for fraud in transactions.
- ✓ Increase the value of audit findings with complete, 100% data coverage.
- ✓ Isolate risk and control issues before they impact your operations.
- ✓ Improve productivity by automating procedures and eliminating manual tasks.
- ✓ Conduct more direct, efficient, and effective audits to improve overall service quality.

Our engagement team easily imports data in a secure environment from the City's financial software and extracts useful data for testing and analytical procedures particular to the following areas:

- Successful Fraud Test
- Questionable Invoices
- Phantom Vendor Schemes
- Kickback or Conflict-of-Interest Schemes
- Dormant Account Schemes
- Money Laundering Schemes

Type and Extent of Analytical Procedures to be used in the Engagement

Analytical procedures are one of many financial audit processes that help an auditor understand the client's operation and changes in the environment and identify potential risk areas to plan other audit procedures. Such procedures include a comparison of financial information on prior periods, budgets, forecasts, and industry benchmarks. We use trend and ratio analysis to identify any uncertain or unusual events. To perform these analyses, our Firm surveys cities and counties and develops benchmarks on specific vital financial indicators, such as the cost of services to tax revenues ratios, average general fund balance, capital assets, debt-to-capital, and general fund unassigned fund balance to total general fund expenditures, etc. Our engagement members have extensive experience in successfully implanting analytical procedures to the City's benefit.

Our analytical procedures process is performed during three stages of the audit: (a) at the start, (b) in the middle, and (c) at the end. These three stages are risk assessment procedures, substantive analytical procedures, and final analytical procedures:

- **Risk assessment procedures** are used to assist the auditor in understanding the business better and in planning the nature, timing, and extent of audit procedures.
- **Substantive analytical procedures** are used to obtain evidential matters about particular assertions related to the account balances or classes of transactions. During the interim phase, our engagement team will set up expectations for the year-to-date results and balances and compare them with budgeted and prior-year amounts. This process allows us to forecast year-end amounts, reducing the workload during the year-end phase and allowing us to focus on areas of concern.
- **Final analytical procedures** are used as an overall review of the financial information in the last review stage of the audit. The Engagement Partner(s) and Manager(s) will perform a high-level analytical analysis of the financial information, comparing its data both quantitatively and qualitatively to ensure the amounts are fairly presented in all material respect in the financial statements.

Approach to be Taken to Gain and Document an Understanding of the Internal Control Structure

Audit risk assessment is established by an internal control review, combined with the engagement team's understanding of the City's operations and accounting software. Using the Committee of Sponsoring Organizations (COSO) Framework, staff members will evaluate the City's processes and identify any control deficiencies. These diagnostic review procedures allow the engagement team to assess the City's systems and controls and to provide constructive feedback to management.

During our initial planning phase of the audit, our engagement team, including the engagement Partner and Manager, will obtain an understanding of the entity and its environment. It is an essential aspect of performing an audit under generally accepted auditing standards. That understanding establishes a frame of reference within which the auditor plans the procedures and exercises professional judgment about assessing risks of material misstatement of the financial statements and responding to those risks throughout the examination.

During the interim phase of the audit, our engagement team will perform a walkthrough of all significant accounting systems, including processes for financial reporting, revenue recognition and cash receipts, purchasing/contract management and cash disbursements, payroll and related liabilities, and others. Our auditors will obtain the written policies and procedures, inquiring accounting personnel, and document the process in either a flowchart or narrative summary format. After gaining an understanding of the accounting and internal control systems, our auditor will make a preliminary assessment of control risk, at the assertion level, for each material account balance or class of transactions.

The form and extent of this documentation are influenced by the size and complexity of the entity and the nature of its accounting and internal control systems. Generally, the more complex the entity's accounting and internal control systems and the more extensive the auditor's procedures, the broader our documentation will need to be.

Approach to be Taken in Determining Laws and Regulations that Will be Subject to Audit Test Work

The Firm stays continually up to date with audit requirements—including new regulations, compliance supplements, state guidelines, and related contracts—to ensure that we conduct audits under applicable laws and regulations. We test transactions for compliance with the Single Audit Act, California Government Code, GANN Appropriations Limit, provisions of applicable grant guidelines, requirements of local measures, and others.

For example, the Single Audit Act requires that we determine which grants to include in our audit and select transactions from those grants for detailed testing. While most items will be tested as part of the Interim phase, we cannot determine which grants will be selected for the Single Audit until the year-end/fieldwork stage of the audit.

Our compliance audits of cash, investments, debt covenants, and other areas will be performed following the California Government Code, which has many provisions and regulations covering investments.

Approach to be Taken in Drawing Audit Samples for Purposes of Tests of Compliance

To test compliance, we will follow the AICPA's Audit Sampling Considerations of Uniform Guidance Compliance Audits. We will select an appropriate sample size based on our professional judgment and knowledge. Any deviations from control and compliance requirements will be documented.

Audit Firm's Expectations of the Role and Participation of City's Staff in the Audit Process

The engagement team will meet with the City's management during the initial planning stage to discuss audit schedules and review the prior year's audit findings (if any). We will deliver a list of all documents to be provided by the City's staff. Once such materials are agreed upon by the engagement team and City's finance personnel, no other schedules will be requested unless new information comes to light in the course of test work.

Our goal is to cause the least amount of interruptions to the City's daily operations; therefore, to the extent possible, we will use information in the form available from the City's records.

We believe client/engagement team communication is vital to perform results satisfactorily. With that sentiment in mind, we will hold regular meetings with the City's management to determine the status of the audit as well as any items which will require special attention. **Open and frequent communication is critical.**

Objectives of Our Services

Our primary objective for the proposed audit is to examine the City's financial statements and express our opinion on the fairness of the presentation, following generally accepted accounting principles. Other objectives that will benefit the City include the following:

- To offer beneficial observations and recommendations about policies and procedures for accounting and operating controls
- To identify opportunities to make City operations more efficient and reduce costs
- To perform the audit efficiently and effectively, disruption to office operations is kept to a minimum
- To provide continuing advisory services so the City can implement recommendations
- To meet these objectives at no additional cost to the City

The Engagement Team will perform the audit abiding by the Firm's quality-control procedures, which include following standard audit programs, careful planning, using industry-standardized software for auditing and internal control documentation, and welcoming an objective review of audit work. In other words, our client-tailored approach emphasizes careful planning, open communication, and proper assignment of responsibilities.

The Firm will supply portable computers to the on-site staff members.

Identification of Anticipated Potential Audit Problems

While we do not expect any problems with the audit, we will carefully investigate and monitor the following relevant accounting issues:

Investments:

- Compliance with GASB 31 and GASB 34
- Authorization and approval process for City investments
- Controls to assure the City's compliance with investment limitations and types of specific investments
- Monitoring by the City of its investments

Financial Reporting:

- Compliance with current reporting and disclosure requirements issued by GASB
- Compliance with the various GASBs in effect
- Perform valuations of OPEB benefits to determine the liability for all benefits promised to active, retired, and inactive plan members as of each valuation date
- Compliance with Governmental Accounting Standards Board (GASB) Statements 74 and 75
- Compliance with infrastructure obligations and regulatory provisions

Internal Control Structure:

- City's internal control functions and compliance with proper internal control philosophies
- Computer-system processes and controls and adequacy of the control environment

Let's Get to Work!

Benefits of Choosing The Pun Group LLP

The Pun Group LLP is recognized for its professionalism, integrity and for providing clients with practical solutions unique to their circumstances and issues. Our Firm prides itself on being able to provide personalized client services, and with that sentiment in mind, we have carefully chosen our engagement teams. The Pun Group's primary objective is to continue offering the City of Paramount solutions and directions led by highly experienced and capable partners who can successfully implement the work and produce the results you expect. This philosophy and mindset allow us to provide a superior level of service and a quality audit.

We trust that this proposal has given you the information needed about the Firm, the engagement team members, the overall audit approach, cost-saving measures, and audit fees. We are committed to exceeding your expectations, and we look forward to bringing our experience and expertise to the City of Paramount while providing you with the excellent level of service that you expect and deserve.

Thank You

Thank you for allowing us to submit our qualifications to provide you with Professional Auditing Services. Please direct inquiries to:

Kenneth H. Pun, CPA, CGMA
Managing Partner
Email: ken.pun@pungroup.cpa
Phone: (949) 777-8801 | Fax: (949) 777-8850

Sincerely,

A handwritten signature in black ink that reads "The Pun Group, LLP". The script is fluid and cursive, with the letters "The" and "Group" being more legible than "Pun".

The Pun Group LLP
Certified Public Accountants and Business Advisors

Appendix A – Auditor Information Sheet



CITY OF PARAMOUNT

(562) 220-2000

16400 Colorado Avenue, Paramount, California 90723 www.paramountcity.com

Appendix A

Auditor Information Sheet

Auditor Name: The Pun Group LLP

Auditor Parent or Ownership: _____

Address: 200 E. Sandpointe Ave., Suite 600

Santa Ana, CA 92707

Telephone Number: (949) 777-8801 Fax Number: (949) 777-8850

Website: www.pungroup.cpa

Management person responsible for direct contact with the City and the services required for this Request for Proposal (RFP):

Name: Kenneth H. Pun, CPA, CGMA

Title: Managing Partner

Telephone Number: (949) 777-8801

E-mail Address: ken.pun@pungroup.cpa

Who will be the Audit Manager for the City of Paramount Audit:

Name: Sophia Kuo

Title: Director

Telephone Number: (949) 777-8809

Appendix B – Available Training

Strengthen Your Accounting Knowledge: TPG Client Training Webinars

We pride ourselves in leading the governmental auditing profession nationwide and statewide. Members of our team have been assigned to the AICPA and State Government Accounting and Audit committees. Our membership with these two levels of government keeps us current, and such involvement helps our Firm with the constant changes in accounting and auditing standards, laws and regulations, and compliance provisions, which have created an unprecedented complexity in public accounting for state and local governments.

Every year, the Firm hosts a conference to update governmental clients on new technical accounting and financial issues. Since last year, by implementing “Webinars,” we’ve been expanding our horizons and offering our clients 15 hours of Continuing Professional Education (CPE). These sessions are **free of charge** and part of the service package provided to our clients.

CPE courses we offer:



Appendix C – Certificate of Insurance



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

3/1/2022

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Wood Gutmann & Bogart 15901 Red Hill Ave., Suite 100 Tustin CA 92780		CONTACT NAME: Sarah Caballero PHONE (A/C, No, Ext): 714-824-8300 FAX (A/C, No): 714-573-1770 E-MAIL ADDRESS: scaballero@wgbib.com	
		INSURER(S) AFFORDING COVERAGE	NAIC #
INSURED The Pun Group, LLP 200 East Sandpoint Avenue, Suite 600 Santa Ana CA 92707		INSURER A: Great Divide Insurance Company	25674
		INSURER B: Travelers Property Casualty	20508
		INSURER C: Valley Forge Insurance Co.	
		INSURER D: National Fire Ins Co.	
		INSURER E:	
		INSURER F:	

COVERAGES

CERTIFICATE NUMBER: 80570923

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSD WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
C	☒ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR ☒ \$0 deductible GEN'L AGGREGATE LIMIT APPLIES PER: ☒ POLICY ☐ PRO-JECT ☐ LOC ☐ OTHER:	Y	7013134445	3/1/2022	3/1/2023	EACH OCCURRENCE \$ 2,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 2,000,000 GENERAL AGGREGATE \$ 4,000,000 PRODUCTS - COM/OP AGG \$ 4,000,000 \$
D	AUTOMOBILE LIABILITY ☐ ANY AUTO ☐ ALL OWNED AUTOS ☒ HIRED AUTOS ☐ SCHEDULED AUTOS ☒ NON-OWNED AUTOS		7013117645	3/1/2022	3/1/2023	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
B	UMBRELLA LIAB ☐ OCCUR EXCESS LIAB ☐ CLAIMS-MADE DED \$ RETENTION \$		7013136468	3/1/2022	3/1/2023	EACH OCCURRENCE \$ 1,000,000 AGGREGATE \$ 1,000,000 \$
D C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N ☐ N/A	7013134493 7013136289	3/1/2022 3/1/2022	3/1/2023 3/1/2023	☒ PER STATUTE ☐ OTH-ER No Deductible E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
A	E&O Retro 12/29/11		CAB20235902	3/1/2022	3/1/2023	3,000,000 agg 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
 Great Divide Insurance Company AM Best Rating A+ XV

Certificate holder(s) is/are named as additional insured per attached endorsements subject to the terms & conditions of the policy:
 General Liability Additional Insured & Waiver of Subrogation # SB146932G
 General Liability Primary & Contributory #CNA80103XX
 Umbrella Policy follows form for General Liability, Auto Liability and Employers Liability
 Auto Primary and Non-Contributory & Waiver of Subrogation #CA00011013
 Auto Designated Insured #IL 02 70 07 20
 See Attached...

CERTIFICATE HOLDER

PROOF OF INSURANCE	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE

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ACORD 25 (2014/01)

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ORANGE COUNTY ■ SAN DIEGO ■ BAY AREA ■ LAS VEGAS ■ PHOENIX

www.pungroup.cpa

[Back To Top](#)

EXHIBIT B

CITY OF PARAMOUNT

Kenneth H. Pun, CPA, CGMA

Managing Partner

200 E. Sandpointe Ave., Suite 600, Santa Ana, CA 92707
(949) 777-8801 | ken.pun@pungroup.cpa

February 13, 2023

COST PROPOSAL

Professional Auditing Services





Kenneth H. Pun, CPA, CGMA
Founder & Managing Partner

WHY CHOOSE THE PUN GROUP LLP?

“ The Pun Group’s most valuable asset is our people, they and their deep experience drive our every interaction with clients. ”

- Big firm expertise, small firm values
- Personal attention meets technical expertise
- A unique firm culture
- Innovation embraced
- Achievable plans to move your organization forward

The Pun Group LLP is recognized for its professionalism, integrity and for providing clients with practical solutions unique to their circumstances and issues.
You will receive a superior level of service and a quality audit.

Thank You!

Thank you for allowing us to submit our qualifications to provide you with Professional Auditing Services.

The Pun Group LLP
Certified Public Accountants and Business Advisors

[Back To Top](#)

Table of Contents

Total All-Inclusive Maximum Price 1

Manner of Payment.....2

Rates by Partner, Manager, and Staff Level Times Hours Anticipated for
Each 2

Out of Pocket Expenses Included in the Total All-Inclusive Maximum Price 4

Rates for Additional Professional Services 4

Appendix D – Cost Proposal Certification..... i

The Pun Group Wins 2023 “Best of Accounting” Award



The Pun Group LLP is proud to have won 2023's Best of Accounting® award from ClearlyRated for providing superior service to its clients.

Winners of such awards have proven to be industry leaders in service quality based entirely on ratings provided by their clients. On average, clients of 2023 Best of Accounting winners are 70% more likely to be satisfied than those who work with non-winning firms.

"I am pleased to introduce the 2023 Best of Accounting winners alongside their validated service ratings on ClearlyRated.com," said ClearlyRated's CEO, Eric Gregg. "These firms have demonstrated a remarkable commitment to delivering amazing experiences, despite another year of upheaval and macroeconomic uncertainty. Hats off to these service leaders - it's truly an honor to recognize and celebrate their achievements."

The Pun Group LLP received satisfaction scores of 9 or 10 out of 10 from 94.1% of their clients, significantly higher than the industry's average of 50%.

Our firm excelled in five key areas: Responsiveness, Quality, Value, Needs Understanding, and Proactive Approach.

About ClearlyRated

Rooted in satisfaction research for professional service firms, ClearlyRated utilizes a Net Promoter® Score survey program to help professional service firms measure their service experience, build an online reputation, and differentiate on service quality.



"Excellent customer service and staff and partners are expert in their fields."

Lani H.

State and Local Government Client



"The Firm has consistently exceeded our expectations as client."

Clint O.

State and Local Government Client



"We started using Pun Group when the pandemic first started two years ago so had a little apprehension about doing everything remotely with a new firm. But the audit went very well and was completed on time without problem."

Kevin W.

State and Local Government Client



"An excellent partner and amazing service."

Jim T.

Private Sector Client

Back To Top

Total All-Inclusive Maximum Price

We are committed to the performance of a high-quality audit at the most reasonable fee level possible, both initially and throughout the engagement. Also, our partners will provide advice and consultation as needed at no additional cost to the City of Paramount.

Name of Firm: The Pun Group LLP – Certified Public Accountants and Business Advisors
Contact Name: Kenneth H. Pun, CPA, CGMA
Contact Email Address: ken.pun@pungroup.cpa

Authorization to Represent the Firm

I, the undersigned, certify I am duly authorized to represent The Pun Group LLP and am empowered to submit this bid. In addition, I certify I am authorized to contract with the City of Paramount on behalf of the Firm.



February 13, 2023

Kenneth H. Pun, CPA, CGMA | Managing Partner
The Pun Group LLP

Date

Total All-Inclusive Maximum Price

Our proposed fees for Professional Auditing Services for the fiscal years ending June 30, 2023, 2024 and 2025, with the option to extend for two (2) subsequent fiscal years, are as follows:

Service	Optional Years				
	2022-23	2023-24	2024-25	2025-26	2026-27
City Audit and Related Reports	\$ 45,000	\$ 46,350	\$ 47,741	\$ 49,173	\$ 50,648
Single Audit (if needed - 1 major program)	4,500	4,635	4,774	4,917	5,065
GANN Limit Review	500	515	530	546	563
State Controllers Financial Transactions Report: City, Parking, PFA	6,500	6,695	6,896	7,103	7,316
Annual Street Report	1,500	1,545	1,591	1,639	1,688
Total for Fiscal Year (not-to-exceed)	\$ 58,000	\$ 59,740	\$ 61,532	\$ 63,378	\$ 65,280

- (1) Single Audit fees based on one (1) major program. The fee for auditing additional major programs will be \$5,000 each. The number of programs determined to be "major" will be based on OMB Uniform Guidance. The Engagement Team will discuss this with the City of Paramount's Management before starting Single Audit work.

Manner of Payment

Manner of Payment

Engagement Team members are required to maintain timesheets detailing the date, number of hours, and work performed for every audit task. The Firm will collect these timesheets and bill the City of Paramount at the rates outlined in the Total All-Inclusive Maximum Price section in four stages: (1) at the conclusion of the planning phase, (2) at the conclusion of the interim phase, (3) at the conclusion of the Year-End phase, (4) and after presentation and acceptance of the final audit reports. Interim billings will cover a period not less than a calendar month. The billing amounts generally break down as follows:

Work Performed	% of Proposal Amount
Planning	10%
Interim	40%
Fieldwork	40%
Presentation and Acceptance of Reports	10%

Rates by Partner, Manager, and Staff Level Times Hours Anticipated for Each

Appendix C-1

Schedule of Professional Fees & Expenses
For the City of Paramount - City Audit
Fiscal Years Ending 2023, 2024, 2025 and Optional Years 2026 & 2027

	Hours	Hourly Rates	Total FY 2023	Total FY 2024	Total FY 2025	Optional Years	
						Total FY 2026	Total FY 2027
Partners	40	\$ 300	\$ 12,000	\$ 12,360	\$ 12,731	\$ 13,113	\$ 13,506
Director	60	\$ 250	\$ 15,000	\$ 15,450	\$ 15,914	\$ 16,391	\$ 16,883
Supervisory Staff	100	\$ 175	\$ 17,500	\$ 18,025	\$ 18,566	\$ 19,123	\$ 19,696
Staff	150	\$ 150	\$ 22,500	\$ 23,175	\$ 23,870	\$ 24,586	\$ 25,324
Clerical	13	\$ 100	\$ 1,300	\$ 1,339	\$ 1,379	\$ 1,421	\$ 1,463
Out-of-pocket expenses:							
Meals & lodging	Included	Included	Included	Included	Included	Included	Included
Transportation	Included	Included	Included	Included	Included	Included	Included
Less: Professional Discount			\$ (23,300)	\$ (23,999)	\$ (24,719)	\$ (25,461)	\$ (26,224)
Total All-Inclusive Price for the City Audit of the Financial Statements			\$ 45,000	\$ 46,350	\$ 47,741	\$ 49,173	\$ 50,648

Appendix C-3

Schedule of Professional Fees & Expenses
For the City of Paramount - Single Audit
Fiscal Years Ending 2023, 2024, 2025 and Optional Years 2026 & 2027

	Hours	Hourly Rates	Total FY 2023	Total FY 2024	Total FY 2025	Optional Years	
						Total FY 2026	Total FY 2027
Partners	2	\$ 300	\$ 600	\$ 618	\$ 637	\$ 656	\$ 675
Director	4	\$ 250	\$ 1,000	\$ 1,030	\$ 1,061	\$ 1,093	\$ 1,126
Supervisory Staff	8	\$ 175	\$ 1,400	\$ 1,442	\$ 1,485	\$ 1,530	\$ 1,576
Staff	18	\$ 150	\$ 2,700	\$ 2,781	\$ 2,864	\$ 2,950	\$ 3,039
Clerical	2	\$ 100	\$ 200	\$ 206	\$ 212	\$ 219	\$ 225
Out-of-pocket expenses:							
Meals & lodging	Included	Included	Included	Included	Included	Included	Included
Transportation	Included	Included	Included	Included	Included	Included	Included
Less: Professional Discount			\$ (1,400)	\$ (1,442)	\$ (1,485)	\$ (1,530)	\$ (1,576)
Total All-Inclusive Price for the Single Audit			\$ 4,500	\$ 4,635	\$ 4,774	\$ 4,917	\$ 5,065

Appendix C-4

Schedule of Professional Fees & Expenses For the City of Paramount - GANN Limit Review Fiscal Years Ending 2023, 2024, 2025 and Optional Years 2026 & 2027

	Hours	Hourly Rates	Total FY 2023	Total FY 2024	Total FY 2025	Optional Years	
						Total FY 2026	Total FY 2027
Partners	1	\$ 300	\$ 300	\$ 309	\$ 318	\$ 328	\$ 338
Director	1	\$ 250	\$ 250	\$ 258	\$ 265	\$ 273	\$ 281
Supervisory Staff	1	\$ 175	\$ 175	\$ 180	\$ 186	\$ 191	\$ 197
Staff	1	\$ 150	\$ 150	\$ 155	\$ 159	\$ 164	\$ 169
Clerical	1	\$ 100	\$ 100	\$ 103	\$ 106	\$ 109	\$ 113
Out-of-pocket expenses:							
Meals & lodging	Included	Included	Included	Included	Included	Included	Included
Transportation	Included	Included	Included	Included	Included	Included	Included
Less: Professional Discount			\$ (475)	\$ (489)	\$ (504)	\$ (519)	\$ (535)
Total All-Inclusive Price for the GANN Limit Review			\$ 500	\$ 515	\$ 530	\$ 546	\$ 563

Appendix C-5

Schedule of Professional Fees & Expenses For the City of Paramount - State Controller's Report Fiscal Years Ending 2023, 2024, 2025 and Optional Years 2026 & 2027

	Hours	Hourly Rates	Total FY 2023	Total FY 2024	Total FY 2025	Optional Years	
						Total FY 2026	Total FY 2027
Partners	4	\$ 300	\$ 1,200	\$ 1,236	\$ 1,273	\$ 1,311	\$ 1,351
Director	8	\$ 250	\$ 2,000	\$ 2,060	\$ 2,122	\$ 2,185	\$ 2,251
Supervisory Staff	20	\$ 175	\$ 3,500	\$ 3,605	\$ 3,713	\$ 3,825	\$ 3,939
Staff	20	\$ 150	\$ 3,000	\$ 3,090	\$ 3,183	\$ 3,278	\$ 3,377
Clerical	0	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -
Out-of-pocket expenses:							
Meals & lodging	Included	Included	Included	Included	Included	Included	Included
Transportation	Included	Included	Included	Included	Included	Included	Included
Less: Professional Discount			\$ (3,200)	\$ (3,296)	\$ (3,395)	\$ (3,497)	\$ (3,602)
Total All-Inclusive Price for the State Controller's Report			\$ 6,500	\$ 6,695	\$ 6,896	\$ 7,103	\$ 7,316

Appendix C-5

Schedule of Professional Fees & Expenses For the City of Paramount - Annual Street Report Fiscal Years Ending 2023, 2024, 2025 and Optional Years 2026 & 2027

	Hours	Hourly Rates	Total FY 2023	Total FY 2024	Total FY 2025	Optional Years	
						Total FY 2026	Total FY 2027
Partners	1	\$ 300	\$ 300	\$ 309	\$ 318	\$ 328	\$ 338
Director	1	\$ 250	\$ 250	\$ 258	\$ 265	\$ 273	\$ 281
Supervisory Staff	2	\$ 175	\$ 350	\$ 361	\$ 371	\$ 382	\$ 394
Staff	5	\$ 150	\$ 750	\$ 773	\$ 796	\$ 820	\$ 844
Clerical	1	\$ 100	\$ 100	\$ 103	\$ 106	\$ 109	\$ 113
Out-of-pocket expenses:							
Meals & lodging	Included	Included	Included	Included	Included	Included	Included
Transportation	Included	Included	Included	Included	Included	Included	Included
Less: Professional Discount			\$ (250)	\$ (258)	\$ (265)	\$ (273)	\$ (281)
Total All-Inclusive Price for the Annual Street Report			\$ 1,500	\$ 1,545	\$ 1,591	\$ 1,639	\$ 1,688

Out of Pocket Expenses Included in the Total All-Inclusive Maximum Price

Out of Pocket Expenses are Included in the Total All-Inclusive Maximum Price and Reimbursement Rates

The Firm's policy is to maintain flexible billing rates to meet the needs of clients and help them control costs. In the interest of starting our long-term relationship, we will absorb expenses such as travel and printing costs. Additionally, our Partners will be available to provide advice and consultation as necessary to the City of Paramount. The Firm will also absorb these costs.

Rates for Additional Professional Services

Rates for Additional Professional Services

Below are the Firm's hourly billing rates, delineated by staffing levels:

Hourly Billing Rates	
Partner(s)	\$ 300
Director(s)	\$ 250
Senior Manager(s)	\$ 225
Manager(s)	\$ 200
Supervisor(s)	\$ 175
Senior Accountant(s)	\$ 150
Staff Accountant(s)	\$ 125
Clerical	\$ 100

Any supplemental reports, audits, or agreed-upon procedures not covered by this proposal may be added to a written agreement prior to commencing audit work. The Firm and the City will discuss and approve the scope and associated costs of these tasks. Any additional work will be performed at the above-quoted hourly rates.

Appendix D – Cost Proposal Certification

**CITY OF PARAMOUNT**

(562) 220-2000

16400 Colorado Avenue, Paramount, California 90723 www.paramountcity.com

Appendix D

Cost Proposal Certification

The undersigned declares that he or she has carefully examined the Request for Proposal document and is thoroughly familiar with its contents and has satisfied himself or herself as to the nature and expectation of the work to be performed; is authorized to represent the proposing firm; and hereby agrees to perform the specified work for the cost quoted above in full.

Firm Name: The Pun Group, LLP

Firm Address: 200 E. Sandpointe Ave., Suite 600, Santa Ana, CA 92707

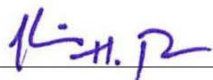
Contact Name: Kenneth H. Pun, CPA, CGMA

Contact Title: Managing Partner

Contact Phone: (949) 777-8801

Contact Email: ken.pun@pungroup.cpa

Signature of Authorized Representative:

Signature: 

Print Name: Kenneth H. Pun, CPA, CGMA

Title: Managing Partner

Date: 02/13/2023



ORANGE COUNTY ■ SAN DIEGO ■ BAY AREA ■ LAS VEGAS ■ PHOENIX

www.pungroup.cpa

[Back To Top](#)

APRIL 11, 2023

RESOLUTION NO. 23:013

“A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PARAMOUNT
ADOPTING THE CITY OF PARAMOUNT’S LOCAL HAZARD MITIGATION
PLAN”

MOTION IN ORDER:

READ BY TITLE ONLY AND ADOPT RESOLUTION NO. 23:013.

MOTION:

MOVED BY: _____

SECONDED BY: _____

☐ APPROVED

☐ DENIED

ROLL CALL VOTE:

AYES: _____

NOES: _____

ABSENT: _____

ABSTAIN: _____

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To: Honorable City Council

From: John Moreno, City Manager

By: Margarita Matson, Public Safety Director
Steven Coumparoules, Community
Preservation Manager

Date: April 11, 2023

Subject: RESOLUTION NO. 23:013
ADOPTING THE CITY OF PARAMOUNT'S LOCAL HAZARD MITIGATION
PLAN

BACKGROUND

The Disaster Mitigation Act of 2000, or Public Law 106-390, amended the Robert T. Stafford Disaster Relief and Emergency Assistance Act allowing local governments to apply for assistance through the Federal Emergency Management Agency (FEMA) for grant funding to support the alleviation of suffering and damage caused by hazard events. To be eligible for funding, local jurisdictions are required to develop and update a Local Hazard Mitigation Plan (LHMP). The LHMP is intended to identify potential natural and caused hazards and mitigate those impacts prior to a hazard event.

The City of Paramount's LHMP outlines a variety of hazards, including earthquakes and droughts, as well as less obvious or likely events, such as dam failures and fires, which have the potential to impact the community. While the City of Paramount has already taken steps to reduce exposure to many hazard events, five-year planning updates are required to remain eligible for federal disaster relief funding. The LHMP includes historical data on past hazard events, locations of potential hazards such as earthquake faults, potential economic effects, and mitigation measures for these events.

DISCUSSION

In 2019, the California Governor's Office of Emergency Management (Cal OES) accepted applications from State and local governments, special districts, universities, and private non-profit organizations on behalf of FEMA for a Pre-Disaster Mitigation (PDM) grant. The City of Paramount submitted the required documentation and was awarded a \$37,500 grant. The PDM grant provided the necessary funding to update the City's LHMP. The grant funded 75% of the project's eligible costs, and the City provided a 25% match.

FEMA has already conducted an initial review of the updated LHMP and determined that the plan is eligible for final approval pending the City Council's adoption of Resolution 23:013. Upon receipt of documentation of formal adoption, FEMA will approve the plan.

FISCAL IMPACT

The cost of updating the LHMP is \$50,000: \$37,500 or 75% was awarded to the City by Cal OES on behalf of FEMA and is reimbursable on a quarterly basis. The remaining \$12,500 or 25% required match by the City is budgeted within the Public Safety Administration Division.

VISION, MISSION, VALUES, AND STRATEGIC OUTCOMES

The City's Vision, Mission, and Values set the standard for the organization; establish priorities, uniformity, and guidelines; and provide the framework for policy decision making. The Strategic Outcomes were implemented to provide a pathway to achieving the Vision of a city that is safe, healthy, and attractive. This item aligns with Strategic Outcome No. 1: Safe Community.

RECOMMENDED ACTION

It is recommended that the City Council read by title only and adopt Resolution No. 23:013.

Attachment:

Draft Hazard Mitigation Plan (see link below)

<https://www.paramountcity.com/home/showpublisheddocument/9461>

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CITY OF PARAMOUNT
LOS ANGELES COUNTY, CALIFORNIA

RESOLUTION NO. 23:013

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PARAMOUNT
ADOPTING THE CITY OF PARAMOUNT'S LOCAL HAZARD MITIGATION
PLAN

WHEREAS, the United States Congress enacted the Federal Disaster Mitigation Plan during the 2000 session, which mandates that every governmental jurisdiction file a Local Hazard Mitigation Plan; and

WHEREAS, the City of Paramount is a governmental entity; and

WHEREAS, the Plan shall be reviewed and updated every five years and that the City Manager or her designee shall be authorized to make amendments or changes to its Plan which are indicated by the review; and

WHEREAS, the Plan must be adopted by the City Council, and filed with the Federal Emergency Management Agency; and

WHEREAS, the City has therefore, updated the Local Hazard Mitigation Plan; and

WHEREAS, the City of Paramount shall file said Plan with the Federal Emergency Management Agency.

NOW, THEREFORE, BE IT RESOLVED THAT THE CITY COUNCIL OF THE CITY OF PARAMOUNT AS FOLLOWS:

1. The Local Hazard Mitigation Plan is hereby adopted and ordered filed with the City Clerk.
2. The City Manager or his designee is hereby authorized and directed to file the Local Hazard Mitigation Plan with the Federal Emergency Management Agency.

PASSED, APPROVED and ADOPTED by the City Council of the City of Paramount this 11th day of April 2023.

Mayor

Attest:

Heidi Luce, City Clerk

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APRIL 11, 2023

APPROPRIATION OF MEASURE A COMPETITIVE GRANT FUNDS IN
FISCAL YEAR 2022-2023 FOR PARAMOUNT PATHFINDERS PROGRAM

MOTION IN ORDER:

APPROPRIATE \$5,500 FROM THE ALLOCATION OF MEASURE A
COMPETITIVE GRANT FUNDS IN FISCAL YEAR 2022-2023 FOR THE
PARAMOUNT PATHFINDERS PROGRAM.

MOTION:

MOVED BY: _____

SECONDED BY: _____

☐ APPROVED

☐ DENIED

ROLL CALL VOTE:

AYES: _____

NOES: _____

ABSENT: _____

ABSTAIN: _____



To: Honorable City Council

From: John Moreno, City Manager

By: David Johnson, Community Services Director
Rebecca Bojorquez, Management Analyst

Date: April 11, 2023

Subject: APPROPRIATION OF MEASURE A COMPETITIVE GRANT FUNDS IN FISCAL YEAR 2022- 2023 FOR PARAMOUNT PATHFINDERS PROGRAM

BACKGROUND

In 2016, Los Angeles County proposed and voters approved the Safe, Clean Neighborhood Parks and Beaches Measure of 2016 (Measure A) which is supported through an annual parcel tax of 1.5 cents per square foot of development. Measure A replaced the funding from the voter-approved Propositions A of 1992 and 1996.

The Los Angeles County Regional Park and Open Space District (RPOSD) is responsible for implementing Measure A by making annual allocations of funding to cities and the implementation of competitive grant programs. In June 2022, RPOSD announced the 2022 Measure A Competitive Grant Cycle. The City of Paramount submitted an application under the Recreation Access competitive grant program for a proposed Paramount Pathfinders program. Staff was notified in February that the Paramount Pathfinders program had been awarded a grant for \$534,292 over a three-year period. This grant amount includes a RPOSD contingency requirement of approximately 15%, or \$70,986 for our grant, leaving a grant balance of \$463,306. This equates to \$154,435 annually over a three-year period to be used for programming of the Paramount Pathfinders program. The contingency funds can be accessed should there be unanticipated costs related to operating the Paramount Pathfinders program.

DISCUSSION

The Paramount Pathfinders program aims to provide recreational opportunities for individuals who would not normally have the means or access to regional recreational opportunities. Paramount Pathfinders will be open to all ages and all residents within Los Angeles County. The program will feature monthly seminars focusing on a variety of topics centered around natural, cultural and historical places within Los Angeles County. After attending the monthly seminar, participants will then be taken on an excursion related to information presented at the seminar. For example, a potential monthly seminar will highlight the flora and fauna of Southern California, and the related excursion will be a hike that features the flora and fauna presented. Each participant will be provided all necessary and relevant supplies needed to partake in the seminars and excursions.

The Paramount Pathfinders Program will be completely grant funded from RPOSD. Staff can start using grant funds once the grant agreement has been signed and executed, which will be taking place within the upcoming weeks. However, staff had not accounted for the grant funds as part of the Midyear Budget process, and as such, would like to request some of the grant funds be allocated in the FY 2022-23 Budget. In order for the grant to start during the summer, staff needs to be hired to start the planning of seminars and excursions. As part of the grant award, staff requested grant funds to hire a part-time Recreation Assistant who will do the planning and execution of monthly seminars and excursions. The grant award will also cover a percentage of the Community Services Supervisor overseeing the grant, as well as three Recreation Leaders who will assist at the seminars and excursions.

FISCAL IMPACT

Staff is requesting \$5,500 of the Measure A grant fund be appropriated in the FY 2022-23 budget to allow for the recruitment of a Recreation Assistant and initial program development. The annual grant award of \$154,435, which includes money for staff, supplies, excursions, and transportation will be included as part of the FY 2023-24 Budget process.

VISION, MISSION, VALUES, AND STRATEGIC OUTCOMES

The City's Vision, Mission, and Values set the standard for the organization; establish priorities, uniformity and guidelines; and provide the framework for policy decision making. The Strategic Outcomes were implemented to provide a pathway to achieving the City's Vision. This item aligns with Strategic Outcome No. 2: Community Health and Strategic Outcome No. 6: Efficient, Effective, and Fiscally Responsible.

RECOMMENDED ACTION

It is recommended that the City Council appropriate \$5,500 from the allocation of Measure A competitive grant funds in Fiscal Year 2022-23 for the Paramount Pathfinders Program.